

**DOOLY COUNTY
GEORGIA
FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2011
AND
INDEPENDENT AUDITOR'S REPORT**

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

DOOLY COUNTY
GEORGIA
FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2011
AND
INDEPENDENT AUDITOR'S REPORT

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DOOLY COUNTY, GEORGIA

ADMINISTRATION

STEPHEN C. SANDERS, COUNTY ADMINISTRATOR

BRENETTA CHILDS, COUNTY CLERK

COUNTY COMMISSIONERS

TERRELL HUDSON, CHAIRMAN

CHARLES ANDERSON, VICE COMMISSIONER

HARRY WARD, COMMISSIONER

DAVID BARRON, COMMISSIONER

EUGENE CASON, COMMISSIONER

HERBERT E. ALLEN

CERTIFIED PUBLIC ACCOUNTANT

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131 THOMAS DRIVE

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Member of the American Institute of
Certified Public Accountants

Member of the Georgia Society of
Certified Public Accountants

March 25, 2012

INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Dooly County, Georgia, as of and for the year ended September 30, 2011, which collectively comprise the County's financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Dooly County Board of Health, a component unit of Dooly County, Georgia, which statements reflect total assets of \$151,124 as of June 30, 2011, and total revenues of \$307,271 for the year then ended. Those financial statements were audited by other auditors whose report had been furnished to us, and our opinion, insofar as it related to the amounts included for the Dooly County Board of Health, is based on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the reports of other auditors provide a reasonable basis to our opinions.

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, each major fund, "the aggregate remaining fund information" as opinion units, and the aggregate discretely presented components units of Dooly County, Georgia as of September 30, 2011, and respective changes in financial position, and required budgetary information for the General and Federal Drug Fund, thereof for the year ended in conformity with accounting principles generally accepted in the United States of America.

The County of Dooly has not presented the management's discussion and analysis which is not a required part of the basic financial statements, but is supplementary information required by the Government Accounting Standards Board.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Dooly County's financial statements as a whole. The combining, individual fund schedules, and other supplemental information are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is also not a required part of the financial statements. The combining, individual fund schedules, and other supplemental information and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

In accordance with Government Auditing Standards, we have issued a report dated March 25, 2012 on our consideration of the County's internal control structure and on its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The report on compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matter and internal control over financial reporting is an internal part of an audit performed in accordance with Government Auditing Standards, and in considering the results of the audit, that the report(s) should be read in conjunction with the auditor's report on the financial statements.


HERBERT E. ALLEN, CPA

DOOLY COUNTY, GEORGIA
GOVERNMENT-WIDE STATEMENT OF NET ASSETS
SEPTEMBER 30, 2011

	Governmental Activities	Component Units	
		Public Health	Industrial Development Authority
ASSETS			
Cash	\$ 472,999	\$ 151,124	\$ 126,957
Restricted Cash	697,751	-	-
Accounts Receivable	260,113	-	-
Notes Receivable - USDA	-	-	315,873
Other	274,197	-	-
Capital Assets:			
Land	1,610,359	-	-
Infrastructure	1,959,922	-	-
Building	13,067,643	-	1,204,268
Vehicles	3,519,967	-	-
Heavy Equipment	2,607,179	-	-
Furniture, Machinery & Equipment	1,030,087	-	-
Capital Assets (Net) Component Unit	-	-	-
Accumulated Depreciation	(7,271,220)	-	(43,692)
TOTAL ASSETS	\$ 18,228,997	\$ 151,124	\$ 1,603,406
LIABILITIES AND NET ASSETS			
LIABILITIES			
Accounts Payable and Accrued Expenses	\$ 166,090	\$ -	\$ -
Time Warrants	250,000	-	-
Prepaid Rent	-	-	42,000
Other Payables	(1,600)	-	-
Bond Payable	3,834,988	-	-
RBC Bank	816,486	-	-
Capital Leases Payable	977,704	-	-
Municipalities Payable	65,731	-	-
Estimated Liability for Landfill Closure and Postclosure Care Costs	208,573	-	-
TOTAL LIABILITIES	\$ 6,317,972	\$ -	\$ 42,000
NET ASSETS			
Invested in Capital Assets Net of Related Debt	\$ 10,894,759	\$ -	\$ 1,160,576
Restricted Cash-USDA, Housing Rehabilitation and CHIP Grants, Federal Drug and SPLOST Funds	697,751	-	18,019.00
Unrestricted	318,515	151,124	382,811
TOTAL NET ASSETS	\$ 11,911,025	\$ 151,124	\$ 1,561,406

The accompanying note are an integral part of these statements.

DOOLY COUNTY, GEORGIA
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
YEAR ENDED SEPTEMBER 30, 2011

	Program Revenues			Governmental Activities	Component Units	
	Expenses	Fees, Fines & Charges for Services	Operating Grants & Contributions		Expenses Public Health	Industrial Development Authority
General Government	\$ 4,410,235	\$ 35,264	\$ 26,544	\$ (4,348,427)	\$ -	\$ -
Public Safety	5,718,241	5,013,073	-	(705,168)	-	-
Sanitation	869,627	891,350	-	21,723	-	-
Highways & Streets	1,573,056	539,512	-	(1,033,544)	-	-
Health	904,040	-	-	(904,040)	-	-
Welfare	356,398	-	-	(356,398)	-	-
Coroner	18,023	-	-	(18,023)	-	-
Culture & Recreation	328,570	-	-	(328,570)	-	-
Economic, Industrial & Community Development	857,106	-	-	(857,106)	-	-
Interest on long-term debt	291,391	-	-	(291,391)	-	-
Total Governmental Activities	<u>\$ 15,326,687</u>	<u>\$ 6,479,199</u>	<u>\$ 26,544</u>	<u>\$ (8,820,944)</u>	<u>\$ -</u>	<u>\$ -</u>
Component Units						
Public Health	\$ 412,776	\$ 415,102	\$ -	\$ -	\$ 2,326	\$ -
Industrial Development Authority	25,711	-	-	-	-	70,861
General Revenues:						
Taxes:						
Property Tax				\$4,955,043	\$ -	\$ -
SPLOST Taxes				1,491,695	-	-
Local Option Taxes				895,111	-	-
Alcohol Beverage Taxes				4,548	-	-
Insurance Premium Taxes				222,784	-	-
Business License Taxes				35,264	-	-
Intergovernmental				2,129,445	-	-
Interest Earned				5,948	-	-
Sale of Equipment				426,506	-	-
Miscellaneous and Other				280,210	-	-
Total General Revenues				<u>\$10,446,554</u>	<u>\$ -</u>	<u>\$ -</u>
Change in Net Assets				\$ 1,625,610	\$ 2,326	\$ 70,861
Net Assets at Beginning of Year				10,285,415	157,416	1,368,582
Net assets at End of Year				<u>\$ 11,911,025</u>	<u>\$ 159,742</u>	<u>\$ 1,439,443</u>

The accompanying note are an integral part of these statements

DOOLY COUNTY, GEORGIA
BALANCE SHEET - GOVERNMENTAL FUNDS
September 30, 2011

Major Governmental Funds											
General Fund	Housing Rehabilitation 07h-y-046-1-3356 Capital Project Fund	CHIP 04m-7-046-1-2902 Capital Project Fund	Housing Improvements 09h-y-046-1-5152 Capital Project Fund	CHIP 09m-y-046-1-6022 Capital Project Fund	ONE-08gq-046-1-4485	EIP 072Q-Y046-1-3399	EDA 04-01-06082	Federal Drug Fund	Special Local Option Sales Tax Fund 2002	Special Local Option Sales Tax Fund 2007	Ttal Government Funds
ASSETS AND OTHER DEBITS ASSETS											
Cash	\$ 472,999	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 472,999
Restricted Cash	62,917	-	184	6,906	(2,918)	-	-	310,475	36,419	283,768	697,751
Receivable	130,464	-	-	-	-	-	-	-	-	129,649	260,113
Notes Receivable USDA	-	-	-	-	-	-	-	-	-	-	-
Other	274,197	-	-	-	-	-	-	-	-	-	274,197
TOTAL ASSETS	\$ 940,577	\$ -	\$ 184	\$ 6,906	\$ (2,918)	\$ -	\$ -	\$ 310,475	\$ 36,419	\$ 413,417	\$ 1,705,060
LIABILITIES AND FUND BALANCES											
LIABILITIES											
Accounts Payable	\$ 155,746	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	6,905	\$ -	\$ 69,170	\$ 231,821
Accrued Salaries	-	-	-	-	-	-	-	-	-	-	-
Other Payable	-	-	-	-	-	-	-	(1,600)	-	-	(1,600)
Time Warrants	250,000	-	-	-	-	-	-	-	-	-	250,000
USDA Note Payable	-	-	-	-	-	-	-	-	-	-	-
Municipalities Payable	-	-	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	\$ 405,746	\$0	\$0	\$ -	\$ -	\$ -	\$ -	\$ 5,305	\$ -	\$ 69,170	\$ 480,221
FUND BALANCE											
-Reserved	\$ 62,917	\$ -	\$ 184	\$ 6,906	\$ (2,918)	\$ -	\$ -	\$ 305,170	\$ 36,419	\$ 344,247	\$ 752,925
-Unreserved	471,914	-	-	-	-	-	-	-	-	-	471,914
TOTAL FUND BALANCE	\$ 534,831	\$ -	\$ 184	\$ 6,906	\$ (2,918)	\$ -	\$ -	\$ 305,170	\$ 36,419	\$ 344,247	\$ 1,224,839
TOTAL LIABILITIES AND FUND BALANCE	\$ 940,577	\$ -	\$ 184	\$ 6,906	\$ (2,918)	\$ -	\$ -	\$ 310,475	\$ 36,419	\$ 428,822	\$ 1,705,060

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	General Fund	Housing Rehabilitation 1-3356 Capital Project Fund	CHIP 04m-7- 046-1-2902 Capital Project Fund	Housing Improvements 09h-y-046-1- 5152 Capital Project Fund	CHIP 09m-y- 046-1-6022 Capital Project Fund	ONE-GA 08gg-046-1- 4485	EIP 07Q- Y046-1- 3399
REVENUES							
Taxes and Special Assessments	\$ 6,101,227	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
License and Permits	35,264	-	-	-	-	-	-
Intergovernmental	427,051	-	-	97,861	104,533	500,000	500,000
Charges for Service	2,604,651	-	-	-	-	-	-
Fines and Forfeitures	2,982,084	-	-	-	-	-	-
Interest Earned	1,110	-	-	-	-	-	-
Miscellaneous and Other	864,561	-	-	-	-	-	-
Grants - Contributions	26,544	-	-	-	-	-	-
Intergovernmental Expenditures	-	-	-	-	-	-	-
TOTAL REVENUES	\$ 13,042,492	\$ -	\$ -	\$ 97,861	\$ 104,533	\$ 500,000	\$ 500,000
EXPENDITURES- CURRENT							
General Government	\$ 3,804,267	\$ -	\$ -	\$ -	\$ -	-	-
Public Safety	5,263,142	-	-	-	-	-	-
Sanitation	813,208	-	-	-	-	-	-
Landfill	34,072	-	-	-	-	-	-
Highways & Streets	820,066	-	-	-	-	-	-
Health	882,324	-	-	-	-	-	-
Welfare	356,398	-	-	-	-	-	-
Coroner	18,023	-	-	-	-	-	-
Library and Recreation	328,570	-	-	-	-	-	-
Economic, Industrial and Community Development	652,395	5,805	-	91,387	107,519	-	-
Municipalities	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Capital Outlay - General	-	-	-	-	-	-	-
Capital Outlay - Public Safety/Fire Dept.	-	-	-	-	-	-	-
Capital Outlay - Highways & Streets	-	-	-	-	-	500,000	500,000
Capital Outlay - Health EMS	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-
Capital Leases	-	-	-	-	-	-	-
Bond - Jail	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 12,972,465	\$ 5,805	\$ -	\$ 91,387	\$ 107,519	\$ 500,000	\$ 500,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 70,027	\$ (5,805)	\$ -	\$ 6,474	\$ (2,986)	\$ -	\$ -
OTHER FINANCING SOURCES							
Capital Lease Addition	-	-	-	432	-	-	-
Sale of Equipment	367,250	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES	\$ 367,250	\$ -	\$ -	\$ 432	\$ -	\$ -	\$ -
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES	437,277	(5,805)	-	6,906	(2,986)	-	-
FUND BALANCE- BEGINNING	151,013	5,805	184	-	68	-	-
PRIOR PERIOD ADJUSTMENT	9,343	-	-	-	-	-	-
FUND BALANCE ENDING	\$ 597,633	\$ -	\$ 184	\$ 6,906	\$ (2,918)	\$ -	\$ -

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	General Fund	Housing Rehabilitation n 07h-y-046- 1-3356 Capital Project Fund	CHIP 04m-7- 046-1-2902 Capital Project Fund	Housing Improvements 09h-y-046-1- 5152 Capital Project Fund	CHIP 09m-y- 046-1-6022 Capital Project Fund	ONE-GA 08gq-046-1- 4485	EIP 07Q- Y046-1- 3399
REVENUES							
Taxes and Special Assessments	\$ 6,101,227	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
License and Permits	35,264	-	-	-	-	-	-
Intergovernmental	427,051	-	-	97,861	104,533	500,000	500,000
Charges for Service	2,604,651	-	-	-	-	-	-
Fines and Forfeitures	2,982,084	-	-	-	-	-	-
Interest Earned	1,110	-	-	-	-	-	-
Miscellaneous and Other	864,561	-	-	-	-	-	-
Grants - Contributions	26,544	-	-	-	-	-	-
Intergovernmental Expenditures	-	-	-	-	-	-	-
TOTAL REVENUES	\$ 13,042,492	\$ -	\$ -	\$ 97,861	\$ 104,533	\$ 500,000	\$ 500,000
EXPENDITURES- CURRENT							
General Government	\$ 3,804,267	\$ -	\$ -	\$ -	\$ -	-	-
Public Safety	5,263,142	-	-	-	-	-	-
Sanitation	813,208	-	-	-	-	-	-
Landfill	34,072	-	-	-	-	-	-
Highways & Streets	820,066	-	-	-	-	-	-
Health	882,324	-	-	-	-	-	-
Welfare	356,398	-	-	-	-	-	-
Coroner	18,023	-	-	-	-	-	-
Library and Recreation	328,570	-	-	-	-	-	-
Economic, Industrial and Community Development	652,395	5,805	-	91,387	107,519	-	-
Municipalities	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Capital Outlay - General	-	-	-	-	-	-	-
Capital Outlay - Public Safety/Fire Dept.	-	-	-	-	-	-	-
Capital Outlay - Highways & Streets	-	-	-	-	-	500,000	500,000
Capital Outlay - Health EMS	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-
Capital Leases	-	-	-	-	-	-	-
Bond - Jail	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 12,972,465	\$ 5,805	\$ -	\$ 91,387	\$ 107,519	\$ 500,000	\$ 500,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 70,027	\$ (5,805)	\$ -	\$ 6,474	\$ (2,986)	\$ -	\$ -
OTHER FINANCING SOURCES							
Capital Lease Addition	-	-	-	432	-	-	-
Sale of Equipment	367,250	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES	\$ 367,250	\$ -	\$ -	\$ 432	\$ -	\$ -	\$ -
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES	437,277	(5,805)	-	6,906	(2,986)	-	-
FUND BALANCE- BEGINNING	151,013	5,805	184	-	68	-	-
PRIOR PERIOD ADJUSTMENT	9,343	-	-	-	-	-	-
FUND BALANCE ENDING	\$ 597,633	\$ -	\$ 184	\$ 6,906	\$ (2,918)	\$ -	\$ -

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2011

EDA 04-01-06082	Federal Drug Fund	Special Local Option Sales Tax Fund 2007	Special Local Option Sales Tax Fund 2007	Total Government Funds
	\$ -	\$ -	\$ 1,491,695	\$ 7,592,922
	-	-	-	35,264
500,000	-	-	-	2,129,445
	-	-	-	2,604,651
	161,318	-	-	3,143,402
	4,838	-	-	5,948
	43,743	-	413	908,717
	-	-	-	26,544
	-	-	-	-
<u>\$ 500,000</u>	<u>\$ 209,899</u>	<u>\$ -</u>	<u>\$ 1,492,108</u>	<u>\$ 16,446,893</u>
	\$ -	\$ -	\$ -	\$ 3,804,267
	274,460	-	-	5,537,602
	-	(3,439)	-	809,769
	-	-	-	34,072
	-	-	582,173	1,402,239
	-	-	-	882,324
	-	-	-	356,398
	-	-	-	18,023
	-	-	-	328,570
	-	-	-	-
	-	-	-	857,106
	-	-	372,165	372,165
	-	-	-	-
	-	-	-	-
	-	15,061	-	15,061
500000	-	-	378,700	1,878,700
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	190,158	190,158
	-	-	387,126	387,126
	-	-	-	-
<u>\$ 500,000</u>	<u>\$ 274,460</u>	<u>\$ 11,622</u>	<u>\$ 1,910,322</u>	<u>\$ 16,873,580</u>
<u>\$ -</u>	<u>\$ (64,561)</u>	<u>\$ (11,622)</u>	<u>\$ (418,214)</u>	<u>\$ (426,687)</u>
	-	-	348,700	348,700
	59,256	-	-	426,506
<u>\$ -</u>	<u>\$ 59,256</u>	<u>\$ -</u>	<u>\$ 348,700</u>	<u>\$ 775,206</u>
	(5,305)	(11,622)	(69,514)	348,951
0	315,780	48,041	417,200	938,523
	-	0	0	9,343
<u>\$ -</u>	<u>\$ 310,475</u>	<u>\$ 36,419</u>	<u>\$ 347,686</u>	<u>\$ 1,296,385</u>

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
Reconciliation of the Government Funds -
Statement of Revenues, Expenditures and Changes in Fund
Balances to the Government-Wide Statement of Activities and
Changes in Net Assets
For the Fiscal Year Ended September 30, 2011

Net change in fund balances – total government funds	\$ 348,591
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.	1,893,761
Adjustment to Plant	(355,409)
Adjustment to RFD	112,543
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.	(632,761)
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.	280,819
Decrease in Liability to Municipal Landfill are addition to Expenditures in Government-Wide Statements	10,341
Capital Lease Payment (Net)	(28,705)
Prior Period Adjustment	(3,930)
	<u>\$1,625,610</u>

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL GENERAL FUND TYPE
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	Budget	Final	Actual	Variance- Favorable (Unfavorable)
<u>REVENUES</u>				
Taxes	\$ 5,820,852	\$ 5,820,852	\$ 6,101,227	\$ 280,375
License and Permits	38,500	38,500	35,264	(3,236)
Intergovernmental	594,000	594,000	427,051	(166,949)
Charges for Services	3,151,380	3,151,380	2,604,651	(546,729)
Fines and Forfeitures	2,819,000	2,819,000	2,982,084	163,084
Sale of Equipment	5,000	5,000	88,500	83,500
Interest Earned	2,000	2,000	1,110	(890)
Equipment Buyback	267,500	267,500	278,750	11,250
Miscellaneous and Other	393,940	393,940	864,561	470,621
Grants - Contributions	-	-	26,544	26,544
TOTAL REVENUES	\$ 13,092,172	\$ 13,092,172	\$ 13,409,742	\$ 317,570
<u>EXPENDITURES</u>				
General Government	\$ 3,964,206	\$ 3,964,206	\$ 3,761,486	\$ 202,720
Public Safety	4,951,962	4,951,962	4,897,915	54,047
Sanitation	885,506	885,506	813,208	72,298
Landfill	39,200	39,200	34,072	5,128
Highways & Streets	997,269	997,269	820,066	177,203
Health	792,794	792,794	783,182	9,612
Welfare	373,080	373,080	356,398	16,682
Coroner	18,126	18,126	18,023	103
Library and Recreation	337,066	337,066	328,570	8,496
Economic, Industrial and Community Development	204,323	204,323	652,395	(448,072)
Grants	-	-	17,595	(17,595)
Other	528,640	528,640	489,555	39,085
TOTAL EXPENDITURES	\$ 13,092,172	\$ 13,092,172	\$ 12,972,465	\$ 119,707
EXCESS OF REVENUES OVER EXPENDITURES	\$ -	\$ -	\$ 437,277	\$ 197,863
FUND BALANCE - BEGINNING			\$ 151,013	
PRIOR PERIOD ADJUSTMENT			\$ 9,343	
FUND BALANCE AT SEPTEMBER 30, 2011			\$ 597,633	

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

**DOOLY COUNTY, GEORGIA
FEDERAL DRUG FUND
STATEMENT OF REVENUES - EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2011**

	Budget	Actual	Variance - Favorable Unfavorable
<u>REVENUES</u>			
Drug Enforcement Agency	\$ 180,000	\$ 161,318	\$ (18,682)
Other Income	5,000	43,743	38,743
Equipment Sold	25,000	59,256	34,256
Interest	15,000	4,838	(10,162)
TOTAL REVENUES	\$ 225,000	\$ 269,155	\$ 44,155
<u>EXPENDITURES</u>			
Public Safety	225,000	151,928	53,733
Capital Outlay		122,532	
TOTAL EXPENDITURES	\$ 225,000	\$ 274,460	\$ 53,733
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ -	\$ (5,305)	\$ (9,578)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES		\$ (5,305)	
FUND BALANCE BEGINNING		315,780	
FUND BALANCE ENDING		\$ 310,475	

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, 2011 and 2010

	2011	2010
<u>ASSETS</u>		
Cash and Cash Equivalents	\$ 903,313	\$ 681,206
Due from Others	-	-
TOTAL ASSETS	\$ 903,313	\$ 681,206
<u>LIABILITIES</u>		
Due to Others	\$ 903,313	\$ 681,206

The accompanying notes are an integral part of this statement.

**DOOLY COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2011**

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, 2011. 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, 2011**

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, 2010. Separately audited general purpose 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, 2011. Separately audited general purpose financial statements may be obtained from the County Commissioners office or the Health Department.

Excluded from financial reporting using this criteria 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, 2011**

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, 2011**

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.

**DOOLY COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2011**

Summary of Significant Accounting Policies (continued)

C. Basis of Presentation (Continued)

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.

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.

Capital Project Fund:

1. **Capital Project Housing** – to account for revenues derived from specific taxes, grants and other sources which are designated to finance particular activities of the County.

2. **Capital Project CHIP** - to account for revenues derived from specific taxes, grants and other sources which are designated to finance particular activities of the County.

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

Special Local Option Sales Tax Fund – 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.

**DOOLY COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2011**

Summary of Significant Accounting Policies (continued)

D. Budget Law and Practice: (Continued)

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.

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 under budgeted amounts by \$119,707. 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:

Public Safety	\$	-
Sanitation		-
Health		-
Welfare		-
Highways and Streets		-
Other		-
Grants		17,595
Economic, Industrial and Community Dev.		448,072
Total	<u>\$</u>	<u>465,667</u>

E. ENCUMBRANCES

Encumbrance accounting is not used by Dooly County. At September 30, 2011 there were no material encumbrance type items outstanding.

**DOOLY COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2011**

Summary of Significant Accounting Policies (continued)

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 \$155,310 less allowance for bad debt of \$97,587 for a net total of \$57,723.

H. PROPERTY TAXES RECEIVABLE AND PROPERTY TAX CALENDAR

Property taxes receivable are uncollected property taxes from 2008 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, 2011, unrecorded liabilities included approximately \$180,000.

J. ACCOUNTS PAYABLE AND ACCRUED EXPENSE

These are amounts due or accrued as of September 30, 2011.

K. TIME WARRANTS

Time warrants outstanding at September 30, 2011 was \$250,000.

L. CASH, INVESTMENTS AND DEPOSITS

At September 30, 2011, the bank account balances totaled \$1,233,552. 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.

**DOOLY COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2011**

Summary of Significant Accounting Policies (continued)

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.

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, 2011**

Summary of Significant Accounting Policies (continued)

M. CAPITAL ASSETS (Continued)

Capital asset activity for the year ended September 30, 2011 was as follows:

	Balance Oct 1	Additions/ Completions	Retirements/ Adjustments	Balance Sept 30
Governmental Activities:				
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	\$ 459,922	\$ 1,500,000	\$ -	\$ 1,959,922
Building	13,067,643	-	-	13,067,643
Vehicles	3,519,967	-	-	3,519,967
Heavy Equipment	2,583,888	378,700	(355,409)	2,607,179
Furniture, Fixtures and Equipment	1,015,026	15,061	-	1,030,087
Total Capital Assets being depreciated	\$20,646,446	\$ 1,893,761	\$ (355,409)	\$22,184,798
Total Capital Assets	\$22,256,805	\$ 1,893,761	\$ (355,409)	\$23,795,157
Less: Accumulated Depreciation for:				
Infrastructure	18,106	7,929	-	26,035
Building	2,462,671	203,191	-	2,665,862
Vehicles	2,257,945	105,531	-	2,363,476
Vehicles Heavy Equipment	1,392,650	221,872	(112,543)	1,501,979
Furniture, Fixtures and Equipment	619,630	94,238	-	713,868
Total Accumulated Depreciation	\$ 6,751,002	\$ 632,761	\$ (112,543)	\$ 7,271,220
Total Capital Assets not being depreciated, net	\$15,505,803	\$ 1,261,000	\$ (242,866)	\$16,523,937
Governmental Act. Capital Assets, net				

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

Program Activities:	
General Government	\$ 233,803
Public Safety - Sheriff	80,380
Public Safety - Fire	100,259
Health and Welfare	21,716
Highway and Streets	170,817
Sanitation	25,786
	<u>\$ 632,761</u>

**DOOLY COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2011**

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	09-30-10	\$ 250,000
Debt (Received/Paid)		
Balance	09-30-11	\$ <u>250,000</u>

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 one 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.

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

The balance as of September 30, 2011 is:

Balance 9-30-10	4074988
Payments	<u>240000</u>
Balance 9-30-11	3834988

**DOOLY COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2011**

Summary of Significant Accounting Policies (continued)

N. General Long Term Debt Accounts (Continued)

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

YEAR OF MATURITY	PRINCIPAL AMOUNT	INTEREST AMOUNT	TOTAL
9/30/2012	255,000	198,536	453,536
9/30/2013	270,000	184,950	454,950
9/30/2014	285,000	170,306	455,306
9/30/2015	305,000	154,524	459,524
9/30/2016	325,000	137,671	462,671
	<u>\$ 1,440,000</u>	<u>\$ 845,987</u>	<u>\$ 2,285,987</u>

Remaining Principal and Interest:

9/30/2017	340,000	119,883	459,883
9/30/2018	365,000	101,024	466,024
9/30/2019	385,000	80,865	465,865
9/30/2020	410,000	59,400	469,400
9/30/2021	435,000	36,585	471,585
9/30/2022	459,988	12,420	472,408
	<u>\$ 2,394,988</u>	<u>\$ 410,177</u>	<u>\$ 2,805,165</u>

The balance as of September 30, 2010 is:

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, 2010 is:

The balance as of September 30, 2010 is:

Balance 9-30-10	\$ 948,999
Debt Service Expenditures	(319,995)
Other Financing Sources	348,700
Balance 9-30-11	<u>\$ 977,704</u>

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

YEAR OF MATURITY	PRINCIPAL AMOUNT	INTEREST AMOUNT	TOTAL
9/30/2012	249,158	28,707	
9/30/2013	228,078	22,685	
9/30/2014	164,847	12,241	
9/30/2015	308,566	6,780	
9/30/2016	27,055	375	
	<u>\$ 977,704</u>	<u>\$ 70,788</u>	

**DOOLY COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2011**

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 RBC Bank.

The balance as of September 30, 2011 is:

Balance 9-30-10	\$ 916,010
Payments	99,524
Balance 9-30-11	<u>\$ 816,486</u>

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

YEAR OF MATURITY	PRINCIPAL AMOUNT	INTEREST AMOUNT	TOTAL
9/30/2012	105,125	44,194	149,319
9/30/2013	111,436	37,883	149,319
9/30/2014	117,990	31,329	149,319
9/30/2015	124,930	24,389	149,319
9/30/2016	132,224	17,095	149,319
	<u>\$ 591,705</u>	<u>\$ 154,890</u>	<u>\$ 746,595</u>

Remaining principal and interest:

YEAR	PRINCIPAL AMOUNT	INTEREST	TOTAL
9/30/2017	140,053	9,266	149,319
9/30/2018	84,728	1,631	86,359
	<u>\$ 224,781</u>	<u>\$ 10,897</u>	<u>\$ 235,678</u>

**DOOLY COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2011**

Summary of Significant Accounting Policies (continued)

O. MUNICIPAL SOLID WASTE LANDFILL CLOSURE AND POSTCLOSURE COSTS

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

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

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

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

	Original Estimate	Revised Estimate
Total Estimated Liability	\$900,400	\$317,000
Paid FYE 9-30-98	(927)	(927)
Paid FYE 9-30-99	(12,820)	(12,820)
Paid FYE 9-30-00	(13,721)	(13,721)
Paid FYE 9-30-01	(20,339)	(20,339)
Paid FYE 9-30-02	(23,780)	(23,780)
Paid FYE 9-30-03	(15,704)	(15,704)
Paid FYE 9-30-04	(14,286)	(14,286)
Paid FYE 9-30-05	(16,633)	(16,633)
Paid FYE 9-30-06	(15,713)	(15,713)
Paid FYE 9-30-07	(21,000)	(21,000)
Paid FYE 9-30-08	(6,965)	(6,965)
Paid FYE 9-30-09	(12,761)	(12,761)
Revised 9-30-10		83,830
Paid FYE 9-30-10	(7,267)	(\$7,267)
Paid FYE 9-30-11	(10,341)	(10,341)
Balance 9-30-11	<u>\$708,143</u>	<u>\$208,573</u>

**DOOLY COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2011**

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, 2010 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, 2011**

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, 2011, the County approved bond payments, including interest, totaling \$177,590 which was paid. These payments were made in lieu of indigent care payments made in prior years.

S. RETIREMENT BENEFITS

Defined Contribution Plan

The County adopted the following Defined Contribution Plan effective October 1, 2002. The County's contributions will only be contributed to the GebCorp program into a separate Section 401(A) Plan account for each employee. Employees will continue to have the choice of directing their contributions to either the GebCorp Section 457(k) program or the Nationwide Section 457(k) program. Plan provisions and contribution requirements are established by county statutes and may be amended by the county. The County participates in an ACCG Plan.

A vesting schedule for employees went into effect on October 1, 2002 for the County Match funds only. Employees with less than 5 years of full-time employment will not be 100% vested in any County Match funds that are contributed to their account after October 1, 2002. The proposed vesting schedule is: 25% - after two years of full-time employment; 50% - after three years of full-time employment; 75% - after four years of full-time employment; and, 100% - after five years of full-time employment.

Effective October 1, 2002, County contributions to eligible employees; GebCorp (401) accounts will be based on the following:

- (1) After one year of full-time employment, the County will contribute \$10/biweekly pay period;

**DOOLY COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2011**

Summary of Significant Accounting Policies (continued)

S. RETIREMENT BENEFITS (continued)

- (2) After one year of full-time employment, the County will make a matching contribution on behalf of each eligible employee, equal to 100% of the employee's contribution to a Section 457(k) Plan, up to \$1,000/year (maximum County Match will be \$40/biweekly pay period);
- (3) After ten years of full-time employment, the County will make a matching contribution on behalf of eligible employee, equal to 150% of the employee's contribution to a Section (457K) Plan, up to \$1,500/year (Maximum County Match will be \$70.00/biweekly pay period). The County made a contribution of \$153,900 for the year ended September 30, 2011.

Probate Judge's Retirement Fund of Georgia

The Probate Judge is covered under a pension plan which requires that certain sums from marriage licenses and fines or bond forfeitures be remitted to the pension plan before the payment of any costs or other claims.

Clerk of Superior Court Retirement Fund

The Clerk of Superior Court is covered under a pension plan which requires that certain sums from fees and fines or bond forfeitures be remitted to the pension plan before the payment of any costs or other claims.

Sheriff's Retirement Fund/Peace Officer's Annuity and Benefit Fund

The sheriff and sheriff deputies are covered under separate pension plans which require that certain sums from fines or bond forfeitures be remitted by the Probate Judge or Clerk of Superior Court to the pension plans before the payment of any costs or other claims.

T. JOINT VENTURES

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, 2011, the County paid approximately \$6,000 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.

U. OTHER

Certain previously reported amounts have been reclassified to conform to FYE September 30, 2004, report classifications.

V. LITIGATION

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

**DOOLY COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2011**

Summary of Significant Accounting Policies (continued)

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 09/30/2011, Dooly County provided a total of \$37,469 to the Authority.

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Member of the Georgia Society of
Certified Public Accountants

March 25, 2012

**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, 2011, and have issued our report thereon dated March 25, 2012. We did not audit the financial statements of the Dooly County Department of Public Health which was audited by other auditors whose report has 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 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 of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be 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 no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

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
HERBERT E. ALLEN, CPA

**DOOLY COUNTY, GEORGIA
GENERAL FUND
BALANCE SHEET
FOR THE YEAR ENDED SEPTEMBER 30, 2011**

September 30
2011

ASSETS

Cash	\$ 535,801
Restriced Cash	62,917
Accounts Receivable - Garbage -(Net)	57,723
Accounts Receivable - LOST	71,307
Due from Clerk of Court	9,535
Due from Probate Judge	255,974
Due from Sheriff	949
Due from Tax Commissioner	988
Due from Magistrate	6,751
Account Receivable-other	1,434
TOTAL ASSETS	<u>\$ 1,003,379</u>

LIABILITIES AND FUND BALANCE

LIABILITIES

Accounts Payable	\$ 155,746
Accrued Wages	0
Time Warrants	<u>250,000</u>

TOTAL LIABILITIES	<u>\$ 405,746</u>
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<u>FUND BALANCE</u>	<u>\$ 597,633</u>
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TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 1,003,379</u>
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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, 2011

	Budget	Actual	Variance- Favorable (Unfavorable)
<u>REVENUES</u>			
Taxes	\$ 5,820,852	\$ 6,101,227	\$ 280,375
License and Permits	38,500	35,264	(3,236)
Intergovernmental	594,000	427,051	(166,949)
Charges for Services	3,151,380	2,604,651	(546,729)
Fines and Forfeitures	2,819,000	2,982,084	163,084
Sale of Equipment	5,000	88,500	83,500
Interest Earned	2,000	1,110	(890)
Equipment Buyback	267,500	278,750	11,250
Miscellaneous and Other	393,940	864,561	470,621
Grants - Contributions	-	26,544	26,544
TOTAL REVENUES	\$ 13,092,172	\$ 13,409,742	\$ 317,570
<u>EXPENDITURES</u>			
General Government	\$ 3,964,206	\$ 3,761,486	\$ 202,720
Public Safety	4,951,962	4,897,915	54,047
Sanitation	885,506	813,208	72,298
Landfill	39,200	34,072	5,128
Highways & Streets	997,269	820,066	177,203
Health	792,794	783,182	9,612
Welfare	373,080	356,398	16,682
Coroner	18,126	18,023	103
Library and Recreation	337,066	328,570	8,496
Economic, Industrial and Community Development	204,323	652,395	(448,072)
Grants	0	17595	-17595
Other	528,640	489,555	39,085
TOTAL EXPENDITURES	\$ 13,092,172	\$ 12,972,465	\$ 119,707
EXCESS OF REVENUES OVER EXPENDITURES	\$ -	\$ 437,277	\$ 197,863
<u>OTHER FINANCING SOURCES</u>			
Transfers		\$0	
Issuance of Long-Term Debt (net)		\$0	
TOTAL OTHER FINANCING SOURCES		\$0	
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES		\$ 437,277	
FUND BALANCE- BEGINNING		\$ 151,013	
PRIOR PERIOD ADJUSTMENT		\$ 9,343	
FUND BALANCE- ENDING		\$ 597,633	

The accompanying notes are an integral part of this statement.

GENERAL FUND
DETAILED STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	Budget	Actual	Variance- Favorable Unfavorable
<u>GENERAL GOVERNMENT</u>			
County Commissioner Office:			
Personal Services	\$ 275,776	\$ 243,523	\$ 32,253
Supplies	7,000	7,065	(65)
Other Services & Charges	58,000	47,641	10,359
Capital Outlay	0	0	0
Equipment Lease	1,860	2,015	(155)
Grant		17,595	(17,595)
TOTAL	\$ 342,636	\$ 317,839	\$ 24,797
General Commissioner Office:			
Personal Service			\$ -
Supplies			0
Other Services & Charges	630,305	470,055	160,250
Registrars Department			0
TOTAL	\$ 630,305	\$ 470,055	\$ 160,250
Buildings:			
Personal Services	\$ 107,645	\$ 104,509	\$ 3,136
Supplies	3,300	3,889	(589)
Other Services & Charges	328,010	395,893	(67,883)
Capital Outlay	25,000		25,000
Equipment Lease	1,500	1,423	77
TOTAL	\$ 465,455	\$ 505,715	\$ (40,259)
Building Inspection:			
Personal Services	\$ 101,624	\$ 102,626	\$ (1,002)
Supplies	1,100	1,161	(61)
Other Services & Charges	14,725	16,300	(1,575)
TOTAL	\$ 117,449	\$ 120,087	\$ (2,638)
Extension:			
Personal Services	\$ 122,605	\$ 113,377	\$ 9,228
Supplies	600	527	73
Other Services & Charges	14,875	9,267	5,608
Capital Outlay			0
Equipment Lease	3,307	3,387	(80)
TOTAL	\$ 141,387	\$ 126,558	\$ 14,829
Tax Assessor:			
Personal Services	\$ 184,179	\$ 183,547	\$ 632
Supplies	2,000	676	1,324
Other Services & Charges	44,050	34,157	9,893
Capital Outlay	2,000	2,653	(653)
Equipment Lease	5,000	3,365	1,635
TOTAL	\$ 237,229	\$ 224,398	\$ 12,831

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, 2011

	Budget	Actual	Variance- Favorable Unfavorable
<u>GENERAL GOVERNMENT</u>			
Tax Commissioner:			
Personal Services	\$ 140,257	\$ 140,682	\$ (425)
Supplies	2,500	4,047	(1,547)
Other Services & Charges	21,550	20,987	563
Equipment Lease	7,000	6,722	278
Capital Outlay			0
TOTAL	\$ 171,307	\$ 172,438	\$ (1,131)
Elections:			
Personal Services	\$ 112,810	\$ 91,434	\$ 21,376
Other Services & Charges	79,293	36,584	42,709
Capital Outlay	5,000		5,000
Supplies	6,500	3,290	3,210
TOTAL	\$ 203,603	\$ 131,308	\$ 72,295
Judge Superior Court:			
Personal Services	\$ 7,000	\$ 13,020	\$ (6,020)
Supplies	8,050	5,472	2,578
Other Services & Charges	87,775	89,050	(1,275)
Capital Outlay			0
TOTAL	\$ 102,825	\$ 107,542	\$ (4,717)
Clerk Superior Court:			
Personal Services	\$ 183,696	\$ 183,753	\$ (57)
Supplies	2,500	3,167	(667)
Other Services & Charges	26,000	29,790	(3,790)
Capital Outlay		(419)	419
Equipment Lease	5,000	5,926	(926)
TOTAL	\$ 217,196	\$ 222,217	\$ (5,021)
Magistrate Court:			
Personal Services	\$ 110,451	\$ 127,375	\$ (16,924)
Supplies	3,000	2,461	539
Other Services & Charges	15,875	7,228	8,647
Equipment Lease			0
Capital Outlay	2,500	1,095	1,405
TOTAL	\$ 131,826	\$ 138,159	\$ (6,333)
Probate Court:			
Personal Services	\$ 236,136	\$ 208,543	\$ 27,593
Supplies	8,000	3,433	4,567
Other Services & Charges	48,060	31,479	16,581
Equipment Lease	6,000	6,736	(736)
Capital Outlay	2,800	4,740	(1,940)
Remittances	901,992	987,835	(85,843)
Traffic Court			0
TOTAL	\$ 1,202,988	\$ 1,242,766	\$ (39,778)
TOTAL GENERAL GOVERNMENT	\$ 3,964,206	\$ 3,779,081	\$ 185,125

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, 2011**

	Budget	Actual	Variance- Favorable Unfavorable
<u>PUBLIC SAFETY</u>			
Sheriff Department:			
Personal Services	\$ 1,560,883	\$ 1,706,520	\$ (145,637)
Supplies	44,928	47,033	(2,105)
Other Services & Charges	289,375	310,660	(21,285)
Capital Outlay	12,000		12,000
Equipment Lease	22,993	34,109	(11,116)
TOTAL	\$ 1,930,179	\$ 2,098,322	\$ (168,143)
Jail:			
Personal Services	\$ 1,855,967	\$ 1,749,421	\$ 106,546
Supplies	121,914	136,630	(14,716)
Other Services & Charges	649,450	687,249	(37,799)
Debt Service			0
Capital Outlay	80,000	(49,465)	129,465
Jail Transport	66,710	23,655	43,055
TOTAL	\$ 2,774,041	\$ 2,547,490	\$ 226,551
Public Safety - EMA:			
Personal Services	\$ 122,758	\$ 125,538	\$ (2,780)
Supplies	16,000	13,926	2,074
Other Services & Charges	73,470	96,901	(23,431)
Capital Outlay	34,254	7,575	26,679
Debt Service - Equipment Lease	1,260	1,260	0
Debt Service - USDA		6,903	(6,903)
TOTAL	\$ 247,742	\$ 252,103	\$ (4,361)
TOTAL PUBLIC SAFETY	\$ 4,951,962	\$4,897,915	\$ 54,047
<u>SANITATION</u>			
Personal Services	\$ 483,129	\$ 303,811	\$ 179,318
Supplies		(5)	5
Other Services & Charges	244,331	464,546	(220,215)
Debt Service-Equipment Leases	58,046	44,856	13,190
Capital Outlay	100,000		100,000
TOTAL	885,506	813,208	72,298
<u>LANDFILL</u>			
Personal Services			\$ -
Supplies			0
Other Services & Charges	39,200	34,072	5,128
Capital Outlay			0
TOTAL	\$ 39,200	\$ 34,072	\$ 5,128

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, 2011**

	Budget	Actual	Variance- Favorable Unfavorable
<u>HIGHWAYS AND STREETS</u>			
Personal Services	\$ 818,869	\$ 813,042	\$ 5,827
Supplies		3,816	(3,816)
Other Services & Charges	178,400	3,208	175,192
Equipment Lease			0
Capital Outlay			0
TOTAL	\$ 997,269	\$ 820,066	\$ 177,203
<u>HEALTH - EMS</u>			
Personal Services	\$ 667,455	\$ 643,903	\$ 23,552
Supplies	23,000	31,609	(8,609)
Other Services & Charges	55,563	76,727	(21,164)
Debt Service-Equipment Lease	18,776	30,899	(12,123)
Capital Outlay	28,000	44	27,956
TOTAL	\$ 792,794	\$ 783,182	\$ 9,612
<u>DEPARTMENT OF FAMILY AND CHILDREN SERVICES</u>			
Other Services & Charges	\$ 183,080	\$ 178,808	\$ 4,272
Debt Service - DFCS		0	0
Dooly Medical	190,000	177,590	12,410
TOTAL	\$ 373,080	\$ 356,398	\$ 16,682
<u>CORONER</u>			
Personal Services	\$ 10,576	\$ 10,317	\$ 259
Supplies	1,000	200	800
Other Services & Charges	6,550	7,506	(956)
TOTAL	\$ 18,126	\$ 18,023	\$ 103
<u>RECREATION</u>			
Personal Services	\$ 149,807	\$ 156,698	\$ (6,891)
Supplies	5,000	1,575	3,425
Other Services & Charges	74,500	56,479	18,021
Capital Outlay	5,000	16,775	(11,775)
Equipment Lease	8,600	2,844	5,756
TOTAL	\$ 242,907	\$ 234,371	\$ 8,536
<u>ECONOMIC, INDUSTRIAL AND COMMUNITY DEVELOPMENT</u>			
Personal Services	\$ 109,773	\$ 110,611	\$ (838)
Supplies		356	(356)
Other Services, Charges & Supplements	94,550	94,248	302
Capital Outlay			0
TOTAL	\$ 204,323	\$ 606,081	\$ (892)

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, 2011**

	<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable Unfavorable</u>
<u>LIBRARY</u>			
Personal Services	\$ 93,909	\$ 93,909	\$ -
Supplies			-
Other Services, Charges & Supplements	250	290	(40)
Capital Outlay			-
TOTAL	\$ 94,159	\$ 94,199	\$ (40)
<u>OTHER</u>			
Animal Control	\$ 24,000	\$ 24,000	\$ -
Health Department	99,393	99,142	251
Ga Forestry Comm			-
Unadilla District	397,747	365,227	32,520
Board Of Education	7,500	1,186	6,314
TOTAL	\$ 528,640	\$ 489,555	\$ 39,085
TOTAL EXPENDITURES	\$ 13,092,172	\$ 12,972,465	\$ 119,707

The accompanying notes are an integral part of this statement.

**DOOLY COUNTY, GEORGIA
FEDERAL DRUG FUND
BALANCE SHEET
September 30, 2011**

	Federal Drug Fund
<u>ASSETS</u>	
Cash	\$ 310,475
Receivable	<u>0</u>
TOTAL ASSETS	<u>\$ 310,475</u>
 <u>LIABILITIES AND FUND BALANCE</u>	
<u>LIABILITIES</u>	
Accounts Payable	\$ 6,905
Note Payable	<u>(1,600)</u>
TOTAL LIABILITIES	<u>\$ 5,305</u>
 <u>FUND BALANCE</u>	
Fund Balance	<u>310,475</u>
TOTAL FUND BALANCE	<u>0</u>
 TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 310,475</u>

The accompanying notes are an integral part of this statement.

**DOOLY COUNTY, GEORGIA
FEDERAL DRUG FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2011**

	Budget	Actual	Variance- Favorable Unfavorable
<u>REVENUES</u>			
Drug Enforcement Agency	\$ 180,000	\$ 161,318	\$ (18,682)
Other Income	5,000	43,743	38,743
Equipment Sold	25,000	59,256	34,256
Interest	15,000	4,838	(10,162)
TOTAL REVENUES	\$ 225,000	\$ 269,155	\$ 44,155
<u>EXPENDITURES</u>			
Public Safety	\$ 225,000	\$ 151,928	73,072
Capital Outlay	-	122,532	(122,532)
TOTAL EXPENDITURES	\$ 225,000	\$ 274,460	\$ (49,460)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$0	\$ (5,305)	\$ (5,305)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES		\$ (5,305)	
FUND BALANCE BEGINNING		\$ 315,780	
FUND BALANCE ENDING		\$ 310,475	

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
SPECIAL USE LOCAL OPTION SALES TAX FUNDS
BALANCE SHEET
September 30, 2011

	Special Local Option Sales Tax Fund 2002	Special Local Option Sales Tax Fund 2007	Total
<u>ASSETS</u>			
Cash	\$ 36,419	\$ 283,768	\$ 320,187
Receivable	0	129,649	129,649
TOTAL ASSETS	\$ 36,419	\$ 413,417	\$ 449,836
<u>LIABILITIES AND FUND BALANCE</u>			
<u>LIABILITIES</u>			
Accounts Payable	\$ 3,439		\$ 3,439
Payable Municipalities	-	65,731	65,731
TOTAL LIABILITIES	\$ 3,439	\$ 65,731	\$ 69,170
<u>FUND BALANCE</u>			
Fund Balance	\$ 32,980	\$ 347,686	\$ 380,666
TOTAL FUND BALANCE	\$ 32,980	\$ 347,686	\$ 380,666
TOTAL LIABILITIES AND FUND BALANCE	\$ 36,419	\$ 413,417	\$ 449,836

The accompanying notes are an integral part of this statement.

**DOOLY COUNTY, GEORGIA
SPECIAL USE LOCAL OPTION SALES TAX FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (GAAP BASIS)
FOR THE YEAR ENDING SEPTEMBER 30, 2011**

	Special Local Option Sales Tax Fund 2002	Special Local Option Sales Tax Fund 2007	Total
REVENUES			
Sales & Use Tax	\$ -	\$ 1,491,695	\$ 1,491,695
Other Income	0	0	0
Interest	0	413	413
Municipalities	0	0	0
TOTAL REVENUES	\$ -	\$ 1,492,108	\$ 1,492,108
EXPENDITURES			
Public Safety			
Highways and Streets	\$ -	\$ 582,173	\$ 582,173
Public Safety - Fire	-	-	-
Capital Outlay			
Highway & Streets	-	30,000	30,000
Public Safety - Fire	15,061	-	15,061
Health - EMS	(3,439)	-	(3,439)
Capital Leases	-	190,158	190,158
Infrastructure	-	-	-
Bond Payment Jail	-	387,126	387,126
Municipalities	-	372,165	372,165
TOTAL EXPENDITURES	\$ 11,622	\$ 1,561,622	\$ 1,573,244
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (11,622)	\$ (69,514)	\$ (81,136)
FUND BALANCE AT October 1, 2010	\$ 48,041	\$ 417,200	\$ 465,241
FUND BALANCE AT September 30, 2011	\$ 36,419	\$ 347,686	\$ 384,105

The accompanying notes are an integral part of this statement.

**DOOLY COUNTY, GEORGIA
COMBINING BALANCE SHEET
FIDUCIARY FUNDS
September 30, 2010**

ASSETS

	<u>Agency Funds</u>					
	<u>Clerk of Superior Court</u>	<u>Probate Judge</u>	<u>Sheriff's Department</u>	<u>Tax Commissioner</u>	<u>Magistrate Judge</u>	<u>Totals 9/30/2010</u>
Cash	\$ 681,206	\$ 180,968	\$ 35,659	\$ 305,791	\$ 36	\$ 1,203,660
Accounts Receivable	-	-	-	-	-	-
Reserve for Uncollectibles	-	-	-	-	-	-
TOTAL ASSETS	\$ 681,206	\$ 180,968	\$ 35,659	\$ 305,791	\$ 36	\$ 1,203,660

LIABILITIES

Escrow Funds Held Due to Dooly County Board of Commissioners	\$ 185,347	\$ 138,736	\$ 194,548	\$ 145,138	\$ 17,437	\$ 681,206
	-	-	-	-	-	-
TOTAL LIABILITIES	\$ 185,347	\$ 138,736	\$ 194,548	\$ 145,138	\$ 17,437	\$ 681,206

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, 2010

	Balance 9/30/2009	Additions	Deductions	Eliminations	Balance 9/30/2010
Clerk of Superior Court					
Assets					
Cash	\$ 198,318	\$ 407,798	\$ 412,298	\$ 8,471	\$ 185,347
Liabilities					
Escrow Funds Held	\$ 198,318	\$ 223,764	\$ 236,735	\$ -	\$ 185,347
Due Dooly County	-	184,034	175,563	8,471	-
	\$ 198,318	\$ 407,798	\$ 412,298	\$ 8,471	\$ 185,347
Probate Judge					
Assets					
Cash	\$ 62,130	\$ 3,291,895	\$ 3,073,464	\$ 141,825	\$ 138,736
Liabilities					
Escrow Funds Held	\$ 62,130	\$ 308,826	\$ 232,220	\$ -	\$ 138,736
Due Dooly County	-	2,983,069	2,841,244	141,825	-
	\$ 62,130	\$ 3,291,895	\$ 3,073,464	\$ 141,825	\$ 138,736
Sheriff's Department					
Assets					
Cash	\$ 363,600	\$ 2,475,154	\$ 2,537,224	\$ 106,982	\$ 194,548
Liabilities					
Escrow Funds Held	\$ 363,600	\$ 672,065	\$ 841,117	\$ -	\$ 194,548
Due Dooly County	-	1,803,089	1,696,107	106,982	0
	\$ 363,600	\$ 2,475,154	\$ 2,537,224	\$ 106,982	\$ 194,548
Tax Commissioner					
Assets					
Cash	\$ 145,931	\$ 8,193,493	\$ 8,193,391	\$ 895	\$ 145,138
Liabilities					
Escrow Funds Held	\$ 145,931	\$ 3,671,762	\$ 3,672,555	\$ -	\$ 145,138
Due Dooly County	-	4,521,731	4,520,836	895	-
	\$ 145,931	\$ 8,193,493	\$ 8,193,391	\$ 895	\$ 145,138

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, 2010

	Balance 9/30/2009	Additions	Deductions	Eliminations	Balance 9/30/2010
Magistrate Judge					
Assets					
Cash	\$ 17,171	\$ 320,133	\$ 315,407	\$ 4,460	\$ 17,437
Liabilities					
Escrow Funds Held Due Dooly County	\$ 17,171	\$ 49,724	\$ 49,458	\$ -	\$ 17,437
	-	270,409	265,949	4,460	-
	\$ 17,171	\$ 320,133	\$ 315,407	\$ 4,460	\$ 17,437
Totals					
Assets					
Cash	\$ 787,150	\$ 14,688,473	\$ 14,531,784	\$ 262,633	\$ 681,206
Liabilities					
Escrow Funds Held Due Dooly County	\$ 787,150	\$ 4,926,141	\$ 5,032,085	\$ -	\$ 681,206
	-	9,762,332	9,499,699	262,633	-
	\$ 787,150	\$ 14,688,473	\$ 14,531,784	\$ 262,633	\$ 681,206

The accompanying notes are an integral part of this statement.

**DOOLY COUNTY, GEORGIA
COMPARATIVE BALANCE SHEET
CHIP 04m-7-046-1-2902
September 30, 2011**

	<u>9/30/2011</u>	<u>9/30/2010</u>
<u>ASSETS</u>		
Cash In Bank	\$ 184	\$ 184
TOTAL ASSETS	<u>\$ 184</u>	<u>\$ 184</u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Liabilities	\$ -	\$ -
TOTAL LIABILITIES	<u>\$ -</u>	<u>\$ -</u>
FUND BALANCE		
Fund Balance	\$ 184	\$ 184
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 184</u>	<u>\$ 184</u>

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CHIP 04m-7-046-1-2902
CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	Project Length Budget	Actual	Variances Favorable Unfavorable
<u>REVENUES</u>			
Intergovernmental Revenue	\$ 300,000	\$ -	\$ (300,000)
TOTAL REVENUES	\$ 300,000	\$ -	\$ (300,000)
<u>EXPENDITURES</u>			
Rehabilitation			
H-14A-01	\$ 72,198	\$ -	\$ 72,198
Reconstruction			
H-14A-02	152,660	0	152,660
Down Payment\Closing			
H-013-00	30,532	0	30,532
Contingencies			
C-022-00	29,610	0	29,610
Administration			
A-21A-00	15,000	0	15,000
TOTAL EXPENDITURES	\$ 300,000	\$ -	\$ 300,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ -	\$ -	\$ -
FUND BALANCE - BEGINNING		\$ 184	
FUND BALANCE - ENDING		\$ 184	

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
SOURCE AND APPLICATION OF FUNDS SCHEDULE
CHIP 04m-7-046-1-2902
FOR THE YEAR ENDED SEPTEMBER 30, 2011

Total Program Year 2004 Funds Allocated to Recipient	\$ 300,000
Funds Drawn by Recipient - FYE 9-30-05	\$ (73,571)
- FYE 9-30-06	0
- FYE 9-30-07	(105,309)
- FYE 9-30-08	(21,500)
- FYE 9-30-09	(49,336)
- FYE 9-30-10	(40,034)
- FYE 9-30-11	<u>0</u>
Funds Still Available from Program Year 2004 Resources	<u>\$ 10,250</u>
Total Program Year 2004 Funds Drawn and Received by Recipient	\$ 289,750
Less: Funds Applied and Expended to Program Year 2004 Costs - FYE 9-30-05	(73,391)
- FYE 9-30-06	0
- FYE 9-30-07	(105,259)
- FYE 9-30-08	(21,500)
- FYE 9-30-09	(43,018)
- FYE 9-30-10	(46,398)
- FYE 9-30-11	<u>0</u>
	<u>\$ (289,566)</u>
Total Program year 2004 Funds Held by Recipient	<u><u>\$ 184</u></u>

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
SCHEDULE OF PROJECT COST
CHIP 04m-7-046-1-2902
FOR THE YEAR ENDED SEPTEMBER 30, 2011

<u>Program Activity</u>	<u>Latest Approved Budget to CHIP Funds</u>	<u>Accumulative Expenditures To Date CHIP Funds</u>	<u>Accumulative Expenditures To Date Other Funds</u>	<u>Grand Total Expenditures To Date</u>	<u>Questioned Costs</u>
Rehabilitation					
H-14A-01	\$ 72,198	\$ 118,579	\$ -	\$ 118,579	\$ -
Reconstruction					
H-14A-02	152,660	49,170	-	49,170	-
Down Payment/Closing					
H-013-00	30,532	108,034	-	108,034	-
Contingencies					
C-022-00	29,610	-	-	-	-
Administration					
A-21A-00	15,000	13,800	-	13,800	-
	<u>\$ 300,000</u>	<u>\$ 289,583</u>	<u>\$ -</u>	<u>\$ 289,583</u>	<u>\$ -</u>

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
COMPARATIVE BALANCE SHEET
CAPITAL PROJECT FUND
HOUSING REHABILITATION 07H-Y-046-1-3356
September 30, 2011

	<u>9/30/2011</u>	<u>9/30/2010</u>
<u>ASSETS</u>		
Cash In Bank	\$ -	\$ 5,805
TOTAL ASSETS	<u>\$ -</u>	<u>\$ 5,805</u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Liabilities	<u>- 0 -</u>	<u>- 0 -</u>
TOTAL LIABILITIES	<u>- 0 -</u>	<u>- 0 -</u>
<u>FUND BALANCE</u>		
Fund Balance	<u>\$ -</u>	<u>\$ 5,805</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ -</u>	<u>\$ 5,805</u>

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES AND
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
HOUSING REHABILITATION 07H-Y-046-1-3356
CAPITAL PROJECT FUND
FOR THE YEAR ENDED SEPTEMBER 2011

	Project Length Budget	Actual	Variances Favorable Unfavorable
<u>REVENUES</u>			
Intergovernmental Revenue	\$ 488,102	\$ -	\$ (488,102)
TOTAL REVENUES	\$ 488,102	\$ -	\$ (488,102)
<u>EXPENDITURES</u>			
Rehabilitation H-14A-01	\$ 405,125	\$ 5,805	\$ 399,320
Contingencies C-022-00	48,810	-	48,810
Administration A-21A-00	34,167	-	34,167
TOTAL EXPENDITURES	\$ 488,102	\$ 5,805	\$ 482,297
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ -	\$ (5,805)	\$ (970,399)
FUND BALANCE - BEGINNING		5,805	
FUND BALANCE - ENDING		\$ -	

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, 2011

Total Program Year 2000 Funds Allocated to Recipient	<u>\$ 488,102</u>
Funds Drawn by Recipient -	
FYE 9-30-2008	18,000
FYE 9-30-2009	314,253
FYE 9-30-2010	<u>-</u>
Funds Still Available from Program Year 2000 Resources	<u>155,849</u>
 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	<u>5,805</u>
	<u>332,253</u>
 Total Program year 2007 Funds Held by Recipient	 <u>\$ -</u>

The accompanying notes are an integral part of this statement.

**DOOLY COUNTY, GEORGIA
SCHEDULE OF PROJECT COST
HOUSING REHABILITATION 07H-Y-046-1-3356
CAPITAL PROJECT FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2011**

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

The accompanying notes are an integral part of this statement.

**DOOLY COUNTY, GEORGIA
BALANCE SHEET
CAPITAL PROJECT FUND
HOUSING IMPROVEMENT 09H-Y-046-1-5152
September 30, 2011**

	<u>9/30/2011</u>
<u>ASSETS</u>	
Cash In Bank	\$ 6,906
TOTAL ASSETS	<u>\$ 6,906</u>
<u>LIABILITIES AND FUND BALANCE</u>	
<u>LIABILITIES</u>	
Liabilities	\$ -
TOTAL LIABILITIES	<u>\$ -</u>
FUND BALANCE	
Fund Balance	\$ 6,906
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 6,906</u>

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
HOUSING IMPROVEMNETS 09H-Y-046-1-5152
CAPITAL PROJECTS FUND
FOR THE YEAR ENDING SEPTEMBER 30, 2011

	Project Length Budget	Actual	Variances Favorable Unfavorable
<u>REVENUES</u>			
Intergovernmental Revenue	\$ 488,047	\$ 97,861	\$ (390,186)
TOTAL REVENUES	\$ 488,047	\$ 97,861	\$ (390,186)
<u>EXPENDITURES</u>			
Rehabilitation H-14A-01	\$ 184,551	\$ 86,987	\$ 97,564
Reconstruction H-14A-02	220,529	0	220,529
Contingencies C-022-00	48,804	0	48,804
Administration A-21A-00	34,163	4,400	29,763
TOTAL EXPENDITURES	\$ 488,047	\$ 91,387	\$ 396,660
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ -	\$ 6,474	\$ 6,474
FUND BALANCE - BEGINNING		\$ 432	
FUND BALANCE - ENDING		\$ 6,906	

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
SOURCE AND APPLICATION OF FUNDS SCHEDULE
HOUSING IMPROVEMENTS 09H-Y-046-1-5252
CAPITAL PROJECT FUND
YEAR ENDED SEPTEMBER 30, 2011

Total Program Year 2009 Funds Allocated to Recipient	\$ 488,047
Funds Drawn by Recipient- FYE 9-30-10	\$ 282,535
- FYE 9-30-11	<u>97,861</u>
Funds Still Available from Programs Year 2009 Resources	<u>\$ 107,651</u>
Total Program Year 2009 Funds Drawn and Received by Recipient	\$ 380,396
Less: Funds Applied and Expended TO Program Year 2009 Costs - FYE 9-30-10	282,103
- FYE 9-30-11	<u>91,387</u>
Total Program year 2009 Funds Held by Recipient	<u><u>\$ 6,906</u></u>

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
 SCHEDULE OF PROJECT COST
 HOUSING IMPROVEMENTS 09h-y-046-1-5152
 CAPITAL PROJECT FUND
 FOR THE YEAR ENDED SEPTEMBER 30, 2011

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	\$ 184,551	\$ 191,374	\$ -	\$ 191,374	\$ -
Reconstruction H-14A-02	220,529	156,766	-	156,766	-
Contingencies C-022-00	48,804	-	-	-	-
Administration A-21A-00	34,163	25,350	-	25,350	-
	<u>\$ 488,047</u>	<u>\$ 373,490</u>	<u>\$ -</u>	<u>\$ 373,490</u>	<u>\$ -</u>

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
BALANCE SHEET
CAPITAL PROJECT FUND
CHIP 09m-y-046-1-6022
September 30, 2011

	<u>9/30/2011</u>
<u>ASSETS</u>	
Cash In Bank	<u>\$ (2,918)</u>
TOTAL ASSETS	<u><u>\$ (2,918)</u></u>
<u>LIABILITIES AND FUND BALANCE</u>	
<u>LIABILITIES</u>	
Liabilities	<u>- 0 -</u>
TOTAL LIABILITIES	<u>- 0 -</u>
FUND BALANCE	
Fund Balance	<u>\$ (2,918)</u>
TOTAL LIABILITIES AND FUND BALANCE	<u><u>\$ (2,918)</u></u>

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES AND
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CHIP 09m-y-046-1-6022
CAPITAL PROJECT FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	Project Length Budget	Actual	Variances Favorable Unfavorable
<u>REVENUES</u>			
Intergovernmental Revenue	\$ 300,000	\$ 104,533	\$ (195,467)
TOTAL REVENUES	\$ 300,000	\$ 104,533	\$ (195,467)
<u>EXPENDITURES</u>			
Rehabilitation			
H-14A-01	\$ 169,385	\$ 107,519	\$ 61,866
Reconstruction			
H-14A-02	110,072	-	110,072
Contingencies			
C-022-00	5,543	-	5,543
Administration			
A-21A-00	15,000	-	15,000
TOTAL EXPENDITURES	\$ 300,000	\$ 107,519	\$ 192,481
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ -	\$ (2,986)	\$ (2,986)
FUND BALANCE - BEGINNING		68	
FUND BALANCE - ENDING		\$ (2,918)	

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
SOURCE AND APPLICATION OF FUNDS SCHEDULE
CHIP 09m-y-046-1-6022
CAPITAL PROJECT FUND
FOR YEAR ENDED SEPTEMBER 30, 2011

Total Program Year 2009 Funds Allocated to Recipient	\$	300,000
Funds Drawn by Recipient- FYE 9-30-10		30,228
Funds Drawn by Recipient- FYE 9-30-11	\$	104,533
		<hr/>
Funds Still Available from Program Year 2009 Resources	\$	165,239
		<hr/>
Total Program Year 2009 Funds Drawn and Received by Recipient	\$	134,761
Less: Funds Applied and Expended to Program Year 20009 Costs-		
FYE- 9-30-10		30,160
FYE- 9-30-11		107,519
		<hr/>
Total Program year 2009 Funds Held by Recipient	\$	(2,918)
		<hr/>

The accompanying notes are an integral part of this statement.

**CHIP 09m-y-046-1-6022
CAPITAL PROJECT FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2011**

<u>Program Activity</u>	Latest Approved Budget to CHIP Funds	Accumulative Expenditures To Date CHIP Funds	Accumulative Expenditures To Date Other Funds	Grand Total Expenditures To Date	Questioned Costs
Rehabilitation H-14A-01	\$ 169,385	\$ 133,979	\$ -	\$ 133,979	\$ -
Reconstruction H-14A-02	110,072	-	-	-	-
Contingencies C-022-00	5,543	-	-	-	-
Administration A-21A-00	15,000	-	-	-	-
	<u>\$ 300,000</u>	<u>\$ 133,979</u>	<u>\$ -</u>	<u>\$ 133,979</u>	<u>\$ -</u>

The accompanying notes are an integral part of this statement.

HERBERT E. ALLEN
CERTIFIED PUBLIC ACCOUNTANT

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Member of the Georgia Society of
Certified Public Accountants

March 25, 2012

**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, 2011. 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, 2011, 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 THE YEAR ENDING SEPTEMBER 30, 2011**

	Original Estimated	Prior Years	Expenditures FYE 9-30-11	Total	Estimated Percentage of Completion
2002 - 2006 PROJECT					
Highways and Streets	\$ 4,000,000	\$ 4,748,000	\$ -	\$ 4,748,000	118.70%
Fire Department	-	189,534	15,061	204,595	0.00%
Capital Improvements	-	-	-	-	0.00%
Equipment & Buildings	1,000,000	1,147,496	-	1,147,496	114.75%
	<u>\$ 5,000,000</u>	<u>\$ 6,085,030</u>	<u>\$ 15,061</u>	<u>\$ 6,100,091</u>	<u>122.00%</u>

	Original Estimated Total Cost	Expenditures Prior Years	Expenditures FYE 9-30-11	Total	Estimated Percentage of Completion
2007 - 2012 PROJECT					
Highways and Streets	\$ 8,094,000	\$ 2,256,801	\$ 582,158	\$ 2,838,959	35.07%
Capital Leases	-	-	190,158	190,158	0.00%
Fire Department	-	-	-	-	0.00%
Capital Improvements	-	-	-	-	0.00%
Infrastructure	-	268,281	-	268,281	0.00%
Equipment & Buildings	900,000	875,234	-	875,234	97.25%
Jail Bond Payment	2,256,000	1,200,995	387,126	1,588,121	70.40%
Capital Outlay	-	-	-	-	-
Highways & Streets	-	-	30,000	30,000	0.00%
Municipalities					
Byromville	226,500	73,090	22,479	95,569	42.19%
Dooling	88,500	28,559	8,783	37,342	42.19%
Lilly	121,500	39,208	12,058	51,266	42.19%
Pinehurst	168,000	54,213	16,673	70,886	42.19%
Unadilla	1,518,000	489,852	150,652	640,504	42.19%
Vienna	1,627,500	525,186	161,520	686,706	42.19%
	<u>\$ 15,000,000</u>	<u>\$ 5,811,419</u>	<u>\$ 1,561,607</u>	<u>\$ 7,373,026</u>	<u>49.15%</u>

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
BALANCE SHEET
ONE-GEORGIA 08gq-046-1-4485
September 30, 2011

	9/30/2011	9/30/2010
<u>ASSETS</u>		
Cash in Bank	<u>0</u>	<u>0</u>
TOTAL ASSETS	<u><u>0</u></u>	<u><u>0</u></u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Liabilities	<u>0</u>	<u>0</u>
TOTAL LIABILITIES	<u><u>0</u></u>	<u><u>0</u></u>
<u>FUND BALANCE</u>		
Fund Balance	<u>0</u>	<u>0</u>
TOTAL FUND BALANCE	<u><u>0</u></u>	<u><u>0</u></u>
TOTAL LIABILITIES & FUND BALANCE	<u><u>0</u></u>	<u><u>0</u></u>

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
STATEMENT OF REVENUES AND EXPENDITURES
GRANT ONE-GEORIGA 08gq-046-1-4485
FOR THE YEAR ENDING SEPTEMBER 30, 2011

REVENUES

Intergovernmental Revenue	<u>500,000</u>
TOTAL REVENUES	<u><u>500,000</u></u>

EXPENDITURES

Engineering	49,000
Road Construction	210,000
Rail Road	200,000
Contingencies	<u>41,000</u>
TOTAL EXPENDITURES	<u><u>500,000</u></u>

EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u><u>0</u></u>
--	------------------------

FUND BALANCE AT October 1, 2010	0
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FUND BALANCE AT September 30, 2011	<u><u>0</u></u>
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The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
BALANCE SHEET
EIP 07Q-Y046-1-3399
September 30, 2011

	<u>9/30/2011</u>	<u>9/30/2010</u>
<u>ASSETS</u>		
Cash in Bank	<u>0</u>	<u>0</u>
TOTAL ASSETS	<u><u>0</u></u>	<u><u>0</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Liabilities	<u>0</u>	<u>0</u>
<u>TOTAL LIABILITIES</u>	<u><u>0</u></u>	<u><u>0</u></u>
 <u>FUND BALANCE</u>		
Fund Balance	<u>0</u>	<u>0</u>
TOTAL FUND BALANCE	<u><u>0</u></u>	<u><u>0</u></u>
 TOTAL LIABILITIES AND FUND BALANCE	<u><u>0</u></u>	<u><u>0</u></u>

The accompanying notes are an integral part of these statements.

DOOLY COUNTY, GEORGIA
STATEMENT OF REVENUES & EXPENDITURES
EIP 07Q-Y-046-1-3399
FOR THE YEAR ENDING SEPTEMBER 30, 2011

REVENUES

Intergovernmental Revenue	<u>500,000</u>
TOTAL REVENUES	<u><u>500,000</u></u>

EXPENDITURES

Administration	30,000
Engineering	40,000
Road Construction	164,233
Rail Roads	<u>265,767</u>
TOTAL EXPENDITURES	<u><u>500,000</u></u>

EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	0
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FUND BALANCE AT October 1, 2010	0
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FUND BALANCE AT September 30, 2011	0
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The accompanying notes are an integral part of these statements.

DOOLY COUNTY, GEORGIA
BALANCE SHEET
EDA 04-01-06082
September 30, 2011

	<u>9/30/2011</u>	<u>9/30/2010</u>
<u>ASSETS</u>		
Cash in Bank	<u>0</u>	<u>0</u>
<u>TOTAL ASSETS</u>	<u><u>0</u></u>	<u><u>0</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Liabilities	<u>0</u>	<u>0</u>
<u>TOTAL LIABILITIES</u>	<u><u>0</u></u>	<u><u>0</u></u>
 <u>FUND BALANCE</u>		
Fund Balance	<u>0</u>	<u>0</u>
<u>TOTAL FUND BALANCE</u>	<u><u>0</u></u>	<u><u>0</u></u>
 <u>TOTAL LIABILITIES & FUND BALANCE</u>	<u><u>0</u></u>	<u><u>0</u></u>

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
STATEMENT OF REVENUES AND EXPENDITURES
EDA04-01-06082
FOR THE YEAR ENDING SEPTEMBER 30, 2011

REVENUES

Intergovernmental Revenue	<u>500,000</u>
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TOTAL REVENUES	<u>500,000</u>
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EXPENDITURES

Rail Road Construction	458,000
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Contingencies Rail SP	<u>42,000</u>
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TOTAL EXPENDITURES	<u>500,000</u>
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EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>0</u>
--	----------

FUND BALANCE AT October 1, 2010	0
--	---

FUND BALANCE AT September 30, 2011	<u><u>0</u></u>
---	-----------------

The accompanying notes are an integral part of this statement.

SUPPLEMENTAL INFORMATION

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

March 16, 2011

INDEPENDENT ACCOUNTANT'S REPORT

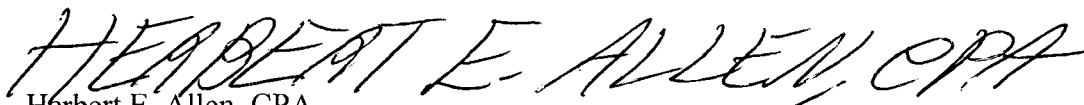
We have examined management's assertion included in the accompanying State of Georgia Grant Certification Form about Dooly County, Georgia's compliance during the fiscal year ended September 30, 2011 with the requirement to use grant proceeds solely for the purpose or purposes for which the grant was made for the following grant award.

Management is responsible for Dooly County, Georgia's compliance with this requirement. Our responsibility is to express an opinion on management's assertion of Dooly County, Georgia's compliance based on our examination.

Our examination was made in accordance with standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about Dooly County, Georgia's compliance with this requirement and performing such other procedures as we consider necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on Dooly County, Georgia's compliance with specified requirements.

In our opinion, management's assertion that Dooly County, Georgia's complied with the aforementioned requirement for the fiscal year ended September 30, 2011 is fairly stated, in all material respects.

This report is intended solely for the information and use of the Georgia Department of Audits and Accounts and the State grantor agency identified on the Grant Certification Form and is not intended to be and should not be used by anyone other than the specified parties.


Herbert E. Allen, CPA

HERBERT E. ALLEN

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Certified Public Accountants

March 25, 2012

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

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

We have audited Dooly County, Georgia's compliance with the types of compliance requirements described in the OMB Circular A-133, *Compliance Supplement* that could have a direct and material effect on each of Dooly County, Georgia's major federal programs for the year ended September 30, 2011. Dooly County, Georgia's major federal programs were identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Dooly County, Georgia's management. Our responsibility is to express an opinion on Dooly County, Georgia's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Dooly County, Georgia's compliance with those requirements and performing such other procedures as we considered necessary in the circumstance. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Dooly County, Georgia's compliance with those requirements.

In our opinion, Dooly County, Georgia complied, in all material respects, with the requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2011.

INTERNAL CONTROL OVER COMPLIANCE

Management of Dooly County, Georgia is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Dooly County, Georgia's internal control over compliance with requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Dooly County, Georgia's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness* in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected on a timely basis.

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

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

HERBERT E. ALLEN, CPA

DOOLY COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
September 30, 2011

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the basic financial statements of Dooly County, Georgia.
2. Two significant deficiencies disclosed during the audit of the basic financial statements are reported in the "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."
3. Two instances of noncompliance material to the financial statements of Dooly County, Georgia were disclosed during the audit of the basic financial statements.
4. No significant deficiencies disclosed during the audit of the major federal ward programs are reported in the "Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133."
5. The auditor's report on compliance for the major federal award programs for Dooly County, Georgia expressed an unqualified opinion.
6. No audit findings relative to the major federal awards program for Dooly County, Georgia are reported in Part C of this schedule.
7. The programs tested as a major program are the U.S. Department of Housing and Urban Development- Community Development Block Grant CFDA #14.228 and the Department of Commerce- Economic Development Grant CFDA #11.302.
8. The threshold for distinguishing types A and B programs was \$300,000.
9. Dooly County, Georgia was not determined to be a low risk auditee.

DOOLY COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended September 30, 2011

Federal Grantor/ Pass-through Grantor/Program Title	Federal CFDA Number	Pass-through Entity ID#	Federal Expenditures
U.S. Department of Justice Federal seized Funds	16.2011		<u>\$ 274,460</u>
U.S. Department of Commerce Economic Development Administration Grant	11.302		<u>\$ 500,000</u>
U.S. Department of Housing and Urban Development Pass-through Georgia Department of Community Affairs			
Community Home Investment Program	14.239	09m-y-046-1-6022	107,519
Community Home Investment Program	14.239	07h-y-046-1-3356	5,805
Sub total CHIP			<u>\$ 113,324</u>
Community Development Block Grant	14.228	09h-y-046-1-5152	\$ 91,387
Community Development Block Grant	14.228	07-9-y-046-1-3399	500,000
Sub total CDBG			<u>\$ 591,387</u>
Total U.S. Department of Housing and Urban Development			<u>\$ 704,711</u>
Total Expenditures of Federal Awards			<u><u>\$ 1,479,171</u></u>

DOOLY COUNTY, GEORGIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
September 30, 2011

NOTE A – BASIS OF PRESENTATION

The schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Dooly County, Georgia under programs of the federal government for the year ended September 30, 2011. The information in this Schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments and Non-Profit Organizations. Because the Schedule presents only a selected portion of the operations of Dooly County, Georgia, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Dooly, County, Georgia.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-87, Cost Principles for State, Local and Indian Tribal Governments, wherein certain types of expenditures are not allowable or are limited as to reimbursement.
2. Pass-through entity identifying numbers are presented where available.