

DOOLY COUNTY, GEORGIA

FINANCIAL REPORT

FOR THE YEAR ENDED SEPTEMBER 30, 2022

AND

INDEPENDENT AUDITOR'S REPORT

HERBERT E. ALLEN
CERTIFIED PUBLIC ACCOUNTANT
AMERICUS, GEORGIA

DOOLY COUNTY, GEORGIA

FINANCIAL REPORT

FOR THE YEAR ENDED SEPTEMBER 30, 2022

AND

INDEPENDENT AUDITOR'S REPORT

TABLE OF CONTENTS

	<u>PAGE</u>
List of Elected and Appointed Officials	
FINANCIAL SECTION:	
Independent Auditor's Report	1- 3
<u>Basic Financial Statements</u>	
Government-Wide Financial Statements:	
Statement of Net Position	4
Statement of Activities	5
<u>Fund Financial Statements</u>	
Balance Sheet – Governmental Funds	6-7
Reconciliation of the Government Funds Balance To the Government-Wide Statement of Net Position	8
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	9-10
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds	11
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – General Fund	12
Balance Sheet Sheriff Drug Fund	13
Statement of Fiduciary Assets & Liabilities – Fiduciary Funds	14
Notes to Financial Statements	15-38
Report on Internal Control over Financial Reporting on Compliance and other Matters	39-40
Schedule of Findings and Responses	41

TABLE OF CONTENTS (continued)

	<u>PAGE</u>
SUPPLEMENTAL INFORMATION:	
<u>General Fund:</u>	
Balance Sheet	42
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual	43
<u>Sheriff Drug Fund:</u>	
Balance Sheet (Sheriff Drug Fund)	44
Statement of Revenues, Expenditures, and Changes in Fund Balance (Sheriff Drug Fund)	45
<u>Agency Funds:</u>	
Combining Balance Sheet	46
Combining Statement of Changes in Assets and Liabilities	47-48
<u>Transportation Investment Act (TIA):</u>	
Balance Sheet	49
Statement of Revenues, Expenditures and Changes in Fund Balance	50
<u>Special Purpose Local Option Sales Tax Fund:2013</u>	
Balance Sheet	51
Statement of Revenues, Expenditures, and Changes in Fund Balances	52
<u>Special Purpose Local Option Sales Tax Fund:2019</u>	
Balance Sheet	53
Statement of Revenues, Expenditures, and Changes in Fund Balances	54
Capital Project Fund	
<u>LMIG:</u>	
Balance Sheet	55
Statement of Revenues, Expenditures and Changes in Fund Balance	56

TABLE OF CONTENTS (continued)

	<u>PAGE</u>
Capital Project Fund (continued)	
<u>American Rescue Plan</u>	
Balance Sheet	57
Statement of Revenues, Expenditures and Changes in Fund Balance	58
<u>Health Promotion & Wellness Grant:</u>	
Balance Sheet	59
Statement of Revenues, Expenditures and Changes in Fund Balance	60
<u>Georgia Trauma Care Network Commission:</u>	
Balance Sheet	61
Statement of Revenues, Expenditures and Changes in Fund Balance	62
<u>Dooly County Transit System</u>	
Balance Sheet	63
Statement of Revenues, Expenditures and Changes in Fund Balance	64
<u>Georgia Forestry Commission Equipment</u>	
Balance Sheet	65
Statement of Revenues, Expenditures and Changes in Fund Balance	66
<u>First Responder Grant</u>	
Balance Sheet	67
Statement of Revenues, Expenditures and Changes in Fund Balance	68
Report on the Schedules of Special Purpose Local Option Sales Tax	69
SPLOST Schedule of Expenditures 2013	70
SPLOST Schedule of Expenditures 2019-2024	71
Continuing Disclosure- Bond Issue	72
<u>Independent Auditor's Report OMB Compliance Supplement Coronavirus State and Local Recovery Funds</u>	
Compliance Examination Report	73-75
Findings and Questioned Costs	76

DOOLY COUNTY, GEORGIA

ADMINISTRATION

STEPHEN C. SANDERS, COUNTY ADMINISTRATOR

LINDA C. WOODSON, COUNTY CLERK

COUNTY COMMISSIONERS

DAVID BARRON, CHAIRMAN

EUGENE CASON, VICE COMMISSIONER

DAVID MIXON, COMMISSIONER

TIMOTHY ROBINSON, COMMISSIONER

TONY LESTER, COMMISSIONER

HERBERT E. ALLEN

CERTIFIED PUBLIC ACCOUNTANT

P.O. BOX 6936

199 SOUTHLAND ROAD

AMERICUS, GEORGIA 31709

OFFICE: 229-928-4008

FAX: 229-380-4287

heallencpa@gmail.com

Member of the American Institute of
Certified Public Accountants

Member of the Georgia Society
Certified Public Accountants

March 31, 2023

INDEPENDENT AUDITOR'S REPORT

Honorable Members of Dooly County
Commissioners of
Dooly County, Georgia

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying basic financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Dooly County, Georgia, as of and for the year then ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the Dooly County'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 a component unit of Dooly County. The Health Department has assets of \$536,082 as of June 30, 2022, and revenue of \$409,689. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it is related to the amounts included for the Dooly County, Georgia, is based solely on the report of their auditors.

We did not audit the financial statements of the Dooly County Development Authority a component unit of Dooly County. The Development Authority has assets of \$3,584,966 as of September 30, 2022, and revenue of \$284,368. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it is related to the amounts included for the Dooly County, Georgia, is based solely on the report of their auditors.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities and each major fund of the Dooly County, Georgia, as of September 30, 2022, 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.

Basis for Opinions

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Dooly County, Georgia and to meet our other ethical responsibilities, in accordance with the relevant ethical

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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. In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Dooly County, Georgia's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Dooly County, Georgia's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Dooly County, Georgia's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Management has omitted the 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.

Other Information

Supplementary Information

Our audit was made for the purpose of forming an opinion on the financial statements that collectively comprise the Dooly County, Georgia, financial statements. The combining and individual major and non-major fund financial statements, and schedules listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements, and the supplemental information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, are fairly stated in all material respects in relation to the financial statements taken as a whole.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 30, 2022, on our consideration of the Dooly County, Georgia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Dooly County, Georgia's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Dooly County, Georgia's internal control over financial reporting and compliance.

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, 2022

	Governmental Activities	Component Units		
		Public Health	Industrial Dev. Authority	Total Component Units
ASSETS				-
Cash	\$ 2,394,886	\$ 534,974	\$ 490,685	
Restricted Cash	4,193,054	-	97,656	
Accounts Receivable	536,680	154	344,288	
Other		-	15,000	
Notes Receivable				
Capital Assets:				
Land	1,610,359			
Infrastructure	7,508,678			
Building	13,146,920			
Vehicles	5,128,980			
Heavy Equipment	5,058,044			
Furniture, Machinery & Equipment	1,329,103			
ABM Building Improvements	5,054,565			
Capital Lease Equipment (SPLOST)	1,983,859			
Capital Assets (Net) Component Unit			2,944,582	
Accumulated Depreciation	(15,952,416)		\$ (307,245)	
TOTAL ASSETS	<u>\$31,992,712</u>	<u>535,128</u>	<u>\$3,584,966</u>	<u>0</u>
DEFERRED OUTFLOWS OF RESOURCES				
Pension cost	611,219			
LIABILITIES AND NET POSITION				
LIABILITIES				
Accounts Payable and Accrued Expenses	597,148	(4,866)		(4,866)
Other Payables	180,000			-
Net Pension Liability	1,174,443			-
ABM Building Improvements				-
Bond Payable- Current	255,000			-
Capital Leases Payable- Current	308,911			-
Note Payable Current	281,832			-
Bond Payable- Long Term	3,425,000			-
Notes Payable- Long Term ABM	4,325,451			-
Capital Leases Payable- Long Term	665,919			-
Estimated Liability for Landfill Closure and Postclosure Care Costs	196,565			-
TOTAL LIABILITIES	<u>11,410,269</u>	<u>(4,866)</u>	<u>-</u>	<u>(4,866)</u>
DEFERRED INFLOWS OF RESOURCES				
Pension cost	611,219			
NET POSITION				
Net Investment in Capital Assets	15,605,979		2,637,337	
Restricted for:				
General Fund				
Sheriff Drug Fund	(3,177)	-		-
Justice Center				
Transportation	382,034			
Special Local Option Sales Tax 2013	16,353			
Special Local Option Sales Tax 2019	1,094,717			
LMIG	991,117			
Health Promotion & Wellness Grant	7,901			
GAEMS Trauma	959			
American Rescue	1,669,476			
Various	(297)		97,656	
Unrestricted	748,907	530,262	849,973	
TOTAL NET POSITION	<u>20,513,969</u>	<u>530,262</u>	<u>3,584,966</u>	<u>4,115,228</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

DOOLY COUNTY, GEORGIA
BALANCE SHEET - GOVERNMENTAL FUNDS
September 30, 2022

Major Governmental Funds

	<u>General Fund</u>	<u>Sheriff State Drug Fund & Equipment</u>	<u>Transportation Investment Act (TIA) 2013</u>	<u>Special Local Option Sales Tax Fund 2013</u>	<u>Special Local Option Sales Tax Fund 2019</u>	<u>LMIG</u>
ASSETS						
Cash	\$ 2,394,886		\$ -	\$ -	\$ -	\$ -
Restricted Cash		72,524	382,034	16,353	1,052,987	991,117
Receivable	401,813	-	-	-	134,867	-
City of Unadilla	225,000	-	-	-	-	-
TOTAL ASSETS	<u>3,021,699</u>	<u>72,524</u>	<u>382,034</u>	<u>16,353</u>	<u>1,187,854</u>	<u>991,117</u>
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Accounts Payable	301341	75,701	-	-	93,137	-
Accrued Salaries	126969					
City of Unadilla	225,000	-	-	-		
TOTAL LIABILITIES	<u>653,310</u>	<u>75,701</u>	<u>-</u>	<u>-</u>	<u>93,137</u>	<u>-</u>
FUND BALANCE						
Restricted	-	(3,177)	382,034	16,353	1,094,717	991,117
Unassigned	2,368,389	-	-	-	-	-
TOTAL FUND BALANCE	<u>2,368,389</u>	<u>(3,177)</u>	<u>382,034</u>	<u>16,353</u>	<u>1,094,717</u>	<u>991,117</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 3,021,699</u>	<u>\$ 72,524</u>	<u>\$ 382,034</u>	<u>\$ 16,353</u>	<u>\$ 1,187,854</u>	<u>\$ 991,117</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

DOOLY COUNTY, GEORGIA
BALANCE SHEET - GOVERNMENTAL FUNDS
September 30, 2022

Major Governmental Funds

<u>American Rescue Plan</u>	<u>Health Promotion & Wellness Grant</u>	<u>GAEMS Trauma</u>	<u>Dooly County Transit System</u>	<u>Georgia Forestry</u>	<u>First Responder Grant</u>	<u>Total Government Funds</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,394,886
1,669,476	7,901	959	3	-	(300)	4,193,054
-	-	-	-	-	-	536,680
-	-	-	-	-	-	225,000
<u>1,669,476</u>	<u>7,901</u>	<u>959</u>	<u>3</u>	<u>-</u>	<u>(300)</u>	<u>7,349,620</u>
-	-	-	-	-	-	470,179
-	-	-	-	-	-	126,969
-	-	-	-	-	-	225,000
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>822,148</u>
1,669,476	7,901	959	3	-	(300)	4,159,083
-	-	-	-	-	-	2,368,389
<u>1,669,476</u>	<u>7,901</u>	<u>959</u>	<u>3</u>	<u>-</u>	<u>(300)</u>	<u>6,527,472</u>
<u>\$ 1,669,476</u>	<u>\$ 7,901</u>	<u>\$ 959</u>	<u>\$ 3</u>	<u>\$ -</u>	<u>\$ (300)</u>	<u>\$ 7,349,620</u>

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, 2022

Total Governmental Funds

Amounts reported for Governmental Activities in the Statement of Net Assests are different because: 6,527,472

Capital Assets used in Governmental Activities are not current financial resources and therefore are not repored in the funds

Cost of Capital Assets	40,820,508	
Less Accumulated Depreciation	<u>(15,952,416)</u>	24,868,092

Deferred outflows of resources for pensions reported on the government-wide statement of position but not reported on the Governmental Fund Balance Sheet. 611,219

Deferred inflows of resources for pensions reported on the government-wide statement of position but not reported on the Governmental Fund Balance Sheet (679,693)

Accumulated unpaid sick pay and other employee benefit amounts are not available to pay to the current Period expenditures and therefore are deferred in the funds (180,000)

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	974,830	
Bond 2015-A & B	3,680,000	
Landfill Postclosure Liability	196,565	
ABM Building Improvements	4,607,283	
Net Pension Liability Payable (excess)	<u>1,174,443</u>	(10,633,121)
Net position of governmental activities	<u>\$</u>	<u>20,513,969</u>

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, 2022

REVENUES	General Fund	Sheriff State Drug Fund & Equipment	Transportation Investment Act (TIA) 2013	Special Local Option Sales Tax Fund 2013	Special Local Option Sales Tax Fund 2019
Taxes and Special Assessments	8,196,567	-	-	-	-
License and Permits	117,287	-	-	-	-
Intergovernmental	-	-	1,119,722	-	1,608,834
Charges for Service	1,365,354	-	-	-	-
Fines and Forfeitures	507,994	-	-	-	-
Judicial	3,336,091	-	-	-	-
Interest Earned	769	68	-	-	416
Sales of Recyclables & Surplus Property	135,447	-	-	-	-
Rent	47,275	-	-	-	-
Grants	76,105	-	-	-	-
Equipment Sold	-	157,839	-	-	-
Confiscated Funds	-	115,319	-	-	-
Miscellaneous/Reimbursement	441,501	3,034	-	-	-
TOTAL REVENUES	14,224,390	276,260	1,119,722	-	1,609,250
EXPENDITURES- CURRENT					
General Government	2,768,744	-	-	-	-
Public Safety	6,958,518	86,157	-	-	-
Sanitation	972,405	-	-	-	-
Judicial	1,796,847	-	-	-	-
Highways & Streets	15,355	-	926,175	-	-
Health	128,620	-	-	-	-
Coroner	24,547	-	-	-	-
Library and Recreation	402,473	-	-	1,739	-
Economic, Industrial and Community Development	388,483	-	-	-	-
Natural Res. Con. Svc	-	-	-	-	-
Grants	-	-	-	-	-
Other	-	-	-	-	-
Municipalities	-	-	-	-	-
Capital Outlay					
Public Safety/Fire Dept.	-	429,844	-	-	105,278
Health EMC	-	-	-	-	147,668
Highways & Streets	-	-	-	-	1,431,266
Recreation	-	-	-	-	1,745
Library	-	-	-	-	-
Courthouse	-	-	-	-	-
Intergovernmental Debt Service					
Bonds 2015					
Principal	245,000	-	-	-	-
Interest	39,851	-	-	-	-
Capital Leases					
Principal	-	-	253,494	-	-
Interest	-	-	-	-	-
Loan-ABM					
Principal	271,111	-	-	-	-
Interest	195,423	-	-	-	-
Municipalities	-	-	-	-	402,112
Bond - Jail Interest	-	-	-	-	97,080
TOTAL EXPENDITURES	14,207,377	516,001	1,179,669	1,739	2,185,149
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	17,013	(239,741)	(59,947)	(1,739)	(575,899)
Other Financing Sources					
Inception of Capital Lease	-	-	-	-	970,302
Bonds	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES	-	-	-	-	970,302
NET CHANGES IN FUND BALANCE	17,013	(239,741)	(59,947)	(1,739)	394,403
TRANSFERS	-	-	-	-	-
FUND BALANCE- BEGINNING (Restated)*	2,351,376	236,564	441,981	18,092	700,314
FUND BALANCE ENDING	2,368,389	(3,177)	382,034	16,353	1,094,717

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, 2022

LMIG	American Rescue Plan	Health Promotion & Wellness Grants	GAEMS Trauma Equipment	Dooly County Transit System	Georgia Forestry	First Responder Grant	Total Government Funds
-	-	-	-	-	-	-	8,196,567
-	-	-	-	-	-	-	117,287
660,900	1,300,425	-	-	275,215	-	-	4,965,096
-	-	-	-	-	-	-	1,365,354
-	-	-	-	-	-	-	507,994
-	-	-	-	-	-	-	3,336,091
-	479	-	-	-	-	-	1,732
-	-	-	-	-	-	-	135,447
-	-	-	-	-	-	-	47,275
-	-	3,000	-	-	5,000	88,925	173,030
-	-	-	4,791	-	-	-	162,630
-	-	-	-	-	-	-	115,319
-	-	-	-	-	-	-	444,535
<u>660,900</u>	<u>1,300,904</u>	<u>3,000</u>	<u>4,791</u>	<u>275,215</u>	<u>5,000</u>	<u>88,925</u>	<u>19,568,357</u>
-	455,254	-	-	275,212	-	89,225	3,588,435
-	-	-	-	-	-	-	7,044,675
-	-	-	-	-	-	-	972,405
-	-	-	-	-	-	-	1,796,847
22,459	-	-	-	-	-	-	963,989
-	-	-	4,737	-	-	-	133,357
-	-	-	-	-	-	-	24,547
-	-	-	-	-	-	-	404,212
-	-	-	-	-	-	-	388,483
-	-	-	-	-	5,000	-	5,000
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	109,372	-	-	-	-	-	644,494
-	-	-	-	-	-	-	147,668
-	-	-	-	-	-	-	1,431,266
-	-	-	-	-	-	-	1,745
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	245,000
-	-	-	-	-	-	-	39,851
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	253,494
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	271,111
-	-	-	-	-	-	-	195,423
-	-	-	-	-	-	-	402,112
-	-	-	-	-	-	-	97,080
<u>22,459</u>	<u>564,626</u>	<u>-</u>	<u>4,737</u>	<u>275,212</u>	<u>5,000</u>	<u>89,225</u>	<u>19,051,194</u>
<u>638,441</u>	<u>736,278</u>	<u>3,000</u>	<u>54</u>	<u>3</u>	<u>-</u>	<u>(300)</u>	<u>517,163</u>
-	-	-	-	-	-	-	970,302
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	970,302
<u>638,441</u>	<u>736,278</u>	<u>3,000</u>	<u>54</u>	<u>3</u>	<u>-</u>	<u>(300)</u>	<u>1,487,465</u>
-	-	-	-	-	-	-	-
<u>352,676</u>	<u>933,198</u>	<u>4,901</u>	<u>905</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,040,007</u>
<u>991,117</u>	<u>1,669,476</u>	<u>7,901</u>	<u>959</u>	<u>3</u>	<u>-</u>	<u>(300)</u>	<u>6,527,472</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT

Dooly County, Georgia
Reconciliation of the Government Funds –
Statement of Revenues, Expenditures and Changes in Fund
Balances to the Government-Wide Statement of Activities and Changes in Net Position
For the Fiscal Year Ended September 30, 2022

Net change in fund balances – total government funds	\$	1,487,465
<p>Amounts reported for governmental activities in the Statement of Activities are different because</p> <p>Governmental Funds report capital outlay as expenditures. However, in the Government-Wide Statement of Activities and changes in the Net-Position, the cost of those assets are allocated over their estimated useful lives as depreciation expense. This is the amount of capital assets recorded in the current period.</p>		
		2,225,173
<p>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.</p>		
		(1,270,675)
<p>Repayment of bond principal and Bank Loan is an expenditure in Government Funds, but the repayment reduces long-term liabilities in the Government-Wide Statement of Net Position</p>		
		516,111
<p>Increase in Liability to Municipal Landfill are reduction to Expenditures in Government-Wide Statements</p>		
		(87,965)
<p>Capital Lease Obligation</p>		
		(970,302)
<p>Capital Lease Payment(Adjustment)</p>		
		253,494
<p>Capital Lease - Adjustment</p>		
		351,633
<p>Net Pension Liability, Deferred Inflows & Outflows</p>		
		(83,686)
Total	\$	<u>2,421,248</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, 2022

REVENUES	Budget	Final	Actual	Variance Favorable (Unfavorable)
Taxes	\$ 7,810,500	\$ 7,810,500	\$ 8,196,567	\$ (386,067)
License and Permits	104,500	104,500	117,287	(12,787)
Judicial	3,801,577	3,801,577	3,336,091	465,486
Intergovernmental				
Charges for Services	1,485,000	1,485,000	1,365,354	119,646
Fines and Forfeitures	665,000	665,000	507,994	157,006
Sale of Recyclables & Surplus	31,000	31,000	135,447	(104,447)
Interest Earned	1,200	1,200	769	431
Equipment Buyback				
Rent	226,700	226,700	47,275	179,425
Miscellaneous and Other	104,600	104,600	441,501	(336,901)
Grants - Contributions	71,500	71,500	76,105	(4,605)
Misc ARPA	-	-	-	-
TOTAL REVENUES	14,301,577	14,301,577	14,224,390	77,187
EXPENDITURES				
General Government	3,711,617	3,711,617	2,768,744	942,873
Public Safety	7,095,122	7,095,122	6,958,518	136,604
Sanitation	973,919	973,919	972,405	1,514
Judicial	1,508,611	1,508,611	1,796,847	(288,236)
Highways & Streets	54,344	54,344	15,355	38,989
Health	121,639	121,639	128,620	(6,981)
Coroner	21,065	21,065	24,547	(3,482)
Library and Recreation	392,865	392,865	402,473	(9,608)
Economic, Industrial and Community Development	422,395	422,395	388,483	33,912
Natural Res. Con. Service	-	-	-	-
Other	-	-	-	-
TOTAL EXPENDITURES	14,301,577	14,301,577	13,455,992	845,585
EXCESS OF REVENUES OVER EXPENDITURES	-	-	768,398	922,772
BOND PAYMENT			(284,851)	
ABM PAYMENT			(466,534)	
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES			17,013	
FUND BALANCE - BEGINNING			2,351,376	
FUND BALANCE AT SEPTEMBER 30, 2021			\$ 2,368,389	

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

DOOLY COUNTY, GEORGIA
SHERIFF DRUG FUND
BALANCE SHEET
September 30, 2022

	2022	2021
ASSETS		
Cash	\$ 72,524	\$ 161,564
CDS	-	75,000
TOTAL ASSETS	72,524	236,564
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	75,701	-
Note Payable	-	-
TOTAL LIABILITIES	75,701	-
 FUND BALANCE		
Fund Balance	(3,177)	236,564
TOTAL FUND BALANCE	(3,177)	236,564
 TOTAL LIABILITIES AND FUND BALANCE	\$ (3,177)	\$ 236,564

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, 2022

	2022	2021
ASSETS		
Cash and Cash Equivalents	\$ 2,415,814	\$ 1,755,206
Due from Others	-	-
	\$ 2,415,814	\$ 1,755,206
TOTAL ASSETS	\$ 2,415,814	\$ 1,755,206
 LIABILITIES		
Due to Others	\$ 2,415,814	\$ 1,755,206

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

DOOLY COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

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, 2022. 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:

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.

DOOLY COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

Summary of Significant Accounting Policies (continued)

A. REPORTING ENTITY (continued)

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, 2022. 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, 2022. 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 S.
2. There are various other related organizations for which the County appoints board members but has no further accountability.

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.

DOOLY COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

Summary of Significant Accounting Policies (continued)

B. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING (continued)

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.

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.

DOOLY COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

Summary of Significant Accounting Policies (continued)

C. BASIS OF PRESENTATION (continued)

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.

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 collections as 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.

DOOLY COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

Summary of Significant Accounting Policies (continued)

D. BUDGET LAW AND PRACTICE (continued)

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.

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 \$ 308,307. Financial Statements (page 12).

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

Material budget violations for the following departments:

Judicial	\$	(288,236)
Coroner		(3,482)
Health		(6,981)
Library and Recreation		(9,608)
Total	\$	(308,307)

E. ENCUMBRANCES

Encumbrance accounting is not used by Dooly County. On September 30, 2022, there were no material encumbrance type items outstanding.

DOOLY COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

Summary of Significant Accounting Policies (continued)

F. INVENTORY AND PREPAID ITEMS

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

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

G. ACCOUNTS RECEIVABLE

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

Garbage fees are billed in advance and collected on a monthly basis. Accounts receivable are \$266,293 less allowance for bad debt of \$175,193 for a net total of \$91,099.

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 AMOUNT

Accumulated unpaid sick pay and other employee benefit amounts are not accrued in governmental funds (using the modified accrual basis of accounting). On September 30, 2022, unrecorded liabilities included approximately \$ 180,000.

J. ACCOUNTS PAYABLE AND ACCRUED EXPENSE

These are amounts due or accrued as of September 30, 2022.

K. TIME WARRANTS

Time warrants outstanding on September 30, 2022, was \$0.

L. CASH, INVESTMENTS AND DEPOSITS

On September 30, 2022, the bank account balances totaled \$ 6,587,940. 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.

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.

DOOLY COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

Summary of Significant Accounting Policies (continued)

L. CASH, INVESTMENTS AND DEPOSITS (continued)

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

Deposits

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

M. CAPITAL ASSETS

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

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

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

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

DOOLY COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

Summary of Significant Accounting Policies (continued)

M. CAPITAL ASSETS (Continued)

Capital asset activity for the year ended September 2022 was as follows:

	Balance 9-30-21	Additions/ Completions	Retirements/ Adjustments	Balance 9-30-22
Governmental Activities:				
Capital Assets not being Depreciated				
Land	\$ 1,610,359	\$ -	\$ -	\$ 1,610,359
Total Capital Assets not being Depreciated	1,610,359			1,610,359
Infrastructure	6,947,714	560,964		7,508,678
Building	13,118,478			13,118,478
Vehicles	4,498,665	582,790		5,081,455
Heavy Equipment	5,058,044			5,058,044
ABM Building Improvements	5,054,565			5,054,565
Furniture, Fixtures and Equipment	1,293,953	1,745		1,295,698
Leased Equipment (SPLOST)	1,013,557	970,302		1,983,859
American Rescue Fund				
Roof Repairs		28,442		28,442
Vehicles		47,525		47,525
F, F, and Equipment		33,405		33,405
Total Capital Assets being Depreciated	36,984,976	2,225,173		39,210,149
Less: Accumulated Depreciation for:				
Infrastructure	378,452	99,090		477,542
Building	4,562,812	262,360		4,825,172
Vehicles	3,381,998	213,229		3,595,227
Vehicles Heavy Equipment	3,807,370	73,145		3,880,515
ABM Building Improvements	687,044	343,522		1,030,566
Furniture, Fixtures and Equipment	1,294,065	65,333		1,359,398
Leased Equipment (SPLOST)	570,000	194,966		764,966
American Rescue Plan				
Roof Repairs		2,844		2,844
Vehicles		9,505		9,505
F, F, and Equipment		6,681		6,681
Total Accumulated Depreciation	14,681,741	1,270,675		15,952,416
Total Capital Assets being Depreciated, Net	22,303,235	954,498	-	23,257,733
Total Capital Assets	\$ 23,913,594	\$ 954,498	\$ -	\$ 24,868,092

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

Program Activities:

Infrastructure	99,090	Justice Center/Jail	131,247
General Government	62,815	ABM Building Improvements	343,522
Public Safety - Sheriff	17,917	Buildings/Equipment	124,113
Public Safety - Fire	32,108	American Rescue Plan	
Health and Welfare	39,746	Roof Repairs	2,844
Highway and Streets	397,785	Vehicles	9,505
Recreation	3,302	F, F, and Equipment	6,681
			\$ 1,270,675

DOOLY COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

Summary of Significant Accounting Policies (continued)

M. CAPITAL ASSETS (Continued)

The County made an inventory of its governmental activities' capital assets on 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	09-30-21	\$0
Received		0
Paid		0
Balance	09-30-22	<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, 2022

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, 2021		
Balance 9-30-2021	2,585,000	1,340,000
Payments	-	(245,000)
Balance 9-30-2022	<u>\$ 2,585,000</u>	<u>\$ 1,095,000</u>

<u>Fiscal Year Ended September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
			-
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>3,680,000</u>	<u>879,476</u>	<u>4,559,476</u>

DOOLY COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

Summary of Significant Accounting Policies (continued)

N. GENERAL LONG TERM DEBT ACCOUNTS (Continued)

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

1. On May 25, 2022 the County signed a lease agreement with BancorpSouth Equipment Finance, a division of Cadence Bank in the amount of \$370,000. For refinance of:

Equipment Leased:

- John Deere Model 770G Motor Grader, S/N: 1DW770GXKJF687628
- John Deere Model 772G Motor Grader, S/N: 1DW772GXLJF687843
- John Deere Model 772G Motor Grader w/Scarifier, S/N 1DW772GXCJF687840

Number of Monthly Payments	(43)
Principal Payment of	\$9079.65
Interest Rate (Annual) of	2.950%

Payments are as follows:

	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>		
9/30/2023	\$ 99,328	\$ 9,628	\$ 108,956		
9/30/2024	103,339	5,617	\$ 108,956		
9/30/2025	107,439	1,517	\$ 108,956	Balance 5-25-22	\$ 370,000
12/30/2025	27,105	134	\$ 27,239	Payments	\$ (32,789)
Total	<u>\$ 337,211</u>	<u>\$ 16,896</u>	<u>\$ 354,107</u>	Balance 9-30-22	<u>\$ 337,211</u>

2. On July 1, 2022, the County bought a 2022 Ford F350 Ambulance for a total of \$147,668 and made a down payment of \$47,668 from the 2019 SPLOST Fund. The county signed a lease agreement with Magnolia Bank in the remaining balance of \$100,000.

Equipment Leased:

- 2022 Ford F350 Ambulance.

Number of Monthly Payments	(47)
Principal and Interest	2.6195
Monthly Payment of	\$2191.87

Payments are as follows:

	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>		
9/30/2023	24,132	2,170	26,302		
9/30/2024	24,772	1,530	26,302		
9/30/2025	25,249	873	26,302	Balance 5-25-22	\$ 100,000
6/30/2026	19,514	213	19,727	Payments	\$ (6,153)
Total	<u>93,667</u>	<u>4,786</u>	<u>98,633</u>	Balance 9-30-22	<u>\$ 93,847</u>

DOOLY COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

Summary of Significant Accounting Policies (continued)

N. GENERAL LONG TERM DEBT ACCOUNTS (Continued)

3. During the month of July 2022, the County signed a lease agreement with Magnolia Bank in the amount of \$278,703.

Equipment Leased:

- 2022 Hyundai HW210A Wheeled Excavator

Number of Monthly Payments	(48)
Principal Payment of	\$278703
Monthly Payment of	\$6108.81

Payments are as follows:

	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>		
9/30/2023	\$ 67,258	\$ 6,047	\$ 73,305		
9/30/2024	69,041	4,265	73,305		
9/30/2025	70,872	2,433	73,305		
5/30/2026	54,343	569	40,421		
Total	<u>\$ 261,514</u>	<u>\$ 13,314</u>	<u>\$ 260,336</u>	Balance 07-31-22	\$ 278,703
				Payments	<u>\$ (17,189)</u>
				Balance 9-30-22	<u>\$ 261,514</u>

4. On December 10, 2021, the County signed a lease agreement with Truist Bank in the amount of \$221,558.

Equipment Leased:

- Case CX250D Track Excavator

Number of Monthly Payments	(48)
Principal Payment of	\$ 221,558
Monthly Payment of	\$ 4,823

Payments are as follows:

	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>		
9/30/2023	\$ 54,480	\$ 3,398	\$ 57,878		
9/30/2024	55,710	2,168	57,878		
9/30/2025	56,890	988	57,878		
12/10/2025	14,386	84	14,470		
TOTAL	<u>\$ 181,466</u>	<u>\$ 6,638</u>	<u>\$ 188,104</u>	Balance 12-10-21	\$ 221,558
				Payments	<u>\$ (40,092)</u>
				Balance 9-30-22	<u>\$ 181,466</u>

DOOLY COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

Summary of Significant Accounting Policies (continued)

N. GENERAL LONG TERM DEBT ACCOUNTS (Continued)

5. County purchased three mowers for the total amount of \$223,936.

	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>		
9/30/2023	\$ 57,028	\$ 1,883	\$ 58,911		
9/30/2024	43,723	461	44,184	Balance 9-30-21	\$ 156,362
				Payments	\$ (55,612)
TOTAL	<u>\$ 100,751</u>	<u>\$ 2,344</u>	<u>\$ 103,095</u>	Balance 9-30-22	<u>\$ 100,750</u>

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

<u>YEAR OF MATURITY</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
9/30/2023	\$ 308,911	\$ 22,559	\$ 331,470
9/30/2024	296,700	13,933	310,633
9/30/2025	259,788	6,662	266,450
9/30/2026	109,431	877	110,308
	<u>\$ 974,830</u>	<u>\$ 44,031</u>	<u>\$ 1,018,861</u>

ABM Building Improvements

During the month of April 2019, the County contracted with ABM Building Solutions to perform improvements on the following building 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		<u>\$5,054,565</u>

DOOLY COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

Summary of Significant Accounting Policies (continued)

N. GENERAL LONG TERM DEBT ACCOUNTS (Continued)

Dooly County has a line of credit with South Georgia Bank 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.

Fiscal Year Ending September 30	Principal	Interest	Total Debt Service
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	384,980	17,746	402,726
	<u>4,607,283</u>	<u>1,393,856</u>	<u>6,001,137</u>

Balance 9/30/2021	\$ 4,878,394
Payments	(271,111)
Balance 9/30/2022	<u>\$ 4,607,283</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, 2022

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 on 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.

<u>FISCAL YEAR</u>	<u>CLOSURE COST</u>	<u>POST-CLOSURE COSTS</u>	<u>TOTAL ASSURED COST</u>
1999	-	\$ 239,673	\$ 239,673
2000	-	243,268	243,268
2001	-	248,134	248,134
2002	-	253,096	253,096
2003	-	247,106	247,106
2004	-	242,164	242,164
2005	-	238,186	238,186
2006	-	235,786	235,786
2007	-	233,292	233,292
2008	-	230,903	230,903
2009	-	226,151	226,151
2010	-	218,914	218,914
2011	-	211,053	211,053
2012	-	205,224	205,224
2013	-	198,472	198,472
2014	-	190,846	190,846
2015	-	182,947	182,947
2016	-	173,908	173,908
2017	-	176,168	176,168
2018	-	179,340	179,340
2019	-	183,285	183,285
2020	-	186,584	186,584
2021	-	188,823	188,823
2022	-	\$ 196,565	\$ 196,565

Total remaining Assumed Cost for Post-Closure Cost is \$196,565.

DOOLY COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

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, 2022, 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, 2022

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, 2021, employee membership data related to the current plan is as follows:

Inactive Employees (or their Beneficiaries) currently receiving benefits	19
Inactive Employees Entitled to but not yet receiving benefits.	50
Active Employees	103
Total Participants	172

DOOLY COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

Summary of Significant Accounting Policies (continued)

R. PENSION PLAN (continued)

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.

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, 2022, was determined by an actuarial valuation as of December 31, 2021, 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 Allocations	Range
Fixed Income	30%	25-30%
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, 2022

Summary of Significant Accounting Policies (continued)

R. PENSION PLAN (continued)

Discount Rate

The discount rate used to measure the total pension liability was 7.00 %. 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.

	<u>Total Pension Liability</u>	<u>Fiduciary Net Position</u>	<u>Net Pension Liability</u>
Balance December 31, 2020	5,628,560	4,108,790	1,519,770
Charges for the year:			
Service Cost	123,651	-	123,651
Interest	390,079	-	390,079
Liability Experience (Gain)/Loss	(35,643)	-	(35,643)
Assumption Change	8,864	-	8,864
Plan Change	-	-	-
Employer Contributions	-	284,662	(284,662)
Employee Contributions	-	-	-
Net Investment Income	-	627,927	(627,927)
Benefit Payments	(111,994)	(111,994)	-
Service Credit Transfer	-	-	-
Asset Transfer	-	-	-
Administrative Expense	-	(38,804)	38,804
Other Changes *	-	(41,507)	41,507
Net Changes	374,957	720,284	(345,327)
Balance December 31, 2021	6,003,517	4,829,074	1,174,443

- Other Charges include Post- Retirement Death Benefit expense of \$22,808 and Investment Expense of \$18,699.

On December 31, 2020, the County reported deferred outflows of resources and deferred inflows of resource related to the plan from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Net difference between projected and actual earnings on pension plan investments	\$ 65,431	\$ (545,122)
Changes in assumptions	235,557	(18,476)
Differences between expected and actual experience	25,569	(116,095)
Contributions made after measurement date	284,662	-
Total	\$ 611,219	\$ (679,693)

DOOLY COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

Summary of Significant Accounting Policies (continued)

R. 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:

	6.00%	8.00%
Total pension liability	\$6,885,311	\$5,279,174
Fiduciary net position	4,829,074	4,829,074
Net pension liability	\$2,056,237	\$ 450,100

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, 2022, the County recognized pension expense of \$83,686. On December 31, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Year Ending December 31	Assumptions Deferred Outflows	Investments Deferred Outflows	Deferred Inflows
2021	N/A	N/A	N/A
2022	N/A	N/A	N/A
2023	N/A	N/A	N/A
2024	N/A	N/A	N/A
2025	N/A	N/A	N/A
2026	N/A	N/A	N/A
2027	N/A	N/A	N/A
	\$ -	\$ -	\$ -

The actuary is unable to provide the above information for 2020.

The County's contributions subsequent to the measurement date of December 31, 2021, 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, 2022.

DOOLY COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

Summary of Significant Accounting Policies (continued)

R. PENSION PLAN

For the year ended December 31, 2022

Total pension liability, beginning balance	\$	5,628,560
Service cost		123,651
Interest		390,079
Assumption change		8,864
Experience (gain)/loss		(35,643)
Benefit payments		(111,994)
Net change in total pension liability		374,957
Total pension liability, ending balance (a)	\$	6,003,517
Fiduciary net position, beginning balance		4,108,790
Employer contributions		284,662
Net investment income		627,927
Benefit payments		(111,994)
Administrative expense		(38,804)
Other		(41,507)
Net change in fiduciary net position		720,284
Plan fiduciary net position, ending balance (b)		4,829,074
Net pension liability, ending balance (a) - (b)	\$	1,174,443
Pension Plan's fiduciary net position the as a percentage of total pension liability		80%
Covered-employee payroll	\$	4,588,069

The schedule of employer contributions is as follows:

Year Ended December 31,	Annual Required Contribution	Percentage Contributed
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%
2020	273,303	103.9%
2021	273,803	104.0%

DOOLY COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

Summary of Significant Accounting Policies (continued)

S. 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, 2022, the County paid approximately \$4,904.50 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.

T. OTHER

Certain previously reported amounts have been reclassified to conform to FYE September 30, 2022, report classifications.

U. 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, Dooly, 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 09/30/2022, Dooly County provided a total of \$ 54,871.65 to the Authority.

X. FUND EQUITY AND FUND BALANCE

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, 2022

Summary of Significant Accounting Policies (continued)

X. FUND EQUITY AND FUND BALANCE (continued)

	9/30/2021	Change	9/30/2022
Fund Balance			
Restricted:			
Sheriff Drug Fund	\$ 236,564	\$ (239,741)	\$ (3,177)
First Responder Grant	-	(300)	(300)
Transportation Investment Act 2013 *	441,981	(59,947)	382,034
Special Local Option Sales Tax Fund 2013	18,092	(1,739)	16,353
Special Local Option Sales Tax Fund 2019	700,314	394,403	1,094,717
LMIG	352,676	638,441	991,117
Health Promotion & Wellness Grants	4,901	3,000	7,901
GAEMS Trauma Equipment	905	54	959
Dooly County Transit System	-	3	3
Georgia Forestry	-	-	-
American Rescue Plan	933,198	736,278	1,669,476
Unassigned:	-	-	-
General Fund	2,351,376	17,013	2,368,389
Total:	\$ 5,040,007	1,487,465	\$ 6,527,472

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 \$1,866,137 as of June 30, 2022, 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.

DOOLY COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

Summary of Significant Accounting Policies (continued)

Y. MIDDLE GEORGIA REGIONAL SOLID WASTE MANAGEMENT AUTHORITY (continued)

In 2014, Georgia Environmental Protection Division allowed for the three-member county governments to account for their portion of the total closure/post-closure costs of the landfill based on the percentage of ownership of each county in the Authority. Macon County's ownership percentage is 28.6%. Peach County's percentage is 48.0%. and Dooly County's percentage is 23.4%. Therefore, Dooly County's closure/post-closure care costs total \$436,769 as of June 30, 2022.

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, 2022, the Authority has been paying the monitoring cost.

Z. INDEPENDENT AUDITOR'S REPORT OMB COMPLIANCE

As of September 30, 2022, Dooly County also had an Independent Auditor's Report OMB Compliance Supplement Coronavirus State and Local Recovery Funds. (See pages 73-75.)

Z- 1. SUBSEQUENT EVENTS

Subsequent events have been evaluated through March 31, 2022, which is the date these financial statements were available to be issued.

HERBERT E. ALLEN
CERTIFIED PUBLIC ACCOUNTANT

P.O. BOX 6936

199 SOUTHLAND ROAD

AMERICUS, GEORGIA 31709

OFFICE: 229-928-4008

FAX: 229-924-1532

heallencpa@gmail.com

Member of the American Institute of
Certified Public Accountants

Member of the Georgia Society of
Certified Public Accountants

March 31, 2023

**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, 2022, 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 March 31, 2023.

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 noncompliance 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, 2022

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.

As of March 31, 2023 the County is consistently asking for Financial Statements but have not received.

**DOOLY COUNTY, GEORGIA
GENERAL FUND
BALANCE SHEET
FOR THE YEAR ENDED
SEPTEMBER 30, 2021 AND 2022**

	September 30 2022	September 30 2021
ASSETS		
Cash	\$ 2,394,886	\$ 2,869,265
Accounts Receivable - Garbage -(Net)	91,099	85,562
Accounts Receivable - LOST	61,927	61,927
Due from Clerk of Court	13,069	12,168
Due from Probate Judge	225,841	214,177
Due from Sheriff	2,365	1,505
Due from Tax Commissioner	6,042	17,435
City of Unadilla	225,000	225,000
Building Permits	1,470	6,857
TOTAL ASSETS	\$ 3,021,699	\$ 3,493,896
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payables	\$ 301,341	\$ 279,547
Accrued Salaries	126,969	89,034
City of Unadilla	225,000	225,000
TOTAL LIABILITIES	\$ 653,310	\$ 593,581
FUND BALANCE	\$ 2,368,389	\$ 2,900,315
TOTAL LIABILITIES AND FUND BALANCE	\$ 3,021,699	\$ 3,493,896

* Includes \$ 67,872 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, 2022

<u>REVENUES</u>	Budget	Actual	Variance- Favorable Unfavorable
Taxes	\$ 7,810,500	\$ 8,196,567	\$ (386,067)
License and Permits	104,500	117,287	(12,787)
Judical	3,801,577	3,336,091	465,486
Charges for Services	1,485,000	1,365,354	119,646
Fines and Forfeitures	665,000	507,994	157,006
Sale of Recyclables & Surplus Property	31,000	135,447	(104,447)
Interest Earned	1,200	769	431
Rent	226,700	47,275	179,425
Miscellaneous/ Ins.Reimbursement	104,600	441,501	(336,901)
Grants - Contributions	71,500	76,105	(4,605)
TOTAL REVENUES	\$ 14,301,577	\$ 14,224,390	\$ 77,187
<u>EXPENDITURES</u>			
General Government	\$ 3,711,617	3,520,129	191,488
Public Safety	7,095,122	6,958,518	136,604
Sanitation	973,919	972,405	1,514
Judicial	1,508,611	1,796,847	(288,236)
Highways & Streets	54,344	15,355	38,989
Health	121,639	128,620	(6,981)
Coroner	21,065	24,547	(3,482)
Library and Recreation	392,865	402,473	(9,608)
Economic, Industrial and Community			
Development	422,395	388,483	33,912
Natural Res. Con. Service	-	-	-
Other	-	-	-
TOTAL EXPENDITURES	\$ 14,301,577	\$ 14,207,377	\$ 94,200
EXCESS OF REVENUES		-	
OVER EXPENDITURES	\$ -	\$ 17,013	\$ 171,387
<u>OTHER FINANCING SOURCES</u>			
Bond Payment		-	
Lease Payment		-	
TOTAL OTHER FINANCING SOURCES		-	
EXCESS (DEFICIENCY) OF REVENUES			
AND OTHER FINANCING SOURCES		17,013	
FUND BALANCE- BEGINNING *(Restated)		2,351,376	
PRIOR PERIOD ADJUSTMENT**			
FUND BALANCE- ENDING		\$ 2,368,389	

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**DOOLY COUNTY, GEORGIA
SHERIFF STATE DRUG FUND
BALANCE SHEET
September 30, 2022**

	2022	2021
ASSETS		
Cash	\$ 72,524	\$ 161,564
CDS	-	75,000
TOTAL ASSETS	72,524	236,564
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	75,701	-
Note Payable	-	-
TOTAL LIABILITIES	75,701	-
FUND BALANCE		
Fund Balance	(3,177)	236,564
TOTAL FUND BALANCE	(3,177)	236,564
TOTAL LIABILITIES AND FUND BALANCE	\$ 72,524	\$ 236,564

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, 2022

	Budget	Actual	Variance- Favorable Unfavorable
REVENUES			
Other Income	\$ 100,000	\$ 3,034	\$ (96,966)
Equipment Sold	100,000	157,839	57,839
Interest	100,000	68	(99,932)
Confiscated Funds	100,000	115,319	15,319
TOTAL REVENUES	400,000	276,260	(123,740)
EXPENDITURES			
Public Safety	400,000	86,157	313,843
Capital Outlay	400,000	429,844	313,843
	-	-	-
TOTAL EXPENDITURES	-	516,001	-
 EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	400,000	(239,741)	(123,740)
 EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES			
TRANSFER		-	
FUND BALANCE BEGINNING		236,564	
FUND BALANCE ENDING		\$ (3,177)	

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

DOOLY COUNTY, GEORGIA
COMBINING BALANCE SHEET
FIDUCIARY FUNDS
September 30, 2022

	Agency Funds					
	Clerk of Superior Court	Probate Judge	Sheriff's Department	Tax Commissioner	Magistrate Judge	Totals 9/30/2022
Assets						
Cash	\$ 374,584	\$ 431,379	\$ 1,393,403	\$ 206,618	\$ 9,829	\$ 2,415,814
Accounts Receivable	-	-	-	-	-	-
Reserve for Uncollectibles	-	-	-	-	-	-
TOTAL ASSETS	374,584	431,379	1,393,403	206,618	9,829	2,415,814
LIABILITIES						
Escrow Funds Held Due to Dooly County Board of Commissioners	374,584	431,379	1,393,403	206,618	9,829	2,415,814
TOTAL LIABILITIES	\$ 374,584	\$ 431,379	\$ 1,393,403	\$ 206,618	\$ 9,829	\$ 2,415,814

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, 2022

	<u>Balance 9/30/2021</u>	<u>Additions</u>	<u>Deductions</u>	<u>Eliminations</u>	<u>Balance 9/30/2022</u>
Clerk of Superior Court					
Assets					
Cash	\$ 357,480	\$ 598,595	\$ 581,491	\$ (13,069)	\$ 361,515
Liabilities					
Escrow Funds Held		184,159	(13,344)		
Due Dooly County	(281,963)	414,436	594,835	(13,069)	(475,431)
	<u>357,480</u>	<u>598,595</u>	<u>581,491</u>	<u>(13,069)</u>	<u>361,515</u>
Probate Judge					
Assets					
Cash	445,796	3,511,468	3,525,885	(225,841)	205,538
Liabilities					
Escrow Funds Held		3,511,468	131,046		3,380,422
Due Dooly County	(3,869,042)		3,394,839	(225,841)	(7,489,722)
	<u>445,796</u>	<u>3,511,468</u>	<u>3,525,885</u>	<u>(225,841)</u>	<u>205,538</u>
Sheriff's Department					
Assets					
Cash	588,243	1,706,544	901,384	(2,365)	1,391,038
Liabilities					
Escrow Funds Held	-	1,706,544	854,065		
Due Dooly County	1,034,321		47,319	(2,365)	984,637
	<u>588,243</u>	<u>1,706,544</u>	<u>901,384</u>	<u>(2,365)</u>	<u>1,391,038</u>
Tax Commissioner					
Assets					
Cash	352,439	13,031,371	13,177,192	(6,042)	200,576
Liabilities					
Escrow Funds Held	-	13,031,371	7,271,102		
Due Dooly County	(5,977,138)		5,906,090	(6,042)	(11,889,270)
	<u>\$ 352,439</u>	<u>\$ 13,031,371</u>	<u>\$ 13,177,192</u>	<u>\$ (6,042)</u>	<u>\$ 200,576</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, 2022

	<u>Balance</u> <u>9/30/2021</u>	<u>Additions</u>	<u>Deductions</u>	<u>Eliminations</u>	<u>Balance</u> <u>9/30/2022</u>
Magistrate Judge					
Assets					
Cash	\$ 11,248	\$ 72,830	\$ 74,249	\$ -	\$ 9,829
Liabilities					
Escrow Funds Held	-	72,830	48,629		
Due Dooly County	(40,235)		25,620	-	(65,855)
	<u>11,248</u>	<u>72,830</u>	<u>74,249</u>	<u>-</u>	<u>9,829</u>
Totals					
Assets					
Cash	<u>1,755,206</u>	<u>18,920,808</u>	<u>18,260,201</u>	<u>(247,317)</u>	<u>2,168,496</u>
Liabilities					
Escrow Funds Held	-	18,506,372	8,291,498		3,380,422
Due Dooly County	(9,144,386)	414,436	9,968,703	(247,317)	(18,945,970)
	<u>\$ 1,755,206</u>	<u>\$ 18,920,808</u>	<u>\$ 18,260,201</u>	<u>\$ (247,317)</u>	<u>\$ 2,168,496</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

DOOLY COUNTY, GEORGIA
Transportation Investment Act (TIA)
BALANCE SHEET
September 30, 2022

	2022	2021
ASSETS		
Cash	\$ 382,034	\$ 441,981
Receivable	-	-
	382,034	441,981
TOTAL ASSETS	382,034	441,981
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable		
Payable Municipalities		
	-	-
TOTAL LIABILITIES	-	-
 FUND BALANCE		
Fund Balance	382,034	441,981
	382,034	441,981
TOTAL FUND BALANCE	382,034	441,981
 TOTAL LIABILITIES AND FUND BALANCE	\$ 382,034	\$ 441,981

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, 2022

	2022	2021
REVENUES		
Intergovernmental Revenues	\$ 1,119,722	\$ 1,060,651
TOTAL REVENUES	1,119,722	1,060,651
EXPENDITURES		
Public Safety		
Highways and Streets	926,175	813,941
Public Safety - Fire		
Capital Outlay		
Highway & Streets		
Public Safety - Fire		
Health - EMS		
Capital Leases	253,494	307,458
Infrastructure		
Bond Payment Jail		
Municipalities		
TOTAL EXPENDITURES	1,179,669	1,121,399
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(59,947)	(60,748)
FUND BALANCE AT 10/1/2021 (as adjusted)	441,981	502,729
PRIOR PERIOD ADJUSTMENT		
FUND BALANCE AT September 30, 2022	\$ 382,034	\$ 441,981

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, 2022

	2022	2021
ASSETS		
Cash In Bank	\$ 16,353	\$ 18,092
Receivable	-	-
	\$ 16,353	\$ 18,092
TOTAL ASSETS	\$ 16,353	\$ 18,092
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ -	\$ -
Payable Municipalities	-	-
	\$ -	\$ -
TOTAL LIABILITIES	\$ -	\$ -
FUND BALANCE		
Fund Balance	\$ 16,353	\$ 18,092
	\$ 16,353	\$ 18,092
TOTAL LIABILITIES AND FUND BALANCE	\$ 16,353	\$ 18,092

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, 2022

	<u>2022</u>	<u>2021</u>
REVENUES		
Sales & Use Tax	-	-
Other Income		
Interest	-	-
	<u> </u>	<u> </u>
TOTAL REVENUES	<u> </u>	<u> </u>
EXPENDITURES		
General		
Courthouse	-	-
Public Safety	-	-
Highways and Streets	-	-
Public Safety - Fire	-	-
Capital Outlay	-	-
Highways and Streets	-	-
Public Safety - Fire	-	-
Health - EMS	-	-
Recreation	-	56,240
Courthouse	-	-
Library	1,739	41,747
Capital Leases	-	-
Infrastructure	-	-
Bond Payment Jail Interest	-	-
Municipalities	-	466,534
	<u> </u>	<u> </u>
TOTAL EXPENDITURES	<u> </u>	<u> </u>
EXCESS (DEFICIENCY) OF		
REVENUES OVER EXPENDITURES	<u> </u>	<u> </u>
	(1,739)	(564,521)
TRANSFER	-	233,036
FUND BALANCE (As Restated) AT OCTOBER 1, 2022	<u> </u>	<u> </u>
	18,092	349,577
FUND BALANCE AT SEPTEMBER 30, 2022	<u> </u>	<u> </u>
	\$ 16,353	\$ 18,092

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, 2022

	2022	2021
ASSETS		
Cash In Bank	\$ 1,052,987	\$ 674,100
Receivable	134,867	126,434
TOTAL ASSETS	1,187,854	800,534
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	93,137	100,220
Payable Municipalities	-	-
TOTAL LIABILITIES	93,137	100,220
FUND BALANCE		
Fund Balance	1,094,717	700,314
TOTAL LIABILITIES AND FUND BALANCE	\$ 1,187,854	\$ 800,534

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, 2022

	<u>2022</u>	<u>2021</u>
REVENUES		
Sales & Use Tax	\$ 1,608,834	\$ 1,433,760
Other Income		
Interest	<u>416</u>	<u>470</u>
TOTAL REVENUES	<u><u>1,609,250</u></u>	<u><u>1,434,230</u></u>
EXPENDITURES		
General		
Courthouse		
Public Safety		
Highways and Streets	560,964	851,791
Public Safety - Fire		
Capital Outlay		
Highways and Streets		
Public Safety - Fire	105,278	
Health - EMS	47,668	-
Recreation	1,745	-
Library		
ABM- Loan Payment		
Infrastructure		
Bond Payment Jail Interest & Fee	97,080	97,080
Municipalities	<u>402,112</u>	<u>358,350</u>
TOTAL EXPENDITURES	<u><u>1,214,847</u></u>	<u><u>1,307,221</u></u>
EXCESS (DEFICIENCY) OF		
 REVENUES OVER EXPENDITURES	<u><u>394,403</u></u>	<u><u>127,009</u></u>
FUND BALANCE AT OCTOBER 1, 2021	700,314	806,341
TRANSFERS	<u>-</u>	<u>(233,036)</u>
FUND BALANCE AT SEPTEMBER 30, 2022	<u><u>1,094,717</u></u>	<u><u>700,314</u></u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**DOOLY COUNTY, GEORGIA
BALANCE SHEET
CAPITAL PROJECT FUND
LMIG
September 30, 2022**

	9/30/2022	9/30/2021
<u>ASSETS</u>		
Cash In Bank	\$ 991,117	\$ 352,676
TOTAL ASSETS	\$ 991,117	\$ 352,676
<u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Liabilities	\$ -	\$ -
TOTAL LIABILITIES	\$ -	\$ -
<u>FUND BALANCE</u>		
Fund Balance	\$ 991,117	\$ 352,676
TOTAL LIABILITIES AND FUND BALANCE	\$ 991,117	\$ 352,676

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, 2022

	Project Length Budget	Actual	Variances Favorable Unfavorable
<u>REVENUES</u>			
Georgia Department of Revenue	\$ 600,000	\$ 660,900	\$ (60,900)
TOTAL REVENUES	\$ 600,000	\$ 660,900	\$ (60,900)
<u>EXPENDITURES</u>			
Georgia Department of Transportation	\$ 50,000	\$ 22,459	\$ 27,541
TOTAL EXPENDITURES	\$ 50,000	\$ 22,459	\$ 27,541
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 550,000	\$ 638,441	\$ -
FUND BALANCE - BEGINNING		\$ 352,676	
FUND BALANCE - ENDING		\$ 991,117	

The accompanying notes are an integral part of this statement.

**DOOLY COUNTY, GEORGIA
BALANCE SHEET
AMERICAN RESCUE PLAN
September 30, 2022**

	9/30/2022	9/30/2021
<u>ASSETS</u>		
Cash In Bank	\$ 1,669,476	\$ 933,198
TOTAL ASSETS	\$ 1,669,476	\$ 933,198
<u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Liabilities	-	-
TOTAL LIABILITIES	-	-
FUND BALANCE		
Fund Balance	\$ 1,669,476	\$ 933,198
TOTAL LIABILITIES AND FUND BALANCE	\$ 1,669,476	\$ 933,198

The accompanying notes are an integral part of this statement.

**DOOLY COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
AMERICAN RESCUE PLAN
FOR THE YEAR ENDING SEPTEMBER 30, 2022**

	<u>Project Length Budget</u>		<u>Actual</u>		<u>Variances Favorable Unfavorable</u>
<u>REVENUES</u>					
Intergovernmental	\$	-	\$ 1,300,425	\$	-
Interest			\$ 479		
TOTAL REVENUES	\$	-	\$ 1,300,904	\$	-
<u>EXPENDITURES</u>					
American Rescue Plan	\$	-	\$ 564,626		
TOTAL EXPENDITURES	\$	-	\$ 564,626	\$	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$	-	\$ 736,278		
FUND BALANCE - BEGINNING			\$ 933,198	\$	-
FUND BALANCE - ENDING			\$ 1,669,476	\$	-

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
 BALANCE SHEET
 CAPITAL PROJECT FUND
 HEALTH PROMOTION & WELLNESS GRANTS
 September 30, 2022

	9/30/2022	9/30/2021
<u>ASSETS</u>		
Cash In Bank	\$ 7,401	\$ 4,901
TOTAL ASSETS	\$ 7,401	\$ 4,901
<u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Liabilities	-	-
TOTAL LIABILITIES	-	-
FUND BALANCE		
Fund Balance	\$ 7,401	\$ 4,901
TOTAL LIABILITIES AND FUND BALANCE	\$ 7,401	\$ 4,901

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, 2022

		Project Length Budget		Actual		Variances Favorable Unfavorable
REVENUES						
Health Promotion & Wellness Revenue	\$	3,000	\$	3,000	\$	-
TOTAL REVENUES	\$	3,000	\$	3,000	\$	-
EXPENDITURES						
Employee Health Program	\$	3,000	\$	-	\$	3,000
TOTAL EXPENDITURES	<u>\$</u>	<u>3,000</u>	<u>\$</u>	<u>-</u>	<u>\$</u>	<u>3,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$</u>	<u>-</u>	<u>\$</u>	<u>3,000</u>	<u>\$</u>	<u>3,000</u>
FUND BALANCE - BEGINNING				<u>\$</u>		<u>4,901</u>
FUND BALANCE - ENDING				<u>\$</u>		<u>7,901</u>

The accompanying notes are an integral part of this statement.

**DOOLY COUNTY, GEORGIA
BALANCE SHEET
GAEMS TRAUMA EQUIPMENT
September 30, 2022**

	9/30/2022	9/30/2021
<u>ASSETS</u>		
Cash In Bank	\$ 959	\$ 905
TOTAL ASSETS	\$ 959	\$ 905
<u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Liabilities	\$ -	\$ -
TOTAL LIABILITIES	\$ -	\$ -
FUND BALANCE		
Fund Balance	\$ 959	\$ 905
TOTAL LIABILITIES AND FUND BALANCE	\$ 959	\$ 905

The accompanying notes are an integral part of this statement.

**STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
GAEMS TRAUMA EQUIPMENT
CAPITAL PROJECTS FUND
FOR THE YEAR ENDING SEPTEMBER 30, 2022**

	Project Length Budget	Actual	Variances Favorable Unfavorable
<u>REVENUES</u>			
Equipment	\$ -	\$ 4,791	\$ -
TOTAL REVENUES	\$ -	\$ 4,791	\$ -
<u>EXPENDITURES</u>			
Equipment	\$ -	\$ 4,737	
TOTAL EXPENDITURES	\$ -	\$ 4,737	\$ -
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ -	\$ 54	
FUND BALANCE - BEGINNING		\$ 905	\$ -
COUNTY CONTRIBUTION		\$ -	\$ -
FUND BALANCE - ENDING		\$ 959	\$ -

The accompanying notes are an integral part of this statement.

**DOOLY COUNTY, GEORGIA
BALANCE SHEET
DOOLY COUNTY TRANSIT SYSTEM
September 30, 2022**

	2022	2021
<u>ASSETS</u>		
Cash		
Receivable	3	-
TOTAL ASSETS	\$ 3	\$ -
<u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Accounts Payable	\$ -	\$ -
Payable Municipalities	-	-
TOTAL LIABILITIES	\$ -	\$ -
<u>FUND BALANCE</u>		
Fund Balance	\$ 3	\$ -
TOTAL FUND BALANCE	\$ 3	\$ -
TOTAL LIABILITIES AND FUND BALANCE	\$ 3	\$ -

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, 2022**

	2022	2021
<u>REVENUES</u>		
Intergovernmental Revenues	\$ 275,215	\$ 510,970
	-	-
	-	-
	-	-
TOTAL REVENUES	\$ 275,215	\$ 510,970
<u>EXPENDITURES</u>		
Transportation Contract	\$ 275,212	\$ 510,970
Public Safety - Fire	-	-
Capital Outlay		
Highway & Streets		
Public Safety - Fire	-	-
Health - EMS	-	-
Capital Leases	-	-
Infrastructure	-	-
Bond Payment Jail	-	-
Municipalities	-	-
	-	-
TOTAL EXPENDITURES	\$ 275,212	\$ 510,970
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 3	\$ -
FUND BALANCE AT October 1, 2021	\$ -	\$ -
FUND BALANCE AT September 30, 2022	\$ 3	\$ -

The accompanying notes are an integral part of this statement.

**DOOLY COUNTY, GEORGIA
BALANCE SHEET
GEORGIA FORESTRY COMMISSION GRANT
September 30, 2022**

	9/30/2022	9/30/2021
<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, 2022**

	<u>Project Length Budget</u>	<u>Actual</u>	<u>Variances Favorable Unfavorable</u>
<u>REVENUES</u>			
Equipment	\$ 5,000	\$ 5,000	\$ -
TOTAL REVENUES	<u>5,000</u>	<u>5,000</u>	<u>-</u>
<u>EXPENDITURES</u>			
Equipment	5,000	5,000	
TOTAL EXPENDITURES	<u>5,000</u>	<u>5,000</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>5,000</u>	<u>-</u>	<u>-</u>
FUND BALANCE - BEGINNING		-	-
COUNTY CONTRIBUTION		-	-
FUND BALANCE - ENDING		<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of this statement.

**DOOLY COUNTY, GEORGIA
BALANCE SHEET
FIRST RESPONDER GRANT
September 30, 2022**

	<u>9/30/2022</u>	<u>9/30/2021</u>
ASSETS		
Cash In Bank	(300)	-
TOTAL ASSETS	<u>(300)</u>	<u>-</u>
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Liabilities	-	-
TOTAL LIABILITIES	-	-
 FUND BALANCE		
Fund Balance	(300)	-
TOTAL LIABILITIES AND FUND BALANCE	<u>(300)</u>	<u>-</u>

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
FIRST RESPONDER GRANT
FOR THE YEAR ENDING SEPTEMBER 30, 2022

	<u>Project Length Budget</u>	<u>Actual</u>	<u>Variances Favorable Unfavorable</u>
REVENUES			
Equipment	\$ 5,000	\$ 88,925	\$ -
TOTAL REVENUES	<u>5,000</u>	<u>88,925</u>	<u>-</u>
EXPENDITURES			
Equipment	5,000	89,225	
TOTAL EXPENDITURES	<u>5,000</u>	<u>89,225</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>5,000</u>	<u>(300)</u>	
FUND BALANCE - BEGINNING		-	-
COUNTY CONTRIBUTION		-	-
FUND BALANCE - ENDING		<u>\$ (300)</u>	<u>\$ -</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

HERBERT E. ALLEN
CERTIFIED PUBLIC ACCOUNTANT
P.O. BOX 6936
199 SOUTHLAND ROAD
AMERICUS, GEORGIA 31709
OFFICE: 229-928-4008
FAX: 229-924-1532
heallencpa@gmail.com

Member of the American Institute of
Certified Public Accountants

Member of the Georgia Society of
Certified Public Accountants

March 31, 2023

**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, 2022. 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, 2022, 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, 2022

	<u>Original Estimated</u>	<u>Prior Years</u>	<u>Expenditures FYE 9-30-22</u>	<u>Total</u>	<u>Estimated % of Completion</u>
2019-2024					
PROJECT					
Courthouse	\$ 250,000	\$ -			
Public Safety		877,522			
Highways and Streets	4,575,000	851,791			
Capital Outlay					
Highways & Streets		-	560,964	560,964	
Public Safety- Fire	500,000	11,000	105,278	116,278	23.26%
Health- EMS	250,000	-	47,668	47,668	19.07%
Library	50,000	10		10	
Recreation	150,000	42,500	1,745	44,245	29.50%
Capital Leases		-			
Infrastructure-Roads	-	-			
Bond Payment Jail	750,000	118,001	97,080	215,081	28.68%
Municipalities	2,175,000	929,582	402,112	1,331,694	61.23%
Total	<u><u>\$ 8,700,000</u></u>	<u><u>\$ 2,830,406</u></u>	<u><u>\$ 1,214,847</u></u>	<u><u>\$ 2,315,940</u></u>	

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**DOOLY COUNTY, GEORGIA
CONTINUING DISCLOSURE-BOND ISSUE
FOR YEAR ENDING September 30, 2022**

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, 2022.

Dooly County Georgia

**Compliance Examination Report
and Schedule of Findings**

Period Year Ended September 30, 2022



INDEPENDENT ACCOUNTANT'S REPORT

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

We have examined Dooly County, Georgia's compliance with the compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on Dooly County, Georgia's Coronavirus State and Local Fiscal Recovery Funds (CSLRF) award for the year ended September 30, 2022.

Management's Responsibility

The commissioners of Dooly County, Georgia are responsible for compliance with the *OMB Compliance Supplement* requirements.

Auditor's Responsibility

Our responsibility is to express an opinion on Dooly County, Georgia's compliance with the *OMB Compliance Supplement* requirements.

Our examination was conducted in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States which has directed the examination to be conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants Statements on Standards for Attestation Engagements. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether Dooly County, Georgia complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether Dooly County, Georgia complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination on Dooly County, Georgia's compliance with specified requirements referenced above.

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

Page Two

Opinion

In our opinion, Dooly County, Georgia complied, in all material respects, with the compliance requirements described in the *OMB Compliance Supplement* for the awarded CSLRFR for the year ended September 30, 2022.



David Benfield, CPA, PC

Toccoa, Georgia

March 31, 2023

DOOLY COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED SEPTEMBER 30, 2022

Summary of Examiner's Results

The independent accountant's report dated March 31, 2023, expresses an unmodified opinion on the compliance examination of Dooly County, Georgia's CSLRFR award for the year ended September 30, 2022.

Our examination disclosed no findings related to this examination of compliance requirements described in the *OMB Compliance Supplement*.

Dooly County, Georgia's CSLRFR award expenditures for the year ended September 30, 2022, were \$564,626.

The CSLRFR award, CFDA No. 21.027, was authorized by sections 602 and 603 of the Social Security Act as added by section 9901 of the American Rescue Plan Act of 2021, Pub. L. No. 117-2 (Mar. 11, 2021) as implemented by Treasury's Interim Final Rule and Final Rule at 31 CFR Part 35. On January 6, 2022, Treasury adopted a Final Rule to implement the requirements of the CSLRFR program. The Final Rule responded to comments Treasury received on the Interim Final Rule and is effective as of April 1, 2022. As stated in the *OMB Compliance Supplement*, prior to April 1, 2022, recipients may take actions and use funds in a manner consistent with the Final Rule.

Dooly County, Georgia has elected to use the alternative approach to a Single Audit or Program-Specific Audit under *2 CFR Part 200, Subpart F*, which permits eligible recipients to engage a practitioner to perform a compliance examination engagement in accordance with the Government Accountability Office (GAO) *Government Auditing Standards*. The GAO *Government Auditing Standards* direct practitioners to conduct these engagements in accordance with the American Institute of Certified Public Accountants (AICPA) *Statements on Standards for Attestation Engagements*.

Findings – Compliance Examination

No matters were reported.

Federal Award Findings and Questioned Costs

No matters were reported.