

BEN HILL COUNTY, GEORGIA
Annual Financial Report
For The Fiscal Year Ended
December 31, 2012

BEN HILL COUNTY, GEORGIA
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For The Fiscal Year Ended December 31, 2012

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INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
Ben Hill County, Georgia

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Ben Hill County, Georgia as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, based on our audit and the reports of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Ben Hill County, Georgia, as of December 31, 2012, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Ben Hill County, Georgia's basic financial statements. The combining and individual nonmajor fund financial statements and supplemental schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2013, on our consideration of Ben Hill County, Georgia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Ben Hill County, Georgia's internal control over financial reporting and compliance.

MEEKS CPA, LLP

MEEKS CPA, LLP

CERTIFIED PUBLIC ACCOUNTANTS

June 28, 2013

BASIC FINANCIAL STATEMENTS

BEN HILL COUNTY, GEORGIA
Statement Of Net Assets
December 31, 2012

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Primary Government	Hospital Authority	Board Of Health
ASSETS					
Cash & Cash Equivalents	\$ 2,398,558	\$ 250,357	\$ 2,648,915	\$ 463,000	\$ 807,660
Receivables (Net Of Allowance For Uncollectibles)	1,519,231	59,154	1,578,385	3,276,000	465,848
Inventories	--	--	--	511,000	--
Prepaid Items	134,190	--	134,190	--	--
Estimated Third-Party Settlements	--	--	--	862,000	--
Other Current Assets	--	--	--	226,000	--
Notes Receivable	--	226,044	226,044	--	--
Deferred Charges	--	--	--	509,000	--
Restricted Assets					
Cash & Cash Equivalents	--	--	--	1,075,000	--
Capital Assets Not Being Depreciated	166,259	--	166,259	175,000	--
Capital Assets Net Of Accumulated Depreciation	11,498,633	--	11,498,633	11,691,000	91,538
Total Assets	<u>15,716,871</u>	<u>535,555</u>	<u>16,252,426</u>	<u>18,788,000</u>	<u>1,365,046</u>
LIABILITIES					
Accounts Payable	598,255	--	598,255	6,821,000	37,313
Accrued Wages, Withholdings & Benefits	171,370	--	171,370	--	--
Accrued Expenses	--	--	--	1,700,000	54,401
Intergovernmental Payable	205,556	--	205,556	--	--
Short-Term Notes Payable	--	--	--	2,821,000	--
Noncurrent Liabilities					
Due Within One Year	65,067	--	65,067	707,000	64,078
Due In More Than One Year	304,666	--	304,666	9,800,000	42,718
Total Liabilities	<u>1,344,914</u>	<u>--</u>	<u>1,344,914</u>	<u>21,849,000</u>	<u>198,510</u>
NET ASSETS					
Invested In Capital Assets, Net Of Related Debt	11,549,634	--	11,549,634	1,756,000	91,538
Restricted					
Restricted For E-911	57,106	--	57,106	--	--
Restricted For Revolving Loan Program	--	535,555	535,555	--	--
Restricted For Prior Year Program Income	--	--	--	--	176,429
Restricted For Indigent Care	--	--	--	37,000	--
Restricted For Hospice Care	--	--	--	56,000	--
Restricted For Capital Outlay	1,405,523	--	1,405,523	--	--
Unrestricted	1,359,695	--	1,359,695	(4,910,000)	898,569
Total Net Assets	<u>\$ 14,371,957</u>	<u>\$ 535,555</u>	<u>\$ 14,907,512</u>	<u>\$ (3,061,000)</u>	<u>\$ 1,166,536</u>

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

BEN HILL COUNTY, GEORGIA
Statement Of Activities
For The Year Ended December 31, 2012

FUNCTIONS/PROGRAMS	Expenses	PROGRAM REVENUES			NET (EXPENSE) REVENUE AND CHANGES IN NET ASSETS				
		Charges For Services	Operating Grants & Contributions	Capital Grants & Contributions	Primary Government			Component Units	
					Governmental Activities	Business-type Activities	Total	Hospital Authority	Board Of Health
Primary Government									
Governmental Activities									
General Government	\$ 1,660,079	\$ 616,285	\$ 19,250	\$ 3,294	\$ (1,021,250)	\$ --	\$ (1,021,250)		
Judicial	939,058	493,725	5,325	--	(440,008)	--	(440,008)		
Public Safety	4,976,641	1,494,608	5,340	--	(3,476,693)	--	(3,476,693)		
Public Works	2,791,569	212,880	66,245	6,217	(2,506,227)	--	(2,506,227)		
Health & Welfare	324,218	1,145	46,954	--	(276,119)	--	(276,119)		
Culture & Recreation	488,359	456	--	--	(487,903)	--	(487,903)		
Housing & Development	452,577	--	--	--	(452,577)	--	(452,577)		
Interest On Long-Term Debt	23,434	--	--	--	(23,434)	--	(23,434)		
Total Governmental Activities	<u>11,655,935</u>	<u>2,819,099</u>	<u>143,114</u>	<u>9,511</u>	<u>(8,684,211)</u>	<u>--</u>	<u>(8,684,211)</u>		
Business-Type Activities									
EIP Revolving Loan	3,623	4,975	--	--	--	1,352	1,352		
Total Business-Type Activities	<u>3,623</u>	<u>4,975</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>1,352</u>	<u>1,352</u>		
Total Primary Government	<u>\$ 11,659,558</u>	<u>\$ 2,824,074</u>	<u>\$ 143,114</u>	<u>\$ 9,511</u>	<u>(8,684,211)</u>	<u>1,352</u>	<u>(8,682,859)</u>		
Component Units									
Hospital Authority	\$ 29,375,000	\$ 22,188,000	\$ 29,000	\$ 118,000			\$ (7,040,000)	\$ --	
Board Of Health	3,167,585	2,842,399	461,309	--			--	136,123	
Total Component Units	<u>\$ 32,542,585</u>	<u>\$ 25,030,399</u>	<u>\$ 490,309</u>	<u>\$ 118,000</u>			<u>(7,040,000)</u>	<u>136,123</u>	
General Revenues									
Taxes									
Real Property					4,328,883	--	4,328,883	--	--
Personal Property					588,939	--	588,939	--	--
Real Estate Transfer (Intangible)					11,344	--	11,344	--	--
Franchise					33,647	--	33,647	--	--
General Sales & Use					3,520,040	--	3,520,040	--	--
Selective Sales & Use					42,575	--	42,575	--	--
Business					454,614	--	454,614	--	--
Penalties & Interest On Delinquent Taxes					104,248	--	104,248	--	--
Investment Income					7,887	1,394	9,281	58,000	--
Miscellaneous					27,451	--	27,451	763,000	--
Gain On Disposition Of Capital Assets					27,477	--	27,477	3,000	--
Total General Revenues					<u>9,147,105</u>	<u>1,394</u>	<u>9,148,499</u>	<u>824,000</u>	<u>--</u>
Change In Net Assets					462,894	2,746	465,640	(6,216,000)	136,123
Net Assets - Beginning					13,909,063	532,809	14,441,872	3,155,000	1,030,413
Net Assets - Ending					<u>\$ 14,371,957</u>	<u>\$ 535,555</u>	<u>\$ 14,907,512</u>	<u>\$ (3,061,000)</u>	<u>\$ 1,166,536</u>

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

BEN HILL COUNTY, GEORGIA
Balance Sheet
Governmental Funds
December 31, 2012

	General	SPLOST 2005	SPLOST 2011	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash & Cash Equivalents	\$ 919,310	\$ 484,317	\$ 877,158	\$ 117,773	\$ 2,398,558
Receivables (Net Of Allowance For Uncollectibles)	1,127,248	--	208,256	183,727	1,519,231
Due From Other Funds	6,054	16,608	57,929	10,787	91,378
Total Assets	<u>\$ 2,052,612</u>	<u>\$ 500,925</u>	<u>\$ 1,143,343</u>	<u>\$ 312,287</u>	<u>\$ 4,009,167</u>
LIABILITIES & FUND EQUITY					
Liabilities					
Accounts Payable	\$ 592,258	\$ --	\$ --	\$ 5,997	\$ 598,255
Accrued Wages, Withholdings & Benefits	171,370	--	--	--	171,370
Intergovernmental Payable	1,128	--	204,428	--	205,556
Due To Other Funds	51,007	23,558	10,759	6,054	91,378
Deferred Revenue	689,645	--	--	121,323	810,968
Total Liabilities	<u>1,505,408</u>	<u>23,558</u>	<u>215,187</u>	<u>133,374</u>	<u>1,877,527</u>
Fund Balances					
Restricted	--	477,367	928,156	--	1,405,523
Assigned	--	--	--	178,913	178,913
Unassigned	547,204	--	--	--	547,204
Total Fund Balances	<u>547,204</u>	<u>477,367</u>	<u>928,156</u>	<u>178,913</u>	<u>2,131,640</u>
Total Liabilities & Fund Balances	<u>\$ 2,052,612</u>	<u>\$ 500,925</u>	<u>\$ 1,143,343</u>	<u>\$ 312,287</u>	

Amounts reported for governmental activities in the statement of net assets are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	11,664,892
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.	810,968
Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as expenditures in the funds.	134,190
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Capital Leases	\$ (115,258)
Compensated Absences	(229,769)
Net Pension Obligation	(24,706)
Total long-term liabilities	<u>(369,733)</u>
Net Assets Of Governmental Activities	<u>\$ 14,371,957</u>

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

BEN HILL COUNTY, GEORGIA
Statement Of Revenues, Expenditures, & Changes In Fund Balances
Governmental Funds
For The Year Ended December 31, 2012

	General	SPLOST 2005	SPLOST 2011	Other Governmental Funds	Total Governmental Funds
REVENUES					
Taxes	\$ 6,730,560	\$ --	\$ 2,174,679	\$ 172,012	\$ 9,077,251
Licenses & Permits	42,849	--	--	--	42,849
Intergovernmental	56,630	62,451	2,073	17,405	138,559
Charges For Services	1,958,747	--	--	312,204	2,270,951
Fines & Forfeitures	414,026	--	--	79,699	493,725
Investment Income	1,497	276	941	6,390	9,104
Contributions & Donations	12,849	--	--	--	12,849
Miscellaneous	26,761	--	--	690	27,451
Total Revenues	<u>9,243,919</u>	<u>62,727</u>	<u>2,177,693</u>	<u>588,400</u>	<u>12,072,739</u>
EXPENDITURES					
Current					
General Government	1,268,423	--	--	--	1,268,423
Judicial	923,902	--	--	210	924,112
Public Safety	4,176,296	--	3,989	526,810	4,707,095
Public Works	1,401,392	--	--	--	1,401,392
Health & Welfare	221,716	--	90,000	12,130	323,846
Culture & Recreation	383,179	--	27,456	--	410,635
Housing & Development	180,188	--	--	12,449	192,637
Capital Outlay	--	231,738	524,958	18,973	775,669
Debt Service	52,078	1,178,758	148,947	--	1,379,783
Intergovernmental	--	--	1,142,135	--	1,142,135
Total Expenditures	<u>8,607,174</u>	<u>1,410,496</u>	<u>1,937,485</u>	<u>570,572</u>	<u>12,525,727</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>636,745</u>	<u>(1,347,769)</u>	<u>240,208</u>	<u>17,828</u>	<u>(452,988)</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	--	126,701	185,400	205,354	517,455
Transfers Out	(222,225)	--	(99,000)	(196,230)	(517,455)
Proceeds Of Capital Asset Dispositions	6,458	--	--	27,856	34,314
Capital Leases	--	--	103,340	--	103,340
Insurance Recoveries	29,300	--	--	--	29,300
Total Other Financing Sources (Uses)	<u>(186,467)</u>	<u>126,701</u>	<u>189,740</u>	<u>36,980</u>	<u>166,954</u>
Net Change In Fund Balances	450,278	(1,221,068)	429,948	54,808	(286,034)
Fund Balances - Beginning	96,926	1,698,435	498,208	124,105	2,417,674
Fund Balances - Ending	<u>\$ 547,204</u>	<u>\$ 477,367</u>	<u>\$ 928,156</u>	<u>\$ 178,913</u>	<u>\$ 2,131,640</u>

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

BEN HILL COUNTY, GEORGIA
Reconciliation Of The Statement Of Revenues, Expenditures, & Changes In Fund Balances
Of Governmental Funds To The Statement Of Activities
For The Year Ended December 31, 2012

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

Net change in fund balances - total governmental funds reported in the *Statement Of Revenues, Expenditures, And Changes In Fund Balances - Governmental Funds* \$ (286,034)

Governmental funds report capital outlays as expenditures. However, in the *Statement Of Activities* the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital Outlay	365,629
Depreciation Expense	(792,162)
	<u>(426,533)</u>

The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) increases (decreases) net assets.

Cost Of Capital Assets Sold/Disposed	(183,938)
Accumulated Depreciation	175,657
	<u>(8,281)</u>

Revenues in the *Statement Of Activities* that do not provide current financial resources are not reported as revenues in the funds while revenues reported in the *Statement Of Revenues, Expenditures, And Changes In Fund Balances* are recognized as revenue of the previous period in the *Statement Of Activities* and included in beginning net assets.

Taxes	7,039
Charges For Services	11,574
Proceeds Of Capital Asset Dispositions	(27,856)
	<u>(9,243)</u>

The issuance of long-term debt (e.g., bonds, leases, notes) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the *Statement Of Activities*.

Debt Issued Or Incurred	
Capital Lease Financing	(103,340)
Principal Repayments	
Capital Leases	150,883
Notes Payable	1,153,388
	<u>1,200,931</u>

Expenses reported in the *Statement Of Activities* that do not require the use of current financial resources are not reported as expenditures in governmental funds while expenditures reported in the *Statement Of Revenues, Expenditures, And Changes In Fund Balances* are recognized as expenses of the previous period in the *Statement Of Activities* and included in beginning net assets.

Compensated Absences	(21,653)
Net Pension Obligation	134
Insurance	13,573
	<u>(7,946)</u>

Change in net assets of governmental activities reported in the <i>Statement Of Activities</i>	<u>\$ 462,894</u>
--	-------------------

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

BEN HILL COUNTY, GEORGIA
Statement Of Net Assets
Proprietary Funds
December 31, 2012

	Business-type Activities - Enterprise Funds	
	EIP Revolving Loan	Total Enterprise Funds
ASSETS		
Current Assets		
Cash & Cash Equivalents	\$ 250,357	\$ 250,357
Receivables (Net Of Allowance For Uncollectibles)	59,154	59,154
Total Current Assets	<u>309,511</u>	<u>309,511</u>
Noncurrent Assets		
Notes Receivable	226,044	226,044
Total Noncurrent Assets	<u>226,044</u>	<u>226,044</u>
Total Assets	<u>535,555</u>	<u>535,555</u>
NET ASSETS		
Restricted For Revolving Loan Program	535,555	535,555
Unrestricted	--	--
Total Net Assets	<u>\$ 535,555</u>	<u>\$ 535,555</u>

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

BEN HILL COUNTY, GEORGIA
Statement Of Revenues, Expenses, & Changes In Fund Net Assets
Proprietary Funds
For The Year Ended December 31, 2012

	Business-type Activities - Enterprise Funds	
	EIP Revolving Loan	Total Enterprise Funds
OPERATING REVENUES		
Charges For Services	\$ 4,975	\$ 4,975
Total Operating Revenues	<u>4,975</u>	<u>4,975</u>
OPERATING EXPENSES		
Purchased/Contracted Services	--	--
Bad Debts	3,623	3,623
Total Operating Expenses	<u>3,623</u>	<u>3,623</u>
Operating Income (Loss)	<u>1,352</u>	<u>1,352</u>
NONOPERATING REVENUES (EXPENSES)		
Interest Revenue	1,394	1,394
Total Nonoperating Revenues (Expenses)	<u>1,394</u>	<u>1,394</u>
Changes In Net Assets	2,746	2,746
Net Assets - Beginning	532,809	532,809
Net Assets - Ending	<u>\$ 535,555</u>	<u>\$ 535,555</u>

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

BEN HILL COUNTY, GEORGIA
Statement Of Cash Flows
Proprietary Funds
For The Year Ended December 31, 2012

	Business-type Activities - Enterprise Funds	
	EIP Revolving Loan	Total Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Principal Payments Received	\$ 35,176	\$ 35,176
Notes Issued	(75,950)	(75,950)
Interest Received	4,975	4,975
Net Cash Provided (Used) By Operating Activities	<u>(35,799)</u>	<u>(35,799)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received	1,394	1,394
Net Cash Provided (Used) By Investing Activities	<u>1,394</u>	<u>1,394</u>
Net Increase (Decrease) In Cash & Cash Equivalents	(34,405)	(34,405)
Cash & Cash Equivalents - Beginning Of Year	284,762	284,762
Cash & Cash Equivalents - End Of Year	<u>\$ 250,357</u>	<u>\$ 250,357</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	\$ 1,352	\$ 1,352
Adjustments To Reconcile Operating Income To Net Cash Provided (Used) By Operating Activities		
(Increase) Decrease In Notes Receivable	(37,151)	(37,151)
Net Cash Provided (Used) By Operating Activities	<u>\$ (35,799)</u>	<u>\$ (35,799)</u>

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

BEN HILL COUNTY, GEORGIA
Statement Of Fiduciary Assets & Liabilities
Fiduciary Funds
December 31, 2012

	<u>Agency Funds</u>
ASSETS	
Cash And Cash Equivalents	\$ 288,022
Total Assets	<u>\$ 288,022</u>
LIABILITIES	
Due To Others	\$ 288,022
Total Liabilities	<u>\$ 288,022</u>

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

BEN HILL COUNTY, GEORGIA
Notes To The Financial Statements
December 31, 2012

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

As required by generally accepted accounting principles, these financial statements present the government, Ben Hill County, Georgia, and its component units. Component units are legally separate entities for which the elected officials of the primary government are financially accountable. Blended component units, although legally separate entities, are, in substance, part of the government's operations and so data from these units are combined with data of the primary government. Discretely presented component units, on the other hand, are reported in a separate column in the combined financial statements to emphasize they are legally separate from the County.

Blended Component Unit

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

Discretely Presented Component Units

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

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

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

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

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the non-fiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely

BEN HILL COUNTY, GEORGIA
Notes To The Financial Statements
December 31, 2012

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

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. *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 that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

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. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

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

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

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the County.

The County reports the following major governmental funds:

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

The *Special Purpose Local Option Sales Tax (SPLOST) 2005 Fund* accounts for the special one percent sales tax imposed for the six year period beginning July 1, 2005.

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

The County reports the following major proprietary funds:

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

BEN HILL COUNTY, GEORGIA
Notes To The Financial Statements
December 31, 2012

Additionally, the County reports the following fund types:

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

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the *option* of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The County has elected not to follow subsequent private-sector guidance.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds are charges to customers for sales and services. Operating expenses for the enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

D. Assets, Liabilities and Equity

1. Deposits and Investments

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

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

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

2. Receivables and Payables

Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year is referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding material balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Advances between funds, if any, are offset by a fund balance reserve account in applicable governmental funds to indicate they are not available for appropriation and are not expendable available financial resources.

All trade and property tax receivables are shown net of an allowance for uncollectibles.

BEN HILL COUNTY, GEORGIA
Notes To The Financial Statements
December 31, 2012

Property taxes were levied on August 23, 2012, payable December 20, 2012, and attached as an enforceable lien on property as of January 1.

3. Inventories and Prepaid Items

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

4. Capital Assets

Capital assets 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 which exceeds certain capitalization thresholds and have an estimated useful life in excess of two years. Such assets are recorded at historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. All general infrastructure assets acquired or constructed after June 30, 2003 are reported in the government-wide financial statements. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Property, plant and equipment of the primary government, as well as the component units, are depreciated using the straight line method over the following estimated useful lives:

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

5. Compensated Absences

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

6. Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities statement of net assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

BEN HILL COUNTY, GEORGIA
Notes To The Financial Statements
December 31, 2012

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

7. Fund Balance

Fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Fund balance is classified as follows:

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

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

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

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

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

The Board of County Commissioners can establish, modify, or rescind a fund balance commitment by board approval and is the County's highest level of decision making authority.

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

It is the County's policy to consider restricted - net position to have been depleted before unrestricted - net position is applied in calculating the amounts to report as restricted - net position and unrestricted - net position in the government-wide financial statements.

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds except capital projects funds, which adopt project-length budgets, and the Development Authority Special Revenue Fund, a blended component unit. All annual appropriations lapse at fiscal year end.

All agencies of the government submit requests for appropriations to the County's manager so that a budget may be prepared. The proposed budget is presented to the County Commissioners for review. The Commissioners hold public hearings and a final budget must be prepared and adopted no later than December 31.

The appropriated budget is prepared by fund, function, and department. The County's department heads may make transfers of appropriations within a department. Transfers of appropriations between departments require the approval of the County Commission. The legal level of budgetary control is the department level. Supplemental budgetary appropriations in funds were not considered material.

BEN HILL COUNTY, GEORGIA
Notes To The Financial Statements
December 31, 2012

B. Excess of Expenditures Over Appropriations

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

	<u>Budget</u>	<u>Actual</u>	<u>Excess</u>
General Fund			
General Administration	373,169	442,349	(69,180)
County Administration Grants	--	3,294	(3,294)
Superior Court Judges	152,352	156,228	(3,876)
Probate Court	135,000	141,420	(6,420)
Jail Administration	1,397,562	1,433,967	(36,405)
School Resource Officers	83,269	91,664	(8,395)
Fire	49,000	56,000	(7,000)
EMS	998,390	1,000,473	(2,083)
Emergency Management	25,718	39,388	(13,670)
Water	11,124	11,345	(221)
Maintenance & Shop	--	20	(20)
Health	121,959	125,096	(3,137)
Welfare	--	1,286	(1,286)
Senior Citizens Nutrition	39,300	39,679	(379)
Agricultural Resources	78,006	78,744	(738)
Protective Inspection	--	3,710	(3,710)
Sheriff's Special Revenue Fund	17,984	29,688	(11,704)
E-911 Special Revenue Fund	442,683	454,559	(11,876)

BEN HILL COUNTY, GEORGIA
Notes To The Financial Statements
December 31, 2012

III. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

Credit risk. The County does not have a formal investment policy for credit risk. The County's investments in Georgia Fund 1 are rated AAAM (Standard & Poor's). Georgia Fund 1, created by OCGA 36-83-8, is a stable net asset value investment pool which follows Standard and Poor's criteria for AAAM rated money market funds. However, the State of Georgia Office of Treasury operates Georgia Fund 1 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 (\$1.00 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 participant's shares sold and redeemed based on \$1.00 per share.

Custodial credit risk – deposits. This is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County does not have a formal deposit policy for custodial credit risk. On December 31, 2012, the County deposited \$1,960,349 which was subsequently collateralized. As a result of the deposit, \$1,960,349 of the County's bank balance was uninsured and uncollateralized as of December 31, 2012.

B. Receivables

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

	General	SPLOST 2011	Nonmajor Governmental Funds	EIP Revolving Loan	Total
Receivables:					
Current					
Taxes	\$ 927,286	\$ --	\$ --	\$ --	\$ 927,286
Accounts	357,409	--	61,848	--	419,257
Intergovernmental	139,852	208,256	556	--	348,664
Notes Receivable	--	--	121,323	300,198	421,521
Gross Receivables	1,424,547	208,256	183,727	300,198	2,116,728
Less: Allowance For Uncollectibles	(297,299)	--	--	(15,000)	(312,299)
	<u>\$ 1,127,248</u>	<u>\$ 208,256</u>	<u>\$ 183,727</u>	<u>\$ 285,198</u>	<u>\$ 1,804,429</u>

The EIP Revolving Loan Enterprise Fund made loans to numerous businesses with terms ranging from 3-15 years and interest rates from 3.5% to 3.75%. The balances at December 31, 2012 totaled \$300,198 of which \$74,154 was considered current. An allowance of \$15,000 has been established for possible uncollectibles.

The Development Authority (a blended component unit of the County) has previously entered into a lease purchase agreement with Protein Plus, LLC for the sale of a building owned by the Authority. The original agreement also included a note to the EIP Revolving Loan Enterprise Fund, which was paid from the Development Authority Fund from Protein Plus monthly payments. The Company now pays the Development Authority Fund \$3,391 monthly and pays the EIP Revolving Loan Fund \$1,226 monthly. The balances on the notes at December 31, 2012, were \$121,323 to the Development Authority and \$43,869 to the EIP Revolving Loan Fund.

BEN HILL COUNTY, GEORGIA
Notes To The Financial Statements
December 31, 2012

Governmental funds report *deferred revenue* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of *deferred revenue* and *unearned revenue* reported in the governmental funds were as follows:

	<u>Unavailable</u>
Property Taxes (General Fund)	\$ 617,293
Ambulance Fees (General Fund)	72,352
Capital Asset Dispositions (Development Authority Special Revenue Fund)	121,323
	<u>\$ 810,968</u>

C. Capital Assets

Capital asset activity for the year ended December 31, 2012, was as follows:

Primary Government

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 149,781	\$ --	\$ --	\$ 149,781
Construction in progress	9,663	6,815	--	16,478
Total capital assets, not being depreciated	<u>159,444</u>	<u>6,815</u>	<u>--</u>	<u>166,259</u>
Capital assets, being depreciated:				
Buildings	12,527,945	--	--	12,527,945
Infrastructure	1,405,614	--	--	1,405,614
Improvements other than buildings	968,742	5,050	(23,101)	950,691
Machinery & equipment	5,409,106	353,764	(160,837)	5,602,033
Total capital assets, being depreciated	<u>20,311,407</u>	<u>358,814</u>	<u>(183,938)</u>	<u>20,486,283</u>
Less accumulated depreciation for:				
Buildings	(4,308,977)	(306,884)	--	(4,615,861)
Infrastructure	(123,919)	(35,140)	--	(159,059)
Improvements other than buildings	(396,671)	(62,695)	18,481	(440,885)
Machinery & equipment	(3,541,578)	(387,443)	157,176	(3,771,845)
Total accumulated depreciation	<u>(8,371,145)</u>	<u>(792,162)</u>	<u>175,657</u>	<u>(8,987,650)</u>
Total capital assets, being depreciated, net	<u>11,940,262</u>	<u>(433,348)</u>	<u>(8,281)</u>	<u>11,498,633</u>
Governmental activities capital assets, net	<u>\$ 12,099,706</u>	<u>\$ (426,533)</u>	<u>\$ (8,281)</u>	<u>\$ 11,664,892</u>

BEN HILL COUNTY, GEORGIA
Notes To The Financial Statements
December 31, 2012

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

Governmental activities		
General Government	\$	329,468
Judicial		5,050
Public Safety		254,898
Public Works		125,018
Health & Welfare		404
Culture & Recreation		<u>77,324</u>
Total depreciation expense - governmental activities	\$	<u><u>792,162</u></u>

D. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of December 31, 2012 was as follows:

Due from / to other funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Nonmajor Governmental Funds	\$ 6,054
SPLOST 2005 Capital Projects Fund	General Fund	16,608
SPLOST 2011 Capital Projects Fund	General Fund	34,371
SPLOST 2011 Capital Projects Fund	SPLOST 2005 Capital Projects Fund	23,558
Nonmajor Governmental Funds	General Fund	28
Nonmajor Governmental Funds	SPLOST 2011 Capital Projects Fund	<u>10,759</u>
		<u><u>\$ 91,378</u></u>

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. The General Fund owes the SPLOST 2005 Fund \$16,608 for expenditures subsequently determined to be non-qualifying expenditures. The General Fund owes the SPLOST 2011 Fund \$34,371 for expenditures subsequently determined to be non-qualifying expenditures. The SPLOST 2005 Fund owes the SPLOST 2011 Fund \$23,558 for sales tax proceeds classified as Recreation project funds. The SPLOST 2011 Fund owes a nonmajor governmental fund \$10,759 for sales tax proceeds classified as Development Authority project funds.

Interfund transfers:

<u>Transfer In</u>	<u>Transfer Out</u>	<u>Amount</u>
SPLOST 2005 Capital Projects Fund	General Fund	16,871
SPLOST 2005 Capital Projects Fund	Nonmajor Governmental Funds	10,830
SPLOST 2005 Capital Projects Fund	SPLOST 2011 Capital Projects Fund	99,000
SPLOST 2011 Capital Projects Fund	Nonmajor Governmental Funds	13,388
SPLOST 2011 Capital Projects Fund	Nonmajor Governmental Funds	172,012
Nonmajor Governmental Funds	General Fund	<u>205,354</u>
		<u><u>\$ 517,455</u></u>

The General Fund transferred \$16,871 to the SPLOST 2005 Fund to finance prior expenditures for the purchase of public safety vehicles. A nonmajor governmental fund was closed and \$10,830 in fund equity was transferred to the SPLOST 2005 Fund. The SPLOST 2011 Fund transferred \$99,000 to the SPLOST 2005 Fund to finance prior

BEN HILL COUNTY, GEORGIA
Notes To The Financial Statements
December 31, 2012

expenditures for the purchase of public safety vehicles. A nonmajor governmental fund transferred \$13,388 to the SPLOST 2011 Fund as refund of SPLOST funds which the Development Authority received on a monthly basis without an agreement. The funds were returned to the County and will be disbursed to the Authority as the Authority has SPLOST qualified expenditures. A nonmajor governmental fund transferred \$172,012 in sales tax proceeds to the SPLOST 2011 Fund to finance debt service expenditures. The General Fund transferred \$205,354 to a Nonmajor Governmental Fund to finance E-911 expenditures.

E. Short-Term Debt

On January 18 and July 3, 2012, the County entered into tax anticipation notes with Community Bank for \$2,500,000 with interest rates of 2.25% and 3.25% for operating purposes. The amount drawn on these notes was \$2,500,000 and was repaid at December 31, 2012. Subsequent to year end, the County entered a new tax anticipation note on February 22, 2013 in the amount of \$2,500,000 with an interest rate of 3.25%.

The County borrowed \$116,371 from Colony Bank to refinance fire equipment. This note was repaid during the year with interest at 3.5%.

Short-term liability activity for the year ended December 31, 2012, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental Activities:				
Notes Payable	\$ --	\$ 2,616,371	\$ (2,616,371)	\$ --
	<u>\$ --</u>	<u>\$ 2,616,371</u>	<u>\$ (2,616,371)</u>	<u>\$ --</u>

F. Leases

Capital Leases. The County has entered into lease agreements as lessee for financing the acquisition of capital assets. The lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of their future minimum lease payments as of the inception date.

Capital assets subject to lease obligations at December 31, 2012 are as follows:

	<u>Governmental Activities</u>
Machinery and Equipment	\$ 372,881
Less: Accumulated Depreciation	<u>(128,998)</u>
Total	<u>\$ 243,883</u>

BEN HILL COUNTY, GEORGIA
Notes To The Financial Statements
December 31, 2012

The future minimum lease obligations and the net present value of these minimum lease payments as of December 31, 2012, are as follows:

Year Ending December 31	Governmental Activities
2013	\$ 69,180
2014	33,257
2015	18,233
Total Minimum Lease Payments	120,670
Less: Amounts Representing Interest	(5,412)
Present Value Of Minimum Lease Payments	<u>\$ 115,258</u>

Changes in General Long-Term Liabilities

Long-term liability activity for the year ended December 31, 2012, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities:					
Compensated Absences	\$ 208,116	\$ 21,653	\$ --	\$ 229,769	\$ --
Net Pension Obligation	24,840	353,890	(354,024)	24,706	--
Capital Leases	162,801	103,340	(150,883)	115,258	65,067
Notes Payable	1,153,388	--	(1,153,388)	--	--
	<u>\$ 1,549,145</u>	<u>\$ 478,883</u>	<u>\$ (1,658,295)</u>	<u>\$ 369,733</u>	<u>\$ 65,067</u>

For governmental activities, claims and judgments, compensated absences, and pension liabilities are generally liquidated by the General Fund.

BEN HILL COUNTY, GEORGIA
Notes To The Financial Statements
December 31, 2012

G. Fund Balances

	General	SPLOST 2005	SPLOST 2011	Other Governmental Funds	Total Governmental Funds
Fund Balances					
Restricted					
Capital Outlay	\$ --	\$ 477,367	\$ 928,156	\$ --	\$ 1,405,523
	<u>--</u>	<u>477,367</u>	<u>928,156</u>	<u>--</u>	<u>1,405,523</u>
Assigned					
Judicial	--	--	--	4,176	4,176
Public Safety	--	--	--	127,707	127,707
Health & Welfare	--	--	--	425	425
Housing & Development	--	--	--	45,683	45,683
Capital Outlay	--	--	--	922	922
	<u>--</u>	<u>--</u>	<u>--</u>	<u>178,913</u>	<u>178,913</u>
Unassigned, Reported In					
General Fund	547,204	--	--	--	547,204
	<u>547,204</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>547,204</u>
Total Fund Balances	<u>\$ 547,204</u>	<u>\$ 477,367</u>	<u>\$ 928,156</u>	<u>\$ 178,913</u>	<u>\$ 2,131,640</u>

IV. OTHER INFORMATION

A. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the County carries commercial insurance purchased either directly or indirectly from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years. The County's deductibles for commercial insurance coverage range from \$1,000 to \$25,000 with various limits of liability ranging from \$5,000 to \$17,823,195.

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

B. Commitments and Contingencies

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

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

The County is contingently liable for Revenue Anticipation Certificates, Series 2007 issued by the Hospital Authority of Ben Hill County in the amount of \$9,900,000. These Certificates are collateralized by the gross operating revenues of the Authority. The County and Authority entered into a contract in which the Authority agreed to make the Hospital facilities and services available to the residents of Ben Hill County. The County agreed to make payments to the Authority in amounts sufficient to enable the Authority to pay the principal and interest on the Certificates to the extent the net operating revenues of the Authority are insufficient to make the payments, and the County agreed to levy an ad valorem tax on all taxable property within the County as may be necessary in each year to fulfill the County's obligation under the contract. As of July 31, 2012, the Hospital's latest fiscal year, the outstanding balance was \$9,075,000 which will be paid in varying annual amounts through July 1, 2032.

C. Pensions

Plan Description

The County's defined benefit pension plan, Association County Commissioners of Georgia ("ACCG") Ben Hill County Defined Benefit Plan provides for retirement, disability, and death benefits to plan participants and beneficiaries. The Plan, through execution of the adoption agreement, is affiliated with the Association of County Commissioners of Georgia Third Restated Defined Benefit Plan (The ACCG Plan), an agent multiple-employer pension plan, administered by GEBCorp. The ACCG, in its role as the Plan Sponsor, has the sole authority to amend the provisions of the ACCG Plan, as provided in Section 19.03 of the ACCG Plan document. The County has the authority to amend

BEN HILL COUNTY, GEORGIA
Notes To The Financial Statements
December 31, 2012

the adoption agreement, which defines the specific benefit provisions of The Plan, as provided in Section 19.02 of the ACCG Plan document. A financial report for the Ben Hill County retirement plan may be obtained by writing to Ben Hill County, Georgia, 402 East Pine Street, Fitzgerald, Georgia 31750.

Funding Policy

County employees are not required to contribute to the Plan. The County is required to contribute at an actuarially determined amount annually to the Plan's trust. The contribution amount is determined using actuarial methods and assumptions approved by the ACCG Plan trustees and must satisfy the minimum contribution requirement contained in the State of Georgia statutes. The ACCG Plan trustees revised the funding policy for the 2012 plan year. As approved by the trustees, the required contribution for 2012, \$354,024, was the minimum contribution less accumulated contribution credits.

Annual Pension Cost and Net Pension Obligation

The County's annual pension cost and net pension obligation (asset) for the current year were as follows:

Annual Required Contribution (ARC)	\$ 354,024
Interest On Net Pension Obligation	1,925
Adjustment To ARC	<u>(2,059)</u>
Annual Pension Cost	353,890
Contributions Made	<u>(354,024)</u>
Increase (Decrease) In Net Pension Obligation	(134)
Net Pension Obligation Beginning Of Year	<u>24,840</u>
Net Pension Obligation End Of Year	<u><u>\$ 24,706</u></u>

Three Year Trend Information

Fiscal Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/2010	\$ 282,816	100 %	\$ 24,970
12/31/2011	315,579	100	24,840
12/31/2012	353,890	100	24,706

The annual required contribution was determined as part of the January 1, 2012, actuarial valuation using the projected unit credit actuarial cost method. The actuarial assumptions included (a) 7.75% investment rate of return and (b) projected annual salary increases of 4-6.5% based on age. Both (a) and (b) included an inflation component of 3%. The actuarial value of plan assets was determined using techniques that smooth the effect of short-term volatility in the market value of investments over a five-year period. The unfunded actuarial accrued liability is being amortized as a level percent of pay on a closed basis. The remaining amortization period at January 1, 2012, was 10 years.

Funded Status and Funding Progress

As of January 1, 2012, the most recent actuarial valuation date, the plan was 71.2% funded. The actuarial accrued liability for benefits was \$4,508,411, and the actuarial value of assets was \$3,211,495, resulting in an unfunded actuarial accrued liability (UAAL) of \$1,296,916. The covered payroll (annual payroll of active employees covered by the plan) was \$3,010,768, and the ratio of the UAAL to the covered payroll was 43.1%.

BEN HILL COUNTY, GEORGIA
Notes To The Financial Statements
December 31, 2012

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

D. Joint Ventures

Under Georgia law, the County, in conjunction with other cities and counties in the South Georgia area, is a member of the Southern Georgia Regional Commission and is required to pay annual dues thereto. During its year ended December 31, 2012, the County paid \$11,033 in such dues. Membership in a Regional Commission is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34 which provides for the organizational structure of the Regional Commission in Georgia. The Regional Commission Board membership includes the chief elected official of each county and municipality of the area. OCGA 50-8-39.1 provides that the member governments are liable for any debts or obligations of a Regional Commission. Separate financial statements may be obtained from:

Southern Georgia Regional Commission
327 West Savannah Ave.
Valdosta, Georgia 31601

The County participates equally with three area governments in the Ben Hill-Irwin Area Joint Development Authority. The Authority is a special-purpose corporation organized "to create and foster an economic climate in Ben Hill and Irwin counties conducive to the growth and development of trade, commerce, industry, and employment opportunities." The County does not appoint the voting majority of the Authority's Board of Directors. The County is financially obligated for \$262,629 which represents its twenty five percent share of the debt of the Joint Development Authority at December 31, 2012. The Authority has completed its building phase and is currently seeking tenants. Separate financial statements may be obtained from:

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

**REQUIRED SUPPLEMENTARY
INFORMATION**

BEN HILL COUNTY, GEORGIA

General Fund

**Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual
For The Year Ended December 31, 2012**

	Budgeted Amounts		Actual Amounts	Variance With Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 7,272,459	\$ 7,272,459	\$ 6,730,560	\$ (541,899)
Licenses & Permits	41,000	41,000	42,849	1,849
Intergovernmental	49,591	49,591	56,630	7,039
Charges For Services	2,050,664	2,050,664	1,958,747	(91,917)
Fines & Forfeitures	429,918	429,918	414,026	(15,892)
Interest Revenue	1,000	1,000	1,497	497
Contributions & Donations	--	--	12,849	12,849
Miscellaneous	110,850	110,850	26,761	(84,089)
Total Revenues	<u>9,955,482</u>	<u>9,955,482</u>	<u>9,243,919</u>	<u>(711,563)</u>
EXPENDITURES				
General	142,851	142,851	103,915	38,936
Elections	168,764	168,764	159,043	9,721
General Administration	373,169	373,169	442,349	(69,180)
County Administration Grants	--	--	3,294	(3,294)
Tax Commissioner	230,806	230,806	220,585	10,221
Tax Assessor	226,942	226,942	203,063	23,879
Government Buildings	221,700	221,700	174,660	47,040
Superior Court	315,995	315,995	280,618	35,377
Superior Court Judges	152,352	152,352	156,228	(3,876)
District Attorney	37,103	37,103	31,519	5,584
Public Defender	28,687	28,687	27,549	1,138
Magistrate Court	299,065	299,065	286,568	12,497
Probate Court	135,000	135,000	141,420	(6,420)
Sheriff	1,470,002	1,470,002	1,463,777	6,225
Jail Administration	1,397,562	1,397,562	1,433,967	(36,405)
School Resource Officers	83,269	83,269	91,664	(8,395)
Fire	49,000	49,000	56,000	(7,000)
EMS	998,390	998,390	1,000,473	(2,083)
Coroner	16,686	16,686	13,535	3,151
Animal Control	78,528	78,528	77,492	1,036
Emergency Management	25,718	25,718	39,388	(13,670)
Highways & Streets	1,108,451	1,108,451	1,042,092	66,359
Water	11,124	11,124	11,345	(221)
Solid Waste & Recycling	434,948	434,948	347,935	87,013
Maintenance & Shop	--	--	20	(20)
Health	121,959	121,959	125,096	(3,137)
Welfare	--	--	1,286	(1,286)
Senior Assistance	58,421	58,421	55,655	2,766
Senior Citizens Nutrition	39,300	39,300	39,679	(379)
Recreation	250,232	250,232	250,232	--
Parks	2,950	2,950	1,147	1,803
Libraries	131,800	131,800	131,800	--
Agricultural Resources	78,006	78,006	78,744	(738)
Forest Resources	14,377	14,377	14,200	177
Protective Inspection	--	--	3,710	(3,710)
Planning & Zoning	31,950	31,950	28,681	3,269
Airport	26,317	26,317	26,317	--
Economic Opportunity	102,500	102,500	28,536	73,964
Debt Service	200,603	200,603	13,592	187,011
Total Expenditures	<u>9,064,527</u>	<u>9,064,527</u>	<u>8,607,174</u>	<u>457,353</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>890,955</u>	<u>890,955</u>	<u>636,745</u>	<u>(254,210)</u>

BEN HILL COUNTY, GEORGIA**General Fund****Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual
For The Year Ended December 31, 2012**

	Budgeted Amounts		Actual Amounts	Variance With Final Budget - Positive (Negative)
	Original	Final		
OTHER FINANCING SOURCES (USES)				
Transfers In				
SPLOST 2005 Capital Projects Fund	--	--	(16,871)	(16,871)
E-911 Special Revenue Fund	(480,671)	(480,671)	(205,354)	275,317
Proceeds Of Capital Asset Dispositions	96,000	96,000	6,458	(89,542)
Insurance Recoveries	12,000	12,000	29,300	17,300
Total Other Financing Sources (Uses)	<u>(372,671)</u>	<u>(372,671)</u>	<u>(186,467)</u>	<u>186,204</u>
Net Change In Fund Balances	518,284	518,284	450,278	(68,006)
Fund Balances - Beginning	96,926	96,926	96,926	--
Fund Balances - Ending	<u>\$ 615,210</u>	<u>\$ 615,210</u>	<u>\$ 547,204</u>	<u>\$ (68,006)</u>

BEN HILL COUNTY, GEORGIA
Pension Plan
Schedule Of Funding Progress
December 31, 2012

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets</u>	<u>Actuarial Accrued Liability (AAL)</u>	<u>Unfunded AAL (UAAL)</u>	<u>Funded Ratio</u>	<u>Covered Payroll</u>	<u>UAAL as a % of Covered Payroll</u>
1/1/2010	\$ 2,840,374	\$ 3,845,107	\$ 1,004,733	73.9 %	\$ 2,262,519	44.4 %
1/1/2011	3,029,244	4,237,208	1,207,964	71.5	2,778,881	43.5
1/1/2012	3,211,495	4,508,411	1,296,916	71.2	3,010,768	43.1

BEN HILL COUNTY, GEORGIA
Notes To The Required Supplementary Information
December 31, 2012

A. Budgetary Information

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

	Budget Schedule	Reconciliation	Governmental Fund Statement
EXPENDITURES			
Current			
General Government			
General	\$ 103,915	\$ (52,078)	\$ 51,837
Elections	159,043	--	159,043
General Administration	442,349	13,592	455,941
County Administration Grants	3,294	--	3,294
Tax Commissioner	220,585	--	220,585
Tax Assessor	203,063	--	203,063
Government Buildings	174,660	--	174,660
	<u>1,306,909</u>	<u>(38,486)</u>	<u>1,268,423</u>
Judicial	923,902	--	923,902
Public Safety	4,176,296	--	4,176,296
Public Works	1,401,392	--	1,401,392
Health & Welfare	221,716	--	221,716
Culture & Recreation	383,179	--	383,179
Housing & Development	180,188	--	180,188
Debt Service	13,592	38,486	52,078
Total Expenditures	<u>8,607,174</u>	<u>--</u>	<u>8,607,174</u>
OTHER FINANCING SOURCES (USES)			
Transfers Out	222,225	--	222,225
Total	<u>\$ 8,829,399</u>	<u>\$ --</u>	<u>\$ 8,829,399</u>

B. Pension Plan

The Association County Commissioners of Georgia ("ACCG"), in its role as the Plan Sponsor, has the sole authority to amend the provisions of the ACCG Plan, as provided in Section 19.03 of the ACCG Plan document. The County has the authority to amend the adoption agreement, which defines the specific benefit provisions of The Plan, as provided in Section 19.02 of the ACCG Plan document.

**COMBINING & INDIVIDUAL FUND
SCHEDULES**

Major Governmental Funds

General Fund

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

Capital Projects Funds

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

Special Purpose Local Option Sales Tax (SPLOST) 2005 Fund - This fund is used to account for the special one percent sales tax imposed for the six year period beginning July 1, 2005.

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

BEN HILL COUNTY, GEORGIA
General Fund
Schedule Of Assets, Liabilities, & Fund Balances
December 31, 2012 & 2011

	<u>2012</u>	<u>2011</u>
ASSETS		
Cash & Cash Equivalents	\$ 919,310	\$ 473,943
Receivables (Net Of Allowance For Uncollectibles)		
Taxes	798,808	908,630
Accounts	188,588	164,359
Intergovernmental	139,852	159,159
Due From Other Funds		
Jail Special Revenue Fund	4,849	9,615
Supplemental Juvenile Services Special Revenue Fund	1,205	--
SPLOST 2005 Capital Projects Fund	--	115,871
Total Assets	<u>\$ 2,052,612</u>	<u>\$ 1,831,577</u>
LIABILITIES & FUND BALANCES		
Liabilities		
Cash Overdraft	\$ --	\$ 425,772
Accounts Payable	592,258	442,214
Accrued Wages, Withholdings & Benefits	171,370	181,417
Intergovernmental Payable	1,128	--
Due To Other Funds		
Drug Abuse & Education Special Revenue Fund	28	1,557
Jail Special Revenue Fund	--	651
Special Investigation Special Revenue Fund	--	11,808
Supplemental Juvenile Services Special Revenue Fund	--	200
SPLOST 2005 Capital Projects Fund	16,608	--
SPLOST 2011 Capital Projects Fund	34,371	--
Deferred Revenue		
Property Taxes	617,293	610,254
Ambulance Fees	72,352	60,778
Total Liabilities	<u>1,505,408</u>	<u>1,734,651</u>
Fund Balances		
Unassigned	547,204	96,926
Total Fund Balances	<u>547,204</u>	<u>96,926</u>
Total Liabilities & Fund Balances	<u>\$ 2,052,612</u>	<u>\$ 1,831,577</u>

BEN HILL COUNTY, GEORGIA

General Fund

**Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended December 31, 2012 & 2011**

	<u>2012</u>	<u>2011</u>
REVENUES		
Taxes	\$ 6,730,560	\$ 6,172,333
Licenses & Permits	42,849	46,961
Intergovernmental	56,630	325,945
Charges For Services	1,958,747	1,810,657
Fines & Forfeitures	414,026	387,678
Interest Revenue	1,497	1,153
Contributions & Donations	12,849	--
Miscellaneous	26,761	40,914
Total Revenues	<u>9,243,919</u>	<u>8,785,641</u>
EXPENDITURES		
Current		
General Government	1,268,423	1,559,551
Judicial	923,902	1,038,980
Public Safety	4,176,296	4,342,614
Public Works	1,401,392	1,513,463
Health & Welfare	221,716	223,728
Culture & Recreation	383,179	390,209
Housing & Development	180,188	251,273
Debt Service	52,078	38,160
Total Expenditures	<u>8,607,174</u>	<u>9,357,978</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>636,745</u>	<u>(572,337)</u>
OTHER FINANCING SOURCES (USES)		
Transfers In		
Development Authority Special Revenue Fund	--	15,000
SPLOST Debt Service Fund	--	516
Transfers Out		
SPLOST 2005 Capital Projects Fund	(16,871)	--
E-911 Special Revenue Fund	(205,354)	(206,901)
Proceeds Of Capital Asset Dispositions	6,458	3,231
Insurance Recoveries	29,300	--
Total Other Financing Sources (Uses)	<u>(186,467)</u>	<u>(188,154)</u>
Net Change In Fund Balances	450,278	(760,491)
Fund Balances - Beginning	96,926	857,417
Fund Balances - Ending	<u>\$ 547,204</u>	<u>\$ 96,926</u>

BEN HILL COUNTY, GEORGIA
SPLOST 2005 Capital Projects Fund
Schedule Of Assets, Liabilities, & Fund Balances
December 31, 2012 & 2011

	<u>2012</u>	<u>2011</u>
ASSETS		
Cash & Cash Equivalents	\$ 484,317	\$ 2,034,806
Due From Other Funds		
General Fund	16,608	--
SPLOST 2000 Capital Projects Fund	--	89,951
Total Assets	<u>\$ 500,925</u>	<u>\$ 2,124,757</u>
LIABILITIES & FUND BALANCES		
Liabilities		
Accounts Payable	\$ --	\$ 71,592
Due To Other Funds		
General Fund	--	115,871
SPLOST 2011 Capital Projects Fund	23,558	238,859
Total Liabilities	<u>23,558</u>	<u>426,322</u>
Fund Balances		
Restricted	<u>477,367</u>	<u>1,698,435</u>
Total Fund Balances	<u>477,367</u>	<u>1,698,435</u>
Total Liabilities & Fund Balances	<u>\$ 500,925</u>	<u>\$ 2,124,757</u>

BEN HILL COUNTY, GEORGIA
SPLOST 2005 Capital Projects Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended December 31, 2012 & 2011

	<u>2012</u>	<u>2011</u>
REVENUES		
Taxes	\$ --	\$ 1,026,739
Intergovernmental	62,451	72,666
Interest Revenue	276	1,064
Total Revenues	<u>62,727</u>	<u>1,100,469</u>
EXPENDITURES		
Current		
Health & Welfare	--	73,519
Capital Outlay	231,738	447,612
Debt Service	1,178,758	169,141
Intergovernmental	--	533,002
Total Expenditures	<u>1,410,496</u>	<u>1,223,274</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>(1,347,769)</u>	<u>(122,805)</u>
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	16,871	--
SPLOST 2000 Capital Projects Fund	10,830	--
SPLOST Debt Service Fund	--	116,465
SPLOST 2011 Capital Projects Fund	99,000	--
Transfers Out		
Development Authority Special Revenue Fund	--	(14,702)
Capital Leases	--	85,161
Total Other Financing Sources (Uses)	<u>126,701</u>	<u>186,924</u>
Net Change In Fund Balances	<u>(1,221,068)</u>	<u>64,119</u>
Fund Balances - Beginning	1,698,435	1,634,316
Fund Balances - Ending	<u>\$ 477,367</u>	<u>\$ 1,698,435</u>

BEN HILL COUNTY, GEORGIA
SPLOST 2011 Capital Projects Fund
Schedule Of Assets, Liabilities, & Fund Balances
December 31, 2012 & 2011

	<u>2012</u>	<u>2011</u>
ASSETS		
Cash & Cash Equivalents	\$ 877,158	\$ 314,441
Receivables (Net Of Allowance For Uncollectibles)		
Intergovernmental	208,256	213,311
Due From Other Funds		
General Fund	34,371	--
SPLOST 2005 Capital Projects Fund	23,558	238,859
Total Assets	<u>\$ 1,143,343</u>	<u>\$ 766,611</u>
LIABILITIES & FUND BALANCES		
Liabilities		
Intergovernmental Payable	\$ 204,428	\$ 264,976
Due To Other Funds		
Development Authority Special Revenue Fund	10,759	3,427
Total Liabilities	<u>215,187</u>	<u>268,403</u>
Fund Balances		
Restricted	928,156	498,208
Total Fund Balances	<u>928,156</u>	<u>498,208</u>
Total Liabilities & Fund Balances	<u>\$ 1,143,343</u>	<u>\$ 766,611</u>

BEN HILL COUNTY, GEORGIA
SPLOST 2011 Capital Projects Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended December 31, 2012 & 2011

	<u>2012</u>	<u>2011</u>
REVENUES		
Taxes	\$ 2,174,679	\$ 1,095,587
Intergovernmental	2,073	--
Interest Revenue	941	178
Total Revenues	<u>2,177,693</u>	<u>1,095,765</u>
EXPENDITURES		
Current		
Public Safety	3,989	2,010
Health & Welfare	90,000	80,527
Culture & Recreation	27,456	13,832
Capital Outlay	524,958	636
Debt Service	148,947	--
Intergovernmental	1,142,135	575,388
Total Expenditures	<u>1,937,485</u>	<u>672,393</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>240,208</u>	<u>423,372</u>
OTHER FINANCING SOURCES (USES)		
Transfers In		
Development Authority Special Revenue Fund	13,388	--
SPLOST Debt Service Fund	172,012	86,659
Transfers Out		
Development Authority Special Revenue Fund	--	(11,823)
SPLOST 2005 Capital Projects Fund	(99,000)	--
Capital Leases	103,340	--
Total Other Financing Sources (Uses)	<u>189,740</u>	<u>74,836</u>
Net Change In Fund Balances	429,948	498,208
Fund Balances - Beginning	498,208	--
Fund Balances - Ending	<u>\$ 928,156</u>	<u>\$ 498,208</u>

Nonmajor Governmental Funds

Special Revenue Funds

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

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

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

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

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

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

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

Chip Grant Fund - This fund is used to account for collection and disbursement of federal funds to be used in the community housing investment program.

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

Capital Projects Funds

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

Special Purpose Local Option Sales Tax (SPLOST) 2000 Fund - This fund is used to account for the special one percent sales tax imposed for the five year period beginning July 1, 2000.

CDBG Fund - This fund is used to account for renovations to the Ben Hill County Courthouse.

Debt Service Funds

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

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

BEN HILL COUNTY, GEORGIA
Combining Schedule Of Assets, Liabilities, & Fund Balances
Nonmajor Governmental Funds
December 31, 2012

	Special Revenue Funds					
	Sheriff's	Drug Abuse & Education	Jail	Special Investigation	Supplemental Juvenile Services	E-911
ASSETS						
Cash & Cash Equivalents	\$ 20,983	\$ 20,414	\$ 12,679	\$ 17,976	\$ 5,381	\$ 173
Receivables (Net Of Allowance For Uncollectibles)	--	--	556	--	--	61,848
Due From Other Funds	--	28	--	--	--	--
Total Assets	<u>\$ 20,983</u>	<u>\$ 20,442</u>	<u>\$ 13,235</u>	<u>\$ 17,976</u>	<u>\$ 5,381</u>	<u>\$ 62,021</u>
LIABILITIES & FUND EQUITY						
Liabilities						
Accounts Payable	\$ --	\$ --	\$ 1,482	\$ 619	\$ --	\$ --
Due To Other Funds	--	--	4,849	--	1,205	--
Deferred Revenue	--	--	--	--	--	--
Total Liabilities	<u>--</u>	<u>--</u>	<u>6,331</u>	<u>619</u>	<u>1,205</u>	<u>--</u>
Fund Balances						
Assigned	20,983	20,442	6,904	17,357	4,176	62,021
Unassigned	--	--	--	--	--	--
Total Fund Balances	<u>20,983</u>	<u>20,442</u>	<u>6,904</u>	<u>17,357</u>	<u>4,176</u>	<u>62,021</u>
Total Liabilities & Fund Balances	<u>\$ 20,983</u>	<u>\$ 20,442</u>	<u>\$ 13,235</u>	<u>\$ 17,976</u>	<u>\$ 5,381</u>	<u>\$ 62,021</u>

CHIP Grant	Development Authority	Total	Capital Projects Funds			Debt Service Funds	Total Nonmajor Governmental Funds
			SPLOST 2000	CDBG	Total	SPLOST	
\$ 425	\$ 38,820	\$ 116,851	\$ --	\$ 922	\$ 922	\$ --	\$ 117,773
--	121,323	183,727	--	--	--	--	183,727
--	10,759	10,787	--	--	--	--	10,787
<u>\$ 425</u>	<u>\$ 170,902</u>	<u>\$ 311,365</u>	<u>\$ --</u>	<u>\$ 922</u>	<u>\$ 922</u>	<u>\$ --</u>	<u>\$ 312,287</u>
\$ --	\$ 3,896	\$ 5,997	\$ --	\$ --	\$ --	\$ --	\$ 5,997
--	--	6,054	--	--	--	--	6,054
--	121,323	121,323	--	--	--	--	121,323
--	125,219	133,374	--	--	--	--	133,374
425	45,683	177,991	--	922	922	--	178,913
--	--	--	--	--	--	--	--
<u>425</u>	<u>45,683</u>	<u>177,991</u>	<u>--</u>	<u>922</u>	<u>922</u>	<u>--</u>	<u>178,913</u>
<u>\$ 425</u>	<u>\$ 170,902</u>	<u>\$ 311,365</u>	<u>\$ --</u>	<u>\$ 922</u>	<u>\$ 922</u>	<u>\$ --</u>	<u>\$ 312,287</u>

BEN HILL COUNTY, GEORGIA
Combining Schedule Of Revenues, Expenditures, & Changes In Fund Balances
Nonmajor Governmental Funds
December 31, 2012

	Special Revenue Funds					
	Sheriff's	Drug Abuse & Education	Jail	Special Investigation	Supplemental Juvenile Services	E-911
REVENUES						
Taxes	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Intergovernmental	--	--	--	--	--	--
Charges For Services	16,882	--	--	18,576	--	276,746
Fines & Forfeitures	26,054	12,411	40,174	--	1,060	--
Interest Revenue	--	3	9	2	--	--
Miscellaneous	240	--	--	--	450	--
Total Revenues	<u>43,176</u>	<u>12,414</u>	<u>40,183</u>	<u>18,578</u>	<u>1,510</u>	<u>276,746</u>
EXPENDITURES						
Current						
Judicial	--	--	--	--	210	--
Public Safety	25,805	9,507	30,444	6,641	--	454,413
Health & Welfare	--	--	--	--	--	--
Housing & Development	--	--	--	--	--	--
Capital Outlay	3,883	--	370	10,159	--	146
Total Expenditures	<u>29,688</u>	<u>9,507</u>	<u>30,814</u>	<u>16,800</u>	<u>210</u>	<u>454,559</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>13,488</u>	<u>2,907</u>	<u>9,369</u>	<u>1,778</u>	<u>1,300</u>	<u>(177,813)</u>
OTHER FINANCING SOURCES (USES)						
Transfers In	--	--	--	--	--	205,354
Transfers Out	--	--	--	--	--	--
Proceeds Of Capital Asset Dispositions	--	--	--	--	--	--
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>205,354</u>
Net Change In Fund Balances	13,488	2,907	9,369	1,778	1,300	27,541
Fund Balances - Beginning	7,495	17,535	(2,465)	15,579	2,876	34,480
Fund Balances - Ending	<u>\$ 20,983</u>	<u>\$ 20,442</u>	<u>\$ 6,904</u>	<u>\$ 17,357</u>	<u>\$ 4,176</u>	<u>\$ 62,021</u>

CHIP Grant	Development Authority	Total	Capital Projects Funds			Debt Service Funds	Total Nonmajor Governmental Funds
			SPLOST 2000	CDBG	Total	SPLOST	
\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ 172,012	\$ 172,012
12,405	--	12,405	--	5,000	5,000	--	17,405
--	--	312,204	--	--	--	--	312,204
--	--	79,699	--	--	--	--	79,699
--	6,376	6,390	--	--	--	--	6,390
--	--	690	--	--	--	--	690
12,405	6,376	411,388	--	5,000	5,000	172,012	588,400
--	--	210	--	--	--	--	210
--	--	526,810	--	--	--	--	526,810
12,130	--	12,130	--	--	--	--	12,130
--	12,449	12,449	--	--	--	--	12,449
--	--	14,558	--	4,415	4,415	--	18,973
12,130	12,449	566,157	--	4,415	4,415	--	570,572
275	(6,073)	(154,769)	--	585	585	172,012	17,828
--	--	205,354	--	--	--	--	205,354
--	(13,388)	(13,388)	(10,830)	--	(10,830)	(172,012)	(196,230)
--	27,856	27,856	--	--	--	--	27,856
--	14,468	219,822	(10,830)	--	(10,830)	(172,012)	36,980
275	8,395	65,053	(10,830)	585	(10,245)	--	54,808
150	37,288	112,938	10,830	337	11,167	--	124,105
\$ 425	\$ 45,683	\$177,991	\$ --	\$ 922	\$ 922	\$ --	\$ 178,913

BEN HILL COUNTY, GEORGIA
Sheriff's Special Revenue Fund
Schedule Of Assets, Liabilities, & Fund Balances
December 31, 2012 & 2011

	<u>2012</u>	<u>2011</u>
ASSETS		
Cash & Cash Equivalents	\$ 20,983	\$ 7,495
Total Assets	<u>\$ 20,983</u>	<u>\$ 7,495</u>
LIABILITIES & FUND BALANCES		
Fund Balances		
Assigned	\$ 20,983	\$ 7,495
Total Fund Balances	<u>20,983</u>	<u>7,495</u>
Total Liabilities & Fund Balances	<u>\$ 20,983</u>	<u>\$ 7,495</u>

BEN HILL COUNTY, GEORGIA
Sheriff's Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended December 31, 2012 & 2011

	<u>2012</u>	<u>2011</u>
REVENUES		
Charges For Services	\$ 16,882	\$ 15,096
Fines & Forfeitures	26,054	17,504
Miscellaneous	240	--
Total Revenues	<u>43,176</u>	<u>32,600</u>
EXPENDITURES		
Current		
Public Safety	25,805	34,915
Capital Outlay	3,883	--
Total Expenditures	<u>29,688</u>	<u>34,915</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>13,488</u>	<u>(2,315)</u>
Net Change In Fund Balances	13,488	(2,315)
Fund Balances - Beginning	7,495	9,810
Fund Balances - Ending	<u>\$ 20,983</u>	<u>\$ 7,495</u>

BEN HILL COUNTY, GEORGIA

Sheriff's Special Revenue Fund

Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual

For The Year Ended December 31, 2012

	<u>Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Positive (Negative)</u>
REVENUES			
Charges For Services	\$ --	\$ 16,882	\$ 16,882
Fines & Forfeitures	26,287	26,054	(233)
Miscellaneous	--	240	240
Total Revenues	<u>26,287</u>	<u>43,176</u>	<u>16,889</u>
EXPENDITURES			
Current			
Public Safety	3,875	25,805	(21,930)
Capital Outlay	14,109	3,883	10,226
Total Expenditures	<u>17,984</u>	<u>29,688</u>	<u>(11,704)</u>
Excess (Deficiency) Of Revenues Over (Under)			
Expenditures	<u>8,303</u>	<u>13,488</u>	<u>5,185</u>
Net Change In Fund Balances	8,303	13,488	5,185
Fund Balances - Beginning	7,495	7,495	--
Fund Balances - Ending	<u>\$ 15,798</u>	<u>\$ 20,983</u>	<u>\$ 5,185</u>

BEN HILL COUNTY, GEORGIA
Drug Abuse & Education Special Revenue Fund
Schedule Of Assets, Liabilities, & Fund Balances
December 31, 2012 & 2011

	<u>2012</u>	<u>2011</u>
ASSETS		
Cash & Cash Equivalents	\$ 20,414	\$ 15,978
Due From Other Funds		
General Fund	28	1,557
Total Assets	<u>\$ 20,442</u>	<u>\$ 17,535</u>
LIABILITIES & FUND BALANCES		
Fund Balances		
Assigned	\$ 20,442	\$ 17,535
Total Fund Balances	<u>20,442</u>	<u>17,535</u>
Total Liabilities & Fund Balances	<u>\$ 20,442</u>	<u>\$ 17,535</u>

BEN HILL COUNTY, GEORGIA
Drug Abuse & Education Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended December 31, 2012 & 2011

	<u>2012</u>	<u>2011</u>
REVENUES		
Fines & Forfeitures	\$ 12,411	\$ 18,306
Interest Revenue	3	5
Total Revenues	<u>12,414</u>	<u>18,311</u>
EXPENDITURES		
Current		
Public Safety	9,507	10,924
Total Expenditures	<u>9,507</u>	<u>10,924</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>2,907</u>	<u>7,387</u>
Net Change In Fund Balances	2,907	7,387
Fund Balances - Beginning	17,535	10,148
Fund Balances - Ending	<u>\$ 20,442</u>	<u>\$ 17,535</u>

BEN HILL COUNTY, GEORGIA
Drug Abuse & Education Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual
For The Year Ended December 31, 2012

	<u>Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Positive (Negative)</u>
REVENUES			
Fines & Forfeitures	\$ 16,000	\$ 12,411	\$ (3,589)
Interest Revenue	--	3	3
Total Revenues	<u>16,000</u>	<u>12,414</u>	<u>(3,586)</u>
EXPENDITURES			
Current			
Public Safety	<u>10,750</u>	<u>9,507</u>	<u>1,243</u>
Total Expenditures	<u>10,750</u>	<u>9,507</u>	<u>1,243</u>
Excess (Deficiency) Of Revenues Over (Under)			
Expenditures	<u>5,250</u>	<u>2,907</u>	<u>(2,343)</u>
Net Change In Fund Balances	<u>5,250</u>	<u>2,907</u>	<u>(2,343)</u>
Fund Balances - Beginning	17,535	17,535	--
Fund Balances - Ending	<u>\$ 22,785</u>	<u>\$ 20,442</u>	<u>\$ (2,343)</u>

BEN HILL COUNTY, GEORGIA
Jail Special Revenue Fund
Schedule Of Assets, Liabilities, & Fund Balances
December 31, 2012 & 2011

	<u>2012</u>	<u>2011</u>
ASSETS		
Cash & Cash Equivalents	\$ 12,679	\$ 7,919
Receivables (Net Of Allowance For Uncollectibles)		
Intergovernmental	556	642
Due From Other Funds		
General Fund	--	651
Total Assets	<u>\$ 13,235</u>	<u>\$ 9,212</u>
LIABILITIES & FUND BALANCES		
Liabilities		
Accounts Payable	\$ 1,482	\$ 2,062
Due To Other Funds		
General Fund	4,849	9,615
Total Liabilities	<u>6,331</u>	<u>11,677</u>
Fund Balances		
Assigned	6,904	--
Unassigned	--	(2,465)
Total Fund Balances	<u>6,904</u>	<u>(2,465)</u>
Total Liabilities & Fund Balances	<u>\$ 13,235</u>	<u>\$ 9,212</u>

BEN HILL COUNTY, GEORGIA
Jail Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended December 31, 2012 & 2011

	<u>2012</u>	<u>2011</u>
REVENUES		
Fines & Forfeitures	\$ 40,174	\$ 37,456
Interest Revenue	9	11
Total Revenues	<u>40,183</u>	<u>37,467</u>
EXPENDITURES		
Current		
Public Safety	30,444	26,722
Capital Outlay	370	11,380
Total Expenditures	<u>30,814</u>	<u>38,102</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>9,369</u>	<u>(635)</u>
Net Change In Fund Balances	9,369	(635)
Fund Balances - Beginning	(2,465)	(1,830)
Fund Balances - Ending	<u>\$ 6,904</u>	<u>\$ (2,465)</u>

BEN HILL COUNTY, GEORGIA

Jail Special Revenue Fund

Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual

For The Year Ended December 31, 2012

	<u>Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Positive (Negative)</u>
REVENUES			
Fines & Forfeitures	\$ 54,550	\$ 40,174	\$ (14,376)
Interest Revenue	--	9	9
Total Revenues	<u>54,550</u>	<u>40,183</u>	<u>(14,367)</u>
EXPENDITURES			
Current			
Public Safety	39,500	30,444	9,056
Capital Outlay	<u>11,050</u>	<u>370</u>	<u>10,680</u>
Total Expenditures	<u>50,550</u>	<u>30,814</u>	<u>19,736</u>
Excess (Deficiency) Of Revenues Over (Under)			
Expenditures	<u>4,000</u>	<u>9,369</u>	<u>5,369</u>
Net Change In Fund Balances	4,000	9,369	5,369
Fund Balances - Beginning	<u>(2,465)</u>	<u>(2,465)</u>	<u>--</u>
Fund Balances - Ending	<u>\$ 1,535</u>	<u>\$ 6,904</u>	<u>\$ 5,369</u>

BEN HILL COUNTY, GEORGIA
Special Investigation Special Revenue Fund
Schedule Of Assets, Liabilities, & Fund Balances
December 31, 2012 & 2011

	<u>2012</u>	<u>2011</u>
ASSETS		
Cash & Cash Equivalents	\$ 17,976	\$ 1,761
Receivables (Net Of Allowance For Uncollectibles)		
Accounts	--	2,813
Due From Other Funds		
General Fund	--	11,808
E-911 Special Revenue Fund	--	15
Total Assets	<u>\$ 17,976</u>	<u>\$ 16,397</u>
LIABILITIES & FUND BALANCES		
Liabilities		
Accounts Payable	<u>\$ 619</u>	<u>\$ 818</u>
Total Liabilities	<u>619</u>	<u>818</u>
Fund Balances		
Assigned	<u>17,357</u>	<u>15,579</u>
Total Fund Balances	<u>17,357</u>	<u>15,579</u>
Total Liabilities & Fund Balances	<u>\$ 17,976</u>	<u>\$ 16,397</u>

BEN HILL COUNTY, GEORGIA
Special Investigation Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended December 31, 2012 & 2011

	<u>2012</u>	<u>2011</u>
REVENUES		
Charges For Services	\$ 18,576	\$ 20,016
Interest Revenue	2	2
Total Revenues	<u>18,578</u>	<u>20,018</u>
EXPENDITURES		
Current		
Public Safety	6,641	6,725
Capital Outlay	10,159	5,892
Total Expenditures	<u>16,800</u>	<u>12,617</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>1,778</u>	<u>7,401</u>
Net Change In Fund Balances	1,778	7,401
Fund Balances - Beginning	15,579	8,178
Fund Balances - Ending	<u>\$ 17,357</u>	<u>\$ 15,579</u>

BEN HILL COUNTY, GEORGIA**Special Investigation Special Revenue Fund****Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual****For The Year Ended December 31, 2012**

	Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES			
Charges For Services	\$ 24,000	\$ 18,576	\$ (5,424)
Interest Revenue	10	2	(8)
Total Revenues	<u>24,010</u>	<u>18,578</u>	<u>(5,432)</u>
EXPENDITURES			
Current			
Public Safety	5,150	6,641	(1,491)
Capital Outlay	<u>15,000</u>	<u>10,159</u>	<u>4,841</u>
Total Expenditures	<u>20,150</u>	<u>16,800</u>	<u>3,350</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>3,860</u>	<u>1,778</u>	<u>(2,082)</u>
Net Change In Fund Balances	<u>3,860</u>	<u>1,778</u>	<u>(2,082)</u>
Fund Balances - Beginning	15,579	15,579	--
Fund Balances - Ending	<u>\$ 19,439</u>	<u>\$ 17,357</u>	<u>\$ (2,082)</u>

BEN HILL COUNTY, GEORGIA
Supplemental Juvenile Services Special Revenue Fund
Schedule Of Assets, Liabilities, & Fund Balances
December 31, 2012 & 2011

	<u>2012</u>	<u>2011</u>
ASSETS		
Cash & Cash Equivalents	\$ 5,381	\$ 2,676
Due From Other Funds		
General Fund	--	200
Total Assets	<u>\$ 5,381</u>	<u>\$ 2,876</u>
LIABILITIES & FUND BALANCES		
Liabilities		
Due To Other Funds		
General Fund	\$ 1,205	\$ --
Total Liabilities	<u>1,205</u>	<u>--</u>
Fund Balances		
Assigned	<u>4,176</u>	<u>2,876</u>
Total Fund Balances	<u>4,176</u>	<u>2,876</u>
Total Liabilities & Fund Balances	<u>\$ 5,381</u>	<u>\$ 2,876</u>

BEN HILL COUNTY, GEORGIA
Supplemental Juvenile Services Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended December 31, 2012 & 2011

	<u>2012</u>	<u>2011</u>
REVENUES		
Fines & Forfeitures	\$ 1,060	\$ 2,001
Miscellaneous	450	--
Total Revenues	<u>1,510</u>	<u>2,001</u>
EXPENDITURES		
Current		
Judicial	210	1,783
Total Expenditures	<u>210</u>	<u>1,783</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>1,300</u>	<u>218</u>
Net Change In Fund Balances	1,300	218
Fund Balances - Beginning	2,876	2,658
Fund Balances - Ending	<u>\$ 4,176</u>	<u>\$ 2,876</u>

BEN HILL COUNTY, GEORGIA

Supplemental Juvenile Services Special Revenue Fund

Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual

For The Year Ended December 31, 2012

	Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES			
Fines & Forfeitures	\$ 2,000	\$ 1,060	\$ (940)
Miscellaneous	--	450	450
Total Revenues	<u>2,000</u>	<u>1,510</u>	<u>(490)</u>
EXPENDITURES			
Current			
Judicial	<u>1,400</u>	<u>210</u>	<u>1,190</u>
Total Expenditures	<u>1,400</u>	<u>210</u>	<u>1,190</u>
Excess (Deficiency) Of Revenues Over (Under)			
Expenditures	<u>600</u>	<u>1,300</u>	<u>700</u>
Net Change In Fund Balances	<u>600</u>	<u>1,300</u>	<u>700</u>
Fund Balances - Beginning	<u>2,876</u>	<u>2,876</u>	<u>--</u>
Fund Balances - Ending	<u>\$ 3,476</u>	<u>\$ 4,176</u>	<u>\$ 700</u>

BEN HILL COUNTY, GEORGIA
E-911 Special Revenue Fund
Schedule Of Assets, Liabilities, & Fund Balances
December 31, 2012 & 2011

	<u>2012</u>	<u>2011</u>
ASSETS		
Cash & Cash Equivalents	\$ 173	\$ 37
Receivables (Net Of Allowance For Uncollectibles)		
Accounts	61,848	64,853
Due From Other Funds		
Sheriff's Special Revenue Fund	--	--
Total Assets	<u>\$ 62,021</u>	<u>\$ 64,890</u>
LIABILITIES & FUND BALANCES		
Liabilities		
Accounts Payable	\$ --	\$ 30,395
Due To Other Funds		
Special Investigation Special Revenue Fund	--	15
Total Liabilities	<u>--</u>	<u>30,410</u>
Fund Balances		
Assigned	<u>62,021</u>	<u>34,480</u>
Total Fund Balances	<u>62,021</u>	<u>34,480</u>
Total Liabilities & Fund Balances	<u>\$ 62,021</u>	<u>\$ 64,890</u>

BEN HILL COUNTY, GEORGIA
E-911 Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended December 31, 2012 & 2011

	<u>2012</u>	<u>2011</u>
REVENUES		
Charges For Services	\$ 276,746	\$ 270,928
Total Revenues	<u>276,746</u>	<u>270,928</u>
EXPENDITURES		
Current		
Public Safety	454,413	452,791
Capital Outlay	146	4,913
Total Expenditures	<u>454,559</u>	<u>457,704</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>(177,813)</u>	<u>(186,776)</u>
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	205,354	206,901
Total Other Financing Sources (Uses)	<u>205,354</u>	<u>206,901</u>
Net Change In Fund Balances	27,541	20,125
Fund Balances - Beginning	34,480	14,355
Fund Balances - Ending	<u>\$ 62,021</u>	<u>\$ 34,480</u>

BEN HILL COUNTY, GEORGIA**E-911 Special Revenue Fund****Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual****For The Year Ended December 31, 2012**

	Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES			
Charges For Services	\$ 310,000	\$ 276,746	\$ (33,254)
Total Revenues	<u>310,000</u>	<u>276,746</u>	<u>(33,254)</u>
EXPENDITURES			
Current			
Public Safety	440,988	454,413	(13,425)
Capital Outlay	1,695	146	1,549
Total Expenditures	<u>442,683</u>	<u>454,559</u>	<u>(11,876)</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>(132,683)</u>	<u>(177,813)</u>	<u>(45,130)</u>
OTHER FINANCING SOURCES (USES)			
Transfers In			
General Fund	132,683	205,354	72,671
Total Other Financing Sources (Uses)	<u>132,683</u>	<u>205,354</u>	<u>72,671</u>
Net Change In Fund Balances	--	27,541	27,541
Fund Balances - Beginning	34,480	34,480	--
Fund Balances - Ending	<u>\$ 34,480</u>	<u>\$ 62,021</u>	<u>\$ 27,541</u>

BEN HILL COUNTY, GEORGIA
CHIP Grant Special Revenue Fund
Schedule Of Assets, Liabilities, & Fund Balances
December 31, 2012 & 2011

	<u>2012</u>	<u>2011</u>
ASSETS		
Cash & Cash Equivalents	\$ 425	\$ 150
Total Assets	<u>\$ 425</u>	<u>\$ 150</u>
LIABILITIES & FUND BALANCES		
Fund Balances		
Assigned	\$ 425	\$ 150
Total Fund Balances	<u>425</u>	<u>150</u>
Total Liabilities & Fund Balances	<u>\$ 425</u>	<u>\$ 150</u>

BEN HILL COUNTY, GEORGIA
CHIP Grant Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended December 31, 2012 & 2011

	<u>2012</u>	<u>2011</u>
REVENUES		
Intergovernmental	\$ 12,405	\$ 125,172
Total Revenues	<u>12,405</u>	<u>125,172</u>
EXPENDITURES		
Current		
Health & Welfare	12,130	125,257
Total Expenditures	<u>12,130</u>	<u>125,257</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>275</u>	<u>(85)</u>
Net Change In Fund Balances	275	(85)
Fund Balances - Beginning	150	235
Fund Balances - Ending	<u>\$ 425</u>	<u>\$ 150</u>

BEN HILL COUNTY, GEORGIA
Development Authority Special Revenue Fund
Schedule Of Assets, Liabilities, & Fund Balances
December 31, 2012 & 2011

	<u>2012</u>	<u>2011</u>
ASSETS		
Cash & Cash Equivalents	\$ 38,820	\$ 29,614
Receivables (Net Of Allowance For Uncollectibles)		
Notes	121,323	153,426
Due From Other Funds		
SPLOST 2011 Capital Projects Fund	10,759	3,427
Total Assets	<u>\$ 170,902</u>	<u>\$ 186,467</u>
LIABILITIES & FUND BALANCES		
Liabilities		
Accounts Payable	\$ 3,896	\$ --
Deferred Revenue		
Capital Asset Dispositions	121,323	149,179
Total Liabilities	<u>125,219</u>	<u>149,179</u>
Fund Balances		
Assigned	45,683	37,288
Total Fund Balances	<u>45,683</u>	<u>37,288</u>
Total Liabilities & Fund Balances	<u>\$ 170,902</u>	<u>\$ 186,467</u>

BEN HILL COUNTY, GEORGIA
Development Authority Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended December 31, 2012 & 2011

	<u>2012</u>	<u>2011</u>
REVENUES		
Interest Revenue	\$ 6,376	\$ 6,709
Total Revenues	<u>6,376</u>	<u>6,709</u>
EXPENDITURES		
Current		
Housing & Development	12,449	15,342
Debt Service	--	4,258
Total Expenditures	<u>12,449</u>	<u>19,600</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>(6,073)</u>	<u>(12,891)</u>
OTHER FINANCING SOURCES (USES)		
Transfers In		
SPLOST 2005 Capital Projects Fund	--	14,702
CDBG Capital Projects Fund	--	11,823
Transfers Out		
General Fund	--	(15,000)
CDBG Capital Projects Fund	(13,388)	--
Proceeds Of Capital Asset Dispositions	27,856	91,289
Total Other Financing Sources (Uses)	<u>14,468</u>	<u>102,814</u>
Net Change In Fund Balances	8,395	89,923
Fund Balances - Beginning	37,288	(52,635)
Fund Balances - Ending	<u>\$ 45,683</u>	<u>\$ 37,288</u>

BEN HILL COUNTY, GEORGIA**Development Authority Special Revenue Fund****Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual****For The Year Ended December 31, 2012**

	<u>Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Positive (Negative)</u>
REVENUES			
Interest Revenue	\$ 285	\$ 6,376	\$ 6,091
Total Revenues	<u>285</u>	<u>6,376</u>	<u>6,091</u>
EXPENDITURES			
Current			
Housing & Development	15,000	12,449	2,551
Total Expenditures	<u>15,000</u>	<u>12,449</u>	<u>2,551</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>(14,715)</u>	<u>(6,073)</u>	<u>8,642</u>
OTHER FINANCING SOURCES (USES)			
Transfers In			
SPLOST 2005 Capital Projects Fund	31,507	--	(31,507)
Transfers Out			
EIP Revolving Loan Enterprise Fund	(17,820)	--	17,820
CDBG Capital Projects Fund	--	(13,388)	(13,388)
Proceeds Of Capital Asset Dispositions	54,000	27,856	(26,144)
Total Other Financing Sources (Uses)	<u>67,687</u>	<u>14,468</u>	<u>(53,219)</u>
Net Change In Fund Balances	52,972	8,395	(44,577)
Fund Balances - Beginning	37,288	37,288	--
Fund Balances - Ending	<u>\$ 90,260</u>	<u>\$ 45,683</u>	<u>\$ (44,577)</u>

BEN HILL COUNTY, GEORGIA
SPLOST 2000 Capital Projects Fund
Schedule Of Assets, Liabilities, & Fund Balances
December 31, 2012 & 2011

	<u>2012</u>	<u>2011</u>
ASSETS		
Cash & Cash Equivalents	\$ --	\$ 100,781
Total Assets	<u>\$ --</u>	<u>\$ 100,781</u>
LIABILITIES & FUND BALANCES		
Liabilities		
Due To Other Funds		
SPLOST 2005 Capital Projects Fund	\$ --	\$ 89,951
Total Liabilities	<u>--</u>	<u>89,951</u>
Fund Balances		
Restricted	<u>--</u>	<u>10,830</u>
Total Fund Balances	<u>--</u>	<u>10,830</u>
Total Liabilities & Fund Balances	<u>\$ --</u>	<u>\$ 100,781</u>

BEN HILL COUNTY, GEORGIA
SPLOST 2000 Capital Projects Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended December 31, 2012 & 2011

	<u>2012</u>	<u>2011</u>
OTHER FINANCING SOURCES (USES)		
Transfers Out		
SPLOST 2005 Capital Projects Fund	\$ (10,830)	\$ --
Total Other Financing Sources (Uses)	<u>(10,830)</u>	<u>--</u>
Net Change In Fund Balances	(10,830)	--
Fund Balances - Beginning	10,830	10,830
Fund Balances - Ending	<u><u>\$ --</u></u>	<u><u>\$ 10,830</u></u>

BEN HILL COUNTY, GEORGIA
CDBG Capital Projects Fund
Schedule Of Assets, Liabilities, & Fund Balances
December 31, 2012 & 2011

	<u>2012</u>	<u>2011</u>
ASSETS		
Cash & Cash Equivalents	\$ 922	\$ 337
Total Assets	<u>\$ 922</u>	<u>\$ 337</u>
LIABILITIES & FUND BALANCES		
Fund Balances		
Assigned	\$ 922	\$ 337
Total Fund Balances	<u>922</u>	<u>337</u>
Total Liabilities & Fund Balances	<u>\$ 922</u>	<u>\$ 337</u>

BEN HILL COUNTY, GEORGIA
CDBG Capital Projects Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended December 31, 2012 & 2011

	<u>2012</u>	<u>2011</u>
REVENUES		
Intergovernmental	\$ 5,000	\$ 5,000
Total Revenues	<u>5,000</u>	<u>5,000</u>
EXPENDITURES		
Capital Outlay	4,415	7,064
Total Expenditures	<u>4,415</u>	<u>7,064</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>585</u>	<u>(2,064)</u>
Net Change In Fund Balances	585	(2,064)
Fund Balances - Beginning	337	2,401
Fund Balances - Ending	<u>\$ 922</u>	<u>\$ 337</u>

BEN HILL COUNTY, GEORGIA**CDBG Capital Projects Fund****Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual
From Inception & For The Year Ended December 31, 2012**

	Project			Total To
	Authorization	Prior Years	Current Year	Date
REVENUES				
Intergovernmental	\$ 430,851	\$ 397,498	\$ 5,000	\$ 402,498
Total Revenues	<u>430,851</u>	<u>397,498</u>	<u>5,000</u>	<u>402,498</u>
EXPENDITURES				
Capital Outlay				
Engineering	40,095	35,375	--	35,375
Street Improvements	234,135	247,786	--	247,786
Flood & Drainage	103,342	82,797	--	82,797
Administration	25,851	21,540	--	21,540
Water Facilities	--	9,663	4,415	14,078
Contingencies	27,428	--	--	--
Total Expenditures	<u>430,851</u>	<u>397,161</u>	<u>4,415</u>	<u>401,576</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	--	337	585	922
Net Change In Fund Balances	<u>\$ --</u>	<u>\$ 337</u>	<u>585</u>	<u>\$ 922</u>
Fund Balances - Beginning			337	
Fund Balances - Ending			<u>\$ 922</u>	

BEN HILL COUNTY, GEORGIA
SPLOST Debt Service Fund
Schedule Of Assets, Liabilities, & Fund Balances
December 31, 2012 & 2011

	<u>2012</u>	<u>2011</u>
ASSETS		
Cash & Cash Equivalents	\$ --	\$ --
Total Assets	<u>\$ --</u>	<u>\$ --</u>
LIABILITIES & FUND BALANCES		
Fund Balances		
Assigned	\$ --	\$ --
Total Fund Balances	--	--
Total Liabilities & Fund Balances	<u>\$ --</u>	<u>\$ --</u>

BEN HILL COUNTY, GEORGIA
SPLOST Debt Service Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended December 31, 2012 & 2011

	<u>2012</u>	<u>2011</u>
REVENUES		
Taxes	\$ 172,012	\$ 203,125
Total Revenues	<u>172,012</u>	<u>203,125</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>172,012</u>	<u>203,125</u>
 OTHER FINANCING SOURCES (USES)		
Transfers Out		
General Fund	--	(516)
SPLOST 2005 Capital Projects Fund	--	(116,465)
SPLOST 2011 Capital Projects Fund	(172,012)	(86,659)
Total Other Financing Sources (Uses)	<u>(172,012)</u>	<u>(203,640)</u>
Net Change In Fund Balances	--	(515)
Fund Balances - Beginning	--	515
Fund Balances - Ending	<u>\$ --</u>	<u>\$ --</u>

Major Proprietary Funds

Enterprise Funds

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

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

BEN HILL COUNTY, GEORGIA
EIP Revolving Loan Enterprise Fund
Schedule Of Net Assets
December 31, 2012 & 2011

	<u>2012</u>	<u>2011</u>
ASSETS		
Current Assets		
Cash & Cash Equivalents	\$ 250,357	\$ 284,762
Receivables (Net Of Allowance For Uncollectibles)		
Notes	59,154	19,367
Total Current Assets	<u>309,511</u>	<u>304,129</u>
Noncurrent Assets		
Notes Receivable	226,044	228,680
Total Noncurrent Assets	<u>226,044</u>	<u>228,680</u>
Total Assets	<u>535,555</u>	<u>532,809</u>
NET ASSETS		
Restricted	535,555	532,809
Unrestricted	--	--
Total Net Assets	<u>\$ 535,555</u>	<u>\$ 532,809</u>

BEN HILL COUNTY, GEORGIA
EIP Revolving Loan Enterprise Fund
Schedule Of Revenues, Expenses, & Changes In Fund Net Assets
For The Years Ended December 31, 2012 & 2011

	<u>2012</u>	<u>2011</u>
OPERATING REVENUES		
Charges For Services	\$ 4,975	\$ 6,692
Total Operating Revenues	<u>4,975</u>	<u>6,692</u>
OPERATING EXPENSES		
Purchased/Contracted Services	--	5
Bad Debts	3,623	68,000
Total Operating Expenses	<u>3,623</u>	<u>68,005</u>
Operating Income (Loss)	<u>1,352</u>	<u>(61,313)</u>
NONOPERATING REVENUES (EXPENSES)		
Interest Revenue	1,394	1,428
Total Nonoperating Revenues (Expenses)	<u>1,394</u>	<u>1,428</u>
Changes In Net Assets	2,746	(59,885)
Net Assets - Beginning	532,809	592,694
Net Assets - Ending	<u>\$ 535,555</u>	<u>\$ 532,809</u>

BEN HILL COUNTY, GEORGIA
EIP Revolving Loan Enterprise Fund
Schedule Of Cash Flows
For The Years Ended December 31, 2012 & 2011

	<u>2012</u>	<u>2011</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Principal Payments Received	\$ 35,176	\$ 180,183
Notes Issued	(75,950)	(131,485)
Interest Received	4,975	6,692
Payments To Suppliers	--	(5)
Net Cash Provided (Used) By Operating Activities	<u>(35,799)</u>	<u>55,385</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received	1,394	1,428
Net Cash Provided (Used) By Investing Activities	<u>1,394</u>	<u>1,428</u>
Net Increase (Decrease) In Cash & Cash Equivalents	(34,405)	56,813
Cash & Cash Equivalents - Beginning Of Year	284,762	227,949
Cash & Cash Equivalents - End Of Year	<u>\$ 250,357</u>	<u>\$ 284,762</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	\$ 1,352	\$ (61,313)
Adjustments To Reconcile Operating Income To Net Cash Provided (Used) By Operating Activities		
Provision For Bad Debts	--	5,000
(Increase) Decrease In Notes Receivable	(37,151)	53,055
(Increase) Decrease In Advances To Other Funds	--	58,643
Net Cash Provided (Used) By Operating Activities	<u>\$ (35,799)</u>	<u>\$ 55,385</u>

Fiduciary Funds

Agency Funds

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

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

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

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

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

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

BEN HILL COUNTY, GEORGIA
Combining Schedule Of Fiduciary Assets & Liabilities
Fiduciary Funds
December 31, 2012

	Agency Funds					Total
	Clerk of Superior Court	Probate Court	Sheriff	Tax Commissioner	Magistrate Court	
ASSETS						
Cash And Cash Equivalents	\$ 96,881	\$ 23,290	\$ 36,967	\$ 73,780	\$ 57,104	\$ 288,022
Total Assets	<u>\$ 96,881</u>	<u>\$ 23,290</u>	<u>\$ 36,967</u>	<u>\$ 73,780</u>	<u>\$ 57,104</u>	<u>\$ 288,022</u>
LIABILITIES						
Due To Others	\$ 96,881	\$ 23,290	\$ 36,967	\$ 73,780	\$ 57,104	\$ 288,022
Total Liabilities	<u>\$ 96,881</u>	<u>\$ 23,290</u>	<u>\$ 36,967</u>	<u>\$ 73,780</u>	<u>\$ 57,104</u>	<u>\$ 288,022</u>

SUPPLEMENTAL SCHEDULES

BEN HILL COUNTY, GEORGIA
General Fund
Schedule Of Revenues
For The Years Ended December 31, 2012 & 2011

	<u>2012</u>	<u>2011</u>
REVENUES		
Taxes		
Real Property	\$ 4,321,844	\$ 3,820,081
Personal Property	588,939	567,928
Real Estate Transfer (Intangible)	11,344	7,227
Franchise	33,647	34,056
General Sales & Use	1,173,349	1,162,704
Selective Sales & Use	42,575	51,026
Business		
Insurance Premium	383,434	358,914
Financial Institution	71,180	66,149
Penalties & Interest On Delinquent Taxes	104,248	104,248
	<u>6,730,560</u>	<u>6,172,333</u>
Licenses & Permits		
Business	32,375	27,239
Non-Business	10,474	19,722
	<u>42,849</u>	<u>46,961</u>
Intergovernmental	<u>56,630</u>	<u>325,945</u>
Charges For Services		
General Government	573,436	513,191
Public Safety	1,170,830	1,219,702
Street & Public Improvements	159,770	28,140
Public Works	53,110	47,231
Culture & Recreation	456	1,065
Other Charges For Services	1,145	1,328
	<u>1,958,747</u>	<u>1,810,657</u>
Fines & Forfeitures		
Superior Court	196,639	171,475
Magistrate Court	77,740	95,376
Probate Court	139,030	120,569
Victims Assistance Program	617	258
	<u>414,026</u>	<u>387,678</u>
Interest Revenue	<u>1,497</u>	<u>1,153</u>
Contributions & Donations	<u>12,849</u>	<u>--</u>
Miscellaneous	<u>26,761</u>	<u>40,914</u>
Total Revenues	<u>\$ 9,243,919</u>	<u>\$ 8,785,641</u>

BEN HILL COUNTY, GEORGIA
General Fund
Schedule Of Expenditures
For The Years Ended December 31, 2012 & 2011

	<u>2012</u>	<u>2011</u>
EXPENDITURES		
Current		
General Government		
General		
Purchased/Contracted Services	\$ 13,951	\$ 22,266
Supplies	--	969
Capital Outlay	--	16,648
Other Costs	37,886	39,915
Total General	<u>51,837</u>	<u>79,798</u>
Elections		
Personal Services & Employee Benefits	110,659	85,287
Purchased/Contracted Services	35,818	26,219
Supplies	12,500	4,550
Capital Outlay	66	4,205
Total Elections	<u>159,043</u>	<u>120,261</u>
General Administration		
Personal Services & Employee Benefits	266,837	256,459
Purchased/Contracted Services	134,785	115,374
Supplies	46,898	47,700
Capital Outlay	165	9,804
Other Costs	7,256	15,850
Total General Administration	<u>455,941</u>	<u>445,187</u>
County Administration Grants		
Purchased/Contracted Services	--	2,958
Capital Outlay	3,294	214,109
Total County Administration Grants	<u>3,294</u>	<u>217,067</u>
Tax Commissioner		
Personal Services & Employee Benefits	160,107	184,836
Purchased/Contracted Services	48,812	58,178
Supplies	11,666	12,205
Capital Outlay	--	3,448
Total Tax Commissioner	<u>220,585</u>	<u>258,667</u>
Tax Assessor		
Personal Services & Employee Benefits	178,729	188,027
Purchased/Contracted Services	17,006	21,557
Supplies	7,328	7,758
Capital Outlay	--	2,390
Total Tax Assessor	<u>203,063</u>	<u>219,732</u>

BEN HILL COUNTY, GEORGIA
General Fund
Schedule Of Expenditures
For The Years Ended December 31, 2012 & 2011

	<u>2012</u>	<u>2011</u>
Government Buildings		
Personal Services & Employee Benefits	83,526	120,929
Purchased/Contracted Services	73,512	45,488
Supplies	17,622	23,369
Capital Outlay	--	29,053
Total Government Buildings	<u>174,660</u>	<u>218,839</u>
Total General Government	<u>1,268,423</u>	<u>1,559,551</u>
Judicial		
Superior Court		
Personal Services & Employee Benefits	223,882	249,252
Purchased/Contracted Services	44,116	63,320
Supplies	12,620	16,073
Capital Outlay	--	12,141
Total Superior Court	<u>280,618</u>	<u>340,786</u>
Superior Court Judges		
Personal Services & Employee Benefits	4,498	4,633
Purchased/Contracted Services	13,185	4,607
Supplies	24,417	22,820
Capital Outlay	--	26,425
Other Costs	114,128	114,668
Total Superior Court Judges	<u>156,228</u>	<u>173,153</u>
District Attorney		
Purchased/Contracted Services	4,500	1,791
Supplies	3,576	3,093
Capital Outlay	--	2,601
Other Costs	23,443	30,783
Total District Attorney	<u>31,519</u>	<u>38,268</u>
Public Defender		
Purchased/Contracted Services	1,282	129
Supplies	587	504
Capital Outlay	--	974
Other Costs	25,680	32,598
Total Public Defender	<u>27,549</u>	<u>34,205</u>
Magistrate Court		
Personal Services & Employee Benefits	231,374	246,653
Purchased/Contracted Services	28,241	32,873
Supplies	20,555	21,509
Capital Outlay	6,398	3,947
Total Magistrate Court	<u>286,568</u>	<u>304,982</u>

BEN HILL COUNTY, GEORGIA
General Fund
Schedule Of Expenditures
For The Years Ended December 31, 2012 & 2011

	<u>2012</u>	<u>2011</u>
Probate Court		
Personal Services & Employee Benefits	122,153	128,702
Purchased/Contracted Services	15,575	12,850
Supplies	3,692	4,159
Capital Outlay	--	1,875
Total Probate Court	<u>141,420</u>	<u>147,586</u>
Total Judicial	<u>923,902</u>	<u>1,038,980</u>
Public Safety		
Sheriff		
Personal Services & Employee Benefits	1,146,880	1,216,892
Purchased/Contracted Services	148,454	161,462
Supplies	148,315	150,672
Capital Outlay	200	56,479
Other Costs	19,928	14,946
Total Sheriff	<u>1,463,777</u>	<u>1,600,451</u>
Jail Administration		
Personal Services & Employee Benefits	920,071	921,020
Purchased/Contracted Services	231,167	195,911
Supplies	282,729	314,160
Capital Outlay	--	32,165
Total Jail Administration	<u>1,433,967</u>	<u>1,463,256</u>
School Resource Officers		
Personal Services & Employee Benefits	91,664	88,141
Total School Resource Officers	<u>91,664</u>	<u>88,141</u>
Fire		
Capital Outlay	--	1,156
Other Costs	56,000	49,000
Total Fire	<u>56,000</u>	<u>50,156</u>
EMS		
Personal Services & Employee Benefits	785,233	804,728
Purchased/Contracted Services	123,862	113,223
Supplies	91,378	86,336
Capital Outlay	--	7,280
Total EMS	<u>1,000,473</u>	<u>1,011,567</u>
Coroner		
Personal Services & Employee Benefits	9,312	11,837
Purchased/Contracted Services	4,223	4,765
Supplies	--	100
Total Coroner	<u>13,535</u>	<u>16,702</u>

BEN HILL COUNTY, GEORGIA
General Fund
Schedule Of Expenditures
For The Years Ended December 31, 2012 & 2011

	<u>2012</u>	<u>2011</u>
Animal Control		
Personal Services & Employee Benefits	32,483	33,191
Purchased/Contracted Services	2,869	2,274
Supplies	4,186	4,691
Other Costs	37,954	38,476
Total Animal Control	<u>77,492</u>	<u>78,632</u>
Emergency Management		
Personal Services & Employee Benefits	14,966	13,283
Purchased/Contracted Services	16,059	16,965
Supplies	3,863	3,461
Capital Outlay	4,500	--
Total Emergency Management	<u>39,388</u>	<u>33,709</u>
Total Public Safety	<u>4,176,296</u>	<u>4,342,614</u>
Public Works		
Highways & Streets		
Personal Services & Employee Benefits	782,771	824,437
Purchased/Contracted Services	80,377	91,753
Supplies	178,194	163,761
Capital Outlay	750	14,866
Total Highways & Streets	<u>1,042,092</u>	<u>1,094,817</u>
Water		
Personal Services & Employee Benefits	1,352	3,324
Purchased/Contracted Services	3,747	24,003
Supplies	3,846	3,224
Capital Outlay	2,400	1,000
Total Water	<u>11,345</u>	<u>31,551</u>
Solid Waste & Recycling		
Personal Services & Employee Benefits	193,576	226,297
Purchased/Contracted Services	136,310	140,023
Supplies	18,049	16,505
Capital Outlay	--	493
Total Solid Waste & Recycling	<u>347,935</u>	<u>383,318</u>
Maintenance & Shop		
Purchased/Contracted Services	--	3,171
Supplies	20	606
Total Maintenance & Shop	<u>20</u>	<u>3,777</u>
Total Public Works	<u>1,401,392</u>	<u>1,513,463</u>
Health & Welfare		
Health		
Personal Services & Employee Benefits	30,299	32,398
Purchased/Contracted Services	6,400	--
Supplies	10,397	9,668
Capital Outlay	--	9,057
Other Costs	78,000	78,000
Total Health	<u>125,096</u>	<u>129,123</u>

BEN HILL COUNTY, GEORGIA
General Fund
Schedule Of Expenditures
For The Years Ended December 31, 2012 & 2011

	<u>2012</u>	<u>2011</u>
Welfare		
Purchased/Contracted Services	1,286	1,163
Supplies	--	50
Other Costs	--	71
Total Welfare	<u>1,286</u>	<u>1,284</u>
Senior Citizens Center Grant		
Personal Services & Employee Benefits	660	--
Supplies	--	641
Total Senior Citizens Center Grant	<u>660</u>	<u>641</u>
Senior Assistance		
Personal Services & Employee Benefits	35,861	38,154
Purchased/Contracted Services	8,513	3,256
Supplies	10,621	15,884
Capital Outlay	--	4,133
Total Senior Assistance	<u>54,995</u>	<u>61,427</u>
Senior Citizens Nutrition		
Personal Services & Employee Benefits	29,920	22,579
Purchased/Contracted Services	1,918	1,357
Supplies	7,841	5,864
Capital Outlay	--	1,453
Total Senior Citizens Nutrition	<u>39,679</u>	<u>31,253</u>
Total Health & Welfare	<u>221,716</u>	<u>223,728</u>
Culture & Recreation		
Recreation		
Purchased/Contracted Services	--	25
Supplies	--	20
Other Costs	250,232	256,298
Total Recreation	<u>250,232</u>	<u>256,343</u>
Parks		
Purchased/Contracted Services	--	183
Supplies	1,147	1,808
Capital Outlay	--	75
Total Parks	<u>1,147</u>	<u>2,066</u>
Libraries		
Other Costs	131,800	131,800
Total Libraries	<u>131,800</u>	<u>131,800</u>
Total Culture & Recreation	<u>383,179</u>	<u>390,209</u>
Housing & Development		
Agricultural Resources		
Personal Services & Employee Benefits	66,493	61,260
Purchased/Contracted Services	6,907	4,876
Supplies	5,344	4,156
Capital Outlay	--	1,825
Total Agricultural Resources	<u>78,744</u>	<u>72,117</u>

BEN HILL COUNTY, GEORGIA
General Fund
Schedule Of Expenditures
For The Years Ended December 31, 2012 & 2011

	<u>2012</u>	<u>2011</u>
Forest Resources		
Personal Services & Employee Benefits	1,444	1,756
Purchased/Contracted Services	3,049	2,321
Other Costs	9,707	9,707
Total Forest Resources	<u>14,200</u>	<u>13,784</u>
Protective Inspection		
Personal Services & Employee Benefits	2,485	--
Purchased/Contracted Services	1,225	--
Total Protective Inspection	<u>3,710</u>	<u>--</u>
Planning & Zoning		
Personal Services & Employee Benefits	25,613	34,037
Purchased/Contracted Services	2,078	4,998
Supplies	990	2,567
Capital Outlay	--	43
Total Planning & Zoning	<u>28,681</u>	<u>41,645</u>
Airport		
Other Costs	26,317	37,657
Total Airport	<u>26,317</u>	<u>37,657</u>
Economic Opportunity		
Other Costs	28,536	86,070
Total Economic Opportunity	<u>28,536</u>	<u>86,070</u>
Total Housing & Development	<u>180,188</u>	<u>251,273</u>
Debt Service	<u>52,078</u>	<u>38,160</u>
Total Expenditures	<u>\$ 8,607,174</u>	<u>\$ 9,357,978</u>

BEN HILL COUNTY, GEORGIA
Schedule Of Nutrition Program For The Elderly
For The Year Ended December 31, 2012

2012	Title III-C-1 Meals - Site Operations	Title III-C-2 Meals - Delivery	CBS Home Delivered Meals	CBS Congregate	Total
January	\$ 4,063	\$ --	\$ --	\$ --	\$ 4,063
February	1,299	--	--	--	1,299
March	2,492	2,045	750	--	5,287
April	--	--	--	--	--
May	--	--	--	--	--
June	--	--	--	--	--
Total Contract AAA-2012-17	7,854	2,045	750	--	10,649
July	1,944	--	3,622	--	5,566
August	1,944	334	3,578	--	5,856
September	1,944	3,266	(1,600)	--	3,610
October	2,627	--	--	--	2,627
November	2,622	--	--	--	2,622
December	2,619	--	--	--	2,619
Total Contract AAA-2013-17	13,700	3,600	5,600	--	22,900
Total	\$ 21,554	\$ 5,645	\$ 6,350	\$ --	\$ 33,549

BEN HILL COUNTY, GEORGIA
Schedule Of Projects Constructed With Special Sales Tax Proceeds
For The Year Ended December 31, 2012

Project	Original Estimated Cost	Revised Estimated Cost	Expenditures			Estimated Percentage of Completion
			Prior Years	Current Year	Total	
Sales Tax Referendum 7/1/2005 - 6/30/2011						
County Projects	\$ 5,000,000	\$ 5,000,000				110%
Roads			\$ 2,005,552	\$ 187,010	\$ 2,192,562	
County Equipment			206,298	7,000	213,298	
Courthouse Debt			291,429	1,166,802	1,458,231	
EMS Vehicles			418,622	24,231	442,853	
Sheriff Vehicles			220,594	--	220,594	
Fire Trucks			311,493	--	311,493	
E911 Trucks			643,512	14,400	657,912	
County & City Joint Projects						
Fitzgerald & Ben Hill County Development Authority	1,450,000	1,450,000	1,332,814	--	1,332,814	92%
Downtown Development Authority	200,000	200,000	183,807	--	183,807	92%
Other Joint Projects	3,900,000	3,939,230				60%
Development Authority of Ben Hill County			183,807	--	183,807	
Flood Control			16,938	--	16,938	
Recreation			1,235,801	11,053	1,246,854	
Hospital Debt			919,078	--	919,078	
City of Fitzgerald	5,000,000	5,000,000	4,850,141	--	4,850,141	97%
	<u>\$ 15,550,000</u>	<u>\$ 15,589,230</u>	<u>\$ 12,819,886</u>	<u>\$ 1,410,496</u>	<u>\$ 14,230,382</u>	
SPLOST 2005 Capital Projects Fund						
Total Expenditures				\$ 1,410,496		
				<u>\$ 1,410,496</u>		

BEN HILL COUNTY, GEORGIA
Schedule Of Projects Constructed With Special Sales Tax Proceeds
For The Year Ended December 31, 2012

Project	Original Estimated Cost	Revised Estimated Cost	Expenditures			Estimated Percentage of Completion
			Prior Years	Current Year	Total	
Sales Tax Referendum 7/1/2011 - 6/30/2017						
County Projects						
Road, Street & Bridge Projects	\$ 1,980,700	\$ 1,980,700	\$ 636	\$ 226,562	\$ 227,198	11%
Road, Street & Bridge Vehicles & Equipment	910,800	910,800	--	100,000	100,000	11%
Waste Removal	273,500	273,500	--	149,358	149,358	55%
Law Enforcement	360,000	360,000	--	54,720	54,720	15%
Emergency Services	250,000	250,000	--	--	--	0%
Fire & Rescue	25,000	25,000	--	2,112	2,112	8%
Fire & Rescue Debt	100,000	100,000	--	99,000	99,000	99%
Building Improvements	570,000	570,000	--	--	--	0%
Dorminy Medical Center Debt	1,000,000	1,000,000	80,527	90,000	170,527	17%
Capital Equipment	180,000	180,000	--	37,813	37,813	21%
County & City Joint Projects						
Development Authority of Ben Hill County Fitzgerald & Ben Hill County Development Authority	150,000	150,000	11,823	--	11,823	8%
Downtown Development Authority	1,500,000	1,500,000	118,222	234,669	352,891	24%
Department of Leisure Services	200,000	200,000	15,724	31,211	46,935	23%
Public Transportation	1,500,000	1,500,000	--	--	--	0%
Humane Society	200,000	200,000	--	--	--	0%
Library	25,000	25,000	2,010	3,989	5,999	24%
Grand Conference Center	75,000	75,000	5,911	11,733	17,644	24%
City of Fitzgerald	100,000	100,000	7,921	15,723	23,644	24%
	5,600,000	5,600,000	441,442	876,255	1,317,697	24%
	<u>\$ 15,000,000</u>	<u>\$ 15,000,000</u>	<u>\$ 684,216</u>	<u>\$ 1,933,145</u>	<u>\$ 2,617,361</u>	
SPLOST 2011 Capital Projects Fund						
Total Expenditures				\$ 1,937,485		
Transfers Out				99,000		
Capital Leases				(103,340)		
				<u>\$ 1,933,145</u>		

MEEKS CPA, LLP

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

To the Board of Commissioners
Ben Hill County, Georgia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Ben Hill County, Georgia, as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise Ben Hill County, Georgia's basic financial statements and have issued our report thereon dated June 28, 2013. Our report includes a reference to other auditors who audited the financial statements of the Ben Hill County Board of Health and the Hospital Authority of Ben Hill County, as described in our report on Ben Hill County, Georgia's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and responses, we identified certain deficiencies in internal control that we consider to be material weaknesses.

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. We consider the deficiencies described in the accompanying schedule of findings and responses as items 2007-1, 2007-2, 2007-3, and 2010-1 to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Ben Hill County, Georgia's financial statements are free from material misstatement, we performed tests of its compliance with certain

provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Ben Hill County, Georgia's Response to Findings

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

Purpose of this Report

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

MEEKS CPA, LLP

MEEKS CPA, LLP

CERTIFIED PUBLIC ACCOUNTANTS

June 28, 2013

BEN HILL COUNTY, GEORGIA
Schedule Of Findings And Responses
For The Year Ended December 31, 2012

2007-1

Condition

The County has not established practices for the identification of risks affecting it and has not developed an appropriate fraud risk assessment and monitoring process.

Recommendation

The County should perform periodic reviews to anticipate and identify routine events or activities that may affect the County's ability to achieve its objectives.

The County should identify risks related to laws or regulations that may affect financial reporting.

The County should identify risks potentially impacting the achievement of financial reporting objectives.

The County should establish a process to identify risks associated with nonroutine transactions.

The County should identify risks related to the ability of an employee to initiate and process unauthorized transactions.

The County should develop a comprehensive fraud risk assessment and monitoring process and those charged with governance should understand and exercise oversight of the assessment and monitoring process.

Views Of Responsible Officials And Planned Corrective Action

The County intends to develop a formal risk assessment plan that includes the aspects described in the recommendations above and a comprehensive fraud risk assessment and monitoring plan commensurate with the size and complexity of the County.

2007-2

Condition

Management does not monitor controls over financial reporting.

Recommendation

The County should establish an ongoing monitoring process in its operations throughout the County that includes explicit identification of what constitutes a deviation from expected control performance, thereby signaling a need to investigate both potential control problems and changes in risk profiles. The ongoing monitoring should provide feedback on the effective operation of controls integrated into processes, and on the processes themselves and serve as a primary indicator of both control operating effectiveness and risk conditions.

Views Of Responsible Officials And Planned Corrective Action

The County intends to develop formal policies and procedures that include the aspects described in the recommendation above and that specifically identifies those responsible for monitoring controls over financial reporting and assessing the design and operation of controls on a timely basis, capturing and reporting identified control deficiencies, and taking actions as necessary.

2007-3

Condition

The County personnel are not capable of preparing the financial statements and lack the skill and competencies to prevent, detect, and correct a misstatement.

Recommendation

The County should obtain outside technical assistance in drafting the financial statements.

Views Of Responsible Officials And Planned Corrective Action

The County intends to continue to obtain technical assistance from its auditing firm in drafting the financial statements.

BEN HILL COUNTY, GEORGIA
Schedule Of Findings And Responses
For The Year Ended December 31, 2012

2010-1

Condition

Payroll deductions for group insurance, garnishments, and other deductions were not reconciled to the payments or general ledger.

Recommendation

An appropriate level of management or other appropriate person should: (1) periodically review the allocation of payroll costs to accounts, funds, and programs; (2) review monthly payroll-related accruals for completeness and reasonableness; (3) reconcile payroll deductions to vendor payments to verify the correct amount is deducted from employee payroll.

Views Of Responsible Officials And Planned Corrective Action

The County has established reconciling procedures for payroll deductions and verified that the payroll clerk understands the procedures. The County Clerk will review the process to verify the accuracy and effectiveness.