BEN HILL COUNTY, GEORGIA
Annual Financial Report
For The Fiscal Year Ended
December 31, 2019

MEEKS CPA, LLP
CERTIFIED PUBLIC ACCOUNTANTS
Ocilla, Georgia

BEN HILL COUNTY, GEORGIA

Annual Financial Report

For The Fiscal Year Ended December 31, 2019

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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, 2019, 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, 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 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.

Basis for Adverse Opinion on Aggregate Discretely Presented Component Units

The financial statements referred to above do not include the financial data for the Hospital Authority of Ben Hill County, a legally separate component unit. Accounting principles generally accepted in the United States of America require financial data for component units to be reported with the financial data of the County's primary government.

Adverse Opinion

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on Aggregate Discretely Presented Component Units" paragraph, the financial statements referred to above do not present fairly the financial position of the aggregate discretely presented component units of Ben Hill County, Georgia, as of December 31, 2019, or the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Ben Hill County, Georgia, as of December 31, 2019, 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, 2020, 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, 2020

BASIC FINANCIAL STATEMENTS

BEN HILL COUNTY, GEORGIA

Statement of Net Position

December 31, 2019

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Primary Government	Board of Health
ASSETS				
Cash and Cash Equivalents	$ 6,263,279	$ 110,180	$ 6,373,459	$ 1,427,250
Receivables (Net of Allowance for Uncollectibles)	1,485,705	423,632	1,909,337	326,036
Prepaid Items	81,125	--	81,125	--
Capital Assets Not Being Depreciated	569,376	--	569,376	--
Capital Assets Net of Accumulated Depreciation	9,628,261	--	9,628,261	49,954
Total Assets	18,027,746	533,812	18,561,558	1,803,240
DEFERRED OUTFLOWS OF RESOURCES				
Pension	897,452	--	897,452	--
Proportionate Share of Collective Deferred Outflows	--	--	--	577,700
Total Deferred Outflows of Resources	897,452	--	897,452	577,700
LIABILITIES				
Accounts Payable	872,574	5,935	878,509	87,921
Accrued Liabilities	90,378	--	90,378	--
Accrued Expenses	--	--	--	42,742
Intergovernmental Payable	170,395	--	170,395	25,014
Noncurrent Liabilities				
Due Within One Year	181,263	--	181,263	70,489
Due in More than One Year	2,643,201	--	2,643,201	1,995,215
Total Liabilities	3,957,811	5,935	3,963,746	2,221,381
DEFERRED INFLOWS OF RESOURCES				
Pension	320,888	--	320,888	--
Proportionate Share of Collective Deferred Inflows	--	--	--	496,462
Total Deferred Inflows of Resources	320,888	--	320,888	496,462
NET POSITION				
Net Investment in Capital Assets	9,794,162	--	9,794,162	49,954
Restricted For				
E-911	47,403	--	47,403	--
Capital Outlay	2,441,850	--	2,441,850	--
Revolving Loan Program	--	527,877	527,877	--
Prior Year Program Income	--	--	--	210,923
Unrestricted	2,363,084	--	2,363,084	(597,780)
Total Net Position	$ 14,646,499	$ 527,877	$ 15,174,376	$ (336,903)

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, 2019

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: Board of Health
Primary Government								
Governmental Activities								
General Government	$ 2,067,620	$ 386,958	$ 2,217	$ --	$ (1,678,445)	$ --	$ (1,678,445)	
Judicial	1,083,815	476,152	--	--	(607,663)	--	(607,663)	
Public Safety	5,194,546	529,057	8,189	549,968	(4,107,332)	--	(4,107,332)	
Public Works	2,396,361	117,191	335,814	478,259	(1,465,097)	--	(1,465,097)	
Health and Welfare	589,264	4,506	327,428	--	(257,330)	--	(257,330)	
Culture and Recreation	499,884	510	--	--	(499,374)	--	(499,374)	
Housing and Development	681,082	--	--	--	(681,082)	--	(681,082)	
Interest on Long-Term Debt	18,354	--	--	--	(18,354)	--	(18,354)	
Total Governmental Activities	12,530,926	1,514,374	673,648	1,028,227	(9,314,677)	--	(9,314,677)	
Business-type Activities								
EIP Revolving Loan	91,970	23,877	--	--	--	(68,093)	(68,093)	
Total Business-Type Activities	91,970	23,877	--	--	--	(68,093)	(68,093)	
Total Primary Government	$ 12,622,896	$ 1,538,251	$ 673,648	$ 1,028,227	(9,314,677)	(68,093)	(9,382,770)	
Component Units								
Board of Health	3,193,425	2,754,983	737,163	--				298,721
Total Component Units	$ 3,193,425	$ 2,754,983	$ 737,163	$ --				298,721
General Revenues								
Taxes								
General Property					6,467,055	--	6,467,055	--
General Sales and Use					3,659,032	--	3,659,032	--
Selective Sales and Use					55,124	--	55,124	--
Business					656,542	--	656,542	--
Penalties and Interest on Delinquent Taxes					63,267	--	63,267	--
Investment Income					3,986	821	4,807	--
Total General Revenues & Transfers					10,905,006	821	10,905,827	--
Changes in Net Position					1,590,329	(67,272)	1,523,057	298,721
Net Position - Beginning, as Restated					13,056,170	595,149	13,651,319	(635,624)
Net Position - Ending					$ 14,646,499	$ 527,877	$ 15,174,376	$ (336,903)

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

BEN HILL COUNTY, GEORGIA

Governmental Funds
Balance Sheet
December 31, 2019

	General	SPLOST 2011	SPLOST 2017	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash and Cash Equivalents	$ 4,180,410	$ 1,140,154	$ 644,660	$ 298,055	$ 6,263,279
Receivables (Net of Allowance for Uncollectibles)	1,194,480	--	201,542	89,683	1,485,705
Due From Other Funds	270,755	--	233,970	593,281	1,098,006
Total Assets	$ 5,645,645	$ 1,140,154	$ 1,080,172	$ 981,019	$ 8,846,990
LIABILITIES					
Accounts Payable	833,524	--	29,946	9,104	872,574
Accrued Liabilities	90,378	--	--	--	90,378
Intergovernmental Payable	--	--	170,395	--	170,395
Due To Other Funds	822,900	3,585	103,421	168,100	1,098,006
Total Liabilities	1,746,802	3,585	303,762	177,204	2,231,353
DEFERRED INFLOWS OF RESOURCES					
Unavailable Revenue					
Property Taxes	486,730	--	--	--	486,730
Total Deferred Inflows of Resources	486,730	--	--	--	486,730
FUND BALANCES					
Restricted	--	1,136,569	776,410	609,823	2,522,802
Assigned	--	--	--	193,992	193,992
Unassigned	3,412,113	--	--	--	3,412,113
Total Fund Balances	3,412,113	1,136,569	776,410	803,815	6,128,907
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 5,645,645	$ 1,140,154	$ 1,080,172	$ 981,019	

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.		10,197,637
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.		486,730
Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as expenditures in the funds.		81,125
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.		897,452
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
Capital Leases	$ (403,475)	
Compensated Absences	(226,326)	
Net Pension Liability	(2,194,663)	
Total Long-term Liabilities		(2,824,464)
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.		(320,888)
Net Position of Governmental Activities		$ 14,646,499

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

BEN HILL COUNTY, GEORGIA

Governmental Funds

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Year Ended December 31, 2019

	General	SPLOST 2011	SPLOST 2017	Other Governmental Funds	Total Governmental Funds
REVENUES					
Taxes	$ 8,342,589	$ --	$ 2,046,372	$ 533,618	$ 10,922,579
Licenses and Permits	46,091	--	--	--	46,091
Intergovernmental	795,681	--	297,888	606,412	1,699,981
Charges for Services	644,405	--	--	314,594	958,999
Fines and Forfeitures	426,878	--	--	79,439	506,317
Investment Income	3,780	1,145	748	207	5,880
Miscellaneous	2,312	--	--	17	2,329
Total Revenues	10,261,736	1,145	2,345,008	1,534,287	14,142,176
EXPENDITURES					
Current					
General Government	1,798,345	--	--	--	1,798,345
Judicial	1,024,111	--	--	--	1,024,111
Public Safety	3,660,066	--	--	545,693	4,205,759
Public Works	1,193,203	--	--	--	1,193,203
Health and Welfare	468,045	--	107,712	--	575,757
Culture and Recreation	285,609	--	--	--	285,609
Housing and Development	517,891	--	--	2,585	520,476
Capital Outlay	--	15,303	2,052,093	413,739	2,481,135
Debt Service	--	--	145,932	--	145,932
Intergovernmental	--	--	1,019,312	--	1,019,312
Total Expenditures	8,947,270	15,303	3,325,049	962,017	13,249,639
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,314,466	(14,158)	(980,041)	572,270	892,537
OTHER FINANCING SOURCES (USES)					
Transfers In	580,866	--	109,536	234,924	925,326
Transfers Out	(234,924)	(1,824)	--	(688,578)	(925,326)
Proceeds of Capital Asset Dispositions	45,606	--	--	--	45,606
Capital Leases	--	--	531,053	--	531,053
Insurance Recoveries	35,632	--	--	--	35,632
Total Other Financing Sources (Uses)	427,180	(1,824)	640,589	(453,654)	612,291
Net Change in Fund Balances	1,741,646	(15,982)	(339,452)	118,616	1,504,828
Fund Balances - Beginning	1,670,467	1,152,551	1,115,862	685,199	4,624,079
Fund Balances - Ending	$ 3,412,113	$ 1,136,569	$ 776,410	$ 803,815	$ 6,128,907

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, 2019

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*	$ 1,504,828
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	1,636,890
Depreciation Expense	(852,570)
	784,320
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	(470,088)
Accumulated Depreciation	358,465
Trade-Ins	26,500
	(85,123)
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	(21,559)
	(21,559)
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*.	
Debt Issued or Incurred	
Capital Lease Financing	(531,053)
Principal Repayments	
Capital Leases	127,578
	(403,475)
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	(26,695)
Pensions	(168,444)
Insurance	6,477
	(188,662)
Change in net position of governmental activities reported in the *Statement of Activities*	$ 1,590,329

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

BEN HILL COUNTY, GEORGIA

Proprietary Funds
Statement of Net Position
December 31, 2019

	Business-type Activities - Enterprise Funds	
	EIP Revolving Loan	Total Enterprise Funds
ASSETS		
Current Assets		
Cash and Cash Equivalents	$ 110,180	$ 110,180
Notes Receivable (Net of Allowance for Uncollectibles)	46,187	46,187
Total Current Assets	156,367	156,367
Noncurrent Assets		
Notes Receivable (Net of Allowance for Uncollectibles)	377,445	377,445
Total Noncurrent Assets	377,445	377,445
Total Assets	533,812	533,812
LIABILITIES		
Current Liabilities		
Accounts Payable	5,935	5,935
Total Current Liabilities	5,935	5,935
Total Liabilities	5,935	5,935
NET POSITION		
Restricted For		
Revolving Loan Program	527,877	527,877
Unrestricted	--	--
Total Net Position	$ 527,877	$ 527,877

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

BEN HILL COUNTY, GEORGIA

Proprietary Funds

Statement of Revenues, Expenses and Changes in Net Position

For the Year Ended December 31, 2019

	Business-type Activities - Enterprise Funds	
	EIP Revolving Loan	Total Enterprise Funds
OPERATING REVENUES		
Charges for Services	$ 23,877	$ 23,877
Total Operating Revenues	23,877	23,877
OPERATING EXPENSES		
Purchased/Contracted Services	5,685	5,685
Bad Debts	86,285	86,285
Total Operating Expenses	91,970	91,970
Operating Income (Loss)	(68,093)	(68,093)
NONOPERATING REVENUES (EXPENSES)		
Interest Revenue	821	821
Total Nonoperating Revenues (Expenses)	821	821
Changes in Net Position	(67,272)	(67,272)
Net Position - Beginning	595,149	595,149
Net Position - Ending	$ 527,877	$ 527,877

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

BEN HILL COUNTY, GEORGIA

Proprietary Funds

Statement of Cash Flows

For the Year Ended December 31, 2019

	Business-type Activities - Enterprise Funds	
	EIP Revolving Loan	Total Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Principal Payments Received	$ 61,555	$ 61,555
Notes Issued	(109,530)	(109,530)
Interest Received	23,877	23,877
Payments to Suppliers	250	250
Net Cash Provided (Used) by Operating Activities	(23,848)	(23,848)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received	821	821
Net Cash Provided (Used) by Investing Activities	821	821
Net Increase (Decrease) in Cash and Cash Equivalents	(23,027)	(23,027)
Cash and Cash Equivalents - Beginning of Year	133,207	133,207
Cash and Cash Equivalents - End of Year	$ 110,180	$ 110,180
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	$ (68,093)	$ (68,093)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities		
(Increase) Decrease in Notes Receivable	38,310	38,310
Increase (Decrease) in Accounts Payable	5,935	5,935
Net Cash Provided (Used) by Operating Activities	$ (23,848)	$ (23,848)

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

BEN HILL COUNTY, GEORGIA

Fiduciary Funds
Statement of Fiduciary Assets and Liabilities
December 31, 2019

	Agency Funds
ASSETS	
Cash	$ 520,423
Total Assets	$ 520,423
LIABILITIES	
Due to Others	$ 520,423
Total Liabilities	$ 520,423

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 accompanying financial statements do not include the financial data for the Hospital Authority of Ben Hill County. Accounting principles generally accepted in the United States of America require financial data for component units to be reported with the financial data of the County's primary government. Separate financial statements have not been issued for the Hospital Authority.

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 property taxes. 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 25, 2019, payable December 20, 2019, and attached as an enforceable lien on property as of January 1, 2019. The billings are considered past due after December 20, 2019, 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.

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			
General	$ 80,438	$ 91,938	$ (11,500)
Commissioners	75,335	88,984	(13,649)
County Administration	474,645	496,003	(21,358)
Sheriff	1,516,135	1,532,544	(16,409)
Transit Vans	244,659	267,036	(22,377)
Planning and Zoning	52,625	52,812	(187)
Economic Development	--	261,216	(261,216)
Sheriff's Special Revenue Fund			
Total Expenditures	43,000	75,598	(32,598)
TSPLOST Special Revenue Fund			
Transfers Out	470,000	580,864	(110,864)

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, 2019, 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	$ 828,754	$ --	$ --	$ --	$ 828,754
Accounts	51,425	--	24,058	--	75,483
Intergovernmental	428,213	201,542	65,625	--	695,380
Notes Receivable	--	--	--	610,178	610,178
Gross Receivables	1,308,392	201,542	89,683	610,178	2,209,795
Less: Allowance for Uncollectibles	(113,912)	--	--	(186,546)	(300,458)
	$ 1,194,480	$ 201,542	$ 89,683	$ 423,632	$ 1,909,337

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, 2019 totaled $610,178 of which $85,732 was considered current. An allowance of $186,546 has been established for possible uncollectibles.

D. Capital Assets

Capital asset activity for the year ended December 31, 2019, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities				
Capital Assets, Not Being Depreciated				
Land	$ 244,424	$ --	$ --	$ 244,424
Construction in Progress	183,264	204,132	(62,444)	324,952
Total Capital Assets, Not Being Depreciated	427,688	204,132	(62,444)	569,376
Capital Assets, Being Depreciated				
Buildings	12,838,303	36,046	--	12,874,349
Infrastructure	1,405,614	--	--	1,405,614
Improvements Other Than Buildings	1,034,434	--	--	1,034,434
Machinery and Equipment	5,885,246	1,425,727	(410,159)	6,900,814
Total Capital Assets, Being Depreciated	21,163,597	1,461,773	(410,159)	22,215,211
Less Accumulated Depreciation For				
Buildings	(6,408,563)	(315,819)	--	(6,724,382)
Infrastructure	(369,902)	(35,140)	--	(405,042)
Improvements Other Than Buildings	(827,142)	(46,474)	--	(873,616)
Machinery and Equipment	(4,487,238)	(455,137)	358,465	(4,583,910)
Total Accumulated Depreciation	(12,092,845)	(852,570)	358,465	(12,586,950)
Total Capital Assets, Being Depreciated, Net	9,070,752	609,203	(51,694)	9,628,261
Governmental Activities Capital Assets, Net	$ 9,498,440	$ 813,335	$ (114,138)	$ 10,197,637

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

Governmental Activities	
General Government	$ 330,259
Judicial	2,607
Public Safety	268,435
Public Works	193,391
Health and Welfare	4,936
Culture and Recreation	51,914
Housing and Development	1,028
Total Depreciation Expense	$ 852,570

E. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of December 31, 2019 was as follows:

Due From / To Other Funds

Receivable Fund	Payable Fund	Amount
General Fund	Nonmajor Governmental Funds	$ 168,100
General Fund	SPLOST 2017 Capital Projects Fund	102,655
SPLOST 2017 Capital Projects Fund	General Fund	230,385
SPLOST 2017 Capital Projects Fund	SPLOST 2011 Capital Projects Fund	3,585
Nonmajor Governmental Funds	General Fund	592,515
Nonmajor Governmental Funds	SPLOST 2017 Capital Projects Fund	766
		$ 1,098,006

A Nonmajor Governmental Fund owes the General Fund$110,864 in outstanding transfers of transportation special district local option sales and use tax proceeds. The General Fund owes the SPLOST 2017 Fund $204,850 for a capital grant used to finance SPLOST projects and $25,535 for expenditures subsequently financed by the General Fund. The General Fund owes a Nonmajor Governmental Fund $58,731 for annually budgeted transfers to finance E-911 operations. The SPLOST 2011 Fund owes the SPLOST 2017 Fund $3,585 for SPLOST project expenditures. The General Fund owes a Nonmajor Governmental Fund $528,871 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, 2019 was as follows:

Interfund Transfers

Transfer In	Transfer Out	Amount
General Fund	Nonmajor Governmental Funds	$ 580,866
SPLOST 2017 Capital Projects Fund	SPLOST 2011 Capital Projects Fund	1,824
SPLOST 2017 Capital Projects Fund	Nonmajor Governmental Funds	107,712
Nonmajor Governmental Funds	General Fund	234,924
		$ 925,326

A Nonmajor Governmental Fund transferred $580,864 in transportation special district local option sales and use tax proceeds and intergovernmental proceeds to the General Fund to finance expenditures. A Nonmajor Governmental Fund transferred $107,712 in sales tax proceeds to the SPLOST 2017 Fund to finance project expenditures. The SPLOST 2011 Fund transferred $1,824 in excess proceeds to the SPLOST 2017 Fund. The General Fund transferred $234,924 to a Nonmajor Governmental Fund to finance E-911 expenditures.

F. Changes in Long-Term Liabilities

Long-term liability activity for the year ended December 31, 2019, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities					
Compensated Absences	$ 199,631	$ 26,695	$ --	$ 226,326	$ --
Net Pension Liability	1,762,752	1,107,934	(676,023)	2,194,663	--
Capital Leases	--	531,053	(127,578)	403,475	181,263
	$ 1,962,383	$ 1,665,682	$ (803,601)	$ 2,824,464	$ 181,263

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.

G. 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, 2019, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	55
Inactive employees entitled to but not yet receiving benefits	90
Active employees	77
	222

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, 2019, the County's actuarially determined contribution was $.

The County's net pension liability was measured as of December 31, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2019 based on employee data 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: 7.00% per year
Based on analysis performed by the Board of Trustees in 2019.

Future Salary Increases: 3.50% per year with an age-based scale as follows:

Age	Salary Increase
Under 30	3.5% rate + 1.0%
30-39	3.5% rate + .5%
40-49	3.5% rate - .5%
50+	3.5% rate - 1.0%

Based on results of February 2019 experience study.

Mortality: RP-2000 projected with Scale AA to 2018

The long-term expected rate of return on pension plan investments of 7.00% was determined using the estimated 65th percentile return based on UBS Capital Market Assumptions of 6.10% and five-year performance in excess of benchmarks of .90%.

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

Benchmark	Target Allocation	Projected Return
S&P 500	30%	6.30%
Barclay's US Aggregate	25%	3.80%
MSCI EAFE	15%	7.90%
Russell 2000	5%	7.70%
Barclay's Global Aggregate	5%	4.10%
Russell 3000	5%	6.30%
NAREIT Equity	5%	8.40%
HFRX Global Hedge	5%	7.80%
S&P Mid Cap	5%	7.50%
Citi Non US WEBI	0%	0.00%
	100%	

The discount rate used to measure the total pension liability was 7.00%. 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, 2019, were as follows.

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances - Beginning	$ 7,157,808	$ 5,395,056	$ 1,762,752
Changes for the Year			
Service Cost	148,878	--	148,878
Interest	500,333	--	500,333
Differences Between Expected and Actual Experience	(309,929)	--	(309,929)
Changes of Assumptions	157,099	--	157,099
Contributions - Employer	--	366,094	(366,094)
Net Investment Income	--	(219,847)	219,847
Benefit Payments	(513,341)	(513,341)	--
Administrative Expense	--	(18,495)	18,495
Other Changes	--	(63,282)	63,282
Net Changes	(16,960)	(448,871)	431,911
Balances - Ending	$ 7,140,848	$ 4,946,185	$ 2,194,663

The following changes in assumptions affected the measurement of the total pension liability:

- The mortality improvements for the RP-2000 mortality table is projected to 2018 instead of 2017 with Scale AA.
- The investment return assumption was decreased from 7.25% to 7.00%.
- The turnover table was changed to the Vaughn Select and Ultimate Table through age 55.
- The disability table was changed from the 1977 Social Security Table to the 1985 CIDA Table Class 1 through age 60.
- The salary increase base rate was reduced from 1.5% to 1.0% for participants under age 30 and from 1.0% to .5% for participants from ages 30 – 39 and the base salary scale was changed from 4.0% to 3.5%.

The following presents the County's net pension liability calculated using the discount rate of 7.00%, 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 (6.00%) or 1-percentage-point higher (8.00%) than the current rate:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Net Pension Liability	$ 3,046,803	$ 2,194,663	$ 1,480,808

For the year ended December 31, 2019, the County recognized pension expense of $505,943. At December 31, 2019, 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	$ 9,073	$ 320,888
Changes in assumptions	181,893	--
Net difference between projected and actual earnings on pension plan investments	368,987	--
Contributions subsequent to the measurement date	337,499	--
	$ 897,452	$ 320,888

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	
2020	$ 62,905
2021	4,513
2022	49,021
2023	122,626
2024	--
Thereafter	--
	$ 239,065

At December 31, 2019, the County reported a payable of $337,499 for the outstanding amount of contributions to the pension plan required for the year ended December 31, 2019.

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 contributed $16,524 to the plan for the year ended December 31, 2019.

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, 2019, the County did not contribute to the plan and employee deferrals were $44,669.

H. Fund Balances

The classifications of fund balances of governmental funds at December 31, 2019 were as follows:

	General	SPLOST 2011	SPLOST 2017	Other Governmental Funds	Total Governmental Funds
Restricted					
Public Safety	$ --	$ --	$ --	$ 80,952	$ 80,952
Capital Outlay	--	1,136,569	776,410	528,871	2,441,850
	--	1,136,569	776,410	609,823	2,522,802
Assigned					
Judicial	--	--	--	9,898	9,898
Public Safety	--	--	--	157,474	157,474
Housing and Development	--	--	--	26,620	26,620
	--	--	--	193,992	193,992
Unassigned, Reported In					
General Fund	3,412,113	--	--	--	3,412,113
	3,412,113	--	--	--	3,412,113
Total Fund Balances	$ 3,412,113	$ 1,136,569	$ 776,410	$ 803,815	$ 6,128,907

I. Tax Abatements

County property tax revenues were reduced by $40,476 under agreements entered into by the Fitzgerald & Ben Hill County Development Authority.

J. 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 $18,594,967.

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.

K. 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, 2018, 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.

L. 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, 2019, 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 $69,744 which represents its twenty five percent share of the debt of the Joint Development Authority at December 31, 2019. 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

M. 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 of the Board of Health 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, 2018 Net Position, as previously reported	$ 432,399
Implementation of GASB Statement No. 75	(1,068,023)
June 30, 2018 Net Position, as restated	$ (635,624)

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, 2019

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
REVENUES				
Taxes	$ 7,249,730	$ 7,326,371	$ 8,342,589	$ 1,016,218
Licenses and Permits	50,000	50,000	46,091	(3,909)
Intergovernmental	340,079	340,079	795,681	455,602
Charges for Services	511,360	511,360	644,405	133,045
Fines and Forfeitures	325,000	325,000	426,878	101,878
Interest Revenue	1,000	1,000	3,780	2,780
Miscellaneous	7,550	7,550	2,312	(5,238)
Total Revenues	8,484,719	8,561,360	10,261,736	1,700,376
EXPENDITURES				
General	96,077	80,438	91,938	(11,500)
Commissioners	82,865	75,335	88,984	(13,649)
County Administration	684,799	474,645	496,003	(21,358)
Elections	145,061	309,678	301,993	7,685
Tax Commissioner	301,198	301,198	277,462	23,736
Tax Assessor	265,714	270,414	268,951	1,463
Government Buildings	357,330	408,089	370,803	37,286
Superior Court	417,539	390,465	377,351	13,114
Superior Court Judges	132,837	132,837	113,132	19,705
District Attorney	21,330	30,481	27,885	2,596
Public Defender	62,000	62,605	62,603	2
Magistrate Court	307,213	307,213	280,211	27,002
Probate Court	155,581	155,581	151,542	4,039
Sheriff	1,454,577	1,516,135	1,532,544	(16,409)
Jail Administration	1,326,825	1,396,991	1,391,042	5,949
School Resource Officers	103,555	107,478	99,289	8,189
Fire	71,995	72,635	69,000	3,635
EMS	360,050	367,116	366,334	782
Coroner	15,717	29,471	29,114	357
Animal Control	91,036	91,036	91,036	--
Emergency Management	34,284	34,284	28,840	5,444
Highways and Streets	939,363	939,363	928,846	10,517
Solid Waste and Recycling	305,687	273,103	246,812	26,291
Health	70,000	70,175	70,054	121
Senior Assistance	49,663	52,439	51,735	704
Senior Cititzens Nutrition	66,131	72,349	71,670	679
Transit Vans	282,289	244,659	267,036	(22,377)
Recreation	169,352	169,471	169,352	119
Parks	2,000	1,540	1,471	69
Libraries	114,790	114,790	114,786	4
Agricultural Resources	70,029	70,029	68,864	1,165
Forest Resources	11,748	16,193	16,186	7
Planning and Zoning	48,625	52,625	52,812	(187)
Economic Development	--	--	261,216	(261,216)
Airport	18,127	18,127	18,127	--
Economic Opportunity	89,408	92,433	92,246	187
Debt Service	--	15	--	15
Total Expenditures	8,724,795	8,801,436	8,947,270	(145,834)

BEN HILL COUNTY, GEORGIA

General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
Excess (Deficiency) of Revenues Over (Under) Expenditures	(240,076)	(240,076)	1,314,466	1,554,542
OTHER FINANCING SOURCES (USES)				
Transfers In				
CDBG Capital Projects Fund	--	--	2	2
TSPLOST Special Revenue Fund	470,000	470,000	580,864	110,864
Transfers Out				
E-911 Special Revenue Fund	(234,924)	(234,924)	(234,924)	--
Proceeds of Capital Asset Dispositions	5,000	5,000	45,606	40,606
Insurance Recoveries	--	--	35,632	35,632
Total Other Financing Sources (Uses)	240,076	240,076	427,180	187,104
Net Change in Fund Balances	--	--	1,741,646	1,741,646
Fund Balances - Beginning	1,670,467	1,670,467	1,670,467	--
Fund Balances - Ending	$ 1,670,467	$ 1,670,467	$ 3,412,113	$ 1,741,646

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Pension Plan

Schedule of Changes in the County's Net Pension Liability and Related Ratios

December 31, 2019

	2019	2018	2017	2016	2015
Total Pension Liability					
Service Cost	$ 148,878	$ 150,119	$ 170,372	$ 140,337	$ 125,263
Interest on Total Pension Liability	500,333	501,597	478,090	425,390	407,714
Changes of Benefit Terms	--	--	--	--	--
Differences Between Expected and Actual Experience	(309,929)	(269,418)	10,434	235,792	--
Changes of Assumptions	157,099	14,366	202,723	207,135	--
Benefit Payments	(513,341)	(314,881)	(320,244)	(291,747)	(302,851)
Net Change in Total Pension Liability	(16,960)	81,783	541,375	716,907	230,126
Total Pension Liability - Beginning	7,157,808	7,076,025	6,534,650	5,817,743	5,587,617
Total Pension Liability - Ending (a)	$ 7,140,848	$ 7,157,808	$ 7,076,025	$ 6,534,650	$ 5,817,743
Plan Fiduciary Net Position					
Contributions - Employer	$ 366,094	$ 405,564	$ 450,030	$ 386,829	$ 338,492
Contributions - Employee	--	--	--	--	--
Net Investment Income	(219,847)	690,909	278,659	25,548	282,091
Benefit Payments, Including Refunds of Employee Contributions	(513,341)	(314,881)	(320,244)	(291,747)	(302,851)
Administrative Expense	(18,495)	(18,044)	(23,854)	(18,273)	(16,089)
Other	(63,282)	(28,708)	(66,465)	(72,995)	(27,179)
Net Change in Plan Fiduciary Net Position	(448,871)	734,840	318,126	29,362	274,464
Plan Fiduciary Net Position - Beginning	5,395,056	4,660,216	4,342,090	4,312,728	4,038,264
Plan Fiduciary Net Position - Ending (b)	$ 4,946,185	$ 5,395,056	$ 4,660,216	$ 4,342,090	$ 4,312,728
County's Net Pension Liability - Ending (a) - (b)	$ 2,194,663	$ 1,762,752	$ 2,415,809	$ 2,192,560	$ 1,505,015
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	69.27%	75.37%	65.86%	66.45%	74.13%
Covered-Employee Payroll	$ 2,735,705	$ 3,070,041	$ 3,571,929	$ 3,040,935	$ 2,686,554
County's Net Pension Liability as a Percentage of Covered-Employee Payroll	80.22%	57.42%	67.63%	72.10%	56.02%

BEN HILL COUNTY, GEORGIA

Pension Plan
Schedule of County Contributions
December 31, 2019

	2019	2018	2017	2016	2015
Actuarially Determined Contribution	$ 337,499	$ 366,094	$ 405,564	$ 450,030	$ 386,829
Contributions in Relation to the Actuarially Determined Contribution	337,499	366,094	405,564	450,030	386,829
Contribution Deficiency (Excess)	$ --	$ --	$ --	$ --	$ --
Covered-Employee Payroll	$ 2,413,713	$ 2,735,705	$ 3,070,041	$ 3,571,929	$ 3,040,935
Contributions as a Percentage of Covered-Employee Payroll	13.98%	13.38%	13.21%	12.60%	12.72%

Notes to Schedule

Valuation date	January 1, 2019
Actuarial cost method	Entry Age Normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	Net effective period of 9.0 years
Asset valuation method	5-year smoothed market
Investment rate of return	7.00% per year
Salary increases	2.5% - 4.5% 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.

Notes to the Required Supplementary Information
December 31, 2019

	Budget Schedule	Reconciliation	Governmental Fund Statement
EXPENDITURES			
Current			
General Government			
General	$ 91,938	$ --	$ 91,938
Commissioners	88,984	--	88,984
County Administration	496,003	8,326	504,329
Elections	301,993	2,443	304,436
Tax Commissioner	277,462	3,453	280,915
Tax Assessor	268,951	3,579	272,530
Government Buildings	370,803	(115,590)	255,213
	1,896,134	(97,789)	1,798,345
Judicial			
Superior Court	377,351	3,468	380,819
Superior Court Judges	113,132	--	113,132
District Attorney	27,885	--	27,885
Public Defender	62,603	--	62,603
Magistrate Court	280,211	4,451	284,662
Probate Court	151,542	3,468	155,010
	1,012,724	11,387	1,024,111
Public Safety			
Sheriff	1,532,544	34,216	1,566,760
Jail Administration	1,391,042	15,182	1,406,224
School Resource Officers	99,289	--	99,289
Fire	69,000	--	69,000
EMS	366,334	--	366,334
Coroner	29,114	3,469	32,583
Animal Control	91,036	--	91,036
Emergency Management	28,840	--	28,840
	3,607,199	52,867	3,660,066
Public Works			
Highways and Streets	928,846	13,134	941,980
Solid Waste and Recycling	246,812	4,411	251,223
	1,175,658	17,545	1,193,203
Health and Welfare			
Health	70,054	--	70,054
Senior Assistance	51,735	5,107	56,842
Senior Cititzens Nutrition	71,670	2,443	74,113
Transit Vans	267,036	--	267,036
	460,495	7,550	468,045
Culture and Recreation	285,609	--	285,609
Housing and Development			
Agricultural Resources	68,864	3,549	72,413
Forest Resources	16,186	--	16,186
Planning and Zoning	52,812	2,444	55,256
Economic Development	261,216	--	261,216
Airport	18,127	--	18,127
Economic Opportunity	92,246	2,447	94,693
	509,451	8,440	517,891
Total Expenditures	8,947,270	--	8,947,270
OTHER FINANCING SOURCES (USES)			
Transfers Out	234,924	--	234,924
Total	$ 9,182,194	$ --	$ 9,182,194

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, 2019 and 2018

	2019	2018
ASSETS		
Cash and Cash Equivalents	$ 4,180,410	$ 2,116,496
Receivables (Net of Allowance for Uncollectibles)		
Taxes	714,842	748,211
Accounts	51,425	98,961
Intergovernmental	428,213	243,210
Due From Other Funds		
Special Investigation Special Revenue Fund	295	11,865
Development Authority Special Revenue Fund	585	--
E-911 Special Revenue Fund	56,356	--
TSPLOST Special Revenue Fund	110,864	138,642
SPLOST 2017 Capital Projects Fund	102,655	--
Total Assets	$ 5,645,645	$ 3,357,385
LIABILITIES		
Accounts Payable	833,524	483,290
Accrued Liabilities	90,378	99,898
Intergovernmental Payable	--	132,281
Due To Other Funds		
E-911 Special Revenue Fund	63,644	--
CDBG Capital Projects Fund	--	3,000
SPLOST 2017 Capital Projects Fund	230,385	4,115
LMIG Capital Projects Fund	528,871	456,045
Total Liabilities	1,746,802	1,178,629
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenue		
Property Taxes	486,730	508,289
Total Deferred Inflows of Resources	486,730	508,289
FUND BALANCES		
Unassigned	3,412,113	1,670,467
Total Fund Balances	3,412,113	1,670,467
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 5,645,645	$ 3,357,385

BEN HILL COUNTY, GEORGIA

General Fund

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Years Ended December 31, 2019 and 2018

	2019	2018
REVENUES		
Taxes	$ 8,342,589	$ 8,001,199
Licenses and Permits	46,091	50,734
Intergovernmental	795,681	402,827
Charges for Services	644,405	604,523
Fines and Forfeitures	426,878	349,727
Interest Revenue	3,780	2,740
Contributions and Donations	--	3,075
Miscellaneous	2,312	62,441
Total Revenues	10,261,736	9,477,266
EXPENDITURES		
Current		
General Government	1,798,345	1,498,638
Judicial	1,024,111	1,026,842
Public Safety	3,660,066	3,505,043
Public Works	1,193,203	1,248,648
Health and Welfare	468,045	420,313
Culture and Recreation	285,609	288,810
Housing and Development	517,891	230,823
Debt Service	--	53,063
Total Expenditures	8,947,270	8,272,180
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,314,466	1,205,086
OTHER FINANCING SOURCES (USES)		
Transfers In		
Sheriff's Special Revenue Fund	--	5,500
TSPLOST Special Revenue Fund	580,864	138,642
CDBG Capital Projects Fund	2	--
SPLOST 2017 Capital Projects Fund	--	2,493
Transfers Out		
E-911 Special Revenue Fund	(234,924)	(198,670)
Proceeds of Capital Asset Dispositions	45,606	22,178
Insurance Recoveries	35,632	78,461
Total Other Financing Sources (Uses)	427,180	48,604
Net Change in Fund Balances	1,741,646	1,253,690
Fund Balances - Beginning	1,670,467	416,777
Fund Balances - Ending	$ 3,412,113	$ 1,670,467

BEN HILL COUNTY, GEORGIA

SPLOST 2011 Capital Projects Fund
Balance Sheet
December 31, 2019 and 2018

	2019	2018
ASSETS		
Cash and Cash Equivalents	$ 1,140,154	$ 1,152,551
Total Assets	$ 1,140,154	$ 1,152,551
LIABILITIES		
Due To Other Funds		
SPLOST 2017 Capital Projects Fund	$ 3,585	$ --
Total Liabilities	3,585	--
FUND BALANCES		
Restricted	1,136,569	1,152,551
Total Fund Balances	1,136,569	1,152,551
Total Liabilities and Fund Balances	$ 1,140,154	$ 1,152,551

BEN HILL COUNTY, GEORGIA

SPLOST 2011 Capital Projects Fund

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Years Ended December 31, 2019 and 2018

	2019	2018
REVENUES		
Interest Revenue	$ 1,145	$ 1,191
Miscellaneous	--	3,000
Total Revenues	1,145	4,191
EXPENDITURES		
Capital Outlay	15,303	17,208
Total Expenditures	15,303	17,208
Excess (Deficiency) of Revenues Over (Under) Expenditures	(14,158)	(13,017)
OTHER FINANCING SOURCES (USES)		
Transfers Out		
SPLOST 2017 Capital Projects Fund	(1,824)	(1,755)
Total Other Financing Sources (Uses)	(1,824)	(1,755)
Net Change in Fund Balances	(15,982)	(14,772)
Fund Balances - Beginning	1,152,551	1,167,323
Fund Balances - Ending	$ 1,136,569	$ 1,152,551

BEN HILL COUNTY, GEORGIA

SPLOST 2017 Capital Projects Fund
Balance Sheet
December 31, 2019 and 2018

	2019	2018
ASSETS		
Cash and Cash Equivalents	$ 644,660	$ 1,100,911
Receivables		
Intergovernmental	201,542	187,314
Due From Other Funds		
General Fund	230,385	4,115
SPLOST 2011 Capital Projects Fund	3,585	--
Total Assets	$ 1,080,172	$ 1,292,340
LIABILITIES		
Accounts Payable	$ 29,946	$ 17,441
Intergovernmental Payable	170,395	159,037
Due To Other Funds		
General Fund	102,655	--
E-911 Special Revenue Fund	766	--
Total Liabilities	303,762	176,478
FUND BALANCES		
Restricted	776,410	1,115,862
Total Fund Balances	776,410	1,115,862
Total Liabilities and Fund Balances	$ 1,080,172	$ 1,292,340

BEN HILL COUNTY, GEORGIA

SPLOST 2017 Capital Projects Fund

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Years Ended December 31, 2019 and 2018

	2019	2018
REVENUES		
Taxes	$ 2,046,372	$ 1,882,761
Intergovernmental	297,888	--
Interest Revenue	748	3,953
Total Revenues	2,345,008	1,886,714
EXPENDITURES		
Current		
Health and Welfare	107,712	125,663
Capital Outlay	2,052,093	232,504
Debt Service	145,932	130,624
Intergovernmental	1,019,312	904,817
Total Expenditures	3,325,049	1,393,608
Excess (Deficiency) of Revenues Over (Under) Expenditures	(980,041)	493,106
OTHER FINANCING SOURCES (USES)		
Transfers In		
SPLOST Debt Service Fund	107,712	125,663
SPLOST 2011 Capital Projects Fund	1,824	1,755
Transfers Out		
General Fund	--	(2,493)
Capital Leases	531,053	--
Total Other Financing Sources (Uses)	640,589	124,925
Net Change in Fund Balances	(339,452)	618,031
Fund Balances - Beginning	1,115,862	497,831
Fund Balances - Ending	$ 776,410	$ 1,115,862

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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

Nonmajor Governmental Funds
Combining Balance Sheet
December 31, 2019

	Special Revenue Funds					
	Sheriff's	Drug Abuse & Education	Jail	Special Investigation	Supplemental Juvenile Services	E-911
ASSETS						
Cash and Cash Equivalents	$ 21,095	$ 60,415	$ 64,716	$ 11,853	$ 9,898	$ 57,634
Receivables (Net of Allowance for Uncollectibles)	--	--	--	--	--	24,058
Due From Other Funds	--	--	--	--	--	64,410
Total Assets	$ 21,095	$ 60,415	$ 64,716	$ 11,853	$ 9,898	$ 146,102
LIABILITIES						
Accounts Payable	$ --	$ --	$ --	$ 310	$ --	$ 8,794
Due To Other Funds	--	--	--	295	--	56,356
Total Liabilities	--	--	--	605	--	65,150
FUND BALANCES						
Restricted	--	--	--	--	--	80,952
Assigned	21,095	60,415	64,716	11,248	9,898	--
Total Fund Balances	21,095	60,415	64,716	11,248	9,898	80,952
Total Liabilities and Fund Balances	$ 21,095	$ 60,415	$ 64,716	$ 11,853	$ 9,898	$ 146,102

			Capital Projects Funds			Debt Service Funds	
Development Authority	TSPLOST	Total	LMIG	CDBG	Total	SPLOST	Total Nonmajor Governmental Funds
$ 27,205	$ 45,239	$ 298,055	$ --	$ --	$ --	$ --	$ 298,055
--	65,625	89,683	--	--	--	--	89,683
--	--	64,410	528,871	--	528,871	--	593,281
$ 27,205	$ 110,864	$ 452,148	$ 528,871	$ --	$ 528,871	$ --	$ 981,019
$ --	$ --	$ 9,104	$ --	$ --	$ --	$ --	$ 9,104
585	110,864	168,100	--	--	--	--	168,100
585	110,864	177,204	--	--	--	--	177,204
--	--	80,952	528,871	--	528,871	--	609,823
26,620	--	193,992	--	--	--	--	193,992
26,620	--	274,944	528,871	--	528,871	--	803,815
$ 27,205	$ 110,864	$ 452,148	$ 528,871	$ --	$ 528,871	$ --	$ 981,019

BEN HILL COUNTY, GEORGIA

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

December 31, 2019

	Special Revenue Funds					
	Sheriff's	**Drug Abuse & Education**	**Jail**	**Special Investigation**	**Supplemental Juvenile Services**	**E-911**
REVENUES						
Taxes	$ --	$ --	$ --	$ --	$ --	$ --
Intergovernmental	--	--	--	--	--	--
Charges for Services	23,632	--	--	21,933	--	269,029
Fines and Forfeitures	30,165	12,361	35,218	--	1,695	--
Interest Revenue	--	--	45	12	--	--
Miscellaneous	--	17	--	--	--	--
Total Revenues	53,797	12,378	35,263	21,945	1,695	269,029
EXPENDITURES						
Current						
Public Safety	49,098	6,261	--	4,698	--	485,636
Housing and Development	--	--	--	--	--	--
Capital Outlay	26,500	--	--	8,500	--	--
Total Expenditures	75,598	6,261	--	13,198	--	485,636
Excess (Deficiency) of Revenues Over (Under) Expenditures	(21,801)	6,117	35,263	8,747	1,695	(216,607)
OTHER FINANCING SOURCES (USES)						
Transfers In	--	--	--	--	--	234,924
Transfers Out	--	--	--	--	--	--
Total Other Financing Sources (Uses)	--	--	--	--	--	234,924
Net Change in Fund Balances	(21,801)	6,117	35,263	8,747	1,695	18,317
Fund Balances - Beginning	42,896	54,298	29,453	2,501	8,203	62,635
Fund Balances - Ending	$ 21,095	$ 60,415	$ 64,716	$ 11,248	$ 9,898	$ 80,952

			Capital Projects Funds			Debt Service Funds	
Development Authority	TSPLOST	Total	LMIG	CDBG	Total	SPLOST	Total Nonmajor Governmental Funds
$ --	$ 425,906	$ 425,906	$ --	$ --	$ --	$ 107,712	$ 533,618
--	154,847	154,847	451,565	--	451,565	--	606,412
--	--	314,594	--	--	--	--	314,594
--	--	79,439	--	--	--	--	79,439
39	111	207	--	--	--	--	207
--	--	17	--	--	--	--	17
39	580,864	975,010	451,565	--	451,565	107,712	1,534,287
--	--	545,693	--	--	--	--	545,693
2,585	--	2,585	--	--	--	--	2,585
--	--	35,000	378,739	--	378,739	--	413,739
2,585	--	583,278	378,739	--	378,739	--	962,017
(2,546)	580,864	391,732	72,826	--	72,826	107,712	572,270
--	--	234,924	--	--	--	--	234,924
--	(580,864)	(580,864)	--	(2)	(2)	(107,712)	(688,578)
--	(580,864)	(345,940)	--	(2)	(2)	(107,712)	(453,654)
(2,546)	--	45,792	72,826	(2)	72,824	--	118,616
29,166	--	229,152	456,045	2	456,047	--	685,199
$ 26,620	$ --	$ 274,944	$ 528,871	$ --	$ 528,871	$ --	$ 803,815

BEN HILL COUNTY, GEORGIA

Sheriff's Special Revenue Fund
Balance Sheet
December 31, 2019 and 2018

	2019	2018
ASSETS		
Cash and Cash Equivalents	$ 21,095	$ 42,896
Total Assets	$ 21,095	$ 42,896
FUND BALANCES		
Assigned	$ 21,095	$ 42,896
Total Fund Balances	$ 21,095	$ 42,896

BEN HILL COUNTY, GEORGIA

Sheriff's Special Revenue Fund

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Years Ended December 31, 2019 and 2018

	2019	2018
REVENUES		
Charges for Services	$ 23,632	$ 26,718
Fines and Forfeitures	30,165	32,530
Total Revenues	53,797	59,248
EXPENDITURES		
Current		
Public Safety	49,098	48,505
Capital Outlay	26,500	--
Total Expenditures	75,598	48,505
Excess (Deficiency) of Revenues Over (Under) Expenditures	(21,801)	10,743
OTHER FINANCING SOURCES (USES)		
Transfers Out		
General Fund	--	(5,500)
Total Other Financing Sources (Uses)	--	(5,500)
Net Change in Fund Balances	(21,801)	5,243
Fund Balances - Beginning	42,896	37,653
Fund Balances - Ending	$ 21,095	$ 42,896

Sheriff's Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

For the Year Ended December 31, 2019

	Budget	Actual	Variance
REVENUES			
Charges for Services	$ 23,000	$ 23,632	$ 632
Fines and Forfeitures	20,000	30,165	10,165
Total Revenues	43,000	53,797	10,797
EXPENDITURES			
Current			
Public Safety	43,000	49,098	(6,098)
Capital Outlay	--	26,500	(26,500)
Total Expenditures	43,000	75,598	(32,598)
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	(21,801)	(21,801)
Net Change in Fund Balances	--	(21,801)	(21,801)
Fund Balances - Beginning	42,896	42,896	--
Fund Balances - Ending	$ 42,896	$ 21,095	$ (21,801)

BEN HILL COUNTY, GEORGIA

Drug Abuse & Education Special Revenue Fund
Balance Sheet
December 31, 2019 and 2018

	2019	2018
ASSETS		
Cash and Cash Equivalents	$ 60,415	$ 54,298
Total Assets	$ 60,415	$ 54,298
FUND BALANCES		
Assigned	$ 60,415	$ 54,298
Total Fund Balances	$ 60,415	$ 54,298

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, 2019 and 2018

	2019	2018
REVENUES		
Fines and Forfeitures	$ 12,361	$ 10,253
Miscellaneous	17	5
Total Revenues	12,378	10,258
EXPENDITURES		
Current		
Public Safety	6,261	6,806
Total Expenditures	6,261	6,806
Excess (Deficiency) of Revenues Over (Under) Expenditures	6,117	3,452
Net Change in Fund Balances	6,117	3,452
Fund Balances - Beginning	54,298	50,846
Fund Balances - Ending	$ 60,415	$ 54,298

Drug Abuse & Education Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2019

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	$ 14,500	$ 12,361	$ (2,139)
Miscellaneous	--	17	17
Total Revenues	14,500	12,378	(2,122)
EXPENDITURES			
Current			
Public Safety	14,500	6,261	8,239
Total Expenditures	14,500	6,261	8,239
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	6,117	6,117
Net Change in Fund Balances	--	6,117	6,117
Fund Balances - Beginning	54,298	54,298	--
Fund Balances - Ending	$ 54,298	$ 60,415	$ 6,117

BEN HILL COUNTY, GEORGIA

Jail Special Revenue Fund
Balance Sheet
December 31, 2019 and 2018

	2019	2018
ASSETS		
Cash and Cash Equivalents	$ 64,716	$ 29,453
Total Assets	$ 64,716	$ 29,453
FUND BALANCES		
Assigned	$ 64,716	$ 29,453
Total Fund Balances	$ 64,716	$ 29,453

Jail Special Revenue Fund

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Years Ended December 31, 2019 and 2018

	2019	2018
REVENUES		
Fines and Forfeitures	$ 35,218	$ 23,612
Interest Revenue	45	20
Total Revenues	35,263	23,632
EXPENDITURES		
Current		
Public Safety	--	8,105
Total Expenditures	--	8,105
Excess (Deficiency) of Revenues Over (Under) Expenditures	35,263	15,527
Net Change in Fund Balances	35,263	15,527
Fund Balances - Beginning	29,453	13,926
Fund Balances - Ending	$ 64,716	$ 29,453

Jail Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

For the Year Ended December 31, 2019

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	$ 22,000	$ 35,218	$ 13,218
Interest Revenue	--	45	45
Total Revenues	22,000	35,263	13,263
EXPENDITURES			
Current			
Public Safety	22,000	--	22,000
Total Expenditures	22,000	--	22,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	35,263	35,263
Net Change in Fund Balances	--	35,263	35,263
Fund Balances - Beginning	29,453	29,453	--
Fund Balances - Ending	$ 29,453	$ 64,716	$ 35,263

BEN HILL COUNTY, GEORGIA

Special Investigation Special Revenue Fund
Balance Sheet
December 31, 2019 and 2018

	2019	2018
ASSETS		
Cash and Cash Equivalents	$ 11,853	$ 14,942
Total Assets	$ 11,853	$ 14,942
LIABILITIES		
Accounts Payable	$ 310	$ 576
Due To Other Funds		
General Fund	295	11,865
Total Liabilities	605	12,441
FUND BALANCES		
Assigned	11,248	2,501
Total Fund Balances	11,248	2,501
Total Liabilities and Fund Balances	$ 11,853	$ 14,942

Special Investigation Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended December 31, 2019 and 2018

	2019	2018
REVENUES		
Charges for Services	$ 21,933	$ 23,406
Interest Revenue	12	3
Total Revenues	21,945	23,409
EXPENDITURES		
Current		
Public Safety	4,698	27,494
Capital Outlay	8,500	1,400
Total Expenditures	13,198	28,894
Excess (Deficiency) of Revenues Over (Under) Expenditures	8,747	(5,485)
Net Change in Fund Balances	8,747	(5,485)
Fund Balances - Beginning	2,501	7,986
Fund Balances - Ending	$ 11,248	$ 2,501

Special Investigation Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2019

	Budget	Actual	Variance
REVENUES			
Charges for Services	$ 25,300	$ 21,933	$ (3,367)
Interest Revenue	--	12	12
Total Revenues	25,300	21,945	(3,355)
EXPENDITURES			
Current			
Public Safety	14,200	4,698	9,502
Capital Outlay	11,100	8,500	2,600
Total Expenditures	25,300	13,198	12,102
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	8,747	8,747
Net Change in Fund Balances	--	8,747	8,747
Fund Balances - Beginning	2,501	2,501	--
Fund Balances - Ending	$ 2,501	$ 11,248	$ 8,747

BEN HILL COUNTY, GEORGIA

Supplemental Juvenile Services Special Revenue Fund
Balance Sheet
December 31, 2019 and 2018

	2019	2018
ASSETS		
Cash and Cash Equivalents	$ 9,898	$ 8,203
Total Assets	$ 9,898	$ 8,203
FUND BALANCES		
Assigned	$ 9,898	$ 8,203
Total Fund Balances	$ 9,898	$ 8,203

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, 2019 and 2018

	2019	2018
REVENUES		
Fines and Forfeitures	$ 1,695	$ 1,372
Total Revenues	1,695	1,372
EXPENDITURES		
Current		
Judicial	--	50
Total Expenditures	--	50
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,695	1,322
Net Change in Fund Balances	1,695	1,322
Fund Balances - Beginning	8,203	6,881
Fund Balances - Ending	$ 9,898	$ 8,203

Supplemental Juvenile Services Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2019

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	$ 1,000	$ 1,695	$ 695
Total Revenues	1,000	1,695	695
EXPENDITURES			
Current			
Judicial	1,000	--	1,000
Total Expenditures	1,000	--	1,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	1,695	1,695
Net Change in Fund Balances	--	1,695	1,695
Fund Balances - Beginning	8,203	8,203	--
Fund Balances - Ending	$ 8,203	$ 9,898	$ 1,695

BEN HILL COUNTY, GEORGIA

E-911 Special Revenue Fund
Balance Sheet
December 31, 2019 and 2018

	2019	2018
ASSETS		
Cash and Cash Equivalents	$ 57,634	$ 144
Receivables		
Accounts	24,058	64,670
Due From Other Funds		
General Fund	63,644	--
SPLOST 2017 Capital Projects Fund	766	--
Total Assets	$ 146,102	$ 64,814
LIABILITIES		
Accounts Payable	$ 8,794	$ 2,179
Due To Other Funds		
General Fund	56,356	--
Total Liabilities	65,150	2,179
FUND BALANCES		
Restricted	80,952	62,635
Total Fund Balances	80,952	62,635
Total Liabilities and Fund Balances	$ 146,102	$ 64,814

BEN HILL COUNTY, GEORGIA

E-911 Special Revenue Fund

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Years Ended December 31, 2019 and 2018

	2019	2018
REVENUES		
Charges for Services	$ 269,029	$ 272,669
Total Revenues	269,029	272,669
EXPENDITURES		
Current		
Public Safety	485,636	450,332
Capital Outlay	--	6,882
Total Expenditures	485,636	457,214
Excess (Deficiency) of Revenues Over (Under) Expenditures	(216,607)	(184,545)
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	234,924	198,670
Total Other Financing Sources (Uses)	234,924	198,670
Net Change in Fund Balances	18,317	14,125
Fund Balances - Beginning	62,635	48,510
Fund Balances - Ending	$ 80,952	$ 62,635

E-911 Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

For the Year Ended December 31, 2019

	Budget	Actual	Variance
REVENUES			
Charges for Services	$ 263,300	$ 269,029	$ 5,729
Total Revenues	263,300	269,029	5,729
EXPENDITURES			
Current			
Public Safety	498,224	485,636	12,588
Total Expenditures	498,224	485,636	12,588
Excess (Deficiency) of Revenues Over (Under) Expenditures	(234,924)	(216,607)	18,317
OTHER FINANCING SOURCES (USES)			
Transfers In			
General Fund	234,924	234,924	--
Total Other Financing Sources (Uses)	234,924	234,924	--
Net Change in Fund Balances	--	18,317	18,317
Fund Balances - Beginning	62,635	62,635	--
Fund Balances - Ending	$ 62,635	$ 80,952	$ 18,317

BEN HILL COUNTY, GEORGIA

Development Authority Special Revenue Fund
Balance Sheet
December 31, 2019 and 2018

	2019	2018
ASSETS		
Cash and Cash Equivalents	$ 27,205	$ 29,166
Total Assets	$ 27,205	$ 29,166
LIABILITIES		
Due To Other Funds		
General Fund	$ 585	$ --
Total Liabilities	585	--
FUND BALANCES		
Assigned	26,620	29,166
Total Fund Balances	26,620	29,166
Total Liabilities and Fund Balances	$ 27,205	$ 29,166

BEN HILL COUNTY, GEORGIA

Development Authority Special Revenue Fund

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Years Ended December 31, 2019 and 2018

	2019	2018
REVENUES		
Interest Revenue	$ 39	$ --
Miscellaneous	--	715
Total Revenues	39	715
EXPENDITURES		
Current		
Housing and Development	2,585	6,442
Total Expenditures	2,585	6,442
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,546)	(5,727)
Net Change in Fund Balances	(2,546)	(5,727)
Fund Balances - Beginning	29,166	34,893
Fund Balances - Ending	$ 26,620	$ 29,166

Development Authority Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

For the Year Ended December 31, 2019

	Budget	Actual	Variance
REVENUES			
Interest Revenue	$ --	$ 39	$ 39
Total Revenues	--	39	39
EXPENDITURES			
Current			
Housing and Development	13,600	2,585	11,015
Total Expenditures	13,600	2,585	11,015
Excess (Deficiency) of Revenues Over (Under) Expenditures	(13,600)	(2,546)	11,054
Net Change in Fund Balances	(13,600)	(2,546)	11,054
Fund Balances - Beginning	29,166	29,166	--
Fund Balances - Ending	$ 15,566	$ 26,620	$ 11,054

BEN HILL COUNTY, GEORGIA

TSPLOST Special Revenue Fund
Balance Sheet
December 31, 2019 and 2018

	2019	2018
ASSETS		
Cash and Cash Equivalents	$ 45,239	$ 65,062
Receivables		
Intergovernmental	65,625	73,580
Total Assets	$ 110,864	$ 138,642
LIABILITIES		
Due To Other Funds		
General Fund	$ 110,864	$ 138,642
Total Liabilities	110,864	138,642
FUND BALANCES		
Restricted	--	--
Total Fund Balances	--	--
Total Liabilities	$ 110,864	$ 138,642

TSPLOST Special Revenue Fund

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended December 31, 2019 and 2018

	2019	2018
REVENUES		
Taxes	$ 425,906	$ 101,638
Intergovernmental	154,847	36,997
Interest Revenue	111	7
Total Revenues	580,864	138,642
Excess (Deficiency) of Revenues Over (Under) Expenditures	580,864	138,642
OTHER FINANCING SOURCES (USES)		
Transfers Out		
General Fund	(580,864)	(138,642)
Total Other Financing Sources (Uses)	(580,864)	(138,642)
Net Change in Fund Balances	--	--
Fund Balances - Beginning	--	--
Fund Balances - Ending	$ --	$ --

TSPLOST Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2019

	Budget	Actual	Variance
REVENUES			
Taxes	$ 470,000	$ 425,906	$ (44,094)
Intergovernmental	--	154,847	154,847
Interest Revenue	--	111	111
Total Revenues	470,000	580,864	110,864
Excess (Deficiency) of Revenues Over (Under) Expenditures	470,000	580,864	110,864
OTHER FINANCING SOURCES (USES)			
Transfers Out			
General Fund	(470,000)	(580,864)	(110,864)
Total Other Financing Sources (Uses)	(470,000)	(580,864)	(110,864)
Fund Balances - Beginning	--	--	--
Fund Balances - Ending	$ --	$ --	$ --

BEN HILL COUNTY, GEORGIA

LMIG Capital Projects Fund
Balance Sheet
December 31, 2019 and 2018

	2019	2018
ASSETS		
Due From Other Funds		
General Fund	$ 528,871	$ 456,045
Total Assets	$ 528,871	$ 456,045
FUND BALANCES		
Restricted	$ 528,871	$ 456,045
Total Fund Balances	$ 528,871	$ 456,045

BEN HILL COUNTY, GEORGIA

LMIG Capital Projects Fund

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Years Ended December 31, 2019 and 2018

	2019	2018
REVENUES		
Intergovernmental	$ 451,565	$ 412,612
Total Revenues	451,565	412,612
EXPENDITURES		
Capital Outlay	378,739	336,603
Total Expenditures	378,739	336,603
Excess (Deficiency) of Revenues Over (Under) Expenditures	72,826	76,009
Net Change in Fund Balances	72,826	76,009
Fund Balances - Beginning	456,045	380,036
Fund Balances - Ending	$ 528,871	$ 456,045

BEN HILL COUNTY, GEORGIA

CDBG Capital Projects Fund
Balance Sheet
December 31, 2019 and 2018

	2019	2018
ASSETS		
Cash and Cash Equivalents	$ --	$ 2
Due From Other Funds		
General Fund	--	3,000
Total Assets	$ --	$ 3,002
LIABILITIES		
Accounts Payable	$ --	$ 3,000
Total Liabilities	--	3,000
FUND BALANCES		
Assigned	--	2
Total Fund Balances	--	2
Total Liabilities and Fund Balances	$ --	$ 3,002

BEN HILL COUNTY, GEORGIA

CDBG Capital Projects Fund

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Years Ended December 31, 2019 and 2018

	2019	2018
REVENUES		
Intergovernmental	$ --	$ 381,430
Total Revenues	--	381,430
EXPENDITURES		
Capital Outlay	--	381,430
Total Expenditures	--	381,430
OTHER FINANCING SOURCES (USES)		
Transfers Out		
General Fund	(2)	--
Total Other Financing Sources (Uses)	(2)	--
Net Change in Fund Balances	(2)	--
Fund Balances - Beginning	2	2
Fund Balances - Ending	$ --	$ 2

BEN HILL COUNTY, GEORGIA

SPLOST Debt Service Fund

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Years Ended December 31, 2019 and 2018

	2019	2018
REVENUES		
Taxes	$ 107,712	$ 125,663
Total Revenues	107,712	125,663
Excess (Deficiency) of Revenues Over (Under) Expenditures	107,712	125,663
OTHER FINANCING SOURCES (USES)		
Transfers Out		
SPLOST 2017 Capital Projects Fund	(107,712)	(125,663)
Total Other Financing Sources (Uses)	(107,712)	(125,663)
Net Change in Fund Balances	--	--
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, 2019 and 2018

	2019	2018
ASSETS		
Current Assets		
Cash and Cash Equivalents	$ 110,180	$ 133,207
Receivables (Net of Allowance for Uncollectibles)		
Notes	46,187	73,272
Total Current Assets	156,367	206,479
Noncurrent Assets		
Notes Receivable (Net of Allowance for Uncollectibles)	377,445	388,670
Total Noncurrent Assets	377,445	388,670
Total Assets	533,812	595,149
LIABILITIES		
Current Liabilities		
Accounts Payable	5,935	--
Total Current Liabilities	5,935	--
Total Liabilities	5,935	--
NET POSITION		
Restricted	527,877	595,149
Total Net Position	$ 527,877	$ 595,149

EIP Revolving Loan Enterprise Fund

Statement of Revenues, Expenses and Changes in Net Position

For the Years Ended December 31, 2019 and 2018

	2019	2018
OPERATING REVENUES		
Charges for Services	$ 23,877	$ 21,268
Total Operating Revenues	23,877	21,268
OPERATING EXPENSES		
Purchased/Contracted Services	5,685	--
Bad Debts	86,285	65,261
Total Operating Expenses	91,970	65,261
Operating Income (Loss)	(68,093)	(43,993)
NONOPERATING REVENUES (EXPENSES)		
Interest Revenue	821	1,213
Total Nonoperating Revenues (Expenses)	821	1,213
Changes in Net Position	(67,272)	(42,780)
Net Position - Beginning	595,149	637,929
Net Position - Ending	$ 527,877	$ 595,149

EIP Revolving Loan Enterprise Fund

Statement of Cash Flows

For the Years Ended December 31, 2019 and 2018

	2019	2018
CASH FLOWS FROM OPERATING ACTIVITIES		
Principal Payments Received	$ 61,555	$ 46,315
Notes Issued	(109,530)	(155,395)
Interest Received	23,877	21,268
Payments to Suppliers	250	--
Net Cash Provided (Used) by Operating Activities	(23,848)	(87,812)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received	821	1,213
Net Cash Provided (Used) by Investing Activities	821	1,213
Net Increase (Decrease) in Cash and Cash Equivalents	(23,027)	(86,599)
Cash and Cash Equivalents - Beginning of Year	133,207	219,806
Cash and Cash Equivalents - End of Year	$ 110,180	$ 133,207
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	$ (68,093)	$ (43,993)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities		
(Increase) Decrease in Notes Receivable	38,310	(43,819)
Increase (Decrease) in Accounts Payable	5,935	--
Net Cash Provided (Used) by Operating Activities	$ (23,848)	$ (87,812)

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, 2019

	Agency Funds					
	Clerk of Superior Court	Probate Court	Sheriff	Tax Commissioner	Magistrate Court	Total
ASSETS						
Cash	$ 103,722	$ 136,965	$ 37,255	$ 188,097	$ 54,384	$ 520,423
Total Assets	$ 103,722	$ 136,965	$ 37,255	$ 188,097	$ 54,384	$ 520,423
LIABILITIES						
Due to Others	$ 103,722	$ 136,965	$ 37,255	$ 188,097	$ 54,384	$ 520,423
Total Liabilities	$ 103,722	$ 136,965	$ 37,255	$ 188,097	$ 54,384	$ 520,423

SUPPLEMENTAL SCHEDULES

BEN HILL COUNTY, GEORGIA

General Fund
Schedule of Revenues
For the Years Ended December 31, 2019 and 2018

	2019	2018
REVENUES		
Taxes		
Real Property	$ 5,677,631	$ 5,499,439
Personal Property	749,752	697,507
Real Estate Transfer (Intangible)	30,592	11,543
Franchise	30,639	31,921
General Sales and Use	1,079,042	1,004,784
Selective Sales and Use	55,124	60,592
Business		
Insurance Premium	588,641	552,087
Financial Institution	67,901	67,084
Penalties and Interest on Delinquent Taxes	63,267	76,242
	8,342,589	8,001,199
Licenses and Permits		
Business	30,550	34,226
Non-Business	15,541	16,508
	46,091	50,734
Intergovernmental	795,681	402,827
Charges for Services		
General Government	340,867	313,375
Public Safety	184,281	201,195
Street and Public Improvements	40,380	10,472
Public Works	76,811	77,482
Culture and Recreation	510	315
Other Charges for Services	1,556	1,684
	644,405	604,523
Fines and Forfeitures		
Superior Court	121,479	128,118
Magistrate Court	98,040	104,885
Probate Court	207,359	116,724
	426,878	349,727
Interest Revenue	3,780	2,740
Miscellaneous	2,312	62,441
Total Revenues	$ 10,261,736	$ 9,477,266

BEN HILL COUNTY, GEORGIA

General Fund
Schedule of Expenditures
For the Years Ended December 31, 2019 and 2018

	2019	2018
EXPENDITURES		
Current		
General Government		
General		
Personal Services and Employee Benefits	$ 1,888	$ 666
Purchased/Contracted Services	87,400	37,728
Supplies	--	35
Other Costs	2,650	1,000
Total General	91,938	39,429
Commissioners		
Personal Services and Employee Benefits	65,682	65,706
Purchased/Contracted Services	23,279	12,226
Supplies	23	--
Total Commissioners	88,984	77,932
County Administration		
Personal Services and Employee Benefits	351,447	337,849
Purchased/Contracted Services	122,523	79,812
Supplies	16,751	11,417
Capital Outlay	1,265	--
Other Costs	12,343	8,774
Total County Administration	504,329	437,852
County Administration		
Personal Services and Employee Benefits	108,680	118,082
Purchased/Contracted Services	18,770	32,103
Supplies	13,728	15,060
Capital Outlay	163,258	--
Total Elections	304,436	165,245
Tax Commissioner		
Personal Services and Employee Benefits	205,981	206,048
Purchased/Contracted Services	70,388	61,287
Supplies	4,546	4,266
Other Costs	--	2,186
Total Tax Commissioner	280,915	273,787
Tax Assessor		
Personal Services and Employee Benefits	222,492	220,308
Purchased/Contracted Services	45,114	17,550
Supplies	4,924	7,971
Total Tax Assessor	272,530	245,829

General Fund
Schedule of Expenditures
For the Years Ended December 31, 2019 and 2018

	2019	2018
Government Buildings		
Personal Services and Employee Benefits	105,053	114,353
Purchased/Contracted Services	43,241	37,269
Supplies	106,919	106,942
Total Government Buildings	255,213	258,564
Total General Government	1,798,345	1,498,638
Judicial		
Superior Court		
Personal Services and Employee Benefits	288,298	279,756
Purchased/Contracted Services	81,716	85,504
Supplies	10,805	3,518
Total Superior Court	380,819	368,778
Superior Court Judges		
Personal Services and Employee Benefits	--	7,439
Purchased/Contracted Services	1,941	3,793
Supplies	732	2,407
Other Costs	110,459	113,638
Total Superior Court Judges	113,132	127,277
District Attorney		
Purchased/Contracted Services	2,394	3,410
Supplies	1,085	44
Other Costs	24,406	15,511
Total District Attorney	27,885	18,965
Public Defender		
Purchased/Contracted Services	599	1,092
Supplies	--	97
Other Costs	62,004	73,121
Total Public Defender	62,603	74,310
Magistrate Court		
Personal Services and Employee Benefits	230,151	232,519
Purchased/Contracted Services	48,209	47,399
Supplies	6,302	6,470
Total Magistrate Court	284,662	286,388
Probate Court		
Personal Services and Employee Benefits	133,478	130,720
Purchased/Contracted Services	20,137	19,106
Supplies	1,395	1,298
Total Probate Court	155,010	151,124
Total Judicial	1,024,111	1,026,842

BEN HILL COUNTY, GEORGIA

General Fund
Schedule of Expenditures
For the Years Ended December 31, 2019 and 2018

	2019	2018
Public Safety		
Sheriff		
Personal Services and Employee Benefits	1,211,387	1,191,938
Purchased/Contracted Services	183,880	180,935
Supplies	152,623	113,576
Capital Outlay	18,870	4,086
Total Sheriff	1,566,760	1,490,535
Jail Administration		
Personal Services and Employee Benefits	852,443	816,801
Purchased/Contracted Services	280,820	249,673
Supplies	268,761	272,673
Capital Outlay	4,200	--
Total Jail Administration	1,406,224	1,339,147
School Resource Officers		
Personal Services and Employee Benefits	96,572	94,756
Supplies	2,717	4,796
Total School Resource Officers	99,289	99,552
Fire		
Personal Services and Employee Benefits	--	7,068
Other Costs	69,000	69,000
Total Fire	69,000	76,068
EMS		
Personal Services and Employee Benefits	10,286	7,490
Purchased/Contracted Services	355,694	359,223
Supplies	354	328
Total EMS	366,334	367,041
Coroner		
Personal Services and Employee Benefits	18,737	13,024
Purchased/Contracted Services	13,478	5,371
Supplies	368	--
Total Coroner	32,583	18,395
Animal Control		
Supplies	--	22
Other Costs	91,036	91,036
Total Animal Control	91,036	91,058
Emergency Management		
Personal Services and Employee Benefits	19,398	16,048
Purchased/Contracted Services	8,775	7,104
Supplies	667	95
Total Emergency Management	28,840	23,247
Total Public Safety	3,660,066	3,505,043

General Fund
Schedule of Expenditures
For the Years Ended December 31, 2019 and 2018

	2019	2018
Public Works		
Highways and Streets		
Personal Services and Employee Benefits	694,293	696,360
Purchased/Contracted Services	124,269	87,607
Supplies	123,418	93,243
Capital Outlay	--	57,712
Total Highways and Streets	941,980	934,922
Solid Waste and Recycling		
Personal Services and Employee Benefits	98,417	136,980
Purchased/Contracted Services	134,185	161,537
Supplies	18,621	15,209
Total Solid Waste and Recycling	251,223	313,726
Total Public Works	1,193,203	1,248,648
Health and Welfare		
Health		
Purchased/Contracted Services	483	762
Supplies	73	(508)
Other Costs	69,498	69,498
Total Health	70,054	69,752
Senior Assistance		
Personal Services and Employee Benefits	38,226	38,022
Purchased/Contracted Services	9,096	10,722
Supplies	9,520	9,289
Total Senior Assistance	56,842	58,033
Senior Cititzens Nutrition		
Personal Services and Employee Benefits	62,922	55,803
Purchased/Contracted Services	6,184	6,397
Supplies	5,007	5,356
Total Senior Cititzens Nutrition	74,113	67,556
Transit Vans		
Other Costs	267,036	224,972
Total Transit Vans	267,036	224,972
Total Health and Welfare	468,045	420,313

BEN HILL COUNTY, GEORGIA

General Fund
Schedule of Expenditures
For the Years Ended December 31, 2019 and 2018

	2019	2018
Culture and Recreation		
Recreation		
Other Costs	169,352	172,123
Total Recreation	169,352	172,123
Parks		
Purchased/Contracted Services	--	19
Supplies	1,471	1,882
Total Parks	1,471	1,901
Libraries		
Other Costs	114,786	114,786
Total Libraries	114,786	114,786
Total Culture and Recreation	285,609	288,810
Housing and Development		
Agricultural Resources		
Personal Services and Employee Benefits	53,960	54,536
Purchased/Contracted Services	8,677	8,230
Supplies	9,776	8,549
Capital Outlay	--	450
Total Agricultural Resources	72,413	71,765
Forest Resources		
Personal Services and Employee Benefits	1,635	1,598
Purchased/Contracted Services	--	2,980
Supplies	--	121
Other Costs	14,551	9,806
Total Forest Resources	16,186	14,505
Planning and Zoning		
Personal Services and Employee Benefits	38,577	20,126
Purchased/Contracted Services	13,503	9,030
Supplies	482	449
Other Costs	2,694	2,242
Total Planning and Zoning	55,256	31,847
Economic Development		
Other Costs	261,216	--
Total Economic Development	261,216	--
Airport		
Other Costs	18,127	18,127
Total Airport	18,127	18,127

BEN HILL COUNTY, GEORGIA

General Fund
Schedule of Expenditures
For the Years Ended December 31, 2019 and 2018

	2019	2018
Airport		
Other Costs	18,127	18,127
Total Airport	18,127	18,127
Economic Opportunity		
Personal Services and Employee Benefits	18,999	17,032
Purchased/Contracted Services	4,477	7,066
Supplies	302	--
Other Costs	70,915	70,481
Total Economic Opportunity	94,693	94,579
Total Housing and Development	517,891	230,823
Debt Service	--	53,063
Total Expenditures	$ 8,947,270	$ 8,272,180

BEN HILL COUNTY, GEORGIA

Schedule of Nutrition Program for the Elderly
For the Year Ended December 31, 2019

Contract AAA-2019-17	Title III-C-1 Meals - Site Operations	Title III-C-2 Meals - Delivery	CBS Home Delivered Meals	Total
January	$ 5,784	$ 2,527	$ --	$ 8,311
February	--	2,545	--	2,545
March	--	2,832	--	2,832
April	--	1,425	--	1,425
May	--	--	--	--
June	--	--	--	--
	5,784	9,329	--	15,113
Contract AAA-2020-17				
July	5,838	2,850	--	8,688
August	5,608	3,468	--	9,076
September	4,618	2,664	--	7,282
October	5,666	3,056	--	8,722
November	4,900	2,495	--	7,395
December	1,490	2,625	--	4,115
	28,120	17,158	--	45,278
Total	$ 33,904	$ 26,487	$ --	$ 60,391

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BEN HILL COUNTY, GEORGIA

Schedule of Projects Constructed With Special Sales Tax Proceeds

For the Year Ended December 31, 2019

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	160,190	15,303	175,493	12%
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	$ 11,477,477	$ 15,303	$ 11,492,780	
SPLOST 2011 Capital Projects Fund						
Total Expenditures				$ 15,303		
				$ 15,303		

BEN HILL COUNTY, GEORGIA

Schedule of Projects Constructed With Special Sales Tax Proceeds

For the Year Ended December 31, 2019

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	147,345	107,712	255,057	26%
Roads & Bridges	2,580,000	2,580,000	151,553	273,318	424,871	16%
County Vehicles & Equipment						
Road Equipment	750,000	750,000	--	64,871	64,871	9%
Solid Waste	300,000	300,000	--	--	--	0%
Sheriff Vehicles	450,000	450,000	173,693	449,018	622,711	138%
E-911	405,000	405,000	798	313,943	314,741	78%
EMS Vehicles & Equipment	856,000	856,000	--	--	--	0%
Other	215,750	215,750	23,450	240,211	263,661	122%
County Buildings & Facilities	365,750	365,750	36,804	27,723	64,527	18%
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	1,350,128	1,019,312	2,369,440	35%
	$ 15,000,000	$ 15,000,000	$ 1,888,037	$ 2,496,108	$ 4,384,145	
SPLOST 2017 Capital Projects Fund						
Total Expenditures				$ 3,325,049		
Capital Leases				(531,053)		
Intergovernmental				(297,888)		
				$ 2,496,108		

BEN HILL COUNTY, GEORGIA

Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2019

Federal Grantor/Pass-Through Grantor/Program Or Cluster Title	Federal CFDA Number	Pass-through Entity Identifying Number	Federal Expenditures
U.S. Department of Agriculture			
Community Facilities Grant	10.766	10-009-5860000784	$ 204,850
Total U.S. Department of Agriculture			204,850
U.S. Department of Justice			
Bullet Proof Vest Program	16.607	392700	17,354
			17,354
Community Oriented Police Services	16.710	2018SVWX0011	352,564
			352,564
Total U.S. Department of Justice			369,918
U.S. Department of Transportation			
Pass-through Program From			
Georgia Department of Transportation			
Section 5311 Transit	20.509	TOO-6227	123,698
Section 5311 Transit	20.509	TOO-6319	143,338
Total U.S. Department of Transportation			267,036
U.S. Department of Health & Human Services			
Pass-through Program From			
Southeast Georgia Regional Development Center			
Program for the Aging - Nutrition	93.045	AAA-2019-17	14,274
Program for the Aging - Nutrition	93.045	AAA-2020-17	42,766
Total U.S. Department of Health & Human Services			57,040
U.S. Department of Homeland Security			
Pass-through Program From			
Georgia Emergency Management Agency			
Emergency Services	97.036	FEMA-4400-DR-GA	133,475
Total U.S. Department of Homeland Security			133,475
Total Expenditures of Federal Awards			$ 1,032,319

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, 2019, 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, 2020. Our report includes a reference to other auditors who audited the financial statements of the Ben Hill County Board of Health 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 responses as item 2019-001.

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 responses. 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, 2020

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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, 2019. 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, 2019.

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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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, 2020

Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2019

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?	___ yes	_x_ 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)?	___ yes	_x_ no

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
16.710	Community Oriented Police Services
20.509	Section 5311 Transit

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

Section II – Financial Statement Findings

2019-001

Condition

The Official Code of Georgia Annotated (OCGA) section 36-81-7(c) requires all annual audit reports of local units of government to contain financial statements prepared in conformity with generally accepted governmental accounting principles, setting forth the financial condition and results of operation of each fund and activity of the local government. Accounting principles generally accepted in the United States of America require financial data for component units to be reported with the financial data of the County's primary government. The County's financial statements do not include the financial data for the Hospital Authority of Ben Hill County, a legally separate component unit.

Recommendation

We recommend the County obtain the necessary financial data of the Hospital Authority for inclusion in the County's financial statements through the Hospital Authority's compliance with OCGA 31-7-91. OCGA 31-7-91 requires each hospital authority created by and under article 4 of OGGA 31-7 to ensure that an annual audit of the financial affairs, books, and records of such authority is conducted at the end of each fiscal year for the preceding year and that all audits provided for in the code section shall be certified to and shall include a full and complete audit containing a balance sheet, profit and loss statement, and statement of receipts and disbursements.

Views of Responsible Officials and Planned Corrective Action

The Hospital Authority has been notified of the requirements and plans to engage certified public accountants to perform annual audits each fiscal year. The County expects to receive the Hospital Authority's financial data for inclusion in its future annual financial statements.

Section III – Federal Award Findings and Questioned Costs

None Reported

Schedule of Prior Audit Findings
For the Year Ended December 31, 2019

2018-002 Cash Management

Condition
This finding was that the County did not have written procedures to implement the requirements of 2 CFR 200 concerning payment.
Recommendation
The auditors recommend that the County develop written procedures where required.
Current Status
The County has developed written procedures.

2018-003 Allowable Costs and Costs Principles

Condition
This finding was that the County did not have written procedures for determining allowability of costs and the terms and conditions of the Federal award.
Recommendation
The auditors recommended that the County develop written procedures where required.
Current Status
The County has developed written procedures.

2018-004 Procurement

Condition
This finding was that the County did not have written standards of conduct covering conflicts of interest and governing the actions of employees engaged in the selection, award, and administration of contracts.
Recommendation
The auditors recommended 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.
Current Status
The County has developed written standards of conduct.

2018-005 Procurement

Condition
This finding was that the County did not have written procedures required by the Uniform Guidance for procurement standards.
Recommendation
The auditors recommend that the County develop written procedures where required.
Current Status
The County has developed written procedures.