

DOOLY COUNTY  
GEORGIA  
FINANCIAL REPORT  
FOR THE YEAR ENDED SEPTEMBER 30, 2017  
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

DAVID BARRON, VICE COMMISSIONER

HARRY WARD, COMMISSIONER

TONY LESTER, COMMISSIONER

EUGENE CASON, COMMISSIONER

# HERBERT E. ALLEN

CERTIFIED PUBLIC ACCOUNTANT

P.O. BOX 6936

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Member of the American Institute of  
Certified Public Accountants

Member of the Georgia Society of  
Certified Public Accountants

February 20, 2018

## 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 business type 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, 2017, which collectively comprise the County's financial statements as listed in the table of contents.

### *Management's Responsibility for the Financial Statements*

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

### *Auditor's Responsibility*

Our responsibility is to express opinions on these financial statements based on our audit. We 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. 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 aggregate remaining fund information and the aggregate discretely presented component units 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 Reporting Required by Governmental Auditing Standards***

In accordance with Government Auditing Standards, we have also issued a report dated February 20, 2018 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 grant agreements and other matters. 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.

### ***Other Matters***

#### ***Required Supplemental Information***

Accounting principles generally accepted in the United States of America require that they identify required supplementary information, analysis and budgetary comparison information on pages 40-82 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 did not audit the financial statements of the Dooly County Health Department, a component unit of Dooly County, Georgia, which statements reflect total assets of \$320,656 as of June 30, 2017, and total revenues of \$354,738 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 Health Department, is based on the report of the other auditors.

We did not audit the financial statements of the Dooly County Development Authority, a component unit of Dooly County, Georgia, which statements reflect total assets of \$ 2,694,693 as of June 30, 2017, and total revenues of \$260,510 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 Development Authority, is based on the report of the other auditors.

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***

#### ***Supplementary Information***

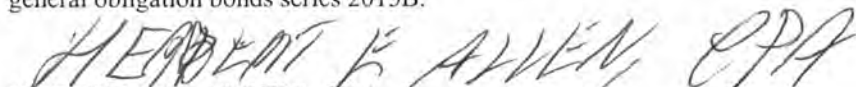
Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Dooly County, Georgia, financial statements. The combining and individual other fund financial statements are presented for purposes of additional analysis and are not a required part 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.

The supplementary information is the responsibility of management and was derived from, and relates directly to the underlying accounting and other record used to prepare the financial statements. The supplementary information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves and other additional procedures in accordance with auditing standards generally accepted in the United States.

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 POSITION**  
**SEPTEMBER 30, 2017**

	Component Units		
	Governmental Activities	Public Health	Industrial Dev. Authority
<b>ASSETS</b>			
Cash	\$ 1,409,720	282,154	\$ 120,706
Restricted Cash	3,094,598	-	102,101
Accounts Receivable	987,866	38,502	-
Other	-	-	10,000
Notes Receivable	-	-	100,979
Capital Assets:			
Land	1,610,359		1,100,553
Infrastructure	3,082,177		1,119,049
Building	13,109,518		338,070
Vehicles	4,060,812		-
Heavy Equipment	3,894,824		-
Furniture, Machinery & Equipment	1,214,603		-
Capital Assets (Net) Component Unit			
Accumulated Depreciation	(10,810,227)	-	(175,789)
<b>TOTAL ASSETS</b>	<b>\$ 21,654,250</b>	<b>\$ 320,656</b>	<b>\$ 2,715,669</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Pension cost	\$ 10,549	\$ -	\$ -
<b>LIABILITIES AND NET POSITION</b>			
<b>LIABILITIES</b>			
Accounts Payable and Accrued Expenses	\$ 532,867	\$ 16,559	\$ -
Other Payables	524,814		-
Net Pension Liability	1,721,528		-
Bond Payable- Current	225,000	-	-
PNC Bank- Current	84,658	-	-
Capital Leases Payable- Current	519,891	-	-
Bond Payable- Long Term	4,630,000	-	-
PNC Bank- Long Term		-	-
Capital Leases Payable- Long Term	413,293	-	-
Municipalities Payable	57,003	-	-
Estimated Liability for Landfill Closure and Postclosure Care Costs	128,583	-	-
<b>TOTAL LIABILITIES</b>	<b>\$ 8,837,637</b>	<b>\$ 16,559</b>	<b>\$ -</b>
<b>NET POSITION</b>			
Net Investment in Capital Assets	\$ 10,458,730	\$ -	\$ 2,381,883
Restricted Cash-USDA, Housing Rehabilitation & CHIP Grants, Federal Drug & SPLOST Fund	3,094,598	102,673	102,101
Unrestricted	(726,166)	201,424	231,685
<b>TOTAL NET POSITION</b>	<b>\$ 12,827,162</b>	<b>\$ 304,097</b>	<b>\$ 2,715,669</b>

The accompanying notes are an integral part of these statements.



**DOOLY COUNTY, GEORGIA**  
**GOVERNMENT-WIDE STATEMENT OF ACTIVITIES**  
**YEAR ENDED SEPTEMBER 30, 2017**

	Program Revenues			Component Units		
	Expenses	Fees, Fines & Charges for Services	Operating Grants & Contributions	Governmental Activities	Public Health	Industrial Development Authority
General Government	\$ 5,107,907			\$ (5,107,907)	\$ -	\$ -
Public Safety	5,930,672	4,170,713		(1759959.00)	-	-
Sanitation	960,119	898,800		(61319.00)	-	-
Highways & Streets	1,684,016	598,529		(1085487.00)	-	-
Health	908,833			(908833.00)	-	-
Welfare	341,482			(341482.00)	-	-
Coroner	20,416			(20416.00)	-	-
Culture & Recreation				0.00	-	-
Economic, Industrial & Community Development	294,714			(294714.00)	-	-
Library and Others	340,555			(340555.00)	-	-
Interest					-	-
Total Governmental Activities	\$ 15,588,714	\$ 5,668,042	\$ -	\$ (9,920,672)	\$ -	\$ -
Component Units						
Public Health	\$ 287,642	\$ 354,738			\$ 67,096	
Industrial Development Autho	377,385	236,809				(140,576)
General Revenues:						
Taxes:						
Property Tax				6,848,330		
SPLOST Taxes				1,261,702		
Finance Ins. Business Tax				27,654		
Transportation Inv. Act				789,425		
Local Option Taxes				696,734		
Alcohol Beverage Taxes				10,268		
Insurance Premium Taxes				320,752		
Business License Taxes				30,183		
Intergovernmental				830,667		
Interest Earned				1,504		
Sale of Equipment				336,169		
Miscellaneous and Other				426,131		
Total General Revenues				11,579,519	\$ 67,096	\$ (140,576)
Change in Net Position				\$ 1,658,847	\$ 93,532	
Net Postition at Beginning of Year (as restated)				11,168,315	(111,437)	2,856,245
Net Position at End of Year				\$ 12,827,162	\$ (17,905)	\$ 2,715,669

The accompanying notes are an integral part of these statements.

**DOOLY COUNTY, GEORGIA**  
**BALANCE SHEET - GOVERNMENTAL FUNDS**  
**September 30, 2017**

**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
<b>ASSETS AND OTHER DEBITS ASSETS</b>						
Cash	\$ 1,409,720	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted Cash	480,782	455,174	49,220	860,526	1,200,412	46,915
Receivable	886,408	-	-	-	101,458	-
Other	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 2,776,910</b>	<b>\$ 455,174</b>	<b>\$ 49,220</b>	<b>\$ 860,526</b>	<b>\$ 1,301,870</b>	<b>\$ 46,915</b>
<b>LIABILITIES AND FUND BALANCES</b>						
<b>LIABILITIES</b>						
Accounts Payable	\$ 233,678	\$ -	\$ -	\$ 32,662	\$ -	\$ -
Accrued Salaries	266,527	-	-	-	-	-
City of Unadilla	524,814	-	-	-	-	-
USDA Note Payable	-	-	-	-	-	-
Municipalities Payable	-	-	-	-	\$ 57,003	-
<b>TOTAL LIABILITIES</b>	<b>\$ 1,025,019</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 32,662</b>	<b>\$ 57,003</b>	<b>\$ -</b>
<b>FUND BALANCE</b>						
-Restricted	\$ 480,782	\$ 455,174	\$ 49,220	\$ 827,864	\$ 1,244,867	\$ 46,915
-Unassigned	1,271,109	-	-	-	-	-
<b>TOTAL FUND BALANCE</b>	<b>\$ 1,751,891</b>	<b>\$ 455,174</b>	<b>\$ 49,220</b>	<b>\$ 827,864</b>	<b>\$ 1,244,867</b>	<b>\$ 46,915</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 2,776,910</b>	<b>\$ 455,174</b>	<b>\$ 49,220</b>	<b>\$ 860,526</b>	<b>\$ 1,301,870</b>	<b>\$ 46,915</b>

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA  
BALANCE SHEET - GOVERNMENTAL FUNDS  
September 30, 2017

**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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,409,720
-	1,566	-	-	3	-	3,094,598
-	-	-	-	-	-	987,866
-	-	-	-	-	-	-
\$ -	\$ 1,566	\$ -	\$ -	\$ 3	\$ -	\$ 5,492,184
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 266,340
-	-	-	-	-	-	266,527
-	-	-	-	-	-	524,814
-	-	-	-	-	-	-
-	-	-	-	-	-	57,003
-	-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,114,684
\$ -	\$ 1,566	\$ -	\$ -	\$ 3	\$ -	\$ 3,106,391
-	-	-	-	-	-	1,271,109
\$ -	\$ 1,566	\$ -	\$ -	\$ 3	\$ -	\$ 4,377,500
\$ -	\$ 1,566	\$ -	\$ -	\$ 3	\$ -	\$ 5,492,184

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, 2017**

Total Fund Balances - Total Governmental Funds	\$	4,377,500
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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		15,313,730
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Net pension liabilities are not current financial obligations and, therefore, are not reported in the funds.

Net pension liability		(1,721,528)
Pension Cost		10,549

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	933,184	
Bond 2015-A & B	4,858,000	
Landfill Postclosure Liability	128,083	
PNC Bank	84,658	
Adjustments	0	(6,001,425)

Net assets of governmental activities	\$	<u>11,978,826</u>
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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, 2017

	General Fund	Sheriff Fund	Sheriff Sharing Drug Fund	Transportation Investment Act (TIA) 2013	Special Local Option Sales Tax Fund 2013	Community Home Improvement Program 2014- 910
<b>REVENUES</b>						
Taxes and Special Assessments	\$ 6,848,330	\$ -	\$ -	\$ -	\$ -	\$ -
License and Permits	60,813	-	-	-	-	-
Intergovernmental	594,606	353,572	-	789,425	1,261,702	127,486
Charges for Service	1,682,191	-	-	-	-	-
Fines and Forfeitures	3,939,631	-	-	-	-	-
Sale of Equipment	125,228	-	-	-	-	-
Interest Earned	210,943	-	-	-	495	-
Equipment Buyback	451,894	-	-	-	-	-
Rent	226,825	-	-	-	-	-
Miscellaneous and Other	224,811	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 14,365,272</b>	<b>\$ 353,572</b>	<b>\$ -</b>	<b>\$ 789,425</b>	<b>\$ 1,262,197</b>	<b>\$ 127,486</b>
<b>EXPENDITURES- CURRENT</b>						
General Government	\$ 4,429,734	\$ -	\$ -	\$ -	\$ 463	\$ 98,661
Public Safety	5,807,262	-	60,301	0	-	-
Sanitation	936,891	-	-	-	-	-
Landfill	6,411	-	-	-	-	-
Highways & Streets	1,319,025	-	-	211,903	-	-
Health	878,886	-	-	-	-	-
Welfare	341,482	-	-	-	-	-
Coroner	20,416	-	-	-	-	-
Library and Recreation	340,020	-	-	-	-	-
Economic, Industrial and Community Development	235,132	-	-	-	-	-
Natural Res. Con. Svc	32,934	-	-	-	-	-
Grants	-	-	-	-	-	-
Others	26,648	-	-	-	-	-
<b>Capital Outlay</b>						
Public Safety/Fire Dept.	-	285,741	-	-	18,591	-
Health EMC	-	-	-	-	-	-
Highways & Streets	-	-	-	163,685	415,298	-
Recreation	-	-	-	-	11,600	-
<b>Debt Service</b>						
DFAC Bldg	140,053	-	-	-	-	-
Bonds 2015	220,000	-	-	-	-	-
Capital Leases	-	-	-	-	-	-
Municipalities	-	-	-	-	315,030	-
Bond - Jail	-	-	-	-	97,080	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 14,734,894</b>	<b>\$ 285,741</b>	<b>\$ 60,301</b>	<b>\$ 375,588</b>	<b>\$ 858,062</b>	<b>\$ 98,661</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ (369,622)</b>	<b>\$ 67,831</b>	<b>\$ (60,301)</b>	<b>\$ 413,837</b>	<b>\$ 404,135</b>	<b>\$ 28,825</b>
<b>OTHER FINANCING SOURCES</b>						
Capital Lease Addition	-	-	-	-	-	-
Bonds	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES</b>	<b>(369,622)</b>	<b>67,831</b>	<b>(60,301)</b>	<b>413,837</b>	<b>404,135</b>	<b>28,825</b>
<b>TRANSFERS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE- BEGINNING</b>	<b>1,990,746</b>	<b>377,343</b>	<b>109,521</b>	<b>414,027</b>	<b>842,314</b>	<b>18,090</b>
<b>PRIOR PERIOD ADJUSTMENT</b>	<b>130,767</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>(1,582)</b>	<b>-</b>
<b>FUND BALANCE ENDING</b>	<b>\$ 1,751,891</b>	<b>\$ 455,174</b>	<b>\$ 49,220</b>	<b>\$ 827,864</b>	<b>\$ 1,244,867</b>	<b>\$ 46,915</b>



DOOLY COUNTY, GEORGIA  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR YEAR ENDED SEPTEMBER 30, 2017

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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,848,330
-	-	-	-	-	-	60,813
-	3,000	-	115,850	3,530	227,229	3,476,400
-	-	-	-	-	-	1,682,191
-	-	-	-	-	-	3,939,631
-	-	-	-	-	-	125,228
-	-	-	-	-	-	211,438
-	-	-	-	-	-	451,894
-	-	-	-	-	-	226,825
-	-	-	-	-	-	224,811
\$ -	\$ 3,000	\$ -	\$ 115,850	\$ 3,530	\$ 227,229	\$ 17,247,561
\$ -	\$ 2,649	\$ (5,890)	\$ 115,850	\$ -	\$ 227,229	\$ 4,868,696
-	-	-	-	-	-	5,867,563
-	-	-	-	-	-	936,891
-	-	-	-	-	-	6,411
-	-	-	-	-	-	1,530,928
-	-	-	-	3,527	-	882,413
-	-	-	-	-	-	341,482
-	-	-	-	-	-	20,416
-	-	-	-	-	-	340,020
-	-	-	-	-	-	235,132
-	-	-	-	-	-	32,934
-	-	-	-	-	-	-
-	-	-	-	-	-	26,648
-	-	-	-	-	-	-
-	-	-	-	-	-	304,332
-	-	-	-	-	-	-
-	-	-	-	-	-	578,983
-	-	-	-	-	-	11,600
-	-	-	-	-	-	140,053
-	-	-	-	-	-	220,000
-	-	-	-	-	-	-
-	-	-	-	-	-	315,030
-	-	-	-	-	-	97,080
\$ -	\$ 2,649	\$ (5,890)	\$ 115,850	\$ 3,527	\$ 227,229	\$ 16,756,612
\$ -	\$ -	\$ 351	\$ 5,890	\$ -	\$ 3	\$ 490,949
-	-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	351	5,890	-	3	-	490,949
-	1,215	(5,890)	-	-	-	3,747,366
-	-	-	-	-	-	139,185
\$ -	\$ 1,566	\$ -	\$ -	\$ 3	\$ -	\$ 4,377,500

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, 2017

Net change in fund balances – total government funds	\$ 630,134
--	------------

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.	1,582,286
--	-----------

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.	(499,180)
--	-----------

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.	360,053
--	---------

Decrease in Liability to Municipal Landfill are reduction to Expenditures in Government-Wide Statements	13,301
---	--------

Net Pension Adjustment	(63786)
------------------------	---------

Capital Lease Additions	(450,621)
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Capital Lease Payment (Net)	77,452
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Municipalities Payable	9,208
------------------------	-------

<b>Total</b>	<b><u>\$ 1,668,847</u></b>
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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, 2017**

	Budget	Final	Actual	Variance- Favorable (Unfavorable)
<b>REVENUES</b>				
Taxes	\$ 6,815,884	\$ 6,815,884	\$ 6,848,330	\$ 32,446
License and Permits	34,000	34,000	60,813	26,813
Intergovernmental	845,000	845,000	594,606	(250,394)
Charges for Services	1,868,800	1,868,800	1,682,191	(186,609)
Fines and Forfeitures	3,305,000	3,305,000	3,939,631	634,631
Sale of Equipment	10,000	10,000	125,228	115,228
Interest Earned	2,000	2,000	210,943	208,943
Equipment Buyback	220,000	220,000	451,894	231,894
Rent	215,640	215,640	226,825	11,185
Miscellaneous and Other	493,500	493,500	224,811	(268,689)
Grants - Contributions	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 13,809,824</b>	<b>\$ 13,809,824</b>	<b>\$ 14,365,272</b>	<b>\$ 555,448</b>
<b>EXPENDITURES</b>				
General Government	\$ 4,738,149	\$ 4,738,149	\$ 4,429,734	\$ 308,415
Public Safety	5,645,168	5,645,168	5,807,262	(162,094)
Sanitation	835,917	835,917	936,891	(100,974)
Landfill	21,125	21,125	6,411	14,714
Highways & Streets	628,500	628,500	1,319,025	(690,525)
Health	925,771	925,771	878,886	46,885
Welfare	286,594	286,594	341,482	(54,888)
Coroner	25,449	25,449	20,416	5,033
Library and Recreation	346,006	346,006	340,020	5,986
Economic, Industrial and		-		-
Community Development	289,161	289,161	235,132	54,029
Natural Res. Con. Service	35,164	35,164	32,934	2,230
Grants			-	-
Other	32,820	32,820	26,648	6,172
<b>TOTAL EXPENDITURES</b>	<b>\$ 13,809,824</b>	<b>\$ 13,809,824</b>	<b>\$ 14,374,841</b>	<b>\$ (565,017)</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (9,569)</b>	<b>\$ (9,569)</b>
<b>FUND BALANCE - BEGINNING</b>			<b>\$ (368,252)</b>	
<b>PRIOR PERIOD ADJUSTMENT</b>			<b>\$ -</b>	
<b>FUND BALANCE AT SEPTEMBER 30, 2017</b>			<b>\$ (377,821)</b>	

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
<b><u>REVENUES</u></b>			
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
<b>TOTAL REVENUES</b>	<b>\$ 400,000</b>	<b>\$ 145,693</b>	<b>\$ (254,307)</b>
<b><u>EXPENDITURES</u></b>			
Public Safety	\$ 400,000	\$ 140,069	\$ 259,931
Capital Outlay	-	-	
<b>TOTAL EXPENDITURES</b>	<b>\$ 400,000</b>	<b>\$ 140,069</b>	<b>\$ 259,931</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 5,624</b>	<b>\$ (514,238)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES</b>		<b>\$ 5,624</b>	
<b>FUND BALANCE BEGINNING SEPTEMBER 30, 2015</b>		<b>371,719</b>	
<b>FUND BALANCE ENDING SEPTEMBER 30, 2016</b>		<b>\$ 377,343</b>	

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>
<b><u>ASSETS</u></b>		
Cash and Cash Equivalents	\$ 1,105,970	\$ 1,202,015
Due from Others	-	-
<b>TOTAL ASSETS</b>	<u>\$ 1,105,970</u>	<u>\$ 1,202,015</u>
<b><u>LIABILITIES</u></b>		
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, 2017**

**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, 2017. 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, 2017

**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, 2017**

**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, 2017**

**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, 2017**

**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, 2017

**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 \$ 1,008,481. 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	\$ 690,525
Public Safety	162,094
Welfare	54,888
Coroner	-
Sanitation	100,974
Total	<u>\$ 1,008,481</u>

**E. ENCUMBRANCES**

Encumbrance accounting is not used by Dooly County. At September 30, 2017 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 \$452,335 less allowance for bad debt of \$375,844 for a net total of \$76,491.

**DOOLY COUNTY, GEORGIA  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2017**

**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, 2017, unrecorded liabilities included approximately \$190,000.

**J. ACCOUNTS PAYABLE AND ACCRUED EXPENSE**

These are amounts due or accrued as of September 30, 2017.

**K. TIME WARRANTS**

Time warrants outstanding at September 30, 2017 was \$0.

**L. CASH, INVESTMENTS AND DEPOSITS**

At September 30, 2017, the bank account balances totaled \$4,504,318. 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, 2017**

**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, 2017**

**Summary of Significant Accounting Policies (continued)**

**M. CAPITAL ASSETS (Continued)**

Capital asset activity for the year ended September 30, 2017 was as follows:

	Balance 9-30-16	Additions/ Completions	Retirements/ Adjustments	Balance 9-30-17
<b>Governmental Activities:</b>				
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	\$ 2,386,774	\$ 695,403	\$ -	\$ 3,082,177
Building	13,109,518		-	13,109,518
Vehicles	3,905,503	155,309		4,060,812
Heavy Equipment	3,186,400	755,003	(46,579)	3,894,824
Furniture, Fixtures and Equipment	1,191,453	23,150	-	1,214,603
Total Capital Assets being depreciated	\$ 23,779,648	\$ 1,628,865	\$ (46,579)	\$ 25,361,934
Less: Accumulated Depreciation for:				
Infrastructure	53,265	12,346	-	65,611
Building	3,309,019	230,407	-	3,539,426
Vehicles	2,621,355	102,112		2,723,467
VehiclesHeavy Equipment	3,317,191	131,799	-	3,448,990
Furniture, Fixtures and Equipment	1,010,217	22,516	-	1,032,733
Total Accumulated Depreciation	\$ 10,311,047	\$ 499,180	\$ -	\$ 10,810,227
Total Capital Assets being depreciated, net	\$ 13,468,601	\$ 1,129,685	\$ (46,579)	\$ 14,551,707
Total Capital Assets	\$ 15,078,960	\$ 1,129,685	\$ (46,579)	\$ 16,162,066

Depreciation expense was charged to Program/Functions of the Primary Government as follows:

<b>Program Activities:</b>	
General Government	\$ 239,211
Public Safety - Sheriff	15,796
Public Safety - Fire	41,413
Health and Welfare	26,420
Highway and Streets	153,088
Sanitation	16,817
Recreation	535
Jail	5,900
	<u>\$ 499,180</u>



**DOOLY COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2017**

**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		0
Balance	09-30-16	\$0

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, 2017

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:

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 9-30-2016	\$ 2,585,000	\$ 2,690,000
Payments	-	(220,000)
Balance 9-30-2017	\$ 2,585,000	\$ 2,470,000

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
	4,855,000	1,616,298	6,471,298



DOOLY COUNTY, GEORGIA  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2017

Summary of Significant Accounting Policies (continued)

N. GENERAL LONG TERM DEBT ACCOUNTS (Continued)

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, 2017 is:

	SPLOST	TOTAL
Balance 9-30-16	667,163	\$ 667,163
Additions	450,621	\$ 450,621
Payments and Retirements	(184,600)	\$ (184,600)
Balance 9-30-17	<u>\$ 933,184</u>	<u>\$ 933,184</u>

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

YEAR OF MATURITY	PRINCIPAL	INTEREST	TOTAL
9/30/2018	519,891	16,369	536,260
9/30/2019	141,051	8,286	149,337
9/30/2020	167,801	5,579	173,380
9/30/2021	104,441	1,393	105,834
9/30/2022	-	-	-
	<u>933,184</u>	<u>31,627</u>	<u>964,811</u>

DOOLY COUNTY, GEORGIA  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2017

**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, 2017 is:

Balance 9-30-16	\$ 224,711
Payments	(140,053)
Balance 9-30-17	<u>\$ 84,658</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
9/30/2018	84,658	4,218	88,876
9/30/2019			
	<u>\$ 84,658</u>	<u>\$ 4,218</u>	<u>\$ 88,876</u>

DOOLY COUNTY, GEORGIA  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2017

**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:

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)
Paid FYE 9-30-17	(13,301)	(13,301)
<b>Balance 9-30-17</b>	<b>\$628,153</b>	<b>\$128,583</b>

**DOOLY COUNTY, GEORGIA  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2017**

**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, 2017 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, 2017

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.

This amount was paid in full as of September 30, 2016

DOOLY COUNTY, GEORGIA  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2017

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 publicly 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.

Participant Data

As of January 1, 2016, employee membership data related to the current plan is as follows:

Inactive employees (or their beneficiaries) currently receiving benefits	8
Inactive employees entitled to but not yet receiving benefits	23
Active employees	113
<b>Total Participants</b>	<u>114</u>

Contributions

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.



DOOLY COUNTY, GEORGIA  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2017

**Summary of Significant Accounting Policies (continued)**

**S. PENSION PLAN (continued)**

The County Commission provides for the benefits and funding policy through County ordinance and maintains the authority to change the policy. The administrative expenses are based on total covered compensation of active plan participants and are added to the state-required annual funding requirements. The Georgia Constitution enables the governing authority of the County, the County Board of Commissioners, to establish, and amend from time-to-time contribution rates for the County and its Plan participants.

Actuarial assumptions

The total pension liability as of September 30, 2017 was determined by an actuarial valuation as of December 31, 2016 using the following actuarial assumptions, applied to all periods included in the measurement:

Cost of living adjustment	N/A	
Salary increases	4.5% – 6%	(Adjusted for age)
Investment rate of return	7.25%	
Increase in Social Security Wage Base	5.5%	

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:	70%	65 – 75%
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%



DOOLY COUNTY, GEORGIA  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2017

Summary of Significant Accounting Policies (continued)

S. PENSION PLAN (continued)

*Discount Rate*

The discount rate used to measure the total pension liability was 7.25 %. 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

	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
Balances at December 31, 2015	\$3,522,177	\$1,849,951	\$1,672,226
Changes for the year:			
Service cost	112,824	—	112,824
Interest	264,163	—	264,163
Liability Experience (Gain)/Loss	(119,167)	—	(119,167)
Assumption Change	149,259	—	149,259
Contributions - employer	—	271,681	(271,681)
Net investment income	—	132,564	(132,564)
Benefit payments	(19,315)	(18,617)	(698)
Administrative expense	—	(27,750)	27,750
Other	—	(19,416)	19,416
Net changes	387,764	338,462	49,302
Balances at December 31, 2016	\$ 3,909,941	\$ 2,188,413	\$ 1,721,528

DOOLY COUNTY, GEORGIA  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2017

Summary of Significant Accounting Policies (continued)

S. PENSION PLAN (continued)

*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 7.25%, 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:

	<u>6.25%</u>	<u>8.25%</u>
Total pension liability	\$ 4,586,572	\$ 3,354,380
Fiduciary net position	<u>2,188,413</u>	<u>2,188,413</u>
Net pension liability	<u>\$ 2,398,159</u>	<u>\$ 1,165,967</u>

*Pension plan fiduciary net position*

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

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

For the year ended June 30, 2017, the County recognized pension revenue of \$13,186. At December 31, 2016, 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	<u>10,549</u>	<u>-</u>
Total	<u>\$ 10,549</u>	<u>\$ -</u>

The County's contributions subsequent to the measurement date of \$10,549 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, 2017. 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, 2016

Total pension liability, beginning balance	\$ 3,522,177
Service cost	112,824
Interest	264,163
Assumption change	149,259
Experience (gain)/loss	(119,167)
Benefit payments	(19,315)
Net change in total pension liability	387,764
Total pension liability, ending balance (a)	\$ 3,909,941
Fiduciary net position, beginning balance	1,849,951
Employer contributions	271,681
Net investment income	132,564
Benefit payments	(18,617)
Administrative expense	(27,750)
Other	(19,416)
Net change in fiduciary net position	338,462
Plan fiduciary net position, ending balance (b)	2,188,413
Net pension liability, ending balance (a) - (b)	\$ 1,721,528
Pension Plan's fiduciary net position the as a percentage of total pension liability	56%
Covered-employee payroll	\$ 4,470,918

The schedule of employer contributions is as follows:

Year Ended December 31,	Annual Required Contribution	Percentage Contributed
2009	137,325	114.1%
2010	153,900	100.0%
2011	152,550	110.8%
2012	164,912	110.2%
2013	192,130	108.5%
2014	221,884	60.8%
2015	226,091	117.0%
2016	235,119	115.6%

**DOOLY COUNTY, GEORGIA  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2017**

**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, 2017, the County paid approximately \$5,437 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, 2017, 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 09/30/2017, Dooly County provided a total of \$40,413 to the Authority.



**DOOLY COUNTY, GEORGIA  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2017**

**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.

	9/30/2016	Change	9/30/2017
Fund Balances:			
Restricted:	\$ 1,925,658	\$ 1,168,940	\$ 3,094,598
Unrestricted:	(761,303)	(813,199)	(1,574,502)
Total:	<u>\$ 1,164,355</u>	<u>\$ 355,741</u>	<u>\$ 1,520,096</u>

**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 \$351,097 as of June 30, 2017.

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

CERTIFIED PUBLIC ACCOUNTANT

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Member of the Georgia Society of  
Certified Public Accountants

February 20, 2018

## 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, 2017, 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 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.

### 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 identified 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, 2017

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, 2016 AND 2017

	September 30 2017	September 30 2016
<b><u>ASSETS</u></b>		
Cash	\$ 1,409,720	\$ 1,845,566
Restricted Cash	480,782	201,730
Accounts Receivable - Garbage -(Net)	76,491	101,039
Accounts Receivable - LOST	59,339	57,505
Due from Clerk of Court	2,128	13,086
Due from Probate Judge	162,313	195,003
Due from Sheriff	2,141	2,710
Due from Tax Commissioner	52,350	44,403
Due from Magistrate	1,643	2,627
City of Unadilla	524,814	677,179
Building Permits	5,189	3,985
<b>TOTAL ASSETS</b>	<b>\$ 2,776,910</b>	<b>\$ 3,144,833</b>
<b><u>LIABILITIES AND FUND BALANCE</u></b>		
<b><u>LIABILITIES</u></b>		
Accounts Payables	\$ 233,678	\$ 229,544
Accrued Salaries	266,527	247,364
City of Unadilla	524,814	677,179
215B Bonds	2,270,000	2,490,000
<b>TOTAL LIABILITIES</b>	<b>\$ 3,295,019</b>	<b>\$ 3,644,087</b>
<b><u>FUND BALANCE</u></b>	<b>\$ (518,109)</b>	<b>\$ (499,254)</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 2,776,910</b>	<b>\$ 3,144,833</b>

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, 2017

	Budget	Actual	Variance- Favorable (Unfavorable)
<b>REVENUES</b>			
Taxes	\$ 6,815,884	\$ 6,848,330	\$ 32,446
License and Permits	34,000	60,813	26,813
Intergovernmental	845,000	594,606	(250,394)
Charges for Services	1,868,800	1,682,191	(186,609)
Fines and Forfeitures	3,305,000	3,939,631	634,631
Sale of Equipment	10,000	125,228	115,228
Interest Earned	2,000	210,943	208,943
Equipment Buyback	220,000	451,894	231,894
Rent	215,640	226,825	11,185
Miscellaneous and Other	493,500	224,811	(268,689)
Grants - Contributions	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 13,809,824</b>	<b>\$ 14,365,272</b>	<b>\$ 555,448</b>
<b>EXPENDITURES</b>			
General Government	\$ 4,738,149	\$ 4,429,734	\$ 4,576,334
Public Safety	5,645,168	5,807,262	(162,094)
Sanitation	835,917	936,891	(100,974)
Landfill	21,125	6,411	14,714
Highways & Streets	628,500	1,319,025	(690,525)
Health	925,771	878,886	46,885
Welfare	286,594	341,482	(54,888)
Coroner	25,449	20,416	5,033
Library and Recreation	346,006	340,020	5,986
Economic, Industrial and Community Development	289,161	235,132	54,029
Natural Res. Con. Service	35,164	32,934	2,230
Grants	-	-	-
Other	32,820	26,648	6,172
<b>TOTAL EXPENDITURES</b>	<b>\$ 13,809,824</b>	<b>\$ 14,374,840</b>	<b>\$ 3,702,902</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$ -</b>	<b>\$ (9,568)</b>	<b>\$ 4,258,350</b>
<b>OTHER FINANCING SOURCES</b>			
Transfers		\$0	
Issuance of Long-Term Debt (net)		0	
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>\$0</b>	
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES</b>		<b>\$ (9,568)</b>	
<b>FUND BALANCE- BEGINNING</b>		<b>\$ (499,254)</b>	
<b>PRIOR PERIOD ADJUSTMENT</b>		<b>(9,287)</b>	
<b>FUND BALANCE- ENDING</b>		<b>\$ (518,109)</b>	

DOOLY COUNTY, GEORGIA  
GENERAL FUND  
DETAILED STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Budget	Actual	Variance- Favorable Unfavorable
<b>GENERAL GOVERNMENT</b>			
County Commissioner Office:			
Personal Services	\$ 331,726	\$ 308,780	\$ 22,946
Supplies	7,000	4,566	2,434
Other Services & Charges	37,400	51,542	(14,142)
Capital Outlay	-	-	-
Equipment Lease	1,000	828	173
Grant	-	-	-
<b>TOTAL</b>	<b>\$ 377,126</b>	<b>\$ 365,716</b>	<b>\$ 11,410</b>
General Commissioner Office:			
Personal Service	\$ -	\$ -	\$ -
Supplies	-	-	-
Other Services & Charges	1,081,500	1,005,495	76,005
Registrars Department	-	-	-
<b>TOTAL</b>	<b>\$ 1,081,500</b>	<b>\$ 1,005,495</b>	<b>\$ 76,005</b>
Buildings:			
Personal Services	\$ 118,155	\$ 82,608	\$ 35,547
Supplies	6,600	3,778	2,822
Other Services & Charges	332,425	303,793	28,632
Capital Outlay	-	21,856	(21,856)
Equipment Lease	-	-	-
<b>TOTAL</b>	<b>\$ 457,180</b>	<b>\$ 412,035</b>	<b>\$ 45,145</b>
Building Inspection:			
Personal Services	\$ 110,871	\$ 106,340	\$ 4,531
Supplies	2,200	633	1,567
Other Services & Charges	15,075	13,972	1,103
<b>TOTAL</b>	<b>\$ 128,146</b>	<b>\$ 120,945</b>	<b>\$ 7,201</b>
Extension:			
Personal Services	\$ 87,380	\$ 72,307	\$ 15,073
Supplies	600	120	480
Other Services & Charges	19,100	17,866	1,234
Capital Outlay	-	345	(345)
Contract Labor	-	500	(500)
Equipment Lease	3,600	3,201	399
<b>TOTAL</b>	<b>\$ 110,680</b>	<b>\$ 94,338</b>	<b>\$ 16,342</b>
Tax Assessor:			
Personal Services	\$ 262,946	\$ 213,578	\$ 49,368
Supplies	2,000	1,849	151
Other Services & Charges	75,400	45,740	29,660
Capital Outlay	2,000	-	2,000
Equipment Lease	4,500	3,652	848
<b>TOTAL</b>	<b>\$ 346,846</b>	<b>\$ 264,820</b>	<b>\$ 82,026</b>

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, 2017

	Budget	Actual	Variance- Favorable Unfavorable
<b>GENERAL GOVERNMENT</b>			
Tax Commissioner:			
Personal Services	\$ 164,750	\$ 167,950	\$ (3,200)
Supplies	4,000	3,286	714
Other Services & Charges	30,450	29,612	838
Equipment Lease	-	211	(211)
Capital Outlay	-	-	-
<b>TOTAL</b>	<b>\$ 199,200</b>	<b>\$ 201,059</b>	<b>\$ (1,859)</b>
Elections:			
Personal Services	\$ 127,284	\$ 105,390	\$ 21,894
Other Services & Charges	21,500	28,337	(6,837)
Capital Outlay	-	-	-
Equipment Lease	2,000	5,594	(3,594)
Supplies	2,000	1,953	47
<b>TOTAL</b>	<b>\$ 152,784</b>	<b>\$ 141,274</b>	<b>\$ 11,510</b>
Judge Superior Court:			
Personal Services	\$ 9,000	\$ 8,968	\$ 32
Supplies	5,500	5,472	28
Other Services & Charges	147,656	134,090	13,566
Capital Outlay	-	-	-
<b>TOTAL</b>	<b>\$ 162,156</b>	<b>\$ 148,530</b>	<b>\$ 13,626</b>
Clerk Superior Court:			
Personal Services	\$ 195,779	\$ 193,455	\$ 2,324
Supplies	2,500	2,237	263
Other Services & Charges	39,900	37,351	2,549
Capital Outlay	-	-	-
Equipment Lease	5,000	6,302	(1,302)
<b>TOTAL</b>	<b>\$ 243,179</b>	<b>\$ 239,345</b>	<b>\$ 3,834</b>
Magistrate Court:			
Personal Services	\$ 150,742	\$ 131,080	\$ 19,662
Supplies	3,000	4,395	(1,395)
Other Services & Charges	7,505	5,352	2,153
Equipment Lease	1,400	828	573
Capital Outlay	2,500	727	1,773
<b>TOTAL</b>	<b>\$ 165,147</b>	<b>\$ 142,381</b>	<b>\$ 22,766</b>
Probate Court:			
Personal Services	\$ 225,881	\$ 222,672	\$ 3,209
Supplies	6,000	5,803	197
Other Services & Charges	64,060	52,659	11,401
Equipment Lease	6,000	4,575	1,425
Capital Outlay	2,800	2,600	200
Remittances	1,009,464	1,005,486	3,978
Traffic Court	-	-	-
<b>TOTAL</b>	<b>\$ 1,314,205</b>	<b>\$ 1,293,796</b>	<b>\$ 20,409</b>
<b>TOTAL GENERAL GOVERNMENT</b>	<b>\$ 4,738,149</b>	<b>\$ 4,429,734</b>	<b>\$ 308,415</b>

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, 2017

	Budget	Actual	Variance- Favorable Unfavorable
<b><u>PUBLIC SAFETY</u></b>			
Sheriff Department:			
Personal Services	\$ 2,222,597	\$ 2,132,173	\$ 90,424
Supplies	48,500	82,640	(34,140)
Other Services & Charges	290,738	252,959	37,779
Capital Outlay	3,000	4	2,996
Confiscated Funds	25,000	235,577	(210,577)
Courthouse security	106,798	119,402	(12,604)
Equipment Lease	36,000	31,013	4,987
<b>TOTAL</b>	<b>\$ 2,732,633</b>	<b>\$ 2,853,769</b>	<b>\$ (121,136)</b>
Jail:			
Personal Services	\$ 1,600,331	\$ 1,527,579	\$ 72,752
Supplies	125,200	249,000	(123,800)
Other Services & Charges	519,800	592,098	(72,298)
Equipment Lease	10,000	6,975	3,025
Capital Outlay	45,000	109	44,892
Jail Transport	-	-	-
<b>TOTAL</b>	<b>\$ 2,300,331</b>	<b>\$ 2,375,759</b>	<b>\$ (75,428)</b>
Public Safety - EMA/Fire Dept			
Personal Services	\$ 142,443	\$ 140,192	\$ 2,251
Supplies	15,900	16,513	(613)
Other Services & Charges	72,150	74,334	(2,184)
Capital Outlay	35,000	84,079	(49,079)
Debt Service - Equipment Lease	1,260	1,996	(736)
Debt Service - USDA	-	-	-
<b>TOTAL</b>	<b>\$ 266,753</b>	<b>\$ 317,113</b>	<b>\$ (50,360)</b>
<b>TOTAL PUBLIC SAFETY</b>	<b>\$ 5,299,717</b>	<b>\$ 5,546,641</b>	<b>\$ (246,924)</b>
<b><u>SANITATION</u></b>			
Personal Services	\$ 102,564	\$ 87,033	\$ 15,531
Supplies	2,000	1,380	620
Other Services & Charges	731,353	848,478	(117,125)
Debt Service-Equipment Leases	-	-	-
Capital Outlay	-	-	-
<b>TOTAL</b>	<b>\$ 835,917</b>	<b>\$ 936,891</b>	<b>\$ (100,974)</b>
<b><u>LANDFILL</u></b>			
Personal Services	\$ -	\$ -	\$ -
Supplies	-	-	-
Other Services & Charges	21,125	6,411	14,714
Capital Outlay	-	-	-
<b>TOTAL</b>	<b>\$ 21,125</b>	<b>\$ 6,411</b>	<b>\$ 14,714</b>

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, 2017

	Budget	Actual	Variance- Favorable Unfavorable
<b><u>HIGHWAYS AND STREETS</u></b>			
Personal Services	\$ 175,500	\$ 961,864	\$ (786,364)
Supplies	-	1,947	(1,947)
Other Services & Charges	453,000	355,214	97,786
Equipment Lease	-	-	-
Capital Outlay	-	-	-
<b>TOTAL</b>	<b>\$ 628,500</b>	<b>\$ 1,319,025</b>	<b>\$ (690,525)</b>
<b><u>HEALTH - EMS</u></b>			
Personal Services	\$ 745,471	\$ 773,933	\$ (28,462)
Supplies	35,500	34,942	558
Other Services & Charges	106,800	68,091	38,709
Debt Service-Equipment Lease	28,000	-	28,000
Capital Outlay	10,000	1,920	8,080
<b>TOTAL</b>	<b>\$ 925,771</b>	<b>\$ 878,886</b>	<b>\$ 46,885</b>
<b><u>DEPARTMENT OF FAMILY AND CHILDREN SERVICES</u></b>			
Other Services & Charges	\$ 33,080	\$ 88,649	\$ (55,569)
Debt Service - DFCS	150,000	149,319	681
Dooly Medical	-	-	-
<b>TOTAL</b>	<b>\$ 183,080</b>	<b>\$ 237,968</b>	<b>\$ (54,888)</b>
<b><u>CORONER</u></b>			
Personal Services	\$ 15,599	\$ 15,013	\$ 586
Supplies	1,200	1,182	18
Other Services & Charges	8,650	4,221	4,429
Capital Outlay	-	-	-
<b>TOTAL</b>	<b>\$ 25,449</b>	<b>\$ 20,416</b>	<b>\$ 5,033</b>
<b><u>RECREATION</u></b>			
Personal Services	\$ 168,600	\$ 170,956	\$ (2,356)
Supplies	1,500	4,037	(2,537)
Other Services & Charges	58,500	55,465	3,035
Capital Outlay	5,000	5,675	(675)
Equipment Lease	1,500	2,119	(619)
<b>TOTAL</b>	<b>\$ 235,100</b>	<b>\$ 238,252</b>	<b>\$ (3,152)</b>
<b><u>ECONOMIC, INDUSTRIAL AND COMMUNITY DEVELOPMENT</u></b>			
Personal Services	\$ 185,111	\$ 177,240	\$ 7,871
Supplies	-	180	(180)
Other Services, Charges & Supplements	104,050	57,711	46,339
Capital Outlay	-	-	-
<b>TOTAL</b>	<b>\$ 289,161</b>	<b>\$ 235,132</b>	<b>\$ 54,029</b>

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, 2017

	Budget	Actual	Variance- Favorable Unfavorable
<b><u>LIBRARY</u></b>			
Personal Services	\$ -	\$ -	\$ -
Supplies	-	-	-
Other Services, Charges & Supplements	110,906	101,768	9,138
Capital Outlay	-	-	-
<b>TOTAL</b>	<b>\$ 110,906</b>	<b>\$ 101,768</b>	<b>\$ 9,138</b>
<b><u>OTHER</u></b>			
Animal Control	\$ 24,000	\$ 25,075	\$ (1,075)
Health Department	103,514	103,514	(0)
Natural Res. Conv. Soc.	35,164	32,934	2,230
Unadilla District (Sheriff Dept)	345,451	260,621	84,830
Board Of Education	8,820	1,573	7,247
<b>TOTAL</b>	<b>\$ 516,949</b>	<b>\$ 423,716</b>	<b>\$ 93,233</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 13,809,824</b>	<b>\$ 14,374,839</b>	<b>\$ (565,015)</b>

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA  
SHERIFF DRUG FUND  
BALANCE SHEET  
September 30, 2017

	2017	2016
<b><u>ASSETS</u></b>		
Cash	\$ 202,066	\$ 125,369
CDS	253,108	251,974
<b>TOTAL ASSETS</b>	<b>\$ 455,174</b>	<b>\$ 377,343</b>
<b><u>LIABILITIES AND FUND BALANCE</u></b>		
<b><u>LIABILITIES</u></b>		
Accounts Payable	\$ -	\$ -
Note Payable	-	-
<b>TOTAL LIABILITIES</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>FUND BALANCE</u></b>		
Fund Balance	455,174	377,343
<b>TOTAL FUND BALANCE</b>	<b>455,174</b>	<b>377,343</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 455,174</b>	<b>\$ 377,343</b>

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, 2017

	Budget	Actual	Variance- Favorable Unfavorable
<b>REVENUES</b>			
Other Income	100,000	1,426	\$ (98,574)
Equipment Sold	100,000	110,350	10,350
Interest	100,000	1,346	(98,654)
Confiscated Funds	100,000	240,450	140,450
<b>TOTAL REVENUES</b>	<b>\$ 400,000</b>	<b>\$ 353,572</b>	<b>\$ (46,428)</b>
<b>EXPENDITURES</b>			
Public Safety	\$ 400,000	\$ 285,741	114,259
Capital Outlay	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 400,000</b>	<b>\$ 285,741</b>	<b>\$ 114,259</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$0</b>	<b>\$ 67,831</b>	<b>\$ (160,687)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES</b>		<b>\$ 67,831</b>	
<b>TRANSFERS</b>		(10,000)	
<b>PRIOR PERIOD ADJUSTMENT</b>		20,000	
<b>FUND BALANCE BEGINNING</b>		<b>\$ 377,343</b>	
<b>FUND BALANCE ENDING</b>		<b>\$ 455,174</b>	

The accompanying notes are an integral part of this statement



DOOLY COUNTY, GEORGIA  
SHARING SHERIFF FUND  
BALANCE SHEET  
September 30, 2017

	2017	2016
<b><u>ASSETS</u></b>		
Cash	\$ 49,220	\$ 109,521
	-	-
<b>TOTAL ASSETS</b>	<b>\$ 49,220</b>	<b>\$ 109,521</b>
<b><u>LIABILITIES AND FUND BALANCE</u></b>		
<b><u>LIABILITIES</u></b>		
Accounts Payable	\$ -	\$ -
Note Payable	-	-
<b>TOTAL LIABILITIES</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>FUND BALANCE</u></b>		
Fund Balance	49,220	109,521
<b>TOTAL FUND BALANCE</b>	<b>49,220</b>	<b>109,521</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 49,220</b>	<b>\$ 109,521</b>

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, 2017

	Budget	Actual	Variance- Favorable Unfavorable
<b>REVENUES</b>			
Federal Sharing	225,000	0	(225,000)
<b>TOTAL REVENUES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (225,000)</u>
<b>EXPENDITURES</b>			
Public Safety	\$ 225,000	\$ 60,301	164,699
Capital Outlay	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>\$ 225,000</u>	<u>\$ 60,301</u>	<u>\$ 164,699</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(\$225,000)</u>	<u>\$ (60,301)</u>	<u>\$ (60,301)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES</b>		<u>\$ (60,301)</u>	
Transfer			
<b>FUND BALANCE BEGINNING</b>		<u>\$ 109,521</u>	
<b>FUND BALANCE ENDING</b>		<u>\$ 49,220</u>	

The accompanying notes are an integral part of this statement.

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

**ASSETS**

	<u>Agency Funds</u>						
	Clerk of Superior Court	Probate Judge	Sheriff's Department	Tax Commissioner	Magistrate Judge	Totals 9/30/2016	
Cash	\$ 400,293	\$ 401,141	\$ 107,479	\$ 349,108	\$ 21,542	\$ 1,279,563	
Accounts Receivable	-	-	-	-	-	-	
Reserve for Uncollectibles	-	-	-	-	-	-	
<b>TOTAL ASSETS</b>	<b>\$ 400,293</b>	<b>\$ 401,141</b>	<b>\$ 107,479</b>	<b>\$ 349,108</b>	<b>\$ 21,542</b>	<b>\$ 1,279,563</b>	

**LIABILITIES**

Escrow Funds Held Due to Dooly County Board of Commissioners	\$ 400,293	\$ 401,141	\$ 107,479	\$ 349,108	\$ 21,542	\$ 1,279,563	
	-	-	-	-	-	-	
<b>TOTAL LIABILITIES</b>	<b>\$ 400,293</b>	<b>\$ 401,141</b>	<b>\$ 107,479</b>	<b>\$ 349,108</b>	<b>\$ 21,542</b>	<b>\$ 1,279,563</b>	

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, 2017**

	Balance 9/30/2016	Additions	Deductions	Eliminations	Balance 9/30/2017
<b>Clerk of Superior Court</b>					
<b>Assets</b>					
Cash	\$ 400,293	\$ 910,785	\$ 941,125	\$ 2,128	\$ 367,825
<b>Liabilities</b>					
Escrow Funds Held Due Dooly County	\$ 400,293	\$ 498,861	\$ 531,329	\$ -	\$ 367,825
	-	411,924	409,796	2,128	-
	\$ 400,293	\$ 910,785	\$ 941,125	\$ 2,128	\$ 367,825
<b>Probate Judge</b>					
<b>Assets</b>					
Cash	\$ 401,141	\$ 3,929,576	\$ 3,877,949	\$ 162,313	\$ 290,455
<b>Liabilities</b>					
Escrow Funds Held Due Dooly County	\$ 401,141	\$ 233,828	\$ 344,514	\$ -	\$ 290,455
	-	3,695,748	3,533,435	162,313	-
	\$ 401,141	\$ 3,929,576	\$ 3,877,949	\$ 162,313	\$ 290,455
<b>Sheriff's Department</b>					
<b>Assets</b>					
Cash	\$ 107,479	\$ 856,841	\$ 697,895	\$ 2,141	\$ 264,284
<b>Liabilities</b>					
Escrow Funds Held Due Dooly County	\$ 107,479	\$ 836,978	\$ 680,173	\$ -	\$ 264,284
	-	19,863	17,722	2,141	-
	\$ 107,479	\$ 856,841	\$ 697,895	\$ 2,141	\$ 264,284
<b>Tax Commissioner</b>					
<b>Assets</b>					
Cash	\$ 175,515	\$ 5,803,452	\$ 5,890,090	\$ 52,350	\$ 36,527
<b>Liabilities</b>					
Escrow Funds Held Due Dooly County	\$ 175,515	\$ 88,704	\$ 227,692	\$ -	\$ 36,527
	-	5,714,748	5,662,398	52,350	-
	\$ 175,515	\$ 5,803,452	\$ 5,890,090	\$ 52,350	\$ 36,527

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, 2017

	Balance 9/30/2016	Additions	Deductions	Eliminations	Balance 9/30/2017
<b>Magistrate Judge</b>					
<b>Assets</b>					
Cash	\$ 21,542	\$ 256,765	\$ 251,165	\$ 1,643	\$ 25,499
<b>Liabilities</b>					
Escrow Funds Held	\$ 21,542	\$ 217,235	\$ 213,278	\$ -	\$ 25,499
Due Dooly County	-	39,530	37,887	1,643	-
	\$ 21,542	\$ 256,765	\$ 251,165	\$ 1,643	\$ 25,499
<b>Totals</b>					
<b>Assets</b>					
Cash	\$ 1,105,970	\$ 11,757,419	\$ 11,658,224	\$ 220,575	\$ 984,590
<b>Liabilities</b>					
Escrow Funds Held	\$ 1,105,970	\$ 1,875,606	\$ 1,996,986	\$ -	\$ 984,590
Due Dooly County	-	9,881,813	9,661,238	220,575	-
	\$ 1,105,970	\$ 11,757,419	\$ 11,658,224	\$ 220,575	\$ 984,590

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA  
Transportation Investment Act (TIA)  
BALANCE SHEET  
September 30, 2017

	2017	2016
<b><u>ASSETS</u></b>		
Cash	\$ 860,526	\$ 414,027
Receivable	-	-
<b>TOTAL ASSETS</b>	<b>\$ 860,526</b>	<b>\$ 414,027</b>
<b><u>LIABILITIES AND FUND BALANCE</u></b>		
<b><u>LIABILITIES</u></b>		
Accounts Payable	\$ 32,662	\$ -
Payable Municipalities	-	-
<b>TOTAL LIABILITIES</b>	<b>\$ 32,662</b>	<b>\$ -</b>
<b><u>FUND BALANCE</u></b>		
Fund Balance	\$ 827,864	\$ 414,027
<b>TOTAL FUND BALANCE</b>	<b>\$ 827,864</b>	<b>\$ 414,027</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 860,526</b>	<b>\$ 414,027</b>

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, 2017**

	2017	2016
<b><u>REVENUES</u></b>		
Intergovernmental Revenues	\$ 789,425	\$ 834,680
<b>TOTAL REVENUES</b>	<b>\$ 789,425</b>	<b>\$ 834,680</b>
<b><u>EXPENDITURES</u></b>		
<b><u>Public Safety</u></b>		
Highways and Streets	\$ 211,903	\$ 691,418
Public Safety - Fire		
Capital Outlay		
Highway & Streets		
Public Safety - Fire		
Health - EMS		
Capital Leases	163,685	190,533
Infrastructure		
Bond Payment Jail		
Municipalities		
<b>TOTAL EXPENDITURES</b>	<b>\$ 375,588</b>	<b>\$ 881,951</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 413,837</b>	<b>\$ (47,271)</b>
<b>FUND BALANCE AT October 1, 2016</b>	<b>\$ 414,027</b>	<b>\$ 454,405</b>
<b>PRIOR PERIOD ADJUSTMENT</b>	<b>\$ -</b>	<b>\$ 6,893</b>
<b>FUND BALANCE AT September 30, 2017</b>	<b>\$ 827,864</b>	<b>\$ 414,027</b>

\*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, 2017

	9/30/2017	9/30/2016
<b><u>ASSETS</u></b>		
Cash In Bank	\$ 1,200,412	\$ 803,732
Receivable	\$ 101,458	\$ 104,793
<b>TOTAL ASSETS</b>	<b>\$ 1,301,870</b>	<b>\$ 908,525</b>
<b><u>LIABILITIES AND FUND BALANCE</u></b>		
<b><u>LIABILITIES</u></b>		
Accounts Payable	\$ -	\$ -
Payable Municipalities	\$ 57,003	\$ 66,211
<b>TOTAL LIABILITIES</b>	<b>\$ 57,003</b>	<b>\$ 66,211</b>
<b><u>FUND BALANCE</u></b>		
Fund Balance	\$ 1,244,867	\$ 842,314
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 1,301,870</b>	<b>\$ 908,525</b>

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, 2017

	2017	2016
<b><u>REVENUES</u></b>		
Sales & Use Tax	1,261,702	1,193,072
Other Income	-	-
Interest	495	394
<b>TOTAL REVENUES</b>	<u>1,262,197</u>	<u>1,193,466</u>
<b><u>EXPENDITURES</u></b>		
<u>General</u>		
Courthouse	463	3,625
Public Safety		
Highways and Streets		
Public Safety - Fire		
Capital Outlay		
Highways and Streets	415,298	317,466
Public Safety - Fire		
Health - EMS	18,591	117,313
Recreation	11,600	11,987
Capital Leases		
Infrastructure		
Bond Payment Jail	\$ 97,080	\$ 96,980
Municipalities	315,030	298,268
<b>TOTAL EXPENDITURES</b>	<u>\$ 858,062</u>	<u>\$ 845,639</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>\$ 404,135</u>	<u>\$ 347,827</u>
<b>FUND BALANCE AT OCTOBER 1, 2015</b>	\$ 842,314	\$ 482,574
<b>PRIOR PERIOD ADJUSTMENT</b>	<u>\$ (1,582)</u>	<u>\$ 11,913</u>
<b>FUND BALANCE AT SEPTEMBER 30, 2016</b>	<u>1,244,867</u>	<u>842,314</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, 2017

	9/30/2017	9/30/2016
<b><u>ASSETS</u></b>		
Cash In Bank	\$ 46,915	\$ 18,090
<b>TOTAL ASSETS</b>	<b>\$ 46,915</b>	<b>\$ 18,090</b>
<b><u>LIABILITIES AND FUND BALANCE</u></b>		
<b><u>LIABILITIES</u></b>		
Liabilities	\$ -	\$ -
<b>TOTAL LIABILITIES</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>FUND BALANCE</u></b>		
Fund Balance	\$ 46,915	\$ 18,090
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 46,915</b>	<b>\$ 18,090</b>

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, 2017

	Project Length Budget	Actual	Variances Favorable Unfavorable
<b><u>REVENUES</u></b>			
Intergovernmental Revenue	\$ 306,000	\$ 127,486	\$ (178,514)
<b>TOTAL REVENUES</b>	<b>\$ 306,000</b>	<b>\$ 127,486</b>	<b>\$ (178,514)</b>
<b><u>EXPENDITURES</u></b>			
Rehabilitation	\$ 300,000	\$ 98,661	\$ 201,339
Administration	6,000		
<b>TOTAL EXPENDITURES</b>	<b>\$ 306,000</b>	<b>\$ 98,661</b>	<b>\$ 201,339</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 28,825</b>	<b>\$ 22,825</b>
<b>FUND BALANCE - BEGINNING</b>		<b>\$ 18,090</b>	
<b>FUND BALANCE - ENDING</b>		<b>\$ 46,915</b>	

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, 2017

Total Program Year 2014 Funds	
Allocated to Recipient	<u>\$ 306,000</u>
Funds Drawn by Recipient	
FYE 9-30-16	\$ 38,715
FYE 9-30-2017	\$ 127,486
Funds Still Available from	
Program Year 2014 Resources	<u>\$ 139,799</u>
Total Program Year 2014 Funds	
Drawn and Received by Recipient	\$ 166,201
Less: Funds Applied and Expended	
to Program Year 2014 Costs	
FYE 9-30-16	<u>20,625</u>
FYE 9-30-17	<u>98,661</u>
<hr/>	
Total Program year 2014 Funds	
Held by Recipient	<u><u>\$ 46,915</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, 2017

Program Activity	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	\$ 119,286	\$ -	\$ 119,286	\$ -
Administration	6,000	-	-	-	-
	<u>\$ 306,000</u>	<u>\$ 119,286</u>	<u>\$ -</u>	<u>\$ 119,286</u>	<u>\$ -</u>

The accompanying notes are an integral part of this statement.

COMPARATIVE BALANCE SHEET  
CAPITAL PROJECT FUND  
HOUSING REHABILITATION 07H-Y-046-1-3356  
September 30, 2017

	9/30/2017	9/30/2016
<b><u>ASSETS</u></b>		
Cash In Bank	\$ -	\$ -
<b>TOTAL ASSETS</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>LIABILITIES AND FUND BALANCE</u></b>		
<b><u>LIABILITIES</u></b>		
Liabilities	-	-
<b>TOTAL LIABILITIES</b>	-	-
<b>FUND BALANCE</b>		
Fund Balance	\$ -	\$ -
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>

The balance as of September 30, 2017 is \$17,250.00

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, 2017

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

\*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, 2017

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	-
Funds Still Available from Program Year 2000 Resources	155,849
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	-
	332,253
Total Program year 2007 Funds Held by Recipient	\$ -

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, 2017

Program Activity	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 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, 2017

	9/30/2017	9/30/2016
<b><u>ASSETS</u></b>		
Cash In Bank	\$ 1,566	\$ 1,215
<b>TOTAL ASSETS</b>	<b>\$ 1,566</b>	<b>\$ 1,215</b>
<b><u>LIABILITIES AND FUND BALANCE</u></b>		
<b><u>LIABILITIES</u></b>		
Liabilities	-	-
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE</b>		
Fund Balance	\$ 1,566	\$ 1,215
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 1,566</b>	<b>\$ 1,215</b>

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, 2017

	Project Length Budget	Actual	Variances Favorable Unfavorable
<b><u>REVENUES</u></b>			
Health Promotion & Wellness Revenue	\$ -	\$ 3,000	\$ 3,000
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>
<b><u>EXPENDITURES</u></b>			
Employee Health Program	\$ -	\$ 2,649	\$ (2,649)
	-	-	-
		-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 2,649</b>	<b>\$ (2,649)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 351</b>	<b>\$ 351</b>
<b>FUND BALANCE - BEGINNING</b>		<u>1,215</u>	
<b>FUND BALANCE - ENDING</b>		<u>\$ 1,566</u>	

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA  
BALANCE SHEET  
CAPITAL PROJECT FUND  
GEORGIA EMERGENCY MANAGEMENT  
September 30, 2017

	9/30/2017	9/30/2016
<b><u>ASSETS</u></b>		
Cash In Bank	\$ -	\$ (5,890)
<b>TOTAL ASSETS</b>	<u>\$ -</u>	<u>\$ (5,890)</u>
<b><u>LIABILITIES AND FUND BALANCE</u></b>		
<b><u>LIABILITIES</u></b>		
Liabilities	\$ -	\$ -
<b>TOTAL LIABILITIES</b>	<u>\$ -</u>	<u>\$ -</u>
<b>FUND BALANCE</b>		
Fund Balance	\$ -	\$ (5,890)
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u>\$ -</u>	<u>\$ (5,890)</u>

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, 2017

	2017	2016
<b><u>REVENUES</u></b>		
Georgia Emergency Management	\$ -	\$ 33,375
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ 33,375</b>
<b><u>EXPENDITURES</u></b>		
Georgia Emergency Management	\$ (5,890)	\$ 39,265
<b>TOTAL EXPENDITURES</b>	<b>\$ (5,890)</b>	<b>\$ 39,265</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 5,890</b>	<b>\$ (5,890)</b>
<b>FUND BALANCE - BEGINNING</b>	<b>\$ (5,890)</b>	<b>\$ -</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ -</b>	<b>\$ (5,890)</b>

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, 2017

	9/30/2017	9/30/2016
<b><u>ASSETS</u></b>		
Cash In Bank	\$ -	\$ -
<b>TOTAL ASSETS</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>LIABILITIES AND FUND BALANCE</u></b>		
<b><u>LIABILITIES</u></b>		
Liabilities	-	-
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE</b>		
Fund Balance	\$ -	\$ -
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>

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, 2017**

	Project Length Budget	Actual	Variances Favorable Unfavorable
<b>REVENUES</b>			
Intergovernmental Revenue	\$ 800,000	\$ 115,850	\$ 684,150
<b>TOTAL REVENUES</b>	<b>\$ 800,000</b>	<b>\$ 115,850</b>	<b>\$ 684,150</b>
<b>EXPENDITURES</b>			
Acquisition of Property (Public)			
P-001-01	\$ 12,500	\$ 2,650	
Clearance			
P-004-00	2,500	1,500	
Contingencies - Unprogrammed Funds			
C-022-00	51,556		
Street Improvements			
P-03K-01	231,999		
Engineering - Street Improvements/Flood & Drainage			
T-03K-01	27,142		
Flood & Drainage Facilities			
P-03K-02	129,352		
Engineering - Street Improvements/Flood & Drainage			
T-03K-02	14,772		
Rehabilitation of Private Properties			
H-14A-01	71,891	11,200	
Reconstruction of Private Properties			
H-14A-02	202,288	95,500	
Administration			
A-21A-00	56,000	5,000	
<b>TOTAL EXPENDITURES</b>	<b>\$ 800,000</b>	<b>\$ 115,850</b>	<b>\$ 684,150</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>FUND BALANCE - BEGINNING</b>		<b>\$ -</b>	
<b>FUND BALANCE - ENDING</b>		<b>\$ -</b>	

The accompanying notes are an integral part of this statement.

**DOOLY COUNTY, GEORGIA  
MATCHING FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2017**

<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, 2017

Total Program Year 2015 Funds Allocated to Recipient	\$ 800,000
Funds Drawn by Recipient -	
FYE 9-30-2016	113,114
FYE 9-30-2017	115,850
Funds Still Available from Program Year 2015 Resources	<u>571,036</u>
Total Program Year 2015 Funds Drawn and Received by Recipient	228,964
Less: Funds Applied and Expended to Program Year 2015 Costs	
FYE 9-30-2016	113,114
FYE 9-30-2017	<u>115,850</u>
Total Program year 2015 Funds Held by Recipient	<u>228,964</u> <u>\$ -</u>

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA  
BALANCE SHEET  
GAEMS TRAUMA EQUIPMENT  
September 30, 2017

	9/30/2017	9/30/2016
<b><u>ASSETS</u></b>		
Cash In Bank	\$ 3	\$ -
<b>TOTAL ASSETS</b>	<b>\$ 3</b>	<b>\$ -</b>
<b><u>LIABILITIES AND FUND BALANCE</u></b>		
<b><u>LIABILITIES</u></b>		
Liabilities	\$ -	\$ -
<b>TOTAL LIABILITIES</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND BALANCE</b>		
Fund Balance	\$ 3	\$ -
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 3</b>	<b>\$ -</b>

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, 2017

	Project Length Budget	Actual	Variances Favorable Unfavorable
<b><u>REVENUES</u></b>			
Equipment	\$ -	\$ 3,530	\$ -
<b>TOTAL REVENUES</b>	\$ -	\$ 3,530	\$ -
<b><u>EXPENDITURES</u></b>			
Equipment	\$ -	\$ 3,527	
<b>TOTAL EXPENDITURES</b>	\$ -	\$ 3,527	\$ -
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	\$ -	\$ 3	
<b>FUND BALANCE - BEGINNING</b>		\$ -	\$ -
<b>COUNTY CONTRIBUTION</b>		\$ -	\$ -
<b>FUND BALANCE - ENDING</b>		\$ 3	\$ -

The accompanying notes are an integral part of this statement.

**DOOLY COUNTY, GEORGIA**  
**BALANCE SHEET**  
**DOOLY COUNTY TRANSIT SYSTEM**  
**September 30, 2017**

	<u>2017</u>	<u>2016</u>
<b><u>ASSETS</u></b>		
Cash		
Receivable	51,889	-
<b>TOTAL ASSETS</b>	<u>\$ 51,889</u>	<u>\$ -</u>
<b><u>LIABILITIES AND FUND BALANCE</u></b>		
<b><u>LIABILITIES</u></b>		
Accounts Payable	\$ -	\$ -
Payable Municipalities	-	-
<b>TOTAL LIABILITIES</b>	<u>\$ -</u>	<u>\$ -</u>
<b><u>FUND BALANCE</u></b>		
Fund Balance	\$ 51,889	\$ -
<b>TOTAL FUND BALANCE</b>	<u>\$ 51,889</u>	<u>\$ -</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u>\$ 51,889</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, 2017**

	2017	2016
<b><u>REVENUES</u></b>		
Intergovernmental Revenues	\$ 207,800	\$ 238,260
	-	-
	-	-
	-	-
<b>TOTAL REVENUES</b>	<b>\$ 207,800</b>	<b>\$ 238,260</b>
<b><u>EXPENDITURES</u></b>		
Transportation Contract	\$ 259,689	\$ 238,260
Public Safety - Fire	-	-
Capital Outlay		
Highway & Streets		
Public Safety - Fire	-	-
Health - EMS	-	-
Capital Leases	-	-
Infrastructure	-	-
Bond Payment Jail	-	-
Municipalities	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 259,689</b>	<b>\$ 238,260</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ (51,889)</b>	<b>\$ -</b>
<b>FUND BALANCE AT October 1, 2015</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND BALANCE AT September 30, 2016</b>	<b>\$ (51,889)</b>	<b>\$ -</b>

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA  
BALANCE SHEET  
GEORGIA FORESTRY COMMISSION GRANT  
September 30, 2017

	9/30/2017	9/30/2016
<b><u>ASSETS</u></b>		
Cash In Bank	\$ -	\$ -
<b>TOTAL ASSETS</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>LIABILITIES AND FUND BALANCE</u></b>		
<b><u>LIABILITIES</u></b>		
Liabilities	\$ -	\$ -
<b>TOTAL LIABILITIES</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND BALANCE</b>		
Fund Balance	\$ -	\$ -
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>

The accompanying notes are an integral part of this statement.



DOOLY COUNTY, GEORGIA  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
GEORGIA FORESTRY COMMISSION GRANT  
CAPITAL PROJECTS FUND  
FOR THE YEAR ENDING SEPTEMBER 30, 2017

	Project Length Budget	Actual	Variances Favorable Unfavorable
<b><u>REVENUES</u></b>			
Equipment	\$ -	\$ 4,176	\$ -
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ 4,176</b>	<b>\$ -</b>
<b><u>EXPENDITURES</u></b>			
Equipment	\$ -	\$ 4,176	
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 4,176</b>	<b>\$ -</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>FUND BALANCE - BEGINNING</b>		\$ -	\$ -
<b>COUNTY CONTRIBUTION</b>		\$ -	\$ -
<b>FUND BALANCE - ENDING</b>		<b>\$ -</b>	<b>\$ -</b>

The accompanying notes are an integral part of this statement.

# 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, 2018

## 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, 2017. 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, 2017, 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, 2017

	Original Estimated	Prior Years	Expenditures FYE 9-30-17	Total	Estimated Percentage of Completion
<b>2008 - 2012</b>					
<b>PROJECT</b>					
Courthouse	\$	32,987	\$	463	\$ 33,450 101.40%
Highways and Streets		1,074,703		-	1,074,703
Public Safety- Fire		-		-	-
Capital Outlay					-
Highways & Streets		48,460		415,295	463,755
Public Safety- Fire		19,194			19,194
Health- EMS		174,834		18,591	193,425
Recreation		16,984		11,600	28,584
Capital Leases		285,788			285,788
Infrastructure		-			-
Bond Payment Jail		1,012,676		97,080	1,109,756
Municipalities		1,194,822		315,030	1,509,852
Total	\$	- \$ 3,860,448	\$	858,059	\$ 4,718,507

DOOLY COUNTY, GEORGIA  
CONTINUING DISCLOSURE- BOND ISSUE  
FOR YEAR ENDING SEPTEMBER 30, 2017

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, 2017.