

**DOOLY COUNTY, GEORGIA**

**FINANCIAL REPORT**

**FOR THE YEAR ENDED SEPTEMBER 30, 2023**

**AND**

**INDEPENDENT AUDITOR'S REPORT**

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

**DOOLY COUNTY, GEORGIA**

**FINANCIAL REPORT**

**FOR THE YEAR ENDED SEPTEMBER 30, 2023**

**AND**

**INDEPENDENT AUDITOR'S REPORT**

**DOOLY COUNTY, GEORGIA**  
**SEPTEMBER 30, 2023**  
**TABLE OF CONTENTS**

	<b><u>PAGE</u></b>
List of Elected and Appointed Officials	
<b><i>FINANCIAL SECTION:</i></b>	
Independent Auditor's Report	1- 3
<b><u>Basic Financial Statements</u></b>	
<b><i>Government-Wide Financial Statements:</i></b>	
Statement of Net Position	4
Statement of Activities	5
<b><u>Fund Financial Statements</u></b>	
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
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Sheriff Drug Fund	13
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Transportation Investment Act (TIA) 2013	14
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Transportation Investment Act (TIA) 2013	15
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Special Local Option Sales Tax Fund 2013	16
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Special Local Option Sales Tax Fund 2019	17
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – LMIG	18
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – American Rescue Plan	19
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Health Promotion & Wellness Grants	20
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – GAEMS Trauma Equipment	21
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Dooly County Transit System	22

**DOOLY COUNTY, GEORGIA**

**SEPTEMBER 30, 2023**

**TABLE OF CONTENTS**

	<b><u>PAGE</u></b>
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Georgia Forestry	23
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Federal Emergency Management	24
Statement of Fiduciary Assets & Liabilities – Fiduciary Funds	25
Notes to Financial Statements	26-48
<b><i>SUPPLEMENTAL INFORMATION:</i></b>	
<b><u>General Fund:</u></b>	
Balance Sheet	49
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual	50
<b><u>Sheriff Drug Fund:</u></b>	
Balance Sheet (Sheriff Drug Fund)	51
Statement of Revenues, Expenditures, and Changes in Fund Balance (Sheriff Drug Fund)	52
<b><u>Agency Funds:</u></b>	
Combining Balance Sheet	53
Combining Statement of Changes in Assets and Liabilities	54-55
<b><u>Transportation Investment Act (TIA): 2013</u></b>	
Balance Sheet	56
Statement of Revenues, Expenditures and Changes in Fund Balance	57
<b><u>Transportation Investment Act (TIA): 2023</u></b>	
Balance Sheet	58
Statement of Revenues, Expenditures and Changes in Fund Balance	59
<b><u>Special Purpose Local Option Sales Tax Fund:2013</u></b>	
Balance Sheet	60
Statement of Revenues, Expenditures, and Changes in Fund Balances	61
<b><u>Special Purpose Local Option Sales Tax Fund:2019</u></b>	
Balance Sheet	62
Statement of Revenues, Expenditures, and Changes in Fund Balances	63

**DOOLY COUNTY, GEORGIA**  
**SEPTEMBER 30, 2023**  
**TABLE OF CONTENTS**

	<u>PAGE</u>
<b><i>CAPITAL PROJECT FUND:</i></b>	
<b><u>LMIG:</u></b>	
Balance Sheet	64
Statement of Revenues, Expenditures and Changes in Fund Balance	65
<b><u>American Rescue</u></b>	
Balance Sheet	66
Statement of Revenues, Expenditures and Changes in Fund Balance	67
<b><u>Health Promotion &amp; Wellness Grant:</u></b>	
Balance Sheet	68
Statement of Revenues, Expenditures and Changes in Fund Balance	69
<b><u>Georgia Trauma Care Network Commission</u></b>	
Balance Sheet	70
Statement of Revenues, Expenditures and Changes in Fund Balance	71
<b><u>Dooly County Transit System</u></b>	
Balance Sheet	72
Statement of Revenues, Expenditures and Changes in Fund Balance	73
<b><u>Georgia Forestry Commission Equipment</u></b>	
Balance Sheet	74
Statement of Revenues, Expenditures and Changes in Fund Balance	75
<b><u>Federal Emergency Management</u></b>	
Balance Sheet	76
Statement of Revenues, Expenditures, and Changes in Fund Balance	77
Report on Internal Control over Financial Reporting on Compliance and other Matters	78-79
Schedule of Findings and Responses	80
Report on the Schedules of Special Purpose Local Option Sales Tax	81
SPLOST Schedule of Expenditures 2013	82
SPLOST Schedule of Expenditures 2019-2024	83
Continuing Disclosure- Bond Issue	84

**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 of  
Certified Public Accountants

January 31, 2024

## 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, 2023, 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 \$576,576 as of June 30, 2023, and revenue of \$391,442. 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 \$3,585,713 as of September 30, 2023, and revenue of \$232,430. 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, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof, and the respective budgetary comparison for the General Fund 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 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 records 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 January 31, 2024, 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, 2023**

	Component Units			Total Component Units
	Governmental Activities	Public Health	Industrial Dev. Authority	
<b>ASSETS</b>				
Cash	\$ 2,113,756	\$ 565,602	\$ 841,341	\$ 1,406,943
Restricted Cash	4,106,757	-	86,273	86,273
Accounts Receivable	596,657	185	10,000	10,185
Other	-	-	358,066	358,066
<b>Notes Receivable</b>				
<b>Capital Assets:</b>				
Land	1,802,859	-	-	-
Infrastructure	7,508,678	-	-	-
Building	13,464,024	-	-	-
Vehicles	5,123,980	-	-	-
Heavy Equipment	5,058,044	-	-	-
Furniture, Machinery & Equipment	1,602,217	-	-	-
ABM Building Improvements	5,054,565	-	-	-
Capital Lease Equipment (SPLOST)	1,983,859	-	-	-
Capital Assets (Net) Component Unit	-	10,789	2,624,179	2,634,968
Accumulated Depreciation	(17,252,602)	-	(334,146)	(334,146)
<b>TOTAL ASSETS</b>	<b>31,162,794</b>	<b>576,576</b>	<b>3,585,713</b>	<b>4,162,289</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Pension cost	1,101,913	-	-	-
<b>LIABILITIES AND NET POSITION</b>				
<b>LIABILITIES</b>				
Accounts Payable and Accrued Expenses	550,001	4,274	-	4,274
Other Payables	-	-	-	-
Net Pension Liability	4,081,687	-	-	-
ABM Building Improvements	292,500	-	-	-
Bond Payable- Current	260,000	-	-	-
Capital Leases Payable- Current	296,585	-	-	-
Note Payable Current	-	-	-	-
Bond Payable- Long Term	3,165,000	-	-	-
Notes Payable- Long Term ABM	4,032,951	-	-	-
Capital Leases Payable- Long Term	1,048,180	-	-	-
Estimated Liability for Landfill Closure and Postclosure Care Costs	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>13,726,904</b>	<b>4,274</b>	<b>-</b>	<b>4,274</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Pension cost	444,532	-	-	-
<b>NET POSITION</b>				
Net Investment in Capital Assets	15,255,408	-	2,290,033	2,290,033
Restricted for:				
Assigned	18,718	203,555	86,273	289,828
Capital Outlays	2,504,838	-	-	-
Public Safety	466,327	10,789	-	10,789
Unassigned	(147,120)	357,958	1,209,407	1,567,365
<b>TOTAL NET POSITION</b>	<b>\$ 18,098,171</b>	<b>\$ 572,302</b>	<b>\$ 3,585,713</b>	<b>\$ 4,158,015</b>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**DOOLY COUNTY, GEORGIA**  
**GOVERNMENT-WIDE STATEMENT OF ACTIVITIES**  
**YEAR ENDED SEPTEMBER 30, 2023**

	Program Revenues				Component Units		
	Expenses	Fees, Fines & Charges for Services	Capital Grants & Contributions	Governmental Activities	Public Health	Industrial Development Authority	Total Component Units
General Government	\$ 5,775,110	94,678	\$ 2,077,216	\$ (3,603,216)	\$ -	\$ -	\$ -
Public Safety	8,517,816	4,227,743	-	(4,290,073)	-	-	-
Sanitation	785,412	1,423,449	-	638,037	-	-	-
Highways & Streets	3,021,600	-	1,863,560	(1,158,040)	-	-	-
Health & Welfare	434,272	-	-	(434,272)	-	-	-
Judicial	1,810,506	894,722	-	(915,784)	-	-	-
Library & Recreation	457,627	-	-	(457,627)	-	-	-
Economic, Industrial & Community Development	380,700	-	-	(380,700)	-	-	-
Interest Expense	313,258	-	-	(313,258)	-	-	-
<b>Various</b>							
Family Connections, DFACS,	-	-	-	-	-	-	-
Chamber of Commerce, NRCS,	-	-	-	-	-	-	-
Educational, Mental Health	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Municipalities	394,718	-	-	(394,718)	-	-	-
<b>Total Governmental Activities</b>	<b>\$ 21,891,019</b>	<b>\$ 6,640,592</b>	<b>\$ 3,940,776</b>	<b>\$ (11,309,651)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Component Units</b>							
Public Health	\$ 360,191	\$ 391,442	\$ -	\$ -	\$ 31,251	\$ -	\$ 31,251
Industrial Development Authority	231,683	232,430	-	-	-	747	-

**General Revenues:**

**Taxes:**

Property Tax	\$ 7,007,662
Finance Ins. Business Tax	13,097
Local Option Taxes	869,365
Alcohol Beverage Taxes	11,023
Insurance Premium Taxes	319,467
Franchise Tax	2,799
Real Estate Transfer Tax	18,058
Intangible Tax	36,432
Interest Earned	819
Sale of Scrap Iron	159,828
Rent	117,370
Miscellaneous and Other	275,449
<b>Total General Revenues</b>	<b>8,831,369</b>

<b>Change in Net Position</b>	<b>\$ (2,478,282)</b>	<b>\$ 31,251</b>	<b>\$ 747</b>	<b>\$ 31,998</b>
<b>Net Position-Beginning of Year-Adjusted</b>	<b>20,513,969</b>	<b>541,051</b>	<b>3,584,966</b>	<b>4,126,017</b>
<b>* Prior Period Adjustment</b>	<b>62,484</b>	<b>-</b>	<b>-</b>	<b>62,484</b>
<b>Net Position End of Year</b>	<b>\$18,098,171</b>	<b>\$572,302</b>	<b>\$ 3,585,713</b>	<b>\$4,220,499</b>

\* Dooly County received refinancing of several lease agreements. The prior period adjustment in the amount of \$62,484 brings this into balance as of September 30, 2023.

**THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.**

**DOOLY COUNTY, GEORGIA**  
**BALANCE SHEET - GOVERNMENTAL FUNDS**  
**September 30, 2023**

Major Governmental Funds

	General Fund	Sheriff State Drug Fund & Equipment	Transportation Investment Act (TIA) 2013	Transportation Investment Act (TIA) 2023-2032	Special Local Option Sales Tax Fund 2013	Special Local Option Sales Tax Fund 2019	LMIG
<b>ASSETS</b>							
*Cash	\$ 2,113,756	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted Cash	-	466,327	-	589,981	-	812,617	1,198,117
Receivable	415,296	-	-	-	-	181,361	-
City of Unadilla	225,000	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<u>2,754,052</u>	<u>466,327</u>	<u>-</u>	<u>589,981</u>	<u>-</u>	<u>993,978</u>	<u>1,198,117</u>
<b>LIABILITIES AND FUND BALANCES</b>							
<b>LIABILITIES</b>							
Accounts Payable	322,914	-	-	1,500	-	98,618	-
Accrued Salaries	126,969	-	-	-	-	-	-
City of Unadilla	225,000	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<u>674,883</u>	<u>-</u>	<u>-</u>	<u>1,500</u>	<u>-</u>	<u>98,618</u>	<u>-</u>
<b>FUND BALANCE</b>							
Restricted	-	466,327	-	588,481	-	895,360	1,198,117
Unassigned	2,079,169	-	-	-	-	-	-
Prior Period Adjustment	-	-	-	-	-	-	-
<b>TOTAL FUND BALANCE</b>	<u>2,079,169</u>	<u>466,327</u>	<u>-</u>	<u>588,481</u>	<u>-</u>	<u>895,360</u>	<u>1,198,117</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u>\$ 2,754,052</u>	<u>\$ 466,327</u>	<u>\$ -</u>	<u>\$ 589,981</u>	<u>\$ -</u>	<u>\$ 993,978</u>	<u>\$ 1,198,117</u>

\* 2023 Includes \$ 88,551 Grant Fund Bank Account

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**DOOLY COUNTY, GEORGIA**  
**BALANCE SHEET - GOVERNMENTAL FUNDS**  
**September 30, 2023**

Major Governmental Funds

<u>American Rescue Plan</u>	<u>Health Promotion &amp; Wellness Grant</u>	<u>GAEMS Trauma</u>	<u>Dooly County Transit System</u>	<u>Georgia Forestry</u>	<u>Federal Emergency Management</u>	<u>Total Government Funds</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,113,756
1,020,997	7,901	959	9,858	-	-	4,106,757
	-	-	-	-	-	596,657
	-	-	-	-	-	225,000
<u>1,020,997</u>	<u>7,901</u>	<u>959</u>	<u>9,858</u>	<u>-</u>	<u>-</u>	<u>7,042,170</u>
-	-	-	-	-	-	423,032
	-	-	-	-	-	126,969
	-	-	-	-	-	225,000
	-	-	-	-	-	775,001
1,020,997	7,901	959	9,858	-	-	4,188,000
		-	-	-	-	2,079,169
						-
<u>1,020,997</u>	<u>7,901</u>	<u>959</u>	<u>9,858</u>	<u>-</u>	<u>-</u>	<u>6,267,169</u>
<u>\$ 1,020,997</u>	<u>\$ 7,901</u>	<u>\$ 959</u>	<u>\$ 9,858</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,042,170</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, 2023**

Total Governmental Funds

Amounts reported for Governmental Activities in the Statement of Net Assets are different because: \$ 6,267,169

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

<b>Cost of Capital Assets</b>	41,603,226	
<b>Less Accumulated Depreciation</b>	<u>(17,252,602)</u>	24,350,624

Deferred outflows of resources for pensions reported on the government-wide statement of position but not reported on the Governmental Fund Balance Sheet. 1,101,813

Deferred inflows of resources for pensions reported on the government-wide statement of position but not reported on the Governmental Fund Balance Sheet (444,532)

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 -

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

<b>Capital Lease Payable</b>	1,344,765	
<b>Bond 2015-A &amp; B</b>	3,425,000	
<b>Landfill Postclosure Liability</b>	-	
<b>ABM Building Improvements</b>	4,325,451	
<b>Net Pension Liability Payable (excess)</b>	<u>4,081,687</u>	<u>(13,176,903)</u>

**Net position of governmental activities** \$ 18,098,171

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, 2023**

REVENUES	General Fund	Sheriff State Drug Fund & Equipment	Transportation Investment Act (TIA) 2013	Transportation	Special Local Option Sales Tax Fund 2013	Special Local Option Sales Tax Fund 2019
				Investment Act (TIA) 2023- 2032		
Taxes and Special Assessments	8,277,903	-	-	-	-	-
License and Permits	94,678	-	-	-	-	-
Intergovernmental	-	-	397,125	792,365	-	1,579,631
Charges for Service	1,423,449	-	-	-	-	-
Fines and Forfeitures	2,653,243	-	-	-	-	-
Judicial	894,722	-	-	-	-	-
Interest Earned	638	131	-	110	-	-
Sales of Recyclables & Surplus Property	25,827	-	-	-	-	-
Rent	117,370	-	-	-	-	-
Sale of Land	-	-	-	-	-	-
Grants	86,249	-	-	-	-	-
Equipment Sold	-	134,001	-	-	-	-
Confiscated Funds	787,250	787,250	-	-	-	-
Miscellaneous/Reimbursement	242,865	5,312	-	-	-	-
<b>TOTAL REVENUES</b>	<b>14,604,194</b>	<b>926,694</b>	<b>397,125</b>	<b>792,475</b>	<b>-</b>	<b>1,579,631</b>
<b>EXPENDITURES- CURRENT</b>						
General Government	2,814,139	-	-	-	16,353	-
Public Safety	7,734,995	79,748	-	-	-	-
Sanitation	981,977	-	-	-	-	-
Judicial	1,619,259	-	-	-	-	-
Highways & Streets	18,587	- *	776,191	203,994	-	627,387
Health	103,514	-	-	-	-	-
Coroner	26,169	-	-	-	-	-
Library and Recreation	367,373	-	-	-	-	-
Economic, Industrial and Community Development	380,700	-	-	-	-	-
Natural Res. Con. Svc	-	-	-	-	-	-
Equipment Lease Payments	-	-	-	-	-	26,302
Municipalities	-	-	-	-	-	394,718
Bond - Jail Interest	-	-	-	-	-	96,980
<b>Capital Outlay</b>						
Public Safety/Fire Dept.	-	533,218	-	-	-	46,030
Health EMS	-	-	-	-	-	-
Highways & Streets	-	-	-	-	-	100,900
Recreation	-	-	-	-	-	72,559
Library	-	-	-	-	-	17,695
LMIG	-	-	2,968	-	-	51,442
Courthouse	-	-	-	-	-	-
Equipment Lease	-	-	-	-	-	344,974
<b>Land of Sale</b>						
Dooly Co. Dev. Auth & River Valley	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>14,046,713</b>	<b>612,966</b>	<b>779,159</b>	<b>203,994</b>	<b>16,353</b>	<b>1,778,987</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>557,481</b>	<b>313,728</b>	<b>(382,034)</b>	<b>588,481</b>	<b>(16,353)</b>	<b>(199,356)</b>
<b>Intergovernmental Debt Service</b>						
Bonds 2015						
Principal	(255,000)	-	-	-	-	-
Interest	(31,575)	-	-	-	-	-
Loan-ABM						
Principal	(281,832)	-	-	-	-	-
Interest	(184,703)	-	-	-	-	-
<b>TOTAL INTERGOVERNMENTAL DEBT</b>	<b>(753,110)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Financing Sources</b>						
Capital Lease and Bonds	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGES IN FUND BALANCE</b>	<b>(195,629)</b>	<b>313,728</b>	<b>(382,034)</b>	<b>588,481</b>	<b>(16,353)</b>	<b>(199,356)</b>
<b>TRANSFERS GENERAL FUND</b>						
<b>TRANSFERS</b>						
<b>FUND BALANCE- BEGINNING-AS ADJUSTED</b>	<b>2,274,798</b>	<b>152,599</b>	<b>382,034</b>		<b>16,353</b>	<b>1,094,717</b>
<b>FUND BALANCE ENDING</b>	<b>\$ 2,079,169</b>	<b>\$ 466,327</b>	<b>\$ -</b>	<b>\$ 588,481</b>	<b>\$ -</b>	<b>\$ 895,360</b>

**THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.**

**DOOLY COUNTY, GEORGIA**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2023**

<b>LMIG</b>	<b>American Rescue Plan</b>	<b>Health Promotion &amp; Wellness Grants</b>	<b>GAEMS Trauma Equipment</b>	<b>Dooly County Transit System</b>	<b>Georgia Forestry</b>	<b>Federal Emergency Management</b>	<b>Total Government Funds</b>
-	-	-	-	-	-	-	8,277,903
-	-	-	-	-	-	-	94,678
673,960	58,563	-	-	273,533	-	-	3,775,177
-	-	-	-	-	-	-	1,423,449
-	-	-	-	-	-	-	2,653,243
-	-	-	-	-	-	-	894,722
-	676	-	-	-	-	-	1,555
-	-	-	-	-	-	-	25,827
-	-	-	-	-	-	-	117,370
-	75,000	-	-	-	-	-	75,000
-	-	1,500	-	-	4,732	-	92,481
-	-	-	3,064	-	-	-	137,065
-	-	-	-	-	-	-	1,574,500
-	-	-	-	-	-	21,590	269,767
<u>673,960</u>	<u>134,239</u>	<u>1,500</u>	<u>3,064</u>	<u>273,533</u>	<u>4,732</u>	<u>21,590</u>	<u>19,412,737</u>
-	273,114	-	-	263,678	-	-	3,367,284
-	-	-	-	-	-	-	7,814,743
-	-	-	-	-	-	-	981,977
-	-	-	-	-	-	-	1,619,259
466,960	-	-	-	-	-	-	2,093,119
-	-	1,500	3,064	-	-	21,590	129,668
-	-	-	-	-	-	-	26,169
-	-	-	-	-	-	-	367,373
-	-	-	-	-	-	-	380,700
-	-	-	-	-	4,732	-	4,732
-	-	-	-	-	-	-	26,302
-	-	-	-	-	-	-	394,718
-	-	-	-	-	-	-	96,980
-	-	-	-	-	-	-	-
-	6,980	-	-	-	-	-	586,228
-	235,387	-	-	-	-	-	235,387
-	14,737	-	-	-	-	-	115,637
-	-	-	-	-	-	-	72,559
-	-	-	-	-	-	-	17,695
-	-	-	-	-	-	-	54,410
-	60,000	-	-	-	-	-	60,000
-	-	-	-	-	-	-	344,974
-	-	-	-	-	-	-	-
-	192,500	-	-	-	-	-	192,500
<u>466,960</u>	<u>782,718</u>	<u>1,500</u>	<u>3,064</u>	<u>263,678</u>	<u>4,732</u>	<u>21,590</u>	<u>18,982,414</u>
<u>207,000</u>	<u>(648,479)</u>	<u>-</u>	<u>-</u>	<u>9,855</u>	<u>-</u>	<u>-</u>	<u>430,323</u>
-	-	-	-	-	-	-	(255,000)
-	-	-	-	-	-	-	(31,575)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	(281,832)
-	-	-	-	-	-	-	(184,703)
-	-	-	-	-	-	-	(753,110)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>207,000</u>	<u>(648,479)</u>	<u>-</u>	<u>-</u>	<u>9,855</u>	<u>-</u>	<u>-</u>	<u>(322,787)</u>
-	-	-	-	-	-	-	-
991,117	1,669,476	7,901	959	3	-	-	6,589,957
<u>1,198,117</u>	<u>1,020,997</u>	<u>7,901</u>	<u>959</u>	<u>9,858</u>	<u>-</u>	<u>-</u>	<u>6,267,169</u>

\*First Responder had a negative balance of \$300 that was adjusted as of September 30, 2022.

**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, 2023**

Net change in fund balances – total government funds \$ (322,787)

Amounts reported for governmental activities in the Statement of Activities are different because

Governmental Funds report capital outlay as expenditures.

However, in the Government-Wide Statement of Activities and changes in 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. 782,718

Depreciation expense on capital assets is reported in the Government-Wide Statement of Activities and Changes in Net Position, but they do not require the use of current financial resources. Therefore, depreciation expense on capital is not reported as expenditures in Government Funds. (1,300,186)

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 536,832

Decrease in Liability to Municipal Landfill are reduction to Expenditures in Government-Wide Statements 196,565

Decrease in unpaid sick pay and employee benefit 180,000

Capital Lease Obligation (369,935)

Net Pension Liability, Deferred Inflows & Outflows (2,181,489)

**Total** **\$ (2,478,282)**

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, 2023**

<b>REVENUES</b>	<b>Budget</b>	<b>Final</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
Taxes	\$ 7,810,500	\$ 7,810,500	\$ 8,277,903	\$ (467,403)
License and Permits	104,500	104,500	94,678	9,822
Judicial	3,801,577	3,801,577	894,722	2,906,855
Charges for Services	1,485,000	1,485,000	1,423,449	61,551
Fines and Forfeitures	665,000	665,000	3,440,493	(2,775,493)
Sale of Recyclables & Surplus	31,000	31,000	25,827	5,173
Interest Earned	1,200	1,200	638	562
Rent	226,700	226,700	117,370	109,330
Miscellaneous and Other	104,600	104,600	242,865	(138,265)
Grants - Contributions	71,500	71,500	86,249	(14,749)
<b>TOTAL REVENUES</b>	<u>14,301,577</u>	<u>14,301,577</u>	<u>14,604,194</u>	<u>(302,617)</u>
<b>EXPENDITURES</b>				
General Government	3,711,617	3,711,617	2,814,139	897,478
Public Safety	7,095,122	7,095,122	7,734,995	(639,873)
Sanitation	973,919	973,919	981,977	(8,058)
Judicial	1,508,611	1,508,611	1,619,259	(110,648)
Highways & Streets	54,344	54,344	18,587	35,757
Health	121,639	121,639	103,514	18,125
Coroner	21,065	21,065	26,169	(5,104)
Library and Recreation	392,865	392,865	367,373	25,492
Economic, Industrial and Community Development	422,395	422,395	380,700	41,695
Other	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>14,301,577</u>	<u>14,301,577</u>	<u>14,046,713</u>	<u>254,864</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>557,481</u>	<u>(47,753)</u>
<b>INTERGOVERNMENTAL DEBT</b>				
<b>BONDS 2015</b>			(255,000)	
Principal			(31,575)	
Interest			-	
<b>LOAN-ABM</b>				
Principal			(281,832)	
Interest			(184,703)	
<b>TOTAL INTERGOVERNMENTAL DEBT</b>			<u>(753,110)</u>	
<b>NET CHANGES IN FUND BALANCE</b>			<u>(195,629)</u>	
<b>FUND BALANCE - BEGINNING, AS ADJUSTED</b>			<u>2,274,798</u>	
<b>FUND BALANCE AT SEPTEMBER 30, 2023</b>			<u>\$ 2,079,169</u>	

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, 2023**

	<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable Unfavorable</u>
<b>REVENUES</b>			
Other Income	\$ 100,000	\$ 5,312	\$ (94,688)
Equipment Sold	100,000	134,001	34,001
Interest	100,000	131	(99,869)
Confiscated Funds	<u>100,000</u>	<u>787,250</u>	<u>687,250</u>
<b>TOTAL REVENUES</b>	<u>400,000</u>	<u>926,694</u>	<u>526,694</u>
 <b>EXPENDITURES</b>			
Public Safety	400,000	79,748	320,252
Capital Outlay	400,000	533,218	320,252
		-	
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>612,966</u>	<u>-</u>
 <b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>400,000</u>	<u>313,728</u>	<u>526,694</u>
 <b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES</b>			
 <b>TRANSFER</b>		-	
 <b>FUND BALANCE BEGINNING - AS ADJUSTED</b>		<u>152,599</u>	
 <b>FUND BALANCE ENDING</b>		<u>\$ 466,327</u>	

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**DOOLY COUNTY, GEORGIA  
TRANSPORTATION INVESTMENT ACT (TIA) 2013  
STATEMENT OF REVENUES AND EXPENDITURES  
FOR THE YEAR ENDING SEPTEMBER 30, 2023**

	<b>Budget</b>	<b>Actual</b>	<b>Variance- Favorable Unfavorable</b>
<b>REVENUES</b>			
Intergovernmental Revenues	\$ 1,120,000	\$ 397,125	\$ 722,875
<b>TOTAL REVENUES</b>	<b>1,120,000</b>	<b>397,125</b>	<b>722,875</b>
<b>EXPENDITURES</b>			
<b>Public Safety</b>			
Highways and Streets	950,000	776,191	173,809
Public Safety - Fire			
Capital Outlay			
Highway & Streets			
Public Safety - Fire			
Health - EMS			
Capital Leases	170,000		170,000
Infrastructure			
Bond Payment Jail			
LMIG		2,968	
<b>TOTAL EXPENDITURES</b>	<b>1,120,000</b>	<b>779,159</b>	<b>343,809</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>-</b>	<b>(382,034)</b>	<b>379,066</b>
<b>FUND BALANCE AT 10/1/2022 (as adjusted)</b>		<b>382,034</b>	
<b>TRANSFERS</b>			
<b>FUND BALANCE AT September 30, 2023</b>		<b>\$ -</b>	

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**DOOLY COUNTY, GEORGIA  
TRANSPORTATION INVESTMENT ACT (TIA) 2023  
STATEMENT OF REVENUES AND EXPENDITURES  
FOR THE YEAR ENDING SEPTEMBER 30, 2023**

	<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable Unfavorable</u>
<b>REVENUES</b>			
Intergovernmental Revenues	\$ 1,120,000	\$ 792,365	\$ 327,635
Interest		110	
<b>TOTAL REVENUES</b>	<u>1,120,000</u>	<u>792,475</u>	<u>327,635</u>
<b>EXPENDITURES</b>			
<b>Public Safety</b>			
Highways and Streets	950,000	203,994	746,006
Public Safety - Fire			
Capital Outlay			
Highway & Streets			
Public Safety - Fire			
Health - EMS			
Capital Leases	170,000		170,000
Infrastructure			
Bond Payment Jail			
LMIG		-	
<b>TOTAL EXPENDITURES</b>	<u>1,120,000</u>	<u>203,994</u>	<u>916,006</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>-</u>	<u>588,481</u>	<u>(588,371)</u>
<b>FUND BALANCE AT October 1, 2022 (as adjusted)</b>		<u>-</u>	
<b>TRANSFERS</b>		-	
<b>FUND BALANCE AT September 30, 2023</b>		<u><u>\$ 588,481</u></u>	

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**DOOLY COUNTY, GEORGIA**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**SPECIAL USE LOCAL OPTION SALES TAX FUNDS 2013**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable Unfavorable</u>
<b>REVENUES</b>			
Sales & Use Tax	\$ 2,000	-	2,000
Other Income			
Interest	-	-	-
<b>TOTAL REVENUES</b>	<u>2,000</u>	<u>-</u>	<u>2,000</u>
<b>EXPENDITURES</b>			
General		16,353	(16,353)
Courthouse	-	-	-
Public Safety	-	-	-
Highways and Streets	-	-	-
Public Safety - Fire	-	-	-
Capital Outlay	-	-	-
Highways and Streets	-	-	-
Public Safety - Fire	-	-	-
Health - EMS	-	-	-
Recreation	-	-	-
Courthouse	-	-	-
Library	2,000	-	2,000
Capital Leases	-	-	-
Infrastructure	-	-	-
Bond Payment Jail Interest	-	-	-
Municipalities	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>2,000</u>	<u>-</u>	<u>(14,353)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>-</u>	<u>-</u>	
<b>FUND BALANCE (As Restated) AT OCTOBER 1, 2022</b>		<u>16,535</u>	
<b>TRANSFER</b>		(16,535)	
<b>FUND BALANCE AT SEPTEMBER 30, 2022</b>		<u>\$ -</u>	

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**DOOLY COUNTY, GEORGIA**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**SPECIAL USE LOCAL OPTION SALES TAX FUNDS 2019**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable Unfavorable</u>
<b>REVENUES</b>			
Sales & Use Tax	\$ 1,250,000	\$ 1,579,631	\$ (329,631)
Other Income			
Interest	-	-	-
<b>TOTAL REVENUES</b>	<u>1,250,000</u>	<u>1,579,631</u>	<u>(329,631)</u>
<b>EXPENDITURES</b>			
General	-	-	-
Courthouse	-	-	-
Municipalities	425,000	394,718	30,282
Highways and Streets	575,000	627,387	627,387
Equipment Lease Payments	-	26,302	26,302
<b>Capital Outlay</b>			
Highways and Streets	-	100,900	(100,900)
Public Safety - Fire	100,000	46,030	53,970
Health - EMS	50,000	26,302	23,698
Recreation	2,000	72,559	(70,559)
Library	-	17,695	(17,695)
LMIG	-	51,442	(51,442)
Equipment Lease	-	344,974	(344,974)
Infrastructure	-	-	-
Bond Payment Jail Interest & Fee	98,000	96,980	1,020
<b>TOTAL EXPENDITURES</b>	<u>1,250,000</u>	<u>1,805,289</u>	<u>177,089</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		<u>(225,658)</u>	
<b>FUND BALANCE AT OCTOBER 1, 2021</b>		700,314	
<b>TRANSFERS</b>		-	
<b>FUND BALANCE AT SEPTEMBER 30, 2022</b>		<u>\$ 474,656</u>	

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, 2023**

	<u>Project Length Budget</u>	<u>Actual</u>	<u>Variances Favorable Unfavorable</u>
<b>REVENUES</b>			
Georgia Department of Revenue	\$ 600,000	\$ 673,960	\$ (73,960)
<b>TOTAL REVENUES</b>	<u>600,000</u>	<u>673,960</u>	<u>(73,960)</u>
<b>EXPENDITURES</b>			
Georgia Department of Transportation	<u>50,000</u>	<u>466,960</u>	<u>(416,960)</u>
<b>TOTAL EXPENDITURES</b>	<u>50,000</u>	<u>466,960</u>	<u>(416,960)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u><u>550,000</u></u>	<u><u>207,000</u></u>	<u><u>-</u></u>
<b>FUND BALANCE - BEGINNING</b>		<u>991,117</u>	
<b>FUND BALANCE - ENDING</b>		<u><u>\$ 1,198,117</u></u>	

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, 2023**

	<b>Project Length Budget</b>	<b>Actual</b>	<b>Variances Favorable Unfavorable</b>
<b>REVENUES</b>			
Intergovernmental	\$ 1,400,000	\$ 58,563	\$ 1,341,437
Interest		\$ 676	
Sale of Land		75,000	(75,000)
	1,400,000	134,239	1,266,437
<b>TOTAL REVENUES</b>			
<b>EXPENDITURES</b>			
American Rescue Plan	1,400,000		1,400,000
Justice Center		6,980	
Courthouse Porch		60,000	
Fuel Station		14,737	
EMS Building		235,387	
Various Exspenses		273,114	
<b>Land Purchase</b>			
Dooly Coutny Development Auth.		130,000	
River Valley		62,500	
	1,400,000	782,718	1,400,000
<b>TOTAL EXPENDITURES</b>			
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	-	(648,479)	648,479
<b>FUND BALANCE - BEGINNING</b>		1,669,476	
<b>FUND BALANCE - ENDING</b>		\$ 1,020,997	

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**DOOLY COUNTY, GEORGIA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**HEALTH PROMOTION & WELLNESS GRANTS**  
**FOR THE YEAR ENDING SEPTEMBER 30, 2023**

	<u>Project Length Budget</u>	<u>Actual</u>	<u>Variances Favorable Unfavorable</u>
<b>REVENUES</b>			
Health Promotion & Wellness Revenue	\$ 3,000	\$ 1,500	\$ 1,500
<b>TOTAL REVENUES</b>	<u>3,000</u>	<u>1,500</u>	<u>1,500</u>
<b>EXPENDITURES</b>			
Employee Health Program	3,000	1,500	1,500
<b>TOTAL EXPENDITURES</b>	<u>3,000</u>	<u>1,500</u>	<u>1,500</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE - BEGINNING</b>		<u>7,901</u>	
<b>FUND BALANCE - ENDING</b>		<u>\$ 7,901</u>	

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**DOOLY COUNTY, GEORGIA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**GAEMS TRAUMA EQUIPMENT**  
**FOR THE YEAR ENDING SEPTEMBER 30, 2023**

	Project Length Budget	Actual	Variances Favorable Unfavorable
<b>REVENUES</b>			
Equipment	\$ 5,000	\$ 3,064	\$ 1,936
<b>TOTAL REVENUES</b>	5,000	3,064	1,936
<b>EXPENDITURES</b>			
Equipment	5,000	3,064	1,936
<b>TOTAL EXPENDITURES</b>	5,000	3,064	1,936
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	-	-	-
<b>FUND BALANCE - BEGINNING</b>		959	
<b>COUNTY CONTRIBUTION</b>		-	
<b>FUND BALANCE - ENDING</b>		\$ 959	

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, 2023**

	<b>Budget</b>	<b>Actual</b>	<b>Variance- Favorable Unfavorable</b>
<b>REVENUES</b>			
Intergovernmental Revenues	\$ 280,000	\$ 273,533	\$ 6,467
<b>TOTAL REVENUES</b>	<b>\$ 280,000</b>	<b>\$ 273,533</b>	<b>\$ 6,467</b>
<b>EXPENDITURES</b>			
Transportation Contract	\$ 280,000	\$ 263,678	\$ 16,322
Public Safety - Fire	-	-	-
Capital Outlay			-
Highway & Streets	-	-	-
Public Safety - Fire	-	-	-
Health - EMS	-	-	-
Capital Leases	-	-	-
Infrastructure	-	-	-
Bond Payment Jail	-	-	-
Municipalities	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 280,000</b>	<b>\$ 263,678</b>	<b>\$ 16,322</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		<b>\$ 9,855</b>	
<b>FUND BALANCE AT October 1, 2021</b>		<b>\$ 3</b>	
<b>FUND BALANCE AT September 30, 2022</b>		<b>\$ 9,858</b>	

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**  
**FOR THE YEAR ENDING SEPTEMBER 30, 2023**

	<u>Project Length Budget</u>	<u>Actual</u>	<u>Variances Favorable Unfavorable</u>
<b>REVENUES</b>			
Equipment	\$ 5,000	\$ 4,732	\$ 268
<b>TOTAL REVENUES</b>	<u>5,000</u>	<u>4,732</u>	<u>268</u>
<b>EXPENDITURES</b>			
Equipment	5,000	4,732	268
<b>TOTAL EXPENDITURES</b>	<u>5,000</u>	<u>4,732</u>	<u>268</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>5,000</u>	<u>4,732</u>	<u>268</u>
<b>FUND BALANCE - BEGINNING</b>		-	
<b>COUNTY CONTRIBUTION</b>		<u>-</u>	
<b>FUND BALANCE - ENDING</b>		<u>\$ -</u>	

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**DOOLY COUNTY, GEORGIA**  
**STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCE**  
**FEDERAL EMERGENCY MANAGEMENT**  
**FOR THE YEAR ENDING SEPTEMBER 30, 2023**

	<b>Budget</b>	<b>2023</b>	<b>Variance- Favorable Unfavorable</b>
<b>REVENUES</b>			
Federal Emergency Management	\$ 24,500	\$ 21,590	\$ 2,910
<b>TOTAL REVENUES</b>	24500	21,590	2,910
<b>EXPENDITURES</b>			
Georgia Emergency Management	(24,500)	(21,590)	(2,910)
<b>TOTAL EXPENDITURES</b>	(24,500)	(21,590)	(2,910)
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		-	
<b>FUND BALANCE - BEGINNING</b>		-	
<b>FUND BALANCE - ENDING</b>		\$ -	

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, 2023**

	<b>2023</b>	<b>2022</b>
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 2,329,869	\$ 2,415,814
Due from Others	-	-
	\$ 2,329,869	\$ 2,415,814
<b>TOTAL ASSETS</b>		
	\$ 2,329,869	\$ 2,415,814
<b>LIABILITIES</b>		
Due to Others	\$ 2,329,869	\$ 2,415,814

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**DOOLY COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2023**

**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, 2023. 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, 2023**

**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, 2023. 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, 2023. 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; the 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, 2023**

**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, 2089, 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 government-wide statements. Exceptions to this general rule are administrative charges between the County’s general fund and special revenue funds. Elimination 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, 2023**

**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.

Sheriff State Drug Fund and Equipment – 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) 2003-2013 and 2023-2032 - 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 and 2019 – to account for revenues derived from specific taxes, grants and other sources which are designated to finance particular activities of the County. The Capital Project funds consist of the Special Use Local Option Tax Fund.

LMIG- funds provided by the department of transportation for roads and road improvements.

American Rescue Plan- to account for the financial resources provided and subsequently expended from the ARPA grant received from the federal government.

Health Promotion & Wellness Grants- to account for health and wellness for the citizens of Dooly County.

GAEMS Trauma Equipment- to account for funds from GA EMS for trauma equipment.

Dooly County Transit System- funds provided by the GDOT to help provide for public transportation within the county.

Georgia Forestry- to account for providing help to the forestry department in the county.

Federal Emergency Management (FEMA)- Federal funds for natural disasters.

**DOOLY COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2023**

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

**D. BUDGET LAW AND PRACTICE**

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

The legal level of budgetary control is the department level.

The budgets for the operating funds are prepared on a 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:

- General Fund
- Special Use Local Option Tax Funds

The nature of these funds lends itself to budget variances. The excess expenditures were funded with the 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 exceeded the budgeted amounts by \$763,683. Financial Statements (page 12 and 50).

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

Material budget violations for the following departments:

Public Safety	\$	639,873
Sanitation		8,058
Judicial		110,648
Coroner		5,104
Total	<u>\$</u>	<u>763,683</u>

**DOOLY COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2023**

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

**E. ENCUMBRANCES**

Encumbrance accounting is not used by Dooly County. On September 30, 2023, there were no material encumbrance type items outstanding.

**F. INVENTORY AND PREPAID ITEMS**

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

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

**G. ACCOUNTS RECEIVABLE**

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

Sanitation fees are billed in advance and collected on a monthly basis. Accounts receivable are \$272,387 less allowance for bad debt of \$175,193 for a net total of \$97,194.

All accounts receivable listed on page 6 are due as of September 30, 2023, and will be collected within 30-90 days.

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

Property taxes receivable are uncollected property taxes from 2012 and prior years.

The County levies property taxes on 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, 2023, unrecorded liabilities included approximately \$ 187,000.

**J. ACCOUNTS PAYABLE AND ACCRUED EXPENSE**

These are amounts due or accrued as of September 30, 2023.

**K. TIME WARRANTS**

Time warrants outstanding on September 30, 2023, was \$0.

**DOOLY COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2023**

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

**L. CASH, INVESTMENTS AND DEPOSITS**

On September 30, 2023, the bank account balances totaled \$6,220,514. 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.

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 maintains checking and money market accounts at the following banks: South Georgia Banking Company, Cadence Bank, Planters PNC, and SBT. Funds held at all banks typically exceed FDIC insurable limits, however the bank, a smaller regional, is extremely conservative and maintains ratios well in excess of those required by the state or federal governments.

**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 \$25,000 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, 2023**

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

**M. CAPITAL ASSETS (Continued)**

Capital asset activity for the year ended September 2023 was as follows:

	<b>Balance 9-30-22</b>	<b>Additions/ Completions</b>	<b>Retirements/A djustments</b>	<b>Balance 9-30-23</b>
<b>Governmental Activities:</b>				
Capital Assets not being Depreciated				
Land Purchase	\$ 1,610,359	\$ -	\$ -	\$ 1,610,359
Dooly County Development Auth.	-	130,000	-	130,000
River Valley	-	62,500	-	62,500
<b>Total Capital Assets not being Depreciated</b>	<b>1,610,359</b>	<b>192,500</b>	<b>-</b>	<b>1,802,859</b>
Infrastructure	7,508,678	-	-	7,508,678
Building	13,118,478	-	-	13,118,478
Vehicles	5,081,455	-	-	5,081,455
Heavy Equipment	5,058,044	-	-	5,058,044
ABM Building Improvements	5,054,565	-	-	5,054,565
Furniture, Fixtures and Equipment	1,295,698	-	-	1,295,698
Leased Equipment (SPLOST)	1,983,859	-	-	1,983,859
<b>American Rescue Fund</b>				
<b>9/30/2022</b>				
Roof Repairs	28,442	-	-	28,442
Vehicles	47,525	-	-	47,525
F, F, and Equipment	33,405	-	-	33,405
<b>9/30/2023</b>				
<b>Capital Assests and Major Improvements</b>				
Justice Center, Courthouse Porch, Fuel Station, and EMS Building	-	317,104	-	317,104
Misc Capital Purchases	-	273,114	-	273,114
<b>Total Capital Assets being Depreciated</b>	<b>39,210,149</b>	<b>590,218</b>	<b>-</b>	<b>39,800,367</b>
<b>Less: Accumulated Depreciation for:</b>				
Infrastructure	477,542	99,090		576,632
Building	4,825,172	262,360		5,087,532
Vehicles	3,595,227	213,229		3,808,456
VehiclesHeavy Equipment	3,880,515	73,145		3,953,660
ABM Building Improvements	1,030,566	343,522		1,374,088
Furniture, Fixtures and Equipment	1,359,398	65,333		1,424,731
Leased Equipment (SPLOST)	764,966	194,966		959,932
<b>American Rescue Plan</b>				
Roof Repairs	2,844	2,844		5,688
Vehicles	9,505	9,505		19,010
F, F, and Equipment	6,681	6,681		13,362
Capital Assest and Major Improvements	-	29,511		29,511
<b>Total Accumulated Depreciation</b>	<b>15,952,416</b>	<b>1,300,186</b>		<b>17,252,602</b>
<b>Total Capital Assets being Depreciated, Net</b>	<b>23,257,733</b>	<b>(709,968)</b>	<b>-</b>	<b>22,547,765</b>
<b>Total Capital Assets</b>	<b>\$ 24,868,092</b>	<b>\$ (517,468)</b>	<b>\$ -</b>	<b>\$ 24,350,624</b>

**DOOLY COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2023**

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

**M. CAPITAL ASSETS (Continued)**

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	<b>American Rescue Plan</b>	
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
		Capital Asset and Major Improvements	29,511
			\$ 1,300,186

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		<u>0</u>
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 buyback 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.



**DOOLY COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2023**

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

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

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.

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>
<b>Estimated Sources of Funds:</b>		
Par Amount	\$ 2,585,000	\$ 2,690,000
Plus: Net Original Issue Premium	146,354	-
Less: Net Original Issue Discount	-	(6,585)
<b>Total Sources of Funds</b>	<u>2,731,354</u>	<u>2,683,415</u>
<b>Estimated Application of Funds:</b>		
Refunding of Series 1998 Bonds	2,726,480	-
The Expenses	-	2,500,000
Cost of Issuance	4,873	183,415
<b>Total Application of Funds</b>	<u>2,731,354</u>	<u>2,683,415</u>
Balance as of September 30, 2023		
Balance 9-30-2022	2,585,000	1,095,000
Payments	-	(255,000)
Balance 9-30-2023	<u>\$ 2,585,000</u>	<u>\$ 840,000</u>

<u>Fiscal Year Ended September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
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>3,425,000</u>	<u>751,781</u>	<u>4,176,781</u>

**DOOLY COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2023**

**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 refinancing 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>		
9/30/2024	103,339	5,617	\$ 108,956		
9/30/2025	107,439	1,517	\$ 108,956	<b>Balance 5-25-22</b>	\$ 337,211
12/30/2025	27,105	134	\$ 27,239	Payments	<u>(99,328)</u>
<b>Total</b>	<u>\$ 237,883</u>	<u>\$ 7,268</u>	<u>\$ 245,151</u>	<b>Balance 9-30-23</b>	<u>\$ 237,883</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>		
9/30/2024	24,772	1,530	26,302		
9/30/2025	25,249	1,053	26,302	<b>Balance 9-30-22</b>	\$ 93,847
6/30/2026	19,514	213	19,727	Payments	<u>\$ (24,312)</u>
<b>Total</b>	<u>69,535</u>	<u>2,796</u>	<u>72,331</u>	<b>Balance 9-30-23</b>	<u>\$ 69,535</u>

**DOOLY COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2023**

**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	\$278,703
Monthly Payment of	\$6108.81

Payments are as follows:

	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>		
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		
<b>Total</b>	<u>\$ 194,256</u>	<u>\$ 7,267</u>	<u>\$ 187,031</u>	<b>Balance 07-31-22</b>	\$ 261,514
				Payments	\$ (67,258)
				<b>Balance 09-30-23</b>	<u>\$ 194,256</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>		
9/30/2024	55,710	2,168	57,878		
9/30/2025	56,890	988	57,878		
12/10/2026	14,386	84	14,470		
<b>TOTAL</b>	<u>\$ 126,986</u>	<u>\$ 3,240</u>	<u>\$ 130,226</u>	<b>Balance 12-10-22</b>	\$ 181,466
				Payments	\$ (54,480)
				<b>Balance 09-30-23</b>	<u>\$ 126,986</u>

**DOOLY COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2023**

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

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

5. County purchased three mowers in the year ending September 30, 2020, in the total amount of \$223,936.

	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>		
9/30/2024	43,723	461	44,184	<b>Balance 9-30-22</b>	\$ 100,751
				Payments	\$ (57,028)
<b>TOTAL</b>	<u>\$ 43,723</u>	<u>\$ 461</u>	<u>\$ 44,184</u>	<b>Balance 9-30-23</b>	<u>\$ 43,723</u>

6. Principal and interest for all leased equipment for the next three years are as follows:

<u>YEAR OF MATURITY</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
9/30/2024	296,585	14,041	310,626
9/30/2025	260,450	5,991	266,441
9/30/2026	115,348	1,000	116,348
	<u>\$ 672,383</u>	<u>\$ 21,032</u>	<u>\$ 693,415</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 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 \$466,535.

**DOOLY COUNTY, GEORGIA  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2023**

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

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

<u>Fiscal Year Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2024	292,500	174,035	466,535
2025	304,542	161,993	466,535
2026	316,584	149,951	466,535
2027	329,102	137,433	466,535
2028	341,774	124,761	466,535
2029	355,630	110,905	466,535
2030	369,692	96,843	466,535
2031	384,310	82,225	466,535
2032	399,323	67,212	466,535
2033	415,296	51,239	466,535
2034	431,718	34,817	466,535
2035	384,980	17,746	402,726
	<u><b>4,325,451</b></u>	<u><b>1,209,155</b></u>	<u><b>5,534,606</b></u>

<b>Balance 9/30/2022</b>	\$ 4,607,283
Payments	(281,832)
<b>Balance 9/30/2023</b>	<u><u><b>\$ 4,325,451</b></u></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.

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.

**DOOLY COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2023**

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

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

<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
<b>2019</b>	-	183,285	183,285
2020	-	186,584	186,584
2021	-	188,823	188,823
2022	-	196,565	196,565
2023	-	\$ 196,565	\$ 196,565

The total remaining Assesses Cost for Post-Closure Cost is \$196,565.

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.

**DOOLY COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2023**

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

**P. RISK MANAGEMENT**

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 the 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.

**R. PENSION PLAN**

***Defined Benefit Pension Plan***

**Plan Description.** The Dooly County Defined Benefit Pension Plan and Trust, (the "Plan"), is affiliated with the Association of County Commissioners of Georgia Defined Benefit Plan (ACCG), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for participating counties in Georgia. The authority for the Plan, benefits, vesting, and contributions are established by the Board of Commissioners. The Plan is administered by the Government Employee Benefits Corporation of Georgia (GEB Corp). GEB Corp issues a publicly available financial report that includes financial statements and required supplementary information for ACCG. The Plan is a defined benefit pension plan that provides retirement, disability, and death benefits to Plan members and beneficiaries.

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.

**DOOLY COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2023**

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

**R. PENSION PLAN (continued)**

**Participant Data**

As of January 1, 2022, employee membership data related to the current plan is as follows:

Inactive Employees (or their Beneficiaries)	22
Inactive Employees Entitled to but not yet	50
Active Employees	99
Total Participants	172
Part-time active employees not participating in the Plan	47
Covered compensation fo active participants	\$4,832,568
Average remaining future services of active participants	8.52

**Benefits Provided** - The County sponsors the Plan. The Plan provides retirement, disability, and death benefits to plan participants. The plan assets shall be used only for the payment of benefits to the members of the plan, in accordance with the terms of the plan. All full-time employees and employees receiving county supplements participate in the plan.

Participants become eligible to retire at age 65 with five years of participation in the Plan. Benefits vest after ten years of service. Upon eligibility to retire, participants are entitled to an annual benefit in the amount of 1.0% of average annual compensation multiplied by the number of years credited. Compensation is averaged over a five-year period prior to retirement or termination.

**Contributions** - The County is required to contribute at an actuarially determined rate annually to the Plan's trust. The contribution amount is determined using actuarial methods and assumptions approved by the Board of 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 set by the contract between ACCG and GEBCorp are in addition to the state-required annual funding requirement. 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.

County employees are not required to contribute to the Plan. The County contributes using the actuarial basis described in the annual valuation report. The County's actuarially determined contribution rate for the fiscal year ended December 31, 2022, was 6.0% of covered-employee payroll or \$ 287,315. The County's covered payroll for employees participating in the Plan as of January 1, 2022, the most recent actuarial valuation date) was \$ 4,832,568 (based on covered earnings for the preceding year).



**DOOLY COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2023**

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

**R. PENSION PLAN (continued)**

The average of the highest consecutive 60 whole months of the last 120 whole months of employment.

**Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions.** At December 31, 2022, the County reported a net pension liability of \$4,081,687. The net pension liability was measured as of December 31, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2023. For the year ended December 31, 2022, the County recognized pension expense of \$ 2,196,095.

Components of net pension liability are as follows:

	<u>Total Pension Liability</u>	<u>Fiduciary Net Position</u>	<u>Net Pension Liability</u>
Balance December 31, 2021	6,003,517	4,829,074	1,174,443
Charges for the year:			
Service Cost	131,767	-	131,767
Interest	416,244	-	416,244
Liability Experience (Gain)/Loss	129,560	-	129,560
Assumption Change	13,744	-	13,744
Plan Change	1,775,922	-	1,775,922
Employer Contributions	-	299,268	(299,268)
Employee Contributions	-	-	-
Net Investment Income	-	(674,981)	674,981
Benefit Payments	(114,352)	(114,352)	-
Service Credit Transfer	-	-	-
Asset Transfer	-	-	-
Administrative Expense	-	(43,261)	43,261
Other Changes *	-	(21,033)	21,033
Net Changes	<u>2,352,885</u>	<u>(554,359)</u>	<u>2,907,244</u>
Balance December 31, 2022	<u><b>8,356,402</b></u>	<u><b>4,274,715</b></u>	<u><b>4,081,687</b></u>

- Other Charges include Post-Retirement Death Benefit expense of \$3,598 and Investment Expense of \$17,435.

Plan fiduciary net position as a percentage of total pension liability	51.15%
Covered employee payroll	\$ 4,832,568
Net pension liability as a percentage of covered employee payroll	84.46%

**DOOLY COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2023**

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

**R. PENSION PLAN (continued)**

On September 30, 2022, 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	\$ 819,847	\$ (361,874)
Changes in assumptions	117,238	(73,907)
Differences between expected and actual experience	164,728	(8,751)
Contributions made after measurement date	-	-
<b>Total</b>	<u>\$ 1,101,813</u>	<u>\$ (444,532)</u>

Other amounts reported as deferred outflows and deferred inflows of resources will be recognized in pension expenses as follows:

<u>Year ended September 30:</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
2023	N/A	N/A
2024	N/A	N/A
2025	N/A	N/A
2026	N/A	N/A
2027	N/A	N/A
Thereafter	<u>N/A</u>	<u>N/A</u>
Total	<u>\$ -</u>	<u>\$ -</u>

The actuary is unable to provide the information for 2022.

**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%	(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 weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

**DOOLY COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2023**

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

**R. PENSION PLAN (continued)**

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:

	<b>Target Allocations</b>	<b>Range</b>
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%

**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.

**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:

	<b>6.00%</b>	<b>8.00%</b>
Total Pension Liability	\$ 9,663,065	\$ 7,289,791
Fiduciary Net Position	4,274,715	4,274,715
Net Pension Liability	\$ 5,388,350	\$ 3,015,076

**Plan Fiduciary Net Position.** Detailed information about the Plan's fiduciary net position is available in the separately issued Association County Commissioners of Georgia GEBCorp financial report.

**DOOLY COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2023**

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

**R. PENSION PLAN (continued)**

The schedule of employer contributions is as follows:

Year Ended December 31,	Annual Required Contribution	Percentage Contributed
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%
2022	287,315	104.20%

**Other Plans**

In addition to the plan above, various County employees are covered under the following plans: Georgia Firefighters' Pension Fund, Georgia State Employees' Retirement System (ERS), Magistrates' Retirement Fund of Georgia, Peace Officers' Annuity and Benefit Fund of Georgia, Probate Judges' Retirement Fund of Georgia, Sheriffs' Retirement Fund of Georgia, and Superior Court Clerks' Retirement Fund of Georgia. Further information regarding these plans can be obtained from the plans' annual reports.

**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, 2023, the County paid approximately \$4,200 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, 2023, report classifications.

**U. LITIGATION**

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

**DOOLY COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2023**

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

**W. E911 AUTHORITY**

In December 2002, the Middle Flint Regional E-911 Authority was formed by the following counties: Dooly, Macon, 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 09/30/2023, Dooly County provided a total of \$54,399 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.

<b>Fund Balance</b>	<u><b>2022</b></u>	<u><b>Change</b></u>	<u><b>2023</b></u>
<b>Restricted:</b>			
Sheriff Drug Fund	\$ (3,177)	\$ 49,814	\$ 46,637
First Responder Grant	(300)	300	-
Transportation Investment Act 2013 *	382,034	(382,034)	-
Special Local Option Sales Tax Fund 2013	16,353	(16,353)	-
Special Local Option Sales Tax Fund 2019	1,187,854	(1,187,854)	-
LMIG	991,117	207,000	1,198,117
Health Promotion & Wellness Grants	7,401	(4,990)	2,411
GAEMS Trauma Equipment	959	-	959
Dooly County Transit System	3	9,855	9,858
Georgia Forestry	-	-	-
American Rescue Plan	1,669,476	(648,479)	1,020,997
Unassigned:	-	-	-
General Fund	2,368,389	(195,629)	2,172,760
<b>Total:</b>	<u><u>\$ 6,620,109</u></u>	<u><u>(2,168,370)</u></u>	<u><u>\$ 4,451,739</u></u>

**Y. PRIOR PERIOD ADJUSTMENT**

The county had one prior period adjustments in the amount of \$93,591 for the year ending September 30, 2023.

**DOOLY COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2023**

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

**Z. 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 from tipping fees. Separate financial statements for the Middle Georgia Regional Solid Waste Management Authority can be obtained from the Middle Georgia Regional Solid Waste Management Authority's offices in Oglethorpe, Georgia.

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 \$1,997,195 as of June 30, 2023, and is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfill was acquired as of June 30, 2014.

In 2014, Georgia Environmental Protection Division allowed for the three-member county governments to account for their portion of the total closure/post-closure costs of the landfill based on the percentage of ownership of each county in the Authority. Macon Count's ownership percentage is 28.6%. Peach County's percentage is 48.0%. and Dooly County's percentage is 23.4%. Therefore, Dooly County's closure/post-closure care costs total \$467,344 as of June 30, 2023.

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, 2023, the Authority has been paying the monitoring cost.

**AA. SUBSEQUENT EVENTS**

Subsequent events have been evaluated through September 30, 2023/ January 31, 2024, which is the date these financial statements were available to be issued.

**DOOLY COUNTY, GEORGIA  
GENERAL FUND  
BALANCE SHEET  
FOR THE YEAR ENDED  
SEPTEMBER 30, 2023 AND 2022**

	<u>September 30 2023</u>	<u>September 30 2022</u>
<b>ASSETS</b>		
Cash	\$ 2,113,756	\$ 2,394,886
Accounts Receivable - Garbage -(Net)	97,194	91,099
Accounts Receivable - LOST	73,428	61,927
Due from Clerk of Court	8,641	13,069
Due from Probate Judge	213,056	225,841
Due from Sheriff	2,870	2,365
Due from Tax Commissioner	-	6,042
Receivable Other	13,875	
City of Unadilla	225,000	225,000
Building Permits	6,232	1,470
<b>TOTAL ASSETS</b>	<u><u>2,754,052</u></u>	<u><u>3,021,699</u></u>
 <b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accounts Payables	322,914	301,341
Accrued Salaries	126,969	126,969
City of Unadilla	225,000	225,000
<b>TOTAL LIABILITIES</b>	<u><u>674,883</u></u>	<u><u>653,310</u></u>
 <b>FUND BALANCE</b>		
Unassigned	2,079,169	2,368,389
Prior Period Adjustment	-	
<b>TOTAL FUND BALANCE</b>	<u><u>2,079,169</u></u>	<u><u>2,368,389</u></u>
 <b>TOTAL LIABILITIES AND FUND BALANCE</b>	 <u><u>\$ 2,754,052</u></u>	 <u><u>\$ 3,021,699</u></u>

2023 \* Includes \$ 88,551 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, 2023**

<b>REVENUES</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance- Favorable Unfavorable</b>
Taxes	\$ 7,810,500	\$ 8,277,903	\$ (467,403)
License and Permits	104,500	94,678	9,822
Judical	3,801,577	894,722	2,906,855
Charges for Services	1,485,000	1,423,449	61,551
Fines and Forfeitures	665,000	3,440,493	(2,775,493)
Sale of Recyclables & Surplus Property	31,000	25,827	5,173
Interest Earned	1,200	638	562
Rent	226,700	117,370	109,330
Miscellaneous/ Ins.Reimbursement	104,600	242,865	(138,265)
Grants - Contributions	71,500	86,249	(14,749)
<b>TOTAL REVENUES</b>	<b>\$ 14,301,577</b>	<b>\$ 14,604,194</b>	<b>\$ (302,617)</b>
<b>EXPENDITURES</b>			
General Government	\$ 3,711,617	2,814,139	897,478
Public Safety	7,095,122	7,734,995	(639,873)
Sanitation	973,919	981,977	(8,058)
Judicial	1,508,611	1,619,259	(110,648)
Highways & Streets	54,344	18,587	35,757
Health	121,639	103,514	18,125
Coroner	21,065	26,169	(5,104)
Library and Recreation	392,865	367,373	25,492
Economic, Industrial and Community Development	422,395	380,700	41,695
Other		-	-
<b>TOTAL EXPENDITURES</b>	<b>14,301,577</b>	<b>14,046,713</b>	<b>254,864</b>
<b>EXCESS OF REVENUES (DEFICIENCY) OVER EXPENDITURES</b>	<b>-</b>	<b>557,481</b>	<b>(47,753)</b>
<b>INTERGOVERNMENTAL DEBT</b>			
Bond Payment		(255,000)	
Bond Interest		(31,575)	
Loan ABM Payment		(281,832)	
Loan ABM Interest		(184,703)	
<b>TOTAL INTERGOVERNMENTAL</b>		<b>(753,110)</b>	
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES</b>		<b>(195,629)</b>	
<b>FUND BALANCE- BEGINNING *(Restated)</b>		<b>2,274,798</b>	
<b>FUND BALANCE- ENDING</b>		<b>\$ 2,079,169</b>	

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.



**DOOLY COUNTY, GEORGIA  
SHERIFF STATE DRUG FUND  
BALANCE SHEET  
September 30, 2023**

	<b>2023</b>	<b>2022</b>
<b>ASSETS</b>		
Cash	\$ 366,327	\$ 72,524
CDS	100,000	-
	<b>466,327</b>	<b>72,524</b>
<b>TOTAL ASSETS</b>	<b>466,327</b>	<b>72,524</b>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accounts Payable	-	75,701
Note Payable	-	-
	<b>-</b>	<b>75,701</b>
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>75,701</b>
<b>FUND BALANCE</b>		
Fund Balance	466,327	(3,177)
<b>TOTAL FUND BALANCE AS ADJUSTED</b>	<b>466,327</b>	<b>(3,177)</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 466,327</b>	<b>\$ 72,524</b>

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, 2023**

	<b>Budget</b>	<b>Actual</b>	<b>Variance- Favorable Unfavorable</b>
<b>REVENUES</b>			
Other Income	\$ 100,000	\$ 5,312	\$ (94,688)
Equipment Sold	100,000	134,001	34,001
Interest	100,000	131	(99,869)
Confiscated Funds	100,000	787,250	687,250
<b>TOTAL REVENUES</b>	<b>400,000</b>	<b>926,694</b>	<b>526,694</b>
<b>EXPENDITURES</b>			
Public Safety	400,000	79,748	320,252
Capital Outlay	400,000	533,218	320,252
	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>612,966</b>	<b>-</b>
 <b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	 <b>400,000</b>	 <b>313,728</b>	 <b>526,694</b>
 <b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES</b>			
<b>TRANSFER</b>		-	
<b>FUND BALANCE BEGINNING AS ADJUSTED</b>		152,599	
<b>FUND BALANCE ENDING</b>		\$ 466,327	

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**DOOLY COUNTY, GEORGIA  
COMBINING BALANCE SHEET  
FIDUCIARY FUNDS  
September 30, 2023**

	Agency Funds					
	Clerk of Superior Court	Probate Judge	Sheriff's Department	Tax Commissioner	Magistrate Judge	Totals 9/30/2023
<b>Assets</b>						
Cash	\$ 336,163	\$ 187,307	\$ 1,582,845	\$ 200,576	\$ 22,978	\$ 2,329,869
Accounts Receivable	-	-	-	-	-	-
Reserve for Uncollectibles	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	336,163	187,307	1,582,845	200,576	22,978	2,329,869
<b>LIABILITIES</b>						
Escrow Funds Held Due to Dooly County Board of Commissioners	336,163	187,307	1,582,845	200,576	22,978	2,329,869
	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	\$ 336,163	\$ 187,307	\$ 1,582,845	\$ 200,576	\$ 22,978	\$ 2,329,869

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	Balance 9/30/2022	Additions	Deductions	Eliminations	Balance 9/30/2023
<b>Clerk of Superior Court</b>					
<b>Assets</b>					
Cash	\$ 361,515	\$ 1,308,886	\$ 1,334,237	\$ -	\$ 336,163
<b>Liabilities</b>					
Escrow Funds Held	-	1,308,886	504,996	-	504,996
Due Dooly County	(475,431)	-	829,241	-	(1,304,672)
	<u>361,515</u>	<u>1,308,886</u>	<u>1,334,237</u>	<u>-</u>	<u>336,163</u>
<b>Probate Judge</b>					
<b>Assets</b>					
Cash	205,538	3,304,144	3,322,375	-	187,307
<b>Liabilities</b>					
Escrow Funds Held	3,380,422	3,304,144	67,061	-	6,617,505
Due Dooly County	(7,489,722)	-	3,255,314	-	(10,745,036)
	<u>205,538</u>	<u>3,304,144</u>	<u>3,322,375</u>	<u>-</u>	<u>187,307</u>
<b>Sheriff's Department</b>					
<b>Assets</b>					
Cash	1,391,038	2,285,126	2,091,893	(1,426)	1,582,845
<b>Liabilities</b>					
Escrow Funds Held	-	2,285,126	2,040,792	-	244,334
Due Dooly County	984,637	-	51,101	(1,426)	932,110
	<u>1,391,038</u>	<u>2,285,126</u>	<u>2,091,893</u>	<u>(1,426)</u>	<u>1,582,845</u>
<b>Tax Commissioner</b>					
<b>Assets</b>					
Cash	200,576	-	-	-	200,576
<b>Liabilities</b>					
Escrow Funds Held	-	-	-	-	-
Due Dooly County	(11,889,270)	-	-	-	(11,889,270)
	<u>\$ 200,576</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 200,576</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**AGENCY FUNDS**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	Balance 9/30/2022	Additions	Deductions	Eliminations	Balance 9/30/2023
<b>Magistrate Judge</b>					
<b>Assets</b>					
Cash	\$ 9,829	\$ 109,029	\$ 95,880	\$ -	\$ 22,978
<b>Liabilities</b>					
Escrow Funds Held	\$ -	\$ 109,029	\$ 64,035	\$ -	\$ 44,994
Due Dooly County	(65,855)	-	31,845	-	\$ (97,700)
	<u>\$ 9,829</u>	<u>\$ 109,029</u>	<u>\$ 95,880</u>	<u>\$ -</u>	<u>\$ 22,978</u>
<b>Totals</b>					
<b>Assets</b>					
Cash	\$ 2,168,496	\$ 7,007,184	\$ 6,844,385	\$ (1,426)	\$ 2,329,869
<b>Liabilities</b>					
Escrow Funds Held	\$ 3,380,422	\$ 7,007,184	\$ 2,676,884	\$ -	\$ 7,411,829
Due Dooly County	(18,935,641)	-	4,167,501	\$ (1,426)	\$ -
	<u>\$ 2,168,496</u>	<u>\$ 7,007,184</u>	<u>\$ 6,844,385</u>	<u>\$ (1,426)</u>	<u>\$ 2,329,869</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**DOOLY COUNTY, GEORGIA**  
**Transportation Investment Act (TIA) 2013**  
**BALANCE SHEET**  
**September 30, 2023**

	<b>2023</b>	<b>2022</b>
<b>ASSETS</b>		
Cash	\$ -	\$ 382,034
Receivable	-	-
	-	-
<b>TOTAL ASSETS</b>	-	382,034
 <b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accounts Payable		
Payable Municipalities		
	-	-
<b>TOTAL LIABILITIES</b>	-	-
<b>FUND BALANCE</b>		
Fund Balance	-	382,034
<b>TOTAL FUND BALANCE</b>	-	382,034
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	\$ -	\$ 382,034

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**DOOLY COUNTY, GEORGIA**  
**TRANSPORTATION INVESTMENT ACT (TIA) 2013**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
**FOR THE YEAR ENDING SEPTEMBER 30, 2023**

	<b>Budget</b>	<b>Actual</b>	<b>Variance- Favorable Unfavorable</b>
<b>REVENUES</b>			
Intergovernmental Revenues	\$ 1,120,000	\$ 397,125	\$ 722,875
<b>TOTAL REVENUES</b>	1,120,000	397,125	722,875
<b>EXPENDITURES</b>			
<b>Public Safety</b>			
Highways and Streets	950,000	776,191	173,809
Public Safety - Fire			
Capital Outlay			
Highway & Streets			
Public Safety - Fire			
Health - EMS			
Capital Leases	170,000		170,000
Infrastructure			
Bond Payment Jail			
LMIG		2,968	
<b>TOTAL EXPENDITURES</b>	1,120,000	779,159	343,809
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	-	(382,034)	379,066
<b>FUND BALANCE AT 10/1/2022 (as adjusted)</b>		382,034	
<b>TRANSFERS</b>			
<b>FUND BALANCE AT September 30, 2023</b>		\$ -	

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**DOOLY COUNTY, GEORGIA**  
**Transportation Investment Act (TIA) 2023**  
**BALANCE SHEET**  
**September 30, 2023**

	<b>2023</b>
<b>ASSETS</b>	
Cash	\$ 589,981
<b>TOTAL ASSETS</b>	589,981
 <b>LIABILITIES AND FUND BALANCE</b>	
<b>LIABILITIES</b>	
Accounts Payable	1,500
<b>TOTAL LIABILITIES</b>	1,500
 <b>FUND BALANCE</b>	
Fund Balance	588,481
<b>TOTAL FUND BALANCE</b>	588,481
 <b>TOTAL LIABILITIES AND FUND BALANCE</b>	\$ 589,981

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.



**DOOLY COUNTY, GEORGIA  
TRANSPORTATION INVESTMENT ACT (TIA) 2023  
STATEMENT OF REVENUES AND EXPENDITURES  
FOR THE YEAR ENDING SEPTEMBER 30, 2023**

	<b>Budget</b>	<b>Actual</b>	<b>Variance- Favorable Unfavorable</b>
<b>REVENUES</b>			
Intergovernmental Revenues	\$ 1,120,000	\$ 792,365	\$ 327,635
Interest		110	
<b>TOTAL REVENUES</b>	<b>1,120,000</b>	<b>792,475</b>	<b>327,635</b>
<b>EXPENDITURES</b>			
<b>Public Safety</b>			
Highways and Streets	950,000	203,994	746,006
Public Safety - Fire			
Capital Outlay			
Highway & Streets			
Public Safety - Fire			
Health - EMS			
Capital Leases	170,000		170,000
Infrastructure			
Bond Payment Jail			
LMIG		-	
<b>TOTAL EXPENDITURES</b>	<b>1,120,000</b>	<b>203,994</b>	<b>916,006</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>-</b>	<b>588,481</b>	<b>(588,371)</b>
<b>FUND BALANCE AT October 1, 2022 (as adjusted)</b>		-	
<b>TRANSFERS</b>		-	
<b>FUND BALANCE AT September 30, 2023</b>		<b>\$ 588,481</b>	

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, 2023**

	<b>2023</b>	<b>2022</b>
<b>ASSETS</b>		
Cash In Bank	\$ -	\$ 16,353
Receivable	-	-
	-	-
<b>TOTAL ASSETS</b>	-	16,353
<b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accounts Payable	-	-
Payable Municipalities	-	-
	-	-
<b>TOTAL LIABILITIES</b>	-	-
<b>FUND BALANCE</b>		
Fund Balance	-	16,353
	-	16,353
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	\$ -	\$ 16,353

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, 2023**

	<b>Budget</b>	<b>Actual</b>	<b>Variance- Favorable Unfavorable</b>
<b>REVENUES</b>			
Sales & Use Tax	\$ 2,000	-	2,000
Other Income			
Interest	-	-	-
	<u>2,000</u>	<u>-</u>	<u>2,000</u>
<b>TOTAL REVENUES</b>	<u>2,000</u>	<u>-</u>	<u>2,000</u>
<b>EXPENDITURES</b>			
General		16,353	(16,353)
Courthouse	-	-	-
Public Safety	-	-	-
Highways and Streets	-	-	-
Public Safety - Fire	-	-	-
Capital Outlay	-	-	-
Highways and Streets	-	-	-
Public Safety - Fire	-	-	-
Health - EMS	-	-	-
Recreation	-	-	-
Courthouse	-	-	-
Library	2,000	-	2,000
Capital Leases	-	-	-
Infrastructure	-	-	-
Bond Payment Jail Interest	-	-	-
Municipalities	-	-	-
	<u>2,000</u>	<u>-</u>	<u>(14,353)</u>
<b>TOTAL EXPENDITURES</b>	<u>2,000</u>	<u>-</u>	<u>(14,353)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE (As Restated) AT OCTOBER 1, 2022</b>		16,535	
<b>TRANSFER</b>		(16,535)	
<b>FUND BALANCE AT SEPTEMBER 30, 2022</b>		\$ -	

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, 2023**

	<b>2023</b>	<b>2022</b>
<b>ASSETS</b>		
Cash In Bank	\$ 812,617	\$ 1,052,987
Receivable	181,361	134,867
<b>TOTAL ASSETS</b>	<b>993,978</b>	<b>1,187,854</b>
 <b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accounts Payable	98,618	93,137
Payable Municipalities	-	-
<b>TOTAL LIABILITIES</b>	<b>98,618</b>	<b>93,137</b>
 <b>FUND BALANCE</b>		
Fund Balance	895,360	1,094,717
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 993,978</b>	<b>\$ 1,187,854</b>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SPECIAL USE LOCAL OPTION SALES TAX FUNDS 2019  
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	<u>2023</u>	<u>2022</u>
<b>REVENUES</b>		
Sales & Use Tax	\$ 1,579,631	\$ 1,608,834
Other Income		
Interest		416
<b>TOTAL REVENUES</b>	<u>1,579,631</u>	<u>1,609,250</u>
<b>EXPENDITURES</b>		
General		
Highways and Streets	627,387	560,964
Equipment Lease Payment	26,302	
Municipalities	394,718	
Bond Jail Interest	96,980	
<b>Capital Outlay</b>		
Highways and Streets	100,900	
Public Safety - Fire	46,030	105,278
Health - EMS		47,668
Recreation	72,559	1,745
Library	17,695	
LMIG	51,442	
Equipment Lease	344,974	
Bond Payment Jail Interest & Fee		97,080
Municipalities		402,112
<b>TOTAL EXPENDITURES</b>	<u>1,778,987</u>	<u>1,214,847</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(199,356)</u>	<u>394,403</u>
<b>FUND BALANCE AT OCTOBER 1, 2022</b>	1,094,717	700,314
<b>TRANSFERS</b>	-	-
<b>FUND BALANCE AT SEPTEMBER 30, 2023</b>	<u>\$ 895,360</u>	<u>\$ 1,094,717</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**DOOLY COUNTY, GEORGIA  
BALANCE SHEET  
CAPITAL PROJECT FUND  
LMIG  
September 30, 2023**

	<b>2023</b>	<b>2022</b>
<b>ASSETS</b>		
Cash In Bank	\$ 1,198,117	\$ 991,117
<b>TOTAL ASSETS</b>	1,198,117	991,117
 <b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Liabilities	-	-
<b>TOTAL LIABILITIES</b>	-	-
 <b>FUND BALANCE</b>		
Fund Balance	1,198,117	991,117
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	\$ 1,198,117	\$ 991,117

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, 2023**

	<b>Project Length Budget</b>	<b>Actual</b>	<b>Variances Favorable Unfavorable</b>
<b>REVENUES</b>			
Georgia Department of Revenue	\$ 600,000	\$ 673,960	\$ (73,960)
<b>TOTAL REVENUES</b>	<b>600,000</b>	<b>673,960</b>	<b>(73,960)</b>
<b>EXPENDITURES</b>			
Georgia Department of Transportation	50,000	466,960	(416,960)
<b>TOTAL EXPENDITURES</b>	<b>50,000</b>	<b>466,960</b>	<b>(416,960)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>550,000</b>	<b>207,000</b>	<b>-</b>
<b>FUND BALANCE - BEGINNING</b>		991,117	
<b>FUND BALANCE - ENDING</b>		\$ 1,198,117	

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**DOOLY COUNTY, GEORGIA  
BALANCE SHEET  
AMERICAN RESCUE PLAN  
September 30, 2023**

	<b>2023</b>	<b>2022</b>
<b>ASSETS</b>		
Cash In Bank	\$ 1,020,997	\$ 1,669,476
<b>TOTAL ASSETS</b>	1,020,997	1,669,476
 <b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Liabilities	-	-
<b>TOTAL LIABILITIES</b>	-	-
 <b>FUND BALANCE</b>		
Fund Balance	1,020,997	1,669,476
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	\$ 1,020,997	\$ 1,669,476

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, 2023**

	<b>Project Length Budget</b>	<b>Actual</b>	<b>Variances Favorable Unfavorable</b>
<b>REVENUES</b>			
Intergovernmental	\$ 1,400,000	\$ 58,563	\$ 1,341,437
Interest		676	
Sale of Land		75,000	(75,000)
	<u>1,400,000</u>	<u>134,239</u>	<u>1,265,761</u>
<b>EXPENDITURES</b>			
American Rescue Plan	1,400,000		1,400,000
Justice Center		6,980	
Courthouse Porch		60,000	
Fuel Station		14,737	
EMS Building		235,387	
Various Expenses		273,114	
<b>Land Purchase</b>			
Dooly County Development Auth.		130,000	
River Valley		62,500	
	<u>1,400,000</u>	<u>782,718</u>	<u>617,282</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>-</u>	<u>(648,479)</u>	<u>648,479</u>
<b>FUND BALANCE - BEGINNING</b>		1,669,476	
<b>FUND BALANCE - ENDING</b>		<u>\$ 1,020,997</u>	

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**DOOLY COUNTY, GEORGIA**  
**BALANCE SHEET**  
**HEALTH PROMOTION & WELLNESS GRANTS**  
**September 30, 2023**

	<b>2023</b>	<b>2022</b>
<b>ASSETS</b>		
Cash In Bank	\$ 7,901	\$ 7,901
<b>TOTAL ASSETS</b>	<b>7,901</b>	<b>7,901</b>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Liabilities	-	-
<b>TOTAL LIABILITIES</b>	-	-
<b>FUND BALANCE</b>		
Fund Balance	7,901	7,901
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 7,901</b>	<b>\$ 7,901</b>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**DOOLY COUNTY, GEORGIA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**HEALTH PROMOTION & WELLNESS GRANTS**  
**FOR THE YEAR ENDING SEPTEMBER 30, 2023**

	Project Length Budget	Actual	Favorable Unfavorable
<b>REVENUES</b>			
Health Promotion & Wellness Revenue	\$ 3,000	\$ 1,500	\$ 1,500
<b>TOTAL REVENUES</b>	3,000	1,500	1,500
<b>EXPENDITURES</b>			
Employee Health Program	3,000	1,500	1,500
<b>TOTAL EXPENDITURES</b>	3,000	1,500	1,500
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	-	-	-
<b>FUND BALANCE - BEGINNING</b>		7,901	
<b>FUND BALANCE - ENDING</b>		\$ 7,901	

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**DOOLY COUNTY, GEORGIA  
BALANCE SHEET  
GAEMS TRAUMA EQUIPMENT  
September 30, 2023**

	<b>2023</b>	<b>2022</b>
<b>ASSETS</b>		
Cash In Bank	\$ 959	\$ 959
<b>TOTAL ASSETS</b>	959	959
<b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Liabilities	-	-
<b>TOTAL LIABILITIES</b>	-	-
<b>FUND BALANCE</b>		
Fund Balance	959	959
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	\$ 959	\$ 959

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
GAEMS TRAUMA EQUIPMENT  
FOR THE YEAR ENDING SEPTEMBER 30, 2023**

	<u>Project Length Budget</u>	<u>Actual</u>	<u>Variances Favorable Unfavorable</u>
<b>REVENUES</b>			
Equipment	\$ 5,000	\$ 3,064	\$ 1,936
<b>TOTAL REVENUES</b>	<u>5,000</u>	<u>3,064</u>	<u>1,936</u>
<b>EXPENDITURES</b>			
Equipment	5,000	3,064	1,936
<b>TOTAL EXPENDITURES</b>	<u>5,000</u>	<u>3,064</u>	<u>1,936</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>-</u>	<u>-</u>	
<b>FUND BALANCE - BEGINNING</b>		959	-
<b>COUNTY CONTRIBUTION</b>		-	-
<b>FUND BALANCE - ENDING</b>		<u>\$ 959</u>	<u>\$ -</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**DOOLY COUNTY, GEORGIA  
BALANCE SHEET  
DOOLY COUNTY TRANSIT SYSTEM  
September 30, 2023**

	<b>2023</b>	<b>2022</b>
<b>ASSETS</b>		
Cash		
Receivable	\$ 9,858	\$ 3
<b>TOTAL ASSETS</b>	<b>9,858</b>	<b>3</b>
 <b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accounts Payable	-	-
Payable Municipalities	-	-
<b>TOTAL LIABILITIES</b>	-	-
 <b>FUND BALANCE</b>		
Fund Balance	9,858	3
<b>TOTAL FUND BALANCE</b>	<b>9,858</b>	<b>3</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 9,858</b>	<b>\$ 3</b>

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, 2023**

	<b>Budget</b>	<b>Actual</b>	<b>Variance- Favorable Unfavorable</b>
<b>REVENUES</b>			
Intergovernmental Revenues	\$ 280,000	\$ 273,533	\$ 6,467
<b>TOTAL REVENUES</b>	<b>\$ 280,000</b>	<b>\$ 273,533</b>	<b>\$ 6,467</b>
<b>EXPENDITURES</b>			
Transportation Contract	\$ 280,000	\$ 263,678	\$ 16,322
Public Safety - Fire	-	-	-
Capital Outlay			-
Highway & Streets	-	-	-
Public Safety - Fire	-	-	-
Health - EMS	-	-	-
Capital Leases	-	-	-
Infrastructure	-	-	-
Bond Payment Jail	-	-	-
Municipalities	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 280,000</b>	<b>\$ 263,678</b>	<b>\$ 16,322</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		<b>\$ 9,855</b>	
<b>FUND BALANCE AT October 1, 2021</b>		<b>\$ 3</b>	
<b>FUND BALANCE AT September 30, 2022</b>		<b>\$ 9,858</b>	

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**DOOLY COUNTY, GEORGIA  
BALANCE SHEET  
GEORGIA FORESTRY COMMISSION GRANT  
September 30, 2023**

	<b>2023</b>	<b>2022</b>
<b>ASSETS</b>		
Cash In Bank	\$ -	\$ -
<b>TOTAL ASSETS</b>	-	-
<b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Liabilities	-	-
<b>TOTAL LIABILITIES</b>	-	-
<b>FUND BALANCE</b>		
Fund Balance	-	-
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	\$ -	\$ -

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**  
**FOR THE YEAR ENDING SEPTEMBER 30, 2023**

	<u>Project Length Budget</u>	<u>Actual</u>	<u>Variances Favorable Unfavorable</u>
<b>REVENUES</b>			
Equipment	\$ 5,000	\$ 4,732	\$ 268
<b>TOTAL REVENUES</b>	<u>5,000</u>	<u>4,732</u>	<u>268</u>
<b>EXPENDITURES</b>			
Equipment	5,000	4,732	268
<b>TOTAL EXPENDITURES</b>	<u>5,000</u>	<u>4,732</u>	<u>268</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>5,000</u>	<u>-</u>	
<b>FUND BALANCE - BEGINNING</b>		-	
<b>FUND BALANCE - ENDING</b>		<u>\$ -</u>	

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**DOOLY COUNTY, GEORGIA  
BALANCE SHEET  
CAPITAL PROJECT FUND  
FEDERAL EMERGENCY MANAGEMENT  
September 30, 2023**

	2023	2022
<b>ASSETS</b>		
Cash In Bank	\$ -	\$ -
<b>TOTAL ASSETS</b>	-	-
<b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Liabilities	-	-
<b>TOTAL LIABILITIES</b>	-	-
<b>FUND BALANCE</b>		
Fund Balance	-	-
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	\$ -	\$ -

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**DOOLY COUNTY, GEORGIA**  
**STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCE**  
**FEDERAL EMERGENCY MANAGEMENT**  
**FOR THE YEAR ENDING SEPTEMBER 30, 2023**

	<u>Budget</u>	<u>2023</u>	<u>Variance- Favorable Unfavorable</u>
<b>REVENUES</b>			
Federal Emergency Management	\$ 24,500	\$ 21,590	\$ 2,910
<b>TOTAL REVENUES</b>	<u>24500</u>	<u>21,590</u>	<u>2,910</u>
<b>EXPENDITURES</b>			
Georgia Emergency Management	<u>(24,500)</u>	<u>(21,590)</u>	<u>(2,910)</u>
<b>TOTAL EXPENDITURES</b>	<u>(24,500)</u>	<u>(21,590)</u>	<u>(2,910)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		<u><u>-</u></u>	
<b>FUND BALANCE - BEGINNING</b>		<u>-</u>	
<b>FUND BALANCE - ENDING</b>		<u><u>\$ -</u></u>	

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

**January 31, 2024**

**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, 2023, 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 January 31, 2024.

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.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



HERBERT E. ALLEN, CPA  
Americus, GA 31709

**DOOLY COUNTY GEORGIA**  
**SCHEDULE OF FINDINGS AND RESPONSES**  
**SEPTEMBER 30, 2023**

**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 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 accordance 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 2018, 2019 and 2020.

As of January 31, 2024, the County is consistently asking for Financial Statements but has not received them.

**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

**January 31, 2024**

**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 Schedules of Special Purpose Local Option Sales Tax for Dooly County (2013 SPLOST and 2019 SPLOST), Georgia for the year ended September 30, 2023. This schedule is the responsibility of Dooly County, Georgia's management. Our responsibility is to express an opinion on the Schedules 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 Schedules of Special Purpose Local Option Sales Tax. We believe that our audit provides a reasonable basis for our opinion.

The accompanying Schedules 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 Schedules 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, 2023, 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, 2023**

	<u>Expenditures</u>			<u>Total</u>	<u>Estimated % of Completion</u>
	<u>Original Estimated</u>	<u>Prior Years</u>	<u>FYE 9-30-23</u>		
<b>2013</b>					
<b>PROJECT</b>					
Highways and Streets	\$ -	2,073,097	16,353	2,089,450	0.00%
Public Safety- Fire	-	118,136	-	118,136	0.00%
Capital Outlay					
Highways & Streets	-	463,755	-	463,755	0.00%
Public Safety- Fire	-	19,194	-	19,194	0.00%
Health- EMS	-	203,929	-	203,929	0.00%
Library	-	4,875	-	4,875	0.00%
Courthouse	-	52,960	-	52,960	0.00%
Recreation	-	81,306	-	81,306	0.00%
Capital Leases	-	299,082	-	299,082	0.00%
Infrastructure	-	120,015	-	120,015	0.00%
Bond Payment Jail	-	1,281,997	-	1,281,997	0.00%
Municipalities	-	1,626,824	-	1,626,824	0.00%
<b>Total</b>	<u>\$ -</u>	<u>\$ 6,345,170</u>	<u>\$ 16,353</u>	<u>\$ 6,361,523</u>	



**DOOLY COUNTY, GEORGIA**  
**SPECIAL USE LOCAL OPTION TAX FUND**  
**SCHEDULE OF EXPENDITURES**  
**FOR YEAR ENDING SEPTEMBER 30, 2023**

	<u>Original Estimated</u>	<u>Prior Years</u>	<u>Expenditures FYE 9-30-23</u>	<u>Total</u>	<u>Estimated % of Completion</u>
<b>2019-2024 PROJECT</b>					
Courthouse	\$ 250,000	\$ -	-	-	0.00%
Public Safety	-	877,522	-	877,522	0.00%
Highways and Streets	4,575,000	851,791	627,387	1,479,178	32.33%
Capital Outlay					
Highways & Streets	-	1,431,266	100,900	1,532,166	0.00%
Public Safety- Fire	500,000	116,278	46,030	162,308	32.46%
Health- EMS	250,000	147,668	-	147,668	59.07%
Library	50,000	10	17,695	17,705	35.41%
Recreation	150,000	44,245	72,559	116,804	77.87%
Capital Leases	-	-	371,276	371,276	0.00%
Infrastructure-Roads	-	-	51,442	51,442	0.00%
Bond Payment Jail	750,000	215,081	96,980	312,061	41.61%
Municipalities	2,175,000	1,331,694	394,718	1,726,412	79.38%
<b>Total</b>	<u><u>\$ 8,700,000</u></u>	<u><u>\$ 5,015,555</u></u>	<u><u>\$ 1,778,987</u></u>	<u><u>\$ 6,794,542</u></u>	

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**DOOLY COUNTY, GEORGIA  
CONTINUING DISCLOSURE-BOND ISSUE  
FOR YEAR ENDING September 30, 2023**

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, 2023.