

**DOOLY COUNTY
GEORGIA
FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2016
AND
INDEPENDENT AUDITOR'S REPORT**

**HERBERT E. ALLEN
CERTIFIED PUBLIC ACCOUNTANT
AMERICUS, GEORGIA**

DOOLY COUNTY
GEORGIA
FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2016
AND
INDEPENDENT AUDITOR'S REPORT

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DOOLY COUNTY, GEORGIA

ADMINISTRATION

STEPHEN C. SANDERS, COUNTY ADMINISTRATOR

LINDA C. WOODSON, COUNTY CLERK

COUNTY COMMISSIONERS

TERRELL HUDSON, CHAIRMAN

CHARLES ANDERSON, VICE COMMISSIONER

HARRY WARD, COMMISSIONER

DAVID BARRON, COMMISSIONER

EUGENE CASON, COMMISSIONER

HERBERT E. ALLEN

CERTIFIED PUBLIC ACCOUNTANT

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Member of the American Institute of
Certified Public Accountants

Member of the Georgia Society of
Certified Public Accountants

February 20, 2017

INDEPENDENT AUDITOR'S REPORT

Dooly County Board of Commissioners
Dooly County, Georgia
Vienna, Georgia 31092

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Dooly County, Georgia, as of and for the year ended September 30, 2016, which collectively comprise the County's financial statements as listed in the table of contents. These financial statements are the responsibility of the County'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 Dooly County Board of Health, a component unit of Dooly County, Georgia, which statements reflect total assets of \$237,018 as of June 30, 2016, and total revenues of \$381,165 for the year then ended. Those financial statements were audited by other auditors whose report had been furnished to us, and our opinion, insofar as it related to the amounts included for the Dooly County Board of Health, is based on the report of the other auditors.

Management's Responsibility for the Financial Statements

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, and each major fund of Dooly County, Georgia as of September 30, 2016, and the respective changes in financial position and cash flows, for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters
Required Supplemental Information

In accordance with Government Auditing Standards, we have also issued a report dated February 20, 2017 on our consideration of Dooly County, Georgia internal control over financial reporting and on tests of its compliance with certain provisions of laws, regulations, contracts, and grants. The purpose of that report is to describe the scope of our testing of internal controls over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal controls over financial reporting on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*, and should be read in conjunction with the auditor's report on financial statements.

Accounting principles generally accepted in the United States of America require that they identify required supplementary information, analysis and budgetary comparison information on pages 33-72 is presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was made for the purpose of forming an opinion on the financial statements that collectively comprise the Dooly County, Georgia, financial statements. The combining and individual other fund financial statements are presented for purposes of additional analysis and are not a required part of the financial statements, and the procedures applied in the audit of the financial statements and, in our opinion, are fairly stated in all material respects in relation to the financial statements taken as a whole.

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

Continuing Disclosure Certificate

Continuing disclosure concerning the issue of \$2,585,000 general obligation refunding bonds, series 2015A and \$2,690,000 taxable general obligation bonds series 2015B.


HERBERT E. ALLEN, CPA

DOOLY COUNTY, GEORGIA
GOVERNMENT-WIDE STATEMENT OF NET ASSETS
SEPTEMBER 30, 2016

	Governmental Activities	Component Units	
		Public Health	Industrial Dev. Authority
ASSETS			
Cash	\$ 1,845,566	216,198	\$ 203,919
Restricted Cash	1,925,658	-	198,355
Accounts Receivable	1,202,330	20,820	33,873
Other	-	-	(900)
Capital Assets:			
Land	1,610,359	-	589,430
Infrastructure	2,386,774	-	1,823,434
Building	13,109,518	-	-
Vehicles	3,905,503	-	-
Heavy Equipment	3,186,400	-	-
Furniture, Machinery & Equipment	1,191,453	-	-
Capital Assets (Net) Component Unit			
Accumulated Depreciation	(10,311,047)	-	(153,418)
TOTAL ASSETS	\$ 20,052,514	\$ 237,018	\$ 2,694,693
DEFERRED OUTFLOWS OF RESOURCES			
Pension cost	\$ 102,588	\$ 39,142	\$ -
LIABILITIES AND NET ASSETS			
LIABILITIES			
Accounts Payable and Accrued Expenses	\$ 476,908	\$ 17	\$ -
Other Payables	677,179	263,154	-
Bond Payable- Current	220,000	-	-
PNC Bank- Current	140,053	-	-
Capital Leases Payable- Current	117,112	-	-
Bond Payable- Long Term	4,855,000	-	-
PNC Bank- Long Term	84,658	-	-
Capital Leases Payable- Long Term	550,040	-	-
Municipalities Payable	66,211	-	-
Estimated Liability for Landfill Closure and Postclosure Care Costs	141,884	-	-
TOTAL LIABILITIES	\$ 7,329,045	\$ 263,171	\$ -
DEFERRED INFLOW OF RESOURCES			
Net Pension Liability	\$ 1,657,742	\$ 30,894	\$ -
NET ASSETS			
Invested in Capital Assets Net of Related Debt	\$ 10,003,960	\$ -	\$ 2,259,446
Restricted Cash-USDA, Housing Rehabilitation and CHIP Grants, Federal Drug and SPLOST Funds	1,925,658	102,470	198,355
Unrestricted	(761,303)	(120,375)	236,892
TOTAL NET ASSETS	\$ 11,168,315	\$ (17,905)	\$ 2,694,693

The accompanying notes are an integral part of these statements.

DOOLY COUNTY, GEORGIA
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
YEAR ENDED SEPTEMBER 30, 2016

	Program Revenues			Component Units		
	Expenses	Fees, Fines & Charges for Services	Operating Grants & Contributions	Governmental Activities	Public Health	Industrial Development Authority
General Government	\$ 5,188,136				\$ -	\$ -
Public Safety	5,247,137	3,432,399			-	-
Sanitation	769,585	958,073			-	-
Highways & Streets	2,460,295	937,776			-	-
Health	890,685				-	-
Welfare	313,549				-	-
Coroner	27,113				-	-
Culture & Recreation					-	-
Economic, Industrial & Community Development	179,849				-	-
Library and Others	417,157					
Interest	200,052				-	-
Total Governmental Activities	\$ 15,693,558	\$ 5,328,248	\$ -	\$ -	\$ -	\$ -
Component Units						
Public Health	\$ 287,633	\$ 381,165			\$ 93,532	
Industrial Development Autho	64,427	324,937				260,510
General Revenues:						
Taxes:						
Property Tax				5,649,029		
SPLOST Taxes				1,193,466		
Finance Ins. Business Tax				63,314		
Tranportation Inv. Act				834,680		
Local Option Taxes				650,057		
Alcohol Beverage Taxes				5,874		
Insurance Premium Taxes				301,421		
Business License Taxes				46,467		
Intergovernmental				1,404,253		
Interest Earned				2,108		
Sale of Equipment				5,317		
Miscellaneous and Other				459,550		
Total General Revenues				\$ 10,615,536	\$ 93,532	\$ 260,510
Change in Net Assets				\$ 250,226	\$ 93,532	
Net Assets at Beginning of Year (as restated)				10,918,089	(111,437)	2,434,183
Net assets at End of Year				\$ 11,168,315	\$ (17,905)	\$ 2,694,693

The accompanying notes are an integral part of these statements.

DOOLY COUNTY, GEORGIA
BALANCE SHEET - GOVERNMENTAL FUNDS
September 30, 2016

Major Governmental Funds

	General Fund	Sheriff Drug Fund	Sharing Drug Fund	Transportation Investment Act (TIA) 2013	Special Local Option Sales Tax Fund 2013	Community Home Improvement Program 2014-910
ASSETS AND OTHER DEBITS ASSETS						
Cash	\$ 1,845,566	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted Cash	201,730	377,343	109,521	414,027	803,732	18,090
Receivable	1,097,537	-	-	-	104,793	-
Other	-	-	-	-	-	-
TOTAL ASSETS	\$ 3,144,833	\$ 377,343	\$ 109,521	\$ 414,027	\$ 908,525	\$ 18,090
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Accounts Payable	\$ 229,544	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued Salaries	247,364	-	-	-	-	-
City of Unadilla	677,179	-	-	-	-	-
USDA Note Payable	-	-	-	-	-	-
Municipalities Payable	-	-	-	-	\$ 66,211	-
TOTAL LIABILITIES	\$ 1,154,087	\$ -	\$ -	\$ -	\$ 66,211	\$ -
FUND BALANCE						
-Restricted	\$ 201,730	\$ 377,343	\$ 109,521	\$ 414,027	\$ 803,732	\$ 18,090
-Unassigned	1,789,016	-	-	-	38,582	-
TOTAL FUND BALANCE	\$ 1,990,746	\$ 377,343	\$ 109,521	\$ 414,027	\$ 842,314	\$ 18,090
TOTAL LIABILITIES AND FUND BALANCE	\$ 3,144,833	\$ 377,343	\$ 109,521	\$ 414,027	\$ 908,525	\$ 18,090

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
BALANCE SHEET - GOVERNMENTAL FUNDS
September 30, 2016

Major Governmental Funds

Housing Rehabilitation 07H-Y-046-1- 3356	Health Promotion & Wellness Grant	Georgia Emergency Management	Multi Activity Program 15-b-y-046-1- 5789	GAEMS Trauma Equipment	Dooly County Transit System	Total Government Funds
\$ -	\$ -	\$ (5,890)	\$ -	\$ -	\$ -	\$ 1,839,676
-	1,215	-	-	-	-	1,925,658
-	-	-	-	-	-	1,202,330
-	-	-	-	-	-	-
\$ -	\$ 1,215	\$ (5,890)	\$ -	\$ -	\$ -	\$ 4,967,664
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 229,544
-	-	-	-	-	-	247,364
-	-	-	-	-	-	677,179
-	-	-	-	-	-	-
-	-	-	-	-	-	66,211
-	-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,220,298
\$ -	\$ 1,215	\$ (5,890)	\$ -	\$ -	\$ -	\$ 1,919,768
-	-	-	-	-	-	1,827,598
\$ -	\$ 1,215	\$ (5,890)	\$ -	\$ -	\$ -	\$ 3,747,366
\$ -	\$ 1,215	\$ (5,890)	\$ -	\$ -	\$ -	\$ 4,967,664

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
RECONCILIATION OF THE GOVERNMENT FUNDS BALANCE SHEET TO THE GOVERNMENT
WIDE STATEMENT OF NET ASSETS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

Total Fund Balances - Total Governmental Funds	\$	3,747,366
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Amounts reported for Governmental Activities in the Statement of Net Assets are different because:

Capital assets used in governmental activities are not current in the Governmental Funds Balance Sheet		15,078,960
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Net pension liabilities are not current financial obligations and, therefore, are not reported in the funds.

Net pension liability		(1,657,742)
Pension Cost		102,588

Compensated Absences

Long-term liabilities are not due and payable in the current period and therefore they are not reported in the Governmental Funds Balance Sheet

Capital Lease Payable	667,162	
Bond 2015-A & B	5,075,000	
Landfill Postclosure Liability	141,884	
PNC Bank	224,711	
Adjustments	(5,900)	(6,102,857)

Net assets of governmental activities	\$	11,168,315
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The accompanying notes are an integral part of these statements.

DOOLY COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	General Fund	Sheriff Fund	Sharing Drug Fund	Transportation Investment Act (TIA) 2013	Special Local Option Sales Tax Fund 2013	Community Home Improvement Program 2014-910
REVENUES						
Taxes and Special Assessments	\$ 6,689,407	\$ -	\$ -	\$ -	\$ -	\$ -
License and Permits	52,342	-	-	-	-	-
Intergovernmental	823,055	145,693	-	834,680	1,193,466	38,715
Charges for Service	1,519,967	-	-	-	-	-
Fines and Forfeitures	3,615,478	-	-	-	-	-
Sale of Equipment	5,318	-	-	-	-	-
Interest Earned	2,108	-	-	-	-	-
Equipment Buyback	-	-	-	-	-	-
Miscellaneous and Other	626,765	-	-	-	-	-
Grants - Contributions	-	-	-	-	-	-
TOTAL REVENUES	\$ 13,334,440	\$ 145,693	\$ -	\$ 834,680	\$ 1,193,466	\$ 38,715
EXPENDITURES- CURRENT						
General Government	\$ 4,555,012	\$ -	\$ -	\$ -	\$ 3,625	\$ 20,625
Public Safety	4,933,713	140,069	90,579	0	-	-
Sanitation	725,943	-	-	-	-	-
Landfill	20,981	-	-	-	-	-
Highways & Streets	1,244,031	-	-	691,418	317,466	-
Health	771,327	-	-	-	117,313	-
Welfare	287,439	-	-	-	-	-
Coroner	27,113	-	-	-	-	-
Library and Recreation	376,408	-	-	-	11,987	-
Economic, Industrial and Community Development	179,849	-	-	-	-	-
Natural Res. Con. Svc	28,262	-	-	-	-	-
Grants	-	-	-	-	-	-
Others	-	-	-	-	-	-
Capital Outlay						
Capital Outlay - Public Safety/Fire	299,120	-	-	-	-	-
Health EMC	-	-	-	-	-	-
Debt Service						
DFAC Bldg - Hospital	149,319	-	-	-	-	-
Bonds 2015	261,792	-	-	-	-	-
Capital Leases	-	-	-	190,533	-	-
Municipalities	-	-	-	-	298,268	-
Bond - Jail	-	-	-	-	96,980	-
TOTAL EXPENDITURES	\$ 13,860,309	\$ 140,069	\$ 90,579	\$ 881,951	\$ 845,639	\$ 20,625
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES						
	\$ (525,869)	\$ 5,624	\$ (90,579)	\$ (47,271)	\$ 347,827	\$ 18,090
OTHER FINANCING SOURCES						
Capital Lease Addition	-	-	-	-	-	-
Bonds	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES						
	(525,869)	5,624	(90,579)	(47,271)	347,827	18,090
TRANSFERS	-	-	-	-	-	-
FUND BALANCE- BEGINNING	2,573,714	371,719	200,100	454,405	482,574	-
PRIOR PERIOD ADJUSTMENT	(57,099)	-	-	6,893	11,913	-
FUND BALANCE ENDING	\$ 1,990,746	\$ 377,343	\$ 109,521	\$ 414,027	\$ 842,314	\$ 18,090

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR YEAR ENDED SEPTEMBER 30, 2016

Housing Rehabilitation 07H-Y-046-1- 3356	Health Promotion & Wellness Grants	Georgia Emergency Management	Multi Activity Program 15-b-y-046-1- 5789	GAEMS Trauma Equipment	Dooly County Transit System	Total Government Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,689,407
-	-	-	-	-	-	52,342
-	1,500	33,375	113,114	10,541	238,260	3,432,399
-	-	-	-	-	-	1,519,967
-	-	-	-	-	-	3,615,478
-	-	-	-	-	-	5,318
-	-	-	-	-	-	2,108
-	-	-	-	-	-	-
-	-	-	-	-	-	626,765
-	-	-	-	-	-	-
\$ -	\$ 1,500	\$ 33,375	\$ 113,114	\$ 10,541	\$ 238,260	\$ 15,943,784
\$ -	\$ -	\$ 39,265	\$ 81,634	\$ 13,541	\$ 238,260	\$ 4,951,962
-	-	-	-	-	-	5,164,361
-	-	-	-	-	-	725,943
-	-	-	-	-	-	20,981
-	-	-	31,480	-	-	2,284,395
-	2,045	-	-	-	-	890,685
-	-	-	-	-	-	287,439
-	-	-	-	-	-	27,113
-	-	-	-	-	-	388,395
-	-	-	-	-	-	-
-	-	-	-	-	-	179,849
-	-	-	-	-	-	28,262
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	299,120
-	-	-	-	-	-	-
-	-	-	-	-	-	149,319
-	-	-	-	-	-	261,792
-	-	-	-	-	-	190,533
-	-	-	-	-	-	298,268
-	-	-	-	-	-	96,980
\$ -	\$ 2,045	\$ 39,265	\$ 113,114	\$ 13,541	\$ 238,260	\$ 16,245,397
\$ -	\$ (545)	\$ (5,890)	\$ -	\$ (3,000)	\$ -	\$ (301,613)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	(545)	(5,890)	-	(3,000)	-	(301,613)
-	-	-	-	3,000	-	3,000
-	1,760	-	-	-	-	4,084,272
-	-	-	-	-	-	(38,293)
\$ -	\$ 1,215	\$ (5,890)	\$ -	\$ -	\$ -	\$ 3,747,366

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
Reconciliation of the Government Funds –
Statement of Revenues, Expenditures and Changes in Fund
Balances to the Government-Wide Statement of Activities and
Changes in Net Assets
For the Fiscal Year Ended September 30, 2016

Net change in fund balances – total government funds	(336,906)
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental Funds report capital outlay as expenditures. However, in the Government-Wide Statement of Activities and changes in Net Assets, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount of capital assets recorded in the current period.	299,120
Depreciation expense on capital assets is reported in the Government-Wide Statement of Activities and Changes in Net Assets, but they do not require the use of current financial resources. Therefore, depreciation expense on capital is not reported as expenditures in Government Funds.	(544,121)
Repayment of bond principal and Bank Loan is an expenditure in Government Funds, but the repayment reduces long-term liabilities in the Government-Wide Statement of Net Assets.	508,091
Decrease in Liability to Municipal Landfill are reduction to Expenditures in Government-Wide Statements	13,666
Capital Lease Additions	(84,072)
Capital Lease Payment (Net)	96,180
Municipalities Payable	298,268
Total	\$ <u>250,226</u>

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL GENERAL FUND TYPE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Budget	Final	Actual	Variance- Favorable (Unfavorable)
<u>REVENUES</u>				
Taxes	\$ 7,005,017	\$ 7,005,017	\$ 6,689,407	\$ (315,610)
License and Permits	39,500	39,500	52,342	12,842
Intergovernmental	528,000	528,000	823,055	295,055
Charges for Services	1,678,000	1,678,000	1,519,967	(158,033)
Fines and Forfeitures	3,305,000	3,305,000	3,615,478	310,478
Sale of Equipment	5,000	5,000	5,318	318
Interest Earned	1,500	1,500	2,108	608
Equipment Buyback	100,000	100,000	-	(100,000)
Miscellaneous and Other	1,026,940	1,026,940	626,765	(400,175)
Grants - Contributions	-	-	-	-
TOTAL REVENUES	\$ 13,688,957	\$ 13,688,957	\$ 13,334,440	\$ (354,517)
<u>EXPENDITURES</u>				
General Government	\$ 4,613,522	\$ 4,613,522	\$ 4,524,546	\$ 88,976
Public Safety	5,401,357	5,401,357	5,045,371	355,986
Sanitation	839,509	839,509	725,943	113,566
Landfill	21,125	21,125	20,981	144
Highways & Streets	628,500	628,500	1,407,104	(778,604)
Health	893,130	893,130	920,646	(27,516)
Welfare	286,594	286,594	287,439	(845)
Coroner	25,149	25,149	27,113	(1,964)
Library and Recreation	351,398	351,398	376,408	(25,010)
Economic, Industrial and Community Development	207,483	207,483	179,849	27,634
Natural Res. Con. Service	34,171	34,171	28,262	5,909
Grants	-	-	-	-
Other	387,019	387,019	316,647	70,372
TOTAL EXPENDITURES	\$ 13,688,957	\$ 13,688,957	\$ 13,860,309	\$ (171,352)
EXCESS OF REVENUES OVER EXPENDITURES	\$ -	\$ -	\$ (525,869)	\$ (525,869)
FUND BALANCE - BEGINNING			\$ 139,617	
PRIOR PERIOD ADJUSTMENT			\$ -	
FUND BALANCE AT SEPTEMBER 30, 2016			\$ (386,252)	

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

**DOOLY COUNTY, GEORGIA
SHERIFF DRUG FUND
STATEMENT OF REVENUES - EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2016**

	Budget	Actual	Variance - Favorable Unfavorable
<u>REVENUES</u>			
Other Income	\$ 100,000	\$ 2,624	\$ (97,376)
Equipment Sold	100,000	11,000	(89,000)
Interest	100,000	1,789	(98,211)
Confiscated Funds	100,000	130,280	30,280
TOTAL REVENUES	\$ 400,000	\$ 145,693	\$ (254,307)
<u>EXPENDITURES</u>			
Public Safety	\$ 400,000	\$ 140,069	\$ 259,931
Capital Outlay	-	-	
TOTAL EXPENDITURES	\$ 400,000	\$ 140,069	\$ 259,931
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ -	\$ 5,624	\$ (514,238)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES		\$ 5,624	
FUND BALANCE BEGINNING SEPTEMBER 30, 2015		371,719	
FUND BALANCE ENDING SEPTEMBER 30, 2016		\$ 377,343	

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
COMPARATIVE STATEMENT OF FIDUCIARY FUNDS
ASSETS AND LIABILITIES - AGENCY FUNDS
September 30, 2016

	<u>2016</u>	<u>2015</u>
<u>ASSETS</u>		
Cash and Cash Equivalents	\$ 1,105,970	\$ 1,202,015
Due from Others	-	-
	<hr/>	<hr/>
TOTAL ASSETS	<u>\$ 1,105,970</u>	<u>\$ 1,202,015</u>
<u>LIABILITIES</u>		
Due to Others	<u>\$ 1,105,970</u>	<u>\$ 1,202,015</u>

The accompanying notes are an integral part of this statement.

**DOOLY COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2016**

Summary of Significant Accounting Policies

A. REPORTING ENTITY

Dooly County, Georgia (hereinafter the County) a political subdivision of the State of Georgia, is governed by a five-member elected board of commissioners.

The accompanying financial statements report on the financial activity for Dooly County, Georgia for the year ended September 30, 2016. The financial statements have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units.

The reporting entity consists of (a) the primary government, (b) organizations for which the primary government is financially accountable and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading and incomplete.

For financial reporting purposes, in accordance with the criteria set forth in GASB 14, the County includes all funds over which the County exercises financial accountability. The criteria used to determine financial accountability is evidenced by the following:

1. Ability to impose will on an organization by being able to significantly influence the programs, projects or activities of, or the level of services performed or provided by, the organization.
2. Financial benefit to or burden on primary government including responsibility for financing debts, entitlements to surpluses and guarantees or moral responsibility for debt.
3. Fiscal dependency for matters including authority over funds and budgetary appropriations.
4. Ability of primary government to appoint a voting majority of an organization's governing body.

The Governmental Accounting Standards Board (GASB) has issued Statement No. 34. This Statement establishes new financial reporting requirements for state and local governments throughout the United States. Its implementation creates new information and restructures much of the information that governments have presented in the past.

The GASB's intent is to make annual reports more comprehensive and easier to understand.

GASB 34 takes effect for entities the size of Dooly County, Georgia during the fiscal year ending September 30, 2004. Some of the more significant changes in GASB Statement 34 incurred:

**DOOLY COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2016**

Summary of Significant Accounting Policies (continued)

A. Reporting Entity (Continued)

1. The presentation of a government-wide statement of net assets that includes infrastructure (roads, bridges, etc.) and all debt.
2. The presentation of current and accumulated depreciation by activity.
3. The presentation of a government-wide statement of activities using full accrual accounting.
4. The presentation of the original adopted budget as well as the final amended budget in the budgetary comparison statements.

Legally separate entities, over which the County exercises financial accountability, whose operations are, in substance, part of the County's operations are blended or combined with the data from the County.

Entities, over which the County exercises financial accountability, whose operations are distinct from those of the County are discretely presented in a separate column in the government-wide financial statements.

Included for financial reporting purposes using these criteria are:

COMPONENT UNITS

In evaluating how to define the County for financial reporting purposes, management has considered all potential component units. The criteria set forth in GAAP and GASB number 14 are used to determine any potential component units. The basic, but not the only, criteria for including a potential component unit within the reporting entity is the governing body's ability to exercise financial accountability for the appointment of a voting majority of the component unit's board (simple accountability). Other criteria used to evaluate potential component units for including or exclusion from the reporting entity is ability to impose its will, the existence of financial benefit or burden, the fiscal dependency and designation of management.

In accordance with the above criteria the County has determined that the Dooly County Board of Health should be included as a discretely presented component unit. It is presented in a separate column to emphasize that it is legally separate from the County and has a fiscal year end of June 30, 2016. Separately audited basic financial statements may be obtained from the County Commissioners office or the Health Department.

In accordance with the above criteria the County has determined that the Dooly County Industrial Development Authority should be included as a discretely presented component unit. It is presented in a separate column to emphasize that it is legally separate from the County and has a fiscal year end of September 30, 2016. Separately audited basic financial statements may be obtained from the County Commissioners office or the Health Department.

Excluded from financial reporting using this criterion are:

1. The Middle Flint Regional Development Center, a joint venture described in Note T.
2. There are various other related organizations for which the County appoints board members but has no further accountability.

**DOOLY COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2016**

Summary of Significant Accounting Policies (continued)

B. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Measurement focus refers to what is being measured; basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting related to the timing of the measurement made, regardless of the measurement focus applied.

The government-wide statements and fund financial statements for proprietary funds are reported using the economic resources measurement focus and the accrual basis of accounting. The economic resources measurement focus means all assets and liabilities (whether current or non-current) are included on the statement of net assets and the operating statements present increases (revenues) and the decreases (expenses) in net total assets. Under the accrual basis of accounting, revenues are recognized when earned. Expenses are recognized at the time the liability is incurred.

Governmental fund financial statements are reported using the current financial resources measurement focus and are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual; i.e., when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The County considers property taxes as available if they are collected within 60 days after year end. A one-year availability period is used for recognition of all other Governmental Fund revenues. Expenditures are recorded when the related fund liability is incurred. However, debt service expenditures, as well as expenditures related to compensated absences are recorded only when payment is due.

The revenues susceptible to accrual are property taxes, franchise fees, licenses, charges for service, interest income and intergovernmental revenues. Sales taxes collected and held by the state at year end on behalf of the government are also recognized as revenue. All other governmental fund revenues are recognized when received.

C. BASIS OF PRESENTATION

The government-wide financial statements (i.e., the statement of net assets and statement of activities) display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. These statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues and other non exchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

**DOOLY COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2016**

Summary of Significant Accounting Policies (continued)

C. BASIS OF PRESENTATION (continued)

The fund financial statements reflect the activities of the County's individual funds. Funds are organized into three categories: governmental, capital projects, and special revenue. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the County (i.e., the general fund) or meets the following criteria:

- a. Total assets, liabilities, revenues or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and
- b. Total assets, liabilities, revenues or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The County has elected to apply Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued on or before November 30, 1989 in the government-wide financial statements unless those pronouncements conflict with or contradict GASB pronouncements, in which case GASB prevails.

As a general rule, the effects of internal activity have been eliminated from the government-wide statements. Exceptions to this general rule are administrative charges between the County's general fund and special revenue funds. Eliminations of these charges would distort the direct costs and program revenues for the various functions concerned.

Program revenues are derived directly from a particular program or from parties outside the County's taxpayers or citizenry. 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. All taxes are included in general revenues.

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.

Columnar Headings and Description of Funds

The County uses funds to report financial position and the results of operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

**DOOLY COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2016**

Summary of Significant Accounting Policies (continued)

C. Basis of Presentation (Continued)

The County reports the following major governmental funds:

General Fund – The general fund is the County's primary operating fund and is always classified as a major fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Federal Drug Fund – to account for revenues derived from specific taxes, grants and other sources which are designated to finance particular activities of the County.

Transportation Investment Act (TIA) –

Special Local Option Sales Tax Fund 2013 – to account for revenues derived from specific taxes, grants and other sources which are designated to finance particular activities of the County. The Capital Project funds consist of the Special Use Local Option Tax Fund.

Additionally, the County reports the following fund type:

Fiduciary Funds – account for assets held, as an agent, for individuals, private organizations, other governments and other funds. These funds are accounted for on the accrual basis.

D. BUDGET LAW AND PRACTICE

The County Clerk submits an annual budget to the Commissioners prior to the beginning of each fiscal year. The Commissioners adopt annual fiscal year appropriated budgets for County operating funds. These include the General and Special Revenue Funds. Once approved, the Commissioners may amend the legally adopted budget when unexpected modifications are required in estimated revenues and appropriations.

The legal level of budgetary control is the department level.

The budgets for the operating funds are prepared on the modified accrual basis. Revenues are budgeted in the year receipt is expected; and expenditures, which include accounts payable are budgeted in the year that the applicable purchase orders are expected to be issued. The budget and actual financial statements are reported on these bases.

BUDGETARY CONTROL

Each fund's appropriated budget is prepared on a detailed line item basis. Revenues and expenditures are budgeted by source. All budget revisions are subject to final review by the Commissioners.

The budget is incorporated into the accounting system, and used and compared to actual receipts and disbursements to insure fiscal responsibility.

DOOLY COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2016

Summary of Significant Accounting Policies (continued)

D. Budget Law and Practice: (Continued)

Excess expenditures over budgeted appropriations before other financing sources in individual funds were as follows:

Federal Drug Fund
Special Use Local Option Tax Funds

The nature of these funds lends itself to budget variances. The excess expenditures were funded with prior year's cash.

There were several areas where expenditures were in excess of appropriated budgeted amounts. There are various reasons for this, all of which the County is aware of. The general fund expenditures came over budgeted amounts by \$833,939. Financial Statements (page 9).

Commissioners are aware and have approved the variances; however, the budget was not formerly amended.

Material budget violations for the following departments:

Highways & Streets	\$ 778,604
Health	27,516
Welfare	845
Coroner	1,964
Library & Recreation	25,010
Total	<u>\$ 833,939</u>

E. ENCUMBRANCES

Encumbrance accounting is not used by Dooly County. At September 30, 2016 there were no material encumbrance type items outstanding.

F. INVENTORY AND PREPAID ITEMS

Expendable supplies are recorded as expenditures at the time items are purchased. The County does not record inventories of supplies on the books due to immateriality.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

G. ACCOUNTS RECEIVABLE

These are amounts paid by Dooly County which are to be reimbursed during the next fiscal year. The amount is considered fully collectible.

Garbage fees are billed in advance and collected on a monthly basis. Accounts receivable are \$433,060 less allowance for bad debt of \$332,020 for a net total of \$101,039.

**DOOLY COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2016**

Summary of Significant Accounting Policies (continued)

H. PROPERTY TAXES RECEIVABLE AND PROPERTY TAX CALENDAR

Property taxes receivable are uncollected property taxes from 2010 and prior years.

The County levies property taxes October 1 of each year and the taxes are due by December 20 of each year. All taxes not collected are shown as taxes receivable with a reserve for uncollectible. Lien dates for personal and real property taxes are June 20.

I. ACCUMULATED UNPAID VACATION, SICK PAY, AND OTHER EMPLOYEE BENEFIT AMOUNTS

Accumulated unpaid sick pay and other employee benefit amounts are not accrued in governmental funds (using the modified accrual basis of accounting. At September 30, 2016, unrecorded liabilities included approximately \$190,000.

J. ACCOUNTS PAYABLE AND ACCRUED EXPENSE

These are amounts due or accrued as of September 30, 2016.

K. TIME WARRANTS

Time warrants outstanding at September 30, 2016 was \$0.

L. CASH, INVESTMENTS AND DEPOSITS

At September 30, 2016, the bank account balances totaled \$3,771,224. Cash and time deposits include amounts in demand deposits, passbook savings as well as certificates of deposits. All cash is separately held and reflected in its respective fund. Cash equivalents are short term, highly liquid investments with a maturity date of three months or less that can be converted to known amounts of cash.

L. CASH, INVESTMENTS AND DEPOSITS (continued)

The County's deposit policy limits deposit choices to checking accounts, money market accounts and certificates of deposits with local banks. All deposits are to be secured as required by state statutes. The state statute requires the deposits to be secured at an amount equal to the total deposits less FDIC insurance, and then multiplied by 110 percent.

The County's investment policy limits investment choices to investments complying with state statutes. These investments are limited to obligations of 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, the local government investment pool established by state law and obligations of other political subdivisions of the State of Georgia.

**DOOLY COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2016**

Summary of Significant Accounting Policies (continued)

Deposits:

Custodial Risk- Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County has a deposit policy for custodial credit risk.

M. CAPITAL ASSETS

Capital assets, which include property, plant, equipment and infrastructure assets (i.e., roads, bridges, sidewalks and similar items), are reported in the applicable governmental or business-type activities column in government-wide financial statements. Capital assets are defined by the County as assets with an initial cost of \$5,000 or more and an estimated life of more than one year. All capital assets (governmental and proprietary) are valued at historical cost or estimated historical cost if actual cost is not available. Donated capital assets are valued at their fair market value when donated. Interest costs on debt incurred for the construction of capital assets are capitalized net of interest earned on the invested proceeds of construction debt over the same period. Major improvements that extend the life of an asset are capitalized. Normal maintenance and repairs are charged to expense as incurred. Preliminary and interim costs incurred by governmental and proprietary funds for capital projects are reported as "construction in progress." Costs related to abandoned projects are expensed when the project is abandoned.

The County has recorded all infrastructure assets acquired subsequent to October 1, 2003 and is currently reviewing its infrastructure to ensure that all such assets are recorded before the phase-in date for retroactive general infrastructure reporting under Governmental Accounting Standards Board Statement.

Capital assets are depreciated over their estimated lives using the straight-line method as follows:

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Furniture and Fixtures	5 to 7 Years
Machinery and Equipment	5 to 15 Years
Buildings	20 to 50 Years
Infrastructure	50 Years

DOOLY COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2016

Summary of Significant Accounting Policies (continued)

M. CAPITAL ASSETS (Continued)

Capital asset activity for the year ended September 30, 2016 was as follows:

Capital Assets not being depreciated

Land	\$ 1,610,359	\$ -	\$ -	\$ 1,610,359
Total Capital assets not being depreciated	\$ 1,610,359	\$ -	\$ -	\$ 1,610,359

Infrastructure	\$ 2,306,311	\$ 80,463	\$ -	\$ 2,386,774
Building	13,109,518		-	13,109,518
Vehicles	3,712,972	192,531	-	3,905,503
Heavy Equipment	3,160,274	26,126	-	3,186,400
Furniture, Fixtures and Equipment	1,191,453	-	-	1,191,453
Total Capital Assets being depreciated	\$ 23,480,528	\$ 299,120	\$ -	\$ 23,779,648

Less: Accumulated Depreciation for:

Infrastructure	42,975	10,290	-	53,265
Building	3,073,077	235,942	-	3,309,019
Vehicles	2,582,415	38,940	-	2,621,355
VehiclesHeavy Equipment	3,102,323	214,868	-	3,317,191
Furniture, Fixtures and Equipment	966,136	44,081	-	1,010,217
Total Accumulated Depreciation	\$ 9,766,926	\$ 544,121	\$ -	\$ 10,311,047

Total Capital Assets being depreciated, net	\$ 13,713,602	\$ (245,001)	\$ -	\$ 13,468,601
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Total Capital Assets	\$ 15,323,961	\$ (245,001)	\$ -	\$ 15,078,960
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Depreciation expense was charged to Program/Functions of the Primary Government as follows:

Program Activities:

General Government	\$ 236,174
Public Safety - Sheriff	26,362
Public Safety - Fire	50,514
Health and Welfare	26,110
Highway and Streets	175,900
Sanitation	22,661
Recreation	500
Jail	5,900
	<u>\$ 544,121</u>

DOOLY COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2016

Summary of Significant Accounting Policies (continued)

M. CAPITAL ASSETS (Continued)

The County made an inventory of its governmental activities capital assets at September 30, 2003. Capital assets were adjusted for this inventory and for a change in its capital asset policy. Because of the above, governmental activities capital assets at September 30, 2003 will not agree with the previously released financial statements for September 30, 2003

Capital Leases

The government has entered into a lease agreement as lessee for financing the acquisition of road equipment. The lease agreement qualifies as a capital lease for accounting purposes and, therefore, has been recorded at the present value of the future minimum lease payments as of the inception date.

N. GENERAL LONG TERM DEBT ACCOUNTS

These accounts are established to record the amount of unmatured long-term indebtedness which is backed by the full credit of the County and certain other assets pledged. Debt which is intended to be financed from tax revenues is reported on the Government-Wide Statement of Net Assets as time warrants and is to be repaid by December 31 of each year.

Schedule of Short Term Debt:

Balance	09-30-15	\$0
Received		0
Paid		<u>0</u>
Balance	09-30-16	<u>\$0</u>

The purpose of short term debt is to meet current expenditures.

The general long-term debt accounts represent a summary of the general obligation debt of the County all in the form of Capital Lease Purchase Agreements and two General Obligation Bond Issue. The leases carry various renewal and purchase options including some guaranteed buy back agreements and interest rates varying from 3.9 – 6.2%. The County carries the full amount of the lease as an obligation. Amounts are provided for the repayment of these debts by various budgeted revenues and when paid is charged to equipment rental expense or debt service.

On March 17, 2015, Dooly County received the proceeds \$2,585,000, general obligation refunding bonds, series 2015A and \$2,690,000 taxable general obligation bonds series 2015B.

Purpose of the Bonds

The proceeds of the Series 2015A Bonds will be used to (a) refund the County's outstanding General Obligation Jail Bonds, Series 1998 (the "Series 1998 Bonds") and (b) pay a portion of the costs of issuing the Series 2015A Bonds. The proceeds of the Series 2015B Bonds will be used to (a) pay current operating expenses of the County (the "Expense"), (b) pay the premium for a new issue municipal bond insurance policy (the "Policy") to be issued by Assured Guaranty Municipal Corp. ("AGM") and (c) pay a portion of the costs of issuing the Series 2015A Bonds and all of the costs of issuing the Series 2015B Bonds.

DOOLY COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2016

Summary of Significant Accounting Policies (continued)

N. General Long Term Debt Accounts (Continued)

The sources and application of funds in connection with the issuance of the Bonds are estimated below:

	Series 2015A Bonds	Series 2015B Bonds
Estimated Sources of Funds:		
Par Amount	\$ 2,585,000	\$ 2,690,000
Plus: Net Original Issue Premium	146,354	-
Less: Net Original Issue Discount	-	(6,585)
Total Sources of Funds	\$ 2,731,354	\$ 2,683,415
Estimated Application of Funds:		
Refunding of Series 1998 Bonds	\$ 2,726,480	\$ -
The Expenses	-	2,500,000
Cost of Issuance	4,873	183,415
Total Application of Funds	\$ 2,731,354	\$ 2,683,415
Balance as of September 30, 2016		
Balance 9-30-2015	\$ 2,585,000	\$ 2,690,000
Payments	-	(200,000)
Balance 9-30-2016	\$ 2,585,000	\$ 2,490,000

Fiscal Year Ended September 30	Principal	Interest	Total Debt Service
2017	220,000	162,853	382,853
2018	225,000	158,403	383,403
2019	230,000	153,565	383,565
2020	235,000	148,040	383,040
2021	240,000	141,803	381,803
2022	245,000	135,011	380,011
2023	255,000	127,695	382,695
2024	260,000	119,808	379,808
2025	270,000	111,358	381,358
2026	280,000	102,070	382,070
2027	290,000	92,095	382,095
2028	300,000	81,020	381,020
2029	310,000	70,370	380,370
2030	320,000	60,760	380,760
2031	330,000	49,200	379,200
2032	340,000	35,800	375,800
2033	355,000	21,900	376,900
2034	370,000	7,400	377,400
	5,075,000	1,779,151	6,854,151

**DOOLY COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2016**

Summary of Significant Accounting Policies (continued)

N. GENERAL LONG TERM DEBT ACCOUNTS (Continued)

The general obligation bonds are the "Dooly County, Georgia General Obligation Jail Bonds, Series 1998" in the original amount of \$5,750,000. The bonds were issued to fund the cost of acquiring, constructing and equipping a new jail facility for Dooly County, Georgia. The interest rate on the bonds is at 4.55% per annum through 3-1-2005. At that time and at the end of each five year period the rate shall be at 62% of Prime as published by the Wall Street Journal, however, the rate shall not be less than 3.5% or greater than 6.25% per annum. In accordance with GASB guidance, the current rate of 5.3% per annum is used for purposes of minimum future payments.

The balance as of September 30, 2015 is \$0:

Balance 9-30-14		3,024,988	
Annual Payment		(305,000)	
Series 2015 A		(2,726,480)	
Interest		6,492	
Balance 9-30-15		\$ -	

The County has entered into a number of Capital leases, which contain cancellation provisions and are special year to year leases. . All capital leases are for heavy equipment.

The balance as of September 30, 2016 is:

	GENERAL	SPLOST	TOTAL
Balance 9-30-15	\$ 3,562	759,286	\$ 762,848
Additions	-	84,072	\$ 84,072
Payments and Retirements	(3,562)	(176,195)	\$ (179,757)
Balance 9-30-16	\$ -	\$ 667,163	\$ 667,163

Principal and interest for the next four years is as follows:

YEAR OF MATURITY	PRINCIPAL	INTEREST	TOTAL
9/30/2017	117,122	12,367	129,489
9/30/2018	443,530	9,009	452,539
9/30/2019	38,337	2,275	40,612
9/30/2020	67,403	1,839	69,242
9/30/2021	770	-	770
	667,162	25,490	692,652

**DOOLY COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2016**

Summary of Significant Accounting Policies (continued)

N. GENERAL LONG TERM DEBT ACCOUNTS (Continued)

Long-Term Debt

On November 1, 2001, Dooly County entered in an installment sale agreement with the Dooly County Industrial Development Authority in the amount of \$1,500,000 (interest rate at 5.65% per annum) payable at \$12,443 per month for total of 15 years. The purpose of the loan is to build a building to serve as a Department of Family and Children Services (DFACS) office. This note is held by PNC Bank.

The balance as of September 30, 2016 is:

Balance 9-30-15	\$ 356,935
Payments	<u>(132,224)</u>
Balance 9-30-16	<u><u>\$ 224,711</u></u>

Principal and interest for the remaining length of the loan is as follows:

Principal and Interest for the next five years is as follows:

YEAR OF MATURITY	PRINCIPAL AMOUNT	INTEREST AMOUNT	TOTAL
9/30/2017	140,053	9,266	149,319
9/30/2018	84,658	4,218	88,876
	<u>\$ 224,711</u>	<u>\$ 13,484</u>	<u>\$ 238,195</u>

**DOOLY COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2016**

Summary of Significant Accounting Policies (continued)

O. MUNICIPAL SOLID WASTE LANDFILL CLOSURE AND POSTCLOSURE COSTS

State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. The County ceased receiving waste on July 1, 1998.

The County has revised the estimates based on new estimates by the Georgia Department of Natural Resources, amounts already paid and adjustments based on management of Dooly County. Actual cost is expected to vary due to inflation, changes in technology or regulations, errors in estimates or other outside factors.

The original \$900,400 reported as total estimated liability for closure and post-closure care cost at September 30, 1998, represents estimated closure cost of \$72,400 and estimated post closure cost of \$828,000, which was based on outside engineers and management's estimates.

Changes in amount to be provided for payment of landfill closure and post closure are as follows:

	Original Estimate	Revised Estimate
Total Estimated Liability	\$900,400	\$317,000
Paid FYE 9-30-98	(927)	(927)
Paid FYE 9-30-99	(12,820)	(12,820)
Paid FYE 9-30-00	(13,721)	(13,721)
Paid FYE 9-30-01	(20,339)	(20,339)
Paid FYE 9-30-02	(23,780)	(23,780)
Paid FYE 9-30-03	(15,704)	(15,704)
Paid FYE 9-30-04	(14,286)	(14,286)
Paid FYE 9-30-05	(16,633)	(16,633)
Paid FYE 9-30-06	(15,713)	(15,713)
Paid FYE 9-30-07	(21,000)	(21,000)
Paid FYE 9-30-08	(6,965)	(6,965)
Paid FYE 9-30-09	(12,761)	(12,761)
Revised 9-30-10		83,830
Paid FYE 9-30-10	(7,267)	(\$7,267)
Paid FYE 9-30-11	(10,341)	(10,341)
Paid FYE 9-30-12	(9,361)	(9,361)
Paid FYE 9-30-13	(10,055)	(10,055)
Paid FYE 9-30-14	(19,941)	(19,941)
Paid FYE 9-30-15	(13,666)	(13,666)
Paid FYE 9-30-16	(13,666)	(13,666)
Balance 9-30-16	\$641,454	\$141,884

**DOOLY COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2016**

Summary of Significant Accounting Policies (continued)

P. RISK MANAGEMENT

The County is exposed to various risks of loss related to tort; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

Pursuant to Title 34, Chapter 9, Article 5 of the Official Code of Georgia Annotated, the County became a member of the Association of County Commissioners of Georgia's Group Self Insurance Worker's Compensation Fund. The effective date of membership was October 1, 1982. The liability of the fund to the employees of any employer (Dooly County) is specifically limited to such obligations as are imposed by applicable state laws against the employer for workers' compensation and/or employer's liability.

As part of this risk pool, the County is obligated to pay all contributions and assessments as prescribed by the pool, to cooperate with the pool's agents and attorneys, to follow loss reduction procedures established by the fund, and to report as promptly as possible, and in accordance with any coverage descriptions issued, all incidents which could result in the fund being required to pay any claim or loss. The County is also to allow the pool's agents and attorneys to represent the County in investigation, settlement discussions and all levels of litigation arising out of any claim made against the County within the scope of loss protection furnished by the funds.

The Fund is to defend, in the name of and on behalf of the members, any suits or other proceedings which may at any time be instituted against them on account of injuries or death within the preview of the Worker's Compensation Law of Georgia, or on the basis of employer's liability, including suits or other proceedings alleging such injuries and demanding of compensation therefore, although such suits, other proceedings, allegations or demands be wholly groundless, false or fraudulent. The fund is to pay all costs taxed against members in any legal proceeding defended by the members, all interest accruing after entry of judgment, and all expenses incurred for investigation, negotiation or defense.

Settled claims in the past three years have not exceeded coverage.

Relative to employee unemployment benefits which is administered on a cost reimbursement basis with the Georgia Department of Labor, no fund has been established or funded for this activity nor has any accrued estimated liability been recorded. However, based on prior experience the County does not expect any major claims, and contingencies are budgeted to include minor claims.

The County purchases commercial insurance to cover other risks of loss. The coverage amounts for these risks are in amounts to the extent deemed necessary by management. As of September 30, 2014 there were no outstanding claims that would, in management's opinion, have a material adverse effect on the County's financial condition.

Q. RECEIVABLES AND PAYABLES WITHIN THE REPORTING ENTITY

There were no receivables and payables within the reporting entity.

**DOOLY COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2016**

Summary of Significant Accounting Policies (continued)

R. CONTINGENT LIABILITIES

Dooly County, Georgia (the County) entered into a contract with the Hospital Authority of Dooly County (the Authority) on April 1, 1996. The Authority issued Revenue Certificates, Series 1996 in the amount of \$2,740,000. The proceeds were to refinance Series 1991 and to be used by Dooly Medical Center (the Hospital) in order to acquire and construct certain additions, extensions and improvements to the Hospital.

The County, among other things, agreed that should all other moneys, revenues and receipts arising out of or in connection with the ownership and operations of the Hospital be insufficient to pay the principal and interest on the Revenue Certificates as the same becomes due and payable, the County will be liable to pay such principal and interest in the amount of such insufficiency, if any. Any such deficiency would be funded by an annual tax levy within the 7 mill limit as required by law.

On September 16, 2005, the Dooly County Commissioners received \$398,188 from Dooly Medical Center from the proceeds of the sale of the hospital property by the Dooly County Hospital Authority.

For the year ended September 30, 2016, the County approved bond payments, including interest, totaling \$171,603 which was paid. These payments were made in lieu of indigent care payments made in prior years.

DOOLY COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2016

Summary of Significant Accounting Policies (continued)

S. PENSION PLAN

ACCG Defined Benefit Plan

Plan Description

The County sponsors the Association County Commissioners of Georgia Restated Pension Plan for Dooly County Employees (The Plan), which is a defined benefit pension plan.

The Plan provides retirement, disability and death benefits to plan participants and beneficiaries. The plan, through execution of the adoption agreement, is affiliated with the Association County Commissioners of Georgia Third Restated Defined Benefit Plan (The ACCG Plan), an agent multiple- employer pension plan, administered by GEBCorp. The ACCG, in its role as the Plan Sponsor, has the sole authority to amend the provisions of the ACCG Plan, as provided in Section 19.03 of the ACCG Plan document. The County has the authority to amend the adoption agreement, which defines the specific benefit provisions of the Plan, as provided in Section 19.02 of the ACCG Plan document.

The Association of County Commissioners Deferred Benefit Plan issues a publically available financial report that includes financial statements and required supplementary information for the statewide plan. That report may be obtained by contacting the Pension Service Company at 1100 Circle 75 Parkway, Suite 320, Atlanta, GA 30339.

All full-time County employees are eligible to participate in the Plan on the employee's employment commencement date. Benefits are fully vested after five years of service. Participants become eligible to retire at age 65 or 5 years of vesting service. Upon eligibility to retire, participants are entitled to an annual benefit in the amount of 1.50% of Average Annual Compensation multiplied by years of Credited Service. The plan also provides benefits in the event of death or disability.

Funding Policy

The County is required to contribute 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.

Actuarial assumptions

The total pension liability as of September 30, 2016 was determined by an actuarial valuation as of December 31, 2015 using the following actuarial assumptions, applied to all periods included in the measurement:

Cost of living adjustment	2.5%	
Salary increases	4.5%-6%	Adjusted for age
Investment rate of return	7.5%	
Increase in Social Security Wage Base	5.5%	

DOOLY COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2016

Summary of Significant Accounting Policies (continued)

S. PENSION PLAN (continued)

Mortality rates were based on the RP-2000 Combined Mortality Table. Disability rates were based on Social Security standard rates. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investments expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

The Trustees shall rebalance the portfolio at least annually for asset allocation purposes. The guidelines for allocation are: equities shall not exceed 70% of total plan assets, valued at cost. Fixed income shall be targeted at 30% of total plan assets, valued at cost. The guidelines for asset allocation are as follows:

	Target Allocation	Range
Fixed income	30%	25%-35%
Equities:		
Large Cap	30%	25%-35%
Mid Cap	5%	2.5%-10%
Small Cap	5%	2.5%-10%
REIT	5%	2.5%-10%
International	15%	10%-20%
Multi Cap	5%	2.5%-10%
Global allocation	5%	2.5%-10%

Discount Rate

The discount rate used to measure the total pension liability was 7.50 %. The discount rate is determined through a blend of using a building blocks approach based on 20-year benchmarks (25%) and 30-year benchmarks (25%), as well as the forward-looking capital market assumptions for a moderate asset allocation (50%), as determined by UBS. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

DOOLY COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2016

Summary of Significant Accounting Policies (continued)

S. PENSION PLAN

	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
Balances at December 31, 2014	\$3,037,316	\$1,633,507	\$1,403,809
Changes for the year:			
Service cost	108,732	-	108,732
Interest	227,273	-	227,273
Liability Experience (Gain)/Loss	14,484		
Assumption Change	148,402	-	148,402
Contributions - employer	-	264,586	(264,586)
Net investment income	-	9,782	(9,782)
Benefit payments	(14,030)	(14,030)	-
Administrative expense	-	(25,274)	25,274
Other	-	(18,620)	18,620
Net changes	484,861	216,444	253,933
Balances at December 31, 2015	\$ 3,522,177	\$ 1,849,951	\$ 1,657,742

Sensitivity of the net pension liability changes in the discount rate

The following presents the net pension liability of the County, calculated using the discount rate of 7.50%, as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.50%) or 1-percentage-point higher (8.50%) than the current rate:

	6.50%	8.50%
Total pension liability	\$4,153,640	\$3,006,204
Fiduciary net position	1,849,951	1,849,951
Net pension liability	2,303,689	1,156,253

Pension plan fiduciary net position

Detailed information about the pension plan's fiduciary net position is available in the separately issued GEBCorp financial report.

DOOLY COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2016

Summary of Significant Accounting Policies (continued)

S. PENSION PLAN (continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended June 30, 2016, the County recognized pension revenue of \$128,235. At December 31, 2015, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ -
Changes of assumptions	-	-
Net difference between projected and actual earnings on investments	102,588	-
Total	\$ 102,588	\$ -

The County's contributions subsequent to the measurement date of \$102,588 are reported as deferred outflows of resources and will be recognized as a reduction of the net pension liability in the year ended September 30, 2016. There were no other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension.

DOOLY COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2016

Summary of Significant Accounting Policies (continued)

S. PENSION PLAN

For the year ended December 31, 2015

Total pension liability	
Service cost	\$108,732
Interest	227,799
Assumption Change	148,402
Experience (Gain)/Loss	14,484
Benefit payments	(14,556)
Net change in total pension liability	484,861
Total pension liability, beginning	3,037,316
 Total pension liability, ending (a)	 3,522,177
Plan fiduciary net position Contributions - employer	
Contributions - employee	\$264,586
Net investment income	9,782
Benefit payments	(14,030)
Administrative expense	(25,274)
Other	(18,620)
Net change in fiduciary net position	216,444
Plan fiduciary net position - beginning	1,633,507
 Plan fiduciary net position - ending (b)	 1,849,951
 Net pension liability - ending: (a)-(b)	 1,672,226
 Plan's fiduciary net position as a percentage of the total pension liability	 52.5%
Covered-employee payroll	4,675,523

The schedule of employer contributions is as follows:

Year Ended September 31,	Annual Required Contribution	Percentage Contributed
2009	137,325	114.1%
2010	153,900	100.0%
2011	162,550	110.8%
2012	164,912	110.2%
2013	192,130	108.5%
2014	221,884	60.8%
2015	226,091	117.0%

**DOOLY COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2016**

Summary of Significant Accounting Policies (continued)

T. JOINT VENTURES

River Valley

Under Georgia Law, the County, in conjunction with other cities and counties in the eight county west central Georgia area, is a member of the River Valley Regional Commission (RVRC) and is required to pay annual dues thereto. During its year ended September 30, 2016, the County paid approximately \$5,481 in such dues. Membership in an RVRC is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34 which provides for the organizational structure of the RVRC in Georgia. The RVRC Board membership includes the chief elected official of each county and municipality of the area. OCGA 50-8-30.1 provides that the member governments are liable for any debts or obligations of an RVRC. Separate financial statements may be obtained from RVRC.

The Middle Georgia Regional Solid Waste Management Authority

The Middle Georgia Regional Solid Waste Management Authority was activated by the Board of Commissioners of Peach County, Macon County and Dooly County on August 30, 1993, under the provisions of the of the Regional Solid Waste Management Authority Act (Ga. Laws 1990, page 412). The Middle Georgia Regional Solid Waste Management Authority operates under a Board of Directors. There are seven directors, with two directors representing each County and one director appointed by the directors themselves. The Authority is designed to research, study and plan for the solid waste management needs of the participating counties and to gather data and research for all phases of the solid waste management needs of the counties. The Authority does not have the power to borrow money, issue bonds or enter into any financial obligations without the authorization of the participating counties who will be involved in the repayment of such obligations.

The total cost of the operation of the C&D cell and transfer station is funded from revenue received from tipping fees. Separate financial statements for the Middle Georgia Regional Solid Waste Management Authority can be obtained from the Middle Georgia Regional Solid Waste Management Authority's offices in Oglethorpe, Georgia.

U. OTHER

Certain previously reported amounts have been reclassified to conform to FYE September 30, 2016, report classifications.

V. LITIGATION

The County has been advised by council that there are no material claims against the County.

W. E911 AUTHORITY

In December 2002, the Middle Flint Regional E-911 Authority was formed by the following counties: Dooly, Macon, Marion, Schley, Sumter, Taylor and Webster. In 2005, the Authority began providing Enhanced 911 services to the member counties. The phone companies remit the 911 surcharges directly to the Authority. In addition to the phone surcharges, each member county also provides supplemental funding to the Authority. For FYE 09/30/2016, Dooly County provided a total of \$32,335 to the Authority.

**DOOLY COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2016**

Summary of Significant Accounting Policies (continued)

X. FUND EQUITY AND FUND BALANCE

Fund Equity:

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

Fund Balance:

Generally, the fund balance represents the difference between the current assets and the current liabilities. This is the first year the city is using the fund balance class of GASB 54. GASB 54 has established five categories of fund balance for governmental type funds. The five classes of fund balance are Non-spendable, Restricted, Committed, Assigned, and Unassigned.

Non-spendable- include prepaid items, inventory, long-term notes receivable and permanent funds.

Restricted- constrained by external parties or enabling legislation.

Committed- constrained for a specific purpose by the government, highest level of decision making authority.

Assigned-constrained for a specific purpose, but is limited by the amount of unassigned.

Unassigned- not classified as one of the above.

	9/30/2015	Change	9/30/2016
Fund Balances:			
Restricted:	\$ 1,566,350	\$ (1,566,350)	\$ -
Unassigned:	136,982	(136,982)	-
Total:	\$ 1,703,332	\$ (1,703,332)	\$ -

Y. MIDDLE GEORGIA REGIONAL SOLID EASTE MANAGEMENT AUTHORITY

Post-closure Care Cost.

Federal laws and regulations require the Middle Georgia Regional Solid Waste Management Authority (the "Authority") to place a final cover on its landfill when closed and perform certain maintenance and monitoring functions at the landfill site for 30 years after closure. The estimated liability for solid waste landfill closure and post-closure care costs has a balance of \$1,4466,496 as of June 30, 2014 and is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfill was acquired as of June 30, 2014. In 2014, Georgia Environmental Protection Division allowed for the three-member county governments to account for their portion of the total closure/post-closure costs of the landfill based on the percentage of ownership of each county in the Authority. Macon Count's ownership percentage is 28.6%. Peach County's percentage is 48.0%. and Dooly County's percentage is 23.4%. Therefore, Dooly County's closure/post-closure care costs total \$346,591 as of June 30, 2016.

However, the actual cost of closure and post-closure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations. Financial assurance requirements are to be monitored through financial ratio on testing on an annual basis. No commercial insurance has been purchased to satisfy financial assurance requirements.

HERBERT E. ALLEN

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Member of the Georgia Society of
Certified Public Accountants

February 20, 2017

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

Honorable Chairman and Members
of the Board of Commissioners of
Dooly County, Georgia

We have audited the governmental activities, the business type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information as of and for the year ended September 30, 2016, and have issued our report thereon dated February 20, 2017. We did not audit the financial statements of the Dooly County Department of Public Health which was audited by other auditors whose report as been furnished to us and our opinion as it relates to those amounts is based solely on the reports of other auditors. Except as discussed in the preceding sentences, we conducted out 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.

Internal Control over Financial Reporting

In planning and performing our audit, we considered Dooly 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 the Dooly County, Georgia's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Dooly County, Georgia's internal control over financial reporting.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or a combination of control deficiencies, that adversely affects the Dooly County, Georgia's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Dooly County, Georgia's financial statements that is more than inconsequential will not be prevented or detected by the Dooly County, Georgia's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Dooly County, Georgia's internal control.

Our consideration on internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.


Compliance and Other Matters

As part of obtaining reasonable assurance about whether Dooly 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 one instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards*. This non compliance item is described in the schedule of findings and responses.

Dooly County,, Georgia's Responses to Findings

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

This report is intended solely for the information and use of management, the audit committee, County Commissioner, 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.


HERBERT E. ALLEN, CPA

DOOLY COUNTY GEORGIA
SCHEDULE OF FINDINGS AND RESPONSES
SEPTEMBER 30, 2016

Non Compliance –

The County entered into an agreement with the Georgia Department of Transportation to provide transit operating assistance for public transportation services to non-urbanized areas.

The County agreed to provide the Georgia Department of Transportation an audit (as follows), the audit of the final statement shall be performed by an independent auditor or audit firm and shall conform to Omb circular A-133.

The County entered into an agreement with Resource Management Systems Inc., the purpose of the Agreement is to provide for a cooperative agreement between the County and Resource Management Systems, Inc. for the operation of public transportation services, the County, as the governing body, is authorized under the Official Code of Georgia Annotated Titled 32 to provide directly or through agreement with other parties, public transportation services. The Resource Management Systems, Inc. has presented itself as a ready, willing and able provider duly authorized by the Georgia Business Corporation Code and appropriately qualified to enter into a service agreement with the County for the purpose of operating public transportation services; and because of mutual benefits and interest in providing public transportation services in Dooly County, the following Agreement is agreed by and entered into between the parties. Nothing in this Agreement absolves or diminishes the contractual relationship between County and the State of Georgia Department of Transportation.

Resource Management Systems, Inc. agrees to maintain an acceptable accounting system in according with the Federal and State Regulations. Resource Management Systems, Inc. will be required to provide for an independent audit at the end of the contract period. This end-of-year audit also constitutes the final financial report; audit shall conform to Omb circular A-133. The audit shall be performed by a certified or licensed independent auditor.

Dooly County, Georgia Response

In regard to the Agreement for Transit Operating Assistance between the Georgia Department of Transportation and Dooly County for Project ID Number T004310 for the period ending 9/30/2016, the County has requested a waiver from GD OT regarding the audited final statement of operating costs referenced in Article VII Section B of the Agreement, since Dooly County has contracted with Resource Management Systems Inc. to be the Third Part Operation of the Dooly County Transit System.

SUPPLEMENTAL INFORMATION

**DOOLY COUNTY, GEORGIA
GENERAL FUND
BALANCE SHEET
FOR THE YEAR ENDED
SEPTEMBER 30, 2015 AND 2016**

	September 30 2016	September 30 2015
<u>ASSETS</u>		
Cash	\$ 1,845,566	\$ 1,670,604
Restricted Cash	201,730	805,373
Accounts Receivable - Garbage -(Net)	101,039	50,322
Accounts Receivable - LOST	57,505	54,623
Due from Clerk of Court	13,086	10,445
Due from Probate Judge	195,003	195,510
Due from Sheriff	2,710	850
Due from Tax Commissioner	44,403	142,827
Due from Magistrate	2,627	2,069
City of Unadilla	677,179	-
Building Permits	3,985	3,515
TOTAL ASSETS	\$ 3,144,833	\$ 2,936,139
<u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Accounts Payables	\$ 229,544	\$ 196,764
Accrued Salaries	247,364	165,661
City of Unadilla	677,179	
215B Bonds	2,490,000	2,500,000
TOTAL LIABILITIES	\$ 3,644,087	\$ 2,862,425
<u>FUND BALANCE</u>	\$ (499,254)	\$ 73,714
TOTAL LIABILITIES AND FUND BALANCE	\$ 3,144,833	\$ 2,936,139

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL GENERAL FUND TYPE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Budget	Actual	Variance- Favorable (Unfavorable)
<u>REVENUES</u>			
Taxes	\$ 7,005,017	\$ 6,689,407	\$ (315,610)
License and Permits	39,500	52,342	12,842
Intergovernmental	528,000	823,055	295,055
Charges for Services	1,678,000	1,519,967	(158,033)
Fines and Forfeitures	3,305,000	3,615,478	310,478
Sale of Equipment	5,000	5,318	318
Interest Earned	1,500	2,108	608
Equipment Buyback	100,000	-	(100,000)
Miscellaneous and Other	1,026,940	626,765	(400,175)
Grants - Contributions	-	-	-
TOTAL REVENUES	\$ 13,688,957	\$ 13,334,440	\$ (354,517)
<u>EXPENDITURES</u>			
General Government	\$ 4,613,522	\$ 4,524,546	\$ 88,976
Public Safety	5,401,357	5,045,371	355,986
Sanitation	839,509	725,943	113,566
Landfill	21,125	20,981	144
Highways & Streets	628,500	1,407,104	(778,604)
Health	893,130	920,646	(27,516)
Welfare	286,594	287,439	(845)
Coroner	25,149	27,113	(1,964)
Library and Recreation	351,398	376,408	(25,010)
Economic, Industrial and Community Development	207,483	179,849	27,634
Natural Res. Con. Service	34,171	28,262	5,909
Grants		0	-
Other	387,019	316,647	70,372
TOTAL EXPENDITURES	\$ 13,688,957	\$ 13,860,309	\$ (171,352)
EXCESS OF REVENUES OVER EXPENDITURES	\$ -	\$ (525,869)	\$ (525,869)
<u>OTHER FINANCING SOURCES</u>			
Transfers		\$0	
Issuance of Long-Term Debt (net)		0	
TOTAL OTHER FINANCING SOURCES		\$0	
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES		\$ (525,869)	
FUND BALANCE- BEGINNING		\$ 139,617	
PRIOR PERIOD ADJUSTMENT		-	
FUND BALANCE- ENDING		\$ (386,252)	

DOOLY COUNTY, GEORGIA
GENERAL FUND
DETAILED STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Budget	Actual	Variance- Favorable Unfavorable
<u>GENERAL GOVERNMENT</u>			
County Commissioner Office:			
Personal Services	\$ 300,831	\$ 264,225	\$ 36,606
Supplies	7,500	6,168	1,332
Other Services & Charges	64,400	66,636	(2,236)
Capital Outlay	0		0
Equipment Lease	1,000	1,008	(8)
Grant			0
TOTAL	\$ 373,731	\$ 338,036	\$ 35,695
General Commissioner Office:			
Personal Service		\$ 16,238	\$ (16,238)
Supplies			0
Other Services & Charges	1,066,500	1,087,927	(21,427)
Registrars Department			0
TOTAL	\$ 1,066,500	\$ 1,104,165	\$ (37,665)
Buildings:			
Personal Services	\$ 72,155	\$ 62,336	\$ 9,819
Supplies	6,600	5,806	794
Other Services & Charges	318,425	347,417	(28,992)
Capital Outlay	0		0
Equipment Lease	0	0	0
TOTAL	\$ 397,180	\$ 415,559	\$ (18,379)
Building Inspection:			
Personal Services	\$ 107,172	\$ 101,231	\$ 5,941
Supplies	1,900	1,732	168
Other Services & Charges	15,500	13,457	2,043
TOTAL	\$ 124,572	\$ 116,420	\$ 8,152
Extension:			
Personal Services	\$ 86,428	\$ 88,769	\$ (2,341)
Supplies	600	338	262
Other Services & Charges	19,100	18,732	368
Capital Outlay			0
Contract Labor	0	500	(500)
Equipment Lease	3,600	3,468	132
TOTAL	\$ 109,728	\$ 111,806	\$ (2,078)
Tax Assessor:			
Personal Services	\$ 198,701	\$ 195,941	\$ 2,760
Supplies	2,000	908	1,092
Other Services & Charges	73,300	45,627	27,673
Capital Outlay	2,000	394	1,606
Equipment Lease	4,500	3,821	679
TOTAL	\$ 280,501	\$ 246,691	\$ 33,810

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
GENERAL FUND
DETAILED STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Budget	Actual	Variance- Favorable Unfavorable
GENERAL GOVERNMENT			
Tax Commissioner:			
Personal Services	\$ 156,261	\$ 165,814	\$ (9,553)
Supplies	3,500	5,827	(2,327)
Other Services & Charges	26,100	29,528	(3,428)
Equipment Lease	0	230	(230)
Capital Outlay			0
TOTAL	\$ 185,861	\$ 201,400	\$ (15,539)
Elections:			
Personal Services	\$ 152,288	\$ 99,674	\$ 52,614
Other Services & Charges	37,500	20,552	16,948
Capital Outlay	0		0
Equipment Lease	960	2,346	(1,386)
Supplies	3,000	3,299	(299)
TOTAL	\$ 193,748	\$ 125,871	\$ 67,877
Judge Superior Court:			
Personal Services	\$ 9,000	\$ 8,968	\$ 32
Supplies	5,500	4,272	1,228
Other Services & Charges	147,656	151,453	(3,797)
Capital Outlay			0
TOTAL	\$ 162,156	\$ 164,694	\$ (2,538)
Clerk Superior Court:			
Personal Services	\$ 209,238	\$ 214,063	\$ (4,825)
Supplies	2,500	3,466	(966)
Other Services & Charges	39,400	32,371	7,029
Capital Outlay	0	0	0
Equipment Lease	6,000	5,887	113
TOTAL	\$ 257,138	\$ 255,786	\$ 1,352
Magistrate Court:			
Personal Services	\$ 142,933	\$ 144,358	\$ (1,425)
Supplies	3,000	3,491	(491)
Other Services & Charges	7,505	7,252	253
Equipment Lease	1,400	853	548
Capital Outlay	2,500	290	2,210
TOTAL	\$ 157,338	\$ 156,243	\$ 1,095
Probate Court:			
Personal Services	\$ 216,745	\$ 214,495	\$ 2,250
Supplies	6,000	9,778	(3,778)
Other Services & Charges	64,060	54,935	9,125
Equipment Lease	6,000	186	5,814
Capital Outlay	2,800	0	2,800
Remittances	1,009,464	1,105,819	(96,355)
Traffic Court			0
TOTAL	\$ 1,305,069	\$ 1,385,212	\$ (80,143)
TOTAL GENERAL GOVERNMENT	\$ 4,613,522	\$ 4,524,546	\$ 88,976

The accompanying notes are an integral part of this statement.

**DOOLY COUNTY, GEORGIA
GENERAL FUND
DETAILED STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2016**

	Budget	Actual	Variance- Favorable Unfavorable
<u>PUBLIC SAFETY</u>			
Sheriff Department:			
Personal Services	\$ 2,203,192	\$ 2,086,277	\$ 116,915
Supplies	48,500	68,251	(19,751)
Other Services & Charges	286,738	288,844	(2,106)
Capital Outlay	3,000	2,445	555
Confiscated Funds	150,000	14,726	135,274
Courthouse security	97,603	92,357	5,246
Equipment Lease	40,000	13,281	26,719
TOTAL	\$ 2,829,033	\$ 2,566,181	\$ 262,852
Jail:			
Personal Services	\$ 1,612,943	\$ 1,551,494	\$ 61,449
Supplies	125,200	167,620	(42,420)
Other Services & Charges	498,800	482,933	15,867
Equipment Lease	16,000	7,307	8,693
Capital Outlay	60,000	0	60,000
Jail Transport	0	0	0
TOTAL	\$ 2,312,943	\$ 2,209,353	\$ 103,590
Public Safety - EMA:			
Personal Services	\$ 134,971	\$ 137,368	\$ (2,397)
Supplies	15,900	12,224	3,676
Other Services & Charges	72,250	80,022	(7,772)
Capital Outlay	35,000	38,488	(3,488)
Debt Service - Equipment Lease	1,260	1,735	(475)
Debt Service - USDA	0	0	0
TOTAL	\$ 259,381	\$ 269,836	\$ (10,455)
TOTAL PUBLIC SAFETY	\$ 5,401,357	\$ 5,045,371	\$ 355,986
<u>SANITATION</u>			
Personal Services	\$ 106,156	\$ 87,557	\$ 18,599
Supplies	2,000	(7,212)	9,212
Other Services & Charges	731,353	645,597	85,756
Debt Service-Equipment Leases	0	0	0
Capital Outlay	0	0	0
TOTAL	\$ 839,509	\$ 725,943	\$ 113,566
<u>LANDFILL</u>			
Personal Services		\$ -	\$ -
Supplies		0	0
Other Services & Charges	21,125	20,981	144
Capital Outlay			0
TOTAL	\$ 21,125	\$ 20,981	\$ 144

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
GENERAL FUND
DETAILED STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Budget	Actual	Variance- Favorable Unfavorable
<u>HIGHWAYS AND STREETS</u>			
Personal Services	\$ 175,500	\$ 528,789	\$ (353,289)
Supplies	0	4,355	(4,355)
Other Services & Charges	453,000	873,960	(420,960)
Equipment Lease	0	0	0
Capital Outlay	0	0	0
TOTAL	\$ 628,500	\$ 1,407,104	\$ (778,604)
<u>HEALTH - EMS</u>			
Personal Services	\$ 726,330	\$ 770,240	\$ (43,910)
Supplies	34,000	47,326	(13,326)
Other Services & Charges	104,800	90,355	14,445
Debt Service-Equipment Lease	28,000	3,967	24,033
Capital Outlay	0	8,759	(8,759)
TOTAL	\$ 893,130	\$ 920,646	\$ (27,516)
<u>DEPARTMENT OF FAMILY AND CHILDREN SERVICES</u>			
Other Services & Charges	\$ 33,080	\$ 34,606	\$ (1,526)
Debt Service - DFCS	150,000	149,319	681
Dooly Medical	0	0	0
TOTAL	\$ 183,080	\$ 183,925	\$ (845)
<u>CORONER</u>			
Personal Services	\$ 15,599	\$ 15,075	\$ 524
Supplies	1,000	2,212	(1,212)
Other Services & Charges	8,550	4,216	4,334
Capital Outlay	0	5,610	(5,610)
TOTAL	\$ 25,149	\$ 27,113	\$ (1,964)
<u>RECREATION</u>			
Personal Services	\$ 166,992	\$ 179,419	\$ (12,427)
Supplies	800	4,593	(3,793)
Other Services & Charges	65,700	79,909	(14,209)
Capital Outlay	5,000	0	5,000
Equipment Lease	2,000	1,604	396
TOTAL	\$ 240,492	\$ 265,525	\$ (25,033)
<u>ECONOMIC, INDUSTRIAL AND COMMUNITY DEVELOPMENT</u>			
Personal Services	\$ 113,433	\$ 146,690	\$ (33,257)
Supplies			-
Other Services, Charges & Supplements	94,050	33,159	60,891
Capital Outlay			0
TOTAL	\$ 207,483	\$ 179,849	\$ 27,634

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
GENERAL FUND
DETAILED STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Budget	Actual	Variance- Favorable Unfavorable
<u>LIBRARY</u>			
Personal Services	\$ 110,906	\$ -	\$ 110,906
Supplies			-
Other Services, Charges & Supplements	-	110,883	(110,883)
Capital Outlay			-
TOTAL	\$ 110,906	\$ 110,883	\$ 23
<u>OTHER</u>			
Animal Control	\$ 24,000	\$ 24,000	\$ -
Health Department	103,514	103,514	(0)
Natural Res. Conv. Soc.	34,171	28,262	5,909
Unadilla District (Sheriff Dept)	354,099	288,620	65,479
Board Of Education	8,920	4,027	4,893
TOTAL	\$ 524,704	\$ 448,423	\$ 76,281
TOTAL EXPENDITURES	\$ 13,688,957	\$ 13,860,309	\$ (171,352)

The accompanying notes are an integral part of this statement.

**DOOLY COUNTY, GEORGIA
SHERIFF DRUG FUND
BALANCE SHEET
September 30, 2016**

	2016	2015
<u>ASSETS</u>		
Cash	\$ 125,369	\$ 68,744
CDS	251,974	302,975
TOTAL ASSETS	\$ 377,343	\$ 371,719
<u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Accounts Payable	\$ -	\$ -
Note Payable	-	-
TOTAL LIABILITIES	\$ -	\$ -
<u>FUND BALANCE</u>		
Fund Balance	377,343	371,719
TOTAL FUND BALANCE	377,343	371,719
TOTAL LIABILITIES AND FUND BALANCE	\$ 377,343	\$ 371,719

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
SHERIFF DRUG FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Budget	Actual	Variance- Favorable Unfavorable
<u>REVENUES</u>			
Other Income	100,000	2,624	\$ (97,376)
Equipment Sold	100,000	11,000	(89,000)
Interest	100,000	1,789	(98,211)
Confiscated Funds	100,000	130,280	30,280
TOTAL REVENUES	\$ 400,000	\$ 145,693	\$ (254,307)
<u>EXPENDITURES</u>			
Public Safety	\$ 400,000	\$ 140,069	259,931
Capital Outlay	-	-	-
TOTAL EXPENDITURES	\$ 400,000	\$ 140,069	\$ 259,931
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$0	\$ 5,624	\$ (514,238)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES		\$ 5,624	
TRANSFERS		0	
FUND BALANCE BEGINNING		\$ 371,719	
FUND BALANCE ENDING		\$ 377,343	

The accompanying notes are an integral part of this statement

**DOOLY COUNTY, GEORGIA
SHARING SHERIFF FUND
BALANCE SHEET
September 30, 2016**

	2016	2015
<u>ASSETS</u>		
Cash	\$ 109,521	\$ 200,100
	-	-
TOTAL ASSETS	\$ 109,521	\$ 200,100
<u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Accounts Payable	\$ -	\$ -
Note Payable	-	-
TOTAL LIABILITIES	\$ -	\$ -
<u>FUND BALANCE</u>		
Fund Balance	109,521	200,100
TOTAL FUND BALANCE	109,521	200,100
TOTAL LIABILITIES AND FUND BALANCE	\$ 109,521	\$ 200,100

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
SHARING SHERIFF FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Budget	Actual	Variance- Favorable Unfavorable
<u>REVENUES</u>			
Federal Sharing	225,000	0	(225,000)
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (225,000)</u>
<u>EXPENDITURES</u>			
Public Safety	\$ 225,000	\$ 90,579	134,421
Capital Outlay	-	-	-
TOTAL EXPENDITURES	<u>\$ 225,000</u>	<u>\$ 90,579</u>	<u>\$ 134,421</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(\$225,000)</u>	<u>\$ (90,579)</u>	<u>\$ (90,579)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES		<u>\$ (90,579)</u>	
Transfer			
FUND BALANCE BEGINNING		<u>\$ 200,100</u>	
FUND BALANCE ENDING		<u>\$ 109,521</u>	

The accompanying notes are an integral part of this statement.

**DOOLY COUNTY, GEORGIA
COMBINING BALANCE SHEET
FIDUCIARY FUNDS
September 30, 2016**

ASSETS

	Agency Funds						
	Clerk of Superior Court	Probate Judge	Sheriff's Department	Tax Commissioner	Magistrat e Judge	Totals 9/30/2016	
Cash	\$ 400,293	\$ 401,141	\$ 107,479	\$ 175,515	\$ 21,542	\$ 1,105,970	
Accounts Receivable	-	-	-	-	-	-	
Reserve for Uncollectibles	-	-	-	-	-	-	
TOTAL ASSETS	\$ 400,293	\$ 401,141	\$ 107,479	\$ 175,515	\$ 21,542	\$ 1,105,970	

LIABILITIES

Escrow Funds Held	\$ 400,293	\$ 401,141	\$ 107,479	\$ 175,515	\$ 21,542	\$ 1,105,970	
Due to Dooly County Board of Commissioners	-	-	-	-	-	-	
TOTAL LIABILITIES	\$ 400,293	\$ 401,141	\$ 107,479	\$ 175,515	\$ 21,542	\$ 1,105,970	

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Balance 9/30/2015	Additions	Deductions	Eliminations	Balance 9/30/2016
Clerk of Superior Court					
Assets					
Cash	\$ 476,927	\$ 397,695	\$ 461,243	\$ 13,086	\$ 400,293
Liabilities					
Escrow Funds Held	\$ 476,927	\$ 234,838	\$ 311,472	\$ -	\$ 400,293
Due Dooly County	-	162,857	149,771	13,086	-
	\$ 476,927	\$ 397,695	\$ 461,243	\$ 13,086	\$ 400,293
Probate Judge					
Assets					
Cash	\$ 342,121	\$ 3,860,131	\$ 3,606,108	\$ 195,003	\$ 401,141
Liabilities					
Escrow Funds Held	\$ 342,121	\$ 254,023	\$ 195,003	\$ -	\$ 401,141
Due Dooly County	-	3,606,108	3,411,105	195,003	-
	\$ 342,121	\$ 3,860,131	\$ 3,606,108	\$ 195,003	\$ 401,141
Sheriff's Department					
Assets					
Cash	\$ 90,765	\$ 449,009	\$ 429,585	\$ 2,710	\$ 107,479
Liabilities					
Escrow Funds Held	\$ 90,765	\$ 427,962	\$ 411,248	\$ -	\$ 107,479
Due Dooly County	-	21,047	18,337	2,710	0
	\$ 90,765	\$ 449,009	\$ 429,585	\$ 2,710	\$ 107,479
Tax Commissioner					
Assets					
Cash	\$ 281,514	\$ 5,767,733	\$ 5,829,329	\$ 44,403	\$ 175,515
Liabilities					
Escrow Funds Held	\$ 281,514	\$ 118,704	\$ 224,703	\$ -	\$ 175,515
Due Dooly County	-	5,649,029	5,604,626	44,403	-
	\$ 281,514	\$ 5,767,733	\$ 5,829,329	\$ 44,403	\$ 175,515

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Balance 9/30/2015	Additions	Deductions	Eliminations	Balance 9/30/2016
Magistrate Judge					
Assets					
Cash	\$ 10,688	\$ 240,215	\$ 226,734	\$ 2,627	\$ 21,542
Liabilities					
Escrow Funds Held	\$ 10,688	\$ 192,760	\$ 181,906	\$ -	\$ 21,542
Due Dooly County	-	47,455	44,828	2,627	-
	<u>\$ 10,688</u>	<u>\$ 240,215</u>	<u>\$ 226,734</u>	<u>\$ 2,627</u>	<u>\$ 21,542</u>
Totals					
Assets					
Cash	\$ 1,202,015	\$ 10,714,783	\$ 10,552,999	\$ 257,829	\$ 1,105,970
Liabilities					
Escrow Funds Held	\$ 1,202,015	\$ 1,228,287	\$ 1,324,332	\$ -	\$ 1,105,970
Due Dooly County	-	9,486,496	9,228,667	257,829	-
	<u>\$ 1,202,015</u>	<u>\$ 10,714,783</u>	<u>\$ 10,552,999</u>	<u>\$ 257,829</u>	<u>\$ 1,105,970</u>

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
Transportation Investment Act (TIA)
BALANCE SHEET
September 30, 2016

	2016	2015
<u>ASSETS</u>		
Cash	\$ 414,027	\$ 385,456
Receivable	-	68,949
TOTAL ASSETS	\$ 414,027	\$ 454,405
<u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Accounts Payable	\$ -	\$ -
Payable Municipalities	-	-
TOTAL LIABILITIES	\$ -	\$ -
<u>FUND BALANCE</u>		
Fund Balance	\$ 414,027	\$ 454,405
TOTAL FUND BALANCE	\$ 414,027	\$ 454,405
TOTAL LIABILITIES AND FUND BALANCE	\$ 414,027	\$ 454,405

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
Transportation Investment Act (TIA)
STATEMENT OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDING SEPTEMBER 30, 2016

	2016	2015
<u>REVENUES</u>		
Intergovernmental Revenues	\$ 834,680	\$ 831,724
TOTAL REVENUES	\$ 834,680	\$ 831,724
<u>EXPENDITURES</u>		
<u>Public Safety</u>		
Highways and Streets	\$ 691,418	\$ 486,405
Public Safety - Fire		
Capital Outlay		
Highway & Streets		
Public Safety - Fire		
Health - EMS		
Capital Leases	190,533	285,866
Infrastructure		
Bond Payment Jail		
Municipalities		
TOTAL EXPENDITURES	\$ 881,951	\$ 772,271
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (47,271)	\$ 59,453
FUND BALANCE AT October 1, 2015	\$ 454,405	\$ 394,952
PRIOR PERIOD ADJUSTMENT	\$ 6,893	\$ -
FUND BALANCE AT September 30, 2016	\$ 414,027	\$ 454,405

*Includes salaries of \$476,899.00 that was reimbursed to the general fund.

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
COMPARATIVE BALANCE SHEET
SPECIAL USE LOCAL OPTION SALES TAX FUNDS 2013
September 30, 2016

	<u>9/30/2016</u>	<u>9/30/2015</u>
<u>ASSETS</u>		
Cash In Bank	\$ 803,732	\$ 473,505
Receivable	\$ 104,793	\$ 99,314
TOTAL ASSETS	<u>\$ 908,525</u>	<u>\$ 572,819</u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Accounts Payable	\$ -	\$ -
Payable Municipalities	\$ 66,211	\$ 67,441
TOTAL LIABILITIES	<u>\$ 66,211</u>	<u>\$ 67,441</u>
<u>FUND BALANCE</u>		
Fund Balance	<u>\$ 842,314</u>	<u>\$ 505,378</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 908,525</u>	<u>\$ 572,819</u>

DOOLY COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SPECIAL USE LOCAL OPTION SALES TAX FUNDS 2013
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	<u>2016</u>	<u>2015</u>
<u>REVENUES</u>		
Sales & Use Tax	1,193,072	1,301,106
Other Income	-	-
Interest	394	290
	<hr/>	<hr/>
TOTAL REVENUES	<u>1,193,466</u>	<u>1,301,396</u>
<u>EXPENDITURES</u>		
<u>General</u>		15,862
Courthouse	3,625	
Public Safety		80,376
Highways and Streets		-
Public Safety - Fire		-
Capital Outlay		-
Highways and Streets	317,466	
Public Safety - Fire		19,194
Health - EMS	117,313	17,400
Recreation	11,987	-
Capital Leases		285,788
Infrastructure		-
Bond Payment Jail	\$ 96,980	\$ 399,985
Municipalities	298,268	326,668
	<hr/>	<hr/>
TOTAL EXPENDITURES	<u>\$ 845,639</u>	<u>\$ 1,145,273</u>
EXCESS (DEFICIENCY) OF		
REVENUES OVER EXPENDITURES	<u>\$ 347,827</u>	<u>\$ 156,123</u>
FUND BALANCE AT OCTOBER 1, 2015	\$ 482,574	473,827
PRIOR PERIOD ADJUSTMENT	<u>\$ 11,913</u>	<u>(147,376)</u>
FUND BALANCE AT SEPTEMBER 30, 2016	<u>842,314</u>	<u>482,574</u>

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
COMPARATIVE BALANCE SHEET
COMMUNITY HOME IMPROVEMENT PROGRAM 2014-910
September 30, 2016

	9/30/2016	9/30/2015
<u>ASSETS</u>		
Cash In Bank	\$ 18,090	
TOTAL ASSETS	<u>\$ 18,090</u>	
<u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Liabilities	\$ -	\$ -
TOTAL LIABILITIES	<u>\$ -</u>	<u>\$ -</u>
FUND BALANCE		
Fund Balance	<u>\$ 18,090</u>	
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 18,090</u>	<u>\$ -</u>

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COMMUNITY HOME IMPROVEMENT PROGRAM 2014-910
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Project Length Budget	Actual	Variances Favorable Unfavorable
<u>REVENUES</u>			
Intergovernmental Revenue	\$ 306,000	\$ 38,715	\$ (267,285)
TOTAL REVENUES	\$ 306,000	\$ 38,715	\$ (267,285)
<u>EXPENDITURES</u>			
Rehabilitation	\$ 300,000	\$ 20,625	\$ 279,375
Administration	6,000		
TOTAL EXPENDITURES	\$ 306,000	\$ 20,625	\$ 279,375
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ -	\$ 18,090	\$ 12,090
FUND BALANCE - BEGINNING		\$ -	
FUND BALANCE - ENDING		\$ 18,090	

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
 SOURCE AND APPLICATION OF FUNDS SCHEDULE
 COMMUNITY HOME IMPROVEMENT PROGRAM 2014-910
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

Total Program Year 2014 Funds Allocated to Recipient	<u>\$ 306,000</u>
Funds Drawn by Recipient FYE 9-30-16	<u>\$ 38,715</u>
Funds Still Available from Program Year 2014 Resources	<u>\$ 267,285</u>
Total Program Year 2014 Funds Drawn and Received by Recipient	\$ 38,715
Less: Funds Applied and Expended to Program Year 2014 Costs FYE 9-30-16	<u>20,625</u>
Total Program year 2014 Funds Held by Recipient	<u><u>\$ 18,090</u></u>

The accompanying notes are an integral part of this statement.

**DOOLY COUNTY, GEORGIA
SCHEDULE OF PROJECT COST
COMMUNITY HOME IMPROVEMENT PROGRAM 2014-910
FOR THE YEAR ENDED SEPTEMBER 30, 2016**

<u>Program Activity</u>	Latest Approved Budget to CHIP Funds	Accumulative Expenditures To Date CHIP Funds	Accumulative Expenditures To Date Other Funds	Grand Total Expenditures To Date	Questioned Costs
Rehabilitation	\$ 300,000	\$ 20,625	\$ -	\$ 20,625	\$ -
Administration	6,000	-	-	-	-
	<u>\$ 306,000</u>	<u>\$ 20,625</u>	<u>\$ -</u>	<u>\$ 20,625</u>	<u>\$ -</u>

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
COMPARATIVE BALANCE SHEET
CAPITAL PROJECT FUND
HOUSING REHABILITATION 07H-Y-046-1-3356
September 30, 2016

	9/30/2016	9/30/2015
<u>ASSETS</u>		
Cash In Bank	\$ -	\$ -
TOTAL ASSETS	\$ -	\$ -
<u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Liabilities	-	-
TOTAL LIABILITIES	-	-
FUND BALANCE		
Fund Balance	\$ -	\$ -
TOTAL LIABILITIES AND FUND BALANCE	\$ -	\$ -

The balance as of September 30, 2016 is \$40, 250.00

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CAPITAL PROJECT FUND
HOUSING REHABILITATION 07H-Y-046-1-3356
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Project Length Budget	Actual	Variances Favorable Unfavorable
<u>REVENUES</u>			
Intergovernmental Revenue	\$ 488,102	\$ -	\$ (488,102)
TOTAL REVENUES	\$ 488,102	\$ -	\$ (488,102)
<u>EXPENDITURES</u>			
Rehabilitation			
H-14A-01	\$ 405,125	\$ -	\$ 405,125
Contingencies			
C-022-00	48,810	-	48,810
Administration			
A-21A-00	34,167	-	34,167
TOTAL EXPENDITURES	\$ -	\$ -	\$ 488,102
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 488,102	\$ -	\$ -
FUND BALANCE - BEGINNING	\$ -		
FUND BALANCE - ENDING	\$ -		

*On August 13, 2009 the Georgia Department of Community Affairs suspended all activity on this grant.

** On October 1, 2013 the Georgia Department of Community Affairs approved a payment plan in the amount of \$115,611.69, to be paid as follows: twenty (20) quarterly payments due January 10, April 10, July 10 and October 10. The first payment due October 10, 2013, will total \$6,361.69 and be followed by nineteen (19) quarterly payments of \$5,750.00 each.

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
SOURCE AND APPLICATION OF FUNDS SCHEDULE
CAPITAL PROJECT FUND
HOUSING REHABILITATION 07H-Y-046-1-3356
FOR THE YEAR ENDED SEPTEMBER 30, 2016

Total Program Year 2000 Funds Allocated to Recipient	\$ 488,102
Funds Drawn by Recipient -	
FYE 9-30-2008	18,000
FYE 9-30-2009	314,253
FYE 9-30-2010	-
FYE 9-30-2011	-
FYE 9-30-2012	-
	<hr/>
Funds Still Available from Program Year 2000 Resources	155,849
	<hr/>
Total Program Year 2000 Funds Drawn and Received by Recipient	332,253
Less: Funds Applied and Expended to Program Year 2007 Costs	
FYE 9-30-2008	15,651
FYE 9-30-2009	310,797
FYE 9-30-2010	-
FYE 9-30-2011	5,805
FYE 9-30-2012	-
	<hr/>
	332,253
	<hr/>
Total Program year 2007 Funds Held by Recipient	\$ -
	<hr/> <hr/>

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
SCHEDULE OF PROJECT COST
CAPITAL PROJECT FUND
HOUSING REHABILITATION 07H-Y-046-1-3356
FOR THE YEAR ENDED SEPTEMBER 30, 2016

<u>Program Activity</u>	<u>Latest Approved Budget to CHIP Funds</u>	<u>Accumulative Expenditures To Date CHIP Funds</u>	<u>Accumulative Expenditures To Date Other Funds</u>	<u>Grand Total Expenditures To Date</u>	<u>Questioned Costs</u>
Rehabilitation H-14A-01	\$ 405,125	\$ 304,802	\$ -	\$ 304,802	\$ -
Contingencies C-022-00	48,810	-	-	-	-
Administration A-21A-00	34,167	27,451	-	27,451	-
	<u>\$ 488,102</u>	<u>\$ 332,253</u>	<u>\$ -</u>	<u>\$ 332,253</u>	<u>\$ -</u>

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
BALANCE SHEET
CAPITAL PROJECT FUND
HEALTH PROMOTION & WELLNESS GRANTS
September 30, 2016

	<u>9/30/2016</u>	<u>9/30/2015</u>
<u>ASSETS</u>		
Cash In Bank	\$ 1,215	\$ 1,760
TOTAL ASSETS	<u>\$ 1,215</u>	<u>\$ 1,760</u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Liabilities	-	-
TOTAL LIABILITIES	-	-
<u>FUND BALANCE</u>		
Fund Balance	\$ 1,215	\$ 1,760
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 1,215</u>	<u>\$ 1,760</u>

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
CAPITAL PROJECT FUND
HEALTH PROMOTION & WELLNESS GRANTS
FOR THE YEAR ENDING SEPTEMBER 30, 2016

	Project Length Budget	Actual	Variances Favorable Unfavorable
<u>REVENUES</u>			
Health Promotion & Wellness Revenue	\$ -	\$ 1,500	\$ 1,500
TOTAL REVENUES	\$ -	\$ 1,500	\$ 1,500
<u>EXPENDITURES</u>			
Employee Health Program	\$ -	\$ 2,045	\$ (2,045)
	-	-	-
		-	-
TOTAL EXPENDITURES	\$ -	\$ 2,045	\$ (2,045)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ -	\$ (545)	\$ (545)
FUND BALANCE - BEGINNING		<u>1,760</u>	
FUND BALANCE - ENDING		<u>\$ 1,215</u>	

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
BALANCE SHEET
CAPITAL PROJECT FUND
GEORGIA EMERGENCY MANAGEMENT
September 30, 2016

	9/30/2016	9/30/2015
<u>ASSETS</u>		
Cash In Bank	\$ (5,890)	\$ -
TOTAL ASSETS	\$ (5,890)	\$ -
<u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Liabilities	\$ -	\$ -
TOTAL LIABILITIES	\$ -	\$ -
FUND BALANCE		
Fund Balance	\$ (5,890)	\$ -
TOTAL LIABILITIES AND FUND BALANCE	\$ (5,890)	\$ -

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
CAPITAL PROJECTS FUND
GEORGIA EMERGENCY MANAGEMENT
FOR THE YEAR ENDING SEPTEMBER 30, 2016

	<u>Actual</u>
<u>REVENUES</u>	
Georgia Emergency Management	<u>\$ 33,375</u>
TOTAL REVENUES	<u>\$ 33,375</u>
<u>EXPENDITURES</u>	
Georgia Emergency Management	<u>\$ 39,265</u>
TOTAL EXPENDITURES	<u>\$ 39,265</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$ (5,890)</u>
FUND BALANCE - BEGINNING	<u>\$ -</u>
FUND BALANCE - ENDING	<u>\$ (5,890)</u>

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
BALANCE SHEET
CAPITAL PROJECT FUND
MULTI ACTIVITY PROGRAM 15b-y-046-1-5789
September 30, 2016

	9/30/2016	9/30/2015
<u>ASSETS</u>		
Cash In Bank	\$ -	\$ -
TOTAL ASSETS	<u>\$ -</u>	<u>\$ -</u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Liabilities	-	-
TOTAL LIABILITIES	<u>-</u>	<u>-</u>
FUND BALANCE		
Fund Balance	\$ -	\$ -
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of this statement.

**DOOLY COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
MULTI ACTIVITY PROGRAM 15b-y-046-1-5789
CAPITAL PROJECTS FUND
FOR THE YEAR ENDING SEPTEMBER 30, 2016**

	Project Length Budget	Actual	Variances Favorable Unfavorable
<u>REVENUES</u>			
Intergovernmental Revenue	\$ 800,000	\$ 113,144	\$ 686,856
TOTAL REVENUES	\$ 800,000	\$ 113,114	\$ 686,886
<u>EXPENDITURES</u>			
Acquisition of Property (Public)			
P-001-01	\$ 12,500		
Clearance			
P-004-00	2,500		
Contingencies - Unprogrammed Funds			
C-022-00	51,556		
Street Improvements			
P-03K-01	231,999	14,730	
Engineering - Street Improvements/Flood & Drainage			
T-03K-01	27,142	8,630	
Flood & Drainage Facilities			
P-03K-02	129,352	3,320	
Engineering - Street Improvements/Flood & Drainage			
T-03K-02	14,772	4,800	
Rehabilitation of Private Properties			
H-14A-01	71,891	71,734	
Reconstruction of Private Properties			
H-14A-02	202,288		
Administration			
A-21A-00	56,000	9,900	
TOTAL EXPENDITURES	\$ 800,000	\$ 113,114	\$ 686,886
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ -	\$ -	
FUND BALANCE - BEGINNING		\$ -	
FUND BALANCE - ENDING		\$ -	

The accompanying notes are an integral part of this statement.

**DOOLY COUNTY, GEORGIA
MATCHING FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2016**

<u>Fund Source</u>	<u>Match/ Leverage</u>	<u>Act Code</u>	<u>Description</u>	<u>Type</u>	<u>Activity Budget</u>
Recipient Cash	Match	03K-01	Street Improvements	Construction	\$ 40,000.00
Recipient Cash	Leverage	03K-01	Street Improvements	Construction	\$ 27,000.00
Recipient Cash	Leverage	03K-01	Street Improvements	Engineering	\$ 8,000.00
Applicant/Recipient In-Kind	Leverage	03K-01	Street Improvements	PER	\$ 8,250.00
			Rehabilitation of		
Recipient Cash	Leverage	14A-01	Private Properties	Construction	\$ 4,409.00
			Reconstruction of		
Recipient Cash	Leverage	14A-02	Private Properties	Construction	\$ 8,912.00
Applicant/Recipient In-Kind	Leverage	21A-00	Administration	Audit	\$ 2,000.00
Applicant/Recipient In-Kind	Leverage	21A-00	Administration	Granht Prep	\$ 3,500.00
Budget Total					\$ 102,071.00
Grand Total					<u>\$ 902,071.00</u>

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
 SOURCE AND APPLICATION OF FUNDS SCHEDULE
 CAPITAL PROJECT FUND
 MULTI ACTIVITY PROGRAM 15b-y-046-1-5789
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

Total Program Year 2015 Funds Allocated to Recipient	\$ 800,000
Funds Drawn by Recipient - FYE 9-30-2016	<u>113,114</u>
Funds Still Available from Program Year 2015 Resources	<u>686,886</u>
Total Program Year 2015 Funds Drawn and Received by Recipient	113,114
Less: Funds Applied and Expended to Program Year 2015 Costs FYE 9-30-2016	<u>113,114</u>
	<u>113,114</u>
Total Program year 2015 Funds Held by Recipient	<u>\$ -</u>

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
BALANCE SHEET
GAEMS TRAUMA EQUIPMENT
September 30, 2016

	9/30/2016	9/30/2015
<u>ASSETS</u>		
Cash In Bank	\$ -	\$ -
TOTAL ASSETS	<u>\$ -</u>	<u>\$ -</u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Liabilities	\$ -	\$ -
TOTAL LIABILITIES	<u>\$ -</u>	<u>\$ -</u>
FUND BALANCE		
Fund Balance	\$ -	\$ -
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
 STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 GAEMS TRAUMA EQUIPMENT
 CAPITAL PROJECTS FUND
 FOR THE YEAR ENDING SEPTEMBER 30, 2016

	Project Length Budget	Actual	Variances Favorable Unfavorable
<u>REVENUES</u>			
Equipment	\$ -	\$ 10,541	\$ -
TOTAL REVENUES	\$ -	\$ 10,541	\$ -
<u>EXPENDITURES</u>			
Equipment	\$ -	\$ 13,541	
TOTAL EXPENDITURES	\$ -	\$ 13,541	\$ -
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ -	\$ (3,000)	
FUND BALANCE - BEGINNING		\$ -	\$ -
COUNTY CONTRIBUTION		\$ 3,000	\$ -
FUND BALANCE - ENDING		\$ -	\$ -

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
BALANCE SHEET
DOOLY COUNTY TRANSIT SYSTEM
September 30, 2016

	<u>2016</u>	<u>2015</u>
<u>ASSETS</u>		
Cash		
Receivable	-	-
	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Accounts Payable	\$ -	\$ -
Payable Municipalities	-	-
	<u>-</u>	<u>-</u>
TOTAL LIABILITIES	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
<u>FUND BALANCE</u>		
Fund Balance	\$ -	\$ -
	<u>-</u>	<u>-</u>
TOTAL FUND BALANCE	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
TOTAL LIABILITIES AND FUND BALANCE	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

The accompanying notes are an integral part of this statement.

**DOOLY COUNTY, GEORGIA
STATEMENT OF REVENUES AND EXPENDITURES
DOOLY COUNTY TRANSIT SYSTEM
FOR THE YEAR ENDING SEPTEMBER 30, 2016**

	<u>2016</u>	<u>2015</u>
<u>REVENUES</u>		
Intergovernmental Revenues	\$ 238,260	\$ 242,748
	-	-
	-	-
	-	-
TOTAL REVENUES	<u>\$ 238,260</u>	<u>\$ 242,748</u>
<u>EXPENDITURES</u>		
Transportation Contract	\$ 238,260	\$ 242,748
Public Safety - Fire	-	-
Capital Outlay		
Highway & Streets		
Public Safety - Fire	-	-
Health - EMS	-	-
Capital Leases	-	-
Infrastructure	-	-
Bond Payment Jail	-	-
Municipalities	-	-
TOTAL EXPENDITURES	<u>\$ 238,260</u>	<u>\$ 242,748</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>
FUND BALANCE AT October 1, 2015	<u>\$ -</u>	<u>\$ -</u>
FUND BALANCE AT September 30, 2016	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of this statement.

HERBERT E. ALLEN

CERTIFIED PUBLIC ACCOUNTANT

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131 THOMAS DRIVE

AMERICUS, GEORGIA 31709

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Certified Public Accountants

Member of the Georgia Society of
Certified Public Accountants

February 20, 2017

INDEPENDENT AUDITOR'S REPORT ON THE SCHEDULES OF SPECIAL PURPOSE LOCAL OPTION SALES TAX

Dooly County Commissioners
Dooly County, Georgia
Vienna, Georgia 31092

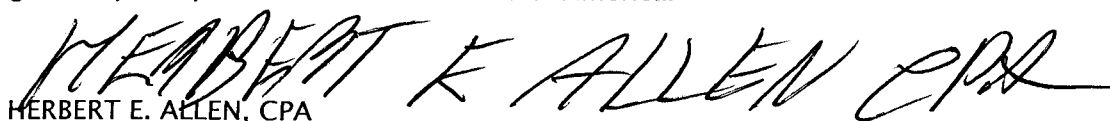
We have audited the accompanying Schedule of Special Purpose Local Option Sales Tax for Dooly County, Georgia for the year ended September 30, 2016. This schedule is the responsibility of Dooly County, Georgia's management. Our responsibility is to express an opinion on the Schedule of Special Purpose Local Option Sales Tax based on our audit.

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 Schedule of Special Purpose Local Option Sales Tax is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Schedule of Special Purpose Local Option Sales Tax. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the Schedule of Special Purpose Local Option Sales Tax. We believe that our audit provides a reasonable basis for our opinion.

The accompanying Schedule of Special Purpose Local Option Sales Tax was prepared for the purpose of complying with the Official Code of Georgia Annotated 48-8-121 on the modified accrual basis of accounting and is not intended to be a complete presentation of Dooly County, Georgia's revenues and expenditures.

In our opinion, the Schedule of Special Purpose Local Option Sales Tax referred to above presents fairly, in all material respects, the original estimated cost, the current estimated cost, and the current and prior year expenditures for each project in Dooly County, Georgia's resolution or ordinance calling for the tax for the year ended September 30, 2016, in conformity with accounting principles generally accepted in the United States of America.


HERBERT E. ALLEN, CPA

DOOLY COUNTY, GEORGIA
SPECIAL USE LOCAL OPTION TAX FUND
SCHEDULE OF EXPENDITURES
FOR YEAR ENDING SEPTEMBER 30, 2016

	Original Estimated	Prior Years	Expenditures FYE 9-30-16	Total	Estimated Percentage of Completion
2008 - 2012					
PROJECT					
Courthouse	\$	29,362	\$	3,625	\$ 32,987
Highways and Streets		757,237		317,466	1,074,703
Public Safety- Fire		-		-	-
Capital Outlay					-
Highways & Streets		48,460		-	48,460
Public Safety- Fire		19,194			19,194
Health- EMS		57,521		117,313	174,834
Recreation		4,997		11,987	16,984
Capital Leases		285,788			285,788
Infrastructure		-		-	-
Bond Payment Jail		915,696		96,980	1,012,676
Municipalities		896,554		298,268	1,194,822
Total	\$	- \$ 3,014,809	\$	845,639	\$ 3,860,448

DOOLY COUNTY, GEORGIA
CONTINUING DISCLOSURE- BOND ISSUE
FOR YEAR ENDING SEPTEMBER 30, 2016

Continuing disclosure concerning the issue of \$2,585,000 general obligation refunding bonds, series 2015A and \$2,690,000 taxable general obligation bonds series 2015B.

The county has not changed its fiscal year ending September 30, 2016.