BEN HILL COUNTY, GEORGIA
Annual Financial Report
For The Fiscal Year Ended
December 31, 2018

MEEKS CPA, LLP
CERTIFIED PUBLIC ACCOUNTANTS
Ocilla, Georgia

BEN HILL COUNTY, GEORGIA
Annual Financial Report
For The Fiscal Year Ended December 31, 2018

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INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
Ben Hill County, Georgia

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Ben Hill County, Georgia as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Ben Hill County Board of Health or the Hospital Authority of Ben Hill County, which represents 100 percent of the assets, net position, and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for the Ben Hill County Board of Health and the Hospital Authority of Ben Hill County is based solely on the reports of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, based on our audit and the reports of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the

governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Ben Hill County, Georgia, as of December 31, 2018, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison, and historical pension information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Ben Hill County, Georgia's basic financial statements. The combining and individual fund financial statements and schedules and supplemental schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The combining and individual fund financial statements and schedules, supplemental schedules, and schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules, supplemental schedules, and schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 30, 2019, on our consideration of Ben Hill County, Georgia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Ben Hill County, Georgia's internal control over financial reporting and compliance.

MEEKS CPA, LLP

Ocilla, Georgia
September 30, 2019

BASIC FINANCIAL STATEMENTS

BEN HILL COUNTY, GEORGIA
Statement of Net Position
December 31, 2018

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Primary Government	Hospital Authority	Board of Health
ASSETS					
Cash and Cash Equivalents	$ 4,614,124	$ 133,207	$ 4,747,331	$ 795,000	$ 1,389,956
Receivables (Net of Allowance for Uncollectibles)	1,415,946	461,942	1,877,888	4,139,000	326,668
Inventories	--	--	--	345,000	--
Prepaid Items	74,648	--	74,648	--	--
Other Current Assets	--	--	--	266,000	--
Long-term Investments	--	--	--	--	88,087
Restricted Assets	--	--	--	143,000	--
Other Assets	--	--	--	24,000	--
Capital Assets Not Being Depreciated	427,688	--	427,688	161,000	--
Capital Assets Net of Accumulated Depreciation	9,070,752	--	9,070,752	8,734,000	37,030
Total Assets	15,603,158	595,149	16,198,307	14,607,000	1,841,741
DEFERRED OUTFLOWS OF RESOURCES					
Pension	611,338	--	611,338	--	--
Proportionate Share of Collective Deferred Outflows	--	--	--	--	221,391
Total Deferred Outflows of Resources	611,338	--	611,338	--	221,391
LIABILITIES					
Accounts Payable	506,486	--	506,486	2,524,000	48,939
Accrued Liabilities	99,898	--	99,898	--	--
Accrued Expenses	--	--	--	1,303,000	43,851
Estimated Third-Party Settlements	--	--	--	835,000	--
Intergovernmental Payable	291,318	--	291,318	--	22,718
Due To Phoebe Putney Health System, Inc.	--	--	--	22,493,000	--
Noncurrent Liabilities					
Due Within One Year	--	--	--	681,000	68,031
Due in More than One Year	1,962,383	--	1,962,383	9,672,000	1,386,691
Total Liabilities	2,860,085	--	2,860,085	37,508,000	1,570,230
DEFERRED INFLOWS OF RESOURCES					
Pension	298,241	--	298,241	--	--
Proportionate Share of Collective Deferred Inflows	--	--	--	--	60,503
Total Deferred Inflows of Resources	298,241	--	298,241	--	60,503
NET POSITION					
Net Investment in Capital Assets	9,498,440	--	9,498,440	(1,862,000)	37,030
Restricted For					
Capital Outlay	2,724,458	--	2,724,458	--	--
Revolving Loan Program	--	595,149	595,149	--	--
Debt Service	--	--	--	13,000	--
Indigent Care	--	--	--	37,000	--
Hospice Care	--	--	--	93,000	--
Prior Year Program Income	--	--	--	--	217,759
Unrestricted	833,272	--	833,272	(21,182,000)	177,610
Total Net Position	$ 13,056,170	$ 595,149	$ 13,651,319	$ (22,901,000)	$ 432,399

The notes to the financial statements are an integral part of this statement.

BEN HILL COUNTY, GEORGIA
Statement of Activities
For the Year Ended December 31, 2018

FUNCTIONS/PROGRAMS	Expenses	PROGRAM REVENUES: Charges For Services	PROGRAM REVENUES: Operating Grants & Contributions	PROGRAM REVENUES: Capital Grants & Contributions	NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION: Primary Government: Governmental Activities	Primary Government: Business-type Activities	Primary Government: Total	Component Units: Hospital Authority	Component Units: Board of Health
Primary Government									
Governmental Activities									
General Government	$ 1,963,625	$ 364,109	$ 5,342	$ --	$ (1,594,174)	$ --	$ (1,594,174)		
Judicial	1,062,037	414,252	--	--	(647,785)	--	(647,785)		
Public Safety	4,478,263	522,331	9,051	--	(3,946,881)	--	(3,946,881)		
Public Works	2,553,359	87,954	168,894	799,185	(1,497,326)	--	(1,497,326)		
Health and Welfare	555,026	1,684	259,613	--	(293,729)	--	(293,729)		
Culture and Recreation	528,417	315	--	--	(528,102)	--	(528,102)		
Housing and Development	401,376	--	--	--	(401,376)	--	(401,376)		
Interest on Long-Term Debt	4,654	--	--	--	(4,654)	--	(4,654)		
Total Governmental Activities	11,546,757	1,390,645	442,900	799,185	(8,914,027)	--	(8,914,027)		
Business-type Activities									
EIP Revolving Loan	65,261	21,268	--	--	--	(43,993)	(43,993)		
Total Business-Type Activities	65,261	21,268	--	--	--	(43,993)	(43,993)		
Total Primary Government	$ 11,612,018	$ 1,411,913	$ 442,900	$ 799,185	(8,914,027)	(43,993)	(8,958,020)		
Component Units									
Hospital Authority	$ 25,245,000	$ 21,303,000	$ 1,349,000	$ 124,000				$ (2,469,000)	$ --
Board of Health	3,275,804	2,699,802	716,985	--				--	140,983
Total Component Units	$ 28,520,804	$ 24,002,802	$ 2,065,985	$ 124,000				(2,469,000)	140,983
General Revenues									
Taxes									
General Property					6,170,239	--	6,170,239	--	--
General Sales and Use					3,114,846	--	3,114,846	--	--
Selective Sales and Use					60,592	--	60,592	--	--
Business					619,171	--	619,171	--	--
Penalties and Interest on Delinquent Taxes					76,242	--	76,242	--	--
Investment Income					2,770	1,213	3,983	16,000	--
Miscellaneous					36,868	--	36,868	382,000	--
Gain on Disposition of Capital Assets					22,178	--	22,178	--	--
Insurance Recoveries					78,461	--	78,461	--	--
Total General Revenues					10,181,367	1,213	10,182,580	398,000	--
Changes in Net Position					1,267,340	(42,780)	1,224,560	(2,071,000)	140,983
Net Position - Beginning, as Restated					11,788,830	637,929	12,426,759	(20,830,000)	291,416
Net Position - Ending					$ 13,056,170	$ 595,149	$ 13,651,319	$ (22,901,000)	$ 432,399

The notes to the financial statements are an integral part of this statement.

BEN HILL COUNTY, GEORGIA
Balance Sheet
Governmental Funds
December 31, 2018

	General	SPLOST 2011	SPLOST 2017	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash and Cash Equivalents	$ 2,116,496	$ 1,152,551	$ 1,100,911	$ 244,166	$ 4,614,124
Receivables (Net of Allowance for Uncollectibles)	1,090,382	--	187,314	138,250	1,415,946
Due From Other Funds	150,507	--	4,115	459,045	613,667
Total Assets	$ 3,357,385	$ 1,152,551	$ 1,292,340	$ 841,461	$ 6,643,737
LIABILITIES					
Accounts Payable	483,290	--	17,441	5,755	506,486
Accrued Liabilities	99,898	--	--	--	99,898
Intergovernmental Payable	132,281	--	159,037	--	291,318
Due To Other Funds	463,160	--	--	150,507	613,667
Total Liabilities	1,178,629	--	176,478	156,262	1,511,369
DEFERRED INFLOWS OF RESOURCES					
Unavailable Revenue					
Property Taxes	508,289	--	--	--	508,289
Total Deferred Inflows of Resources	508,289	--	--	--	508,289
FUND BALANCES					
Restricted	--	1,152,551	1,115,862	518,680	2,787,093
Assigned	--	--	--	166,519	166,519
Unassigned	1,670,467	--	--	--	1,670,467
Total Fund Balances	1,670,467	1,152,551	1,115,862	685,199	4,624,079
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 3,357,385	$ 1,152,551	$ 1,292,340	$ 841,461	
Amounts reported for governmental activities in the statement of net position are different because:					
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.					9,498,440
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.					508,289
Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as expenditures in the funds.					74,648
Pension deferred outflows of resources are not due and payable in the current period and will be recognized as components of pension related expenses and contributions in future periods and therefore are not reported in the funds.					611,338
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:					
Compensated Absences				(199,631)	
Net Pension Liability				(1,762,752)	
Total Long-term Liabilities					(1,962,383)
Pension deferred inflows of resources are not available to pay for current expenditures and will be recognized as components of pension related expenses in future periods and therefore are not reported in the funds.					(298,241)
Net Position of Governmental Activities					$ 13,056,170

The notes to the financial statements are an integral part of this statement.

BEN HILL COUNTY, GEORGIA
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2018

	General	SPLOST 2011	SPLOST 2017	Other Governmental Funds	Total Governmental Funds
REVENUES					
Taxes	$ 8,001,199	$ --	$ 1,882,761	$ 227,301	$ 10,111,261
Licenses and Permits	50,734	--	--	--	50,734
Intergovernmental	402,827	--	--	831,039	1,233,866
Charges for Services	604,523	--	--	322,793	927,316
Fines and Forfeitures	349,727	--	--	67,767	417,494
Investment Income	2,740	1,191	3,953	30	7,914
Contributions and Donations	3,075	--	--	--	3,075
Miscellaneous	62,441	3,000	--	720	66,161
Total Revenues	9,477,266	4,191	1,886,714	1,449,650	12,817,821
EXPENDITURES					
Current					
General Government	1,498,638	--	--	--	1,498,638
Judicial	1,026,842	--	--	50	1,026,892
Public Safety	3,505,043	--	--	541,242	4,046,285
Public Works	1,248,648	--	--	--	1,248,648
Health and Welfare	420,313	--	125,663	--	545,976
Culture and Recreation	288,810	--	--	--	288,810
Housing and Development	230,823	--	--	6,442	237,265
Capital Outlay	--	17,208	232,504	726,315	976,027
Debt Service	53,063	--	130,624	--	183,687
Intergovernmental	--	--	904,817	--	904,817
Total Expenditures	8,272,180	17,208	1,393,608	1,274,049	10,957,045
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,205,086	(13,017)	493,106	175,601	1,860,776
OTHER FINANCING SOURCES (USES)					
Transfers In	146,635	--	127,418	198,670	472,723
Transfers Out	(198,670)	(1,755)	(2,493)	(269,805)	(472,723)
Proceeds of Capital Asset Dispositions	22,178	--	--	--	22,178
Insurance Recoveries	78,461	--	--	--	78,461
Total Other Financing Sources (Uses)	48,604	(1,755)	124,925	(71,135)	100,639
Net Change in Fund Balances	1,253,690	(14,772)	618,031	104,466	1,961,415
Fund Balances - Beginning	416,777	1,167,323	497,831	580,733	2,662,664
Fund Balances - Ending	$ 1,670,467	$ 1,152,551	$ 1,115,862	$ 685,199	$ 4,624,079

The notes to the financial statements are an integral part of this statement.

BEN HILL COUNTY, GEORGIA
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2018

Amounts reported for governmental activities in the *Statement of Activities* are different because:

Net change in fund balances - total governmental funds reported in the *Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds*	$ 1,961,415
Governmental funds report capital outlays as expenditures. However, in the *Statement of Activities* the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Capital Outlay	94,303
Depreciation Expense	(717,228)
	(622,925)
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) increases (decreases) net position.	
Cost of Capital Assets Sold/Disposed	(83,531)
Accumulated Depreciation	83,531
	--
Revenues in the *Statement of Activities* that do not provide current financial resources are not reported as revenues in the funds while revenues reported in the *Statement of Revenues, Expenditures and Changes in Fund Balances* are recognized as revenue of the previous period in the *Statement of Activities* and included in beginning net position.	
Taxes	(70,171)
Charges for Services	(34,192)
	(104,363)
The issuance of long-term debt (e.g., bonds, leases, notes) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the *Statement of Activities*.	
Principal Repayments	
Notes Payable	125,970
	125,970
Expenses reported in the *Statement of Activities* that do not require the use of current financial resources are not reported as expenditures in governmental funds while expenditures reported in the *Statement of Revenues, Expenditures and Changes in Fund Balances* are recognized as expenses of the previous period in the *Statement of Activities* and included in beginning net position.	
Compensated Absences	(4,543)
Pensions	(79,756)
Insurance	(8,458)
	(92,757)
Change in net position of governmental activities reported in the *Statement of Activities*	$ 1,267,340

The notes to the financial statements are an integral part of this statement.

BEN HILL COUNTY, GEORGIA
Statement of Net Position
Proprietary Funds
December 31, 2018

	Business-type Activities - Enterprise Funds	
	EIP Revolving Loan	Total Enterprise Funds
ASSETS		
Current Assets		
Cash and Cash Equivalents	$ 133,207	$ 133,207
Notes Receivable (Net of Allowance for Uncollectibles)	73,272	73,272
Total Current Assets	206,479	206,479
Noncurrent Assets		
Notes Receivable (Net of Allowance for Uncollectibles)	388,670	388,670
Total Noncurrent Assets	388,670	388,670
Total Assets	595,149	595,149
NET POSITION		
Restricted For		
Revolving Loan Program	595,149	595,149
Unrestricted	--	--
Total Net Position	$ 595,149	$ 595,149

The notes to the financial statements are an integral part of this statement.

BEN HILL COUNTY, GEORGIA
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Year Ended December 31, 2018

	Business-type Activities - Enterprise Funds	
	EIP Revolving Loan	Total Enterprise Funds
OPERATING REVENUES		
Charges for Services	$ 21,268	$ 21,268
Total Operating Revenues	21,268	21,268
OPERATING EXPENSES		
Bad Debts	65,261	65,261
Total Operating Expenses	65,261	65,261
Operating Income (Loss)	(43,993)	(43,993)
NONOPERATING REVENUES (EXPENSES)		
Interest Revenue	1,213	1,213
Total Nonoperating Revenues (Expenses)	1,213	1,213
Changes in Net Position	(42,780)	(42,780)
Net Position - Beginning	637,929	637,929
Net Position - Ending	$ 595,149	$ 595,149

The notes to the financial statements are an integral part of this statement.

BEN HILL COUNTY, GEORGIA
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2018

	Business-type Activities - Enterprise Funds	
	EIP Revolving Loan	Total Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Principal Payments Received	$ 46,315	$ 46,315
Notes Issued	(155,395)	(155,395)
Interest Received	21,268	21,268
Net Cash Provided (Used) by Operating Activities	(87,812)	(87,812)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received	1,213	1,213
Net Cash Provided (Used) by Investing Activities	1,213	1,213
Net Increase (Decrease) in Cash and Cash Equivalents	(86,599)	(86,599)
Cash and Cash Equivalents - Beginning of Year	219,806	219,806
Cash and Cash Equivalents - End of Year	$ 133,207	$ 133,207
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	$ (43,993)	$ (43,993)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities		
(Increase) Decrease in Notes Receivable	(43,819)	(43,819)
Net Cash Provided (Used) by Operating Activities	$ (87,812)	$ (87,812)

The notes to the financial statements are an integral part of this statement.

BEN HILL COUNTY, GEORGIA
Statement of Fiduciary Assets and Liabilities
Fiduciary Funds
December 31, 2018

	Agency Funds
ASSETS	
Cash	$ 244,380
Total Assets	$ 244,380
LIABILITIES	
Due to Others	$ 244,380
Total Liabilities	$ 244,380

The notes to the financial statements are an integral part of this statement.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Ben Hill County, Georgia was organized under Act of July 31, 1906, from the Counties of Irwin and Wilcox. The County operates under a five-member Board of Commissioners form of government. Commissioners serve staggered terms of four years. The County provides the following services: public safety, roads and bridges, sanitation, health and social services, emergency medical services, culture, recreation, public improvements, and general administrative services.

The accompanying financial statements present the County and its component units, entities for which the County is considered to be financially accountable. Blended component units are, in substance, part of the primary government's operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the primary government. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the County.

Blended Component Unit

The Development Authority of Ben Hill County is a blended component unit. The component unit is a legally separate organization for which the County is financially accountable. The data from this unit is combined with data of the primary government and reported as a special revenue fund. The Development Authority of Ben Hill County does not issue separate financial statements.

Discretely Presented Component Units

The Ben Hill County Board of Health (Board) provides healthcare services for the citizens of the County. The County Commissioners appoint a voting majority to the Board. The component unit column in the combined financial statements includes the financial data of the Board, as reflected in their most recent audited financial statements. The fiscal year end of the Board is June 30. Complete financial statements for the component unit may be obtained at the entity's administrative offices:

Ben Hill County Board of Health
400 North Sheridan
Fitzgerald, Georgia 31750

The Hospital Authority of Ben Hill County operates a full-service hospital for the citizens of Ben Hill County and the surrounding area. The County Commissioners appoint the Board of Trustee members of the Authority. The component unit column in the combined financial statements includes the financial data of the Authority, as reflected in their most recent audited financial statements. The fiscal year end of the Authority is July 31. Complete financial statements for the component unit may be obtained at the entity's administrative offices:

Hospital Authority of Ben Hill County
Dorminy Medical Center
200 Perry House Road
Fitzgerald, Georgia 31750

B. Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. All fiduciary activities are reported only in the fund financial statements. *Governmental activities*, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from *business-type*

activities, which rely to a significant extent on fees and charges to external customers for support. Likewise, the *primary government* is reported separately from certain legally separate component units for which the primary government is financially accountable.

C. Basis of Presentation – Government-wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds, while business-type activities incorporate data from the County's enterprise funds. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. The discretely presented component units are shown in separate columns in the government-wide financial statements. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

D. Basis of Presentation – Fund Financial Statements

The fund financial statements provide information about the County's funds, including its fiduciary funds and blended component units. Separate statements for each fund category – governmental, proprietary, and fiduciary – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

The County reports the following major governmental funds:

The *General Fund* is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *Special Purpose Local Option Sales Tax (SPLOST) 2011 Fund* accounts for the special one percent sales tax imposed for the six-year period beginning July 1, 2011.

The *Special Purpose Local Option Sales Tax (SPLOST) 2017 Fund* accounts for the special one percent sales tax imposed for the six-year period beginning July 1, 2017.

The County reports the following major proprietary funds:

The *EIP Revolving Loan Fund* accounts for the employment incentive program community development block grant and related loans to qualifying employers in Ben Hill County for capital expenditures.

Additionally, the County reports the following fund types:

Agency Funds account for taxes, fees, fines, and bonds collected on behalf of other governments, agencies, officials, and individuals.

During the course of operations, the County has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e., the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

E. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources or economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, sales taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). All other revenue items are considered to be measurable and available only when cash is received by the County.

The proprietary funds are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. The agency fund has no measurement focus but utilizes the *accrual basis of accounting* for reporting its assets and liabilities.

F. Assets, Liabilities, Deferred Outflow/Inflows of Resources and Net Position/Fund Balance

1. Cash and Cash Equivalents

The County's cash and cash equivalents are considered to be cash on hand, demand deposits, certificates of deposit and short-term investments with original maturities of three months or less from the date of acquisition.

2. Investments

State statutes authorize the County to invest in obligations of the State of Georgia or other states, obligations issued by the U.S. Government, obligations fully insured or guaranteed by the U.S. Government or by a government agency of the United States, obligations of any corporation of the U.S. Government, prime bankers' acceptances, the local government investment pool, repurchase agreements, and obligations of other political subdivisions of Georgia.

Investments are reported at fair value. Short-term investments are reported at cost, which approximates fair value. Securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates, and investments that do not have an established market are reported at estimated fair value.

3. Inventories and Prepaid Items

The costs of inventories are recorded as expenditures when purchased in all funds. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as expenditures when paid in the governmental funds and as prepaid items in both the government-wide and proprietary fund financial statements.

4. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g. roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost which exceeds certain capitalization thresholds and an estimated useful life in excess of two years. In the case of the initial capitalization of general infrastructure assets (i.e., those reported by governmental activities), the County has capitalized items acquired or constructed after December 31, 2003. As the County constructs or acquires capital assets each period, including infrastructure assets, they are capitalized and reported at historical cost. The reported value excludes normal maintenance and repairs which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or increase its estimated useful life. Donated capital assets are recorded at their estimated fair value at the date of donation. Land and construction in progress are not depreciated. The property, plant, equipment, and infrastructure of the primary government are depreciated using the straight line method over the following estimated useful lives:

Assets	Capitalization Thresholds	Estimated Service Life
Buildings	$10,000	25-60
Machinery and Equipment	$5,000	5-10
Improvements	$5,000	15-30
Roads	$25,000	15-50
Bridges	$25,000	15-50
Sidewalks	$25,000	15-50

5. Long-term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Premiums and discounts are deferred and amortized over the life of the debt using the effective interest method. Debt issuance costs, except any portion related to prepaid insurance costs, are recognized as an expense in the period incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported

as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

6. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and will *not* be recognized as an outflow of resources (expense/ expenditure) until then. The County has one type of item that qualifies for reporting in this category. It is the deferred outflows related to pensions reported in the government-wide statement of net position.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and will *not* be recognized as an inflow of resources (revenue) until that time. The County has only one type of item, which arises only under a modified accrual basis of accounting, which qualifies for reporting in this category. Accordingly, the item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from three sources: property taxes, ambulance fees, and capital asset sales. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

7. Net Position Flow Assumption

Sometimes the County will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

8. Fund Balance Flow Assumptions

Sometimes the County will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

9. Fund Balance Policies

Fund balance of governmental funds is reported in various classifications based on the nature of any limitations requiring the use of resources for specific purposes. The County itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance). The fund balance classifications are as follows:

Nonspendable fund balance includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Restricted fund balance includes amounts that are restricted when constraints placed on the use of resources are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.

Committed fund balance includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the County's highest level of decision making authority.

Assigned fund balance includes amounts that are constrained by the County's intent to be used for specific purposes, but are neither restricted nor committed.

Unassigned fund balance is the residual classification for the General Fund. The classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund.

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the County's highest level of decision-making authority. The Board of County Commissioners is the highest level of decision-making authority for the County that can, by board approval, commit fund balance. Once approved, the limitation imposed remains in place until a similar action is taken to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as committed. The Board of County Commissioners may assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

G. Revenues and Expenditures/Expenses

1. Program Revenues

Amounts reported as *program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

2. Property Taxes

Property taxes were levied on July 26, 2018, payable December 20, 2018, and attached as an enforceable lien on property as of January 1, 2018. The billings are considered past due after December 20, 2018, at which time the applicable property is subject to lien, and penalties and interest are assessed.

3. Compensated Absences

It is the County's policy to permit employees to accumulate up to thirty days of earned but unused vacation benefits. There is no liability for unpaid accumulated sick leave since the County does not have a policy to pay any amounts when employees separate from service with the County. All vacation pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

4. Proprietary Funds Operating and Nonoperating Revenues and Expenses

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of proprietary funds are charges to customers for sales and services. Operating expenses for proprietary funds include the cost of sales and services, administrative

expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds except capital projects funds, which adopt project-length budgets. All annual appropriations lapse at fiscal year-end.

All agencies of the government submit requests for appropriations to the County's manager so that a budget may be prepared. The proposed budget is presented to the County Commissioners for review. The Commissioners hold public hearings and a final budget must be prepared and adopted no later than December 31. The appropriated budget is prepared by fund, function, and department. The County's department heads may make transfers of appropriations within a department. Transfers of appropriations between departments require the approval of the County Commission. The legal level of budgetary control is the department level. Supplemental budgetary appropriations in funds were not considered material.

The Official Code of Georgia Annotated section 36-81-3(b) requires an annual balanced budget for the General fund, each special revenue fund, and each debt service fund and requires a project-length budget for each capital project fund. For the year ended December 31, 2018, the County did not adopt an annual budget for the TSPLOST special revenue fund.

B. Excess of Expenditures Over Appropriations

Excess of expenditures over appropriations at the department level (the legal level of control) is presented below:

	Budget	Actual	Excess
General Fund			
Commissioners	$ 77,173	$ 77,932	$ (759)
Sheriff	1,459,551	1,460,545	(994)
School Resource Officers	95,256	99,552	(4,296)
Transit Vans	105,000	224,972	(119,972)
Economic Opportunity	82,537	92,254	(9,717)
Sheriff's Special Revenue Fund			
Total Expenditures	38,200	48,505	(10,305)
Transfers Out	--	5,500	(5,500)
Special Investigation Special Revenue Fund	23,731	28,894	(5,163)
E-911 Special Revenue Fund	456,672	457,214	(542)

III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

A. Cash Deposits with Financial Institutions

Custodial credit risk – deposits. This is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County does not have a formal deposit policy for custodial credit risk. As of December 31, 2018, the County's entire bank balance was insured or collateralized with securities held by the pledging financial institution's trust department or agent in the County's name.

B. Investments

Credit risk. The County does not have a formal investment policy for credit risk. The County's investments in Georgia Fund 1 are rated AAAf by Standard & Poor's. Georgia Fund 1, created by OCGA 36-83-8, is a stable net asset value investment pool offered by the State of Georgia to counties, municipalities, public colleges and universities, boards of education, special districts, state agencies, and other authorized entities as a conservative, efficient, and liquid investment alternative. The primary investment objectives of Georgia Fund 1 are safety of capital, liquidity, yield, and diversification with primary emphasis on safety of capital and liquidity. Georgia Fund 1 deposits are not guaranteed or insured by any bank, the Federal Deposit Insurance Corporation, the Federal Reserve Board, or any state agency. The State of Georgia Office of the State Treasurer manages Georgia Fund 1 in a manner consistent with Rule 2a-7 (of the Investment Company Act of 1940) like funds. Georgia Fund 1 is managed to maintain a $1 value and a weighted average maturity of 60 days or less, with the maximum maturity of any investment limited to 397 days.

C. Receivables

Receivables as of year-end for the County's individual major funds and nonmajor funds in the aggregate, including applicable allowances for uncollectible accounts, are as follows:

	General	SPLOST 2017	Nonmajor Governmental Funds	EIP Revolving Loan	Total
Taxes	$ 872,728	$ --	$ --	$ --	$ 872,728
Accounts	165,111	--	64,670	--	229,781
Intergovernmental	243,210	187,314	73,580	--	504,104
Notes Receivable	--	--	--	562,203	562,203
Gross Receivables	1,281,049	187,314	138,250	562,203	2,168,816
Less: Allowance for Uncollectibles	(190,667)	--	--	(100,261)	(290,928)
	$ 1,090,382	$ 187,314	$ 138,250	$ 461,942	$ 1,877,888

The EIP Revolving Loan Enterprise Fund made loans to numerous businesses with terms ranging from 3-15 years and interest rates from 3.5% to 4.5%. The balances at December 31, 2018 totaled $562,203 of which $89,910 was considered current. An allowance of $100,261 has been established for possible uncollectibles.

D. Capital Assets

Capital asset activity for the year ended December 31, 2018, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities				
Capital Assets, Not Being Depreciated				
Land	$ 244,424	$ --	$ --	$ 244,424
Construction in Progress	161,963	21,301	--	183,264
Total Capital Assets, Not Being Depreciated	406,387	21,301	--	427,688
Capital Assets, Being Depreciated				
Buildings	12,806,971	31,332	--	12,838,303
Infrastructure	1,405,614	--	--	1,405,614
Improvements Other Than Buildings	1,034,434	--	--	1,034,434
Machinery and Equipment	5,927,107	41,670	(83,531)	5,885,246
Total Capital Assets, Being Depreciated	21,174,126	73,002	(83,531)	21,163,597
Less Accumulated Depreciation For				
Buildings	(6,094,030)	(314,533)	--	(6,408,563)
Infrastructure	(334,761)	(35,141)	--	(369,902)
Improvements Other Than Buildings	(763,441)	(63,701)	--	(827,142)
Machinery and Equipment	(4,266,916)	(303,853)	83,531	(4,487,238)
Total Accumulated Depreciation	(11,459,148)	(717,228)	83,531	(12,092,845)
Total Capital Assets, Being Depreciated, Net	9,714,978	(644,226)	--	9,070,752
Governmental Activities Capital Assets, Net	$ 10,121,365	$ (622,925)	$ --	$ 9,498,440

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental Activities	
General Government	$ 328,495
Judicial	1,940
Public Safety	166,563
Public Works	144,129
Health and Welfare	4,936
Culture and Recreation	70,137
Housing and Development	1,028
Total Depreciation Expense	$ 717,228

E. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of December 31, 2018 was as follows:

Due From / To Other Funds

Receivable Fund	Payable Fund	Amount
General Fund	Nonmajor Governmental Funds	$ 150,507
SPLOST 2017 Capital Projects Fund	General Fund	4,115
Nonmajor Governmental Funds	General Fund	459,045
		$ 613,667

The General Fund owes the SPLOST 2017 Fund $3,453 for intergovernmental reimbursement of project costs and $662 for expenditures subsequently financed by the General Fund. A Nonmajor Governmental Fund owes the General Fund $138,642 in outstanding transfers of transportation special district local option sales and use tax proceeds. The General Fund owes a Nonmajor Governmental Fund $456,045 in Local Maintenance & Improvement Grant proceeds. The other outstanding balances between funds result mainly from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

The composition of interfund transfers for the year ended December 31, 2018 was as follows:

Interfund Transfers

Transfer In	Transfer Out	Amount
General Fund	SPLOST 2017 Capital Projects Fund	$ 2,493
General Fund	Nonmajor Governmental Funds	144,142
SPLOST 2017 Capital Projects Fund	SPLOST 2011 Capital Projects Fund	1,755
SPLOST 2017 Capital Projects Fund	Nonmajor Governmental Funds	125,663
Nonmajor Governmental Funds	General Fund	198,670
		$ 472,723

The SPLOST 2017 Fund transferred $2,493 to the General Fund to finance project expenditures accounted for in the prior year. A Nonmajor Governmental Fund transferred $5,500 to the General Fund to finance expenditures accounted for in prior years. A Nonmajor Governmental Fund transferred $138,642 in transportation special district local option sales and use tax proceeds to the General Fund. The SPLOST 2011 Fund transferred $1,755 in excess proceeds to the SPLOST 2017 Fund. A Nonmajor Governmental Fund transferred $125,663 in sales tax proceeds to the SPLOST 2017 Fund to finance project expenditures. The General Fund transferred $198,670 to a Nonmajor Governmental Fund to finance E-911 expenditures.

F. Short-Term Debt

On January 25, 2018 the County entered into tax anticipation notes with Community Bank for $4,000,000 with interest rate of 4.50% for operating purposes. The amount drawn on these notes was $1,500,000 and this was repaid at December 31, 2018. The County entered into a new tax anticipation note on May 7, 2019 in the amount of $4,000,000 with an interest rate of 4.5%.

On July 10, 2018 the County borrowed $500,000 from the Fitzgerald/Ben Hill County Landfill Authority at no interest and repaid the loan in December 2018.

Short-term liability activity for the year ended December 31, 2018, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental Activities				
Notes Payable	$ --	$ 2,000,000	$ (2,000,000)	$ --
	$ --	$ 2,000,000	$ (2,000,000)	$ --

G. Changes in Long-Term Liabilities

Long-term liability activity for the year ended December 31, 2018, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities					
Compensated Absences	$ 195,088	$ 4,543	$ --	$ 199,631	$ --
Net Pension Liability	2,415,809	712,834	(1,365,891)	1,762,752	--
Notes Payable	125,970	--	(125,970)	--	--
	$ 2,736,867	$ 717,377	$ (1,491,861)	$ 1,962,383	$ --

For governmental activities, claims and judgments, and compensated absences are generally liquidated by the General Fund. Pension liabilities are generally liquidated by the General Fund except for the portion allocable to E-911 which is liquidated by the E-911 Fund.

H. Pensions

Defined Benefit Plan

The County's defined benefit pension plan, Association County Commissioners of Georgia ("ACCG") Ben Hill County Defined Benefit Plan provides for retirement, disability, and death benefits to plan participants and beneficiaries. The Plan, through execution of the adoption agreement, is affiliated with the Association of County Commissioners of Georgia Third Restated Defined Benefit Plan (The ACCG Plan), an agent multiple-employer pension plan, administered by GEBCorp. The ACCG, in its role as the Plan Sponsor, has the sole authority to amend the provisions of the ACCG Plan, as provided in Section 19.03 of the ACCG Plan document. The County has the authority to amend the adoption agreement, which defines the specific benefit provisions of The Plan, as provided in Section 19.02 of the ACCG Plan document. On December 27, 2017, the County amended the adoption agreement and closed the plan to employees with an employment commencement date on or after January 1, 2018. A financial report for the Ben Hill County retirement plan may be obtained by writing to Ben Hill County, Georgia, 402 East Pine Street, Fitzgerald, Georgia 31750.

Retirement benefits for employees are calculated as .75% of average annual compensation up to $6,600 plus 1.25% of average annual compensation in excess of $6,600 plus $18 multiplied by years of service. Employees are eligible for normal retirement benefits at age 65 with 5 years of service.

At January 1, 2017, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	56
Inactive employees entitled to but not yet receiving benefits	90
Active employees	89
	235

The County employees are not required to contribute to the Plan. The County is required to contribute at an actuarially determined amount annually to the Plan's trust. The contribution amount is determined using actuarial methods and assumptions approved by the ACCG Plan trustees and must satisfy the minimum contribution requirement contained in State of Georgia statutes. For the year ended December 31, 2018, the County's actuarially determined contribution was $366,094.

The County's net pension liability was measured as of December 31, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2018.

The total pension liability in the actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Investment Rate of Return: 7.25% per year
Based on analysis performed by the Board of Trustees in 2016.

Future Salary Increases: 4.00% per year with an age-based scale as follows:

Age	Salary Increase
Under 30	4.0% rate + 1.5%
30-39	4.0% rate + 1.0%
40-49	4.0% rate - .5%
50+	4.0% rate - 1.0%

Based on results of February 2014 experience study.

Mortality: RP-2000 projected with Scale AA to 2017

The long-term expected rate of return on pension plan investments was determined through a blend of using a building-block approach based on 20-year benchmarks (33.33%) and 30-year benchmarks (33.33%) for each major asset class, as well as the forward-looking capital market assumptions for a moderate asset allocation (33.34%), as determined by UBS Financial Services, Inc. (UBS). Best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) were developed for each major asset class. These ranges were combined by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The components of the rate are summarized in the following table:

Rate Component	Expected Return	Weighted %	Weighted Rate
20-year building blocks	6.82%	33.33%	2.27%
30-year building blocks	8.28%	33.33%	2.76%
UBS capital maket assumption for a moderate asset allocation	6.40%	33.34%	2.13%
			7.17%
Rate (rounded to the nearest .25%)			7.25%

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Benchmark	Average 20 Year	Weighted 20 Year	Average 30 Year	Weighted 30 Year
Fixed Income	30%	Barclays Agg.	5.60%	1.68%	6.56%	1.97%
Large Cap	30%	S&P 500	7.91%	2.37%	10.22%	3.07%
Mid Cap	5%	S&P Mid Cap	11.22%	0.56%	11.53%	0.58%
Small Cap	5%	Russell 2000	8.06%	0.40%	9.33%	0.47%
REIT	5%	NAREIT Equity	10.79%	0.54%	10.44%	0.52%
International	15%	MSCI EAFE	4.29%	0.64%	5.73%	0.86%
Multi Cap	5%	Russell 3000	8.03%	0.40%	10.14%	0.51%
Global Allocation	5%	Citi Non US WEBI	4.66%	0.23%	5.98%	0.30%
	100%			6.82%		8.28%

The discount rate used to measure the total pension liability was 7.25%. In projecting plan assets, the assumed contribution was based on the average contribution made to the plan over the prior five years. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The changes in net pension liability for the year ended December 31, 2018, were as follows.

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances - Beginning	$ 7,076,025	$ 4,660,216	$ 2,415,809
Changes for the Year			
Service Cost	150,119	--	150,119
Interest	501,597	--	501,597
Differences Between Expected and Actual Experience	(269,418)	--	(269,418)
Changes of Assumptions	14,366	--	14,366
Contributions - Employer	--	405,564	(405,564)
Net Investment Income	--	690,909	(690,909)
Benefit Payments	(314,881)	(314,881)	--
Administrative Expense	--	(18,044)	18,044
Other Changes	--	(28,708)	28,708
Net Changes	81,783	734,840	(653,057)
Balances - Ending	$ 7,157,808	$ 5,395,056	$ 1,762,752

The following presents the County's net pension liability calculated using the discount rate of 7.25%, as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.25%) or 1-percentage-point higher (8.25%) than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net Pension Liability	$ 2,636,206	$ 1,762,752	$ 1,034,265

For the year ended December 31, 2018, the County recognized pension expense of $445,850. At December 31, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 68,954	$ 190,177
Changes in assumptions	176,290	--
Net difference between projected and actual earnings on pension plan investments	--	108,064
Contributions subsequent to the measurement date	366,094	--
	$ 611,338	$ 298,241

Contributions subsequent to the measurement date will be recognized as a reduction in the net pension liability in the subsequent year. The other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending December 31	
2019	$ 94,911
2020	(10,421)
2021	(68,812)
2022	(68,675)
2023	--
Thereafter	--
	$ (52,997)

At December 31, 2018, the County reported a payable of $366,094 for the outstanding amount of contributions to the pension plan required for the year ended December 31, 2018.

Deferred Contribution Plan

The County sponsors a 401a Defined Contribution Plan administered by GEBCorp, a third-party service provider. Senior management employees designated by the County are eligible to participate in the plan. Provisions of the plan were established by the County's execution of an adoption agreement. Employee contributions are not required or permitted. The County is required to contribute 7.5% of the current participant's compensation. All contributions and other requirements established by the adoption agreement may be amended by the County at any time. The County did not make any contributions to the plan during the year.

Deferred Compensation Plan

The County sponsors a Deferred Compensation Plan in accordance with Internal Revenue Code Section 457. The deferred compensation plan, administered by GEBCORP, contains a contribution formula which allows employees to defer a minimum of 1% of compensation or $20. The County is permitted to make non-elective contributions at its sole discretion. All contributions and other requirements are established by County resolution. For the year ended December 31, 2018, the County did not contribute to the plan and employee deferrals were $28,877.

I. Fund Balances

The classifications of fund balances of governmental funds at December 31, 2018 were as follows:

	General	SPLOST 2011	SPLOST 2017	Other Governmental Funds	Total Governmental Funds
Restricted					
Public Safety	$ --	$ --	$ --	$ 62,635	$ 62,635
Capital Outlay	--	1,152,551	1,115,862	456,045	2,724,458
	--	1,152,551	1,115,862	518,680	2,787,093
Assigned					
Judicial	--	--	--	8,203	8,203
Public Safety	--	--	--	129,148	129,148
Housing and Development	--	--	--	29,166	29,166
Capital Outlay	--	--	--	2	2
	--	--	--	166,519	166,519
Unassigned, Reported In					
General Fund	1,670,467	--	--	--	1,670,467
	1,670,467	--	--	--	1,670,467
Total Fund Balances	$ 1,670,467	$ 1,152,551	$ 1,115,862	$ 685,199	$ 4,624,079

J. Tax Abatements

County property tax revenues were reduced by $24,458 under agreements entered into by the Fitzgerald & Ben Hill County Development Authority.

K. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the County carries commercial insurance purchased either directly or indirectly from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years. The County's deductibles for commercial insurance coverage range from $500 to $25,000 with various limits of liability ranging from $5,000 to $17,980,524.

For its workers compensation coverage, the County is a member of the Association County Commissioners of Georgia-Group Self-Insurance Workers' Compensation Fund (ACCG-GSIWCF). The ACCG-GSIWCF operates under the authority of O.C.G.A 34-9-150 et Seq. The County pays into the fund its share of the fund's projected obligation for workers' compensation liability, administrative expenses, and other costs incurred by the fund. The County's share is adjusted by the board of the fund according to the claims experience of each participating member in accordance with criteria set forth in the bylaws of the fund. The fund makes payments to the employees of the members for workers compensation benefits pursuant to and in accordance with the claims procedures set forth in title 34, chapter 9 of O.C.G.A. The County is jointly and severally liable for all legal obligations of the fund, including, but not limited to, any

obligations of the fund to pay claims against the fund arising out of any occurrence, incident, or accident covered under title 34, chapter 9 of O.C.G.A.

L. Commitments and Contingencies

The County is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the County's counsel that resolution of these matters will not have a material adverse effect on the financial condition of the County.

Amounts received or receivable from grantor agencies, federal and state, are subject to audit and adjustment by those agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. In the opinion of County management, such disallowances, if any, will not be significant to the County's financial statements.

The County is contingently liable for Revenue Anticipation Certificates, Series 2007 issued by the Hospital Authority of Ben Hill County in the amount of $9,900,000. These Certificates are collateralized by the gross operating revenues of the Authority. The County and Authority entered into a contract in which the Authority agreed to make the Hospital facilities and services available to the residents of Ben Hill County. The County agreed to make payments to the Authority in amounts sufficient to enable the Authority to pay the principal and interest on the Certificates to the extent the net operating revenues of the Authority are insufficient to make the payments, and the County agreed to levy an ad valorem tax on all taxable property within the County as may be necessary in each year to fulfill the County's obligation under the contract. As of July 31, 2017, the Hospital's latest fiscal year, the outstanding balance was $7,120,000 which will be paid in varying annual amounts through July 1, 2032.

M. Joint Ventures

Under Georgia law, the County, in conjunction with other cities and counties in the South Georgia area, is a member of the Southern Georgia Regional Commission and is required to pay annual dues thereto. During its year ended December 31, 2018, the County paid $10,700 in such dues. Membership in a Regional Commission is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34 which provides for the organizational structure of the Regional Commission in Georgia. The Regional Commission Board membership includes the chief elected official of each county and municipality of the area. OCGA 50-8-39.1 provides that the member governments are liable for any debts or obligations of a Regional Commission. Separate financial statements may be obtained from:

Southern Georgia Regional Commission
327 West Savannah Avenue
Valdosta, Georgia 31601

The County participates equally with three area governments in the Ben Hill-Irwin Area Joint Development Authority. The Authority is a special-purpose corporation organized "to create and foster an economic climate in Ben Hill and Irwin counties conducive to the growth and development of trade, commerce, industry, and employment opportunities." The County does not appoint the voting majority of the Authority's Board of Directors. The County is financially obligated for $94,614 which represents its twenty five percent share of the debt of the Joint Development Authority at December 31, 2018. The Authority has completed its building phase and is currently seeking tenants. Separate financial statements may be obtained from:

Fitzgerald-Ben Hill County Chamber of Commerce
805 South Grant Street
Fitzgerald, Georgia 31750

N. Restatement of Net Position

In conformity with generally accepted accounting principles, as set forth in the Governmental Accounting Standards Board (GASB) Statement of Governmental Accounting Standards No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, net position has been restated to record the effects of implementing the standard. This restatement affected the beginning net position of the Board of Health as follows:

	Board of Health
June 30, 2017 Net Position, as previously reported	$ 220,439
Implementation of GASB Statement No. 75	70,977
June 30, 2017 Net Position, as restated	$ 291,416

REQUIRED SUPPLEMENTARY INFORMATION

BEN HILL COUNTY, GEORGIA
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
REVENUES				
Taxes	$ 7,427,000	$ 7,427,000	$ 8,001,199	$ 574,199
Licenses and Permits	49,600	49,600	50,734	1,134
Intergovernmental	250,541	250,541	402,827	152,286
Charges for Services	885,129	750,129	604,523	(145,606)
Fines and Forfeitures	330,000	225,000	349,727	124,727
Interest Revenue	700	700	2,740	2,040
Contributions and Donations	--	--	3,075	3,075
Miscellaneous	3,800	3,800	62,441	58,641
Total Revenues	8,946,770	8,706,770	9,477,266	770,496
EXPENDITURES				
General	108,357	43,800	39,429	4,371
Commissioners	67,495	77,173	77,932	(759)
County Administration	601,781	505,277	429,942	75,335
Elections	204,305	170,189	162,920	7,269
Tax Commissioner	299,328	280,521	270,510	10,011
Tax Assessor	250,282	245,906	242,434	3,472
Government Buildings	171,665	377,178	363,613	13,565
Superior Court	371,886	370,892	365,481	5,411
Superior Court Judges	131,699	129,099	127,277	1,822
District Attorney	23,415	20,115	18,965	1,150
Public Defender	66,756	74,352	74,310	42
Magistrate Court	294,824	285,545	282,157	3,388
Probate Court	152,067	149,972	147,826	2,146
Sheriff	1,360,347	1,459,551	1,460,545	(994)
Jail Administration	1,300,800	1,338,171	1,327,234	10,937
School Resource Officers	120,620	95,256	99,552	(4,296)
Fire	72,534	76,703	76,068	635
EMS	477,500	530,880	367,041	163,839
Coroner	22,227	15,902	15,098	804
E-911	25,977	--	--	--
Animal Control	89,092	91,060	91,058	2
Emergency Management	25,757	23,410	23,247	163
Highways and Streets	997,073	924,775	922,458	2,317
Solid Waste and Recycling	350,209	336,529	309,535	26,994
Health	69,998	69,998	69,752	246
Senior Assistance	52,720	53,268	53,182	86
Senior Cititzens Nutrition	62,298	65,588	65,231	357
Transit Vans	212,951	105,000	224,972	(119,972)
Recreation	176,353	176,353	172,123	4,230
Parks	2,200	2,200	1,901	299
Libraries	114,786	114,786	114,786	--
Agricultural Resources	75,372	71,935	68,130	3,805
Forest Resources	14,008	14,522	14,505	17
Planning and Zoning	51,816	50,466	29,522	20,944
Airport	18,127	18,127	18,127	--
Economic Opportunity	80,451	82,537	92,254	(9,717)
Debt Service	9,000	53,063	53,063	--
Total Expenditures	8,526,076	8,500,099	8,272,180	227,919

BEN HILL COUNTY, GEORGIA
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
Excess (Deficiency) of Revenues Over (Under) Expenditures	420,694	206,671	1,205,086	998,415
OTHER FINANCING SOURCES (USES)				
Transfers In				
Sheriff's Special Revenue Fund	--	--	5,500	5,500
SPLOST 2017 Capital Projects Fund	--	--	2,493	2,493
TSPLOST Special Revenue Fund	--	--	138,642	138,642
Transfers Out				
E-911 Special Revenue Fund	(430,694)	(216,671)	(198,670)	18,001
Proceeds of Capital Asset Dispositions	10,000	10,000	22,178	12,178
Insurance Recoveries	--	--	78,461	78,461
Total Other Financing Sources (Uses)	(420,694)	(206,671)	48,604	255,275
Net Change in Fund Balances	--	--	1,253,690	1,253,690
Fund Balances - Beginning	416,777	416,777	416,777	--
Fund Balances - Ending	$ 416,777	$ 416,777	$ 1,670,467	$ 1,253,690

BEN HILL COUNTY, GEORGIA
Pension Plan
Schedule of Changes in the County's Net Pension Liability and Related Ratios
December 31, 2018

	2018	2017	2016	2015
Total Pension Liability				
Service Cost	$ 150,119	$ 170,372	$ 140,337	$ 125,263
Interest on Total Pension Liability	501,597	478,090	425,390	407,714
Changes of Benefit Terms	--	--	--	--
Differences Between Expected and Actual Experience	(269,418)	10,434	235,792	--
Changes of Assumptions	14,366	202,723	207,135	--
Benefit Payments	(314,881)	(320,244)	(291,747)	(302,851)
Net Change in Total Pension Liability	81,783	541,375	716,907	230,126
Total Pension Liability - Beginning	7,076,025	6,534,650	5,817,743	5,587,617
Total Pension Liability - Ending (a)	$ 7,157,808	$ 7,076,025	$ 6,534,650	$ 5,817,743
Plan Fiduciary Net Position				
Contributions - Employer	$ 405,564	$ 450,030	$ 386,829	$ 338,492
Contributions - Employee	--	--	--	--
Net Investment Income	690,909	278,659	25,548	282,091
Benefit Payments, Including Refunds of Employee Contributions	(314,881)	(320,244)	(291,747)	(302,851)
Administrative Expense	(18,044)	(23,854)	(18,273)	(16,089)
Other	(28,708)	(66,465)	(72,995)	(27,179)
Net Change in Plan Fiduciary Net Position	734,840	318,126	29,362	274,464
Plan Fiduciary Net Position - Beginning	4,660,216	4,342,090	4,312,728	4,038,264
Plan Fiduciary Net Position - Ending (b)	$ 5,395,056	$ 4,660,216	$ 4,342,090	$ 4,312,728
County's Net Pension Liability - Ending (a) - (b)	$ 1,762,752	$ 2,415,809	$ 2,192,560	$ 1,505,015
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	75.37%	65.86%	66.45%	74.13%
Covered-Employee Payroll	$ 3,070,041	$ 3,571,929	$ 3,040,935	$ 2,686,554
County's Net Pension Liability as a Percentage of Covered-Employee Payroll	57.42%	67.63%	72.10%	56.02%

BEN HILL COUNTY, GEORGIA
Pension Plan
Schedule of County Contributions
December 31, 2018

	2018	2017	2016	2015
Actuarially Determined Contribution	$ 366,094	$ 405,564	$ 450,030	$ 386,829
Contributions in Relation to the Actuarially Determined Contribution	366,094	405,564	450,030	386,829
Contribution Deficiency (Excess)	$ --	$ --	$ --	$ --
Covered-Employee Payroll	$ 2,735,705	$ 3,070,041	$ 3,571,929	$ 3,040,935
Contributions as a Percentage of Covered-Employee Payroll	13.38%	13.21%	12.60%	12.72%

Notes to Schedule

Valuation date	January 1, 2018
Actuarial cost method	Entry Age Normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	Net effective period of 9.2 years
Asset valuation method	5-year smoothed market
Investment rate of return	7.25% per year
Salary increases	3% - 5.5% based on age

A. Budgetary Information

The annual budget of the General Fund was adopted on a basis consistent with generally accepted accounting principles. The presentation of expenditure amounts reported in the *Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual* differs from the *Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds* due to the functional classification of expenditures. The schedule below presents a reconciliation of those amounts.

	Budget Schedule	Reconciliation	Governmental Fund Statement
EXPENDITURES			
Current			
General Government			
General	$ 39,429	$ --	$ 39,429
Commissioners	77,932	--	77,932
County Administration	429,942	7,910	437,852
Elections	162,920	2,325	165,245
Tax Commissioner	270,510	3,277	273,787
Tax Assessor	242,434	3,395	245,829
Government Buildings	363,613	(105,049)	258,564
	1,586,780	(88,142)	1,498,638
Judicial			
Superior Court	365,481	3,297	368,778
Superior Court Judges	127,277	--	127,277
District Attorney	18,965	--	18,965
Public Defender	74,310	--	74,310
Magistrate Court	282,157	4,231	286,388
Probate Court	147,826	3,298	151,124
	1,016,016	10,826	1,026,842
Public Safety			
Sheriff	1,460,545	29,990	1,490,535
Jail Administration	1,327,234	11,913	1,339,147
School Resource Officers	99,552	--	99,552
Fire	76,068	--	76,068
EMS	367,041	--	367,041
Coroner	15,098	3,297	18,395
Animal Control	91,058	--	91,058
Emergency Management	23,247	--	23,247
	3,459,843	45,200	3,505,043
Public Works			
Highways and Streets	922,458	12,464	934,922
Solid Waste and Recycling	309,535	4,191	313,726
	1,231,993	16,655	1,248,648
Health and Welfare			
Health	69,752	--	69,752
Senior Assistance	53,182	4,851	58,033
Senior Cititzens Nutrition	65,231	2,325	67,556
Transit Vans	224,972	--	224,972
	413,137	7,176	420,313
Culture and Recreation	288,810	--	288,810
Housing and Development			
Agricultural Resources	68,130	3,635	71,765
Forest Resources	14,505	--	14,505
Planning and Zoning	29,522	2,325	31,847
Airport	18,127	--	18,127
Economic Opportunity	92,254	2,325	94,579
	222,538	8,285	230,823

	Budget Schedule	Reconciliation	Governmental Fund Statement
Debt Service	53,063	--	53,063
Total Expenditures	8,272,180	--	8,272,180
OTHER FINANCING SOURCES (USES)			
Transfers Out	198,670	--	198,670
Total	$ 8,470,850	$ --	$ 8,470,850

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

Major Governmental Funds

General Fund

The General Fund is the County's primary operating fund. It is used to account for and report all financial resources of the general government, except those required to be accounted for and reported in another fund.

Capital Projects Funds

Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. Capital projects funds exclude those types of capital-related outflows financed by proprietary funds or for assets that will be held in trust for individuals, private organizations, or other governments.

Special Purpose Local Option Sales Tax (SPLOST) 2011 Fund - This fund is used to account for the special one percent sales tax imposed for the six year period beginning July 1, 2011.

Special Purpose Local Option Sales Tax (SPLOST) 2017 Fund - This fund is used to account for the special one percent sales tax imposed for the six year period beginning July 1, 2017.

BEN HILL COUNTY, GEORGIA
General Fund
Balance Sheet
December 31, 2018 and 2017

	2018	2017
ASSETS		
Cash and Cash Equivalents	$ 2,116,496	$ 886,755
Receivables (Net of Allowance for Uncollectibles)		
Taxes	748,211	870,293
Accounts	98,961	137,442
Intergovernmental	243,210	223,435
Due From Other Funds		
Special Investigation Special Revenue Fund	11,865	16,519
Development Authority Special Revenue Fund	--	792
TSPLOST Special Revenue Fund	138,642	--
SPLOST 2011 Capital Projects Fund	--	87,352
Total Assets	$ 3,357,385	$ 2,222,588
LIABILITIES		
Accounts Payable	483,290	737,468
Accrued Liabilities	99,898	72,913
Intergovernmental Payable	132,281	--
Due To Other Funds		
CDBG Capital Projects Fund	3,000	--
SPLOST 2017 Capital Projects Fund	4,115	--
LMIG Capital Projects Fund	456,045	380,036
Other Current Liabilities	--	2,742
Total Liabilities	1,178,629	1,193,159
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenue		
Property Taxes	508,289	578,460
Ambulance Fees	--	34,192
Total Deferred Inflows of Resources	508,289	612,652
FUND BALANCES		
Unassigned	1,670,467	416,777
Total Fund Balances	1,670,467	416,777
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 3,357,385	$ 2,222,588

BEN HILL COUNTY, GEORGIA
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended December 31, 2018 and 2017

	2018	2017
REVENUES		
Taxes	$ 8,001,199	$ 7,694,326
Licenses and Permits	50,734	56,356
Intergovernmental	402,827	377,605
Charges for Services	604,523	1,157,338
Fines and Forfeitures	349,727	335,024
Interest Revenue	2,740	1,168
Contributions and Donations	3,075	--
Miscellaneous	62,441	10,243
Total Revenues	9,477,266	9,632,060
EXPENDITURES		
Current		
General Government	1,498,638	1,290,091
Judicial	1,026,842	1,092,748
Public Safety	3,505,043	4,182,964
Public Works	1,248,648	1,228,039
Health and Welfare	420,313	527,000
Culture and Recreation	288,810	284,387
Housing and Development	230,823	259,233
Debt Service	53,063	78,722
Total Expenditures	8,272,180	8,943,184
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,205,086	688,876
OTHER FINANCING SOURCES (USES)		
Transfers In		
Sheriff's Special Revenue Fund	5,500	--
TSPLOST Special Revenue Fund	138,642	--
CDBG Capital Projects Fund	--	24,500
SPLOST 2011 Capital Projects Fund	--	192,561
SPLOST 2017 Capital Projects Fund	2,493	--
Transfers Out		
E-911 Special Revenue Fund	(198,670)	(237,194)
Proceeds of Capital Asset Dispositions	22,178	375,902
Insurance Recoveries	78,461	--
Total Other Financing Sources (Uses)	48,604	355,769
Net Change in Fund Balances	1,253,690	1,044,645
Fund Balances - Beginning	416,777	(627,868)
Fund Balances - Ending	$ 1,670,467	$ 416,777

BEN HILL COUNTY, GEORGIA
SPLOST 2011 Capital Projects Fund
Balance Sheet
December 31, 2018 and 2017

	2018	2017
ASSETS		
Cash and Cash Equivalents	$ 1,152,551	$ 1,254,675
Total Assets	$ 1,152,551	$ 1,254,675
LIABILITIES		
Due To Other Funds		
General Fund	$ --	$ 87,352
Total Liabilities	--	87,352
FUND BALANCES		
Restricted	1,152,551	1,167,323
Total Fund Balances	1,152,551	1,167,323
Total Liabilities and Fund Balances	$ 1,152,551	$ 1,254,675

BEN HILL COUNTY, GEORGIA
SPLOST 2011 Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended December 31, 2018 and 2017

	2018	2017
REVENUES		
Taxes	$ --	$ 894,692
Interest Revenue	1,191	1,975
Miscellaneous	3,000	--
Total Revenues	4,191	896,667
EXPENDITURES		
Current		
Public Safety	--	1,626
Health and Welfare	--	64,540
Culture and Recreation	--	11,190
Capital Outlay	17,208	377,361
Debt Service	--	200,139
Intergovernmental	--	465,524
Total Expenditures	17,208	1,120,380
Excess (Deficiency) of Revenues Over (Under) Expenditures	(13,017)	(223,713)
OTHER FINANCING SOURCES (USES)		
Transfers In		
SPLOST Debt Service Fund	--	61,798
Transfers Out		
General Fund	--	(192,561)
Development Authority Special Revenue Fund	--	(100,000)
SPLOST 2017 Capital Projects Fund	(1,755)	--
Total Other Financing Sources (Uses)	(1,755)	(230,763)
Net Change in Fund Balances	(14,772)	(454,476)
Fund Balances - Beginning	1,167,323	1,621,799
Fund Balances - Ending	$ 1,152,551	$ 1,167,323

BEN HILL COUNTY, GEORGIA
SPLOST 2017 Capital Projects Fund
Balance Sheet
December 31, 2018 and 2017

	2018	2017
ASSETS		
Cash and Cash Equivalents	$ 1,100,911	$ 476,420
Receivables		
Intergovernmental	187,314	185,857
Due From Other Funds		
General Fund	4,115	--
Total Assets	$ 1,292,340	$ 662,277
LIABILITIES		
Accounts Payable	$ 17,441	$ 8,352
Intergovernmental Payable	159,037	156,094
Total Liabilities	176,478	164,446
FUND BALANCES		
Restricted	1,115,862	497,831
Total Fund Balances	1,115,862	497,831
Total Liabilities and Fund Balances	$ 1,292,340	$ 662,277

BEN HILL COUNTY, GEORGIA
SPLOST 2017 Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended December 31, 2018 and 2017

	2018	2017
REVENUES		
Taxes	$ 1,882,761	$ 967,895
Interest Revenue	3,953	190
Total Revenues	1,886,714	968,085
EXPENDITURES		
Current		
Health and Welfare	125,663	21,682
Culture and Recreation	--	813
Capital Outlay	232,504	149,258
Debt Service	130,624	6,315
Intergovernmental	904,817	445,311
Total Expenditures	1,393,608	623,379
Excess (Deficiency) of Revenues Over (Under) Expenditures	493,106	344,706
OTHER FINANCING SOURCES (USES)		
Transfers In		
SPLOST Debt Service Fund	125,663	21,682
SPLOST 2011 Capital Projects Fund	1,755	--
Transfers Out		
General Fund	(2,493)	--
Notes Payable	--	131,443
Total Other Financing Sources (Uses)	124,925	153,125
Net Change in Fund Balances	618,031	497,831
Fund Balances - Beginning	497,831	--
Fund Balances - Ending	$ 1,115,862	$ 497,831

Nonmajor Governmental Funds

Special Revenue Funds

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

Sheriff's Fund - This fund is used to account for the collection and disbursement of federally forfeited fines, which are to be used solely for local drug enforcement.

Drug Abuse and Education Fund - This fund is used to account for the collection and disbursement of the 50% penalty on drug fines, which is used for drug abuse treatment and education programs relating to controlled substances and marijuana.

Jail Fund - This fund is used to account for the 10% surcharge on fines, which is to be used for jail operations and improvements.

Special Investigation Fund - This fund is used to account for the collection and disbursement of fees collected at the jail.

Supplemental Juvenile Services Fund - This fund is used to account for collection and disbursement of fees that will be used to provide supplemental community based services to juvenile offenders.

E-911 Fund - This fund is used to account for the proceeds of the monthly surcharge on county residents' telephone bills to fund the emergency services telephone system.

Development Authority Fund – This fund is used to account for the activities of the Ben Hill County Development Authority, a blended component unit, which pursues and enhances economic development of the County.

TSPLOST Fund – This fund is used to account for the collection of the discretionary portion of the Transportation special district local option sales and use tax proceeds and expenditures for transportation projects that are not capital projects.

Capital Projects Funds

Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. Capital projects funds exclude those types of capital-related outflows financed by proprietary funds or for assets that will be held in trust for individuals, private organizations, or other governments.

LMIG Fund - This fund is used to account for the Local Maintenance & Improvement Grant.

CDBG Fund - This fund is used to account for a $500,000 CDBG grant for road improvements on various roads in the County.

Debt Service Funds

Debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

SPLOST Debt - This fund is used to account for SPLOST taxes to be used to retire debt associated with SPLOST – approved projects.

BEN HILL COUNTY, GEORGIA
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2018

	Special Revenue Funds					
	Sheriff's	Drug Abuse & Education	Jail	Special Investigation	Supplemental Juvenile Services	E-911
ASSETS						
Cash and Cash Equivalents	$ 42,896	$ 54,298	$ 29,453	$ 14,942	$ 8,203	$ 144
Receivables (Net of Allowance for Uncollectibles)	--	--	--	--	--	64,670
Due From Other Funds	--	--	--	--	--	--
Total Assets	$ 42,896	$ 54,298	$ 29,453	$ 14,942	$ 8,203	$ 64,814
LIABILITIES						
Accounts Payable	$ --	$ --	$ --	$ 576	$ --	$ 2,179
Due To Other Funds	--	--	--	11,865	--	--
Total Liabilities	--	--	--	12,441	--	2,179
FUND BALANCES						
Restricted	--	--	--	--	--	62,635
Assigned	42,896	54,298	29,453	2,501	8,203	--
Total Fund Balances	42,896	54,298	29,453	2,501	8,203	62,635
Total Liabilities and Fund Balances	$ 42,896	$ 54,298	$ 29,453	$ 14,942	$ 8,203	$ 64,814

			Capital Projects Funds			Debt Service Funds	
Development Authority	TSPLOST	Total	LMIG	CDBG	Total	SPLOST	Total Nonmajor Governmental Funds
$ 29,166	$ 65,062	$ 244,164	$ --	$ 2	$ 2	$ --	$ 244,166
--	73,580	138,250	--	--	--	--	138,250
--	--	--	456,045	3,000	459,045	--	459,045
$ 29,166	$ 138,642	$ 382,414	$ 456,045	$ 3,002	$ 459,047	$ --	$ 841,461
$ --	$ --	$ 2,755	$ --	$ 3,000	$ 3,000	$ --	$ 5,755
--	138,642	150,507	--	--	--	--	150,507
--	138,642	153,262	--	3,000	3,000	--	156,262
--	--	62,635	456,045	--	456,045	--	518,680
29,166	--	166,517	--	2	2	--	166,519
29,166	--	229,152	456,045	2	456,047	--	685,199
$ 29,166	$ 138,642	$ 382,414	$ 456,045	$ 3,002	$ 459,047	$ --	$ 841,461

BEN HILL COUNTY, GEORGIA
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
December 31, 2018

	Special Revenue Funds					
	Sheriff's	Drug Abuse & Education	Jail	Special Investigation	Supplemental Juvenile Services	E-911
REVENUES						
Taxes	$ --	$ --	$ --	$ --	$ --	$ --
Intergovernmental	--	--	--	--	--	--
Charges for Services	26,718	--	--	23,406	--	272,669
Fines and Forfeitures	32,530	10,253	23,612	--	1,372	--
Interest Revenue	--	--	20	3	--	--
Miscellaneous	--	5	--	--	--	--
Total Revenues	59,248	10,258	23,632	23,409	1,372	272,669
EXPENDITURES						
Current						
Judicial	--	--	--	--	50	--
Public Safety	48,505	6,806	8,105	27,494	--	450,332
Housing and Development	--	--	--	--	--	--
Capital Outlay	--	--	--	1,400	--	6,882
Total Expenditures	48,505	6,806	8,105	28,894	50	457,214
Excess (Deficiency) of Revenues Over (Under) Expenditures	10,743	3,452	15,527	(5,485)	1,322	(184,545)
OTHER FINANCING SOURCES (USES)						
Transfers In	--	--	--	--	--	198,670
Transfers Out	(5,500)	--	--	--	--	--
Total Other Financing Sources (Uses)	(5,500)	--	--	--	--	198,670
Net Change in Fund Balances	5,243	3,452	15,527	(5,485)	1,322	14,125
Fund Balances - Beginning	37,653	50,846	13,926	7,986	6,881	48,510
Fund Balances - Ending	$ 42,896	$ 54,298	$ 29,453	$ 2,501	$ 8,203	$ 62,635

			Capital Projects Funds			Debt Service Funds	
Development Authority	TSPLOST	Total	LMIG	CDBG	Total	SPLOST	Total Nonmajor Governmental Funds
$ --	$ 101,638	$ 101,638	$ --	$ --	$ --	$ 125,663	$ 227,301
--	36,997	36,997	412,612	381,430	794,042	--	831,039
--	--	322,793	--	--	--	--	322,793
--	--	67,767	--	--	--	--	67,767
--	7	30	--	--	--	--	30
715	--	720	--	--	--	--	720
715	138,642	529,945	412,612	381,430	794,042	125,663	1,449,650
--	--	50	--	--	--	--	50
--	--	541,242	--	--	--	--	541,242
6,442	--	6,442	--	--	--	--	6,442
--	--	8,282	336,603	381,430	718,033	--	726,315
6,442	--	556,016	336,603	381,430	718,033	--	1,274,049
(5,727)	138,642	(26,071)	76,009	--	76,009	125,663	175,601
--	--	198,670	--	--	--	--	198,670
--	(138,642)	(144,142)	--	--	--	(125,663)	(269,805)
--	(138,642)	54,528	--	--	--	(125,663)	(71,135)
(5,727)	--	28,457	76,009	--	76,009	--	104,466
34,893	--	200,695	380,036	2	380,038	--	580,733
$ 29,166	$ --	$ 229,152	$ 456,045	$ 2	$ 456,047	$ --	$ 685,199

BEN HILL COUNTY, GEORGIA
Sheriff's Special Revenue Fund
Balance Sheet
December 31, 2018 and 2017

	2018	2017
ASSETS		
Cash and Cash Equivalents	$ 42,896	$ 37,653
Total Assets	$ 42,896	$ 37,653
FUND BALANCES		
Assigned	$ 42,896	$ 37,653
Total Fund Balances	$ 42,896	$ 37,653

BEN HILL COUNTY, GEORGIA
Sheriff's Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended December 31, 2018 and 2017

	2018	2017
REVENUES		
Charges for Services	$ 26,718	$ 23,679
Fines and Forfeitures	32,530	20,337
Total Revenues	59,248	44,016
EXPENDITURES		
Current		
Public Safety	48,505	28,220
Total Expenditures	48,505	28,220
Excess (Deficiency) of Revenues Over (Under) Expenditures	10,743	15,796
OTHER FINANCING SOURCES (USES)		
Transfers Out		
General Fund	(5,500)	--
Total Other Financing Sources (Uses)	(5,500)	--
Net Change in Fund Balances	5,243	15,796
Fund Balances - Beginning	37,653	21,857
Fund Balances - Ending	$ 42,896	$ 37,653

BEN HILL COUNTY, GEORGIA
Sheriff's Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2018

	Budget	Actual	Variance
REVENUES			
Charges for Services	$ --	$ 26,718	$ 26,718
Fines and Forfeitures	38,200	32,530	(5,670)
Total Revenues	38,200	59,248	21,048
EXPENDITURES			
Current			
Public Safety	13,200	48,505	(35,305)
Capital Outlay	25,000	--	25,000
Total Expenditures	38,200	48,505	(10,305)
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	10,743	10,743
OTHER FINANCING SOURCES (USES)			
Transfers Out			
General Fund	--	(5,500)	(5,500)
Total Other Financing Sources (Uses)	--	(5,500)	(5,500)
Net Change in Fund Balances	--	5,243	5,243
Fund Balances - Beginning	37,653	37,653	--
Fund Balances - Ending	$ 37,653	$ 42,896	$ 5,243

BEN HILL COUNTY, GEORGIA
Drug Abuse & Education Special Revenue Fund
Balance Sheet
December 31, 2018 and 2017

	2018	2017
ASSETS		
Cash and Cash Equivalents	$ 54,298	$ 51,310
Total Assets	$ 54,298	$ 51,310
LIABILITIES		
Due To Other Funds		
Jail Special Revenue Fund	$ --	$ 464
Total Liabilities	--	464
FUND BALANCES		
Assigned	54,298	50,846
Total Fund Balances	54,298	50,846
Total Liabilities and Fund Balances	$ 54,298	$ 51,310

BEN HILL COUNTY, GEORGIA
Drug Abuse & Education Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended December 31, 2018 and 2017

	2018	2017
REVENUES		
Fines and Forfeitures	$ 10,253	$ 22,439
Miscellaneous	5	1,700
Total Revenues	10,258	24,139
EXPENDITURES		
Current		
Public Safety	6,806	5,047
Capital Outlay	--	36,631
Total Expenditures	6,806	41,678
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,452	(17,539)
Net Change in Fund Balances	3,452	(17,539)
Fund Balances - Beginning	50,846	68,385
Fund Balances - Ending	$ 54,298	$ 50,846

BEN HILL COUNTY, GEORGIA
Drug Abuse & Education Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2018

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	$ 19,600	$ 10,253	$ (9,347)
Miscellaneous	--	5	5
Total Revenues	19,600	10,258	(9,342)
EXPENDITURES			
Current			
Public Safety	19,600	6,806	12,794
Total Expenditures	19,600	6,806	12,794
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	3,452	3,452
Net Change in Fund Balances	--	3,452	3,452
Fund Balances - Beginning	50,846	50,846	--
Fund Balances - Ending	$ 50,846	$ 54,298	$ 3,452

BEN HILL COUNTY, GEORGIA
Jail Special Revenue Fund
Balance Sheet
December 31, 2018 and 2017

	2018	2017
ASSETS		
Cash and Cash Equivalents	$ 29,453	$ 13,462
Due From Other Funds		
Drug Abuse & Education Special Revenue Fund	--	464
Total Assets	$ 29,453	$ 13,926
FUND BALANCES		
Assigned	$ 29,453	$ 13,926
Total Fund Balances	$ 29,453	$ 13,926

BEN HILL COUNTY, GEORGIA
Jail Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended December 31, 2018 and 2017

	2018	2017
REVENUES		
Fines and Forfeitures	$ 23,612	$ 21,753
Interest Revenue	20	4
Total Revenues	23,632	21,757
EXPENDITURES		
Current		
Public Safety	8,105	8,796
Total Expenditures	8,105	8,796
Excess (Deficiency) of Revenues Over (Under) Expenditures	15,527	12,961
Net Change in Fund Balances	15,527	12,961
Fund Balances - Beginning	13,926	965
Fund Balances - Ending	$ 29,453	$ 13,926

BEN HILL COUNTY, GEORGIA
Jail Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2018

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	$ 25,419	$ 23,612	$ (1,807)
Interest Revenue	--	20	20
Total Revenues	25,419	23,632	(1,787)
EXPENDITURES			
Current			
Public Safety	25,419	8,105	17,314
Total Expenditures	25,419	8,105	17,314
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	15,527	15,527
Net Change in Fund Balances	--	15,527	15,527
Fund Balances - Beginning	13,926	13,926	--
Fund Balances - Ending	$ 13,926	$ 29,453	$ 15,527

BEN HILL COUNTY, GEORGIA
Special Investigation Special Revenue Fund
Balance Sheet
December 31, 2018 and 2017

	2018	2017
ASSETS		
Cash and Cash Equivalents	$ 14,942	$ 24,939
Total Assets	$ 14,942	$ 24,939
LIABILITIES		
Accounts Payable	$ 576	$ 434
Due To Other Funds		
General Fund	11,865	16,519
Total Liabilities	12,441	16,953
FUND BALANCES		
Assigned	2,501	7,986
Total Fund Balances	2,501	7,986
Total Liabilities and Fund Balances	$ 14,942	$ 24,939

BEN HILL COUNTY, GEORGIA
Special Investigation Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended December 31, 2018 and 2017

	2018	2017
REVENUES		
Charges for Services	$ 23,406	$ 21,413
Interest Revenue	3	3
Total Revenues	23,409	21,416
EXPENDITURES		
Current		
Public Safety	27,494	11,761
Capital Outlay	1,400	--
Total Expenditures	28,894	11,761
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,485)	9,655
Net Change in Fund Balances	(5,485)	9,655
Fund Balances - Beginning	7,986	(1,669)
Fund Balances - Ending	$ 2,501	$ 7,986

BEN HILL COUNTY, GEORGIA
Special Investigation Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2018

	Budget	Actual	Variance
REVENUES			
Charges for Services	$ 23,730	$ 23,406	$ (324)
Interest Revenue	1	3	2
Total Revenues	23,731	23,409	(322)
EXPENDITURES			
Current			
Public Safety	4,801	27,494	(22,693)
Capital Outlay	18,930	1,400	17,530
Total Expenditures	23,731	28,894	(5,163)
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	(5,485)	(5,485)
Net Change in Fund Balances	--	(5,485)	(5,485)
Fund Balances - Beginning	7,986	7,986	--
Fund Balances - Ending	$ 7,986	$ 2,501	$ (5,485)

BEN HILL COUNTY, GEORGIA
Supplemental Juvenile Services Special Revenue Fund
Balance Sheet
December 31, 2018 and 2017

	2018	2017
ASSETS		
Cash and Cash Equivalents	$ 8,203	$ 6,881
Total Assets	$ 8,203	$ 6,881
FUND BALANCES		
Assigned	$ 8,203	$ 6,881
Total Fund Balances	$ 8,203	$ 6,881

BEN HILL COUNTY, GEORGIA
Supplemental Juvenile Services Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended December 31, 2018 and 2017

	2018	2017
REVENUES		
Fines and Forfeitures	$ 1,372	$ 1,315
Total Revenues	1,372	1,315
EXPENDITURES		
Current		
Judicial	50	--
Total Expenditures	50	--
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,322	1,315
Net Change in Fund Balances	1,322	1,315
Fund Balances - Beginning	6,881	5,566
Fund Balances - Ending	$ 8,203	$ 6,881

BEN HILL COUNTY, GEORGIA

Supplemental Juvenile Services Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2018

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	$ 360	$ 1,372	$ 1,012
Total Revenues	360	1,372	1,012
EXPENDITURES			
Current			
Judicial	360	50	310
Total Expenditures	360	50	310
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	1,322	1,322
Net Change in Fund Balances	--	1,322	1,322
Fund Balances - Beginning	6,881	6,881	--
Fund Balances - Ending	$ 6,881	$ 8,203	$ 1,322

BEN HILL COUNTY, GEORGIA
E-911 Special Revenue Fund
Balance Sheet
December 31, 2018 and 2017

	2018	2017
ASSETS		
Cash and Cash Equivalents	$ 144	$ 3,203
Receivables		
Accounts	64,670	45,307
Total Assets	$ 64,814	$ 48,510
LIABILITIES		
Accounts Payable	$ 2,179	$ --
Total Liabilities	2,179	--
FUND BALANCES		
Restricted	62,635	48,510
Total Fund Balances	62,635	48,510
Total Liabilities and Fund Balances	$ 64,814	$ 48,510

BEN HILL COUNTY, GEORGIA
E-911 Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended December 31, 2018 and 2017

	2018	2017
REVENUES		
Charges for Services	$ 272,669	$ 224,568
Total Revenues	272,669	224,568
EXPENDITURES		
Current		
Public Safety	450,332	455,130
Capital Outlay	6,882	--
Total Expenditures	457,214	455,130
Excess (Deficiency) of Revenues Over (Under) Expenditures	(184,545)	(230,562)
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	198,670	237,194
Total Other Financing Sources (Uses)	198,670	237,194
Net Change in Fund Balances	14,125	6,632
Fund Balances - Beginning	48,510	41,878
Fund Balances - Ending	$ 62,635	$ 48,510

BEN HILL COUNTY, GEORGIA
E-911 Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2018

	Budget	Actual	Variance
REVENUES			
Charges for Services	$ 240,000	$ 272,669	$ 32,669
Total Revenues	240,000	272,669	32,669
EXPENDITURES			
Current			
Public Safety	456,672	450,332	6,340
Capital Outlay	--	6,882	(6,882)
Total Expenditures	456,672	457,214	(542)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(216,672)	(184,545)	32,127
OTHER FINANCING SOURCES (USES)			
Transfers In			
General Fund	216,672	198,670	(18,002)
Total Other Financing Sources (Uses)	216,672	198,670	(18,002)
Net Change in Fund Balances	--	14,125	14,125
Fund Balances - Beginning	48,510	48,510	--
Fund Balances - Ending	$ 48,510	$ 62,635	$ 14,125

BEN HILL COUNTY, GEORGIA
Development Authority Special Revenue Fund
Balance Sheet
December 31, 2018 and 2017

	2018	2017
ASSETS		
Cash and Cash Equivalents	$ 29,166	$ 35,685
Total Assets	$ 29,166	$ 35,685
LIABILITIES		
Due To Other Funds		
General Fund	$ --	$ 792
Total Liabilities	--	792
FUND BALANCES		
Assigned	29,166	34,893
Total Fund Balances	29,166	34,893
Total Liabilities and Fund Balances	$ 29,166	$ 35,685

BEN HILL COUNTY, GEORGIA
Development Authority Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended December 31, 2018 and 2017

	2018	2017
REVENUES		
Interest Revenue	$ --	$ 49
Miscellaneous	715	--
Total Revenues	715	49
EXPENDITURES		
Current		
Housing and Development	6,442	12,030
Capital Outlay	--	100,000
Total Expenditures	6,442	112,030
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,727)	(111,981)
OTHER FINANCING SOURCES (USES)		
Transfers In		
SPLOST 2011 Capital Projects Fund	--	100,000
Total Other Financing Sources (Uses)	--	100,000
Net Change in Fund Balances	(5,727)	(11,981)
Fund Balances - Beginning	34,893	46,874
Fund Balances - Ending	$ 29,166	$ 34,893

BEN HILL COUNTY, GEORGIA
Development Authority Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2018

	Budget	Actual	Variance
REVENUES			
Miscellaneous	$ --	$ 715	$ 715
Total Revenues	--	715	715
EXPENDITURES			
Current			
Housing and Development	30,448	6,442	24,006
Total Expenditures	30,448	6,442	24,006
Excess (Deficiency) of Revenues Over (Under) Expenditures	(30,448)	(5,727)	24,721
Net Change in Fund Balances	(30,448)	(5,727)	24,721
Fund Balances - Beginning	34,893	34,893	--
Fund Balances - Ending	$ 4,445	$ 29,166	$ 24,721

BEN HILL COUNTY, GEORGIA
TSPLOST Special Revenue Fund
Balance Sheet
December 31, 2018 and 2017

	2018	2017
ASSETS		
Cash and Cash Equivalents	$ 65,062	$ --
Receivables		
Intergovernmental	73,580	--
Total Assets	$ 138,642	$ --
LIABILITIES		
Due To Other Funds		
General Fund	$ 138,642	$ --
Total Liabilities	$ 138,642	$ --

BEN HILL COUNTY, GEORGIA
TSPLOST Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended December 31, 2018 and 2017

	2018	2017
REVENUES		
Taxes	$ 101,638	$ --
Intergovernmental	36,997	--
Interest Revenue	7	--
Total Revenues	138,642	--
Excess (Deficiency) of Revenues Over (Under) Expenditures	138,642	--
OTHER FINANCING SOURCES (USES)		
Transfers Out		
General Fund	(138,642)	--
Total Other Financing Sources (Uses)	(138,642)	--
Net Change in Fund Balances	--	--
Fund Balances - Beginning	--	--
Fund Balances - Ending	$ --	$ --

BEN HILL COUNTY, GEORGIA
LMIG Capital Projects Fund
Balance Sheet
December 31, 2018 and 2017

	2018	2017
ASSETS		
Due From Other Funds		
General Fund	$ 456,045	$ 380,036
Total Assets	$ 456,045	$ 380,036
FUND BALANCES		
Restricted	$ 456,045	$ 380,036
Total Fund Balances	$ 456,045	$ 380,036

BEN HILL COUNTY, GEORGIA
LMIG Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended December 31, 2018 and 2017

	2018	2017
REVENUES		
Intergovernmental	$ 412,612	$ 447,137
Total Revenues	412,612	447,137
EXPENDITURES		
Capital Outlay	336,603	67,101
Total Expenditures	336,603	67,101
Excess (Deficiency) of Revenues Over (Under) Expenditures	76,009	380,036
Net Change in Fund Balances	76,009	380,036
Fund Balances - Beginning	380,036	--
Fund Balances - Ending	$ 456,045	$ 380,036

BEN HILL COUNTY, GEORGIA
CDBG Capital Projects Fund
Balance Sheet
December 31, 2018 and 2017

	2018	2017
ASSETS		
Cash and Cash Equivalents	$ 2	$ 2
Receivables		
Intergovernmental	--	35,182
Due From Other Funds		
General Fund	3,000	--
Total Assets	$ 3,002	$ 35,184
LIABILITIES		
Accounts Payable	$ 3,000	$ 35,182
Total Liabilities	3,000	35,182
FUND BALANCES		
Assigned	2	2
Total Fund Balances	2	2
Total Liabilities and Fund Balances	$ 3,002	$ 35,184

BEN HILL COUNTY, GEORGIA
CDBG Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended December 31, 2018 and 2017

	2018	2017
REVENUES		
Intergovernmental	$ 381,430	$ 111,741
Miscellaneous	--	2
Total Revenues	381,430	111,743
EXPENDITURES		
Capital Outlay	381,430	87,241
Total Expenditures	381,430	87,241
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	24,502
OTHER FINANCING SOURCES (USES)		
Transfers Out		
General Fund	--	(24,500)
Total Other Financing Sources (Uses)	--	(24,500)
Net Change in Fund Balances	--	2
Fund Balances - Beginning	2	--
Fund Balances - Ending	$ 2	$ 2

BEN HILL COUNTY, GEORGIA
SPLOST Debt Service Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended December 31, 2018 and 2017

	2018	2017
REVENUES		
Taxes	$ 125,663	$ 83,480
Total Revenues	125,663	83,480
Excess (Deficiency) of Revenues Over (Under) Expenditures	125,663	83,480
OTHER FINANCING SOURCES (USES)		
Transfers Out		
SPLOST 2011 Capital Projects Fund	--	(61,798)
SPLOST 2017 Capital Projects Fund	(125,663)	(21,682)
Total Other Financing Sources (Uses)	(125,663)	(83,480)
Fund Balances - Beginning	--	--
Fund Balances - Ending	$ --	$ --

Major Proprietary Funds

Enterprise Funds

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the County Commission is that the costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the County's Commission has decided that periodic determination of net income is appropriate for accountability purposes.

EIP Revolving Loan Fund - This fund is used to account for the employment incentive program community development block grant and related loans to qualifying employers in Ben Hill County for capital expenditures.

BEN HILL COUNTY, GEORGIA
EIP Revolving Loan Enterprise Fund
Statement of Net Position
December 31, 2018 and 2017

	2018	2017
ASSETS		
Current Assets		
Cash and Cash Equivalents	$ 133,207	$ 219,806
Notes Receivable (Net of Allowance for Uncollectibles)	73,272	49,004
Total Current Assets	206,479	268,810
Noncurrent Assets		
Notes Receivable (Net of Allowance for Uncollectibles)	388,670	369,119
Total Noncurrent Assets	388,670	369,119
Total Assets	595,149	637,929
NET POSITION		
Restricted	595,149	637,929
Total Net Position	$ 595,149	$ 637,929

BEN HILL COUNTY, GEORGIA
EIP Revolving Loan Enterprise Fund
Statement of Revenues, Expenses and Changes in Net Position
For the Years Ended December 31, 2018 and 2017

	2018	2017
OPERATING REVENUES		
Charges for Services	$ 21,268	$ 17,652
Total Operating Revenues	21,268	17,652
OPERATING EXPENSES		
Bad Debts	65,261	--
Total Operating Expenses	65,261	--
Operating Income (Loss)	(43,993)	17,652
NONOPERATING REVENUES (EXPENSES)		
Interest Revenue	1,213	690
Total Nonoperating Revenues (Expenses)	1,213	690
Changes in Net Position	(42,780)	18,342
Net Position - Beginning	637,929	619,587
Net Position - Ending	$ 595,149	$ 637,929

BEN HILL COUNTY, GEORGIA
EIP Revolving Loan Enterprise Fund
Statement of Cash Flows
For the Years Ended December 31, 2018 and 2017

	2018	2017
CASH FLOWS FROM OPERATING ACTIVITIES		
Principal Payments Received	$ 46,315	$ 106,912
Notes Issued	(155,395)	(71,544)
Interest Received	21,268	17,652
Net Cash Provided (Used) by Operating Activities	(87,812)	53,020
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Due From Other Funds	--	65,000
Net Cash Provided (Used) by Noncapital Financing Activities	--	65,000
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received	1,213	690
Net Cash Provided (Used) by Investing Activities	1,213	690
Net Increase (Decrease) in Cash and Cash Equivalents	(86,599)	118,710
Cash and Cash Equivalents - Beginning of Year	219,806	101,096
Cash and Cash Equivalents - End of Year	$ 133,207	$ 219,806
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	$ (43,993)	$ 17,652
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities		
(Increase) Decrease in Notes Receivable	(43,819)	35,368
Net Cash Provided (Used) by Operating Activities	$ (87,812)	$ 53,020

Fiduciary Funds

Agency Funds

Agency funds are used to account for assets held by the government as an agent for individuals, private organizations, other governments and/or other funds.

Clerk of Superior Court Fund – This fund is used to account for the collection of various fees and other amounts which are disbursed to other parties.

Probate Court Fund – This fund is used to account for the collection of various fees to be disbursed to other parties.

Sheriff Fund – This fund is used to account for the collection of various cash bonds, fees, etc. to be disbursed to other parties.

Tax Commissioner Fund – This fund is used to account for the collection of property taxes, motor vehicle taxes, and title fees.

Magistrate Court Fund – This fund is used to account for the collection of various warrants to be disbursed to other parties.

BEN HILL COUNTY, GEORGIA
Combining Statement of Fiduciary Assets and Liabilities
Fiduciary Funds
December 31, 2018

	Agency Funds					
	Clerk of Superior Court	Probate Court	Sheriff	Tax Commissioner	Magistrate Court	Total
ASSETS						
Cash	$ 98,208	$ 19,059	$ 19,727	$ 68,777	$ 38,609	$ 244,380
Total Assets	$ 98,208	$ 19,059	$ 19,727	$ 68,777	$ 38,609	$ 244,380
LIABILITIES						
Due to Others	$ 98,208	$ 19,059	$ 19,727	$ 68,777	$ 38,609	$ 244,380
Total Liabilities	$ 98,208	$ 19,059	$ 19,727	$ 68,777	$ 38,609	$ 244,380

SUPPLEMENTAL SCHEDULES

BEN HILL COUNTY, GEORGIA
General Fund
Schedule of Revenues
For the Years Ended December 31, 2018 and 2017

	2018	2017
REVENUES		
Taxes		
Real Property	$ 5,499,439	$ 5,276,224
Personal Property	697,507	697,800
Real Estate Transfer (Intangible)	11,543	11,137
Franchise	31,921	23,520
General Sales and Use	1,004,784	973,031
Selective Sales and Use	60,592	52,291
Business		
Insurance Premium	552,087	512,012
Financial Institution	67,084	65,511
Penalties and Interest on Delinquent Taxes	76,242	82,800
	8,001,199	7,694,326
Licenses and Permits		
Business	34,226	43,291
Non-Business	16,508	13,065
	50,734	56,356
Intergovernmental	402,827	377,605
Charges for Services		
General Government	313,375	326,440
Public Safety	201,195	731,555
Street and Public Improvements	10,472	21,163
Public Works	77,482	76,617
Culture and Recreation	315	865
Other Charges for Services	1,684	698
	604,523	1,157,338
Fines and Forfeitures		
Superior Court	128,118	139,733
Magistrate Court	104,885	87,098
Probate Court	116,724	108,193
	349,727	335,024
Interest Revenue	2,740	1,168
Miscellaneous	62,441	10,243
Total Revenues	$ 9,477,266	$ 9,632,060

BEN HILL COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended December 31, 2018 and 2017

	2018	2017
EXPENDITURES		
Current		
General Government		
General		
Personal Services and Employee Benefits	$ 666	$ 552
Purchased/Contracted Services	37,728	15,723
Supplies	35	--
Other Costs	1,000	32,370
Total General	39,429	48,645
Commissioners		
Personal Services and Employee Benefits	65,706	--
Purchased/Contracted Services	12,226	--
Total Commissioners	77,932	--
County Administration		
Personal Services and Employee Benefits	337,849	--
Purchased/Contracted Services	79,812	--
Supplies	11,417	--
Other Costs	8,774	--
Total County Administration	437,852	--
County Administration		
Personal Services and Employee Benefits	118,082	101,808
Purchased/Contracted Services	32,103	37,092
Supplies	15,060	5,845
Total Elections	165,245	144,745
General Administration		
Personal Services and Employee Benefits	--	316,742
Purchased/Contracted Services	--	93,274
Supplies	--	31,533
Other Costs	--	1,621
Total General Administration	--	443,170
Tax Commissioner		
Personal Services and Employee Benefits	206,048	199,945
Purchased/Contracted Services	61,287	75,593
Supplies	4,266	12,713
Other Costs	2,186	--
Total Tax Commissioner	273,787	288,251
Tax Assessor		
Personal Services and Employee Benefits	220,308	213,232
Purchased/Contracted Services	17,550	19,394
Supplies	7,971	7,094
Total Tax Assessor	245,829	239,720

BEN HILL COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended December 31, 2018 and 2017

	2018	2017
Government Buildings		
Personal Services and Employee Benefits	114,353	89,340
Purchased/Contracted Services	37,269	25,225
Supplies	106,942	10,995
Total Government Buildings	258,564	125,560
Total General Government	1,498,638	1,290,091
Judicial		
Superior Court		
Personal Services and Employee Benefits	279,756	306,102
Purchased/Contracted Services	85,504	81,965
Supplies	3,518	12,711
Total Superior Court	368,778	400,778
Superior Court Judges		
Personal Services and Employee Benefits	7,439	6,121
Purchased/Contracted Services	3,793	12,918
Supplies	2,407	27,250
Other Costs	113,638	113,638
Total Superior Court Judges	127,277	159,927
District Attorney		
Purchased/Contracted Services	3,410	3,332
Supplies	44	3,599
Other Costs	15,511	16,103
Total District Attorney	18,965	23,034
Public Defender		
Purchased/Contracted Services	1,092	1,036
Supplies	97	1,524
Other Costs	73,121	64,341
Total Public Defender	74,310	66,901
Magistrate Court		
Personal Services and Employee Benefits	232,519	224,967
Purchased/Contracted Services	47,399	47,579
Supplies	6,470	21,008
Total Magistrate Court	286,388	293,554
Probate Court		
Personal Services and Employee Benefits	130,720	128,324
Purchased/Contracted Services	19,106	17,167
Supplies	1,298	3,063
Total Probate Court	151,124	148,554
Total Judicial	1,026,842	1,092,748

BEN HILL COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended December 31, 2018 and 2017

	2018	2017
Public Safety		
Sheriff		
Personal Services and Employee Benefits	1,191,938	1,176,423
Purchased/Contracted Services	180,935	129,902
Supplies	113,576	109,007
Capital Outlay	4,086	--
Total Sheriff	1,490,535	1,415,332
Jail Administration		
Personal Services and Employee Benefits	816,801	745,493
Purchased/Contracted Services	249,673	250,022
Supplies	272,673	249,893
Total Jail Administration	1,339,147	1,245,408
School Resource Officers		
Personal Services and Employee Benefits	94,756	129,790
Supplies	4,796	--
Total School Resource Officers	99,552	129,790
Fire		
Personal Services and Employee Benefits	7,068	--
Other Costs	69,000	70,442
Total Fire	76,068	70,442
EMS		
Personal Services and Employee Benefits	7,490	927,372
Purchased/Contracted Services	359,223	183,859
Supplies	328	71,199
Total EMS	367,041	1,182,430
Coroner		
Personal Services and Employee Benefits	13,024	12,216
Purchased/Contracted Services	5,371	9,369
Total Coroner	18,395	21,585
Animal Control		
Supplies	22	--
Other Costs	91,036	92,308
Total Animal Control	91,058	92,308
Emergency Management		
Personal Services and Employee Benefits	16,048	13,657
Purchased/Contracted Services	7,104	11,891
Supplies	95	121
Total Emergency Management	23,247	25,669
Total Public Safety	3,505,043	4,182,964

BEN HILL COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended December 31, 2018 and 2017

	2018	2017
Public Works		
Highways and Streets		
Personal Services and Employee Benefits	696,360	714,295
Purchased/Contracted Services	87,607	84,298
Supplies	93,243	89,026
Capital Outlay	57,712	19,354
Total Highways and Streets	934,922	906,973
Solid Waste and Recycling		
Personal Services and Employee Benefits	136,980	164,883
Purchased/Contracted Services	161,537	139,782
Supplies	15,209	16,401
Total Solid Waste and Recycling	313,726	321,066
Total Public Works	1,248,648	1,228,039
Health and Welfare		
Health		
Purchased/Contracted Services	762	4,152
Supplies	(508)	9,113
Other Costs	69,498	69,498
Total Health	69,752	82,763
Senior Assistance		
Personal Services and Employee Benefits	38,022	37,422
Purchased/Contracted Services	10,722	7,584
Supplies	9,289	7,262
Total Senior Assistance	58,033	52,268
Senior Cititzens Nutrition		
Personal Services and Employee Benefits	55,803	54,969
Purchased/Contracted Services	6,397	4,614
Supplies	5,356	4,253
Total Senior Cititzens Nutrition	67,556	63,836
Transit Vans		
Purchased/Contracted Services	--	786
Capital Outlay	--	121,508
Other Costs	224,972	205,839
Total Transit Vans	224,972	328,133
Total Health and Welfare	420,313	527,000

BEN HILL COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended December 31, 2018 and 2017

	2018	2017
Culture and Recreation		
Recreation		
Other Costs	172,123	169,352
Total Recreation	172,123	169,352
Parks		
Purchased/Contracted Services	19	245
Supplies	1,882	1,370
Total Parks	1,901	1,615
Libraries		
Other Costs	114,786	113,420
Total Libraries	114,786	113,420
Total Culture and Recreation	288,810	284,387
Housing and Development		
Agricultural Resources		
Personal Services and Employee Benefits	54,536	55,414
Purchased/Contracted Services	8,230	6,893
Supplies	8,549	9,309
Capital Outlay	450	--
Total Agricultural Resources	71,765	71,616
Forest Resources		
Personal Services and Employee Benefits	1,598	1,401
Purchased/Contracted Services	2,980	3,711
Supplies	121	--
Other Costs	9,806	10,282
Total Forest Resources	14,505	15,394
Planning and Zoning		
Personal Services and Employee Benefits	20,126	56,445
Purchased/Contracted Services	9,030	5,048
Supplies	449	1,645
Other Costs	2,242	1,618
Total Planning and Zoning	31,847	64,756
Airport		
Other Costs	18,127	19,557
Total Airport	18,127	19,557
Economic Opportunity		
Personal Services and Employee Benefits	17,032	13,320
Purchased/Contracted Services	7,066	7,080
Supplies	--	2,757
Other Costs	70,481	64,753
Total Economic Opportunity	94,579	87,910
Total Housing and Development	230,823	259,233
Debt Service	53,063	78,722
Total Expenditures	$ 8,272,180	$ 8,943,184

BEN HILL COUNTY, GEORGIA
Schedule of Nutrition Program for the Elderly
For the Year Ended December 31, 2018

Contract AAA-2018-17	Title III-C-1 Meals - Site Operations	Title III-C-2 Meals - Delivery	CBS Home Delivered Meals	Total
January	$ 769	$ 145	$ --	$ 914
February	--	--	--	--
March	--	--	--	--
April	--	--	--	--
May	--	--	--	--
June	--	--	--	--
	769	145	--	914
Contract AAA-2019-17				
July	4,398	2,373	--	6,771
August	450	93	--	543
September	431	126	--	557
October	6,119	2,750	--	8,869
November	5,305	2,341	--	7,646
December	5,662	2,177	--	7,839
	22,365	9,860	--	32,225
Total	$ 23,134	$ 10,005	$ --	$ 33,139

BEN HILL COUNTY, GEORGIA
Schedule of Projects Constructed With Special Sales Tax Proceeds
For the Year Ended December 31, 2018

Project	Original Estimated Cost	Revised Estimated Cost	Expenditures			Estimated Percentage of Completion
			Prior Years	Current Year	Total	
Sales Tax Referendum 7/1/2011 - 6/30/2017						
County Projects						
Road, Street & Bridge Projects	$ 1,980,700	$ 1,980,700	$ 1,644,843	$ --	$ 1,644,843	83%
Road, Street & Bridge Vehicles & Equipment	910,800	910,800	674,139	--	674,139	74%
Waste Removal	273,500	273,500	249,278	--	249,278	91%
Law Enforcement	360,000	360,000	288,648	--	288,648	80%
Emergency Services	250,000	369,288	369,288	--	369,288	100%
Fire & Rescue	25,000	25,000	7,470	--	7,470	30%
Fire & Rescue Debt	100,000	100,000	99,000	--	99,000	99%
Building Improvements	570,000	570,000	337,044	--	337,044	59%
Dorminy Medical Center Debt	1,000,000	1,000,000	861,234	--	861,234	86%
Capital Equipment	180,000	243,343	243,343	--	243,343	100%
County & City Joint Projects						
Development Authority of Ben Hill County	150,000	150,000	111,823	--	111,823	75%
Fitzgerald & Ben Hill County Development Authority	1,500,000	1,500,000	1,268,740	--	1,268,740	85%
Downtown Development Authority	200,000	200,000	168,742	--	168,742	84%
Department of Leisure Services	1,500,000	1,500,000	142,982	17,208	160,190	11%
Public Transportation	200,000	200,000	86,210	--	86,210	43%
Humane Society	25,000	25,000	21,568	--	21,568	86%
Library	75,000	75,000	63,436	--	63,436	85%
Grand Conference Center	100,000	100,000	85,004	--	85,004	85%
City of Fitzgerald	5,600,000	5,600,000	4,737,477	--	4,737,477	85%
	$ 15,000,000	$ 15,182,631	$ 11,460,269	$ 17,208	$ 11,477,477	
SPLOST 2011 Capital Projects Fund						
Total Expenditures				$ 17,208		
				$ 17,208		

BEN HILL COUNTY, GEORGIA
Schedule of Projects Constructed With Special Sales Tax Proceeds
For the Year Ended December 31, 2018

Project	Original Estimated Cost	Revised Estimated Cost	Expenditures			Estimated Percentage of Completion
			Prior Years	Current Year	Total	
Sales Tax Referendum 7/1/2017 - 6/30/2023						
County Projects						
Economic Development - FBHDA	$ 465,000	$ 465,000	$ --	$ --	$ --	0%
DLS						
Jessamine Street Gym	125,000	125,000	--	--	--	0%
Lions Park Lighting	125,000	125,000	--	--	--	0%
Monitor Center	175,000	175,000	--	3,453	3,453	2%
Paulk Park Paving	25,000	25,000	--	--	--	0%
Campgrounds	30,000	30,000	--	--	--	0%
LED Lighting Upgrades	5,000	5,000	--	--	--	0%
Pitching Machines	15,000	15,000	--	--	--	0%
Humane Society	50,000	50,000	--	--	--	0%
Library	37,500	37,500	813	--	813	2%
Dorminy Medical Center Debt	1,000,000	1,000,000	21,682	125,663	147,345	15%
Roads & Bridges	2,580,000	2,580,000	17,528	134,025	151,553	6%
County Vehicles & Equipment						
Road Equipment	750,000	750,000	--	--	--	0%
Solid Waste	300,000	300,000	--	--	--	0%
Sheriff Vehicles	450,000	450,000	6,316	167,377	173,693	39%
E-911	405,000	405,000	--	798	798	0%
EMS Vehicles & Equipment	856,000	856,000	--	--	--	0%
Other	215,750	215,750	286	23,164	23,450	11%
County Buildings & Facilities	365,750	365,750	--	36,804	36,804	10%
Public Transit	75,000	75,000	--	--	--	0%
Development Authority of BHC	200,000	200,000	--	--	--	0%
City of Fitzgerald	6,750,000	6,750,000	445,311	904,817	1,350,128	20%
	$ 15,000,000	$ 15,000,000	$ 491,936	$ 1,396,101	$ 1,888,037	
SPLOST 2017 Capital Projects Fund						
Total Expenditures				$ 1,393,608		
Transfers Out				2,493		
				$ 1,396,101		

BEN HILL COUNTY, GEORGIA
Community Development Block Grant
Project Cost Schedule
Grant Award Number 15p-y-009-1-5833
From Inception and for the Year Ended December 31, 2018

Program Activity	CDBG Activity Number	Project Authorization	Revised Project Authorization	Prior Years	Current Year	Total To Date	Questioned Costs (If Applicable)
Street Improvements	P-03K-01	$ 319,021	$ 319,021	$ 27,682	$ 240,048	$ 267,730	$ --
Flood & Drainage Facilities	P-03K-02	98,642	76,860	--	128,151	128,151	--
Engineering - Street Improvements / Flood & Drainage	T-03K-00	30,000	30,000	25,519	4,481	30,000	--
Contingencies - Unprogrammed Funds	C-022-00	22,337	--	--	--	--	--
Administration	A-21A-00	30,000	30,000	21,250	8,750	30,000	--
		$ 500,000	$ 455,881	$ 74,451	$ 381,430	$ 455,881	$ --

BEN HILL COUNTY, GEORGIA
Community Development Block Grant
Source & Application of Funds Schedule
Grant Award Number 15p-y-009-1-5833
From Inception and for the Year Ended December 31, 2018

I.	Total Fiscal Year 2015 CDBG Funds Awarded to Recipient:	$ 455,881
II.	Total Amount Drawdown by Recipient from DCA:	$ 455,881
III.	Less: CDBG Funds Expended by Recipient:	$ 455,881
IV.	Amount of Fiscal Year 2015 CDBG Funds held by Recipient:	$ --

BEN HILL COUNTY, GEORGIA
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2018

Federal Grantor/Pass-Through Grantor/Program Or Cluster Title	Federal CFDA Number	Pass-through Entity Identifying Number	Federal Expenditures
U.S. Department of Housing & Urban Development			
Pass-through Program From			
Georgia Department of Community Affairs			
Community Development Block Grant	14.228	15p-y009-1-5833	$ 381,430
Total U.S. Department of Housing & Urban Development			381,430
U.S. Department of Transportation			
Pass-through Program From			
Georgia Department of Transportation			
Section 5311 Transit	20.509	TOO-6137	104,012
Section 5311 Transit	20.509	TOO-6227	120,961
Total U.S. Department of Transportation			224,973
U.S. Department of Health & Human Services			
Pass-through Program From			
Southeast Georgia Regional Development Center			
Program for the Aging - Nutrition	93.045	AAA-2017-17	915
Program for the Aging - Nutrition	93.045	AAA-2018-17	32,226
Total U.S. Department of Health & Human Services			33,141
U.S. Department of Homeland Security			
Pass-through Program From			
Georgia Emergency Management Agency			
Emergency Services	97.036	FEMA-4338-DR-GA	119,431
EMA Performance Grant	97.042	OEM18-009S01	8,186
Total U.S. Department of Homeland Security			127,617
Total Expenditures of Federal Awards			$ 767,161

Notes to Schedule

This schedule of expenditures of federal awards includes the federal grant activity of Ben Hill County, Georgia and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because this schedule presents only a selected portion of the operation of Ben Hill County, Georgia, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Ben Hill County, Georgia. Ben Hill County, Georgia has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Commissioners
Ben Hill County, Georgia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Ben Hill County, Georgia, as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise Ben Hill County, Georgia's basic financial statements and have issued our report thereon dated September 30, 2019. Our report includes a reference to other auditors who audited the financial statements of the Ben Hill County Board of Health and the Hospital Authority of Ben Hill County, as described in our report on Ben Hill County, Georgia's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Ben Hill County, Georgia's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Ben Hill County, Georgia's internal control. Accordingly, we do not express an opinion on the effectiveness of Ben Hill County, Georgia's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Ben Hill County, Georgia's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of

noncompliance that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2018-001.

Ben Hill County, Georgia's Response to Findings

Ben Hill County, Georgia's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Ben Hill County, Georgia's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

MEEKS CPA, LLP

Ocilla, Georgia
September 30, 2019

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Commissioners
Ben Hill County, Georgia

Report on Compliance for Each Major Federal Program

We have audited Ben Hill County, Georgia's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Ben Hill County, Georgia's major federal programs for the year ended December 31, 2018. Ben Hill County, Georgia's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Ben Hill County, Georgia's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Ben Hill County, Georgia's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Ben Hill County, Georgia's compliance.

Opinion on Each Major Federal Program

In our opinion, Ben Hill County, Georgia, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2018.

Other Matters

The results of our auditing procedures disclosed other instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2018-002 through 2018-005. Our opinion on each major federal program is not modified with respect to these matters.

Ben Hill County, Georgia's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Ben Hill County, Georgia's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of Ben Hill County, Georgia, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Ben Hill County, Georgia's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Ben Hill County, Georgia's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as items 2018-002 through 2018-005 that we consider to be significant deficiencies.

Ben Hill County, Georgia's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Ben Hill County, Georgia's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

MEEKS CPA, LLP

Ocilla, Georgia
September 30, 2019

BEN HILL COUNTY, GEORGIA
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2018

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	unqualified	
Internal control over financial reporting:		
Material weakness(es) identified?	___ yes	_x_ no
Significant deficiency(ies) identified?	___ yes	_x_ none reported
Noncompliance material to financial statements noted?	_x_ yes	___ no

Federal Awards

Internal control over major programs:		
Material weakness(es) identified?	___ yes	_x_ no
Significant deficiency(ies) identified?	_x_ yes	___ none reported
Type of auditor's report issued on compliance for major programs:	unqualified	
Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a)?	_x_ yes	___ no

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
14.228	Community Development Block Grant

Dollar threshold used to distinguish between type A and type B programs:	$ 750,000	
Auditee qualified as low-risk auditee?	___ yes	_x_ no

BEN HILL COUNTY, GEORGIA
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2018

Section II - Financial Statement Findings

2018-001 **Condition:**

The Official Code of Georgia Annotated section 36-81-3(b) requires an annual balanced budget for the General fund, each special revenue fund, and each debt service fund and requires a project-length budget for each capital project fund. For the year ended December 31, 2018, the County did not adopt an annual budget for the TSPLOST special revenue fund.

Recommendation:

The County should adopt an annual balanced budget for the fund.

Views of Responsible Officials and Planned Corrective Action:

The County intends to adopt an annual balanced budget for all funds required by Georgia law.

Section III - Federal Award Findings and Questioned Costs

2018-002

CFDA Number:	14.228
Title:	Community Development Block Grant
Agency:	U.S. Department of Housing & Urban Development
Federal Award Number(s) and Year(s):	15p-y009-1-5833
Category of Finding:	Cash Management

Criteria:
2 CFR section 200.302(b)(6) states:

"(b)The financial management system of each non-Federal entity must provide for the following:
[…]
(6) Written procedures to implement the requirements of 200.305 *Payment*.
[…]"

Condition and Context:
During our review, we noted that the County did not have written procedures to implement the requirements of 2 CFR section 200.305 *Payment* during fiscal year 2018.

Cause:
The County was unaware that this grant was subject to the requirements of the Uniform Guidance, thus did not implement changes during fiscal year 2018.

Effect:
Failure to have written procedures to ensure the compliance with the 2 CFR section 200.305 *Payment* may result in noncompliance with Uniform Guidance requirements.

Questioned Costs:
There are no questioned costs.

Recommendation:
We recommend that the County identify grants that are subject to Uniform Guidance on a timely basis to ensure all compliance requirements are met and develop written procedures where required.

Views of Responsible Officials and Planned Corrective Action:
The County has identified federal grants subject to the Uniform Guidance and will develop written procedures to implement the requirements of 2 CFR section 200.305 *Payment*.

2018-003

CFDA Number:	14.228
Title:	Community Development Block Grant
Agency:	U.S. Department of Housing & Urban Development
Federal Award Number(s) and Year(s):	15p-y009-1-5833
Category of Finding:	Allowable Costs and Costs Principles

Criteria:

2 CFR section 200.302(b)(7) states:

> "(b) The financial management system of each non-Federal entity must provide for the following:
> […]
> (7) Written procedures for determining the allowability of costs in accordance with Subpart E – Cost Principles of this part and the terms and conditions of the Federal award.

Condition and Context:

During our review of compliance with the uniform guidance requirements, we noted that the County did not have written procedures for determining the allowability of costs and the terms and conditions of the Federal award in fiscal year 2018.

Cause:

The County was unaware that this grant was subject to the requirements of the Uniform Guidance, thus did not implement changes during fiscal year 2018.

Effect:

Failure to have written procedures for determining allowability of costs and the terms and conditions of the Federal award may result in noncompliance with Uniform Guidance requirements.

Questioned Costs:

There are no questioned costs.

Recommendation:

We recommend that the County identify grants that are subject to Uniform Guidance on a timely basis to ensure all compliance requirements are met and develop written procedures where required.

Views of Responsible Officials and Planned Corrective Action:

The County has identified federal grants subject to the Uniform Guidance and will develop written procedures for determining the allowability of costs in accordance with 2 CFR 200, Subpart E—Cost Principles and the terms and conditions of the Federal award.

2018-004

CFDA Number:	14.228
Title:	Community Development Block Grant
Agency:	U.S. Department of Housing & Urban Development
Federal Award Number(s) and Year(s):	15p-y009-1-5833
Category of Finding:	Procurement

Criteria:

2 CFR section 200.318(c)(1) states:

> "(c)(1) The non-Federal entity must maintain written standards of conduct covering conflicts of interest and governing the actions of its employees engaged in the selection, award and administration of contracts. […]"

Condition and Context:

During our review of compliance with the uniform guidance requirements, we noted that the County did not have written standards of conduct covering conflicts of interest and governing the actions of its employees engaged in the selection, award and administration of contracts in fiscal year 2018.

Cause:

The County was unaware that this grant was subject to the requirements of the Uniform Guidance, thus did not implement changes during fiscal year 2018.

Effect:

Failure to have written standards of conduct may result in noncompliance with Uniform Guidance requirements.

Questioned Costs:

There are no questioned costs.

Recommendation:

We recommend that the County identify grants that are subject to Uniform Guidance on a timely basis to ensure all compliance requirements are met and develop written standards of conduct.

Views of Responsible Officials and Planned Corrective Action:

The County has identified federal grants subject to the Uniform Guidance and will develop written standards of conduct in accordance with the requirements of 2 CFR section 200.318(c)(1).

2018-005

CFDA Number:	14.228
Title:	Community Development Block Grant
Agency:	U.S. Department of Housing & Urban Development
Federal Award Number(s) and Year(s):	15p-y009-1-5833
Category of Finding:	Procurement

Criteria:
2 CFR section 200.319(c) states:
"(c) The non-Federal entity must have written procedures for procurement transactions. […]"
Condition and Context:
During our review of compliance with the uniform guidance requirements, we noted that the County's written procedures did not include each relevant provision required by §§ 200.318 General procurement standards through 200.326 Contract provisions.
Cause:
The County was unaware that this grant was subject to the requirements of the Uniform Guidance, thus did not implement changes during fiscal year 2018.
Effect:
Failure to have adequate written procedures for procurement transactions may result in noncompliance with Uniform Guidance requirements.
Questioned Costs:
There are no questioned costs.
Recommendation:
We recommend that the County identify grants that are subject to Uniform Guidance on a timely basis to ensure all compliance requirements are met and develop adequate written policies and procedures for procurement transactions.
Views of Responsible Officials and Planned Corrective Action:
The County has identified federal grants subject to the Uniform Guidance and will develop written policies and procedures which include the relevant provisions required by §§ 200.318 through 200.326 Contract provisions.