BEN HILL COUNTY, GEORGIA

Annual Financial Report

For The Fiscal Year Ended
December 31, 2021

ECKLER CPA, LLC
Certified Public Accountants
& Advisors

BEN HILL COUNTY, GEORGIA

Annual Financial Report

For The Fiscal Year Ended December 31, 2021

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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, 2021, and the related notes to the financial statements, which collectively comprise Ben Hill County, Georgia's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Ben Hill County, Georgia, as of December 31, 2021, 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.

We did not audit the financial statements of the Ben Hill County Board of Health or the Hospital Authority of Ben Hill County, which represent 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 thereon 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Ben Hill County, Georgia, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Ben Hill County, Georgia's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Ben Hill County, Georgia's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Ben Hill County, Georgia's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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 and other postemployment benefits information* be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

Supplementary 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 and schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 and 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 December 31, 2022 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 solely 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 the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

ECKLER CPA, LLC

Fitzgerald, Georgia
December 31, 2022

BASIC FINANCIAL STATEMENTS

BEN HILL COUNTY, GEORGIA

Statement of Net Position

December 31, 2021

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Primary Government	Hospital Authority	Board of Health
ASSETS					
Cash and Cash Equivalents	$ 12,724,586	$ 207,054	$ 12,931,640	$ 9,856,000	$ 1,601,845
Investments	--	--	--	1,798,000	--
Receivables (Net of Allowance for Uncollectibles)	1,546,961	332,548	1,879,509	3,136,000	291,120
Inventories	--	--	--	359,000	--
Prepaid Items	64,843	--	64,843	--	--
Estimated Third-Party Settlements	--	--	--	51,000	--
Other Current Assets	--	--	--	422,000	--
Restricted Assets	--	--	--	131,000	--
Other Assets	--	--	--	24,000	--
Capital Assets Not Being Depreciated	365,837	--	365,837	926,000	--
Capital Assets Net of Accumulated Depreciation	9,560,760	--	9,560,760	7,067,000	22,885
Total Assets	24,262,987	539,602	24,802,589	23,770,000	1,915,850
DEFERRED OUTFLOWS OF RESOURCES					
Pension	540,821	--	540,821	--	323,538
OPEB	--	--	--	--	161,290
Total Deferred Outflows of Resources	540,821	--	540,821	--	484,828
LIABILITIES					
Accounts Payable	1,103,652	--	1,103,652	1,321,000	53,972
Accrued Liabilities	180,050	--	180,050	--	--
Accrued Expenses	--	--	--	1,104,000	28,862
Estimated Third-Party Settlements	--	--	--	52,000	--
Unearned Revenue	1,557,058	--	1,557,058	2,479,000	--
Noncurrent Liabilities					
Due Within One Year	55,050	--	55,050	2,121,000	76,288
Due in More than One Year	1,686,742	--	1,686,742	12,494,000	1,758,521
Total Liabilities	4,582,552	--	4,582,552	19,571,000	1,917,643
DEFERRED INFLOWS OF RESOURCES					
Pension	622,441	--	622,441	--	--
OPEB	--	--	--	--	376,512
Total Deferred Inflows of Resources	622,441	--	622,441	--	376,512
NET POSITION					
Net Investment in Capital Assets	9,521,132	--	9,521,132	(699,000)	22,885
Restricted For					
Road Maintenance and Improvements	556,824	--	556,824	--	--
Transportation Projects	546,803	--	546,803	--	--
Public Safety	231	--	231	--	--
Capital Outlay	2,734,447	--	2,734,447	--	--
Revolving Loan Program	--	539,602	539,602	--	--
Debt Service	--	--	--	1,000	--
Indigent Care	--	--	--	37,000	--
Hospice Care	--	--	--	93,000	--
Prior Year Program Income	--	--	--	--	251,858
Unrestricted	6,239,378	--	6,239,378	4,767,000	(168,220)
Total Net Position	$ 19,598,815	$ 539,602	$ 20,138,417	$ 4,199,000	$ 106,523

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

Statement of Activities

For the Year Ended December 31, 2021

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	$ 2,199,242	$ 445,816	$ 57,506	$ 22,400	$ (1,673,520)	$ --	$ (1,673,520)		
Judicial	1,056,689	553,553	53,216	--	(449,920)	--	(449,920)		
Public Safety	5,782,968	620,056	125,938	25,000	(5,011,974)	--	(5,011,974)		
Public Works	2,516,808	124,121	619,187	400,381	(1,373,119)	--	(1,373,119)		
Health and Welfare	687,884	1,196	543,775	--	(142,913)	--	(142,913)		
Culture and Recreation	539,747	2,033	--	--	(537,714)	--	(537,714)		
Housing and Development	488,003	--	--	--	(488,003)	--	(488,003)		
Interest on Long-Term Debt	10,030	--	--	--	(10,030)	--	(10,030)		
Total Governmental Activities	13,281,371	1,746,775	1,399,622	447,781	(9,687,193)	--	(9,687,193)		
Business-type Activities									
EIP Revolving Loan	29,668	27,068	--	--	--	(2,600)	(2,600)		
Total Business-Type Activities	29,668	27,068	--	--	--	(2,600)	(2,600)		
Total Primary Government	$ 13,311,039	$ 1,773,843	$ 1,399,622	$ 447,781	(9,687,193)	(2,600)	(9,689,793)		
Component Units									
Hospital Authority	$ 29,517,000	$ 23,403,000	$ 14,924,000	$ 9,000				$ 8,819,000	$ --
Board of Health	3,234,674	2,697,657	786,389	--				--	249,372
Total Component Units	$ 32,751,674	$ 26,100,657	$ 15,710,389	$ 9,000				8,819,000	249,372
General Revenues									
Taxes									
General Property					7,020,769	--	7,020,769	--	--
General Sales and Use					4,430,333	--	4,430,333	--	--
Selective Sales and Use					56,244	--	56,244	--	--
Business					724,531	--	724,531	--	--
Penalties and Interest on Delinquent Taxes					84,599	--	84,599	--	--
Investment Income					1,869	148	2,017	60,000	--
Miscellaneous					77,397	--	77,397	--	--
Gain on Disposition of Capital Assets					--	--	--	1,000	--
Special Item - Litigation Settlement					--	--	--	20,877,000	--
Transfers					(178,550)	178,550	--	--	--
Total General Revenues, Special Items & Transfers					12,395,822	68	12,395,890	20,938,000	--
Changes in Net Position					2,708,629	(2,532)	2,706,097	29,757,000	249,372
Net Position - Beginning					16,890,186	542,134	17,432,320	(25,558,000)	(142,849)
Net Position - Ending					$ 19,598,815	$ 539,602	$ 20,138,417	$ 4,199,000	$ 106,523

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

BEN HILL COUNTY, GEORGIA

Governmental Funds
Balance Sheet
December 31, 2021

	General	ARPA	SPLOST 2017	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash and Cash Equivalents	$ 7,957,482	$ 1,622,121	$ 1,296,156	$ 1,848,827	$ 12,724,586
Receivables (Net of Allowance for Uncollectibles)	1,158,212	--	267,914	120,835	1,546,961
Due From Other Funds	65,480	--	118,435	914,082	1,097,997
Total Assets	$ 9,181,174	$ 1,622,121	$ 1,682,505	$ 2,883,744	$ 15,369,544
LIABILITIES					
Accounts Payable	666,129	--	38,856	398,667	1,103,652
Accrued Liabilities	180,050	--	--	--	180,050
Due To Other Funds	1,028,932	64,832	--	4,233	1,097,997
Unearned Revenue	--	1,557,058	--	--	1,557,058
Total Liabilities	1,875,111	1,621,890	38,856	402,900	3,938,757
DEFERRED INFLOWS OF RESOURCES					
Unavailable Revenue					
Property Taxes	496,574	--	--	--	496,574
Intergovernmental	30,256	--	--	--	30,256
Total Deferred Inflows of Resources	526,830	--	--	--	526,830
FUND BALANCES					
Restricted	--	231	1,643,649	2,241,907	3,885,787
Assigned	--	--	--	238,937	238,937
Unassigned	6,779,233	--	--	--	6,779,233
Total Fund Balances	6,779,233	231	1,643,649	2,480,844	10,903,957
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 9,181,174	$ 1,622,121	$ 1,682,505	$ 2,883,744	
Amounts reported for governmental activities in the statement of net position are different because:					
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.					9,926,597
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.					526,830
Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as expenditures in the funds.					64,843
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.					540,821
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:					
Notes Payable				(405,465)	
Compensated Absences				(178,571)	
Net Pension Liability				(1,157,756)	
Total Long-term Liabilities					(1,741,792)
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.					(622,441)
Net Position of Governmental Activities					$ 19,598,815

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, 2021

	General	ARPA	SPLOST 2017	Other Governmental Funds	Total Governmental Funds
REVENUES					
Taxes	$ 9,279,874	$ --	$ 2,614,034	$ 509,349	$ 12,403,257
Licenses and Permits	89,854	--	--	--	89,854
Intergovernmental	675,141	64,832	447,400	624,223	1,811,596
Charges for Services	717,496	--	--	384,450	1,101,946
Fines and Forfeitures	504,614	--	--	50,361	554,975
Investment Income	1,521	231	24	474	2,250
Contributions and Donations	5,170	--	--	--	5,170
Miscellaneous	77,397	--	--	--	77,397
Total Revenues	11,351,067	65,063	3,061,458	1,568,857	16,046,445
EXPENDITURES					
Current					
General Government	1,806,874	--	--	--	1,806,874
Judicial	1,145,421	--	--	--	1,145,421
Public Safety	4,572,056	--	--	660,053	5,232,109
Public Works	1,374,965	--	--	--	1,374,965
Health and Welfare	686,684	--	--	--	686,684
Culture and Recreation	315,033	--	--	--	315,033
Housing and Development	287,406	--	--	1,000	288,406
Capital Outlay	--	--	1,204,481	532,872	1,737,353
Debt Service	--	--	672,377	--	672,377
Intergovernmental	--	--	963,042	--	963,042
Total Expenditures	10,188,439	--	2,839,900	1,193,925	14,222,264
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,162,628	65,063	221,558	374,932	1,824,181
OTHER FINANCING SOURCES (USES)					
Transfers In	248,879	--	--	207,663	456,542
Transfers Out	(201,000)	(64,832)	--	(190,630)	(456,462)
Proceeds of Capital Asset Dispositions	148,561	--	--	--	148,561
Notes Payable	--	--	845,600	--	845,600
Insurance Recoveries	18,917	--	--	--	18,917
Total Other Financing Sources (Uses)	215,357	(64,832)	845,600	17,033	1,013,158
Net Change in Fund Balances	1,377,985	231	1,067,158	391,965	2,837,339
Fund Balances - Beginning	5,401,248	--	576,491	2,088,879	8,066,618
Fund Balances - Ending	$ 6,779,233	$ 231	$ 1,643,649	$ 2,480,844	$ 10,903,957

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, 2021

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*	$ 2,837,339
Governmental funds report capital outlays as expenditures. However, in the *Statement of Activities* the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Capital Outlay	1,115,830
Depreciation Expense	(1,038,030)
	77,800
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	(1,106,495)
Accumulated Depreciation	937,929
	(168,566)
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	(86,781)
Intergovernmental	30,256
	(56,525)
The issuance of long-term debt (e.g., bonds, leases, notes) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the *Statement of Activities*.	
Debt Issued or Incurred	
Issuance of Notes Payable	(845,600)
Principal Repayments	
Capital Leases	222,212
Notes Payable	440,135
	(183,253)
Expenses reported in the *Statement of Activities* that do not require the use of current financial resources are not reported as expenditures in governmental funds while expenditures reported in the *Statement of Revenues, Expenditures and Changes in Fund Balances* are recognized as expenses of the previous period in the *Statement of Activities* and included in beginning net position.	
Compensated Absences	(4,580)
Pensions	227,409
Insurance	(20,995)
	201,834
Change in net position of governmental activities reported in the *Statement of Activities*	$ 2,708,629

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, 2021

	Business-type Activities - Enterprise Funds	
	EIP Revolving Loan	**Total Enterprise Funds**
ASSETS		
Current Assets		
Cash and Cash Equivalents	$ 207,054	$ 207,054
Notes Receivable (Net of Allowance for Uncollectibles)	65,111	65,111
Total Current Assets	272,165	272,165
Noncurrent Assets		
Notes Receivable (Net of Allowance for Uncollectibles)	267,437	267,437
Total Noncurrent Assets	267,437	267,437
Total Assets	539,602	539,602
NET POSITION		
Restricted For		
Revolving Loan Program	539,602	539,602
Unrestricted	--	--
Total Net Position	$ 539,602	$ 539,602

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, 2021

	Business-type Activities - Enterprise Funds	
	EIP Revolving Loan	Total Enterprise Funds
OPERATING REVENUES		
Charges for Services	$ 27,068	$ 27,068
Total Operating Revenues	27,068	27,068
OPERATING EXPENSES		
Purchased/Contracted Services	3,250	3,250
Supplies	1,713	1,713
Bad Debts	24,449	24,449
Other	256	256
Total Operating Expenses	29,668	29,668
Operating Income (Loss)	(2,600)	(2,600)
NONOPERATING REVENUES (EXPENSES)		
Interest Revenue	148	148
Total Nonoperating Revenues (Expenses)	148	148
Income (Loss) Before Contributions and Transfers	(2,452)	(2,452)
Transfers Out	(80)	(80)
Changes in Net Position	(2,532)	(2,532)
Net Position - Beginning	542,134	542,134
Net Position - Ending	$ 539,602	$ 539,602

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, 2021

	Business-type Activities - Enterprise Funds	
	EIP Revolving Loan	Total Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Principal Payments Received	$ 68,875	$ 68,875
Notes Issued	(10,000)	(10,000)
Interest Received	21,334	21,334
Payments to Suppliers	(15,462)	(15,462)
Net Cash Provided (Used) by Operating Activities	64,747	64,747
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Transfers To Other Funds	(80)	(80)
Net Cash Provided (Used) by Noncapital Financing Activities	(80)	(80)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received	148	148
Net Cash Provided (Used) by Investing Activities	148	148
Net Increase (Decrease) in Cash and Cash Equivalents	64,815	64,815
Cash and Cash Equivalents - Beginning of Year	142,239	142,239
Cash and Cash Equivalents - End of Year	$ 207,054	$ 207,054
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	$ (2,600)	$ (2,600)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities		
(Increase) Decrease in Notes Receivable	77,590	77,590
Increase (Decrease) in Accounts Payable	(4,260)	(4,260)
Increase (Decrease) in Due To Other Funds	(5,983)	(5,983)
Net Cash Provided (Used) by Operating Activities	$ 64,747	$ 64,747

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, 2021

	Custodial Funds
ASSETS	
Cash	$ 283,404
Total Assets	$ 283,404
LIABILITIES	
Due to Others	$ 283,404
Total Liabilities	$ 283,404

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, 2021

	Custodial Funds
ADDITIONS	
Taxes for Other Governments	$ 9,280,893
Fines and Fees	830,212
Total Additions	10,111,105
DEDUCTIONS	
Taxes for Other Governments	9,280,893
Fines and Fees	830,212
Total Deductions	10,111,105
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 *ARPA Fund* accounts for the Local Fiscal Recovery Funds received by the County through the American Rescue Plan Act of 2021.

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 resources held by the County in a purely custodial capacity for individuals, private organizations, and other governments.

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 6, 2021, payable December 20, 2021, and attached as an enforceable lien on property as of January 1, 2021. The billings are considered past due after December 20, 2021, 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.

The Official Code of Georgia Annotated section 36-81-3(b) requires an annual balanced budget for the General fund, each special revenue fund, and each debt service fund and requires a project-length budget for each capital project fund. For the year ended December 31, 2021, the County did not adopt an annual budget for the ARPA special revenue fund.

B. Excess of Expenditures Over Appropriations

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

	Budget	Actual	Excess
General Fund			
Jail Administration	$ 1,789,517	$ 1,805,651	$ (16,134)
School Resource Officers	111,111	111,473	(362)
Emergency Management	52,668	54,228	(1,560)
Senior Assistance	63,815	65,968	(2,153)
Parks	4,280	4,371	(91)
Agricultural Resources	65,683	65,885	(202)
Planning and Zoning	95,272	99,597	(4,325)
Drug Abuse & Education Special Revenue Fund	12,400	48,353	(35,953)
Special Investigation Special Revenue Fund	22,600	41,808	(19,208)
E-911 Special Revenue Fund	503,300	592,458	(89,158)

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, 2021, 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/S1 by Fitch. 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. As of December 31, 2021, the weighted average maturity was 46 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	$ 1,007,536	$ --	$ --	$ --	$ 1,007,536
Accounts	45,011	--	3,430	--	48,441
Intergovernmental	254,601	267,914	117,405	--	639,920
Notes Receivable	--	--	--	548,517	548,517
Gross Receivables	1,307,148	267,914	120,835	548,517	2,244,414
Less: Allowance for Uncollectibles	(148,936)	--	--	(215,969)	(364,905)
	$ 1,158,212	$ 267,914	$ 120,835	$ 332,548	$ 1,879,509

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, 2021 totaled $548,517 of which $240,538 was considered current. An allowance of $215,969 has been established for possible uncollectible loans.

D. Capital Assets

Capital asset activity for the year ended December 31, 2021, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities				
Capital Assets, Not Being Depreciated				
Land	$ 324,827	$ --	$ --	$ 324,827
Construction in Progress	137,938	41,010	(137,938)	41,010
Total Capital Assets, Not Being Depreciated	462,765	41,010	(137,938)	365,837
Capital Assets, Being Depreciated				
Buildings	13,076,642	--	(53,227)	13,023,415
Infrastructure	1,405,614	--	--	1,405,614
Improvements Other Than Buildings	1,071,796	--	--	1,071,796
Machinery and Equipment	7,274,844	1,074,820	(915,330)	7,434,334
Total Capital Assets, Being Depreciated	22,828,896	1,074,820	(968,557)	22,935,159
Less Accumulated Depreciation For				
Buildings	(7,032,894)	(306,771)	25,098	(7,314,567)
Infrastructure	(440,586)	(35,140)	--	(475,726)
Improvements Other Than Buildings	(909,243)	(35,151)	--	(944,394)
Machinery and Equipment	(4,891,575)	(660,968)	912,831	(4,639,712)
Total Accumulated Depreciation	(13,274,298)	(1,038,030)	937,929	(13,374,399)
Total Capital Assets, Being Depreciated, Net	9,554,598	36,790	(30,628)	9,560,760
Governmental Activities Capital Assets, Net	$ 10,017,363	$ 77,800	$ (168,566)	$ 9,926,597

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

Governmental Activities	
General Government	$ 338,170
Judicial	1,549
Public Safety	356,671
Public Works	299,999
Health and Welfare	823
Culture and Recreation	39,790
Housing and Development	1,028
Total Depreciation Expense	$ 1,038,030

E. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of December 31, 2021 was as follows:

Due From / To Other Funds

Receivable Fund	Payable Fund	Amount
General Fund	ARPA Special Revenue Fund	$ 64,832
General Fund	Nonmajor Governmental Funds	648
SPLOST 2017 Capital Projects Fund	General Fund	114,850
SPLOST 2017 Capital Projects Fund	Nonmajor Governmental Funds	3,585
Nonmajor Governmental Funds	General Fund	914,082
		$ 1,097,997

The General Fund owes a Nonmajor Governmental Fund $908,082 in Local Maintenance & Improvement Grant proceeds. The General Fund owes a Nonmajor Governmental Fund $0 in excess reimbursements. The General Fund owes the SPLOST 2017 Fund $114,850 in grant and loan proceeds used to finance projects accounted for in the SPLOST 2017 Fund. The SPLOST 2011 Fund owes the SPLOST 2017 Fund $3,585 for SPLOST project expenditures. 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, 2021 was as follows:

Interfund Transfers

Transfer In	Transfer Out	Amount
General Fund	Nonmajor Governmental Funds	$ 190,630
General Fund	ARPA Special Revenue Fund	58,169
General Fund	EIP Revolving Loan Enterprise Fund	80
Nonmajor Governmental Funds	General Fund	201,000
Nonmajor Governmental Funds	ARPA Special Revenue Fund	6,663
		$ 456,542

A Nonmajor Governmental Fund transferred $178,630 in transportation special district local option sales and use tax proceeds to the General Fund. A Nonmajor Governmental Fund transferred $12,000 to the General Fund to finance drug court costs. The ARPA Fund transferred $58,169 to the General Fund and $6,663 to a Nonmajor Governmental Fund to finances expenditures. The General Fund transferred $201,000 to a Nonmajor Governmental Fund to finance E-911 expenditures.

F. Changes in Long-Term Liabilities

Notes Payable

On November 18, 2021, the County executed a note with the United States Department of Agriculture under the Rural Economic Development Loan and Grant Program for a loan in the amount of $410,000 with interest at 2.125% for the purchase of two motor graders. The note is payable in 84 monthly payments of $5,261. The balance at December 31, 2021 was $405,465.

Debt service requirements to maturity for the notes payable as of December 31, 2021 were as follows:

Year Ending December 31	Governmental Activities		
	Principal	Interest	Total
2022	$ 55,050	$ 8,082	$ 63,132
2023	56,231	6,901	63,132
2024	57,438	5,694	63,132
2025	58,670	4,462	63,132
2026	59,929	3,203	63,132
2027 - 2031	118,147	2,856	121,003
Total	$ 405,465	$ 31,198	$ 436,663

G. Changes in Long-Term Liabilities

Long-term liability activity for the year ended December 31, 2021, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities					
Compensated Absences	$ 173,991	$ 4,580	$ --	$ 178,571	$ --
Net Pension Liability	1,442,107	888,422	(1,172,773)	1,157,756	--
Capital Leases	222,212	--	(222,212)	--	--
Notes Payable	--	845,600	(440,135)	405,465	55,050
	$ 1,838,310	$ 1,738,602	$ (1,835,120)	$ 1,741,792	$ 55,050

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

H. Pensions

Defined Benefit Plan

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

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

At January 1, 2021, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	64
Inactive employees entitled to but not yet receiving benefits	89
Active employees	67
	220

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, 2021, the County's actuarially determined contribution was $367,234.

The County's net pension liability was measured as of December 31, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2021 based on employee data as of January 1, 2020.

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 2020 (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, 2021, were as follows.

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances - Beginning	$ 7,251,470	$ 5,809,363	$ 1,442,107
Changes for the Year			
Service Cost	138,312	--	138,312
Interest	494,739	--	494,739
Differences Between Expected and Actual Experience	142,899	--	142,899
Changes of Assumptions	11,926	--	11,926
Contributions - Employer	--	365,337	(365,337)
Contributions - Employee	--	--	--
Net Investment Income	--	807,436	(807,436)
Benefit Payments	(356,225)	(356,225)	--
Service Credit Transfer	(11,304)	(11,304)	--
Administrative Expense	--	(28,229)	28,229
Other Changes	--	(72,317)	72,317
Net Changes	420,347	704,698	(284,351)
Balances - Ending	$ 7,671,817	$ 6,514,061	$ 1,157,756

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 2019 to Pub-2010 GE (50%) & PS (50%) Amount Weighted with Scale AA to 2020.

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	$ 2,019,226	$ 1,157,756	$ 432,873

For the year ended December 31, 2021, the County recognized pension expense of $139,825. At December 31, 2021, 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	$ 85,739	$ 115,505
Changes in assumptions	87,848	--
Net difference between projected and actual earnings on pension plan investments	--	506,936
Contributions subsequent to the measurement date	367,234	--
	$ 540,821	$ 622,441

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	
2022	$ (120,662)
2023	(48,138)
2024	(201,726)
2025	(78,328)
2026	--
Thereafter	--
	$ (448,854)

At December 31, 2021, the County reported a payable of $367,234 for the outstanding amount of contributions to the pension plan required for the year ended December 31, 2021.

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 $7,384 to the plan for the year ended December 31, 2021.

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, 2021, the County did not contribute to the plan and employee deferrals were $35,527.

I. Fund Balances

The classifications of fund balances of governmental funds at December 31, 2021 were as follows:

	General	ARPA	SPLOST 2017	Other Governmental Funds	Total Governmental Funds
Restricted					
Public Safety	$ --	$ 231	$ --	$ 47,482	$ 47,713
Public Works	--	--	--	1,103,627	1,103,627
Capital Outlay	--	--	1,643,649	1,090,798	2,734,447
	--	231	1,643,649	2,241,907	3,885,787
Assigned					
Judicial	--	--	--	10,173	10,173
Public Safety	--	--	--	204,122	204,122
Housing and Development	--	--	--	24,642	24,642
	--	--	--	238,937	238,937
Unassigned, Reported In					
General Fund	6,779,233	--	--	--	6,779,233
	6,779,233	--	--	--	6,779,233
Total Fund Balances	$ 6,779,233	$ 231	$ 1,643,649	$ 2,480,844	$ 10,903,957

J. Tax Abatements

County property tax revenues were reduced by $105,860 under agreements entered into by the Fitzgerald & Ben Hill County Development Authority.

K. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the County carries commercial insurance purchased either directly or indirectly from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years. The County's deductibles for commercial insurance coverage range from $1,000 to $10,000 with various limits of liability ranging from $50,000 to $17,831,404.

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

L. Commitments and Contingencies

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, 2021, the outstanding balance was $5,962,000 which will be paid in varying annual amounts through July 1, 2032.

On March 7, 2014, Phoebe Putney Health System, Inc. (System) notified the Hospital Authority of Ben Hill County (Authority) of its intent to terminate the management agreement with the Authority. As a part of the notice, the System requested payment of amounts owed by the Authority. These amounts include two lines-of-credit, a note payable and amounts included in the monthly billings. In response, the Authority filed a complaint for breach of contract. In June 2022, a confession of judgment was filed with the Superior Court of Ben Hill County, Georgia, which contained the settlement agreement reached between the Authority and the System. The settlement agreement states the Authority will pay the System $2,108,000 in annual installments beginning March 31, 2023, with the remaining annual payments being due on or before March 31 of each year. The annual payment amount will be equal to 10% of the annual amount received from the Georgia Rural Tax Credit program, or successor program, or $200,000, whichever is less. The annual installments will be made each year until the obligation is paid in full. However, if the Georgia Rural Tax Credit program or successor program is extinguished or terminated, this obligation shall not be repaid. In addition, the Authority may also be required to pay the System an additional $2,892,000 if certain triggering events occur within 14 years of the settlement agreement. After 14 years, this additional obligation will be satisfied. Such triggering events include: (a) any acquisition involving the Authority, except for a merger or association with an independent rural hospital, (b) any merger involving 50% or more of the total assets of the Authority, except for a merger or association with an independent rural hospital, (c) any reorganization of the Authority for the purpose of sale or lease of Authority assets, except for a merger or association with an independent rural hospital, (d) bankruptcy filing by the Authority, (e) entry into or ordering of a receivership with respect to the Authority, (f) closing of Dorminy Medical Center, (g) dissolution of the Authority, and (h) certain legal actions taken against the Authority. Management does not believe these triggering events are probable, and therefore has not included the additional accruals as of July 31, 2021. The financial statements include the effects of the settlement and a gain on litigation settlement is reflected in nonoperating revenues for the year ended July 31, 2021.

M. Joint Ventures

Under Georgia law, the County, in conjunction with other cities and counties in the South Georgia area, is a member of the Southern Georgia Regional Commission and is required to pay annual dues thereto. During its year ended December 31, 2021, the County paid $10,437 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

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, 2021

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
REVENUES				
Taxes	$ 8,217,502	$ 8,589,500	$ 9,279,874	$ 690,374
Licenses and Permits	50,000	50,000	89,854	39,854
Intergovernmental	316,386	499,941	675,141	175,200
Charges for Services	572,800	623,800	717,496	93,696
Fines and Forfeitures	395,000	395,000	504,614	109,614
Interest Revenue	3,000	3,000	1,521	(1,479)
Contributions and Donations	--	--	5,170	5,170
Miscellaneous	8,100	60,223	77,397	17,174
Total Revenues	9,562,788	10,221,464	11,351,067	1,129,603
EXPENDITURES				
General	98,102	240,252	211,609	28,643
Commissioners	84,959	82,398	81,539	859
County Administration	697,749	497,599	474,908	22,691
Elections	168,221	171,421	171,070	351
Tax Commissioner	275,814	281,614	279,450	2,164
Tax Assessor	328,743	288,143	287,587	556
Government Buildings	406,041	402,091	401,715	376
Superior Court	443,126	455,076	449,737	5,339
Superior Court Judges	129,626	131,326	130,858	468
District Attorney	14,510	15,310	15,034	276
Public Defender	64,197	65,505	65,505	--
Magistrate Court	305,428	309,928	308,866	1,062
Probate Court	174,086	175,609	163,681	11,928
Sheriff	1,623,607	1,937,567	1,934,201	3,366
Jail Administration	1,463,259	1,789,517	1,805,651	(16,134)
School Resource Officers	99,311	111,111	111,473	(362)
Fire	79,706	84,356	80,696	3,660
EMS	353,600	356,600	355,684	916
Coroner	34,317	34,317	32,952	1,365
Animal Control	91,036	143,159	142,663	496
Emergency Management	42,668	52,668	54,228	(1,560)
Highways and Streets	1,051,307	1,050,557	1,030,265	20,292
Solid Waste and Recycling	353,443	340,718	326,429	14,289
Health	70,000	70,450	70,385	65
Senior Assistance	63,315	63,815	65,968	(2,153)
Senior Cititzens Nutrition	66,316	60,396	58,474	1,922
Transit Vans	245,000	857,816	484,073	373,743
Recreation	169,352	391,744	195,872	195,872
Parks	1,900	4,280	4,371	(91)
Libraries	114,790	114,790	114,790	--
Agricultural Resources	72,383	65,683	65,885	(202)
Forest Resources	11,469	11,469	11,341	128
Planning and Zoning	53,672	95,272	99,597	(4,325)
Airport	18,127	18,127	18,127	--
Economic Opportunity	92,608	90,458	83,755	6,703
Debt Service	--	5,261	--	5,261
Total Expenditures	9,361,788	10,866,403	10,188,439	677,964

BEN HILL COUNTY, GEORGIA

General Fund

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

For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
Excess (Deficiency) of Revenues Over (Under) Expenditures	201,000	(644,939)	1,162,628	1,807,567
OTHER FINANCING SOURCES (USES)				
Transfers In				
Drug Abuse & Education Special Revenue Fund	--	--	12,000	12,000
TSPLOST Special Revenue Fund	--	--	178,630	178,630
ARPA Special Revenue Fund	--	--	58,169	58,169
EIP Revolving Loan Enterprise Fund	--	--	80	80
Transfers Out				
E-911 Special Revenue Fund	(201,000)	(201,000)	(201,000)	--
Proceeds of Capital Asset Dispositions	--	214,258	148,561	(65,697)
Insurance Recoveries	--	--	18,917	18,917
Total Other Financing Sources (Uses)	(201,000)	13,258	215,357	202,099
Net Change in Fund Balances	--	(631,681)	1,377,985	2,009,666
Fund Balances - Beginning	5,401,248	5,401,248	5,401,248	--
Fund Balances - Ending	$ 5,401,248	$ 4,769,567	$ 6,779,233	$ 2,009,666

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Pension Plan

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

December 31, 2021

	2021	2020	2019	2018	2017	2016	2015
Total Pension Liability							
Service Cost	$ 138,312	$ 134,623	$ 148,878	$ 150,119	$ 170,372	$ 140,337	$ 125,263
Interest on Total Pension Liability	494,739	486,042	500,333	501,597	478,090	425,390	407,714
Changes of Benefit Terms	--	--	--	--	--	--	--
Differences Between Expected and Actual Experience	142,899	(406,953)	(309,929)	(269,418)	10,434	235,792	--
Changes of Assumptions	11,926	291,694	157,099	14,366	202,723	207,135	--
Benefit Payments	(356,225)	(394,784)	(513,341)	(314,881)	(320,244)	(291,747)	(302,851)
Service Credit Transfer	(11,304)	--	--	--	--	--	--
Net Change in Total Pension Liability	420,347	110,622	(16,960)	81,783	541,375	716,907	230,126
Total Pension Liability - Beginning	7,251,470	7,140,848	7,157,808	7,076,025	6,534,650	5,817,743	5,587,617
Total Pension Liability - Ending (a)	$ 7,671,817	$ 7,251,470	$ 7,140,848	$ 7,157,808	$ 7,076,025	$ 6,534,650	$ 5,817,743
Plan Fiduciary Net Position							
Contributions - Employer	$ 365,337	$ 337,499	$ 366,094	$ 405,564	$ 450,030	$ 386,829	$ 338,492
Contributions - Employee	--	--	--	--	--	--	--
Net Investment Income	807,436	972,933	(219,847)	690,909	278,659	25,548	282,091
Benefit Payments, Including Refunds of Employee Contributions	(356,225)	(394,784)	(513,341)	(314,881)	(320,244)	(291,747)	(302,851)
Service Credit Transfer	(11,304)	--	--	--	--	--	--
Administrative Expense	(28,229)	(27,979)	(18,495)	(18,044)	(23,854)	(18,273)	(16,089)
Other	(72,317)	(24,491)	(63,282)	(28,708)	(66,465)	(72,995)	(27,179)
Net Change in Plan Fiduciary Net Position	704,698	863,178	(448,871)	734,840	318,126	29,362	274,464
Plan Fiduciary Net Position - Beginning	5,809,363	4,946,185	5,395,056	4,660,216	4,342,090	4,312,728	4,038,264
Plan Fiduciary Net Position - Ending (b)	$ 6,514,061	$ 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)	$ 1,157,756	$ 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	84.91%	80.11%	69.27%	75.37%	65.86%	66.45%	74.13%

Pension Plan
Schedule of County Contributions
December 31, 2021

	2021	2020	2019	2018	2017	2016	2015
Actuarially Determined Contribution	$ 367,234	$ 365,337	$ 337,499	$ 366,094	$ 405,564	$ 450,030	$ 386,829
Contributions in Relation to the Actuarially Determined Contribution	367,234	365,337	337,499	366,094	405,564	450,030	386,829
Contribution Deficiency (Excess)	$ --	$ --	$ --	$ --	$ --	$ --	$ --
Covered-Employee Payroll	$ 2,388,748	$ 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	15.37%	15.90%	13.98%	13.38%	13.21%	12.60%	12.72%

Notes to Schedule

Valuation date	January 1, 2021
Actuarial cost method	Entry Age Normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	Net effective period of 9.6 years
Asset valuation method	5-year smoothed market
Investment rate of return	7.00% per year
Salary increases	2.5% - 5.5% based on age
Mortality	Pub-2010 50% General Employees and 50% Public Safety Employees with Scale AA Protection to 2021

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	$ 211,609	$ --	$ 211,609
Commissioners	81,539	--	81,539
County Administration	474,908	8,588	483,496
Elections	171,070	2,521	173,591
Tax Commissioner	279,450	3,562	283,012
Tax Assessor	287,587	3,688	291,275
Government Buildings	401,715	(119,363)	282,352
	1,907,878	(101,004)	1,806,874
Judicial			
Superior Court	449,737	4,363	454,100
Superior Court Judges	130,858	(788)	130,070
District Attorney	15,034	--	15,034
Public Defender	65,505	--	65,505
Magistrate Court	308,866	4,589	313,455
Probate Court	163,681	3,576	167,257
	1,133,681	11,740	1,145,421
Public Safety			
Sheriff	1,934,201	35,279	1,969,480
Jail Administration	1,805,651	15,653	1,821,304
School Resource Officers	111,473	--	111,473
Fire	80,696	--	80,696
EMS	355,684	--	355,684
Coroner	32,952	3,576	36,528
Animal Control	142,663	--	142,663
Emergency Management	54,228	--	54,228
	4,517,548	54,508	4,572,056
Public Works			
Highways and Streets	1,030,265	13,724	1,043,989
Solid Waste and Recycling	326,429	4,547	330,976
	1,356,694	18,271	1,374,965
Health and Welfare			
Health	70,385	--	70,385
Senior Assistance	65,968	5,264	71,232
Senior Cititzens Nutrition	58,474	2,520	60,994
Transit Vans	484,073	--	484,073
	678,900	7,784	686,684
Culture and Recreation	315,033	--	315,033
Housing and Development			
Agricultural Resources	65,885	3,661	69,546
Forest Resources	11,341	--	11,341
Planning and Zoning	99,597	2,520	102,117
Airport	18,127	--	18,127
Economic Opportunity	83,755	2,520	86,275
	278,705	8,701	287,406
Total Expenditures	10,188,439	--	10,188,439
OTHER FINANCING SOURCES (USES)			
Transfers Out	201,000	--	201,000
Total	$ 10,389,439	$ --	$ 10,389,439

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.

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.

ARPA Fund - This fund is used to account for the Local Fiscal Recovery Funds received by the County through the American Rescue Plan Act of 2021.

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) 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, 2021 and 2020

	2021	2020
ASSETS		
Cash and Cash Equivalents	$ 7,957,482	$ 5,736,592
Receivables (Net of Allowance for Uncollectibles)		
Taxes	858,600	865,675
Accounts	45,011	169,936
Intergovernmental	254,601	145,452
Due From Other Funds		
Special Investigation Special Revenue Fund	15	--
E-911 Special Revenue Fund	633	43,547
TSPLOST Special Revenue Fund	--	98,226
ARPA Special Revenue Fund	64,832	--
SPLOST 2011 Capital Projects Fund	--	2,190
SPLOST 2017 Capital Projects Fund	--	125,952
EIP Revolving Loan Enterprise Fund	--	5,983
Total Assets	$ 9,181,174	$ 7,193,553
LIABILITIES		
Accounts Payable	666,129	588,234
Accrued Liabilities	180,050	144,839
Due To Other Funds		
Drug Abuse & Education Special Revenue Fund	6,000	--
TSPLOST Special Revenue Fund	--	--
LMIG Special Revenue Fund	908,082	475,877
SPLOST 2017 Capital Projects Fund	114,850	--
Total Liabilities	1,875,111	1,208,950
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenue		
Property Taxes	496,574	583,355
Intergovernmental	30,256	--
Total Deferred Inflows of Resources	526,830	583,355
FUND BALANCES		
Unassigned	6,779,233	5,401,248
Total Fund Balances	6,779,233	5,401,248
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 9,181,174	$ 7,193,553

BEN HILL COUNTY, GEORGIA

General Fund

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Years Ended December 31, 2021 and 2020

	2021	2020
REVENUES		
Taxes	$ 9,279,874	$ 8,708,400
Licenses and Permits	89,854	30,708
Intergovernmental	675,141	644,624
Charges for Services	717,496	659,392
Fines and Forfeitures	504,614	398,870
Interest Revenue	1,521	2,005
Contributions and Donations	5,170	624
Miscellaneous	77,397	19,871
Total Revenues	11,351,067	10,464,494
EXPENDITURES		
Current		
General Government	1,806,874	1,939,226
Judicial	1,145,421	1,030,871
Public Safety	4,572,056	3,622,172
Public Works	1,374,965	1,352,271
Health and Welfare	686,684	414,139
Culture and Recreation	315,033	315,529
Housing and Development	287,406	284,379
Total Expenditures	10,188,439	8,958,587
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,162,628	1,505,907
OTHER FINANCING SOURCES (USES)		
Transfers In		
Sheriff's Special Revenue Fund	--	7,329
Drug Abuse & Education Special Revenue Fund	12,000	--
TSPLOST Special Revenue Fund	178,630	485,833
ARPA Special Revenue Fund	58,169	--
EIP Revolving Loan Enterprise Fund	80	2,000
Transfers Out		
E-911 Special Revenue Fund	(201,000)	(260,822)
SPLOST 2017 Capital Projects Fund	--	(67,708)
Proceeds of Capital Asset Dispositions	148,561	147,308
Insurance Recoveries	18,917	11,124
Total Other Financing Sources (Uses)	215,357	325,064
Net Change in Fund Balances	1,377,985	1,830,971
Fund Balances - Beginning	5,401,248	3,570,277
Fund Balances - Ending	$ 6,779,233	$ 5,401,248

BEN HILL COUNTY, GEORGIA

ARPA Special Revenue Fund
Balance Sheet
December 31, 2021 and 2020

	2021	2020
ASSETS		
Cash and Cash Equivalents	$ 1,622,121	$ --
Total Assets	$ 1,622,121	$ --
LIABILITIES		
Due To Other Funds		
General Fund	$ 64,832	$ --
Unearned Revenue	1,557,058	--
Total Liabilities	1,621,890	--
FUND BALANCES		
Restricted	231	--
Total Fund Balances	231	--
Total Liabilities and Fund Balances	$ 1,622,121	$ --

BEN HILL COUNTY, GEORGIA

ARPA Special Revenue Fund

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Years Ended December 31, 2021 and 2020

	2021	2020
REVENUES		
Intergovernmental	$ 64,832	$ --
Interest Revenue	231	--
Total Revenues	65,063	--
Excess (Deficiency) of Revenues Over (Under) Expenditures	65,063	--
OTHER FINANCING SOURCES (USES)		
Transfers Out		
General Fund	(58,169)	--
E-911 Special Revenue Fund	(6,663)	--
Total Other Financing Sources (Uses)	(64,832)	--
Net Change in Fund Balances	231	--
Fund Balances - Beginning	--	--
Fund Balances - Ending	$ 231	$ --

BEN HILL COUNTY, GEORGIA

SPLOST 2017 Capital Projects Fund
Balance Sheet
December 31, 2021 and 2020

	2021	2020
ASSETS		
Cash and Cash Equivalents	$ 1,296,156	$ 713,508
Receivables		
Intergovernmental	267,914	212,387
Due From Other Funds		
General Fund	114,850	--
E-911 Special Revenue Fund	--	920
SPLOST 2011 Capital Projects Fund	3,585	3,585
Total Assets	$ 1,682,505	$ 930,400
LIABILITIES		
Accounts Payable	$ 38,856	$ 42,222
Intergovernmental Payable	--	185,735
Due To Other Funds		
General Fund	--	125,952
Total Liabilities	38,856	353,909
FUND BALANCES		
Restricted	1,643,649	576,491
Total Fund Balances	1,643,649	576,491
Total Liabilities and Fund Balances	$ 1,682,505	$ 930,400

BEN HILL COUNTY, GEORGIA

SPLOST 2017 Capital Projects Fund

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Years Ended December 31, 2021 and 2020

	2021	2020
REVENUES		
Taxes	$ 2,614,034	$ 2,632,985
Intergovernmental	447,400	--
Interest Revenue	24	109
Total Revenues	3,061,458	2,633,094
EXPENDITURES		
Current		
Health and Welfare	--	26,928
Housing and Development	--	32,722
Capital Outlay	1,204,481	1,475,189
Debt Service	672,377	194,039
Intergovernmental	963,042	1,184,843
Total Expenditures	2,839,900	2,913,721
Excess (Deficiency) of Revenues Over (Under) Expenditures	221,558	(280,627)
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	--	67,708
Sheriff's Special Revenue Fund	--	13,000
Notes Payable	845,600	--
Total Other Financing Sources (Uses)	845,600	80,708
Net Change in Fund Balances	1,067,158	(199,919)
Fund Balances - Beginning	576,491	776,410
Fund Balances - Ending	$ 1,643,649	$ 576,491

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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.

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.

BEN HILL COUNTY, GEORGIA

Nonmajor Governmental Funds
Combining Balance Sheet
December 31, 2021

	Special Revenue Funds					
	Sheriff's	Drug Abuse & Education	Jail	Special Investigation	Supplemental Juvenile Services	E-911
ASSETS						
Cash and Cash Equivalents	$ 36,083	$ 30,804	$ 102,982	$ 47,591	$ 10,173	$ 38,747
Receivables (Net of Allowance for Uncollectibles)	--	5	1,049	3,430	--	32,970
Due From Other Funds	--	6,000	--	--	--	--
Total Assets	$ 36,083	$ 36,809	$ 104,031	$ 51,021	$ 10,173	$ 71,717
LIABILITIES						
Accounts Payable	$ --	$ --	$ --	$ 25,745	$ --	$ 21,664
Due To Other Funds	--	--	--	15	--	633
Total Liabilities	--	--	--	25,760	--	22,297
FUND BALANCES						
Restricted	--	36,809	--	--	--	10,673
Assigned	36,083	--	104,031	25,261	10,173	38,747
Total Fund Balances	36,083	36,809	104,031	25,261	10,173	49,420
Total Liabilities and Fund Balances	$ 36,083	$ 36,809	$ 104,031	$ 51,021	$ 10,173	$ 71,717

					Capital Projects Funds		
Development Authority	TSPLOST	LMIG	Total	SPLOST 2011	Total	Total Nonmajor Governmental Funds
$ 24,642	$ 463,422	$ --	$ 754,444	$ 1,094,383	$ 1,094,383	$ 1,848,827
--	83,381	--	120,835	--	--	120,835
--	--	908,082	914,082	--	--	914,082
$ 24,642	$ 546,803	$ 908,082	$ 1,789,361	$ 1,094,383	$ 1,094,383	$ 2,883,744
$ --	$ --	$ 351,258	$ 398,667	$ --	$ --	$ 398,667
--	--	--	648	3,585	3,585	4,233
--	--	351,258	399,315	3,585	3,585	402,900
--	546,803	556,824	1,151,109	1,090,798	1,090,798	2,241,907
24,642	--	--	238,937	--	--	238,937
24,642	546,803	556,824	1,390,046	1,090,798	1,090,798	2,480,844
$ 24,642	$ 546,803	$ 908,082	$ 1,789,361	$ 1,094,383	$ 1,094,383	$ 2,883,744

BEN HILL COUNTY, GEORGIA

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

December 31, 2021

	Special Revenue Funds					
	Sheriff's	Drug Abuse & Education	Jail	Special Investigation	Supplemental Juvenile Services	E-911
REVENUES						
Taxes	$ --	$ --	$ --	$ --	$ --	$ 249
Intergovernmental	--	--	--	--	--	7,536
Charges for Services	51,440	--	--	34,252	--	298,758
Fines and Forfeitures	1,422	10,559	38,380	--	--	--
Interest Revenue	--	7	27	11	--	--
Total Revenues	52,862	10,566	38,407	34,263	--	306,543
EXPENDITURES						
Current						
Public Safety	44,115	3,400	--	20,080	--	592,458
Housing and Development	--	--	--	--	--	--
Capital Outlay	--	32,953	30,230	21,728	--	--
Total Expenditures	44,115	36,353	30,230	41,808	--	592,458
Excess (Deficiency) of Revenues Over (Under) Expenditures	8,747	(25,787)	8,177	(7,545)	--	(285,915)
OTHER FINANCING SOURCES (USES)						
Transfers In	--	--	--	--	--	207,663
Transfers Out	--	(12,000)	--	--	--	--
Total Other Financing Sources (Uses)	--	(12,000)	--	--	--	207,663
Net Change in Fund Balances	8,747	(37,787)	8,177	(7,545)	--	(78,252)
Fund Balances - Beginning	27,336	74,596	95,854	32,806	10,173	127,672
Fund Balances - Ending	$ 36,083	$ 36,809	$ 104,031	$ 25,261	$ 10,173	$ 49,420

					Capital Projects Funds		
Development Authority	TSPLOST	LMIG	Total	SPLOST 2011	Total	Total Nonmajor Governmental Funds
$ --	$ 509,100	$ --	$ 509,349	$ --	$ --	$ 509,349
--	184,483	432,204	624,223	--	--	624,223
--	--	--	384,450	--	--	384,450
--	--	--	50,361	--	--	50,361
7	65	--	117	357	357	474
7	693,648	432,204	1,568,500	357	357	1,568,857
--	--	--	660,053	--	--	660,053
1,000	--	--	1,000	--	--	1,000
--	52,500	351,257	488,668	44,204	44,204	532,872
1,000	52,500	351,257	1,149,721	44,204	44,204	1,193,925
(993)	641,148	80,947	418,779	(43,847)	(43,847)	374,932
--	--	--	207,663	--	--	207,663
--	(178,630)	--	(190,630)	--	--	(190,630)
--	(178,630)	--	17,033	--	--	17,033
(993)	462,518	80,947	435,812	(43,847)	(43,847)	391,965
25,635	84,285	475,877	954,234	1,134,645	1,134,645	2,088,879
$ 24,642	$ 546,803	$ 556,824	$ 1,390,046	$ 1,090,798	$ 1,090,798	$ 2,480,844

Sheriff's Special Revenue Fund
Balance Sheet
December 31, 2021 and 2020

	2021	2020
ASSETS		
Cash and Cash Equivalents	$ 36,083	$ 27,336
Total Assets	$ 36,083	$ 27,336
FUND BALANCES		
Assigned	$ 36,083	$ 27,336
Total Fund Balances	$ 36,083	$ 27,336

Sheriff's Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended December 31, 2021 and 2020

	2021	2020
REVENUES		
Charges for Services	$ 51,440	$ 30,011
Fines and Forfeitures	1,422	33,436
Total Revenues	52,862	63,447
EXPENDITURES		
Current		
Public Safety	44,115	40,927
Total Expenditures	44,115	40,927
Excess (Deficiency) of Revenues Over (Under) Expenditures	8,747	22,520
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	8,747	6,241
Fund Balances - Beginning	27,336	21,095
Fund Balances - Ending	$ 36,083	$ 27,336

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, 2021

	Budget	Actual	Variance
REVENUES			
Charges for Services	$ 24,000	$ 51,440	$ 27,440
Fines and Forfeitures	30,000	1,422	(28,578)
Total Revenues	54,000	52,862	(1,138)
EXPENDITURES			
Current			
Public Safety	29,000	44,115	(15,115)
Total Expenditures	29,000	44,115	(15,115)
Excess (Deficiency) of Revenues Over (Under) Expenditures	25,000	8,747	(16,253)
OTHER FINANCING SOURCES (USES)			
Transfers Out			
General Fund	(25,000)	--	25,000
Total Other Financing Sources (Uses)	(25,000)	--	25,000
Net Change in Fund Balances	--	8,747	8,747
Fund Balances - Beginning	27,336	27,336	--
Fund Balances - Ending	$ 27,336	$ 36,083	$ 8,747

Drug Abuse & Education Special Revenue Fund

Balance Sheet

December 31, 2021 and 2020

	2021	2020
ASSETS		
Cash and Cash Equivalents	$ 30,804	$ 74,591
Receivables		
Intergovernmental	5	5
Due From Other Funds		
General Fund	6,000	--
Total Assets	$ 36,809	$ 74,596
FUND BALANCES		
Restricted	$ 36,809	$ 74,596
Total Fund Balances	$ 36,809	$ 74,596

Drug Abuse & Education Special Revenue Fund

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Years Ended December 31, 2021 and 2020

	2021	2020
REVENUES		
Fines and Forfeitures	$ 10,559	$ 14,171
Interest Revenue	7	5
Miscellaneous	--	5
Total Revenues	10,566	14,181
EXPENDITURES		
Current		
Public Safety	3,400	--
Capital Outlay	32,953	--
Total Expenditures	36,353	--
Excess (Deficiency) of Revenues Over (Under) Expenditures	(25,787)	14,181
OTHER FINANCING SOURCES (USES)		
Transfers Out		
General Fund	(12,000)	--
Total Other Financing Sources (Uses)	(12,000)	--
Net Change in Fund Balances	(37,787)	14,181
Fund Balances - Beginning	74,596	60,415
Fund Balances - Ending	$ 36,809	$ 74,596

BEN HILL COUNTY, GEORGIA

Drug Abuse & Education Special Revenue Fund

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

For the Year Ended December 31, 2021

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	$ 12,400	$ 10,559	$ (1,841)
Interest Revenue	--	7	7
Total Revenues	12,400	10,566	(1,834)
EXPENDITURES			
Current			
Public Safety	12,400	3,400	9,000
Capital Outlay	--	32,953	(32,953)
Total Expenditures	12,400	36,353	(23,953)
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	(25,787)	(25,787)
OTHER FINANCING SOURCES (USES)			
Transfers Out			
General Fund	--	(12,000)	(12,000)
Total Other Financing Sources (Uses)	--	(12,000)	(12,000)
Net Change in Fund Balances	--	(37,787)	(37,787)
Fund Balances - Beginning	74,596	74,596	--
Fund Balances - Ending	$ 74,596	$ 36,809	$ (37,787)

BEN HILL COUNTY, GEORGIA

Jail Special Revenue Fund
Balance Sheet
December 31, 2021 and 2020

	2021	2020
ASSETS		
Cash and Cash Equivalents	$ 102,982	$ 95,008
Receivables		
Intergovernmental	1,049	846
Total Assets	$ 104,031	$ 95,854
FUND BALANCES		
Assigned	$ 104,031	$ 95,854
Total Fund Balances	$ 104,031	$ 95,854

Jail Special Revenue Fund

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Years Ended December 31, 2021 and 2020

	2021	2020
REVENUES		
Fines and Forfeitures	$ 38,380	$ 31,086
Interest Revenue	27	52
Total Revenues	38,407	31,138
EXPENDITURES		
Capital Outlay	30,230	--
Total Expenditures	30,230	--
Excess (Deficiency) of Revenues Over (Under) Expenditures	8,177	31,138
Net Change in Fund Balances	8,177	31,138
Fund Balances - Beginning	95,854	64,716
Fund Balances - Ending	$ 104,031	$ 95,854

Jail Special Revenue Fund

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

For the Year Ended December 31, 2021

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	$ 35,200	$ 38,380	$ 3,180
Interest Revenue	--	27	27
Total Revenues	35,200	38,407	3,207
EXPENDITURES			
Current			
Public Safety	35,200	--	35,200
Capital Outlay	--	30,230	(30,230)
Total Expenditures	35,200	30,230	4,970
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	8,177	8,177
Net Change in Fund Balances	--	8,177	8,177
Fund Balances - Beginning	95,854	95,854	--
Fund Balances - Ending	$ 95,854	$ 104,031	$ 8,177

BEN HILL COUNTY, GEORGIA

Special Investigation Special Revenue Fund
Balance Sheet
December 31, 2021 and 2020

	2021	2020
ASSETS		
Cash and Cash Equivalents	$ 47,591	$ 26,627
Receivables		
Accounts	3,430	6,504
Total Assets	$ 51,021	$ 33,131
LIABILITIES		
Accounts Payable	$ 25,745	$ 325
Due To Other Funds		
General Fund	15	--
Total Liabilities	25,760	325
FUND BALANCES		
Assigned	25,261	32,806
Total Fund Balances	25,261	32,806
Total Liabilities and Fund Balances	$ 51,021	$ 33,131

BEN HILL COUNTY, GEORGIA

Special Investigation Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended December 31, 2021 and 2020

	2021	2020
REVENUES		
Charges for Services	$ 34,252	$ 29,853
Interest Revenue	11	8
Total Revenues	34,263	29,861
EXPENDITURES		
Current		
Public Safety	20,080	1,323
Capital Outlay	21,728	6,980
Total Expenditures	41,808	8,303
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,545)	21,558
Net Change in Fund Balances	(7,545)	21,558
Fund Balances - Beginning	32,806	11,248
Fund Balances - Ending	$ 25,261	$ 32,806

Special Investigation Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2021

	Budget	Actual	Variance
REVENUES			
Charges for Services	$ 22,600	$ 34,252	$ 11,652
Interest Revenue	--	11	11
Total Revenues	22,600	34,263	11,663
EXPENDITURES			
Current			
Public Safety	13,600	20,080	(6,480)
Capital Outlay	9,000	21,728	(12,728)
Total Expenditures	22,600	41,808	(19,208)
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	(7,545)	(7,545)
Net Change in Fund Balances	--	(7,545)	(7,545)
Fund Balances - Beginning	32,806	32,806	--
Fund Balances - Ending	$ 32,806	$ 25,261	$ (7,545)

BEN HILL COUNTY, GEORGIA

Supplemental Juvenile Services Special Revenue Fund
Balance Sheet
December 31, 2021 and 2020

	2021	2020
ASSETS		
Cash and Cash Equivalents	$ 10,173	$ 10,173
Total Assets	$ 10,173	$ 10,173
FUND BALANCES		
Assigned	$ 10,173	$ 10,173
Total Fund Balances	$ 10,173	$ 10,173

Supplemental Juvenile Services Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended December 31, 2021 and 2020

	2021	2020
REVENUES		
Fines and Forfeitures	$ --	$ 275
Total Revenues	--	275
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	275
Net Change in Fund Balances	--	275
Fund Balances - Beginning	10,173	9,898
Fund Balances - Ending	$ 10,173	$ 10,173

Supplemental Juvenile Services Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2021

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	$ 1,700	$ --	$ (1,700)
Total Revenues	1,700	--	(1,700)
EXPENDITURES			
Current			
Judicial	1,700	--	1,700
Total Expenditures	1,700	--	1,700
Fund Balances - Beginning	10,173	10,173	--
Fund Balances - Ending	$ 10,173	$ 10,173	$ --

BEN HILL COUNTY, GEORGIA

E-911 Special Revenue Fund
Balance Sheet
December 31, 2021 and 2020

	2021	2020
ASSETS		
Cash and Cash Equivalents	$ 38,747	$ 150,496
Receivables		
Intergovernmental	32,970	23,889
Total Assets	$ 71,717	$ 174,385
LIABILITIES		
Accounts Payable	$ 21,664	$ 2,246
Due To Other Funds		
General Fund	633	43,547
SPLOST 2017 Capital Projects Fund	--	920
Total Liabilities	22,297	46,713
FUND BALANCES		
Restricted	10,673	--
Assigned	38,747	127,672
Total Fund Balances	49,420	127,672
Total Liabilities and Fund Balances	$ 71,717	$ 174,385

E-911 Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended December 31, 2021 and 2020

	2021	2020
REVENUES		
Taxes	$ 249	$ --
Intergovernmental	7,536	--
Charges for Services	298,758	302,201
Total Revenues	306,543	302,201
EXPENDITURES		
Current		
Public Safety	592,458	513,798
Capital Outlay	--	2,505
Total Expenditures	592,458	516,303
Excess (Deficiency) of Revenues Over (Under) Expenditures	(285,915)	(214,102)
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	201,000	260,822
ARPA Special Revenue Fund	6,663	--
Total Other Financing Sources (Uses)	207,663	260,822
Net Change in Fund Balances	(78,252)	46,720
Fund Balances - Beginning	127,672	80,952
Fund Balances - Ending	$ 49,420	$ 127,672

BEN HILL COUNTY, GEORGIA

E-911 Special Revenue Fund

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

For the Year Ended December 31, 2021

	Budget	Actual	Variance
REVENUES			
Taxes	$ --	$ 249	$ 249
Intergovernmental	--	7,536	7,536
Charges for Services	302,000	298,758	(3,242)
Total Revenues	302,000	306,543	4,543
EXPENDITURES			
Current			
Public Safety	501,500	592,458	(90,958)
Capital Outlay	1,800	--	1,800
Total Expenditures	503,300	592,458	(89,158)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(201,300)	(285,915)	(84,615)
OTHER FINANCING SOURCES (USES)			
Transfers In			
General Fund	201,300	201,000	(300)
ARPA Special Revenue Fund	--	6,663	6,663
Total Other Financing Sources (Uses)	201,300	207,663	6,363
Net Change in Fund Balances	--	(78,252)	(78,252)
Fund Balances - Beginning	127,672	127,672	--
Fund Balances - Ending	$ 127,672	$ 49,420	$ (78,252)

BEN HILL COUNTY, GEORGIA

Development Authority Special Revenue Fund
Balance Sheet
December 31, 2021 and 2020

	2021	2020
ASSETS		
Cash and Cash Equivalents	$ 24,642	$ 25,635
Total Assets	$ 24,642	$ 25,635
FUND BALANCES		
Assigned	$ 24,642	$ 25,635
Total Fund Balances	$ 24,642	$ 25,635

BEN HILL COUNTY, GEORGIA

Development Authority Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended December 31, 2021 and 2020

	2021	2020
REVENUES		
Interest Revenue	$ 7	$ 15
Total Revenues	7	15
EXPENDITURES		
Current		
Housing and Development	1,000	1,000
Total Expenditures	1,000	1,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(993)	(985)
Net Change in Fund Balances	(993)	(985)
Fund Balances - Beginning	25,635	26,620
Fund Balances - Ending	$ 24,642	$ 25,635

Development Authority Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2021

	Budget	Actual	Variance
REVENUES			
Interest Revenue	$ 40	$ 7	$ (33)
Miscellaneous	2,510	--	(2,510)
Total Revenues	2,550	7	(2,543)
EXPENDITURES			
Current			
Housing and Development	2,550	1,000	1,550
Total Expenditures	2,550	1,000	1,550
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	(993)	(993)
Net Change in Fund Balances	--	(993)	(993)
Fund Balances - Beginning	25,635	25,635	--
Fund Balances - Ending	$ 25,635	$ 24,642	$ (993)

BEN HILL COUNTY, GEORGIA

TSPLOST Special Revenue Fund
Balance Sheet
December 31, 2021 and 2020

	2021	2020
ASSETS		
Cash and Cash Equivalents	$ 463,422	$ 107,770
Receivables		
Intergovernmental	83,381	74,741
Due From Other Funds		
General Fund	--	--
Total Assets	$ 546,803	$ 182,511
LIABILITIES		
Due To Other Funds		
General Fund	$ --	$ 98,226
Total Liabilities	--	98,226
FUND BALANCES		
Restricted	546,803	84,285
Total Fund Balances	546,803	84,285
Total Liabilities and Fund Balances	$ 546,803	$ 182,511

TSPLOST Special Revenue Fund

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Years Ended December 31, 2021 and 2020

	2021	2020
REVENUES		
Taxes	$ 509,100	$ 446,277
Intergovernmental	184,483	161,169
Interest Revenue	65	34
Total Revenues	693,648	607,480
EXPENDITURES		
Capital Outlay	52,500	37,362
Total Expenditures	52,500	37,362
Excess (Deficiency) of Revenues Over (Under) Expenditures	641,148	570,118
OTHER FINANCING SOURCES (USES)		
Transfers Out		
General Fund	(178,630)	(485,833)
Total Other Financing Sources (Uses)	(178,630)	(485,833)
Net Change in Fund Balances	462,518	84,285
Fund Balances - Beginning	84,285	--
Fund Balances - Ending	$ 546,803	$ 84,285

TSPLOST Special Revenue Fund

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

For the Year Ended December 31, 2021

	Budget	Actual	Variance
REVENUES			
Taxes	$ 500,000	$ 509,100	$ 9,100
Intergovernmental	--	184,483	184,483
Interest Revenue	--	65	65
Total Revenues	500,000	693,648	193,648
EXPENDITURES			
Capital Outlay	300,000	52,500	247,500
Total Expenditures	300,000	52,500	247,500
Excess (Deficiency) of Revenues Over (Under) Expenditures	200,000	641,148	441,148
OTHER FINANCING SOURCES (USES)			
Transfers Out			
General Fund	--	(178,630)	(178,630)
Total Other Financing Sources (Uses)	--	(178,630)	(178,630)
Net Change in Fund Balances	200,000	462,518	262,518
Fund Balances - Beginning	84,285	84,285	--
Fund Balances - Ending	$ 284,285	$ 546,803	$ 262,518

BEN HILL COUNTY, GEORGIA

LMIG Special Revenue Fund
Balance Sheet
December 31, 2021 and 2020

	2021	2020
ASSETS		
Due From Other Funds		
General Fund	$ 908,082	$ 475,877
Total Assets	$ 908,082	$ 475,877
LIABILITIES		
Accounts Payable	$ 351,258	$ --
Total Liabilities	351,258	--
FUND BALANCES		
Restricted	556,824	475,877
Total Fund Balances	556,824	475,877
Total Liabilities and Fund Balances	$ 908,082	$ 475,877

BEN HILL COUNTY, GEORGIA

LMIG Special Revenue Fund

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Years Ended December 31, 2021 and 2020

	2021	2020
REVENUES		
Intergovernmental	$ 432,204	$ 398,571
Total Revenues	432,204	398,571
EXPENDITURES		
Capital Outlay	351,257	451,565
Total Expenditures	351,257	451,565
Excess (Deficiency) of Revenues Over (Under) Expenditures	80,947	(52,994)
Net Change in Fund Balances	80,947	(52,994)
Fund Balances - Beginning	475,877	528,871
Fund Balances - Ending	$ 556,824	$ 475,877

LMIG Special Revenue Fund

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

For the Year Ended December 31, 2021

	Budget	Actual	Variance
REVENUES			
Intergovernmental	$ 400,000	$ 432,204	$ 32,204
Total Revenues	400,000	432,204	32,204
EXPENDITURES			
Capital Outlay	400,000	351,257	48,743
Total Expenditures	400,000	351,257	48,743
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	80,947	80,947
Net Change in Fund Balances	--	80,947	80,947
Fund Balances - Beginning	475,877	475,877	--
Fund Balances - Ending	$ 475,877	$ 556,824	$ 80,947

BEN HILL COUNTY, GEORGIA

SPLOST 2011 Capital Projects Fund
Balance Sheet
December 31, 2021 and 2020

	2021	2020
ASSETS		
Cash and Cash Equivalents	$ 1,094,383	$ 1,140,940
Total Assets	$ 1,094,383	$ 1,140,940
LIABILITIES		
Accounts Payable	$ --	$ 520
Due To Other Funds		
General Fund	--	2,190
SPLOST 2017 Capital Projects Fund	3,585	3,585
Total Liabilities	3,585	6,295
FUND BALANCES		
Restricted	1,090,798	1,134,645
Total Fund Balances	1,090,798	1,134,645
Total Liabilities and Fund Balances	$ 1,094,383	$ 1,140,940

BEN HILL COUNTY, GEORGIA

SPLOST 2011 Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended December 31, 2021 and 2020

	2021	2020
REVENUES		
Interest Revenue	$ 357	$ 786
Total Revenues	357	786
EXPENDITURES		
Capital Outlay	44,204	2,710
Total Expenditures	44,204	2,710
Excess (Deficiency) of Revenues Over (Under) Expenditures	(43,847)	(1,924)
Net Change in Fund Balances	(43,847)	(1,924)
Fund Balances - Beginning	1,134,645	1,136,569
Fund Balances - Ending	$ 1,090,798	$ 1,134,645

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, 2021 and 2020

	2021	2020
ASSETS		
Current Assets		
Cash and Cash Equivalents	$ 207,054	$ 142,239
Receivables (Net of Allowance for Uncollectibles)		
Notes	65,111	81,966
Total Current Assets	272,165	224,205
Noncurrent Assets		
Notes Receivable (Net of Allowance for Uncollectibles)	267,437	328,172
Total Noncurrent Assets	267,437	328,172
Total Assets	539,602	552,377
LIABILITIES		
Current Liabilities		
Accounts Payable	--	4,260
Due To Other Funds		
General Fund	--	5,983
Total Current Liabilities	--	10,243
Total Liabilities	--	10,243
NET POSITION		
Restricted	539,602	542,134
Unrestricted	--	--
Total Net Position	$ 539,602	$ 542,134

BEN HILL COUNTY, GEORGIA

EIP Revolving Loan Enterprise Fund
Statement of Revenues, Expenses and Changes in Net Position
For the Years Ended December 31, 2021 and 2020

	2021	2020
OPERATING REVENUES		
Charges for Services	$ 27,068	$ 25,202
Total Operating Revenues	27,068	25,202
OPERATING EXPENSES		
Purchased/Contracted Services	3,250	4,308
Supplies	1,713	--
Bad Debts	24,449	4,973
Other	256	--
Total Operating Expenses	29,668	9,281
Operating Income (Loss)	(2,600)	15,921
NONOPERATING REVENUES (EXPENSES)		
Interest Revenue	148	336
Total Nonoperating Revenues (Expenses)	148	336
Income (Loss) Before Contributions and Transfers	(2,452)	16,257
Transfers Out		
General Fund	(80)	(2,000)
Changes in Net Position	(2,532)	14,257
Net Position - Beginning	542,134	527,877
Net Position - Ending	$ 539,602	$ 542,134

BEN HILL COUNTY, GEORGIA

EIP Revolving Loan Enterprise Fund
Statement of Cash Flows
For the Years Ended December 31, 2021 and 2020

	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES		
Principal Payments Received	$ 68,875	$ 58,710
Notes Issued	(10,000)	(50,189)
Interest Received	21,334	25,202
Payments to Suppliers	(15,462)	--
Net Cash Provided (Used) by Operating Activities	64,747	33,723
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Transfers To Other Funds		
General Fund	(80)	(2,000)
Net Cash Provided (Used) by Noncapital Financing Activities	(80)	(2,000)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received	148	336
Net Cash Provided (Used) by Investing Activities	148	336
Net Increase (Decrease) in Cash and Cash Equivalents	64,815	32,059
Cash and Cash Equivalents - Beginning of Year	142,239	110,180
Cash and Cash Equivalents - End of Year	$ 207,054	$ 142,239
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	$ (2,600)	$ 15,921
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities		
(Increase) Decrease in Notes Receivable	77,590	13,494
Increase (Decrease) in Accounts Payable	(4,260)	(1,675)
Increase (Decrease) in Due To Other Funds	(5,983)	5,983
Net Cash Provided (Used) by Operating Activities	$ 64,747	$ 33,723

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, 2021

	Custodial Funds					
	Clerk of Superior Court	Probate Court	Sheriff	Tax Commissioner	Magistrate Court	Total
ASSETS						
Cash	$ 143,437	$ 12,154	$ 59,057	$ 23,672	$ 45,084	$ 283,404
Total Assets	$ 143,437	$ 12,154	$ 59,057	$ 23,672	$ 45,084	$ 283,404
LIABILITIES						
Due to Others	$ 143,437	$ 12,154	$ 59,057	$ 23,672	$ 45,084	$ 283,404
Total Liabilities	$ 143,437	$ 12,154	$ 59,057	$ 23,672	$ 45,084	$ 283,404

SUPPLEMENTAL SCHEDULES

BEN HILL COUNTY, GEORGIA

General Fund
Schedule of Revenues
For the Years Ended December 31, 2021 and 2020

	2021	2020
REVENUES		
Taxes		
Real Property	$ 6,064,632	$ 5,637,394
Personal Property	993,773	881,609
Real Estate Transfer (Intangible)	20,920	17,375
Franchise	28,225	30,247
General Sales and Use	1,307,199	1,314,926
Selective Sales and Use	55,995	57,463
Business		
Insurance Premium	648,181	625,180
Financial Institution	76,350	68,039
Penalties and Interest on Delinquent Taxes	84,599	76,167
	9,279,874	8,708,400
Licenses and Permits		
Business	56,668	10,676
Non-Business	33,186	20,032
	89,854	30,708
Intergovernmental	675,141	644,624
Charges for Services		
General Government	355,962	299,501
Public Safety	234,184	234,807
Street and Public Improvements	27,418	36,266
Public Works	96,703	85,914
Culture and Recreation	2,033	2,132
Other Charges for Services	1,196	772
	717,496	659,392
Fines and Forfeitures		
Superior Court	181,741	152,821
Magistrate Court	88,708	73,815
Probate Court	234,165	172,234
	504,614	398,870
Interest Revenue	1,521	2,005
Contributions and Donations	5,170	624
Miscellaneous	77,397	19,871
Total Revenues	$ 11,351,067	$ 10,464,494

BEN HILL COUNTY, GEORGIA

General Fund
Schedule of Expenditures
For the Years Ended December 31, 2021 and 2020

	2021	2020
EXPENDITURES		
Current		
General Government		
General		
Personal Services and Employee Benefits	$ 17,951	$ 22,953
Purchased/Contracted Services	188,604	131,648
Supplies	5,054	34,679
Total General	211,609	189,280
Commissioners		
Personal Services and Employee Benefits	74,391	76,347
Purchased/Contracted Services	6,942	9,195
Supplies	206	14
Total Commissioners	81,539	85,556
County Administration		
Personal Services and Employee Benefits	369,902	397,016
Purchased/Contracted Services	82,974	144,412
Supplies	30,620	13,920
Other Costs	--	8,142
Total County Administration	483,496	563,490
Elections		
Personal Services and Employee Benefits	126,759	138,883
Purchased/Contracted Services	31,380	35,167
Supplies	15,452	23,704
Capital Outlay	--	85,207
Total Elections	173,591	282,961
Tax Commissioner		
Personal Services and Employee Benefits	204,159	215,484
Purchased/Contracted Services	72,323	53,634
Supplies	6,530	12,233
Total Tax Commissioner	283,012	281,351
Tax Assessor		
Personal Services and Employee Benefits	252,498	252,093
Purchased/Contracted Services	32,273	23,019
Supplies	6,504	7,342
Total Tax Assessor	291,275	282,454

BEN HILL COUNTY, GEORGIA

General Fund
Schedule of Expenditures
For the Years Ended December 31, 2021 and 2020

	2021	2020
Government Buildings		
Personal Services and Employee Benefits	135,581	113,625
Purchased/Contracted Services	46,009	43,261
Supplies	100,762	97,248
Total Government Buildings	282,352	254,134
Total General Government	1,806,874	1,939,226
Judicial		
Superior Court		
Personal Services and Employee Benefits	341,193	321,046
Purchased/Contracted Services	85,861	36,699
Supplies	27,046	3,395
Total Superior Court	454,100	361,140
Superior Court Judges		
Purchased/Contracted Services	5,021	1,546
Supplies	396	141
Other Costs	124,653	128,306
Total Superior Court Judges	130,070	129,993
District Attorney		
Purchased/Contracted Services	2,353	2,004
Supplies	81	192
Other Costs	12,600	22,052
Total District Attorney	15,034	24,248
Public Defender		
Purchased/Contracted Services	--	87
Supplies	--	671
Other Costs	65,505	42,172
Total Public Defender	65,505	42,930
Magistrate Court		
Personal Services and Employee Benefits	252,098	238,459
Purchased/Contracted Services	54,490	45,246
Supplies	6,867	5,661
Total Magistrate Court	313,455	289,366
Probate Court		
Personal Services and Employee Benefits	135,751	154,962
Purchased/Contracted Services	29,890	25,930
Supplies	1,616	2,302
Total Probate Court	167,257	183,194
Total Judicial	1,145,421	1,030,871

General Fund
Schedule of Expenditures
For the Years Ended December 31, 2021 and 2020

	2021	2020
Public Safety		
Sheriff		
Personal Services and Employee Benefits	1,456,997	968,405
Purchased/Contracted Services	287,279	189,462
Supplies	149,273	124,820
Capital Outlay	75,931	--
Other Costs	--	20,130
Total Sheriff	1,969,480	1,302,817
Jail Administration		
Personal Services and Employee Benefits	973,270	886,291
Purchased/Contracted Services	522,118	425,125
Supplies	325,916	303,309
Total Jail Administration	1,821,304	1,614,725
School Resource Officers		
Personal Services and Employee Benefits	106,826	108,862
Purchased/Contracted Services	920	--
Supplies	3,727	1,627
Total School Resource Officers	111,473	110,489
Fire		
Personal Services and Employee Benefits	6,696	2,046
Other Costs	74,000	79,000
Total Fire	80,696	81,046
EMS		
Personal Services and Employee Benefits	--	781
Purchased/Contracted Services	4,893	4,360
Supplies	371	83
Capital Outlay	420	--
Other Costs	350,000	320,833
Total EMS	355,684	326,057
Coroner		
Personal Services and Employee Benefits	23,148	22,879
Purchased/Contracted Services	13,035	14,201
Supplies	345	2,006
Total Coroner	36,528	39,086
Animal Control		
Other Costs	142,663	93,838
Total Animal Control	142,663	93,838
Emergency Management		
Personal Services and Employee Benefits	23,281	23,067
Purchased/Contracted Services	8,099	12,539
Supplies	21,003	17,258
Capital Outlay	1,845	1,250
Total Emergency Management	54,228	54,114
Total Public Safety	4,572,056	3,622,172

BEN HILL COUNTY, GEORGIA

General Fund
Schedule of Expenditures
For the Years Ended December 31, 2021 and 2020

	2021	2020
Public Works		
Highways and Streets		
Personal Services and Employee Benefits	760,173	776,308
Purchased/Contracted Services	161,471	153,785
Supplies	119,556	97,864
Capital Outlay	2,789	203
Total Highways and Streets	1,043,989	1,028,160
Solid Waste and Recycling		
Personal Services and Employee Benefits	122,251	128,927
Purchased/Contracted Services	191,651	183,644
Supplies	17,074	11,540
Total Solid Waste and Recycling	330,976	324,111
Total Public Works	1,374,965	1,352,271
Health and Welfare		
Health		
Purchased/Contracted Services	340	1,412
Supplies	547	500
Capital Outlay	--	585
Other Costs	69,498	69,498
Total Health	70,385	71,995
Senior Assistance		
Personal Services and Employee Benefits	49,579	47,792
Purchased/Contracted Services	10,138	8,541
Supplies	11,292	8,544
Capital Outlay	223	--
Total Senior Assistance	71,232	64,877
Senior Cititzens Nutrition		
Personal Services and Employee Benefits	53,872	56,880
Purchased/Contracted Services	4,280	5,682
Supplies	2,619	4,384
Capital Outlay	223	--
Total Senior Cititzens Nutrition	60,994	66,946
Transit Vans		
Capital Outlay	--	3,193
Other Costs	484,073	207,128
Total Transit Vans	484,073	210,321
Total Health and Welfare	686,684	414,139

General Fund
Schedule of Expenditures
For the Years Ended December 31, 2021 and 2020

	2021	2020
Culture and Recreation		
Recreation		
Supplies	6	--
Other Costs	195,866	198,602
Total Recreation	195,872	198,602
Parks		
Purchased/Contracted Services	1,717	35
Supplies	2,654	2,106
Total Parks	4,371	2,141
Libraries		
Other Costs	114,790	114,786
Total Libraries	114,790	114,786
Total Culture and Recreation	315,033	315,529
Housing and Development		
Agricultural Resources		
Personal Services and Employee Benefits	49,082	65,395
Purchased/Contracted Services	11,639	9,594
Supplies	8,715	6,342
Capital Outlay	110	255
Total Agricultural Resources	69,546	81,586
Forest Resources		
Personal Services and Employee Benefits	1,535	1,849
Other Costs	9,806	9,806
Total Forest Resources	11,341	11,655
Planning and Zoning		
Personal Services and Employee Benefits	82,112	45,269
Purchased/Contracted Services	16,510	15,368
Supplies	3,495	3,102
Other Costs	--	1,384
Total Planning and Zoning	102,117	65,123
Airport		
Other Costs	18,127	18,127
Total Airport	18,127	18,127
Economic Opportunity		
Personal Services and Employee Benefits	17,151	19,003
Purchased/Contracted Services	3,034	7,818
Supplies	1,044	2,190
Other Costs	65,046	78,877
Total Economic Opportunity	86,275	107,888
Total Housing and Development	287,406	284,379
Total Expenditures	$ 10,188,439	$ 8,958,587

BEN HILL COUNTY, GEORGIA

Schedule of Projects Constructed With Special Sales Tax Proceeds

For the Year Ended December 31, 2021

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	178,203	44,204	222,407	15%	--
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	$ 11,495,490	$ 44,204	$ 11,539,694		$ --
SPLOST 2011 Capital Projects Fund							
Total Expenditures				$ 44,204			
				$ 44,204			

BEN HILL COUNTY, GEORGIA

Schedule of Projects Constructed With Special Sales Tax Proceeds

For the Year Ended December 31, 2021

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	$ 79,987	$ --	$ 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	14,491	--	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	281,985	--	281,985	100%	--
Roads & Bridges	2,580,000	2,580,000	758,975	176,070	935,045	36%	--
County Vehicles & Equipment							
Road Equipment	750,000	1,080,350	70,356	462,165	532,521	49%	710,928
Solid Waste	300,000	300,000	123,492	133,519	257,011	86%	--
Sheriff Vehicles	450,000	590,260	590,260	--	590,260	100%	--
E-911	405,000	779,653	503,332	276,321	779,653	100%	--
EMS Vehicles & Equipment	856,000	--	--	--	--	0%	--
Other	215,750	683,024	635,623	37,855	673,478	99%	35,872
County Buildings & Facilities	365,750	365,750	104,623	44,131	148,754	41%	--
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	3,507,021	963,039	4,470,060	66%	--
	$ 15,000,000	$ 14,738,522	$ 6,670,958	$ 2,093,100	$ 8,764,058		$ 746,800
SPLOST 2017 Capital Projects Fund							
Total Expenditures				$ 2,839,900			
Intergovernmental				(447,400)			$ 447,400
Notes Payable				(845,600)			845,600
Prior Year Adjustment				546,200			(546,200)
				$ 2,093,100			$ 746,800

BEN HILL COUNTY, GEORGIA

Schedule of Projects Constructed With Special Sales Tax Proceeds

For the Year Ended December 31, 2021

The amounts reported as prior years expenditures have been restated to reflect the following adjustments due to subsequent financing of projects through loans and grants:

	Prior Years Expenditures Previously Reported	Adjustments	Prior Years Expenditures Restated
Sales Tax Referendum 7/1/2017 - 6/30/2023			
County Projects			
Economic Development - FBHDA	$ 79,987	$ --	$ 79,987
DLS			
Jessamine Street Gym	--	--	--
Lions Park Lighting	--	--	--
Monitor Center	14,491	--	14,491
Paulk Park Paving	--	--	--
Campgrounds	--	--	--
LED Lighting Upgrades	--	--	--
Pitching Machines	--	--	--
Humane Society	--	--	--
Library	813	--	813
Dorminy Medical Center Debt	281,985	--	281,985
Roads & Bridges	758,975	--	758,975
County Vehicles & Equipment			
Road Equipment	569,156	(498,800)	70,356
Solid Waste	123,492	--	123,492
Sheriff Vehicles	590,260	--	590,260
E-911	503,332	--	503,332
EMS Vehicles & Equipment	--	--	--
Other	683,023	(47,400)	635,623
County Buildings & Facilities	104,623	--	104,623
Public Transit	--	--	--
Development Authority of BHC	--	--	--
City of Fitzgerald	3,507,021	--	3,507,021
	$ 7,217,158	$ (546,200)	$ 6,670,958

BEN HILL COUNTY, GEORGIA

Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2021

Federal Grantor/Pass-Through Grantor/Program Or Cluster Title	Assistance Listing Number	Pass-through Entity Identifying Number	Federal Expenditures
U.S. Department of Agriculture			
Community Facilities Loans and Grants Cluster			
Community Facilities Loans and Grants	10.766		$ 510,000
Community Facilities Loans and Grants	10.766		208,000.00
Community Facilities Loans and Grants	10.766		272,500.00
Community Facilities Loans and Grants	10.766		255,100.00
Community Facilities Loans and Grants	10.766		25,000.00
Community Facilities Loans and Grants	10.766		22,400.00
Total U.S. Department of Agriculture			1,293,000.00
U.S. Department of Justice			
Criminal Justice Coordinating Council			
Crime Victim Assistance	16.575	C-19-8-093	50,000
Total U.S. Department of Justice			50,000
U.S. Department of Transportation			
Georgia Department of Transportation			
Formula Grants for Rural Areas (Section 5311)	20.509	TOO6319-CARES	369,312
Formula Grants for Rural Areas (Section 5311)	20.509	TOO7124	114,761
			484,073
Highway Safety Clustor			
Governor's Office of Hwy Safety of GA			
State and Community Highway Safety	20.600	GA-2021-F.A.S.T. 402 PT-087	1,354
			1,354
Total U.S. Department of Transportation			485,427
U.S. Department of the Treasury			
Coronavirus State and Local Fiscal Recovery Funds	21.027		64,832
Total U.S. Department of the Treasury			64,832
U.S. Department of Health & Human Services			
Aging Cluster			
Southern Georgia Regional Commission			
Special Programs for the Aging—Title III, Part C—Nutrition Services	93.045	AAA-2021-17	5,000
Special Programs for the Aging—Title III, Part C—Nutrition Services	93.045	AAA-2021-17 FFCRA	5,000
Special Programs for the Aging—Title III, Part C—Nutrition Services	93.045	AAA-2022-17	44,531
Total U.S. Department of Health & Human Services			54,531
U.S. Department of Homeland Security			
Georgia Emergency Management Agency			
Emergency Management Performance Grants	97.042	EMA-2020-EP-00012	8,186
Total U.S. Department of Homeland Security			8,186
Total Expenditures of Federal Awards			$ 1,955,976

Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2021

Notes to Schedule

Basis of Presentation

This schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Ben Hill County, Georgia under programs of the federal government for the year ended December 31, 2021. 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 operations 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.

Significant Accounting Policies

Expenditures reported on the Schedule are presented on the modified accrual basis of accounting. Total Federal Expenditures includes $519,667 in expenditures for 10.766 Community Facilities Loans and Grants that were incurred in the prior year.

Indirect Cost Rate

Ben Hill County, Georgia has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

Loan Balances

The balances of loans outstanding as of December 31, 2021 consists of $405,465 under 10.766 Community Facilities Loans and Grants.

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, 2021, 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 December 31, 2022. Our report includes a reference to other auditors who audited the financial statements of the Ben Hill County Board of Health and the Hospital Authority of Ben Hill County, as described in our report on Ben Hill County, Georgia's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Ben Hill County, Georgia's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2021-001.

Ben Hill County, Georgia's Response to Findings

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

Purpose of this Report

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

ECKLER CPA, LLC

Fitzgerald, Georgia
December 31, 2022

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, 2021. 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, 2021.

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
December 31, 2022

Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2021

Section I - Summary of Auditor's Results

Financial Statements			
Type of auditor's report issued:	unmodified		
Internal control over financial reporting:			
Material weakness(es) identified?	____ yes	__x__ no	
Significant deficiency(ies) identified?	____ yes	__x__ none reported	
Noncompliance material to financial statements noted?	__x__ yes	____ no	
Federal Awards			
Internal control over major programs:			
Material weakness(es) identified?	____ yes	__x__ no	
Significant deficiency(ies) identified?	____ yes	__x__ none reported	
Type of auditor's report issued on compliance for major programs:	unmodified		
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:			

Assistance Listing Number(s)	Name of Federal Program or Cluster
10.766	Community Facilities Loans and Grants

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

Section II - Financial Statement Findings

2021-001

Criteria

The Official Code of Georgia Annotated section 36-81-3(b) requires an annual balanced budget for the general fund, each special revenue fund, and each debt service fund and requires a project-length budget for each capital project fund.

Condition

For the fiscal year ending December 31, 2021, the County did not adopt an annual budget for the ARPA special revenue fund.

Recommendation

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

Views of Responsible Officials and Planned Corrective Action

County officials agree with the finding and intend to adopt an annual balanced budget for all funds required by Georgia law.

Section III - Federal Award Findings and Questioned Costs

None Reported