BEN HILL COUNTY, GEORGIA
Annual Financial Report
For The Fiscal Year Ended
December 31, 2020

ECKLER CPA, LLC
Certified Public Accountants
& Advisors

BEN HILL COUNTY, GEORGIA

Annual Financial Report

For The Fiscal Year Ended December 31, 2020

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ECKLER CPA, LLC
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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, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, based on our audit and the reports of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Ben Hill County, Georgia, as of December 31, 2020, 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, 2021, 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.

ECKLER CPA, LLC

Fitzgerald, Georgia
September 30, 2021

BASIC FINANCIAL STATEMENTS

BEN HILL COUNTY, GEORGIA

Statement of Net Position

December 31, 2020

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Primary Government	Hospital Authority	Board of Health
ASSETS					
Cash and Cash Equivalents	$ 8,108,676	$ 142,239	$ 8,250,915	$ 14,200,000	$ 1,466,363
Investments	--	--	--	75,000	--
Receivables (Net of Allowance for Uncollectibles)	1,499,435	410,138	1,909,573	3,647,000	249,614
Internal Balances	5,983	(5,983)	--	--	--
Inventories	--	--	--	323,000	--
Prepaid Items	85,838	--	85,838	--	--
Estimated Third-Party Settlements	--	--	--	385,000	--
Other Current Assets	--	--	--	376,000	--
Restricted Assets	--	--	--	171,000	--
Other Assets	--	--	--	24,000	--
Capital Assets Not Being Depreciated	462,765	--	462,765	227,000	--
Capital Assets Net of Accumulated Depreciation	9,554,598	--	9,554,598	6,879,000	40,812
Total Assets	19,717,295	546,394	20,263,689	26,307,000	1,756,789
DEFERRED OUTFLOWS OF RESOURCES					
Pension	625,813	--	625,813	--	352,909
OPEB	--	--	--	--	160,566
Total Deferred Outflows of Resources	625,813	--	625,813	--	513,475
LIABILITIES					
Accounts Payable	633,547	4,260	637,807	2,234,000	51,098
Accrued Liabilities	144,839	--	144,839	--	--
Accrued Expenses	--	--	--	1,658,000	31,197
Estimated Third-Party Settlements	--	--	--	473,000	--
Intergovernmental Payable	185,735	--	185,735	--	--
Unearned Revenue	--	--	--	11,615,000	300
Noncurrent Liabilities					
Due Within One Year	154,653	--	154,653	1,153,000	74,436
Due in More than One Year	1,683,657	--	1,683,657	34,732,000	1,673,955
Total Liabilities	2,802,431	4,260	2,806,691	51,865,000	1,830,986
DEFERRED INFLOWS OF RESOURCES					
Pension	650,491	--	650,491	--	58,648
OPEB	--	--	--	--	523,479
Total Deferred Inflows of Resources	650,491	--	650,491	--	582,127
NET POSITION					
Net Investment in Capital Assets	9,795,151	--	9,795,151	(2,312,000)	40,812
Restricted For					
Road Maintenance and Improvements	475,877	--	475,877	--	--
Transportation Projects	84,285	--	84,285	--	--
Capital Outlay	1,711,136	--	1,711,136	--	--
Revolving Loan Program	--	542,134	542,134	--	--
Debt Service	--	--	--	39,000	--
Indigent Care	--	--	--	37,000	--
Hospice Care	--	--	--	95,000	--
Prior Year Program Income	--	--	--	--	201,935
Unrestricted	4,823,737	--	4,823,737	(23,417,000)	(385,596)
Total Net Position	$ 16,890,186	$ 542,134	$ 17,432,320	$ (25,558,000)	$ (142,849)

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, 2020

FUNCTIONS/PROGRAMS	Expenses	PROGRAM REVENUES: Charges For Services	PROGRAM REVENUES: Operating Grants & Contributions	PROGRAM REVENUES: Capital Grants & Contributions	NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION: Primary Government: Governmental Activities	Primary Government: Business-type Activities	Primary Government: Total	Component Units: Hospital Authority	Component Units: Board of Health
Primary Government									
Governmental Activities									
General Government	$ 2,210,768	$ 330,288	$ 21,204	$ --	$ (1,859,276)	$ --	$ (1,859,276)		
Judicial	1,044,716	444,402	48,064	--	(552,250)	--	(552,250)		
Public Safety	5,487,970	630,313	469,506	34,372	(4,353,779)	--	(4,353,779)		
Public Works	2,739,704	122,180	392,046	399,466	(1,826,012)	--	(1,826,012)		
Health and Welfare	447,674	1,236	261,995	--	(184,443)	--	(184,443)		
Culture and Recreation	574,842	2,132	--	--	(572,710)	--	(572,710)		
Housing and Development	530,303	--	--	--	(530,303)	--	(530,303)		
Interest on Long-Term Debt	12,776	--	--	--	(12,776)	--	(12,776)		
Total Governmental Activities	13,048,753	1,530,551	1,192,815	433,838	(9,891,549)	--	(9,891,549)		
Business-type Activities									
EIP Revolving Loan	9,281	25,202	--	--	--	15,921	15,921		
Total Business-Type Activities	9,281	25,202	--	--	--	15,921	15,921		
Total Primary Government	$ 13,058,034	$ 1,555,753	$ 1,192,815	$ 433,838	(9,891,549)	15,921	(9,875,628)		
Component Units									
Hospital Authority	$ 26,464,000	$ 21,525,000	$ 2,815,000	$ 108,000				$ (2,016,000)	$ --
Board of Health	3,329,181	2,751,045	772,190	--				--	194,054
Total Component Units	$ 29,793,181	$ 24,276,045	$ 3,587,190	$ 108,000				(2,016,000)	194,054
General Revenues									
Taxes									
General Property					6,663,250	--	6,663,250	--	--
General Sales and Use					4,394,188	--	4,394,188	--	--
Selective Sales and Use					57,463	--	57,463	--	--
Business					693,219	--	693,219	--	--
Penalties and Interest on Delinquent Taxes					76,167	--	76,167	--	--
Investment Income					2,121	336	2,457	14,000	--
Miscellaneous					19,328	--	19,328	--	--
Gain on Disposition of Capital Assets					69,336	--	69,336	29,000	--
Transfers					2,000	(2,000)	--	--	--
Total General Revenues					11,977,072	(1,664)	11,975,408	43,000	--
Changes in Net Position					2,085,523	14,257	2,099,780	(1,973,000)	194,054
Net Position - Beginning, as Restated					14,804,663	527,877	15,332,540	(23,585,000)	(336,903)
Net Position - Ending					$ 16,890,186	$ 542,134	$ 17,432,320	$ (25,558,000)	$ (142,849)

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

BEN HILL COUNTY, GEORGIA

Governmental Funds
Balance Sheet
December 31, 2020

	General	SPLOST 2011	SPLOST 2017	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash and Cash Equivalents	$ 5,736,592	$ 1,140,940	$ 713,508	$ 517,636	$ 8,108,676
Receivables (Net of Allowance for Uncollectibles)	1,181,063	--	212,387	105,985	1,499,435
Due From Other Funds	275,898	--	4,505	475,877	756,280
Total Assets	$ 7,193,553	$ 1,140,940	$ 930,400	$ 1,099,498	$ 10,364,391
LIABILITIES					
Accounts Payable	588,234	520	42,222	2,571	633,547
Accrued Liabilities	144,839	--	--	--	144,839
Intergovernmental Payable	--	--	185,735	--	185,735
Due To Other Funds	475,877	5,775	125,952	142,693	750,297
Total Liabilities	1,208,950	6,295	353,909	145,264	1,714,418
DEFERRED INFLOWS OF RESOURCES					
Unavailable Revenue					
Property Taxes	583,355	--	--	--	583,355
Total Deferred Inflows of Resources	583,355	--	--	--	583,355
FUND BALANCES					
Restricted	--	1,134,645	576,491	560,162	2,271,298
Assigned	--	--	--	394,072	394,072
Unassigned	5,401,248	--	--	--	5,401,248
Total Fund Balances	5,401,248	1,134,645	576,491	954,234	8,066,618
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 7,193,553	$ 1,140,940	$ 930,400	$ 1,099,498	

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.		10,017,363
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.		583,355
Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as expenditures in the funds.		85,838
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.		625,813
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
Capital Leases	$ (222,212)	
Compensated Absences	(173,991)	
Net Pension Liability	(1,442,107)	
Total Long-term Liabilities		(1,838,310)
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.		(650,491)
Net Position of Governmental Activities		$ 16,890,186

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, 2020

	General	SPLOST 2011	SPLOST 2017	Other Governmental Funds	Total Governmental Funds
REVENUES					
Taxes	$ 8,708,400	$ --	$ 2,632,985	$ 446,277	$ 11,787,662
Licenses and Permits	30,708	--	--	--	30,708
Intergovernmental	644,624	--	--	980,510	1,625,134
Charges for Services	659,392	--	--	362,065	1,021,457
Fines and Forfeitures	398,870	--	--	78,968	477,838
Investment Income	2,005	786	109	116	3,016
Contributions and Donations	624	--	--	--	624
Miscellaneous	19,871	--	--	5	19,876
Total Revenues	10,464,494	786	2,633,094	1,867,941	14,966,315
EXPENDITURES					
Current					
General Government	1,939,226	--	--	--	1,939,226
Judicial	1,030,871	--	--	--	1,030,871
Public Safety	3,622,172	--	--	976,820	4,598,992
Public Works	1,352,271	--	--	--	1,352,271
Health and Welfare	414,139	--	26,928	--	441,067
Culture and Recreation	315,529	--	--	--	315,529
Housing and Development	284,379	--	32,722	1,000	318,101
Capital Outlay	--	2,710	1,475,189	498,412	1,976,311
Debt Service	--	--	194,039	--	194,039
Intergovernmental	--	--	1,184,843	--	1,184,843
Total Expenditures	8,958,587	2,710	2,913,721	1,476,232	13,351,250
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,505,907	(1,924)	(280,627)	391,709	1,615,065
OTHER FINANCING SOURCES (USES)					
Transfers In	495,162	--	80,708	260,822	836,692
Transfers Out	(328,530)	--	--	(506,162)	(834,692)
Proceeds of Capital Asset Dispositions	147,308	--	--	4,050	151,358
Insurance Recoveries	11,124	--	--	--	11,124
Total Other Financing Sources (Uses)	325,064	--	80,708	(241,290)	164,482
Net Change in Fund Balances	1,830,971	(1,924)	(199,919)	150,419	1,779,547
Fund Balances - Beginning, as Restated	3,570,277	1,136,569	776,410	803,815	6,287,071
Fund Balances - Ending	$ 5,401,248	$ 1,134,645	$ 576,491	$ 954,234	$ 8,066,618

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, 2020

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*	$ 1,779,547
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	859,761
Depreciation Expense	(951,320)
	(91,559)
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	(352,687)
Accumulated Depreciation	263,972
	(88,715)
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	96,625
	96,625
The issuance of long-term debt (e.g., bonds, leases, notes) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the *Statement of Activities*.	
Principal Repayments	
Capital Leases	181,263
	181,263
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	52,335
Pensions	151,314
Insurance	4,713
	208,362
Change in net position of governmental activities reported in the *Statement of Activities*	$ 2,085,523

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, 2020

	Business-type Activities - Enterprise Funds	
	EIP Revolving Loan	**Total Enterprise Funds**
ASSETS		
Current Assets		
Cash and Cash Equivalents	$ 142,239	$ 142,239
Notes Receivable (Net of Allowance for Uncollectibles)	81,966	81,966
Total Current Assets	224,205	224,205
Noncurrent Assets		
Notes Receivable (Net of Allowance for Uncollectibles)	328,172	328,172
Total Noncurrent Assets	328,172	328,172
Total Assets	552,377	552,377
LIABILITIES		
Current Liabilities		
Accounts Payable	4,260	4,260
Due To Other Funds	5,983	5,983
Total Current Liabilities	10,243	10,243
Total Liabilities	10,243	10,243
NET POSITION		
Restricted For		
Revolving Loan Program	542,134	542,134
Total Net Position	$ 542,134	$ 542,134

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, 2020

	Business-type Activities - Enterprise Funds	
	EIP Revolving Loan	Total Enterprise Funds
OPERATING REVENUES		
Charges for Services	$ 25,202	$ 25,202
Total Operating Revenues	25,202	25,202
OPERATING EXPENSES		
Purchased/Contracted Services	4,308	4,308
Bad Debts	4,973	4,973
Total Operating Expenses	9,281	9,281
Operating Income (Loss)	15,921	15,921
NONOPERATING REVENUES (EXPENSES)		
Interest Revenue	336	336
Total Nonoperating Revenues (Expenses)	336	336
Income (Loss) Before Contributions and Transfers	16,257	16,257
Transfers Out	(2,000)	(2,000)
Changes in Net Position	14,257	14,257
Net Position - Beginning	527,877	527,877
Net Position - Ending	$ 542,134	$ 542,134

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, 2020

	Business-type Activities - Enterprise Funds	
	EIP Revolving Loan	Total Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Principal Payments Received	$ 58,710	$ 58,710
Notes Issued	(50,189)	(50,189)
Interest Received	25,202	25,202
Net Cash Provided (Used) by Operating Activities	33,723	33,723
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Transfers To Other Funds	(2,000)	(2,000)
Net Cash Provided (Used) by Noncapital Financing Activities	(2,000)	(2,000)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received	336	336
Net Cash Provided (Used) by Investing Activities	336	336
Net Increase (Decrease) in Cash and Cash Equivalents	32,059	32,059
Cash and Cash Equivalents - Beginning of Year	110,180	110,180
Cash and Cash Equivalents - End of Year	$ 142,239	$ 142,239
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	$ 15,921	$ 15,921
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities		
(Increase) Decrease in Notes Receivable	13,494	13,494
Increase (Decrease) in Accounts Payable	(1,675)	(1,675)
Increase (Decrease) in Due To Other Funds	5,983	5,983
Net Cash Provided (Used) by Operating Activities	$ 33,723	$ 33,723

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

BEN HILL COUNTY, GEORGIA

Fiduciary Funds
Statement of Fiduciary Net Position
December 31, 2020

	Custodial Funds
ASSETS	
Cash	$ 338,464
Total Assets	$ 338,464
LIABILITIES	
Due to Others	$ 338,464
Total Liabilities	$ 338,464

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

BEN HILL COUNTY, GEORGIA

Fiduciary Funds
Statement of Changes in Fiduciary Net Position
December 31, 2020

	Custodial Funds
ADDITIONS	
Taxes for Other Governments	$ 8,901,079
Fines and Fees	820,148
Total Additions	9,721,227
DEDUCTIONS	
Taxes for Other Governments	8,901,079
Fines and Fees	820,148
Total Deductions	9,721,227
Changes In Net Position	--
Net Position - Beginning	--
NET POSITION - ENDING	$ --

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

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

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

Blended Component Unit

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

Discretely Presented Component Units

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

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

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

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

B. Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. All fiduciary activities are reported only in the fund financial statements. *Governmental activities*, which normally are

supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges to external customers for support. Likewise, the *primary government* is reported separately from certain legally separate component units for which the primary government is financially accountable.

C. Basis of Presentation – Government-wide Financial Statements

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

D. Basis of Presentation – Fund Financial Statements

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

The County reports the following major governmental funds:

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

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

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

The County reports the following major proprietary funds:

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

Additionally, the County reports the following fund types:

Custodial Funds account for used to account for assets held by the government as an agent for individuals, private organizations, other governments and other funds.

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	$15,000	25-60
Machinery and Equipment	$10,000	5-10
Improvements	$10,000	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 30, 2020, payable December 20, 2020, and attached as an enforceable lien on property as of January 1, 2020. The billings are considered past due after December 20, 2020, 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.

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	$ 170,596	$ 189,280	$ (18,684)
Commissioners	84,826	85,556	(730)
Elections	195,543	280,364	(84,821)
Tax Assessor	274,743	278,653	(3,910)
Superior Court	355,205	357,456	(2,251)
Magistrate Court	282,294	284,636	(2,342)
Probate Court	176,543	179,509	(2,966)
Sheriff	1,214,187	1,266,460	(52,273)
Fire	76,047	81,046	(4,999)
Animal Control	91,036	93,838	(2,802)
Highways and Streets	1,007,181	1,014,204	(7,023)
Solid Waste and Recycling	306,752	319,424	(12,672)
Health	71,840	71,995	(155)
Senior Assistance	58,700	59,450	(750)
Transit Vans	207,130	210,321	(3,191)
Economic Opportunity	100,522	105,289	(4,767)
Transfers Out	284,533	328,530	(43,997)
Sheriff's Special Revenue Fund	58,000	61,256	(3,256)
TSPLOST Special Revenue Fund	470,000	523,195	(53,195)

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, 2020, 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	$ 1,009,261	$ --	$ --	$ --	$ 1,009,261
Accounts	169,936	--	30,393	--	200,329
Intergovernmental	145,452	212,387	75,592	--	433,431
Notes Receivable	--	--	--	601,657	601,657
Gross Receivables	1,324,649	212,387	105,985	601,657	2,244,678
Less: Allowance for Uncollectibles	(143,586)	--	--	(191,519)	(335,105)
	$ 1,181,063	$ 212,387	$ 105,985	$ 410,138	$ 1,909,573

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, 2020 totaled $601,657 of which $232,446 was considered current. An allowance of $191,519 has been established for possible uncollectible loans.

D. Capital Assets

Capital asset activity for the year ended December 31, 2020, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities				
Capital Assets, Not Being Depreciated				
Land	$ 244,424	$ 80,403	$ --	$ 324,827
Construction in Progress	324,952	2,710	(189,724)	137,938
Total Capital Assets, Not Being Depreciated	569,376	83,113	(189,724)	462,765
Capital Assets, Being Depreciated				
Buildings	12,874,349	12,569	189,724	13,076,642
Infrastructure	1,405,614	--	--	1,405,614
Improvements Other Than Buildings	1,034,434	37,362	--	1,071,796
Machinery and Equipment	6,900,814	726,717	(352,687)	7,274,844
Total Capital Assets, Being Depreciated	22,215,211	776,648	(162,963)	22,828,896
Less Accumulated Depreciation For				
Buildings	(6,724,382)	(308,512)	--	(7,032,894)
Infrastructure	(405,042)	(35,544)	--	(440,586)
Improvements Other Than Buildings	(873,616)	(35,627)	--	(909,243)
Machinery and Equipment	(4,583,910)	(571,637)	263,972	(4,891,575)
Total Accumulated Depreciation	(12,586,950)	(951,320)	263,972	(13,274,298)
Total Capital Assets, Being Depreciated, Net	9,628,261	(174,672)	101,009	9,554,598
Governmental Activities Capital Assets, Net	$ 10,197,637	$ (91,559)	$ (88,715)	$ 10,017,363

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

Governmental Activities	
General Government	$ 326,635
Judicial	2,455
Public Safety	368,156
Public Works	208,092
Health and Welfare	4,936
Culture and Recreation	40,018
Housing and Development	1,028
Total Depreciation Expense	$ 951,320

E. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of December 31, 2020 was as follows:

Due From / To Other Funds

Receivable Fund	Payable Fund	Amount
General Fund	SPLOST 2011 Capital Projects Fund	$ 2,190
General Fund	SPLOST 2017 Capital Projects Fund	125,952
General Fund	EIP Revolving Loan Enterprise Fund	5,983
General Fund	Nonmajor Governmental Funds	141,773
SPLOST 2017 Capital Projects Fund	SPLOST 2011 Capital Projects Fund	3,585
SPLOST 2017 Capital Projects Fund	Nonmajor Governmental Funds	920
Nonmajor Governmental Funds	General Fund	475,877
		$ 756,280

A Nonmajor Governmental Fund owes the General Fund $98,226 in outstanding transfers of transportation special district local option sales and use tax proceeds. A Nonmajor Governmental Fund owes the SPLOST 2017 Fund $920 for expenditures subsequently reclassified. The SPLOST 2011 Fund owes the SPLOST 2017 Fund $3,585 for SPLOST project expenditures. The General Fund owes a Nonmajor Governmental Fund $475,877 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, 2020 was as follows:

Interfund Transfers

Transfer In	Transfer Out	Amount
General Fund	Nonmajor Governmental Funds	$ 493,162
General Fund	EIP Revolving Loan Enterprise Fund	2,000
SPLOST 2017 Capital Projects Fund	General Fund	67,708
SPLOST 2017 Capital Projects Fund	Nonmajor Governmental Funds	13,000
Nonmajor Governmental Funds	General Fund	260,822
		$ 836,692

A Nonmajor Governmental Fund transferred $485,833 in transportation special district local option sales and use tax proceeds and intergovernmental proceeds to the General Fund to finance expenditures. The General Fund transferred $67,708 to the SPLOST 2017 Fund to finance SPLOST projects. A Nonmajor Governmental Fund transferred $13,000 to the SPLOST 2017 Fund to finance SPLOST projects. Nonmajor Governmental Funds transferred $9,329 to the General Fund to finance expenditures. The General Fund transferred $260,822 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, 2020, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities					
Compensated Absences	$ 226,326	$ --	$ (52,335)	$ 173,991	$ --
Net Pension Liability	2,194,663	964,829	(1,717,385)	1,442,107	--
Capital Leases	403,475	--	(181,263)	222,212	154,653
	$ 2,824,464	$ 964,829	$ (1,950,983)	$ 1,838,310	$ 154,653

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, 2020, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	62
Inactive employees entitled to but not yet receiving benefits	91
Active employees	71
	224

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, 2020, the County's actuarially determined contribution was $365,337.

The County's net pension liability was measured as of December 31, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2020 based on employee data as of January 1, 2019.

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: Pub-2010 GE (50%) & PS (50%) Amt-Weighted with Scale AA to 2019 (Pre-Retirement: Employee, Post-Retirement: Retiree)

ACCG acts as Trustee of the Plan and Trust established by each Employer under this Plan in accordance with and subject to the terms, conditions and provisions set forth in the Plan and Trust, including the Adoption Agreement executed by each separate employer. The Plan is managed by a Board of Trustees (the "Trustees") appointed by the Board of Managers of the ACCG. Contributions to the Plan are held, managed and invested by the Trustees in accordance with the investment guidelines (detailed in the Statement of Investment Objectives and Guidelines executed by the Trustees on June 8, 2012) and with investment management agreements between the ACCG Pension Trust and one or more asset managers. The Trustees also engage UBS Financial Services, Inc. as an independent investment consulting firm to assist the Plan in the attainment of its objectives and to monitor compliance with the adopted objectives and guidelines.

A. To achieve a total rate of investment return consistent with investment benchmarks and guidelines and actuarial assumptions;
B. To earn a real return that exceeds inflation (CPI) over any rolling three-to-five year period or market cycle; and
C. To satisfy all fiduciary and other controlling laws and regulations.

These objectives shall be accomplished using a portfolio of fixed income and equity investments in a total mix which has been assigned to each Manager and which the Trustees feel is conducive to participation in rising markets while allowing for adequate protection in falling markets. It is the intention of the Trustees to give each Manager full investment discretion with the exception of any restrictions specifically noted to each investment manager.

Investment Return Assumptions

Estimated 65th percentile return based on UBS Capital Market Assumptions	6.10%
Five year performance in excess of benchmarks	0.90%
Assumed annual investment return	7.00%

The Trustees shall rebalance the portfolio at least annually for asset allocation purposes. The guidelines for allocations are: equities shall not exceed 70% of total Plan assets, valued at cost; fixed Income shall be targeted at 30% of total Plan assets, valued at cost.

The Trustees' guidelines for asset allocation are as follow:

Asset Class	Target Allocation	Range
Fixed Income	30%	25% - 35%
Large Cap	30%	25% - 35%
Mid Cap	5%	2.5% - 10%
Small Cap	5%	2.5% - 10%
REIT	5%	2.5% - 10%
International	15%	10% - 20%
Multi Cap	5%	2.5% - 10%
Global Allocation	5%	2.5% - 10%
	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, 2020, were as follows.

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances - Beginning	$ 7,140,848	$ 4,946,185	$ 2,194,663
Changes for the Year			
Service Cost	134,623	--	134,623
Interest	486,042	--	486,042
Differences Between Expected and Actual Experience	(406,953)	--	(406,953)
Changes of Assumptions	291,694	--	291,694
Contributions - Employer	--	337,499	(337,499)
Contributions - Employee	--	--	--
Net Investment Income	--	972,933	(972,933)
Benefit Payments	(394,784)	(394,784)	--
Administrative Expense	--	(27,979)	27,979
Other Changes	--	(24,491)	24,491
Net Changes	110,622	863,178	(752,556)
Balances - Ending	$ 7,251,470	$ 5,809,363	$ 1,442,107

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

- The mortality table was changed from RP-2000 with Scale AA projected to 2018 to Pub-2010 GE (50%) & PS (50%) Amount Weighted with Scale AA to 2019..

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	$ 2,284,572	$ 1,442,107	$ 734,696

For the year ended December 31, 2020, the County recognized pension expense of $214,023. At December 31, 2020, 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	$ 950	$ 397,900
Changes in assumptions	259,526	--
Net difference between projected and actual earnings on pension plan investments	--	252,591
Contributions subsequent to the measurement date	365,337	--
	$ 625,813	$ 650,491

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	
2021	$ (161,576)
2022	(104,263)
2023	(775)
2024	(123,401)
2025	--
Thereafter	--
	$ (390,015)

At December 31, 2020, the County reported a payable of $365,337 for the outstanding amount of contributions to the pension plan required for the year ended December 31, 2020.

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 $7,100 to the plan for the year ended December 31, 2020.

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, 2020, the County did not contribute to the plan and employee deferrals were $34,369.

H. Fund Balances

The classifications of fund balances of governmental funds at December 31, 2020 were as follows:

	General	SPLOST 2011	SPLOST 2017	Other Governmental Funds	Total Governmental Funds
Restricted					
Public Works	$ --	$ --	$ --	$ 560,162	$ 560,162
Capital Outlay	--	1,134,645	576,491	--	1,711,136
	--	1,134,645	576,491	560,162	2,271,298
Assigned					
Judicial	--	--	--	10,173	10,173
Public Safety	--	--	--	358,264	358,264
Housing and Development	--	--	--	25,635	25,635
	--	--	--	394,072	394,072
Unassigned, Reported In					
General Fund	5,401,248	--	--	--	5,401,248
	5,401,248	--	--	--	5,401,248
Total Fund Balances	$ 5,401,248	$ 1,134,645	$ 576,491	$ 954,234	$ 8,066,618

I. Tax Abatements

County property tax revenues were reduced by $42,724 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 $19,052,743.

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

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, 2020, the outstanding balance was $6,372,000 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, 2020, the County paid $10,465 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

M. Reclassifications

The LMIG Fund is used to account for Local Maintenance & Improvement Grant proceeds. In prior years, the LMIG Fund was accounted for as a capital projects fund. For fiscal year 2020, the LMIG Fund was reclassified and accounted for as a special revenue fund.

N. Restatement of Net Position

Net position and fund balances have been restated to record the effects of errors that caused an understatement of amounts reported in the December 31, 2019 financial statements. The errors were due to underreporting of assets, equity, and revenue related to property taxes and penalties in the General Fund for fiscal year 2019 and prior years. This restatement affected the beginning net position and fund balances of the County as follows:

	Governmental Activities	Total Governmental Funds
December 31, 2019 Net Position / Fund Balances, as previously reported	$ 14,646,499	$ 6,128,907
Understatement of property tax and penalty revenue	158,164	158,164
December 31, 2019 Net Position / Fund Balances, as restated	$ 14,804,663	$ 6,287,071

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, 2020

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
REVENUES				
Taxes	$ 7,507,600	$ 7,507,600	$ 8,708,400	$ 1,200,800
Licenses and Permits	52,000	52,000	30,708	(21,292)
Intergovernmental	332,164	332,164	644,624	312,460
Charges for Services	561,002	561,002	659,392	98,390
Fines and Forfeitures	425,000	425,000	398,870	(26,130)
Interest Revenue	3,000	3,000	2,005	(995)
Contributions and Donations	--	--	624	624
Miscellaneous	13,100	13,100	19,871	6,771
Total Revenues	8,893,866	8,893,866	10,464,494	1,570,628
EXPENDITURES				
General	30,804	170,596	189,280	(18,684)
Commissioners	83,072	84,826	85,556	(730)
County Administration	673,620	827,632	554,637	272,995
Elections	159,217	195,543	280,364	(84,821)
Tax Commissioner	281,091	280,898	277,682	3,216
Tax Assessor	270,588	274,743	278,653	(3,910)
Government Buildings	406,878	378,373	376,957	1,416
Superior Court	401,682	355,205	357,456	(2,251)
Superior Court Judges	117,437	130,268	129,993	275
District Attorney	27,742	26,671	24,248	2,423
Public Defender	70,533	43,175	42,930	245
Magistrate Court	306,448	282,294	284,636	(2,342)
Probate Court	164,335	176,543	179,509	(2,966)
Sheriff	1,797,307	1,214,187	1,266,460	(52,273)
Jail Administration	1,273,574	1,608,483	1,598,593	9,890
School Resource Officers	95,602	111,138	110,489	649
Fire	81,194	76,047	81,046	(4,999)
EMS	359,375	354,964	326,057	28,907
Coroner	25,279	35,981	35,401	580
Animal Control	91,036	91,036	93,838	(2,802)
Emergency Management	32,605	54,691	54,114	577
Highways and Streets	1,029,907	1,007,181	1,014,204	(7,023)
Solid Waste and Recycling	301,493	306,752	319,424	(12,672)
Health	70,000	71,840	71,995	(155)
Senior Assistance	60,991	58,700	59,450	(750)
Senior Cititzens Nutrition	75,810	65,469	64,351	1,118
Transit Vans	245,000	207,130	210,321	(3,191)
Recreation	169,352	198,602	198,602	--
Parks	1,600	2,306	2,141	165
Libraries	114,790	114,790	114,786	4
Agricultural Resources	70,473	80,099	77,815	2,284
Forest Resources	11,469	11,706	11,655	51
Planning and Zoning	70,944	62,815	62,528	287
Airport	18,127	18,127	18,127	--
Economic Opportunity	89,958	100,522	105,289	(4,767)
Total Expenditures	9,079,333	9,079,333	8,958,587	120,746

BEN HILL COUNTY, GEORGIA

General Fund

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

For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
Excess (Deficiency) of Revenues Over (Under) Expenditures	(185,467)	(185,467)	1,505,907	1,691,374
OTHER FINANCING SOURCES (USES)				
Sheriff's Special Revenue Fund	--	--	7,329	7,329
EIP Revolving Loan Enterprise Fund	--	--	2,000	2,000
TSPLOST Special Revenue Fund	470,000	470,000	485,833	15,833
E-911 Special Revenue Fund	(284,533)	(284,533)	(260,822)	23,711
SPLOST 2017 Capital Projects Fund	--	--	(67,708)	(67,708)
Proceeds of Capital Asset Dispositions	--	--	147,308	147,308
Insurance Recoveries	--	--	11,124	11,124
Total Other Financing Sources (Uses)	185,467	185,467	325,064	139,597
Net Change in Fund Balances	--	--	1,830,971	1,830,971
Fund Balances - Beginning	3,570,277	3,570,277	3,570,277	--
Fund Balances - Ending	$ 3,570,277	$ 3,570,277	$ 5,401,248	$ 1,830,971

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Pension Plan

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

December 31, 2020

	2020	2019	2018	2017	2016	2015
Total Pension Liability						
Service Cost	$ 134,623	$ 148,878	$ 150,119	$ 170,372	$ 140,337	$ 125,263
Interest on Total Pension Liability	486,042	500,333	501,597	478,090	425,390	407,714
Changes of Benefit Terms	--	--	--	--	--	--
Differences Between Expected and Actual Experienc	(406,953)	(309,929)	(269,418)	10,434	235,792	--
Changes of Assumptions	291,694	157,099	14,366	202,723	207,135	--
Benefit Payments	(394,784)	(513,341)	(314,881)	(320,244)	(291,747)	(302,851)
Net Change in Total Pension Liability	110,622	(16,960)	81,783	541,375	716,907	230,126
Total Pension Liability - Beginning	7,140,848	7,157,808	7,076,025	6,534,650	5,817,743	5,587,617
Total Pension Liability - Ending (a)	$ 7,251,470	$ 7,140,848	$ 7,157,808	$ 7,076,025	$ 6,534,650	$ 5,817,743
Plan Fiduciary Net Position						
Contributions - Employer	$ 337,499	$ 366,094	$ 405,564	$ 450,030	$ 386,829	$ 338,492
Contributions - Employee	--	--	--	--	--	--
Net Investment Income	972,933	(219,847)	690,909	278,659	25,548	282,091
Benefit Payments, Including Refunds of Employee Contributions	(394,784)	(513,341)	(314,881)	(320,244)	(291,747)	(302,851)
Administrative Expense	(27,979)	(18,495)	(18,044)	(23,854)	(18,273)	(16,089)
Other	(24,491)	(63,282)	(28,708)	(66,465)	(72,995)	(27,179)
Net Change in Plan Fiduciary Net Position	863,178	(448,871)	734,840	318,126	29,362	274,464
Plan Fiduciary Net Position - Beginning	4,946,185	5,395,056	4,660,216	4,342,090	4,312,728	4,038,264
Plan Fiduciary Net Position - Ending (b)	$ 5,809,363	$ 4,946,185	$ 5,395,056	$ 4,660,216	$ 4,342,090	$ 4,312,728
County's Net Pension Liability - Ending (a) - (b)	$ 1,442,107	$ 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	80.11%	69.27%	75.37%	65.86%	66.45%	74.13%
Covered-Employee Payroll	$ 2,413,713	$ 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	59.75%	80.22%	57.42%	67.63%	72.10%	56.02%

BEN HILL COUNTY, GEORGIA

Pension Plan
Schedule of County Contributions
December 31, 2020

	2020	2019	2018	2017	2016	2015
Actuarially Determined Contribution	$ 365,337	$ 337,499	$ 366,094	$ 405,564	$ 450,030	$ 386,829
Contributions in Relation to the Actuarially Determined Contribution	365,337	337,499	366,094	405,564	450,030	386,829
Contribution Deficiency (Excess)	$ --	$ --	$ --	$ --	$ --	$ --
Covered-Employee Payroll	$ 2,297,626	$ 2,413,713	$ 2,735,705	$ 3,070,041	$ 3,571,929	$ 3,040,935
Contributions as a Percentage of Covered-Employee Payroll	15.90%	13.98%	13.38%	13.21%	12.60%	12.72%

Notes to Schedule

Valuation date	January 1, 2020
Actuarial cost method	Entry Age Normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	Net effective period of 10.5 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.

	Budget Schedule	Reconciliation	Governmental Fund Statement
EXPENDITURES			
Current			
General Government			
General	$ 189,280	$ --	$ 189,280
Commissioners	85,556	--	85,556
County Administration	554,637	8,853	563,490
Elections	280,364	2,597	282,961
Tax Commissioner	277,682	3,669	281,351
Tax Assessor	278,653	3,801	282,454
Government Buildings	376,957	(122,823)	254,134
	2,043,129	(103,903)	1,939,226
Judicial			
Superior Court	357,456	3,684	361,140
Superior Court Judges	129,993	--	129,993
District Attorney	24,248	--	24,248
Public Defender	42,930	--	42,930
Magistrate Court	284,636	4,730	289,366
Probate Court	179,509	3,685	183,194
	1,018,772	12,099	1,030,871
Public Safety			
Sheriff	1,266,460	36,357	1,302,817
Jail Administration	1,598,593	16,132	1,614,725
School Resource Officers	110,489	--	110,489
Fire	81,046	--	81,046
EMS	326,057	--	326,057
Coroner	35,401	3,685	39,086
Animal Control	93,838	--	93,838
Emergency Management	54,114	--	54,114
	3,565,998	56,174	3,622,172
Public Works			
Highways and Streets	1,014,204	13,956	1,028,160
Solid Waste and Recycling	319,424	4,687	324,111
	1,333,628	18,643	1,352,271
Health and Welfare			
Health	71,995	--	71,995
Senior Assistance	59,450	5,427	64,877
Senior Cititzens Nutrition	64,351	2,595	66,946
Transit Vans	210,321	--	210,321
	406,117	8,022	414,139
Culture and Recreation	315,529	--	315,529
Housing and Development			
Agricultural Resources	77,815	3,771	81,586
Forest Resources	11,655	--	11,655
Planning and Zoning	62,528	2,595	65,123
Airport	18,127	--	18,127
Economic Opportunity	105,289	2,599	107,888
	275,414	8,965	284,379
Total Expenditures	8,958,587	--	8,958,587
OTHER FINANCING SOURCES (USES)			
Transfers Out	328,530	--	328,530
Total	$ 9,287,117	$ --	$ 9,287,117

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, 2020 and 2019

	2020	2019
ASSETS		
Cash and Cash Equivalents	$ 5,736,592	$ 4,338,574
Receivables (Net of Allowance for Uncollectibles)		
Taxes	865,675	714,842
Accounts	169,936	51,425
Intergovernmental	145,452	428,213
Due From Other Funds		
Special Investigation Special Revenue Fund	--	295
E-911 Special Revenue Fund	43,547	56,356
Development Authority Special Revenue Fund	--	585
TSPLOST Special Revenue Fund	98,226	110,864
SPLOST 2011 Capital Projects Fund	2,190	--
SPLOST 2017 Capital Projects Fund	125,952	102,655
EIP Revolving Loan Enterprise Fund	5,983	--
Total Assets	$ 7,193,553	$ 5,803,809
LIABILITIES		
Accounts Payable	588,234	833,524
Accrued Liabilities	144,839	90,378
Due To Other Funds		
E-911 Special Revenue Fund	--	63,644
SPLOST 2017 Capital Projects Fund	--	230,385
LMIG Special Revenue Fund	475,877	528,871
Total Liabilities	1,208,950	1,746,802
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenue		
Property Taxes	583,355	486,730
Total Deferred Inflows of Resources	583,355	486,730
FUND BALANCES		
Unassigned	5,401,248	3,570,277
Total Fund Balances	5,401,248	3,570,277
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 7,193,553	$ 5,803,809

BEN HILL COUNTY, GEORGIA

General Fund

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Years Ended December 31, 2020 and 2019

	2020	2019
REVENUES		
Taxes	$ 8,708,400	$ 8,404,272
Licenses and Permits	30,708	46,091
Intergovernmental	644,624	795,681
Charges for Services	659,392	655,291
Fines and Forfeitures	398,870	426,878
Interest Revenue	2,005	3,780
Contributions and Donations	624	--
Miscellaneous	19,871	2,312
Total Revenues	10,464,494	10,334,305
EXPENDITURES		
Current		
General Government	1,939,226	1,798,345
Judicial	1,030,871	1,024,111
Public Safety	3,622,172	3,921,282
Public Works	1,352,271	1,193,203
Health and Welfare	414,139	468,045
Culture and Recreation	315,529	285,609
Housing and Development	284,379	256,675
Total Expenditures	8,958,587	8,947,270
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,505,907	1,387,035
OTHER FINANCING SOURCES (USES)		
Transfers In		
Sheriff's Special Revenue Fund	7,329	--
TSPLOST Special Revenue Fund	485,833	580,864
CDBG Capital Projects Fund	--	2
EIP Revolving Loan Enterprise Fund	2,000	--
Transfers Out		
E-911 Special Revenue Fund	(260,822)	(234,924)
SPLOST 2017 Capital Projects Fund	(67,708)	--
Proceeds of Capital Asset Dispositions	147,308	45,606
Insurance Recoveries	11,124	35,632
Total Other Financing Sources (Uses)	325,064	427,180
Net Change in Fund Balances	1,830,971	1,814,215
Fund Balances - Beginning, as Restated	3,570,277	1,756,062
Fund Balances - Ending	$ 5,401,248	$ 3,570,277

BEN HILL COUNTY, GEORGIA

SPLOST 2011 Capital Projects Fund
Balance Sheet
December 31, 2020 and 2019

	2020	2019
ASSETS		
Cash and Cash Equivalents	$ 1,140,940	$ 1,140,154
Total Assets	$ 1,140,940	$ 1,140,154
LIABILITIES		
Accounts Payable	$ 520	$ --
Due To Other Funds		
General Fund	2,190	--
SPLOST 2017 Capital Projects Fund	3,585	3,585
Total Liabilities	6,295	3,585
FUND BALANCES		
Restricted	1,134,645	1,136,569
Total Fund Balances	1,134,645	1,136,569
Total Liabilities and Fund Balances	$ 1,140,940	$ 1,140,154

BEN HILL COUNTY, GEORGIA

SPLOST 2011 Capital Projects Fund

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Years Ended December 31, 2020 and 2019

	2020	2019
REVENUES		
Interest Revenue	$ 786	$ 1,145
Total Revenues	786	1,145
EXPENDITURES		
Capital Outlay	2,710	15,303
Total Expenditures	2,710	15,303
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,924)	(14,158)
OTHER FINANCING SOURCES (USES)		
Transfers Out		
SPLOST 2017 Capital Projects Fund	--	(1,824)
Total Other Financing Sources (Uses)	--	(1,824)
Net Change in Fund Balances	(1,924)	(15,982)
Fund Balances - Beginning	1,136,569	1,152,551
Fund Balances - Ending	$ 1,134,645	$ 1,136,569

BEN HILL COUNTY, GEORGIA

SPLOST 2017 Capital Projects Fund
Balance Sheet
December 31, 2020 and 2019

	2020	2019
ASSETS		
Cash and Cash Equivalents	$ 713,508	$ 644,660
Receivables		
Intergovernmental	212,387	201,542
Due From Other Funds		
General Fund	--	230,385
E-911 Special Revenue Fund	920	--
SPLOST 2011 Capital Projects Fund	3,585	3,585
Total Assets	$ 930,400	$ 1,080,172
LIABILITIES		
Accounts Payable	$ 42,222	$ 29,946
Intergovernmental Payable	185,735	170,395
Due To Other Funds		
General Fund	125,952	102,655
E-911 Special Revenue Fund	--	766
Total Liabilities	353,909	303,762
FUND BALANCES		
Restricted	576,491	776,410
Total Fund Balances	576,491	776,410
Total Liabilities and Fund Balances	$ 930,400	$ 1,080,172

BEN HILL COUNTY, GEORGIA

SPLOST 2017 Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended December 31, 2020 and 2019

	2020	2019
REVENUES		
Taxes	$ 2,632,985	$ 2,046,372
Intergovernmental	--	297,888
Interest Revenue	109	748
Total Revenues	2,633,094	2,345,008
EXPENDITURES		
Current		
Health and Welfare	26,928	107,712
Housing and Development	32,722	47,265
Capital Outlay	1,475,189	2,052,093
Debt Service	194,039	145,932
Intergovernmental	1,184,843	972,047
Total Expenditures	2,913,721	3,325,049
Excess (Deficiency) of Revenues Over (Under) Expenditures	(280,627)	(980,041)
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	67,708	--
Sheriff's Special Revenue Fund	13,000	--
SPLOST 2011 Capital Projects Fund	--	1,824
SPLOST Debt Service Fund	--	107,712
Capital Leases	--	531,053
Total Other Financing Sources (Uses)	80,708	640,589
Net Change in Fund Balances	(199,919)	(339,452)
Fund Balances - Beginning	776,410	1,115,862
Fund Balances - Ending	$ 576,491	$ 776,410

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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.

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

BEN HILL COUNTY, GEORGIA

Nonmajor Governmental Funds
Combining Balance Sheet
December 31, 2020

	Special Revenue Funds					
	Sheriff's	Drug Abuse & Education	Jail	Special Investigation	Supplemental Juvenile Services	E-911
ASSETS						
Cash and Cash Equivalents	$ 27,336	$ 74,591	$ 95,008	$ 26,627	$ 10,173	$ 150,496
Receivables (Net of Allowance for Uncollectibles)	--	5	846	6,504	--	23,889
Due From Other Funds	--	--	--	--	--	--
Total Assets	$ 27,336	$ 74,596	$ 95,854	$ 33,131	$ 10,173	$ 174,385
LIABILITIES						
Accounts Payable	$ --	$ --	$ --	$ 325	$ --	$ 2,246
Due To Other Funds	--	--	--	--	--	44,467
Total Liabilities	--	--	--	325	--	46,713
FUND BALANCES						
Restricted	--	--	--	--	--	--
Assigned	27,336	74,596	95,854	32,806	10,173	127,672
Total Fund Balances	27,336	74,596	95,854	32,806	10,173	127,672
Total Liabilities and Fund Balances	$ 27,336	$ 74,596	$ 95,854	$ 33,131	$ 10,173	$ 174,385

Development Authority	TSPLOST	CARES	LMIG	Total	Total Nonmajor Governmental Funds
$ 25,635	$ 107,770	$ --	$ --	$ 517,636	$ 517,636
--	74,741	--	--	105,985	105,985
--	--	--	475,877	475,877	475,877
$ 25,635	$ 182,511	$ --	$ 475,877	$ 1,099,498	$ 1,099,498
$ --	$ --	$ --	$ --	$ 2,571	$ 2,571
--	98,226	--	--	142,693	142,693
--	98,226	--	--	145,264	145,264
--	84,285	--	475,877	560,162	560,162
25,635	--	--	--	394,072	394,072
25,635	84,285	--	475,877	954,234	954,234
$ 25,635	$ 182,511	$ --	$ 475,877	$ 1,099,498	$ 1,099,498

BEN HILL COUNTY, GEORGIA

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

December 31, 2020

	Special Revenue Funds					
	Sheriff's	Drug Abuse & Education	Jail	Special Investigation	Supplemental Juvenile Services	E-911
REVENUES						
Taxes	$ --	$ --	$ --	$ --	$ --	$ --
Intergovernmental	--	--	--	--	--	--
Charges for Services	30,011	--	--	29,853	--	302,201
Fines and Forfeitures	33,436	14,171	31,086	--	275	--
Interest Revenue	--	5	52	8	--	--
Miscellaneous	--	5	--	--	--	--
Total Revenues	63,447	14,181	31,138	29,861	275	302,201
EXPENDITURES						
Current						
Public Safety	40,927	--	--	1,323	--	513,798
Housing and Development	--	--	--	--	--	--
Capital Outlay	--	--	--	6,980	--	2,505
Total Expenditures	40,927	--	--	8,303	--	516,303
Excess (Deficiency) of Revenues Over (Under) Expenditures	22,520	14,181	31,138	21,558	275	(214,102)
OTHER FINANCING SOURCES (USES)						
Transfers In	--	--	--	--	--	260,822
Transfers Out	(20,329)	--	--	--	--	--
Proceeds of Capital Asset Dispositions	4,050	--	--	--	--	--
Total Other Financing Sources (Uses)	(16,279)	--	--	--	--	260,822
Net Change in Fund Balances	6,241	14,181	31,138	21,558	275	46,720
Fund Balances - Beginning	21,095	60,415	64,716	11,248	9,898	80,952
Fund Balances - Ending	$ 27,336	$ 74,596	$ 95,854	$ 32,806	$ 10,173	$ 127,672

Development Authority	TSPLOST	CARES	LMIG	Total	Total Nonmajor Governmental Funds
$ --	$ 446,277	$ --	$ --	$ 446,277	$ 446,277
--	161,169	420,770	398,571	980,510	980,510
--	--	--	--	362,065	362,065
--	--	--	--	78,968	78,968
15	34	2	--	116	116
--	--	--	--	5	5
15	607,480	420,772	398,571	1,867,941	1,867,941
--	--	420,772	--	976,820	976,820
1,000	--	--	--	1,000	1,000
--	37,362	--	451,565	498,412	498,412
1,000	37,362	420,772	451,565	1,476,232	1,476,232
(985)	570,118	--	(52,994)	391,709	391,709
--	--	--	--	260,822	260,822
--	(485,833)	--	--	(506,162)	(506,162)
--	--	--	--	4,050	4,050
--	(485,833)	--	--	(241,290)	(241,290)
(985)	84,285	--	(52,994)	150,419	150,419
26,620	--	--	528,871	803,815	803,815
$ 25,635	$ 84,285	$ --	$ 475,877	$ 954,234	$ 954,234

BEN HILL COUNTY, GEORGIA

Sheriff's Special Revenue Fund
Balance Sheet
December 31, 2020 and 2019

	2020	2019
ASSETS		
Cash and Cash Equivalents	$ 27,336	$ 21,095
Total Assets	$ 27,336	$ 21,095
FUND BALANCES		
Assigned	$ 27,336	$ 21,095
Total Fund Balances	$ 27,336	$ 21,095

Sheriff's Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended December 31, 2020 and 2019

	2020	2019
REVENUES		
Charges for Services	$ 30,011	$ 23,632
Fines and Forfeitures	33,436	30,165
Total Revenues	63,447	53,797
EXPENDITURES		
Current		
Public Safety	40,927	49,098
Capital Outlay	--	26,500
Total Expenditures	40,927	75,598
Excess (Deficiency) of Revenues Over (Under) Expenditures	22,520	(21,801)
OTHER FINANCING SOURCES (USES)		
Transfers Out		
General Fund	(7,329)	--
SPLOST 2017 Capital Projects Fund	(13,000)	--
Proceeds of Capital Asset Dispositions	4,050	--
Total Other Financing Sources (Uses)	(16,279)	--
Net Change in Fund Balances	6,241	(21,801)
Fund Balances - Beginning	21,095	42,896
Fund Balances - Ending	$ 27,336	$ 21,095

BEN HILL COUNTY, GEORGIA

Sheriff's Special Revenue Fund

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

For the Year Ended December 31, 2020

	Budget	Actual	Variance
REVENUES			
Charges for Services	$ 26,000	$ 30,011	$ 4,011
Fines and Forfeitures	32,000	33,436	1,436
Total Revenues	58,000	63,447	5,447
EXPENDITURES			
Current			
Public Safety	58,000	40,927	17,073
Total Expenditures	58,000	40,927	17,073
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	22,520	22,520
OTHER FINANCING SOURCES (USES)			
Transfers Out			
General Fund	--	(7,329)	(7,329)
SPLOST 2017 Capital Projects Fund	--	(13,000)	(13,000)
Proceeds of Capital Asset Dispositions	--	4,050	4,050
Total Other Financing Sources (Uses)	--	(16,279)	(16,279)
Net Change in Fund Balances	--	6,241	6,241
Fund Balances - Beginning	21,095	21,095	--
Fund Balances - Ending	$ 21,095	$ 27,336	$ 6,241

BEN HILL COUNTY, GEORGIA

Drug Abuse & Education Special Revenue Fund
Balance Sheet
December 31, 2020 and 2019

	2020	2019
ASSETS		
Cash and Cash Equivalents	$ 74,591	$ 60,415
Receivables		
Intergovernmental	5	--
Total Assets	$ 74,596	$ 60,415
FUND BALANCES		
Assigned	$ 74,596	$ 60,415
Total Fund Balances	$ 74,596	$ 60,415

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, 2020 and 2019

	2020	2019
REVENUES		
Fines and Forfeitures	$ 14,171	$ 12,361
Interest Revenue	5	--
Miscellaneous	5	17
Total Revenues	14,181	12,378
EXPENDITURES		
Current		
Public Safety	--	6,261
Total Expenditures	--	6,261
Excess (Deficiency) of Revenues Over (Under) Expenditures	14,181	6,117
Net Change in Fund Balances	14,181	6,117
Fund Balances - Beginning	60,415	54,298
Fund Balances - Ending	$ 74,596	$ 60,415

Drug Abuse & Education Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2020

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	$ 13,300	$ 14,171	$ 871
Interest Revenue	--	5	5
Miscellaneous	--	5	5
Total Revenues	13,300	14,181	881
EXPENDITURES			
Current			
Public Safety	13,300	--	13,300
Total Expenditures	13,300	--	13,300
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	14,181	14,181
Net Change in Fund Balances	--	14,181	14,181
Fund Balances - Beginning	60,415	60,415	--
Fund Balances - Ending	$ 60,415	$ 74,596	$ 14,181

BEN HILL COUNTY, GEORGIA

Jail Special Revenue Fund
Balance Sheet
December 31, 2020 and 2019

	2020	2019
ASSETS		
Cash and Cash Equivalents	$ 95,008	$ 64,716
Receivables		
Intergovernmental	846	--
Total Assets	$ 95,854	$ 64,716
FUND BALANCES		
Assigned	$ 95,854	$ 64,716
Total Fund Balances	$ 95,854	$ 64,716

Jail Special Revenue Fund

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Years Ended December 31, 2020 and 2019

	2020	2019
REVENUES		
Fines and Forfeitures	$ 31,086	$ 35,218
Interest Revenue	52	45
Total Revenues	31,138	35,263
Excess (Deficiency) of Revenues Over (Under) Expenditures	31,138	35,263
Net Change in Fund Balances	31,138	35,263
Fund Balances - Beginning	64,716	29,453
Fund Balances - Ending	$ 95,854	$ 64,716

Jail Special Revenue Fund

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

For the Year Ended December 31, 2020

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	$ 36,000	$ 31,086	$ (4,914)
Interest Revenue	40	52	12
Total Revenues	36,040	31,138	(4,902)
EXPENDITURES			
Current			
Public Safety	36,040	--	36,040
Total Expenditures	36,040	--	36,040
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	31,138	31,138
Net Change in Fund Balances	--	31,138	31,138
Fund Balances - Beginning	64,716	64,716	--
Fund Balances - Ending	$ 64,716	$ 95,854	$ 31,138

BEN HILL COUNTY, GEORGIA

Special Investigation Special Revenue Fund
Balance Sheet
December 31, 2020 and 2019

	2020	2019
ASSETS		
Cash and Cash Equivalents	$ 26,627	$ 11,853
Receivables		
Accounts	6,504	--
Total Assets	$ 33,131	$ 11,853
LIABILITIES		
Accounts Payable	$ 325	$ 310
Due To Other Funds		
General Fund	--	295
Total Liabilities	325	605
FUND BALANCES		
Assigned	32,806	11,248
Total Fund Balances	32,806	11,248
Total Liabilities and Fund Balances	$ 33,131	$ 11,853

Special Investigation Special Revenue Fund

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Years Ended December 31, 2020 and 2019

	2020	2019
REVENUES		
Charges for Services	$ 29,853	$ 21,933
Interest Revenue	8	12
Total Revenues	29,861	21,945
EXPENDITURES		
Current		
Public Safety	1,323	4,698
Capital Outlay	6,980	8,500
Total Expenditures	8,303	13,198
Excess (Deficiency) of Revenues Over (Under) Expenditures	21,558	8,747
Net Change in Fund Balances	21,558	8,747
Fund Balances - Beginning	11,248	2,501
Fund Balances - Ending	$ 32,806	$ 11,248

Special Investigation Special Revenue Fund

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

For the Year Ended December 31, 2020

	Budget	Actual	Variance
REVENUES			
Charges for Services	$ 24,900	$ 29,853	$ 4,953
Interest Revenue	--	8	8
Total Revenues	24,900	29,861	4,961
EXPENDITURES			
Current			
Public Safety	13,900	1,323	12,577
Capital Outlay	11,000	6,980	4,020
Total Expenditures	24,900	8,303	16,597
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	21,558	21,558
Net Change in Fund Balances	--	21,558	21,558
Fund Balances - Beginning	11,248	11,248	--
Fund Balances - Ending	$ 11,248	$ 32,806	$ 21,558

BEN HILL COUNTY, GEORGIA

Supplemental Juvenile Services Special Revenue Fund
Balance Sheet
December 31, 2020 and 2019

	2020	2019
ASSETS		
Cash and Cash Equivalents	$ 10,173	$ 9,898
Total Assets	$ 10,173	$ 9,898
FUND BALANCES		
Assigned	$ 10,173	$ 9,898
Total Fund Balances	$ 10,173	$ 9,898

Supplemental Juvenile Services Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended December 31, 2020 and 2019

	2020	2019
REVENUES		
Fines and Forfeitures	$ 275	$ 1,695
Total Revenues	275	1,695
Excess (Deficiency) of Revenues Over (Under) Expenditures	275	1,695
Net Change in Fund Balances	275	1,695
Fund Balances - Beginning	9,898	8,203
Fund Balances - Ending	$ 10,173	$ 9,898

Supplemental Juvenile Services Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2020

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	$ 2,300	$ 275	$ (2,025)
Total Revenues	2,300	275	(2,025)
EXPENDITURES			
Current			
Judicial	2,300	--	2,300
Total Expenditures	2,300	--	2,300
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	275	275
Net Change in Fund Balances	--	275	275
Fund Balances - Beginning	9,898	9,898	--
Fund Balances - Ending	$ 9,898	$ 10,173	$ 275

BEN HILL COUNTY, GEORGIA

E-911 Special Revenue Fund
Balance Sheet
December 31, 2020 and 2019

	2020	2019
ASSETS		
Cash and Cash Equivalents	$ 150,496	$ 57,634
Receivables		
Accounts	23,889	24,058
Due From Other Funds		
General Fund	--	63,644
SPLOST 2017 Capital Projects Fund	--	766
Total Assets	$ 174,385	$ 146,102
LIABILITIES		
Accounts Payable	$ 2,246	$ 8,794
Due To Other Funds		
General Fund	43,547	56,356
SPLOST 2017 Capital Projects Fund	920	--
FUND BALANCES		
Assigned	127,672	80,952
Total Liabilities and Fund Balances	$ 174,385	$ 146,102

BEN HILL COUNTY, GEORGIA

E-911 Special Revenue Fund

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Years Ended December 31, 2020 and 2019

	2020	2019
REVENUES		
Charges for Services	$ 302,201	$ 269,029
Total Revenues	302,201	269,029
EXPENDITURES		
Current		
Public Safety	513,798	485,636
Capital Outlay	2,505	--
Total Expenditures	516,303	485,636
Excess (Deficiency) of Revenues Over (Under) Expenditures	(214,102)	(216,607)
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	260,822	234,924
Total Other Financing Sources (Uses)	260,822	234,924
Net Change in Fund Balances	46,720	18,317
Fund Balances - Beginning	80,952	62,635
Fund Balances - Ending	$ 127,672	$ 80,952

E-911 Special Revenue Fund

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

For the Year Ended December 31, 2020

	Budget	Actual	Variance
REVENUES			
Charges for Services	$ 300,000	$ 302,201	$ 2,201
Total Revenues	300,000	302,201	2,201
EXPENDITURES			
Current			
Public Safety	583,033	513,798	69,235
Capital Outlay	1,500	2,505	(1,005)
Total Expenditures	584,533	516,303	68,230
Excess (Deficiency) of Revenues Over (Under) Expenditures	(284,533)	(214,102)	70,431
OTHER FINANCING SOURCES (USES)			
Transfers In			
General Fund	284,533	260,822	(23,711)
Total Other Financing Sources (Uses)	284,533	260,822	(23,711)
Net Change in Fund Balances	--	46,720	46,720
Fund Balances - Beginning	80,952	80,952	--
Fund Balances - Ending	$ 80,952	$ 127,672	$ 46,720

BEN HILL COUNTY, GEORGIA

Development Authority Special Revenue Fund
Balance Sheet
December 31, 2020 and 2019

	2020	2019
ASSETS		
Cash and Cash Equivalents	$ 25,635	$ 27,205
Total Assets	$ 25,635	$ 27,205
LIABILITIES		
Due To Other Funds		
General Fund	$ --	$ 585
Total Liabilities	--	585
FUND BALANCES		
Assigned	25,635	26,620
Total Fund Balances	25,635	26,620
Total Liabilities and Fund Balances	$ 25,635	$ 27,205

BEN HILL COUNTY, GEORGIA

Development Authority Special Revenue Fund

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Years Ended December 31, 2020 and 2019

	2020	2019
REVENUES		
Interest Revenue	$ 15	$ 39
Total Revenues	15	39
EXPENDITURES		
Current		
Housing and Development	1,000	2,585
Total Expenditures	1,000	2,585
Excess (Deficiency) of Revenues Over (Under) Expenditures	(985)	(2,546)
Net Change in Fund Balances	(985)	(2,546)
Fund Balances - Beginning	26,620	29,166
Fund Balances - Ending	$ 25,635	$ 26,620

Development Authority Special Revenue Fund

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

For the Year Ended December 31, 2020

	Budget	Actual	Variance
REVENUES			
Interest Revenue	$ --	$ 15	$ 15
Miscellaneous	2,500	--	(2,500)
Total Revenues	2,500	15	(2,485)
EXPENDITURES			
Current			
Housing and Development	2,500	1,000	1,500
Total Expenditures	2,500	1,000	1,500
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	(985)	(985)
Net Change in Fund Balances	--	(985)	(985)
Fund Balances - Beginning	26,620	26,620	--
Fund Balances - Ending	$ 26,620	$ 25,635	$ (985)

BEN HILL COUNTY, GEORGIA

TSPLOST Special Revenue Fund
Balance Sheet
December 31, 2020 and 2019

	2020	2019
ASSETS		
Cash and Cash Equivalents	$ 107,770	$ 45,239
Receivables		
Intergovernmental	74,741	65,625
Total Assets	$ 182,511	$ 110,864
LIABILITIES		
Due To Other Funds		
General Fund	$ 98,226	$ 110,864
Total Liabilities	98,226	110,864
FUND BALANCES		
Restricted	84,285	--
Total Fund Balances	84,285	--
Total Liabilities and Fund Balances	$ 182,511	$ 110,864

TSPLOST Special Revenue Fund

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Years Ended December 31, 2020 and 2019

	2020	2019
REVENUES		
Taxes	$ 446,277	$ 425,906
Intergovernmental	161,169	154,847
Interest Revenue	34	111
Total Revenues	607,480	580,864
EXPENDITURES		
Capital Outlay	37,362	--
Total Expenditures	37,362	--
Excess (Deficiency) of Revenues Over (Under) Expenditures	570,118	580,864
OTHER FINANCING SOURCES (USES)		
Transfers Out		
General Fund	(485,833)	(580,864)
Total Other Financing Sources (Uses)	(485,833)	(580,864)
Net Change in Fund Balances	84,285	--
Fund Balances - Beginning	--	--
Fund Balances - Ending	$ 84,285	$ --

TSPLOST Special Revenue Fund

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

For the Year Ended December 31, 2020

	Budget	Actual	Variance
REVENUES			
Taxes	$ 470,000	$ 446,277	$ (23,723)
Intergovernmental	--	161,169	161,169
Interest Revenue	--	34	34
Total Revenues	470,000	607,480	137,480
EXPENDITURES			
Capital Outlay	--	37,362	(37,362)
Total Expenditures	--	37,362	(37,362)
Excess (Deficiency) of Revenues Over (Under) Expenditures	470,000	570,118	100,118
OTHER FINANCING SOURCES (USES)			
Transfers Out			
General Fund	(470,000)	(485,833)	(15,833)
Total Other Financing Sources (Uses)	(470,000)	(485,833)	(15,833)
Net Change in Fund Balances	--	84,285	84,285
Fund Balances - Beginning	--	--	--
Fund Balances - Ending	$ --	$ 84,285	$ 84,285

BEN HILL COUNTY, GEORGIA

CARES Special Revenue Fund

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Years Ended December 31, 2020 and 2019

	2020	2019
REVENUES		
Intergovernmental	$ 420,770	$ --
Interest Revenue	2	--
Total Revenues	420,772	--
EXPENDITURES		
Current		
Public Safety	420,772	--
Total Expenditures	420,772	--
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	--
Net Change in Fund Balances	--	--
Fund Balances - Beginning	--	--
Fund Balances - Ending	$ --	$ --

BEN HILL COUNTY, GEORGIA

CARES Special Revenue Fund

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

For the Year Ended December 31, 2020

	Budget	Actual	Variance
REVENUES			
Intergovernmental	$ 420,770	$ 420,770	$ --
Interest Revenue	2	2	--
Total Revenues	420,772	420,772	--
EXPENDITURES			
Current			
Public Safety	420,772	420,772	--
Total Expenditures	420,772	420,772	--
Fund Balances - Beginning	--	--	--
Fund Balances - Ending	$ --	$ --	$ --

BEN HILL COUNTY, GEORGIA

LMIG Special Revenue Fund
Balance Sheet
December 31, 2020 and 2019

	2020	2019
ASSETS		
Due From Other Funds		
General Fund	$ 475,877	$ 528,871
Total Assets	$ 475,877	$ 528,871
FUND BALANCES		
Restricted	$ 475,877	$ 528,871
Total Fund Balances	$ 475,877	$ 528,871

BEN HILL COUNTY, GEORGIA

LMIG Special Revenue Fund

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Years Ended December 31, 2020 and 2019

	2020	2019
REVENUES		
Intergovernmental	$ 398,571	$ 451,565
Total Revenues	398,571	451,565
EXPENDITURES		
Capital Outlay	451,565	378,739
Total Expenditures	451,565	378,739
Excess (Deficiency) of Revenues Over (Under) Expenditures	(52,994)	72,826
Net Change in Fund Balances	(52,994)	72,826
Fund Balances - Beginning	528,871	456,045
Fund Balances - Ending	$ 475,877	$ 528,871

LMIG Special Revenue Fund

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

For the Year Ended December 31, 2020

	Budget	Actual	Variance
REVENUES			
Intergovernmental	$ 451,565	$ 398,571	$ (52,994)
Total Revenues	451,565	398,571	(52,994)
EXPENDITURES			
Capital Outlay	451,565	451,565	--
Total Expenditures	451,565	451,565	--
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	(52,994)	(52,994)
Net Change in Fund Balances	--	(52,994)	(52,994)
Fund Balances - Beginning	528,871	528,871	--
Fund Balances - Ending	$ 528,871	$ 475,877	$ (52,994)

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, 2020 and 2019

	2020	2019
ASSETS		
Current Assets		
Cash and Cash Equivalents	$ 142,239	$ 110,180
Receivables (Net of Allowance for Uncollectibles)		
Notes	81,966	46,187
Total Current Assets	224,205	156,367
Noncurrent Assets		
Notes Receivable (Net of Allowance for Uncollectibles)	328,172	377,445
Total Noncurrent Assets	328,172	377,445
Total Assets	552,377	533,812
LIABILITIES		
Current Liabilities		
Accounts Payable	4,260	5,935
Due To Other Funds		
General Fund	5,983	--
Total Current Liabilities	10,243	5,935
Total Liabilities	10,243	5,935
NET POSITION		
Restricted	542,134	527,877
Total Net Position	$ 542,134	$ 527,877

BEN HILL COUNTY, GEORGIA

EIP Revolving Loan Enterprise Fund
Statement of Revenues, Expenses and Changes in Net Position
For the Years Ended December 31, 2020 and 2019

	2020	2019
OPERATING REVENUES		
Charges for Services	$ 25,202	$ 23,877
Total Operating Revenues	25,202	23,877
OPERATING EXPENSES		
Purchased/Contracted Services	4,308	5,685
Bad Debts	4,973	86,285
Total Operating Expenses	9,281	91,970
Operating Income (Loss)	15,921	(68,093)
NONOPERATING REVENUES (EXPENSES)		
Interest Revenue	336	821
Total Nonoperating Revenues (Expenses)	336	821
Income (Loss) Before Contributions and Transfers	16,257	(67,272)
Transfers Out		
General Fund	(2,000)	--
Changes in Net Position	14,257	(67,272)
Net Position - Beginning	527,877	595,149
Net Position - Ending	$ 542,134	$ 527,877

EIP Revolving Loan Enterprise Fund
Statement of Cash Flows
For the Years Ended December 31, 2020 and 2019

	2020	2019
CASH FLOWS FROM OPERATING ACTIVITIES		
Principal Payments Received	$ 58,710	$ 61,555
Notes Issued	(50,189)	(109,530)
Interest Received	25,202	23,877
Payments to Suppliers	--	250
Net Cash Provided (Used) by Operating Activities	33,723	(23,848)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Transfers To Other Funds		
General Fund	(2,000)	--
Net Cash Provided (Used) by Noncapital Financing Activities	(2,000)	--
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received	336	821
Net Cash Provided (Used) by Investing Activities	336	821
Net Increase (Decrease) in Cash and Cash Equivalents	32,059	(23,027)
Cash and Cash Equivalents - Beginning of Year	110,180	133,207
Cash and Cash Equivalents - End of Year	$ 142,239	$ 110,180
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	$ 15,921	$ (68,093)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities		
(Increase) Decrease in Notes Receivable	13,494	38,310
Increase (Decrease) in Accounts Payable	(1,675)	5,935
Increase (Decrease) in Due To Other Funds	5,983	--
Net Cash Provided (Used) by Operating Activities	$ 33,723	$ (23,848)

Fiduciary Funds

Custodial Funds

Custodial 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, 2020

	Custodial Funds					
	Clerk of Superior Court	Probate Court	Sheriff	Tax Commissioner	Magistrate Court	Total
ASSETS						
Cash	$ 169,685	$ 33,381	$ 51,501	$ 39,082	$ 44,815	$ 338,464
Total Assets	$ 169,685	$ 33,381	$ 51,501	$ 39,082	$ 44,815	$ 338,464
LIABILITIES						
Due to Others	$ 169,685	$ 33,381	$ 51,501	$ 39,082	$ 44,815	$ 338,464
Total Liabilities	$ 169,685	$ 33,381	$ 51,501	$ 39,082	$ 44,815	$ 338,464

SUPPLEMENTAL SCHEDULES

BEN HILL COUNTY, GEORGIA

General Fund
Schedule of Revenues
For the Years Ended December 31, 2020 and 2019

	2020	2019
REVENUES		
Taxes		
Real Property	$ 5,637,394	$ 5,677,633
Personal Property	881,609	791,144
Real Estate Transfer (Intangible)	17,375	30,592
Franchise	30,247	30,639
General Sales and Use	1,314,926	1,079,042
Selective Sales and Use	57,463	55,124
Business		
Insurance Premium	625,180	588,641
Financial Institution	68,039	67,901
Penalties and Interest on Delinquent Taxes	76,167	83,556
	8,708,400	8,404,272
Licenses and Permits		
Business	10,676	30,550
Non-Business	20,032	15,541
	30,708	46,091
Intergovernmental	644,624	795,681
Charges for Services		
General Government	299,501	351,753
Public Safety	234,807	184,281
Street and Public Improvements	36,266	40,380
Public Works	85,914	76,811
Culture and Recreation	2,132	510
Other Charges for Services	772	1,556
	659,392	655,291
Fines and Forfeitures		
Superior Court	152,821	121,479
Magistrate Court	73,815	98,040
Probate Court	172,234	207,359
	398,870	426,878
Interest Revenue	2,005	3,780
Contributions and Donations	624	--
Miscellaneous	19,871	2,312
Total Revenues	$ 10,464,494	$ 10,334,305

BEN HILL COUNTY, GEORGIA

General Fund
Schedule of Expenditures
For the Years Ended December 31, 2020 and 2019

	2020	2019
EXPENDITURES		
Current		
General Government		
General		
Personal Services and Employee Benefits	$ 22,953	$ 1,888
Purchased/Contracted Services	131,648	87,400
Supplies	34,679	--
Other Costs	--	2,650
Total General	189,280	91,938
Commissioners		
Personal Services and Employee Benefits	76,347	65,682
Purchased/Contracted Services	9,195	23,279
Supplies	14	23
Total Commissioners	85,556	88,984
County Administration		
Personal Services and Employee Benefits	397,016	351,447
Purchased/Contracted Services	144,412	122,523
Supplies	13,920	16,751
Capital Outlay	--	1,265
Other Costs	8,142	12,343
Total County Administration	563,490	504,329
Elections		
Personal Services and Employee Benefits	138,883	108,680
Purchased/Contracted Services	35,167	18,770
Supplies	23,704	13,728
Capital Outlay	85,207	163,258
Total Elections	282,961	304,436
Tax Commissioner		
Personal Services and Employee Benefits	215,484	205,981
Purchased/Contracted Services	53,634	70,388
Supplies	12,233	4,546
Total Tax Commissioner	281,351	280,915
Tax Assessor		
Personal Services and Employee Benefits	252,093	222,492
Purchased/Contracted Services	23,019	45,114
Supplies	7,342	4,924
Total Tax Assessor	282,454	272,530

General Fund
Schedule of Expenditures
For the Years Ended December 31, 2020 and 2019

	2020	2019
Government Buildings		
Personal Services and Employee Benefits	113,625	105,053
Purchased/Contracted Services	43,261	43,241
Supplies	97,248	106,919
Total Government Buildings	254,134	255,213
Total General Government	1,939,226	1,798,345
Judicial		
Superior Court		
Personal Services and Employee Benefits	321,046	288,298
Purchased/Contracted Services	36,699	81,716
Supplies	3,395	10,805
Total Superior Court	361,140	380,819
Superior Court Judges		
Purchased/Contracted Services	1,546	1,941
Supplies	141	732
Other Costs	128,306	110,459
Total Superior Court Judges	129,993	113,132
District Attorney		
Purchased/Contracted Services	2,004	2,394
Supplies	192	1,085
Other Costs	22,052	24,406
Total District Attorney	24,248	27,885
Public Defender		
Purchased/Contracted Services	87	599
Supplies	671	--
Other Costs	42,172	62,004
Total Public Defender	42,930	62,603
Magistrate Court		
Personal Services and Employee Benefits	238,459	230,151
Purchased/Contracted Services	45,246	48,209
Supplies	5,661	6,302
Total Magistrate Court	289,366	284,662
Probate Court		
Personal Services and Employee Benefits	154,962	133,478
Purchased/Contracted Services	25,930	20,137
Supplies	2,302	1,395
Total Probate Court	183,194	155,010
Total Judicial	1,030,871	1,024,111

BEN HILL COUNTY, GEORGIA

General Fund
Schedule of Expenditures
For the Years Ended December 31, 2020 and 2019

	2020	2019
Public Safety		
Sheriff		
Personal Services and Employee Benefits	968,405	1,211,387
Purchased/Contracted Services	189,462	183,880
Supplies	124,820	152,623
Capital Outlay	--	18,870
Other Costs	20,130	261,216
Total Sheriff	1,302,817	1,827,976
Jail Administration		
Personal Services and Employee Benefits	886,291	852,443
Purchased/Contracted Services	425,125	280,820
Supplies	303,309	268,761
Capital Outlay	--	4,200
Total Jail Administration	1,614,725	1,406,224
School Resource Officers		
Personal Services and Employee Benefits	108,862	96,572
Supplies	1,627	2,717
Total School Resource Officers	110,489	99,289
Fire		
Personal Services and Employee Benefits	2,046	--
Other Costs	79,000	69,000
Total Fire	81,046	69,000
EMS		
Personal Services and Employee Benefits	781	10,286
Purchased/Contracted Services	4,360	355,694
Supplies	83	354
Other Costs	320,833	--
Total EMS	326,057	366,334
Coroner		
Personal Services and Employee Benefits	22,879	18,737
Purchased/Contracted Services	14,201	13,478
Supplies	2,006	368
Total Coroner	39,086	32,583
Animal Control		
Other Costs	93,838	91,036
Total Animal Control	93,838	91,036
Emergency Management		
Personal Services and Employee Benefits	23,067	19,398
Purchased/Contracted Services	12,539	8,775
Supplies	17,258	667
Capital Outlay	1,250	--
Total Emergency Management	54,114	28,840
Total Public Safety	3,622,172	3,921,282

General Fund
Schedule of Expenditures
For the Years Ended December 31, 2020 and 2019

	2020	2019
Public Works		
Highways and Streets		
Personal Services and Employee Benefits	776,308	694,293
Purchased/Contracted Services	153,785	124,269
Supplies	97,864	123,418
Capital Outlay	203	--
Total Highways and Streets	1,028,160	941,980
Solid Waste and Recycling		
Personal Services and Employee Benefits	128,927	98,417
Purchased/Contracted Services	183,644	134,185
Supplies	11,540	18,621
Total Solid Waste and Recycling	324,111	251,223
Total Public Works	1,352,271	1,193,203
Health and Welfare		
Health		
Purchased/Contracted Services	1,412	483
Supplies	500	73
Capital Outlay	585	--
Other Costs	69,498	69,498
Total Health	71,995	70,054
Senior Assistance		
Personal Services and Employee Benefits	47,792	38,226
Purchased/Contracted Services	8,541	9,096
Supplies	8,544	9,520
Total Senior Assistance	64,877	56,842
Senior Cititzens Nutrition		
Personal Services and Employee Benefits	56,880	62,922
Purchased/Contracted Services	5,682	6,184
Supplies	4,384	5,007
Total Senior Cititzens Nutrition	66,946	74,113
Transit Vans		
Capital Outlay	3,193	--
Other Costs	207,128	267,036
Total Transit Vans	210,321	267,036
Total Health and Welfare	414,139	468,045

BEN HILL COUNTY, GEORGIA

General Fund
Schedule of Expenditures
For the Years Ended December 31, 2020 and 2019

	2020	2019
Culture and Recreation		
Recreation		
Other Costs	198,602	169,352
Total Recreation	198,602	169,352
Parks		
Purchased/Contracted Services	35	--
Supplies	2,106	1,471
Total Parks	2,141	1,471
Libraries		
Other Costs	114,786	114,786
Total Libraries	114,786	114,786
Total Culture and Recreation	315,529	285,609
Housing and Development		
Agricultural Resources		
Personal Services and Employee Benefits	65,395	53,960
Purchased/Contracted Services	9,594	8,677
Supplies	6,342	9,776
Capital Outlay	255	--
Total Agricultural Resources	81,586	72,413
Forest Resources		
Personal Services and Employee Benefits	1,849	1,635
Other Costs	9,806	14,551
Total Forest Resources	11,655	16,186
Planning and Zoning		
Personal Services and Employee Benefits	45,269	38,577
Purchased/Contracted Services	15,368	13,503
Supplies	3,102	482
Other Costs	1,384	2,694
Total Planning and Zoning	65,123	55,256
Airport		
Other Costs	18,127	18,127
Total Airport	18,127	18,127
Economic Opportunity		
Personal Services and Employee Benefits	19,003	18,999
Purchased/Contracted Services	7,818	4,477
Supplies	2,190	302
Other Costs	78,877	70,915
Total Economic Opportunity	107,888	94,693
Total Housing and Development	284,379	256,675
Total Expenditures	$ 8,958,587	$ 8,947,270

BEN HILL COUNTY, GEORGIA

Schedule of Projects Constructed With Special Sales Tax Proceeds

For the Year Ended December 31, 2020

Project	Original Estimated Cost	Revised Estimated Cost	Expenditures			Estimated Percentage of Completion	Other Cost
			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	175,493	2,710	178,203	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	$ 11,492,780	$ 2,710	$ 11,495,490		$ --
SPLOST 2011 Capital Projects Fund							
Total Expenditures				$ 2,710			
				$ 2,710			

BEN HILL COUNTY, GEORGIA

Schedule of Projects Constructed With Special Sales Tax Proceeds

For the Year Ended December 31, 2020

Project	Original Estimated Cost	Revised Estimated Cost	Expenditures			Estimated Percentage of Completion	Other Cost
			Prior Years	Current Year	Total		
Sales Tax Referendum 7/1/2017 - 6/30/2023							
County Projects							
Economic Development - FBHDA	$ 465,000	$ 465,000	$ 47,265	$ 32,722	$ 79,987	17%	$ --
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	11,038	14,491	8%	--
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	281,985	255,057	26,928	281,985	100%	--
Roads & Bridges	2,580,000	2,580,000	424,871	334,104	758,975	29%	67,708
County Vehicles & Equipment							
Road Equipment	750,000	1,080,350	64,871	504,285	569,156	53%	--
Solid Waste	300,000	300,000	59,341	64,151	123,492	41%	--
Sheriff Vehicles	450,000	590,260	563,370	26,890	590,260	100%	13,000
E-911	405,000	599,911	314,741	188,591	503,332	84%	--
EMS Vehicles & Equipment	856,000	--	--	--	--	0%	--
Other	215,750	683,024	263,661	419,362	683,023	100%	--
County Buildings & Facilities	365,750	365,750	64,527	40,096	104,623	29%	--
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	2,322,175	1,184,846	3,507,021	52%	--
	$ 15,000,000	$ 14,558,780	$ 4,384,145	$ 2,833,013	$ 7,217,158		$ 80,708
SPLOST 2017 Capital Projects Fund							
Total Expenditures				$ 2,913,721			
Transfers In				(80,708)			$ 80,708
				$ 2,833,013			$ 80,708

BEN HILL COUNTY, GEORGIA
Schedule of Projects Constructed With Special Sales Tax Proceeds
For the Year Ended December 31, 2020

The amounts reported as prior years expenditures have been restated to reflect the following adjustments:

	Prior Years Expenditures Previously Reported	Adjustments	Prior Years Expenditures Restated
Sales Tax Referendum 7/1/2017 - 6/30/2023			
County Projects			
Economic Development - FBHDA	$ --	$ 47,265	$ 47,265
DLS			
Jessamine Street Gym	--	--	--
Lions Park Lighting	--	--	--
Monitor Center	3,453	--	3,453
Paulk Park Paving	--	--	--
Campgrounds	--	--	--
LED Lighting Upgrades	--	--	--
Pitching Machines	--	--	--
Humane Society	--	--	--
Library	813	--	813
Dorminy Medical Center Debt	255,057	--	255,057
Roads & Bridges	424,871	--	424,871
County Vehicles & Equipment			
Road Equipment	64,871	--	64,871
Solid Waste	--	59,341	59,341
Sheriff Vehicles	622,711	(59,341)	563,370
E-911	314,741	--	314,741
EMS Vehicles & Equipment	--	--	--
Other	263,661	--	263,661
County Buildings & Facilities	64,527	--	64,527
Public Transit	--	--	--
Development Authority of BHC	--	--	--
City of Fitzgerald	2,369,440	(47,265)	2,322,175
	$ 4,384,145	$ --	$ 4,384,145

BEN HILL COUNTY, GEORGIA

Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2020

Federal Grantor/Pass-Through Grantor/Program Or Cluster Title	Federal CFDA Number	Pass-through Entity Identifying Number	Federal Expenditures
U.S. Department of Justice			
Criminal Justice Georgia Coordinating Council			
Crime Victim Assistance	16.575	C-18-8-133	$ 44,622
			44,622
Public Safety Partnership & Community Policing	16.710		20,130
			20,130
Total U.S. Department of Justice			64,752
U.S. Department of Transportation			
Georgia Department of Transportation			
Formula Grants for Rural Areas (Section 5311)	20.509	TOO6319	93,361
Formula Grants for Rural Areas (Section 5311)	20.509	TOO6319-CARES	113,766
			207,127
Highway Safety Clustor			
Governor's Office of Hwy Safety of GA			
State and Community Highway Safety	20.600	GA-2020-402 PT-119	34,372
State and Community Highway Safety	20.600	GA-2021-F.A.S.T. 402 PT-087	2,083
			36,455
Total U.S. Department of Transportation			243,582
U.S. Department of the Treasury			
Georgia Office of Planning & Budget			
Coronavirus Relief Fund	21.019	14562-CRF	420,771
Total U.S. Department of the Treasury			420,771
U.S. Department of Health & Human Services			
Aging Cluster			
Southeast Georgia Regional Development Center			
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	AAA-2020-17	1,946
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	AAA-2021-17	49,677
			51,623
State of Georgia			
Voting Access for Individuals with Disabilities-Grants for Protection and Advocacy Systems	93.618	14562	14,991
			14,991
Total U.S. Department of Health & Human Services			66,614
U.S. Department of Homeland Security			
Georgia Emergency Management Agency			
Hazard Mitigation Grant Program	97.039	PDMC-PL-04-GA-2016-003	12,737
			12,737
Emergency Management Performance Grants	97.042	OEM19-009	8,186
Total U.S. Department of Homeland Security			20,923
Total Expenditures of Federal Awards			$ 816,642

BEN HILL COUNTY, GEORGIA

Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2020

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.

ECKLER CPA, LLC
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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, 2020, 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, 2021. Our report includes a reference to other auditors who audited the financial statements of the Ben Hill County Board of Health and the Hospital Authority of Ben Hill County, as described in our report on Ben Hill County, Georgia's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Ben Hill County, Georgia's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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.

ECKLER CPA, LLC

Fitzgerald, Georgia
September 30, 2021

ECKLER CPA, LLC
Certified Public Accountants & Advisors

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(229) 922-0081

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, 2020. 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, 2020.

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.

ECKLER CPA, LLC

Fitzgerald, Georgia
September 30, 2021

Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2020

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?	___ yes	_x_ 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
21.019	Coronavirus Relief Fund

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

None Reported

Section III - Federal Award Findings and Questioned Costs

None Reported