

**DOOLY COUNTY
GEORGIA
FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2019
AND
INDEPENDENT AUDITOR'S REPORT**

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

**DOOLY COUNTY
GEORGIA
FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2019
AND
INDEPENDENT AUDITOR'S REPORT**

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DOOLY COUNTY, GEORGIA

ADMINISTRATION

STEPHEN C. SANDERS, COUNTY ADMINISTRATOR

LINDA C. WOODSON, COUNTY CLERK

COUNTY COMMISSIONERS

TERRELL HUDSON, CHAIRMAN

DAVID BARRON, VICE COMMISSIONER

HARRY WARD, COMMISSIONER

TONY LESTER, COMMISSIONER

EUGENE CASON, COMMISSIONER

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Member of the American Institute of
Certified Public Accountants

Member of the Georgia Society of
Certified Public Accountants

March 17, 2020

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, 2019, and the related notes to the financial statements, which collectively comprise Dooly County, Georgia's basic financial statements as listed in the table of contents. We did not audit the financial statements of Dooly County, Georgia single audit report for the Year Ending September 30, 2019 (pages 81-91). We did not audit the financial statements of the Dooly County Department of Public Health, which statements reflect total assets of \$384,893 as of June 30, 2019, and revenues of \$408,450 for the year then ended. Also, we did not audit the financial statements of the Dooly County Industrial Development Authority, which statements reflect total assets of \$3,146,865 as of June 30, 2019, and revenues of \$323,701 for the year then ended. Those financial statements for both component units were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it is related to the amounts included for the Dooly County Department of Public Health, is based solely on the report of their auditors.

We have audited the accompanying financial statements of the governmental activities, the business type activities the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Dooly County, Georgia, as of and for the year ended September 30, 2019, which collectively comprise the County's financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the aggregate remaining fund information and the aggregate discretely presented component units of Dooly County, Georgia as of SEPTEMBER 30, 2019, and the respective changes in financial position and cash flows, for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Reporting Required by Governmental Auditing Standards

In accordance with Government Auditing Standards, we have also issued a report dated March 17, 2020 on our consideration of Dooly County, Georgia internal control over financial reporting and on tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal controls over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal controls over financial reporting on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with the auditor's report on financial statements.

Other Matters

Required Supplemental Information

Accounting principles generally accepted in the United States of America require that they identify required supplementary information, analysis and budgetary comparison information on pages 39-80 is presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational context.

We did not audit the financial statements of the Dooly County Health Department, a component unit of Dooly County, Georgia, which statements reflect total assets of \$384,893 as of September 30, 2019, and total revenues of \$408,450 for the year then ended. Those financial statements were audited by other auditors whose report had been furnished to us, and our opinion, insofar as it related to the amounts included for the Health Department, is based on the report of the other auditors.

We did not audit the financial statements of the Dooly County Development Authority, a component unit of Dooly County, Georgia, which statements reflect total assets of \$ 3,146,865 as of September 30, 2019, and total revenues of \$323,701 for the year then ended. Those financial statements were audited by other auditors whose report had been furnished to us, and our opinion, insofar as it related to the amounts included for the Development Authority, is based on the report of the other auditors.

We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Supplementary Information

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

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

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

Continuing Disclosure Certificate

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



HERBERT E. ALLEN, CPA
Americus, GA 31709

DOOLY COUNTY, GEORGIA
GOVERNMENT-WIDE STATEMENT OF NET POSITION
SEPTEMBER 30, 2019

	Governmental Activities	Component Units	
		Public Health	Industrial Dev. Authority
ASSETS			
Cash	\$ 1,591,636	366,254	\$ 272,743
Restricted Cash	2,078,351	18,639	224,373
Accounts Receivable	538,191		10,000
Other	460,458		
Notes Receivable	-		187,225
Capital Assets:			
Land	1,610,359		
Infrastructure	4,954,932		
Building	13,118,478		
Vehicles	4,234,918		
Heavy Equipment	5,120,150		
Furniture, Machinery & Equipment	1,293,953		
ABM Building Improvements	2,122,792		
Capital Assets (Net) Component Unit			2,452,524
Accumulated Depreciation	(11,998,383)		
TOTAL ASSETS	\$ 25,125,835	\$ 384,893	\$ 3,146,865
DEFERRED OUTFLOWS OF RESOURCES			
Pension cost	\$ 529,105		
LIABILITIES AND NET POSITION			
LIABILITIES			
Accounts Payable and Accrued Expenses	\$ 576,590	\$ 20,436	
Other Payables	460,458		
Net Pension Liability	1,831,941		
ABM Building Improvements	2,225,824		
Bond Payable- Current	235,000		
Capital Leases Payable- Current	276,643		
Bond Payable- Long Term	4,165,000		
Capital Leases Payable- Long Term	686,014		
Intergovernmental Payable			
Estimated Liability for Landfill Closure and Postclosure Care Costs	165,833		
TOTAL LIABILITIES	\$ 10,623,303	\$ 20,436	\$ -
DEFERRED INFLOWS OF RESOURCES			
Pension cost	\$ 306,149		
NET POSITION			
Net Investment in Capital Assets	\$ 12,868,718	\$ -	
Restricted Cash-USDA, Housing Rehabilitation & CHIP Grants, Federal Drug & SPLOST Fund	2,078,351	160,672	2,452,524
Restricted			469,968
Unrestricted	(221,581)	203,785	224,373
TOTAL NET POSITION	\$ 14,725,488	\$ 364,457	\$ 3,146,865

The accompanying notes are an integral part of these statements.

DOOLY COUNTY, GEORGIA
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
YEAR ENDED SEPTEMBER 30, 2019

	Program Revenues			Component Units		
	Expenses	Fees, Fines & Charges for Services	Capital Grants & Contributions	Governmental Activities	Public Health	Industrial Development Authority
General Government	\$ 5,589,139		\$ 566,168	\$ (5,022,971)		
Public Safety	6,303,649	4,777,955		(1,525,694)		
Sanitation	1,005,218	1,007,114		1,896		
Highways & Streets	2,200,658	1,869,257		(331,401)		
Health & Welfare	1,071,007	342,463		(728,544)		
Coroner	20,132			(20,132)		
Library & Recreation	360,354			(360,354)		
Economic, Industrial & Community Development	220,369			(220,369)		
Other	500,651			(500,651)		
Total Governmental Activities	\$ 17,271,177	\$ 7,996,789	\$ 566,168	\$ (8,708,220)	\$ -	\$ -
Component Units						
Public Health	\$ 383,601	\$ 408,450			\$ 24,849	
Industrial Development Authority	48,987	200,099				151,112
General Revenues:						
Taxes:						
Property Tax				\$ 6,155,865		
SPLOST Taxes				1,372,393		
Finance Ins. Business Tax				33,128		
Local Option Taxes				762,776		
Alcohol Beverage Taxes				5,645		
Insurance Premium Taxes				370,079		
Business License Taxes				37,164		
Intergovernmental						
Interest Earned				1,152		
Sale of Equipment				12,406		
Rent				214,786		
Miscellaneous and Other				380,316		
				23,087		
Total General Revenues				9,368,797	\$ 24,849	\$ 151,112
Change in Net Position				\$ 660,577		
Net Position at Beginning of Year (as restated)				14,064,911	339,608	2,995,753
Net Position at End of Year				\$ 14,725,488	\$ 364,457	\$ 3,146,865

The accompanying notes are an integral part of these statements.

DOOLY COUNTY, GEORGIA
BALANCE SHEET - GOVERNMENTAL FUNDS
September 30, 2019

Major Governmental Funds	Nonmajor Governmental Funds				
General Fund	Sheriff Drug Fund	Dooly County Justice Center	Transportation Investment Act (TIA) 2013	Special Local Option Sales Tax Fund 2013	Community Home Improvement Program 2014-910
ASSETS					
Cash	\$ 1,591,636			\$ -	
Restricted Cash	437,116	243,494	9,827	200,687	550,774
Receivable	463,384			74,807	-
ABM Bldg Improvements	2,122,792				
City of Unadilla	460,458				-
TOTAL ASSETS	\$ 5,075,386	\$ 243,494	\$ 9,827	\$ 275,494	\$ 550,774
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts Payable	\$ 289,542			\$ 15,475	
Accrued Salaries	271,573				
NP ABM Bldg Improvements	2,225,824				
City of Unadilla	460,458				
Municipalities Payable					
TOTAL LIABILITIES	\$ 3,247,397	\$ -	\$ -	\$ 15,475	\$ -
FUND BALANCE					
-Restricted	\$ 437,116	\$ 243,494	\$ 9,827	\$ 260,019	\$ 550,774
-Unassigned	1,493,905	-	-	-	-
TOTAL FUND BALANCE	\$ 1,931,021	\$ 243,494	\$ 9,827	\$ 260,019	\$ 550,774
TOTAL LIABILITIES AND FUND BALANCE	\$ 5,178,418	\$ 243,494	\$ 9,827	\$ 275,494	\$ 550,774

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
BALANCE SHEET - GOVERNMENTAL FUNDS
September 30, 2019

Major Governmental Funds

Special Local Option Sales Tax Fund 2019	Health Promotion & Wellness Grant	Federal Emergency Management	Multi Activity Program 15-b-y-046-1- 5789	GAEMS Trauma	Dooly County Transit System	Georgia Forestry	Total Government Funds	
		\$	-	\$	-	\$	-	\$ 1,591,636
634,977	1,363	-	-	113	-	-	-	2,078,351
-	-	-	-	-	-	-	-	538,191
-	-	-	-	-	-	-	-	2,122,792
-	-	-	-	-	-	-	-	460,458
\$ 634,977	\$ 1,363	\$ -	\$ -	113	\$ -	\$ -	\$ -	\$ 6,791,428
	\$	-	\$	-	\$	-	\$	305,017
	-	-	-	-	-	-	-	271,573
	-	-	-	-	-	-	-	2,225,824
	-	-	-	-	-	-	-	460,458
	-	-	-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,262,872
\$ 634,977	\$ 1,363	\$ -	\$ -	113	\$ -	\$ -	\$ -	\$ 2,137,683
-	-	-	-	-	-	-	-	1,493,905
\$ 634,977	\$ 1,363	\$ -	\$ -	113	\$ -	\$ -	\$ -	\$ 3,631,588
\$ 634,977	\$ 1,363	\$ -	\$ -	113	\$ -	\$ -	\$ -	\$ 6,894,460

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
RECONCILIATION OF THE GOVERNMENT FUNDS BALANCE SHEET TO THE GOVERNMENT
WIDE STATEMENT OF NET POSITION
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

Total Governmental Funds \$ 3,631,588

Amounts reported for Governmental Activities in the Statement of Net Assets are different because:

Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds

Cost of Capital Assets	32,455,582	
Less accumulated depreciation	<u>(11,998,383)</u>	20,457,199

Deferred inflows of resources for pensions reported on the government-wide statement of position but not reported on the governmental fund balance sheet	(306,149)
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Deferred outflows of resources for pensions reported on the government-wide statement of position but not reported on the governmental fund balance sheet	529,105
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Other long-term assets are not available to pay to the current=perioed expenditures and therefore are deferred in the funds

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	962,657	
Bond 2015-A & B	4,400,000	
Landfill Postclosure Liability	165,833	
ABM Building Improvements	2,225,824	
Net pension liability payable (excess)	<u>1,831,941</u>	<u>(9,586,255)</u>

Net position of governmental activities	<u>\$ 14,725,488</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, 2019

REVENUES	General Fund	Sheriff Drug Fund	Dooly Co Justice Center	Transportation Investment Act (TIA) 2013	Special Local Option Sales Tax Fund 2013	Community Home Improvement Program 2014- 910
Taxes and Special Assessments	\$ 7,328,460					
License and Permits	37,164					
Intergovernmental	748,354	217,869		875,282	469,145	-
Charges for Service	1,820,944					
Fines and Forfeitures	4,256,853					
Sale of Equipment	12,406					
Interest Earned	1,122		30			
Sale of Equipment						
Rent	214,786					
Miscellaneous and Other	380,316					
TOTAL REVENUES	\$ 14,800,405	\$ 217,869	\$ 30	\$ 875,282	\$ 469,145	\$ -
EXPENDITURES- CURRENT						
General Government	\$ 4,409,533	\$ 64,985	\$ 14,472			
Public Safety	5,823,931					
Sanitation	1,005,218					
Landfill	34,818					
Highways & Streets	406,217			500,000	998,394	
Health	971,095					
Welfare	25,348					
Coroner	20,132					
Library and Recreation	357,052					
Economic, Industrial and Community Development	185,840					
Natural Res. Con. Svc	34,529					
Grants						
Other	500,651					
Municipalities					116,972	
Capital Outlay						
Public Safety/Fire Dept.		273,786				
Health EMC					10,504	
Highways & Streets				81,567	120,015	
Recreation						
Library						
Courthouse					8,950	
Intergovernmental						
Debt Service						
Bonds 2015	230,000					
Capital Leases				297,669		
Bond - Jail					96,980	
TOTAL EXPENDITURES	\$ 14,004,364	\$ 338,771	\$ 14,472	\$ 879,236	\$ 1,351,815	\$ -
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 796,041	\$ (120,902)	\$ (14,442)	\$ (3,954)	\$ (882,670)	\$ -
OTHER FINANCING SOURCES						
Inception of Capital Lease	-	-	-	-	-	-
Bonds	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES	796,041	(120,902)	(14,442)	(3,954)	(882,670)	-
TRANSFERS		25,000	(25,000)	-	-	-
FUND BALANCE- BEGINNING (Restated)	1,134,980	339,396	49,269	263,973	1,433,444	-
FUND BALANCE ENDING	\$ 1,931,021	\$ 243,494	\$ 9,827	\$ 260,019	\$ 550,774	\$ -

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

Special Local Option Sales Tax Fund 2019	Health Promotion & Wellness Grants	Federal Emergency Management	Multi Activity Program 15-b-y-046-1- 5789	GAEMS Trauma Equipment	Dooly County Transit System	Georgia Forestry	Total Government Funds
							7,328,460
							37,164
903,248	1,500	58,379	561,168	3,458	315,620	4,998	4,159,021
							1,820,944
							4,256,853
							12,406
							1,152
							-
							214,786
							380,316
<u>\$ 903,248</u>	<u>\$ 1,500</u>	<u>\$ 58,379</u>	<u>\$ 561,168</u>	<u>\$ 3,458</u>	<u>\$ 315,620</u>	<u>\$ 4,998</u>	<u>18,211,102</u>
			\$ 561,168	\$ 3,458			5,053,616
	3,308	58,379			231,761	4,998	6,122,377
							1,005,218
							34,818
	-			-			1,904,611
							971,095
							25,348
							20,132
							357,052
							-
							185,840
						-	34,529
							-
							500,651
225,761							342,733
							273,786
							10,504
42,500							244,082
10							
							8,950
							-
							-
							230,000
							297,669
							96,980
<u>\$ 268,271</u>	<u>\$ 3,308</u>	<u>\$ 58,379</u>	<u>\$ 561,168</u>	<u>\$ 3,458</u>	<u>\$ 231,761</u>	<u>\$ 4,998</u>	<u>17,720,001</u>
<u>\$ 634,977</u>	<u>\$ (1,808)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 83,859</u>	<u>\$ -</u>	<u>491,101</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>
634,977	(1,808)	-	-	-	83,859	-	491,101
							-
	3,171			113	(83,859)		3,140,487
<u>\$ 634,977</u>	<u>\$ 1,363</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 113</u>	<u>\$ -</u>	<u>\$ -</u>	<u>3,631,588</u>

**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, 2019**

Net change in fund balances – total government funds	\$	491,101
<p>Amounts reported for governmental activities in the Statement of Activities are different because:</p>		
<p>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.</p>		
		3,029,906
<p>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.</p>		
		(713,157)
<p>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 Position.</p>		
		262,286
<p>Decrease in Liability to Municipal Landfill are reduction to Expenditures in Government-Wide Statements</p>		
		(34,818)
Net Pension Adjustment		(222,956)
Capital Lease Additions		(52,286)
Capital Lease Payment		271,737
Net Pension Liability		(381,689)
South Georgia Banking Company		(2,225,824)
Adjust for Sale of Leased Equipment		236,257
Total	\$	<u>660,557</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, 2019

REVENUES	Budget	Final	Actual	Variance- Favorable (Unfavorable)
Taxes	\$ 7,177,841	\$ 7,177,841	\$ 7,328,460	\$ 150,619
License and Permits	34,500	34,500	37,164	2,664
Intergovernmental	928,000	928,000	748,354	(179,646)
Charges for Services	1,490,000	1,490,000	1,820,944	330,944
Fines and Forfeitures	4,128,000	4,128,000	4,256,853	128,853
Sale of Equipment	25,000	25,000	12,406	(12,594)
Interest Earned	2,000	2,000	1,122	(878)
Equipment Buyback	-	-	-	-
Rent	217,950	217,950	214,786	(3,164)
Miscellaneous and Other	170,100	170,100	380,316	210,216
Grants - Contributions	-	-	-	-
TOTAL REVENUES	\$ 14,173,391	\$ 14,173,391	\$ 14,800,405	\$ 627,014
EXPENDITURES				
General Government	\$ 4,989,909	\$ 4,989,909	\$ 4,409,533	\$ 580,376
Public Safety	5,335,068	5,335,068	5,823,931	(488,863)
Sanitation	843,343	843,343	1,005,218	(161,875)
Landfill	21,125	21,125	34,818	(13,693)
Highways & Streets	635,000	635,000	406,217	228,783
Health	968,332	968,332	971,095	(2,763)
Welfare	183,080	183,080	25,348	157,732
Coroner	27,875	27,875	20,132	7,743
Library and Recreation	372,690	372,690	357,052	15,638
Economic, Industrial and Community Development	230,333	230,333	185,840	44,493
Natural Res. Con. Service	37,121	37,121	34,529	2,592
Grants	-	-	-	-
Other	529,515	529,515	500,651	28,864
TOTAL EXPENDITURES	\$ 14,173,391	\$ 14,173,391	\$ 13,774,364	\$ 399,027
EXCESS OF REVENUES OVER EXPENDITURES	\$ -	\$ -	\$ 1,026,041	\$ 1,026,041
BOND PAYMENT			(230,000)	
FUND BALANCE - BEGINNING			<u>\$ 1,134,980</u>	
FUND BALANCE AT SEPTEMBER 30, 2019			<u><u>\$ 1,931,021</u></u>	

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

DOOLY COUNTY, GEORGIA
SHERIFF DRUG FUND
BALANCE SHEET
September 30, 2019

	2019	2018
<u>ASSETS</u>		
Cash	\$ 89,086	\$ 185,896
CDS	154,408	153,500
TOTAL ASSETS	\$ 243,494	\$ 339,396
<u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Accounts Payable	\$ -	\$ -
Note Payable	-	-
TOTAL LIABILITIES	\$ -	\$ -
<u>FUND BALANCE</u>		
Fund Balance	243,494	339,396
TOTAL FUND BALANCE	243,494	339,396
TOTAL LIABILITIES AND FUND BALANCE	\$ 243,494	\$ 339,396

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, 2019

	2019	2018
<u>ASSETS</u>		
Cash and Cash Equivalents	\$ 1,598,686	\$ 1,073,895
Due from Others	-	-
	\$ 1,598,686	\$ 1,073,895
 <u>LIABILITIES</u>		
Due to Others	\$ 1,598,686	\$ 1,073,895

The accompanying notes are an integral part of this statement.

**DOOLY COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019**

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, 2019. 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, 2019

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, 2018. 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, 2019. Separately audited basic financial statements may be obtained from the County Commissioners office or the Health Department.

Excluded from financial reporting using this criterion are:

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

**DOOLY COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019**

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, 2019**

Summary of Significant Accounting Policies (continued)

C. BASIS OF PRESENTATION (continued)

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

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

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

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

Program revenues are derived directly from a particular program or from parties outside the County's taxpayers or citizenry. Amounts reported as program revenues include 1) charges to customers or applicants for goods, services or privileges provided, 2) operating grants and contributions and 3) capital grants and contributions. All taxes are included in general revenues.

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed.

Columnar Headings and Description of Funds

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

**DOOLY COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019**

Summary of Significant Accounting Policies (continued)

C. Basis of Presentation (Continued)

The County reports the following major governmental funds:

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

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

Transportation Investment Act (TIA) - to account for revenues derived from a one percent regional sales tax over a ten year period to fund transportation improvements. Georgia DOT is responsible for the management of the budget, schedule, execution and delivery of all Projects contained in the Approved Investment Lists.

Special Local Option Sales Tax Fund 2013 – to account for revenues derived from specific taxes, grants and other sources which are designated to finance particular activities of the County. The Capital Project funds consist of the Special Use Local Option Tax Fund. This SPLOST ended of December 31, 2018.

Special Local Option Sales Tax Fund 2019 – to account for revenues derived from specific taxes, grants and other sources which are designated to finance particular activities of the County. The Capital Project funds consist of the Special Use Local Option Tax Fund.

Additionally, the County reports the following fund type:

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

D. BUDGET LAW AND PRACTICE

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

The legal level of budgetary control is the department level.

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

BUDGETARY CONTROL

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

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

**DOOLY COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019**

Summary of Significant Accounting Policies (continued)

D. Budget Law and Practice: (Continued)

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

Federal Drug Fund
Special Use Local Option Tax Funds

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

There were several areas where expenditures were in excess of appropriated budgeted amounts. There are various reasons for this, all of which the County is aware of. The general fund expenditures came over budgeted amounts by \$ 667,194. Financial Statements (page 11).

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

Material budget violations for the following departments:

Landfill	\$	13,693
Public Safety		488,863
Health		2,763
Sanitation		161,875
Total	<u>\$</u>	<u>667,194</u>

E. ENCUMBRANCES

Encumbrance accounting is not used by Dooly County. At September 30, 2019 there were no material encumbrance type items outstanding.

F. INVENTORY AND PREPAID ITEMS

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

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

G. ACCOUNTS RECEIVABLE

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

Garbage fees are billed in advance and collected on a monthly basis. Accounts receivable are \$ 469,539 less allowance for bad debt of \$ 375,844 for a net total of \$ 93,696.

**DOOLY COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019**

Summary of Significant Accounting Policies (continued)

H. PROPERTY TAXES RECEIVABLE AND PROPERTY TAX CALENDAR

Property taxes receivable are uncollected property taxes from 2011 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, 2019, unrecorded liabilities included approximately \$ 180,000.

J. ACCOUNTS PAYABLE AND ACCRUED EXPENSE

These are amounts due or accrued as of SEPTEMBER 30, 2019.

K. TIME WARRANTS

Time warrants outstanding at September 30, 2019 was \$0.

L. CASH, INVESTMENTS AND DEPOSITS

At September 30, 2019, the bank account balances totaled \$ 3,669,987. Cash and time deposits include amounts in demand deposits, passbook savings as well as certificates of deposits. All cash is separately held and reflected in its respective fund. Cash equivalents are short term, highly liquid investments with a maturity date of three months or less that can be converted to known amounts of cash.

L. CASH, INVESTMENTS AND DEPOSITS (continued)

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

The County's investment policy limits investment choices to investments complying with state statutes. These investments are limited to obligations of states, obligations issued by the U.S. government, obligations fully insured or guaranteed by the U.S. government, or by a government agency of the United States, obligations of any corporation of the U.S. government, the local government investment pool established by state law and obligations of other political subdivisions of the State of Georgia.

**DOOLY COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019**

Summary of Significant Accounting Policies (continued)

Deposits:

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

M. CAPITAL ASSETS

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

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

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

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

DOOLY COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

Summary of Significant Accounting Policies (continued)

M. CAPITAL ASSETS (Continued)

Capital asset activity for the year ended September, 2019 was as follows:

	Balance 9-30-18	Additions/ Completions	Retirements/A djustments	Balance 9-30-19
Governmental Activities:				
Capital Assets not being depreciated				
Land	\$ 1,610,359	\$ -	\$ -	\$ 1,610,359
Total Capital assets not being depreciated	<u>\$ 1,610,359</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,610,359</u>
Infrastructure	\$ 4,469,040	\$ 485,892	\$ -	\$ 4,954,932
Building	13,109,518	8,960	-	13,118,478
Vehicles	4,182,632	52,286	-	4,234,918
Heavy Equipment	4,760,174	359,976	-	5,120,150
ABM Building Improvements		2,122,792	-	2,122,792
Furniture, Fixtures and Equipment	1,293,953	-	-	1,293,953
Total Capital Assets being depreciated	<u>\$ 27,815,317</u>	<u>\$ 3,029,906</u>	<u>\$ -</u>	<u>\$ 30,845,223</u>
Less: Accumulated Depreciation for:				
Infrastructure	81,182	99,090	-	180,272
Building	3,775,732	262,360	-	4,038,092
Vehicles	2,742,311	213,229	-	2,955,540
VehiclesHeavy Equipment	3,587,935	73,145	-	3,661,080
ABM Building Improvements	-	-	-	-
Furniture, Fixtures and Equipment	1,098,066	65,333	-	1,163,399
Total Accumulated Depreciation	<u>\$ 11,285,226</u>	<u>\$ 713,157</u>	<u>\$ -</u>	<u>\$ 11,998,383</u>
Total Capital Assets being depreciated, net	<u>\$ 16,530,091</u>	<u>\$ 2,316,749</u>	<u>\$ -</u>	<u>\$ 18,846,840</u>
Total Capital Assets	<u>\$ 18,140,450</u>	<u>\$ 2,316,749</u>	<u>\$ -</u>	<u>\$ 20,457,199</u>

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

Program Activities:	
Infrastructure	\$ 88,262
General Government	62,815
Public Safety - Sheriff	17,917
Public Safety - Fire	32,108
Health and Welfare	39,746
Highway and Streets	207,785
Recreation	3,302
Justice Center/Jail	131,247
Buildings/Equipment	129,975
	<u>\$ 713,157</u>

**DOOLY COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019**

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	09-30-18	\$0
Received		0
Paid		<u>0</u>
Balance	09-30-19	<u>\$0</u>

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

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

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

Purpose of the Bonds

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

**DOOLY COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019**

Summary of Significant Accounting Policies (continued)

N. General Long Term Debt Accounts (Continued)

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

	<u>Series 2015A Bonds</u>	<u>Series 2015B Bonds</u>
Estimated Sources of Funds:		
Par Amount	\$ 2,585,000	\$ 2,690,000
Plus: Net Original Issue Premium	146,354	-
Less: Net Original Issue Discount	-	(6,585)
Total Sources of Funds	<u>\$ 2,731,354</u>	<u>\$ 2,683,415</u>
Estimated Application of Funds:		
Refunding of Series 1998 Bonds	\$ 2,726,480	\$ -
The Expenses	-	2,500,000
Cost of Issuance	4,873	183,415
Total Application of Funds	<u>\$ 2,731,354</u>	<u>\$ 2,683,415</u>
 Balance as of September 30, 2019		
Balance 9-30-2018	\$ 2,585,000	\$ 2,045,000
Payments	-	(230,000)
Balance 9-30-2019	<u>\$ 2,585,000</u>	<u>\$ 1,815,000</u>

<u>Fiscal Year Ended September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
			-
2020	235,000	148,040	383,040
2021	240,000	141,803	381,803
2022	245,000	135,011	380,011
2023	255,000	127,695	382,695
2024	260,000	119,808	379,808
2025	270,000	111,358	381,358
2026	280,000	102,070	382,070
2027	290,000	92,095	382,095
2028	300,000	81,020	381,020
2029	310,000	70,370	380,370
2030	320,000	60,760	380,760
2031	330,000	49,200	379,200
2032	340,000	35,800	375,800
2033	355,000	21,900	376,900
2034	370,000	7,400	377,400
	<u>4,400,000</u>	<u>1,304,330</u>	<u>5,704,330</u>

**DOOLY COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019**

Summary of Significant Accounting Policies (continued)

N. GENERAL LONG TERM DEBT ACCOUNTS (Continued)

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

The balance as of SEPTEMBER 30, 2019 is:

	SPLOST	\$	TOTAL
Balance 9-30-18	1,234,394		1,234,394
Additions	-		-
Payments and Retirements	271,737	\$	271,737
Balance 9-30-19	\$ 962,657	\$	962,657

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

YEAR OF MATURITY	PRINCIPAL	INTEREST	TOTAL
9/30/2020	276,643	26,175	302,818
9/30/2021	232,722	19,876	252,598
9/30/2022	453,292	11,100	464,392
	962,657	57,151	1,019,808

ABM Building Improvements

During the month of April 2019 the County contracted with ABM Building Solutions to perform improvements on the following Buildings with an anticipated completion date of June 2020:

Courthouse	\$ 2,874,639
EDC Building	156,648
Health Department	195,339
Sheriffs Department/Jail	979,152
Weight Room	44,931
Library	50,452
EMS/Voting Precint/Storage	63,169
Road Department	5,926
Tax Assessor/Commission Office	108,068
DFCS	196,880
Commision/Magistrate Court	113,119
EMS Station/EMA Office	105,988
Williams Gym 9th St.	110,254
	\$ 5,004,565

Dooly County has a line of credit with South Georgia Banking Company for the funding of these improvements. The Balance as of September 30, 2019 is \$ 2,122,792 and closing costs and legal fees has been expensed in the amount of \$ 103,032 for a total of \$ 2,225,824.

**DOOLY COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019**

Summary of Significant Accounting Policies (continued)

N. GENERAL LONG TERM DEBT ACCOUNTS (Continued)

Long- Term Debt

On April 24, 2019, Dooly County purchased a vehicle for the EMS in the amount of \$52,286 with a remaining balance of \$20,000 to be paid over a period of two years at 4.435 per annum.

The balance as of September 30, 2019 is \$ 20,000.

YEAR OF MATURITY	PRINCIPAL AMOUNT	INTEREST AMOUNT	TOTAL
9/30/2020	9,783	887	10,670
9/30/2021	10,217	453	10,670
	<u>\$ 20,000</u>	<u>\$ 1,340</u>	<u>\$ 21,340</u>

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.

The Post Closure cost was recalculated on December 5, 2007. Post closure cost \$7910 x 30 years = \$237,300.00. Payments for Post Closure since September 30, 2008.

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

	<u>Revised Estimate</u>
Paid FYE 9-30-08	(6,965)
Paid FYE 9-30-09	(12,761)
Revised 9-30-10	
Paid FYE 9-30-10	(7,267)
Paid FYE 9-30-11	(10,341)
Paid FYE 9-30-12	(9,361)
Paid FYE 9-30-13	(10,055)
Paid FYE 9-30-14	(19,941)
Paid FYE 9-30-15	(13,666)
Paid FYE 9-30-16	(13,666)
Paid FYE 9-30-17	(13,301)
Paid FYE 9-30-18	(13,691)
Paid FYE 9-30-19	(34,818)
Balance	<u><u>(\$165,833)</u></u>

Total remaining Assumed Cost for the fiscal year is \$183,284.

**DOOLY COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019**

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, 2019 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, 2019**

Summary of Significant Accounting Policies (continued)

R. PENSION PLAN

ACCG Defined Benefit Plan

Plan Description

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

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

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

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

Participant Data

As of January 1, 2018, employee membership data related to the current plan is as follows:

Inactive employees (or their beneficiaries) currently receiving benefits	9
Inactive employees entitled to but not yet receiving benefits	38
Active employees	107
Total Participants	<u>154</u>

Contributions

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

**DOOLY COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019**

Summary of Significant Accounting Policies (continued)

S. PENSION PLAN (continued)

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

Actuarial assumptions

The total pension liability as of September 30, 2019 was determined by an actuarial valuation as of December 31, 2018 using the following actuarial assumptions, applied to all periods included in the measurement:

Cost of living adjustment	N/A	
Salary increases	4.5% - 6%	(Adjusted for age)
Investment rate of return	7.00%	
Increase in Social Security Wage Base	5.5%	

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

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

	Target Allocation	Range
Fixed Income:	30%	25 - 35%
Equities:	70%	65 - 75%
Large Cap	30%	25 - 35%
Mid Cap	5%	2.5 - 10%
Small Cap	5%	2.5 - 10%
REIT	5%	2.5 - 10%
International	15%	10 - 20%
Multi Cap	5%	2.5 - 10%
Global Allocation	5%	2.5 - 10%

**DOOLY COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019**

Summary of Significant Accounting Policies (continued)

S. PENSION PLAN (continued)

Discount Rate

The discount rate used to measure the total pension liability was 7.25 %. The discount rate is determined through a blend of using a building blocks approach based on 20-year benchmarks (25%) and 30-year benchmarks (25%), as well as the forward-looking capital market assumptions for a moderate asset allocation (50%), as determined by UBS. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability

	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
<u>Balances at December 31, 2017</u>	<u>\$4,185,214</u>	<u>\$2,734,962</u>	<u>\$1,450,252</u>
Changes for the year:			
Service cost	121,866	-	121,866
Interest	303,428	-	303,428
Liability Experience (Gain)/Loss	42,366	-	42,366
Assumption Change	(57,376)	-	(57,376)
Contributions - employer	-	257,008	(257,008)
Net investment income	-	(121,724)	121,724
Benefit payments	(34,291)	(33,091)	(1,200)
Administrative expense	-	(26,563)	26,563
Other	-	(81,326)	81,326
<u>Net changes</u>	<u>375,993</u>	<u>(5,696)</u>	<u>381,689</u>
<u>Balances at December 31, 2018</u>	<u>\$ 4,561,207</u>	<u>\$ 2,729,266</u>	<u>\$ 1,831,941</u>

**DOOLY COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019**

Summary of Significant Accounting Policies (continued)

S. PENSION PLAN (continued)

Sensitivity of the net pension liability changes in the discount rate

The following presents the net pension liability of the County, calculated using the discount rate of 7.00%, as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00%) or 1-percentage-point higher (8.00%) than the current rate:

	<u>6.00%</u>	<u>8.00%</u>
Total pension liability	\$ 5,250,271	\$ 3,994,491
<u>Fiduciary net position</u>	<u>2,729,266</u>	<u>2,729,266</u>
<u>Net pension liability</u>	<u>\$ 2,521,005</u>	<u>\$ 1,265,225</u>

Pension plan fiduciary net position

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

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

For the year ended September 30, 2019, the County recognized pension revenue of \$13,186. At December 31, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Asset (Gain)/Loss	\$ 292,649	\$ (109,572)
Liability (Gain)/Loss	43,633	(148,926)
<u>(Gain)/loss due to Assumption Change</u>	<u>192,823</u>	<u>(47,651)</u>
<u>Total</u>	<u>\$ 529,105</u>	<u>\$ (306,149)</u>

The County's contributions subsequent to the measurement date of December 31, 2018 are reported as deferred outflows of resources and will be recognized as an increase of the net pension liability in the year ended September 30, 2019.

**DOOLY COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019**

Summary of Significant Accounting Policies (continued)

S. PENSION PLAN

For the year ended December 31, 2018	
Total pension liability, beginning balance	\$ 4,185,214
Service cost	121,866
Interest	303,428
Assumption change	(57,376)
Experience (gain)/loss	42,366
Benefit payments	(34,291)
Net change in total pension liability	375,993
Total pension liability, ending balance (a)	\$ 4,561,207
Fiduciary net position, beginning balance	2,734,962
Employer contributions	257,008
Net investment income	(121,724)
Benefit payments	(33,091)
Administrative expense	(26,563)
Other	(81,326)
Net change in fiduciary net position	(5,696)
Plan fiduciary net position, ending balance (b)	2,729,266
Net pension liability, ending balance (a) - (b)	\$ 1,831,941
Pension Plan's fiduciary net position the as a percentage of total pension liability	
	60%
Covered-employee payroll	
	\$ 4,573,112

The schedule of employer contributions is as follows:

Year Ended December 31,	Annual Required Contribution	Percentage Contributed
2009	137,325	114.1%
2010	153,900	100.0%
2011	162,550	110.8%
2012	164,912	110.2%
2013	192,130	108.5%
2014	221,884	60.8%
2015	226,091	117.0%
2016	235,119	115.6%
2017	251,768	111.0%
2018	249,462	103.0%

**DOOLY COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019**

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, 2019, the County paid approximately \$5,271 in such dues. Membership in an RVRC is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34 which provides for the organizational structure of the RVRC in Georgia. The RVRC Board membership includes the chief elected official of each county and municipality of the area. OCGA 50-8-30.1 provides that the member governments are liable for any debts or obligations of an RVRC. Separate financial statements may be obtained from RVRC.

U. OTHER

Certain previously reported amounts have been reclassified to conform to FYE September 30, 2019, 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 09/30/2019, Dooly County provided a total of \$50,765 to the Authority.

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.

**DOOLY COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019**

Summary of Significant Accounting Policies (continued)

	9/30/2018	Change	9/30/2019
Fund Balances:			
Restricted:	\$ 2,159,929	\$ (22,246)	\$ 2,137,683
Unassigned	1,134,980	255,893	1,390,873
Total:	\$ 3,294,909	\$ 233,647	\$ 3,528,556

Y. MIDDLE GEORGIA REGIONAL SOLID WASTE MANAGEMENT AUTHORITY

Post- closure Care Cost.

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 form 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.

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 \$1,561,027 as of June 30, 2019 and is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfill was acquired as of June 30, 2014. In 2014, Georgia Environmental Protection Division allowed for the three-member county governments to account for their portion of the total closure/post-closure costs of the landfill based on the percentage of ownership of each county in the Authority. Macon Count's ownership percentage is 28.6%. Peach County's percentage is 48.0%. and Dooly County's percentage is 23.4%. Therefore, Dooly County's closure/post-closure care costs total \$365,280 as of June 30, 2019.

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.

For the year ending September 30, 2019 the Authority has been paying the monitoring cost.

**DOOLY COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019**

Summary of Significant Accounting Policies (continued)

Z. SUBSEQUENT EVENTS

Subsequent events have been evaluated through March 17, 2020 which is the date these financial statements were available to be issued.

HERBERT E. ALLEN
CERTIFIED PUBLIC ACCOUNTANT

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Member of the American Institute of
Certified Public Accountants

Member of the Georgia Society of
Certified Public Accountants

March 17, 2020

**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 aggregate discretely presented component units, each major fund, and the aggregate remaining fund information and the notes to the basic financial statements, as of and for the year ended September 30, 2019, and have issued our report thereon dated March 17, 2020. We did not audit the financial statements of the Dooly County Department of Public Health which was audited by other auditors whose report has been furnished to us and our opinion as it relates to those amounts is based solely on the reports of other auditors. Except as discussed in the preceding sentences, we conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

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

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

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

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

Compliance and Other Matters

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

Dooly County, Georgia's Responses to Findings

Dooly County, Georgia's response to the findings identified in our audit is described in the accompanying schedule 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
Americus, GA 31709

DOOLY COUNTY GEORGIA
SCHEDULE OF FINDINGS AND RESPONSES
SEPTEMBER 30, 2019

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 provide a compilation review on an annual basis and shall be performed by a certified public accountant. As of March 17, 2020 this report has not been provided to Dooly County.

Dooly County, Georgia Response

Dooly County has requested the compilation review but as of March 17, 2020 it has not been received.

**DOOLY COUNTY, GEORGIA
GENERAL FUND
BALANCE SHEET
FOR THE YEAR ENDED
SEPTEMBER 30, 2018 AND 2019**

	September 30 2019	September 30 2018
<u>ASSETS</u>		
Cash	\$ 1,591,636	\$ 1,414,328
Restriced Cash (LMIG)	437,116	-
Accounts Receivable - Garbage -(Net)	93,696	96,348
Accounts Receivable - LOST	61,927	53,575
Due from Clerk of Court	14,615	12,749
Due from Probate Judge	211,622	24,744
Due from Sheriff	1,400	(165)
Due from Tax Commissioner	71,699	3,786
RMS	119,731	3,781
ABM Building Improvements	2,122,792	
Due from Magistrate	4,086	
City of Unadilla	460,458	559,814
Building Permits	4,339	5,061
TOTAL ASSETS	\$ 5,195,117	\$ 2,174,021
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Accounts Payables	\$ 233,746	\$ 202,609
Accrued Salaries	271,573	276,618
RMS	119,731	
ABM Building Improvements	2,225,824	
City of Unadilla	460,458	559,814
2015B Bonds	1,815,000	2,045,000
TOTAL LIABILITIES	\$ 5,126,332	\$ 3,084,041
<u>FUND BALANCE</u>	\$ 68,785	\$ (910,020)
 TOTAL LIABILITIES AND		

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, 2019

<u>REVENUES</u>	Budget	Actual	Variance- Favorable (Unfavorable)
Taxes	\$ 7,177,841	\$ 7,328,460	\$ 150,619
License and Permits	34,500	37,164	2,664
Intergovernmental	928,000	748,354	(179,646)
Charges for Services	1,490,000	1,820,944	330,944
Fines and Forfeitures	4,128,000	4,256,853	128,853
Sale of Equipment	25,000	12,406	(12,594)
Interest Earned	2,000	1,122	(878)
Equipment Buyback	-	-	-
Rent	217,950	214,786	(3,164)
Miscellaneous and Other	170,100	380,316	210,216
Grants - Contributions	-	-	-
TOTAL REVENUES	\$ 14,173,391	\$ 14,800,405	\$ 627,014
<u>EXPENDITURES</u>			
General Government	\$ 4,989,909	\$ 4,409,533	580,376
Public Safety	5,335,068	5,823,931	(488,863)
Sanitation	843,343	1,005,218	(161,875)
Landfill	21,125	34,818	(13,693)
Highways & Streets	635,000	406,217	228,783
Health	968,332	971,095	(2,763)
Welfare	183,080	25,348	157,732
Coroner	27,875	20,132	7,743
Library and Recreation	372,690	357,052	15,638
Economic, Industrial and Community Development	230,333	185,840	44,493
Natural Res. Con. Service	37,121	34,529	2,592
Other	529,515	500,651	28,864
TOTAL EXPENDITURES	\$ 14,173,391	\$ 13,774,364	\$ 399,027
EXCESS OF REVENUES OVER EXPENDITURES	\$ -	\$ 1,026,041	\$ 1,026,041
<u>OTHER FINANCING SOURCES</u>			
Bond Payment		(\$230,000)	
Issuance of Long-Term Debt (net)		0	
TOTAL OTHER FINANCING SOURCES		(\$230,000)	
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES		\$ 796,041	
FUND BALANCE- BEGINNING		\$ 1,134,980	
PRIOR PERIOD ADJUSTMENT			
FUND BALANCE- ENDING		\$ 1,931,021	

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, 2019

GENERAL GOVERNMENT	Budget	Actual	Variance- Favorable Unfavorable
County Commissioner Office:			
Personal Services	\$ 436,204	\$ 443,748	\$ (7,544)
Supplies	10,000	8,028	1,972
Other Services & Charges	78,000	136,744	(58,744)
Capital Outlay	-	-	-
Equipment Lease	1,000	795	205
Grant	-	-	-
TOTAL	\$ 525,204	\$ 589,314	\$ (64,110)
General Commissioner Office:			
Personal Service	\$ -	\$ -	\$ -
Supplies	-	-	-
Other Services & Charges	1,082,304	654,394	427,910
Registrars Department	-	-	-
TOTAL	\$ 1,082,304	\$ 654,394	\$ 427,910
Buildings:			
Personal Services	\$ 117,138	\$ 106,444	\$ 10,694
Supplies	2,500	7,068	(4,568)
Other Services & Charges	353,770	360,853	(7,083)
Capital Outlay	-	-	0
Equipment Lease	-	-	-
TOTAL	\$ 473,408	\$ 474,365	\$ (957)
Building Inspection:			
Personal Services	\$ 112,497	\$ 102,993	\$ 9,504
Supplies	2,100	2,716	(616)
Other Services & Charges	15,150	14,656	494
TOTAL	\$ 129,747	\$ 120,366	\$ 9,381
Extension:			
Personal Services	\$ 67,230	\$ 52,321	\$ 14,909
Supplies	600	1,915	(1,315)
Other Services & Charges	35,100	27,751	7,349
Capital Outlay	-	-	0
Contract Labor	-	500	(500)
Equipment Lease	3,600	3,159	441
TOTAL	\$ 106,530	\$ 85,646	\$ 20,884
Tax Assessor:			
Personal Services	\$ 252,000	\$ 239,688	\$ 12,312
Supplies	3,000	2,596	404
Other Services & Charges	107,800	42,999	64,801
Capital Outlay	-	-	0
Equipment Lease	4,500	3,629	871
TOTAL	\$ 367,300	\$ 288,912	\$ 78,388

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, 2019**

<u>GENERAL GOVERNMENT</u>	Budget	Actual	Variance- Favorable Unfavorable
Tax Commissioner:			
Personal Services	\$ 198,492	\$ 200,723	\$ (2,231)
Supplies	4,000	6,383	(2,383)
Other Services & Charges	34,450	24,559	9,891
Equipment Lease	630	797	(167)
Capital Outlay	-	-	-
TOTAL	\$ 237,572	\$ 232,462	\$ 5,110
Elections:			
Personal Services	\$ 110,537	\$ 126,285	\$ (15,748)
Other Services & Charges	32,000	18,778	13,222
Capital Outlay	11,000	-	11,000
Equipment Lease	3,000	3,797	(797)
Supplies	3,000	2,667	333
TOTAL	\$ 159,537	\$ 151,527	\$ 8,010
Judge Superior Court:			
Personal Services	\$ 9,000	\$ 6,129	\$ 2,871
Supplies	12,700	22,840	(10,140)
Other Services & Charges	148,856	131,920	16,936
Capital Outlay	-	-	-
TOTAL	\$ 170,556	\$ 160,889	\$ 9,667
Clerk Superior Court:			
Personal Services	\$ 208,213	\$ 203,224	\$ 4,989
Supplies	2,500	3,584	(1,084)
Other Services & Charges	40,950	32,464	8,486
Capital Outlay	-	-	-
Equipment Lease	5,000	5,924	(924)
TOTAL	\$ 256,663	\$ 245,196	\$ 11,467
Magistrate Court:			
Personal Services	\$ 134,678	\$ 136,957	\$ (2,279)
Supplies	3,200	3,773	(573)
Other Services & Charges	10,005	2,409	7,596
Equipment Lease	1,400	954	446
Capital Outlay	-	-	-
TOTAL	\$ 149,283	\$ 144,093	\$ 5,190

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, 2019**

	<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable Unfavorable</u>
Probate Court:			
Personal Services	\$ 243,481	\$ 267,822	\$ (24,341)
Supplies	6,000	5,078	922
Other Services & Charges	64,060	32,017	32,043
Equipment Lease	6,000	6,440	(440)
Capital Outlay	2,800	3,275	(475)
Remittances	1,009,464	1,050,767	(41,303)
Traffic Court	-	-	-
TOTAL	\$ 1,331,805	\$ 1,365,399	\$ (33,594)
TOTAL GENERAL GOVERNMENT	\$ 4,989,909	\$ 4,512,565	\$ 477,344
<u>PUBLIC SAFETY</u>			
Sheriff Department:			
Personal Services	\$ 2,223,918	\$ 2,395,293	\$ (171,375)
Supplies	48,500	143,953	(95,453)
Other Services & Charges	299,738	270,656	29,082
Capital Outlay	3,000	-	3,000
Confiscated Funds	100,000	110,742	(10,742)
Courthouse security	-	-	-
Equipment Lease	36,000	60,621	(24,621)
TOTAL	\$ 2,711,156	\$ 2,981,264	\$ (270,108)
Jail:			
Personal Services	\$ 1,600,331	\$ 1,518,996	\$ 81,336
Supplies	125,200	198,509	(73,309)
Other Services & Charges	534,800	762,713	(227,913)
Equipment Lease	10,000	52,443	(42,443)
Capital Outlay	45,000	-	45,000
Jail Transport	-	-	-
TOTAL	\$ 2,315,331	\$ 2,532,660	\$ (217,329)
Public Safety - EMA/Fire Dept			
Personal Services	\$ 140,411	\$ 172,747	\$ (32,336)
Supplies	17,500	15,273	2,227
Other Services & Charges	114,410	81,927	32,483
Capital Outlay	35,000	38,008	(3,008)
Debt Service - Equipment Lease	1,260	2,053	(793)
Debt Service - USDA	-	-	-
TOTAL	\$ 308,581	\$ 310,006	\$ (1,425)
TOTAL PUBLIC SAFETY	\$ 5,335,068	\$ 5,823,931	\$ (488,863)

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, 2019**

	Budget	Actual	Variance- Favorable Unfavorable
<u>SANITATION</u>			
Personal Services	\$ 109,990	\$ 104,999	\$ 4,991
Supplies	2,000	2,749	(749)
Other Services & Charges	731,353	897,470	(166,117)
Debt Service-Equipment Leases	-	-	-
Capital Outlay	-	-	-
TOTAL	\$ 843,343	\$ 1,005,218	\$ (161,875)
<u>LANDFILL</u>			
Personal Services	\$ -	\$ -	\$ -
Supplies	-	-	-
Other Services & Charges	21,125	34,818	(13,693)
Capital Outlay	-	-	-
TOTAL	\$ 21,125	\$ 34,818	\$ (13,693)
<u>HIGHWAYS AND STREETS</u>			
Personal Services	\$ 18,000	\$ 104,125	\$ (86,125)
Supplies	-	2,428	(2,428)
Other Services & Charges	-	13,968	(13,968)
Equipment Lease	-	-	-
Capital Outlay	617,000	285,695	331,305
TOTAL	\$ 635,000	\$ 406,217	\$ 228,783
<u>HEALTH - EMS</u>			
Personal Services	\$ 788,032	\$ 823,632	\$ (35,600)
Supplies	35,500	29,246	6,254
Other Services & Charges	106,800	66,307	40,494
Debt Service-Equipment Lease	28,000	108	27,892
Capital Outlay	10,000	51,803	(41,803)
TOTAL	\$ 968,332	\$ 971,095	\$ (2,763)
<u>DEPARTMENT OF FAMILY AND CHILDREN SERVICES</u>			
Other Services & Charges	\$ 183,080	\$ 25,348	\$ 157,732
Debt Service - DFCS	-	-	-
Dooly Medical	-	-	-
TOTAL	\$ 183,080	\$ 25,348	\$ 157,732
<u>CORONER</u>			
Personal Services	\$ 16,725	\$ 15,515	\$ 1,210
Supplies	1,500	3,811	(2,311)
Other Services & Charges	9,650	805	8,845
Capital Outlay	-	-	-
TOTAL	\$ 27,875	\$ 20,132	\$ 7,743

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, 2019**

	Budget	Actual	Variance- Favorable Unfavorable
<u>RECREATION</u>			
Personal Services	\$ 186,584	\$ 186,512	\$ 72
Supplies	1,500	2,858	(1,358)
Other Services & Charges	67,200	49,202	17,998
Capital Outlay	5,000	6,027	(1,027)
Equipment Lease	1,500	1,594	(94)
TOTAL	\$ 261,784	\$ 246,193	\$ 15,591
<u>ECONOMIC, INDUSTRIAL AND COMMUNITY DEVELOPMENT</u>			
Personal Services	\$ 126,283	\$ 118,679	\$ 7,604
Supplies	-	-	-
Other Services, Charges & Supplements	104,050	67,161	36,889
Capital Outlay	-	-	-
TOTAL	\$ 230,333	\$ 185,840	\$ 44,493
<u>LIBRARY</u>			
Personal Services	\$ -	\$ -	\$ -
Supplies	-	-	-
Other Services, Charges & Supplements	110,906	110,859	47
Capital Outlay	-	-	-
TOTAL	\$ 110,906	\$ 110,859	\$ 47
<u>OTHER</u>			
Animal Control	\$ 24,000	\$ 24,420	\$ (420)
Health Department	103,514	103,514	(0)
Natural Res. Conv. Soc.	37,121	34,529	2,592
Unadilla District (Sheriff Dept)	345,451	320,644	24,807
Family Connections	48,000	49,024	(1,024)
Board Of Education	8,550	3,049	5,501
TOTAL	\$ 566,636	\$ 535,181	\$ 31,455
TOTAL EXPENDITURES	\$ 14,173,391	\$ 13,877,395	\$ 295,996

The accompanying notes are an integral part of this statement.

**DOOLY COUNTY, GEORGIA
SHERIFF DRUG FUND
BALANCE SHEET
September 30, 2019**

	2019	2018
<u>ASSETS</u>		
Cash	\$ 89,086	\$ 185,896
CDS	154,408	153,500
TOTAL ASSETS	\$ 243,494	\$ 339,396
<u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Accounts Payable	\$ -	\$ -
Note Payable	-	-
TOTAL LIABILITIES	\$ -	\$ -
<u>FUND BALANCE</u>		
Fund Balance	243,494	339,396
TOTAL FUND BALANCE	243,494	339,396
TOTAL LIABILITIES AND FUND BALANCE	\$ 243,494	\$ 339,396

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, 2019**

	Budget	Actual	Variance- Favorable Unfavorable
<u>REVENUES</u>			
Other Income	100,000	1,609	\$ (98,391)
Equipment Sold	100,000	104,015	4,015
Interest	100,000	1,003	(98,997)
Confiscated Funds	100,000	111,242	11,242
TOTAL REVENUES	\$ 400,000	\$ 217,869	\$ (182,131)
 <u>EXPENDITURES</u>			
Public Safety	\$ 400,000	\$ 64,985	335,015
Capital Outlay	-	273,786	(273,786)
TOTAL EXPENDITURES	\$ 400,000	\$ 338,771	\$ 61,229
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$0	\$ (120,902)	\$ (243,360)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES		\$ (120,902)	
TRANSFER		\$ 25,000	
FUND BALANCE BEGINNING		\$ 339,396	
FUND BALANCE ENDING		\$ 243,494	

The accompanying notes are an integral part of this statement

**DOOLY COUNTY, GEORGIA
DOOLY COUNTY JUSTICE CENTER
BALANCE SHEET
September 30, 2019**

	2019	2018
<u>ASSETS</u>		
Cash	\$ 9,827	\$ 49,269
	-	-
TOTAL ASSETS	\$ 9,827	\$ 49,269
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Accounts Payable	\$ -	\$ -
Note Payable	-	-
	-	-
TOTAL LIABILITIES	\$ -	\$ -
 <u>FUND BALANCE</u>		
Fund Balance	9,827	49,269
TOTAL FUND BALANCE	9,827	49,269
TOTAL LIABILITIES AND FUND BALANCE	\$ 9,827	\$ 49,269

The accompanying notes are an integral part of this statement

DOOLY COUNTY, GEORGIA
DOOLY COUNTY JUSTICE CENTER
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budget	Actual	Variance- Favorable Unfavorable
<u>REVENUES</u>			
Interest	225,000	30	(224,970)
TOTAL REVENUES	\$ 225,000	\$ 30	\$ (224,970)
<u>EXPENDITURES</u>			
Public Safety	\$ 225,000		225,000
Capital Outlay	-	14,472	(14,472)
TOTAL EXPENDITURES	\$ 225,000	\$ 14,472	\$ 210,528
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$0	\$ (14,442)	\$ (14,442)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES		\$ (14,442)	
Transfer		(25,000)	
FUND BALANCE BEGINNING		\$ 49,269	
FUND BALANCE ENDING		\$ 9,827	

The accompanying notes are an integral part of this statement.

**DOOLY COUNTY, GEORGIA
COMBINING BALANCE SHEET
FIDUCIARY FUNDS
September 30, 2019**

ASSETS

	<u>Agency Funds</u>						Totals 9/30/2018
	Clerk of Superior Court	Probate Judge	Sheriff's Department	Tax Commissioner	Magistrate Judge		
Cash	\$ 336,496	\$ 472,689	\$ 469,356	\$ 299,520	\$ 20,626	\$ 1,598,686	
Accounts Receivable	-	-	-	-	-	-	
Reserve for Uncollectibles	-	-	-	-	-	-	
TOTAL ASSETS	\$ 336,496	\$ 472,689	\$ 469,356	\$ 299,520	\$ 20,626	\$ 1,598,686	

LIABILITIES

Escrow Funds Held Due to Dooly County Board of Commissioners	\$ 336,496	\$ 472,689	\$ 469,356	\$ 299,520	\$ 20,626	\$ 1,598,686
	-	-	-	-	-	-
TOTAL LIABILITIES	\$ 336,496	\$ 472,689	\$ 469,356	\$ 299,520	\$ 20,626	\$ 1,598,686

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, 2019

	Balance 9/30/2018	Additions	Deductions	Eliminations	Balance 9/30/2019
Clerk of Superior Court					
Assets					
Cash	\$ 442,813	\$ 857,365	\$ 963,682	\$ 14,615	\$ 321,881
Liabilities					
Escrow Funds Held Due Dooly County	\$ 442,813	\$ 597,890	\$ 629,425	\$ -	\$ 411,277
	-	259,476	334,257	14,615	\$ (89,396)
	<u>\$ 442,813</u>	<u>\$ 857,365</u>	<u>\$ 963,682</u>	<u>\$ 14,615</u>	<u>\$ 321,881</u>
Probate Judge					
Assets					
Cash	\$ 462,728	\$ 3,817,314	\$ 3,807,353	\$ 211,622	\$ 261,067
Liabilities					
Escrow Funds Held Due Dooly County	\$ 462,728	\$ -	\$ 255,353	\$ -	\$ 207,375
	-	3,817,314	3,552,000	211,622	\$ 53,692
	<u>\$ 462,728</u>	<u>\$ 3,817,314</u>	<u>\$ 3,807,353</u>	<u>\$ 211,622</u>	<u>\$ 261,067</u>
Sheriff's Department					
Assets					
Cash	\$ 460,557	\$ 1,107,088	\$ 1,098,290	\$ 1,400	\$ 467,956
Liabilities					
Escrow Funds Held Due Dooly County	\$ 460,557	\$ 129	\$ 1,075,876	\$ -	\$ (615,190)
	-	1,106,959	22,414	1,400	\$ 1,083,145
	<u>\$ 460,557</u>	<u>\$ 1,107,088</u>	<u>\$ 1,098,290</u>	<u>\$ 1,400</u>	<u>\$ 467,956</u>
Tax Commissioner					
Assets					
Cash	\$ 175,515	\$ 5,963,542	\$ 5,839,537	\$ 71,699	\$ 227,821
Liabilities					
Escrow Funds Held Due Dooly County	\$ 175,515	\$ 343,515	\$ 223,296	\$ -	\$ 295,734
	-	5,620,027	5,616,241	71,699	\$ (67,913)
	<u>\$ 175,515</u>	<u>\$ 5,963,542</u>	<u>\$ 5,839,537</u>	<u>\$ 71,699</u>	<u>\$ 227,821</u>

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, 2019

	Balance 9/30/2018	Additions	Deductions	Eliminations	Balance 9/30/2019
Magistrate Judge					
Assets					
Cash	\$ 31,155	\$ 290,908	\$ 301,437	\$ 4,086	\$ 16,540
Liabilities					
Escrow Funds Held	\$ 31,155	\$ -	\$ -	\$ -	\$ 31,155
Due Dooly County	-	290,908	301,437	4,086	\$ (14,615)
	<u>\$ 31,155</u>	<u>\$ 290,908</u>	<u>\$ 301,437</u>	<u>\$ 4,086</u>	<u>\$ 16,540</u>
Totals					
Assets					
Cash	<u>\$ 1,572,768</u>	<u>\$ 12,036,218</u>	<u>\$ 12,010,299</u>	<u>\$ 303,422</u>	<u>\$ 1,295,265</u>
Liabilities					
Escrow Funds Held	\$ 1,572,768	\$ 941,534	\$ 2,183,950	\$ -	\$ 330,351
Due Dooly County	-	11,094,684	9,826,349	\$ 303,422	\$ -
	<u>\$ 1,572,768</u>	<u>\$ 12,036,218</u>	<u>\$ 12,010,299</u>	<u>\$ 303,422</u>	<u>\$ 1,295,264</u>

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
Transportation Investment Act (TIA)
BALANCE SHEET
September 30, 2019

	2019	2018
<u>ASSETS</u>		
Cash	\$ 200,687	\$ 279,448
Receivable	74,807	
	\$ 275,494	\$ 279,448
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Accounts Payable	\$ 15,475	\$ 15,475
Payable Municipalities		
	\$ 15,475	\$ 15,475
 <u>FUND BALANCE</u>		
Fund Balance	\$ 260,019	\$ 263,973
	\$ 260,019	\$ 263,973
TOTAL LIABILITIES AND FUND BALANCE	\$ 275,494	\$ 279,448

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, 2019

	2019	2018
<u>REVENUES</u>		
Intergovernmental Revenues	\$ 875,282	\$ 812,347
TOTAL REVENUES	\$ 875,282	\$ 812,347
<u>EXPENDITURES</u>		
<u>Public Safety</u>		
Highways and Streets	\$ 500,000	\$ 1,106,779
Public Safety - Fire		
Capital Outlay		
Highway & Streets	81,567	39,800
Public Safety - Fire		
Health - EMS		
Capital Leases	297,669	229,659
Infrastructure		
Bond Payment Jail		
Municipalities		
TOTAL EXPENDITURES	\$ 879,236	\$ 1,376,238
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (3,954)	\$ (563,891)
FUND BALANCE AT October 1, 2018	\$ 263,973	\$ 827,864
PRIOR PERIOD ADJUSTMENT	\$ 15,475	
FUND BALANCE AT September 30, 2019	\$ 275,494	\$ 263,973

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
 COMPARATIVE BALANCE SHEET
 SPECIAL USE LOCAL OPTION SALES TAX FUNDS 2013
 September 30, 2019

	9/30/2019	9/30/2018
ASSETS		
Cash In Bank	550,774	1,433,444
Receivable	-	108,542
	<hr/>	<hr/>
TOTAL ASSETS	550,774	1,541,986
	<hr/> <hr/>	<hr/> <hr/>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	-	
Payable Municipalities	-	37,979
	<hr/>	<hr/>
TOTAL LIABILITIES	-	37,979
	<hr/>	<hr/>
FUND BALANCE		
Fund Balance	550,774	1,504,007
	<hr/>	<hr/>
TOTAL LIABILITIES AND FUND BALANCE	550,774	1,541,986
	<hr/> <hr/>	<hr/> <hr/>

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
SPECIAL USE LOCAL OPTION SALES TAX FUNDS 2013
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	2019	2018
<u>REVENUES</u>		
Sales & Use Tax	468,641	1,284,103
Other Income		
Interest	504	531
TOTAL REVENUES	469,145	1,284,634
<u>EXPENDITURES</u>		
<u>General</u>		
Courthouse	-	
Public Safety	-	
Highways and Streets	998,394	
Public Safety - Fire	-	
Capital Outlay		
Highways and Streets	120,015	463,588
Public Safety - Fire	-	
Health - EMS	10,504	100,621
Recreation	-	37,214
Courthouse	8,950	
Library	-	6,005
Capital Leases		
Infrastructure		
Bond Payment Jail	\$ 96,980	\$ 97,080
Municipalities	116,972	320,986
TOTAL EXPENDITURES	\$ 1,351,815	\$ 1,025,494
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (882,670)	\$ 259,141
FUND BALANCE (As Restated) AT OCTOBER 1, 2018	\$ 1,433,444	\$ 1,244,867
FUND BALANCE AT SEPTEMBER 30, 2019	550,774	1,504,008

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
 COMPARATIVE BALANCE SHEET
 SPECIAL USE LOCAL OPTION SALES TAX FUNDS 2019
 September 30, 2019

	9/30/2019
<u>ASSETS</u>	
Cash In Bank	\$ 634,977
Receivable	\$ -
	-
TOTAL ASSETS	\$ 634,977
 <u>LIABILITIES AND FUND BALANCE</u>	
<u>LIABILITIES</u>	
Accounts Payable	
Payable Municipalities	\$ -
	-
TOTAL LIABILITIES	\$ -
 FUND BALANCE	
Fund Balance	\$ 634,977
	634,977
TOTAL LIABILITIES AND FUND BALANCE	\$ 634,977

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
SPECIAL USE LOCAL OPTION SALES TAX FUNDS 2019
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

	2019
REVENUES	
Sales & Use Tax	903,045
Other Income	
Interest	203
TOTAL REVENUES	903,248
EXPENDITURES	
<u>General</u>	
Courthouse	
Public Safety	
Highways and Streets	
Public Safety - Fire	
Capital Outlay	
Highways and Streets	42,500
Public Safety - Fire	
Health - EMS	-
Recreation	-
Library	10
Capital Leases	
Infrastructure	
Bond Payment Jail	\$ -
Municipalities	225,761
TOTAL EXPENDITURES	\$ 268,271
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 634,977
FUND BALANCE AT OCTOBER 1, 2018	\$ -
PRIOR PERIOD ADJUSTMENT	
FUND BALANCE AT SEPTEMBER 30, 2019	634,977

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
 COMPARATIVE BALANCE SHEET
 COMMUNITY HOME IMPROVEMENT PROGRAM 2014-910
 September 30, 2019

	9/30/2019	9/30/2018
<u>ASSETS</u>		
Cash In Bank		
TOTAL ASSETS	\$ -	\$ -
<u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Liabilities	\$ -	\$ -
TOTAL LIABILITIES	\$ -	\$ -
FUND BALANCE		
Fund Balance		
TOTAL LIABILITIES AND FUND BALANCE	\$ -	\$ -

The accompanying notes are an integral part of this statement.

**DOOLY COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COMMUNITY HOME IMPROVEMENT PROGRAM 2014-910
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

	Project Length Budget	Actual	Variances Favorable Unfavorable
<u>REVENUES</u>			
Intergovernmental Revenue	\$ 306,000	\$ -	\$ (306,000)
TOTAL REVENUES	\$ 306,000	\$ -	\$ (306,000)
<u>EXPENDITURES</u>			
Rehabilitation	\$ 300,000	\$ -	\$ 300,000
Administration	6,000	-	-
TOTAL EXPENDITURES	\$ 306,000	\$ -	\$ 300,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ -	\$ -	\$ (6,000)
FUND BALANCE - BEGINNING		<u>\$ -</u>	
FUND BALANCE - ENDING		<u><u>\$ -</u></u>	

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
SOURCE AND APPLICATION OF FUNDS SCHEDULE
COMMUNITY HOME IMPROVEMENT PROGRAM 2014-910
FOR THE YEAR ENDED SEPTEMBER 30, 2019

Total Program Year 2014 Funds Allocated to Recipient		\$ 306,000
Funds Drawn by Recipient		
FYE 9-30-16	\$	38,715
FYE 9-30-17	\$	127,486
FYE 9-30-18	\$	113,096
FYE 9-30-19	\$	-
Funds Still Available from Program Year 2014 Resources	\$	26,703
Total Program Year 2014 Funds Drawn and Received by Recipient	\$	279,297
Less: Funds Applied and Expended to Program Year 2014 Costs		
FYE 9-30-16		20,625
FYE 9-30-17		98,661
FYE 9-30-18		160,011
FYE 9-30-19		-
Total Program Year 2014 Funds Held by Recipient	\$	-

As of June 2018 \$ 26,703 has been deobligated

The accompanying notes are an integral part of this statement.

**DOOLY COUNTY, GEORGIA
SCHEDULE OF PROJECT COST
COMMUNITY HOME IMPROVEMENT PROGRAM 2014-910
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

<u>Program Activity</u>	Latest Approved Budget to CHIP Funds	Accumulative Expenditures To Date CHIP Funds	Accumulative Expenditures To Date Other Funds	Grand Total Expenditures To Date	Questioned Costs
Rehabilitation	\$ 300,000	\$ 273,821	\$ -	\$ 273,821	\$ -
Administration	6,000	5,476	-	5,476	-
	<u>\$ 306,000</u>	<u>\$ 279,297</u>	<u>\$ -</u>	<u>\$ 279,297</u>	<u>\$ -</u>

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
BALANCE SHEET
CAPITAL PROJECT FUND
HEALTH PROMOTION & WELLNESS GRANTS
September 30, 2019

	9/30/2019	9/30/2018
<u>ASSETS</u>		
Cash In Bank	\$ 1,363	\$ 3,171
TOTAL ASSETS	\$ 1,363	\$ 3,171
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Liabilities	-	-
TOTAL LIABILITIES	-	-
 FUND BALANCE		
Fund Balance	\$ 1,363	\$ 3,171
TOTAL LIABILITIES AND FUND BALANCE	\$ 1,363	\$ 3,171

The accompanying notes are an integral part of this statement.

**DOOLY COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
CAPITAL PROJECT FUND
HEALTH PROMOTION & WELLNESS GRANTS
FOR THE YEAR ENDING SEPTEMBER 30, 2019**

	<u>Project Length Budget</u>		<u>Actual</u>	<u>Variances Favorable Unfavorable</u>
<u>REVENUES</u>				
Health Promotion & Wellness Revenue	\$ -	\$	1,500	\$ 1,500
TOTAL REVENUES	\$ -	\$	1,500	\$ 1,500
<u>EXPENDITURES</u>				
Employee Health Program	\$ -	\$	3,308	\$ (3,308)
	-		-	-
			-	-
TOTAL EXPENDITURES	\$ -	\$	3,308	\$ (3,308)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ -	\$	(1,808)	\$ (1,808)
FUND BALANCE - BEGINNING			<u>3,171</u>	
FUND BALANCE - ENDING			<u>\$ 1,363</u>	

The accompanying notes are an integral part of this statement.

**DOOLY COUNTY, GEORGIA
BALANCE SHEET
CAPITAL PROJECT FUND
FEDERAL EMERGENCY MANAGEMENT
September 30, 2019**

	<u>9/30/2019</u>	<u>9/30/2018</u>
<u>ASSETS</u>		
Cash In Bank	\$ -	\$ -
TOTAL ASSETS	<u>\$ -</u>	<u>\$ -</u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Liabilities	\$ -	\$ -
TOTAL LIABILITIES	<u>\$ -</u>	<u>\$ -</u>
FUND BALANCE		
Fund Balance	\$ -	\$ -
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of this statement.

**DOOLY COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
CAPITAL PROJECTS FUND
FEDERAL EMERGENCY MANAGEMENT
FOR THE YEAR ENDING SEPTEMBER 30, 2019**

	2019	2018
<u>REVENUES</u>		
Federal Emergency Management	\$ 58,379	\$ 199,834
TOTAL REVENUES	\$ 58,379	\$ 199,834
<u>EXPENDITURES</u>		
Georgia Emergency Management	\$ (58,379)	\$ (199,834)
TOTAL EXPENDITURES	\$ (58,379)	\$ (199,834)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ -	\$ -
FUND BALANCE - BEGINNING	\$ -	\$ -
FUND BALANCE - ENDING	\$ -	\$ -

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
BALANCE SHEET
CAPITAL PROJECT FUND
MULTI ACTIVITY PROGRAM 15b-y-046-1-5789
September 30, 2019

	9/30/2019	9/30/2018
<u>ASSETS</u>		
Cash In Bank	\$ -	\$ -
TOTAL ASSETS	\$ -	\$ -
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Liabilities	-	-
TOTAL LIABILITIES	-	-
 FUND BALANCE		
Fund Balance	\$ -	\$ -
TOTAL LIABILITIES AND FUND BALANCE	\$ -	\$ -

The accompanying notes are an integral part of this statement.

**DOOLY COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
MULTI ACTIVITY PROGRAM 15b-y-046-1-5789
CAPITAL PROJECTS FUND
FOR THE YEAR ENDING SEPTEMBER 30, 2019**

	Project Length Budget	Actual	Variances Favorable Unfavorable
REVENUES			
Intergovernmental Revenue	\$ 800,000	\$ 561,168	\$ 238,832
TOTAL REVENUES	\$ 800,000	\$ 561,168	\$ 238,832
EXPENDITURES			
Acquisition of Property (Public)			
P-001-01	\$ 2,650		\$ 2,650
Clearance			
P-004-00	1,500		\$ 1,500
Contingencies - Unprogrammed Funds			
C-022-00	-		\$ -
Street Improvements			
P-03K-01	281,160	281,160	\$ -
Engineering - Street Improvements/Flood & Drainage			
T-03K-01	27,142	800	\$ 26,342
Flood & Drainage Facilities			
P-03K-02	162,159	162,159	\$ -
Engineering - Street Improvements/Flood & Drainage			
T-03K-02	14,772	3,600	\$ 11,172
Rehabilitation of Private Properties			
H-14A-01	99,324	16,390	\$ 82,934
Reconstruction of Private Properties			
H-14A-02	155,293	56,059	\$ 99,234
Administration			
A-21A-00	56,000	41,000	\$ 15,000
TOTAL EXPENDITURES	\$ 800,000	\$ 561,168	\$ 238,832
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ -	\$ -	-
FUND BALANCE - BEGINNING		\$ -	
FUND BALANCE - ENDING		\$ -	

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
MATCHING FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

<u>Fund Source</u>	<u>Match/ Leverage</u>	<u>Act Code</u>	<u>Description</u>	<u>Type</u>	<u>Activity Budget</u>	<u>Actual</u>
Recipient Cash	Leverage	03K-01	Street Improvements	Construction	\$ 40,000.00	\$ 3,288.50
Recipient Cash	Leverage	03K-01	Street Improvements	Construction	27,000.00	2,246.40
Recipient Cash	Leverage	03K-01	Street Improvements	PER	8,250.00	2,800.00
Recipient Cash	Leverage	03K-01	Street Improvements	PER	8,250.00	5,200.00
Recipient Cash	Leverage	03K-01	Street Improvements	PER	8,250.00	6,000.00
Recipient Cash	Leverage	03K-01	Street Improvements	PER	8,250.00	20,825.10
Recipient Cash	Leverage	03K-01	Street Improvements	PER	8,250.00	4,000.00
Recipient Cash	Leverage	03K-01	Street Improvements	PER	8,250.00	30,640.00
Applicant/Recipient In-Kind		14A-01 & 14A-02	Rehabilitation of Private Properties	Homeowners Contribution	4,409.00	77,672.00
Applicant/Recipient In-Kind		031C-01	Engineer	Engineer		8,000.00
Recipient Cash	Leverage	21A-00	Administration	Audit	2,000.00	2,000.00
Applicant/Recipient In-Kind	Leverage	21A-00	Administration	Grant Prep	3,500.00	3,500.00
				Budget Total	<u>\$ 126,409.00</u>	<u>\$ 166,172.00</u>

The accompanying notes are an integral part of this statement.

**DOOLY COUNTY, GEORGIA
SOURCE AND APPLICATION OF FUNDS SCHEDULE
CAPITAL PROJECT FUND
MULTI ACTIVITY PROGRAM 15b-y-046-1-5789
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

Total Program Year 2015 Funds	
Allocated to Recipient	\$ 800,000
Funds Drawn by Recipient -	
FYE 9-30-2016	113,244
FYE 9-30-2017	73,600
FYE 9-30-2018	48,255
FYE 9-30-2018	561,168
Funds Still Available from	
Program Year 2015 Resources	3,733
Total Program Year 2015 Funds	
Drawn and Received by Recipient	796,267
Less: Funds Applied and Expended	
to Program Year 2015 Costs	
FYE 9-30-2016	113,244
FYE 9-30-2017	73,600
FYE 9-30-2018	48,255
FYE 9-30-2019	561,168
Total Program year 2015 Funds	796,267
Held by Recipient	\$ -

As of September 2019 \$ 3,733 has been deobligated

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
 BALANCE SHEET
 GAEMS TRAUMA EQUIPMENT
 September 30, 2019

	9/30/2019	9/30/2018
<u>ASSETS</u>		
Cash In Bank	\$ 113	\$ 113
TOTAL ASSETS	\$ 113	\$ 113
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Liabilities	\$ -	\$ -
TOTAL LIABILITIES	\$ -	\$ -
 FUND BALANCE		
Fund Balance	\$ 113	\$ 113
TOTAL LIABILITIES AND FUND BALANCE	\$ 113	\$ 113

The accompanying notes are an integral part of this statement.

**DOOLY COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
GAEMS TRAUMA EQUIPMENT
CAPITAL PROJECTS FUND
FOR THE YEAR ENDING SEPTEMBER 30, 2019**

	Project Length Budget	Actual	Variances Favorable Unfavorable
<u>REVENUES</u>			
Equipment	\$ -	\$ 3,458	\$ -
TOTAL REVENUES	\$ -	\$ 3,458	\$ -
<u>EXPENDITURES</u>			
Equipment	\$ -	\$ 3,458	
TOTAL EXPENDITURES	\$ -	\$ 3,458	\$ -
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ -	\$ -	
FUND BALANCE - BEGINNING		\$ 113	\$ -
COUNTY CONTRIBUTION		\$ -	\$ -
FUND BALANCE - ENDING		\$ 113	\$ -

The accompanying notes are an integral part of this statement.

**DOOLY COUNTY, GEORGIA
BALANCE SHEET
DOOLY COUNTY TRANSIT SYSTEM
September 30, 2019**

	2019	2018
<u>ASSETS</u>		
Cash		
Receivable	119,731	83,859
	\$ 119,731	\$ 83,859
TOTAL ASSETS	\$ 119,731	\$ 83,859
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Accounts Payable	\$ 119,731	\$ -
Payable Municipalities	-	-
	\$ 119,731	\$ -
TOTAL LIABILITIES	\$ 119,731	\$ -
 <u>FUND BALANCE</u>		
Fund Balance	\$ -	\$ 83,859
	\$ -	\$ 83,859
TOTAL FUND BALANCE	\$ -	\$ 83,859
TOTAL LIABILITIES AND FUND BALANCE	\$ 119,731	\$ 83,859

The accompanying notes are an integral part of this statement.

**DOOLY COUNTY, GEORGIA
STATEMENT OF REVENUES AND EXPENDITURES
DOOLY COUNTY TRANSIT SYSTEM
FOR THE YEAR ENDING SEPTEMBER 30, 2019**

	2019	2018
<u>REVENUES</u>		
Intergovernmental Revenues	\$ 315,620	\$ 236,818
	-	-
	-	-
	-	-
	-	-
TOTAL REVENUES	\$ 315,620	\$ 236,818
<u>EXPENDITURES</u>		
Transportation Contract	\$ 231,761	\$ 268,788
Public Safety - Fire	-	-
Capital Outlay		
Highway & Streets		
Public Safety - Fire	-	-
Health - EMS	-	-
Capital Leases	-	-
Infrastructure	-	-
Bond Payment Jail	-	-
Municipalities	-	-
	-	-
TOTAL EXPENDITURES	\$ 231,761	\$ 268,788
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 83,859	\$ (31,970)
FUND BALANCE AT October 1, 2018	\$ (83,859)	\$ (51,889)
FUND BALANCE AT September 30, 2019	\$ -	\$ (83,859)

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
 BALANCE SHEET
 GEORGIA FORESTRY COMMISSION GRANT
 September 30, 2019

	9/30/2019	9/30/2018
<u>ASSETS</u>		
Cash In Bank	\$ -	\$ -
TOTAL ASSETS	\$ -	\$ -
<u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Liabilities	\$ -	\$ -
TOTAL LIABILITIES	\$ -	\$ -
FUND BALANCE		
Fund Balance	\$ -	\$ -
TOTAL LIABILITIES AND FUND BALANCE	\$ -	\$ -

The accompanying notes are an integral part of this statement.

**DOOLY COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
GEORGIA FORESTRY COMMISSION GRANT
CAPITAL PROJECTS FUND
FOR THE YEAR ENDING SEPTEMBER 30, 2019**

	<u>Project Length Budget</u>		<u>Actual</u>	<u>Variances Favorable Unfavorable</u>
<u>REVENUES</u>				
Equipment	\$	-	\$ 4,998	\$ -
<hr/>				
TOTAL REVENUES	\$	-	\$ 4,998	\$ -
<hr/>				
<u>EXPENDITURES</u>				
Equipment	\$	-	\$ 4,998	
<hr/>				
TOTAL EXPENDITURES	\$	-	\$ 4,998	\$ -
<hr/>				
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$	-	\$ -	
<hr/> <hr/>				
FUND BALANCE - BEGINNING			\$ -	\$ -
COUNTY CONTRIBUTION			\$ -	\$ -
<hr/>				
FUND BALANCE - ENDING			\$ -	\$ -
<hr/> <hr/>				

The accompanying notes are an integral part of this statement.

HERBERT E. ALLEN
CERTIFIED PUBLIC ACCOUNTANT
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Member of the Georgia Society of
Certified Public Accountants

March 17, 2020

**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, 2019. 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, 2019, in conformity with accounting principles generally accepted in the United States of America.



HERBERT E. ALLEN, CPA
Americus, GA 31709

**DOOLY COUNTY, GEORGIA
SPECIAL USE LOCAL OPTION TAX FUND
SCHEDULE OF EXPENDITURES
FOR YEAR ENDING SEPTEMBER 30, 2019**

	Original Estimated	Prior Years	Expenditures FYE 9-30-19	Total	Estimated Percentage of Completion
2013					
PROJECT					
Highways and Streets	\$ 4,790,300	1,074,703	998,394	2,073,097	43.28%
Public Safety- Fire		-	-	-	
Capital Outlay				-	
Highways & Streets		463,755	-	463,755	
Public Safety- Fire		-		-	
Health- EMS	305,200	19,194	10,504	29,698	9.73%
Library	50,000	28,584	-	28,584	57.17%
Courthouse	380,000	33,450	8,950	42,400	11.16%
Recreation	100,000	193,425	-	193,425	193.43%
Capital Leases	-	285,788		285,788	
Infrastructure	-	-	120,015	120,015	
Bond Payment Jail	2,497,000	1,109,756	96,980	1,206,736	48.33%
Municipalities	2,707,500	1,509,852	116,972	1,626,824	60.09%
Total	\$ 10,830,000	\$ 4,718,507	\$ 1,351,815	\$ 6,070,322	

**DOOLY COUNTY, GEORGIA
SPECIAL USE LOCAL OPTION TAX FUND
SCHEDULE OF EXPENDITURES
FOR YEAR ENDING SEPTEMBER 30, 2019**

	Original Estimated	Prior Years	Expenditures FYE 9-30-19	Total	Estimated Percentage of Completion
2019-2024					
PROJECT					
Courthouse	\$ 250,000	\$ -	\$ -	\$ -	0.00%
Highways and Streets	457,500	-	-	-	0.00%
Capital Outlay					
Highways & Streets	-	-	-	-	0.00%
Public Safety- Fire	500,000	-	-	-	0.00%
Health- EMS	250,000	-	-	-	0.00%
Library	50,000	-	42,500	42,500	85.00%
Recreation	150,000	-	-	-	0.00%
Capital Leases		-	-	-	0.00%
Infrastructure-Roads	-	-	-	-	0.00%
Bond Payment Jail	750,000	-	-	-	0.00%
Municipalities	2,175,000	-	225,761	225,761	10.38%
Total	\$ 8,700,000	\$ -	\$ 268,261	\$ 268,261	

**DOOLY COUNTY, GEORGIA
CONTINUING DISCLOSURE- BOND ISSUE
FOR YEAR ENDING SEPTEMBER 30, 2019**

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

The county has not changed its fiscal year ending September 30, 2019.

**Single Audit, Compliance and Required
Reports and Schedules**

Period Year Ended September 30, 2019

DOOLY COUNTY, GEORGIA

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR
EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Honorable Chair and Board of Commissioners of
Dooly County, Georgia

Report on Compliance for Each Major Federal Program

We have audited Dooly County, Georgia's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Dooly County, Georgia's major federal programs for the year ended September 30, 2019. Dooly County, Georgia's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Dooly County, Georgia's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Dooly County, Georgia's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

To the Honorable Chair and Board of Commissioners of
Dooly County, Georgia

Page Two

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Dooly County, Georgia's compliance.

Opinion on Each Major Federal Program

In our opinion, Dooly County, Georgia complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2019.

Report on Internal Control Over Compliance

Management of Dooly County, Georgia is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Dooly County, Georgia's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Dooly County, Georgia's internal control over compliance.

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

To the Honorable Chair and Board of Commissioners of
Dooly County, Georgia

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in blue ink that reads "David Benfield". The signature is written in a cursive style with a large initial "D".

David Benfield, CPA, PC
March 17, 2020



INDEPENDENT AUDITOR'S REPORT ON
THE SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
REQUIRED BY THE UNIFORM GUIDANCE

To the Honorable Chair and Board of Commissioners of
Dooly County, Georgia

Report on the Schedule of Expenditures of Federal and State Awards

We have audited the accompanying schedule of expenditures of federal and state awards of Dooly County, Georgia for the year ended September 30, 2019, and the related notes.

Management's Responsibility for the Schedule of Expenditures of Federal and State Awards

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

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, 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

To the Honorable Chair and Board of Commissioners of
Dooly County, Georgia

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financial statement 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 statement.

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

Opinion

In our opinion, the financial statement referred to above presents fairly, in all material respects, the expenditures of federal awards of Dooly County, Georgia for the year ended September 30, 2019, in accordance with accounting principles generally accepted in the United States of America.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued the report dated March 17, 2020 on our consideration of Dooly County, Georgia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of the testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Dooly County, Georgia's internal control over financial reporting and compliance.



David Benfield, CPA, PC
March 17, 2020

Dooly County, Georgia
Schedule of Expenditures of Federal and State Awards
September 30, 2019

Grantor Agency and Grant Title	CFDA Number	Contract Number	Program Expenditures
Federal Awards:			
<u>U.S. Department of Housing and Urban Development</u>			
Pass-through from:			
<u>Georgia Department of Community Affairs</u>			
Community Development Block Grants	14.228	15b-y-046-1-5789	\$561,168
<u>U.S. Department of Homeland Security</u>			
Pass-through from:			
<u>Georgia Emergency Management and Homeland Security Agency</u>			
Disaster Grants- Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4400-DR-GA 093-99093-00	58,379
<u>U.S. Department of Transportation</u>			
Pass-through from:			
<u>Georgia Department of Transportation</u>			
Formula Grants for Rural Areas-FTA 5311	20.509	T006247	149,009
Formula Grants for Rural Areas-FTA 5311	20.509	T006338	<u>82,752</u>
Subtotal U.S. Department of Transportation			<u>231,761</u>
Total Federal and State Awards			<u>\$851,308</u>

See accompanying independent accountant's report.
The accompanying notes to schedule of expenditures of federal and state awards.

DOOLY COUNTY, GEORGIA
NOTES TO SCHEDULE OF EXPENDITURES OF
FEDERAL AND STATE AWARDS
September 30, 2019

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal and state awards (the Schedule) includes the federal award activity of Dooly County, Georgia under programs of the federal government for the year ended September 30, 2019. The information in this Schedule is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Dooly County, Georgia, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Dooly County, Georgia

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

- (1) Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the *Uniform Guidance*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.
- (2) Dooly County, Georgia has elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE 3 – GENERAL

The grant revenue amounts received and expensed are subject to audit and adjustment. If any expenditure is disallowed by the grantor as a result of such an audit, any claim for reimbursement to the grantor would become a liability of Dooly County, Georgia. In the opinion of management, all grant expenditures are in compliance with the terms of the grant agreements and applicable federal laws and regulations.

NOTE 4 – SUBRECIPIENTS

There were no awards passed through to subrecipients from Dooly County, Georgia.

DOOLY COUNTY, GEORGIA
NOTES TO SCHEDULE OF EXPENDITURES OF
FEDERAL AND STATE AWARDS
September 30, 2019

NOTE 5 – STATE EXPENDITURES AND PASS-THROUGH AMOUNTS

Dooly County, Georgia receives some awards which are funded in part by federal funds and in part by state funds. Below is a breakdown of these awards. Additionally, the amounts reported below are based on accounting and reporting requirements of the individual contracts.

Contract Number	CFDA Number	Award Amount	Prior Year Expenditures	Current Year Expenditures	Total Expenditures	Due to State
15b-y-046-1-5789	14.228	\$800,000	\$235,099	\$561,168	\$796,267	\$0
FEMA-4400-DR-GA 093-99093-00	92.036	258,213	199,834	58,379	258,213	0
T006247	20.509	337,691	188,682	149,009	337,691	0
T006338	20.509	309,108	NA	82,752	82,752	0

DOOLY COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED SEPTEMBER 30, 2019

Summary of Auditor's Results

The independent auditor's report dated March 17, 2020, expresses an unmodified opinion on the financial statements of Dooly County, Georgia for the year ended September 30, 2019.

No instances of material weaknesses or significant deficiencies during the audit of the financial statements in the Independent Auditor's Report on Internal Control Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.

No instances of noncompliance material to the financial statements of Dooly County, Georgia were disclosed during the audit.

No significant deficiencies or material weaknesses related to major federal and state financial assistances programs were disclosed in the Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the *Uniform Guidance*.

The auditor's report on compliance dated March 17, 2020 for the major federal and state award programs for Dooly County, Georgia expresses an unmodified opinion on all major federal programs.

Our audit disclosed no findings that are required to be reported in accordance with 2 CFR section 200.516(a) are reported in this Schedule.

The programs tested as major program included U.S. Department of Housing and Urban Development, CFDA No. 14.228.

The dollar threshold used to distinguish between Type A and Type B programs was \$750,000.

Dooly County, Georgia does not qualify to be a low-risk auditee.

Findings - Financial Statement Audit

No matters were reported.

Federal Award Findings and Questioned Costs

No matters were reported.