

**DOOLY COUNTY
GEORGIA
FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2020
AND
INDEPENDENT AUDITOR'S REPORT**

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

DOOLY COUNTY
GEORGIA
FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2020
AND
INDEPENDENT AUDITOR'S REPORT

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DOOLY COUNTY, GEORGIA

ADMINISTRATION

STEPHEN C. SANDERS, COUNTY ADMINISTRATOR

LINDA C. WOODSON, COUNTY CLERK

COUNTY COMMISSIONERS

TERRELL HUDSON, CHAIRMAN

DAVID BARRON, VICE COMMISSIONER

HARRY WARD, COMMISSIONER

TONY LESTER, COMMISSIONER

EUGENE CASON, COMMISSIONER

HERBERT E. ALLEN

CERTIFIED PUBLIC ACCOUNTANT

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Member of the American Institute of
Certified Public Accountants

Member of the Georgia Society of
Certified Public Accountants

April 26, 2021

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, 2020, 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 the Dooly County Department of Public Health, which statements reflect total assets of \$417,783 as of June 30, 2020, and revenues of \$444,386 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 \$3,256,630 as of September 30, 2020, and revenues of \$211,196 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 these amounts is based solely on the report of their auditors.

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, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position 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 September 30, 2020, and the respective changes in financial position, and where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America. We also prepared a budget comparison presented on page 11.

Other Matters

Required Supplemental Information

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States 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.

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 \$417,783 as of June 30, 2020, and total revenues of \$444,386 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 \$ 3,256,630 as of September 30, 2020, and total revenues of \$211,196 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 combining, individual major financial statements and the schedules listed in the table of contents are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining, individual major and non major fund financial statements, the schedule of expenditures of federal awards and the schedules listed in the table of contents are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Governmental Auditing Standards

In accordance with Government Auditing Standards, we have also issued a report dated April 26, 2021 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.

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, 2020

	Governmental Activities	Component Units Public Health	Industrial Dev.
ASSETS			
Cash	\$1,919,902	417,783	\$441,310
Restricted Cash	2,201,845		207,667
Accounts Receivable	580,600		10,000
Other	440,568		205,691
Notes Receivable			
Capital Assets:			
Land	1,610,359		
Infrastructure	5,748,568		
Building	13,118,478		
Vehicles	4,254,918		
Heavy Equipment	5,058,044		
Furniture, Machinery & Equipment	5,054,565		
ABM Building Improvements	1,293,953		
Capital Lease Equipment (SPLOST)	1,013,557		
Capital Assets (Net) Component Unit			2,391,962
Accumulated Depreciation	\$ (13,435,062)		
TOTAL ASSETS	28,860,295	417,783	\$3,256,630
DEFERRED OUTFLOWS OF RESOURCES			
Pension cost	626,381		
LIABILITIES AND NET POSITION			
LIABILITIES			
Accounts Payable and Accrued Expenses	369,817	1,110	
Other Payables	440,568		
Net Pension Liability	1,784,646		
ABM Building Improvements	279,203		
Bond Payable- Current	240,000		
Capital Leases Payable- Current	283,032		
Note Payable Current	9,330		
Bond Payable- Long Term	3,925,000		
Notes Payable- Long Term ABM	4,878,394		
Capital Leases Payable- Long Term	606,758		
Estimated Liability for Landfill Closure and Postclosure Care Costs	134,470		
TOTAL LIABILITIES	12,951,218	1,110	-
DEFERRED INFLOWS OF RESOURCES			
Pension cost	511,857		
NET POSITION			
Net Investment in Capital Assets	13,495,663		2,391,962
Restricted for:			
General Fund			
Sheriff Drug Fund	211,762	228,779	
Justice Center	9,835		
Transportation	498,904		
Special Local Option Sales Tax 2013	349,577		
Special Local Option Sales Tax 2019	749,848		
LMIG	382,483		
Health Promotion & Wellness Grant	2,531		
GAEMS Trauma	905		
Various			207,667
Unrestricted	322,093	187,894	657,001
TOTAL NET POSITION	16,023,601	416,673	3,256,630

The accompanying notes are an integral part of these statements.

DOOLY COUNTY, GEORGIA
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
YEAR ENDED SEPTEMBER 30, 2020

	Program Revenues				Component Units		Total	
	Expenses	Fees, Fines & Charges for Services		Capital Grants & Contributions	Governmental Activities	Public Health	Industrial Development Authority	Component Units
General Government	\$ 2,913,752	61,977	\$ 268,439	\$ (2,583,336)				
Public Safety	7,665,776	3,667,107		(3,998,669)				
Sanitation	810,218	951,673		141,455				
Highways & Streets	1,743,549	690,510		(1,053,039)				
Health & Welfare	502,267	505,122		2,855				
Judicial	1,744,850			(1,744,850)				
Library & Recreation	359,992			(359,992)				
Economic, Industrial & Community Development	398,892			(398,892)				
Interest Expense	237,431			(237,431)				
Various								
Family Connections, DFACS, Chamber of Commerce, NRCS, Educational, Mental Health	363,007			(363,007)				
Intergovernmental				-				
Municipalities				-				
Total Governmental Activities	\$ 16,739,734	\$ 5,876,389	\$ 268,439	\$ (10,594,906)	\$ -	\$ -	\$ -	
Component Units								
Public Health					\$ -			
Industrial Development Authority	101,431	211,196				109,765	\$ 109,765	
General Revenues:								
Taxes:								
Property Tax				\$ 7,155,201				
SPLOST Taxes				1,412,147				
Transportation Investment Act 2013				989,496				
Finance Ins. Business Tax				21,714				
Local Option Taxes				759,514				
Alcohol Beverage Taxes				4,802				
Insurance Premium Taxes				397,727				
Interest Earned				1,190				
Sale of Scrap Iron				21,850				
Rent				219,365				
Miscellaneous and Other				393,725				
Total General Revenues				11,376,731				
Change in Net Position				\$ 781,825			\$ -	
Net Postition at Beginning of Year				15,498,145	364,457	3,146,865	3,511,322	
Change in Net Due to Capital Lease less Accumulated Depreciation				(256,369)			(256,369)	
Net Position at End of Year				\$ 16,023,601	\$ 364,457	\$ 3,146,865	\$ 3,254,953	

The accompanying notes are an integral part of these statements.

DOOLY COUNTY, GEORGIA
BALANCE SHEET - GOVERNMENTAL FUNDS
September 30, 2020

Major Governmental Funds

	General Fund	Sheriff State Drug Fund & Equipment	Sheriff Fed Drug Fund	Transportation Investment Act (TIA) 2013	Special Local Option Sales Tax Fund 2013	Special Local Option Sales Tax Fund 2019
ASSETS						
Cash	\$ 1,919,902			\$ -		
Restricted Cash	-	211,762	9,835	498,904	349,577	745,848
Receivable	432,062			-		113,635
City of Unadilla	440,568					-
TOTAL ASSETS	\$ 2,792,532	\$ 211,762	\$ 9,835	\$ 498,904	\$ 349,577	\$ 859,483
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Accounts Payable	\$ 281,772			\$ -		\$ 53,142
City of Unadilla	440,568					
TOTAL LIABILITIES	\$ 722,340	\$ -	\$ -	\$ -	\$ -	\$ 53,142
FUND BALANCE						
-Restricted	\$ -	\$ 211,762	\$ 9,835	\$ 498,904	\$ 349,577	\$ 806,341
-Unassigned	2,070,192	-	-	-	-	-
TOTAL FUND BALANCE	\$ 2,070,192	\$ 211,762	\$ 9,835	\$ 498,904	\$ 349,577	\$ 806,341
TOTAL LIABILITIES AND FUND BALANCE	\$ 2,792,532	\$ 211,762	\$ 9,835	\$ 498,904	\$ 349,577	\$ 859,483

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
BALANCE SHEET - GOVERNMENTAL FUNDS
September 30, 2020

Major Governmental Funds

LMIG	Health Promotion & Wellness Grant	GAEMS Trauma	Dooly County Transit System	Georgia Forestry	Total Government Funds
		\$ -	\$ -	\$ -	\$ 1,919,902
382,483	2,531	905	-	-	2,201,845
-	-	-	34,903	-	580,600
-	-	-	-	-	440,568
<hr/>					
\$ 382,483	\$ 2,531	\$ 905	\$ 34,903	\$ -	\$ 5,142,915
<hr/>					
	\$ -	\$ -	\$ 34,903	\$ -	\$ 369,817
	-	-	-	-	440,568
<hr/>					
\$ -	\$ -	\$ -	\$ 34,903	\$ -	\$ 810,385
<hr/>					
\$ 382,483	\$ 2,531	\$ 905	\$ -	\$ -	\$ 2,262,338
-	-	-	-	-	2,070,192
<hr/>					
\$ 382,483	\$ 2,531	\$ 905	\$ -	\$ -	\$ 4,332,530
<hr/>					
\$ 382,483	\$ 2,531	\$ 905	\$ -	\$ -	\$ 5,108,012
<hr/>					

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, 2020

Total Governmental Funds \$ 4,332,530

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	37,152,442	
Less accumulated depreciation	<u>(13,435,062)</u>	
		23,717,380

Deferred outflows of resources for pensions reported on the government-wide statement of position but not reported on the governmental fund balance sheet	626,381
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Deferred inflows of resources for pensions reported on the government-wide statement of position but not reported on the governmental fund balance sheet	(511,857)
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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	899,120	
Bond 2015-A & B	4,165,000	
Landfill Postclosure Liability	134,470	
ABM Building Improvements	5,157,597	
Net pension liability payable (excess)	<u>1,784,646</u>	(12,140,833)

Net position of governmental activities	<u><u>\$ 16,023,601</u></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, 2020

REVENUES	General Fund	Sheriff State Drug Fund & Equipment	Sheriff Fed Drug Fund	Transportation Investment Act (TIA) 2013	Special Local Option Sales Tax Fund 2013	Special Local Option Sales Tax Fund 2019
Taxes and Special Assessments	\$ 7,626,917			\$ 989,496	\$ 30,165	\$ 1,381,982
License and Permits	61,977					
Intergovernmental	-	3,788	8			912
Charges for Service	1,456,795	-	-			
Fines and Forfeitures	372,107	-	-			
Judicial	3,295,000					
Interest Eamed	1,190					
Recycable	21,850					
Rent	219,365					
Grants	329,668					
Miscellaneous	393,735	311,726	-	-		
TOTAL REVENUES	\$ 13,778,604	\$ 315,514	\$ 8	\$ 989,496	\$ 30,165	\$ 1,382,894
EXPENDITURES- CURRENT						
General Government	\$ 2,507,415					
Public Safety	7,072,327	111,227	-	300,000	76,221	20,921
Sanitation	810,218					
Judicial	1,744,850					
Highways & Streets	263,482			86,624	118,136	877,522
Health	103,514			11,273		
Coroner	20,311					
Library and Recreation	345,881				14,111	
Economic, Industrial and Community Development					9,600	
Natural Res. Con. Svc	384,307					
Grants						
Other	141,458					
Municipalities						345,471
Capital Outlay						
Public Safety/Fire Dept.		237,019	-			
Health EMC						
Highways & Streets						11,000
Recreation					13,294	
Library						
Courthouse						
Intergovernmental						
Debt Service						
Bonds 2015						
Principal	235,000					
Capitla Leases						
Principal				327,276		
Interest						
Loan-abny						
Principal	10,670					
Municipalities						
Bond - Jail Interest						
TOTAL EXPENDITURES	\$ 13,639,433	\$ 348,246	\$ -	\$ 725,173	\$ 231,362	\$ 1,254,914
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 139,171	\$ (32,732)	\$ 8	\$ 264,323	\$ (201,197)	\$ 127,980
OTHER FINANCING SOURCES						
Inception of Capital Lease	-	-	-	-	-	-
Bonds	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NET CHANGES IN FUND BALANCE TRANSFERS	139,171	(32,732)	8	264,323	(201,197)	127,980
FUND BALANCE- BEGINNING (Restated)	1,931,021	244,494	9,827	234,581	550,774	678,361
FUND BALANCE ENDING	\$ 2,070,192	\$ 211,762	\$ 9,835	\$ 498,904	\$ 349,577	\$ 806,341

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, 2020**

LMIG	Health Promotion & Wellness Grants	GAEMS Trauma Equipment	Dooly County Transit System	Georgia Forestry	Total Government Funds
					\$ 10,028,560
					61,977
690,510	3,000	6,358	320,025	4,985	1,029,586
					1,456,795
					372,107
					3,295,000
					1,190
					21,850
					219,365
					329,668
					705,461
\$ 690,510	\$ 3,000	\$ 6,358	\$ 320,025	\$ 4,985	\$ 17,521,559
					2,507,415
					7,580,696
					810,218
					1,744,850
					1,345,764
	1,832	5,566	320,025		442,210
					20,311
					359,992
					-
					9,600
				4,985	389,292
					-
					141,458
					345,471
					237,019
					-
745,143					756,143
					13,294
					-
					-
					-
					235,000
					-
					327,276
					-
					-
					10,670
					-
					-
\$ 745,143	\$ 1,832	\$ 5,566	\$ 320,025	\$ 4,985	17,276,679
\$ (54,633)	\$ 1,168	\$ 792	\$ -	\$ -	244,880
					-
					-
\$ -	\$ -	\$ -	\$ -	\$ -	-
(54,633)	1,168	792	-	-	244,880
					-
437,116	1,363	113	-	-	4,087,650
\$ 382,483	\$ 2,531	\$ 905	\$ -	\$ -	4,332,530

The accompanying notes are an integral part of this statement.

Dooly County, Georgia
Reconciliation of the Government Funds –
Statement of Revenues, Expenditures and Changes in Fund
Balances to the Government- Wide Statement of Activities and
Changes in Net Position
For the Fiscal Year Ended September 30, 2020

Statement of Activities are different because:

Governmental Funds report capital outlay as expenditures. However, in the Government-Wide Statement of Activities and changes in Net Position, 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.	3,714,203
Depreciation expense on capital assets is reported in the Government-Wide Statement of Activities and Changes in Net Position, but they do not require the use of current financial resources. Therefore, depreciation expense on capital is not reported as expenditures in Government Funds.	(1,246,679)
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.	(245,566)
Decrease in Liability to Municipal Landfill are reduction to Expenditures in Government-Wide Statements	188,823
Net Pension Adjustment	(114,524)
Capital Lease Payment	296,803
Net Pension Liability	(47,295)
South Georgia Banking Company	(2,931,773)
*Adjust Lease Equipment, net	760,591
Total	<u>\$ 781,825</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, 2020

REVENUES	Budget	Final	Actual	Variance- Favorable (Unfavorable)
Taxes	\$ 7,177,841	\$ 7,177,841	\$ 7,626,917	\$ 449,076
License and Permits	34,500	34,500	61,977	27,477
Judicial	4,128,000	4,128,000	3,295,000	(833,000)
Intergovernmental	928,000	928,000	-	(928,000)
Charges for Services	1,490,000	1,490,000	1,456,795	(33,205)
Fines and Forfeitures	4,128,000	4,128,000	372,107	(3,755,893)
Sale of Equipment	25,000	25,000	21,850	(3,150)
Interest Earned	2,000	2,000	1,190	(810)
Equipment Buyback	-	-	-	-
Rent	217,950	217,950	219,365	1,415
Miscellaneous and Other	170,100	170,100	345,465	175,365
Grants - Contributions	-	-	329,668	329,668
TOTAL REVENUES	\$ 18,301,391	\$ 18,301,391	\$ 13,730,334	\$ (4,571,057)
EXPENDITURES				
General Government	\$ 4,989,909	\$ 4,989,909	\$ 2,507,415	\$ 2,482,494
Public Safety	5,335,068	5,335,068	7,072,327	(1,737,259)
Sanitation	843,343	843,343	810,218	33,125
Judicial	21,125	21,125	1,744,850	(1,723,725)
Highways & Streets	635,000	635,000	263,482	371,518
Health	968,332	968,332	103,514	864,818
Welfare	183,080	183,080	-	183,080
Coroner	27,875	27,875	20,311	7,564
Library and Recreation	372,690	372,690	345,881	26,809
Economic, Industrial and Community Development	230,333	230,333	-	230,333
Natural Res. Con. Service	37,121	37,121	384,307	(347,186)
Grants	-	-	-	-
Other	529,515	529,515	141,458	388,057
TOTAL EXPENDITURES	\$ 14,173,391	\$ 14,173,391	\$ 13,393,763	\$ 779,628
EXCESS OF REVENUES OVER EXPENDITURES	\$ 4,128,000	\$ 4,128,000	\$ 336,571	\$ (3,791,429)
BOND PAYMENT			(235,000)	
FUND BALANCE - BEGINNING			<u>\$ 1,931,021</u>	
FUND BALANCE AT SEPTEMBER 30, 2020			<u><u>\$ 2,032,592</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, 2020**

	2020	2019
<u>ASSETS</u>		
Cash	\$ 136,763	\$ 98,914
CDS	75,000	154,408
	\$ 211,762	\$ 253,322
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Accounts Payable	\$ -	\$ -
Note Payable	-	-
	\$ -	\$ -
 <u>FUND BALANCE</u>		
Fund Balance	211,762	253,322
	211,762	253,322
 TOTAL LIABILITIES AND FUND BALANCE	\$ 211,762	\$ 253,322

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, 2020

	2020	2019
<u>ASSETS</u>		
Cash and Cash Equivalents	\$ 1,299,234	\$ 1,598,686
Due from Others	-	-
	\$ 1,299,234	\$ 1,598,686
<u>LIABILITIES</u>		
Due to Others	\$ 1,299,234	\$ 1,598,686

The accompanying notes are an integral part of this statement.

**DOOLY COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020**

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, 2020. 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, 2020

Summary of Significant Accounting Policies (continued)

A. Reporting Entity (Continued)

1. The presentation of a government-wide statement of Net Position 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, 2020. Separately audited basic financial statements may be obtained from the County Commissioners office or the Dooly County Industrial Development Authority.

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, 2020

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 Position 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 Position 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, 2020**

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, 2009 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, 2020**

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 2020 – 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, 2020**

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 \$ 667204. 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, 2020 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, 2020**

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, 2020, unrecorded liabilities included approximately \$ 180,000.

J. ACCOUNTS PAYABLE AND ACCRUED EXPENSE

These are amounts due or accrued as of SEPTEMBER 30, 2020.

K. TIME WARRANTS

Time warrants outstanding at September 30, 2020 was \$0.

L. CASH, INVESTMENTS AND DEPOSITS

At September 30, 2020, 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, 2020

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, 2020

Summary of Significant Accounting Policies (continued)

M. CAPITAL ASSETS (Continued)

Capital asset activity for the year ended September, 2020 was as follows:

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	\$ 4,954,932	\$ 793,636	\$ -	\$ 5,748,568
Building	13,118,478		-	13,118,478
Vehicles	4,254,918			4,254,918
Heavy Equipment	5,120,150		(62,106)	5,058,044
ABM Building Improvements	2,122,792	2,931,773	-	5,054,565
Furniture, Fixtures and Equipment	1,293,953		-	1,293,953
Leased Equipment (SPLOST)	962,657	223,936	(173,036)	1,013,557
Total Capital Assets being depreciated	<u>\$ 31,827,880</u>	<u>\$ 3,949,345</u>	<u>\$ (235,142)</u>	<u>\$ 35,542,083</u>

Less: Accumulated Depreciation for:

Infrastructure	180,272	99,090	-	279,362
Building	4,038,092	262,360	-	4,300,452
Vehicles	2,955,540	213,229		3,168,769
Vehicles Heavy Equipment	3,661,080	73,145	-	3,734,225
ABM Building Improvements	-	343,522	-	343,522
Furniture, Fixtures and Equipment	1,163,399	65,333	-	1,228,732
Leased Equipment (SPLOST)	190,000	190,000	-	380,000
Total Accumulated Depreciation	<u>\$ 12,188,383</u>	<u>\$ 1,246,679</u>	<u>\$ -</u>	<u>\$ 13,435,062</u>

Total Capital Assets being depreciated, net	<u>\$ 19,639,497</u>	<u>\$ 2,702,666</u>	<u>\$ (235,142)</u>	<u>\$ 22,107,021</u>
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Total Capital Assets	<u>\$ 21,249,856</u>	<u>\$ 2,702,666</u>	<u>\$ (235,142)</u>	<u>\$ 23,717,380</u>
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Depreciation expense was charged to Program/Functions of the Primary Government as follows:

Program Activities:

Infrastructure	\$ 99,090
General Government	62,815
Public Safety - Sheriff	17,917
Public Safety - Fire	32,108
Health and Welfare	39,746
Highway and Streets	397,785
Recreation	3,302
Justice Center/Jail	131,247
ABM Building Improvements	343,522
Buildings/Equipment	119,147
	<u>\$ 1,246,679</u>

**DOOLY COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020**

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 Position 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	09-30-20	<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 2098 (the “Series 2098 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, 2020**

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, 2020		
Balance 9-30-2019	\$ 2,585,000	\$ 1,815,000
Payments	-	(235,000)
Balance 9-30-2020	<u>\$ 2,585,000</u>	<u>\$ 1,580,000</u>

<u>Fiscal Year Ended September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
			-
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>4,165,000</u>	<u>1,156,290</u>	<u>5,321,290</u>

**DOOLY COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020**

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, 2020 is:

	SPLOST		TOTAL
Balance 9-30-19	962,657	\$	962,657
Additions	223,936	\$	223,936
Payments and Retirements	(296,803)	\$	(296,803)
Balance 9-30-20	\$ 889,790	\$	889,790

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

YEAR OF MATURITY	PRINCIPAL	INTEREST	TOTAL
9/30/2021	283,032	24,472	307,504
9/30/2022	506,007	14,363	520,370
9/30/2023	57,028	1,883	58,911
9/30/2024	43,723	461	44,184
	889,790	41,179	930,969

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	\$ 2,924,639	Road Department	5,926
EDC Building	156,648	Tax Assessor/Commission Office	108,068
Health Department	195,339	DFCS	196,880
Sheriffs Department/Jail	979,152	Commision/Magistrate Court	113,119
Weight Room	44,931	EMS Station/EMA Office	105,988
Library	50,452	Williams Gym 9th St.	110,254
EMS/Voting Precint/Storage	63,169		\$5,054,565

Dooly County has a line of credit with South Georgia Banking Company for the funding of these improvements. The County signed a Equipment Lease Purchase Agreement dated April 18, 2019 in the amount of \$ 5,157,597. The interest rate of 3.90% per annum. Interest payments of \$ 201,226 due April 1, 2020 and annual payments of principal and interest beginning April 1, 2021 in the amount of \$ 466,534.

**DOOLY COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020**

Summary of Significant Accounting Policies (continued)

N. GENERAL LONG TERM DEBT ACCOUNTS (Continued)

Fiscal Year Ended September 30	Principal	Interest	Total Debt Service
			-
2021	260,799	205,735	466,534
2022	271,111	195,423	466,534
2023	281,832	184,703	466,534
2024	292,500	174,034	466,534
2025	304,542	161,993	466,534
2026	316,584	149,951	466,534
2027	329,102	137,432	466,534
2028	341,774	124,760	466,534
2029	355,630	110,905	466,534
2030	369,692	96,843	466,534
2031	384,310	82,224	466,534
2032	399,323	67,212	466,534
2033	415,296	51,238	466,534
2034	431,718	34,817	466,534
2035	403,384	17,746	421,130
	<u>5,157,597</u>	<u>1,795,014</u>	<u>6,952,610</u>

Long- Term Debt

On April 24, 2020, 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, 2020 is \$ 9,330.

Balance 9/30/2020	\$20,000
Payments	<u>10,670</u>
Balance 9/30/2021	<u>\$9,330</u>

YEAR OF MATURITY	PRINCIPAL AMOUNT	INTEREST AMOUNT	TOTAL
9/30/2021	9,330	414	9,744
	<u>\$ 9,330</u>	<u>\$ 414</u>	<u>\$ 9,744</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, 2008.

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.

**DOOLY COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020**

Summary of Significant Accounting Policies (continued)

O. MUNICIPAL SOLID WASTE LANDFILL CLOSURE AND POSTCLOSURE COSTS (Continued)

The original \$900,400 reported as total estimated liability for closure and post-closure care cost at September 30, 2008, 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:

	Revised Estimate
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)
Paid FYE 9-30-20	(15,730)
Balance	(\$181,563)

Total remaining Assumed Cost for the is \$134,470.

**DOOLY COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020**

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, 2082. 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, 2020 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, 2020**

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 20.03 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 20.02 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, 2019, 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	39
Active employees	113
Total Participants	<u>161</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, 2020**

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, 2020 was determined by an actuarial valuation as of December 31, 2019 using the following actuarial assumptions, applied to all periods included in the measurement:

Cost of living adjustment	N/A	
Salary increases	3% - 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, 2020**

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, 2018</u>	<u>\$4,561,207</u>	<u>\$2,729,266</u>	<u>\$1,831,941</u>
Changes for the year:			
Service cost	120,608	-	120,608
Interest	317,927	-	317,927
Liability Experience (Gain)/Loss	16,286	-	16,286
Assumption Change	264,536	-	264,536
Contributions - employer	-	266,406	(266,406)
Net investment income	-	553,265	(553,265)
Benefit payments	(38,772)	(38,772)	-
Administrative expense	-	(38,882)	38,882
Other*	-	(14,137)	14,137
<u>Net changes</u>	<u>680,585</u>	<u>727,880</u>	<u>(47,295)</u>
<u>Balances at December 31, 2019</u>	<u>\$ 5,241,792</u>	<u>\$ 3,457,146</u>	<u>\$ 1,784,646</u>

*Other Charges include Post Retirement Death Benefit Expense of \$0 and Investment Expense of \$14137.

**DOOLY COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020**

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	\$ 6,029,767	\$ 4,594,512
<u>Fiduciary net position</u>	<u>3,457,146</u>	<u>3,457,146</u>
<u>Net pension liability</u>	<u>\$ 2,572,621</u>	<u>\$ 1,137,366</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, 2020, the County recognized pension revenue of \$264,536. At December 31, 2019, 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	\$ 198,933	\$ (353,686)
Liability (Gain)/Loss	48,469	(120,245)
<u>(Gain)/loss due to Assumption Change</u>	<u>378,979</u>	<u>(37,926)</u>
<u>Total</u>	<u>\$ 626,381</u>	<u>\$ (511,857)</u>

The County's contributions subsequent to the measurement date of December 31, 2019 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, 2020.

**DOOLY COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020**

Summary of Significant Accounting Policies (continued)

S. PENSION PLAN

For the year ended December 31, 2019	
Total pension liability, beginning balance	\$ 4,561,207
Service cost	120,608
Interest	319,284
Assumption change	264,536
Experience (gain)/loss	16,286
Benefit payments	(40,129)
Net change in total pension liability	680,585
Total pension liability, ending balance (a)	\$ 5,241,792
Fiduciary net position, beginning balance	2,729,266
Employer contributions	266,406
Net investment income	553,265
Benefit payments	(38,772)
Administrative expense	(38,882)
Other	(14,137)
Net change in fiduciary net position	727,880
Plan fiduciary net position, ending balance (b)	3,457,146
Net pension liability, ending balance (a) - (b)	\$ 1,784,646
Pension Plan's fiduciary net position the as a percentage of total pension liability	66%
Covered-employee payroll	\$ 4,886,012

The schedule of employer contributions is as follows:

Year Ended December 31,	Annual Required Contribution	Percentage Contributed
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%
2019	257,575	103.4%

**DOOLY COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020**

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, 2020, 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, 2020, 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 09/30/2020, Dooly County provided a total of \$50,296 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 Position."

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, 2020**

Summary of Significant Accounting Policies (continued)

	9/30/2019	Change	9/30/2020
Fund Balances			
Restricted:			
Sheriff Drug Fund	\$ 243,494	\$ (31,732)	\$ 211,762
Dooly Co Justice Center	9,827	8	9,835
Transportation Investment Act 2013 *	234,581	264,323	498,904
Special Local Option Sales Tax Fund 2013	550,774	(201,197)	349,577
Special Local Option Sales Tax Fund 2019	678,361	127,980	806,341
LMIG	437,116	(54,633)	382,483
Health Promotion & Wellness Grants	1,363	1,168	2,531
GAEMS Trauma Equipment	113	792	905
Dooly County Transit System	-	-	-
Georgia Forestry	-	-	-
Unassigned:		-	
General Fund	1,931,021	101,571	2,032,592
Total:	\$ 4,086,650	208,280	\$ 4,294,930

* adjusted prior year (29,742)

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, 2093, under the provisions of the of the Regional Solid Waste Management Authority Act (Ga. Laws 2090, 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 \$1,589,126 as of June 30, 2021 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

**DOOLY COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020**

Summary of Significant Accounting Policies (continued)

in the Authority. Macon County's ownership percentage is 28.6%. Peach County's percentage is 48.0% and Dooly County's percentage is 23.4%. Therefore, Dooly County's closure/post-closure care costs total \$371,855 as of June 30, 2020.

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, 2020 the Authority has been paying the monitoring cost.

Z. SUBSEQUENT EVENTS

Subsequent events have been evaluated through March 17, 2021 which is the date these financial statements were available to be issued.

HERBERT E. ALLEN

CERTIFIED PUBLIC ACCOUNTANT

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Certified Public Accountants

Member of the Georgia Society of
Certified Public Accountants

April 26, 2021

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, in accordance with the 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, the 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, 2020, and the related notes to the financial statements, which collectively comprise Dooly County, Georgia's basic financial statements and have issued our report thereon dated April 26, 2021.

Other auditors audited the financial statements of Dooly County Public Health and the Dooly County Industrial Development Authority and the Dooly County, Georgia Single Audit Report. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Dooly County, Georgia's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Dooly County, Georgia's internal control. Accordingly, we do not express an opinion on the effectiveness of 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.

A deficiency in internal control 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 and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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, 2020

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.

Dooly County, Georgia Response

Dooly County has received the compilation review as of April 26, 2021 covering the years of 2018, 2019 and 2020.

**DOOLY COUNTY, GEORGIA
GENERAL FUND
BALANCE SHEET
FOR THE YEAR ENDED
SEPTEMBER 30, 2019 AND 2020**

	September 30 2020	September 30 2019
<u>ASSETS</u>		
Cash	\$ 1,919,902	\$ 1,591,636
Accounts Receivable - Garbage -(Net)	83,423	93,696
Accounts Receivable - LOST	61,927	61,927
Due from Clerk of Court	24,710	14,615
Due from Probate Judge	230,119	211,622
Due from Sheriff	10,775	1,400
Due from Tax Commissioner	11,743	71,699
Due from Magistrate	835	4,086
City of Unadilla	440,568	460,458
Building Permits	8,500	4,339
TOTAL ASSETS	\$ 2,792,502	\$ 2,515,478
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Accounts Payables	\$ 200,550	\$ 233,746
Accrued Salaries	71,892	271,573
Note Payable	9,330	20,000
City of Unadilla	440,568	460,458
TOTAL LIABILITIES	\$ 722,340	\$ 985,777
FUND BALANCE	\$ 2,070,162	\$ 1,529,701
TOTAL LIABILITIES AND FUND BALANCE	\$ 2,792,502	\$ 2,515,478

* Includes \$ 58,507 Grant Fund Bank Account

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, 2020

<u>REVENUES</u>	Budget	Actual	Variance- Favorable (Unfavorable)
Taxes	\$ 7,177,841	\$ 7,626,917	\$ 449,076
License and Permits	34,500	61,977	27,477
Judical	4,128,000	3,295,000	(833,000)
Charges for Services	1,490,000	1,456,795	(33,205)
Fines and Forfeitures		372,107	372,107
Recyclables	25,000	21,850	(3,150)
Interest Earned	2,000	1,190	(810)
Equipment Buyback	-	-	-
Rent	217,950	219,365	1,415
Miscellaneous and Other	170,100	345,465	175,365
Grants - Contributions	-	329,668	329,668
TOTAL REVENUES	\$ 13,245,391	\$ 13,730,334	\$ 484,943
<u>EXPENDITURES</u>			
General Government	\$ 4,989,909	\$ 2,507,415	2,482,494
Public Safety	5,335,068	7,072,327	(1,737,259)
Sanitation	843,343	810,218	33,125
Judicial	21,125	1,744,850	(1,723,725)
Highways & Streets	635,000	263,482	371,518
Health	968,332	103,514	864,818
Coroner	27,875	20,311	7,564
Library and Recreation	372,690	345,881	26,809
Economic, Industrial and Community Development	230,333		230,333
Natural Res. Con. Service	37,121	384,307	(347,186)
Other	529,515	141,458	388,057
TOTAL EXPENDITURES	\$ 13,990,311	\$ 13,393,763	\$ 596,548
EXCESS OF REVENUES OVER EXPENDITURES	\$ (744,920)	\$ 336,571	\$ 1,081,491
<u>OTHER FINANCING SOURCES</u>			
Bond Payment		(\$235,000)	
Issuance of Long-Term Debt (net)		0	
TOTAL OTHER FINANCING SOURCES		(\$235,000)	
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES		\$ 101,571	
FUND BALANCE- BEGINNING		\$ 1,931,021	
PRIOR PERIOD ADJUSTMENT			
FUND BALANCE- ENDING		\$ 2,032,592	

The accompanying notes are an integral part of this statement.

**DOOLY COUNTY, GEORGIA
SHERIFF STATE DRUG FUND
BALANCE SHEET
September 30, 2020**

	2020	2019
<u>ASSETS</u>		
Cash	\$ 136,763	\$ 98,914
CDS	75,000	154,408
TOTAL ASSETS	\$ 211,762	\$ 253,322
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Accounts Payable	\$ -	\$ -
Note Payable	-	-
TOTAL LIABILITIES	\$ -	\$ -
 <u>FUND BALANCE</u>		
Fund Balance	211,762	253,322
TOTAL FUND BALANCE	211,762	253,322
TOTAL LIABILITIES AND FUND BALANCE	\$ 211,762	\$ 253,322

The accompanying notes are an integral part of this statement.

**DOOLY COUNTY, GEORGIA
SHERIFF STATE DRUG FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

	Budget	Actual	Variance- Favorable Unfavorable
<u>REVENUES</u>			
Other Income	100,000	553	\$ (99,447)
Equipment Sold	100,000	154,645	54,645
Interest	100,000	3,788	(96,212)
Confiscated Funds	100,000	156,528	56,528
TOTAL REVENUES	\$ 400,000	\$ 315,514	\$ (84,486)
<u>EXPENDITURES</u>			
Public Safety	\$ 400,000	\$ 111,227	288,773
TOTAL EXPENDITURES	\$ 400,000	\$ 111,227	\$ 288,773
Capital Outlay	-	237,019	(237,019)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$0	\$ (32,732)	\$ (136,240)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES		\$ (32,732)	
TRANSFER		\$ 1,000	
FUND BALANCE BEGINNING		\$ 243,494	
FUND BALANCE ENDING		\$ 211,762	

The accompanying notes are an integral part of this statement

**DOOLY COUNTY, GEORGIA
DOOLY COUNTY JUSTICE CENTER (FEDERAL)
BALANCE SHEET
September 30, 2020**

	2020	2019
<u>ASSETS</u>		
Cash	\$ 9,835	\$ 9,827
	-	-
TOTAL ASSETS	\$ 9,835	\$ 9,827
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Accounts Payable	\$ -	\$ -
Note Payable	-	-
TOTAL LIABILITIES	\$ -	\$ -
 <u>FUND BALANCE</u>		
Fund Balance	9,835	9,827
TOTAL FUND BALANCE	9,835	9,827
TOTAL LIABILITIES AND FUND BALANCE	\$ 9,835	\$ 9,827

** Transferred to Sheriff Drug Fund 10/1/2019

The accompanying notes are an integral part of this statement

**DOOLY COUNTY, GEORGIA
DOOLY COUNTY JUSTICE CENTER (FEDERAL)
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

	Budget	Actual	Variance- Favorable Unfavorable
<u>REVENUES</u>			
Interest	225,000	8	(224,992)
TOTAL REVENUES	\$ 225,000	\$ 8	\$ (224,992)
<u>EXPENDITURES</u>			
Public Safety	\$ 225,000		225,000
Capital Outlay	-		-
TOTAL EXPENDITURES	\$ 225,000	\$ -	\$ 225,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$0	\$ 8	\$ 8
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES		\$ 8	
FUND BALANCE BEGINNING		\$ 9,827	
FUND BALANCE ENDING		\$ 9,835	

The accompanying notes are an integral part of this statement.

**DOOLY COUNTY, GEORGIA
COMBINING BALANCE SHEET
FIDUCIARY FUNDS
September 30, 2020**

ASSETS

	Agency Funds					
	Clerk of Superior Court	Probate Judge	Sheriff's Department	Tax Commissioner	Magistrate Judge	Totals 9/30/2020
Cash	\$ 321,881	\$ 261,067	\$ 467,956	\$ 231,790	\$ 16,540	\$ 1,299,234
Accounts Receivable	-	-	-	-	-	-
Reserve for Uncollectibles	-	-	-	-	-	-
TOTAL ASSETS	\$ 321,881	\$ 261,067	\$ 467,956	\$ 231,790	\$ 16,540	\$ 1,299,234

LIABILITIES

Escrow Funds Held Due to Dooly County Board of Commissioners	\$ 321,881	\$ 261,067	\$ 467,956	\$ 231,790	\$ 16,540	\$ 1,299,234
	-	-	-	-	-	-
TOTAL LIABILITIES	\$ 321,881	\$ 261,067	\$ 467,956	\$ 231,790	\$ 16,540	\$ 1,299,234

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, 2020

	Balance 9/30/2019	Additions	Deductions	Eliminations	Balance 9/30/2020
Clerk of Superior Court					
<u>Assets</u>					
Cash	\$ 442,813	\$ 857,365	\$ 963,682	\$ 14,615	\$ 321,881
<u>Liabilities</u>					
Escrow Funds Held	\$ 442,813	\$ 597,890	\$ 629,425	\$ -	\$ 411,277
Due Dooly County	-	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					
<u>Assets</u>					
Cash	\$ 462,728	\$ 3,817,314	\$ 3,807,353	\$ 211,622	\$ 261,067
<u>Liabilities</u>					
Escrow Funds Held	\$ 462,728	\$ -	\$ 255,353	\$ -	\$ 207,375
Due Dooly County	-	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					
<u>Assets</u>					
Cash	\$ 460,557	\$ 1,107,088	\$ 1,098,290	\$ 1,400	\$ 467,956
<u>Liabilities</u>					
Escrow Funds Held	\$ 460,557	\$ 129	\$ 1,075,876	\$ -	\$ (615,190)
Due Dooly County	-	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					
<u>Assets</u>					
Cash	\$ 227,821	\$ 6,547,416	\$ 6,531,704	\$ 11,743	\$ 231,790
<u>Liabilities</u>					
Escrow Funds Held	\$ 227,821	\$ 334,427	\$ 276,845	\$ -	\$ 285,403
Due Dooly County	-	6,212,989	6,254,859	11,743	\$ (53,613)
	<u>\$ 227,821</u>	<u>\$ 6,547,416</u>	<u>\$ 6,531,704</u>	<u>\$ 11,743</u>	<u>\$ 231,790</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, 2020

	Balance 9/30/2019	Additions	Deductions	Eliminations	Balance 9/30/2020
Magistrate Judge					
Assets					
Cash	\$ 31,155	\$ 290,908	\$ 301,437	\$ 4,086	\$ 16,540
Liabilities					
Escrow Funds Held Due Dooly County	\$ 31,155	\$ -	\$ -	\$ -	\$ 31,155
	-	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	\$ 1,625,074	\$ 12,620,092	\$ 12,702,466	\$ 243,466	\$ 1,299,234
Liabilities					
Escrow Funds Held Due Dooly County	\$ 1,625,074	\$ 941,534	\$ 2,183,950	\$ -	\$ 330,351
	-	11,094,684	9,826,349	\$ 303,422	\$ -
	<u>\$ 1,625,074</u>	<u>\$ 12,036,218</u>	<u>\$ 12,010,299</u>	<u>\$ 303,422</u>	<u>\$ 1,347,570</u>

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
Transportation Investment Act (TIA)
BALANCE SHEET
September 30, 2020

	2020	2019
<u>ASSETS</u>		
Cash	\$ 498,904	\$ 200,687
Receivable	-	74,807
	\$ 498,904	\$ 275,494
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Accounts Payable		\$ 15,475
Payable Municipalities		
	\$ -	\$ 15,475
 <u>FUND BALANCE</u>		
Fund Balance	\$ 498,904	\$ 260,019
	\$ 498,904	\$ 260,019
TOTAL LIABILITIES AND FUND BALANCE	\$ 498,904	\$ 275,494

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, 2020

	2020	2019
<u>REVENUES</u>		
Intergovernmental Revenues	\$ 989,496	\$ 875,282
<hr/>		
TOTAL REVENUES	\$ 989,496	\$ 875,282
<u>EXPENDITURES</u>		
<u>Public Safety</u>		
Highways and Streets	\$ 300,000	\$ 500,000
Public Safety - Fire		
Capital Outlay		
Highway & Streets	86,624	81,567
Public Safety - Fire	11,273	
Health - EMS		
Capital Leases	327,276	297,669
Infrastructure		
Bond Payment Jail		
Municipalities		
<hr/>		
TOTAL EXPENDITURES	\$ 725,173	\$ 879,236
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 264,323	\$ (3,954)
<hr/>		
FUND BALANCE AT October 1, 2019	\$ 275,494	\$ 263,973
<hr/>		
PRIOR PERIOD ADJUSTMENT	\$ (40,913)	\$ 15,475
<hr/>		
FUND BALANCE AT September 30, 2020	\$ 498,904	\$ 275,494
<hr/> <hr/>		

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, 2020

	2020	2019
ASSETS		
Cash In Bank	349,577	550,774
Receivable	-	-
	<hr/>	<hr/>
TOTAL ASSETS	<u>349,577</u>	<u>550,774</u>
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	-	-
Payable Municipalities	-	-
	<hr/>	<hr/>
TOTAL LIABILITIES	<hr/> -	<hr/> -
 FUND BALANCE		
Fund Balance	<hr/> 349,577	<hr/> 550,774
TOTAL LIABILITIES AND FUND BALANCE	<u>349,577</u>	<u>550,774</u>

The accompanying notes are an integral part of this statement.

**DOOLY COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SPECIAL USE LOCAL OPTION SALES TAX FUNDS 2013
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

	2020	2019
<u>REVENUES</u>		
Sales & Use Tax	30,165	468,641
Other Income		
Interest	-	504
	-	504
TOTAL REVENUES	30,165	469,145
<u>EXPENDITURES</u>		
<u>General</u>		
Courthouse	-	-
Public Safety	960	-
Highways and Streets	118,136	998,394
Public Safety - Fire	-	-
Capital Outlay		
Highways and Streets		120,015
Public Safety - Fire	-	-
Health - EMS	-	10,504
Recreation	13,215	-
Courthouse	9,600	8,950
Library	896	-
Capital Leases	13,294	
Infrastructure		
Bond Payment Jail Interest	\$ 75,261	\$ 96,980
Municipalities	-	116,972
	-	116,972
TOTAL EXPENDITURES	\$ 231,362	\$ 1,351,815
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (201,197)	\$ (882,670)
FUND BALANCE (As Restated) AT OCTOBER 1, 2019	\$ 550,774	\$ 1,433,444
FUND BALANCE AT SEPTEMBER 30, 2020	349,577	550,774

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, 2020**

	2020	2019
<u>ASSETS</u>		
Cash In Bank	\$ 745,848	\$ 634,977
Receivable	\$ 113,635	\$ 43,384
	\$ 859,483	\$ 678,361
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Accounts Payable	\$ 53,142	\$ -
Payable Municipalities	\$ -	\$ -
	\$ 53,142	\$ -
 <u>FUND BALANCE</u>		
Fund Balance	\$ 806,341	\$ 678,361
	\$ 859,483	\$ 678,361

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, 2020**

	2020	2019
REVENUES		
Sales & Use Tax	1,381,982	903,045
Other Income		
Interest	912	203
TOTAL REVENUES	1,382,894	903,248
EXPENDITURES		
<u>General</u>		
Courthouse		
Public Safety		
Highways and Streets	877,522	
Public Safety - Fire		
Capital Outlay		
Highways and Streets	11,000	42,500
Public Safety - Fire		
Health - EMS	-	-
Recreation	-	-
Library		10
Capital Leases		
Infrastructure		
Bond Payment Jail Interest	20,921	\$ -
Municipalities	345,471	225,761
TOTAL EXPENDITURES	\$ 1,254,914	\$ 268,271
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 127,980	\$ 634,977
FUND BALANCE AT OCTOBER 1, 2019	\$ 678,361	\$ 43,384
PRIOR PERIOD ADJUSTMENT		
FUND BALANCE AT SEPTEMBER 30, 2020	806,341	678,361

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
 BALANCE SHEET
 CAPITAL PROJECT FUND
 HEALTH PROMOTION & WELLNESS GRANTS
 September 30, 2020

	9/30/2020	9/30/2019
<u>ASSETS</u>		
Cash In Bank	\$ 2,531	\$ 1,363
TOTAL ASSETS	\$ 2,531	\$ 1,363
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Liabilities	-	-
TOTAL LIABILITIES	-	-
 FUND BALANCE		
Fund Balance	\$ 2,531	\$ 1,363
TOTAL LIABILITIES AND FUND BALANCE	\$ 2,531	\$ 1,363

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, 2020**

	Project Length Budget	Actual	Variances Favorable Unfavorable
<u>REVENUES</u>			
Health Promotion & Wellness Revenue	\$ 3,000	\$ 3,000	\$ -
TOTAL REVENUES	\$ 3,000	\$ 3,000	\$ -
<u>EXPENDITURES</u>			
Employee Health Program	\$ 3,000	\$ 1,832	\$ 1,168
	-	-	-
	-	-	-
TOTAL EXPENDITURES	\$ 3,000	\$ 1,832	\$ 1,168
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ -	\$ 1,168	\$ 1,168
FUND BALANCE - BEGINNING		1,363	
FUND BALANCE - ENDING		\$ 2,531	

The accompanying notes are an integral part of this statement.

**DOOLY COUNTY, GEORGIA
BALANCE SHEET
CAPITAL PROJECT FUND
LMIG
September 30, 2020**

	9/30/2020	9/30/2019
<u>ASSETS</u>		
Cash In Bank	\$ 382,483	\$ 437,116
TOTAL ASSETS	\$ 382,483	\$ 437,116
<u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Liabilities	\$ -	\$ -
TOTAL LIABILITIES	\$ -	\$ -
<u>FUND BALANCE</u>		
Fund Balance	\$ 382,483	\$ 437,116
TOTAL LIABILITIES AND FUND BALANCE	\$ 382,483	\$ 437,116

The accompanying notes are an integral part of this statement.

**DOOLY COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
LMIG
FOR THE YEAR ENDING SEPTEMBER 30, 2020**

	Project Length Budget	Actual	Variances Favorable Unfavorable
<u>REVENUES</u>			
Georgia Department of Revenue	\$ 700,000	\$ 690,510	\$ 9,490
TOTAL REVENUES	\$ 700,000	\$ 690,510	\$ 9,490
<u>EXPENDITURES</u>			
Georgia Department of Transportation	\$ 700,000	\$ 745,143	\$ (45,143)
			\$ -
TOTAL EXPENDITURES	\$ 700,000	\$ 745,143	\$ (45,143)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ -	\$ (54,633)	\$ (54,633)
FUND BALANCE - BEGINNING		\$ 437,116	
FUND BALANCE - ENDING		\$ 382,483	

**DOOLY COUNTY, GEORGIA
BALANCE SHEET
GAEMS TRAUMA EQUIPMENT
September 30, 2020**

	9/30/2020	9/30/2019
<u>ASSETS</u>		
Cash In Bank	\$ 905	\$ 113
TOTAL ASSETS	\$ 905	\$ 113
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Liabilities	\$ -	\$ -
TOTAL LIABILITIES	\$ -	\$ -
 FUND BALANCE		
Fund Balance	\$ 905	\$ 113
TOTAL LIABILITIES AND FUND BALANCE	\$ 905	\$ 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, 2020**

	<u>Project Length Budget</u>	<u>Actual</u>	<u>Variances Favorable Unfavorable</u>
<u>REVENUES</u>			
Equipment	\$ -	\$ 6,358	\$ -
TOTAL REVENUES	\$ -	\$ 6,358	\$ -
<u>EXPENDITURES</u>			
Equipment	\$ -	\$ 5,566	
TOTAL EXPENDITURES	\$ -	\$ 5,566	\$ -
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ -	\$ 792	
FUND BALANCE - BEGINNING		\$ 113	\$ -
COUNTY CONTRIBUTION		\$ -	\$ -
FUND BALANCE - ENDING		\$ 905	\$ -

The accompanying notes are an integral part of this statement.

**DOOLY COUNTY, GEORGIA
BALANCE SHEET
DOOLY COUNTY TRANSIT SYSTEM
September 30, 2020**

	2020	2019
<u>ASSETS</u>		
Cash		
Receivable	34,903	119,731
	\$ 34,903	\$ 119,731
TOTAL ASSETS	\$ 34,903	\$ 119,731
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Accounts Payable	\$ 34,903	\$ 119,731
Payable Municipalities	-	-
	\$ 34,903	\$ 119,731
TOTAL LIABILITIES	\$ 34,903	\$ 119,731
 <u>FUND BALANCE</u>		
Fund Balance	\$ -	\$ -
	\$ -	\$ -
TOTAL FUND BALANCE	\$ -	\$ -
TOTAL LIABILITIES AND FUND BALANCE	\$ -	\$ 119,731

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, 2020**

	2020	
<u>REVENUES</u>		
Intergovernmental Revenues	\$ 320,025	
	-	
	-	
	-	
	-	
TOTAL REVENUES	\$ 320,025	
<u>EXPENDITURES</u>		
Transportation Contract	\$ 320,025	
Public Safety - Fire	-	
Capital Outlay		
Highway & Streets		
Public Safety - Fire	-	
Health - EMS	-	
Capital Leases	-	
Infrastructure	-	
Bond Payment Jail	-	
Municipalities	-	
	-	
TOTAL EXPENDITURES	\$ 320,025	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ -	
FUND BALANCE AT October 1, 2019	\$ -	
FUND BALANCE AT September 30, 2020	\$ -	

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
 BALANCE SHEET
 GEORGIA FORESTRY COMMISSION GRANT
 September 30, 2020

	9/30/2020	9/30/2019
<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, 2020**

	Project Length Budget	Actual	Variances Favorable Unfavorable
<u>REVENUES</u>			
Equipment	\$ 4,000	\$ 4,985	\$ -
<hr/>			
TOTAL REVENUES	\$ 4,000	\$ 4,985	\$ -
<hr/>			
<u>EXPENDITURES</u>			
Equipment	\$ -	\$ 4,985	
<hr/>			
TOTAL EXPENDITURES	\$ -	\$ 4,985	\$ -
<hr/>			
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 4,000	\$ -	
<hr/>			
FUND BALANCE - BEGINNING		\$ -	\$ -
COUNTY CONTRIBUTION		\$ -	\$ -
FUND BALANCE - ENDING		\$ -	\$ -

The accompanying notes are an integral part of this statement.

HERBERT E. ALLEN

CERTIFIED PUBLIC ACCOUNTANT

P.O. BOX 6936

131 DOOLY DRIVE

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Certified Public Accountants

Member of the Georgia Society of
Certified Public Accountants

April 26, 2021

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, 2020. 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, 2020, 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, 2020**

	Original Estimated	Prior Years	Expenditures FYE 9-30-20	Total	Estimated Percentage of Completion
2013					
PROJECT					
Highways and Streets	\$ 4,790,300	2,073,097		2,073,097	43.28%
Public Safety- Fire		-	118,136	118,136	
Capital Outlay				-	
Highways & Streets		463,755	-	463,755	
Public Safety- Fire		19,194		19,194	
Health- EMS	305,200	203,929		203,929	66.82%
Library	50,000	-	896	896	1.79%
Courthouse	380,000	42,400	10,560	52,960	13.94%
Recreation	100,000	28,584	13,215	41,799	41.80%
Capital Leases	-	285,788	13,294	299,082	
Infrastructure	-	120,015		120,015	
Bond Payment Jail	2,497,000	1,206,736	75,261	1,281,997	51.34%
Municipalities	2,707,500	1,626,824		1,626,824	60.09%
Total	\$ 10,830,000	\$ 6,070,322	\$ 231,362	\$ 6,301,684	

**DOOLY COUNTY, GEORGIA
SPECIAL USE LOCAL OPTION TAX FUND
SCHEDULE OF EXPENDITURES
FOR YEAR ENDING SEPTEMBER 30, 2020**

	Original Estimated	Prior Years	Expenditures		Estimated Percentage of Completion
			FYE 9-30-20	Total	
2019-2024					
PROJECT					
Courthouse	\$ 250,000	\$ -	\$ -	\$ -	0.00%
Public Safety			877,522	877,522	
Highways and Streets	4575000	-	-	-	0.00%
Capital Outlay				-	0.00%
Highways & Streets	-	-	-	-	0.00%
Public Safety- Fire	500,000	-	11,000	11,000	2.20%
Health- EMS	250,000	-		-	0.00%
Library	50,000			-	0.00%
Recreation	150,000	42,500	-	42,500	28.33%
Capital Leases		-		-	0.00%
Infrastructure-Roads	-	-		-	0.00%
Bond Payment Jail	750,000	-	20,921	20,921	2.79%
Municipalities	2,175,000	225,761	345,471	571,232	26.26%
Total	\$ 8,700,000	\$ 268,261	\$ 1,254,914	\$ 1,523,175	

**DOOLY COUNTY, GEORGIA
CONTINUING DISCLOSURE- BOND ISSUE
FOR YEAR ENDING SEPTEMBER 30, 2020**

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, 2020.