

BEN HILL COUNTY, GEORGIA
Annual Financial Report
For The Fiscal Year Ended
December 31, 2011

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July 20, 2012

INDEPENDENT AUDITOR'S REPORT

To the Board of County Commissioners
Ben Hill County, Georgia

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, 2011, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Ben Hill County, Georgia's management. 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. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for the Ben Hill County Board of Health and the Hospital Authority of Ben Hill County is based 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the reports of other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Ben Hill County, Georgia, as of December 31, 2011, and the respective changes in financial position, and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Ben Hill County, Georgia, has not presented the Management's Discussion and Analysis that accounting principles, generally accepted in the United States of America, has determined is necessary to supplement, although not required to be part of the basic financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated July 20, 2012, 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, 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* and should be considered in assessing the results of our audit.

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 as a whole. The Required Supplementary Information is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. The Combining and Individual Fund Schedules, and Supplemental Schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The Required Supplementary Information, Combining and Individual Fund Schedules, 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.



MEEKS, ROBERTS, ASHLEY, SUMNER & SIRMANS, LLP
Certified Public Accountants

BASIC FINANCIAL STATEMENTS

BEN HILL COUNTY, GEORGIA
Statement Of Net Assets
December 31, 2011

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Primary Government	Hospital Authority	Board Of Health
ASSETS					
Cash & Cash Equivalents	\$ 2,989,938	\$ 284,762	\$ 3,274,700	\$ 357,000	\$ 628,597
Investments	--	--	--	48,000	--
Receivables (Net Of Allowance For Uncollectibles)	1,667,193	19,367	1,686,560	3,622,000	558,070
Inventories	--	--	--	449,000	--
Prepaid Items	120,617	--	120,617	--	--
Estimated Third-Party Settlements	--	--	--	62,000	--
Other Current Assets	--	--	--	350,000	--
Notes Receivable	--	228,680	228,680	--	--
Deferred Charges	--	--	--	651,000	--
Restricted Assets					
Cash & Cash Equivalents	--	--	--	933,000	--
Capital Assets Not Being Depreciated	159,444	--	159,444	215,000	--
Capital Assets Net Of Accumulated Depreciation	11,940,262	--	11,940,262	12,623,000	43,313
Total Assets	<u>16,877,454</u>	<u>532,809</u>	<u>17,410,263</u>	<u>19,310,000</u>	<u>1,229,980</u>
LIABILITIES					
Cash Overdraft	425,772	--	425,772	--	--
Accounts Payable	547,081	--	547,081	2,503,000	33,449
Accrued Wages, Withholdings & Benefits	181,417	--	181,417	--	--
Accrued Expenses	--	--	--	1,453,000	53,659
Estimated Third-Party Settlements	--	--	--	23,000	--
Intergovernmental Payable	264,976	--	264,976	--	--
Short-Term Notes Payable	--	--	--	1,450,000	--
Noncurrent Liabilities					
Due Within One Year	149,310	--	149,310	636,000	67,475
Due In More Than One Year	1,399,835	--	1,399,835	10,090,000	44,983
Total Liabilities	<u>2,968,391</u>	<u>--</u>	<u>2,968,391</u>	<u>16,155,000</u>	<u>199,566</u>
NET ASSETS					
Invested In Capital Assets, Net Of Related Debt	10,783,517	--	10,783,517	2,593,000	43,313
Restricted					
Restricted For E-911	34,480	--	34,480	--	188,736
Restricted For Revolving Loan Program	--	532,809	532,809	--	--
Restricted For Indigent Care	--	--	--	37,000	--
Restricted For Hospice Care	--	--	--	35,000	--
Unrestricted	3,091,066	--	3,091,066	490,000	798,365
Total Net Assets	<u>\$ 13,909,063</u>	<u>\$ 532,809</u>	<u>\$14,441,872</u>	<u>\$ 3,155,000</u>	<u>\$ 1,030,414</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, 2011

FUNCTIONS/PROGRAMS	PROGRAM REVENUES				NET (EXPENSE) REVENUE AND CHANGES IN NET ASSETS				
	Expenses	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	\$ 1,893,696	\$ 561,480	\$ 5,120	\$ 197,950	\$ (1,129,146)	\$ --	\$ (1,129,146)		
Judicial	1,032,585	462,945	4,620	--	(565,020)	--	(565,020)		
Public Safety	5,178,186	1,504,333	71,694	--	(3,602,159)	--	(3,602,159)		
Public Works	2,281,667	75,371	18,465	78,908	(2,108,923)	--	(2,108,923)		
Health & Welfare	628,074	--	153,268	--	(474,806)	--	(474,806)		
Culture & Recreation	578,513	1,065	--	--	(577,448)	--	(577,448)		
Housing & Development	526,917	--	--	--	(526,917)	--	(526,917)		
Interest On Long-Term Debt	59,910	--	--	--	(59,910)	--	(59,910)		
Total Governmental Activities	<u>12,179,548</u>	<u>2,605,194</u>	<u>253,167</u>	<u>276,858</u>	<u>(9,044,329)</u>	<u>--</u>	<u>(9,044,329)</u>		
Business-Type Activities									
EIP Revolving Loan	68,005	6,692	--	--	--	(61,313)	(61,313)		
Total Business-Type Activities	<u>68,005</u>	<u>6,692</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>(61,313)</u>	<u>(61,313)</u>		
Total Primary Government	<u>\$12,247,553</u>	<u>\$ 2,611,886</u>	<u>\$ 253,167</u>	<u>\$ 276,858</u>	<u>(9,044,329)</u>	<u>(61,313)</u>	<u>(9,105,642)</u>		
Component Units									
Hospital Authority	\$25,785,000	\$22,708,000	\$ 40,000	\$ 147,000				\$ (2,890,000)	\$ --
Board Of Health	3,371,030	2,896,641	405,472	--				--	(68,917)
Total Component Units	<u>\$29,156,030</u>	<u>\$25,604,641</u>	<u>\$ 445,472</u>	<u>\$ 147,000</u>				<u>(2,890,000)</u>	<u>(68,917)</u>
General Revenues									
Taxes									
Real Property					3,904,217	--	3,904,217	--	--
Personal Property					567,928	--	567,928	--	--
Real Estate Transfer (Intangible)					7,227	--	7,227	--	--
Franchise					34,056	--	34,056	--	--
General Sales & Use					3,488,155	--	3,488,155	--	--
Selective Sales & Use					51,026	--	51,026	--	--
Business					425,063	--	425,063	--	--
Penalties & Interest On Delinquent Taxes					104,248	--	104,248	--	--
Investment Income					7,880	1,428	9,308	122,000	--
Miscellaneous					40,914	--	40,914	451,000	--
Gain On Disposition Of Capital Assets					18,019	--	18,019	(4,000)	--
Total General Revenues					<u>8,648,733</u>	<u>1,428</u>	<u>8,650,161</u>	<u>569,000</u>	<u>--</u>
Change In Net Assets					(395,596)	(59,885)	(455,481)	(2,321,000)	(68,917)
Net Assets - Beginning					14,304,659	592,694	14,897,353	5,476,000	1,099,331
Net Assets - Ending					<u>\$ 13,909,063</u>	<u>\$ 532,809</u>	<u>\$14,441,872</u>	<u>\$ 3,155,000</u>	<u>\$ 1,030,414</u>

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

BEN HILL COUNTY, GEORGIA
Balance Sheet
Governmental Funds
December 31, 2011

	General	SPLOST 2005	SPLOST 2011	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash & Cash Equivalents	\$ 473,943	\$2,034,806	\$ 314,441	\$ 166,748	\$ 2,989,938
Receivables (Net Of Allowance For Uncollectibles)	1,232,148	--	213,311	221,734	1,667,193
Due From Other Funds	125,486	89,951	238,859	17,658	471,954
Total Assets	<u>\$ 1,831,577</u>	<u>\$2,124,757</u>	<u>\$ 766,611</u>	<u>\$ 406,140</u>	<u>\$ 5,129,085</u>
LIABILITIES & FUND EQUITY					
Liabilities					
Cash Overdraft	\$ 425,772	\$ --	\$ --	\$ --	\$ 425,772
Accounts Payable	442,214	71,592	--	33,275	547,081
Accrued Wages, Withholdings & Benefits	181,417	--	--	--	181,417
Intergovernmental Payable	--	--	264,976	--	264,976
Due To Other Funds	14,216	354,730	3,427	99,581	471,954
Deferred Revenue	671,032	--	--	149,179	820,211
Total Liabilities	<u>1,734,651</u>	<u>426,322</u>	<u>268,403</u>	<u>282,035</u>	<u>2,711,411</u>
Fund Balances					
Assigned	--	1,698,435	498,208	126,570	2,323,213
Unassigned	96,926	--	--	(2,465)	94,461
Total Fund Balances	<u>96,926</u>	<u>1,698,435</u>	<u>498,208</u>	<u>124,105</u>	<u>2,417,674</u>
Total Liabilities & Fund Balances	<u>\$ 1,831,577</u>	<u>\$2,124,757</u>	<u>\$ 766,611</u>	<u>\$ 406,140</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.	12,099,706
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.	820,211
Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as expenditures in the funds.	120,617
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Capital Leases	\$ (162,801)
Notes Payable	(1,153,388)
Compensated Absences	(208,116)
Net Pension Obligation	(24,840)
Total long-term liabilities	<u>(1,549,145)</u>
Net Assets Of Governmental Activities	<u>\$ 13,909,063</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, 2011

	General	SPLOST 2005	SPLOST 2011	Other Governmental Funds	Total Governmental Funds
REVENUES					
Taxes	\$ 6,172,333	\$1,026,739	\$1,095,587	\$ 203,125	\$ 8,497,784
Licenses & Permits	46,961	--	--	--	46,961
Intergovernmental	325,945	72,666	--	130,172	528,783
Charges For Services	1,810,657	--	--	306,040	2,116,697
Fines & Forfeitures	387,678	--	--	75,267	462,945
Investment Income	1,153	1,064	178	6,727	9,122
Miscellaneous	40,914	--	--	--	40,914
Total Revenues	<u>8,785,641</u>	<u>1,100,469</u>	<u>1,095,765</u>	<u>721,331</u>	<u>11,703,206</u>
EXPENDITURES					
Current					
General Government	1,559,551	--	--	--	1,559,551
Judicial	1,038,980	--	--	1,783	1,040,763
Public Safety	4,342,614	--	2,010	532,077	4,876,701
Public Works	1,513,463	--	--	--	1,513,463
Health & Welfare	223,728	73,519	80,527	125,257	503,031
Culture & Recreation	390,209	--	13,832	--	404,041
Housing & Development	251,273	--	--	15,342	266,615
Capital Outlay	--	447,612	636	29,249	477,497
Debt Service	38,160	169,141	--	4,258	211,559
Intergovernmental	--	533,002	575,388	--	1,108,390
Total Expenditures	<u>9,357,978</u>	<u>1,223,274</u>	<u>672,393</u>	<u>707,966</u>	<u>11,961,611</u>
Excess (Deficiency) Of Revenues Over (Under)					
Expenditures	<u>(572,337)</u>	<u>(122,805)</u>	<u>423,372</u>	<u>13,365</u>	<u>(258,405)</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	15,516	116,465	86,659	233,426	452,066
Transfers Out	(206,901)	(14,702)	(11,823)	(218,640)	(452,066)
Proceeds Of Capital Asset Dispositions	3,231	--	--	91,289	94,520
Capital Leases	--	85,161	--	--	85,161
Total Other Financing Sources (Uses)	<u>(188,154)</u>	<u>186,924</u>	<u>74,836</u>	<u>106,075</u>	<u>179,681</u>
Net Change In Fund Balances	<u>(760,491)</u>	<u>64,119</u>	<u>498,208</u>	<u>119,440</u>	<u>(78,724)</u>
Fund Balances - Beginning	857,417	1,634,316	--	4,665	2,496,398
Fund Balances - Ending	<u>\$ 96,926</u>	<u>\$1,698,435</u>	<u>\$ 498,208</u>	<u>\$ 124,105</u>	<u>\$ 2,417,674</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, 2011

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* \$ (78,724)

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	460,948
Depreciation Expense	(781,315)
	<u>(320,367)</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	(33,129)
Accumulated Depreciation	32,917
	<u>(212)</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	84,136
Charges For Services	(21,409)
Proceeds Of Capital Asset Dispositions	(76,289)
	<u>(13,562)</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	(85,161)
Principal Repayments	
Capital Leases	94,600
Notes Payable	14,268
	<u>23,707</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	(37,845)
Net Pension Obligation	24,970
Insurance	31,277
Pensions	(24,840)
	<u>(6,438)</u>

Change in net assets of governmental activities reported in the <i>Statement Of Activities</i>	<u>\$ (395,596)</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, 2011

	Business-type Activities - Enterprise Funds	
	EIP Revolving Loan	Total Enterprise Funds
ASSETS		
Current Assets		
Cash & Cash Equivalents	\$ 284,762	\$ 284,762
Receivables (Net Of Allowance For Uncollectibles)	19,367	19,367
Total Current Assets	<u>304,129</u>	<u>304,129</u>
Noncurrent Assets		
Notes Receivable	228,680	228,680
Total Noncurrent Assets	<u>228,680</u>	<u>228,680</u>
Total Assets	<u>532,809</u>	<u>532,809</u>
NET ASSETS		
Restricted For Revolving Loan Program	532,809	532,809
Total Net Assets	<u>\$ 532,809</u>	<u>\$ 532,809</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, 2011

	Business-type Activities - Enterprise Funds	
	EIP Revolving Loan	Total Enterprise Funds
OPERATING REVENUES		
Charges For Services	\$ 6,692	\$ 6,692
Total Operating Revenues	<u>6,692</u>	<u>6,692</u>
OPERATING EXPENSES		
Purchased/Contracted Services	5	5
Bad Debts	68,000	68,000
Total Operating Expenses	<u>68,005</u>	<u>68,005</u>
Operating Income (Loss)	<u>(61,313)</u>	<u>(61,313)</u>
NONOPERATING REVENUES (EXPENSES)		
Interest Revenue	1,428	1,428
Total Nonoperating Revenues (Expenses)	<u>1,428</u>	<u>1,428</u>
Changes In Net Assets	<u>(59,885)</u>	<u>(59,885)</u>
Net Assets - Beginning	592,694	592,694
Net Assets - Ending	<u>\$ 532,809</u>	<u>\$ 532,809</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, 2011

	Business-type Activities - Enterprise Funds	
	EIP Revolving Loan	Total Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Notes Receivable	\$ 48,698	\$ 48,698
Interest Received	6,692	6,692
Payments To Suppliers	(5)	(5)
Net Cash Provided (Used) By Operating Activities	<u>55,385</u>	<u>55,385</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received	1,428	1,428
Net Cash Provided (Used) By Investing Activities	<u>1,428</u>	<u>1,428</u>
Net Increase (Decrease) In Cash & Cash Equivalents	56,813	56,813
Cash & Cash Equivalents - Beginning Of Year	227,949	227,949
Cash & Cash Equivalents - End Of Year	<u>\$ 284,762</u>	<u>\$ 284,762</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	\$ (61,313)	\$ (61,313)
Adjustments To Reconcile Operating Income To Net Cash Provided (Used) By Operating Activities		
Provision For Bad Debts	5,000	5,000
(Increase) Decrease In Notes Receivable	53,055	53,055
(Increase) Decrease In Advances To Other Funds	58,643	58,643
Net Cash Provided (Used) By Operating Activities	<u>\$ 55,385</u>	<u>\$ 55,385</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, 2011

	<u>Agency Funds</u>
ASSETS	
Cash And Cash Equivalents	\$ 286,651
Total Assets	<u>\$ 286,651</u>
LIABILITIES	
Due To Others	\$ 286,651
Total Liabilities	<u>\$ 286,651</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, 2011

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

BEN HILL COUNTY, GEORGIA
Notes To The Financial Statements
December 31, 2011

supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely 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 five 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 five 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, 2011

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, 2011

Property taxes were levied on August 3, 2011, payable December 20, 2011, 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 has 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, 2011

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.

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then, unrestricted resources as they are needed. The County does not have policies or procedures that underlie other classifications.

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.

The Official Code of Georgia Annotated section 36-81-3(b) requires an annual balanced budget for the General Fund, each special revenue fund, and each debt service fund and requires a project-length budget for each capital projects fund. For the year ended December 31, 2011, the County did not adopt an annual budget for the Sheriff's Special Revenue Fund.

BEN HILL COUNTY, GEORGIA
Notes To The Financial Statements
December 31, 2011

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. As of December 31, 2011, \$1,710,689 of the County's bank balance was uninsured and collateralized. On January 3, 2012, \$1,620,317 of the amount was collateralized.

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	\$ 1,064,782	\$ --	\$ --	\$ --	\$ 1,064,782
Accounts	306,174	--	67,666	--	373,840
Intergovernmental	159,159	213,311	642	--	373,112
Notes Receivable	--	--	153,426	263,047	416,473
Gross Receivables	1,530,115	213,311	221,734	263,047	2,228,207
Less: Allowance For Uncollectibles	(297,967)	--	--	(15,000)	(312,967)
	<u>\$ 1,232,148</u>	<u>\$ 213,311</u>	<u>\$ 221,734</u>	<u>\$ 248,047</u>	<u>\$ 1,915,240</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, 2011 totaled \$263,047 of which \$34,367 was considered current. One loan was written down by \$60,000 to an estimated collectible amount and an allowance of \$15,000 has been established for other possible uncollectibles.

The Development Authority (a blended component unit of the County) has previously entered into a lease purchase agreement with Bell Plantation Peanuts, Inc. (now 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 out of the Protein Plus monthly payment. The Company now pays the Development Authority Fund \$3,169 monthly and pays the EIP Revolving Loan Fund \$1,226 monthly. The balance on the note at December 31, 2011, was \$153,426 to the Development Authority and \$59,545 to the EIP Revolving Loan Fund.

BEN HILL COUNTY, GEORGIA
Notes To The Financial Statements
December 31, 2011

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)	\$ 610,254
Ambulance Fees (General Fund)	60,778
Capital Asset Dispositions (Development Authority Special Revenue Fund)	149,179
	<u>\$ 820,211</u>

C. Capital Assets

Capital asset activity for the year ended December 31, 2011, 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	\$ 143,424	\$ 6,357	\$ --	\$ 149,781
Construction in progress	444,633	221,173	(656,143)	9,663
Total capital assets, not being depreciated	<u>588,057</u>	<u>227,530</u>	<u>(656,143)</u>	<u>159,444</u>
Capital assets, being depreciated:				
Buildings	12,501,731	26,214	--	12,527,945
Infrastructure	968,116	437,498	--	1,405,614
Improvements other than buildings	960,942	7,800	--	968,742
Machinery & equipment	5,024,186	418,049	(33,129)	5,409,106
Total capital assets, being depreciated	<u>19,454,975</u>	<u>889,561</u>	<u>(33,129)</u>	<u>20,311,407</u>
Less accumulated depreciation for:				
Buildings	(4,002,967)	(306,010)	--	(4,308,977)
Infrastructure	(88,779)	(35,140)	--	(123,919)
Improvements other than buildings	(332,790)	(63,881)	--	(396,671)
Machinery & equipment	(3,198,211)	(376,284)	32,917	(3,541,578)
Total accumulated depreciation	<u>(7,622,747)</u>	<u>(781,315)</u>	<u>32,917</u>	<u>(8,371,145)</u>
Total capital assets, being depreciated, net	<u>11,832,228</u>	<u>108,246</u>	<u>(212)</u>	<u>11,940,262</u>
Governmental activities capital assets, net	<u>\$ 12,420,285</u>	<u>\$ 335,776</u>	<u>\$ (656,355)</u>	<u>\$ 12,099,706</u>

BEN HILL COUNTY, GEORGIA
Notes To The Financial Statements
December 31, 2011

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

Governmental activities	
General Government	\$ 312,676
Judicial	1,990
Public Safety	259,450
Public Works	129,157
Health and Welfare	404
Culture and Recreation	77,638
Total depreciation expense - governmental activities	<u>\$ 781,315</u>

D. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of December 31, 2011 is as follows:

Due from / to other funds:

Receivable Fund	Payable Fund	Amount
General Fund	Nonmajor Governmental Funds	\$ 9,615
General Fund	SPLOST 2005 Capital Projects Fund	115,871
SPLOST 2005 Capital Projects Fund	Nonmajor Governmental Funds	89,951
SPLOST 2011 Capital Projects Fund	SPLOST 2005 Capital Projects Fund	238,859
Nonmajor Governmental Funds	General Fund	14,216
Nonmajor Governmental Funds	Nonmajor Governmental Funds	15
Nonmajor Governmental Funds	SPLOST 2011 Capital Projects Fund	3,427
		<u>\$ 471,954</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 SPLOST 2005 Capital Projects Fund owes the General Fund \$115,871 on a fire truck note to a bank. This note payable is reflected on the General Fund as part of the annual short-term debt paid off. The SPLOST 2005 Capital Projects Fund owes the SPLOST 2011 Capital Projects Fund \$238,859 for deposits and payments made from wrong accounts.

Interfund transfers:

Transfer In	Transfer Out	Amount
General Fund	Nonmajor Governmental Funds	\$ 15,516
SPLOST 2005 Capital Projects Fund	Nonmajor Governmental Funds	116,465
SPLOST 2011 Capital Projects Fund	Nonmajor Governmental Funds	86,659
Nonmajor Governmental Funds	General Fund	206,901
Nonmajor Governmental Funds	SPLOST 2005 Capital Projects Fund	14,702
Nonmajor Governmental Funds	Nonmajor Governmental Funds	11,823
		<u>\$ 452,066</u>

A Nonmajor Governmental fund transferred \$116,465 in sales tax proceeds to the SPLOST 2005 Special Revenue Fund to finance debt service payments. A Nonmajor Governmental fund transferred \$86,659 in sales tax proceeds to the SPLOST 2011 Special Revenue Fund to finance debt service payments. The General Fund transferred \$206,901

BEN HILL COUNTY, GEORGIA
Notes To The Financial Statements
December 31, 2011

to a Nonmajor Governmental Fund to finance expenditures required to be accounted for in the Nonmajor Fund. The SPLOST 2005 Special Revenue Fund transferred \$14,702 in sales taxes to a Nonmajor Governmental Fund.

E. Short-Term Debt

On February 23, 2011 the County entered into a tax anticipation note with Colony Bank for \$3,000,000 with an interest rate of 2.25% for operating purposes. The amount drawn on this note was \$3,000,000 and this was repaid at December 31, 2011. The County entered into a new tax anticipation note on January 18, 2012 in the amount of \$1,500,000 with an interest rate of 2.25%.

Short-term liability activity for the year ended December 31, 2011, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental Activities:				
Notes Payable	\$ --	\$ 3,132,387	\$ (3,132,387)	\$ --
	<u>\$ --</u>	<u>\$ 3,132,387</u>	<u>\$ (3,132,387)</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, 2011 are as follows:

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

The future minimum lease obligations and the net present value of these minimum lease payments as of December 31, 2011, are as follows:

Year Ending December 31	Governmental Activities
2012	\$ 141,824
2013	29,920
Total Minimum Lease Payments	171,744
Less: Amounts Representing Interest	(8,943)
Present Value Of Minimum Lease Payments	<u>\$ 162,801</u>

G. Long-Term Debt

On May 10, 2007 the County entered into a note with the United States Department of Agriculture in the amount of \$1,201,750 for forty years at 4.125% interest per annum to finance the renovation of the Courthouse. Payments are due in monthly installments of \$5,180. At December 31, 2011, the outstanding balance on this note was \$1,153,388. This note was paid off in 2012.

BEN HILL COUNTY, GEORGIA
Notes To The Financial Statements
December 31, 2011

Annual debt service requirements to maturity for notes payable are as follows:

Year Ending December 31	Governmental Activities		
	Principal	Interest	Total
2012	\$ 14,868	\$ 47,292	\$ 62,160
2013	15,493	46,667	62,160
2014	16,145	46,015	62,160
2015	16,823	45,337	62,160
2016	17,531	44,629	62,160
2017 - 2021	99,347	211,453	310,800
2022 - 2026	122,060	188,740	310,800
2027 - 2031	149,967	160,833	310,800
2032 - 2036	184,253	126,547	310,800
2037 - 2041	226,378	84,422	310,800
2042 - 2046	280,163	30,637	310,800
2047 - 2051	10,360	--	10,360
Total	<u>\$ 1,153,388</u>	<u>\$ 1,032,572</u>	<u>\$ 2,185,960</u>

Changes in General Long-Term Liabilities

Long-term liability activity for the year ended December 31, 2011, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities:					
Compensated Absences	\$ 170,271	\$ 37,845	\$ --	\$ 208,116	\$ --
Net Pension Obligation	24,970	315,579	(315,709)	24,840	--
Capital Leases	172,240	85,161	(94,600)	162,801	134,442
Notes Payable	1,167,656	--	(14,268)	1,153,388	14,868
	<u>\$ 1,535,137</u>	<u>\$ 438,585</u>	<u>\$ (424,577)</u>	<u>\$ 1,549,145</u>	<u>\$ 149,310</u>

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

BEN HILL COUNTY, GEORGIA
Notes To The Financial Statements
December 31, 2011

H. Fund Balances

	General	SPLOST 2005	SPLOST 2011	Other Governmental Funds	Total Governmental Funds
Fund Balances					
Assigned					
Judicial	\$ --	\$ --	\$ --	\$ 2,876	\$ 2,876
Public Safety	--	--	--	75,089	75,089
Health & Welfare	--	--	--	150	150
Housing & Development	--	--	--	37,288	37,288
Capital Outlay	--	1,698,435	498,208	11,167	2,207,810
	--	1,698,435	498,208	126,570	2,323,213
Unassigned, Reported In					
General Fund	96,926	--	--	--	96,926
Special Revenue Funds	--	--	--	(2,465)	(2,465)
	96,926	--	--	(2,465)	94,461
Total Fund Balances	<u>\$ 96,926</u>	<u>\$ 1,698,435</u>	<u>\$ 498,208</u>	<u>\$ 124,105</u>	<u>\$ 2,417,674</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 \$17,934,576.

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, 2011, the Hospital's latest fiscal year, the outstanding balance was \$9,360,000 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, 2011

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 2011 plan year. As approved by the trustees, the required contribution for 2011, \$315,714, 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 for the current year were as follows:

Annual Required Contribution (ARC)	\$ 315,714
Interest On Net Pension Obligation	1,935
Adjustment To ARC	<u>(2,070)</u>
Annual Pension Cost	315,579
Contributions Made	<u>(315,709)</u>
Increase (Decrease) In Net Pension Obligation	(130)
Net Pension Obligation Beginning Of Year	<u>24,970</u>
Net Pension Obligation End Of Year	<u><u>\$ 24,840</u></u>

Three Year Trend Information

Fiscal Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/2009	\$ 239,311	55 %	\$ 25,106
12/31/2010	282,816	100	24,970
12/31/2011	315,579	100	24,840

The annual required contribution was determined as part of the January 1, 2011, 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, 2011, was 9 years.

Funded Status and Funding Progress

As of January 1, 2011, the most recent actuarial valuation date, the plan was 71.5% funded. The actuarial accrued liability for benefits was \$4,237,208, and the actuarial value of assets was \$3,029,244, resulting in an unfunded actuarial accrued liability (UAAL) of \$1,207,964. The covered payroll (annual payroll of active employees covered by the plan) was \$2,778,881, and the ratio of the UAAL to the covered payroll was 43.5%.

BEN HILL COUNTY, GEORGIA
Notes To The Financial Statements
December 31, 2011

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, 2011, the County paid \$11,000 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 its twenty five percent share of the debt of the Joint Development Authority which amounted to \$330,838 at December 31, 2011. 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, 2011**

	Budgeted Amounts		Actual Amounts	Variance With Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 6,690,205	\$ 6,690,205	\$ 6,172,333	\$ (517,872)
Licenses & Permits	48,000	48,000	46,961	(1,039)
Intergovernmental	38,758	296,096	325,945	29,849
Charges For Services	1,368,564	1,377,759	1,810,657	432,898
Fines & Forfeitures	510,000	510,000	387,678	(122,322)
Interest Revenue	1,500	1,500	1,153	(347)
Miscellaneous	660,900	660,900	40,914	(619,986)
Total Revenues	<u>9,317,927</u>	<u>9,584,460</u>	<u>8,785,641</u>	<u>(798,819)</u>
EXPENDITURES				
General	153,515	379,096	117,958	261,138
Elections	111,925	111,207	120,261	(9,054)
General Administration	373,169	381,676	432,052	(50,376)
County Administration Grants	--	201,244	217,067	(15,823)
Tax Commissioner	238,682	237,085	258,667	(21,582)
Tax Assessor	228,489	228,028	219,732	8,296
Government Buildings	231,770	230,237	218,839	11,398
Superior Court	324,261	320,350	340,786	(20,436)
Superior Court Judges	152,291	152,291	173,153	(20,862)
District Attorney	37,103	37,103	38,268	(1,165)
Public Defender	27,527	27,527	34,205	(6,678)
Magistrate Court	292,504	292,612	304,982	(12,370)
Probate Court	135,922	135,342	147,586	(12,244)
Sheriff	1,464,688	1,521,708	1,600,451	(78,743)
Jail Administration	1,410,048	1,394,062	1,463,256	(69,194)
School Resource Officers	84,546	83,471	88,141	(4,670)
Fire	49,000	50,155	50,156	(1)
EMS	960,313	967,410	1,011,567	(44,157)
Coroner	16,686	16,686	16,702	(16)
Animal Control	79,130	78,727	78,632	95
Emergency Management	18,693	18,438	33,709	(15,271)
Highways & Streets	1,203,070	1,179,825	1,094,817	85,008
Water	11,124	11,124	31,551	(20,427)
Solid Waste & Recycling	443,500	435,944	383,318	52,626
Maintenance & Shop	--	--	3,777	(3,777)
Health	121,736	121,676	129,123	(7,447)
Welfare	--	--	1,284	(1,284)
Senior Citizens Center Grant	--	--	641	(641)
Senior Assistance	58,803	58,421	61,427	(3,006)
Senior Citizens Nutrition	32,300	32,067	31,253	814
Recreation	256,298	256,298	256,343	(45)
Parks	2,650	2,650	2,066	584
Libraries	131,800	131,800	131,800	--
Agricultural Resources	73,625	73,625	72,117	1,508
Forest Resources	14,377	14,377	13,784	593
Protective Inspection	--	4,711	--	4,711
Planning & Zoning	32,394	31,885	41,645	(9,760)
Airport	37,657	37,657	37,657	--
Economic Opportunity	109,400	109,400	86,070	23,330
Debt Service	9,500	9,500	13,135	(3,635)
Total Expenditures	<u>8,928,496</u>	<u>9,375,415</u>	<u>9,357,978</u>	<u>17,437</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>389,431</u>	<u>209,045</u>	<u>(572,337)</u>	<u>(781,382)</u>

BEN HILL COUNTY, GEORGIA

General Fund

**Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual
For The Year Ended December 31, 2011**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
OTHER FINANCING SOURCES (USES)				
Transfers In				
Development Authority Special Revenue Fund	--	--	15,000	15,000
SPLOST Debt Service Fund	--	--	516	516
E-911 Special Revenue Fund	(441,431)	(441,045)	(206,901)	234,144
Proceeds Of Capital Asset Dispositions	40,000	220,000	3,231	(216,769)
Insurance Recoveries	12,000	12,000	--	(12,000)
Total Other Financing Sources (Uses)	<u>(389,431)</u>	<u>(209,045)</u>	<u>(188,154)</u>	<u>20,891</u>
Net Change In Fund Balances	--	--	(760,491)	(760,491)
Fund Balances - Beginning	857,417	857,417	857,417	--
Fund Balances - Ending	<u>\$ 857,417</u>	<u>\$ 857,417</u>	<u>\$ 96,926</u>	<u>\$ (760,491)</u>

BEN HILL COUNTY, GEORGIA
Pension Plan
Schedule Of Funding Progress
December 31, 2011

<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>
1/1/2009	\$ 2,739,690	\$ 3,745,705	\$ 1,006,015	73.1 %	\$ 2,111,596	47.6 %
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

BEN HILL COUNTY, GEORGIA
Notes To The Required Supplementary Information
December 31, 2011

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	\$ 117,958	\$ (38,160)	\$ 79,798
Elections	120,261	--	120,261
General Administration	432,052	13,135	445,187
County Administration Grants	217,067	--	217,067
Tax Commissioner	258,667	--	258,667
Tax Assessor	219,732	--	219,732
Government Buildings	218,839	--	218,839
	<u>1,584,576</u>	<u>(25,025)</u>	<u>1,559,551</u>
Judicial	1,038,980	--	1,038,980
Public Safety	4,342,614	--	4,342,614
Public Works	1,513,463	--	1,513,463
Health & Welfare	223,728	--	223,728
Culture & Recreation	390,209	--	390,209
Housing & Development	251,273	--	251,273
Debt Service	13,135	25,025	38,160
Total Expenditures	<u>9,357,978</u>	<u>--</u>	<u>9,357,978</u>
OTHER FINANCING SOURCES (USES)			
Transfers Out	206,901	--	206,901
Total	<u>\$ 9,564,879</u>	<u>\$ --</u>	<u>\$ 9,564,879</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 City'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 five 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 five year period beginning July 1, 2011.

BEN HILL COUNTY, GEORGIA
General Fund
Schedule Of Assets, Liabilities, & Fund Balances
December 31, 2011 & 2010

	<u>2011</u>	<u>2010</u>
ASSETS		
Cash & Cash Equivalents	\$ 473,943	\$ 602,720
Receivables (Net Of Allowance For Uncollectibles)		
Taxes	908,630	966,753
Accounts	164,359	182,836
Intergovernmental	159,159	166,964
Due From Other Funds		
Jail Special Revenue Fund	9,615	9,615
SPLOST 2005 Capital Projects Fund	115,871	132,137
E-911 Special Revenue Fund	--	76,675
Total Assets	<u>\$ 1,831,577</u>	<u>\$ 2,137,700</u>
LIABILITIES & FUND BALANCES		
Liabilities		
Cash Overdraft	\$ 425,772	\$ --
Accounts Payable	442,214	449,816
Accrued Wages, Withholdings & Benefits	181,417	169,890
Intergovernmental Payable	--	6,164
Due To Other Funds		
Drug Abuse & Education Special Revenue Fund	1,557	1,375
Jail Special Revenue Fund	651	--
Special Investigation Special Revenue Fund	11,808	4,746
Supplemental Juvenile Services Special Revenue Fund	200	200
SPLOST 2005 Capital Projects Fund	--	39,787
Deferred Revenue		
Property Taxes	610,254	526,118
Ambulance Fees	60,778	79,203
Public Safety Fees	--	2,984
Total Liabilities	<u>1,734,651</u>	<u>1,280,283</u>
Fund Balances		
Unassigned	96,926	857,417
Total Fund Balances	<u>96,926</u>	<u>857,417</u>
Total Liabilities & Fund Balances	<u>\$ 1,831,577</u>	<u>\$ 2,137,700</u>

BEN HILL COUNTY, GEORGIA**General Fund****Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended December 31, 2011 & 2010**

	<u>2011</u>	<u>2010</u>
REVENUES		
Taxes	\$ 6,172,333	\$ 6,607,704
Licenses & Permits	46,961	50,733
Intergovernmental	325,945	207,683
Charges For Services	1,810,657	1,612,942
Fines & Forfeitures	387,678	469,399
Interest Revenue	1,153	1,784
Miscellaneous	40,914	81,649
Total Revenues	<u>8,785,641</u>	<u>9,031,894</u>
EXPENDITURES		
Current		
General Government	1,559,551	1,292,592
Judicial	1,038,980	1,001,008
Public Safety	4,342,614	4,496,726
Public Works	1,513,463	1,505,557
Health & Welfare	223,728	240,040
Culture & Recreation	390,209	390,641
Housing & Development	251,273	259,645
Debt Service	38,160	37,227
Total Expenditures	<u>9,357,978</u>	<u>9,223,436</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>(572,337)</u>	<u>(191,542)</u>
OTHER FINANCING SOURCES (USES)		
Transfers In		
Development Authority Special Revenue Fund	15,000	--
SPLOST Debt Service Fund	516	--
Transfers Out		
E-911 Special Revenue Fund	(206,901)	(138,813)
Proceeds Of Capital Asset Dispositions	3,231	44,374
Insurance Recoveries	--	8,749
Total Other Financing Sources (Uses)	<u>(188,154)</u>	<u>(85,690)</u>
Net Change In Fund Balances	<u>(760,491)</u>	<u>(277,232)</u>
Fund Balances - Beginning	857,417	1,134,649
Fund Balances - Ending	<u>\$ 96,926</u>	<u>\$ 857,417</u>

BEN HILL COUNTY, GEORGIA
SPLOST 2005 Capital Projects Fund
Schedule Of Assets, Liabilities, & Fund Balances
December 31, 2011 & 2010

	<u>2011</u>	<u>2010</u>
ASSETS		
Cash & Cash Equivalents	\$ 2,034,806	\$ 1,743,297
Receivables (Net Of Allowance For Uncollectibles)		
Intergovernmental	--	205,300
Due From Other Funds		
General Fund	--	39,787
SPLOST 2000 Capital Projects Fund	89,951	--
Total Assets	<u>\$ 2,124,757</u>	<u>\$ 1,988,384</u>
LIABILITIES & FUND BALANCES		
Liabilities		
Accounts Payable	\$ 71,592	\$ 8,930
Intergovernmental Payable	--	207,960
Due To Other Funds		
General Fund	115,871	132,137
Development Authority Special Revenue Fund	--	5,041
SPLOST 2011 Capital Projects Fund	238,859	--
Total Liabilities	<u>426,322</u>	<u>354,068</u>
Fund Balances		
Assigned	1,698,435	1,634,316
Total Fund Balances	<u>1,698,435</u>	<u>1,634,316</u>
Total Liabilities & Fund Balances	<u>\$ 2,124,757</u>	<u>\$ 1,988,384</u>

BEN HILL COUNTY, GEORGIA
SPLOST 2005 Capital Projects Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended December 31, 2011 & 2010

	<u>2011</u>	<u>2010</u>
REVENUES		
Taxes	\$ 1,026,739	\$ 2,130,924
Intergovernmental	72,666	10,770
Interest Revenue	1,064	1,984
Total Revenues	<u>1,100,469</u>	<u>2,143,678</u>
EXPENDITURES		
Current		
Health & Welfare	73,519	149,969
Culture & Recreation	--	82,123
Capital Outlay	447,612	703,435
Debt Service	169,141	496,148
Intergovernmental	533,002	1,208,188
Total Expenditures	<u>1,223,274</u>	<u>2,639,863</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>(122,805)</u>	<u>(496,185)</u>
OTHER FINANCING SOURCES (USES)		
Transfers In		
SPLOST Debt Service Fund	116,465	202,596
Transfers Out		
Development Authority Special Revenue Fund	(14,702)	(30,009)
Capital Leases	85,161	--
Total Other Financing Sources (Uses)	<u>186,924</u>	<u>172,587</u>
Net Change In Fund Balances	64,119	(323,598)
Fund Balances - Beginning	1,634,316	1,957,914
Fund Balances - Ending	<u>\$ 1,698,435</u>	<u>\$ 1,634,316</u>

BEN HILL COUNTY, GEORGIA
SPLOST 2011 Capital Projects Fund
Schedule Of Assets, Liabilities, & Fund Balances
December 31, 2011 & 2010

	<u>2011</u>	<u>2010</u>
ASSETS		
Cash & Cash Equivalents	\$ 314,441	\$ --
Receivables (Net Of Allowance For Uncollectibles)		
Intergovernmental	213,311	--
Due From Other Funds		
SPLOST 2005 Capital Projects Fund	238,859	--
Total Assets	<u>\$ 766,611</u>	<u>\$ --</u>
LIABILITIES & FUND BALANCES		
Liabilities		
Intergovernmental Payable	\$ 264,976	\$ --
Due To Other Funds		
Development Authority Special Revenue Fund	3,427	--
Total Liabilities	<u>268,403</u>	<u>--</u>
Fund Balances		
Assigned	498,208	--
Total Fund Balances	<u>498,208</u>	<u>--</u>
Total Liabilities & Fund Balances	<u>\$ 766,611</u>	<u>\$ --</u>

BEN HILL COUNTY, GEORGIA
SPLOST 2011 Capital Projects Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended December 31, 2011 & 2010

	<u>2011</u>	<u>2010</u>
REVENUES		
Taxes	\$ 1,095,587	\$ --
Interest Revenue	178	--
Total Revenues	<u>1,095,765</u>	<u>--</u>
EXPENDITURES		
Current		
Public Safety	2,010	--
Health & Welfare	80,527	--
Culture & Recreation	13,832	--
Capital Outlay	636	--
Intergovernmental	575,388	--
Total Expenditures	<u>672,393</u>	<u>--</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>423,372</u>	<u>--</u>
OTHER FINANCING SOURCES (USES)		
Transfers In		
SPLOST Debt Service Fund	86,659	--
Transfers Out		
Development Authority Special Revenue Fund	(11,823)	--
Total Other Financing Sources (Uses)	<u>74,836</u>	<u>--</u>
Net Change In Fund Balances	498,208	--
Fund Balances - Beginning	--	--
Fund Balances - Ending	<u>\$ 498,208</u>	<u>\$ --</u>

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Nonmajor Governmental Funds

Special Revenue Funds

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

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

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 improvements.

Special Investigation 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.

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 the 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, 2011

	Special Revenue Funds					
	Sheriff's	Drug Abuse & Education	Jail	Special Investigation	Supplemental Juvenile Services	E-911
ASSETS						
Cash & Cash Equivalents	\$ 7,495	\$ 15,978	\$ 7,919	\$ 1,761	\$ 2,676	\$ 37
Receivables (Net Of Allowance For Uncollectibles)	--	--	642	2,813	--	64,853
Due From Other Funds	--	1,557	651	11,823	200	--
Total Assets	<u>\$ 7,495</u>	<u>\$ 17,535</u>	<u>\$ 9,212</u>	<u>\$ 16,397</u>	<u>\$ 2,876</u>	<u>\$64,890</u>
LIABILITIES & FUND EQUITY						
Liabilities						
Accounts Payable	\$ --	\$ --	\$ 2,062	\$ 818	\$ --	\$30,395
Due To Other Funds	--	--	9,615	--	--	15
Deferred Revenue	--	--	--	--	--	--
Total Liabilities	<u>--</u>	<u>--</u>	<u>11,677</u>	<u>818</u>	<u>--</u>	<u>30,410</u>
Fund Balances						
Assigned	7,495	17,535	--	15,579	2,876	34,480
Unassigned	--	--	(2,465)	--	--	--
Total Fund Balances	<u>7,495</u>	<u>17,535</u>	<u>(2,465)</u>	<u>15,579</u>	<u>2,876</u>	<u>34,480</u>
Total Liabilities & Fund Balances	<u>\$ 7,495</u>	<u>\$ 17,535</u>	<u>\$ 9,212</u>	<u>\$ 16,397</u>	<u>\$ 2,876</u>	<u>\$64,890</u>

CHIP Grant	Capital Projects Funds			Debt Service Funds		Total Nonmajor Governmental Funds	
	Development Authority	Total	SPLOST 2000	CDBG	Total		SPLOST
\$150	\$ 29,614	\$ 65,630	\$100,781	\$ 337	\$101,118	\$ --	\$ 166,748
--	153,426	221,734	--	--	--	--	221,734
--	3,427	17,658	--	--	--	--	17,658
<u>\$150</u>	<u>\$ 186,467</u>	<u>\$305,022</u>	<u>\$100,781</u>	<u>\$ 337</u>	<u>\$101,118</u>	<u>\$ --</u>	<u>\$ 406,140</u>
\$ --	\$ --	\$ 33,275	\$ --	\$ --	\$ --	\$ --	\$ 33,275
--	--	9,630	89,951	--	89,951	--	99,581
--	149,179	149,179	--	--	--	--	149,179
--	<u>149,179</u>	<u>192,084</u>	<u>89,951</u>	<u>--</u>	<u>89,951</u>	<u>--</u>	<u>282,035</u>
150	37,288	115,403	10,830	337	11,167	--	126,570
--	--	(2,465)	--	--	--	--	(2,465)
<u>150</u>	<u>37,288</u>	<u>112,938</u>	<u>10,830</u>	<u>337</u>	<u>11,167</u>	<u>--</u>	<u>124,105</u>
<u>\$150</u>	<u>\$ 186,467</u>	<u>\$305,022</u>	<u>\$100,781</u>	<u>\$ 337</u>	<u>\$101,118</u>	<u>\$ --</u>	<u>\$ 406,140</u>

BEN HILL COUNTY, GEORGIA
Combining Schedule Of Revenues, Expenditures, & Changes In Fund Balances
Nonmajor Governmental Funds
December 31, 2011

	Special Revenue Funds					
		Drug			Supplemental	
	Sheriff's	Abuse & Education	Jail	Special Investigation	Juvenile Services	E-911
REVENUES						
Taxes	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Intergovernmental	--	--	--	--	--	--
Charges For Services	15,096	--	--	20,016	--	270,928
Fines & Forfeitures	17,504	18,306	37,456	--	2,001	--
Interest Revenue	--	5	11	2	--	--
Total Revenues	<u>32,600</u>	<u>18,311</u>	<u>37,467</u>	<u>20,018</u>	<u>2,001</u>	<u>270,928</u>
EXPENDITURES						
Current						
Judicial	--	--	--	--	1,783	--
Public Safety	34,915	10,924	26,722	6,725	--	452,791
Health & Welfare	--	--	--	--	--	--
Housing & Development	--	--	--	--	--	--
Capital Outlay	--	--	11,380	5,892	--	4,913
Debt Service	--	--	--	--	--	--
Total Expenditures	<u>34,915</u>	<u>10,924</u>	<u>38,102</u>	<u>12,617</u>	<u>1,783</u>	<u>457,704</u>
Excess (Deficiency) Of Revenues						
Over (Under) Expenditures	<u>(2,315)</u>	<u>7,387</u>	<u>(635)</u>	<u>7,401</u>	<u>218</u>	<u>(186,776)</u>
OTHER FINANCING SOURCES (USES)						
Transfers In	--	--	--	--	--	206,901
Transfers Out	--	--	--	--	--	--
Proceeds Of Capital Asset Dispositions	--	--	--	--	--	--
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>206,901</u>
Net Change In Fund Balances	(2,315)	7,387	(635)	7,401	218	20,125
Fund Balances - Beginning	9,810	10,148	(1,830)	8,178	2,658	14,355
Fund Balances - Ending	<u>\$ 7,495</u>	<u>\$ 17,535</u>	<u>\$ (2,465)</u>	<u>\$ 15,579</u>	<u>\$ 2,876</u>	<u>\$ 34,480</u>

Capital Projects Funds						Debt Service Funds	Total Nonmajor Governmental Funds
CHIP Grant	Development Authority	Total	SPLOST 2000	CDBG	Total	SPLOST	
\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$203,125	\$ 203,125
125,172	--	125,172	--	5,000	5,000	--	130,172
--	--	306,040	--	--	--	--	306,040
--	--	75,267	--	--	--	--	75,267
--	6,709	6,727	--	--	--	--	6,727
<u>125,172</u>	<u>6,709</u>	<u>513,206</u>	<u>--</u>	<u>5,000</u>	<u>5,000</u>	<u>203,125</u>	<u>721,331</u>
--	--	1,783	--	--	--	--	1,783
--	--	532,077	--	--	--	--	532,077
125,257	--	125,257	--	--	--	--	125,257
--	15,342	15,342	--	--	--	--	15,342
--	--	22,185	--	7,064	7,064	--	29,249
--	4,258	4,258	--	--	--	--	4,258
<u>125,257</u>	<u>19,600</u>	<u>700,902</u>	<u>--</u>	<u>7,064</u>	<u>7,064</u>	<u>--</u>	<u>707,966</u>
(85)	(12,891)	(187,696)	--	(2,064)	(2,064)	203,125	13,365
--	26,525	233,426	--	--	--	--	233,426
--	(15,000)	(15,000)	--	--	--	(203,640)	(218,640)
--	91,289	91,289	--	--	--	--	91,289
--	102,814	309,715	--	--	--	(203,640)	106,075
(85)	89,923	122,019	--	(2,064)	(2,064)	(515)	119,440
235	(52,635)	(9,081)	10,830	2,401	13,231	515	4,665
<u>\$ 150</u>	<u>\$ 37,288</u>	<u>\$112,938</u>	<u>\$10,830</u>	<u>\$ 337</u>	<u>\$ 11,167</u>	<u>\$ --</u>	<u>\$ 124,105</u>

BEN HILL COUNTY, GEORGIA
Sheriff's Special Revenue Fund
Schedule Of Assets, Liabilities, & Fund Balances
December 31, 2011 & 2010

	<u>2011</u>	<u>2010</u>
ASSETS		
Cash & Cash Equivalents	\$ 7,495	\$ 9,810
Total Assets	<u>\$ 7,495</u>	<u>\$ 9,810</u>
LIABILITIES & FUND BALANCES		
Fund Balances		
Assigned	\$ 7,495	\$ 9,810
Total Fund Balances	<u>7,495</u>	<u>9,810</u>
Total Liabilities & Fund Balances	<u>\$ 7,495</u>	<u>\$ 9,810</u>

BEN HILL COUNTY, GEORGIA
Sheriff's Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended December 31, 2011 & 2010

	<u>2011</u>	<u>2010</u>
REVENUES		
Charges For Services	\$ 15,096	\$ 13,109
Fines & Forfeitures	17,504	29,483
Total Revenues	<u>32,600</u>	<u>42,592</u>
EXPENDITURES		
Current		
Public Safety	34,915	46,386
Total Expenditures	<u>34,915</u>	<u>46,386</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>(2,315)</u>	<u>(3,794)</u>
Net Change In Fund Balances	(2,315)	(3,794)
Fund Balances - Beginning	9,810	13,604
Fund Balances - Ending	<u>\$ 7,495</u>	<u>\$ 9,810</u>

BEN HILL COUNTY, GEORGIA
Drug Abuse & Education Special Revenue Fund
Schedule Of Assets, Liabilities, & Fund Balances
December 31, 2011 & 2010

	<u>2011</u>	<u>2010</u>
ASSETS		
Cash & Cash Equivalents	\$ 15,978	\$ 9,423
Due From Other Funds		
General Fund	1,557	1,375
Total Assets	<u>\$ 17,535</u>	<u>\$ 10,798</u>
LIABILITIES & FUND BALANCES		
Liabilities		
Accounts Payable	\$ --	\$ 650
Total Liabilities	<u>--</u>	<u>650</u>
Fund Balances		
Assigned	17,535	10,148
Total Fund Balances	<u>17,535</u>	<u>10,148</u>
Total Liabilities & Fund Balances	<u>\$ 17,535</u>	<u>\$ 10,798</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, 2011 & 2010

	<u>2011</u>	<u>2010</u>
REVENUES		
Fines & Forfeitures	\$ 18,306	\$ 18,892
Interest Revenue	5	3
Total Revenues	<u>18,311</u>	<u>18,895</u>
EXPENDITURES		
Current		
Public Safety	10,924	9,098
Total Expenditures	<u>10,924</u>	<u>9,098</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>7,387</u>	<u>9,797</u>
Net Change In Fund Balances	7,387	9,797
Fund Balances - Beginning	10,148	351
Fund Balances - Ending	<u>\$ 17,535</u>	<u>\$ 10,148</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, 2011**

	<u>Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Positive (Negative)</u>
REVENUES			
Fines & Forfeitures	\$ 16,000	\$ 18,306	\$ 2,306
Interest Revenue	--	5	5
Total Revenues	<u>16,000</u>	<u>18,311</u>	<u>2,311</u>
EXPENDITURES			
Current			
Public Safety	10,750	10,924	(174)
Total Expenditures	<u>10,750</u>	<u>10,924</u>	<u>(174)</u>
Excess (Deficiency) Of Revenues Over (Under)			
Expenditures	5,250	7,387	2,137
Net Change In Fund Balances	5,250	7,387	2,137
Fund Balances - Beginning	10,148	10,148	--
Fund Balances - Ending	<u>\$ 15,398</u>	<u>\$ 17,535</u>	<u>\$ 2,137</u>

BEN HILL COUNTY, GEORGIA
Jail Special Revenue Fund
Schedule Of Assets, Liabilities, & Fund Balances
December 31, 2011 & 2010

	<u>2011</u>	<u>2010</u>
ASSETS		
Cash & Cash Equivalents	\$ 7,919	\$ 9,525
Receivables (Net Of Allowance For Uncollectibles)		
Intergovernmental	642	367
Due From Other Funds		
General Fund	651	--
Total Assets	<u>\$ 9,212</u>	<u>\$ 9,892</u>
LIABILITIES & FUND BALANCES		
Liabilities		
Accounts Payable	\$ 2,062	\$ 2,107
Due To Other Funds		
General Fund	9,615	9,615
Total Liabilities	<u>11,677</u>	<u>11,722</u>
Fund Balances		
Unassigned	<u>(2,465)</u>	<u>(1,830)</u>
Total Fund Balances	<u>(2,465)</u>	<u>(1,830)</u>
Total Liabilities & Fund Balances	<u>\$ 9,212</u>	<u>\$ 9,892</u>

BEN HILL COUNTY, GEORGIA
Jail Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended December 31, 2011 & 2010

	<u>2011</u>	<u>2010</u>
REVENUES		
Fines & Forfeitures	\$ 37,456	\$ 43,974
Interest Revenue	11	6
Total Revenues	<u>37,467</u>	<u>43,980</u>
EXPENDITURES		
Current		
Public Safety	26,722	31,164
Capital Outlay	11,380	--
Total Expenditures	<u>38,102</u>	<u>31,164</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>(635)</u>	<u>12,816</u>
Net Change In Fund Balances	(635)	12,816
Fund Balances - Beginning	(1,830)	(14,646)
Fund Balances - Ending	<u>\$ (2,465)</u>	<u>\$ (1,830)</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, 2011**

	<u>Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Positive (Negative)</u>
REVENUES			
Fines & Forfeitures	\$ 54,550	\$ 37,456	\$ (17,094)
Interest Revenue	--	11	11
Total Revenues	<u>54,550</u>	<u>37,467</u>	<u>(17,083)</u>
EXPENDITURES			
Current			
Public Safety	39,500	26,722	12,778
Capital Outlay	11,050	11,380	(330)
Total Expenditures	<u>50,550</u>	<u>38,102</u>	<u>12,448</u>
Excess (Deficiency) Of Revenues Over (Under)			
Expenditures	4,000	(635)	(4,635)
Net Change In Fund Balances	4,000	(635)	(4,635)
Fund Balances - Beginning	(1,830)	(1,830)	--
Fund Balances - Ending	<u>\$ 2,170</u>	<u>\$ (2,465)</u>	<u>\$ (4,635)</u>

BEN HILL COUNTY, GEORGIA
Special Investigation Special Revenue Fund
Schedule Of Assets, Liabilities, & Fund Balances
December 31, 2011 & 2010

	<u>2011</u>	<u>2010</u>
ASSETS		
Cash & Cash Equivalents	\$ 1,761	\$ 5,645
Receivables (Net Of Allowance For Uncollectibles)		
Accounts	2,813	--
Due From Other Funds		
General Fund	11,808	4,746
E-911 Special Revenue Fund	15	--
Total Assets	<u>\$ 16,397</u>	<u>\$ 10,391</u>
LIABILITIES & FUND BALANCES		
Liabilities		
Accounts Payable	\$ 818	\$ 2,213
Total Liabilities	<u>818</u>	<u>2,213</u>
Fund Balances		
Assigned	15,579	8,178
Total Fund Balances	<u>15,579</u>	<u>8,178</u>
Total Liabilities & Fund Balances	<u>\$ 16,397</u>	<u>\$ 10,391</u>

BEN HILL COUNTY, GEORGIA
Special Investigation Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended December 31, 2011 & 2010

	<u>2011</u>	<u>2010</u>
REVENUES		
Charges For Services	\$ 20,016	\$ 16,729
Interest Revenue	2	6
Total Revenues	<u>20,018</u>	<u>16,735</u>
EXPENDITURES		
Current		
Public Safety	6,725	5,453
Capital Outlay	5,892	9,707
Total Expenditures	<u>12,617</u>	<u>15,160</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>7,401</u>	<u>1,575</u>
Net Change In Fund Balances	7,401	1,575
Fund Balances - Beginning	8,178	6,603
Fund Balances - Ending	<u>\$ 15,579</u>	<u>\$ 8,178</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, 2011

	<u>Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Positive (Negative)</u>
REVENUES			
Charges For Services	\$ 24,000	\$ 20,016	\$ (3,984)
Interest Revenue	10	2	(8)
Total Revenues	<u>24,010</u>	<u>20,018</u>	<u>(3,992)</u>
EXPENDITURES			
Current			
Public Safety	5,150	6,725	(1,575)
Capital Outlay	15,000	5,892	9,108
Total Expenditures	<u>20,150</u>	<u>12,617</u>	<u>7,533</u>
Excess (Deficiency) Of Revenues Over (Under)			
Expenditures	3,860	7,401	3,541
Net Change In Fund Balances	<u>3,860</u>	<u>7,401</u>	<u>3,541</u>
Fund Balances - Beginning	8,178	8,178	--
Fund Balances - Ending	<u>\$ 12,038</u>	<u>\$ 15,579</u>	<u>\$ 3,541</u>

BEN HILL COUNTY, GEORGIA
Supplemental Juvenile Services Special Revenue Fund
Schedule Of Assets, Liabilities, & Fund Balances
December 31, 2011 & 2010

	<u>2011</u>	<u>2010</u>
ASSETS		
Cash & Cash Equivalents	\$ 2,676	\$ 2,458
Due From Other Funds		
General Fund	200	200
Total Assets	<u>\$ 2,876</u>	<u>\$ 2,658</u>
LIABILITIES & FUND BALANCES		
Fund Balances		
Assigned	<u>\$ 2,876</u>	<u>\$ 2,658</u>
Total Fund Balances	<u>2,876</u>	<u>2,658</u>
Total Liabilities & Fund Balances	<u>\$ 2,876</u>	<u>\$ 2,658</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, 2011 & 2010

	<u>2011</u>	<u>2010</u>
REVENUES		
Fines & Forfeitures	\$ 2,001	\$ 2,100
Total Revenues	<u>2,001</u>	<u>2,100</u>
EXPENDITURES		
Current		
Judicial	<u>1,783</u>	<u>2,004</u>
Total Expenditures	<u>1,783</u>	<u>2,004</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>218</u>	<u>96</u>
Net Change In Fund Balances	218	96
Fund Balances - Beginning	2,658	2,562
Fund Balances - Ending	<u>\$ 2,876</u>	<u>\$ 2,658</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, 2011

	<u>Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Positive (Negative)</u>
REVENUES			
Fines & Forfeitures	\$ 2,200	\$ 2,001	\$ (199)
Total Revenues	<u>2,200</u>	<u>2,001</u>	<u>(199)</u>
EXPENDITURES			
Current			
Judicial	1,600	1,783	(183)
Total Expenditures	<u>1,600</u>	<u>1,783</u>	<u>(183)</u>
Excess (Deficiency) Of Revenues Over (Under)			
Expenditures	<u>600</u>	<u>218</u>	<u>(382)</u>
Net Change In Fund Balances	600	218	(382)
Fund Balances - Beginning	2,658	2,658	--
Fund Balances - Ending	<u>\$ 3,258</u>	<u>\$ 2,876</u>	<u>\$ (382)</u>

BEN HILL COUNTY, GEORGIA
E-911 Special Revenue Fund
Schedule Of Assets, Liabilities, & Fund Balances
December 31, 2011 & 2010

	<u>2011</u>	<u>2010</u>
ASSETS		
Cash & Cash Equivalents	\$ 37	\$ 24,387
Receivables (Net Of Allowance For Uncollectibles)		
Accounts	64,853	66,643
Total Assets	<u>\$ 64,890</u>	<u>\$ 91,030</u>
LIABILITIES & FUND BALANCES		
Liabilities		
Accounts Payable	\$ 30,395	\$ --
Due To Other Funds		
General Fund	--	76,675
Special Investigation Special Revenue Fund	15	--
Total Liabilities	<u>30,410</u>	<u>76,675</u>
Fund Balances		
Assigned	34,480	14,355
Total Fund Balances	<u>34,480</u>	<u>14,355</u>
Total Liabilities & Fund Balances	<u>\$ 64,890</u>	<u>\$ 91,030</u>

BEN HILL COUNTY, GEORGIA
E-911 Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended December 31, 2011 & 2010

	<u>2011</u>	<u>2010</u>
REVENUES		
Charges For Services	\$ 270,928	\$ 282,321
Interest Revenue	--	17
Total Revenues	<u>270,928</u>	<u>282,338</u>
EXPENDITURES		
Current		
Public Safety	452,791	454,891
Capital Outlay	4,913	4,265
Total Expenditures	<u>457,704</u>	<u>459,156</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>(186,776)</u>	<u>(176,818)</u>
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	206,901	138,813
Total Other Financing Sources (Uses)	<u>206,901</u>	<u>138,813</u>
Net Change In Fund Balances	20,125	(38,005)
Fund Balances - Beginning	14,355	52,360
Fund Balances - Ending	<u>\$ 34,480</u>	<u>\$ 14,355</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, 2011

	<u>Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Positive (Negative)</u>
REVENUES			
Charges For Services	\$ 310,000	\$ 270,928	\$ (39,072)
Total Revenues	<u>310,000</u>	<u>270,928</u>	<u>(39,072)</u>
EXPENDITURES			
Current			
Public Safety	440,988	452,791	(11,803)
Capital Outlay	1,695	4,913	(3,218)
Total Expenditures	<u>442,683</u>	<u>457,704</u>	<u>(15,021)</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>(132,683)</u>	<u>(186,776)</u>	<u>(54,093)</u>
OTHER FINANCING SOURCES (USES)			
Transfers In			
General Fund	132,683	206,901	74,218
Total Other Financing Sources (Uses)	<u>132,683</u>	<u>206,901</u>	<u>74,218</u>
Net Change In Fund Balances	--	20,125	20,125
Fund Balances - Beginning	14,355	14,355	--
Fund Balances - Ending	<u>\$ 14,355</u>	<u>\$ 34,480</u>	<u>\$ 20,125</u>

BEN HILL COUNTY, GEORGIA
CHIP Grant Special Revenue Fund
Schedule Of Assets, Liabilities, & Fund Balances
December 31, 2011 & 2010

	<u>2011</u>	<u>2010</u>
ASSETS		
Cash & Cash Equivalents	\$ 150	\$ 235
Total Assets	<u>\$ 150</u>	<u>\$ 235</u>
LIABILITIES & FUND BALANCES		
Fund Balances		
Assigned	\$ 150	\$ 235
Total Fund Balances	<u>150</u>	<u>235</u>
Total Liabilities & Fund Balances	<u>\$ 150</u>	<u>\$ 235</u>

BEN HILL COUNTY, GEORGIA
CHIP Grant Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended December 31, 2011 & 2010

	<u>2011</u>	<u>2010</u>
REVENUES		
Intergovernmental	\$ 125,172	\$ 105,279
Miscellaneous	--	100
Total Revenues	<u>125,172</u>	<u>105,379</u>
EXPENDITURES		
Current		
Health & Welfare	<u>125,257</u>	<u>110,609</u>
Total Expenditures	<u>125,257</u>	<u>110,609</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>(85)</u>	<u>(5,230)</u>
Net Change In Fund Balances	<u>(85)</u>	<u>(5,230)</u>
Fund Balances - Beginning	235	5,465
Fund Balances - Ending	<u>\$ 150</u>	<u>\$ 235</u>

BEN HILL COUNTY, GEORGIA
Development Authority Special Revenue Fund
Schedule Of Assets, Liabilities, & Fund Balances
December 31, 2011 & 2010

	<u>2011</u>	<u>2010</u>
ASSETS		
Cash & Cash Equivalents	\$ 29,614	\$ 4,928
Receivables (Net Of Allowance For Uncollectibles)		
Notes	153,426	225,468
Due From Other Funds		
SPLOST 2005 Capital Projects Fund	--	5,041
SPLOST 2011 Capital Projects Fund	3,427	--
Total Assets	<u>\$ 186,467</u>	<u>\$ 235,437</u>
LIABILITIES & FUND BALANCES		
Liabilities		
Accounts Payable	\$ --	\$ 3,961
Deferred Revenue		
Capital Asset Dispositions	149,179	225,468
Advances From Other Funds		
EIP Revolving Loan Enterprise Fund	--	58,643
Total Liabilities	<u>149,179</u>	<u>288,072</u>
Fund Balances		
Assigned	37,288	--
Unassigned	--	(52,635)
Total Fund Balances	<u>37,288</u>	<u>(52,635)</u>
Total Liabilities & Fund Balances	<u>\$ 186,467</u>	<u>\$ 235,437</u>

BEN HILL COUNTY, GEORGIA
Development Authority Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended December 31, 2011 & 2010

	<u>2011</u>	<u>2010</u>
REVENUES		
Interest Revenue	\$ 6,709	\$ 17,391
Total Revenues	<u>6,709</u>	<u>17,391</u>
EXPENDITURES		
Current		
Housing & Development	15,342	9,846
Debt Service	<u>4,258</u>	<u>198,988</u>
Total Expenditures	<u>19,600</u>	<u>208,834</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>(12,891)</u>	<u>(191,443)</u>
OTHER FINANCING SOURCES (USES)		
Transfers In		
SPLOST 2005 Capital Projects Fund	14,702	30,009
CDBG Capital Projects Fund	11,823	--
Transfers Out		
General Fund	(15,000)	--
Proceeds Of Capital Asset Dispositions	<u>91,289</u>	<u>63,260</u>
Total Other Financing Sources (Uses)	<u>102,814</u>	<u>93,269</u>
Net Change In Fund Balances	89,923	(98,174)
Fund Balances - Beginning	<u>(52,635)</u>	45,539
Fund Balances - Ending	<u>\$ 37,288</u>	<u>\$ (52,635)</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, 2011

	<u>Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Positive (Negative)</u>
REVENUES			
Interest Revenue	\$ 285	\$ 6,709	\$ 6,424
Total Revenues	<u>285</u>	<u>6,709</u>	<u>6,424</u>
EXPENDITURES			
Current			
Housing & Development	15,000	15,342	(342)
Debt Service	--	4,258	(4,258)
Total Expenditures	<u>15,000</u>	<u>19,600</u>	<u>(4,600)</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>(14,715)</u>	<u>(12,891)</u>	<u>1,824</u>
OTHER FINANCING SOURCES (USES)			
Transfers In			
SPLOST 2005 Capital Projects Fund	--	14,702	14,702
CDBG Capital Projects Fund	31,507	11,823	(19,684)
Transfers Out			
General Fund	--	(15,000)	(15,000)
Proceeds Of Capital Asset Dispositions	--	91,289	91,289
Total Other Financing Sources (Uses)	<u>31,507</u>	<u>102,814</u>	<u>71,307</u>
Net Change In Fund Balances	<u>16,792</u>	<u>89,923</u>	<u>73,131</u>
Fund Balances - Beginning	(52,635)	(52,635)	--
Fund Balances - Ending	<u>\$ (35,843)</u>	<u>\$ 37,288</u>	<u>\$ 73,131</u>

BEN HILL COUNTY, GEORGIA
SPLOST 2000 Capital Projects Fund
Schedule Of Assets, Liabilities, & Fund Balances
December 31, 2011 & 2010

	<u>2011</u>	<u>2010</u>
ASSETS		
Cash & Cash Equivalents	\$ 100,781	\$ 10,930
Total Assets	<u>\$ 100,781</u>	<u>\$ 10,930</u>
LIABILITIES & FUND BALANCES		
Liabilities		
Intergovernmental Payable	\$ --	\$ 100
Due To Other Funds		
SPLOST 2005 Capital Projects Fund	89,951	--
Total Liabilities	<u>89,951</u>	<u>100</u>
Fund Balances		
Assigned	10,830	10,830
Total Fund Balances	<u>10,830</u>	<u>10,830</u>
Total Liabilities & Fund Balances	<u>\$ 100,781</u>	<u>\$ 10,930</u>

BEN HILL COUNTY, GEORGIA
SPLOST 2000 Capital Projects Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended December 31, 2011 & 2010

	<u>2011</u>	<u>2010</u>
REVENUES		
Interest Revenue	\$ --	\$ 93
Total Revenues	<u> --</u>	<u> 93</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u> --</u>	<u> 93</u>
Net Change In Fund Balances	<u> --</u>	<u> 93</u>
Fund Balances - Beginning	10,830	10,737
Fund Balances - Ending	<u>\$ 10,830</u>	<u>\$ 10,830</u>

BEN HILL COUNTY, GEORGIA
CDBG Capital Projects Fund
Schedule Of Assets, Liabilities, & Fund Balances
December 31, 2011 & 2010

	<u>2011</u>	<u>2010</u>
ASSETS		
Cash & Cash Equivalents	\$ 337	\$ 3,050
Receivables (Net Of Allowance For Uncollectibles)		
Intergovernmental	--	84,221
Total Assets	<u>\$ 337</u>	<u>\$ 87,271</u>
LIABILITIES & FUND BALANCES		
Liabilities		
Accounts Payable	\$ --	\$ 84,870
Total Liabilities	<u>--</u>	<u>84,870</u>
Fund Balances		
Assigned	<u>337</u>	<u>2,401</u>
Total Fund Balances	<u>337</u>	<u>2,401</u>
Total Liabilities & Fund Balances	<u>\$ 337</u>	<u>\$ 87,271</u>

BEN HILL COUNTY, GEORGIA
CDBG Capital Projects Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended December 31, 2011 & 2010

	<u>2011</u>	<u>2010</u>
REVENUES		
Intergovernmental	\$ 5,000	\$ 239,891
Total Revenues	<u>5,000</u>	<u>239,891</u>
EXPENDITURES		
Capital Outlay		
Street Improvements	--	235,636
Water Facilities	7,064	2,599
Total Expenditures	<u>7,064</u>	<u>238,235</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>(2,064)</u>	<u>1,656</u>
Net Change In Fund Balances	<u>(2,064)</u>	<u>1,656</u>
Fund Balances - Beginning	2,401	745
Fund Balances - Ending	<u>\$ 337</u>	<u>\$ 2,401</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, 2011**

	<u>Project Authorization</u>	<u>Prior Years</u>	<u>Current Year</u>	<u>Total To Date</u>
REVENUES				
Intergovernmental	\$ 430,851	\$ 392,498	\$ 5,000	\$ 397,498
Total Revenues	<u>430,851</u>	<u>392,498</u>	<u>5,000</u>	<u>397,498</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	--	2,599	7,064	9,663
Contingencies	27,428	--	--	--
Total Expenditures	<u>430,851</u>	<u>390,097</u>	<u>7,064</u>	<u>397,161</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	--	2,401	(2,064)	337
Net Change In Fund Balances	<u>\$ --</u>	<u>\$ 2,401</u>	<u>(2,064)</u>	<u>\$ 337</u>
Fund Balances - Beginning			2,401	
Fund Balances - Ending			<u>\$ 337</u>	

BEN HILL COUNTY, GEORGIA
SPLOST Debt Service Fund
Schedule Of Assets, Liabilities, & Fund Balances
December 31, 2011 & 2010

	<u>2011</u>	<u>2010</u>
ASSETS		
Cash & Cash Equivalents	\$ --	\$ 515
Total Assets	<u>\$ --</u>	<u>\$ 515</u>
LIABILITIES & FUND BALANCES		
Fund Balances		
Assigned	<u>\$ --</u>	<u>\$ 515</u>
Total Fund Balances	<u>--</u>	<u>515</u>
Total Liabilities & Fund Balances	<u>\$ --</u>	<u>\$ 515</u>

BEN HILL COUNTY, GEORGIA
SPLOST Debt Service Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended December 31, 2011 & 2010

	<u>2011</u>	<u>2010</u>
REVENUES		
Taxes	\$ 203,125	\$ 202,597
Miscellaneous	--	325
Total Revenues	<u>203,125</u>	<u>202,922</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>203,125</u>	<u>202,922</u>
 OTHER FINANCING SOURCES (USES)		
Transfers Out		
General Fund	(516)	--
SPLOST 2005 Capital Projects Fund	(116,465)	(202,596)
SPLOST 2011 Capital Projects Fund	(86,659)	--
Total Other Financing Sources (Uses)	<u>(203,640)</u>	<u>(202,596)</u>
Net Change In Fund Balances	(515)	326
Fund Balances - Beginning	515	189
Fund Balances - Ending	<u>\$ --</u>	<u>\$ 515</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 City's Council 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 City's Council 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, 2011 & 2010

	<u>2011</u>	<u>2010</u>
ASSETS		
Current Assets		
Cash & Cash Equivalents	\$ 284,762	\$ 227,949
Receivables (Net Of Allowance For Uncollectibles)		
Notes	19,367	168,205
Total Current Assets	<u>304,129</u>	<u>396,154</u>
Noncurrent Assets		
Advances To Other Funds		
Development Authority Special Revenue Fund	--	58,643
Notes Receivable	228,680	137,897
Total Noncurrent Assets	<u>228,680</u>	<u>196,540</u>
Total Assets	<u>532,809</u>	<u>592,694</u>
NET ASSETS		
Restricted	532,809	592,694
Total Net Assets	<u>\$ 532,809</u>	<u>\$ 592,694</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, 2011 & 2010

	<u>2011</u>	<u>2010</u>
OPERATING REVENUES		
Charges For Services	\$ 6,692	\$ 16,612
Total Operating Revenues	<u>6,692</u>	<u>16,612</u>
OPERATING EXPENSES		
Purchased/Contracted Services	5	944
Bad Debts	68,000	10,808
Total Operating Expenses	<u>68,005</u>	<u>11,752</u>
Operating Income (Loss)	<u>(61,313)</u>	<u>4,860</u>
NONOPERATING REVENUES (EXPENSES)		
Interest Revenue	1,428	1,983
Total Nonoperating Revenues (Expenses)	<u>1,428</u>	<u>1,983</u>
Changes In Net Assets	(59,885)	6,843
Net Assets - Beginning	592,694	585,851
Net Assets - Ending	<u>\$ 532,809</u>	<u>\$ 592,694</u>

BEN HILL COUNTY, GEORGIA
EIP Revolving Loan Enterprise Fund
Schedule Of Cash Flows
For The Years Ended December 31, 2011 & 2010

	<u>2011</u>	<u>2010</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Notes Receivable	\$ 48,698	\$ 123,973
Interest Received	6,692	16,611
Payments To Suppliers	(5)	(943)
Net Cash Provided (Used) By Operating Activities	<u>55,385</u>	<u>139,641</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received	1,428	1,983
Net Cash Provided (Used) By Investing Activities	<u>1,428</u>	<u>1,983</u>
Net Increase (Decrease) In Cash & Cash Equivalents	56,813	141,624
Cash & Cash Equivalents - Beginning Of Year	227,949	86,325
Cash & Cash Equivalents - End Of Year	<u>\$ 284,762</u>	<u>\$ 227,949</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	\$ (61,313)	\$ 4,860
Adjustments To Reconcile Operating Income To Net Cash Provided (Used) By Operating Activities		
Provision For Bad Debts	5,000	--
(Increase) Decrease In Notes Receivable	53,055	54,233
(Increase) Decrease In Advances To Other Funds	58,643	80,548
Net Cash Provided (Used) By Operating Activities	<u>\$ 55,385</u>	<u>\$ 139,641</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, 2011

	Agency Funds					Total
	Clerk of Superior Court	Probate Court	Sheriff	Tax Commissioner	Magistrate Court	
ASSETS						
Cash And Cash Equivalents	\$ 114,515	\$ 21,118	\$ 10,956	\$ 82,075	\$ 57,987	\$ 286,651
Total Assets	<u>\$ 114,515</u>	<u>\$ 21,118</u>	<u>\$ 10,956</u>	<u>\$ 82,075</u>	<u>\$ 57,987</u>	<u>\$ 286,651</u>
LIABILITIES						
Due To Others	\$ 114,515	\$ 21,118	\$ 10,956	\$ 82,075	\$ 57,987	\$ 286,651
Total Liabilities	<u>\$ 114,515</u>	<u>\$ 21,118</u>	<u>\$ 10,956</u>	<u>\$ 82,075</u>	<u>\$ 57,987</u>	<u>\$ 286,651</u>

SUPPLEMENTAL SCHEDULES

BEN HILL COUNTY, GEORGIA
General Fund
Schedule Of Revenues
For The Years Ended December 31, 2011 & 2010

	<u>2011</u>	<u>2010</u>
REVENUES		
Taxes		
Real Property	\$ 3,820,081	\$ 4,139,415
Personal Property	567,928	550,427
Real Estate Transfer (Intangible)	7,227	12,219
Franchise	34,056	36,858
General Sales & Use	1,162,704	1,166,744
Selective Sales & Use	51,026	54,321
Business		
Insurance Premium	358,914	417,595
Financial Institution	66,149	53,466
Penalties & Interest On Delinquent Taxes	104,248	176,659
	<u>6,172,333</u>	<u>6,607,704</u>
Licenses & Permits		
Business	27,239	33,222
Non-Business	19,722	17,511
	<u>46,961</u>	<u>50,733</u>
Intergovernmental	<u>325,945</u>	<u>207,683</u>
Charges For Services		
General Government	513,191	523,861
Public Safety	1,219,702	1,008,124
Street & Public Improvements	28,140	28,655
Public Works	47,231	48,890
Culture & Recreation	1,065	1,890
Other Charges For Services	1,328	1,522
	<u>1,810,657</u>	<u>1,612,942</u>
Fines & Forfeitures		
Superior Court	171,475	171,796
Magistrate Court	95,376	85,209
Probate Court	120,569	212,201
Victims Assistance Program	258	193
	<u>387,678</u>	<u>469,399</u>
Interest Revenue	<u>1,153</u>	<u>1,784</u>
Miscellaneous	<u>40,914</u>	<u>81,649</u>
Total Revenues	<u>\$ 8,785,641</u>	<u>\$ 9,031,894</u>

BEN HILL COUNTY, GEORGIA
General Fund
Schedule Of Expenditures
For The Years Ended December 31, 2011 & 2010

	<u>2011</u>	<u>2010</u>
EXPENDITURES		
Current		
General Government		
General		
Personal Services & Employee Benefits	\$ --	\$ 3,907
Purchased/Contracted Services	22,266	16,340
Supplies	969	12
Capital Outlay	16,648	--
Other Costs	39,915	37,425
Total General	<u>79,798</u>	<u>57,684</u>
Elections		
Personal Services & Employee Benefits	85,287	106,825
Purchased/Contracted Services	26,219	35,676
Supplies	4,550	11,133
Capital Outlay	4,205	4,126
Total Elections	<u>120,261</u>	<u>157,760</u>
General Administration		
Personal Services & Employee Benefits	256,459	238,287
Purchased/Contracted Services	115,374	103,941
Supplies	47,700	42,813
Capital Outlay	9,804	9,865
Other Costs	15,850	--
Total General Administration	<u>445,187</u>	<u>394,906</u>
County Administration Grants		
Purchased/Contracted Services	2,958	1,944
Capital Outlay	214,109	--
Total County Administration Grants	<u>217,067</u>	<u>1,944</u>
Tax Commissioner		
Personal Services & Employee Benefits	184,836	174,950
Purchased/Contracted Services	58,178	45,104
Supplies	12,205	12,489
Capital Outlay	3,448	9,214
Total Tax Commissioner	<u>258,667</u>	<u>241,757</u>
Tax Assessor		
Personal Services & Employee Benefits	188,027	184,901
Purchased/Contracted Services	21,557	13,411
Supplies	7,758	10,183
Capital Outlay	2,390	1,939
Total Tax Assessor	<u>219,732</u>	<u>210,434</u>

BEN HILL COUNTY, GEORGIA
General Fund
Schedule Of Expenditures
For The Years Ended December 31, 2011 & 2010

	<u>2011</u>	<u>2010</u>
Government Buildings		
Personal Services & Employee Benefits	120,929	120,605
Purchased/Contracted Services	45,488	60,180
Supplies	23,369	42,286
Capital Outlay	29,053	5,036
Total Government Buildings	<u>218,839</u>	<u>228,107</u>
Total General Government	<u>1,559,551</u>	<u>1,292,592</u>
Judicial		
Superior Court		
Personal Services & Employee Benefits	249,252	233,434
Purchased/Contracted Services	63,320	64,924
Supplies	16,073	13,934
Capital Outlay	12,141	3,940
Total Superior Court	<u>340,786</u>	<u>316,232</u>
Superior Court Judges		
Personal Services & Employee Benefits	4,633	5,611
Purchased/Contracted Services	4,607	4,122
Supplies	22,820	25,007
Capital Outlay	26,425	6,638
Other Costs	114,668	114,128
Total Superior Court Judges	<u>173,153</u>	<u>155,506</u>
District Attorney		
Purchased/Contracted Services	1,791	1,664
Supplies	3,093	3,465
Capital Outlay	2,601	3,068
Other Costs	30,783	16,103
Total District Attorney	<u>38,268</u>	<u>24,300</u>
Public Defender		
Purchased/Contracted Services	129	99
Supplies	504	544
Capital Outlay	974	1,058
Other Costs	32,598	35,196
Total Public Defender	<u>34,205</u>	<u>36,897</u>
Magistrate Court		
Personal Services & Employee Benefits	246,653	263,395
Purchased/Contracted Services	32,873	36,166
Supplies	21,509	24,979
Capital Outlay	3,947	2,973
Total Magistrate Court	<u>304,982</u>	<u>327,513</u>

BEN HILL COUNTY, GEORGIA
General Fund
Schedule Of Expenditures
For The Years Ended December 31, 2011 & 2010

	<u>2011</u>	<u>2010</u>
Probate Court		
Personal Services & Employee Benefits	128,702	117,734
Purchased/Contracted Services	12,850	14,282
Supplies	4,159	5,085
Capital Outlay	1,875	3,459
Total Probate Court	<u>147,586</u>	<u>140,560</u>
Total Judicial	<u>1,038,980</u>	<u>1,001,008</u>
Public Safety		
Sheriff		
Personal Services & Employee Benefits	1,216,892	1,153,053
Purchased/Contracted Services	161,462	190,436
Supplies	150,672	155,006
Capital Outlay	56,479	149,642
Other Costs	14,946	19,928
Total Sheriff	<u>1,600,451</u>	<u>1,668,065</u>
Jail Administration		
Personal Services & Employee Benefits	921,020	890,760
Purchased/Contracted Services	195,911	381,213
Supplies	314,160	290,988
Capital Outlay	32,165	28,678
Total Jail Administration	<u>1,463,256</u>	<u>1,591,639</u>
School Resource Officers		
Personal Services & Employee Benefits	88,141	82,236
Total School Resource Officers	<u>88,141</u>	<u>82,236</u>
Fire		
Capital Outlay	1,156	--
Other Costs	49,000	49,000
Total Fire	<u>50,156</u>	<u>49,000</u>
EMS		
Personal Services & Employee Benefits	804,728	798,377
Purchased/Contracted Services	113,223	110,779
Supplies	86,336	77,145
Capital Outlay	7,280	5,450
Total EMS	<u>1,011,567</u>	<u>991,751</u>
Coroner		
Personal Services & Employee Benefits	11,837	10,985
Purchased/Contracted Services	4,765	5,260
Supplies	100	253
Total Coroner	<u>16,702</u>	<u>16,498</u>

BEN HILL COUNTY, GEORGIA
General Fund
Schedule Of Expenditures
For The Years Ended December 31, 2011 & 2010

	<u>2011</u>	<u>2010</u>
Animal Control		
Personal Services & Employee Benefits	33,191	31,994
Purchased/Contracted Services	2,274	2,911
Supplies	4,691	3,373
Other Costs	38,476	38,476
Total Animal Control	<u>78,632</u>	<u>76,754</u>
Emergency Management		
Personal Services & Employee Benefits	13,283	13,196
Purchased/Contracted Services	16,965	6,088
Supplies	3,461	1,120
Capital Outlay	--	379
Total Emergency Management	<u>33,709</u>	<u>20,783</u>
Total Public Safety	<u>4,342,614</u>	<u>4,496,726</u>
Public Works		
Highways & Streets		
Personal Services & Employee Benefits	824,437	845,013
Purchased/Contracted Services	91,753	100,318
Supplies	163,761	159,587
Capital Outlay	14,866	2,478
Total Highways & Streets	<u>1,094,817</u>	<u>1,107,396</u>
Water		
Personal Services & Employee Benefits	3,324	1,747
Purchased/Contracted Services	24,003	4,529
Supplies	3,224	4,156
Capital Outlay	1,000	--
Total Water	<u>31,551</u>	<u>10,432</u>
Solid Waste & Recycling		
Personal Services & Employee Benefits	226,297	215,490
Purchased/Contracted Services	140,023	142,675
Supplies	16,505	16,534
Capital Outlay	493	12,355
Total Solid Waste & Recycling	<u>383,318</u>	<u>387,054</u>
Maintenance & Shop		
Personal Services & Employee Benefits	--	175
Purchased/Contracted Services	3,171	--
Supplies	606	500
Total Maintenance & Shop	<u>3,777</u>	<u>675</u>
Total Public Works	<u>1,513,463</u>	<u>1,505,557</u>
Health & Welfare		
Health		
Personal Services & Employee Benefits	32,398	32,351
Supplies	9,668	8,815
Capital Outlay	9,057	8,431
Other Costs	78,000	78,000
Total Health	<u>129,123</u>	<u>127,597</u>

BEN HILL COUNTY, GEORGIA
General Fund
Schedule Of Expenditures
For The Years Ended December 31, 2011 & 2010

	<u>2011</u>	<u>2010</u>
Welfare		
Purchased/Contracted Services	1,163	3,664
Supplies	50	100
Other Costs	71	--
Total Welfare	<u>1,284</u>	<u>3,764</u>
Senior Citizens Center Grant		
Supplies	641	777
Total Senior Citizens Center Grant	<u>641</u>	<u>777</u>
Senior Assistance		
Personal Services & Employee Benefits	38,154	38,003
Purchased/Contracted Services	3,256	3,948
Supplies	15,884	17,318
Capital Outlay	4,133	8,345
Total Senior Assistance	<u>61,427</u>	<u>67,614</u>
Senior Citizens Nutrition		
Personal Services & Employee Benefits	22,579	29,126
Purchased/Contracted Services	1,357	1,218
Supplies	5,864	7,148
Capital Outlay	1,453	2,796
Total Senior Citizens Nutrition	<u>31,253</u>	<u>40,288</u>
Total Health & Welfare	<u>223,728</u>	<u>240,040</u>
Culture & Recreation		
Recreation		
Purchased/Contracted Services	25	--
Supplies	20	--
Other Costs	256,298	256,298
Total Recreation	<u>256,343</u>	<u>256,298</u>
Parks		
Purchased/Contracted Services	183	206
Supplies	1,808	2,256
Capital Outlay	75	--
Total Parks	<u>2,066</u>	<u>2,462</u>
Libraries		
Supplies	--	81
Other Costs	131,800	131,800
Total Libraries	<u>131,800</u>	<u>131,881</u>
Total Culture & Recreation	<u>390,209</u>	<u>390,641</u>
Housing & Development		
Agricultural Resources		
Personal Services & Employee Benefits	61,260	39,401
Purchased/Contracted Services	4,876	6,489
Supplies	4,156	4,392
Capital Outlay	1,825	1,632
Total Agricultural Resources	<u>72,117</u>	<u>51,914</u>

BEN HILL COUNTY, GEORGIA
General Fund
Schedule Of Expenditures
For The Years Ended December 31, 2011 & 2010

	<u>2011</u>	<u>2010</u>
Forest Resources		
Personal Services & Employee Benefits	1,756	2,114
Purchased/Contracted Services	2,321	2,289
Other Costs	9,707	6,795
Total Forest Resources	<u>13,784</u>	<u>11,198</u>
Protective Inspection		
Personal Services & Employee Benefits	--	46,140
Purchased/Contracted Services	--	3,618
Supplies	--	2,217
Capital Outlay	--	58
Total Protective Inspection	<u>--</u>	<u>52,033</u>
Planning & Zoning		
Personal Services & Employee Benefits	34,037	7,652
Purchased/Contracted Services	4,998	--
Supplies	2,567	150
Capital Outlay	43	--
Total Planning & Zoning	<u>41,645</u>	<u>7,802</u>
Airport		
Other Costs	37,657	28,141
Total Airport	<u>37,657</u>	<u>28,141</u>
Economic Opportunity		
Other Costs	86,070	108,557
Total Economic Opportunity	<u>86,070</u>	<u>108,557</u>
Total Housing & Development	<u>251,273</u>	<u>259,645</u>
Debt Service	<u>38,160</u>	<u>37,227</u>
Total Expenditures	<u>\$ 9,357,978</u>	<u>\$ 9,223,436</u>

BEN HILL COUNTY, GEORGIA
Schedule Of Nutrition Program For The Elderly
For The Year Ended December 31, 2011

2011	Title III-C-1 Meals - Site Operations	Title III-C-2 Meals - Delivery	CBS Home Delivered Meals	CBS Congregate	Total
January	\$ 2,753	\$ --	\$ --	\$ --	\$ 2,753
February	2,849	--	--	--	2,849
March	--	--	--	--	--
April	--	--	--	--	--
May	--	--	--	--	--
June	--	--	--	--	--
Total Contract AAA-2011-17	<u>5,602</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>5,602</u>
July	1,944	--	3,200	--	5,144
August	--	--	--	--	--
September	1,944	330	--	--	2,274
October	3,298	3,270	--	--	6,568
November	3,329	--	--	--	3,329
December	3,179	--	--	--	3,179
Total Contract AAA-2012-17	<u>13,694</u>	<u>3,600</u>	<u>3,200</u>	<u>--</u>	<u>20,494</u>
Total	<u>\$ 19,296</u>	<u>\$ 3,600</u>	<u>\$ 3,200</u>	<u>\$ --</u>	<u>\$ 26,096</u>

BEN HILL COUNTY, GEORGIA
Schedule Of Projects Constructed With Special Sales Tax Proceeds
For The Year Ended December 31, 2011

Project	Original Estimated Cost	Revised Estimated Cost	Expenditures			Estimated Percentage of Completion
			Prior Years	Current Year	Total	
Sales Tax Referendum 7/1/2000 - 6/30/2005						
Roads	\$ 3,375,000	\$ 2,197,136	\$ 2,197,136	\$ --	\$ 2,197,136	100%
Courthouse Renovation	500,000	790,450	790,450	--	790,450	100%
Debt Reduction	400,000	791,154	791,154	--	791,154	100%
Public Safety Vehicles	1,245,000	907,935	907,935	--	907,935	100%
Economic Development	1,650,000	1,422,059	1,422,059	--	1,422,059	100%
Recreation	1,550,000	1,312,023	1,312,023	--	1,312,023	100%
Public Safety Center	200,000	330,238	330,238	--	330,238	100%
City of Fitzgerald	2,400,000	2,067,200	2,067,200	--	2,067,200	100%
Hospital Debt	1,000,000	859,631	859,631	--	859,631	100%
	<u>\$12,320,000</u>	<u>\$10,677,826</u>	<u>\$10,677,826</u>	<u>\$ --</u>	<u>\$10,677,826</u>	
SPLOST 2000 Capital Projects Fund						
Total Expenditures				\$ --		
				\$ --		
Sales Tax Referendum 7/1/2005 - 6/30/2011						
County Projects	\$ 5,000,000	\$ 5,000,000				82%
Roads			\$ 1,683,966	\$ 321,586	\$ 2,005,552	
County Equipment			175,408	30,890	206,298	
Courthouse Debt			229,269	62,160	291,429	
EMS Vehicles			390,722	27,900	418,622	
Sheriff Vehicles			190,674	29,920	220,594	
Fire Trucks			306,872	4,621	311,493	
E911 Trucks			638,826	4,686	643,512	
County & City Joint Projects						
Fitzgerald & Ben Hill County Development Authority	1,450,000	1,450,000	1,226,210	106,604	1,332,814	92%
Downtown Development Authority	200,000	200,000	169,105	14,702	183,807	92%
Other Joint Projects	3,900,000	3,939,230				60%
Development Authority of Ben Hill County			169,105	14,702	183,807	
Flood Control			16,938	--	16,938	
Recreation			1,185,972	49,829	1,235,801	
Hospital Debt			845,559	73,519	919,078	
City of Fitzgerald	5,000,000	5,000,000	4,438,445	411,696	4,850,141	97%
	<u>\$15,550,000</u>	<u>\$15,589,230</u>	<u>\$11,667,071</u>	<u>\$1,152,815</u>	<u>\$12,819,886</u>	
SPLOST 2005 Capital Projects Fund						
Total Expenditures				\$1,223,274		
Transfers Out				14,702		
Capital Leases				(85,161)		
				<u>\$1,152,815</u>		

BEN HILL COUNTY, GEORGIA
Schedule Of Projects Constructed With Special Sales Tax Proceeds
For The Year Ended December 31, 2011

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	\$ 636	0%
Road, Street & Bridge Vehicles & Equipment	910,800	910,800	--	--	--	0%
Waste Removal	273,500	273,500	--	--	--	0%
Law Enforcement	360,000	360,000	--	--	--	0%
Emergency Services	250,000	250,000	--	--	--	0%
Fire & Rescue	25,000	25,000	--	--	--	0%
Fire & Rescue Debt	100,000	100,000	--	--	--	0%
Building Improvements	570,000	570,000	--	--	--	0%
Dorminy Medical Center Debt	1,000,000	1,000,000	--	80,527	80,527	8%
Capital Equipment	180,000	180,000	--	--	--	0%
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	118,222	8%
Department of Leisure Services	200,000	200,000	--	15,724	15,724	8%
Public Transportation	1,500,000	1,500,000	--	--	--	0%
Humane Society	200,000	200,000	--	--	--	0%
Library	25,000	25,000	--	2,010	2,010	8%
Grand Conference Center	75,000	75,000	--	5,911	5,911	8%
City of Fitzgerald	100,000	100,000	--	7,921	7,921	8%
	5,600,000	5,600,000	--	441,442	441,442	8%
	<u>\$15,000,000</u>	<u>\$15,000,000</u>	<u>\$ --</u>	<u>\$ 684,216</u>	<u>\$ 684,216</u>	
SPLOST 2011 Capital Projects Fund						
Total Expenditures				\$ 672,393		
Transfers Out				11,823		
				<u>\$ 684,216</u>		

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July 20, 2012

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

To the Board of County Commissioners
Ben Hill County, Georgia

We have audited 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, 2011, which collectively comprise Ben Hill County, Georgia's basic financial statements and have issued our report thereon dated July 20, 2012. Our report includes a reference to 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. Other auditors 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

Management of Ben Hill County, Georgia is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered Ben Hill County, Georgia's internal control over financial reporting as a basis for designing our auditing procedures 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 over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Ben Hill County, Georgia's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies, or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weakness have been identified. However, as described in the accompanying schedule of findings and responses, we identified certain deficiencies in internal control over financial reporting 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. 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 of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* which is described in the accompanying schedule of findings and responses as item 2011-1.

We noted certain matters that we reported to management of Ben Hill County, Georgia, in a separate letter dated July 20, 2012.

Ben Hill County, Georgia's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. We did not audit Ben Hill County, Georgia's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of management, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



MEEKS, ROBERTS, ASHLEY, SUMNER & SIRMANS, LLP
Certified Public Accountants

BEN HILL COUNTY, GEORGIA
Schedule Of Findings And Responses
For The Year Ended December 31, 2011

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, 2011

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.

2011-1

Condition

An annual budget was not adopted for the Sheriff's Special Revenue Fund as required by the Official Code of Georgia Annotated section 36-81-3.

Recommendation

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

Views Of Responsible Officials And Planned Corrective Action

The County intends to adopt an annual balanced budget for all funds required by Georgia law.