BIBB COUNTY, GEORGIA
COMPREHENSIVE
ANNUAL FINANCIAL REPORT



FOR THE FISCAL YEAR ENDING
JUNE 30, 2013

BIBB COUNTY, GEORGIA

COMPREHENSIVE
ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
JUNE 30, 2013

PREPARED BY:
FINANCE OFFICE

BIBB COUNTY, GEORGIA
BOARD OF COMMISSIONERS

SAMUEL F. HART, SR. **Chairman**	**AT LARGE**
LONZY F. EDWARDS	**DISTRICT ONE**
BERT BIVINS, III	**DISTRICT TWO**
GARY F. BECHTEL	**DISTRICT THREE**
JOE O. ALLEN	**DISTRICT FOUR**

STEVE H. LAYSON
Chief Administrative Officer

DEBORAH R. MARTIN
Finance Director

CHRISTY W. IULIUCCI
Assistant Finance Director

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Christy W. Iuliucci
Assistant Finance Director

December 30, 2013

Honorable Members of the Bibb County Board of Commissioners and Citizens of Bibb County, Georgia:

State law requires that all local governments publish within six months of the close of each fiscal year a complete set of financial statements based on accounting principles generally accepted in the United States of America and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the comprehensive annual financial report of Bibb County, Georgia for the fiscal year ended June 30, 2013.

This report consists of management's representations concerning the finances of Bibb County, Georgia. Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects. All disclosures necessary to enable interested citizens to gain a reasonable understanding of the County's financial activities have been included.

The County's financial statements have been audited by Mauldin & Jenkins L.L.C., a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of Bibb County for the fiscal year ended June 30, 2013, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion that the County's financial statements for the fiscal year ended June 30, 2013 are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

The independent audit of the financial statements of the County was part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. These reports are available in the Single Audit section of the Comprehensive Annual Financial Report for Bibb County.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The County's MD&A can be found immediately following the report of the independent auditors.

Profile of the Government

Bibb County, Georgia, incorporated in 1822, is located in the central part of the state, some 80 miles south of Atlanta on Interstate 75, the major link of the South to the Upper Mid-West industrial area, and serves a population of 156,433. Bibb County is empowered to levy a property tax on both real and personal properties located within its boundaries.

The County operates under a County Commission form of government. The Board consists of four (4) Commissioners elected by districts who serve part-time and one (1) Commissioner elected Countywide, who serves as a part-time Chairman. The Chief Administrative Officer is responsible for the day-to-day operations of the County. The governing body (Bibb County Board of Commissioners) of the County is responsible, among other things, for passing ordinances, adopting the budget, appointing department heads, making appointments to agencies and authorities within the county, and hiring both the county attorney and county auditor. The Commissioners each serve a four-year term.

The annual budget serves as the foundation for the County's financial planning and control. All departments and agencies funded by the County are required to submit a request for appropriations to the government's Finance Department each year. The commission is required to hold public hearings on the proposed budget and to adopt a final budget no later than June 30, the close of Bibb County's fiscal year. The appropriated budget is prepared by fund (e.g., general), function (e.g., public works) and department (e.g., engineering).

Factors Affecting Financial Condition

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which Bibb County operates.

Local Economy

One of the strengths of the local economy is diversification of the types of industries located in Bibb County with healthcare and insurance providing the most jobs. The aerospace, manufacturing, lodging and food service industries also provide a large number of well-paid jobs. Robins Air Force Base (RAFB), located in adjacent Houston County, continues to favorably impact the Bibb County economy. RAFB has an annual federal payroll of $1.41 billion and a retiree payroll of $692 million. Using the standard Air Force formula, the annual value of indirect jobs created was $1.21 billion for a total economic impact of $2.87 billion in Georgia for fiscal 2012.

The Bibb County Board of Commissioners, the Macon-Bibb County Industrial Authority, the Macon Economic Development Commission and the Greater Macon Chamber of Commerce work together as a team to promote and encourage economic development. Since 2004, when Bibb County lost one of its largest private employers, the collaborative efforts of this team have made it possible to successfully recruit and/or retain over 59 new or expanding industries with a capital investment of $811,587,690. These efforts have resulted in the creation of 4,397 new jobs and the retention of 497 existing jobs.

In May 2012, a $5 million bond issuance was approved by the Development Authority of Bibb County and the Bibb County Board of Commissioners for NewTown Macon to be used for the purpose of stimulating development in downtown Macon through gap type financing of projects. Payment of the bonds was guaranteed by Bibb County. There are three projects either totally or partially completed. These projects have produced 92 loft apartments and 25,000 square feet of commercial space. There are other projects in the planning stage, one of which was approved October, 2013 and will produce 12 additional loft apartments. Some of the buildings being renovated are in an opportunity zone allowing for maximum tax credits for new jobs created in the building.

Existing industry expansion and new industry recruitment are integral to sustaining Bibb County's economic vitality. In November 2012, Lintech International, a consultative technical sales and distribution business focused on providing innovative material technologies to advanced materials, composites, plastics, adhesives, and coatings markets, completed the facility expansion of their Macon headquarters located in the Airport Industrial Park. Office space was doubled and included nine offices for increased inside sales and customer service and an expanded conference room for supplier training. The company has added 11 new jobs and invested $1.1 million in the expansion. Lintech operates ten regional warehouses across the United States. In June 2013 Go Green LLC announced that it would locate two recycling companies in Macon-Bibb County, Go Green Plastics LLC and Go Green Bioproducts. Green Plastics LLC takes in plastics and other materials, separates it, shreds it, processes it and turns it into pellets to be recycled into usable items. Green Bioproducts LLC processes liquids such as from soda containers, separates the sugar from the water and recycles both. The company purchased a 61,452 sq. ft. building on I-16 near Ocmulgee East Industrial Park. They are also negotiating for another facility in Macon Bibb County. Go Green LLC is investing $12 million and expected to employ 100 by the end of 2013. Middle Georgia Printing Cooperative has partnered with Walter Geiger of the Barnesville Herald-Gazette and Will Davis of the Monroe County Reporter to purchase a 50,000 sq. ft. facility in the Airport Industrial Park for their operations. Plans are to invest over $1.5 million and retain 20- 30 employees. Middle Georgia Printing Cooperative's mission is to serve the local economy by providing timely information about the news and events that affect us locally.

Long-Term Financial Planning

The voters of Bibb County have passed two major initiatives within the last year. The first, passage of a SPLOST referendum on November 8, 2011, has allowed both the City and the County to move forward on several capital projects and also to pay off debt that would otherwise be paid from General Fund revenues. The vote on July 31, 2012 approved the consolidation of Bibb County and the City of Macon effective January 1, 2014.

Some of the major SPLOST projects include the construction of new recreational facilities and repairs and upgrades to existing facilities, construction of three new fire stations, upgrade of emergency communications, and infrastructure improvements including storm drainage and resurfacing of streets and roads. One of the fire stations, number 109 on New Forsyth Road was completed in July 2013. The second, # 110 on Heath Road is in the beginning phases of construction. A new Juvenile Justice Facility with a budget of $6.9 million is under construction and bids have been put out for construction of the new Animal Welfare Facility. Upgrades have been made to several of the recreation facilities with others in the planning stages. The importance of Robins Air Force Base to the local economy is evident by the inclusion of $6 million of SPLOST proceeds which have been used for the acquisition of property to address BRAC encroachment issues. In an effort to ensure funds for future economic development, the SPLOST project list also included $5.9 million for this purpose. Approximately $2.3 million of these funds were committed to the successful effort to locate a Regional Distribution Center for Tractor Supply Company in Macon-Bibb County in June, 2012. Another major component of the SPLOST is the payment of debt which was previously a part of the General Fund. This SPLOST allocation was $38,950,000. The 2002A Series with a principal balance of $7.5 million was retired in August, 2013. There have been both principal and interest payments on other series which have later call dates.

Through the process of consolidating the two governments the community will be afforded opportunities for changes and improvements that would never have been possible for the individual governments. The new government will become effective January 2014 and in preparation for this the 15 member Consolidation Transition Task Force began holding monthly meetings in September 2012. These same members are part of smaller sub-committees including Facilities, Technology, Human Resources, Finance and Laws. Through these sub-committees the members have worked closely with staff of the individual governments to identify the important issues and opportunities of the new government. As issues and opportunities have been identified both current staff and outside consultants have worked together to solve the issues and capitalize on opportunities to create a new and better government for all of the citizens.

The final election for the Mayor and Commissioners was held October 15, 2013. Although the officials will not actually be sworn in until December 31, 2013 they can now begin to develop more definitive plans for the new government. One of the most time consuming endeavors has been the selection, set up and training on the new Public Administration Technology System that will be used by the new government. This has been a massive undertaking and one that has required both City and County personnel to look at current procedures many of which were different between the two entities. The result has been the development of policies and procedures which we feel bring together the best of each individual government and will work well for the new government.

Relevant Financial Policies

Management of Bibb County has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the County's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the County's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance of the safeguarding of assets and the proper recording of financial transactions.

Budgetary control is maintained at the department level. No increase in the overall budget can be made without the approval of the Board of Commissioners and amendment to the budget. Unencumbered appropriations in the annual operating budget lapse at fiscal year end.

Major Initiatives

Bibb County continues to fund the annual required contribution for its Pension obligations through contributions each pay period.

Effective January 1, 2013, Bibb County provided all Medicare-eligible retirees a new method to access medical coverage through Extend Health, a Medicare Exchange Provider. This change replaced the coverage previously provided by Bibb County and at the same time allowed eligible retirees to choose coverage which best fits the medical and prescription needs of the individual retiree. Each eligible retiree is provided a subsidized tax-free Health Reimbursement Arrangement which reimburses the retiree for premiums on the individual Medicare plan(s) they select and other out-of-pocket medical expenses. Through this program, retirees receive equal or better benefits at a reduced cost to both the retiree and Bibb County. While saving actual dollars for the County, this change also serve to reduce the OPEB liability. Beginning July 1, 2013 healthcare cost for retirees is being paid from the OPEB Trust Fund.

As discussed under Long-Term Financial Planning, the coordination and oversight required to move forward on the extensive list of projects included in the SPLOST referendum is a major focus of County personnel and will continue to be so going into the consolidated government.

The budget developed for the period July 1, 2013 through June 30, 2014 encompassed the first 6 months of the new consolidated government. This scenario presented new challenges as both staff and elected officials worked through the development of a six month budget that would in essence close out the existing governments while at the same time forecasting the financial needs of a new entity. The Carl Vinson Institute of Government, one of the consultants engaged by the Transition Task Force, is assisting staff of both Bibb County and the City of Macon as we come together to develop the budget of the new government for the period January through June 2014.

One of the additional requirements as we move forward with consolidating the two entities will be to officially close out the accounting records of the separate entities. To facilitate this process the County will have an audit performed by Mauldin & Jenkins at December 31, 2013. As a part of this process there will be an Actuarial Study performed for the Pension and OPEB Trust Funds as well as the Worker's Compensation and Group Insurance Funds.

Awards and Acknowledgements

The Government Finance Officers Association (GFOA) of the United States and Canada awarded a Certificate of Achievement for Excellence in Financial Reporting to Bibb County, Georgia, for its comprehensive annual financial report for the fiscal year ended June 30, 2012. This was the twenty-ninth consecutive year that the government has received this prestigious award. In order to be awarded a Certificate of Achievement, the government published an easily readable and efficiently organized Comprehensive Annual Financial Report. This report satisfied both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current Comprehensive Annual Financial Report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

The preparation of this report would not have been possible without the efficient and dedicated services of the entire staff of the Finance Department led by Christy Iuliucci, Assistant Finance Director and Kim Roberts, Internal Auditor. We would like to express our appreciation to all members of the department who assisted and contributed to the preparation of this report. Credit must also be given to the Bibb County Board of Commissioners for their unfailing support for maintaining the highest standards of professionalism in the management of Bibb County Georgia's finances.

Respectfully submitted,



Deborah R. Martin, CPA
Finance Director

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Bibb County

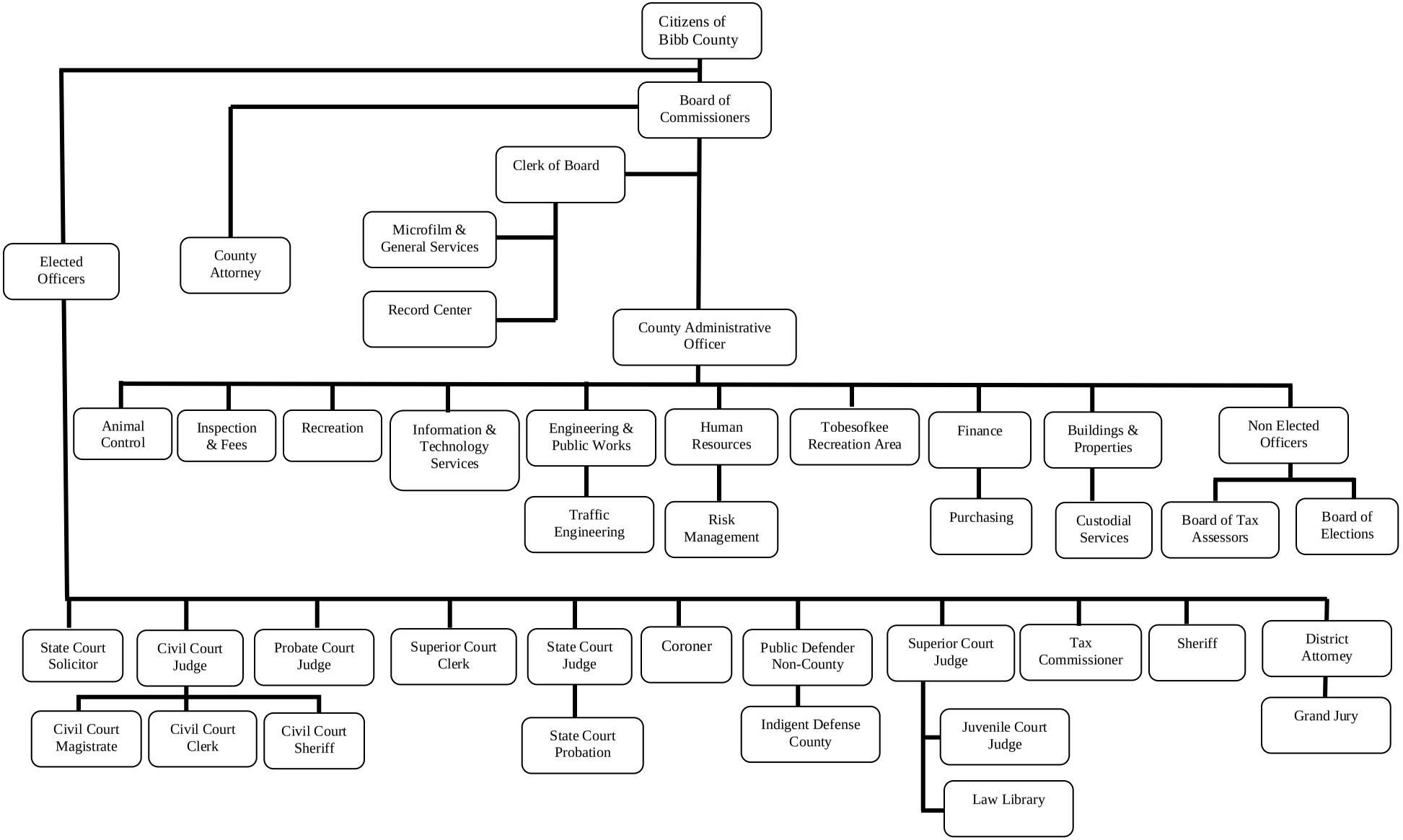
Georgia

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2012

Executive Director/CEO

BIBB COUNTY ORGANIZATIONAL CHART



Bibb County, Georgia

List of Principal Officials

July 1, 2013

Titles	Names
Commissioner, Chairman	Samuel F. Hart, Sr.
Commissioner, District 1	Lonzy F. Edwards
Commissioner, District 2	Bert Bivins, III
Commissioner, District 3	Gary F. Bechtel
Commissioner, District 4	Joe O. Allen
Animal Welfare	Sarah A. Tenon
Board of Tax Assessors, Chairman	William C. Vaughn, II
Board of Elections, Supervisor	Jeanetta R. Watson
Buildings & Properties Supervisor	Samuel L. Kitchens
Chief Administrative Officer	Steve H. Layson
Circuit Public Defender	William Lee Robinson
Civil Court Judge	William Randall
Clerk of Board	Shelia Thurmond
Clerk of Superior Court	Erica Woodford
Coroner	Marion Leon Jones
County Attorney	Virgil L. Adams
County Engineer	David P. Fortson
District Attorney	David K. Cooke
Finance Director	Deborah R. Martin
Human Resources Director	Interim- Belgica Wall
Information & Technology Services	Interim- Grant Faulkner
Inspection and Fees	Thomas A. Buttram
Juvenile Court Judge	Thomas J. Matthews
Juvenile Court Judge	Quintress J. Gilbert
Probate Court Judge	Sarah S. Harris
Recreation	Dale T. Dougherty
Sheriff	David J. Davis
State Court Judge	William P. Adams
State Court Solicitor	Rebecca L. Grist
Superior Court Judge	Philip T. Raymond, III
Superior Court Judge	Tilman E. Self, III
Superior Court Judge	Howard Z. Simms
Superior Court Judge	Edgar W. Ennis Jr.
Superior Court Judge	S. Phillip Brown
Tax Commissioner	Thomas W. Tedders, Jr.
Tobesofkee Director	Douglas M. Furney, Jr.

FINANCIAL SECTION

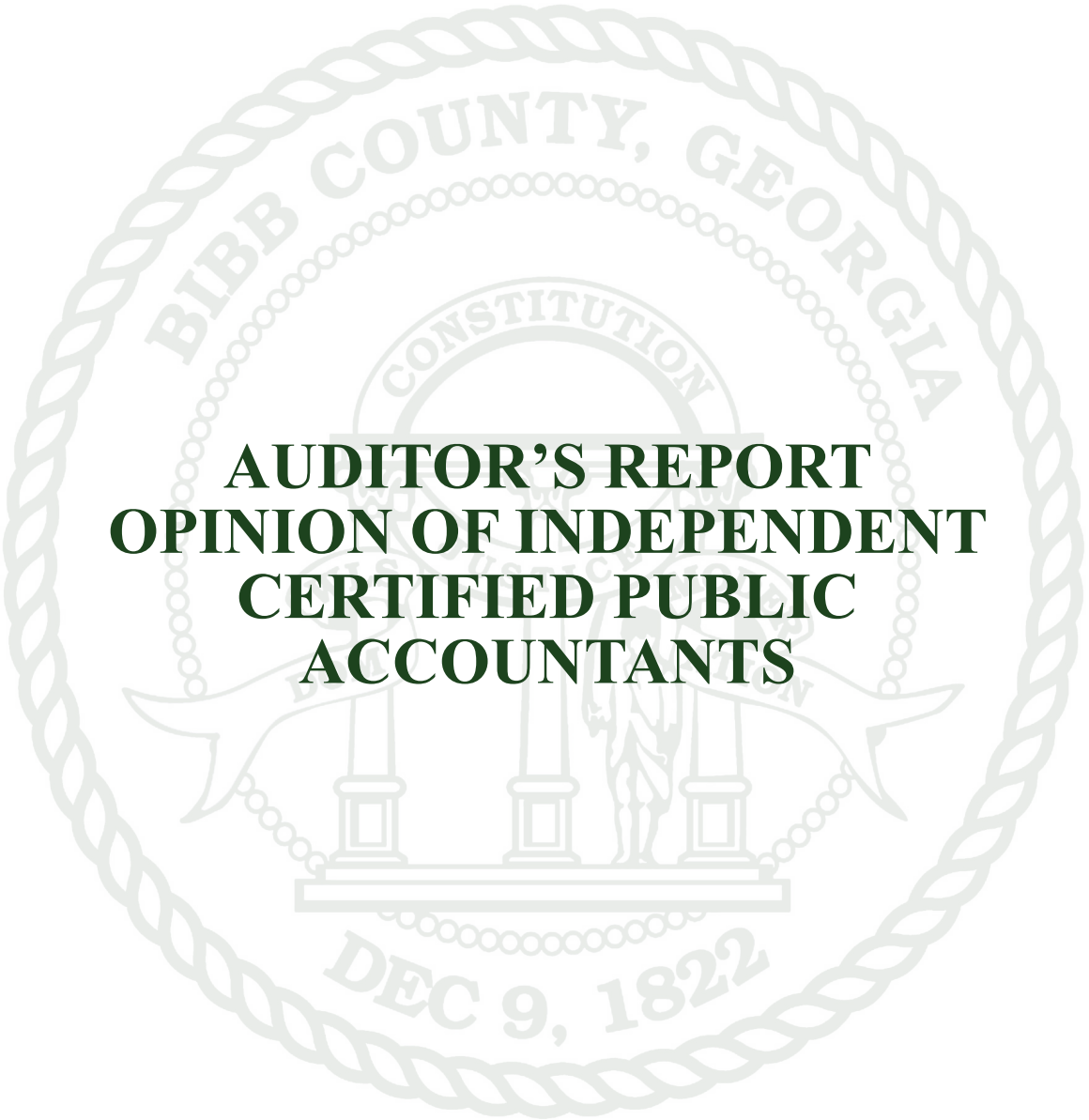
INDEPENDENT AUDITOR'S REPORT

MANAGEMENT'S DISCUSSION
AND ANALYSIS

BASIC FINANCIAL STATEMENTS

NOTES TO THE
FINANCIAL STATEMENTS

SUPPLEMENTARY INFORMATION



AUDITOR'S REPORT
OPINION OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

MAULDIN & JENKINS
CERTIFIED PUBLIC ACCOUNTANTS, LLC

INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
of Bibb County, Georgia
Macon, 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 **Bibb County, Georgia** as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise Bibb County, Georgia's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Macon-Bibb County Industrial Authority, the Middle Georgia Regional Library, the Macon-Bibb County Board of Health, the Macon-Bibb County Convention and Visitors Bureau, the Macon-Bibb County Planning and Zoning Commission, or the Development Authority of Bibb County which represent 100% of the assets, net position, and revenues of Bibb County, Georgia's component units as of and for the year ended June 30, 2013. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Macon-Bibb County Industrial Authority, the Middle Georgia Regional Library, the Macon-Bibb County Board of Health, the Macon-Bibb County Convention and Visitors Bureau, the Macon-Bibb County Planning and Zoning Commission, and the Development Authority of Bibb County is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, based on our report and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Bibb County, Georgia, as of June 30, 2013, and the respective changes in financial position, and, where applicable, cash flows thereof and the budgetary comparison information for the General Fund and the Fire Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As described in Note 1, Bibb County, Georgia implemented Governmental Accounting Standards Board Statements No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position,* and No. 65, *Items Previously Reported as Assets and Liabilities,* effective July 1, 2012. These standards modified terminology and presentation of certain accounts and changed the accounting for bond issuance costs. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and the Schedules of Funding Progress on pages 4 through 18 and pages 73 and 74, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Bibb County, Georgia's basic financial statements. The introductory section, the combining and individual nonmajor fund financial statements and schedules, schedule of long-term debt, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedules of expenditures of special purpose local option sales tax proceeds are presented for purposes of additional analysis as required by the Official Code of Georgia 48-8-21, and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards is also presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations,* and is also not a required part of the financial statements.

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

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 30, 2013, on our consideration of Bibb County, Georgia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Bibb County, Georgia's internal control over financial reporting and compliance.

Mauldin & Jenkins, LLC

Macon, Georgia
December 30, 2013

MANAGEMENT'S DISCUSSION AND ANALYSIS

Management's Discussion and Analysis

As management of Bibb County, Georgia, we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended June 30, 2013. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages i - v of this report.

Financial Highlights

- The assets of the County exceeded its liabilities as of June 30, 2013, by $247,724,755 (net position).
- The government's total net position increased $21,411,458.
- As of June 30, 2013, the County's governmental funds reported combined ending fund balances of $74,566,669, an increase of $5,713,315 in comparison with the prior year. Approximately 12% of this total amount, $9,253,999 is available for spending at the government's discretion.
- For the fiscal year ended June 30, 2013, fund balance for the General Fund increased $1,479,160 to $31,325,708. Unassigned fund balance decreased $412,580 to $9,638,313 or 12% of total General Fund expenditures.
- During the FY 2013 fiscal year, Bibb County's total long-term debt increased by $608,442. Principal retirements on revenue bonds totaled $2,580,000 in governmental activities. Principal retirements on revenue bonds of business-type activities totaled $118,158. Principal retirement on notes payable totaled $17,031. Other changes in long-term debt included an increase in Group Insurance Fund claims payable of $90,000; an increase in Workers Compensation Fund claims payable of $175,000; an increase in the liability for compensated absences of $145,188; an increase in the Postemployment benefit obligation $3,182,041; and net amortization of bond premiums and discounts totaling $268,598.

Overview of the Financial Statements

This Management Discussion and Analysis is intended to serve as an introduction to the County's basic financial statements. The basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

The statements within the first component are government-wide financial statements that provide both long-term and short-term information about the County's overall financial status in a manner similar to a private-sector business.

The statements within the second component are fund financial statements that focus on individual parts of the County government, reporting the County's operations in more detail than the government-wide financial statements.

The notes to the financial statements are the third component of the basic financial statements. The notes provide descriptions of policies underlying the amounts displayed in the financial statements, additional detail or explanations concerning amounts displayed in the financial statements, and additional information on items that do not meet the criteria for recognition and so are not reflected in the financial statements.

Government-wide Financial Statements. The government-wide financial statements are designed to provide readers with a broad overview of the County's finances. These two statements are the 1) statement of net position and 2) statement of activities.

The statement of net position presents information on all of the County's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during FY 2013. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the County include general government, judicial, public safety, public works, health and welfare, culture and recreation and conservation of natural resources. The business-type activities are the Lake Tobesofkee Recreation Area and Special Sanitation Services.

The government-wide financial statements include not only Bibb County Government itself (known as the primary government), but also the component units of Bibb County. Financial information for the component units is reported separately from the financial information presented for the primary government itself. Data for the component units is combined into a single aggregated presentation. Additional information for all component units can be found in the combining statements on pages 176 - 179 of this report.

The government-wide financial statements can be found on pages 19 - 21 of this report.

Fund Financial Statements. The remaining statements are fund financial statements that focus on individual parts of the County government, reporting the County's operations in more detail than the government-wide statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Bibb County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of Bibb County can be divided into three (3) categories: 1) governmental funds, 2) proprietary funds and 3) fiduciary funds.

Governmental Funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Bibb County maintains twenty-one (21) individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balance for the General Fund, Fire District Fund, and Special Purpose Local Option Sales Tax 2012 Project Fund, which are considered to be major funds. Data from the other eighteen (18) governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of individual fund statements elsewhere in this report.

The County adopts an annual appropriated budget for its general fund, special revenue funds and debt service funds. A budgetary comparison statement has been provided for each fund to demonstrate compliance.

The basic governmental fund financial statements can be found on pages 22 - 27 of this report.

Proprietary Funds. The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for the Lake Tobesofkee Recreation Area and sanitation services. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. Internal service funds are used to account for the County's Workers' Compensation and for its Group Insurance. The costs of these services have been allocated between the governmental activities and the business-type activities in the government-wide financial statements.

Proprietary fund financial statements provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Lake Tobesofkee Recreation Fund and the Special Sanitation Fund. The two internal service funds are combined into a single, aggregated column in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of individual fund statements elsewhere in this report.

The basic proprietary fund financial statements can be found on pages 28 - 32 of this report.

Fiduciary Funds. Fiduciary fund statements provide information about the financial relationships in which the County acts solely as a trustee or agent for resources held for the benefit of parties outside the government, such as the pension plan and other post employment benefit plan for Bibb County employees. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. Individual fund data for the fiduciary funds is provided in the form of both combining statements and individual fund statements elsewhere in this report.

The basic fiduciary fund financial statements can be found on pages 33 - 34 of this report.

Notes to the Financial Statements. The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 35 - 72 of this report.

Government-wide Financial Analysis

Summary of Net Position

	Governmental Activities		Business-Type Activities		Total	
	2013	**2012**	**2013**	**2012**	**2013**	**2012**
Current and Other Assets	$100,438,745	$95,577,520	$684,290	$449,587	$101,123,035	$96,027,107
Capital Assets	229,473,284	212,252,163	4,989,142	4,642,496	234,462,426	216,894,659
Total Assets	329,912,029	307,829,683	5,673,432	5,092,083	335,585,461	312,921,766
Long-Term Liabilities Outstanding	77,311,453	76,584,853	83,058	201,216	77,394,511	76,786,069
Other Liabilities	8,194,377	10,072,630	597,299	577,262	8,791,676	10,649,892
Total Liabilities	85,505,830	86,657,483	680,357	778,478	86,186,187	87,435,961
Deferred Inflows	1,674,519	-	-	-	1,674,519	-
Net Position:						
Net investment in capital assets	199,368,256	186,425,975	4,906,084	4,441,280	204,274,340	190,867,255
Restricted	42,243,002	34,521,902	82,791	41,194	42,325,793	34,563,096
Unrestricted	1,120,422	224,323	4,200	(168,869)	1,124,622	55,454
Total Net Position	$242,731,680	$221,172,200	$4,993,075	$4,313,605	$247,724,755	$225,485,805

Net position may serve over time as a useful indicator of a government's financial position. In the case of Bibb County, assets exceeded liabilities by $247,724,755 at the close of FY 2013.

By far the largest portion of the County's net position reflects its investment in capital assets (e.g., infrastructure, land, buildings, machinery, equipment and vehicles); less any related debt used to acquire those assets that is still outstanding. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending. Although Bibb County's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

There was an increase of $7,721,100 in restricted net position reported for the County's governmental activities.

- The total restricted for debt service decreased $1,853,865.
  - The General Fund had a decrease in restricted for debt service of $5,002, which represented interest payments made from bond proceeds restricted for capitalized interest on the Series 2009 Bass Pro and Sofkee Park Project revenue bonds.
  - The General Debt Service Fund had a decrease in restricted for debt service totaling $2,124,594 primarily due to FY 2013 activity of the GMA Leasepool program. The Fund transferred $3,207,766 to reimburse capital outlay purchases in General Fund. Repayments to the pool included $711,692 from the SPLOST 2012 Project Fund and $344,821 from General Fund.
  - The Special Purpose Local Option Sales Tax 2012 Project Fund had an increase in restricted for debt service of $170,090. The SPLOST resolution requires the prefunding of an annual debt service reserve for the calendar year's debt service requirements.
  - Other increases in restricted for debt service totaled $105,641.

- The total restricted for capital projects increased $8,747,931.
  - The General Fund had an increase of $650,623 representing state funds restricted for public road maintenance and improvements.
  - The Special Purpose Local Option Sales Tax 2012 Project Fund had an increase in restricted for capital projects of $6,414,818. In FY 2012 the voters approved a Special Purpose Local Option Sales Tax and the issuance of $20,000,000 in General Obligation Sales Tax bonds to provide initial funding for the capital projects included in the SPLOST resolution. FY 2013 represented the first full year of activity for the SPLOST 2012 Fund.
  - Progress on contracts for the Road Improvement Program resulted in a decrease in restricted for highways and street improvements in the SPLOST Transportation Fund of $179,832.
  - The Capital Improvements Fund balance restricted for capital projects decreased $168,339 due to expenditures from the Series 2009 MBCUDA Public Projects Revenue Bonds.
  - The DFACS MIL Fund ended FY 2013 with $2,030,661 fund balance restricted for capital maintenance projects of the DFACS facility.

- Other restricted net position increased $827,034.
  - Net position restricted for Fire District services decreased $577,365. Capital outlay included $415,039 from the Fire Department, $7,404 from Emergency Management and $233,057 from 800Mhz. The tower maintenance for the 800 Mhz system is performed by the City of Macon, with the County reimbursing fifty percent.
  - Net position restricted for recreation programs increased $1,382,908. As a result of Service Delivery Strategy renegotiations, the County and City agreed to restrict 18% of local option sales tax proceeds for recreation services. These revenues are reported in a separate Special Revenue Fund. The recreation programs and facilities were transferred from the City of Macon to Bibb County effective July 1, 2012.
  - Other increases in restricted net position totaled $21,491.

There was an increase of $41,597 in restricted net position reported in the County's business-type activities, all of which is reported in the Tobesofkee Recreation Fund. The amount restricted for debt service increased $41,597. The balance restricted for debt service is the net of assets restricted for current and future bond service less the current liability to be paid from restricted assets. The assets restricted for future and current debt service increased by $6,497 and the current liability decreased $35,100. This debt will be paid off in December 2013.

Summary of Changes in Net Position

	Governmental Activities		Business-type Activities		Total	
	2013	2012	2013	2012	2013	2012
Revenues:						
Program Revenues:						
Charges for services	$ 14,145,029	$ 12,178,654	$ 3,730,945	$ 3,464,719	$ 17,875,974	$ 15,643,373
Operating grants and contributions	6,011,330	3,959,229	10,334	60,925	6,021,664	4,020,154
Capital grants and contributions	3,319,699	1,823,909	16,248	-	3,335,947	1,823,909
General Revenues:						
Property Taxes	60,689,794	60,314,813	-	-	60,689,794	60,314,813
Other taxes	49,491,034	28,379,381	-	-	49,491,034	28,379,381
Interest	347,757	469,314	903	667	348,660	469,981
Other	641,060	131,076	-	-	641,060	131,076
Total revenues	134,645,703	107,256,376	3,758,430	3,526,311	138,404,133	110,782,687
Expenses:						
General government	36,992,352	34,089,637	-	-	36,992,352	34,089,637
Judicial	15,499,903	14,497,491	-	-	15,499,903	14,497,491
Public safety	43,293,217	41,411,134	-	-	43,293,217	41,411,134
Public works	9,007,842	7,752,441	-	-	9,007,842	7,752,441
Health and welfare	3,211,351	3,429,484	-	-	3,211,351	3,429,484
Culture and recreation	11,427,212	5,339,202	-	-	11,427,212	5,339,202
Conservation	245,060	233,873	-	-	245,060	233,873
Economic development	7,002,597	5,760,391	-	-	7,002,597	5,760,391
Intergovernmental	10,166,215	2,497,192	-	-	10,166,215	2,497,192
Interest and fees on long-term debt	1,751,381	1,602,768	-	-	1,751,381	1,602,768
Recreation facility	-	-	1,466,449	1,437,990	1,466,449	1,437,990
Sanitation	-	-	2,708,638	2,635,960	2,708,638	2,635,960
Total expenses	138,597,130	116,613,613	4,175,087	4,073,950	142,772,217	120,687,563
Decrease in net position before Special Item and Transfers	(3,951,427)	(9,357,237)	(416,657)	(547,639)	(4,368,084)	(9,904,876)
Special Item	25,779,542	-	-	-	25,779,542	-
Transfers	(1,096,127)	(370,214)	1,096,127	370,214	-	-
Increase (Decrease) in net position	$ 20,731,988	$ (9,727,451)	$ 679,470	$ (177,425)	$ 21,411,458	$ (9,904,876)

Governmental Activities. Governmental activities increased the County's net assets by $20,731,988, accounting for 97 percent of the total increase in the net assets of the County. Key elements of this increase are as follows:

Property tax revenue is the largest source of revenue for financing governmental activities. Property tax revenues increased $374,981 in FY 2013. The General Fund millage remained at 12.003 and the Fire District Fund millage remained at 2.649.

Sales tax revenue increased $21,093,639. The voters approved a Special Purpose Local Option Sales Tax with collections beginning in April 2012. Sales tax revenues for the SPLOST 2012 Project Fund totaled $30,346,911 in FY 2013 compared to $7,454,304 for the three month period received in FY 2012.

All other taxes increased $18,014.

Investment earnings decreased $121,557. Investments are reported at fair value. Unrealized gains and losses from investments are included in investment earnings. As of June 30, 2013, unrealized losses for investments held included General Fund $128,538 and SPLOST 2012 Project Fund $73,994. These unrealized losses were partially offset by increases in investment earnings from the State Pool and realized gains on the sale of investments. The 12-month average interest rate at the State Pool increased slightly to 0.16% for FY 2013 compared to 0.12% for FY 2012.

Gain on sale of capital assets increased $509,984. The County received $1.6 million for disposition of surplus property in FY 2013, primarily from the sale of large public works equipment. The County replaces this equipment on a five-year cycle.

Charges for Services increased $1,966,375 or 16% from FY 2012.

- License and permit revenues in General Fund increased $683,512. As part of the Service Delivery Strategy Agreement, the County assumed the Inspection and Fees Department previously operated by the City of Macon. Permits and fees of this department for FY 2013 totaled $623,370.
- Rental revenues increased $885,830. General Fund revenue included $781,070 in rental revenues paid for a DFACS facility that is funded through a Maintenance-In-Lieu Agreement. These revenues were previously set aside for debt service, which is now being paid through the SPLOST 2012 Project Fund.
- Fines and forfeiture revenue increased $340,447. Fines in General Fund increased $168,689, with the largest increases being State Court $102,967 and State Court Probation $75,348. Fine revenue in the Law Enforcement Confiscation Fund increased $126,448.
- Jail fees decreased $151,342, primarily due to a decrease of $201,103 in fees received from the State of Georgia for housing state prisoners.
- FY 2013 represented the first operating fiscal year of the Recreation Fund, with program fees totaling $294,740.

Operating grants increased $2,052,101 from the previous year.

- The Service Delivery Strategy Agreement transferred responsibility for Recreation to the County effective July 1, 2012 with funding provided from 18% of Local Option Sales Tax (LOST) received from each government beginning with June 2012 sales tax collected in July. For FY 2013, the Recreation Fund recognized $3,294,597 as the City's payment to the County for the applicable percentage of the City's LOST, an increase of $3,016,413 over the prior year.
- FY 2012 included revenues totaling $746,524 for intergovernmental payments set aside for debt service. The outstanding bonds are now being paid through the SPLOST 2012 Project Fund. These payments are now reported as rental revenue in the General Fund and DFACS MIL Fund.
- Ocmulgee Greenway Trail Fund received $635,200 in federal grant funds for assistance with construction of trail improvements on property owned by Riverside Cemetery.

Capital grants and contributions increased $1,495,790 from the previous year.

- Capital contributions from the City of Macon consisting of land, buildings and equipment to be utilized for various recreation facilities totaled $25,779,542.
- The City of Macon also contributed $922,894 for partial funding of computer hardware and software upgrades in preparation for consolidation.
- Capital contributions from developers totaled $992,632 a decrease of $144,693.
- General Fund received $650,623 in Georgia Department of Transportation revenue restricted for public road improvements and maintenance. In FY 2012, General Fund received $343,255 in Georgia Department of Transportation funding for a high-mast lighting project.
- SPLOST Transportation Fund received $592,615 from Georgia Department of Transportation, an increase of $413,555 over the prior year. The FY 2013 proceeds represented final payments on several projects. Activity in the fund has declined, as many of the projects near completion.

Special item. As part of a Service Delivery Strategy Agreement, Bibb County and the City of Macon agreed to transfer certain operations from the City to the County as of July 1, 2012. The special item represents the value of capital assets received from the City for Recreation land and facilities totaling $25,779,542.

Total expenses increased $21,983,517 from the previous year. Discussion of individual variances can be found in subsequent areas of this Management Discussion and Analysis.

Business-Type Activities. The County charges fees to customers to help cover the cost of certain services provided. The net cost of these services, consisting of the Lake Tobesofkee Recreation Area and sanitation services, increased the County's net assets by $679,470.

Total revenue of business-type activities increased $742,602.

- The Tobesofkee Recreation Fund had an increase in capital grants of $526,967. The fund recognized $16,248 in federal grant funds for the purchase of electric utility carts. An additional $510,719 capital contribution represented construction in process on improvements to the Tobesofkee Dam, paid through the SPLOST 2012 Project Fund.
- Charges for services in the Special Sanitation Fund increased $284,729 in FY 2013. The Commissioners approved an increase in garbage rates effective January 1, 2012. FY 2012 reflected six months of revenue at the increased rates, while FY 2013 included the first full year at the increased rates. Residential rates were increased from $9.75 per month to $12.75 per month. This was the first increase since 2002.

Expenses of business-type activities had a net increase of $101,137.

- Expenses in the Tobesofkee Fund increased $28,459. Salaries and benefits increased $36,719. Beach and ground improvements decreased $23,202. FY 2012 included operating expenses incurred to develop a bike trail through Arrowhead Park that was partially funded with grant revenues. Utility expenses increased $10,724, partially due to an increase in the number of pull through camping areas and an additional pavilion at Arrowhead Park that is rented for public use.
- Expenses in the Special Sanitation Fund increased $72,678. The County contracts with Advanced Disposal for sanitation services. The residential rate increased from $10.77 per month in FY 2012 to $11.08 per month in FY 2013. There is an annual increase included in the contract, which is effective for the term July 1, 2009 through June 30, 2014.

Financial Analysis of the Government's Funds

The fund financial statements provide more detailed information about the County's individual funds, not the County as a whole. Funds are accounting devices that the County uses to track specific sources of funding and spending for particular purposes. Some funds are required by State law and/or by bond covenants. The Board of Commissioners establishes other funds to control and manage money for particular purposes (like the purchase or construction of major capital facilities within the County) or to show that it is properly using certain grants and taxes (like the 1 cent special purpose local option sales tax).

Governmental Funds. Most of the County's basic services are included here, such as judicial, public safety, public works, culture and recreation and general administration. These focus on (1) cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Such information is useful in assessing Bibb County's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of each fiscal year.

For the fiscal year ended June 30, 2013, Bibb County's governmental funds reported combined ending fund balances of $74,566,669, an increase of $5,713,315 over the prior year. Funds with significant increases included: General Fund $1.5 million; Special Purpose Local Option Sales Tax 2012 Project Fund $6.6 million; Recreation Fund $1.4 million. Funds with significant decreases in fund balance included: Fire District Fund $566,583; General Debt Service Fund $2.1 million; Capital Improvements Fund $633,818; 2013 MBCUDA Project Fund $384,314. The various other governmental funds accounted for a net decrease of $24,352. These increases and decreases are addressed on pages 12 and 13 of this discussion.

Of the total ending fund balances of governmental funds, approximately 12 percent or $9,253,999 constitutes unassigned fund balance available for spending at the government's discretion. Restricted fund balance totals $41.8 million and includes $3.9 million for debt service, $2.7 million for Fire District services, $32.2 million for capital outlay, $1.8 million for Recreation and $1 million for a variety of other programs. Committed fund balance totals $11.8 million consisting of an $11 million stabilization fund reported in the General Fund and $764,779 committed for law enforcement purposes reported in the Law Enforcement Commissary Fund. Assigned fund balance totals $11.6 million and includes $7.8 million fund balance assigned for use in the FY 2014 budget, $2 million assigned for capital outlay, $615,362 assigned for risk management, $49,477 assigned for domestic and family violence programs and $1.1 million for outstanding purchases on order as of June 30, 2013. Nonspendable fund balance totals $111,438 representing inventories and prepaid items not in spendable form.

The general fund is the chief operating fund of the County. At the end of FY 2013, fund balance totaled $31,325,708, with an unassigned fund balance of $9,638,313. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represented 11.5 percent of total general fund expenditures, while total fund balance represented 37.5 percent of that same amount.

For FY 2013, the fund balance of the County's general fund increased by $1,479,160. Total revenues decreased $328,343. Key factors in the decrease in general fund revenues are as follows:

- General property tax revenue increased $687,819.
- Local option sales tax revenue decreased $3,768,567. As part of the Service Delivery Strategy Agreement, 18% of local option sales tax is restricted for and reported in the Recreation Fund beginning with June 2012 collections paid in July 2012. The County local option sales tax reported in the Recreation Fund was $185,455 for FY 2012 and $2,189,074 for FY 2013.
- Recording intangible tax revenue increased $115,993.
- Penalty and interest revenue on property taxes decreased $236,258.
- Other taxes decreased $23,674.
- License and permit revenue increased $683,512.
- Intergovernmental revenues increased $1,401,423.
- Charges for services revenues decreased $121,010.
- Fines and forfeitures increased $168,689.
- Investment earnings decreased $94,262.
- Rent revenue increased $962,439.
- Other revenues decreased $104,447.

Total general fund expenditures increased by $5,703,080 in FY 2013. Significant increases and decreases in general fund expenditures are as follows:

- Several departments had an increase in salary expenditures due to the implementation of the second stage of the employee compensation plan completed in 2012. Employees with three years employment with the County received a step increase of 2 to 4% effective January 1, 2013.
- The majority of departments had an increase in employee benefits due to two factors. FY 2013 included a 5% increase in the cost of employee health insurance. The County also changed the method for funding the Workers Compensation Internal Service Fund. Workers compensation was calculated at 3.5% of payroll and charged to employee benefits within each department.

- General government expenditures increased by $1,806,892, or 10%.
    - As part of the Service Delivery Strategy Agreement, for FY 2013 the County assumed operations of the Inspection and Fees Department previously operated by the City of Macon. Expenditures for FY 2013 totaled $1.3 million.
    - Contribution to OPEB Trust declined $2.35 million. A supplemental appropriation to contribute funds to the OPEB Trust was approved in FY 2012. Funds were not appropriated for contribution to the Trust in FY 2013.
    - In preparation for consolidation in 2014, Bibb County and City of Macon agreed to purchase extensive computer hardware and software upgrades. The County is purchasing the equipment and software, and the City of Macon is reimbursing the County for 50% of the expenditures. Expenditures for FY 2013 totaled $1.8 million.
    - Expenditures for Information and Technology increased $262,621. Salaries and benefits increased $132,229. The Interim Director was promoted to position of Director in FY 2013. Other increases included: computer software $52,123; repair/maintenance on equipment $34,417; and capital outlay expenditures $45,313.
    - Expenditures for Tax Assessors Department increased $198,130. Salaries and benefits increased $202,730 or 14%. The Department filled six vacancies in FY 2013.
    - Expenditures for Tax Commissioners Department increased $167,839. Salaries and benefits increased $149,006 or 7%.

- The Judicial function expenditures increased by $853,474 or 6%.
    - Expenditures for Superior Court Judges increased $99,216 or 10%. Salaries and benefits increased $77,721. Court reporter fees increased $14,298.
    - Expenditures for Public Defenders Office increased $172,972 or 8%. Salaries and benefits paid through State contract increased $143,196.
    - Expenditures for Civil Court increased $115,229. Salaries and benefits increased $122,055 or 8%.
    - Expenditures for Probate Court increased $123,758. The court paid $81,383 to Georgia Bureau of Investigation for pistol permits. The increased cost was offset with revenue. In prior years the Court remitted the funds directly to the GBI. Beginning in FY 2013, both the revenues and expenditures are reported by the County.

- Public Safety expenditures increased by $1,788,036 or 6%.
    - Expenditures for Animal Welfare increased $488,197. In prior years, the County reimbursed the City of Macon for a portion of the costs to operate Animal Welfare. As part of the Service Delivery Strategy agreement, the County assumed total responsibility for Animal Welfare in FY 2013.
    - Expenditures for Sheriff Administration increased $493,931. Salaries and benefits increased $100,918 or 9%. Capital outlay expenditures increased $381,891. FY 2013 capital outlay included the purchase of a Bomb Detection Robot $57,245 funded through a Homeland Security grant and $310,000 for mobile radios funded with proceeds from the sale of property.
    - Expenditures for Patrol increased $265,116 or 5%. Salaries and benefits increased $199,152 or 5%. Capital outlay increased $108,472. FY 2013 included $180,263 for purchase of patrol vehicles originally budgeted in FY 2012 but not received until FY 2013.
    - Expenditures for Corrections increased $321,104 or 3%. Salaries and benefits increased $488,794 or 7%. On-site inmate healthcare services are provided through contract with a third party. Expenditures for these services increased $104,725. Medical expenses that cannot be treated onsite are billed separately by the hospitals or other providers. Expenditures for offsite inmate medical care decreased $242,744.

- Public Works expenditures increased by $2,370,619.
    - Expenditures for Streets and Roads Construction increased $2.2 million. Capital outlay increased $1.9 million. The County purchases large public works equipment on a 5 year cycle. Capital outlay purchases for FY 2013 totaled $2.1 million. Salaries and benefits increased $369,843. At March 1, 2012 pay for all Bibb County employees was adjusted as the first step to implementing a new pay scale. Many Public Works employees received additional adjustments to reach the beginning salary level of the new scale.
    - Expenditures for Engineering increased $493,139. Salaries and benefits increased $349,859. As part of the Service Delivery Strategy, certain positions previously employed by the City of Macon were moved to the County. Five additional positions were moved to Engineering in FY 2013. Capital outlay increased $90,080. FY 2013 capital outlay included one vehicle replacement of $33,852 and $42,502 to purchase vehicles from the City of Macon as part of the transfer of positions to the County.
    - Expenditures for Traffic Safety decreased $652,285. FY 2012 included $666,675 in expenditures for a high-mast lighting project that was partially funded with Georgia Department of Transportation funds of $343,255.
    - Expenditures for Traffic Engineering increased $178,102. In prior years, the County reimbursed the City of Macon for a portion of the operating costs of Traffic Engineering. As part of the Service Delivery Strategy, the County assumed total responsibility for Traffic Engineering in FY 2013.

- Health and Welfare expenditures decreased by $405,554. The decrease is primarily due to the reduction in DFACS Building expenditures of $419,818. In prior years, DFACS Building operating costs were included in General Fund. For FY 2013, operating costs are included in the DFACS MIL Fund. The portion of DFACS MIL revenues restricted for operations and capital improvements of the facility are also reported in the DFACS MIL Fund in FY 2013.

- Culture and Recreation expenditures increased by $10,730.
    - FY 2013 included $75,000 payment to the Georgia Sports Hall of Fame. This payment was the second of a three year pledge of support by the Board of Commissioners for the continued operation of the Sports Hall of Fame. The initial payment in FY 2012 was $125,000.
    - Expenditures for the Middle Georgia Regional Library increased $12,877 and included $14,397 for elevator repairs at the Washington Memorial Library.
    - Expenditures for the Clean Community Commission increased $47,500. In prior years, the City of Macon and the County jointly funded the Commission. As part of the Service Delivery Strategy Agreement, the County assumed responsibility for funding the Commission.

- Expenditures for Conservation of Natural Resources increased $8,066, consisting of an increase in salaries and benefits for Agricultural Resources.

- Economic Development expenditures increased by $354,213 or 13%.
    - Expenditures for Macon-Bibb County Planning and Zoning Commission increased $140,000. As part of Service Delivery Strategy, the County took over total funding of this agency.
    - Expenditures for the Macon-Bibb County Transit Authority increased $209,186. Additional funds were provided to add a new Ocmulgee Industrial route.

- Debt Service expenditures decreased $1,083,396 or 76%.
    - The Special Purpose Local Option Sales Tax approved in 2012 included funds projected to repay several debt issues previously paid by the General Fund. Bond principal and interest paid by General Fund in 2012 included MBCUDA 2002B $109,100; MBCUDA 2006 $459,306; MBCUDA 2009 $243,688; MBCUDA 2012 $261,979. FY 2013 principal and interest were paid by the SPLOST 2012 Project Fund.

Total General Fund transfers to other funds decreased by $765,116 in FY 2013. FY 2012 included $1,001,909 transfers to debt service funds for outstanding revenue bond debt. These bonds are now being repaid through the SPLOST Project Fund. Transfers to the General Debt Service Fund for GMA leasepool principal repayments increased $276,181. Transfers to the Capital Improvement Fund increased $698,529, primarily to cover extensive renovations needed at the Engineering Department to accommodate the move of several employees from the City of Macon to Bibb County. FY 2012 also included $1 million transfer to the Workers Compensation Internal Service Fund. In FY 2013, departments are charged a premium of 3.5% included in employee benefits. No additional transfer from General Fund was required in FY 2013. The operating transfer to support the Tobesofkee Recreation Fund increased $255,668 in FY 2013.

The Fire District Fund ended the fiscal year with total fund balance of $2.7 million. Fund balance of the Fire District Fund is restricted to providing fire protection and certain other public safety services to the unincorporated area of the County. Fund balance in FY 2013 declined $566,583. Revenues increased $213,511 or 2.3%. Expenditures decreased $1,080,352 or 10%. Capital outlay expenditures for fire protection services decreased $1,163,315. FY 2012 included $1.6 million in capital outlay for fire services partially funded with proceeds from the GMA leasepool totaling $951,524. As a result of the Service Delivery Strategy renegotiations, the Fire District Fund began reporting expenditures for Emergency Management and 800Mhz services provided to the unincorporated area beginning in FY 2012. Emergency Management expenditures decreased $74,452 in FY 2013 and 800Mhz expenditures increased $163,641. The increase in 800Mhz expenditures was primarily due to the County portion of significant tower maintenance equipment and upgrades in FY 2013.

The Special Purpose Local Option Sales Tax 2012 Project Fund ended the fiscal year with a total fund balance of $29 million. Voters approved the SPLOST in 2011 with collections beginning in April 2012. Tax revenue for FY 2013 totaled $30 million. Expenditures in FY 2013 totaled $23 million. The SPLOST agreement splits the proceeds with 33.5% of taxes collected going to the City of Macon for debt service and projects. The amount transferred in FY 2013 totaled $10 million. Current year expenditures also included $2.9 million of the total $6 million designated in SPLOST projects for BRAC. These funds were used for acquisition of property to eliminate the encroachment of residences in the noise and crash corridor located in South Bibb County in order to comply with the 2004 Joint Land use study, which will help to preserve existing and future missions at Warner Robins Air Force Base. FY 2013 included $4 million in debt service expenditures; $4 million for Public Safety projects; $882,390 in Public Works infrastructure projects and $892,672 in Recreation projects.

The Recreation Fund ended FY 2013 with total fund balance of $1.8 million. As part of the Service Delivery Strategy Agreement, the County assumed responsibility for Recreation in FY 2013. The County and City of Macon contribute 18% of local option sales tax revenues to fund Recreation. Revenues for FY 2013 totaled $5.8 million with expenditures of $4.4 million.

The General Debt Service Fund ended FY 2013 with a total fund balance of $3 million, a decrease of $2 million from the previous year. The decrease was primarily due to activity within the GMA leasepool investment account. The County withdrew $3,207,766 from the leasepool to reimburse General Fund for capital equipment purchases. Transfers from other funds to redeposit to the leasepool investment account totaled $1,056,513.

The Capital Improvements Fund ended the fiscal year with total fund balance of $1.9 million. Fund balance decreased $633,818, primarily due to the completion of HVAC upgrades at the Public Health Complex with FY 2013 expenditures of $468,900.

The 2013 MBCUDA Project Fund was established to account for projects to be funded with bond proceeds of MBCUDA Series 2013 revenue bonds. FY 2013 included issuance costs and project expenditures totaling $384,314. The bonds did not close until after the end of FY 2013. The fund reflects a deficit fund balance of $384,314 that will be funded with bond proceeds in FY 2014.

Proprietary Funds. Bibb County's proprietary funds provide the same information found in the government-wide financial statements, but in more detail. At the end of the current fiscal year net investment in capital assets and restricted net position were $4,906,084 and $82,791 respectively. Unrestricted net position totaled $567,425. The total increase in net position was $694,748. Other factors concerning the finances of these funds have been addressed in the discussion of the County's business-type activities on page 6 of this report.

General Fund Budgetary Highlights

In comparing the final FY 2013 budget figures to actual, revenues were more than budgetary estimates by $3,138,697. General property taxes exceeded budget estimates by $2.5 million. FY 2013 included the first year of revenues from the State collections of the Motor Vehicle Title Ad Valorem Tax, which totaled $1.1 million. Local option sales tax revenue was less than estimated by $1.1 million. Intergovernmental revenues exceeded budget by $1 million, primarily due to revenues of $922,894 from the City of Macon for sharing in the cost of computer hardware and software upgrades in preparation for consolidation. Other financing sources were less than estimates by $2 million. The budget included $5.1 million in transfers from Debt Service Fund representing proceeds from the GMA leasepool to reimburse General Fund for capital equipment purchases, while actual transfers totaled only $3.2 million. The budget included $2.8 million for reimbursement of computer upgrades, with actual reimbursements for computer upgrades totaling $919,095. The City of Macon's participation in the upgrades reduced the amount needed from leasepool reimbursement. The upgrades are still in progress, with expenditures through FY 2013 totaling $1.8 million.

Expenditures were less than budgetary estimates by $6,632,369 and other financing uses were less than budgetary estimates by $171,989. Differences between the original budget and the final amended budget totaled $4,713,293. Supplemental appropriations for items originally budgeted and encumbered in FY 2012 that rolled to FY 2013 totaled $2.5 million. This included a supplemental of $2.1 million for public works equipment to be paid from GMA leasepool proceeds. A supplemental of $650,624 was approved for road construction and maintenance projects funded by revenues from the Georgia Department of Transportation Local Maintenance and Improvement Grant program. A supplemental of $767,863 was approved for transfer to the Capital Improvements Fund for renovations to the Engineering Building originally budgeted in FY 2012 but not completed until FY 2013. A supplemental of $310,000 was approved for the purchase of public safety equipment with the proceeds from the sale of property.

A discussion of the changes in appropriations by function is as follows:

General Government

- The budget for General Government decreased $108,416.
- The original budget for total capital outlay (for all departments) was placed into a contingency account in General Government. When individual capital outlay items were ordered and approved, the required budget funds were moved from contingency to the applicable department. Any funds not utilized during the fiscal year remained in the general government contingency account. The original budget for capital outlay totaled $3.8 million. During the fiscal year, $2.6 million was transferred to other departments as utilized, leaving a balance of $1,199,263 at the end of the fiscal year.
- Inspection & Fees increased $136,674. Funds totaling $52,519 originally budgeted in Code Enforcement were transferred to Inspection & Fees with the reclassification of an employee position. Transfers from capital outlay contingency to cover current year purchases of equipment totaled $25,122. A supplemental appropriation of $57,615 was approved to cover the cost of purchasing equipment and supplies from the City of Macon when operations transferred to the County in FY 2013.
- Tax Assessors increased $212,618. The FY 2012 budget included funds for temporary services to perform field checks. At the end of FY 2012, $85,011 remained unspent and was rolled forward as a supplemental to FY 2013. Transfers from capital outlay contingency to cover current year purchases of equipment totaled $26,166. A budget transfer of $40,920 from Mapping increased the budget for Contract Services to cover a Tax Parcel project performed by the Regional Commission. The budget for salaries and benefits was increased by $57,840 with a transfer from Mapping to cover positions transferred from Mapping to Tax Assessors.
- Information & Technology increased $169,894. Transfers from capital outlay contingency to cover current year purchases of equipment totaled $145,970. A supplemental of $18,675 represented funds encumbered in FY 2012 but not purchased until FY 2013.
- Consolidation implementation increased $199,510 to cover professional services. The budget included $196,250 in supplemental appropriations and $3,260 transferred from contingency.
- ERP System increased $1.8 million representing the expenditures incurred in FY 2013 for the computer upgrade project. The budget funds were transferred from the capital outlay contingency account.
- Contingencies budget decreased $420,098. The appropriation to the Macon-Bibb County Transit Authority was increased by $76,046 with a transfer from contingency. Funds were transferred from contingency to various departments to cover the second phase of the compensation plan that was implemented January 1, 2013. Transfers to cover the applicable step increases totaled $226,782. Other transfers included: $11,061 pauper burials; $50,000 to cover the cost of traffic signals; $48,000 for domestic and family violence programs; and $8,209 in other categories.

Judicial

- The budget for Judicial expenditures increased $311,987.
- Clerk of Superior Court increased $37,650. Transfers from capital outlay contingency for current year purchases of furniture and equipment totaled $21,361. Supplemental appropriations totaling $7,977 were approved for supplies and training as part of the transitional costs for the new Superior Court Clerk who took office January 1, 2013. Funds totaling $11,685 were transferred from contingency to cover salary and benefit costs that increased with the second phase of the compensation plan.
- District Attorney's Office increased $31,097. Transfers from capital outlay contingency for current year purchases of vehicles and equipment totaled $30,999.
- State Court Probation increased $56,249. A transfer from contingency to cover family and domestic violence programs totaled $48,000. These costs were offset with revenues. Transfers from capital outlay contingency for current year purchases of equipment totaled $7,257.
- Probate Court increased $109,994. A supplemental of $31,672 was approved to cover additional costs of contract services needed to comply with requirements of the Georgia Weapons Carry License. Transfers from capital outlay contingency for current year purchases of equipment totaled $11,047. A supplemental appropriation of $66,205 represented funds budgeted and encumbered in FY 2012 but not completed until FY 2013.

Public Safety

- The Public Safety budget increased $1,051,380.
- Of the total budget increase in Public Safety, $129,333 was attributable to transfers from capital outlay contingency to cover current year purchases.
- Sheriff Administration increased $471,572. A supplemental of $310,000 was approved for the purchase of radio equipment funded from the proceeds of the sale of property. A supplemental of $66,392 was approved for the purchase of equipment to be funded with a GEMA Homeland Security Grant. Funds totaling $79,790 were transferred from contingency to cover salary and benefit costs that increased with the second phase of the compensation plan.
- Patrol increased $338,428. Transfers from capital outlay contingency for current year purchases of equipment totaled $59,446. A supplemental of $277,951 was approved to cover the cost of equipment and vehicles budgeted and encumbered in FY 2012 but not received until FY 2013.
- Detention increased $75,745 which primarily represented the transfer of salary and benefits from certain positions from Corrections to Detention. The budget for Corrections decreased $66,281.
- Animal Welfare increased $55,341. A supplemental of $53,754 was approved to cover the cost of supplies and equipment purchased from the City of Macon when operations were transferred to the County in FY 2013.

Public Works

- The Public Works budget increased $2,879,002.
- Transfers from capital outlay contingency to cover current year purchases totaled $122,727.
- A supplemental appropriation of $2,050,705 was approved for public works equipment that is replaced every 5 years. The equipment was ordered in FY 2012 but not received until FY 2013.
- A supplemental appropriation of $650,624 was approved for public road construction and maintenance funded by the Georgia Department of Transportation Local Maintenance and Improvement Grant.
- Supplemental appropriations totaling $89,521 were approved to cover assessment paving projects.
- A supplemental appropriation of $73,740 was approved to cover the cost of supplies and equipment purchased from the City of Macon when certain positions were transferred to the County in FY 2013.

Health and Welfare

- The Health and Welfare budget decreased $310,650.
- The budget for DFACS Building of $332,035 was moved from General Fund to the DFACS MIL Fund for FY 2013.
- Expenditures for pauper burials increased in FY 2013, necessitating a budget transfer from contingency of $11,061.
- The Commissioners approved a supplemental appropriation of $10,000 for the Middle Georgia Community Food Bank to provide additional funds for the 2012 holiday season.

Culture and Recreation

- The Culture and Recreation budget increased $16,397.
- Transfers from capital outlay contingency to cover elevator repairs at the Washington Memorial Library totaled $14,397.
- A supplemental appropriation of $2,000 was approved to cover the cost of utility expenditures for the Grand Opera House. These costs are partially funded by Mercer University.

Conservation of Natural Resources

- The Conservation of Natural Resources budget increased $939, which represented funds transferred from contingency to cover the additional salary and benefit costs of implementing the second phase of the compensation plan.

Economic Development

- The Economic Development budget had an increase of $76,046, which represented additional funds appropriated from contingency for Macon-Bibb County Transit Authority.

Other Financing Uses

- Appropriations for interfund transfers increased $796,608.
- A supplemental appropriation of $767,539 was approved for renovations to the County engineering building to provide additional space for employees to be transferred from the City Engineering Department effective July 1, 2012. The funds were originally budgeted in FY 2012, but the work was completed in FY 2013.
- A supplemental appropriation of $29,069 was approved to transfer a portion of the Motor Vehicle Title Ad Valorem Tax from General Fund to the Fire District Fund.

Capital Assets and Debt Administration

Capital Assets. Bibb County's investment in capital assets for its governmental and business-type activities as of June 30, 2013, amounted to $234,462,426 (net of accumulated depreciation). This investment in capital assets includes land, buildings and systems, improvements, machinery and equipment, park facilities, dam, roads, highways and bridges.

Summary of Capital Assets
(net of depreciation)

	Governmental Activities		Business-type Activities		Total	
	2013	2012	2013	2012	2013	2012
Land	$ 50,325,159	$ 38,108,116	$ 418,891	$ 418,891	$ 50,744,050	$ 38,527,007
Earthen dam	-	-	2,625,294	2,625,294	2,625,294	2,625,294
Construction in Process	32,655,191	28,951,559	510,719	-	33,165,910	28,951,559
Land Improvements	3,910,589	1,013,765	324,073	343,308	4,234,662	1,357,073
Dam Improvements	-	-	163,067	217,423	163,067	217,423
Buildings and Improvements	58,355,951	51,042,077	779,412	870,254	59,135,363	51,912,331
Machinery, Equipment and Furniture	5,179,558	2,050,519	133,147	137,405	5,312,705	2,187,924
Vehicles	5,390,609	5,453,989	34,539	29,921	5,425,148	5,483,910
Infrastructure	73,656,227	85,632,138	-	-	73,656,227	85,632,138
Total	$ 229,473,284	$ 212,252,163	$ 4,989,142	$ 4,642,496	$ 234,462,426	$ 216,894,659

Additional information on the County's capital assets can be found in the capital asset schedules in the notes to the financial statements on pages 50 - 52 of this report.

Long-term Debt. At the end of the current fiscal year, the County had outstanding general obligation sales tax bond debt totaling $21,353,936, revenue bond debt totaling $36,589,630, and other contractual obligation debt totaling $73,461. The governmental activities revenue bond debt represents revenue bond debt issued by various authorities and guaranteed by the taxing power of the government through contracts. The business-type activities revenue bond debt represents bonds secured solely by specific revenue sources.

Summary of Outstanding Debt

	Governmental Activities		Business-type Activities		Total	
	2013	2012	2013	2012	2013	2012
General obligation sales tax bonds	$21,353,936	$21,600,106	$ -	$ -	$21,353,936	$21,600,106
Revenue bonds	36,589,630	39,192,058	83,058	201,216	36,672,688	39,393,274
Other contractual obligations	73,461	90,492	-	-	73,461	90,492
Certificates of participation	7,152,000	7,152,000	-	-	7,152,000	7,152,000
Compensated absences liability	4,367,627	4,222,439	-	-	4,367,627	4,222,439
IBNR liability	4,592,758	4,327,758	-	-	4,592,758	4,327,758
Postemployment benefit obligation	3,182,041	-	-	-	3,182,041	-
Total	$77,311,453	$ 76,584,853	$ 83,058	$201,216	$77,394,511	$76,584,853

Bibb County maintains an “Aa2” rating from Moody’s and an “AA/A-1+” rating from Standard & Poor’s Corporation for general obligation debt. The “A-1+” short-term rating that Bibb County was given in June, 2009 has allowed the County to issue variable-rate demand obligations without liquidity support from an outside source.

State statutes limit the amount of general obligation debt a governmental entity may issue to 10 percent of the assessed value of all taxable property (tax digest) within said county. The current debt limitation for Bibb County is $436,191,353 based upon total assessed values of $4,555,811,494 with $20 million of general obligation sales tax bonds outstanding and $610,204 restricted for debt service of the bonds.

Additional information on the County’s long-term debt can be found on the schedule of general long-term debt and in the notes to the financial statements on page 180 and on pages 52 - 58 of this report, respectively.

Economic Factors

The unemployment rate for Bibb County (9.8%) was higher than the State of Georgia rate at 9.0%, based upon the 2012 annual average unemployment statistics.

The existing industry expansion and new industry recruitment discussed in the transmittal letter should add new jobs for the area and broaden the tax base. Local option sales tax revenues decreased $1,764,949 from the prior fiscal year. Although our expectation is that both expanding and new industry will help to increase this revenue source, the FY 2014 budget projects a slight decrease from FY 2013. This is in keeping with our policy of conservatively estimating revenues.

The passage of the SPLOST in November 2011 will continue to have a direct impact on General Fund. The transmittal letter includes a discussion of the projects included in the SPLOST referendum.

The passage of the consolidation referendum is expected to have a considerable economic impact on the community as a whole. There will be one-time costs to the individual governments as well as the consolidated government. We are all attempting to plan for these as we gather information. The hope and certainly the expectation is that the new consolidated government will be even better positioned to encourage the expansion of existing industry and to be more attractive to potential new industry.

Next Year's Budget

As of June 30, 2013, unassigned fund balance in the general fund totaled $9,638,313. Fund balance assigned for the 2014 fiscal year budget totaled $7,781,915.

The FY 2014 General Fund budget presented new challenges. As discussed in more detail in the transmittal letter, the FY 2014 budget incorporated the consolidation of the City of Macon and Bibb County. A complete fiscal year budget was developed. The budget was then separated with the first six months projected activity to include the final six months of the Bibb County government. The second six months was projected as a starting point for funding of the new Macon-Bibb County Consolidated Government to become effective January 1, 2014.

Requests for Information

This financial report is designed to provide a general overview of Bibb County, Georgia's finances for those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Office of the Finance Director, 601 Mulberry Street, Room 409 Courthouse, Macon, Georgia 31201.

BIBB COUNTY, GEORGIA

STATEMENT OF NET POSITION

JUNE 30, 2013

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
ASSETS				
Cash and cash equivalents	$ 7,677,187	$ 144,953	$ 7,822,140	$ 3,010,664
Investments	73,442,031	321,722	73,763,753	3,493,836
Receivables, net of allowance				
Taxes	4,056,536	-	4,056,536	-
Special assessments	93,159	-	93,159	-
Accounts	315,397	475,832	791,229	4,965,793
Accrued interest	10,920	-	10,920	20
Due from other governments	5,450,295	96,344	5,546,639	200,681
Due from primary government	-	-	-	122,712
Internal balances	526,532	(526,532)	-	-
Inventories	85,830	-	85,830	-
Prepaid items	216,784	6,122	222,906	105,193
Deferred charges	-	-	-	80,369
Restricted cash	-	165,849	165,849	318,475
Investment in joint ventures	3,728,721	-	3,728,721	-
Net pension obligation asset	3,160,834	-	3,160,834	-
Fair market value of interest-rate swap	1,674,519	-	1,674,519	-
Capital assets, non-depreciable	82,980,350	3,554,904	86,535,254	20,598,961
Capital assets, depreciable (net of accumulated depreciation)	146,492,934	1,434,238	147,927,172	6,823,736
Total Assets	329,912,029	5,673,432	335,585,461	39,720,440
LIABILITIES				
Accounts payable	5,019,333	483,413	5,502,746	431,592
Accrued liabilities	869,368	98,722	968,090	104,508
Accrued interest payable	337,602	-	337,602	-
Due to other governments	1,770,238	-	1,770,238	-
Due to component unit	122,712	-	122,712	-
Unearned revenue	75,124	15,164	90,288	-
Liabilities payable from restricted assets	-	83,058	83,058	-
Noncurrent liabilities				
Due within one year				
Claims payable	2,371,368	-	2,371,368	-
Compensated absences	1,537,523	-	1,537,523	243,927
Notes payable	17,549	-	17,549	216,394
Bonds payable	3,540,000	-	3,540,000	-
Due in more than one year				
Claims payable	2,221,390	-	2,221,390	-
Compensated absences	2,830,104	-	2,830,104	118,638
Notes payable	55,912	-	55,912	1,438,730
Bonds payable	54,403,566	-	54,403,566	5,000,000
Postemployment benefit obligation	3,182,041	-	3,182,041	202,076
Certificates of participation	7,152,000	-	7,152,000	-
Total Liabilities	85,505,830	680,357	86,186,187	7,755,865
DEFERRED INFLOWS OF RESOURCES				
Fair value of effective hedge	1,674,519	-	1,674,519	-
Total Deferred Inflows of Resources	1,674,519	-	1,674,519	-
NET POSITION				
Net investment in capital assets	199,368,256	4,906,084	204,274,340	26,192,922
Restricted for				
Debt service	3,887,730	56,909	3,944,639	-
Capital projects	32,281,838	-	32,281,838	1,823,067
Fire district services	2,979,799		2,979,799	-
Restricted for other purposes	3,093,635	25,882	3,119,517	2,123,541
Unrestricted	1,120,422	4,200	1,124,622	1,825,045
Total Net Position	$ 242,731,680	$ 4,993,075	$ 247,724,755	$ 31,964,575

The accompanying notes are an integral part of these financial statements.

BIBB COUNTY, GEORGIA

STATEMENT OF ACTIVITIES

FOR THE FISCAL YEAR ENDED JUNE 30, 2013

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
Primary Government				
Governmental Activities				
General government	$ 36,992,352	$ 4,915,681	$ 172,860	$ 2,486,818
Judicial	15,499,903	2,064,551	1,077,609	-
Public safety	43,293,217	4,519,275	300,331	60,361
Public works	9,007,842	425,364	10,928	748,148
Health and welfare	3,211,351	1,918,818	-	-
Culture and recreation	11,427,212	301,340	3,929,797	24,372
Conservation of natural resources	245,060	-	-	-
Economic development	7,002,597	-	-	-
Community development	10,166,215	-	-	-
Interest	1,751,381	-	519,805	-
Total governmental activities	138,597,130	14,145,029	6,011,330	3,319,699
Business-Type Activities				
Recreation facility	1,466,449	644,742	10,334	16,248
Sanitation	2,708,638	3,086,203	-	-
Total business-type activities	4,175,087	3,730,945	10,334	16,248
Total Primary Government	$ 142,772,217	$ 17,875,974	$ 6,021,664	$ 3,335,947
Component Units				
Macon-Bibb County Industrial Authority	$ 1,769,563	$ 257,972	$ -	$ 2,195,597
Middle Georgia Regional Library	3,947,909	117,521	935,073	-
Macon-Bibb County Board of Health	4,723,757	1,962,808	2,756,224	-
Macon-Bibb Convention and Visitors Bureau	1,680,635	41,414	12,177	48,075
Macon-Bibb Planning and Zoning Commission	1,567,393	423,818	321,510	-
Development Authority of Bibb County	85,604	8,100	-	-
Total Component Units	$ 13,774,861	$ 2,811,633	$ 4,024,984	$ 2,243,672

General Revenues
- Property tax
- Sales tax
- Hotel Motel tax
- Alcoholic beverage tax
- Recording intangible tax
- Franchise tax
- Interest and penalties on delinquent taxes
- Financial gross receipts tax
- Real estate transfer tax
- Investment earnings
- Gain on sale of capital assets
- Payment from Bibb County
- Grants and contributions not restricted to specific programs
- Other revenues

Special item

Transfers

Total General Revenues, Special Item and Transfers

Change in Net Position

Net Position, Beginning, restated

Net Position, Ending

The accompanying notes are an integral part of these financial statements.

Net (Expense) Revenue and Changes in Net Position			
Primary Government			
Governmental Activities	Business-Type Activities	Total	Component Units
$ (29,416,993)	$ -	$ (29,416,993)	$ -
(12,357,743)	-	(12,357,743)	-
(38,413,250)	-	(38,413,250)	-
(7,823,402)	-	(7,823,402)	-
(1,292,533)	-	(1,292,533)	-
(7,171,703)	-	(7,171,703)	-
(245,060)	-	(245,060)	-
(7,002,597)	-	(7,002,597)	-
(10,166,215)	-	(10,166,215)	-
(1,231,576)	-	(1,231,576)	-
(115,121,072)	-	(115,121,072)	-
-	(795,125)	(795,125)	-
-	377,565	377,565	-
-	(417,560)	(417,560)	-
$ (115,121,072)	$ (417,560)	$ (115,538,632)	$ -
$ -	$ -	$ -	$ 684,006
-	-	-	(2,895,315)
-	-	-	(4,725)
-	-	-	(1,578,969)
-	-	-	(822,065)
-	-	-	(77,504)
$ -	$ -	$ -	$ (4,694,572)
$ 60,689,794	$ -	$ 60,689,794	$ -
42,508,432	-	42,508,432	-
2,221,896	-	2,221,896	-
862,377	-	862,377	-
671,022	-	671,022	-
713,902	-	713,902	-
2,005,831	-	2,005,831	-
398,422	-	398,422	-
109,152	-	109,152	-
347,757	903	348,660	19,916
641,060	-	641,060	-
-	-	-	6,090,708
-	-	-	363,702
-	-	-	96,809
25,779,542	-	25,779,542	-
(1,096,127)	1,096,127	-	-
135,853,060	1,097,030	136,950,090	6,571,135
20,731,988	679,470	21,411,458	1,876,563
221,999,692	4,313,605	226,313,297	30,088,012
$ 242,731,680	$ 4,993,075	$ 247,724,755	$ 31,964,575

BIBB COUNTY, GEORGIA

BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2013

	General	Fire District	Special Purpose Local Option Sales Tax 2012 Project Fund	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	$ 4,929,543	$ 50,705	$ 1,646,247	$ 959,525	$ 7,586,020
Investments	26,286,500	3,562,680	26,836,341	11,741,163	68,426,684
Receivables, net of allowance					
Taxes	3,605,578	228,771	-	222,187	4,056,536
Special assessments	93,159	-	-	-	93,159
Accounts	201,797	-	-	113,600	315,397
Accrued interest	1,910	-	9,010	-	10,920
Due from other governments	2,162,408	84,052	2,431,597	772,238	5,450,295
Due from other funds	974,625	29,069	-	374,417	1,378,111
Prepaid items	25,608	-	-	10,052	35,660
Inventory	85,830	-	-	-	85,830
Total Assets	$ 38,366,958	$ 3,955,277	$ 30,923,195	$ 14,193,182	$ 87,438,612
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
LIABILITIES					
Accounts payable	$ 2,704,234	$ 53,027	$ 1,358,163	$ 610,557	$ 4,725,981
Accrued liabilities	637,601	-	-	63,019	700,620
Due to other governments	-	922,451	814,585	33,202	1,770,238
Due to component unit	-	-	-	122,712	122,712
Due to other funds	143,162	-	-	1,339,414	1,482,576
Unearned revenues	1,859	-	-	73,265	75,124
Total Liabilities	3,486,856	975,478	2,172,748	2,242,169	8,877,251
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue-taxes	3,461,235	218,111	-	222,187	3,901,533
Unavailable revenue-special assessments	93,159	-	-	-	93,159
Total Deferred Inflows of Resources	3,554,394	218,111	-	222,187	3,994,692
FUND BALANCES					
Nonspendable					
Inventories and prepaid items	111,438	-	-	-	111,438
Restricted for					
Debt service	313,462	-	610,204	3,001,028	3,924,694
Fire district	-	2,761,688	-	-	2,761,688
Capital outlay	650,623	-	28,140,243	3,490,972	32,281,838
Law enforcement	-	-	-	274,571	274,571
Street light district	-	-	-	320,295	320,295
Victim assistance	-	-	-	56,028	56,028
Court programs	-	-	-	392,750	392,750
Recreation	-	-	-	1,846,548	1,846,548
Committed for					
Stabilization fund	11,001,643	-	-	-	11,001,643
Law enforcement	-	-	-	764,779	764,779
Assigned for					
Capital outlay	83,490	-	-	1,966,169	2,049,659
Budget	7,781,915	-	-	-	7,781,915
Risk management	615,362	-	-	-	615,362
Domestic and family violence programs	49,477	-	-	-	49,477
Purchases on order	1,079,985	-	-	-	1,079,985
Unassigned	9,638,313	-	-	(384,314)	9,253,999
Total Fund Balances	31,325,708	2,761,688	28,750,447	11,728,826	74,566,669
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 38,366,958	$ 3,955,277	$ 30,923,195	$ 14,193,182	$ 87,438,612

The accompanying notes are an integral part of these financial statements.

BIBB COUNTY, GEORGIA

RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION JUNE 30, 2013

Total fund equity per balance sheet of governmental funds	$	74,566,669
Amounts reported for governmental activities in the Statement of Net Position differ from amounts reported in the Balance Sheet of Governmental Funds due to the following:		
Net pension asset and net OPEB obligation		
To recognize asset (liability) resulting from contributions in excess of (under) the annual required contribution.		
Pension		3,160,834
OPEB		(3,182,041)
Capital Assets		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		
Cost of the assets		608,796,014
Accumulated depreciation		(379,322,730)
Investment in joint ventures		3,728,721
Fair market value of interest rate swap		1,674,519
Revenues		
Some of the government's revenues will be collected after year-end but are not available soon enough to pay for the current period's expenditures and therefore are deferred in the funds.		2,320,173
Internal Service Funds		
Internal service funds are used by management to charge the costs of risk management and health insurance services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.		
Total net position of Internal Service Funds		300,552
Plus amount attributable to business-type activities		563,225
Long-term Liabilities		
Long-term liabilities are not due and payable in the current period and, therefore, are not reported as fund liabilities. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities both current and long-term are reported in the Statement of Net Position. Long-term liabilities at year-end consist of the following:		
Bonds payable		(57,943,566)
Notes payable		(73,461)
Certificates of participation, net		(7,152,000)
Compensated absences		(4,367,627)
Accrued interest payable		(337,602)
Total Adjustments		168,165,011
Total Net Position of Governmental Activities	$	242,731,680

The accompanying notes are an integral part of these financial statements.

BIBB COUNTY, GEORGIA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	General	Fire District	Special Purpose Local Option Sales Tax 2012 Project Fund	Other Governmental Funds	Total Governmental Funds
REVENUES					
Taxes					
Property tax	$ 51,325,395	$ 6,428,935	$ -	$ 178	$ 57,754,508
Sales tax	9,972,447	-	30,346,911	2,189,074	42,508,432
Hotel Motel tax	-	-	-	2,234,274	2,234,274
Alcoholic beverage tax	870,566	-	-	-	870,566
Insurance premium tax	-	2,879,620	-	-	2,879,620
Intangible tax	589,389	81,633	-	-	671,022
Real estate transfer tax	98,089	11,063	-	-	109,152
Franchise tax	713,902	-	-	-	713,902
Financial gross receipts tax	398,422	-	-	-	398,422
Interest and penalties	2,005,831	-	-	-	2,005,831
License and permits	1,700,691	-	-	-	1,700,691
Intergovernmental	3,187,823	59,992	-	5,116,423	8,364,238
Charges for services	5,962,806	-	-	1,242,729	7,205,535
Fines	2,149,079	-	-	743,400	2,892,479
Special assessments	50,909	-	-	-	50,909
Investment earnings	(75,875)	8,852	(23,755)	408,818	318,040
Rent	1,621,730	-	-	469,791	2,091,521
Other revenues	241,376	885	-	12,542	254,803
Total Revenues	80,812,580	9,470,980	30,323,156	12,417,229	133,023,945
EXPENDITURES					
Current					
General government	20,051,731	-	-	5,328	20,057,059
Judicial	14,705,600	-	-	666,778	15,372,378
Public safety	29,843,149	9,983,449	-	794,269	40,620,867
Public works	9,038,554	-	-	317,899	9,356,453
Health and welfare	2,814,807	-	-	383,024	3,197,831
Culture and recreation	3,513,623	-	-	6,175,509	9,689,132
Conservation of natural resources	242,131	-	-	-	242,131
Economic development & assistance	2,941,362	-	-	-	2,941,362
Intergovernmental	-	-	10,166,215	-	10,166,215
Debt Service					
Principal	317,031	-	2,280,000	-	2,597,031
Interest	19,941	-	1,742,473	369,078	2,131,492
Issuance costs	-	-	-	14,000	14,000
Capital Outlay					
General government	-	-	630,153	1,235,305	1,865,458
Judicial	-	-	1,050,182	-	1,050,182
Public safety	-	-	2,496,492	-	2,496,492
Public works	-	-	882,390	746,295	1,628,685
Health and welfare	-	-	-	468,900	468,900
Culture and recreation	-	-	892,672	635,200	1,527,872
Economic development & assistance	-	-	2,885,979	-	2,885,979
Total Expenditures	83,487,929	9,983,449	23,026,556	11,811,585	128,309,519
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,675,349)	(512,469)	7,296,600	605,644	4,714,426
OTHER FINANCING SOURCES (USES)					
Transfers from other funds	4,197,927	29,069	-	1,976,500	6,203,496
Proceeds from sale of capital assets	1,574,416	-	-	-	1,574,416
Insurance recoveries	9,881	-	-	-	9,881
Transfers to other funds	(1,627,715)	(83,183)	(711,692)	(4,366,314)	(6,788,904)
Total Other Financing Sources (Uses)	4,154,509	(54,114)	(711,692)	(2,389,814)	998,889
Net Change in Fund Balances	1,479,160	(566,583)	6,584,908	(1,784,170)	5,713,315
Fund Balances, Beginning, restated	29,846,548	3,328,271	22,165,539	13,512,996	68,853,354
Fund Balances, Ending	$ 31,325,708	$ 2,761,688	$ 28,750,447	$ 11,728,826	$ 74,566,669

The accompanying notes are an integral part of these financial statements.

BIBB COUNTY, GEORGIA

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES FOR THE FISCAL YEAR ENDED JUNE 30, 2013

Net change in fund balances, total governmental funds	$	5,713,315
Amounts reported for governmental activities in the Statement of Activities differ from amounts reported in the Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balances due to the following:		
Net Pension Obligation Asset and Net OPEB Obligation		
To recognize change in asset (liability) resulting from contributions in excess (under) the annual required contribution.		(3,251,922)
Capital Assets		
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is depreciated over their estimated useful lives and reported as depreciation expense.		
Total capital outlays		10,080,885
Total depreciation		(18,698,582)
Donations of capital assets increase net position in the Statement of Activities, but do not appear in the governmental funds because they are not financial resources		
Total donations of capital assets		26,772,174
In the Statement of Activities, only the gain/loss on the sale/disposal of capital assets is reported. However, in the governmental funds, the proceeds from the sale increase financial resources. Thus the change in net position differs from the change in fund balance by the cost of the capital assets sold or disposed, net of accumulated depreciation.		
Total proceeds from disposal		(1,574,416)
Total gain/(loss) on disposal		641,060
Change in investment in joint venture		(1,175,256)
Long-term Debt		
The issuance of bonds and similar long-term debt provides current financial resources to governmental funds and thus contributes to the change in fund balance. In the Statement of Net Position, however, issuing debt increases long-term liabilities and does not affect the Statement of Activities. Similarly, repayment of principal is an expenditure in the governmental funds, but reduces the liability in the Statement of Net Position. 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. The amounts of the items that make up these differences are as follows:		
Principal repayments		2,597,031
Under the modified accrual basis of accounting used in governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the Statement of Activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available. In addition, interest on long-term debt is not recognized under the modified accrual basis of accounting until due, rather than as it accrues. The adjustments for these items are as follows:		
Compensated absences		(145,188)
Accrued interest on debt		125,513
Amortization of bond premium		268,598
Revenues		
Because some revenues will not be collected for several months after the government's fiscal year end, they are not considered available revenues and are deferred in the governmental funds.		
Deferred revenues decreased by this amount during the fiscal year.		(20,328)
Internal Service Funds		
Internal service funds are used by management to charge the costs of risk management and health insurance services to individual funds. The net revenue is reported with governmental activities.		
Net loss of internal service funds		(616,174)
Portion of net revenue allocated to business-type activities		15,278
Total Adjustments		15,018,673
Change in Net Position of Governmental Activities	$	20,731,988

The accompanying notes are an integral part of these financial statements.

BIBB COUNTY, GEORGIA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
GENERAL FUND AND MAJOR SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	GENERAL FUND			
	Budget			Variance With
	Original	Final	Actual	Final Budget
REVENUES				
Taxes	$ 64,275,045	$ 64,304,114	$ 65,974,041	$ 1,669,927
License and permits	1,518,285	1,518,285	1,700,691	182,406
Intergovernmental	1,435,050	2,188,202	3,187,823	999,621
Charges for services	5,840,615	5,840,615	5,962,806	122,191
Fines	1,944,925	1,944,925	2,149,079	204,154
Special assessments	-	-	50,909	50,909
Investment earnings	24,000	24,000	(75,875)	(99,875)
Rent	1,988,864	1,656,829	1,621,730	(35,099)
Other revenues	194,913	196,913	241,376	44,463
Total Revenues	77,221,697	77,673,883	80,812,580	3,138,697
EXPENDITURES				
Current				
General government	23,737,005	23,628,589	20,051,731	3,576,858
Judicial	14,786,511	15,098,498	14,705,600	392,898
Public safety	30,314,319	31,365,699	29,843,149	1,522,550
Public works	7,132,378	10,011,380	9,038,554	972,826
Health and welfare	3,126,157	2,815,507	2,814,807	700
Culture and recreation	3,517,052	3,533,449	3,513,623	19,826
Conservation of natural resources	245,362	246,301	242,131	4,170
Economic development	2,865,316	2,941,362	2,941,362	-
Debt Service				
Principal	317,031	317,031	317,031	-
Interest and other charges	162,482	162,482	19,941	142,541
Total Expenditures	86,203,613	90,120,298	83,487,929	6,632,369
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,981,916)	(12,446,415)	(2,675,349)	9,771,066
OTHER FINANCING SOURCES (USES)				
Transfers from other funds	3,965,266	6,196,234	4,197,927	(1,998,307)
Transfers to other funds	(1,003,096)	(1,799,704)	(1,627,715)	171,989
Insurance recoveries	15,000	15,000	9,881	(5,119)
Proceeds from sale of capital assets	1,080,000	1,390,000	1,574,416	184,416
Total other financing sources(uses)	4,057,170	5,801,530	4,154,509	(1,647,021)
Net change in fund balances	(4,924,746)	(6,644,885)	1,479,160	8,124,045
Fund Balances, Beginning of Year	29,846,548	29,846,548	29,846,548	-
Fund Balances, End of Year	$ 24,921,802	$ 23,201,663	$ 31,325,708	$ 8,124,045

The accompanying notes are an integral part of these financial statements.

FIRE DISTRICT FUND			
Budget			Variance With
Original	Final	Actual	Final Budget
$ 8,919,743	$ 8,919,743	$ 9,401,251	$ 481,508
-	-	-	-
55,000	55,000	59,992	4,992
-	-	-	-
-	-	-	-
-	-	-	-
2,500	2,500	8,852	6,352
-	-	-	-
-	-	885	885
8,977,243	8,977,243	9,470,980	493,737
-	-	-	-
-	-	-	-
11,182,634	11,673,569	9,983,449	1,690,120
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
11,182,634	11,673,569	9,983,449	1,690,120
(2,205,391)	(2,696,326)	(512,469)	2,183,857
-	29,069	29,069	-
(83,183)	(83,183)	(83,183)	-
-	-	-	-
-	-	-	-
(83,183)	(54,114)	(54,114)	-
(2,288,574)	(2,750,440)	(566,583)	2,183,857
3,328,271	3,328,271	3,328,271	-
$ 1,039,697	$ 577,831	$ 2,761,688	$ 2,183,857

BIBB COUNTY, GEORGIA

BALANCE SHEET
PROPRIETARY FUNDS

JUNE 30, 2013

	Business-Type Activities-Enterprise Funds			Governmental Activities-Internal Service Funds
	Tobesofkee Recreation Fund	Nonmajor Special Sanitation Fund	Total	
ASSETS				
Current Assets				
Cash and cash equivalents	$ 6,184	$ 138,769	$ 144,953	$ 91,167
Investments	323	321,399	321,722	5,015,347
Accounts receivable, net of allowance	417	475,415	475,832	-
Due from other governments	96,344	-	96,344	-
Due from other funds	36,693	-	36,693	69,771
Prepaid items	6,122	-	6,122	181,124
Restricted assets, revenue bond current debt service	83,058	-	83,058	-
Total current assets	229,141	935,583	1,164,724	5,357,409
Noncurrent Assets				
Restricted assets				
Revenue bond future debt service	56,909	-	56,909	-
Revenue bond renewal and replacement	25,882	-	25,882	-
	82,791	-	82,791	-
Capital assets				
Land	418,891	-	418,891	-
Earthen dam	2,625,294	-	2,625,294	-
Land improvements	1,426,322	-	1,426,322	-
Dam improvements	1,100,429	-	1,100,429	-
Buildings	735,391	-	735,391	-
Building improvements	1,081,819	-	1,081,819	-
Furniture and fixtures	5,527	-	5,527	-
Machinery and equipment	551,832	-	551,832	-
Vehicles	171,253	-	171,253	-
Roads	356,307	-	356,307	-
Construction in process	510,719		510,719	
	8,983,784	-	8,983,784	-
Less accumulated depreciation	(3,994,642)	-	(3,994,642)	-
	4,989,142	-	4,989,142	-
Total noncurrent assets	5,071,933	-	5,071,933	-
Total Assets	$ 5,301,074	$ 935,583	$ 6,236,657	$ 5,357,409

(Continued)

BIBB COUNTY, GEORGIA

BALANCE SHEET
PROPRIETARY FUNDS

JUNE 30, 2013

	Business-Type Activities-Enterprise Funds			Governmental Activities-Internal Service Funds
	Tobesofkee Recreation Fund	Nonmajor Special Sanitation Fund	Total	
LIABILITIES				
Current Liabilities				
Current liabilities payable from current assets				
Accounts payable	$ 37,551	$ 445,862	$ 483,413	$ 293,352
Accrued liabilities	11,721	-	11,721	168,748
Compensated absences	87,001	-	87,001	-
Due to other funds	-	-	-	1,999
Unearned revenue	15,164	-	15,164	-
Claims payable	-	-	-	2,371,368
Total current liabilities payable from current assets	151,437	445,862	597,299	2,835,467
Current liabilities payable from restricted assets				
Revenue bonds payable	83,058	-	83,058	-
Total current liabilities payable from restricted assets	83,058	-	83,058	-
Total current liabilities	234,495	445,862	680,357	2,835,467
Noncurrent Liabilities				
Claims payable	-	-	-	2,221,390
Revenue bonds payable	-	-	-	-
Total noncurrent liabilities	-	-	-	2,221,390
Total Liabilities	234,495	445,862	680,357	5,056,857
NET POSITION				
Net investment in capital assets	4,906,084	-	4,906,084	-
Restricted				
Restricted for debt service	56,909	-	56,909	-
Restricted for renewal and replacement	25,882	-	25,882	-
Unrestricted	77,704	489,721	567,425	300,552
Total Net Position	5,066,579	489,721	5,556,300	300,552
Total Liabilities and Net Position	$ 5,301,074	$ 935,583		$ 5,357,409
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds			(563,225)	
Net Position of Business-Type Activities			$ 4,993,075	

The accompanying notes are an integral part of these financial statements.

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BIBB COUNTY, GEORGIA

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUNDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Business-type Activities- Enterprise Funds			Governmental Activities- Internal Service Funds
	Tobesofkee Recreation Fund	Nonmajor Special Sanitation	Total	
OPERATING REVENUES				
Charges for sales and services	$ 644,742	$ 3,086,203	$ 3,730,945	$ -
Other revenues	-	-	-	12,007,035
Total Operating Revenues	644,742	3,086,203	3,730,945	12,007,035
OPERATING EXPENSES				
Administration	1,246,975	2,708,638	3,955,613	1,237,748
Depreciation	203,926	-	203,926	-
Claims expense	-	-	-	11,393,855
Total Operating Expenses	1,450,901	2,708,638	4,159,539	12,631,603
Operating Income (Loss)	(806,159)	377,565	(428,594)	(624,568)
NONOPERATING REVENUES (EXPENSES)				
Investment earnings	422	481	903	8,394
Intergovernmental	10,334	-	10,334	-
Gain on disposal of assets	5,900	-	5,900	-
Interest expense	(6,170)	-	(6,170)	-
Total Nonoperating Revenues (Expenses)	10,486	481	10,967	8,394
Income (Loss) Before Capital Contributions and Transfers	(795,673)	378,046	(417,627)	(616,174)
CAPITAL CONTRIBUTIONS	526,967	-	526,967	-
TRANSFERS				
Transfers in	748,557	-	748,557	-
Transfers out	-	(163,149)	(163,149)	-
Total Transfers	748,557	(163,149)	585,408	-
Change in Net Position	479,851	214,897	694,748	(616,174)
Net Position, Beginning	4,586,728	274,824		916,726
Net Position, Ending	$ 5,066,579	$ 489,721		$ 300,552
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds			(15,278)	
Change in net position of business-type activities			$ 679,470	

The accompanying notes are an integral part of these financial statements.

BIBB COUNTY, GEORGIA

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Business-type Activities-Enterprise Funds			Governmental Activities-Internal Service Funds
	Tobesofkee Recreation Fund	Nonmajor Special Sanitation	Total	
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers	$ 652,825	$ 3,006,381	$ 3,659,206	$ -
Receipts from other funds	-	27,350	27,350	11,695,426
Receipts from insurance claims and damages	-	-	-	246,501
Payments to employees	(866,825)	-	(866,825)	-
Payments to suppliers	(465,997)	(2,689,055)	(3,155,052)	(12,377,555)
Net Cash Provided (Used) by Operating Activites	(679,997)	344,676	(335,321)	(435,628)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers from other funds	748,557	-	748,557	-
Intergovernmental revenue	71,259	-	71,259	-
Transfers to other funds	-	(163,149)	(163,149)	-
Net Cash Provided (Used) by Non Capital Financing Activities	819,816	(163,149)	656,667	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Purchase of capital assets	(39,853)	-	(39,853)	-
Proceeds from sale of capital assets	5,900	-	5,900	-
Capital contribution	16,248	-	16,248	-
Principal payments on bonds payable	(118,158)	-	(118,158)	-
Interest payments on bonds payable	(6,170)	-	(6,170)	-
Net Cash Used by Financing Activities	(142,033)	-	(142,033)	-
CASH FLOWS FROM INVESTING ACTIVITIES				
Proceeds from sale of investments	8,995	-	8,995	517,526
Purchase of investments	-	(217,364)	(217,364)	-
Interest received	422	481	903	8,394
Net Cash Provided (Used) by Investing Activities	9,417	(216,883)	(207,466)	525,920
Net Increase (Decrease) in Cash and Cash Equivalents	7,203	(35,356)	(28,153)	90,292
Cash and Cash Equivalents, Beginning	164,830	174,125	338,955	875
Cash and Cash Equivalents, Ending	$ 172,033	$ 138,769	$ 310,802	$ 91,167
CLASSIFICATION OF CASH				
Cash and cash equivalents	$ 6,184	$ 138,769	$ 144,953	$ 91,167
Revenue bond current debt service	83,058	-	83,058	-
Revenue bond future debt service	56,909	-	56,909	-
Restricted for renewal and replacement	25,882	-	25,882	-
Total	$ 172,033	$ 138,769	$ 310,802	$ 91,167

(Continued)

BIBB COUNTY, GEORGIA

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Business-type Activities-Enterprise Funds			Governmental Activities-Internal Service Funds
	Tobesofkee Recreation Fund	Nonmajor Special Sanitation	Total	
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating Income (Loss)	$ (806,159)	$ 377,565	$ (428,594)	$ (624,568)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation expense	203,926	-	203,926	-
Changes in Assets and Liabilities:				
(Increase) decrease in accounts receivable	583	(52,472)	(51,889)	-
(Increase) decrease in due from other funds	(2,948)	7,485	4,537	(67,107)
(Increase) decrease in prepaid items	2,501	-	-	(23,458)
Increase (decrease) in accounts payable	1,313	12,098	13,411	(156,242)
Increase (decrease) in claims payable	-	-	-	265,000
Increase (decrease) in accrued liabilities	1,809	-	1,809	168,748
Increase (decrease) in compensated absences	(2,683)	-	(2,683)	-
Increase (decrease) in unearned revenue	7,500	-	7,500	-
Increase (decrease) in due to other funds	(85,839)	-	(85,839)	1,999
Total Adjustments	126,162	(32,889)	93,273	188,940
Net Cash Provided (Used) by Operating Activities	$ (679,997)	$ 344,676	$ (335,321)	$ (435,628)
SCHEDULE OF NON-CASH CAPITAL AND RELATED FINANCING ACTIVITIES				
Contributions of capital assets	$ 510,719	$ -	$ 510,719	$ -

The accompanying notes are an integral part of these financial statements.

BIBB COUNTY, GEORGIA

STATEMENT OF NET POSITION
FIDUCIARY FUNDS

JUNE 30, 2013

	Employee Benefit Trust Funds	Private Purpose Trust Funds	Agency Funds
ASSETS			
Cash and cash equivalents	$ 5,600,012	$ 9,500	$ 5,596,883
Taxes receivable	-	-	11,388,276
Accounts receivable	37,103	-	4,471,173
Due from brokers for securities sold	443,374	-	-
Accrued interest receivable	360,301	-	-
Due from other governments	-	428	13,772
Investments			
Corporate bonds	35,942,841	-	-
Common stock	64,663,170	-	-
US Treasury bills and government bonds	12,053,095	-	-
Asset backed securities	1,296,859	-	-
Temporary investments	5,452,555	-	-
Local government investment pool	2,111	10,644	-
Note receivable	118,988	-	-
Total Assets	125,970,409	20,572	21,470,104
LIABILITIES			
Accounts payable	77,758	3,996	-
Accrued liabilities	23,324	-	-
Due to other governments	-	-	17,792,520
Due to others	1,302,803	-	3,677,584
Total Liabilities	1,403,885	3,996	21,470,104
NET POSITION			
Held in Trust for			
Individuals, organizations and other governments	-	16,576	-
Other post employment benefits (1)	22,637,556	-	-
Pension benefits (1)	101,928,968	-	-
Total Net Position	$ 124,566,524	$ 16,576	$ -

(1) A schedule of funding progress is presented in the notes to the financial statements.

The accompanying notes are an integral part of these financial statements.

BIBB COUNTY, GEORGIA

STATEMENT OF CHANGES IN NET POSITION
FIDUCIARY FUNDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Employee Benefit Trust Funds	Private Purpose Trust Funds
ADDITIONS		
Contributions		
Employer contributions	$ 7,681,429	$ -
Other governments	-	37,335
Fees	-	367,530
Other	-	-
Investment Income		
Net appreciation in the fair value of plan investments	7,965,063	-
Interest earned on investments	1,251,059	255
Dividends	1,926,084	-
Other	37,092	-
	11,179,298	255
Less investment expense		
Trustee fees and commissions	(624,940)	-
Net investment Income	10,554,358	255
Total Additions	18,235,787	405,120
DEDUCTIONS		
Benefits paid retirees	10,407,960	-
Administrative expense	26,603	-
Payments in accordance with trust agreements	-	489,466
Total Deductions	10,434,563	489,466
Change in Net Position	7,801,224	(84,346)
Net Position, Beginning	116,765,300	100,922
Net Position, Ending	$ 124,566,524	$ 16,576

The accompanying notes are an integral part of these financial statements.

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NOTES TO THE FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. The Reporting Entity

Bibb County, Georgia (the "County") was established on December 9, 1822, under the provisions of an act of the General Assembly of Georgia. The County operates under a County Commissioner form of government, (four commissioners are elected by district with the chairman elected at large from the County), and provides for the following services as authorized by state law: public safety (police and fire), highways and streets, sanitation, health and social services, culture-recreation, public improvements, planning and zoning and general administrative services.

The accompanying financial statements present the government and its component units, entities for which the government is considered to be financially accountable. The component unit's column in the government-wide financial statements includes the financial data for the County's discretely presented component units as reflected in their most recent audited financial statements. This is reported in a separate column in the government-wide financial statements to emphasize that the component units are legally separate from the County.

Macon-Bibb County Industrial Authority

The Macon-Bibb County Industrial Authority (Authority) is charged with promoting and expanding industry and trade within Bibb County. The Mayor of the City of Macon and the Chairman of the County Commission are members of the Authority, and they appoint additional members. The Authority receives appropriations from the County, with Bibb County paying 100% of the annual budget request. An annual budget request must be submitted to the County for approval of the appropriation amount, with an annual audit required to monitor performance. Complete financial statements may be obtained from the Macon-Bibb County Industrial Authority, 302 Coliseum Drive, Macon, Georgia 31202.

Middle Georgia Regional Library

The Middle Georgia Regional Library (Library) provides complete library services with the main facility in Bibb County, branch libraries located in the six surrounding counties, and a bookmobile service. The Library is governed by a Board of Trustees appointed by the County. The County contributes significant funding to the Library and exercises control over expenditures. An annual budget must be submitted for approval, with an annual audit required to monitor performance. Complete financial statements may be obtained from the Middle Georgia Regional Library, 1180 Washington Avenue, Macon, Georgia 31201.

Macon-Bibb County Convention and Visitors Bureau

The Macon-Bibb County Convention and Visitors Bureau (CVB) is a nonprofit 501 (c)(6) organization, organized and existing under the laws of the State of Georgia, whose purpose is to promote tourism and conventions in the Macon area. The Mayor of the City of Macon and the Chairman of the Board of Commissioners of Bibb County are members of the Board of Directors. Through contract with the City and County, the CVB receives hotel-motel tax proceeds. The total proceeds received are approximately 65% from Bibb County, and 35% from the City of Macon. The CVB is required to submit a detailed budget to the City and County reflecting performance against budget. Any unexpended hotel-motel tax funds are required to be returned to the City and County at termination of the contract. Complete financial statements may be obtained from the Macon-Bibb County Convention and Visitors Bureau, 450 Martin Luther King, Jr. Blvd., Macon, Georgia 31201.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. The Reporting Entity (Continued)

Macon-Bibb Country Board of Health

The governing board of the Macon-Bibb County Board of Health (Board of Health) consists of several members appointed by the County. The County, by virtue of its appointments, controls a majority of the governing body positions. The County contributes significant funding to the Board of Health. An annual budget must be submitted for approval, with annual audits required to monitor performance. Complete financial statements may be obtained from the Macon-Bibb County Board of Health, 171 Emery Highway, Macon, Georgia 31217.

Macon-Bibb County Planning and Zoning Commission

The Macon-Bibb County Planning and Zoning Commission (Commission) is responsible for community planning, establishing and enforcing zoning regulations, and administration of certain grant programs. The Mayor and City Council and the County Commissioners alternately appoint members to the Board of the Commission. The County provides significant funding for the operating costs of the Commission. Excess revenue over expenditures or excess working capital is returned to the County. The Commission submits annual budget requests to the County for approval and reports on performance against budget with the submission of an annual audit. Separate financial statements may be obtained from the Macon-Bibb County Planning and Zoning Commission, 682 Cherry Street, Suite 100, Macon, Georgia 31201.

Development Authority of Bibb County

The governing board of the Development Authority of Bibb County (Authority) consists of seven members appointed by the County. The County, by virtue of its appointments, controls a majority of the governing body positions. If the Authority is dissolved, all assets and debts and rights and obligations of the Authority shall devolve to the County. Annual audits are required to monitor performance. Complete financial statements may be obtained from the Development Authority of Bibb County, 305 Coliseum Drive, Macon, Georgia 31202.

A joint venture has the following characteristics: (1) it is a legal entity that results from a contractual arrangement; (2) it is owned, operated and governed by two or more participants as a separate and specific activity subject to joint control; and (3) participants retain an ongoing financial interest or an ongoing financial responsibility. The following agencies are joint ventures with the City of Macon:

Macon-Bibb County Urban Development Authority

The Macon-Bibb County Urban Development Authority (Urban Development Authority) is responsible for the revitalization and redevelopment of the downtown areas of Macon and Bibb County. The City Council and County Commissioners nominate board members. The Urban Development Authority submits annual budget requests to the City and County for approval. Annual audits are required to monitor performance. Equity interest in the joint venture as of June 30, 2013, was $3,150,426. Separate financial statements may be obtained from the Macon-Bibb County Urban Development Authority, PO Box 169, Macon, Georgia 31298.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. The Reporting Entity (Continued)

Macon-Bibb County Land Bank Authority

The Macon-Bibb County Land Bank Authority (Land Bank Authority) is a nonprofit organization, whose purpose is to allow the City of Macon and Bibb County to provide housing, new industry and jobs for the citizens of the Middle Georgia area by effectively utilizing property previously in a non-revenue generating, non-tax producing status. The City Council and County Commissioners each appoint two members of the Land Bank Authority Board, and participate equally in the operating costs of the Land Bank Authority. The Land Bank Authority submits annual budget requests to the City and County for approval of appropriation. Annual audits must be submitted to the City and County. Equity interest in the joint venture at June 30, 2013, was $578,295. Separate financial statements may be obtained from the Macon-Bibb County Land Bank Authority, PO Box 4298, Macon, Georgia 31208.

Under Georgia law, the County, in conjunction with other cities and counties in the middle Georgia area, is a member of the **Middle Georgia Regional Commission** (MGRC) and is required to pay annual dues thereto. During its year ended June 30, 2013, the County paid $77,665 in such dues. Membership in the MGRC is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34 which provides for the organizational structure of the MGRC in Georgia. The MGRC 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 development center. Separate financial statements may be obtained from the Middle Georgia Regional Commission, 175-C Emery Highway, Macon, Georgia 31217.

B. Basis of Presentation - 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 non-fiduciary 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.

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds and internal service funds, while business-type activities incorporate data from the government'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.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. However, interfund services provided and used are not eliminated in the process of consolidation.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation - Government-wide Financial Statements (Continued)

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment.

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.

C. Basis of Presentation – Fund Financial Statements

The fund financial statements provide information about the government's funds, including its fiduciary funds. Separate statements for each fund category are presented: governmental, proprietary, and fiduciary. 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 ***Fire District Fund*** is used to account for tax revenues received from the special tax district established to provide fire services through contract with the City of Macon to citizens in the unincorporated areas of Bibb County.

The ***Special Purpose Local Option Sales Tax 2012 Project Fund*** is used to account for expenditures to be paid from the 1 cent special purpose local option sales tax approved by the voters of Bibb County on November 8, 2011.

The County reports the following major enterprise fund:

The ***Tobesofkee Recreation Fund*** accounts for the operations and maintenance of a recreation facility on Lake Tobesofkee in Bibb County. All activities necessary to provide such services are accounted for in this fund.

Additionally, the County reports the following fund types:

The ***internal service funds*** account for group health and workers' compensation insurance provided to other departments of the County on a cost reimbursement basis.

The ***employee benefit trust funds*** account for the activities of the Employee Pension Fund and Other Post Employment Benefits Trust Fund, which accumulate resources for pension and other post employment benefit payments to qualified employees of the County.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Presentation – Fund Financial Statements

The ***private purpose trust funds*** are used to account for resources legally held in trust for use by private organizations or other governments. All resources of the funds, including any interest on invested resources, may be used to support the activities. There is no requirement that any portion of these resources be preserved as capital.

The ***agency funds*** are used to account for the collection and disbursement of monies by the County on behalf of other governments and individuals, such as cash bonds, traffic fines, support payments and property taxes.

D. 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 the 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 tax revenues to be available if they are collected within 30 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 investment income 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. 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. All other revenue items are considered to be measurable and available only when cash is received by the County.

The proprietary, employee benefit trust funds, and private-purpose trust funds are reported using the economic resources measurement focus and the accrual basis of accounting. The agency funds have no measurement focus but utilize the accrual basis of accounting for reporting assets and liabilities.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Measurement Focus and Basis of Accounting (Continued)

Proprietary funds distinguish operating revenues and expenses from non-operating 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 the enterprise funds and of the County's internal service funds are charges to customers for sales and services provided. Operating expenses for the enterprise funds and internal service 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 non-operating revenues and expenses.

E. Interfund Activity

During the course of operations the government 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 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 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 as 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.

F. Deposits and Investments

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

Investments for the County are reported at fair value, which is generally based on quoted market prices. Investments that do not have an established market are reported at estimated fair values.

The State of Georgia Local Government Investment Pool (Georgia Fund 1) is a special investment pool operated by the Georgia Department of Administrative Services for Georgia local governments. Georgia Fund 1 was created under OCGA 36-83-8 and operates in a manner consistent with Rule 2a-7 of the Investment Company Act of 1940 and is considered to be a 2a-7 like pool. The pool is not registered with the SEC as an investment company. The pool's primary objectives are safety of capital, investment income, liquidity and diversification while maintaining principal ($1 per share value). Net asset value is calculated weekly to ensure stability. The pool distributes earnings (net of management fees) on a monthly basis and determines participants' shares sold and redeemed based on $1 per share. The fair value of the County's position in the pool is the same as the value of pool shares ($1 per share value). The pool is regulated by the Georgia Office of State Treasurer.

State statutes authorize the County to invest in obligations of the U.S. Treasury, other U.S. Government agencies, State of Georgia, other states, prime bankers acceptances, repurchase agreements, other political subdivisions of the State of Georgia, and the Local Government Investment Pool.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Deposits and Investments (Continued)

In accordance with authorized investment laws, the County employee benefit trust funds invest in various asset-backed securities such as mortgage-backed securities. These securities represent an ownership interest in a pool of residential mortgage loans, the interest in which is, in most cases, issued and guaranteed by an agency or instrumentality of the U.S. government. These securities are reported at fair value.

G. Inventory and Prepaid Items

Inventories are valued at cost using the first-in/first-out (FIFO) method and consist of certain supplies which are recorded as assets at the time of purchase. The cost of such inventories is recorded as expenditures/expenses when consumed rather than when purchased. Inventories of other expendable supplies are not considered material and the cost of such items is recorded as expenditures/expenses, when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditure/expense when consumed rather than when purchased.

H. Restricted Assets

Certain proceeds of the County's enterprise fund revenue bonds, as well as certain resources set aside for their repayment, are classified as restricted assets on the balance sheet because they are maintained in separate bank accounts and their use is limited by applicable bond covenants.

- Revenue bond renewal and replacement account is used to report resources set aside to meet unexpected contingencies or to fund asset renewals and replacements.
- Revenue bond current debt service account is used to segregate resources accumulated for debt service payments over the next 12 months.
- Revenue bond future debt service account is used to report resources set aside to make up potential deficiencies in the revenue bond current debt service account.

I. Capital Assets

Capital assets include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items) and are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of $5,000 or more and an estimated useful life in excess of two years.

As the government constructs or acquires capital assets each period, including infrastructure assets, they are capitalized and reported at historical cost. Donated capital assets are recorded at their estimated fair value at the date of donation. In the case of the initial capitalization of general infrastructure assets (i.e., those reported by governmental activities), the County chose to include all such items regardless of acquisition date. The County was able to estimate the historical cost for the initial reporting of these assets through back trending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year).

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, are expensed as incurred.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. Capital Assets (Continued)

Interest incurred during the construction phase of capital assets of enterprise funds is included as part of the capitalized value of the assets constructed. The amount of interest capitalized depends on the specific circumstances. During the fiscal year ended June 30, 2013, interest expense incurred by the County's business-type activities was $6,170. Of this amount, none was applicable to construction of capital assets.

Land and construction in progress are not depreciated. The other property, plant, equipment, and infrastructure of the primary government are depreciated using the straight-line method over the following estimated useful lives:

Land improvements	10 – 30 years
Dam improvements	15 – 20 years
Buildings	20 – 40 years
Building improvements	7 – 30 years
Machinery, equipment and furniture	5 – 20 years
Vehicles	5 – 15 years
Infrastructure	20 – 30 years

In accordance with generally accepted accounting principles, depreciation is not provided for on the earthen dam reported in the Tobesofkee Recreation Fund. The earthen dam has no determinable depreciable life.

J. Compensated Absences

The County's policy permits employees to accumulate earned but unused vacation benefits, which are eligible for payment upon separation from government service. The liability for such leave is reported as incurred in the government-wide and proprietary fund financial statements. A liability for those amounts is recorded in the governmental funds only if the liability has matured as a result of employee resignations or retirements. The liability for compensated absences includes salary-related benefits, where applicable.

There is no liability for unpaid accumulated sick leave. Accumulated sick leave lapses when employees leave the employ of the County and, upon separation from service, no monetary obligation exists.

K. 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 assets. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued and 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.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

L. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial 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 so will not be recognized as an outflow of resources (expense/expenditure) until then. The government does not currently have any items that qualify for reporting in this category.

In addition to liabilities, the statement of financial 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 so will not be recognized as an inflow of resources (revenue) until that time. The government has one item that arises under a modified accrual basis of accounting for reporting in this category. Accordingly, the item unavailable revenue is reported in the governmental funds balance sheet. The governmental funds report unavailable revenues from two sources: taxes and special assessments. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The government-wide statement of net position reports a deferred inflow of resources for the fair value of an effective hedge. This item is discussed in more detail in Note 8. D. Certificates of Participation.

M. Fund Equity

Fund equity at the governmental fund financial reporting level is classified as fund balance. Fund equity for all other reporting is classified as net position.

Fund Balance
Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The government itself can establish limitations on the use of resources through either a commitment or an assignment. Fund balances are classified as follows:

Nonspendable: Fund balances are reported as nonspendable when amounts cannot be spent because they are either (a) not in spendable form (i.e., items that are not expected to be converted to cash) or (b) legally or contractually required to be maintained intact.

Restricted: Fund balances are reported as restricted when there are limitations imposed on their use either through enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

Committed: Fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints imposed by formal action of the County Board of Commissioners through the adoption of a resolution prior to the end of the fiscal year. Once adopted, the limitation imposed remains in place until a similar action is taken to remove or revise the limitation. Only the Board of Commissioners may modify or rescind the commitment.

Assigned: Fund balances are reported as assigned when amounts are constrained by the County's intent to be used for specific purposes, but are neither restricted nor committed. Through resolution, the Board of Commissioners has authorized the County's Finance Director to assign fund balances. The Board of Commissioners may also 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. An additional action does not normally have to be taken for the removal of an assignment.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

M. Fund Equity (Continued)

Unassigned: Fund balances are reported as unassigned as the residual amount when the balances do not meet any of the above criterion. Positive unassigned fund balance may be reported only in the General Fund. Negative unassigned fund balances may be reported in all governmental funds.

Net Position

Net position represents the difference between assets and liabilities in reporting which utilizes the economic resources measurement focus. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used (i.e., the amount that the County has spent) for the acquisition, construction or improvement of those assets. Net position is reported as restricted using the same definition as used for restricted fund balance as described in the section above. The residual amount of equity not classified as net investment in capital assets or net position restricted is reported as net position unrestricted.

Flow Assumptions – Fund Balance

Sometimes the government 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.

Flow Assumptions – Net Position

Sometimes the government will fund outlays for a particular purpose from both restricted 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.

NOTE 2. BUDGETS AND BUDGETARY ACCOUNTING

A. Budget Process

The County prepares a separately issued budget report. The annual budget document is the financial plan for the operation of Bibb County. The budget process exists for the purpose of providing a professional management approach to the establishment of priorities and the implementation of work programs while providing an orderly means for control and evaluation of the financial posture of the County.

The department and agency heads begin budget preparation in February. The County's Finance Department formulates and remits the budget to the Budget Committee, which is made up of all members of the Bibb County Commission. The Budget Committee, with the assistance of the County Finance Director, conducts budget hearings with all departments and agencies. After a review by the Budget Committee and public hearing, a final budget is approved when the budget resolution is adopted.

B. Budgetary Basis of Accounting

Annual budgets are adopted on a basis consistent with generally accepted accounting principles. An annual operating budget is prepared for the general, special revenue and debt service funds.

The appropriated budget is prepared by fund, function and department. The legal level of budgetary control is the department level.

The County Finance Director is delegated the authority to transfer funds from one budget line item to another within a department, provided the line items are within the same budget category and departmental division. Transfers from one budget category to another cannot be made without the approval of the appropriate committee. All funds appropriated for capital outlay in General Fund are budgeted in one line item called “contingency capital outlay”. The departments are given a list of approved items, but no funds are budgeted in the individual departments. When items are ordered and final prices known, an amount equal to the cost is transferred from capital outlay contingency to the individual department’s capital outlay line item. The Finance Director is authorized by Budget Resolution to transfer these funds provided the amounts are within the not-to-exceed limit for each item. No increase in the overall budget can be made without the approval of the Board of Commissioners and amendment to the budget.

Appropriations in all budgeted funds lapse at the end of the fiscal year even if they have related encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods or services (i.e., purchase orders, contracts, and commitments). Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. While all appropriations and encumbrances lapse at year end, valid outstanding encumbrances (those for which performance under the executor contract is expected in the next year) are re-appropriated and become part of the subsequent year’s budget.

NOTE 2. BUDGETS AND BUDGETARY ACCOUNTING (CONTINUED)

B. Capital Improvements Budget

Major capital facilities and improvements, which are accounted for by the County within capital projects funds, are appropriated on a project-length basis. The County's Finance Department prepares the budget for projects based upon architectural and engineering estimates and other factors. Appropriations covering capital projects are normally approved by the Board of Commissioners at the time the annual operating budgets are approved. The County Finance Director is delegated the authority, upon the direction of and approval by unanimous vote of the buildings and properties committee, to transfer sums from one project to another. No increase in the overall capital projects budget can be made without the approval of the Board of Commissioners and amendments to the budget. Appropriations for a specific project do not lapse until completion of the project. During the fiscal year ended June 30, 2013, the County's expenditures for capital improvement projects were within the authorization provided in the budget.

C. Excess of Expenditures Over Appropriations in Individual Funds

There were no excess of expenditures over appropriations in individual funds. The County's expenditures were within the authorization provided by the operating budget and supplemental appropriations thereto, as approved by the Board of Commissioners.

D. Supplemental Appropriations

The County Commissioners make supplemental appropriations for budget overruns. The Commissioners made several supplemental appropriations throughout the year.

Supplemental appropriations in the General Fund totaled $4.7 million. The Commissioners approved a supplemental of $2.5 million to cover items originally budgeted and encumbered in FY 2012 that were not completed until FY 2013, including $2.1 million for large public works equipment. A supplemental of $767,863 was approved for transfer to the Capital Improvements Fund to complete renovations to the County Engineering facility. The renovations were budgeted in FY 2012 but not completed until FY 2013. A supplemental of $650,623 was approved for public road improvements using proceeds from state grant funds. A supplemental of $310,000 was approved to purchase 800Mhz radios for the Sheriff's Department. Proceeds from the sale of property provided the revenue source for this purchase.

Supplemental appropriations in the Fire District Fund totaled $490,935, which consisted of vehicles and equipment budgeted and encumbered in FY 2012 but not completed until FY 2013.

A supplemental appropriation in the General Debt Service Fund of $2.2 million represented leasepool reimbursements to General Fund for equipment budgeted in FY 2012 but not received until FY 2013.

E. Deficit Fund Equity

At June 30, 2013, the MBCUDA 2013 Project Fund had a deficit fund balance of $384,314. The deficit represents expenditures to be funded with proceeds from revenue bonds issued by the Macon Bibb County Urban Development Authority in July 2013.

NOTE 3. DEPOSITS AND INVESTMENTS

At June 30, 2013, the County had the following investments (in thousands):

		Investment Maturities (in Years)									
Investment Type	**Fair Value**	**N/A**	**< 1**	**1 - 5**	**6 - 10**	**11 - 15**	**16-20**	**21-25**	**26-30**	**31-35**	**Rating**
Money market	$ 34	$ 34	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	N/A
Common stock	64,663	64,663	-	-	-	-	-	-	-	-	N/A
Corporate bonds	217	-	-	-	217	-	-	-	-	-	AAA
Corporate bonds	3,194	-	-	1,715	1,479	-	-	-	-	-	AA+
Corporate bonds	4,516	-	-	2,438	1,781	297	-	-	-	-	AA
Corporate bonds	3,724	-	320	2,775	629	-	-	-	-	-	AA-
Corporate bonds	5,486	-	300	3,490	1,696	-	-	-	-	-	A+
Corporate bonds	10,244	-	161	6,348	3,485	-	250	-	-	-	A
Corporate bonds	8,318	-	-	5,741	2,577	-	-	-	-	-	A-
Corporate bonds	243	-	-	243	-	-	-	-	-	-	BBB+
Government bonds	21,220	-	-	10,659	7,024	248	472	243	2,574	-	AAA
Georgia Fund 1	60,900	-	60,900	-	-	-	-	-	-	-	AAA
Mortgage & asset backed securities	263	-	-	-	-	-	-	-	-	263	AAA
Mortgage & asset backed securities	185	-	-	-	-	-	-	-	-	185	AA-
Mortgage & asset backed securities	849	-	-	-	-	-	-	-	-	849	A-
Mutual fund	5,453	5,453	-	-	-	-	-	-	-	-	N/A
Guaranteed investment contract	3,676	-	-	-	-	3,676	-	-	-	-	A
Total fair value	$ 193,185	$ 70,150	$ 61,681	$ 33,409	$ 18,888	$ 4,221	$ 722	$ 243	$ 2,574	$ 1,297	

Interest Rate Risk. In accordance with its investment policy, the County manages its exposure to declines in fair values by diversifying its use of investment instruments to avoid unreasonable risks inherent in over investing in specific instruments, individual institutions, or maturities.

Credit Risk. It is the policy of Bibb County to invest public funds in accordance with state and local statutes. 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 banker's acceptances; the local government investment pool established by state law; repurchase agreements; and obligations of other political subdivisions of the State of Georgia.

Custodial Credit Risk - Deposits. Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the County will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. State statutes require all deposits and investments (other than federal or state government instruments) to be collateralized by depository insurance, obligations of the U.S. government, or bonds of public authorities, counties, or municipalities. As of June 30, 2013, the County had no uncollateralized deposits.

Custodial Credit Risk - Investments. Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require all investments (other than federal or state government instruments) to be collateralized by depository insurance, obligations of the U.S. government, or bonds of public authorities, counties, or municipalities.

NOTE 4. TAX REVENUE

A. Property Tax

State law requires that property taxes be based on assessed value, which is 40% of market value. All real and personal property (including motor vehicles) are valued as of January 1 of each year. Personal property tax returns must be filed for tax purposes by April 1. With the exception of motor vehicles and the property of public utilities, which are valued by the State Revenue Department, all assessments are made by a joint Board of Tax Assessors of Macon and Bibb County. This board has five members appointed by the Bibb County Board of Commissioners for staggered six-year terms.

Upon completion of all assessments and tax returns, the information is turned over to the Macon-Bibb County Tax Commissioner for compilation of the tax digest. The completed tax digest must be submitted to the State Revenue Commissioner for approval. The State Revenue Commissioner must ascertain that real property on the tax digest has been assessed at the state mandated forty percent (40%) of fair market value. The State Revenue Commissioner has the option to withhold certain state funding if the mandated 40% level is not reached.

The Macon-Bibb County Tax Commissioner distributes tax notices and collects tax payments. Motor vehicle taxes are due based upon the birthday of the owner. Property taxes are usually billed in September each year. Real and personal property taxes may be paid in two installments. The first payment is due 30 days following the mailing of the bills, and the final payment is due 60 days following the mailing of the bills. Tax executions are issued for delinquent taxes approximately 90 days following the due date of the second installment.

The property tax calendar is as follows:	Real/Personal Property (Excluding Vehicles)	Motor Vehicles
Assessment date	Jan 1, 2012	January 1
Levy date	August 7, 2012	January 1
Due dates and collection dates	Oct 15, 2012 / Nov 15, 2012	Staggered
Tax execution date / lien date	April 5, 2013	N/A

B. Hotel/Motel Excise Tax

A summary of the hotel/motel excise tax expenditures and receipts for fiscal year 2013, is as follows:

Tax Receipts	$2,234,367	
Expenditures by Purpose	**Amount**	**Percentage**
Promote tourism	$ 1,548,037	69.3%
Support of recreation facility	412,889	18.5%
Support of cultural facilities	206,410	9.2%
Administrative	67,031	3.0%
Total	$ 2,234,367	100.0%

NOTE 5. RECEIVABLES

All trade and property tax receivables have been reduced to their estimated net realizable value, and are shown net of an allowance for uncollectible accounts. Estimated uncollectible accounts are based upon historical experience rates.

Receivables as of year end for the County's individual major funds, and non-major, internal service and fiduciary funds in the aggregate are as follows:

Receivables	General Fund	Fire District Fund	SPLOST 2012 Project Fund	Tobesofkee Recreation Fund	Nonmajor and Other Funds
Taxes	$ 5,189,739	$ 328,664	$ -	$ -	$ 232,280
Special assessments	93,159	-	-	-	-
Accounts	201,797	-	-	417	1,548,382
Accrued interest	1,910	-	9,010	-	360,301
Gross receivables	5,486,605	328,664	9,010	417	2,140,963
Less: allowance for uncollectible	(1,584,161)	(99,893)	-	-	(488,983)
Net total receivables	$ 3,902,444	$ 228,771	$ 9,010	$ 417	$ 1,651,980

NOTE 6. DUE FROM OTHER GOVERNMENTS

The principal amounts due from other governments represent a) federal government - grant program reimbursements b) state government - project reimbursements and c) city government - reimbursements for jointly funded departments. No allowance is deemed necessary for these receivables. Amounts receivable from other governments as of year end for the County's individual major funds, and non-major, internal service and fiduciary funds in the aggregate are as follows:

	General Fund	Fire District Fund	SPLOST 2012 Project Fund	Tobesofkee Recreation Fund	Nonmajor and Other Funds
Federal	$ 375,303	$ -	$ -	$ 81,411	$ 253,708
State	979,892	14,461	2,431,597	14,933	237,630
City	626,528	69,591	-	-	264,717
Other	180,685	-	-	-	16,611
Net receivables	$2,162,408	$84,052	$2,431,597	$96,344	$772,666

NOTE 7. CAPITAL ASSETS

Capital asset activity for the primary government for the fiscal year ended June 30, 2013, was as follows:

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Governmental activities:					
Capital assets, not being depreciated:					
Land	$ 38,108,116	$ 12,217,043	$ -	$ -	$ 50,325,159
Construction in progress	28,951,559	4,476,905	-	(773,273)	32,655,191
Total capital assets, not being depreciated	67,059,675	16,693,948	-	(773,273)	82,980,350
Capital assets, being depreciated:					
Land improvements	1,603,399	3,140,676	-	-	4,744,075
Buildings	84,209,864	10,591,760	(1,650,000)	-	93,151,624
Building improvements	11,853,059	28,144	(109,295)	536,000	12,307,908
Machinery, equipment and furniture	9,418,414	3,964,069	(1,904,409)	237,273	11,715,347
Vehicles	14,903,193	1,441,830	(530,141)	-	15,814,882
Infrastructure	387,089,196	992,632	-	-	388,081,828
Total capital assets, being depreciated	509,077,125	20,159,111	(4,193,845)	773,273	525,815,664
Less accumulated depreciation for:					
Land improvements	(589,634)	(243,852)	-	-	(833,486)
Buildings	(36,898,076)	(2,347,533)	796,795	-	(38,448,814)
Building improvements	(8,122,770)	(584,734)	52,737	-	(8,654,767)
Machinery, equipment and furniture	(7,367,895)	(1,067,306)	1,899,412	-	(6,535,789)
Vehicles	(9,449,204)	(1,486,614)	511,545	-	(10,424,273)
Infrastructure	(301,457,058)	(12,968,543)	-	-	(314,425,601)
Total accumulated depreciation	(363,884,637)	(18,698,582)	3,260,489	-	(379,322,730)
Total capital assets, being depreciated, net	145,192,488	1,460,529	(933,356)	773,273	146,492,934
Government activities capital assets, net	$ 212,252,163	$ 18,154,477	$ (933,356)	$ -	$ 229,473,284

NOTE 7. CAPITAL ASSETS (CONTINUED)

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Business-type activities:					
Capital assets, not being depreciated:					
Land	$ 418,891	$ -	$ -	$ -	$ 418,891
Earthen dam	2,625,294	-	-	-	2,625,294
Construction in process	-	510,719	-	-	510,719
Total capital assets, not being depreciated	3,044,185	510,719	-	-	3,554,904
Capital assets, being depreciated:					
Land improvements	1,426,322	-	-	-	1,426,322
Dam improvements	1,100,429	-	-	-	1,100,429
Buildings	735,391	-	-	-	735,391
Building improvements	1,081,819	-	-	-	1,081,819
Machinery, equipment and furniture	551,144	20,310	(14,095)	-	557,359
Vehicles	216,458	19,543	(64,748)	-	171,253
Infrastructure	356,307	-	-	-	356,307
Total capital assets, being depreciated	5,467,870	39,853	(78,843)	-	5,428,880
Less accumulated depreciation for:					
Land improvements	(1,083,014)	(19,235)	-	-	(1,102,249)
Dam improvements	(883,006)	(54,356)	-	-	(937,362)
Buildings	(687,218)	(7,397)	-	-	(694,615)
Building improvements	(259,738)	(83,445)	-	-	(343,183)
Machinery, equipment and furniture	(413,739)	(24,568)	14,095	-	(424,212)
Vehicles	(186,537)	(14,925)	64,748	-	(136,714)
Infrastructure	(356,307)	-	-	-	(356,307)
Total accumulated depreciation	(3,869,559)	(203,926)	78,843	-	(3,994,642)
Total capital assets, being depreciated, net	1,598,311	(164,073)	-	-	1,434,238
Business-type activites capital assets, net	$ 4,642,496	$ 346,646	$ -	$ -	$ 4,989,142

NOTE 7. CAPITAL ASSETS (CONTINUED)

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

Governmental activities:	
General government	$ 14,613,993
Judicial	84,847
Public safety	2,582,034
Public works	683,773
Culture and recreation	731,257
Conservation of natural resources	2,678
Total depreciation expense - governmental activities	$ 18,698,582
Business-type activities:	
Tobesofkee recreation	$ 203,926
Total depreciation expense - business-type activities	$ 203,926

NOTE 8. LONG-TERM DEBT

A. General Obligation Bonds

The County periodically issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds are direct obligations and pledge the full faith and credit of the government. These bonds generally are issued as 20-year serial bonds with equal amounts of principal maturing each year. General obligation bonds outstanding at year end are as follows:

Governmental activities	
Payable from Special Purpose Local Option Sales Tax 2012 Fund	
$20,000,000 2012 Bibb County General Obligation Sales Tax Bonds due in annual principal installments of $275,000 to $4,175,000 beginning December 1, 2013. Interest at 2.0% to 4.0% to be paid each June 1 and December 1, commencing December 1, 2012.	$20,000,000
Total General Obligation Bonds - governmental activities	$20,000,000

Proceeds from the Bibb County Series 2012 (General Obligation Sales Tax Bonds) were used to provide funds for various capital outlay projects included in the special 1 percent sales and use tax approved by Bibb County voters in November 2011.

Annual debt service requirements to maturity for governmental activity general obligation bonds (excluding unamortized bond premium of $1,353,936) are as follows:

Year Payable	Total Debt Service	Principal	Interest
2014	$ 940,750	$ 275,000	$ 665,750
2015	4,356,750	3,750,000	606,750
2016	4,342,750	3,850,000	492,750
2017	4,325,750	3,950,000	375,750
2018	4,236,500	4,000,000	236,500
2019	4,253,250	4,175,000	78,250
	$ 22,455,750	$ 20,000,000	$ 2,455,750

NOTE 8. LONG-TERM DEBT (CONTINUED)

B. Revenue Bonds

The County also issues bonds where the County pledges income derived from the acquired or constructed assets to pay debt service. The original amount of revenue bonds issued in prior years was $46,820,000. No revenue bonds were issued in fiscal year 2013.

Revenue bonds outstanding at year end are as follows:

Governmental activities	
Payable from General Fund	
$11,500,000 2009 Macon-Bibb County Industrial Authority Revenue Bond Issue (Bass Pro & Sofkee Park Project) due in annual principal installments of $300,000 to $1,330,000 commencing October 1, 2009. Variable interest rates to be paid the first business day of each quarter.	$10,300,000
$11,700,000 2002A Macon-Bibb County Urban Development Authority Bond Issue (Public Facilities Project) due in annual principal installments of $210,000 to $710,000 from 2003 to 2012. $1,525,000 term bonds due August 1, 2014, $2,600,000 term bonds due August 1, 2017. $2,690,000 Term bonds due August 1, 2024. Interest at 2.0% to 5.05% to be paid each February 1 and August 1, commencing February 1, 2003.	6,815,000
$1,210,000 2002B Macon-Bibb County Urban Development Authority (Riverside Drive Project). $200,000 term bonds due August 2, 2020. $1,010,000 term bonds due August 1, 2024. Interest at 5.5% to 6.0% to be paid each February 1 and August 1, commencing February 1, 2003.	910,000
$4,995,000 2006 Macon-Bibb County Urban Development Authority Bond Issue (Public Projects) due in annual principal installments of $300,000 to $475,000 commencing April 1, 2007. Interest too be paid each April 1 and October 1 at 3.75%.	3,710,000
$6,240,000 2009 Macon-Bibb County Urban Development Authority Bond Issue (Public Projects) due in annual principal installments of $235,000 to $460,000 commencing May 1, 2010. Interest at 3.0% to 4.625% to be paid each May 1 and November 1.	$ 5,520,000
$11,175,000 2010 Macon-Bibb County Urban Development Authority Bond Issue (Revenue Refunding) due in annual principal installments of $310,000 to $1,130,000 commencing October 1, 2011. Interest at 2.0% to 3.0% to be paid each April 1 and October 1.	9,110,000
Total Revenue Bonds - governmental activities	$36,365,000

NOTE 8. LONG-TERM DEBT (CONTINUED)

B. Revenue Bonds (Continued)

Revenue Bond Requirements

The $11,500,000 Series 2009 Macon-Bibb County Industrial Authority Revenue Bond Issue (Bass Pro & Sofkee Park Projects) was used to refund and redeem the Series 2005 Macon-Bibb County Industrial Authority Bass Pro bonds and to assist in the acquisition of land and improvements for the development of facilities in Sofkee Industrial Park. The County is contractually obligated to make the necessary payment of principal and interest on this issue. The bonds initially bear interest at a weekly rate and will continue such until adjusted at the option of the Authority to a monthly rate, semi-annual rate, money market rate, medium term rate or fixed rate. The weekly rate is determined by the remarketing agent subject to a maximum of 12 percent per annum.

The $11,700,000 2002A and the $1,210,000 2002B Macon-Bibb County Urban Development Authority Bond Issues were used to finance improvements to the Department of Family and Children Services facilities, redeem a 1992 Bond Issue, and finance expenses for acquisition and construction of park improvements. The County is contractually obligated to make the necessary payment of principal and interest on these issues.

The $4,995,000 Series 2006 Macon-Bibb County Urban Development Authority Revenue Bond Issue (Public Building Projects) was used for promoting and expanding public facilities of urban, central city, and downtown areas of Bibb County. The County is contractually obligated to make the necessary payment of principal and interest on this issue.

The $6,240,000 Series 2009 Macon-Bibb County Urban Development Authority Revenue Bond Issue (Public Projects) was used to finance renovations to the Bibb County courthouse and reimburse costs for the acquisition of land and to pay architectural and other fees and expenses related to the location and development of a new Justice Center. The County is contractually obligated to make the necessary payment of principal and interest on this issue.

The $11,175,000 Series 2010 Macon-Bibb County Urban Development Authority Revenue Bond Issue (Revenue Refunding) was used to refund and redeem Macon-Bibb County Urban Development Authority Bond Issues Series 1993, Series 1996 and Series 2000. The County is contractually obligated to make the necessary payment of principal and interest on this issue.

Annual debt service requirements to maturity for governmental activity revenue bonds (excluding unamortized bond premium and discount of $224,630) are as follows:

Year Payable	Total Debt Service	Principal	Interest
2014	$ 4,172,176	$ 3,265,000	$ 907,176
2015	4,292,529	3,460,000	832,529
2016	4,280,688	3,530,000	750,688
2017	4,280,559	3,620,000	660,559
2018	4,377,924	3,815,000	562,924
2019-2023	14,197,049	12,575,000	1,622,049
2024-2028	5,322,009	4,885,000	437,009
2029-2030	1,236,631	1,215,000	21,631
	$ 42,159,565	$ 36,365,000	$ 5,794,565

NOTE 8. LONG-TERM DEBT (CONTINUED)

B. Revenue Bonds (Continued)

Business-type activities

Payable from Tobesofkee Recreation Fund

$2,845,030 Lake Tobesofkee Recreational Revenue Bond, Series 1975, due in annual installments of $124,328 through December 1, 2013, including interest at 3.063%.	$83,058

Revenue Bond Requirements

The revenue from the Lake Tobesofkee Recreation Area is pledged as security for these bonds. The terms of the bond indenture require all revenues to be accumulated in a sinking fund until such time as an amount has been accumulated sufficient to pay the annual installment of principal and interest coming due on the succeeding December 1. The remaining revenues can be used to pay current operating costs of the recreation area. Annual debt service requirements to maturity are as follows:

Year Payable	Total Debt Service	Principal	Interest
2014	$ 85,608	$ 83,058	$ 2,550
	$ 85,608	$ 83,058	$ 2,550

C. Notes Payable

During FY 2007, the County incurred debt in the amount of $168,394 to the Georgia Environmental Facilities Authority for the purchase of greenspace property. Payments are due in monthly installments of $1,626 including interest at 3.0% through 2017. Annual debt service requirements to maturity for the notes payable are as follows:

Year Payable	Total Debt Service	Principal	Interest
2014	$ 19,512	$ 17,549	$ 1,963
2015	19,512	18,082	1,430
2016	19,512	18,632	880
2017	19,512	19,198	314
	$ 78,048	$ 73,461	$ 4,587

NOTE 8. LONG-TERM DEBT (CONTINUED)

D. Certificates of Participation

In June 1998, the County entered into a lease pool agreement with the Georgia Municipal Association (Association). The funding of the lease pool was provided by the issuance of $150,126,000 Certificates of Participation by the Association. The Association passed the net proceeds through to the participating governments with the County's participation totaling $7,152,000. The lease pool agreement with the Association provides that the County owns their portion of the assets invested by the pool and is responsible for the payment of their portion of the principal and interest of the Certificates of Participation. The principal is due in a lump sum payment on June 1, 2028. Interest is payable at a rate of 4.75% each year. The County draws from the investment to lease equipment from the Association. The lease pool agreement requires the County to make lease pool payments back into its investment account to fund the principal and interest requirements of the 1998 Georgia Municipal Association Certificates of Participation.

As part of the issuance of the certificates of participation, the County entered into an interest rate swap agreement Under the Swap Agreement, the County is required to pay (1) a semi-annual (and beginning July 1, 2003, a monthly) floating rate of interest based on the Securities Industry and Financial Markets Association (SIFMA) Municipal Swap Index (plus a 31 basis points spread) to, or on behalf of, the Swap Counterparty (the “Swap Payment”); and the Swap Counterparty will pay to, or on behalf of, the County a semi-annual payment based on a rate equal to the fixed rate on the certificates of participation (4.75%) times a notional amount specified in the Swap Agreement, but generally equal to the outstanding unpaid principal portion of such Contract, less the amount originally deposited in the Reserve Fund relating to the Contract, and (ii) a one-time Swap Premium to be paid on the effective date of the Swap Agreement. The semi-annual payments from the Swap Counterparty with respect to the County are structured, and expected, to be sufficient to make all interest payments due under the Contract, and related distributions of interest on the Certificates. Monthly interest payments between the County, the holders of the Certificates of Participation, and the Swap Counterparty can be made in net settlement form as part of this agreement. Under the Swap Agreement, the County’s obligation to pay floating payments to the Swap Counterparty in any calendar year may not exceed an amount equal to the SIFMA Municipal Swap Index plus 5% to be determined on the first business day of December in the preceding year. This agreement matures on June 1, 2028, at the same time of the certificates of participation. This derivative qualifies as a fair market hedge.

In the unlikely event that the Swap Counterparty becomes insolvent, or fails to make payments as specified in the Swap Agreement, the County would be exposed to credit risk in the amount of the Swap’s fair value. To minimize this risk, the County executed this agreement with counterparties of appropriate credit strength, with the counterparty being rated Aa1 by Moody’s. At June 30, 2013, the floating rate being paid by the County is 0.49% and the market value of this agreement is $1,674,519, a decrease of $956,242 from the market value at the end of the previous fiscal year. The market value of the hedge was determined using settlement prices at the end of the day on June 30, 2013 based on the derivative contract. This market value is reported as an asset in the statement of net assets. As this derivative is an effective hedge, qualifying for hedge accounting, the inflow from the hedge (any change in fair value from inception until fiscal year end) is deferred and reported as deferred inflows in the statement of net assets.

NOTE 8. LONG-TERM DEBT (CONTINUED)

D. Certificates of Participation (Continued)

Annual debt service requirements to maturity for certificates of participation are as follows:

Year Payable	Total Debt Service	Principal	Interest
2014	$ 339,720	$ -	$ 339,720
2015	339,720	-	339,720
2016	339,720	-	339,720
2017	339,720	-	339,720
2018	339,720	-	339,720
2019-2023	1,698,600	-	1,698,600
2024-2028	8,850,600	7,152,000	1,698,600
	$ 12,247,800	$ 7,152,000	$ 5,095,800

E. Net Investment in Capital Assets

Net investment in capital assets, is calculated as total capital assets less accumulated depreciation less outstanding principal of related debt.

Year Payable	Governmental Activities	Business-Type Activities	Total
Capital assets, not being depreciated	$ 82,980,350	$ 3,554,904	$ 86,535,254
Capital assets, being depreciated	525,815,664	5,428,880	531,244,544
Accumulated depreciation	(379,322,730)	(3,994,642)	(383,317,372)
Outstanding principal of related debt	(30,105,028)	(83,058)	(30,188,086)
Net investment in capital assets	$ 199,368,256	$ 4,906,084	$ 204,274,340

NOTE 8. LONG-TERM DEBT (CONTINUED)

F. Changes In Long-Term Liabilities for Primary Government

Changes in the County's long-term liabilities for the year ended June 30, 2013 are as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Bonds Payable					
General obligation bonds	$ 20,000,000	$ -	$ -	$ 20,000,000	$ 275,000
Premium	1,600,106	-	(246,170)	1,353,936	-
Revenue bonds	38,945,000	-	(2,580,000)	36,365,000	3,265,000
Premium/discount	247,058	-	(22,428)	224,630	-
Certificates of participation	7,152,000	-	-	7,152,000	-
Notes payable	90,492	-	(17,031)	73,461	17,549
Claims payable	4,327,758	265,000	-	4,592,758	2,371,368
Postemployment benefit obligation	-	3,182,041	-	3,182,041	-
Compensated absences	4,222,439	2,091,003	(1,945,815)	4,367,627	1,537,523
Government activity Long-term liabilities	$ 76,584,853	$ 5,538,044	$ (4,811,444)	$ 77,311,453	$ 7,466,440

Internal service funds predominantly serve the governmental funds. Accordingly, long-term liabilities for them are included as part of the above totals for governmental activities. Claims payable totaling $4,592,758 are reported in the internal service funds and will be liquidated by those funds.

Compensated absences are generally liquidated by the General Fund.

The net postemployment benefit obligation is expected to be liquidated by the General Fund.

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Business-type activities:					
Revenue bonds	$ 201,216	$ -	$ (118,158)	$ 83,058	$ 83,058
Business-type activity Long-term liabilities	$ 201,216	$ -	$ (118,158)	$ 83,058	$ 83,058

The government-wide statement of net assets includes $83,058 of the long-term liabilities due within one year for business-type activities in liabilities payable from restricted assets.

G. Legal Debt Margin

The legal debt limit for the County for general obligation bonded debt is determined by the Constitution of the State of Georgia to be 10% of the total assessed value of all real, personal, and public utility property. The legal debt margin as of June 30, 2013, was $436,191,353 based upon total assessed values of $4,555,811,494, with $20 million of general obligation bonded debt outstanding and $610,204 restricted for debt service of the debt.

NOTE 9. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

The composition of interfund balances as of June 30, 2013 is as follows:

	Due From			
Due To	General	Nonmajor Governmental Funds	Internal Service Funds	Total
General Fund	$ -	$ 972,626	$ 1,999	$ 974,625
Fire District Fund	29,069	-	-	29,069
SPLOST Debt Service Fund	-	-	-	-
Tobesofkee Recreation Fund	-	36,693	-	36,693
Nonmajor Governmental Fund	44,322	330,095	-	374,417
Nonmajor Enterprise Fund	-	-	-	-
Internal Service Funds	69,771	-	-	69,771
Total	$ 143,162	$ 1,339,414	$ 1,999	$ 1,484,575

The 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. These balances normally clear within one to two months.

The composition of interfund transfers for the year ended June 30, 2013 is as follows:

	Transfer From					
Transfer To	General	Fire District	SPLOST 2012 Project	Nonmajor Governmental Funds	Nonmajor Enterprise Fund	Total
General Fund	$ -	$ 83,183	$ -	$ 3,951,595	$ 163,149	$ 4,197,927
Fire District Fund	29,069	-	-	-	-	29,069
Tobesofkee Recreation Fund	335,668	-	-	412,889	-	748,557
Nonmajor Governmental Fund	1,262,978	-	711,692	1,830	-	1,976,500
Total	$ 1,627,715	$ 83,183	$ 711,692	$ 4,366,314	$ 163,149	$ 6,952,053

Transfers are used to (1) move revenues from the fund that statute or budget requires collect them to the fund that the statute or budget requires to expend them and (2) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

Further, during the year ended June 30, 2013, the County made the following one-time transfers:

- A transfer of $3,207,766 to General Fund from General Debt Service Fund represented GMA leasepool reimbursements for purchases of equipment and vehicles.
- A transfer of $746,295 to Capital Improvements Fund from General Fund for construction renovations to the County Engineering facility.

Balances between the County and its component units for the year ended June 30, 2013, consisted of the following:

Due To Component Unit	Due From Primary Government	
Macon-Bibb County Convention & Visitors Bureau	Hotel/Motel Tax Fund	$122,712

NOTE 10. FUND EQUITY

A. Fund Balance

Fund balance has been classified as nonspendable, restricted, assigned or committed as follows:

	General	Fire District	SPLOST 2012 Project	Nonmajor Governmental Funds	Total
Nonspendable					
Prepaid items	$ 25,608	$ -	$ -	$ -	$ 25,608
Inventory	85,830	-		-	85,830
Total	$ 111,438	$ -	$ -	$ -	$ 111,438
Restricted					
Debt service	$ 313,462	$ -	$ 610,204	$ 3,001,028	$ 3,924,694
Fire district services	-	2,761,688	-	-	2,761,688
Capital outlay	650,623	-	28,140,243	3,490,972	32,281,838
Law enforcement	-	-	-	274,571	274,571
Street light district services	-	-	-	320,295	320,295
Victim assistance	-	-	-	56,028	56,028
Judicial programs	-	-	-	392,750	392,750
Recreation	-	-	-	1,846,548	1,846,548
Total	$ 964,085	$ 2,761,688	$ 28,750,447	$ 9,382,192	$ 41,858,412
Committed					
Stabilization fund	$ 11,001,643	$ -	$ -	$ -	$ 11,001,643
Law enforcement	-	-	-	764,779	764,779
Total	$ 11,001,643	$ -	$ -	$ 764,779	$ 11,766,422
Assigned					
Capital outlay	$ 83,490	$ -	$ -	$ 1,966,169	$ 2,049,659
Budget	7,781,915	-	-	-	7,781,915
Risk management	615,362	-	-	-	615,362
Judicial programs	49,477	-	-	-	49,477
Purchases on order	1,079,985	-	-	-	1,079,985
Total	$ 9,610,229	$ -	$ -	$ 1,966,169	$ 11,576,398

Restricted fund balance represents amounts subject to externally enforceable limitations on use. The most significant amounts reported include the following:

- Amounts legally restricted for debt service by the terms of the original debt instruments.
- Amounts restricted by County code to provide fire protection services to the unincorporated county.
- Amounts restricted for capital outlay by state law and by debt instruments.

NOTE 10. FUND EQUITY

A. Fund Balance (Continued)

Committed fund balance represents amounts that can be used only for the specific purposes determined by the Bibb County Board of Commissioners.

- The Fund Balance policies adopted by the Board of Commissioners establish a stabilization fund in the General Fund equivalent to 45 days of normal operating expenditures and other financing uses, based on the subsequent fiscal year's budget. Stabilization funds may be used for critical disbursements of a catastrophic, emergency nature or to offset revenue shortfalls during a significant economic downturn.
- The budget resolution commits the resources of the Law Enforcement Commissary Fund to Bibb County Law Enforcement.

Assigned fund balance represents the County's intended use of resources.

- General Fund budget for FY 2014 contains a projected use of $7,781,915 fund balance.

B. Minimum Fund Balance Policy

The County has adopted a financial policy to seek to maintain a minimum level of unrestricted-unassigned fund balance in the General Fund and Fire District Fund. The target level is set at 30 days of regular operating expenditures and other financing uses based on the subsequent year's budget. This amount is intended to provide fiscal stability when economic downturns and other unexpected events occur. If fund balance falls below the minimum target level, the policy provides for actions to replenish the amount to the minimum target level.

C. Restrictions of Net Assets

In the Tobesofkee Recreation Fund, net assets consist of restricted and unrestricted amounts. Restricted net assets represent resources limited by bond covenants. The changes in these balances for the year ended June 30, 2013, are as follows:

	July 1, 2012	Increase (Decrease)	June 30, 2013
Renewal and replacement	$ 25,882	$ -	$ 25,882
Debt Service	15,312	41,597	56,909
	$ 41,194	$ 41,597	$ 82,791

NOTE 11. POST EMPLOYMENT BENEFITS

Bibb County administers a single-employer, defined benefit, other post employment benefit plan (OPEB). This plan does not issue a separate stand-alone report and is not included in the report of another entity. Plan assets may be used only for the payment of benefits to the members of the plan, in accordance with the terms of the plan.

A. Plan Description

In accordance with County resolution, the County provides certain post employment benefits for retired employees. Substantially all full-time employees employed prior to May 1, 2011 become eligible for the benefits if they reach normal retirement age while working for the County. The plan provides health care and life insurance benefits to plan members and their beneficiaries. Life insurance is provided at the rate of two times the employee's ending salary up to a maximum death benefit of $50,000. The benefit is reduced by 35% upon reaching age 65, and a further reduction of 20% is applied upon reaching age 70. The Bibb County Board of Commissioners is authorized to establish and amend all Plan provisions.

B. Basis of Accounting

The financial statements of the Plan are prepared using the accrual basis of accounting. Plan member contributions are recognized in the period in which the contributions are due. Employer contributions to the plan are recognized when due and the employer has made a formal commitment to provide the contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of the Plan.

C. Method Used to Value Investment

Investments are reported at fair value, which is determined using selected bases. 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. Investments that do not have an established market are reported at estimated fair value, and the carrying amount of cash deposits reasonably estimates fair value.

	Fair Value
Cash and cash equivalents	$ 1,497,286
Common stock	8,487,073
Government bonds	7,156,865
Mutual funds	5,452,555
Georgia Fund 1	1,200
Total investments	$ 22,594,979

D. Membership

Membership data as of June 30, 2011, the date of the latest actuarial valuation:

Active participants	697
Retired participants and beneficiaries currently receiving benefits	358
Terminated participants and beneficiaries entitled to, but not yet receiving benefits	0
Total	1,055

NOTE 11. POST EMPLOYMENT BENEFITS (CONTINUED)

E. Funding Policies

The contribution requirements of plan members and the County are established and may be amended by the Board. Retired plan members and beneficiaries currently receiving benefits are required to contribute specified amounts toward the cost of insurance premiums. Plan member contributions are based upon coverage elections. Retiree health coverage is $139-$152 per month; dependent coverage is an additional $212-$310 per month. For the year ended June 30, 2013, health and dental insurance premium contributions paid by plan members totaled $394,204 and contributions paid by the County totaled $1,776,426. The premiums are included as revenues in the Group Insurance Internal Service Fund. Current retiree health care expenses are reflected as expenditures of the Group Insurance Internal Service Fund and are included in the calculation of benefits as contributions toward the County's ARC. Life insurance premiums are paid entirely by the County, and totaled $308,651 for the fiscal year.

The County may contribute additional amounts to prefund benefits as determined annually by the Board of Commissioners. Such amounts are contributed to the OPEB Trust. Administrative costs of the plan are financed through investment earnings.

As of the most recent valuation date, June 30, 2011, the funded status of the Plan was as follows:

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability	Actuarial Accrued Liability	Funded Ratio	Covered Payroll	Percentage of Covered Payroll
06/30/2011	$ 18,350,760	$ 65,205,918	$ 46,855,158	28.1%	$ 26,214,697	178.7%

The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multi-year trend information about whether the actuarial values of plan assets are increasing or decreasing over time relative to the actuarial accrued liability for benefits.

F. Annual OPEB Cost and Net OPEB Obligation (Asset)

The County's annual other postemployment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The following table shows the components of the County's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the County's net OPEB obligation:

Annual required contribution	$	5,793,427
Interest on net other postemployment benefit obligation		-
Adjustment to annual required contribution		-
Annual OPEB cost (expense)		5,793,427
Employer contributions for period ended June 30, 2013		(2,541,505)
Increase/decrease in net other postemployment benefit obligation		3,251,922
Net other postemployment benefit obligation (asset) beginning of year		(69,881)
Net other postemployment benefit obligation (asset) end of year	$	3,182,041

NOTE 11. POST EMPLOYMENT BENEFITS (CONTINUED)

F. Annual OPEB Cost and Net OPEB Obligation (Asset) (Continued)

The schedule of employer contributions presents trend information about the amounts contributed to the plan by the County in comparison to the ARC. Information is presented beginning with the year of transition.

Fiscal Year Ending	Annual OPEB Cost	Contributions to OPEB Trust	Net Retiree Benefits Paid	Total Contributions	Percentage Contributed	Net Other Postemployment Benefit Obligation (Asset)
06/30/08	$6,445,834	$4,000,000	$2,568,796	$6,568,796	102%	($122,962)
06/30/09	7,180,003	5,500,000	2,725,860	8,225,860	115%	(1,168,819)
06/30/10	7,181,949	4,000,000	1,969,995	5,969,995	83%	24,643
06/30/11	5,635,433	3,100,000	2,630,347	5,730,347	102%	(69,881)
06/30/12	5,666,577	2,350,000	3,316,577	5,666,577	100%	(69,881)
06/30/13	5,793,427	-	2,541,505	2,541,505	44%	3,182,041

The annual required contribution (ARC) was determined as part of the June 30, 2011, actuarial valuation using the Projected Unit Credit Cost Method. The actuarial assumptions included (a) 6.0% investment rate of return (including inflation at 4.0%); and (b) healthcare cost trend rate of 8.5% (initial) and 5% (ultimate) per year. The actuarial value of assets was determined using market value of assets. The Plan's unfunded actuarial accrued liability is being amortized as a level dollar method on a closed basis. The remaining amortization period was 30 years.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Actuarially determined amounts are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

G. Reserves

There are no assets legally reserved for purposes other than the payment of plan member benefits. The Plan held no individual investments whose market value exceeds 5% or more of net assets available for benefits. There are no long-term contracts for contributions.

NOTE 11. POST EMPLOYMENT BENEFITS (CONTINUED)

H. Financial Statement

Statement of Plan Net Position

Assets	
Cash and cash equivalents	$ 1,497,286
Investments	21,097,693
Accrued interest	26,908
Due from brokers	26,352
Total Assets	22,648,239
Liabilities	
Due to brokers	10,683
Total Liabilities	10,683
Net Position	
Held in trust for other postemployment benefits	22,637,556
Total Net Position	$ 22,637,556

Statement of Changes in Plan Net Position

Additions	
Employer contributions	$ 2,541,505
Investment earnings	
Net increase in fair value of investments	644,084
Interest, dividends and other	745,571
Total investment earnings	1,389,655
Less investment expense	(122,891)
Net investment earnings	1,266,764
Total Additions	3,808,269
Deductions	
Benefits paid	2,541,505
Total Deductions	2,541,505
Change in Net Position	1,266,764
Net Position, Beginning	21,370,792
Net Position, Ending	$ 22,637,556

NOTE 12. EMPLOYEE RETIREMENT PLAN

The County administers a single-employer, defined benefit, public employee retirement system. This plan does not issue a separate stand-alone report and is not included in the report of a public employee retirement system or another entity. Assets are held separately and may be used only for the payment of benefits to the members of the plan.

A. Plan Description

The County Employee's Pension Plan (the "Plan") provides retirement benefits for substantially all full-time employees except certain employees in the State Court, Agriculture Agent's Office, and the Tax Commissioner. The plan provides retirement, disability, and death benefits to plan members and their beneficiaries. The County has authorized the Employees Pension Plan Board (the "Board") to establish and amend all Plan provisions.

B. Basis of Accounting

The financial statements of the Plan are prepared using the accrual basis of accounting. The County's contributions to the Plan are recognized when due and the County has made a formal commitment to provide the contributions. Plan members make no contribution to the Plan. Benefits and refunds are recognized when due and payable in accordance with the terms of the Plan.

NOTE 12. EMPLOYEE RETIREMENT PLAN (CONTINUED)

C. Method Used to Value Investment

Investments are reported at fair value, which is determined using selected bases. 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. Investments that do not have an established market are reported at estimated fair value, and the carrying amount of cash deposits reasonably estimates fair value.

	Fair Value
Cash and cash equivalents	$ 4,102,726
Common stock	56,176,097
Corporate bonds	35,942,841
Government bonds	4,896,230
Asset backed securities	1,296,859
Georgia Fund 1	911
Total investments	$ 102,415,664

D. Membership

	General	Law Enforcement	Total
Active participants	456	293	749
Retired participants and beneficiaries currently receiving benefits	238	116	354
Terminated participants and beneficiaries entitled to, but not yet receiving, benefits	52	10	62
Total	746	419	1,165

E. Funding Policies

The contribution requirements of plan members and the County are established and may be amended by the Board. Plan members currently make no contributions to the Plan. The County is required to contribute at an actuarially determined rate; the fiscal year 2013 rate was 16.85% of annual covered payroll. The costs of administering the Plan are financed with investment earnings of the Pension Fund assets.

NOTE 12. EMPLOYEE RETIREMENT PLAN (CONTINUED)

E. Funding Policies (Continued)

As of the most recent valuation date, July 1, 2012, the funded status of the Plan was as follows: (Dollars are in thousands.)

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability	Unfunded/ (Assets in Excess of AAL)	Funded Ratio	Covered Payroll	AAL as a Percentage of Covered Payroll
2012	$ 94,348	$ 131,193	$ 36,845	71.9%	$ 28,432	129.6%

The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing relative to the actuarial accrued liability for benefits.

F. Annual Pension Cost and Net Pension Obligation (Asset)

For 2013, the County's annual pension cost of $5,139,924 was equal to the County's required and actual contributions. The annual pension cost was determined as part of the July 1, 2012 actuarial valuation using the Entry Age Actuarial Cost Method. The actuarial assumptions included (a) 7.5% investment rate of return (including inflation at 4.0%); and (b) projected salary increases of 4.25% per year. The assumptions did not include cost-of-living adjustments. The actuarial value of assets was determined using techniques that smooth investment gains and losses over a five year period. The Plan's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on an open basis. The remaining amortization period as of June 30, 2012, was 18 years.

Required contribution	$ 4,579,437
Interest on net pension asset	-
Adjustment to annual required contribution	560,487
Annual pension cost	5,139,924
Employer contributions for period ended June 30, 2013	(5,139,924)
Decrease in net pension obligation	-
Net pension obligation (asset) beginning of year	(3,160,834)
Net pension obligation (asset) end of year	$ (3,160,834)

The government’s Annual Pension Cost (APC), percentage of APC contributed, and NPA for the plan for the current year and each of the two preceding years were as follows:

Year Ending	Annual Pension Cost	Actual County Contribution	Percentage Contributed	Net Pension Obligation (Asset)
June 30, 2010	$ 4,580,088	$ 4,647,522	101%	$ (3,197,791)
June 30, 2011	4,648,897	4,623,621	99%	(3,172,515)
June 30, 2012	4,591,118	4,579,437	100%	(3,160,834)
June 30, 2013	5,139,924	5,139,924	100%	(3,160,834)

NOTE 12. EMPLOYEE RETIREMENT PLAN (CONTINUED)

G. Reserves

There are no assets legally reserved for purposes other than the payment of plan member benefits. The Plan held no individual investments (other than U.S. Government and U.S. Government guaranteed obligations) whose market value exceeds 5% or more of net assets available for benefits. There are no long-term contracts for contributions.

H. Financial Statement

Statement of Plan Net Position

Assets	
Cash and cash equivalents	$4,102,726
Investments	98,312,938
Accounts receivable	156,091
Accrued interest	333,393
Due from brokers	417,022
Total Assets	103,322,170
Liabilities	
Accounts payable	77,758
Accrued liabilities	23,324
Due to brokers	1,292,120
Total Liabilities	1,393,202
Net Position	
Held in trust for pension benefits	101,928,968
Total Net Position	$ 101,928,968

Statement of Changes in Plan Net Position

Additions	
Employer contributions	$ 5,139,924
Investment earnings	
Net increase in fair value of investments	7,320,979
Interest, dividends and other	2,468,664
Total investment earnings	9,789,643
Less investment expense	(502,049)
Net investment earnings	9,287,594
Total Additions	14,427,518
Deductions	
Benefits paid to retirees	7,866,455
Administrative expense	26,603
Total Deductions	7,893,058
Change in Net Position	6,534,460
Net Position, Beginning	95,394,508
Net Position, Ending	$ 101,928,968

NOTE 13. ACCG DEFINED CONTRIBUTION PLAN

The ACCG Defined Contribution Plan for Senior Management of Bibb County is a defined contribution pension plan established by the County to provide retirement benefits for certain eligible County employees. Eligible employees must be designated by County resolution or other written record. The County has designated ACCG to administer the plan. During fiscal year 2013, there were 2 plan members from the government. Plan members are required to make contributions to the plan. County resolution requires the County to contribute 8 percent of compensation of plan participants. Plan provisions and contribution requirements are established by County resolution and may be amended by the County. Total contributions for the year ended June 30, 2013 were $12,838 by the employees and $12,838 by the County.

NOTE 14. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; natural disasters; and losses resulting from providing accident and health benefits to employees, retirees, and their dependents. The County purchases commercial insurance for most types of risk. For these risks, settlements have not exceeded coverage for each of the past three fiscal years. The County had no significant reduction in insurance coverage from coverage in the prior year.

The County established internal service funds for group health insurance and workers' compensation claims, which are funded by charges to the County's other funds. Liabilities of the fund are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported (IBNRs). The result of the process to estimate the claims liability is not an exact amount as it depends on many complex factors, such as inflation, changes in legal doctrines, and damage awards. Accordingly, claims are reevaluated periodically to consider the effects of inflation, recent claim settlement trends (including frequency and amount of payouts), and other economic and social factors. The estimate of the claims liability also includes amounts for incremental claims adjustment expense related to specific claims and other claim adjustment expenses regardless of whether allocated to specific claims. Estimated recoveries, for example from salvage or subrogation, are another component of the claims liability estimate.

During fiscal year 1991, the County entered into a self-funded group insurance plan with major medical coverage. The County currently utilizes Blue Cross Blue Shield as the Third Party Administrator. A stop loss carrier is in place to cover claims in excess of $175,000. Management continues to monitor the performance of this fund to ensure that premiums charged to the funds and agencies of the County are adequate.

The County has joined together with other municipalities in the state as a member of the Group Self Insurance Workers' Compensation Fund (GSIWCF) for its workers' compensation risks. GSIWCF exists by authority of the Official Code of Georgia (OCGA), and participates in risk sharing arrangements among Georgia county governments. As part of this risk pool, the County is obligated to pay all contributions and assessments as prescribed by the pool, to cooperate with the pool's agents and attorneys, to follow loss reduction procedures established by the fund, and to report as promptly as possible, and in accordance with any coverage descriptions issued, all incidents which could result in the fund being required to pay any claim of loss. The County is also to allow the pool's agents and attorneys to represent the County in investigation, settlement discussions and all levels of litigation arising out of any claim made against the County within the scope of loss protection furnished by the fund.

Chapter 85 of Title 36 and Chapter 9 of Title 34 of the OCGA authorize Georgia counties to form interlocal management agencies. GSIWCF acts as a risk management agency to function as unincorporated nonprofit instrumentalities of its member counties. GSIWCF establishes and administers one or more group self insurance funds and a risk management service to prevent or lessen the incidence and severity of workers' compensation losses occurring in the operation of member governments.

The County retains the first $350,000 (in the form of a deductible) on its workers' compensation claims. The County files all claims with GSIWCF, and GSIWCF invoices the County monthly for any loss up to the deductible amounts. Workers' compensation benefits are paid from the Workers' Compensation Fund, with funding provided by transfers from the County's other funds based upon the contributing funds' payroll.

NOTE 14. RISK MANAGEMENT (CONTINUED)

Changes in the Funds' claims liability amount in fiscal year 2012 and fiscal year 2013 were as follows:

Fiscal Year 2012	Beginning	Claims Estimates	Claims Paid	Ending
Group Health Fund	$ 775,442	$ 9,475,591	$ 9,450,591	$ 800,442
Workers' Compensation Fund	3,527,316	898,919	898,919	3,527,316
Total	$ 4,302,758	$ 10,374,510	$ 10,349,510	$ 4,327,758

Fiscal Year 2013	Beginning	Claims Estimates	Claims Paid	Ending
Group Health Fund	$ 800,442	$ 9,865,733	$ 9,775,733	$ 890,442
Workers' Compensation Fund	3,527,316	1,257,046	1,082,046	3,702,316
Total	$ 4,327,758	$ 11,122,779	$ 10,857,779	$ 4,592,758

NOTE 15. COMMITMENTS AND CONTINGENCIES

A. Construction Commitments

The County has active construction projects as of June 30, 2013. The projects include street construction, building renovations, and construction of a new Juvenile Justice Facility and a new fire station. At year end the County's commitments with contractors are as follows:

Project Description	Remaining Commitment
Juvenile Justice Facility construction	$5,132,983
Highway paving and resurfacing	905,369
Street construction	850,898
Elevator upgrades	512,159
Building renovations	436,461
Dam construction and maintenance	353,134
Swimming pools maintenance and upgrades	176,929
Fire station construction	120,489

The remaining commitment amounts were encumbered at the end of the fiscal year. The encumbrances and related appropriation lapse at the end of the year, but are re-appropriated and become part of the subsequent year's budget because performance under the executor contract is expected in the next year.

B. Encumbered Commitments

As of June 30, 2013, the amount of encumbrances expected to be honored upon performance by the vendor in the subsequent fiscal year are as follows:

General Fund	$ 1,730,608
Fire District Fund	60,390
SPLOST 2012 Project Fund	7,958,090
Nonmajor governmental funds	1,194,735
Total	$ 10,943,823

C. Litigation

Bibb County, Georgia is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the County's legal counsel, the resolution of these matters will not have a materially adverse effect on the financial condition of the County.

NOTE 15. COMMITMENTS AND CONTINGENCIES (CONTINUED)

D. Grant Funds

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the Federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the government expects such amounts, if any, to be immaterial.

E. Contracts with Macon-Bibb County Industrial Authority

The County entered into a contract with the Macon-Bibb County Industrial Authority to provide $350,000 annually for 20 years, with payments beginning October 31, 2008. The funds are to be used for the purpose of land acquisition, infrastructure development, transaction costs and other industrial development services.

The County entered into a contract with the Macon-Bibb County Industrial Authority to provide $202,245 monthly for 18 months, with payments beginning August 1, 2013. The funds will be paid from the SPLOST 2012 Project Fund and will repay advances to the Macon-Bibb County Industrial Authority from the Macon Water Authority's 704 Project Fund. The advances were used to acquire and improve the Macon-Bibb County Industrial Authority's I-75 Business Park.

F. Macon-Bibb County Industrial Authority Employee Incentive Program Grant

The Georgia Department of Community Affairs (DCA) through its Community Development Block Grant (CDBG) Employment Incentive Program (EIP) entered into an Economic Development and Construction Agreement with Bibb County, Macon-Bibb County Industrial Authority, and Kumho Tire Georgia, Inc. for an EIP grant, awarded September 2, 2009. The grant award was $500,000, and draws on the grant totaled $496,240.86. The County and Industrial Authority guaranteed the funds in the EIP grant. Project Kumho failed to meet performance standards provided in the grant. As a result, DCA issued a letter of sanction to Bibb County in February 2012. The County, Industrial Authority and DCA agreed in March 2012 to enter into a repayment agreement requiring minimum annual payments of $70,891.55 over seven years. The first payment was made by the Industrial Authority in August 2012. Sanctions shall remain lifted as long as payments under the agreement are made as provided. The liability for the repayment of this grant is shown in the financial statements of the Macon-Bibb County Industrial Authority.

G. Development Authority of Bibb County Intergovernmental Contract

The Development Authority of Bibb County issued $5 million Series 2012 Taxable Revenue Bonds in June 2012. Funds will be used by the Authority to provide loans to developers and nonprofit organizations for various downtown housing and commercial development projects. The bonds are obligations of the Authority and are secured by rental or loan payments received by Urban Development Concepts, LLC under a Management Agreement with the Authority. An Intergovernmental Contract between the Development Authority and Bibb County obligates the County to pay debt service to the extent not paid from the revenues of the projects. The bonds bear interest at the fixed rate of 3.04% per annum until June 2016. Semiannual interest payments are required each December and June, beginning December 2012. Principal payments are due June 2017 through 2030. The liability for the bonds is shown in the financial statements of the Development Authority of Bibb County, which is also a component unit of the County.

NOTE 16. SUBSEQUENT EVENTS

A. Consolidation of Bibb County and City of Macon

On April 20, 2012, Act 625 was signed into law by the Governor of Georgia to create and incorporate a new consolidated government under the name of Macon-Bibb County, subject to approval by the voters of the City and County. The referendum was held on July 31, 2012, and the Act was approved by both the voters of the City of Macon and Bibb County. The consolidation becomes effective January 1, 2014.

B. Macon-Bibb County Urban Development Authority, Series 2013 Revenue Bonds

The Macon-Bibb County Urban Development Authority issued revenue bonds in July 2013 to finance the costs of the acquisition of land and construction and equipping of certain capital outlay projects of the County and Macon-Bibb County Urban Development Authority. The County is contractually obligated to make the necessary payment of principal and interest on this issue. The 2013A $10 million revenue bonds are due in annual principal installments of $500,000 to $930,000 commencing June 1, 2016; interest at 2.65% to be paid each June 1 and December 1. The 2013B $3,225,000 taxable revenue bonds are due in annual principal installments of $605,000 to $690,000 commencing June 1, 2018; interest at 3.0% to 4.0% to be paid each June 1 and December 1.

NOTE 17. CHANGE IN BEGINNING NET POSITION/FUND BALANCE

Bibb County implemented Governmental Accounting Standards Board (GASB) Statements 63 and 65 for FY 2013. A prior period adjustment to remove debt issuance costs previously recorded as an asset reduced the governmental activities net position by $1,116,151. A prior period adjustment to reclassify revenues previously reported as deferred to restricted fund balance in the DFACS MIL Fund increased governmental activities net position and governmental funds fund balance by $1,943,643. The net effect of these changes is as follows:

Governmental Activities, Net Position – Beginning	$221,172,200
Remove debt issuance costs	(1,116,151)
Reclassify restricted fund balance	1,943,643
Governmental Activities, Net Position – Beginning, restated	$221,999,692
Governmental Funds, Fund Balance – Beginning	$ 66,909,711
Reclassify restricted fund balance	1,943,643
Governmental Funds, Fund Balance – Beginning, restated	$ 68,853,354

NOTE 18. SPECIAL ITEM

As part of a Service Delivery Strategy Agreement, Bibb County and the City of Macon agreed to transfer certain operations from the City to the County as of July 1, 2012. The special item represents the value of capital assets received from the City for Recreation land and facilities totaling $25,779,542.

BIBB COUNTY, GEORGIA

REQUIRED SUPPLEMENTARY INFORMATION
EMPLOYEE PENSION PLAN

JUNE 30, 2013

SCHEDULE OF FUNDING PROGRESS

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability	Unfunded/ (Assets in Excess of AAL)	Funded Ratio	Covered Payroll	Unfunded/ (Assets in Excess of) AAL as a Percentage of Covered Payroll
2003	$ 81,739	$ 99,784	$ 18,045	81.9%	$ 23,130	78.0%
2004	85,116	104,189	19,073	81.7%	24,448	78.0%
2005	87,056	112,762	25,706	77.2%	25,874	99.4%
2006	88,838	117,795	28,957	75.4%	26,232	110.4%
2007	91,099	123,604	32,505	73.7%	26,428	123.0%
2008	91,665	129,314	37,649	70.9%	26,861	140.2%
2009	91,132	123,310	32,178	73.9%	27,702	116.2%
2010	90,791	124,116	33,325	73.2%	27,116	122.9%
2011	92,892	127,240	34,348	73.0%	26,523	129.5%
2012	94,348	131,193	36,845	71.9%	28,432	129.6%

Numbers presented in thousands.

SCHEDULE OF EMPLOYER CONTRIBUTIONS

Year Ending	Annual Pension Cost	Actual County Contribution	Percentage Contributed	Net Pension Obligation (Asset)
2004	$ 2,396,425	$ 4,416,351	184%	$ (2,820,794)
2005	3,356,429	3,417,394	102%	(2,881,759)
2006	3,773,132	3,827,842	101%	(2,936,469)
2007	3,915,008	3,978,264	102%	(2,999,726)
2008	4,162,430	4,227,049	102%	(3,064,345)
2009	4,453,593	4,519,605	101%	(3,130,357)
2010	4,580,088	4,647,522	101%	(3,197,791)
2011	4,648,897	4,623,621	99%	(3,172,515)
2012	4,591,118	4,579,437	100%	(3,160,834)
2013	5,139,924	5,139,924	100%	(3,160,834)

BIBB COUNTY, GEORGIA

REQUIRED SUPPLEMENTARY INFORMATION
OTHER POST EMPLOYMENT BENEFIT PLAN

JUNE 30, 2013

SCHEDULE OF FUNDING PROGRESS

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability	Unfunded/ (Assets in Excess of AAL)	Funded Ratio	Covered Payroll	Unfunded/ (Assets in Excess of) AAL as a Percentage of Covered Payroll
6/30/2006	$ 0	$ 75,971	$ 75,971	0.0%	$ 26,232	289.6%
6/30/2007	0	80,566	80,566	0.0%	26,428	304.9%
6/30/2009	9,645	75,040	65,395	12.9%	27,702	236.1%
6/30/2011	18,351	65,206	46,855	28.1%	26,215	178.7%

Numbers presented in thousands.

SCHEDULE OF EMPLOYER CONTRIBUTIONS

Year Ending	Annual OPEB Cost	Contribution to OPEB Trust	Net Retiree Benefits Paid	Total Contributions	Percentage Contributed	Net OPEB Obligation (Asset)
6/30/2008	$ 6,445,834	$ 4,000,000	$ 2,568,796	$ 6,568,796	102%	(122,962)
6/30/2009	7,180,003	5,500,000	2,725,860	8,225,860	115%	(1,168,819)
6/30/2010	7,181,949	4,000,000	1,969,995	5,969,995	83%	24,643
6/30/2011	5,635,433	3,100,000	2,630,347	5,730,347	102%	(69,881)
6/30/2012	5,666,577	2,350,000	3,316,577	5,666,577	100%	(69,881)
6/30/2013	5,793,427	0	2,541,505	2,541,505	44%	3,182,041

SUPPLEMENTARY INFORMATION

NONMAJOR
GOVERNMENTAL FUNDS

BIBB COUNTY, GEORGIA

NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET

JUNE 30, 2013

	Special Revenue Funds					
	Recreation Fund	Hotel Motel Tax	Special Street Light District	Law Enforcement Commissary	Law Enforcement Confiscation	Drug Abuse Treatment and Education
ASSETS						
Cash and cash equivalents	$ 6,838	$ 194,753	$ 16,645	$ 54,839	$ 31,845	$ 6,495
Investments	1,641,779	-	242,443	731,258	190,516	-
Receivables, net of allowance						
Taxes	-	203,443	-	-	-	-
Accounts	22,441	3,811	87,348	-	-	-
Due from other governments	435,012	-	-	-	-	42,255
Due from other funds	-	-	-	-	-	21,237
Prepaid items	10,052	-	-	-	-	-
Total Assets	$ 2,116,122	$ 402,007	$ 346,436	$ 786,097	$ 222,361	$ 69,987
LIABILITIES						
Accounts payable	$ 194,197	$ -	$ 25,241	$ 21,034	$ 4,353	$ 36,162
Accrued liabilities	62,794	-	-	-	-	-
Due to other governments	-	33,202	-	-	-	-
Due to component unit	-	122,712	-	-	-	-
Due to other funds	398	42,650	900	284	2,734	-
Unearned revenues	12,185	-	-	-	-	13,840
Total Liabilities	269,574	198,564	26,141	21,318	7,087	50,002
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - taxes	-	203,443	-	-	-	-
Total Deferred Inflows of Resources	-	203,443	-	-	-	-
FUND BALANCES						
Restricted for						
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Law enforcement	-	-	-	-	215,274	-
Street light district	-	-	320,295	-	-	-
Victim assistance	-	-	-	-	-	-
Court programs	-	-	-	-	-	19,985
Recreation	1,846,548	-	-	-	-	-
Committed						
Law enforcement	-	-	-	764,779	-	-
Total Fund Balances	1,846,548	-	320,295	764,779	215,274	19,985
Total Liabilities, Deferred Inflows of Resources and Fund Balance	$ 2,116,122	$ 402,007	$ 346,436	$ 786,097	$ 222,361	$ 69,987

Alternative Dispute Resolution	Crime Victims Assistance	Juvenile Court Supervision	Law Library	Sponsored Program	2002 Law Enforcement Center Project	DFACS MIL	Total Special Revenue
$ 14,256	$ 8,463	$ 6,676	$ 9,955	$ 1,119	$ 51,318	$ 536,163	$ 939,365
241,467	19,675	89,205	-	-	7,979	1,505,051	4,669,373
-	-	-	-	-	-	-	203,443
-	-	-	-	-	-	-	113,600
16,183	3,710	-	-	88,110	-	-	585,270
-	24,180	-	-	-	-	-	45,417
-	-	-	-	-			10,052
$ 271,906	$ 56,028	$ 95,881	$ 9,955	$ 89,229	$ 59,297	$ 2,041,214	$ 6,566,520
$ 1,920	$ -	$ -	$ 1,737	$ 40,531	$ -	$ 10,553	$ 335,728
225	-	-	-	-	-	-	63,019
-	-	-	-	-	-	-	33,202
-	-	-	-	-	-	-	122,712
-	-	1,095	-	1,458	-	-	49,519
-	-	-	-	47,240	-	-	73,265
2,145	-	1,095	1,737	89,229	-	10,553	677,445
-	-	-	-	-	-	-	203,443
-	-	-	-	-	-	-	203,443
-	-	-	-	-	-	-	-
-	-	-	-	-	-	2,030,661	2,030,661
-	-	-	-	-	59,297	-	274,571
-	-	-	-	-	-	-	320,295
-	56,028	-	-	-	-	-	56,028
269,761	-	94,786	8,218	-	-	-	392,750
-	-	-	-	-	-	-	1,846,548
-	-	-	-	-	-	-	764,779
269,761	56,028	94,786	8,218	-	59,297	2,030,661	5,685,632
$ 271,906	$ 56,028	$ 95,881	$ 9,955	$ 89,229	$ 59,297	$ 2,041,214	$ 6,566,520

BIBB COUNTY, GEORGIA

NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET

JUNE 30, 2013

	Debt Service Fund
	General Debt Service Fund
ASSETS	
Cash and cash equivalents	$ 8,552
Investments	3,911,571
Receivables, net of allowance	
Taxes	18,744
Accounts	-
Due from other governments	-
Due from other funds	-
Prepaid items	-
Total Assets	$ 3,938,867
LIABILITIES	
Accounts payable	$ -
Accrued payroll liabilities	-
Due to other governments	-
Due to component unit	-
Due to other funds	919,095
Unearned revenues	-
Total Liabilities	919,095
DEFERRED INFLOWS OF RESOURCES	
Unavailable revenue - taxes	18,744
Total Deferred Inflows of Resources	18,744
FUND BALANCES	
Restricted for	
Debt service	3,001,028
Capital outlay	-
Law enforcement	-
Street light district	-
Victim assistance	-
Court programs	-
Recreation	-
Committed	
Law enforcement	-
Assigned	
Capital outlay	-
Unassigned (Deficit)	
Total Fund Balances	3,001,028
Total Liabilities, Deferred Inflows of Resources and Fund Balance	$ 3,938,867

Capital Projects Funds					
Capital Improvements	Special Purpose Local Option Sales Tax Transportation	Ocmulgee Greenway Trail	2013 MBCUDA Project	Total Capital Projects	Total Nonmajor Governmental Funds
$ 514	$ 5,183	$ 5,425	$ 486	$ 11,608	$ 959,525
1,580,902	1,578,838	479	-	3,160,219	11,741,163
-	-	-	-	-	222,187
-	-	-	-	-	113,600
-	-	186,968	-	186,968	772,238
329,000	-	-	-	329,000	374,417
-		-	-	-	10,052
$ 1,910,416	$ 1,584,021	$ 192,872	$ 486	$ 3,687,795	$ 14,193,182
$ -	$ 123,710	$ 137,119	$ 14,000	$ 274,829	$ 610,557
-	-	-	-	-	63,019
-	-	-	-	-	33,202
-	-	-	-	-	122,712
-	-	-	370,800	370,800	1,339,414
-	-	-	-	-	73,265
-	123,710	137,119	384,800	645,629	2,242,169
-	-	-	-	-	222,187
-	-	-	-	-	222,187
-	-	-	-	-	3,001,028
-	1,460,311	-	-	1,460,311	3,490,972
-	-	-	-	-	274,571
-	-	-	-	-	320,295
-	-	-	-	-	56,028
-	-	-	-	-	392,750
-	-	-	-	-	1,846,548
-	-	-	-	-	764,779
1,910,416	-	55,753	-	1,966,169	1,966,169
			(384,314)	(384,314)	(384,314)
1,910,416	1,460,311	55,753	(384,314)	3,042,166	11,728,826
$ 1,910,416	$ 1,584,021	$ 192,872	$ 486	$ 3,687,795	$ 14,193,182

BIBB COUNTY, GEORGIA

NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Special Revenue Funds					
	Recreation Fund	Hotel Motel Tax	Special Street Light District	Law Enforcement Commissary	Law Enforcement Confiscation	Drug Abuse Treatment and Education
REVENUES						
Taxes						
Sales tax	$ 2,189,074	$ -	$ -	$ -	$ -	$ -
Hotel motel tax	-	2,234,274	-	-	-	-
Intergovernmental	3,318,969	-	-	-	-	226,251
Charges for services	283,753	-	377,984	580,992	-	-
Fines	-	-	-	-	200,576	66,034
Investment earnings	1,187	93	393	1,276	348	2
Rent	-	-	-	-	-	-
Other revenues	10,987	-	840	-	-	-
Total Revenues	5,803,970	2,234,367	379,217	582,268	200,924	292,287
EXPENDITURES						
Current						
General government	-	-	-	-	-	-
Judicial	-	-	-	-	-	338,524
Public safety	-	-	-	297,716	147,888	-
Public works	-	-	317,899	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	4,421,062	1,754,447	-	-	-	-
Total Expenditures	4,421,062	1,754,447	317,899	297,716	147,888	338,524
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,382,908	479,920	61,318	284,552	53,036	(46,237)
OTHER FINANCING SOURCES (USES)						
Transfers from other funds	-	-	-	-	-	46,237
Transfers to other funds	-	(479,920)	(50,914)	(250,000)	(12,209)	-
Total Other Financing Sources (Uses)	-	(479,920)	(50,914)	(250,000)	(12,209)	46,237
Net Change in Fund Balances	1,382,908	-	10,404	34,552	40,827	-
Fund Balances, Beginning (restated)	463,640	-	309,891	730,227	174,447	19,985
Fund Balances, Ending	$ 1,846,548	$ -	$ 320,295	$ 764,779	$ 215,274	$ 19,985

Alternative Dispute Resolution	Crime Victims Assistance	Juvenile Court Supervision	Law Library	Sponsored Program	2002 Law Enforcement Center Project	DFACS MIL	Total Special Revenue
$ -	$ -	$ -	$ -	$ -	$ -	$ -	2,189,074
-	-	-	-	-	-	-	2,234,274
-	-	-	-	343,388	-	-	3,888,608
-	-	-	-	-	-	-	1,242,729
153,305	130,779	11,917	38,117	-	142,672	-	743,400
441	84	149	-	-	12	3,964	7,949
3,713	-	-	-	-	-	466,078	469,791
715	-	-	-	-	-	-	12,542
158,174	130,863	12,066	38,117	343,388	142,684	470,042	10,788,367
-	-	-	-	5,328	-	-	5,328
181,974	-	-	30,343	115,937	-	-	666,778
-	-	-	-	348,665	-	-	794,269
-	-	-	-	-	-	-	317,899
-	-	-	-	-	-	383,024	383,024
-	-	-	-	-	-	-	6,175,509
181,974	-	-	30,343	469,930	-	383,024	8,342,807
(23,800)	130,863	12,066	7,774	(126,542)	142,684	87,018	2,445,560
-	-	-	-	127,455	-	-	173,692
(10,385)	(159,734)	(1,830)	-	(913)	(115,000)	-	(1,080,905)
(10,385)	(159,734)	(1,830)	-	126,542	(115,000)	-	(907,213)
(34,185)	(28,871)	10,236	7,774	-	27,684	87,018	1,538,347
303,946	84,899	84,550	444	-	31,613	1,943,643	4,147,285
$ 269,761	$ 56,028	$ 94,786	$ 8,218	$ -	$ 59,297	$ 2,030,661	$ 5,685,632

BIBB COUNTY, GEORGIA

NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Debt Service Fund
	General Debt Service Fund
REVENUES	
Taxes	
Property tax	$ 178
Sales tax	-
Hotel Motel tax	-
Intergovernmental	-
Charges for services	-
Fines	-
Investment earnings	394,809
Rent	-
Other revenues	-
Total Revenues	394,987
EXPENDITURES	
Current	
General government	-
Judicial	-
Public safety	-
Public works	-
Health and welfare	-
Culture and recreation	-
Debt Service	
Interest and fees	368,328
Issue costs	-
Capital Outlay	
General government	-
Public works	-
Health and welfare	-
Culture and recreation	-
Total Expenditures	368,328
Excess (Deficiency) of Revenues Over (Under) Expenditures	26,659
OTHER FINANCING SOURCES (USES)	
Transfers from other funds	1,056,513
Transfers to other funds	(3,207,766)
Total Other Financing Sources (Uses)	(2,151,253)
Net Change in Fund Balances	(2,124,594)
Fund Balances, Beginning of Year	5,125,622
Fund Balances, End of Year	$ 3,001,028

Capital Projects Funds					
Capital Improvements	Special Purpose Local Option Sales Tax Transportation	Ocmulgee Greenway Trail	2013 MBCUDA Project	Total Capital Projects	Total Nonmajor Governmental Funds
$ -	$ -	$ -	$ -	$ -	$ 178
-	-	-	-	-	2,189,074
-	-	-	-	-	2,234,274
-	592,615	635,200	-	1,227,815	5,116,423
-	-	-	-	-	1,242,729
-	-	-	-	-	743,400
3,587	2,432	41	-	6,060	408,818
-	-	-	-	-	469,791
-	-	-	-	-	12,542
3,587	595,047	635,241	-	1,233,875	12,417,229
-	-	-	-	-	5,328
-	-	-	-	-	666,778
-	-	-	-	-	794,269
-	-	-	-	-	317,899
-	-	-	-	-	383,024
-	-	635,200	-	635,200	6,810,709
750	-	-	-	750	369,078
-	-		14,000	14,000	14,000
90,112	774,879	-	370,314	1,235,305	1,235,305
746,295	-	-	-	746,295	746,295
468,900	-	-	-	468,900	468,900
1,306,057	774,879	635,200	384,314	3,100,450	11,811,585
(1,302,470)	(179,832)	41	(384,314)	(1,866,575)	605,644
746,295	-	-	-	746,295	1,976,500
(77,643)	-	-	-	(77,643)	(4,366,314)
668,652	-	-	-	668,652	(2,389,814)
(633,818)	(179,832)	41	(384,314)	(1,197,923)	(1,784,170)
2,544,234	1,640,143	55,712	-	4,240,089	13,512,996
$ 1,910,416	$ 1,460,311	$ 55,753	$ (384,314)	$ 3,042,166	$ 11,728,826

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GENERAL FUND

GENERAL FUND

The **General Fund** accounts for the general operations of the County, including all financial transactions not required to be accounted for in another fund.

BIBB COUNTY, GEORGIA

GENERAL FUND
COMPARATIVE BALANCE SHEET

JUNE 30, 2013 AND 2012

	2013	2012
ASSETS		
Cash and cash equivalents	$ 4,929,543	$ 4,159,739
Investments	26,286,500	26,734,919
Receivables, net of allowance		
Taxes	3,605,578	3,557,648
Special assessments	93,159	148,586
Accounts	201,797	211,070
Interest	1,910	5,347
Due from other governments		
Federal	375,303	315,831
State of Georgia	979,892	1,289,887
City of Macon	626,528	74,094
Other agencies	180,685	195,969
Due from other funds		
Fire District Fund	-	39,451
Hotel Motel Tax Fund	5,957	5,478
Drug Abuse Treatment & Education Fund	-	12,554
Special Street Light Fund	900	-
Law Enforcement Commissary Fund	284	791
Sponsored Programs Fund	1,458	-
Law Library Fund	-	935
Law Enforcement Confiscation Fund	2,734	4,526
Recreation Fund	398	50
General Debt Service Fund	919,095	277,439
Special Local Option Sales Tax Transportation Fund	-	1,993
2013 MBCUDA Project Fund	41,800	-
Tobesofkee Recreation Fund	-	85,839
Workers Compensation Fund	1,999	-
Prepaid items	25,608	59,490
Inventory	85,830	110,598
TOTAL ASSETS	$ 38,366,958	$ 37,292,234

(Continued)

BIBB COUNTY, GEORGIA

GENERAL FUND
COMPARATIVE BALANCE SHEET

JUNE 30, 2013 AND 2012

	2013	2012
LIABILITIES		
Accounts payable	$ 2,704,234	$ 1,338,309
Accrued liabilities	637,601	574,952
Due to other funds		
Fire District Fund	29,069	-
Drug Abuse Treatment & Education Fund	20,142	-
Crime Victims Assistance Fund	24,180	13,488
Sponsored Program Fund	-	9,692
Special Sanitation Fund	-	6,835
Group Insurance Fund	69,771	-
Workers Compensation Fund	-	2,664
Unearned revenues		
Rent	-	1,943,643
Grant drawdowns	1,859	4,746
Total Liabilities	3,486,856	3,894,329
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue-taxes	3,461,235	3,402,771
Unavailable revenue-special assessments	93,159	148,586
Total Deferred Inflows of Resources	3,554,394	3,551,357
FUND BALANCE		
Nonspendable		
Inventory and prepaid items	111,438	170,088
Restricted for		
Debt service	313,462	318,464
LMIG projects	650,623	-
Committed for		
Stabilization fund	11,001,643	10,751,512
Assigned for		
Budget	7,781,915	4,924,746
Risk management	615,362	614,403
Future capital	83,490	459,613
Domestic and family violence programs	49,477	47,390
Purchases on order	1,079,985	2,509,439
Unassigned	9,638,313	10,050,893
Total Fund Balance	31,325,708	29,846,548
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	$ 38,366,958	$ 37,292,234

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BIBB COUNTY, GEORGIA

GENERAL FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEARS ENDED JUNE 30, 2013 AND 2012

	2013	2012
REVENUES		
Taxes	$ 65,974,041	$ 69,198,728
License and permits	1,700,691	1,017,179
Intergovernmental	3,187,823	1,786,400
Charges for services	5,962,806	6,083,816
Fines and forfeitures	2,149,079	1,980,390
Investment earnings	(75,875)	18,387
Other revenues	1,914,015	1,056,023
Total Revenues	80,812,580	81,140,923
EXPENDITURES		
Current		
General government	20,051,731	18,244,839
Judicial	14,705,600	13,852,126
Public safety	29,843,149	28,055,113
Public works	9,038,554	6,667,935
Health and welfare	2,814,807	3,220,361
Culture and recreation	3,513,623	3,502,893
Conservation of natural resources	242,131	234,065
Economic development	2,941,362	2,587,149
Debt Service		
Principal	317,031	930,040
Interest	19,941	490,328
Total Expenditures	83,487,929	77,784,849
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,675,349)	3,356,074
OTHER FINANCING SOURCES (USES)		
Transfers from other funds	4,197,927	1,413,262
Transfers to other funds	(1,627,715)	(2,392,831)
Insurance recoveries	9,881	59,558
Proceeds from sale of capital assets	1,574,416	177,998
Total other financing sources(uses)	4,154,509	(742,013)
Net change in fund balances	1,479,160	2,614,061
Fund Balance, Beginning	29,846,548	27,232,487
Fund Balance, Ending	$ 31,325,708	$ 29,846,548

BIBB COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2013
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Budget	2013 Actual	Variance With Budget	2012 Actual
REVENUES				
TAXES				
General property taxes				
Real & personal property taxes	$ 44,726,740	$ 45,869,608	$ 1,142,868	$ 46,613,156
Motor vehicle taxes	4,027,330	4,246,184	218,854	3,952,721
Motor vehicle taxes - TAVT	29,069	1,123,388	1,094,319	-
Railroad equipment tax	52,000	86,215	34,215	71,699
Local option sales tax	11,070,000	9,972,447	(1,097,553)	13,741,014
Other taxes				
Recording intangibles	475,000	589,389	114,389	473,396
Real estate transfer tax	106,000	98,089	(7,911)	113,931
Franchise taxes	698,000	713,902	15,902	699,579
Financial gross receipts tax	390,000	398,422	8,422	419,595
Sales tax beer	695,000	703,555	8,555	705,134
Sales tax liquor	169,000	167,011	(1,989)	166,414
Interest and penalties				
Tag penalties	255,465	250,193	(5,272)	246,985
Tax penalties	702,335	578,951	(123,384)	756,434
Interest	908,175	1,176,687	268,512	1,238,670
Total Taxes	64,304,114	65,974,041	1,669,927	69,198,728
LICENSES AND PERMITS				
Business licenses	700,000	858,141	158,141	789,737
Alcohol licenses	223,000	219,180	(3,820)	227,442
Building permits	22,158	30,380	8,222	-
Plumbing permits	12,076	14,680	2,604	-
Mechanical permits	26,250	47,719	21,469	-
Electrical permits	48,625	55,236	6,611	-
General contractor permits	436,220	424,556	(11,664)	-
Plan review fees	43,368	41,529	(1,839)	-
Other permits and fees	6,588	9,270	2,682	-
Total Licenses and Permits	1,518,285	1,700,691	182,406	1,017,179
INTERGOVERNMENTAL REVENUES				
Federal grants				
DOT Hybrid/Retrofit	108,137	102,043	(6,094)	85,453
Department of Energy/GEFA	-	10,000	10,000	1,813
Department of Justice	13,000	30,445	17,445	27,164
District Attorney				
Victim Witness Program	45,941	45,799	(142)	69,525
State Court				
Victim Witness Program	33,153	42,083	8,930	35,011
Department of Labor	-	-	-	4,270
Homeland Security	66,392	369	(66,023)	20,982
DOT Reimbursements	-	-	-	343,255
State Grants and Reimbursements				
Department of Transportation	650,623	650,623	-	-
Judicial Council of Georgia	110,542	110,542	-	110,542

(Continued)

BIBB COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2013
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Budget	2013 Actual	Variance With Budget	2012 Actual
REVENUES (continued)				
INTERGOVERNMENTAL REVENUES (continued)				
Local Grants & Reimbursements				
City of Macon				
Board of Elections	$ -	$ -	$ -	$ 185
Storm Water Assessment	-	5,464	5,464	20,464
Traffic Control Center	-	-	-	9,636
Condemned Funds - D.A. 10%	-	1,414	1,414	7,706
ERP Hardware/Software	-	922,894	922,894	-
Board of Education				
Payment In-Lieu-Of Taxes	41,473	45,681	4,208	43,887
Peach County				
Public Defender	262,012	270,249	8,237	249,892
Prosecutor	119,058	145,438	26,380	119,044
Crawford County				
Public Defender	152,840	157,645	4,805	145,771
Prosecutor	8,197	10,014	1,817	8,197
Macon Housing Authority				
Payment In-Lieu-Of Taxes	40,000	93,544	53,544	6,148
Bond Swamp - National Refuge	15,000	16,020	1,020	16,983
Industrial Authority Property				
Payment In-Lieu-Of Taxes	474,000	474,124	124	372,841
Macon-Bibb Planning & Zoning	10,730	10,730	-	20,581
Macon Water Authority				
GIS Program	37,104	36,669	(435)	37,155
Storm Water Assessment	-	5,464	5,464	20,464
Other Local Grants	-	569	569	9,431
Total Intergovernmental Revenue	2,188,202	3,187,823	999,621	1,786,400
CHARGES FOR SERVICES				
General Government				
Mapping Service	8,000	1,745	(6,255)	6,214
ITS (Computer Center)	6,500	10,859	4,359	7,250
Tax Commissioner - Costs, Commissions and Fees	2,900,115	2,803,849	(96,266)	2,876,113
Judicial				
Civil Court	1,125,000	1,025,025	(99,975)	1,121,383
Clerk of Superior Court	421,000	505,914	84,914	453,319
Clerk Authority Web Site	35,500	68,262	32,762	63,673
Superior Court E Commerce	34,000	32,075	(1,925)	33,216
Juvenile Court	8,500	5,866	(2,634)	15,473
Probate Court	325,000	422,981	97,981	316,639
Animal Welfare				
Bibb Health Department	14,000	17,000	3,000	-
Twiggs County	500	240	(260)	-
Adoptions	8,000	15,265	7,265	-
Reclaims	4,500	2,990	(1,510)	-
Boarding fees	2,000	1,585	(415)	-
Other fees	-	3,515	3,515	-

(Continued)

BIBB COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2013
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Budget	2013 Actual	Variance With Budget	2012 Actual
REVENUES (continued)				
CHARGES FOR SERVICES (continued)				
Public Safety				
Sheriff - Costs & Fees	$ 175,000	$ 174,951	$ (49)	$ 189,836
Sheriff - ID Investigations	43,000	43,290	290	45,533
Sheriff - Other	101,000	118,170	17,170	111,276
Jail - Housing Prisoners				
City of Macon	325,000	471,819	146,819	439,971
State of Georgia	250,000	129,778	(120,222)	330,881
Federal	40,000	62,832	22,832	44,919
Public Works				
Driveway and Sidewalk Repairs	5,000	6,435	1,435	7,275
Development - Permit Fees	5,000	21,627	16,627	4,218
Other	4,000	16,733	12,733	12,762
Health and Welfare				
Tick Control Fees	-	-	-	3,865
Total Charges for Services	5,840,615	5,962,806	122,191	6,083,816
FINES AND FORFEITS				
State Court	1,252,475	1,359,513	107,038	1,256,546
State Court Probation	485,000	570,573	85,573	495,225
State Court Youth Offender	48,000	44,087	(3,913)	56,030
State Court Restitution	24,000	39,822	15,822	28,679
Superior Court	54,000	49,296	(4,704)	59,197
Restitution for Public Defender	42,500	48,454	5,954	46,680
Child Support Recovery Fees	28,000	24,952	(3,048)	27,477
District Attorney Pre-trial Diversion Fees	3,500	2,650	(850)	2,500
GA Probation Management Restitution	4,075	4,927	852	3,580
GA Probation Management Fines	3,375	4,805	1,430	4,476
Total Fines and Forfeits	1,944,925	2,149,079	204,154	1,980,390
MISCELLANEOUS				
Investment income	24,000	(75,875)	(99,875)	18,387
Rents - county-owned buildings	1,656,829	1,621,730	(35,099)	659,291
Donations	-	3,484	3,484	-
Special assessments - paving	-	50,909	50,909	37,843
Grand Opera House	15,000	13,649	(1,351)	14,483
Administration fees	28,650	29,703	1,053	32,944
Administration fees - Childcare Trust	13,000	12,600	(400)	13,814
Administration - SPLOST Transportation	123,263	123,263	-	123,263
Board of Elections	1,000	41,165	40,165	16,170
Miscellaneous	16,000	17,512	1,512	158,215
Total Miscellaneous	1,877,742	1,838,140	(39,602)	1,074,410
Total Revenues	77,673,883	80,812,580	3,138,697	81,140,923

(Continued)

BIBB COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2013
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Budget	2013 Actual	Variance With Budget	2012 Actual
OTHER FINANCING SOURCES				
TRANSFERS FROM OTHER FUNDS				
Law Enforcement Commissary Fund	$ 250,000	$ 250,000	$ -	$ 166,600
Hotel/Motel Fund	63,060	67,031	3,971	62,554
Special Street Light District Fund	50,914	50,914	-	50,914
Alternative Dispute Resolution Fund	10,385	10,385	-	10,385
Law Enforcement Confiscation Fund	2,500	12,209	9,709	5,758
Crime Victims Assistance Fund	183,914	159,734	(24,180)	146,281
Special Sanitation District Fund	163,149	163,149	-	163,149
Capital Improvement Fund	122,877	77,643	(45,234)	151,509
LEC Project Fund	115,000	115,000	-	175,000
Fire District Fund	83,183	83,183	-	83,183
Sponsored Programs Fund	1,500	913	(587)	3,752
SPLOST Debt Service Fund	-	-	-	116,738
Debt Service Fund	5,149,752	3,207,766	(1,941,986)	277,439
Total Interfund Transfers	6,196,234	4,197,927	(1,998,307)	1,413,262
OTHER SOURCES				
Sale of county property and equipment	1,390,000	1,574,416	184,416	177,998
Insurance recoveries	15,000	9,881	(5,119)	59,558
Total Other Sources	1,405,000	1,584,297	179,297	237,556
Total Other Financing Sources	7,601,234	5,782,224	(1,819,010)	1,650,818
Total Revenues and Financing Sources	$ 85,275,117	$ 86,594,804	$ 1,319,687	$ 82,791,741

BIBB COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2013
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Budget	2013 Expenditures	Variance With Budget	2012 Expenditures
EXPENDITURES				
GENERAL GOVERNMENT				
Board of Commissioners	$ 1,125,454	$ 1,114,095	$ 11,359	$ 1,027,391
Board of Elections	925,408	860,645	64,763	710,714
Inspection & Fees	1,440,191	1,322,994	117,197	-
General Services	15,688	15,543	145	15,250
Finance Office	1,118,503	1,099,460	19,043	987,227
Audit Services	98,900	82,250	16,650	88,750
Risk Management	151,103	146,226	4,877	135,041
Tax Assessors	2,012,415	1,861,098	151,317	1,662,968
Tax Commissioner	2,639,402	2,560,769	78,633	2,392,930
Purchasing	428,610	403,043	25,567	348,275
Records Management	69,802	61,555	8,247	63,891
County Attorney	730,000	525,255	204,745	645,787
Human Resources	920,595	721,367	199,228	641,317
Buildings & Properties	1,633,649	1,513,508	120,141	1,511,695
Custodial Services	609,170	548,115	61,055	579,465
Information & Technology	2,068,213	1,941,998	126,215	1,679,377
Telephone Service Center	288,900	265,768	23,132	247,360
GIS Coordinator	99,710	96,302	3,408	37,591
Presort Postage	15,000	10,858	4,142	10,881
Employee Assistance Service	12,500	10,762	1,738	10,611
Insurance - Blanket Bond	2,395	2,281	114	2,281
Other Fees	1,000	-	1,000	-
Bond Fees	25,000	18,850	6,150	17,150
Insurance - Retirees	2,823,000	2,515,191	307,809	2,579,527
Contribution to OPEB Trust Fund	-	-	-	2,350,000
Employee Parking	42,000	41,700	300	41,400
Judgments and Losses	466,472	241,880	224,592	288,667
Employees on LTD	10,000	7,207	2,793	8,251
Consolidation/SDS Implementation	199,510	185,465	14,045	105,207
ERP System	1,845,788	1,845,788	-	-
Contingencies	542,948	19	542,929	9,500
Contingencies Capital Outlay	1,199,263	-	1,199,263	-
Unemployment Compensation	50,000	27,823	22,177	42,206
WC Salaries and Benefits	18,000	3,916	14,084	4,129
Total General Government	23,628,589	20,051,731	3,576,858	18,244,839

(Continued)

BIBB COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2013
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Budget	2013 Expenditures	Variance With Budget	2012 Expenditures
EXPENDITURES (continued)				
JUDICIAL				
Superior Court	$ 1,175,936	$ 1,118,509	$ 57,427	$ 1,019,293
Public Defender	2,304,013	2,271,933	32,080	2,098,961
Clerk of Superior Court	1,767,360	1,744,240	23,120	1,658,306
District Attorney	2,911,994	2,811,945	100,049	2,761,471
DA Victim Witness Program	61,079	54,264	6,815	53,329
DA Violence Against Women	87,400	86,852	548	84,341
Grand Jury	37,666	24,787	12,879	29,913
Juvenile Court	1,095,866	1,060,433	35,433	1,024,204
Juvenile Court State Insurance	300	239	61	239
State Court Victim Witness Program	51,778	50,653	1,125	52,380
State Court Judge	922,685	913,923	8,762	863,381
State Court Probation	732,159	708,635	23,524	621,298
State Court Solicitor	717,002	698,495	18,507	671,621
Civil Court	1,876,328	1,850,504	25,824	1,735,275
Probate Court	1,061,912	1,018,445	43,467	894,687
Coroner	295,020	291,743	3,277	283,427
Total Judicial	15,098,498	14,705,600	392,898	13,852,126
PUBLIC SAFETY				
Sheriff				
Administration	1,667,403	1,650,749	16,654	1,156,818
Civil/Central Records	721,240	718,656	2,584	667,405
Courthouse Services and Security	1,039,827	1,033,205	6,622	994,239
Criminal Investigations	1,185,306	1,177,645	7,661	1,169,740
Warrants	554,069	461,694	92,375	493,392
Patrol	5,300,275	5,139,802	160,473	4,874,686
Forensics/Crime Analysis	802,904	790,925	11,979	689,076
Crime Prevention	258,895	239,212	19,683	246,786
Corrections	13,383,164	12,718,377	664,787	12,397,273
Communications	850,783	784,867	65,916	784,184
LEC Building Maintenance	635,316	604,782	30,534	563,268
Detention	1,814,453	1,710,920	103,533	1,586,531
Evidence & Property	96,541	95,701	840	84,938
Police Training	555,037	487,381	67,656	507,213
Drug Investigation	1,179,365	1,033,460	145,905	1,158,437
Sheriff - Incentive Pay	625,000	576,310	48,690	549,861
Total Sheriff	30,669,578	29,223,686	1,445,892	27,923,847
Animal Welfare	696,121	619,463	76,658	131,266
Total Public Safety	31,365,699	29,843,149	1,522,550	28,055,113

(Continued)

BIBB COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2013
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Budget	2013 Expenditures	Variance With Budget	2012 Expenditures
EXPENDITURES (continued)				
PUBLIC WORKS				
Highways & Streets Administration	$ 1,109,780	$ 1,098,908	$ 10,872	$ 974,683
Shop Repair Service	709,786	613,298	96,488	664,702
Mapping Department	296,476	278,643	17,833	240,286
Streets & Roads Construction	5,625,831	4,917,590	708,241	2,686,580
Engineering	875,285	839,398	35,887	346,259
Storm Water Management	214,433	202,465	11,968	164,771
Mosquito Spraying	107,340	96,680	10,660	70,654
Traffic Safety	538,000	501,208	36,792	1,153,493
Code Enforcement	5,381	5,379	2	54,254
Bridge Safety	17,000	-	17,000	-
Prison Work Detail	119,250	113,373	5,877	118,500
Waste Disposal	42,141	42,141	-	42,384
Traffic Engineering	350,677	329,471	21,206	151,369
Total Public Works	10,011,380	9,038,554	972,826	6,667,935
HEALTH AND WELFARE				
Dept of Family & Children Services	850,000	850,000	-	850,000
DFACS Building	-	-	-	419,918
Mental Health	425,000	425,000	-	425,000
Physical Health	633,817	633,817	-	633,817
Citizens Advocacy	4,455	4,455	-	4,455
Community Food Bank	18,100	18,100	-	8,100
Medical Center Indigent Care	500,000	500,000	-	500,000
Adult Literacy Program	200,000	200,000	-	200,000
Meals on Wheels	43,250	43,250	-	43,250
Economic Opportunity Council	38,074	38,074	-	38,074
EOC Minor Home Repair	6,926	6,926	-	6,926
Burial Services - Paupers	71,061	70,361	700	61,895
Sanitation Services	24,824	24,824	-	25,581
Pass Through Grants	-	-	-	3,345
Total Health & Welfare	2,815,507	2,814,807	700	3,220,361

(Continued)

BIBB COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2013
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Budget	2013 Expenditures	Variance With Budget	2012 Expenditures
EXPENDITURES (continued)				
CULTURE AND RECREATION				
Tubman African American Museum	$ 250,000	$ 250,000	$ -	$ 250,000
Museum of Arts & Sciences	250,000	250,000	-	250,000
Macon Arts Alliance	37,000	37,000	-	37,000
Grand Opera House	10,750	10,027	723	9,674
Georgia Sports Hall of Fame	75,000	75,000	-	125,000
Middle Georgia Regional Library	2,799,699	2,796,596	3,103	2,783,719
Henderson Stadium	16,000	-	16,000	-
Clean Community Commission	95,000	95,000	-	47,500
Total Culture and Recreation	3,533,449	3,513,623	19,826	3,502,893
CONSERVATION OF NATURAL RESOURCES				
Agricultural Resources	239,344	235,174	4,170	227,108
Forestry Resources	6,957	6,957	-	6,957
Total Conservation of Natural Resources	246,301	242,131	4,170	234,065
ECONOMIC DEVELOPMENT				
Macon-Bibb County Planning and Zoning Commission	880,850	880,850	-	740,850
Middle Georgia Regional Commission	77,665	77,665	-	77,665
Macon-Bibb County Urban Development Authority	31,000	31,000	-	25,973
Macon-Bibb County Land Bank Authority	102,400	102,400	-	102,400
Macon-Bibb County Industrial Authority	424,538	424,538	-	424,538
Industrial Development	350,000	350,000	-	350,000
Macon-Bibb County Transit Authority	1,064,909	1,064,909	-	855,723
New Town Macon	10,000	10,000	-	10,000
Total Economic Development	2,941,362	2,941,362	-	2,587,149

(Continued)

BIBB COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2013
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Budget	2013 Expenditures	Variance With Budget	2012 Expenditures
EXPENDITURES (continued)				
DEBT SERVICE				
Macon-Bibb County Urban Development				
Authority Series 2002B River Front Project				
Principal	$ -	$ -	$ -	$ 50,000
Interest	-	-	-	59,100
Macon-Bibb County Urban Development				
Series 2006 Public Projects				
Principal	-	-	-	330,000
Interest	-	-	-	129,306
Macon-Bibb County Industrial Authority				
Series 2009 Bass Pro & Sofkee Park				
Principal	300,000	300,000	-	300,000
Interest	160,000	17,459	142,541	26,783
Macon-Bibb County Urban Development				
Series 2009 Public Projects				
Principal	-	-	-	-
Interest	-	-	-	243,688
Macon-Bibb County Urban Development				
Series 2010 Public Projects				
Principal	-	-	-	233,512
Interest	-	-	-	28,467
Georgia Land Conservation				
Principal	17,031	17,031	-	16,528
Interest	2,482	2,482	-	2,984
Total Debt Service	479,513	336,972	142,541	1,420,368
Total Expenditures	90,120,298	83,487,929	6,632,369	77,784,849

BIBB COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2013
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Budget	2013 Expenditures	Variance With Budget	2012 Expenditures
OTHER FINANCING USES				
TRANSFERS TO OTHER FUNDS				
1992 Public Building Debt Service	$ -	$ -	$ -	$ 69,008
2000 Public Facilities Debt Service	-	-	-	745,702
2002A Public Facilities Debt Service	-	-	-	187,199
Workers' Compensation Fund	-	-	-	1,032,450
Tobesofkee Recreation Fund	375,000	335,668	39,332	80,000
Fire District Fund	29,069	29,069	-	-
Law Library Fund	12,000	-	12,000	42,500
Sponsored Programs Fund	126,720	126,720	-	102,515
Debt Service Fund	379,295	344,821	34,474	68,640
Capital Improvements Fund	780,539	746,295	34,244	47,766
Drug Abuse Treatment & Education	97,081	45,142	51,939	17,051
Total Transfers to Other Funds	1,799,704	1,627,715	171,989	2,392,831
Total Expenditures and Other Financing Uses	$ 91,920,002	$ 85,115,644	$ 6,804,358	$ 80,177,680

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SPECIAL REVENUE FUNDS

SPECIAL REVENUE FUNDS

The **Fire District Fund** accounts for tax monies received from a special tax district. The resources are restricted by County Code to provide fire and certain other public safety services to citizens in the unincorporated areas of Bibb County.

The **Recreation Fund** accounts for local option sales tax monies received for recreational services. The resources are restricted by terms of the Service Delivery Strategy Agreement between Bibb County and the City of Macon and are to be used to provide recreational services in Bibb County.

The **Hotel Motel Tax Fund** accounts for hotel/motel tax funds received. The resources are restricted by state law and County code for tourism and tourism product development.

The **Special Street Light District Fund** accounts for the collection of charges from street light districts. The resources are restricted by County Code to provide for expenditures in the special districts of Bibb County.

The **Law Enforcement Commissary Fund** accounts for certain funds collected at the Bibb County Law Enforcement Center commissary. The resources are committed by County resolution for Bibb County law enforcement expenditures.

The **Law Enforcement Confiscation Fund** accounts for condemned funds received that are restricted by state law for law enforcement expenditures.

The **Drug Abuse Treatment and Education Fund** accounts for certain fines received from the various courts of Bibb County. The resources are restricted by state law for drug abuse treatment and educational purposes.

The **Alternative Dispute Resolution Fund** accounts for certain fines received from various courts of Bibb County and other participating counties in the Middle Georgia area. The resources are restricted by state law for programs that resolve disputes by methods other than litigation.

The **Crime Victims Assistance Fund** accounts for certain fines received from various courts in Bibb County. The resources are restricted by state law for assistance to victims of crime.

The **Juvenile Court Supervision Fund** accounts for certain fees received from the Juvenile Court of Bibb County. The resources are restricted by state law for alternative juvenile programs.

The **Law Library Fund** accounts for certain fees received from the various courts of Bibb County. The resources are restricted by state law for the support of a centralized law library.

The **Sponsored Program Fund** accounts for special programs funded through grant revenue, intergovernmental contracts and transfers from other funds. The resources are restricted by the grantors.

The **2002 Law Enforcement Center Project Fund** accounts for certain fees received from the various courts of Bibb County. The resources are restricted by state law for expenditures of the Bibb County Law Enforcement Center.

The **DFACS MIL Fund** accounts for certain payments received from the Bibb County Department of Family and Children Services. The resources are restricted by contract with the Georgia Department of Human Resources for maintenance, operations and capital outlay at the DFACS public facility building.

BIBB COUNTY, GEORGIA

FIRE DISTRICT FUND
COMPARATIVE BALANCE SHEET

JUNE 30, 2013 AND 2012

	2013	2012
ASSETS		
Cash and cash equivalents	$ 50,705	$ 40,029
Investments	3,562,680	3,201,019
Receivables, net of allowance		
Taxes	228,771	238,021
Due from other governments		
Federal	-	73,000
State	14,461	-
City	69,591	-
Due from other funds		
General Fund	29,069	-
General Debt Service Fund	-	951,524
TOTAL ASSETS	$ 3,955,277	$ 4,503,593
LIABILITIES		
Accounts payable	$ 53,027	$ 59,925
Due to other governments	922,451	846,403
Due to other funds		
General Fund	-	39,451
Special Sanitation Fund	-	650
Total Liabilities	975,478	946,429
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue-property taxes	218,111	228,893
Total Deferred Inflows of Resources	218,111	228,893
FUND BALANCE		
Restricted for fire district services	2,761,688	3,328,271
Total Fund Balance	2,761,688	3,328,271
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	$ 3,955,277	$ 4,503,593

BIBB COUNTY, GEORGIA

FIRE DISTRICT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Final Budget	Actual	Variance
REVENUES			
Taxes			
Property	$ 5,719,539	$ 5,888,140	$ 168,601
Motor vehicle	515,854	526,334	10,480
Recording intangible	20,000	81,633	61,633
Real estate transfer	5,000	11,063	6,063
Insurance premium	2,650,000	2,879,620	229,620
Railroad equipment	9,350	14,461	5,111
Intergovernmental	55,000	59,992	4,992
Investment earnings	2,500	8,852	6,352
Other revenues	-	885	885
Total Revenues	8,977,243	9,470,980	493,737
EXPENDITURES			
Current			
Public safety fire protection			
Fire protection services - City of Macon	9,550,000	8,924,644	625,356
Operating expenditures	191,480	146,221	45,259
Capital outlay expenditures	802,014	415,039	386,975
Public safety emergency management			
Personnel	130,200	121,046	9,154
Operating expenditures	117,428	95,508	21,920
Capital outlay expenditures	45,477	7,404	38,073
Public safety 800 MHZ			
Operating expenditures	182,470	40,530	141,940
Capital outlay expenditures	654,500	233,057	421,443
Total Expenditures	11,673,569	9,983,449	1,690,120
Deficiency of Revenues			
Under Expenditures	(2,696,326)	(512,469)	2,183,857
OTHER FINANCING SOURCES (USES)			
Transfers in			
General Fund	29,069	29,069	-
Transfers out			
General Fund	(83,183)	(83,183)	-
Total Other Financing Sources (Uses)	(54,114)	(54,114)	-
Net Change in Fund Balance	(2,750,440)	(566,583)	2,183,857
Fund Balance, Beginning	3,328,271	3,328,271	-
Fund Balance, Ending	$ 577,831	$ 2,761,688	$ 2,183,857

BIBB COUNTY, GEORGIA

RECREATION FUND
COMPARATIVE BALANCE SHEET

JUNE 30, 2013 AND 2012

	2013	2012
ASSETS		
Cash and cash equivalents	$ 6,838	$ 50
Investments	1,641,779	-
Receivables	22,441	-
Due from other governments		
State	174,005	185,456
Local	261,007	278,184
Prepaid items	10,052	-
TOTAL ASSETS	$ 2,116,122	$ 463,690
LIABILITIES		
Accounts payable	$ 194,197	$ -
Accrued liabilities	62,794	-
Due to other funds		
General Fund	398	50
Unearned revenue	12,185	-
Total Liabilities	269,574	50
FUND BALANCE		
Restricted for recreation	1,846,548	463,640
Total Fund Balance	1,846,548	463,640
TOTAL LIABILITIES AND FUND BALANCE	$ 2,116,122	$ 463,690

BIBB COUNTY, GEORGIA

RECREATION FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Final Budget	Actual	Variance
REVENUES			
Taxes			
Sales tax	$ 2,430,000	$ 2,189,074	$ (240,926)
Intergovernmental			
City of Macon	3,645,000	3,283,611	(361,389)
Federal	30,465	24,372	(6,093)
Local	21,950	10,986	(10,964)
Program Fees	318,800	283,753	(35,047)
Investment earnings	-	1,187	1,187
Other revenues	10,044	10,987	943
Total Revenues	6,456,259	5,803,970	(652,289)
EXPENDITURES			
Current			
Culture and recreation			
Administration	1,352,999	1,183,809	169,190
Bloomfield	351,363	277,559	73,804
East Macon Center	303,225	242,002	61,223
Frank Johnson Center	301,185	219,820	81,365
Freedom Park Center	329,185	244,501	84,684
North Macon Center	288,895	269,024	19,871
John Drew Tennis Center	207,222	175,049	32,173
Rosa Jackson Center	274,280	246,784	27,496
Memorial Center	290,721	250,192	40,529
Senior Center	379,940	332,795	47,145
Tattnall Tennis Center	107,023	67,249	39,774
L.H. Williams Center	154,645	91,856	62,789
Booker T. Washington Center	58,156	27,666	30,490
Grounds Division	1,205,786	792,756	413,030
Total Expenditures	5,604,625	4,421,062	1,183,563
Net Change in Fund Balance	851,634	1,382,908	531,274
Fund Balance, Beginning	463,640	463,640	-
Fund Balance, Ending	$ 1,315,274	$ 1,846,548	$ 531,274

BIBB COUNTY, GEORGIA

HOTEL/MOTEL TAX FUND
COMPARATIVE BALANCE SHEET

JUNE 30, 2013 AND 2012

	2013	2012
ASSETS		
Cash and cash equivalents	$ 194,753	$ 182,612
Receivables		
Taxes	203,443	215,821
Accounts	3,811	-
TOTAL ASSETS	$ 402,007	$ 398,433
LIABILITIES		
Due to other agencies		
Cherry Blossom Festival	$ 14,858	$ 13,665
Georgia Sports Hall of Fame	9,172	8,435
Douglass Theatre	9,172	8,435
Due to component units		
Macon-Bibb County Convention Bureau	122,712	112,854
Due to other funds		
General Fund	5,957	5,478
Tobesofkee Fund	36,693	33,745
Total Liabilities	198,564	182,612
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue-hotel motel taxes	203,443	215,821
Total deferred inflows of resources	203,443	215,821
FUND BALANCE		
Restricted for tourism	-	-
Total Fund Balance	-	-
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	$ 402,007	$ 398,433

BIBB COUNTY, GEORGIA

HOTEL/MOTEL TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Final Budget	Actual	Variance
REVENUES			
Taxes			
Hotel/motel tax	$ 2,234,274	$ 2,234,274	$ -
Investment earnings	93	93	-
Total Revenues	2,234,367	2,234,367	-
EXPENDITURES			
Intergovernmental			
Cherry Blossom Festival	167,198	167,198	-
Georgia Sports Hall of Fame	103,205	103,205	-
Douglass Theatre	103,205	103,205	-
Macon-Bibb County Convention and Visitors Bureau	1,380,839	1,380,839	-
Total Expenditures	1,754,447	1,754,447	-
Excess of Revenues Over Expenditures	479,920	479,920	-
OTHER FINANCING USES			
Transfers out			
General Fund	(67,031)	(67,031)	-
Tobesofkee Recreation Fund	(412,889)	(412,889)	-
Total Other Financing Uses	(479,920)	(479,920)	-
Net Change in Fund Balance	-	-	-
Fund Balance, Beginning	-	-	-
Fund Balance, Ending	$ -	$ -	$ -

BIBB COUNTY, GEORGIA

SPECIAL STREET LIGHT DISTRICT FUND
COMPARATIVE BALANCE SHEET

JUNE 30, 2013 AND 2012

	2013	2012
ASSETS		
Cash and cash equivalents	$ 16,645	$ 24,965
Investments	242,443	233,069
Receivables, net of allowance		
Accounts	87,348	78,056
TOTAL ASSETS	$ 346,436	$ 336,090
LIABILITIES		
Accounts payable	$ 25,241	$ 26,199
Due to General Fund	900	-
Total Liabilities	26,141	26,199
FUND BALANCE		
Restricted for		
Street light district services	320,295	309,891
Total Fund Balance	320,295	309,891
TOTAL LIABILITIES AND FUND BALANCE	$ 346,436	$ 336,090

BIBB COUNTY, GEORGIA

SPECIAL STREET LIGHT DISTRICT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Final Budget	Actual	Variance
REVENUES			
Charges for services	$ 370,040	$ 377,984	$ 7,944
Investment earnings	-	393	393
Other revenues	-	840	840
Total Revenues	370,040	379,217	9,177
EXPENDITURES			
Current			
Utilities	320,000	305,830	14,170
Other operating	15,784	12,069	3,715
Total Expenditures	335,784	317,899	17,885
Excess of Revenues Over Expenditures	34,256	61,318	27,062
OTHER FINANCING USES			
Transfers out			
General Fund	(50,914)	(50,914)	-
Total Other Financing Uses	(50,914)	(50,914)	-
Net Change in Fund Balance	(16,658)	10,404	27,062
Fund Balance, Beginning	309,891	309,891	-
Fund Balance, Ending	$ 293,233	$ 320,295	$ 27,062

BIBB COUNTY, GEORGIA

LAW ENFORCEMENT COMMISSARY FUND
COMPARATIVE BALANCE SHEET

JUNE 30, 2013 AND 2012

	2013	2012
ASSETS		
Cash and cash equivalents	$ 54,839	$ 50,118
Investments	731,258	688,026
TOTAL ASSETS	$ 786,097	$ 738,144
LIABILITIES		
Accounts payable	$ 21,034	$ 7,126
Due to other funds		
General Fund	284	791
Total Liabilities	21,318	7,917
FUND BALANCE		
Committed for		
Law enforcement expenditures	764,779	730,227
Total Fund Balance	764,779	730,227
TOTAL LIABILITIES AND FUND BALANCE	$ 786,097	$ 738,144

BIBB COUNTY, GEORGIA

LAW ENFORCEMENT COMMISSARY FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Final Budget	Actual	Variance
REVENUES			
Charges for services	$ 497,000	$ 580,992	$ 83,992
Investment earnings	500	1,276	776
Total Revenues	497,500	582,268	84,768
EXPENDITURES			
Current			
Public safety			
Bailiffs	18,535	16,476	2,059
Other operating expenditures	17,704	15,375	2,329
Capital outlay expenditures	521,896	265,865	256,031
Total Expenditures	558,135	297,716	260,419
Excess (Deficiency) of Revenues Over (Under) Expenditures	(60,635)	284,552	345,187
OTHER FINANCING USES			
Transfers out			
General Fund	(250,000)	(250,000)	-
Total Other Financing Uses	(250,000)	(250,000)	-
Net Change in Fund Balance	(310,635)	34,552	345,187
Fund Balance, Beginning	730,227	730,227	-
Fund Balance, Ending	$ 419,592	$ 764,779	$ 345,187

BIBB COUNTY, GEORGIA

LAW ENFORCEMENT CONFISCATION FUND
COMPARATIVE BALANCE SHEET

JUNE 30, 2013 AND 2012

	2013	2012
ASSETS		
Cash and cash equivalents	$ 31,845	$ 63,952
Investments	190,516	129,482
TOTAL ASSETS	$ 222,361	$ 193,434
LIABILITIES		
Accounts payable	$ 4,353	$ 14,461
Due to other funds		
General Fund	2,734	4,526
Total Liabilities	7,087	18,987
FUND BALANCE		
Restricted for		
Law enforcement expenditures	215,274	174,447
Total Fund Balance	215,274	174,447
TOTAL LIABILITIES AND FUND BALANCE	$ 222,361	$ 193,434

BIBB COUNTY, GEORGIA

LAW ENFORCEMENT CONFISCATION FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Final Budget	Actual	Variance
REVENUES			
Fines	$ 60,000	$ 200,576	$ 140,576
Investment earnings	150	348	198
Total Revenues	60,150	200,924	140,774
EXPENDITURES			
Current			
Public safety			
Operating expenditures	33,785	33,784	1
Capital outlay expenditures	146,634	114,104	32,530
Total Expenditures	180,419	147,888	32,531
Excess (Deficiency) of Revenues Over (Under) Expenditures	(120,269)	53,036	173,305
OTHER FINANCING USES			
Transfers out			
General Fund	(12,209)	(12,209)	-
Total Other Financing Uses	(12,209)	(12,209)	-
Net Change in Fund Balance	(132,478)	40,827	173,305
Fund Balance, Beginning	174,447	174,447	-
Fund Balance, Ending	$ 41,969	$ 215,274	$ 173,305

BIBB COUNTY, GEORGIA

DRUG ABUSE TREATMENT AND EDUCATION FUND
COMPARATIVE BALANCE SHEET

JUNE 30, 2013 AND 2012

	2013	2012
ASSETS		
Cash and cash equivalents	$ 6,495	$ 6,173
Due from other governments		
Federal government	27,516	-
State government	14,739	-
City government	-	54,663
Due from other funds		
General Fund	20,142	-
Juvenile Court Supervision Fund	1,095	-
TOTAL ASSETS	$ 69,987	$ 60,836
LIABILITIES		
Accounts payable	$ 36,162	$ 14,457
Due to other funds		
General Fund	-	12,554
Unearned revenues	13,840	13,840
Total Liabilities	50,002	40,851
FUND BALANCE		
Restricted for		
Drug abuse treatment programs	19,985	19,985
Total Fund Balance	19,985	19,985
TOTAL LIABILITIES AND FUND BALANCE	$ 69,987	$ 60,836

BIBB COUNTY, GEORGIA

DRUG ABUSE TREATMENT AND EDUCATION FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Final Budget	Actual	Variance
REVENUES			
Intergovernmental			
Federal grant	$ 164,482	$ 158,437	$ (6,045)
State grant	43,250	67,814	24,564
Local grant	13,840	-	(13,840)
Fines and forfeitures	42,000	66,034	24,034
Investment earnings	-	2	2
Total Revenues	263,572	292,287	28,715
EXPENDITURES			
Current			
Juvenile Court programs	10,750	1,095	9,655
Superior Court programs	276,100	256,287	19,813
Pass through grants	77,090	74,248	2,842
Capital outlay	7,525	6,894	631
Total Expenditures	371,465	338,524	32,941
Deficiency of Revenues			
Under Expenditures	(107,893)	(46,237)	61,656
OTHER FINANCING SOURCES			
Transfers in			
General Fund	97,081	45,142	(51,939)
Juvenile Court Supervision Fund	10,750	1,095	(9,655)
Total Other Financing Sources	107,831	46,237	(61,594)
Net Change in Fund Balance	(62)	-	62
Fund Balance, Beginning	19,985	19,985	-
Fund Balance, Ending	$ 19,923	$ 19,985	$ 62

BIBB COUNTY, GEORGIA

ALTERNATIVE DISPUTE RESOLUTION FUND
COMPARATIVE BALANCE SHEET

JUNE 30, 2013 AND 2012

	2013	2012
ASSETS		
Cash and cash equivalents	$ 14,256	$ 7,748
Investments	241,467	282,038
Due from other governments	16,183	15,650
TOTAL ASSETS	$ 271,906	$ 305,436
LIABILITIES		
Accounts payable	$ 1,920	$ 1,265
Accrued liabilities	225	225
Total Liabilities	2,145	1,490
FUND BALANCE		
Restricted for		
Alternative dispute programs	269,761	303,946
Total Fund Balance	269,761	303,946
TOTAL LIABILITIES AND FUND BALANCE	$ 271,906	$ 305,436

BIBB COUNTY, GEORGIA

ALTERNATIVE DISPUTE RESOLUTION FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Final Budget	Actual	Variance
REVENUES			
Fines	$ 163,300	$ 153,305	$ (9,995)
Investment earnings	-	441	441
Other revenues	5,850	4,428	(1,422)
Total Revenues	169,150	158,174	(10,976)
EXPENDITURES			
Current			
Judicial			
Salaries and benefits	165,254	140,014	25,240
Rent	19,727	19,727	-
Other operating	29,355	22,233	7,122
Capital outlay	5,960	-	5,960
Total Expenditures	220,296	181,974	38,322
Deficiency of Revenues			
Under Expenditures	(51,146)	(23,800)	27,346
OTHER FINANCING USES			
Transfers out			
General Fund	(10,385)	(10,385)	-
Total Other Financing Uses	(10,385)	(10,385)	-
Net Change in Fund Balance	(61,531)	(34,185)	27,346
Fund Balance Beginning	303,946	303,946	-
Fund Balance Ending	$ 242,415	$ 269,761	$ 27,346

BIBB COUNTY, GEORGIA

CRIME VICTIMS ASSISTANCE FUND
COMPARATIVE BALANCE SHEET

JUNE 30, 2013 AND 2012

	2013	2012
ASSETS		
Cash and cash equivalents	$ 8,463	$ 9,430
Investments	19,675	50,599
Due from other governments	3,710	11,382
Due from other funds		
General Fund	24,180	13,488
TOTAL ASSETS	$ 56,028	$ 84,899
LIABILITIES		
Accounts payable	$ -	$ -
Total Liabilities	-	-
FUND BALANCE		
Restricted for		
Victim assistance	56,028	84,899
Total Fund Balance	56,028	84,899
TOTAL LIABILITIES AND FUND BALANCE	$ 56,028	$ 84,899

BIBB COUNTY, GEORGIA

CRIME VICTIMS ASSISTANCE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Final Budget	Actual	Variance
REVENUES			
Fines	$ 146,050	$ 130,779	$ (15,271)
Investment earnings	-	84	84
Total Revenues	146,050	130,863	(15,187)
EXPENDITURES			
Current			
Public safety	-	-	-
Total Expenditures	-	-	-
Excess of Revenues Over Expenditures	146,050	130,863	(15,187)
OTHER FINANCING USES			
Transfers out			
General Fund	(183,914)	(159,734)	24,180
Total Other Financing Uses	(183,914)	(159,734)	24,180
Net Change in Fund Balance	(37,864)	(28,871)	8,993
Fund Balance, Beginning	84,899	84,899	-
Fund Balance, Ending	$ 47,035	$ 56,028	$ 8,993

BIBB COUNTY, GEORGIA

JUVENILE COURT SUPERVISION FUND
COMPARATIVE BALANCE SHEET

JUNE 30, 2013 AND 2012

	2013	2012
ASSETS		
Cash and cash equivalents	$ 6,676	$ 7,451
Investments	89,205	78,074
TOTAL ASSETS	$ 95,881	$ 85,525
LIABILITIES		
Accounts payable	$ -	$ -
Due to other funds		
Sponsored Program Fund	-	975
Drug Abuse Treatment Fund	1,095	-
Total Liabilities	1,095	975
FUND BALANCE		
Restricted for		
Juvenile court programs	94,786	84,550
Total Fund Balance	94,786	84,550
TOTAL LIABILITIES AND FUND BALANCE	$ 95,881	$ 85,525

BIBB COUNTY, GEORGIA

JUVENILE COURT SUPERVISION FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Final Budget	Actual	Variance
REVENUES			
Fines	$ 16,000	$ 11,917	$ (4,083)
Investment earnings	-	149	149
Total Revenues	16,000	12,066	(3,934)
EXPENDITURES			
Current			
Judicial	-	-	-
Total Expenditures	-	-	-
Excess of Revenues Over Expenditures	16,000	12,066	(3,934)
OTHER FINANCING USES			
Transfers out			
Drug Abuse Treatment and Education	(10,750)	(1,095)	9,655
Sponsored Programs Fund	(4,000)	(735)	3,265
Total Other Financing Uses	(14,750)	(1,830)	12,920
Net Change in Fund Balance	1,250	10,236	8,986
Fund Balance, Beginning	84,550	84,550	-
Fund Balance, Ending	$ 85,800	$ 94,786	$ 8,986

BIBB COUNTY, GEORGIA

LAW LIBRARY FUND
COMPARATIVE BALANCE SHEET

JUNE 30, 2013 AND 2012

	2013	2012
ASSETS		
Cash and cash equivalents	$ 9,955	$ 2,717
TOTAL ASSETS	$ 9,955	$ 2,717
LIABILITIES		
Accounts payable	$ 1,737	$ 1,338
Due to other funds		
General Fund	-	935
Total Liabilities	1,737	2,273
FUND BALANCE		
Restricted for		
Law library	8,218	444
Total Fund Balance	8,218	444
TOTAL LIABILITIES AND FUND BALANCE	$ 9,955	$ 2,717

BIBB COUNTY, GEORGIA

LAW LIBRARY FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Final Budget	Actual	Variance
REVENUES			
Fines and forfeitures	$ 20,900	$ 38,117	$ 17,217
Total Revenues	20,900	38,117	17,217
EXPENDITURES			
Current			
Judicial			
Personnel	16,268	14,922	1,346
Books	13,730	13,377	353
Other operating expenditures	448	448	-
Capital outlay	1,900	1,596	304
Total Expenditures	32,346	30,343	2,003
Excess (Deficiency) of Revenues Over (Under) Expenditures	(11,446)	7,774	19,220
OTHER FINANCING SOURCES			
Transfers in			
General Fund	12,000	-	(12,000)
Total Other Financing Sources	12,000	-	(12,000)
Net Change in Fund Balance	554	7,774	7,220
Fund Balance, Beginning	444	444	-
Fund Balance, Ending	$ 998	$ 8,218	$ 7,220

BIBB COUNTY, GEORGIA

SPONSORED PROGRAM FUND
COMPARATIVE BALANCE SHEET

JUNE 30, 2013 AND 2012

	2013	2012
ASSETS		
Cash and cash equivalents	$ 1,119	$ 2,532
Due from other governments		
Federal	39,224	57,300
State	48,886	-
Due from other funds		
General Fund	-	9,692
Juvenile Court Supervision	-	975
TOTAL ASSETS	$ 89,229	$ 70,499
LIABILITIES		
Accounts payable	$ 40,531	$ 69,788
Accrued liabilities	-	711
Due to other funds		
General Fund	1,458	-
Unearned revenues	47,240	-
Total Liabilities	89,229	70,499
FUND BALANCE		
Restricted	-	-
Total Fund Balance	-	-
TOTAL LIABILITIES AND FUND BALANCE	$ 89,229	$ 70,499

BIBB COUNTY, GEORGIA

SPONSORED PROGRAM FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Final Budget	Actual	Variance
REVENUES			
Intergovernmental			
Federal	$ 166,295	$ 156,440	$ (9,855)
State	262,091	173,437	(88,654)
Other local	60,750	13,511	(47,239)
Total Revenues	489,136	343,388	(145,748)
EXPENDITURES			
Current			
General government	8,250	5,328	2,922
Judicial	214,723	115,937	98,786
Public safety	395,383	348,665	46,718
Total Expenditures	618,356	469,930	148,426
Deficiency of Revenues			
Under Expenditures	(129,220)	(126,542)	2,678
OTHER FINANCING SOURCES (USES)			
Transfers in			
General Fund	126,720	126,720	-
Juvenile Court Supervision Fund	4,000	735	(3,265)
Transfers out			
General Fund	(1,500)	(913)	587
Total Other Financing Sources (Uses)	129,220	126,542	(2,678)
Net Change in Fund Balance	-	-	-
Fund Balance, Beginning	-	-	-
Fund Balance, Ending	$ -	$ -	$ -

BIBB COUNTY, GEORGIA

2002 LAW ENFORCEMENT CENTER PROJECT FUND
COMPARATIVE BALANCE SHEET

JUNE 30, 2013 AND 2012

	2013	2012
ASSETS		
Cash and cash equivalents	$ 51,318	$ 23,646
Investments	7,979	7,967
TOTAL ASSETS	$ 59,297	$ 31,613
LIABILITIES		
Accounts payable	$ -	$ -
Total Liabilities	-	-
FUND BALANCE		
Restricted for		
Law enforcement expenditures	59,297	31,613
Total Fund Balance	59,297	31,613
TOTAL LIABILITIES AND FUND BALANCE	$ 59,297	$ 31,613

BIBB COUNTY, GEORGIA

2002 LAW ENFORCEMENT CENTER PROJECT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Final Budget	Actual	Variance
REVENUES			
Court fines and fees	$ 110,000	$ 142,672	$ 32,672
Investment earnings	-	12	12
Total Revenues	110,000	142,684	32,684
EXPENDITURES			
Total Expenditures	-	-	-
Excess of Revenues Over Expenditures	110,000	142,684	32,684
OTHER FINANCING USES			
Transfers out			
General Fund	(115,000)	(115,000)	-
Total Other Financing Uses	(115,000)	(115,000)	-
Net Change in Fund Balance	(5,000)	27,684	32,684
Fund Balance, Beginning	31,613	31,613	-
Fund Balance, Ending	$ 26,613	$ 59,297	$ 32,684

BIBB COUNTY, GEORGIA

DFACS MIL FUND
BALANCE SHEET

JUNE 30, 2013

	2013
ASSETS	
Cash and cash equivalents	$ 536,163
Investments	1,505,051
TOTAL ASSETS	$ 2,041,214
LIABILITIES	
Accounts payable	$ 10,553
Total Liabilities	10,553
FUND BALANCE	
Restricted for	
DFACS Facility	2,030,661
Total Fund Balance	2,030,661
TOTAL LIABILITIES AND FUND BALANCE	$ 2,041,214

BIBB COUNTY, GEORGIA

DFACS MIL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Final Budget	Actual	Variance
REVENUES			
Rent	$ 431,423	$ 466,078	$ 34,655
Investment earnings	-	3,964	3,964
Total Revenues	431,423	470,042	38,619
EXPENDITURES			
Current			
Health and welfare	431,423	383,024	48,399
Total Expenditures	431,423	383,024	48,399
Net Change in Fund Balance	-	87,018	87,018
Fund Balance, Beginning (restated)	1,943,643	1,943,643	-
Fund Balance, Ending	$ 1,943,643	$ 2,030,661	$ 87,018

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DEBT SERVICE FUNDS

DEBT SERVICE FUNDS

The **General Debt Service Fund** accounts for accumulation of resources for the payment of general long-term debt principal and interest of the County.

BIBB COUNTY, GEORGIA

GENERAL DEBT SERVICE FUND
COMPARATIVE BALANCE SHEET

JUNE 30, 2013 AND 2012

	2013	2012
ASSETS		
Cash and cash equivalents	$ 8,552	$ 4,380
Investments	3,911,571	6,350,205
Receivables, net of allowance		
Taxes	18,744	18,949
TOTAL ASSETS	$ 3,938,867	$ 6,373,534
LIABILITIES		
Due to other funds		
General Fund	$ 919,095	$ 277,439
Fire District Fund	-	951,524
Total Liabilities	919,095	1,228,963
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue-property taxes	18,744	18,949
Total Deferred Inflows of Resources	18,744	18,949
FUND BALANCE		
Restricted for debt service	3,001,028	5,125,622
Total Fund Balance	3,001,028	5,125,622
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	$ 3,938,867	$ 6,373,534

BIBB COUNTY, GEORGIA

GENERAL DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Final Budget	Actual	Variance
REVENUES			
Taxes			
General property	$ -	$ 178	$ 178
Investment earnings	368,328	394,809	26,481
Total Revenues	368,328	394,987	26,659
EXPENDITURES			
Debt service interest and fees			
Capital lease	368,328	368,328	-
Total debt service interest and fees	368,328	368,328	-
Total Expenditures	368,328	368,328	-
Excess of Revenues			
Over Expenditures	-	26,659	26,659
OTHER FINANCING SOURCES (USES)			
Transfers in			
General Fund	379,295	344,821	(34,474)
SPLOST 2012 Capital Project Fund	711,692	711,692	-
Transfers out			
General Fund	(5,149,752)	(3,207,766)	1,941,986
Total Other Financing Sources (Uses)	(4,058,765)	(2,151,253)	1,907,512
Net Change in Fund Balance	(4,058,765)	(2,124,594)	1,934,171
Fund Balance, Beginning	5,125,622	5,125,622	-
Fund Balance, Ending	$ 1,066,857	$ 3,001,028	$ 1,934,171

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CAPITAL PROJECTS FUNDS

CAPITAL PROJECTS FUNDS

The **Capital Improvements Fund** accounts for the purchase or construction of major capital facilities within the County.

The **Special Purpose Local Option Sales Tax Transportation Fund** accounts for the Bibb County Road Project Program expenditures based on the 1 cent special local option sales tax approved by the voters of Bibb County.

The **Ocmulgee Greenway Trail Fund** accounts for expenditures for the development of Gateway Park.

The **Special Purpose Local Option Sales Tax 2012 Project Fund** accounts for expenditures from the 1 cent special local option sales tax approved by the voters of Bibb County.

2013 MBCUDA Project Fund accounts for expenditures to be funded with proceeds from the Macon-Bibb County Urban Development Authority, Series 2013 Revenue Bonds.

BIBB COUNTY, GEORGIA

CAPITAL IMPROVEMENTS FUND
COMPARATIVE BALANCE SHEET

JUNE 30, 2013 AND 2012

	2013	2012
ASSETS		
Cash and cash equivalents	$ 514	$ 7,317
Investments	1,580,902	2,564,727
Due from other funds		
MBCUDA 2013 Project Fund	329,000	-
TOTAL ASSETS	$ 1,910,416	$ 2,572,044
LIABILITIES		
Accounts payable	$ -	$ 27,810
Total Liabilities	-	27,810
FUND BALANCE		
Restricted for		
2009 Bond projects	-	168,339
Assigned for		
Capital improvements - 1992 Project Fund	1,192,358	1,658,970
Capital improvements	718,058	716,925
Total Fund Balance	1,910,416	2,544,234
TOTAL LIABILITIES AND FUND BALANCE	$ 1,910,416	$ 2,572,044

BIBB COUNTY, GEORGIA

CAPITAL IMPROVEMENTS FUND
COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
FOR THE FISCAL YEARS ENDED JUNE 30, 2013 AND 2012

	2013	2012
REVENUES		
Investment earnings	$ 3,587	$ 1,226
Total Revenues	3,587	1,226
EXPENDITURES		
Debt service		
Fees	750	500
Capital outlay		
General government	90,112	-
Public safety	-	23,813
Public works	746,295	47,766
Health and welfare	468,900	88,300
Total Expenditures	1,306,057	160,379
Deficiency of Revenues		
Under Expenditures	(1,302,470)	(159,153)
OTHER FINANCING SOURCES (USES)		
Transfers in		
General Fund	746,295	47,766
Fire District Fund	-	23,813
1992 Public Buildings Debt Service Fund	-	1,747,270
Transfers out		
General Fund	(77,643)	(151,509)
Total Other Financing Sources (Uses)	668,652	1,667,340
Net Change in Fund Balance	(633,818)	1,508,187
Fund Balance, Beginning	2,544,234	1,036,047
Fund Balance, Ending	$ 1,910,416	$ 2,544,234

BIBB COUNTY, GEORGIA

SPECIAL PURPOSE LOCAL OPTION SALES TAX TRANSPORTATION FUND
COMPARATIVE BALANCE SHEET

JUNE 30, 2013 AND 2012

	2013	2012
ASSETS		
Cash and cash equivalents	$ 5,183	$ 214
Investments	1,578,838	1,870,451
Due from other governments	-	129,668
TOTAL ASSETS	$ 1,584,021	$ 2,000,333
LIABILITIES		
Accounts payable	$ 64,807	$ 160,285
Retainage payable	58,903	197,912
Due to other funds		
General Fund	-	1,993
Total Liabilities	123,710	360,190
FUND BALANCE		
Restricted for capital outlay	1,460,311	1,640,143
Total Fund Balance	1,460,311	1,640,143
TOTAL LIABILITIES AND FUND BALANCE	$ 1,584,021	$ 2,000,333

BIBB COUNTY, GEORGIA

SPECIAL PURPOSE LOCAL OPTION SALES TAX TRANSPORTATION FUND
COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
FOR THE FISCAL YEARS ENDED JUNE 30, 2013 AND 2012

	2013	2012
REVENUES		
Intergovernmental		
Department of Transportation	$ 592,615	$ 179,060
Investment earnings	2,432	2,994
Other revenues	-	300
Total Revenues	595,047	182,354
EXPENDITURES		
Capital outlay - road projects		
Design		
Concept	130,313	269,576
Design	152,273	456,835
Acquisition		
Acquisition	300	219,447
Right of way	66,254	103,513
Construction		
Contractor payments	4,797	-
Inspection	9,361	698
Other construction	-	-
Other expenditures	411,581	485,920
Total Expenditures	774,879	1,535,989
Deficiency of Revenues Under Expenditures	(179,832)	(1,353,635)
Fund Balance, Beginning	1,640,143	2,993,778
Fund Balance, Ending	$ 1,460,311	$ 1,640,143

BIBB COUNTY, GEORGIA

SCHEDULE OF EXPENDITURES OF
SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS - 1995 ISSUE

FOR THE FISCAL YEAR ENDED JUNE 30, 2013

Description	Original Estimated Cost	Amended Budget	Prior Year Expenditures	Current Year Expenditures	Cumulative Expenditures
Construction					
Eisenhower Parkway Extension	$ 500,000	$ 18,200	$ 18,200	$ -	$ 18,200
Edgewood Avenue	996,000	87,000	86,988	-	86,988
South Downtown Connector	1,156,000	142,786	142,786	-	142,786
Vineville Avenue	445,000	-	-	-	-
Civic Square	2,363,000	4,148,669	4,148,669	-	4,148,669
Lower Poplar Street	4,720,000	304,007	304,006	-	304,006
Forsyth-Poplar Connector	3,417,000	4,849,794	4,849,783	-	4,849,783
Jeffersonville Road-Emery Hwy to Walnut Creek	3,041,000	866,778	781,683	45,366	827,049
Jeffersonville Road-Recreation Rd to FL Freeway	2,242,000	1,135,846	703,999	110,029	814,028
Forest Hill Road-Wimbish Rd to Northside Dr	1,366,000	2,252,594	1,738,100	31,790	1,769,890
Forest Hill Road-Forsyth Rd to Wimbish Rd	866,000	1,410,000	1,272,820	76,676	1,349,496
Northwest Parkway	4,811,000	665,924	651,586	-	651,586
Log Cabin Drive-Mercer Un Dr to Hollingsworth Rd	4,299,000	424,459	423,778	-	423,778
Log Cabin Drive-Eisenhower Pkwy to Mercer Un Dr	2,373,000	528,489	528,489	-	528,489
Bloomfield Rd/Log Cabin Drive	2,286,000	2,160,637	2,160,636	-	2,160,636
Mercer University Drive	239,000	239,000	238,994	-	238,994
Zebulon Rd-Interchange	30,000	26,616	26,617	-	26,617
Zebulon Rd-I475 to Bass Rd	3,630,000	3,951,404	3,951,403	-	3,951,403
Zebulon Rd-Bass Rd to Forsyth Rd	3,630,000	2,916,576	2,916,577	-	2,916,577
Northside Drive-Riverside Dr to Forest Hill Rd	2,703,000	3,801,252	3,801,252	-	3,801,252
Northside Drive-Forest Hill Rd to Wesleyan Dr	1,603,000	1,568,886	1,568,885	-	1,568,885
Northside Drive-Wesleyan Dr to Rivoli Dr	389,000	954,851	954,851	-	954,851
Wesleyan Drive	744,000	298,011	298,010	-	298,010
Riverside Drive	538,000	6,000	5,935	-	5,935
Western Loop	2,351,000	2,058,007	2,054,996	1,533	2,056,529
Tucker Road	884,000	3,064,310	3,064,310	-	3,064,310
Napier Avenue	1,525,000	953,532	953,531	-	953,531
Log Cabin Drive	2,406,000	2,053,082	2,053,076	-	2,053,076
Edna Place	1,625,000	2,214,826	2,214,826	-	2,214,826
Burton Avenue	1,802,000	2,618,335	2,618,284	-	2,618,284
Anthony Road	911,000	1,491,338	1,491,338	-	1,491,338
Jeff Davis/Telfair Street	1,133,000	309,583	309,583	-	309,583
Montpelier-Stadium Connector	250,000	888,207	888,207	-	888,207
Hazel St Bridge Reconstruction	777,000	1,261,429	1,261,429	-	1,261,429
Douglas Avenue	443,000	827,089	827,064	-	827,064
Forest Avenue	761,000	2,074,133	2,074,068	-	2,074,068
Ingleside Avenue	1,549,000	1,221,632	1,221,632	-	1,221,632
MLK Blvd-Cherry St to Oglethorpe St	2,522,500	5,427,105	5,427,105	-	5,427,105
Houston Avenue	6,238,000	13,538,734	13,524,111	14,158	13,538,269
Newberg Avenue	1,237,000	1,599,670	1,599,373	-	1,599,373
Rocky Creek Road	1,071,000	870,454	870,453	-	870,453
Pio Nono Avenue	263,000	-	-	-	-
Eisenhower Parkway & Pio Nono Ave	345,000	868,017	868,017	-	868,017

(Continued)

BIBB COUNTY, GEORGIA

SCHEDULE OF EXPENDITURES OF
SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS - 1995 ISSUE

FOR THE FISCAL YEAR ENDED JUNE 30, 2013

Description	Original Estimated Cost	Amended Budget	Prior Year Expenditures	Current Year Expenditures	Cumulative Expenditures
Oglesby Place Extension	$ 970,000	$ 2,056,400	$ 2,056,337	$ -	$ 2,056,337
Williamson Road	1,188,500	3,374,400	3,374,540	-	3,374,540
Bloomfield Drive	790,500	3,528,810	3,528,733	-	3,528,733
Hartley Bridge Rd-I75 Interchange Imp	-	128,037	128,036	-	128,036
Hartley Bridge Rd-Mt Pleasant Ch Rd to Houston Rd	1,219,000	876,380	876,321	-	876,321
Houston Road-Allen Rd to SR 247	2,900,000	2,704,618	2,704,618	-	2,704,618
Houston Road-Walden Rd to Allen Rd	1,664,000	1,663,190	1,663,191	-	1,663,191
Sardis Church Road-I75 Interchange	70,000	1,851,573	1,802,175	32,366	1,834,541
Bethel Church Rd	608,500	1,021,786	1,021,786	-	1,021,786
Upper River Rd	348,500	530,411	530,411	-	530,411
Clinton Rd	817,000	1,673,636	1,673,635	-	1,673,635
Gray Hwy & Shurling Dr	106,000	1,486,600	1,486,572	-	1,486,572
Fort Hill St	541,000	120,825	120,825	-	120,825
Maynard St	441,000	196,829	196,829	-	196,829
Millerfield Rd at Jeffersonville Rd	1,724,000	998,739	887,071	51,380	938,451
Millerfield Rd-Briston Dr to Shurling Dr	371,000	2,164,500	2,164,456	-	2,164,456
New Clinton Rd	1,496,000	2,584,600	2,584,517	-	2,584,517
Downtown Traffic Signalization	168,000	4,303,271	4,303,271	-	4,303,271
Intersection Improvements	6,161,500	8,530,539	8,530,538	-	8,530,538
Resurfacing City	4,500,000	4,978,293	4,978,033	-	4,978,033
Resurfacing County	4,500,000	5,732,708	5,732,555	-	5,732,555
Transit Authority Capital Needs	2,000,000	2,416,000	2,416,000	-	2,416,000
Additional Sidewalks	2,317,000	4,106,148	4,106,149	-	4,106,149
Aerial Photography	150,000	29,089	29,089	-	29,089
Intown Historic Sidewalks	-	2,391,363	2,391,363	-	2,391,363
Macon State College Entrances	-	916,700	916,622	-	916,622
SR 247 Welcome Sign & Landscaping	-	23,600	23,530	-	23,530
Traffic Calming Policy Development	-	89,018	89,018	-	89,018
Ocmulgee East Boulevard	-	343,117	343,118	-	343,118
Gateway Restrooms	-	83,000	82,903	-	82,903
Coleman Avenue Enhancements	-	500,000	500,000	-	500,000
Total Road Project Construction	111,532,000	137,501,442	136,137,692	363,298	136,500,990
Other Operating Expenditures					
Program Management	2,718,000	7,780,385	7,336,841	280,952	7,617,793
Operating Expenditures	750,000	4,024,279	3,796,223	130,629	3,926,852
Ga Power Lawsuit	-	1,715,000	1,456,093	-	1,456,093
Total Other Operating Expenditures	3,468,000	13,519,664	12,589,157	411,581	13,000,738
Total Local Expenditures	115,000,000	151,021,106	148,726,849	774,879	149,501,728
Department of Transportation Projects	-	-	18,432,985	-	18,432,985
Other State and Local Projects	-	-	163,000	-	163,000
Road Enhancement Trust Fund	-	-	1,000,000	-	1,000,000
Total Expenditures	$ 115,000,000	$ 151,021,106	$ 168,322,834	$ 774,879	$ 169,097,713

NOTE: Prior year expenditures have been adjusted to reflect reclassifications between projects.

BIBB COUNTY, GEORGIA

OCMULGEE GREENWAY TRAIL FUND
COMPARATIVE BALANCE SHEET

JUNE 30, 2013 AND 2012

	2013	2012
ASSETS		
Cash and cash equivalents	$ 5,425	$ 1,273
Investments	479	54,439
Due from other governments	186,968	-
TOTAL ASSETS	$ 192,872	$ 55,712
LIABILITIES		
Accounts payable	$ 137,119	$ -
Total Liabilities	137,119	-
FUND BALANCE		
Assigned for capital projects	55,753	55,712
Total Fund Balance	55,753	55,712
TOTAL LIABILITIES AND FUND BALANCE	$ 192,872	$ 55,712

BIBB COUNTY, GEORGIA

OCMULGEE GREENWAY TRAIL FUND
COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
FOR THE FISCAL YEARS ENDED JUNE 30, 2013 AND 2012

	2013	2012
REVENUES		
Intergovernmental		
Federal	$ 635,200	$ -
Investment earnings	41	71
Total Revenues	635,241	71
EXPENDITURES		
Capital Outlay		
Culture and recreation	635,200	-
Total Expenditures	635,200	-
Net Change in Fund Balance	41	71
Fund Balance, Beginning	55,712	55,641
Fund Balance, Ending	$ 55,753	$ 55,712

BIBB COUNTY, GEORGIA

SPECIAL PURPOSE LOCAL OPTION SALES TAX 2012 PROJECT FUND
COMPARATIVE BALANCE SHEET

JUNE 30, 2013 AND 2012

	2013	2012
ASSETS		
Cash - County Projects	$ 1,646,247	$ 1,797,700
Investment - County Debt Service	610,204	440,114
Investment - County Projects	15,293,713	164,901
Investment - County Bond Construction	10,932,424	18,277,050
Accrued interest	9,010	3,060
Due from other government		
State	2,431,597	2,565,090
TOTAL ASSETS	$ 30,923,195	$ 23,247,915
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	$ 1,063,865	$ 220,571
Retainage payable	294,298	2,500
Due to other government	814,585	859,305
Total Liabilities	2,172,748	1,082,376
Fund Balance		
Restricted for		
Debt service	610,204	440,114
Bond projects	10,932,424	18,277,050
County projects	17,207,819	3,448,375
Total Fund Balance	28,750,447	22,165,539
TOTAL LIABILITIES AND FUND BALANCE	$ 30,923,195	$ 23,247,915

BIBB COUNTY, GEORGIA

SPECIAL PURPOSE LOCAL OPTION SALES TAX 2012 PROJECT FUND
COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
FOR THE FISCAL YEARS ENDED JUNE 30, 2013 AND 2012

	2013	2012
REVENUES		
Taxes		
Sales tax	$ 30,346,911	$ 7,454,304
Investment earnings	(23,755)	1,110
Total Revenues	30,323,156	7,455,414
EXPENDITURES		
Capital Outlay		
General Government	630,153	16,709
Judicial	1,050,182	78,627
Public Safety	2,496,492	46,948
Public Works	882,390	1,590
Recreation	892,672	65,215
Economic Development	2,885,979	3,114,021
Intergovernmental - City of Macon	10,166,215	2,497,192
Debt Service		
Principal	2,280,000	240,000
Interest	1,742,473	-
Issuance Costs	-	289,025
Total Expenditures	23,026,556	6,349,327
Excess of Revenues Over Expenditures	7,296,600	1,106,087
OTHER FINANCING SOURCES (USES)		
Proceeds from bond issue	-	20,000,000
Premium on bond issue	-	1,661,649
Transfer to General Debt Service Fund	(711,692)	(602,197)
Total Other Financing Sources (Uses)	(711,692)	21,059,452
Net Change in Fund Balance	6,584,908	22,165,539
Fund Balance, Beginning	22,165,539	-
Fund Balance, Ending	$ 28,750,447	$ 22,165,539

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BIBB COUNTY, GEORGIA

SCHEDULE OF EXPENDITURES OF
SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS - 2012 ISSUE

FOR THE FISCAL YEAR ENDED JUNE 30, 2013

Description	Original Estimated Cost	Amended Budget	Prior Year Expenditures	Current Year Expenditures	Cumulative Expenditures
COUNTY PROJECTS					
GENERAL GOVERNMENT					
Project Administration	$ -	$ 556,683	$ 16,709	$ 185,390	$ 202,099
Courthouse/County Building Improvements	5,000,000	4,957,795	-	444,763	444,763
Total General Government	5,000,000	5,514,478	16,709	630,153	646,862
JUDICIAL					
Juvenile Justice Center	7,000,000	6,940,913	78,627	1,050,182	1,128,809
Total Judicial	7,000,000	6,940,913	78,627	1,050,182	1,128,809
PUBLIC SAFETY					
Animal Welfare Center	3,000,000	2,974,677	1,309	66,045	67,354
Sheriff Vehicles and Equipment	2,500,000	2,500,000	-	581,410	581,410
Fire Stations (3)	12,000,000	11,898,708	45,639	1,849,037	1,894,676
Total Public Safety	17,500,000	17,373,385	46,948	2,496,492	2,543,440
PUBLIC WORKS INFRASTRUCTURE					
Storm Drainage	7,000,000	7,000,000	1,590	731,157	732,747
Street Resurface and Repair	5,000,000	5,000,000	-	151,233	151,233
Total Infrastructure	12,000,000	12,000,000	1,590	882,390	883,980
RECREATION					
Recreation	38,950,000	38,621,224	65,215	892,672	957,887
Total Recreation	38,950,000	38,621,224	65,215	892,672	957,887
ECONOMIC DEVELOPMENT					
Acquisition of Property for BRAC	6,000,000	6,000,000	3,114,021	2,885,979	6,000,000
Acquisition of Land & Improvements	5,900,000	5,900,000	-	-	-
Total Economic Development	11,900,000	11,900,000	3,114,021	2,885,979	6,000,000
CAPITAL OUTLAY					
Leased Equipment	3,325,170	3,325,170	602,197	711,692	1,313,889
Total Capital Outlay	3,325,170	3,325,170	602,197	711,692	1,313,889
CURRENT DEBT					
MBCUDA 2002A	7,525,000	7,525,000	-	710,000	710,000
MBCUDA 2002B	960,000	960,000	-	50,000	50,000
MBCUDA 2006	4,050,000	4,050,000	-	340,000	340,000
MBCUDA 2009	6,005,000	6,005,000	240,000	245,000	485,000
MBCUDA 2010	10,045,000	10,045,000	-	935,000	935,000
INTEREST	2,089,830	2,089,830	-	968,127	968,127
Total Current Debt	30,674,830	30,674,830	240,000	3,248,127	3,488,127
Total County Project Expenditures	126,350,000	126,350,000	4,165,307	12,797,687	16,962,994
CITY OF MACON	63,650,000	63,650,000	2,497,192	10,166,215	12,663,407
Total Expenditures of Special Purpose Local Option Sales Tax Proceeds - 2012 Issue	$ 190,000,000	$ 190,000,000	$ 6,662,499	$ 22,963,902	$ 29,626,401
OTHER EXPENDITURES					
Series 2012 SPLOST Bonds - Interest			-	774,346	774,346
Series 2012 SPLOST Bonds - Issuance Costs			289,025	-	289,025
Total Other Expenditures	-	-	289,025	774,346	1,063,371
Total Expenditures	$ 190,000,000	$ 190,000,000	$ 6,951,524	$ 23,738,248	$ 30,689,772

BIBB COUNTY, GEORGIA

2013 MBCUDA PROJECT FUND
BALANCE SHEET

JUNE 30, 2013

	2013
ASSETS	
Cash and cash equivalents	$ 486
TOTAL ASSETS	$ 486
LIABILITIES	
Accounts payable	$ 14,000
Due to other funds	
General Fund	41,800
Capital Improvement Fund	329,000
Total Liabilities	384,800
FUND BALANCE	
Unassigned	(384,314)
Total Fund Balance (Deficit)	(384,314)
TOTAL LIABILITIES AND FUND BALANCE (DEFICIT)	$ 486

BIBB COUNTY, GEORGIA

2013 MBCUDA PROJECT FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	2013
REVENUES	$ -
Total Revenues	-
EXPENDITURES	
Debt Service	
Issuance costs	14,000
Capital Outlay	
General government	370,314
Total Expenditures	384,314
Net Change in Fund Balance	(384,314)
Fund Balance, Beginning	-
Fund Balance (Deficit), Ending	$ (384,314)

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ENTERPRISE FUNDS

ENTERPRISE FUNDS

The **Tobesofkee Recreation Fund** accounts for the operation and maintenance of a recreation facility on Lake Tobesofkee in Bibb County. This fund is financed and operated in a manner similar to a private business enterprise.

The **Special Sanitation Fund** accounts for the garbage fees received from citizens in the unincorporated areas for waste removal. This service is provided through contract with a private contractor.

BIBB COUNTY, GEORGIA

TOBESOFKEE RECREATION FUND
COMPARATIVE BALANCE SHEET

JUNE 30, 2013 AND 2012

	2013	2012
ASSETS		
Current Assets		
Cash and cash equivalents	$ 6,184	$ 5,478
Investments	323	9,318
Receivables, net of allowance		
Accounts	417	1,000
Due from other governments	96,344	157,269
Due from other funds		
Hotel Motel Tax Fund	36,693	33,745
Prepaid items	6,122	8,623
Revenue bond current debt service	83,058	118,158
Total Current Assets	229,141	333,591
Noncurrent Assets		
Restricted Assets		
Revenue bond future debt service	56,909	15,312
Revenue bond renewal and replacement	25,882	25,882
Total Restricted Assets	82,791	41,194
Capital Assets		
Land	418,891	418,891
Earthen dam	2,625,294	2,625,294
Land improvements	1,426,322	1,426,322
Dam improvements	1,100,429	1,100,429
Buildings	735,391	735,391
Building improvements	1,081,819	1,081,819
Furniture and fixtures	5,527	5,527
Machinery and equipment	551,832	545,617
Vehicles	171,253	216,458
Roads	356,307	356,307
Construction in process	510,719	-
	8,983,784	8,512,055
Less accumulated depreciation	(3,994,642)	(3,869,559)
Total capital assets, net of accumulated depreciation	4,989,142	4,642,496
Total Noncurrent Assets	5,071,933	4,683,690
TOTAL ASSETS	$ 5,301,074	$ 5,017,281

(Continued)

BIBB COUNTY, GEORGIA

TOBESOFKEE RECREATION FUND
COMPARATIVE BALANCE SHEET

JUNE 30, 2013 AND 2012

	2013	2012
LIABILITIES		
Current Liabilities		
Accounts payable	$ 37,551	$ 36,238
Accrued liabilities	11,721	9,912
Compensated absences	87,001	89,684
Due to other funds		
General Fund	-	85,839
Revenue bonds payable	83,058	118,158
Unearned revenue	15,164	7,664
Total Current Liabilities	234,495	347,495
Noncurrent Liabilities		
Revenue bonds payable	-	83,058
Total Noncurrent Liabilities	-	83,058
Total Liabilities	234,495	430,553
NET POSITION		
Net investment in capital assets	4,906,084	4,441,280
Restricted for debt service	56,909	15,312
Restricted for renewal and replacement	25,882	25,882
Unrestricted	77,704	104,254
Total Net Position	5,066,579	4,586,728
TOTAL LIABILITIES AND NET POSITION	$ 5,301,074	$ 5,017,281

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BIBB COUNTY, GEORGIA

TOBESOFKEE RECREATION FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
FOR THE FISCAL YEARS ENDED JUNE 30, 2013 AND 2012

	2013	2012
OPERATING REVENUES		
Admission charges	$ 601,572	$ 620,481
Rents	37,081	35,880
Concessions	1,344	1,507
Other revenues	4,745	5,377
Total Operating Revenues	644,742	663,245
OPERATING EXPENSES		
Salaries and benefits	865,951	829,232
Supplies and materials	56,220	52,257
Repairs and maintenance	18,028	19,214
Utilities	145,098	134,374
Insurance	1,885	1,793
Sales and use tax	41,659	34,133
Depreciation	203,926	204,303
Contract services	18,266	13,055
Improvements	57,292	80,494
Other operating expenses	42,576	42,355
Total Operating Expenses	1,450,901	1,411,210
Operating Loss	(806,159)	(747,965)
NONOPERATING REVENUES (EXPENSES)		
Investment earnings	422	586
Intergovernmental	10,334	60,925
Gain on disposal of assets	5,900	-
Interest expense	(6,170)	(9,682)
Total Nonoperating Revenues (Expenses)	10,486	51,829
Loss Before Capital Contributions and Transfers	(795,673)	(696,136)
CAPITAL CONTRIBUTIONS		
Intergovernmental	16,248	-
General government	510,719	-
Total Capital Contributions	526,967	-
TRANSFERS		
Transfers in		
General Fund	335,668	80,000
Hotel Motel Tax Fund	412,889	385,312
Debt Service Fund	-	40,014
Total Transfers	748,557	505,326
Change in Net Position	479,851	(190,810)
Net Position, Beginning	4,586,728	4,777,538
Net Position, Ending	$ 5,066,579	$ 4,586,728

BIBB COUNTY, GEORGIA

TOBESOFKEE RECREATION FUND
COMPARATIVE STATEMENT OF CASH FLOWS

FOR THE FISCAL YEARS ENDED JUNE 30, 2013 AND 2012

	2013	2012
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers	$ 652,825	$ 662,245
Payments to suppliers	(465,997)	(403,307)
Payment to employees	(866,825)	(809,597)
Net cash used for operating activities	(679,997)	(550,659)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Transfers from other funds	748,557	505,326
Transfers to other funds	-	-
Intergovernmental revenue	71,259	155,480
Net cash provided by noncapital financing activities	819,816	660,806
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition and construction of capital assets	(39,853)	(86,654)
Principal paid on revenue bond	(118,158)	(114,646)
Interest paid on revenue bond	(6,170)	(9,682)
Proceeds from sale of capital assets	5,900	-
Capital contributions	16,248	-
Net cash used for capital and related financing activities	(142,033)	(210,982)
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from sales of investments	8,995	-
Purchase of investments	-	(7,347)
Interest and dividends received	422	586
Net cash provided by (used for) investing activities	9,417	(6,761)
Net Increase (Decrease) in Cash and Cash Equivalents	7,203	(107,596)
Cash and Cash Equivalents, Beginning	164,830	272,426
Cash and Cash Equivalents, Ending	$ 172,033	$ 164,830
CASH AND CASH EQUIVALENTS		
Cash and cash equivalents	$ 6,184	$ 5,478
Revenue bond current debt service	83,058	118,158
Revenue bond future debt service	56,909	15,312
Restricted for renewal and replacement	25,882	25,882
Total Cash and Cash Equivalents	$ 172,033	$ 164,830

(Continued)

BIBB COUNTY, GEORGIA

TOBESOFKEE RECREATION FUND
COMPARATIVE STATEMENT OF CASH FLOWS

FOR THE FISCAL YEARS ENDED JUNE 30, 2013 AND 2012

	2013	2012
RECONCILIATION OF OPERATING LOSS TO NET CASH USED FOR OPERATING ACTIVITIES		
Operating Loss	$ (806,159)	$ (747,965)
Adjustments to reconcile operating loss to net cash used for operating activities		
Depreciation	203,926	204,303
(Increase) decrease in accounts receivable	583	(1,000)
(Increase) decrease in due from other funds	(2,948)	(5,401)
(Increase) decrease in prepaid items	2,501	(8,623)
Increase (decrease) in due to other funds	(85,839)	1,003
Increase (decrease) in accounts payable	1,313	(12,611)
Increase (decrease) in accrued liabilities	1,809	8,180
Increase (decrease) in compensated absences	(2,683)	11,455
Increase (decrease) in unearned revenue	7,500	-
Total Adjustments	126,162	197,306
Net Cash Used for Operating Activities	$ (679,997)	$ (550,659)
SCHEDULE OF NON-CASH CAPITAL AND RELATED FINANCING ACTIVITIES		
Contributions of capital assets	$ 510,719	$ -

BIBB COUNTY, GEORGIA

SPECIAL SANITATION FUND
COMPARATIVE BALANCE SHEET

JUNE 30, 2013 AND 2012

	2013	2012
ASSETS		
Current Assets		
Cash and cash equivalents	$ 138,769	$ 174,125
Investments	321,399	104,035
Receivables, net of allowance		
Accounts	475,415	422,943
Due from other funds		
General Fund	-	6,835
Fire District Fund	-	650
Total Current Assets	935,583	708,588
TOTAL ASSETS	$ 935,583	$ 708,588
LIABILITIES		
Current Liabilities		
Accounts payable	$ 445,862	$ 433,764
Total Current Liabilities	445,862	433,764
Total Liabilities	445,862	433,764
NET POSITION		
Unrestricted	489,721	274,824
TOTAL LIABILITIES AND NET POSITION	$ 935,583	$ 708,588

BIBB COUNTY, GEORGIA

SPECIAL SANITATION FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
FOR THE FISCAL YEARS ENDED JUNE 30, 2013 AND 2012

	2013	2012
OPERATING REVENUES		
Garbage fee revenue	$ 2,915,754	$ 2,605,494
Garbage fee revenue		
Intragovernmental - General Fund	24,824	25,581
Intragovernmental - Fire District Fund	2,526	2,456
Delinquent fee revenues	143,099	195,980
Total Operating Revenues	3,086,203	2,829,511
OPERATING EXPENSES		
Contract payments	2,670,288	2,596,884
Other operating expenses	38,350	39,076
Total Operating Expenses	2,708,638	2,635,960
Operating Income	377,565	193,551
NONOPERATING REVENUES		
Investment earnings	481	81
Total Nonoperating Revenues	481	81
Income Before Transfers	378,046	193,632
TRANSFERS		
Transfers out		
General Fund	(163,149)	(163,149)
Total Transfers	(163,149)	(163,149)
Change in Net Position	214,897	30,483
Net Position, Beginning	274,824	244,341
Net Position, Ending	$ 489,721	$ 274,824

BIBB COUNTY, GEORGIA

SPECIAL SANITATION FUND
COMPARATIVE STATEMENT OF CASH FLOWS

FOR THE FISCAL YEARS ENDED JUNE 30, 2013 AND 2012

	2013	2012
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers	$ 3,006,381	$ 2,748,844
Receipts from interfund charges	27,350	28,037
Payments to suppliers	(2,689,055)	(2,414,700)
Net cash provided by operating activities	344,676	362,181
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Transfers to other funds	(163,149)	(163,149)
Net cash used for noncapital financing activities	(163,149)	(163,149)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of investments	(217,364)	(87,027)
Interest and dividends received	481	81
Net cash used for investing activities	(216,883)	(86,946)
Net Increase (Decrease) in Cash and Cash Equivalents	(35,356)	112,086
Cash and Cash Equivalents, Beginning	174,125	62,039
Cash and Cash Equivalents, Ending	$ 138,769	$ 174,125
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Operating Income	$ 377,565	$ 193,551
Adjustments to reconcile operating income to net cash provided by operating activities		
(Increase) decrease in accounts receivable	(52,472)	(52,630)
(Increase) decrease in due from other funds	7,485	(546)
Increase (decrease) in accounts payable	12,098	221,806
Total Adjustments	(32,889)	168,630
Net Cash Provided by Operating Activities	$ 344,676	$ 362,181

INTERNAL SERVICE FUNDS

INTERNAL SERVICE FUNDS

The **Workers Compensation Fund** accounts for the workers compensation insurance program for the benefit of the employees of Bibb County, Georgia.

The **Group Insurance Fund** accounts for the self-funded group insurance plan for the benefit of the employees of Bibb County, Georgia.

BIBB COUNTY, GEORGIA

INTERNAL SERVICE FUNDS
COMBINING BALANCE SHEET

JUNE 30, 2013

	Workers Compensation	Group Insurance	Total
ASSETS			
Cash and cash equivalents	$ 602	$ 90,565	$ 91,167
Investments	3,726,616	1,288,731	5,015,347
Due from other funds	-	69,771	69,771
Prepaid items	181,124	-	181,124
Total Assets	$ 3,908,342	$ 1,449,067	$ 5,357,409
LIABILITIES			
Current Liabilities			
Accounts payable	$ 113,155	$ 180,197	$ 293,352
Accrued liabilities	-	168,748	168,748
Due to other funds	1,999	-	1,999
Claims payable	1,480,926	890,442	2,371,368
Total Current Liabilities	1,596,080	1,239,387	2,835,467
Noncurrent Liabilities			
Claims payable	2,221,390	-	2,221,390
Total Liabilities	3,817,470	1,239,387	5,056,857
NET POSITION			
Unrestricted	90,872	209,680	300,552
Total Liabilities and Net Position	$ 3,908,342	$ 1,449,067	$ 5,357,409

BIBB COUNTY, GEORGIA

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Workers Compensation	Group Insurance	Total
OPERATING REVENUES			
Insurance premiums	$ 1,241,175	$ 10,519,359	$ 11,760,534
Insurance claims and damages	45,257	201,244	246,501
Total Operating Revenues	1,286,432	10,720,603	12,007,035
OPERATING EXPENSES			
Claims and judgments	1,257,046	9,865,733	11,122,779
Premium contribution	271,076	-	271,076
Administration and other costs	12,499	1,225,249	1,237,748
Total Operating Expenses	1,540,621	11,090,982	12,631,603
OPERATING LOSS	(254,189)	(370,379)	(624,568)
NONOPERATING REVENUES			
Investment earnings	6,093	2,301	8,394
Total Nonoperating Revenues	6,093	2,301	8,394
Change in Net Position	(248,096)	(368,078)	(616,174)
Net Position, Beginning	338,968	577,758	916,726
Net Position, Ending	$ 90,872	$ 209,680	$ 300,552

BIBB COUNTY, GEORGIA

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS

FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Workers Compensation	Group Insurance	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from other funds	$ 1,245,838	$ 10,449,588	$ 11,695,426
Receipts from insurance claims and damages	45,257	201,244	246,501
Payments for claims and services	(1,470,543)	(10,907,012)	(12,377,555)
Net Cash Used for Operating Activites	(179,448)	(256,180)	(435,628)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Net Cash Provided by Non Capital Financing Activities	-	-	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	-	-	-
Net Cash Provided by Financing Activities	-	-	-
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from sale of investments	173,918	343,608	517,526
Interest received	6,093	2,301	8,394
Net Cash Provided by Investing Activities	180,011	345,909	525,920
Net Increase in Cash and Equivalents	563	89,729	90,292
Cash and Cash Equivalents, Beginning	39	836	875
Cash and Cash Equivalents, Ending	$ 602	$ 90,565	$ 91,167

BIBB COUNTY, GEORGIA

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS

FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Workers Compensation	Group Insurance	Total
RECONCILIATION OF OPERATING LOSS TO NET CASH USED FOR OPERATING ACTIVITIES			
Operating Loss	$ (254,189)	$ (370,379)	$ (624,568)
Adjustments to Reconcile Operating Loss to Net Cash Used for Operating Activities			
(Increase) decrease in due from other funds	2,664	(69,771)	(67,107)
(Increase) decrease in prepaid expense	(23,458)	-	(23,458)
Increase (decrease) in accounts payable	(81,464)	(74,778)	(156,242)
Increase (decrease) in accrued liabilities	-	168,748	168,748
Increase (decrease) in claims payable	175,000	90,000	265,000
Increase (decrease) in due to other funds	1,999	-	1,999
Total Adjustments	74,741	114,199	188,940
Net Cash Used for Operating Activities	$ (179,448)	$ (256,180)	$ (435,628)

BIBB COUNTY, GEORGIA

WORKERS COMPENSATION FUND
COMPARATIVE BALANCE SHEET

JUNE 30, 2013 AND 2012

	2013	2012
ASSETS		
Cash and cash equivalents	$ 602	$ 39
Investments	3,726,616	3,900,534
Due from other funds		
General Fund	-	2,664
Prepaid expenses	181,124	157,666
TOTAL ASSETS	$ 3,908,342	$ 4,060,903
LIABILITIES		
Current Liabilities		
Accounts payable	$ 113,155	$ 194,619
Due to other funds		
General Fund	1,999	-
Claims payable	1,480,926	1,410,926
Total Current Liabilities	1,596,080	1,605,545
Noncurrent Liabilities		
Claims payable	2,221,390	2,116,390
Total Liabilities	3,817,470	3,721,935
NET POSITION		
Unrestricted	90,872	338,968
TOTAL LIABILITIES AND NET POSITION	$ 3,908,342	$ 4,060,903

BIBB COUNTY, GEORGIA

WORKERS COMPENSATION FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
FOR THE FISCAL YEARS ENDED JUNE 30, 2013 AND 2012

	2013	2012
OPERATING REVENUES		
Insurance premiums	$ 1,241,175	$ 1,032,450
Insurance claims and damages	45,257	37,859
Total Operating Revenues	1,286,432	1,070,309
OPERATING EXPENSES		
Litigation	12,499	6,160
Medical claims	1,257,046	898,919
Premium contribution	271,076	252,207
Other operating expenses	-	6,000
Total Operating Expenses	1,540,621	1,163,286
Operating Loss	(254,189)	(92,977)
NONOPERATING REVENUES		
Investment earnings	6,093	4,652
Total Nonoperating Revenues	6,093	4,652
Change in Net Position	(248,096)	(88,325)
Net Position, Beginning	338,968	427,293
Net Position, Ending	$ 90,872	$ 338,968

BIBB COUNTY, GEORGIA

WORKERS COMPENSATION FUND
COMPARATIVE STATEMENT OF CASH FLOWS

FOR THE FISCAL YEARS ENDED JUNE 30, 2013 AND 2012

	2013	2012
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from interfund charges for risk management	$ 1,245,838	$ 1,096,780
Receipts from claims and damages	45,257	40,137
Payments for claims	(1,470,543)	(1,079,199)
Net cash provided by (used for) operating activities	(179,448)	57,718
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Net cash provided by noncapital financing activities	-	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Net cash provided by capital and related financing activities	-	-
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from sales of investments	173,918	-
Purchase of investments	-	(62,652)
Interest and dividends received	6,093	4,652
Net cash provided by (used for) investing activities	180,011	(58,000)
Net Increase (Decrease) in Cash and Cash Equivalents	563	(282)
Cash and Cash Equivalents, Beginning	39	321
Cash and Cash Equivalents, Ending	$ 602	$ 39
CASH AND CASH EQUIVALENTS		
Current assets	$ 602	$ 39
Restricted assets	-	-
Total Cash and Cash Equivalents	$ 602	$ 39

BIBB COUNTY, GEORGIA

WORKERS COMPENSATION FUND
COMPARATIVE STATEMENT OF CASH FLOWS

FOR THE FISCAL YEARS ENDED JUNE 30, 2013 AND 2012

	2013	2012
RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES		
Operating Loss	$ (254,189)	$ (92,977)
Adjustments to reconcile operating loss to net cash used for operating activities		
(Increase) decrease in accounts receivable	-	2,278
(Increase) decrease in due from other funds	2,664	64,330
(Increase) decrease in prepaid expense	(23,458)	(1,149)
Increase (decrease) in accounts payable	(81,464)	85,236
Increase (decrease) in claims payable	175,000	-
Increase (decrease) in due to other funds	1,999	-
Total Adjustments	74,741	150,695
Net Cash Provided by (Used for) Operating Activities	$ (179,448)	$ 57,718

BIBB COUNTY, GEORGIA

GROUP INSURANCE FUND
COMPARATIVE BALANCE SHEET

JUNE 30, 2013 AND 2012

	2013	2012
ASSETS		
Cash in bank	$ 90,565	$ 836
Investments	1,288,731	1,632,339
Due from other funds		
General Fund	69,771	-
TOTAL ASSETS	$ 1,449,067	$ 1,633,175
LIABILITIES		
Current Liabilities		
Accounts payable	$ 180,197	$ 254,975
Accrued liabilities	168,748	-
Claims payable	890,442	800,442
Total Liabilities	1,239,387	1,055,417
NET POSITION		
Unrestricted	209,680	577,758
TOTAL LIABILITIES AND NET POSITION	$ 1,449,067	$ 1,633,175

BIBB COUNTY, GEORGIA

GROUP INSURANCE FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
FOR THE FISCAL YEARS ENDED JUNE 30, 2013 AND 2012

	2013	2012
OPERATING REVENUES		
Insurance premiums	$ 10,519,359	$ 9,924,668
Other revenues	201,244	29,754
Total Operating Revenues	10,720,603	9,954,422
OPERATING EXPENSES		
Insurance claims	9,865,733	9,475,591
Plan fees	1,213,924	1,120,603
Other operating expenses	11,325	20,904
Total Operating Expenses	11,090,982	10,617,098
Operating Loss	(370,379)	(662,676)
NONOPERATING REVENUES		
Investment earnings	2,301	2,241
Total Nonoperating Revenues	2,301	2,241
Change in Net Position	(368,078)	(660,435)
Net Position, Beginning	577,758	1,238,193
Net Position, Ending	$ 209,680	$ 577,758

BIBB COUNTY, GEORGIA

GROUP INSURANCE FUND
COMPARATIVE STATEMENT OF CASH FLOWS

FOR THE FISCAL YEARS ENDED JUNE 30, 2013 AND 2012

	2013	2012
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from interfund charges for risk management	$ 10,449,588	$ 9,924,668
Receipts from claims and damages	201,244	66,957
Payments for claims	(9,775,733)	(9,450,591)
Payments for other services	(1,131,279)	(998,157)
Net cash used for operating activities	(256,180)	(457,123)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Net cash provided by noncapital financing activities	-	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Net cash provided by capital and related financing activities	-	-
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from sales of investments	343,608	455,621
Interest and dividends received	2,301	2,241
Net cash provided by investing activities	345,909	457,862
Net Increase in Cash and Cash Equivalents	89,729	739
Cash and Cash Equivalents, Beginning	836	97
Cash and Cash Equivalents, Ending	$ 90,565	$ 836

BIBB COUNTY, GEORGIA

GROUP INSURANCE FUND
COMPARATIVE STATEMENT OF CASH FLOWS

FOR THE FISCAL YEARS ENDED JUNE 30, 2013 AND 2012

	2013	2012
RECONCILIATION OF OPERATING LOSS TO NET CASH USED FOR OPERATING ACTIVITIES		
Operating Loss	$ (370,379)	$ (662,676)
Adjustments to reconcile operating loss to net cash used for operating activities		
(Increase) decrease in accounts receivable	-	37,203
(Increase) decrease in due from other funds	(69,771)	-
Increase (decrease) in accounts payable	(74,778)	143,350
Increase (decrease) in accrued benefts	168,748	-
Increase (decrease) in claims payable	90,000	25,000
Total Adjustments	114,199	205,553
Net Cash Used for Operating Activities	$ (256,180)	$ (457,123)

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FIDUCIARY FUNDS

EMPLOYEE BENEFIT TRUST FUNDS

PRIVATE PURPOSE TRUST FUNDS

AGENCY FUNDS

EMPLOYEE BENEFIT TRUST FUNDS

EMPLOYEE BENEFIT TRUST FUNDS

The **Employee Pension Trust Fund** accounts for a single employer public employee retirement system administered by Bibb County, Georgia for eligible employees of the County.

The **Other Post Employment Benefits Trust Fund** accounts for the accumulation of resources for other post employment benefit payments to qualified employees of the County.

BIBB COUNTY, GEORGIA

EMPLOYEE BENEFIT TRUST FUNDS
COMBINING STATEMENT OF NET POSITION

JUNE 30, 2013

	Employee Pension Trust	Other Post Employment Benefits Trust	Total
ASSETS			
Cash and cash equivalents	$ 4,102,726	$ 1,497,286	$ 5,600,012
Accounts receivable	37,103	-	37,103
Due from brokers for securities sold	417,022	26,352	443,374
Accrued interest receivable	333,393	26,908	360,301
Investments			
Corporate bonds	35,942,841	-	35,942,841
Common stock	56,176,097	8,487,073	64,663,170
US Treasury bills and government bonds	4,896,230	7,156,865	12,053,095
Asset backed securities	1,296,859	-	1,296,859
Mutual funds	-	5,452,555	5,452,555
Local government investment pool	911	1,200	2,111
Note receivable	118,988	-	118,988
Total Assets	103,322,170	22,648,239	125,970,409
LIABILITIES			
Accounts payable	77,758	-	77,758
Accrued liabilities	23,324	-	23,324
Due to brokers for unsettled trades	1,292,120	10,683	1,302,803
Total Liabilities	1,393,202	10,683	1,403,885
NET POSITION			
Held in Trust for			
Other postemployment benefits	-	22,637,556	22,637,556
Pension benefits	101,928,968	-	101,928,968
Total Net Position	$ 101,928,968	$ 22,637,556	$ 124,566,524

BIBB COUNTY, GEORGIA

EMPLOYEE BENEFIT TRUST FUNDS
COMBINING STATEMENT OF CHANGES IN NET POSITION

FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Employee Pension Trust	Other Post Employment Benefits Trust	Total
ADDITIONS			
Contributions			
Employer contributions	$ 5,139,924	$ 2,541,505	$ 7,681,429
Investment Income			
Net appreciation in the fair value of plan investments	7,320,979	644,084	7,965,063
Interest earned on investments	1,070,123	180,936	1,251,059
Dividends	1,361,449	564,635	1,926,084
Other	37,092	-	37,092
	9,789,643	1,389,655	11,179,298
Less investment expense			
Trustee fees and commissions	(502,049)	(122,891)	(624,940)
Net investment Income	9,287,594	1,266,764	10,554,358
Total Additions	14,427,518	3,808,269	18,235,787
DEDUCTIONS			
Benefits paid	7,866,455	2,541,505	10,407,960
Administrative expense	26,603	-	26,603
Total Deductions	7,893,058	2,541,505	10,434,563
Change in Net Position	6,534,460	1,266,764	7,801,224
Net Position, Beginning	95,394,508	21,370,792	116,765,300
Net Position, Ending	$ 101,928,968	$ 22,637,556	$ 124,566,524

BIBB COUNTY, GEORGIA

EMPLOYEE PENSION TRUST FUND
COMPARATIVE STATEMENT OF NET POSITION

JUNE 30, 2013 AND 2012

	2013	2012
ASSETS		
Cash and cash equivalents	$ 4,102,726	$ 8,751,306
Investments		
Corporate bonds	35,942,841	26,015,433
Common stock	56,176,097	52,571,450
US Treasury bills and government bonds	4,896,230	6,276,909
Asset backed securities	1,296,859	1,511,953
Local government investment pool	911	910
Receivables, net of allowance		
Accounts	37,103	39,503
Interest	333,393	278,296
Due from brokers for securities sold	417,022	236,586
Note receivable	118,988	-
TOTAL ASSETS	$ 103,322,170	$ 95,682,346
LIABILITIES		
Accounts payable	$ 77,758	$ 18,046
Accrued liabilities	23,324	41,954
Due to brokers for unsettled trades	1,292,120	227,838
TOTAL LIABILITIES	1,393,202	287,838
NET POSITION		
Held in trust for pension benefits	101,928,968	95,394,508
TOTAL NET POSITION	$ 101,928,968	$ 95,394,508

BIBB COUNTY, GEORGIA

EMPLOYEE PENSION TRUST FUND
COMPARATIVE STATEMENT OF CHANGES IN NET POSITION

FOR THE FISCAL YEARS ENDED JUNE 30, 2013 AND 2012

	2013	2012
ADDITIONS		
Employer contributions	$ 5,139,924	$ 4,579,437
Investment earnings		
Net increase in fair value of investments	7,320,979	2,208,797
Interest	1,070,123	943,074
Dividends	1,361,449	1,274,566
Other investment earnings	37,092	319
Total investment earnings	9,789,643	4,426,756
Less investment expense	(502,049)	(418,277)
Net investment earnings	9,287,594	4,008,479
Total Additions	14,427,518	8,587,916
DEDUCTIONS		
Benefits paid to retirees	7,866,455	7,394,969
Administrative expense	26,603	19,485
Total Deductions	7,893,058	7,414,454
Change in Net Position	6,534,460	1,173,462
Net Position, Beginning	95,394,508	94,221,046
Net Position, Ending	$ 101,928,968	$ 95,394,508

BIBB COUNTY, GEORGIA

OTHER POST EMPLOYMENT BENEFITS (OPEB) TRUST FUND
COMPARATIVE STATEMENT OF NET POSITION

JUNE 30, 2013 AND 2012

	2013	2012
ASSETS		
Cash and cash equivalents	$ 1,497,286	$ 1,216,303
Investments		
Common stock	8,487,073	6,305,118
US Treasury bills and government bonds	7,156,865	5,990,277
Mutual funds	5,452,555	5,479,365
Local government investment pool	1,200	2,351,179
Receivables, net of allowance		
Interest	26,908	25,777
Due from brokers for securities sold	26,352	28,650
TOTAL ASSETS	22,648,239	21,396,669
LIABILITIES		
Due to brokers for unsettled trades	10,683	25,877
TOTAL LIABILITIES	10,683	25,877
NET POSITION		
Held in trust for other postemployment benefits	22,637,556	21,370,792
TOTAL NET POSITION	$ 22,637,556	$ 21,370,792

BIBB COUNTY, GEORGIA

OTHER POST EMPLOYMENT BENEFITS (OPEB) TRUST FUND
COMPARATIVE STATEMENT OF CHANGES IN NET POSITION

FOR THE FISCAL YEARS ENDED JUNE 30, 2013 AND 2012

	2013	2012
ADDITIONS		
Employer contributions		
Contributions to trust	$ -	$ 2,350,000
Benefits paid	2,541,505	3,316,577
Totall employer contributions	2,541,505	5,666,577
Investment earnings		
Net increase in fair value of investments	644,084	311,337
Interest	180,936	140,420
Dividends	564,635	290,321
Total investment earnings	1,389,655	742,078
Less investment expense	(122,891)	(72,046)
Net investment earnings	1,266,764	670,032
Total Additions	3,808,269	6,336,609
DEDUCTIONS		
Benefits paid	2,541,505	3,316,577
Total Deductions	2,541,505	3,316,577
Change in Net Position	1,266,764	3,020,032
Net Position, Beginning	21,370,792	18,350,760
Net Position, Ending	$ 22,637,556	$ 21,370,792

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PRIVATE PURPOSE TRUST FUNDS

PRIVATE PURPOSE TRUST FUNDS

The **Childcare Training Center Fund** accounts for resources received for the operations of a child care training center.

The **Road Enhancement Trust Fund** accounts for resources to be used for the implementation of road and street beautification projects in Bibb County.

BIBB COUNTY, GEORGIA

PRIVATE PURPOSE TRUST FUNDS
COMBINING STATEMENT OF NET POSITION

JUNE 30, 2013

	Childcare Training Center Trust	Road Enhancement Trust	Total
ASSETS			
Cash and cash equivalents	$ 3,568	$ 5,932	$ 9,500
Investments	-	10,644	10,644
Due from other governments	428	-	428
Total Assets	3,996	16,576	20,572
LIABILITIES			
Accounts payable	3,996	-	3,996
Total Liabilities	3,996	-	3,996
NET POSITION			
Held in trust for individuals, organizations, and other governments	-	16,576	16,576
Total Net Position	$ -	$ 16,576	$ 16,576

BIBB COUNTY, GEORGIA

PRIVATE PURPOSE TRUST FUNDS
COMBINING STATEMENT OF CHANGES IN NET POSITION

FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Childcare Training Center Trust	Road Enhancement Trust	Total
ADDITIONS			
Contributions	$ 37,335	$ -	$ 37,335
Fees	367,530	-	367,530
Interest earned on investments	239	16	255
Total Additions	405,104	16	405,120
DEDUCTIONS			
Payments in accordance with trust agreements	489,466	-	489,466
Total Deductions	489,466	-	489,466
Change in Net Position	(84,362)	16	(84,346)
Net Position, Beginning	84,362	16,560	100,922
Net Position, Ending	$ -	$ 16,576	$ 16,576

BIBB COUNTY, GEORGIA

CHILDCARE TRAINING CENTER TRUST FUND
COMPARATIVE STATEMENT OF NET POSITION

JUNE 30, 2013 AND 2012

	2013	2012
ASSETS		
Cash and cash equivalents	$ 3,568	$ 83,664
Due from other governments	428	12,560
TOTAL ASSETS	3,996	96,224
LIABILITIES		
Accounts payable	3,996	11,862
TOTAL LIABILITIES	3,996	11,862
NET POSITION		
Held in trust for individuals, organizations and other governments	-	84,362
TOTAL NET POSITION	$ -	$ 84,362

BIBB COUNTY, GEORGIA

CHILDCARE TRAINING CENTER TRUST FUND
COMPARATIVE STATEMENT OF CHANGES IN NET POSITION

FOR THE FISCAL YEARS ENDED JUNE 30, 2013 AND 2012

	2013	2012
ADDITIONS		
Contributions	$ 37,335	$ 29,440
Fees	367,530	362,646
Other revenues	-	3,085
Investment earnings	239	233
Total Additions	405,104	395,404
DEDUCTIONS		
Payments in accordance with trust agreement	489,466	412,928
Total Deductions	489,466	412,928
Change in Net Position	(84,362)	(17,524)
Net Position, Beginning	84,362	101,886
Net Position, Ending	$ -	$ 84,362

BIBB COUNTY, GEORGIA

ROAD ENHANCEMENT TRUST FUND
COMPARATIVE STATEMENT OF NET POSITION

JUNE 30, 2013 AND 2012

	2013	2012
ASSETS		
Cash and cash equivalents	$ 5,932	$ 5,932
Investments	10,644	10,628
TOTAL ASSETS	16,576	16,560
LIABILITIES		
Accounts payable	-	-
TOTAL LIABILITIES	-	-
NET POSITION		
Held in trust for individuals, organizations and other governments	16,576	16,560
TOTAL NET POSITION	$ 16,576	$ 16,560

BIBB COUNTY, GEORGIA

ROAD ENHANCEMENT TRUST FUND
COMPARATIVE STATEMENT OF CHANGES IN NET POSITION

FOR THE FISCAL YEARS ENDED JUNE 30, 2013 AND 2012

	2013	2012
ADDITIONS		
Investment earnings	$ 16	$ 13
Total Additions	16	13
DEDUCTIONS		
Payments in accordance with trust agreement	-	-
Total Deductions	-	-
Change in Net Position	16	13
Net Position, Beginning	16,560	16,547
Net Position, Ending	$ 16,576	$ 16,560

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AGENCY FUNDS

AGENCY FUNDS

The **Agency Funds** are used to account for the receipt and disbursement of fines, fees and taxes by the appropriate offices of Bibb County.

BIBB COUNTY, GEORGIA

COMBINING STATEMENT OF ASSETS AND LIABILITIES
AGENCY FUNDS

JUNE 30, 2013

	Tax Commissioner	Juvenile Court	Probate Court	Civil Court
ASSETS				
Cash	$ 2,646,880	$ 3,102	$ 83,173	$ 132,696
Taxes receivable	11,388,276	-	-	-
Accounts receivable	4,471,173	-	-	-
Due from other governments	-	-	-	-
TOTAL ASSETS	$ 18,506,329	$ 3,102	$ 83,173	$ 132,696
LIABILITIES				
Due to other governments	$ 17,792,520	$ -	$ -	$ -
Due to others	713,809	3,102	83,173	132,696
TOTAL LIABILITIES	$ 18,506,329	$ 3,102	$ 83,173	$ 132,696

Clerk of Superior Court	State Probation	State Court	Superior Court Receiver	Sheriff's Office	Total
$ 1,592,860	$ 10,359	$ 128,669	$ 93,624	$ 905,520	$ 5,596,883
-	-	-	-	-	11,388,276
-	-	-	-	-	4,471,173
-	-	-	-	13,772	13,772
$ 1,592,860	$ 10,359	$ 128,669	$ 93,624	$ 919,292	$ 21,470,104
$ -	$ -	$ -	$ -	$ -	$ 17,792,520
1,592,860	10,359	128,669	93,624	919,292	3,677,584
$ 1,592,860	$ 10,359	$ 128,669	$ 93,624	$ 919,292	$ 21,470,104

BIBB COUNTY, GEORGIA

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Balance July 1, 2012	Increases	Decreases	Balance June 30, 2013
TAX COMMISSIONER				
ASSETS				
Cash	$ 1,782,863	$ 110,752,433	$ 109,888,416	$ 2,646,880
Taxes receivable	10,860,927	11,388,276	10,860,927	11,388,276
Accounts receivable	3,920,217	4,859,127	4,308,171	4,471,173
TOTAL ASSETS	$ 16,564,007	$ 126,999,836	$ 125,057,514	$ 18,506,329
LIABILITIES				
Due to other governments	$ 15,518,134	$ 122,599,512	$ 120,325,126	$ 17,792,520
Due to others	1,045,873	4,400,324	4,732,388	713,809
TOTAL LIABILITIES	$ 16,564,007	$ 126,999,836	$ 125,057,514	$ 18,506,329
JUVENILE COURT				
ASSETS				
Cash	$ 2,671	$ 9,488	$ 9,057	$ 3,102
TOTAL ASSETS	$ 2,671	$ 9,488	$ 9,057	$ 3,102
LIABILITIES				
Due to others	$ 2,671	$ 9,488	$ 9,057	$ 3,102
TOTAL LIABILITIES	$ 2,671	$ 9,488	$ 9,057	$ 3,102
PROBATE COURT				
ASSETS				
Cash	$ 79,135	$ 82,617	$ 78,579	$ 83,173
TOTAL ASSETS	$ 79,135	$ 82,617	$ 78,579	$ 83,173
LIABILITIES				
Due to others	$ 79,135	$ 82,617	$ 78,579	$ 83,173
TOTAL LIABILITIES	$ 79,135	$ 82,617	$ 78,579	$ 83,173

(Continued)

BIBB COUNTY, GEORGIA

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Balance July 1, 2012	Increases	Decreases	Balance June 30, 2013
CIVIL COURT				
ASSETS				
Cash	$ 138,025	$ 1,911,215	$ 1,916,544	$ 132,696
TOTAL ASSETS	$ 138,025	$ 1,911,215	$ 1,916,544	$ 132,696
LIABILITIES				
Due to others	$ 138,025	$ 1,911,215	$ 1,916,544	$ 132,696
TOTAL LIABILITIES	$ 138,025	$ 1,911,215	$ 1,916,544	$ 132,696
CLERK OF SUPERIOR COURT				
ASSETS				
Cash	$ 2,079,324	$ 2,384,337	$ 2,870,801	$ 1,592,860
TOTAL ASSETS	$ 2,079,324	$ 2,384,337	$ 2,870,801	$ 1,592,860
LIABILITIES				
Due to others	$ 2,079,324	$ 2,384,337	$ 2,870,801	$ 1,592,860
TOTAL LIABILITIES	$ 2,079,324	$ 2,384,337	$ 2,870,801	$ 1,592,860
STATE PROBATION				
ASSETS				
Cash	$ 5,654	$ 449,667	$ 444,962	$ 10,359
TOTAL ASSETS	$ 5,654	$ 449,667	$ 444,962	$ 10,359
LIABILITIES				
Due to others	$ 5,654	$ 449,667	$ 444,962	$ 10,359
TOTAL LIABILITIES	$ 5,654	$ 449,667	$ 444,962	$ 10,359

(Continued)

BIBB COUNTY, GEORGIA

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Balance July 1, 2012	Increases	Decreases	Balance June 30, 2013
STATE COURT				
ASSETS				
Cash	$ 110,837	$ 1,588,283	$ 1,570,451	$ 128,669
TOTAL ASSETS	$ 110,837	$ 1,588,283	$ 1,570,451	$ 128,669
LIABILITIES				
Due to others	$ 110,837	$ 1,588,283	$ 1,570,451	$ 128,669
TOTAL LIABILITIES	$ 110,837	$ 1,588,283	$ 1,570,451	$ 128,669
SUPERIOR COURT RECEIVER				
ASSETS				
Cash	$ 88,981	$ 2,380,495	$ 2,375,852	$ 93,624
TOTAL ASSETS	$ 88,981	$ 2,380,495	$ 2,375,852	$ 93,624
LIABILITIES				
Due to others	$ 88,981	$ 2,380,495	$ 2,375,852	$ 93,624
TOTAL LIABILITIES	$ 88,981	$ 2,380,495	$ 2,375,852	$ 93,624
SHERIFF'S OFFICE				
ASSETS				
Cash	$ 947,494	$ 1,282,459	$ 1,324,433	$ 905,520
Due from other governments	17,688	192,610	196,526	13,772
TOTAL ASSETS	$ 965,182	$ 1,475,069	$ 1,520,959	$ 919,292
LIABILITIES				
Due to others	$ 965,182	$ 1,475,069	$ 1,520,959	$ 919,292
TOTAL LIABILITIES	$ 965,182	$ 1,475,069	$ 1,520,959	$ 919,292

COMPONENT UNITS

The **Component Units** are legally separate entities included in the County's reporting entity because of the significance of their operational and financial relationship with the County.

BIBB COUNTY, GEORGIA

COMBINING STATEMENT OF NET POSITION
NONMAJOR COMPONENT UNITS
JUNE 30, 2013

	Macon-Bibb County Industrial Authority	Middle Georgia Regional Library	Macon-Bibb County Board of Health
ASSETS			
Cash and cash equivalents	$ 1,426,622	$ 474,686	$ 124,295
Investments	925,442	398,252	2,034,688
Receivables, net of allowance			
Accounts	10,146	135	103,806
Accrued interest	-	-	-
Due from other governments	59,146	-	-
Due from primary government	-	-	-
Prepaid items	-	82,398	-
Deferred charges	-	-	-
Restricted assets			
Cash and cash equivalents	11,635	306,840	-
Capital assets, non-depreciable	20,598,961	-	-
Capital assets, depreciable (net of accumulated depreciation)	3,823,130	345,654	108,959
Total Assets	$ 26,855,082	$ 1,607,965	$ 2,371,748
LIABILITIES			
Accounts payable	$ 189,755	$ 26,442	$ 154,365
Accrued liabilities	-	56,266	-
Noncurrent liabilities			
Due within one year			
Compensated absences	7,294	69,350	96,428
Notes payable	187,705	-	-
Due in more than one year			
Compensated absences	-	16,277	96,429
Postemployment benefits obligation	-	202,076	-
Notes payable	1,374,240	-	-
Bonds payable	-	-	-
Total Liabilities	$ 1,758,994	$ 370,411	$ 347,222
NET POSITION			
Net investment in capital assets	23,285,495	345,654	108,959
Restricted for			
Capital projects	1,823,067	-	-
Health and welfare	-	-	2,033,948
Culture and recreation	-	80,516	-
Unrestricted	(12,474)	811,384	(118,381)
Total Net Position	$ 25,096,088	$ 1,237,554	$ 2,024,526

Macon-Bibb County Convention and Visitors Bureau	Macon-Bibb County Planning & Zoning Commission	Development Authority of Bibb County	Total Nonmajor Component Units
$ 603,689	$ 354,788	$ 26,584	$ 3,010,664
-	-	135,454	3,493,836
-	206	4,851,500	4,965,793
-	-	20	20
93,689	47,846	-	200,681
122,712	-	-	122,712
741	22,054	-	105,193
-	-	80,369	80,369
-	-	-	318,475
-	-	-	20,598,961
2,409,999	135,994	-	6,823,736
$ 3,230,830	$ 560,888	$ 5,093,927	$ 39,720,440
$ 55,379	$ 5,651	$ -	$ 431,592
-	48,242	-	104,508
-	70,855	-	243,927
28,689	-	-	216,394
5,932	-	-	118,638
-	-	-	202,076
64,490	-	-	1,438,730
-	-	5,000,000	5,000,000
$ 154,490	$ 124,748	$ 5,000,000	$ 7,755,865
2,316,820	135,994	-	26,192,922
-	-	-	1,823,067
-	-	-	2,033,948
9,077	-	-	89,593
750,443	300,146	93,927	1,825,045
$ 3,076,340	$ 436,140	$ 93,927	$ 31,964,575

BIBB COUNTY, GEORGIA

COMBINING STATEMENT OF ACTIVITIES
NONMAJOR COMPONENT UNITS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
Component Units				
Macon-Bibb County Industrial Authority	$ 1,769,563	$ 257,972	$ -	$ 2,195,597
Middle Georgia Regional Library	3,947,909	117,521	935,073	-
Macon-Bibb County Board of Health	4,723,757	1,962,808	2,756,224	-
Macon-Bibb County Convention and Visitors Bureau	1,680,635	41,414	12,177	48,075
Macon-Bibb County Planning and Zoning Commission	1,567,393	423,818	321,510	-
Development Authority of Bibb County	85,604	8,100	-	-
Total component units	13,774,861	2,811,633	4,024,984	2,243,672
General Revenues				
Payments from Bibb County				
Grants and contributions not restricted to specific programs				
Investment earnings				
Miscellaneous revenue				
Total General Revenues				
Change in Net Position				
Net Position, Beginning				
Net Position, Ending				

Net (Expense) Revenue and Changes in Net Position						
Macon-Bibb County Industrial Authority	Middle Georgia Regional Library	Macon-Bibb County Board of Health	Macon-Bibb County Convention and Visitors Bureau	Macon-Bibb County Planning & Zoning Commission	Development Authority of Bibb County	Total Nonmajor Component Units
$ 684,006	$ -	$ -	$ -	$ -	$ -	$ 684,006
-	(2,895,315)	-	-	-	-	(2,895,315)
-	-	(4,725)	-	-	-	(4,725)
-	-	-	(1,578,969)	-	-	(1,578,969)
-	-	-	-	(822,065)	-	(822,065)
-	-	-	-	-	(77,504)	(77,504)
684,006	(2,895,315)	(4,725)	(1,578,969)	(822,065)	(77,504)	(4,694,572)
$ 424,538	$ 2,770,662	$ 633,817	$ 1,380,841	$ 880,850	$ -	$ 6,090,708
-	32,727	-	330,975	-	-	363,702
2,736	9,744	3,145	390	2,438	1,463	19,916
7,073	58,638	320	2,792	27,986	-	96,809
434,347	2,871,771	637,282	1,714,998	911,274	1,463	6,571,135
1,118,353	(23,544)	632,557	136,029	89,209	(76,041)	1,876,563
23,977,735	1,261,098	1,391,969	2,940,311	346,931	169,968	30,088,012
$ 25,096,088	$ 1,237,554	$ 2,024,526	$ 3,076,340	$ 436,140	$ 93,927	$ 31,964,575

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LONG-TERM DEBT SCHEDULE

The **Long-Term Debt Schedule** provides details for debt of the County. This debt includes general obligation bonds, revenue bonds, contractual obligations and unpaid vacation pay.

BIBB COUNTY, GEORGIA

COMPARATIVE SCHEDULE OF LONG-TERM DEBT

JUNE 30, 2013 AND 2012

		2013	2012
GOVERNMENTAL ACTIVITIES			
General Obligation Bonds			
Series 2012	SPLOST	$ 20,000,000	$ 20,000,000
Series 2012	SPLOST - unamortized premium	1,353,936	1,600,106
Total General Obligation Bonds		21,353,936	21,600,106
Revenue Bonds			
Macon-Bibb County Industrial Authority			
Series 2009	Bass Pro & Sofkee Park Project	10,300,000	10,600,000
Macon-Bibb County Urban Development Authority			
Series 2002A	Public Facilities	6,815,000	7,525,000
Series 2002A	Public Facilities - Unamortized Premium	138,546	151,141
Series 2002B	Riverside Drive	910,000	960,000
Series 2006	Public Projects	3,710,000	4,050,000
Series 2009	Public Projects	5,520,000	5,765,000
Series 2009	Public Projects - Unamortized Discount	(11,553)	(12,275)
Series 2010	Revenue Refunding	9,110,000	10,045,000
Series 2010	Revenue Refunding - Unamortized Premium	97,637	108,192
Total Revenue Bonds		36,589,630	39,192,058
Other Long Term Debt			
Georgia Land Conservation Fund Note Payable		73,461	90,492
Certificates of Participation		7,152,000	7,152,000
Compensated Absences		4,367,627	4,222,439
Total Other Long Term Debt		11,593,088	11,464,931
Incurred But Not Reported (IBNR) Claims Liability			
Workers Compensation Fund		3,702,316	3,527,316
Group Insurance Fund		890,442	800,442
Total IBNR		4,592,758	4,327,758
Postemployment benefit obligation		3,182,041	-
Total Governmental Activities		77,311,453	76,584,853
BUSINESS-TYPE ACTIVITIES			
Revenue Bonds			
Series 1975	Tobesofkee Revenue	83,058	201,216
Total Revenue Bonds		83,058	201,216
Total Business-Type Activities		83,058	201,216
Total Long-Term Debt		$ 77,394,511	$ 76,786,069

STATISTICAL TABLES

BIBB COUNTY, GEORGIA
STATISTICAL SECTION
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

This part of Bibb County's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

Contents **Pages**

Financial Trends 181 – 189

These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.

Statistical Tables #1 - #5

Revenue Capacity 190 – 194

These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.

Statistical Tables #6 - #10

Debt Capacity 195 – 199

These schedules contain information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.

Statistical Tables #11 - #15

Demographic and Economic Information 200 – 201

These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.

Statistical Tables #16 - #17

Operating Information 202 – 204

These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.

Statistical Tables #18 - #20

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

BIBB COUNTY, GEORGIA
STATISTICAL SECTION
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

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BIBB COUNTY, GEORGIA

NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)
(TABLE 1)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Governmental Activities										
Net investment in capital assets	$ 241,997,591	$ 220,818,114	$ 210,117,547	$ 204,986,937	$ 233,588,266	$ 231,644,658	$ 222,607,006	$ 202,253,576	$ 186,425,975	$ 199,368,256
Restricted	73,829,059	73,585,308	63,382,919	62,342,340	37,884,097	40,069,346	19,744,815	16,418,738	34,521,902	42,243,002
Unrestricted	(81,273,301)	(50,572,414)	(23,340,181)	3,887,941	17,961,638	4,442,092	9,112,223	12,227,337	224,323	1,120,422
Total Governmental Activities Net Position	234,553,349	243,831,008	250,160,285	271,217,218	289,434,001	276,156,096	251,464,044	230,899,651	221,172,200	242,731,680
Business-Type Activities										
Net investment in capital assets	2,934,076	2,925,081	2,924,726	3,054,729	3,232,206	3,994,005	4,474,939	4,444,283	4,441,280	4,906,084
Restricted	76,671	102,664	249,849	250,470	125,789	200,966	84,170	122,146	41,194	82,791
Unrestricted	259,582	565,433	501,777	890,600	2,467,033	1,358,348	592,699	(75,399)	(168,869)	4,200
Total Business-Type Activities Net Position	3,270,329	3,593,178	3,676,352	4,195,799	5,825,028	5,553,319	5,151,808	4,491,030	4,313,605	4,993,075
Primary Government										
Net investment in capital assets	244,931,667	223,743,195	213,042,273	208,041,666	236,820,472	235,638,663	227,081,945	206,697,859	190,867,255	204,274,340
Restricted	73,905,730	73,687,972	63,632,768	62,592,810	38,009,886	40,270,312	19,828,985	16,540,884	34,563,096	42,325,793
Unrestricted	(81,013,719)	(50,006,981)	(22,838,404)	4,778,541	20,428,671	5,800,440	9,704,922	12,151,938	55,454	1,124,622
Total Primary Government Net Position	$ 237,823,678	$ 247,424,186	$ 253,836,637	$ 275,413,017	$ 295,259,029	$ 281,709,415	$ 256,615,852	$ 235,390,681	$ 225,485,805	$ 247,724,755

NOTES:

Amounts presented for fiscal years 2003 - 2005 have been restated for the effects of prior period adjustments recorded in fiscal years 2005 and 2006.

Amounts presented for fiscal years 2003 - 2010 include certain reclassifications between restricted and unrestricted Net Position of Governmental Activities.

The fiscal year 2008 increase in investment in capital assets and decrease in restricted net position represents the completion of the LEC expansion project and payoff of 2002 and 2005 LEC bonds totaling $34,120,000. The increase in business-type activities was primarily due to an insurance recovery of $1.4 million in the Tobesofkee Recreation Fund for storm damage reimbursements in excess of the book value of assets destroyed. The funds were primarily used for repairs and replacements in 2009.

The fiscal year 2009 increase in restricted net position was primarily the result of excess proceeds in the SPLOST Debt Service Fund, which increased $5.3 million. This increase was partially offset by expenditures in the SPLOST Transportation Fund that decreased assets restricted for capital projects by $4.6 million.

The fiscal year 2010 decrease in restricted net position was primarily the result of 3 components. The SPLOST Debt Service Fund transferred excess tax proceeds to General Fund to provide property tax relief, resulting in a decrease of $14.8 million. Progress on contracts for the Road Improvement Program resulted in a decrease in restricted position of $2.8 million in the SPLOST Transportation Fund. The Capital Improvements Fund restricted for capital projects decreased $3 million due to expenditures from the Series 2009 revenue bonds.

The fiscal year 2011 decrease in restricted net position was primarily due to progress on contracts in the SPLOST Transportation Fund, resulting in a decrease of $1.2 million and expenditures in the Fire District Fund, which decreased restricted net position by $1.7 million.

The fiscal year 2012 increase in restricted net position was primarily due to the issuance of $20 million General Obligation Sales Tax Bonds to be used for project expenditures included in the resolution for the 2012 Special Purpose Local Option Sales Tax. A significant portion of the funds were unspent at the end of FY 12 and were included in restricted rather than capital related debt. This was also the primary factor in the reduction of unrestricted net position for FY 12.

The fiscal year 2013 increase in restricted net position was primarily due to receipts for the Special Purpose Local Option Sales Tax approved in 2012.

BIBB COUNTY, GEORGIA

CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)
(TABLE 2)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
EXPENSES										
Governmental Activities										
General government	$ 33,254,858	$ 26,380,896	$ 29,159,197	$ 28,835,837	$ 32,741,507	$ 38,789,904	$ 38,668,753	$ 35,353,415	$ 34,089,637	$ 36,992,352
Judicial	12,087,602	14,246,772	14,165,412	13,685,942	15,815,687	14,960,024	15,681,248	14,663,900	14,497,491	15,499,903
Public safety	29,088,994	28,564,258	31,023,692	32,847,370	38,090,217	38,974,075	36,945,628	40,635,159	41,411,134	43,293,217
Public works	15,398,976	13,659,063	8,819,312	6,603,160	8,233,594	7,776,679	7,034,434	6,921,210	7,752,441	9,007,842
Health and welfare	9,302,365	11,119,742	7,772,376	7,783,704	5,651,175	7,513,758	4,491,258	3,843,116	3,429,484	3,211,351
Culture and recreation	6,601,625	6,712,929	7,352,748	6,112,210	6,453,183	5,669,103	5,433,267	5,664,400	5,339,202	11,427,212
Conservation of natural resources	210,827	223,639	223,389	913,267	237,967	244,455	248,641	244,239	233,873	245,060
Economic development	1,505,280	5,856,357	4,823,489	4,433,393	1,836,040	5,789,888	2,387,627	3,087,200	5,760,391	7,002,597
Community development	-	-	-	-	-	-	-	-	2,497,192	10,166,215
Interest on long-term debt	5,370,888	3,823,598	3,762,104	3,988,148	3,315,889	2,227,012	2,012,710	1,708,299	1,602,768	1,751,381
Total Governmental Activities	112,821,415	110,587,254	107,101,719	105,203,031	112,375,259	121,944,898	112,903,566	112,120,938	116,613,613	138,597,130
Business-Type Activities										
Recreation facility	1,156,838	1,171,769	1,394,136	1,231,480	1,447,146	1,751,598	1,533,181	1,456,696	1,437,990	1,466,449
Sanitation	2,285,746	2,224,786	2,337,187	2,451,476	2,570,902	2,687,380	2,419,071	2,554,827	2,635,960	2,708,638
Total Business-Type Activities	3,442,584	3,396,555	3,731,323	3,682,956	4,018,048	4,438,978	3,952,252	4,011,523	4,073,950	4,175,087
Total Primary Government	$ 116,263,999	$ 113,983,809	$ 110,833,042	$ 108,885,987	$ 116,393,307	$ 126,383,876	$ 116,855,818	$ 116,132,461	$ 120,687,563	$ 142,772,217
PROGRAM REVENUES										
Governmental Activities										
Charges for services										
General government	$ 4,117,558	$ 3,811,632	$ 3,632,404	$ 3,676,525	$ 4,040,626	$ 4,196,715	$ 4,008,653	$ 4,264,567	$ 4,359,241	$ 4,915,681
Judicial	1,887,430	1,922,652	1,839,379	1,771,155	1,758,614	1,571,141	1,550,503	2,012,650	2,003,703	2,064,551
Public safety	4,118,472	4,218,661	4,348,349	4,895,031	5,135,393	4,446,623	4,509,647	4,473,441	4,301,866	4,519,275
Other activities	350,008	1,391,450	1,410,223	1,378,203	1,517,863	1,373,386	1,432,645	2,064,420	1,513,844	2,645,522
Operating grants and contributions	34,187,498	28,420,615	9,161,374	5,323,300	4,826,709	3,499,690	3,411,186	3,480,678	3,959,229	6,011,330
Capital grants and contributions	3,015,012	1,306,593	2,201,371	9,953,883	8,934,552	7,854,231	3,347,394	1,738,011	1,823,909	3,319,699
Total Governmental Activities	47,675,978	41,071,603	22,593,100	26,998,097	26,213,757	22,941,786	18,260,028	18,033,767	17,961,792	23,476,058
Business-Type Activities										
Charges for services										
Recreation facility	543,745	527,177	573,741	584,630	494,906	480,498	582,112	655,710	663,245	644,742
Sanitation	2,382,631	2,453,537	2,398,862	2,642,482	2,599,774	2,473,629	2,538,478	2,553,580	2,801,474	3,086,203
Operating grants and contributions	-	-	42,580	-	204,152	299,164	29,090	-	60,925	10,334
Capital grants and contributions	-	-		57,420	1,443,726	-	21,556	-	-	16,248
Total Business-Type Activities	2,926,376	2,980,714	3,015,183	3,284,532	4,742,558	3,253,291	3,171,236	3,209,290	3,525,644	3,757,527
Total Primary Government	$ 50,602,354	$ 44,052,317	$ 25,608,283	$ 30,282,629	$ 30,956,315	$ 26,195,077	$ 21,431,264	$ 21,243,057	$ 21,487,436	$ 27,233,585

BIBB COUNTY, GEORGIA

CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)
(TABLE 2)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
NET PROGRAM (EXPENSE)/REVENUE										
Governmental Activities	$ (65,145,437)	$ (69,515,651)	$ (84,508,619)	$ (78,204,934)	$ (86,161,502)	$ (99,003,112)	$ (94,643,538)	$ (94,087,171)	$ (98,651,821)	$ (115,121,072)
Business-Type Activities	(516,208)	(415,841)	(716,140)	(398,424)	724,510	(1,185,687)	(781,016)	(802,233)	(548,306)	(417,560)
Total Primary Government Net Expense	$ (65,661,645)	$ (69,931,492)	$ (85,224,759)	$ (78,603,358)	$ (85,436,992)	$ (100,188,799)	$ (95,424,554)	$ (94,889,404)	$ (99,200,127)	$ (115,538,632)
GENERAL REVENUES AND OTHER CHANGES IN NET ASSETS										
Governmental Activities										
Taxes										
Property taxes	$ 54,104,597	$ 57,935,365	$ 53,444,162	$ 54,050,066	$ 58,961,138	$ 52,147,041	$ 52,258,852	$ 52,363,517	$ 60,314,813	$ 60,689,794
Sales taxes	11,712,785	11,811,626	27,275,330	34,483,920	35,518,746	27,155,442	12,428,910	13,846,741	21,414,793	42,508,432
Other taxes	7,066,473	6,683,628	6,444,256	5,312,867	6,453,801	5,688,439	4,974,848	6,740,431	6,964,588	6,982,602
Investment earnings	2,932,434	2,829,175	4,321,377	5,714,970	3,742,493	1,556,373	667,565	529,398	469,314	347,757
Gain on sale of capital assets	305,942	258,164	113,483	555,089	544,122	64,421	-	182,600	131,076	641,060
Special item	-	-	-	-	-	-	-	-	-	25,779,542
Transfers	(585,197)	(724,648)	(760,712)	(855,045)	(842,015)	(886,509)	(378,689)	(139,909)	(370,214)	(1,096,127)
Total Governmental Activities	75,537,034	78,793,310	90,837,896	99,261,867	104,378,285	85,725,207	69,951,486	73,522,778	88,924,370	135,853,060
Business-Type Activities										
Investment earnings	4,798	14,042	38,602	62,826	62,704	27,469	816	1,546	667	903
Transfers	585,197	724,648	760,712	855,045	842,015	886,509	378,689	139,909	370,214	1,096,127
Total Business-Type Activities	589,995	738,690	799,314	917,871	904,719	913,978	379,505	141,455	370,881	1,097,030
Total Primary Government	$ 76,127,029	$ 79,532,000	$ 91,637,210	$ 100,179,738	$ 105,283,004	$ 86,639,185	$ 70,330,991	$ 73,664,233	$ 89,295,251	$ 136,950,090
CHANGE IN NET POSITION										
Governmental Activities	$ 10,391,597	$ 9,277,659	$ 6,329,277	$ 21,056,933	$ 18,216,783	$ (13,277,905)	$ (24,692,052)	$ (20,564,393)	$ (9,727,451)	$ 20,731,988
Business-Type Activities	73,787	322,849	83,174	519,447	1,629,229	(271,709)	(401,511)	(660,778)	(177,425)	679,470
Total Primary Government	$ 10,465,384	$ 9,600,508	$ 6,412,451	$ 21,576,380	$ 19,846,012	$ (13,549,614)	$ (25,093,563)	$ (21,225,171)	$ (9,904,876)	$ 21,411,458

BIBB COUNTY, GEORGIA

CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)
(TABLE 2)

NOTES:

Amounts presented for fiscal years 2003 - 2005 have been restated for the effects of prior period adjustments.

Certain revenues and expenses presented for fiscal years 2003 - 2004 have been restated by function, in order to present the information consistent with current functional classifications.

The increase in general government expenditures in 2004 was due to numerous factors including an additional transfer to the pension fund of $2 million, and an increase in the allocation of internal service fund deficits. The increases in 2009 and 2010 were primarily due to contributions to the OPEB Trust Fund totaling $5.5 million in 2009 and $4 million in 2010.

The decrease in Health and Welfare in 2010 was primarily due to budgetary constraints. Funding for indigent care was reduced $2.9 million and funding for most outside agencies was reduced by 11%.

The increase in conservation of natural resources in FY 2007 was due to the purchase of Greenspace property using grant funds of $517,000 and loan proceeds of $168,394 from the Georgia Environmental Facilities Authority.

Economic development expenditures reported in 2002 included approximately $30 million for Bibb County School District 1998 General Obligation School Bonds project expenditures. FY 2005 included approximately $4 million for project expenditures for Bass Pro Shop development. FY 2009 included $3.2 million for development at Sofkee Industrial Park.

Community development expenditures in 2012 and 2013 represent the distribution of special purpose local option sales tax to the City of Macon.

The operating grant amounts were significantly higher in 2004 and 2005 due to accelerated payments from the Bibb County School District used to repay the Bibb County School District 1998 General Obligation School Bonds. The amounts totaled $30,468,848 and $25,488,836 in 2004 and 2005, respectively.

The capital grant amounts were higher in 2007, 2008 and 2009 due to infrastructure assets donated by other governmental agencies and private developers totaling $4,962,437 in 2007; $4,641,102 in 2008; and $4,812,456 in 2009.

Fluctuations in property tax revenues are directly tied to changes in the County millage rate. Calendar year property tax assessments are reported as revenues in the subsequent fiscal year. The increase in property tax revenue from 2002 to 2003 was due to an increase in the County millage rate from 15.4004 to 16.8957. The decrease in 2006 was due to a reduction of the millage rate from 16.3899 to 15.2379. A Special Local Option Sales Tax was passed in 2005 to allow for the collection of tax to be utilized to repay certain outstanding debt. As a result, the County eliminated the millage for general obligation debt. Property tax revenue increased in 2008 due to a one mill increase in the millage rate. Revenue decreased in 2009 and 2010, due to a two-mill rollback. The County utilized excess SPLOST proceeds to provide property tax relief. The two-mills were added back in 2011, which resulted in a significant increase in property tax revenue for FY 12.

As a result of sales tax negotiations during 2002, Bibb County received an increase in the distribution percentage of local option sales tax from 19.6% to 40% effective July 1, 2003.

The increase in sales tax in fiscal year 2006 and 2007 was due to the SPLOST passed in June 2005, with proceeds totaling $13 million in FY 2006, the initial year of collections, and $22 million in FY 2007, the first full year of tax collections. Taxes declined in 2009 and 2010, as the SPLOST expired in March 2009. Taxes increased in 2012 and 2013 with the passage of a new SPLOST. Collections for the new SPLOST began in April 2012.

BIBB COUNTY, GEORGIA

GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)
(TABLE 3)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Property Tax	$ 54,104,597	$ 57,935,365	$ 53,444,162	$ 54,050,066	$ 58,961,138	$ 52,147,041	$ 52,258,852	$ 52,363,517	$ 60,314,813	$ 60,689,794
Sales Tax	11,712,785	11,811,626	27,275,330	34,483,920	35,518,746	27,155,442	12,428,910	13,846,741	21,414,793	42,508,432
Intangible Tax	2,315,089	2,039,490	1,766,208	1,199,289	940,375	607,573	508,209	614,421	503,913	671,022
Hotel Motel Tax	1,414,915	1,692,517	1,570,612	1,538,113	1,702,513	1,641,013	1,663,196	1,987,167	2,108,447	2,221,896
Alcoholic Beverage Tax	818,753	829,831	848,855	874,227	906,047	909,746	961,736	878,861	870,596	862,377
Other Taxes	2,517,716	2,121,790	2,258,581	1,701,238	2,904,866	2,530,107	1,841,707	3,259,982	3,481,632	3,227,307
Total Taxes	$ 72,883,855	$ 76,430,619	$ 87,163,748	$ 93,846,853	$ 100,933,685	$ 84,990,922	$ 69,662,610	$ 72,950,689	$ 88,694,194	$ 110,180,828

NOTES:

Fluctuations in property tax revenues are directly tied to changes in the County millage rate. Calendar year property tax assessments are reported as revenues in the subsequent fiscal year. The decrease in property tax revenue in 2006 was due to a reduction of the millage rate from 16.3899 to 15.2379. A Special Local Option Sales Tax was passed in 2005 to allow for the collection of tax to be utilized to repay certain outstanding debt. As a result, the County eliminated the millage for general obligation debt. Property tax revenue increased in 2008 due to a one mill increase in the millage rate. Revenue decreased in 2009, due to a two-mill rollback. The County utilized excess SPLOST proceeds to provide property tax relief. The two mills were added back in calendar year 2011, which resulted in an increase in property tax revenues in FY 2012.

The increase in sales tax in fiscal year 2006 and 2007 was due to the SPLOST passed in June 2005, with proceeds totaling $13 million in FY 2006, the initial year of collections, and $22 million in FY 2007, the first full year of tax collections. Taxes declined in 2009 and 2010, as the SPLOST expired in March 2009. The voters approved another SPLOST in 2011 with collections beginning in April 2012, which resulted in an increase in sales tax revenue beginning in 2012 and a significant increase in 2013.

A portion of the intangible tax began being distributed directly to the local school board in fiscal year 2006, as a result of the school board gaining taxing authority.

Other taxes increased in fiscal year 2008, primarily due to increased collections of interest and penalties on delinquent taxes. These declined in fiscal year 2010. The final 2009 tax bills were due June 30, 2010 with FIFAs not issued until FY 2011. This resulted in an increase in taxes and penalties in FY 2011.

BIBB COUNTY, GEORGIA

FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)
(TABLE 4)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General Fund										
Nonspendable	$ 50,290	$ 69,664	$ 66,426	$ 113,633	$ 172,887	$ 171,467	$ 121,882	$ 174,790	$ 170,088	$ 111,438
Restricted	-	-	-	-	-	345,000	333,155	323,953	318,464	964,085
Committed	9,087,435	9,145,480	9,644,355	10,403,730	10,335,825	11,059,361	10,154,272	10,289,970	10,751,512	11,001,643
Assigned	2,802,782	5,227,268	6,061,269	5,111,622	8,241,618	1,506,424	10,620,032	3,688,206	8,555,591	9,610,229
Unassigned	7,901,522	7,907,794	9,855,604	9,808,399	12,801,111	13,310,043	8,827,949	12,755,568	10,050,893	9,638,313
Total General Fund	19,842,029	22,350,206	25,627,654	25,437,384	31,551,441	26,392,295	30,057,290	27,232,487	29,846,548	31,325,708
All Other Governmental Funds										
Restricted, reported in										
Special revenue funds	6,763,133	6,972,805	6,810,426	7,034,989	7,007,913	7,396,324	7,258,552	5,384,439	4,801,686	7,682,541
Debt service funds	7,130,294	7,059,526	15,744,690	32,112,285	15,966,160	21,109,519	6,708,306	7,394,606	5,125,622	3,001,028
Capital projects funds	59,935,632	59,552,977	40,827,803	23,195,066	14,910,024	11,218,503	5,444,802	3,315,740	23,974,021	30,210,758
Committed, reported in										
Special revenue funds	227,991	367,047	350,524	546,126	511,771	394,439	549,427	556,101	730,227	764,779
Assigned, reported in										
Capital projects funds	1,668,584	1,971,961	1,790,015	3,253,701	1,093,774	2,380,773	1,183,531	769,726	2,431,607	1,966,169
Unassigned, reported in										
Capital projects funds	-	(4,125,556)	-	-	-	-	-	-	-	(384,314)
Total All Other Governmental Funds	75,725,634	71,798,760	65,523,458	66,142,167	39,489,642	42,499,558	21,144,618	17,420,612	37,063,163	43,240,961
Total Governmental Funds										
Nonspendable	50,290	69,664	66,426	113,633	172,887	171,467	121,882	174,790	170,088	111,438
Restricted	73,829,059	73,585,308	63,382,919	62,342,340	37,884,097	40,069,346	19,744,815	16,418,738	34,219,793	41,858,412
Committed	9,315,426	9,512,527	9,994,879	10,949,856	10,847,596	11,453,800	10,703,699	10,846,071	11,481,739	11,766,422
Assigned	4,471,366	7,199,229	7,851,284	8,365,323	9,335,392	3,887,197	11,803,563	4,457,932	10,987,198	11,576,398
Unassigned	7,901,522	3,782,238	9,855,604	9,808,399	12,801,111	13,310,043	8,827,949	12,755,568	10,050,893	9,253,999
Total Governmental Funds	$ 95,567,663	$ 94,148,966	$ 91,151,112	$ 91,579,551	$ 71,041,083	$ 68,891,853	$ 51,201,908	$ 44,653,099	$ 66,909,711	$ 74,566,669

NOTES:

Amounts presented for fiscal years 2004 through 2010 have been restated to reflect the fund balance classifications consistent with GASB 54.

Amounts presented for fiscal year 2004 have been restated for the effects of prior period adjustments recorded in fiscal year 2005.

Restricted fund balance in the General Fund represents bond proceeds from the Series 2009 Macon-Bibb County Industrial Authority Revenue Bonds restricted for debt service and in fiscal year 2013 an additional restricted fund balance of $650,623 representing state funds received for public roadway improvements.

Committed fund balance in the General Fund represents stabilization funds equivalent to 45 days of normal operating expenditures and other financing uses, based on the subsequent fiscal year's budget.

BIBB COUNTY, GEORGIA

FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)
(TABLE 4)

NOTES (CONTINUED):

Assigned fund balance in the General Fund represents amounts intended for specific purposes. Amounts assigned for contributions to the OPEB Trust Fund and Group Insurance Fund included $2 million in years 2005 and 2006, $1.5 million in 2007 and $5.5 million in 2008. The large increase in FY 2010 was due to the assignment of $9.8 million to cover fund balance budgeted for the FY 2011 budget. FY 2011 included $2.4 million assigned for the FY 2012 budget. FY 2012 included $4.9 million assigned for the FY 2013 budget and $2.4 million assigned for purchases on order. FY 2013 included $7.8 million assigned for the FY 2014 budget and $1.1 million assigned for purchases on order.

Total fund balance in General Fund increased in FY 2008 due to several factors. Current year property tax collections, tax penalties, and commissions on tax collections exceeded budget by $1.6 million, partially due to the issuance of 2006 and 2007 FIFAs in fiscal year 2008. The Tax Assessor's Office budgeted $1.9 million in contract services for the revaluation, but only $638,308 had been spent as of year end. The Corrections Division was under budget by $776,232, as fiscal year 2008 was the first year of operations with the completed LEC expansion. Numerous Corrections positions were vacant at times during the fiscal year, resulting in salaries and benefits being under budget by $696,388. The Patrol Division was also under budget due to vacancies, with salaries and benefits under budget $352,600.

Total fund balance in General Fund decreased in FY 2009 due to several factors. Local option sales tax was $775,353 less than budgeted due to the downturn in the economy. Fine and forfeiture revenue was $357,160 under budget. General governmental expenditures increased significantly in FY 2009. Board of Commissioners included $2.5 million for land acquisition and $5.5 million was contributed to the County's OPEB Trust Fund.

Total fund balance in General Fund increased in FY 2010 due primarily to reduced expenditures as a result of budgetary constraints. Payments to outside agencies for Health and Welfare services were reduced by $2.9 million. The contribution to the OPEB Trust was reduced from $5.5 million in 2009 to $4 million in 2010.

Total fund balance in General Fund decreased in FY 2011. A significant factor in the decrease was the $15 million reduction of transfers from the SPLOST Debt Service Fund. In prior years, excess sales tax proceeds were transferred to the General Fund for property tax relief. The tax expired in March 2009.

Total fund balance in General Fund increased in FY 2012 primarily due to reduced expenditures. Expenditures were $9 million less than final budget amounts. Public Works equipment of $1.9 million was budgeted in FY 2012 but was not received until FY 2013. Debt service and transfers to the Debt Service Fund were less than budget by $1.1 million, as these expenditures were funded by the new SPLOST. Transfers to the Capital Improvements Fund were less than budget by $767,864, because project expenditures were started in FY 2012 but not completed until FY 2013. Transfers to the OPEB Trust Fund were reduced from $3.1 million in FY 2011 to $2.35 million in FY 2012.

Total fund balance in General Fund increased in FY 2013 and included restricted grant funds received of $650,623 and City of Macon contributions to the purchase of computer hardware and software in preparation for consolidation in 2014.

Restricted fund balance reported in Special Revenue Funds declined in FY 2011, primarily due to a decline in the Fire District Fund of $1.7 million. The City of Macon increased the pension contribution rate from 6% to 16.44% which resulted in additional costs of approximately $542,000 for FY 2011 personnel costs and $493,000 for prior year benefit costs. The Fire Fund also reimbursed the Capital Improvements Fund $312,999 for the purchase of fire station property. The balance increased in fiscal 2013, with an increase of $1.4 million in the Recreation Fund and $2 million attributable to the new DFACS MIL Fund.

Restricted fund balance reported in Debt Service Funds increased in FY 2006 and FY 2007 primarily due to the SPLOST Debt Service Fund. A Special Local Option Sales Tax was passed in 2005 to allow for the collection of sales tax to be used to repay certain general obligation debt previously paid with property taxes. The fund retired debt obligations totaling $37.7 million in FY 2008, which resulted in a decrease in fund balance restricted for debt service in FY 2008. Excess sales tax collections in 2009 and 2010 were transferred to General Fund to provide property tax relief. Restricted decreased in 2012. The 2012 SPLOST will provide funding to payoff several outstanding bond issues including funds previously held for the 1992 Public Building Project. The balance of $1.5 previously held in this debt service fund was transferred to the Capital Improvement Fund and assigned for future maintenance for these facilities. Restricted decreased in 2013, due to current year draws from the 1998 GMA leasepool program.

Restricted fund balance reported in Capital projects funds fluctuated due to progress on large capital projects. The 2002 Law Enforcement Center Project Fund declined $13.8 million in FY 2007 and was completed in FY 2008. The FY 2010 decrease included SPLOST Transportation Fund decrease of $2.7 million and Capital Improvements Fund decrease of $4.2 million. The FY 2011 decrease included a decrease of $717,825 from the completion of the 2002A Public Facilities Project Fund and a decrease in the SPLOST Transportation Fund of $1.2 million. The FY 2012 and 2013 increases were primarily due to the 2012 SPLOST Fund, which included the issuance of $20 million in bonds in FY 2012 and the first full year of sales tax collections in FY 2013.

BIBB COUNTY, GEORGIA

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)
(TABLE 5)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
REVENUES										
Taxes	$ 73,024,782	$ 75,120,848	$ 85,672,338	$ 93,241,893	$ 100,228,524	$ 87,479,628	$ 68,705,218	$ 73,207,364	$ 88,115,637	$ 110,145,729
Licenses and permits	541,390	716,119	851,309	790,754	859,210	1,065,016	1,050,220	998,577	1,017,179	1,700,691
Intergovernmental	36,650,158	29,726,480	11,212,339	8,184,477	8,910,642	6,541,292	3,680,640	3,851,134	3,534,029	8,364,238
Charges for services	6,023,808	6,053,974	6,224,838	6,014,623	6,677,866	6,280,811	6,201,046	7,084,153	7,047,439	7,205,535
Fines	2,618,193	2,862,718	2,778,529	3,246,143	3,241,105	2,828,750	2,989,985	2,889,090	2,547,129	2,892,479
Investment earnings	2,919,225	2,767,880	4,164,832	5,366,613	3,449,485	1,482,994	685,843	525,048	466,555	318,040
Special assessments	52,632	64,620	75,318	34,431	112,129	58,548	24,877	19,412	37,843	50,909
Rentals	958,439	1,079,633	987,668	1,065,074	1,072,384	1,104,469	963,087	1,668,945	1,201,978	2,091,521
Miscellaneous	358,891	622,447	287,670	1,934,239	449,409	291,955	228,982	163,064	364,929	254,803
Total Revenues	123,147,518	119,014,719	112,254,841	119,878,247	125,000,754	107,133,463	84,529,898	90,406,787	104,332,718	133,023,945
EXPENDITURES										
General government	13,756,504	13,947,492	14,549,813	15,214,314	16,163,332	25,211,988	20,960,343	18,764,519	18,252,085	20,057,059
Judicial	12,087,602	13,511,836	13,655,095	13,693,697	14,167,732	14,665,639	15,115,841	14,362,549	14,246,440	15,372,378
Public safety	27,261,060	28,916,695	29,949,556	32,566,363	35,319,722	35,600,638	34,939,160	38,145,875	39,604,694	40,620,867
Public works	5,878,779	6,819,678	6,061,038	6,142,373	9,500,365	7,064,492	6,561,424	6,458,217	6,988,312	9,356,453
Health and welfare	7,739,688	7,764,707	7,354,985	7,499,980	5,605,122	7,479,855	4,485,871	3,760,588	3,421,284	3,197,831
Culture and recreation	5,779,170	5,671,827	5,189,741	5,273,583	5,261,830	5,446,703	5,334,896	4,996,108	5,140,161	10,324,332
Conservation of natural resources	209,509	222,711	220,035	921,793	244,011	239,188	246,925	240,229	234,065	242,131
Economic development	1,581,595	1,586,609	1,812,027	2,204,174	1,836,040	5,324,917	2,250,621	2,293,155	2,646,370	2,941,362
Intergovernmental	-	-	-	-	-	-	-	-	2,497,192	10,166,215
Capital outlay	12,502,278	19,239,449	25,274,506	25,931,324	12,324,655	8,701,735	6,991,567	3,217,155	5,018,978	11,288,368
Debt service principal	32,031,026	29,664,428	10,925,930	7,842,431	40,600,793	4,430,107	2,130,566	2,366,040	2,751,528	2,597,031
Debt service interest and fees	6,034,138	4,216,153	3,858,967	3,995,133	2,854,365	2,117,809	1,964,727	1,762,122	1,494,841	2,131,492
Debt service issuance costs	216,153	329,374	207,555	100,308		455,080		288,416	289,025	14,000
Total Expenditures	125,077,502	131,890,959	119,059,248	121,385,473	143,877,967	116,738,151	100,981,941	96,654,973	102,584,975	128,309,519
Excess of Revenues Over (Under) Expenditures	(1,929,984)	(12,876,240)	(6,804,407)	(1,507,226)	(18,877,213)	(9,604,688)	(16,452,043)	(6,248,186)	1,747,743	4,714,426
OTHER FINANCING SOURCES (USES)										
Transfers in	4,658,344	6,436,565	9,854,648	10,989,871	47,269,863	18,377,341	21,288,565	4,301,560	6,041,891	6,203,496
Transfers out	(11,192,651)	(9,151,419)	(14,102,357)	(14,814,916)	(50,540,918)	(21,493,160)	(22,640,361)	(5,430,893)	(7,444,555)	(6,788,904)
Issuance of long term debt	18,185,345	13,000,000	7,900,000	5,163,394	-	17,740,000	-	11,175,000	20,000,000	-
Premium(discount) on issuance of debt	-	-	-	-	-	(14,441)	-	325,063	1,661,649	-
Refunded bonds redeemed	(18,027,181)	-	-	-	-	(7,700,000)	-	(10,933,400)	-	-
Insurance recoveries	-	-	-	-	441,960	56,251	74,255	15,988	59,558	9,881
Sale of capital assets	337,989	1,172,397	154,262	597,316	1,167,840	489,467	39,639	246,059	190,326	1,574,416
Total Other Financing Sources (Uses)	(6,038,154)	11,457,543	3,806,553	1,935,665	(1,661,255)	7,455,458	(1,237,902)	(300,623)	20,508,869	998,889
Net Change in Fund Balances	$ (7,968,138)	$ (1,418,697)	$ (2,997,854)	$ 428,439	$ (20,538,468)	$ (2,149,230)	$ (17,689,945)	$ (6,548,809)	$ 22,256,612	$ 5,713,315

BIBB COUNTY, GEORGIA

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)
(TABLE 5)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Debt Service as a Percentage of Noncapital Expenditures	30.87%	28.09%	15.10%	12.53%	34.24%	6.28%	4.37%	4.41%	4.31%	4.00%

NOTES:

Amounts presented for fiscal year 2004 have been restated for the effects of prior period adjustments recorded in fiscal year 2005.

The increase in tax revenue in fiscal year 2006 was primarily due to a Special Local Option Sales Tax passed in calendar year 2005. The decline in years 2009 and 2010 was primarily due to the expiration of this tax, which expired in March 2009, and a two-mill rollback of the property tax millage rate. Tax revenues increased in FY 2012 partly due to a two-mill increase in property taxes. A new SPLOST approved with collections beginning in April 2012 caused tax revenue to increase in 2012 and significantly in 2013.

Intergovernmental revenues declined in 2010. As the SPLOST Transportation Fund is nearing completion of several projects, revenues from Department of Transportation have declined. Revenues from DOT declined $2.2 million from the prior year. Intergovernmental increased significantly in 2013 due to City of Macon contributions to the Recreation Fund at 18% of the City's local option sales tax.

General government expenditures in fiscal year 2009 included $5.5 million transferred to the County OPEB Trust Fund and $2.5 million for land acquisition.

Recreation expenditures increased in fiscal 2013 primarily due to the first operating year of the Recreation Fund, which is funded by 18% of local option sales tax from the County and the City of Macon.

Economic development in fiscal year 2009 included $3.2 million reimbursed to Macon-Bibb County Industrial Authority for Sofkee Park infrastructure improvements. FY 2012 included $2.5 million transferred to City of Macon for their portion of SPLOST proceeds and $3.1 million in land acquisition for BRAC.

Intergovernmental in 2012 and 2013 represents the County payments to the City of Macon for their portion of special purpose local option sales tax proceeds received from the 2012 SPLOST.

Debt service in fiscal years 2004 and 2005 included accelerated payments for the Bibb County School District 1998 General Obligation School Bonds, paid with proceeds from the Bibb County School District. The payments totaled $30,468,848 and $25,488,836 in 2004 and 2005, respectively. The reimbursements from the Bibb County School District were reported in intergovernmental revenue.

Debt service in fiscal year 2008 included the early payoff of the Series 2002 and Series 2005 Law Enforcement Center project bonds, with debt service for the year totaling $34,590,431. The bonds were paid off with proceeds from the 2005 SPLOST Debt Service Fund.

Debt issuance in 2005 included an additional $13 million for law enforcement center expansion expenses. Debt issuance in 2006 represented a bond issue of $7.9 million for the Bass Pro Shop project. Debt issuance in 2007 included $168,394 GEFA loan and $4,995,000 bond for public facility improvements. Debt issuance in 2009 included two bond issues. The County issued $11.5 million to refund $7.7 million in outstanding Bass Pro bond debt and provide $3.8 million for Sofkee Park development, issuance costs and capitalized interest. The County issued $6.2 million to finance land acquisition and public facility improvements. Debt issuance in 2011 included $11.175 million to refund outstanding bonds Series 1993, 1996 and 2000. Debt issuance in 2012 included $20 million to finance SPLOST projects to be paid from proceeds of the SPLOST tax approved in 2011.

BIBB COUNTY, GEORGIA

GENERAL GOVERNMENTAL TAX REVENUES BY SOURCE
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)
(TABLE 6)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Property Tax	$ 52,075,175	$ 54,411,570	$ 51,369,375	$ 50,527,599	56,269,757	49,367,246	48,020,450	49,799,991	57,063,221	57,754,508
Sales Tax	11,712,785	11,811,626	25,361,457	34,785,647	34,988,592	29,583,991	13,005,869	13,988,787	21,414,793	42,508,432
Insurance Premium Tax	2,170,349	2,348,360	2,507,760	2,628,056	2,763,435	2,830,792	2,790,203	2,713,674	2,695,475	2,879,620
Intangible Tax	2,315,089	2,039,490	1,766,208	1,199,289	940,375	607,573	508,209	614,421	503,913	671,022
Hotel Motel Tax	1,414,915	1,558,181	1,560,102	1,525,837	1,698,338	1,650,173	1,654,956	1,955,115	2,085,055	2,234,274
Alcoholic Beverage Tax	818,753	829,831	848,855	874,227	906,047	909,746	883,824	875,394	871,548	870,566
Other Taxes	2,517,716	2,121,790	2,258,581	1,701,238	2,661,980	2,530,107	1,841,707	3,259,982	3,481,632	3,227,307
Total Taxes	$ 73,024,782	$ 75,120,848	$ 85,672,338	$ 93,241,893	$ 100,228,524	$ 87,479,628	$ 68,705,218	$ 73,207,364	$ 88,115,637	$ 110,145,729

NOTES:

Fluctuations in property tax revenues are directly tied to changes in the County millage rate. Calendar year property tax assessments are reported as revenues in the subsequent fiscal year. The decrease in property tax revenue in 2006 was due to a reduction of the millage rate from 16.3899 to 15.2379. A Special Local Option Sales Tax was passed in 2005 to allow for the collection of tax to be utilized to repay certain outstanding debt. As a result, the County eliminated the millage for general obligation debt. Property tax revenue increased in 2008 due to a one mill increase in the millage rate. Revenue decreased in 2009, due to a two-mill rollback. The County utilized excess SPLOST proceeds to provide property tax relief. The two mills were added back to calendar year 2011 taxes, which resulted in an increase in tax revenue for FY 2012.

The increase in sales tax in fiscal year 2006 and 2007 was due to the SPLOST passed in June 2005, with proceeds totaling $13 million in FY 2006, the initial year of collections, and $22 million in FY 2007, the first full year of tax collections. Taxes declined in 2009 and 2010, as the SPLOST expired in March 2009. The voters approved another SPLOST in 2011 with collections beginning in April 2012, which resulted in an increase in sales tax revenue beginning in 2012 with a full year of collections in 2013.

A portion of the intangible tax began being distributed directly to the local school board in fiscal year 2006, as a result of the school board gaining taxing authority.

Other taxes increased in fiscal year 2008, 2009, 2011, and 2012, primarily due to increased collections of interest and penalties on delinquent taxes.

BIBB COUNTY, GEORGIA

ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS
(TABLE 7)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Assessed Value										
Residential Property	$ 1,663,457,972	$ 1,701,150,635	$ 1,745,708,592	$ 1,795,633,951	$ 1,857,687,945	$ 1,901,158,428	$ 2,341,798,092	$ 2,314,060,733	$ 2,281,356,418	$ 2,184,969,532
Commercial Property	1,157,309,313	1,193,120,826	1,227,692,770	1,284,180,795	1,333,255,183	1,319,503,758	1,556,431,280	1,516,041,435	1,491,104,317	1,441,064,425
Industrial Property	609,621,446	604,434,155	526,337,089	434,028,399	380,867,043	401,994,543	399,391,541	362,589,484	367,285,446	352,449,693
Other Real/Personal Propety										
Historical	15,218,520	16,513,600	17,257,200	14,736,760	13,259,320	14,233,717	18,367,590	13,337,784	11,734,179	8,897,416
Agricultural	45,613,494	47,045,405	49,226,154	47,162,892	47,130,652	46,525,692	71,751,167	70,153,918	68,015,582	64,764,376
Preferential	190,600	212,640	292,360	264,280	271,840	314,400	483,113	223,435	152,563	149,191
Conservation Use	4,304,208	4,230,564	4,638,724	5,025,320	5,425,720	5,921,960	17,289,638	19,098,166	21,183,591	23,158,111
Motor Vehicle Property	342,161,490	363,895,790	378,221,080	367,074,740	331,347,080	335,337,890	359,153,810	349,085,600	347,406,200	338,215,220
Utility	127,435,198	117,697,192	115,894,937	116,645,898	117,311,326	110,384,290	95,679,337	96,379,688	131,370,816	132,674,310
Heavy Equipment	1,423,522	655,740	663,287	391,714	865,870	2,639,818	61,670	28,034	2,322,535	770,078
Mobile Home	6,322,927	5,479,403	5,266,440	6,035,011	6,956,068	5,908,040	4,476,599	4,421,111	5,090,387	7,688,556
Timber	200,976	361,925	350,285	817,944	454,962	782,223	279,005	222,600	337,358	63,783
FLPA	-	-	-	-	-	-	-	748,542	939,044	946,803
Total Property	3,973,259,666	4,054,797,875	4,071,548,918	4,071,997,704	4,094,833,009	4,144,704,759	4,865,162,842	4,746,390,530	4,728,298,436	4,555,811,494
Less Exemptions	424,654,517	406,430,447	383,848,907	345,590,897	339,817,214	350,089,954	359,804,867	347,266,172	357,824,279	354,324,070
Total Taxable Property Assessed Value	$ 3,548,605,149	$ 3,648,367,428	$ 3,687,700,011	$ 3,726,406,807	$ 3,755,015,795	$ 3,794,614,805	$ 4,505,357,975	$ 4,399,124,358	$ 4,370,474,157	$ 4,201,487,424
Actual Value	$ 9,932,847,701	$ 10,136,451,800	$ 10,178,346,868	$ 10,178,767,344	$ 10,236,400,080	$ 10,360,588,563	$ 12,162,488,598	$ 11,865,642,425	$ 11,820,240,053	$ 11,389,433,061
Total Direct Tax Rate	14.6398	15.2255	14.0305	13.9440	15.0267	13.0487	11.2070	11.2085	13.4915	13.5192

SOURCE:
Bibb County Tax Commissioner's Office.

NOTES:
The County assesses property at the rate of 40% of estimated actual value, with the exception of timber, which is assessed at 100%.
Tax rates are per $1,000 of assessed value.

Fiscal year 2010 reflects an increase in assessed values due to completion of a county-wide property tax revaluation.

BIBB COUNTY, GEORGIA

DIRECT AND OVERLAPPING PROPERTY TAX RATES
LAST TEN FISCAL YEARS
(TABLE 8)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Bibb County Direct Rates										
General	12.1739	12.6739	12.6739	12.6739	13.6739	11.6739	10.0030	10.0030	12.0030	12.0030
Bond	1.2093	1.2064	-	-	-	-	-	-	-	-
Fire District	1.2566	1.3452	1.3566	1.2701	1.3528	1.3748	1.2040	1.2055	1.4885	1.5162
Total Direct Rate	14.6398	15.2255	14.0305	13.9440	15.0267	13.0487	11.2070	11.2085	13.4915	13.5192
City Rates										
Macon										
General	8.6600	10.1600	10.1600	10.1600	10.1600	10.1600	9.8000	9.8000	9.8000	9.7000
Bond	0.5000	0.5000	-	-	-	-	-	-	-	-
Total City Rates	9.1600	10.6600	10.1600	10.1600	10.1600	10.1600	9.8000	9.8000	9.8000	9.7000
Bibb County School District	16.7988	17.2988	17.2988	17.2988	18.7988	19.7988	17.9450	17.9450	17.9450	17.9450
Total Direct and Overlapping Rates	40.5986	43.1843	41.4893	41.4028	43.9855	43.0075	38.9520	38.9535	41.2365	41.1642

SOURCE:
Bibb County Tax Commissioner's Office

NOTES:
Tax rates are per $1,000 of assessed value.
The Direct Rate is calculated differently than the separate, individual tax rates. The individual millage rates for Bibb County are as follows:

Bibb County Millage Rates										
General	12.1739	12.6739	12.6739	12.6739	13.6739	11.6739	10.0030	10.0030	12.0030	12.0030
Bond	1.1520	1.1520	-	-	-	-	-	-	-	-
Fire District	2.5640	2.5640	2.5640	2.5640	2.5640	2.5490	2.1490	2.1490	2.6490	2.6490
Total Direct Rate	15.8899	16.3899	15.2379	15.2379	16.2379	14.2229	12.1520	12.1520	14.6520	14.6520

BIBB COUNTY, GEORGIA

PRINCIPAL PROPERTY TAX PAYERS
CURRENT YEAR AND NINE YEARS AGO
(TABLE 9)

	Fiscal Year 2013			Fiscal Year 2004		
TAXPAYER	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Georgia Power Company	$ 61,262,417	1	1.46%	$ 44,795,581	4	1.26%
Graphic Packaging International, Inc.	59,736,453	2	1.42%	91,855,688	2	2.59%
YKK (USA), Inc.	45,070,273	3	1.07%	80,257,406	3	2.26%
Coliseum Medical Centers	36,415,891	4	0.87%	24,885,257	8	0.70%
Armstrong World Industries, Inc.	24,200,337	5	0.58%	21,124,978	9	0.60%
Norfolk Southern Combined Railroad	23,106,087	6	0.55%			
Walmart	21,022,435	7	0.50%			
Verizon Wireless East LLP	19,176,869	8	0.46%			
Shoppes at River Crossing LLC	16,771,647	9	0.40%			
DDRTC Eisenhower Crossing, LLC	15,245,750	10	0.36%			
Brown & Williamson Corporation				220,281,712	1	6.21%
Bellsouth (AT&T) Telecommunications				40,944,253	5	1.15%
Macon Mall				32,926,880	6	0.93%
Paragon Trade Brands, Inc.				26,552,109	7	0.75%
GEICO				17,800,393	10	0.50%
Total	$ 322,008,159		7.67%	$ 601,424,257		16.95%

SOURCE:
Bibb County Tax Commissioner's Office.

BIBB COUNTY, GEORGIA

PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS
(TABLE 10)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Taxes Levied for the Fiscal Year										
Original Levy	$ 51,950,982	$ 55,548,096	$ 51,740,101	$ 51,961,127	$ 56,425,387	$ 49,514,623	$ 50,491,458	$ 49,307,600	$ 58,964,304	$ 56,800,783
Adjustments	301,601	58,311	(128,534)	36,409	(500,777)	(218,453)	(447,957)	285,946	(436,324)	128,039
Total Adjusted Levy	$ 52,252,583	$ 55,606,407	$ 51,611,567	$ 51,997,536	$ 55,924,610	$ 49,296,170	$ 50,043,501	$ 49,593,546	$ 58,527,980	$ 56,928,822
Collected within the Fiscal Year of the Levy										
Amount	$ 51,205,916	$ 53,740,962	$ 50,040,270	$ 49,845,581	$ 54,482,466	$ 48,270,109	$ 46,472,456	$ 47,418,425	$ 55,455,776	$ 54,873,561
Percentage of Original Levy	98.57%	96.75%	96.71%	95.93%	96.56%	97.49%	92.04%	96.17%	94.05%	96.61%
Percentage of Adjusted Levy	98.00%	96.65%	96.96%	95.86%	97.42%	97.92%	92.86%	95.61%	94.75%	96.39%
Collections in Subsequent Years	$ 961,618	$ 1,359,433	$ 825,383	$ 1,751,821	$ 1,134,205	$ 1,129,678	$ 3,480,622	$ 1,725,386	$ 1,519,948	$ -
Total Collections to Date										
Amount	$ 52,167,534	$ 55,100,395	$ 50,865,653	$ 51,597,403	$ 55,616,671	$ 49,399,787	$ 49,953,078	$ 49,143,810	$ 56,975,724	$ 54,873,561
Percentage of Adjusted Levy	99.84%	99.09%	98.55%	99.23%	99.45%	100.21%	99.82%	99.09%	97.35%	96.39%

SOURCE:
Bibb County Tax Commissioner's Office

NOTE:
The information in this schedule relates to the County's property tax levies, and does not include those it collects on behalf of other governments.

BIBB COUNTY, GEORGIA

RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS
(TABLE 11)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Governmental Activities										
General Obligation Bonds										
Bonds	$ 48,065,000	$ 20,100,000	$ 11,045,000	$ 6,995,000	$ 2,730,000	$ -	$ -	$ -	$ 20,000,000	$ 20,000,000
Premium/(Discount)	400,287	320,229	240,171	160,113	80,055				1,600,106	1,353,936
Revenue Bonds										
Bonds	55,138,921	66,439,493	72,468,563	73,671,132	37,350,000	45,705,000	43,590,000	41,680,000	38,945,000	36,365,000
Premium/(Discount)	251,901	239,306	226,711	214,116	201,521	174,485	162,612	269,486	247,058	224,630
Certificates of Participation	7,152,000	7,152,000	7,152,000	7,152,000	7,152,000	7,152,000	7,152,000	7,152,000	7,152,000	7,152,000
Other Obligations	-	-	-	168,394	153,733	138,626	123,060	107,020	90,492	73,461
Total	111,008,109	94,251,028	91,132,445	88,360,755	47,667,309	53,170,111	51,027,672	49,208,506	68,034,656	65,169,027
Business-Type Activities										
Revenue Bonds	1,028,669	935,849	840,186	741,593	639,980	535,034	427,101	315,862	201,216	83,058
Total Primary Government	$ 112,036,778	$ 95,186,877	$ 91,972,631	$ 89,102,348	$ 48,307,289	$ 53,705,145	$ 51,454,773	$ 49,524,368	$ 68,235,872	$ 65,252,085
Personal Income (in thousands)	$ 4,656,372	$ 4,785,312	$ 4,927,195	$ 5,144,131	$ 5,305,267	$ 5,488,069	$ 5,238,352	$ 5,368,304	$ 5,580,917	NA
Percentage of Personal Income	2.41%	1.99%	1.87%	1.73%	0.91%	0.98%	0.98%	0.92%	1.22%	NA
Population	153,697	154,159	154,003	154,510	154,286	154,384	155,154	155,671	156,433	156,462
Per Capita	729	617	597	577	313	348	332	318	436	417

NOTES:
Details regarding Bibb County's outstanding debt can be found in the notes to the financial statements.

These ratios are calculated using personal income and population for the prior calendar year.

The amount shown for the Certificates of Participation has been restated for the years 2003 - 2004.

BIBB COUNTY, GEORGIA

RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS
(TABLE 12)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General Obligation Bonds										
Bonds	$ 48,065,000	$ 20,100,000	$ 11,045,000	$ 6,995,000	$ 2,730,000	$ -	$ -	$ -	$ 20,000,000	$ 20,000,000
Premium/(Discount)	400,287	320,229	240,171	160,113	80,055				1,600,106	1,353,936
Less Amounts Available in Debt Service Funds and Capital Projects Funds restricted for principal payments	(738,005)	(849,463)	(241,310)	(70,587)	(71,517)	-	-	-	-	(275,000)
Total	$ 47,727,282	$ 19,570,766	$ 11,043,861	$ 7,084,526	$ 2,738,538	$ -	$ -	$ -	$ 21,600,106	$ 21,078,936
Percentage of Estimated Actual Taxable Value of Property	0.48%	0.19%	0.11%	0.07%	0.03%	0.00%	0.00%	0.00%	0.18%	0.19%
Per Capita	311	127	72	46	18	-	-	-	138	135

NOTES:

Details regarding Bibb County's outstanding debt can be found in the notes to the financial statements.

See the Schedule of Demographic and Economic Statistics on page 200 for personal income and population data.

See the Schedule of Assessed Value and Estimated Actual Value of Taxable Property on page 191 for property value data.

BIBB COUNTY, GEORGIA

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
JUNE 30, 2013
(TABLE 13)

	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Direct and Overlapping Debt
Direct General Obligation Debt			
Series 2012 SPLOST Bonds	$ 20,000,000	100%	$ 20,000,000
Unamortized premium	1,353,936	100%	1,353,936
Total Direct General Obligation Debt	$ 21,353,936	100%	$ 21,353,936
Direct Contractual Obligation Debt			
Macon-Bibb County Industrial Authority Revenue Bonds			
Series 2009 Bass Pro & Sofkee Park Project	$ 10,300,000	100%	$ 10,300,000
Macon-Bibb County Urban Development Authority Revenue Bonds			
Series 2002A Public Facilities Project	6,815,000	100%	6,815,000
Series 2002A Public Facilities Project unamortized premium	138,546	100%	138,546
Series 2002B Riverside Drive Project	910,000	100%	910,000
Series 2006 Public Projects	3,710,000	100%	3,710,000
Series 2009 Public Projects	5,520,000	100%	5,520,000
Series 2009 Public Projects unamortized discount	(11,553)	100%	(11,553)
Series 2010 Revenue Refunding	9,110,000	100%	9,110,000
Series 2010 Revenue Refunding unamortized premium	97,637	100%	97,637
Georgia Land Conservation Fund	73,461	100%	73,461
Certificates of Participation	7,152,000	100%	7,152,000
Total Direct Contractual Obligation Debt	$ 43,815,091		$ 43,815,091
Overlapping Debt			
Bibb School District General Obligation Bonds	$ 20,000,000	100%	$ 20,000,000
Bibb School District Contractual Obligation Debt	1,505,000	100%	1,505,000
City of Macon General Obligation Bonds	19,010,104	100%	19,010,104
City of Macon Contractual Obligation Debt	21,983,039	100%	21,983,039
Total Overlapping Debt	$ 62,498,143		$ 62,498,143
Total Direct and Overlapping Debt	$ 127,667,170		$ 127,667,170

SOURCES:
City of Macon information provided by the City of Macon.
Bibb School District information provided by the Bibb County School District.

NOTES:

Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the County. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Bibb County. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt of each overlapping government.

BIBB COUNTY, GEORGIA

LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS
(TABLE 14)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
LEGAL DEBT MARGIN										
Debt limit	$ 372,446,901	$ 382,076,740	$ 385,918,269	$ 407,199,770	$ 390,747,187	$ 394,416,758	$ 486,516,284	$ 474,639,053	$ 472,829,844	$ 455,581,149
Total net debt applicable	47,326,995	19,250,537	10,803,690	6,924,413	2,658,483	-	-	-	19,559,886	19,389,796
Legal debt margin	$ 325,119,906	$ 362,826,203	$ 375,114,579	$ 400,275,357	$ 388,088,704	$ 394,416,758	$ 486,516,284	$ 474,639,053	$ 453,269,958	$ 436,191,353
Total net debt applicable to the limit as a percentage of debt limit	12.71%	5.04%	2.80%	1.70%	0.68%	0.00%	0.00%	0.00%	4.14%	4.26%
LEGAL DEBT MARGIN CALCULATION										
Assessed value	$ 3,524,527,061	$ 3,624,232,477	$ 3,663,471,351	$ 3,917,129,343	$ 3,725,576,615	$ 3,765,092,119	$ 4,681,870,352	$ 4,575,394,653	$ 4,545,607,252	$ 4,371,749,351
Add back: exempt property	199,941,952	196,534,924	195,711,336	154,868,361	181,895,256	179,075,456	183,292,490	170,995,877	182,691,184	184,062,143
Total assessed value	$ 3,724,469,013	$ 3,820,767,401	$ 3,859,182,687	$ 4,071,997,704	$ 3,907,471,871	$ 3,944,167,575	$ 4,865,162,842	$ 4,746,390,530	$ 4,728,298,436	$ 4,555,811,494
Debt limit (10% of total assessed value)	$ 372,446,901	$ 382,076,740	$ 385,918,269	$ 407,199,770	$ 390,747,187	$ 394,416,758	$ 486,516,284	$ 474,639,053	$ 472,829,844	$ 455,581,149
Debt applicable to limit										
General obligation bonds	$ 48,065,000	$ 20,100,000	$ 11,045,000	$ 6,995,000	$ 2,730,000	$ -	$ -	$ -	$ 20,000,000	$ 20,000,000
Less amount set aside for repayment of general obligation debt	(738,005)	(849,463)	(241,310)	(70,587)	(71,517)	-	-	-	(440,114)	(610,204)
Total net debt applicable to limit	$ 47,326,995	$ 19,250,537	$ 10,803,690	$ 6,924,413	$ 2,658,483	$ -	$ -	$ -	$ 19,559,886	$ 19,389,796
Legal debt margin	$ 325,119,906	$ 362,826,203	$ 375,114,579	$ 400,275,357	$ 388,088,704	$ 394,416,758	$ 486,516,284	$ 474,639,053	$ 453,269,958	$ 436,191,353

NOTES:

Assessed value and exemptions applicable to property taxable for bonded debt differ from value and exemptions for maintenance and operations.

Under State of Georgia law, Bibb County's outstanding general obligation debt should not exceed 10 percent of total assessed property value.

The legal debt margin is the difference between the debt limit and the County's net general obligation debt outstanding applicable to the limit, and represents the County's legal borrowing authority.

In fiscal years 2004 and 2005 accelerated payments were made for the Bibb County School District 1998 General Obligation School Bonds, paid with proceeds from the Bibb County School District. The payments totaled $30,468,848 and $25,488,836 in 2004 and 2005, respectively.

The County issued $20 million in general obligation sales tax bonds in FY 2012.

BIBB COUNTY, GEORGIA

PLEDGED REVENUE COVERAGE
LAST TEN FISCAL YEARS
(TABLE 15)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Farmers Home Administration										
Series 1975 Lake Tobsesofkee Recreation										
Available Revenue										
Revenue	$ 544,372	$ 529,181	$ 581,915	$ 606,994	$ 530,409	$ 500,894	$ 582,184	$ 656,777	$ 663,831	$ 645,164
Expenses	931,705	933,298	994,983	1,094,112	1,272,710	1,621,195	1,331,917	1,226,411	1,206,907	1,246,975
Net Available Revenue	$ (387,333)	$ (404,117)	$ (413,068)	$ (487,118)	$ (742,301)	$ (1,120,301)	$ (749,733)	$ (569,634)	$ (543,076)	$ (601,811)
Debt Service										
Debt Service Principal	$ 90,061	$ 92,820	$ 95,663	$ 98,593	$ 101,613	$ 104,946	$ 107,933	$ 111,239	$ 114,646	$ 118,158
Debt Service Interest	34,267	31,508	28,665	25,735	22,715	19,382	16,395	13,089	9,682	6,170
Total Debt Service	$ 124,328	$ 124,328	$ 124,328	$ 124,328	$ 124,328	$ 124,328	$ 124,328	$ 124,328	$ 124,328	$ 124,328
Coverage	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Pledged revenue consists of admission charges to the Tobesofkee recreational facilities. Revenues are presented gross. Pledged revenue funds the payment of debt service. The General Fund of Bibb County provides annual transfers to fund expenses in excess of funds available after payment of debt service.

NOTES:

Details regarding the County's outstanding debt can be found in the notes to the financial statements.

Operating expenses do not include interest, depreciation or amortization expenses.

BIBB COUNTY, GEORGIA

DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS
(TABLE 16)

		2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Population	(1)	153,697	154,159	154,003	154,510	154,286	154,384	155,154	155,671	156,433	156,462
Personal Income (in thousands)	(2)	$ 4,656,372	$ 4,785,312	$ 4,927,195	$ 5,144,131	$ 5,305,267	$ 5,488,069	$ 5,238,352	$ 5,368,304	$ 5,580,917	NA
Per Capita Personal Income	(2)	$ 30,296	$ 31,041	$ 31,994	$ 33,293	$ 34,386	$ 35,548	$ 33,762	$ 34,485	$ 35,676	NA
Unemployment Rate	(3)	4.8%	5.0%	5.6%	5.7%	5.3%	6.5%	9.6%	10.7%	10.5%	9.8%

SOURCES:

(1) U.S. Census Bureau. Figures are for the prior calendar year.

(2) Bureau of Economic Analysis. Figures are for the prior calendar year.

(3) US Department of Labor, Bureau of Labor Statistics. Figures are for the prior calendar year.

NA Information not yet available.

BIBB COUNTY, GEORGIA

PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO
(TABLE 17)

	Fiscal Year 2013			Fiscal Year 2004		
Employer	Employees (1)	Rank	Percentage of Total County Employment	Employees (2)	Rank	Percentage of Total County Employment
Medical Center of Central Georgia	6,200	1	7.73%	5,116	1	5.97%
GEICO	5,000	2	6.23%	3,800	2	4.43%
Bibb County School District	3,700	3	4.61%	3,300	3	3.85%
Coliseum Health Systems	1,400	4	1.75%	1,500	4	1.75%
City of Macon, Georgia	1,142	5	1.42%	1,404	5	1.64%
Mercer University	900	6	1.12%	1,360	6	1.59%
Bibb County, Georgia	899	7	1.12%	807	10	0.94%
YKK (USA), Inc.	750	8	0.93%			
United States Postal Service	600	9	0.75%	901	8	1.05%
RICOH USA/Ikon	575	10	0.72%			
Brown and Williamson Tobacco Corp.				1,000	7	1.17%
Walmart Superstores				832	9	0.97%
Totals	21,166		26.38%	20,020		23.35%
Average number of employees (3)	80,221			85,722		

SOURCES:
(1) Macon-Bibb County Industrial Authority
(2) Bibb County Comprehensive Annual Report for the fiscal year ended June 30, 2004.
(3) Georgia Department of Labor.

BIBB COUNTY, GEORGIA

FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION
LAST TEN FISCAL YEARS
(TABLE 18)

Function	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General Government	158	159	161	160	159	151	155	149	140	167
Judicial	176	176	179	180	183	184	183	181	177	177
Public Safety	294	298	300	316	367	362	361	362	354	360
Public Works	99	100	101	101	102	102	96	96	90	106
Health and Welfare	1	1	1	1	1	1	1	1	0	9
Conservation of Natural Resources	8	8	8	8	8	8	8	8	7	7
Recreation	18	18	17	17	17	17	17	17	16	73
Total	754	760	767	783	837	825	821	814	784	899

SOURCE:
Bibb County Budget Document.

BIBB COUNTY, GEORGIA

OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS
(TABLE 19)

Function	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Judicial										
Superior Court cases filed	9,597	8,080	8,936	9,036	8,681	8,313	8,127	9,621	6,142	6,445
Juvenile Court cases filed	4,575	4,828	5,123	4,741	4,423	3,421	3,315	3,175	3,322	3,388
State Court cases filed	25,672	23,605	26,988	34,823	28,692	24,178	22,737	21,130	19,680	20,000
Civil Court cases filed	13,206	12,813	13,405	13,979	13,930	13,208	12,457	13,089	12,356	11,856
Probate Court case load	3,983	4,068	4,030	3,591	4,835	5,415	4,171	4,125	4,274	4,879
Public safety										
Average daily population	596	600	600	657	782	879	899	955	936	965
Persons booked at County Jail	10,835	11,021	11,450	13,925	12,807	12,089	12,006	12,103	12,680	13,000
Public works										
Miles of unpaved roads maintained	52	52	64	59	58	56	55	54	54	54
Miles of paved roads maintained	423	423	513	535	551	564	534	536	538	539
Culture and recreation										
Individual admission tickets	67,000	64,434	75,046	69,925	53,900	55,709	81,436	91,976	90,463	91,000
Boat admission tickets	9,900	9,248	10,509	10,200	9,017	8,981	9,141	10,464	10,914	11,000
Camping permits	9,292	9,249	11,119	11,316	8,361	5,100	6,104	7,545	7,450	7,500

SOURCES:
Bibb County budget documents for fiscal years 2004 - 2013, and individual county departments.

BIBB COUNTY, GEORGIA

CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN FISCAL YEARS
(TABLE 20)

Function	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Public Safety										
Law Enforcement										
Correction Facility Capacity	585	585	697	697	956	966	966	966	966	966
Fire										
Stations	8	8	8	8	8	8	8	8	8	8
Public Works										
County roads - mileage *	511	508	508	526	526	530	530	590	594	594
Bridges	45	45	45	46	46	46	46	46	46	46
Culture and Recreation (1)										
Number of county parks	5	5	5	5	5	5	5	5	5	38
County parks acreage	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	2,340

SOURCES:
Bibb County Finance Department and individual county departments, unless otherwise noted.

* Source - Georgia Department of Transportation - Georgia's Roadway Mileage and Characteristics Reports. Information is for County roads only and excludes ramps and private roads.

NOTES:
(1) Recreation facilities previously maintained by the City of Macon were transferred to Bibb County in FY 2013.

SINGLE AUDIT INFORMATION

BIBB COUNTY, GEORGIA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Grant Identification Number	Program or Award Amount	Expenditures
U.S. Department of Justice				
Criminal and Juvenile Justice and				
Mental Health Collaboration Program	16.745	2010-MO-BX-0033	$ 198,429	$ 22,822
			198,429	22,822
State Criminal Alien Assistance Program	16.606	2012-AP-BX-0135	2,213	2,213
			2,213	2,213
Edward Byrne Memorial Justice				
Assistance Grant Program	16.738	2010-DJ-BX-1433	128,482	111,765
(Passed through Judicial Council of Georgia)				
Juvenile Accountability Block Grant Program	16.523	JB-09ST-0004	7,500	2,920
			7,500	2,920
(Passed through Criminal Justice Coordinating Council)				
Crime Victim Compensation Program				
Victim Witness Assistance-DA	16.576	C12-8-012	54,049	45,799
Victim Witness Assistance-Solicitor	16.576	C10-8-207	39,004	10,886
Victim Witness Assistance-Solicitor	16.576	C12-8-011	39,004	31,197
			132,057	87,882
Project Safe Neighborhoods Program	16.609	M12-8-001	67,500	47,379
(Passed through Criminal Justice Coordinating Council)				
JAG Program Cluster				
ARRA-Edward Byrne Memorial Justice				
Assistance Grant Program				
Juvenile Court Psychologicals	16.803	B82-8-071	56,979	1,665
			56,979	1,665
(Passed through City of Macon)				
JAG Program Cluster				
ARRA-Edward Byrne Memorial Justice				
Assistance Grant Program				
Drug Reduction Program	16.803	2009-SB-B9-0944	228,856	46,672
Total JAG Program Cluster			285,835	48,337
Total U.S. Department of Justice			822,016	323,318
U.S. Department of Energy				
(Passed through Georgia Environmental Facilities Authority)				
ARRA Energy Efficiency and Conservation				
Block Grant Program	81.128	DE-EE0000806	88,115	49,992
Total U.S. Department of Energy			88,115	49,992

BIBB COUNTY, GEORGIA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Grant Identification Number	Program or Award Amount	Expenditures
U.S. Department of Transportation				
(Passed through Governor's Office of Highway Safety)				
Highway Safety Cluster				
Alcohol Impaired Driving Countermeasures				
Incentive Grants				
H.E.A.T. Grant	20.601	GA-2012-11-00358	$ 80,000	$ 19,272
H.E.A.T. Grant	20.601	GA-2013-11-00386	102,700	84,519
			182,700	103,791
(Passed through Georgia Department of Transportation)				
Highway Planning & Construction Cluster				
Highway Planning and Construction Program				
Ocmulgee Heritage Trail	20.205	CSTEE-0008-00(072)	635,200	635,200
CMAQ Hybrid Vehicle Replacement	20.205	CSCMQ-0008-00(656)	245,600	77,671
High Priority Projects-Electric Carts	20.205	PI #0009420	67,200	64,992
			948,000	777,863
(Passed through Georgia Department of Natural Resources)				
Highway Planning & Construction Cluster				
Recreational Trails Program	20.219	NRT-09(3)	91,500	10,334
Total Highway Planning and Construction Cluster			1,039,500	788,197
Total U.S. Department of Transportation			1,222,200	891,988
U.S. Department of Homeland Security				
(Passed through Georgia Emergency Management Agency)				
Homeland Security Cluster				
Homeland Security Grant Program	97.067	2010-SS-TO-0034	20,000	20,000
Homeland Security Grant Program	97.067	2010-SS-TO-0034	21,351	369
Total U.S. Department of Homeland Security			41,351	20,369
Total All Federal Funding			$ 2,173,682	$ 1,285,667

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

The Schedule of Expenditures of Federal Awards is prepared using the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

B. Measurement Focus

The determination of when an award is expended is based on when the activity related to the award occurred.

C. Amount Provided to Subrecipients

Of the federal awards listed, the County had no major programs that provided amounts to subrecipients.

MAULDIN & JENKINS
CERTIFIED PUBLIC ACCOUNTANTS, LLC

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL 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
of Bibb County, Georgia
Macon, Georgia

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, 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 Bibb County, Georgia (the "County"), as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated December 30, 2013. Our report includes a reference to other auditors and to the implementation of new accounting standards which modified terminology and presentation of certain accounts and changed the accounting for bond issuance costs. Other auditors audited the component unit financial statements of the Macon-Bibb County Industrial Authority, the Middle Georgia Regional Library, the Macon-Bibb County Board of Health, the Macon-Bibb County Convention and Visitors Bureau, the Macon-Bibb County Planning and Zoning Commission, and the Development Authority of Bibb County as described in our report on the County'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, we considered Bibb 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 Bibb County, Georgia's internal control. Accordingly, we do not express an opinion on the effectiveness of Bibb 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 Bibb County, Georgia's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Purpose of this Report

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

Mauldin & Jenkins, LLC

Macon, Georgia
December 30, 2013

MAULDIN & JENKINS
CERTIFIED PUBLIC ACCOUNTANTS, LLC

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

To the Board of Commissioners
of Bibb County, Georgia
Macon, Georgia

Report on Compliance for Each Major Federal Program

We have audited Bibb County, Georgia's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Bibb County, Georgia's major federal programs for the year ended June 30, 2013. Bibb 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.

Bibb County, Georgia's basic financial statements include the operations of the Macon-Bibb County Board of Health, which received $673,127 in federal awards which is not included in the schedule during the fiscal year ended June 30, 2013. Our audit, described below, did not include the operations of the Macon-Bibb County Board of Health because the component unit engaged other auditors to perform an audit in accordance with OMB Circular A-133.

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 Bibb 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 OMB Circular A-133, *Audits of States, Local Governments*, *and Non-Profit Organizations*. Those standards and OMB Circular A-133 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 Bibb 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 Bibb County, Georgia's compliance.

Opinion on Each Major Federal Program

In our opinion, Bibb County, Georgia complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2013.

Report on Internal Control Over Compliance

Management of Bibb 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 Bibb County, Georgia's internal control over compliance with the types of requirements that could have a direct and material effect on a major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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 Bibb 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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Mauldin & Jenkins, LLC

Macon, Georgia
December 30, 2013

BIBB COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2013

SECTION I
SUMMARY OF AUDIT RESULTS

Financial Statements

Type of auditor's report issued	Unmodified
Internal control over financial reporting: Material weaknesses identified?	____ yes __X__ no
Significant deficiencies identified not considered to be material weaknesses?	____ yes __X__ none reported
Noncompliance material to financial statements noted?	____ yes __X__ no

Federal Awards

Internal control over major programs: Material weaknesses identified?	____ yes __X__ no
Significant deficiencies identified not considered to be material weaknesses?	____ 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 OMB Circular A-133, Section 510(a)?	____ yes __X__ no

Identification of major programs:

CFDA Number	Name of Federal Program or Cluster
20.205, 20.219	*U.S. Department of Transportation Highway Planning and Construction Cluster*

Dollar threshold used to distinguish between Type A and Type B programs:	$300,000
Auditee qualified as low-risk auditee?	__X__ yes ____ no

BIBB COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2013

SECTION II
FINANCIAL STATEMENT FINDINGS AND RESPONSES

None reported

SECTION III
FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None reported

BIBB COUNTY, GEORGIA
SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED JUNE 30, 2013

None reported