

**DOOLY COUNTY  
GEORGIA  
FINANCIAL REPORT  
FOR THE YEAR ENDED SEPTEMBER 30, 2014  
AND  
INDEPENDENT AUDITOR'S REPORT**

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

**DOOLY COUNTY**  
**GEORGIA**  
**FINANCIAL REPORT**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2014**  
**AND**  
**INDEPENDENT AUDITOR'S REPORT**

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**DOOLY COUNTY, GEORGIA**

**ADMINISTRATION**

**STEPHEN C. SANDERS, COUNTY ADMINISTRATOR**

**LINDA C. WOODSON, COUNTY CLERK**

**COUNTY COMMISSIONERS**

**TERRELL HUDSON, CHAIRMAN**

**CHARLES ANDERSON, VICE COMMISSIONER**

**HARRY WARD, COMMISSIONER**

**DAVID BARRON, COMMISSIONER**

**EUGENE CASON, COMMISSIONER**

# HERBERT E. ALLEN

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Member of the American Institute of  
Certified Public Accountants

Member of the Georgia Society of  
Certified Public Accountants

February 5, 2015

## INDEPENDENT AUDITOR'S REPORT

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

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Dooly County, Georgia, as of and for the year ended September 30, 2014, 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 \$151,116 as of June 30, 2014, and total revenues of \$376,902 for the year then ended. Those financial statements were audited by other auditors whose report had been furnished to us, and our opinion, insofar as it related to the amounts included for the Dooly County Board of Health, is based on the report of the other auditors.

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

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, and each major fund of Dooly County, Georgia as of September 30, 2014, and the respective changes in financial position and cash flows, for the year then ended in conformity with accounting principles generally accepted in the United States of America.

### ***Other Matters***

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

In accordance with Government Auditing Standards, we have also issued a report dated February 5, 2015 on our consideration of Dooly County, Georgia internal control over financial reporting and on tests of its compliance with certain provisions of laws, regulations, contracts, and grants. The purpose of that report is to describe the scope of our testing of internal controls over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal controls over financial reporting on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*, and should be read in conjunction with the auditor's report on financial statements.

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

### ***Other Information***

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

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

  
HERBERT E. ALLEN, CPA



**DOOLY COUNTY, GEORGIA**  
**GOVERNMENT-WIDE STATEMENT OF NET ASSETS**  
**SEPTEMBER 30, 2014**

	Governmental Activities	Component Units	
		Public Health	Industrial Dev. Authority
<b>ASSETS</b>			
Cash	\$ 2,085,608	\$ 151,116	\$ 183,827
Restricted Cash	594,626	-	123,559
Accounts Receivable	386,220	-	
Other	96,906		13,229
Capital Assets:		-	
Land	1,610,359	-	589,430
Infrastructure	2,287,311	-	
Building	13,109,518	-	1,515,305
Vehicles	3,712,972	-	
Heavy Equipment	3,303,593	-	
Furniture, Machinery & Equipment	1,090,928	-	
Capital Assets (Net) Component Unit		-	
Accumulated Depreciation	(9,139,777)	-	(89,406)
<b>TOTAL ASSETS</b>	<b>\$ 19,138,264</b>	<b>\$ 151,116</b>	<b>\$ 2,335,944</b>

**LIABILITIES AND NET ASSETS**

**LIABILITIES**

Accounts Payable and Accrued Expenses	\$ 369,861		
Time Warrants	1,000,000	-	
Other Payables	0	16,893	
Bond Payable- Current	305,000	-	
PNC Bank- Current	124,930	-	
Capital Leases Payable- Current	301,394	-	
Bond Payable- Long Term	2,719,988		
PNC Bank- Long Term	360,599		
Capital Leases Payable- Long Term	664,919		
Municipalities Payable	90,167	-	
Estimated Liability for Landfill Closure and Postclosure Care Costs	169,910	-	
<b>TOTAL LIABILITIES</b>	<b>\$ 6,106,768</b>	<b>\$ 16,893</b>	<b>\$ -</b>

**NET ASSETS**

Invested in Capital Assets Net of Related Debt	\$ 11,498,074	\$ -	\$ 2,015,329
Restricted Cash-USDA, Housing Rehabilitation and CHIP Grants, Federal Drug and SPLOST Funds	594,626	-	123,559
Unrestricted	938,796	87,173	197,056
<b>TOTAL NET ASSETS</b>	<b>\$ 13,031,496</b>	<b>\$ 134,223</b>	<b>\$ 2,335,944</b>

The accompanying notes are an integral part of these statements.

**DOOLY COUNTY, GEORGIA**  
**GOVERNMENT-WIDE STATEMENT OF ACTIVITIES**  
**YEAR ENDED SEPTEMBER 30, 2014**

	Program Revenues			Component Units		
	Expenses	Fees, Fines & Charges for Services	Operating Grants & Contributions	Governmental Activities	Public Health	Industrial Development Authority
General Government	\$ 5,101,179	\$ 22,847			\$ -	\$ -
Public Safety	5,706,419	3,634,464			-	-
Sanitation	811,005	852,981			-	-
Highways & Streets	2,314,542	488,474			-	-
Health	944,717	254,999			-	-
Welfare	301,698				-	-
Coroner	22,288				-	-
Culture & Recreation	362,027				-	-
Economic, Industrial & Community Development	258,882				-	-
Interest on long-term debt	218,355				-	-
Total Governmental Activities	\$ 16,041,112	\$ 5,253,765	\$ -	\$ -	\$ -	\$ -
Component Units						
Public Health	\$ 347,161	\$ 376,902	\$ -	\$ 29,741	\$ -	\$ -
Industrial Development Authority	85,940	134,219	-	-	-	48,271
General Revenues:						
Taxes:						
Property Tax				5,428,678		
SPLOST Taxes				1,348,687		
Transportation Inv. Act				800,391		
Local Option Taxes				745,283		
Alcohol Beverage Taxes				3,305		
Insurance Premium Taxes				266,716		
Business License Taxes				40,953		
Intergovernmental				940,388		
Interest Earned				1,400		
Sale of Equipment				2,500		
Miscellaneous and Other				878,295		
Total General Revenues				\$ 10,456,596	\$ -	\$ -
Change in Net Assets				\$ (330,751)	\$ 29,741	\$ 48,271
Net Assets at Beginning of Year				13,522,816	104,482	2,270,716
Prior Period Adjustment				(160,569)		
Net assets at End of Year				\$ 13,362,247	\$ 134,223	\$ 2,318,987

The accompanying notes are an integral part of these statements.

**DOOLY COUNTY, GEORGIA**  
**BALANCE SHEET - GOVERNMENTAL FUNDS**  
**September 30, 2014**

**Major Governmental Funds**

	General Fund	CHIP 04m-7- 046-1-2902 Capital Project Fund	Georgia Trauma Care Network Commission	Sheriff Drug Fund	Sharing Drug Fund
<b>ASSETS AND OTHER</b>					
<b>DEBITS ASSETS</b>					
Cash	\$ 589,526	\$ -	\$ -	\$ 440,537	\$ 191,466
Restricted Cash	594,626	-	-	-	-
Receivable	386,220	-	-	-	-
Other	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 1,570,372</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 440,537</b>	<b>\$ 191,466</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts Payable	\$ 207,877	\$ -	\$ -	\$ -	\$ -
Accrued Salaries	161,877	-	-	-	-
Other Payable	-	-	-	-	-
Time Warrants	1,000,000	-	-	-	-
USDA Note Payable	-	-	-	-	-
Municipalities Payable	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>\$ 1,369,754</b>	<b>\$0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND BALANCE</b>					
-Restricted	\$ 63,529	\$ -	\$ -	\$ 440,537	\$ 191,466
-Unassigned	136,982	-	-	-	-
<b>TOTAL FUND BALANCE</b>	<b>\$ 200,618</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 440,537</b>	<b>\$ 191,466</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 1,570,372</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 440,537</b>	<b>\$ 191,466</b>

The accompanying notes are an integral part of this statement.

**DOOLY COUNTY, GEORGIA**  
**BALANCE SHEET - GOVERNMENTAL FUNDS**  
**September 30, 2014**

**Major Governmental Funds**

Special Local Option Sales Tax Fund 2002	Special Local Option Sales Tax Fund 2013	Transportation Investment Act (TIA) 2013	Health Promotion & Wellness Grant	Dooly County Transit System	Ttal Government Funds
\$ 539	\$ 467,088	\$ 394,952	\$ 1,500		\$ 2,085,608
					594,626
					386,220
-	96,906				96,906
<u>\$ 539</u>	<u>\$ 563,994</u>	<u>\$ 394,952</u>	<u>\$ 1,500</u>	<u>\$ -</u>	<u>\$ 3,163,360</u>
\$ -	\$ -	\$ -	\$ -		\$ 207,877
-					161,877
-					-
-					1,000,000
-					-
-	90,167				90,167
<u>\$ -</u>	<u>\$ 90,167</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ 1,459,921</u>
\$ 539	\$ 473,827	\$ 394,952	\$ 1,500		\$ 1,566,350
-					136,982
<u>\$ 539</u>	<u>\$ 473,827</u>	<u>\$ 394,952</u>	<u>\$ 1,500</u>		<u>\$ 1,703,439</u>
<u>\$ 539</u>	<u>\$ 563,994</u>	<u>\$ 394,952</u>	<u>\$ 1,500</u>	<u>\$ -</u>	<u>\$ 3,162,821</u>

**DOOLY COUNTY, GEORGIA**  
**RECONCILIATION OF THE GOVERNMENT FUNDS BALANCE SHEET TO THE GOVERNMENT**  
**WIDE STATEMENT OF NET ASSETS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**

Total Fund Balances - Total Governmental Funds	\$	1,703,332
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Amounts reported for Governmental Activities in the Statement of Net Assets are different because:

Capital assets used in governmental activities are not current in the Governmental Funds Balance Sheet		15,974,904
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Compensated Absences

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

Capital Lease Payable	966,313	
Bond	3,024,988	
Landfill Postclosure Liability	169,910	
PNC Bank	485,529	(4,646,740)
Adjustments		

Net assets of governmental activities	\$	<u>13,031,496</u>
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The accompanying notes are an integral part of these statements.

**DOOLY COUNTY, GEORGIA**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2014**

		Housing Rehabilitati on 07h-y- 046-1-3356 Capital Project	CHIP 04m-7- 046-1-2902 Capital Project Fund	Georgia Trauma Care Network Commission	Sharing Sheriff Fund
<b>REVENUES</b>	<b>General Fund</b>				
Taxes and Special Assessments	\$ 6,543,590	\$ -	\$ -	\$ -	\$ -
License and Permits	40,953	-	-	-	-
Intergovernmental	719,478	-	-	-	-
Charges for Service	1,364,024	-	-	-	-
Fines and Forfeitures	3,289,917	-	-	-	-
Interest Earned	1,408	-	-	-	-
Miscellaneous and Other	1,028,690	-	-	-	-
Grants - Contributions	-	-	-	-	-
Intergovernmental Expenditures	-	-	-	4,774	165,252
<b>TOTAL REVENUES</b>	<b>\$ 12,988,060</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,774</b>	<b>\$ 165,252</b>
<b>EXPENDITURES- CURRENT</b>					
General Government	\$ 4,205,190	\$ -	\$ 184	\$ -	\$ -
Public Safety	5,143,286	-	-	-	96,931
Sanitation	766,528	-	-	-	-
Landfill	19,941	-	-	-	-
Highways & Streets	1,560,385	-	-	-	-
Health	942,717	-	-	-	-
Welfare	279,982	-	-	-	-
Coroner	22,288	-	-	-	-
Library and Recreation	362,027	-	-	-	-
Economic, Industrial and Community Development	227,469	-	-	-	-
Natural Res. Con. Svc	31,413	-	-	-	-
Other	434,110	-	-	-	-
Intergovernmental	-	-	-	-	-
<b>Capital Outlay</b>					
Capital Outlay - General	-	-	-	-	-
Capital Outlay - Public Safety/Fire Dr	-	-	-	-	-
Capital Outlay - Highways & Streets	-	-	-	-	-
Capital Outlay - Health EMS	-	-	-	4,774	-
Capital Outlay - Recreation	-	-	-	-	-
Capital Outlay - Infrastructure	-	-	-	-	-
<b>Debt Service</b>					
Capital Leases	-	-	-	-	-
Municipalities	-	-	-	-	-
Bond - Jail	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 13,995,336</b>	<b>\$ -</b>	<b>\$ 184</b>	<b>\$ 4,774</b>	<b>\$ 96,931</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ (1,007,276)</b>	<b>\$ -</b>	<b>\$ (184)</b>	<b>\$ -</b>	<b>\$ 68,321</b>
<b>OTHER FINANCING SOURCES</b>					
Capital Lease Addition	-	-	-	-	-
Sale of Equipment	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES</b>	<b>(1,007,276)</b>	<b>-</b>	<b>(184)</b>	<b>-</b>	<b>68,321</b>
<b>FUND BALANCE- BEGINNING PRIOR PERIOD ADJUSTMENT</b>	<b>1,207,787</b>	<b>-</b>	<b>184</b>	<b>-</b>	<b>123,145</b>
<b>FUND BALANCE ENDING</b>	<b>\$ 200,511</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 191,466</b>

The accompanying notes are an integral part of this statement.

**DOOLY COUNTY, GEORGIA  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS**

FOR YEAR ENDED SEPTEMBER 30, 2014

Sheriff Drug Fund	Special Local Option Sales Tax	Special Local Option Sales Tax Fund 2007	Special Local Option Sales Tax Fund 2013	Transportation Investment Act (TIA)	Health Promotion & Wellenss Grant	Dooly County Transit System	Total Government Funds
\$ -	-	\$ -	\$ -	\$ 800,391	-	-	\$ 7,343,981
-	-	-	-	-	-	-	40,953
-	-	-	-	-	-	-	719,478
-	-	-	-	-	-	-	1,364,024
-	-	-	-	-	-	-	3,289,917
-	-	-	-	-	-	-	1,408
-	-	-	-	-	-	-	1,028,690
179,295	-	-	1,348,687	-	3,000	220,902	1,921,910
\$ 179,295	\$ -	\$ -	\$ 1,348,687	\$ 800,391	\$ 3,000	\$ 220,902	\$ 15,710,361
\$ -	\$ -	\$ -	\$ 13,500	-	-	\$ 220,902	\$ 4,439,776
309,363	-	-	-	-	-	-	5,549,580
-	-	-	-	-	-	-	766,528
-	-	-	-	-	-	-	19,941
-	-	-	360,916	196,476	-	-	2,117,777
-	-	-	-	-	2,000	-	944,717
-	-	-	-	-	-	-	279,982
-	-	-	-	-	-	-	22,288
-	-	-	-	-	-	-	362,027
-	-	-	-	-	-	-	227,469
-	-	-	-	-	-	-	31,413
-	-	-	-	-	-	-	434,110
-	-	-	-	-	-	-	-
-	-	-	-	48,400	-	-	48,400
-	907	6,990	178,688	-	-	-	191,359
-	-	-	4,997	-	-	-	4,997
-	-	-	-	310,389	-	-	310,389
-	-	-	-	-	-	-	-
-	-	-	337,288	-	-	-	337,288
-	-	-	395,779	-	-	-	395,779
\$ 309,363	\$ 907	\$ 6,990	\$ 1,291,168	\$ 555,265	\$ 2,000	\$ 220,902	\$ 16,483,820
\$ (130,068)	\$ (907)	\$ (6,990)	\$ 57,519	\$ 245,126	\$ 1,000	\$ -	\$ (773,459)
-	-	-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	-	-	-	\$ -
(130,068)	(907)	(6,990)	57,519	245,126	1,000	-	(773,459)
570,605	1,446	6,990	416,308	149,826	500	-	2,476,791
-	-	0	0	-	-	-	-
\$ 440,537	\$ 539	\$ -	\$ 473,827	\$ 394,952	\$ 1,500	\$ -	\$ 1,703,332

The accompanying notes are an integral part of this statement.

**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, 2014**

Net change in fund balances – total government funds	\$ (777,459)
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.	555,145
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.	(627,149)
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.	402,990
Compensated Absences are reported in the government-wide statement of activities but does not require the use of current financial recourses and are not reported as expenditures in governmental funds.	0
Decrease in Liability to Municipal Landfill are reduction to Expenditures in Government-Wide Statements	19,941
Capital Lease Additions	(653,929)
Capital Lease Payment (Net)	<u>601,172</u>
Prior Period Adjustment	<u>(102,198)</u>
Municipalities Payable	90,167
	<u><u>\$(491,320)</u></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, 2014**

<b>REVENUES</b>	<b>Budget</b>	<b>Final</b>	<b>Actual</b>	<b>Variance- Favorable (Unfavorable)</b>
Taxes	\$ 6,571,401	\$ 6,571,401	\$ 6,543,590	\$ (27,811)
License and Permits	48,000	48,000	40,953	(7,047)
Intergovernmental	679,000	679,000	719,478	40,478
Charges for Services	1,733,380	1,733,380	1,364,024	(369,356)
Fines and Forfeitures	3,180,000	3,180,000	3,289,917	109,917
Sale of Equipment	10,000	10,000	2,500	(7,500)
Interest Earned	1,200	1,200	1,408	208
Equipment Buyback	127,000	127,000	-	(127,000)
Miscellaneous and Other	699,940	699,940	1,026,190	326,250
Grants - Contributions	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 13,049,921</b>	<b>\$ 13,049,921</b>	<b>\$ 12,988,060</b>	<b>\$ (61,861)</b>
<b>EXPENDITURES</b>				
General Government	\$ 3,905,449	\$ 3,905,449	\$ 4,205,190	\$ (299,741)
Public Safety	4,090,564	4,090,564	5,143,286	(1,052,722)
Sanitation	793,440	793,440	766,528	26,912
Landfill	15,125	15,125	19,941	(4,816)
Highways & Streets	1,854,538	1,854,538	1,560,385	294,153
Health	962,710	962,710	942,717	19,993
Welfare	376,520	376,520	279,982	96,538
Coroner	23,444	23,444	22,288	1,156
Library and Recreation	347,416	347,416	362,027	(14,611)
Economic, Industrial and Community Development	243,755	243,755	227,469	16,286
Natural Res. Con. Service	34,166	34,166	31,413	2,753
Grants	-	-	-	-
Other	402,794	402,794	434,110	(31,316)
<b>TOTAL EXPENDITURES</b>	<b>\$ 13,049,921</b>	<b>\$ 13,049,921</b>	<b>\$ 13,995,336</b>	<b>\$ (945,415)</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,007,276)</b>	<b>\$ (1,007,276)</b>
<b>FUND BALANCE - BEGINNING</b>			<b>\$ 1,207,787</b>	
<b>PRIOR PERIOD ADJUSTMENT</b>			<b>\$ -</b>	
<b>FUND BALANCE AT SEPTEMBER 30, 2014</b>			<b>\$ 200,511</b>	

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

**DOOLY COUNTY, GEORGIA  
SHERIFF DRUG FUND  
STATEMENT OF REVENUES - EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2014**

	<b>Budget</b>	<b>Actual</b>	<b>Variance - Favorable Unfavorable</b>
<b><u>REVENUES</u></b>			
Federal Sharing	\$ -	\$ -	\$ -
Other Income	5,000	10,190	5,190
Equipment Sold	25,000	26,965	1,965
Interest	15,000	1,386	(13,614)
Confiscated Funds	18,000	140,754	(122,754)
<b>TOTAL REVENUES</b>	<b>\$ 63,000</b>	<b>\$ 179,295</b>	<b>\$ (129,213)</b>
<b><u>EXPENDITURES</u></b>			
Public Safety	225,000	309,363	(84,363)
Capital Outlay		-	
<b>TOTAL EXPENDITURES</b>	<b>\$ 225,000</b>	<b>\$ 309,363</b>	<b>\$ (84,363)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ (162,000)</b>	<b>\$ (130,068)</b>	<b>\$ 393,251</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES</b>		<b>\$ (130,068)</b>	
<b>FUND BALANCE ENDING SEPTEMBER 30, 2013</b>		<u>570,605</u>	
<b>FUND BALANCE ENDING SEPTEMBER 30, 2014</b>		<u><b>\$ 440,537</b></u>	

The accompanying notes are an integral part of this statement.

**DOOLY COUNTY, GEORGIA  
SHERIFF SHARING FUND  
STATEMENT OF REVENUES - EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2014**

	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable Unfavorable</u>
<b><u>REVENUES</u></b>			
Federal Sharing	\$ 225,000	\$ 165,252	\$ (59,748)
Other Income	-	-	-
Equipment Sold	-	-	-
Interest	-	-	-
Confiscated Funds	-	-	-
<b>TOTAL REVENUES</b>	<u>\$ 225,000</u>	<u>\$ 165,252</u>	<u>\$ (59,748)</u>
<b><u>EXPENDITURES</u></b>			
Public Safety	225,000	96,931	128,069
Capital Outlay	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>\$ 225,000</u>	<u>\$ 96,931</u>	<u>\$ 128,069</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ 68,321</u>	<u>\$ 393,251</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES</b>		\$ 68,321	
<b>FUND BALANCE BEGINNING SEPTEMBER 30, 2013</b>		<u>123,145</u>	
<b>FUND BALANCE ENDING SEPTEMBER 30, 2014</b>		<u>\$ 191,466</u>	

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, 2014**

	<u>2014</u>	<u>2013</u>
<b><u>ASSETS</u></b>		
Cash and Cash Equivalents	\$ 2,214,617	\$ 595,052
Due from Others	-	-
<b>TOTAL ASSETS</b>	<u>\$ 2,214,617</u>	<u>\$ 595,052</u>
<b><u>LIABILITIES</u></b>		
Due to Others	<u>\$ 2,214,617</u>	<u>\$ 595,052</u>

The accompanying notes are an integral part of this statement.

**DOOLY COUNTY, GEORGIA  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2014**

**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, 2013. 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, 2014**

**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, 2013. Separately audited basic financial statements may be obtained from the County Commissioners office or the Health Department.

In accordance with the above criteria the County has determined that the Dooly County Industrial Development Authority should be included as a discretely presented component unit. It is presented in a separate column to emphasize that it is legally separate from the County and has a fiscal year end of September 30, 2014. Separately audited basic 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, 2014**

**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, 2014**

**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, 2014**

**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 07h-y-046-1-3356 – 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 04m-7-046-1-2902 - to account for revenues derived from specific taxes, grants and other sources which are designated to finance particular activities of the County.

Transportation Investment Act (TIA) -

Special Local Option Sales Tax Fund 2002, 2007, and 2013 – to account for revenues derived from specific taxes, grants and other sources which are designated to finance particular activities of the County. The Capital Project funds consist of the Special Use Local Option Tax Fund.

Additionally, the County reports the following fund type:

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

**D. BUDGET LAW AND PRACTICE**

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

The legal level of budgetary control is the department level.

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

**DOOLY COUNTY, GEORGIA  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2014**

**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 over budgeted amounts by \$. 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:

Sanitation	\$ 299,741
Public Safety	1,052,722
Library and Recreation	14,611
Other	31,316
Total	<u>\$ 1,398,390</u>

**E. ENCUMBRANCES**

Encumbrance accounting is not used by Dooly County. At September 30, 2013 there were no material encumbrance type items outstanding.

**DOOLY COUNTY, GEORGIA  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2014**

**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 \$209,315 less allowance for bad debt of \$109,315 for a net total of \$100,000.

**H. PROPERTY TAXES RECEIVABLE AND PROPERTY TAX CALENDAR**

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

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

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

Accumulated unpaid sick pay and other employee benefit amounts are not accrued in governmental funds (using the modified accrual basis of accounting. At September 30, 2014, unrecorded liabilities included approximately \$173,000.

**J. ACCOUNTS PAYABLE AND ACCRUED EXPENSE**

These are amounts due or accrued as of September 30, 2014.

**K. TIME WARRANTS**

Time warrants outstanding at September 30, 2014 was \$1,000.

**L. CASH, INVESTMENTS AND DEPOSITS**

At September 30, 2014, the bank account balances totaled \$2,680,234. 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, 2014**

**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, 2014**

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

**M. CAPITAL ASSETS (Continued)**

Capital asset activity for the year ended September 30, 2014 was as follows:

	Balance Oct 1	Additions/ Completions	Retirements/ Adjustments	Balance 9-30- 14
<b>Governmental Activities:</b>				
Capital Assets not being depreciated				
Land	\$ 1,610,359	\$ -	\$ -	\$ 1,610,359
Total Capital assets not being depreciated	\$ 1,610,359	\$ -	\$ -	\$ 1,610,359
Infrastructure	\$ 1,976,922	\$ 310,389	\$ -	\$ 2,287,311
Building	13,109,518	-	-	13,109,518
Vehicles	3,611,780	101,192	-	3,712,972
Heavy Equipment	3,165,026	138,567	-	3,303,593
Furniture, Fixtures and Equipment	1,085,931	4,997	-	1,090,928
Total Capital Assets being depreciated	\$ 22,949,177	\$ 555,145	\$ -	\$ 23,504,322
Less: Accumulated Depreciation for:				
Infrastructure	42,975	-	-	42,975
Building	3,073,077	-	-	3,073,077
Vehicles	2,470,927	55,744	-	2,526,671
VehiclesHeavy Equipment	2,030,602	556,160	-	2,586,762
Furniture, Fixtures and Equipment	854,448	55,844	-	910,292
Total Accumulated Depreciation	\$ 8,472,029	\$ 667,748	\$ -	\$ 9,139,777
Total Capital Assets being depreciated, net	\$ 14,477,148	\$ (112,603)	\$ -	\$ 14,364,545
Total Capital Assets	\$ 16,087,507	\$ (112,603)	\$ -	\$ 15,974,904

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

<b>Program Activities:</b>	
General Government	\$ 227,293
Public Safety - Sheriff	67,634
Public Safety - Fire	89,205
Health and Welfare	21,716
Highway and Streets	196,765
Sanitation	24,536
	<u>\$ 627,149</u>

**DOOLY COUNTY, GEORGIA  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2014**

**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	09-30-13	\$ 250,000
Received		1,750,000
Paid		<u>(1,000,000)</u>
Balance	09-30-14	<u>\$ 1,000,000</u>

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

The general long-term debt accounts represent a summary of the general obligation debt of the County all in the form of Capital Lease Purchase Agreements and 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, 2014 is:

Balance	9-30-13	\$3,347,854
Payments		<u>322,866</u>
Balance	9-30-14	<u>\$3,024,988</u>

**DOOLY COUNTY, GEORGIA  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2014**

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

**N. General Long Term Debt Accounts (Continued)**

Principal and Interest for the remaining years is as follows:

YEAR OF MATURITY	PRINCIPAL AMOUNT	INTEREST AMOUNT	TOTAL
9/30/2015	305,000	154,524	459,524
9/30/2016	325,000	137,671	462,671
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>\$ 3,024,988</u>	<u>\$ 702,372</u>	<u>\$ 3,727,360</u>

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, 2014 is:

	GENERAL	SPLOST	TOTAL
Balance 9-30-13	\$ 97,045	817,011	\$ 914,056
Additions	-	653,929	653,929
Payments and Retirements	(83,036)	(518,636)	(601,672)
Balance 9-30-14	<u>\$ 14,009</u>	<u>\$ 952,304</u>	<u>\$ 966,313</u>

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

YEAR OF MATURITY	PRINCIPAL	INTEREST	TOTAL
9/30/2015	10,447	317	10,764
9/30/2016	3,562	25	3,587
9/30/2017	<u>\$ 14,009</u>	<u>\$ 342</u>	<u>\$ 14,351</u>

YEAR OF MATURITY	PRINCIPAL	INTEREST	TOTAL
9/30/2015	290,947	20,166	311,113
9/30/2016	186,056	12,896	198,952
9/30/2017	81,645	9,561	91,206
9/30/2018	375,357	5,370	380,727
9/30/2019	18,299	293	18,592
	<u>952,304</u>	<u>48,286</u>	<u>1,000,590</u>

**DOOLY COUNTY, GEORGIA  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2014**

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

**N. GENERAL LONG TERM DEBT ACCOUNTS (Continued)**

**Long-Term Debt**

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

The balance as of September 30, 2014 is:

Balance 9-30-13	\$ 589,847
Payments	104,318
Balance 9-30-14	<u>\$ 485,529</u>

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

YEAR OF MATURITY	PRINCIPAL AMOUNT	INTEREST AMOUNT	TOTAL
9/30/2015	124,930	24,389	149,319
9/30/2016	132,224	17,095	149,319
9/30/2017	140,053	9,266	149,319
9/30/2018	88,322	4,218	92,540
	<u>\$ 485,529</u>	<u>\$ 54,968</u>	<u>\$ 298,638</u>



**DOOLY COUNTY, GEORGIA  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2014**

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

**O. MUNICIPAL SOLID WASTE LANDFILL CLOSURE AND POSTCLOSURE COSTS**

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

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

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

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

	Original Estimate	Revised Estimate
Total Estimated Liability	\$900,400	\$317,000
Paid FYE 9-30-98	(927)	(927)
Paid FYE 9-30-99	(12,820)	(12,820)
Paid FYE 9-30-00	(13,721)	(13,721)
Paid FYE 9-30-01	(20,339)	(20,339)
Paid FYE 9-30-02	(23,780)	(23,780)
Paid FYE 9-30-03	(15,704)	(15,704)
Paid FYE 9-30-04	(14,286)	(14,286)
Paid FYE 9-30-05	(16,633)	(16,633)
Paid FYE 9-30-06	(15,713)	(15,713)
Paid FYE 9-30-07	(21,000)	(21,000)
Paid FYE 9-30-08	(6,965)	(6,965)
Paid FYE 9-30-09	(12,761)	(12,761)
Revised 9-30-10		83,830
Paid FYE 9-30-10	(7,267)	(\$7,267)
Paid FYE 9-30-11	(10,341)	(10,341)
Paid FYE 9-30-12	(9,361)	(9,361)
Paid FYE 9-30-13	(10,055)	(10,055)
Paid FYE 9-30-14	(19,941)	(19,941)
Balance 9-30-14	<u>\$668,786</u>	<u>\$169,216</u>

**DOOLY COUNTY, GEORGIA  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2014**

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

**P. RISK MANAGEMENT**

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

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

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

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

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

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

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

**Q. RECEIVABLES AND PAYABLES WITHIN THE REPORTING ENTITY**

There were no receivables and payables within the reporting entity.

**DOOLY COUNTY, GEORGIA  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2014**

**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, 2014, the County approved bond payments, including interest, totaling \$171,603 which was paid. These payments were made in lieu of indigent care payments made in prior years.

**S. PENSION PLAN**

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

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

**Funding Policy:** The County is required to contribute an actuarially determined amount annually to the Plan's trust. The contribution amount is determined using actuarial methods and assumptions approved by the ACCG Plan Trustees and must satisfy the minimum contribution requirement contained in the State of Georgia Statutes.

**Annual Pension Cost:** The County's annual pension cost and net pension obligation for the pension plan for the current year were determined as follows:

**DOOLY COUNTY, GEORGIA  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2014**

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

**S. PENSION PLAN (continued)**

<b>Derivation of Net Pension Obligation</b>	<b>2014</b>	<b>2013</b>
Net Pension Obligation as of Beginning of Prior Year	\$ (53,210)	\$ (36,653)
Annual Pension Cost for Prior Year	192,418	165,110
Actual Contributions to Plan for Prior Year	208,486	181,667
Increased in Pension Obligation	<u>\$ (16,068)</u>	<u>\$ (16,557)</u>
Net Pension Obligation as of Beginning of the Year	\$ (69,278)	\$ (53,210)
<b>Derivation of Net Pension Obligation</b>	<b>2014</b>	<b>2013</b>
Net Pension Obligation as of Beginning of Prior Year	\$ (53,210)	\$ (36,653)
Annual Pension Cost for Prior Year	192,418	165,110
Actual Contributions to Plan for Prior Year	208,486	181,667
Increased in Pension Obligation	<u>\$ (16,068)</u>	<u>\$ (16,557)</u>
Net Pension Obligation as of Beginning of the Year	\$ (69,278)	\$ (53,210)

**Basis of Valuation**

Current Valuation Date	January 1, 2014
Annual Return on Invested Plan Assets	7.75%
Projected Annual Salary Increases	3.0%-5.5% based on age
Expected Annual Inflation	3.00%
Actuarial Value of Assets	Market Value
Actuarial Funding Method	Projected Unit Credit
Amortization Method	Level Percent of Pay (Closed)

**DOOLY COUNTY, GEORGIA  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2014**

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

**S. PENSION PLAN (continued)**

Trend Information for the Plan						
Fiscal Year	Annual Pension Cost	Actual County	Percentage of APC	Net Pension		
<u>Beginning</u>	<u>(ACP)</u>	<u>Contribution</u>	<u>Contributed</u>	<u>Obligation</u>		
January 1, 2014	222,332	N/A	N/A	(69,278)		
January 1, 2013	192,418	N/A	N/A	(53,210)		
January 1, 2012	165,110	N/A	N/A	(36,653)		
January 2, 2011	162,654	180,112	111%	(19,195)		
January 1, 2010	154,004	153,900	100%	(19,299)		

Fiscal Year	Actuarial Value of Assets	Actuarial Accrued Liability (AAL) Projected Unit Credit	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percent of Covered Payroll
Ending	(a)	(b)	(b-a)	(a/b)	c	[(b-a)/c]
December 31, 2013	1,369,946 *	1,948,382	578,436	70.3%	4,370,847	13.2%
December 31, 2012	1,101,039 *	1,666,126	565,087	66.1%	4,226,007	13.4%
December 31, 2011	902,641 *	1,449,244	546,603	62.3%	4,312,384	13.2%
December 31, 2010	710,460 *	1,263,267	552,807	56.2%	4,176,082	13.2%

\* Reflects change to asset smoothing adopted by the ACCG Pension Plan and Trust Board of Trustees.

The assets and liabilities shown above reflect expected amounts as of the last day of the plan year. These amounts may vary from those used in determining the required contribution, since those calculations use actual amounts as of the first day of the next plan year.

**DOOLY COUNTY, GEORGIA  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2014**

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

**T. JOINT VENTURES**

**River Valley**

Under Georgia Law, the County, in conjunction with other cities and counties in the eight county west central Georgia area, is a member of the River Valley Regional Commission (RVRC) and is required to pay annual dues thereto. During its year ended September 30, 2014, the County paid approximately \$5,743 in such dues. Membership in an RVRC is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34 which provides for the organizational structure of the RVRC in Georgia. The RVRC Board membership includes the chief elected official of each county and municipality of the area. OCGA 50-8-30.1 provides that the member governments are liable for any debts or obligations of an RVRC. Separate financial statements may be obtained from RVRC.

**The Middle Georgia Regional Solid Waste Management Authority**

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

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

**U. OTHER**

Certain previously reported amounts have been reclassified to conform to FYE September 30, 2014, report classifications.

**V. LITIGATION**

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

**W. E911 AUTHORITY**

In December 2002, the Middle Flint Regional E-911 Authority was formed by the following counties: Dooly, Macon, Marion, Schley, Sumter, Taylor and Webster. In 2005, the Authority began providing Enhanced 911 services to the member counties. The phone companies remit the 911 surcharges directly to the Authority. In addition to the phone surcharges, each member county also provides supplemental funding to the Authority. For FYE 09/30/2014, Dooly County provided a total of \$26,451 to the Authority.

**DOOLY COUNTY, GEORGIA  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2014**

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

**X. FUND EQUITY AND FUND BALANCE**

**Fund Equity:**

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

**Fund Balance:**

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

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

Restricted- constrained by external parties or enabling legislation.

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

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

Unassigned- not classified as one of the above.

	9/30/2013	Change	9/30/2014
Fund Balances:			
Restricted:	\$ 1,332,921	\$ 233,429	\$ 1,566,350
Unassigned:	1,591,343	(1,454,361)	136,982
Total:	<u>\$ 2,924,264</u>	<u>\$ (1,220,932)</u>	<u>\$ 1,703,332</u>

**Y. MIDDLE GEORGIA REGIONAL SOLID WASTE MANAGEMENT AUTHORITY**

**Post-closure Care Cost.**

Federal laws and regulations require the Middle Georgia Regional Solid Waste Management Authority (the "Authority") to place a final cover on its landfill when closed and perform certain maintenance and monitoring functions at the landfill site for 30 years after closure. The estimated liability for solid waste landfill closure and post-closure care costs has a balance of \$1,444,824 as of June 30, 2014 and is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfill was acquired as of June 30, 2014. In 2014, Georgia Environmental Protection Division allowed for the three member county governments to account for their portion of the total closure/post-closure costs of the landfill based on the percentage of ownership of each county in the Authority. Macon County's ownership percentage is 28.6%. Peach County's percentage is 48.0%. and Dooly County's percentage is 23.4%. Therefore Dooly County's closure/post-closure care costs total \$338,089 as of June 30, 2014.

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

**HERBERT E. ALLEN**  
CERTIFIED PUBLIC ACCOUNTANT

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Member of the American Institute of  
Certified Public Accountants

Member of the Georgia Society of  
Certified Public Accountants

February 5, 2015

**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, 2014, and have issued our report thereon dated February 5, 2015. We did not audit the financial statements of the Dooly County Department of Public Health which was audited by other auditors whose report as been furnished to us and our opinion as it relates to those amounts is based solely on the reports of other auditors. Except as discussed in the preceding sentences, we conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

**Internal Control over Financial Reporting**

In planning and performing our audit, we considered Dooly County, Georgia's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Dooly County, Georgia's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Dooly County, Georgia's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or a combination of control deficiencies, that adversely affects the Dooly County, Georgia's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Dooly County, Georgia's financial statements that is more than inconsequential will not be prevented or detected by the Dooly County, Georgia's internal control.



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

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

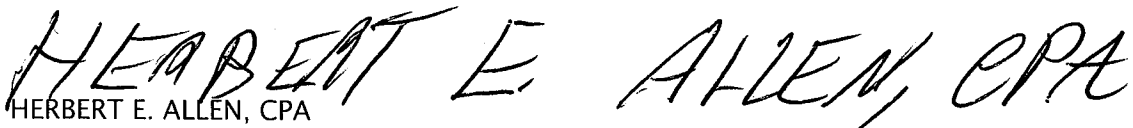
#### Compliance and Other Matters

As part of obtaining reasonable assurance about whether Dooly County, Georgia's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards*. This non compliance item is described in the schedule of findings and responses.

#### Dooly County,, Georgia's Responses to Findings

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

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

  
HERBERT E. ALLEN, CPA

DOOLY COUNTY GEORGIA  
SCHEDULE OF FINDINGS AND RESPONSES  
SEPTEMBER 30, 2014

Non Compliance –

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

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

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

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

Dooly County, Georgia Response

In regard to the Agreement for Transit Operating Assistance between the Georgia Department of Transportation and Dooly County for Project ID Number T004310 for the period ending 6/30/2014, the County has requested a waiver from GD

OT regarding the audited final statement of operating costs referenced in Article VII Section B of the Agreement, since Dooly County has contracted with Resource Management Systems Inc. to be the Third Part Operation of the Dooly County Transit System.

**DOOLY COUNTY, GEORGIA  
GENERAL FUND  
BALANCE SHEET  
FOR THE YEAR ENDED SEPTEMBER 30, 2014**

	<u>September 30 2014</u>
<b><u>ASSETS</u></b>	
Cash	\$ 589,525
Restricted Cash	594,626
Accounts Receivable - Garbage -(Net)	100,000
Accounts Receivable - LOST	59,963
Due from Clerk of Court	16,618
Due from Probate Judge	174,101
Due from Sheriff	3,035
Due from Tax Commissioner	26,563
Due from Magistrate	2,202
Building Permits	3,739
<b>TOTAL ASSETS</b>	<b><u>\$ 1,570,372</u></b>
<b><u>LIABILITIES AND FUND BALANCE</u></b>	
<b><u>LIABILITIES</u></b>	
Accounts Payables	\$ 207,984
Accrued Salaries	161,877
Time Warrants	<u>1,000,000</u>
<b>TOTAL LIABILITIES</b>	<b><u>\$ 1,369,861</u></b>
<b><u>FUND BALANCE</u></b>	<b><u>\$ 200,511</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b><u>\$ 1,570,372</u></b>

The accompanying notes are an integral part of this statement.

**DOOLY COUNTY, GEORGIA**  
**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET (GAAP BASIS) AND ACTUAL GENERAL FUND TYPE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2014**

	Budget	Actual	Variance- Favorable (Unfavorable)
<b><u>REVENUES</u></b>			
Taxes	\$ 6,571,401	\$ 6,543,590	\$ (27,811)
License and Permits	48,000	40,953	(7,047)
Intergovernmental	679,000	719,478	40,478
Charges for Services	1,733,380	1,364,024	(369,356)
Fines and Forfeitures	3,180,000	3,289,917	109,917
Sale of Equipment	10,000	2,500	(7,500)
Interest Earned	1,200	1,408	208
Equipment Buyback	127,000	-	(127,000)
Miscellaneous and Other	699,940	1,026,190	326,250
Grants - Contributions	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 13,049,921</b>	<b>\$ 12,988,060</b>	<b>\$ (61,861)</b>
<b><u>EXPENDITURES</u></b>			
General Government	\$ 3,905,449	\$ 4,205,190	\$ (299,741)
Public Safety	4,090,564	5,143,286	(1,052,722)
Sanitation	793,440	766,528	26,912
Landfill	15,125	19,941	(4,816)
Highways & Streets	1,854,538	1,560,385	294,153
Health	962,710	942,717	19,993
Welfare	376,520	279,982	96,538
Coroner	23,444	22,288	1,156
Library and Recreation	347,416	362,027	(14,611)
Economic, Industrial and Community Development	243,755	227,469	16,286
Natural Res. Con. Service	34,166	31,413	2,753
Grants			0
Other	402,794	434,110	(31,316)
<b>TOTAL EXPENDITURES</b>	<b>\$ 13,049,921</b>	<b>\$ 13,995,336</b>	<b>\$ (945,415)</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$ -</b>	<b>\$ (1,007,276)</b>	<b>\$ 353,124</b>
<b><u>OTHER FINANCING SOURCES</u></b>			
Transfers		\$0	
Issuance of Long-Term Debt (net)		\$0	
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>\$0</b>	
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES</b>		<b>\$ (1,007,276)</b>	
<b>FUND BALANCE- BEGINNING</b>		<b>\$ 1,207,787</b>	
<b>PRIOR PERIOD ADJUSTMENT</b>		<b>\$ -</b>	
<b>FUND BALANCE- ENDING</b>		<b>\$ 200,511</b>	

**DOOLY COUNTY, GEORGIA**  
**GENERAL FUND**  
**DETAILED STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2014**

			Variance- Favorable Unfavorable
<b>GENERAL GOVERNMENT</b>	<b>Budget</b>	<b>Actual</b>	
County Commissioner Office:			
Personal Services	\$ 288,481	\$ 270,963	\$ 17,518
Supplies	7,500	6,458	1,042
Other Services & Charges	61,700	57,118	4,582
Capital Outlay	0		0
Equipment Lease	1,860	930	930
Grant			0
<b>TOTAL</b>	<b>\$ 359,541</b>	<b>\$ 335,469</b>	<b>\$ 24,072</b>
General Commissioner Office:			
Personal Service			\$ -
Supplies			0
Other Services & Charges	455,300	770,383	(315,083)
Registrars Department			0
<b>TOTAL</b>	<b>\$ 455,300</b>	<b>\$ 770,383</b>	<b>\$ (315,083)</b>
Buildings:			
Personal Services	\$ 109,245	\$ 97,038	\$ 12,207
Supplies	6,500	4,075	2,425
Other Services & Charges	320,010	303,079	16,931
Capital Outlay	0	0	0
Equipment Lease	0	0	0
<b>TOTAL</b>	<b>\$ 435,755</b>	<b>\$ 404,192</b>	<b>\$ 31,563</b>
Building Inspection:			
Personal Services	\$ 107,233	\$ 107,718	\$ (485)
Supplies	1,100	1,259	(159)
Other Services & Charges	16,730	16,304	426
<b>TOTAL</b>	<b>\$ 125,063</b>	<b>\$ 125,281</b>	<b>\$ (218)</b>
Extension:			
Personal Services	\$ 85,019	\$ 85,440	\$ (421)
Supplies	600	1,256	(656)
Other Services & Charges	16,400	19,596	(3,196)
Capital Outlay			0
Contract Labor	0		0
Equipment Lease	3,600	4,014	(414)
<b>TOTAL</b>	<b>\$ 105,619</b>	<b>\$ 110,306</b>	<b>\$ (4,687)</b>
Tax Assessor:			
Personal Services	\$ 177,005	\$ 204,450	\$ (27,445)
Supplies	2,000	1,148	852
Other Services & Charges	169,300	125,183	44,117
Capital Outlay	2,000	1,701	299
Equipment Lease	4,500	4,174	326
<b>TOTAL</b>	<b>\$ 354,805</b>	<b>\$ 336,656</b>	<b>\$ 18,149</b>

The accompanying notes are an integral part of this statement.

**DOOLY COUNTY, GEORGIA**  
**GENERAL FUND**  
**DETAILED STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2014**

	Budget	Actual	Variance- Favorable Unfavorable
<b>GENERAL GOVERNMENT</b>			
Tax Commissioner:			
Personal Services	\$ 153,370	\$ 155,096	\$ (1,726)
Supplies	3,500	4,020	(520)
Other Services & Charges	23,450	24,462	(1,012)
Equipment Lease	7,000	2,801	4,199
Capital Outlay			0
<b>TOTAL</b>	<b>\$ 187,320</b>	<b>\$ 186,379</b>	<b>\$ 941</b>
Elections:			
Personal Services	\$ 152,302	\$ 125,786	\$ 26,516
Other Services & Charges	59,000	25,349	33,651
Capital Outlay	2,500	0	2,500
Equipment Lease	500	1,440	(940)
Supplies	7,000	4,716	2,284
<b>TOTAL</b>	<b>\$ 221,302</b>	<b>\$ 157,291</b>	<b>\$ 64,011</b>
Judge Superior Court:			
Personal Services	\$ 7,000	\$ 8,968	\$ (1,968)
Supplies	8,050	4,272	3,778
Other Services & Charges	102,656	110,910	(8,254)
Capital Outlay			0
<b>TOTAL</b>	<b>\$ 117,706</b>	<b>\$ 124,150</b>	<b>\$ (6,444)</b>
Clerk Superior Court:			
Personal Services	\$ 206,415	\$ 202,166	\$ 4,249
Supplies	2,500	3,220	(720)
Other Services & Charges	30,185	27,527	2,658
Capital Outlay		0	0
Equipment Lease	6,000	6,312	(312)
<b>TOTAL</b>	<b>\$ 245,100</b>	<b>\$ 239,225</b>	<b>\$ 5,875</b>
Magistrate Court:			
Personal Services	\$ 123,690	\$ 140,704	\$ (17,014)
Supplies	3,000	1,927	1,073
Other Services & Charges	7,505	5,394	2,111
Equipment Lease	1,400	930	470
Capital Outlay	2,500	346	2,154
<b>TOTAL</b>	<b>\$ 138,095</b>	<b>\$ 149,301</b>	<b>\$ (11,206)</b>
Probate Court:			
Personal Services	\$ 218,335	\$ 218,396	\$ (61)
Supplies	6,000	5,967	33
Other Services & Charges	58,060	40,567	17,493
Equipment Lease	6,000	3,520	2,480
Capital Outlay	2,800	248	2,552
Remittances	868,648	997,859	(129,211)
Traffic Court			0
<b>TOTAL</b>	<b>\$ 1,159,843</b>	<b>\$ 1,266,557</b>	<b>\$ (106,714)</b>
<b>TOTAL GENERAL GOVERNMENT</b>	<b>\$ 3,905,449</b>	<b>\$ 4,205,190</b>	<b>\$ (299,741)</b>

The accompanying notes are an integral part of this statement.

**DOOLY COUNTY, GEORGIA**  
**GENERAL FUND**  
**DETAILED STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2014**

	<b>Budget</b>	<b>Actual</b>	<b>Variance- Favorable Unfavorable</b>
<b><u>PUBLIC SAFETY</u></b>			
Sheriff Department:			
Personal Services	\$ 1,856,085	\$ 2,008,437	\$ (152,352)
Supplies	55,300	55,763	(463)
Other Services & Charges	297,738	442,619	(144,881)
Capital Outlay	3,000	0	3,000
Courthouse security	80,568	109,169	(28,601)
Equipment Lease	40,000	26,351	13,649
<b>TOTAL</b>	<b>\$ 2,332,691</b>	<b>\$ 2,642,339</b>	<b>\$ (309,648)</b>
Jail:			
Personal Services	\$ 783,606	\$ 1,634,570	\$ (850,964)
Supplies	125,200	138,154	(12,954)
Other Services & Charges	563,464	487,031	76,433
Equipment Lease		2,178	(2,178)
Capital Outlay	19,500	0	19,500
Jail Transport	0	0	0
<b>TOTAL</b>	<b>\$ 1,491,770</b>	<b>\$ 2,261,933</b>	<b>\$ (770,163)</b>
Public Safety - EMA:			
Personal Services	\$ 132,663	\$ 137,749	\$ (5,086)
Supplies	15,900	12,953	2,947
Other Services & Charges	74,880	71,788	3,092
Capital Outlay	35,000	15,124	19,876
Debt Service - Equipment Lease	1,260	1,400	(140)
Debt Service - USDA	6,400	0	6,400
<b>TOTAL</b>	<b>\$ 266,103</b>	<b>\$ 239,014</b>	<b>\$ 27,089</b>
<b>TOTAL PUBLIC SAFETY</b>	<b>\$ 4,090,564</b>	<b>\$5,143,286</b>	<b>\$ (1,052,722)</b>
<b><u>SANITATION</u></b>			
Personal Services	\$ 60,087	\$ 69,546	\$ (9,459)
Supplies	2,000	13,344	(11,344)
Other Services & Charges	731,353	683,638	47,715
Debt Service-Equipment Leases	0	0	0
Capital Outlay	0		0
<b>TOTAL</b>	<b>\$ 793,440</b>	<b>\$ 766,528</b>	<b>\$ 26,912</b>
<b><u>LANDFILL</u></b>			
Personal Services			\$ -
Supplies			0
Other Services & Charges	15,125	19,941	(4,816)
Capital Outlay			0
<b>TOTAL</b>	<b>\$ 15,125</b>	<b>\$ 19,941</b>	<b>\$ (4,816)</b>

The accompanying notes are an integral part of this statement.

**DOOLY COUNTY, GEORGIA**  
**GENERAL FUND**  
**DETAILED STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2014**

	<b>Budget</b>	<b>Actual</b>	<b>Variance- Favorable Unfavorable</b>
<b><u>HIGHWAYS AND STREETS</u></b>			
Personal Services	\$ 1,138,885	\$ 1,115,831	\$ 23,054
Supplies		3,791	(3,791)
Other Services & Charges	688,153	360,556	327,597
Equipment Lease		165	(165)
Capital Outlay	27,500	80,042	(52,542)
<b>TOTAL</b>	<b>\$ 1,854,538</b>	<b>\$ 1,560,385</b>	<b>\$ 294,153</b>
<b><u>HEALTH - EMS</u></b>			
Personal Services	\$ 696,210	\$ 730,050	\$ (33,840)
Supplies	31,000	41,709	(10,709)
Other Services & Charges	97,500	86,113	11,387
Debt Service-Equipment Lease	28,000	10,752	17,248
Capital Outlay	20,000	2,490	17,510
<b>TOTAL</b>	<b>\$ 872,710</b>	<b>\$ 871,114</b>	<b>\$ 1,596</b>
<b><u>DEPARTMENT OF FAMILY AND CHILDREN SERVICES</u></b>			
Other Services & Charges	\$ 183,080	\$ 176,522	\$ 6,558
Debt Service - DFCS		0	0
Dooly Medical	190,000	171,603	18,397
<b>TOTAL</b>	<b>\$ 373,080</b>	<b>\$ 348,125</b>	<b>\$ 24,955</b>
<b><u>CORONER</u></b>			
Personal Services	\$ 15,194	\$ 14,793	\$ 401
Supplies	1,000	425	575
Other Services & Charges	7,250	7,070	180
<b>TOTAL</b>	<b>\$ 23,444</b>	<b>\$ 22,288</b>	<b>\$ 1,156</b>
<b><u>RECREATION</u></b>			
Personal Services	\$ 164,910	\$ 167,791	\$ (2,881)
Supplies	4,500	4,191	309
Other Services & Charges	64,700	78,462	(13,762)
Capital Outlay	5,000	0	5,000
Equipment Lease	2,000	1,420	580
<b>TOTAL</b>	<b>\$ 241,110</b>	<b>\$ 251,864</b>	<b>\$ (10,754)</b>
<b><u>ECONOMIC, INDUSTRIAL AND COMMUNITY DEVELOPMENT</u></b>			
Personal Services	\$ 160,205	\$ 144,755	\$ 15,450
Supplies		153	(153)
Other Services, Charges & Supplements	83,550	82,561	989
Capital Outlay			0
<b>TOTAL</b>	<b>\$ 243,755</b>	<b>\$ 227,469</b>	<b>\$ 16,286</b>

The accompanying notes are an integral part of this statement.



**DOOLY COUNTY, GEORGIA  
GENERAL FUND  
DETAILED STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2014**

	<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable Unfavorable</u>
<b><u>LIBRARY</u></b>			
Personal Services	\$ 106,306	\$ 110,163	\$ (3,857)
Supplies			-
Other Services, Charges & Supplements	-	-	-
Capital Outlay			-
<b>TOTAL</b>	<b>\$ 106,306</b>	<b>\$ 110,163</b>	<b>\$ (3,857)</b>
<b><u>OTHER</u></b>			
Animal Control	\$ 24,000	\$ 24,066	\$ (66)
Health Department	103,440	103,460	(20)
Natural Res. Conv. Soc.	34,166	31,413	2,753
Unadilla District	362,294	306,584	55,710
Board Of Education	6,500	3,460	3,040
<b>TOTAL</b>	<b>\$ 530,400</b>	<b>\$ 468,983</b>	<b>\$ 61,417</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 13,049,921</b>	<b>\$ 13,995,336</b>	<b>\$ (945,415)</b>

The accompanying notes are an integral part of this statement.

**DOOLY COUNTY, GEORGIA  
SHERIFF DRUG FUND  
BALANCE SHEET  
September 30, 2014**

	Sheriff Drug Fund
<b><u>ASSETS</u></b>	
Cash	\$ 440,537
	-
<b>TOTAL ASSETS</b>	<b>\$ 440,537</b>
<b><u>LIABILITIES AND FUND BALANCE</u></b>	
<b><u>LIABILITIES</u></b>	
Accounts Payable	\$ -
Note Payable	-
<b>TOTAL LIABILITIES</b>	<b>\$ -</b>
<b><u>FUND BALANCE</u></b>	
Fund Balance	440,537
<b>TOTAL FUND BALANCE</b>	<b>440,537</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 440,537</b>

The accompanying notes are an integral part of this statement.

**DOOLY COUNTY, GEORGIA  
SHARING SHERIFF FUND  
BALANCE SHEET  
September 30, 2014**

	Sharing Drug Fund
<b><u>ASSETS</u></b>	
Cash	\$ 191,466
	-
<b>TOTAL ASSETS</b>	<b>\$ 191,466</b>
<b><u>LIABILITIES AND FUND BALANCE</u></b>	
<b><u>LIABILITIES</u></b>	
Accounts Payable	\$ -
Note Payable	-
<b>TOTAL LIABILITIES</b>	<b>\$ -</b>
<b><u>FUND BALANCE</u></b>	
Fund Balance	191,466
<b>TOTAL FUND BALANCE</b>	<b>191,466</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 191,466</b>

The accompanying notes are an integral part of this statement.

**DOOLY COUNTY, GEORGIA  
SHERIFF DRUG FUND  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES-BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2014**

	Budget	Actual	Variance- Favorable Unfavorable
<b><u>REVENUES</u></b>			
Other Income	5,000	10,190	5,190
Equipment Sold	25,000	26,965	1,965
Interest	15,000	1,386	(13,614)
Confiscated Funds	18,000	140,754	122,754
<b>TOTAL REVENUES</b>	<b>\$ 45,000</b>	<b>\$ 179,295</b>	<b>\$ 116,295</b>
<b><u>EXPENDITURES</u></b>			
Public Safety	\$ 225,000	\$ 309,363	(84,363)
Capital Outlay	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 225,000</b>	<b>\$ 309,363</b>	<b>\$ (84,363)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b><u>(\$180,000)</u></b>	<b><u>\$ (130,068)</u></b>	<b><u>\$ 31,932</u></b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES</b>		<b><u>\$ (130,068)</u></b>	
<b>FUND BALANCE BEGINNING</b>		<b><u>\$ 570,605</u></b>	
<b>FUND BALANCE ENDING</b>		<b><u>\$ 440,537</u></b>	

The accompanying notes are an integral part of this statement.

**DOOLY COUNTY, GEORGIA  
SHERIFF DRUG FUND  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES-BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2014**

	<b>Budget</b>	<b>Actual</b>	<b>Variance- Favorable Unfavorable</b>
<b><u>REVENUES</u></b>			
Other Income	5,000	10,190	5,190
Equipment Sold	25,000	26,965	1,965
Interest	15,000	1,386	(13,614)
Confiscated Funds	18,000	140,754	122,754
<b>TOTAL REVENUES</b>	<b>\$ 63,000</b>	<b>\$ 179,295</b>	<b>\$ 116,295</b>
<b><u>EXPENDITURES</u></b>			
Public Safety	\$ 225,000	\$ 309,363	(84,363)
Capital Outlay	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 225,000</b>	<b>\$ 309,363</b>	<b>\$ (84,363)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b><u>(\$162,000)</u></b>	<b><u>\$ (130,068)</u></b>	<b><u>\$ 31,932</u></b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES</b>		<b><u>\$ (130,068)</u></b>	
<b>FUND BALANCE BEGINNING</b>		<b><u>\$ 570,605</u></b>	
<b>FUND BALANCE ENDING</b>		<b><u>\$ 440,537</u></b>	

The accompanying notes are an integral part of this statement.

**DOOLY COUNTY, GEORGIA**  
**SPECIAL USE LOCAL OPTION SALES TAX FUNDS**  
**BALANCE SHEET**  
**September 30, 2014**

	Special Local Option Sales Tax Fund 2013	Special Local Option Sales Tax Fund 2007	Special Local Option Sales Tax Fund 2002	Total
<b><u>ASSETS</u></b>				
Cash	\$ 467,088	\$ -	\$ 539	\$ 467,627
Receivable	96,906	-		96,906
<b>TOTAL ASSETS</b>	<b>\$ 563,994</b>	<b>\$ -</b>	<b>\$ 539</b>	<b>\$ 564,533</b>
<b><u>LIABILITIES AND FUND BALANCE</u></b>				
<b><u>LIABILITIES</u></b>				
Accounts Payable	\$ -		\$ -	\$ -
Payable Municipalities	90,167	-	-	90,167
<b>TOTAL LIABILITIES</b>	<b>\$ 90,167</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 90,167</b>
<b><u>FUND BALANCE</u></b>				
Fund Balance	\$ 473,827	\$ -	\$ 539	\$ 474,366
<b>TOTAL FUND BALANCE</b>	<b>\$ 473,827</b>	<b>\$ -</b>	<b>\$ 539</b>	<b>\$ 474,366</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 563,994</b>	<b>\$ -</b>	<b>\$ 539</b>	<b>\$ 564,533</b>

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, 2014**

	Special Local Option Sales Tax Fund 2013	Special Local Option Sales Tax Fund 2007	Special Local Option Sales Tax Fund 2002	Total
<b>REVENUES</b>				
Sales & Use Tax	\$ 1,348,513	\$ -	\$ -	\$ 1,348,513
Other Income	-	-	-	-
Interest	174	-	-	174
				-
<b>TOTAL REVENUES</b>	<b>\$ 1,348,687</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,348,687</b>
<b>EXPENDITURES</b>				
<b>General</b>				
Courthouse	\$ 13,500	\$ -	\$ -	\$ 13,500
<b>Public Safety</b>				
Highways and Streets	360,916	-	-	360,916
Public Safety - Fire	-	-	-	-
Capital Outlay				
Highway & Streets	48,400	-	-	48,400
Public Safety - Fire	-	-	-	-
Health - EMS	40,121	6,990	907	47,111
Recreation	4,997	-	-	4,997
Capital Leases	-	-	-	-
Infrastructure	-	-	-	-
Bond Payment Jail	395,779	-	-	395,779
Municipalities	337,288	-	-	337,288
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,201,001</b>	<b>\$ 6,990</b>	<b>\$ 907</b>	<b>\$ 1,194,491</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 147,686</b>	<b>\$ (6,990)</b>	<b>\$ (907)</b>	<b>\$ 154,196</b>
<b>FUND BALANCE AT October 1, 2013</b>	<b>\$ 416,308</b>	<b>\$ 6,990</b>	<b>\$ 1,446</b>	<b>\$ 424,744</b>
<b>FUND BALANCE AT September 30, 2014</b>	<b>\$ 563,994</b>	<b>\$ -</b>	<b>\$ 539</b>	<b>\$ 578,940</b>

The accompanying notes are an integral part of this statement.

**DOOLY COUNTY, GEORGIA  
COMBINING BALANCE SHEET  
FIDUCIARY FUNDS  
September 30, 2014**

**ASSETS**

	<b>Agency Funds</b>					
	<b>Clerk of Superior Court</b>	<b>Probate Judge</b>	<b>Sheriff's Department</b>	<b>Tax Commissioner</b>	<b>Magistrate Judge</b>	<b>Totals 9/30/2014</b>
Cash	\$ 1,727,562	\$ 231,789	\$ 163,659	\$ 77,453	\$ 14,154	\$ 2,214,617
Accounts Receivable	-	-	-	-	-	-
Reserve for Uncollectibles	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 1,727,562</b>	<b>\$ 231,789</b>	<b>\$ 163,659</b>	<b>\$ 77,453</b>	<b>\$ 14,154</b>	<b>\$ 2,214,617</b>

**LIABILITIES**

Escrow Funds Held Due to Dooly County Board of Commissioners	\$ 1,727,562	\$ 231,789	\$ 163,659	\$ 77,453	\$ 14,154	\$ 2,214,617
	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>\$ 1,727,562</b>	<b>\$ 231,789</b>	<b>\$ 163,659</b>	<b>\$ 77,453</b>	<b>\$ 14,154</b>	<b>\$ 2,214,617</b>

The accompanying notes are an integral part of this statement.



**DOOLY COUNTY, GEORGIA**  
**AGENCY FUNDS**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2014**

	Balance 9/30/2013	Additions	Deductions	Eliminations	Balance 9/30/2014
<b>Clerk of Superior Court</b>					
<b>Assets</b>					
Cash	\$ 214,399	\$ 2,027,857	\$ 496,076	\$ 16,618	\$ 1,729,562
<b>Liabilities</b>					
Escrow Funds Held	\$ 214,399	\$ 1,700,948	\$ 185,785	\$ -	\$ 1,729,562
Due Dooly County	-	326,909	310,291	16,618	-
	\$ 214,399	\$ 2,027,857	\$ 496,076	\$ 16,618	\$ 1,729,562
<b>Probate Judge</b>					
<b>Assets</b>					
Cash	\$ (161,878)	\$ 3,581,825	\$ 3,014,057	\$ 174,101	\$ 231,789
<b>Liabilities</b>					
Escrow Funds Held	\$ (161,878)	\$ 378,925	\$ (14,742)	\$ -	\$ 231,789
Due Dooly County	-	3,202,900	3,028,799	174,101	-
	\$ (161,878)	\$ 3,581,825	\$ 3,014,057	\$ 174,101	\$ 231,789
<b>Sheriff's Department</b>					
<b>Assets</b>					
Cash	\$ 235,827	\$ 707,507	\$ 776,640	\$ 3,035	\$ 163,659
<b>Liabilities</b>					
Escrow Funds Held	\$ 235,827	\$ 689,621	\$ 761,789	\$ -	\$ 163,659
Due Dooly County	-	17,886	14,851	3,035	0
	\$ 235,827	\$ 707,507	\$ 776,640	\$ 3,035	\$ 163,659
<b>Tax Commissioner</b>					
<b>Assets</b>					
Cash	\$ 68,183	\$ 5,870,223	\$ 5,834,390	\$ 26,563	\$ 77,453
<b>Liabilities</b>					
Escrow Funds Held	\$ 68,183	\$ 463,350	\$ 454,080	\$ -	\$ 77,453
Due Dooly County	-	5,406,873	5,380,310	26,563	-
	\$ 68,183	\$ 5,870,223	\$ 5,834,390	\$ 26,563	\$ 77,453

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, 2014**

	Balance 9/30/2013	Additions	Deductions	Eliminations	Balance 9/30/2014
<b>Magistrate Judge</b>					
<b>Assets</b>					
Cash	\$ 9,636	\$ 210,126	\$ 203,406	\$ 2,202	\$ 14,154
<b>Liabilities</b>					
Escrow Funds Held	\$ 9,636	\$ 137,026	\$ 132,508	\$ -	\$ 14,154
Due Dooly County	-	73,100	70,898	2,202	-
	\$ 9,636	\$ 210,126	\$ 203,406	\$ 2,202	\$ 14,154
<b>Totals</b>					
<b>Assets</b>					
Cash	\$ 366,167	\$ 12,397,538	\$ 10,328,569	\$ 220,519	\$ 2,214,617
<b>Liabilities</b>					
Escrow Funds Held	\$ 366,167	\$ 3,369,870	\$ 1,521,420	\$ -	\$ 2,214,617
Due Dooly County	-	9,027,668	8,807,149	220,519	-
	\$ 366,167	\$ 12,397,538	\$ 10,328,569	\$ 220,519	\$ 2,214,617

The accompanying notes are an integral part of this statement.

**DOOLY COUNTY, GEORGIA**  
**COMPARATIVE BALANCE SHEET**  
**CHIP 04m-7-046-1-2902**  
**September 30, 2014**

	9/30/2014	9/30/2013
<b><u>ASSETS</u></b>		
Cash In Bank	\$ -	\$ 184
<b>TOTAL ASSETS</b>	<b>\$ -</b>	<b>\$ 184</b>
<b><u>LIABILITIES AND FUND BALANCE</u></b>		
<b><u>LIABILITIES</u></b>		
Liabilities	\$ -	-
<b>TOTAL LIABILITIES</b>	<b>\$ -</b>	<b>-</b>
<b>FUND BALANCE</b>		
Fund Balance	\$ -	\$ 184
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ -</b>	<b>\$ 184</b>

The accompanying notes are an integral part of this statement.

**DOOLY COUNTY, GEORGIA**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**CHIP 04m-7-046-1-2902**  
**CAPITAL PROJECTS FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2014**

	Project Length Budget	Actual	Variances Favorable Unfavorable
<b><u>REVENUES</u></b>			
Intergovernmental Revenue	\$ 300,000	\$ -	\$ (300,000)
<b>TOTAL REVENUES</b>	<b>\$ 300,000</b>	<b>\$ -</b>	<b>\$ (300,000)</b>
<b><u>EXPENDITURES</u></b>			
Rehabilitation			
H-14A-01	\$ 72,198	\$ -	\$ 72,198
Reconstruction			
H-14A-02	152,660	-	152,660
Down Payment\Closing			
H-013-00	30,532	-	30,532
Contingencies			
C-022-00	29,610	-	29,610
Administration			
A-21A-00	15,000	184	14,816
<b>TOTAL EXPENDITURES</b>	<b>\$ 300,000</b>	<b>\$ 184</b>	<b>\$ 299,816</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ -</b>	<b>\$ (184)</b>	<b>\$ (184)</b>
<b>FUND BALANCE - BEGINNING</b>		<b>\$ 184</b>	
<b>FUND BALANCE - ENDING</b>		<b>\$ -</b>	

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, 2014**

Total Program Year 2004 Funds Allocated to Recipient	<u>\$ 300,000</u>
Funds Drawn by Recipient - FYE 9-30-05	\$ (73,571)
- FYE 9-30-06	-
- 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	-
- FYE 9-30-12	-
- FYE 9-30-13	-
- FYE 9-30-13	<u>-</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	-
- 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	-
- FYE 9-30-12	-
- FYE 9-30-13	-
- FYE 9-30-14	<u>-</u>
	<u>\$ (289,750)</u>
Total Program year 2004 Funds Held by Recipient	<u><u>\$ -</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, 2014**

<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	13,984	-	13,984	-
	<u>\$ 300,000</u>	<u>\$ 289,767</u>	<u>\$ -</u>	<u>\$ 289,767</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, 2014**

	9/30/2014	9/30/2013
<b><u>ASSETS</u></b>		
Cash In Bank	\$ -	\$ -
<b>TOTAL ASSETS</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>LIABILITIES AND FUND BALANCE</u></b>		
<b><u>LIABILITIES</u></b>		
Liabilities	-	-
<b>TOTAL LIABILITIES</b>	-	-
<b>FUND BALANCE</b>		
Fund Balance	\$ -	\$ -
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>

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

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

The accompanying notes are an integral part of this statement.

**DOOLY COUNTY, GEORGIA**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**HOUSING REHABILITATION 07H-Y-046-1-3356**  
**CAPITAL PROJECTS FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2014**

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

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

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



**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, 2014**

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	-
FYE 9-30-2011	-
FYE 9-30-2012	<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	5,805
FYE 9-30-2012	<u>-</u>
	<u>332,253</u>
 Total Program year 2007 Funds Held by Recipient	 <u><u>\$ -</u></u>

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

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

The accompanying notes are an integral part of this statement.

**DOOLY COUNTY, GEORGIA  
SCHEDULE OF PROJECT COST  
HOUSING REHABILITATION 07H-Y-046-1-3356  
CAPITAL PROJECT FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2014**

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

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

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

The accompanying notes are an integral part of this statement.

**DOOLY COUNTY, GEORGIA  
BALANCE SHEET  
CAPITAL PROJECT FUND  
Health Promotion & Wellness Grants  
September 30, 2014**

	<u>9/30/2014</u>	<u>9/30/2013</u>
<b><u>ASSETS</u></b>		
Cash In Bank	\$ 1,500	\$ 500
<b>TOTAL ASSETS</b>	<u>\$ 1,500</u>	<u>\$ 500</u>
<b><u>LIABILITIES AND FUND BALANCE</u></b>		
<b><u>LIABILITIES</u></b>		
Liabilities	<u>-</u>	
<b>TOTAL LIABILITIES</b>	<u>-</u>	
<b>FUND BALANCE</b>		
Fund Balance	\$ 1,500	\$ 500
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u>\$ 1,500</u>	<u>\$ 500</u>

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE  
Health Promotion & Wellness Grants  
CAPITAL PROJECT FUND  
FOR THE YEAR ENDING SEPTEMBER 30, 2014

	Project Length Budget	Actual	Variances Favorable Unfavorable
<b><u>REVENUES</u></b>			
Health Promotion & Wellness Revenue	\$ -	\$ 3,000	\$ 3,000
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>
<b><u>EXPENDITURES</u></b>			
Employee Health Program	\$ -	\$ 2,000	\$ (2,000)
	-	-	-
		-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 2,000</b>	<b>\$ (2,000)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>\$ 5,000</b>
<b>FUND BALANCE - BEGINNING</b>		<u>500</u>	
<b>FUND BALANCE - ENDING</b>		<u>\$ 1,500</u>	

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA  
BALANCE SHEET  
CAPITAL PROJECT FUND  
GEORGIA TRAUMA CARE NETWORK COMMISSION  
September 30, 2014

	9/30/2014	9/30/2013
<b><u>ASSETS</u></b>		
Cash In Bank	\$ -	\$ -
<b>TOTAL ASSETS</b>	<u>\$ -</u>	<u>\$ -</u>
<b><u>LIABILITIES AND FUND BALANCE</u></b>		
<b><u>LIABILITIES</u></b>		
Liabilities	\$ -	\$ -
<b>TOTAL LIABILITIES</b>	<u>\$ -</u>	<u>\$ -</u>
<b>FUND BALANCE</b>		
Fund Balance	\$ -	\$ -
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
GEORGIA TRAUMA CARE NETWORK COMMISSION  
CAPITAL PROJECTS FUND  
FOR THE YEAR ENDING SEPTEMBER 30, 2014

	Project Length Budget	Actual	Variances Favorable Unfavorable
<b><u>REVENUES</u></b>			
Department of Public Health		0	0
GAEMS	\$ -	\$ 4,774	\$ 4,774
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ 4,774</b>	<b>\$ 4,774</b>
<b><u>EXPENDITURES</u></b>			
Capital Outlay			
Ambulance	\$ -	\$ 4,774	\$ (4,774)
	-	-	-
	-	-	-
	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 4,774</b>	<b>\$ (4,774)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND BALANCE - BEGINNING</b>	<b>\$ -</b>		
<b>FUND BALANCE - ENDING</b>	<b>\$ -</b>		

The accompanying notes are an integral part of this statement.

# HERBERT E. ALLEN

CERTIFIED PUBLIC ACCOUNTANT

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Member of the Georgia Society of  
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February 5, 2015

## 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, 2014. 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, 2014, in conformity with accounting principles generally accepted in the United States of America.

  
HERBERT E. ALLEN, CPA

**DOOLY COUNTY, GEORGIA**  
**SPECIAL USE LOCAL OPTION TAX FUND**  
**SCHEDULE OF EXPENDITURES**  
**FOR YEAR ENDING SEPTEMBER 30, 2014**

	Original Estimated	Prior Years	Expenditures FYE 9-30-14	Total	Estimated Percentage of Completion
<b>2002</b>					
<b>PROJECT</b>					
Highways and Streets	\$ 4,000,000	\$ 4,762,746	\$ 907	\$ 4,763,653	119.09%
Fire Department	-	220,560	-	220,560	
Capital Improvements	-	-	-	-	
Equipment & Buildings	1,000,000	1,147,496	-	1,147,496	114.75%
	<u>\$ 5,000,000</u>	<u>\$ 6,130,802</u>	<u>\$ 907</u>	<u>\$ 6,131,709</u>	<u>122.63%</u>

	Original Estimated Total Cost	Prior Years	Expenditures FYE 9-30-14	Total	Estimated Percentage of Completion
<b>2007 - 2012</b>					
<b>PROJECT</b>					
Highways and Streets	\$ 8,094,000	\$ 3,523,202	\$ -	\$ 3,523,202	43.53%
Capital Leases	-	387,178	-	387,178	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%
Health EMC	-	-	6,990	6,990	0.00%
Jail Bond Payment	2,256,000	1,981,042	-	1,981,042	87.81%
Capital Outlay	-	-	-	-	0.00%
Highways & Streets	-	47,000	-	47,000	0.00%
Municipalities				-	0.00%
Byromville	226,500	120,460	-	120,460	53.18%
Dooling	88,500	48,068	-	48,068	54.31%
Lilly	121,500	64,618	-	64,618	53.18%
Pinehurst	168,000	89,348	-	89,348	53.18%
Unadilla	1,518,000	807,324	-	807,324	53.18%
Vienna	1,627,500	865,260	-	865,260	53.16%
	<u>\$ 15,000,000</u>	<u>\$ 9,077,015</u>	<u>\$ 6,990</u>	<u>\$ 9,084,005</u>	<u>60.56%</u>



**DOOLY COUNTY, GEORGIA  
SPECIAL USE LOCAL OPTION TAX FUND  
SCHEDULE OF EXPENDITURES  
FOR YEAR ENDING SEPTEMBER 30, 2014**

	Original Estimated Total Cost	Expenditures Prior Years FYE 9-30-14	Total	Estimated Percentage of Completion
<b>2013</b>				
<b>PROJECT</b>				
Highways and Streets	\$ 4,790,300	\$ 360,916	\$ 360,916	7.53%
Capital Leases			-	0.00%
Fire Department			-	0.00%
Capital Improvements			-	0.00%
Courthouse/Adm Offices & F	380,000	13,500	13,500	3.55%
Infrastructure			-	0.00%
EMS Equipment	305,200		-	0.00%
Health EMS		40,121	40,121	0.00%
Jail Bond Payment	2,497,000	395,779	395,779	15.85%
Library	50,000		-	0.00%
Recreation Department	100,000	4,997	4,997	5.00%
Capital Outlay			-	0.00%
Highways & Streets		48,400	48,400	0.00%
Municipalities			-	0.00%
Byromville	161,367	20,461	20,461	12.68%
Dooling	45,486	7,995	7,995	17.58%
Lilly	62,814	10,976	10,976	17.47%
Pinehurst	134,292	15,177	15,177	11.30%
Unadilla	1,119,822	137,132	137,132	12.25%
Vienna	1,183,719	145,546	145,546	12.30%
	<u>\$ 10,830,000</u>	<u>\$ -</u>	<u>\$ 1,201,001</u>	<u>11.09%</u>

DOOLY COUNTY, GEORGIA  
Transportation Investment Act (TIA)  
**BALANCE SHEET**  
September 30, 2014

	<u>2014</u>	<u>2013</u>
<b><u>ASSETS</u></b>		
Cash	\$ 394,952	\$ 149,826
Receivable	<u>-</u>	<u>-</u>
<b>TOTAL ASSETS</b>	<u>\$ 394,952</u>	<u>\$ 149,826</u>
 <b><u>LIABILITIES AND FUND BALANCE</u></b>		
<b><u>LIABILITIES</u></b>		
Accounts Payable	\$ -	\$ -
Payable Municipalities	<u>-</u>	<u>-</u>
<b>TOTAL LIABILITIES</b>	<u>\$ -</u>	<u>\$ -</u>
 <b><u>FUND BALANCE</u></b>		
Fund Balance	<u>\$ 394,952</u>	<u>\$ 149,826</u>
<b>TOTAL FUND BALANCE</b>	<u>\$ 394,952</u>	<u>\$ 149,826</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u>\$ 394,952</u>	<u>\$ 149,826</u>

The accompanying notes are an integral part of this statement.

**DOOLY COUNTY, GEORGIA**  
**Transportation Investment Act (TIA)**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
**FOR THE YEAR ENDING SEPTEMBER 30, 2014**

	<u>2014</u>	<u>2013</u>
<b><u>REVENUES</u></b>		
Intergovernmental Revenues	\$ 800,391	\$ 529,683
		-
		-
		-
<b>TOTAL REVENUES</b>	<u>\$ 800,391</u>	<u>\$ 529,683</u>
<b><u>EXPENDITURES</u></b>		
<b><u>Public Safety</u></b>		
Highways and Streets	\$ 196,476	\$ 172,972
Public Safety - Fire		-
Capital Outlay		
Highway & Streets	48,400	-
Public Safety - Fire		-
Health - EMS		55,744
Capital Leases		151,141
Infrastructure	310,389	-
Bond Payment Jail		-
Municipalities		-
<b>TOTAL EXPENDITURES</b>	<u>\$ 555,265</u>	<u>\$ 379,857</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>\$ 245,126</u>	<u>\$ 149,826</u>
<b>FUND BALANCE AT October 1, 2013</b>	<u>\$ 149,826</u>	<u>\$ -</u>
<b>FUND BALANCE AT September 30, 2014</b>	<u><u>\$ 394,952</u></u>	<u><u>\$ 149,826</u></u>

The accompanying notes are an integral part of this statement.

**DOOLY COUNTY, GEORGIA**  
**Dooly County Transit System**  
**BALANCE SHEET**  
**September 30, 2014**

	<u>2014</u>	<u>2013</u>
<b><u>ASSETS</u></b>		
Cash	\$ -	\$ -
Receivable	-	-
	<u>-</u>	<u>-</u>
<b>TOTAL ASSETS</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
 <b><u>LIABILITIES AND FUND BALANCE</u></b>		
<b><u>LIABILITIES</u></b>		
Accounts Payable	\$ -	\$ -
Payable Municipalities	-	-
	<u>-</u>	<u>-</u>
<b>TOTAL LIABILITIES</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
 <b><u>FUND BALANCE</u></b>		
Fund Balance	\$ -	\$ -
	<u>-</u>	<u>-</u>
<b>TOTAL FUND BALANCE</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
 <b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

The accompanying notes are an integral part of this statement.

**DOOLY COUNTY, GEORGIA**  
**Dooly County Transit System**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
**FOR THE YEAR ENDING SEPTEMBER 30, 2014**

	<u>2014</u>	<u>2013</u>
<b><u>REVENUES</u></b>		
Intergovernmental Revenues	\$ 220,902	\$ 212,961
	-	
	-	
	-	
<b>TOTAL REVENUES</b>	<b><u>\$ 220,902</u></b>	<b><u>\$ 212,961</u></b>
<b><u>EXPENDITURES</u></b>		
Transportation Contract	\$ 220,902	\$ 212,961
Public Safety - Fire	-	
Capital Outlay		
Highway & Streets		
Public Safety - Fire	-	
Health - EMS	-	
Capital Leases	-	
Infrastructure	-	
Bond Payment Jail	-	
Municipalities	-	
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 220,902</u></b>	<b><u>\$ 212,961</u></b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>
<b>FUND BALANCE AT October 1, 2013</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>
<b>FUND BALANCE AT September 30, 2014</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>

The accompanying notes are an integral part of this statement.