

**DODGE COUNTY, GEORGIA  
FINANCIAL STATEMENTS  
AND  
SUPPLEMENTAL INFORMATION  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019  
AND  
INDEPENDENT AUDITOR'S REPORT**

Dodge County, Georgia  
 ANNUAL FINANCIAL REPORT  
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019  
 TABLE OF CONTENTS

|  | <u>Page</u> |
|--|-------------|
| <b>INTRODUCTORY SECTION</b>  |             |
| PRINCIPAL OFFICIALS.....   | 1           |
| <b>FINANCIAL SECTION</b>   |             |
| INDEPENDENT AUDITOR’S REPORT.....  | 2-4         |
| BASIC FINANCIAL STATEMENTS:  |             |
| Government-wide Financial Statements:  |             |
| Statement of Net Position... ..  | 5           |
| Statement of Activities.....   | 6           |
| Fund Financial Statements:   |             |
| Balance Sheet – Governmental Funds.....  | 7           |
| Reconciliation of the Balance Sheet of Governmental Funds<br>to the Statement of Net Position.....   | 8           |
| Statement of Revenues, Expenditures, and Changes in Fund<br>Balances – Governmental Funds.....   | 9           |
| Reconciliation of the Statement of Revenues, Expenditures, and Changes<br>in Fund Balances of Governmental Funds to the Statement of Activities..... | 10          |
| Statement of Revenues, Expenditures, and Changes in Fund<br>Balances – Budget (GAAP Basis) and Actual – General Fund.....                            | 11-13       |
| Statement of Fiduciary Net Position – Custodial Funds.....   | 14          |
| Notes to the Financial Statements.....   | 15-37       |
| REQUIRED SUPPLEMENTARY INFORMATION:  |             |
| Schedule of Changes in the Net Pension Liability and Related Ratios.....   | 38          |
| Schedule of Contributions.....   | 39          |
| Schedule of Pension Investment Returns.....  | 39          |
| Notes to Schedule of Changes in the Net pension Liability.....   | 40          |
| SUPPLEMENTARY DATA – COMBINING FUND FINANCIAL STATEMENTS AND SCHEDULES:  |             |
| Combining Balance Sheet – Nonmajor Governmental Funds.....   | 41          |
| Combining Statement of Revenues, Expenditures, and<br>Changes in Fund Balances – Nonmajor Governmental Funds.....                                    | 42          |
| Combining Balance Sheet – Special Revenue Funds.....   | 43          |
| Combining Statement of Revenues, Expenditures, and<br>Changes in Fund Balances – Special Revenue Funds.....  | 44          |
| Combining Balance Sheet -- Capital Project Funds.....  | 45          |
| Combining Statement of Revenues, Expenditures, and<br>Changes in Fund Balances – Capital Project Funds.....  | 46          |
| Combining Statement of Fiduciary Net Position – Custodial Funds.....   | 47          |
| Combining Statement of Changes in Fiduciary Net Position – Cusdotial Funds.....  | 48-50       |
| SUPPLEMENTARY SCHEDULES:   |             |
| Schedule of Revenues, Expenditures, and Changes in Fund<br>Balances – Budget and Actual – Drug Education Special Revenue Fund.....                   | 51          |
| Schedule of Revenues, Expenditures, and Changes in Fund<br>Balances – Budget and Actual – Jail Special Revenue Fund.....                             | 52          |
| Schedule of Revenues, Expenditures, and Changes in Fund<br>Balances – Budget and Actual – Law Library Special Revenue Fund.....                      | 53          |

Dodge County, Georgia  
 ANNUAL FINANCIAL REPORT  
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019  
 TABLE OF CONTENTS

|  | <u>Page</u>    |
|--|----------------|
| Schedule of Revenues, Expenditures, and Changes in Fund<br>Balances – Budget and Actual – Revolving Loan Special Revenue Fund.....   | 54             |
| Schedule of Revenues, Expenditures, and Changes in Fund<br>Balances – Budget and Actual – Sheriff’s Condemnation and<br>Supply Special Revenue Fund.....   | 55             |
| Schedule of Revenues, Expenditures, and Changes in Fund<br>Balances – Budget and Actual – E-911 Special Revenue Fund.....  | 56             |
| Schedule of Revenues, Expenditures, and Changes in Fund<br>Balance – Budget and Actual – Sheriff’s Commissary Account<br>Special Revenue Fund.....   | 57             |
| Schedule of Revenues, Expenditures, and Changes in Fund<br>Balances – Budget and Actual – Sheriff’s Vending Machine<br>Account Special Revenue Fund.....   | 58             |
| Schedule of Revenues, Expenditures, and Changes in Fund<br>Balance – Budget and Actual – Sheriff’s Seizure Account<br>Special Revenue Fund.....  | 59             |
| <br><b>SCHEDULES TO MEET REGULATORY REQUIREMENTS:</b>  |                |
| Schedule of Special Purpose Local Option Sales Tax 2008.....   | 60             |
| Schedule of Special Purpose Local Option Sales Tax 2013.....   | 61             |
| Schedule of TIA Special Purpose Local Option Sales Tax.....  | 62             |
| <br><b>STATE COMPLIANCE SECTION</b>  |                |
| Certification of 911 Expenditures .....  | 63-65          |
| <b>INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER FINANCIAL<br/>REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF<br/>FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH<br/>GOVERNMENT AUDITING STANDARDS.....</b> |                |
| Schedule of Findings and Questioned Costs.....   | 66-67<br>68-73 |

DODGE COUNTY, GEORGIA

PRINCIPAL OFFICIALS

BOARD OF COMMISSIONERS

|                        |                             |
|------------------------|-----------------------------|
| Dan McCranie           | Commissioner, Chairman      |
| Karen Cheek            | Commissioner                |
| William T. Howell, Jr. | Commissioner, Vice Chairman |
| Terry Niblett          | Commissioner                |
| Brian Watkins          | Commissioner                |

ELECTED OFFICIALS

|                         |                         |
|-------------------------|-------------------------|
| Kay Graham              | Tax Commissioner        |
| Waymon A. McCranie, Jr. | Judge, Probate Court    |
| Lynn Sheffield          | Sheriff                 |
| Rhett Walker            | Clerk of Superior Court |
| Lonnie Parkerson        | Judge, Magistrate Court |
| Joe Smith               | Coroner                 |

APPOINTED OFFICIALS

|                |                |
|----------------|----------------|
| Spencer Barron | County Manager |
|----------------|----------------|

## **FINANCIAL SECTION**

# H. FRANK ERWIN, JR., P.C.

CERTIFIED PUBLIC ACCOUNTANT

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MEMBER  
Georgia Society of  
Certified Public Accountants

MEMBER  
American Institute of  
Certified Public Accountants

## INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners of Roads and Revenues  
Dodge County, Georgia

### Report on the Financial Statements

I have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Dodge County, Georgia, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise Dodge County, Georgia's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

My responsibility is to express opinions on these financial statements based on my audit. I conducted my 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 I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

### Opinions

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Dodge County, Georgia, as of December 31, 2019, and the

respective changes in financial position thereof for the year ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the defined pension benefit plan schedules on pages 38 through 40 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

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. My opinion on the basic financial statements is not affected by this missing information.

### *Other Information*

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Dodge County, Georgia's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedules of expenditures of special purpose local option sales tax proceeds are presented for purposes of additional analysis as required by the Official Code of Georgia 48-8-121, and are also not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and the schedules of expenditures of special purpose local option sales tax proceeds are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the combining and individual nonmajor fund financial statements and the schedules of expenditures of special purpose local option sales tax proceeds are fairly stated in all material respects in relation to the basic financial statements as a whole.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, I have also issued my report dated October 2, 2020, on my consideration of the Dodge County, Georgia's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulation, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of my 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 Dodge 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 Dodge County, Georgia's internal control over financial reporting and compliance.



Eastman, Georgia  
October 2, 2020



Dodge County, Georgia  
STATEMENT OF NET POSITION  
December 31, 2019

|  | <u>Primary<br/>Government<br/>Total<br/>Governmental<br/>Activities</u> | <u>Component<br/>Unit<br/>Dodge<br/>County Public<br/>Health Center</u> |
|--|---|---|
| <b>Assets:</b>   |   |   |
| Cash   | \$ 6,759,041  | \$ 720,589  |
| Receivables, net of allowance for uncollectibles:                    |   | -   |
| Taxes  | 1,611,388   | -   |
| Accounts   | 27,793  | -   |
| Due from other governments   | 33,199  | 49,878  |
| Loans receivable   | -   | -   |
| Inventory  | 5,600   |   |
| Accrued Interest   | -   | -   |
| Capital assets:  |   | -   |
| Capital assets not being depreciated                                 | 351,410   | -   |
| Capital assets being depreciated, net of<br>accumulated depreciation | 10,234,092  | 7,119   |
| Total Assets   | <u>19,022,523</u>   | <u>777,586</u>  |
| <b>Deferred Outflows of Resources:</b>                               |   |   |
| Pensions   | <u>156,326</u>  | <u>123,561</u>  |
| <b>Liabilities:</b>  |   |   |
| Accounts payable   | 23,077  | -   |
| Salaries and benefits payable  | 44,947  | -   |
| Due to other governments   | -   | 24,394  |
| Accrued liabilities  | 33,127  | -   |
| Compensated absences due within one year                             | -   | 6,775   |
| Compensated absences due after one year                              | -   | 27,100  |
| Capital leases and notes payable due within one year                 | 39,003  | -   |
| Capital leases and notes payable due after one year                  | 39,002  | -   |
| Landfill post-closure care costs                                     | 1,183,367   | -   |
| Net pension liability  | 381,588   | 361,154   |
| Net OPEB liability   | -   | 160,938   |
| Total liabilities  | <u>1,744,111</u>  | <u>580,361</u>  |
| <b>Deferred Inflows of Resources:</b>                                |   |   |
| Pensions   | <u>117,648</u>  | <u>143,081</u>  |
| <b>Net position:</b>   |   |   |
| Net investment in capital assets                                     | 10,507,496  | 7,119   |
| Restricted for:  |   |   |
| Prior year program income  | -   | 21,361  |
| Capital projects   | 3,195,955   | -   |
| Economic Development   | 130,888   | -   |
| Public Safety  | 301,860   | -   |
| Unrestricted   | 3,180,891   | 149,225   |
| Total net position   | <u>\$ 17,317,090</u>  | <u>\$ 177,705</u>   |

The accompanying notes are an integral part of these financial statements.

Dodge County, Georgia  
STATEMENT OF ACTIVITIES  
For the fiscal year ended December 31, 2019

| Functions                            | Net (Expense) Revenue and Changes in Net Position |                                |                                    |                                  |                                 |  |
|--------------------------------------|---|--------------------------------|------------------------------------|----------------------------------|---------------------------------|--|
|                                      | Expenses  | Charges for Services and Fines | Operating Grants and Contributions | Capital Grants and Contributions | Primary Governmental Activities | Component Unit Governmental Activities |
| Primary government-                  |   |                                |                                    |                                  |                                 |  |
| Governmental activities:             |   |                                |                                    |                                  |                                 |  |
| General government                   | \$ 1,973,116                                      | \$ 4,409                       | \$ 118,197                         | \$ -                             | \$ (1,850,510)                  | -                                      |
| Public safety                        | 6,689,326   | 2,293,068                      | 291,065                            | -                                | (4,105,193)                     | -                                      |
| Public works                         | 3,950,001   | 218,945                        | 190,696                            | -                                | (3,540,360)                     | -                                      |
| Judiciary                            | 1,043,436   | 364,413                        | 78,661                             | -                                | (600,362)                       | -                                      |
| Health & welfare                     | 551,646   | -                              | 40,285                             | -                                | (511,361)                       | -                                      |
| Recreation & culture                 | 264,143   | -                              | -                                  | -                                | (264,143)                       | -                                      |
| Development & housing                | 445,125   | 31,739                         | -                                  | -                                | (413,386)                       | -                                      |
| Community service                    | 357,695   | 6,174                          | 90,052                             | -                                | (261,469)                       | -                                      |
| Interest on Long Term Debt           | 1,480   | -                              | -                                  | -                                | (1,480)                         | -                                      |
| Total governmental activities        | \$ 15,275,968                                     | \$ 2,918,748                   | \$ 808,956                         | \$ -                             | (11,548,264)                    | -                                      |
| Component unit:                      |   |                                |                                    |                                  |                                 |  |
| Dodge County Public Health Center    | \$ 479,960  | \$ 180,253                     | \$ 354,674                         | \$ -                             | -                               | 54,967                                 |
| General revenues:                    |   |                                |                                    |                                  |                                 |  |
| Property taxes                       |   |                                |                                    |                                  | 5,666,985                       | -                                      |
| Sales taxes                          |   |                                |                                    |                                  | 3,571,444                       | -                                      |
| Other taxes                          |   |                                |                                    |                                  | 1,116,186                       | -                                      |
| Sales of capital assets              |   |                                |                                    |                                  | -                               | -                                      |
| Interest                             |   |                                |                                    |                                  | -                               | -                                      |
| Other revenues                       |   |                                |                                    |                                  | 517,737                         | 89,514                                 |
| Transfers                            |   |                                |                                    |                                  | -                               | -                                      |
| Total general revenues and transfers |   |                                |                                    |                                  | 10,872,352                      | 89,514                                 |
| Change in net position               |   |                                |                                    |                                  | (675,912)                       | 144,481                                |
| Net position - beginning             |   |                                |                                    |                                  | 17,993,002                      | 33,224                                 |
| Adjustments                          |   |                                |                                    |                                  | -                               | -                                      |
| Net position - ending                |   |                                |                                    |                                  | \$ 17,317,090                   | \$ 177,705                             |

The accompanying notes are an integral part of these financial statements.

Dodge County, Georgia  
BALANCE SHEET  
GOVERNMENTAL FUNDS

December 31, 2019

|  | General             | 2013<br>SPLOST      | Other<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|--|---------------------|---------------------|--------------------------------|--------------------------------|
| <b>Assets:</b>   |                     |                     |                                |                                |
| Cash   | \$ 3,324,369        | \$ 2,318,297        | \$ 1,116,375                   | \$ 6,759,041                   |
| Accounts receivable  | 15,847              | -                   | 11,946                         | 27,793                         |
| Taxes receivable, net  | 1,432,241           | 179,147             | -                              | 1,611,388                      |
| Due from other governments   | 33,199              | -                   | -                              | 33,199                         |
| Loans receivable   | -                   | -                   | -                              | -                              |
| Inventory  | 5,600               | -                   | -                              | 5,600                          |
| Accrued Interest   | -                   | -                   | -                              | -                              |
| <b>Total assets</b>  | <b>4,811,256</b>    | <b>2,497,444</b>    | <b>1,128,321</b>               | <b>8,437,021</b>               |
| <b>Liabilities:</b>  |                     |                     |                                |                                |
| Accounts payable   | 5,210               | -                   | 17,867                         | 23,077                         |
| Accrued liabilities  | 59,947              | -                   | 18,127                         | 78,074                         |
| <b>Total liabilities</b>   | <b>65,157</b>       | <b>-</b>            | <b>35,994</b>                  | <b>101,151</b>                 |
| <b>Deferred inflows of resources:</b>  |                     |                     |                                |                                |
| Unavailable revenue-taxes  | 831,976             | -                   | -                              | 831,976                        |
| <b>Total deferred inflows of resources</b>                                     | <b>831,976</b>      | <b>-</b>            | <b>-</b>                       | <b>831,976</b>                 |
| <b>Fund balances:</b>  |                     |                     |                                |                                |
| <b>Nonspendable</b>  |                     |                     |                                |                                |
| Inventories  | 5,600               | -                   | -                              | 5,600                          |
| <b>Restricted for</b>  |                     |                     |                                |                                |
| Economic Development   | -                   | -                   | 130,888                        | 130,888                        |
| Public Safety  | -                   | -                   | 301,860                        | 301,860                        |
| Capital Projects   | 37,484              | 2,497,444           | 661,027                        | 3,195,955                      |
| Unassigned   | 3,871,039           | -                   | (1,448)                        | 3,869,591                      |
| <b>Total fund balances</b>   | <b>3,914,123</b>    | <b>2,497,444</b>    | <b>1,092,327</b>               | <b>7,503,894</b>               |
| <b>Total liabilities, Deferred inflows<br/>of resources, and fund balances</b> | <b>\$ 4,811,256</b> | <b>\$ 2,497,444</b> | <b>\$ 1,128,321</b>            | <b>\$ 8,437,021</b>            |

The accompanying notes are an integral part of these financial statements.

Dodge County, Georgia  
 Reconciliation of the Balance Sheet of Governmental Funds  
 To the Statement of Net Position  
 December 31, 2019

|   |                             |
|---|-----------------------------|
| Total fund equity per balance sheet of governmental funds   | \$ 7,503,894                |
| <p>Amounts reported for governmental activities in the statement of net position are different from amounts reported in the balance sheet of governmental funds due to the following:</p>   |                             |
| Net pension obligation - To recognize asset (liability) resulting from contributions in excess of (under) the annual required contribution.   | (381,588)                   |
| Deferred outflows of resources - Collective deferred outflows of resources-pension liability.   | 156,326                     |
| Deferred inflows of resources - Collective deferred inflows of resources-pension liability.   | (117,648)                   |
| Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. (capital assets amounted to \$21,243,693 accumulated depreciation amounted to \$10,658,191)   | 10,585,502                  |
| Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.  | 831,976                     |
| Long-term liabilities, including landfill estimated cost of closure and post closure care and capital leases payable, are not due and payable in the current period and therefore are not reported in the funds. (closure/post closure care amounted to \$1,183,367; NOTE payable amounted to \$78,005) | <u>(1,261,372)</u>          |
| Net position of governmental activities   | <u><u>\$ 17,317,090</u></u> |

The accompanying notes are an integral part of these financial statements.

Dodge County, Georgia  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS

For the fiscal year ended December 31, 2019

|  | General           | 2013<br>SPLOST      | Other<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|--|-------------------|---------------------|--------------------------------|--------------------------------|
| <b>Revenues:</b>   |                   |                     |                                |                                |
| Taxes  | \$ 8,073,997      | \$ 1,997,197        | \$ 525,660                     | \$ 10,596,854                  |
| Licenses and permits   | 35,814            | -                   | -                              | 35,814                         |
| Intergovernmental  | 1,153,392         | -                   | 14,649                         | 1,168,041                      |
| Charges for services   | 1,050,025         | -                   | 1,280,157                      | 2,330,182                      |
| Judicial fees and charges  | 323,732           | -                   | 41,456                         | 365,188                        |
| Interest   | -                 | -                   | -                              | -                              |
| Other  | 194,458           | -                   | 29,251                         | 223,709                        |
| <b>Total revenues</b>  | <b>10,831,418</b> | <b>1,997,197</b>    | <b>1,891,173</b>               | <b>14,719,788</b>              |
| <b>Expenditures:</b>   |                   |                     |                                |                                |
| <b>Current:</b>  |                   |                     |                                |                                |
| General government   | 1,440,030         | 455,816             | -                              | 1,895,846                      |
| Public safety  | 5,012,265         | 51,243              | 1,360,054                      | 6,423,562                      |
| Public works   | 2,221,177         | 34,246              | 1,100,431                      | 3,355,854                      |
| Judiciary  | 1,040,766         | -                   | 1,170                          | 1,041,936                      |
| Health & welfare   | 157,621           | 52,901              | -                              | 210,522                        |
| Recreation & culture   | 229,348           | 19,149              | -                              | 248,497                        |
| Development & housing  | 86,831            | 175,000             | 97,002                         | 358,833                        |
| Community service  | 338,626           | -                   | -                              | 338,626                        |
| <b>Capital outlay:</b>   |                   |                     |                                |                                |
| General government   | 5                 | -                   | -                              | 5                              |
| Public safety  | 117,008           | 22,978              | 93,633                         | 233,619                        |
| Public Works   | -                 | 226,900             | -                              | 226,900                        |
| <b>Debt service:</b>   |                   |                     |                                |                                |
| Principial retirement  | 86,884            | -                   | -                              | 86,884                         |
| Interest   | 1,479             | -                   | -                              | 1,479                          |
| Intergovernmental  | -                 | 745,274             | -                              | 745,274                        |
| <b>Total expenditures</b>  | <b>10,732,040</b> | <b>1,783,507</b>    | <b>2,652,290</b>               | <b>15,167,837</b>              |
| <b>Excess (deficiency) of revenues<br/>over (under) expenditures</b> | <b>99,378</b>     | <b>213,690</b>      | <b>(761,117)</b>               | <b>(448,049)</b>               |
| <b>Other financing sources (uses):</b>                               |                   |                     |                                |                                |
| Loan proceeds  | 117,008           | -                   | -                              | 117,008                        |
| Transfers in   | -                 | 196,806             | 41,238                         | 238,044                        |
| Transfers out  | (41,238)          | -                   | (196,806)                      | (238,044)                      |
| <b>Total other financing sources<br/>and (uses)</b>                  | <b>75,770</b>     | <b>196,806</b>      | <b>(155,568)</b>               | <b>117,008</b>                 |
| <b>Net change in fund balance</b>                                    | <b>175,148</b>    | <b>410,496</b>      | <b>(916,685)</b>               | <b>(331,041)</b>               |
| Fund balances - beginning  | 3,738,975         | 2,086,948           | 2,009,012                      | 7,834,935                      |
| Adjustments  | -                 | -                   | -                              | -                              |
| <b>Fund balances - ending</b>  | <b>3,914,123</b>  | <b>\$ 2,497,444</b> | <b>\$ 1,092,327</b>            | <b>\$ 7,503,894</b>            |

The accompanying notes are an integral part of these financial statements.

Dodge County, Georgia  
 Reconciliation of the Statement of Revenues,  
 Expenditures, and Changes in Fund Balances of Governmental Funds  
 To the Statement of Activities  
 For the Year Ended December 31, 2019

Net change in fund balances, total governmental funds \$ (331,041)

Amounts reported for governmental activities in the Statement of Activities differ from amounts reported in the Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balances due to the following:

Net pension obligation - To recognize change in asset (liability) resulting from contributions in excess of (under) the annual required contribution. (57,566)

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period. (81,420)

Because some revenues will not be collected for several months after the government's fiscal year end, they are not considered available revenues and are deferred in the governmental funds. Deferred revenues increased by this amount during the fiscal year. (150,288)

The issuance of long - term debt (e.g., bonds, leases, notes) provides current financial resources to governmental funds, while the repayment of the principal of long term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities.

|                           |           |
|---------------------------|-----------|
| Debt Issued or Incurred   | (117,008) |
| Bond Issuance Costs       | -         |
| Closure/post closure care | (25,474)  |
| Principal Repayments      |           |
| Bonds                     | -         |
| Capital Leases            | 47,882    |
| Notes Payable             | 39,003    |
|                           | 39,003    |

Net position of governmental activities (675,912)

The accompanying notes are an integral part of these financial statements.

Dodge County, Georgia  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL

For the fiscal year ended December 31, 2019

|                                 | Budgeted Amounts |                  | Actual<br>Amounts | Variance with<br>Final Budget -<br>Positive<br>(Negative) |
|---------------------------------|------------------|------------------|-------------------|---|
|                                 | Original         | Final            |                   |   |
| <b>Revenues:</b>                |                  |                  |                   |   |
| Taxes                           | \$ 7,070,000     | \$7,070,000      | \$ 8,073,997      | \$ 1,003,997  |
| Licenses and permits            | 28,500           | 28,500           | 35,814            | 7,314   |
| Intergovernmental               | 302,500          | 302,500          | 1,153,392         | 850,892   |
| Charges for services            | 1,052,000        | 1,052,000        | 1,050,025         | (1,975)   |
| Judicial fees and charges       | 342,000          | 342,000          | 323,732           | (18,268)  |
| Other                           | 245,000          | 245,000          | 194,458           | (50,542)  |
| <b>Total revenues</b>           | <b>9,040,000</b> | <b>9,040,000</b> | <b>10,831,418</b> | <b>1,791,418</b>  |
| <b>Current expenditures:</b>    |                  |                  |                   |   |
| <b>General government:</b>      |                  |                  |                   |   |
| Office of Commissioner          | 549,863          | 549,863          | 719,313           | (169,450)   |
| Registrar and election          | 106,872          | 106,872          | 134,425           | (27,553)  |
| Office of Tax Commissioner      | 231,721          | 231,721          | 240,450           | (8,729)   |
| Tax Assessor and Appraiser      | 355,520          | 355,520          | 345,842           | 9,678   |
| Tax Collector                   | -                | -                | -                 | -   |
| <b>Total general government</b> | <b>1,243,976</b> | <b>1,243,976</b> | <b>1,440,030</b>  | <b>(196,054)</b>  |
| <b>Public safety:</b>           |                  |                  |                   |   |
| Office of Sheriff               | 3,108,344        | 3,108,344        | 3,436,840         | (328,496)   |
| EMA                             | 32,830           | 32,830           | 32,826            | 4   |
| Coroner                         | 32,787           | 32,787           | 38,566            | (5,779)   |
| EMS                             | 1,042,544        | 1,042,544        | 1,247,322         | (204,778)   |
| Building Inspector              | 80,213           | 80,213           | 79,639            | 574   |
| Oconee Drug Task Force          | 170,000          | 170,000          | 198,632           | (28,632)  |
| Miscellaneous                   | 96,000           | 96,000           | 95,448            | 552   |
| <b>Total public safety</b>      | <b>4,562,718</b> | <b>4,562,718</b> | <b>5,129,273</b>  | <b>(566,555)</b>  |
| <b>Public works:</b>            |                  |                  |                   |   |
| Landfill and sanitation         | 546,387          | 546,387          | 546,309           | 78  |
| Roads                           | 714,108          | 714,108          | 1,674,868         | (960,760)   |
| <b>Total public works</b>       | <b>1,260,495</b> | <b>1,260,495</b> | <b>2,221,177</b>  | <b>(960,682)</b>  |
| <b>Judiciary:</b>               |                  |                  |                   |   |
| Clerk of Superior Court         | 267,578          | 267,578          | 266,973           | 605   |
| Superior Court                  | 256,253          | 256,253          | 341,432           | (85,179)  |
| Probate Court                   | 226,887          | 226,887          | 223,526           | 3,361   |
| Magistrate Court                | 203,228          | 203,228          | 208,835           | (5,607)   |
| <b>Total judiciary</b>          | <b>953,946</b>   | <b>953,946</b>   | <b>1,040,766</b>  | <b>(86,820)</b>   |

(continued)

Dodge County, Georgia  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL - CONTINUED

For the fiscal year ended December 31, 2019

|  | <u>Budgeted Amounts</u> |                | Actual<br>Amounts | Variance with<br>Final Budget -<br>Positive<br>(Negative) |
|--|-------------------------|----------------|-------------------|---|
|  | <u>Original</u>         | <u>Final</u>   |                   | <u>(Negative)</u>   |
| <b>Health &amp; welfare:</b>           |                         |                |                   |   |
| Eastman Dodge Nutrition Center         | 45,198                  | 45,198         | 47,323            | (2,125)   |
| Public Health                          | 94,024                  | 94,024         | 104,282           | (10,258)  |
| Family and Children Services           | 5,000                   | 5,000          | 5,191             | (191)   |
| Paupers and financial assistance       | 6,000                   | 6,000          | 825               | 5,175   |
| <b>Total health &amp; welfare</b>      | <b>150,222</b>          | <b>150,222</b> | <b>157,621</b>    | <b>(7,399)</b>  |
| <b>Recreation &amp; culture:</b>       |                         |                |                   |   |
| Library                                | 69,000                  | 69,000         | 50,940            | 18,060  |
| Historical Society                     | 3,500                   | 3,500          | 3,500             | -   |
| Recreation                             | 180,500                 | 180,500        | 174,908           | 5,592   |
| <b>Total recreation &amp; culture</b>  | <b>253,000</b>          | <b>253,000</b> | <b>229,348</b>    | <b>23,652</b>   |
| <b>Development &amp; housing:</b>      |                         |                |                   |   |
| Development Authority                  | 48,000                  | 48,000         | 60,500            | (12,500)  |
| Firefighters Association               | -                       | -              | 890               | (890)   |
| Forestry Department                    | 24,288                  | 24,288         | 24,288            | -   |
| Chamber of Commerce                    | -                       | -              | -                 | -   |
| NRCS Conservation                      | 2,500                   | 2,500          | 1,153             | 1,347   |
| <b>Total development &amp; housing</b> | <b>74,788</b>           | <b>74,788</b>  | <b>86,831</b>     | <b>(12,043)</b>   |
| <b>Community service:</b>              |                         |                |                   |   |
| Extension Service                      | 93,804                  | 93,804         | 80,741            | 13,063  |
| Faithful Hearts Animal Shelter         | 5,000                   | 5,000          | 5,000             | -   |
| Miscellaneous                          | 45,051                  | 45,051         | 29,874            | 15,177  |
| Airport                                | 120,000                 | 120,000        | 17,464            | 102,536   |
| Eastman-Dodge Council on Aging         | 10,000                  | 10,000         | 10,000            | -   |
| Dodge County Agricultural Park         | 500                     | 500            | 321               | 179   |
| Regional Development Center            | 13,240                  | 13,240         | 9,929             | 3,311   |
| Dodge County Farmers Market            | -                       | -              | -                 | -   |
| Transit                                | 179,036                 | 179,036        | 185,297           | (6,261)   |
| <b>Total community service</b>         | <b>466,631</b>          | <b>466,631</b> | <b>338,626</b>    | <b>128,005</b>  |

(continued)



Dodge County, Georgia  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL - CONTINUED

For the fiscal year ended December 31, 2019

|   | Budgeted Amounts    |                     | Actual<br>Amounts   | Variance with<br>Final Budget -<br>Positive<br>(Negative) |
|---|---------------------|---------------------|---------------------|---|
|   | Original            | Final               |                     |   |
| Debt service:                           |                     |                     |                     |   |
| Principal retirement                    | -                   | -                   | 86,884              | (86,884)  |
| Interest                                | -                   | -                   | 1,479               | (1,479)   |
| Total debt service                      | -                   | -                   | 88,363              | (88,363)  |
| Total expenditures                      | 8,965,776           | 8,965,776           | 10,732,040          | (1,766,264)   |
| Excess of revenues<br>over expenditures | 74,224              | 74,224              | 99,378              | 25,154  |
| Other financing sources<br>(uses):      |                     |                     |                     |   |
| Loan proceeds                           | -                   | -                   | 117,008             | 117,008   |
| Surplus equipment sale                  | -                   | -                   | -                   | -   |
| Transfers in                            | -                   | -                   | -                   | -   |
| Transfers out                           | (74,224)            | (74,224)            | (41,238)            | 32,986  |
| Total other financing<br>sources (uses) | (74,224)            | (74,224)            | 75,770              | 149,994   |
| Net change in fund balances             | -                   | -                   | 175,148             | 175,148   |
| Fund balances - beginning               | 3,738,975           | 3,738,975           | 3,738,975           | -   |
| Fund balances - ending                  | <u>\$ 3,738,975</u> | <u>\$ 3,738,975</u> | <u>\$ 3,914,123</u> | <u>\$ 175,148</u>   |

The accompanying notes are an integral part of these financial statements.

Dodge County, Georgia  
STATEMENT OF FIDUCIARY NET POSITION  
CUSTODIAL FUNDS  
December 31, 2019

|                      |                            |
|----------------------|----------------------------|
| <b>ASSETS</b>        |                            |
| Cash                 | <u>\$ 1,062,888</u>        |
| Total assets         | <u>1,062,888</u>           |
| <b>LIABILITIES</b>   |                            |
| Accounts payable     | 618,244                    |
| Funds held in escrow | <u>444,644</u>             |
| Total liabilities    | <u><u>\$ 1,062,888</u></u> |

The accompanying notes are an integral part of these financial statements.

**Dodge County, Georgia**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2019**

**1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of Dodge County, Georgia have been prepared in conformity with accounting principles generally accepted in the United States (GAAP) as applied to governments. The Government Accounting Standards Board (GASB) is the accepted standard-setting body for governmental accounting and financial reporting principles. The more significant of the County's accounting policies are described below.

**A Reporting Entity**

Dodge County, Georgia (the Government) was chartered under the laws of Georgia in 1870. The County operates under a five member Board of Commissioners form of government. Dodge County provides various services, levies taxes, and issues licenses as provided by the Charter. These services include public safety, highway and streets, health and social services, emergency medical services, cultural and recreational programs and administrative services.

The County's basic financial statements include the accounts of all County operations. The criteria for including organizations within the County's reporting entity, as set forth in GASB No. 14 "The Financial Reporting Entity", is financial accountability. Financial accountability is defined as appointment of a voting majority of the component unit's board and either the ability to impose will by the primary government or the possibility that the component unit will provide a financial benefit to or impose a financial burden on the primary government.

Discretely Presented Component Units – Discretely presented component units are reported in a separate column in the government-wide financial statements to emphasize they are legally separate from the Government.

Dodge County Public Health Center – The financial operations of the Dodge County Public health Center are presented as a governmental fund type. The seven members of the Board of Health include the Chairmen of Dodge County, three County appointed members, the County School Superintendent, the City Administrator, and one City appointed member. The Board of Health has a June 30<sup>th</sup> year-end. The Board of Health is responsible for health programs designed for prevention, early detection, treatment and referral. The complete financial statements for Dodge County Public health Center may be obtained at the following address: Dodge County, P.O. Box 818, Eastman, GA 31023.

**B Basis of Presentation**

The County's basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities and fund financial statements, which provide a more detailed level of financial information.

*Government-wide Financial Statements* – The government-wide financial statements include a statement of net position and a statement of activities. These statements report financial information for the County as a whole. All funds other than fiduciary activities are included at the government-wide reporting level. These statements include separate columns for the governmental and business-type activities of the primary government, as well as its discretely presented component units. Individual funds are not displayed at this reporting level, but the statements distinguish governmental activities, generally supported by taxes and County general revenues, from business-type activities, generally financed in whole or in part with fees charged to external customers.

The statement of net position presents the financial position of the governmental and business-type activities of the County.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the County's governmental activities and for each identifiable activity of the business-type activities of the County. Direct expenses are those that are specifically associated with a function and therefore clearly identifiable to that function. The County does not allocate indirect expenses to functions in the statement of activities.

**Dodge County, Georgia**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2019**

The statement of activities reports the expenses of a given function offset by program revenues directly related to the functional program. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity. Program revenues include: (1) charges for services which report fees and other charges to users of the County's services; (2) operating grants and contributions which finance annual operating activities including restricted investment income; and (3) capital grants and contributions which fund the acquisition, construction, or rehabilitation of capital assets. These revenues are subject to externally imposed restrictions to these program uses. For identifying to which function program revenue pertains, the determining factor for *charges for services* is which function *generates* the revenue. For *grants and contributions*, the determining factor is to which function the revenues are *restricted*.

Taxes and other revenue sources not properly included with program revenues are reported as general revenues of the County. The comparison of direct expenses with program revenues identifies the extent to which each governmental function and each identifiable business activity is self-financing or draws from the general revenues of the County.

*Fund Financial Statements* – During the year, the County segregates transactions related to certain County functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the County at this more detailed level. Fund financial statements are provided for governmental, proprietary, and fiduciary funds.

Major individual governmental and enterprise funds are reported in separate columns with composite columns for non-major funds. The fiduciary funds are reported by type.

*Fund Accounting* - The County uses funds to maintain its financial records during the year. A fund is a fiscal and accounting entity with a self-balancing set of accounts. The County uses two categories of funds: governmental and fiduciary.

*Governmental Funds* - Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purpose for which they may or must be used. Fund liabilities are assigned to the fund from which they will be liquidated. The County reports the difference between governmental fund assets and liabilities as fund balance. The following are the County's major governmental funds:

*General Fund* – The general fund accounts for all financial resources except those required to be accounted for in other funds. The general fund's fund balance is available to the County for any purpose provided it is expended or transferred according to the general laws of Georgia.

*2013 Special Purpose Local Option Sales Tax (SPLOST)* – Established to separately account for Special Purpose Local Option Sales Tax 2013, which was approved by the citizens of Dodge County on September 27, 2013. The proceeds of this levy are designated for various capital projects totaling \$13 million which include Dodge County jail debt, roads; bridges, and transportation improvement projects for Dodge County; renovations, improvements, additions to water and sewer systems, storm drainage systems, economic development, and capital improvements projects for the City of Eastman; Hospital Authority retire debt and capital improvements; economic development projects for Dodge County; sanitation projects for Dodge County; recreation department projects; building, equipment, vehicles, EMS ambulances and equipment Dodge County; rural fire department; road, bridges, transportation, and capital improvement projects for City of Rhine; road, bridges, transportation, and capital improvement projects for City of Milan; road, bridges, transportation, and capital improvement projects for City of Chauncey; road, bridges, transportation, and capital improvement projects for City of Chester. The proceeds of this levy began on November 1, 2013. Under Georgia law, this tax can remain in effect for six years.

**Dodge County, Georgia**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2019**

*Fiduciary Fund* – Custodial Funds are used to account for assets, held by the County in a trustee capacity for the County or as an agent for other governmental units or other funds. Custodial Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Fiduciary funds are accounted for on the accrual basis.

The County implemented GASB Statement No. 84, *Fiduciary Activities*. This new standard established improved guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported.

**C Measurement Focus**

*Government-wide Financial Statements* – The government-wide financial statements are prepared using the economic resources measurement focus. All assets and all liabilities associated with the operation of the County are included on the statement of net position. The statement of activities reports revenues and expenses, including depreciation.

*Fund Financial Statements* – All governmental funds are accounted for using a flow of current financial resources measurement focus in these financial statements. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include reconciliation with brief explanations to better identify the relationship between the government-wide statements and the governmental fund statements.

**D Basis of Accounting**

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. At the fund reporting level, governmental funds use the modified accrual basis of accounting and fiduciary funds use the accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue, and in the presentation of expenses versus expenditures.

*Revenues – Exchange Transactions* – Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value is recorded on the accrual basis when the exchange takes place. On the modified accrual basis, revenue is recorded when the exchange takes place and in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the County, the phrase “available for exchange transactions” means expected to be received within twelve months of year-end.

*Revenues – Non-exchange Transactions* – Non-exchange transactions in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants, and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the taxable sale takes place and on the modified accrual basis, it is recognized in the year received (i.e. when considered available). Revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions also must be available (i.e., collected within 60 days) before it can be recognized.

**Dodge County, Georgia**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2019**

Under the modified accrual basis, the following revenue sources are considered to be susceptible to accrual: property taxes, sales taxes, interest and federal and state grants.

*Deferred Revenue* – Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

On governmental fund financial statements (i.e., on the modified accrual basis), receivables that will not be collected within the available period have been reported as deferred revenue (i.e., they are measurable but not available) rather than as revenue.

Sales taxes collected by the State of Georgia, Department of Revenue, for the November and December sales are reported as deferred revenue at year-end. Property taxes receivable not collected within 60 days of year-end have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met (e.g., cash advances) also are recorded as deferred revenue.

*Expenses/Expenditures* – On the accrual basis of accounting, expenses are recognized at the time they are incurred. On the modified accrual basis, expenditures generally are recognized in the accounting period in which the related fund liability is incurred and due, if measurable.

**E Use of Estimates**

Preparation of the County's financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent items at the date of the financial statements and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results could differ from those estimates.

**F Advertising Costs**

Advertising costs are recorded as expenditures or expenses, as appropriate, in the period incurred. No advertising costs are capitalized.

**G Encumbrances**

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are reported in order to reserve that portion of applicable appropriations, is not employed by the County because it is considered impractical and not necessary to insure effective budgetary and cash planning and control.

**H Cash, Cash Equivalents, and Investments**

Cash and cash equivalents include amounts in demand deposits as well as short-term investments with a maturity date within three months of the date acquitted by the County.

Investments are stated at fair value based on quoted market prices.

Georgia law authorizes local governments to invest in the following type of obligations:

- Obligations of the State of Georgia or of any other states
- Obligations issued by the United States
- Obligations fully insured or guaranteed by the United States government or governmental agency
- Obligations of any corporation of the United States government
- Prime bankers' acceptances
- The State of Georgia Local Government Investment Pool
- Repurchase agreements

**Dodge County, Georgia**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2019**

- Obligations of other political subdivisions of the State of Georgia

The County maintains only checking and interest-bearing savings accounts in Georgia financial institutions as permitted by O.C.G.A 36-83-4.

**I Receivables**

Outstanding balances resulting in transactions between finds are reported as “due to/from other funds”. Receivables are stated net of an allowance for uncollectibles, where applicable.

**J Inventory**

Inventories are valued at cost, which approximates market, using the first in, first out (FIFO) method. The consumption method is used to account for inventories. Under the consumption method, inventory items are recognized as expenditures when used.

**K Prepaid Items**

For prepaid expenditures in the government-wide and fund financial statements, the County reports the expenditures during the benefiting period.

**L Capital Assets**

General capital assets are those assets not specifically related to activities reported in the proprietary funds. These assets generally result from expenditures in governmental funds. The County reports these assets in the governmental activities column of the government-wide statement of net position but does not report these assets in the governmental fund financial statements.

Capital assets are defined by the Government as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of one year. All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair market values as of the date received. Improvements (i.e., betterments) to capital assets are capitalized. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend its useful life are not capitalized.

Infrastructure assets reported in the Governmental Activities include assets acquired after the implementation date of GASB 34. The County’s management has elected not to include infrastructure assets acquired prior to July 1, 2003.

All reported capital assets are depreciated except for land and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following useful lives:

**Primary Government:**

|                |              |
|----------------|--------------|
| Infrastructure | 20-50 Years  |
| Buildings      | 40 Years     |
| Improvements   | 7-40 Years   |
| Equipment      | 5 - 15 Years |

**Component Unit:**

Capital assets include equipment and various furniture and fixtures purchased during the performance of the Center’s programs. Depreciation of capital assets is computed using the straight-line method. Equipment, furniture, and fixtures with cost in excess of \$5,000 and computer and related equipment are depreciated over a five-year life.

**Dodge County, Georgia**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2019**

**M Compensated Absences**

All unused vacation leave lapses at year-end, therefore no liability is recorded. In accordance with the provisions of Statement of Financial Accounting Standards No. 43, *Accounting for Compensated Absences*, no liability is recorded for nonvesting accumulating rights to receive sick pay benefits.

**N Accrued Liabilities and Long-term Obligations**

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements.

In general, governmental funds payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of these funds. Debt service expenditures are recognized as a liability in the governmental fund financial statements when due.

**O Deferred Outflows/ Inflows of Resources**

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County has two items that qualify for reporting in this category. They are the deferred outflows of resources relating to pension and the deferred outflows of resources relating to OPEB reported in the government-wide statement of net position.

In addition to liabilities, the statement of net position will reports a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has two items that qualify for reporting in this category in the government-wide statement of net position and one item in the governmental funds balance sheet. The deferred inflows of resources relating to pension and the deferred inflows of resources relating to OPEB are all reported in the government-wide statement of net position. The governmental funds report *unavailable revenue* from property taxes as deferred inflows of resources in the governmental fund balance sheet. This amount is deferred and recognized as inflows of resources in the period that the amounts become available.

**P Pensions**

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Association County Commissioners of Georgia Restated Pension Plan for Dodge County Employees (Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**Q Fund Equity**

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

**Fund Balance**

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The government itself can establish limitations on the use of resources through either a commitment or an assignment. Fund balances are classified as follows:



**Dodge County, Georgia**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2019**

**Nonspendable:** Fund balances are reported as nonspendable when amounts cannot be spent because they are either (a) not in spendable form (i.e., items that are not expected to be converted to cash) or (b) legally or contractually required to be maintained intact.

**Restricted:** Fund balances are reported as restricted when there are limitations imposed on their use either through enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

**Committed:** Fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints by formal action of the Board of Commissioners through the adoption of a resolution prior to the end of the fiscal year. Once adopted, the limitation imposed remains in place until a similar action is taken to remove or revise the limitation. Only the Council may modify or rescind the commitment.

**Assigned:** Fund balances are reported as assigned when amounts are constrained by the County's intent to be used for specific purposes, but are neither restricted nor committed. Through resolution, the County Commissioners can authorize the County's Manager to assign fund balances. The Board may also assign fund balances as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. An additional action does not normally have to be taken for the removal of an assignment.

**Unassigned:** Fund balances are reported as unassigned as the residual amount when the balances do not meet any of the above criterion. Positive unassigned fund balance may be reported only when in the General Fund. Negative unassigned fund balances may be reported in all governmental funds.

#### Net Position

Net position represent the difference between assets and liabilities in reporting which utilizes the economic resources measurement focus. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net positions is reported as restricted using the same definition as used for restricted fund balances as described in the section above. The residual amount of equity not classified as net investment in capital assets or net position restricted is reported as net position unrestricted.

#### Flow Assumptions – Fund Balance

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

#### Flow Assumptions – Net Position

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted-net position and unrestricted-net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted-net position to have been depleted before unrestricted-net positions applied.

**Dodge County, Georgia**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2019**

**R Management Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the reported amount of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

**S Interfund Activity**

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as Interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and the after non-operating revenues/expenses section in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements (i.e., they are netted).

Transfers between governmental and business-type activities on the government-wide statement of activities are reported as general revenues. Transfers between funds reported in the governmental activities column are eliminated. Transfers between funds reported in the business type activities column are eliminated.

**T Post-Employment Health care Benefits**

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County provides healthcare benefits to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured for the actual month covered. This program is offered for a duration of 18 months after the termination date. There is no associated cost to the County under this program.

**U Tax Abatement Agreements**

During the year ended December 31, 2018, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 77, Tax Abatement Disclosures. This statement requires the County to disclose information for any tax abatement agreements either entered into by the County, or agreements entered into by other governments that reduce the County's tax revenues. As of December 31, 2019, the County did not have any such agreements, either entered into by the County or other governments.

**2) STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**A Budgetary Information**

The County's Board of Commissioners adopted, in a timely manner, an operating budget for the general fund and all special revenue funds, including proposed expenditures and the means of financing them for the year ended December 31, 2019 as required by its charter, generally accepted accounting principals, and Georgia law O.C.G.A. 36-81-3, and various other agencies' requirements. The operating budget may not be revised or changed during the year without approval by a majority of the members of the Board of Commissioners.

Budgets are adopted on a basis consistent with generally accepted accounting principles. Each budget is prepared on a detailed line item basis. Annual appropriated budgets are adopted for the general fund, special revenue funds, and for project length capital project funds. All annual budget appropriations lapse at fiscal year end.

The level of legal budgetary control (the level at which expenditures may not exceed appropriations) is the department level with the following provisions:

- The County Manager may authorize transfers of appropriations between line items within any departmental budget without Commission approval.

**Dodge County, Georgia**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2019**

- The Board of Commissioners may amend the budget by motion during the fiscal year.

**B Excess of Expenditures Over Appropriations**

The following funds reported expenditures/expenses over appropriations:

| <u>Fund</u>                  | <u>Appropriation</u> | <u>Encumbrances/<br/>Expenditures</u> | <u>Over-<br/>Appropriation</u> |
|------------------------------|----------------------|---------------------------------------|--------------------------------|
| <b>General Fund:</b>         |                      |                                       |                                |
| Office of Commissioner       | 549,863              | 719,313                               | 169,450                        |
| Registrar and election       | 106,872              | 134,425                               | 27,553                         |
| Office of Tax Commission     | 231,721              | 240,450                               | 8,729                          |
| Office of Sheriff            | 3,108,344            | 3,436,840                             | 328,496                        |
| Coroner                      | 32,787               | 38,566                                | 5,779                          |
| EMS                          | 1,042,544            | 1,247,322                             | 204,778                        |
| Oconee Drug Task Force       | 170,000              | 198,632                               | 28,632                         |
| Road                         | 714,108              | 1,674,868                             | 960,760                        |
| Superior Court               | 256,253              | 341,432                               | 85,179                         |
| Magistrate Court             | 203,228              | 208,835                               | 5,607                          |
| Health & welfare             | 150,222              | 157,621                               | 7,399                          |
| Development & housing        | 74,788               | 74,788                                | 12,043                         |
| Debt service                 | --                   | 88,363                                | 88,363                         |
| <b>Special Revenue Fund:</b> |                      |                                       |                                |
| Drug Education               | --                   | 1,170                                 | 1,170                          |
| Law Library                  | 11,000               | 15,184                                | 4,184                          |
| Revolving Loan               | 1,000                | 97,002                                | 96,002                         |
| Sheriff Condemnation         | 5,000                | 21,176                                | 16,176                         |
| E-911                        | 450,000              | 614,386                               | 164,386                        |
| Sheriff's Commissary         | 88,000               | 764,027                               | 676,027                        |
| Sheriff's Vending Machine    | 3,900                | 5,019                                 | 1,119                          |

**3) DEPOSITS**

Primary Government

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. The County does not have a deposit policy for custodial credit risk. State statutes require all deposits and investments (other than federal or state government instruments) to be collateralized at 110% by depository insurance, obligations of the U.S. government, or bonds of public authorities, counties, or municipalities. Dodge County's demand and interest-bearing deposits for all funds including the Custodial Funds are reflected in the accounts of the banks (without recognition of checks written but not yet cleared or deposits in transit) in the amount of \$10,449,558 at year-end. The carrying amounts for these deposits are \$7,821,929.

A summary of the deposits and their associated level of risk assumed by the County follows:

Category 1: Insured or collateralized with securities held by the County or its agent in the County's name. \$ 10,255,764

Category 2: Collateralized with securities held by the pledging financial institution's trust department or agent in the County's name -

**Dodge County, Georgia**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2019**

|  |                      |
|--|----------------------|
| Category 3: Uncollateralized, including any bank balance that is collateralized with securities held by the pledging financial institution, or by its trust department or agent but not in the County's name | <u>193,794</u>       |
| Total Deposits   | <u>\$ 10,449,558</u> |

At December 31, 2019 the County had \$193,794 in deposits that were uninsured and as a result there were bank balances exposed to custodial credit risk.

Component Unit

State statutes requires all deposits and investments (other than federal or state governmental instruments) to be collateralized by depository insurance, obligations of the U.S. government, or bonds of public authorities, counties, or municipalities. At June 30, 2019, the carrying amount of the Center's bank deposits was \$720,289 and the bank balance was \$733,832. The Center also had an imprest petty cash fund of \$300. As of June 30, 2019, the Center did not have any balances exposed to custodial credit risk as uninsured and uncollateralized by GASB pronouncements.

**4) PROPERTY TAXES**

The Dodge County Tax Commissioner Office bills and collects property taxes and also collects taxes for the State of Georgia and the Dodge County School District. A gross tax of 15.017 mills was levied in the year 2019 and a local option sales tax credit of 2.481 mills was applied against the gross levy causing a net tax assessment of 12.536 mills.

Property taxes were levied on September 13, 2019, based on assessed property values set by the county assessors as of January 1. Notices were mailed on October 10<sup>th</sup>, and are considered due upon receipt by the taxpayer; however, the legal due date is 60 days after receipt of bill or December 20<sup>th</sup>, whichever date occurs later. After the due date passes, the bill becomes delinquent and penalties and interest are assessed.

In the governmental fund financial statements, property taxes are recorded as receivables and deferred inflows of resources unavailable at the time the tax levy is billed. Revenues are recognized as the related ad valorem taxes are collected. Additional amounts estimated to be collectible within sixty days following the close of the year are therefore susceptible to accrual in accordance with GASB standards and have been recognized as revenue.

In the government-wide financial statements, property taxes receivable and related revenue include all amounts due the County regardless of when cash is received. Over time, substantially all property taxes are collected.

**Dodge County, Georgia**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2019**

**5) RECEIVABLES**

Receivables at December 31, 2019, for the County's individual major funds and nonmajor funds in the aggregate, including the applicable allowances for uncollectible accounts, consist of the following:

|                                    | <u>General</u>     | <u>Capital<br/>Projects</u> | <u>Total</u>       |
|------------------------------------|--------------------|-----------------------------|--------------------|
| <b>Taxes:</b>                      |                    |                             |                    |
| Property Taxes, 2019 fiscal year   | \$ 927,675         | \$ -                        | \$ 927,675         |
| Property Taxes, 2018 and prior     | 482,085            | -                           | 482,085            |
| Local Option Sales Tax             | 94,043             | -                           | 94,043             |
| Special Purpose Local Option       | <u>-</u>           | <u>179,147</u>              | <u>179,147</u>     |
| Gross receivables                  | 1,503,803          | 179,147                     | 1,682,950          |
| Less: allowance for uncollectibles | <u>(71,562)</u>    | <u>-</u>                    | <u>(71,562)</u>    |
| Taxes receivable                   | <u>\$1,432,241</u> | <u>\$179,147</u>            | <u>\$1,611,388</u> |

|                                    | <u>General</u>  | <u>Other<br/>Governmental<br/>Funds</u> | <u>Total</u>     |
|------------------------------------|-----------------|---|------------------|
| <b>Accounts:</b>                   |                 |   |                  |
| Trash Pickup Fees                  | \$15,847        | \$ -                                    | \$ 15,847        |
| Wilcox County                      | <u>-</u>        | <u>11,946</u>                           | <u>11,946</u>    |
| Gross receivables                  | 15,847          | 11,946                                  | 27,793           |
| Less: allowance for uncollectibles | <u>-</u>        | <u>-</u>                                | <u>-</u>         |
| Accounts receivable                | <u>\$15,847</u> | <u>\$ 11,946</u>                        | <u>\$ 27,793</u> |

**6) DUE FROM (DUE TO) OTHER GOVERNMENTS**

Amounts due to the County at December 31, 2019, are as follows:

**General Fund**

Georgia Department of Transportation \$ 33,199

Amounts due from the County to other governments at December 31, 2019 are \$0.

**Dodge County, Georgia**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2019**

**7) CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2019, was as follows:

|  | <u>Balance</u><br><u>12/31/18</u> | <u>Increase</u>    | <u>Decrease</u> | <u>Balance</u><br><u>12/31/19</u> |
|--|-----------------------------------|--------------------|-----------------|-----------------------------------|
| Governmental activities:                           |                                   |                    |                 |                                   |
| Capital assets not being depreciated:              |                                   |                    |                 |                                   |
| Land   | \$351,410                         | \$ ---             | \$ ---          | \$ 351,410                        |
| Construction in Progress                           | ---                               | ---                | ---             | ---                               |
| Total  | <u>351,410</u>                    | <u>---</u>         | <u>---</u>      | <u>351,410</u>                    |
| Capital assets, being depreciated:                 |                                   |                    |                 |                                   |
| Buildings  | 8,868,339                         | 5                  | ---             | 8,868,344                         |
| Improvements                                       | 2,091,401                         | ---                | ---             | 2,091,401                         |
| Equipment  | 5,792,250                         | 460,519            | ---             | 6,252,769                         |
| Infrastructure                                     | <u>3,679,764</u>                  | <u>---</u>         | <u>---</u>      | <u>3,679,764</u>                  |
| Total capital assets, being depreciated            | <u>20,431,754</u>                 | <u>460,524</u>     | <u>---</u>      | <u>20,892,278</u>                 |
| Less accumulated depreciation for:                 |                                   |                    |                 |                                   |
| Buildings  | (2,653,411)                       | (143,363)          | ---             | (2,796,774)                       |
| Improvements                                       | (1,951,217)                       | (89,081)           | ---             | (2,040,298)                       |
| Equipment  | (4,703,280)                       | (235,905)          | ---             | (4,939,185)                       |
| Infrastructure                                     | <u>(808,334)</u>                  | <u>(73,595)</u>    | <u>---</u>      | <u>(881,929)</u>                  |
| Total accumulated depreciation                     | <u>(10,116,242)</u>               | <u>(541,944)</u>   | <u>---</u>      | <u>(10,658,186)</u>               |
| Governmental activities capital assets, net        | <u>\$10,666,922</u>               | <u>\$ (81,420)</u> | <u>\$ ---</u>   | <u>\$10,585,502</u>               |
| Governmental activities depreciation expense:      |                                   |                    |                 |                                   |
| General government                                 |                                   | \$ 39,456          |                 |                                   |
| Public safety                                      |                                   | 267,462            |                 |                                   |
| Public works                                       |                                   | 178,425            |                 |                                   |
| Health & Welfare                                   |                                   | 19,993             |                 |                                   |
| Judicial   |                                   | 1,500              |                 |                                   |
| Recreation & Culture                               |                                   | 15,646             |                 |                                   |
| Development & Housing                              |                                   | 393                |                 |                                   |
| Community Service                                  |                                   | <u>19,069</u>      |                 |                                   |
| Total governmental activities depreciation expense |                                   | <u>\$541,944</u>   |                 |                                   |

**Dodge County, Georgia**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2019**

**8) CAPITAL LEASES**

The county has entered into a lease agreement as lease for financing the acquisition of two ambulances for the EMS Department. The lease agreement qualify as a capital lease for accounting purposes (titles transfer at the end of the lease term) and , therefore, have been recorded at the present value of the future minimum lease payments as of the date of their inception. Amortization of these assets is included in the depreciation expense recorded in the respective governmental activities. The following is an analysis of leased assets under capital leases as of December 31, 2019:

|                                |                   |
|--------------------------------|-------------------|
| Machinery and equipment        | \$ 250,534        |
| Less: Accumulated depreciation | <u>(127,355)</u>  |
| Carrying value                 | <u>\$ 123,179</u> |

These assets under capital lease are depreciated under the County's capital asset depreciation policy and the resulting expense is reported as a component of depreciation expense.

The following is a schedule of future minimum lease payments for the financial institution lease together with the present value of net minimum lease payments as of December 31, 2019:

The County made the final payment on the lease in 2019.

**9) NOTE PAYABLE**

Notes payable at December 31, 2019 is comprised of loan proceeds used to purchase three Power Pro Ambulance cots for the EMS Department. The equipment was purchased on August 23, 2019 and payable in three annually payments starting in October 2019. The note is interest free. The following is a summary of note transactions for the year ended December 31, 2019:

|                                    |                  |
|------------------------------------|------------------|
| Notes payable at January 1, 2019   | \$ -             |
| Loan proceeds                      | 117,008          |
| Payments                           | <u>39,003</u>    |
| Notes payable at December 31, 2019 | <u>\$ 78,005</u> |

Annual requirements to amortize debt outstanding at December 31, 2019 including interest payments:

| Year<br>Ending<br>December | Governmental Activities |             |
|----------------------------|-------------------------|-------------|
|                            | Notes Payable           |             |
|                            | Principal               | Interest    |
| 2020                       | \$ 39,003               | \$ -        |
| 2021                       | <u>39,002</u>           | <u>-</u>    |
|                            | <u>\$ 78,005</u>        | <u>\$ -</u> |

**Dodge County, Georgia**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2019**

**10) SHORT-TERM BORROWINGS**

The County has a line of credit of \$2,000,000 at a local financial institution as of December 31, 2019. The borrowing bears interest at 3.76% and matures on December 31, 2019. As of December 31, 2019, \$-0- was outstanding. The line of credit is secured by a resolution of the Dodge County Board of Commissioners.

|                         | <u>Beginning<br/>Balance</u> | <u>Additions</u> | <u>Reductions</u> | <u>Ending<br/>Balance</u> |
|-------------------------|------------------------------|------------------|-------------------|---------------------------|
| Governmental activities | \$ -                         | \$ -             | \$ -              | \$ -                      |

**11) LANDFILL CLOSURE AND POST CLOSURE CARE COSTS**

Dodge County owns and operates a landfill located within the county. The landfill site reached capacity in 1998 and was closed. The current site is being used as a transfer station for the county's garbage. All garbage received at the landfill is transferred to a landfill located in Houston County. State and federal laws and regulations will require the Government to monitor and maintain the site for thirty years. In 1994 the total estimated liability for landfill closure and post closure care costs were determined to be \$1,443,227, which was based on 100% usage (filled) of the landfill. This amount is based on equipment, facilities, and services necessary to close, monitor, and maintain the landfill. However, the actual cost may vary due to changes in technology or changes in landfill laws and regulations. The County has been adjusting this liability over the years by an inflation factor that has been provided by the Georgia Department of Natural Resources. As of December 31, 2019, the liability was \$1,183,367.

Change in landfill closure/post closure liability

|                                |                    |
|--------------------------------|--------------------|
| Liability at January 1, 2019   | \$1,157,893        |
| Additions                      | 25,474             |
| Reductions                     | ---                |
| Liability at December 31, 2019 | <u>\$1,183,367</u> |

**12) INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS**

The composition of interfund receivables, payables and transfers as of December 31, 2019, is as follows:

Transfers To/From:

| <u>Fund</u>  | <u>Transfer<br/>In</u> | <u>Transfer<br/>Out</u> | <u>Net<br/>Transfers<br/>In (Out)</u> |
|--------------|------------------------|-------------------------|---------------------------------------|
| 2013 SPLOST  | \$ 196,806             | \$ -                    | \$ 196,806                            |
| 2008 SPLOST  | -                      | 196,806                 | (196,806)                             |
| E-911 Fund   | 41,238                 | -                       | 41,238                                |
| General Fund | -                      | 41,238                  | (41,238)                              |
| <b>Total</b> | <u>\$ 238,044</u>      | <u>\$ 238,044</u>       | <u>\$ -</u>                           |



**Dodge County, Georgia**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2019**

Transfers of \$196,806 from the 2008 SPLOST Fund to the 2013 SPLOST Fund were to close the 2008 SPLOST bank account. Funds will be disbursed out of the 2013 SPLOST Fund.

Transfers of \$41,238 from the General Fund to the E-911 Fund were used to help offset expenditures incurred for public safety.

**13) RISK MANAGEMENT**

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters; and losses resulting from providing accident and health benefits to employees, retirees, and their dependents. For these risks, settlements have not exceeded coverage for each of the past three fiscal years. The County had no significant reduction in insurance coverage from coverage in the prior year.

During fiscal year 1992, the County entered into a self-funded group insurance plan with major medical coverage. The County currently utilizes Blue Cross Blue Shield as the Third Party Administrator. A stop loss carrier is in place to cover claims in excess of \$10,000.

The County has joined together with other municipalities in the state as a member of the Group Self Insurance Workers' Compensation Fund (GSIWCF) for its workers' compensation risks and the Georgia Interlocal Risk Management Agency (GIRMA) for its liability, crime, motor vehicle, and property damage risks. GSIWCF and GIRMA exists by authority of the Official Code of Georgia (OCGA), and participates in risk sharing arrangements among Georgia county governments. As part of these risk pools, the County is obligated to pay all contributions and assessments as prescribed by the pools, to cooperate with the pools' agents and attorneys, to follow loss reduction procedures established by the funds, and to report promptly as possible, and in accordance with any coverage descriptions issued, all incidents which could result in the funds being required to pay any claims of loss. The County is also to allow the pools' 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.

Chapter 85 of Title 36 and Chapter 9 of Title 34 of the Official Code of Georgia Annotated authorize Georgia counties to form interlocal risk management agencies. GSIWCF acts as a risk management agency to function as unincorporated nonprofit instrumentalities of its member counties. GSIWCF establishes and administers one or more group self insurance funds and a risk management service to prevent or lessen the incidence and severity of workers' compensation losses occurring in the operation of member governments. GIRMA is a municipal interlocal risk management agency to function as an unincorporated nonprofit instrumentality of its member municipalities - GIRMA establishes and administers one or more group self insurance funds and a risk management service to prevent or lessen the incidence and severity of casualty and property losses occurring in the operation of municipal government . GIRMA is to defend and protect in accordance with the member government contract and related coverage descriptions any member of GIRMA against liability or loss.

The liability of the Fund to the employees of the 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. GIRMA members shall be jointly and severally liable for all legal obligations of the pools. Based upon the financial performance of the risk pools, the County may be liable for additional premium assessments to meet any financial deficiencies or be entitled to receive a dividend. The County retains the first \$5,000 of each risk of loss in the form of deductible. The County files all claims with GIRMA. GIRMA bills the County for any risk of loss up to the \$5,000 deductible.

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 realm of the Workers' Compensation Law of Georgia, or on the basis of employer's liability, including suits or other proceedings alleging such injuries and demanding 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 judgement, and all expenses incurred for investigation,

**Dodge County, Georgia**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2019**

negotiation, or defense.

**14) CONTINGENT LIABILITIES**

Litigation

Dodge County is a defendant in several lawsuits which arose in the ordinary course of its activities. The Government follows the practice of recording liabilities resulting from claims and legal actions only when they become probable and measurable.

Possible Unasserted Claims

In the normal course of operations, the County receives grant funds from various Federal and State agencies. The grant programs are subject to audit by agents of the granting authority, the purpose of which is to ensure compliance with conditions precedent to the granting of funds. Any liability for reimbursement which may arise as the result of these audits is not believed to be material.

Guaranteed Bond Issues

Heart of Georgia Regional Airport Authority—In order for the Authority to finance the construction of a new runway, a bond issue in the amount of \$2,900,000 known as “Heart of Georgia Regional Airport Authority Revenue Bond, Series 2005” was agreed to. Dodge County and the City of Eastman have, under certain conditions and circumstances, agreed to guarantee payments of principle and interest which may become due and payable under said bond.

Dodge County Hospital Authority—In order for the Authority to accomplish two objectives: one being that it has been determined that it is necessary and desirable to refinance a prior bond issuance in order to achieve debt service savings; two being that it is necessary and desirable that the Dodge County Hospital be added to, extended, improved, and equipped, in accordance with a plan prepared by the Authority, the Authority has issued \$10,000,000 in original aggregate principle amount of its Revenue Anticipation Certificates (Dodge County Hospital Project) Series 2005. Dodge County has deemed it advisable to levy an annual ad valorem tax each year, as necessary and as provided by the Hospital Authorities Law to the extent the Authority’s revenues are not sufficient, and to pledge the revenues derived from such tax levy to the payment of the County’s obligations hereunder in order to enable the Authority to pay the principle of and interest on the Series 2005 Certificates.

**15) JOINT VENTURE**

Heart of Georgia Altamaha Regional Commission - Under Georgia law, the County, in conjunction with other cities and counties in the 17 county central Georgia area, is a member of the Heart of Georgia Altamaha Regional Commission (RC) and is required to pay annual dues thereto. During its year ended December 31, 2019, the County paid \$13,239 in such dues. Membership in an RC is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34 which provides for the organizational structure of the RC in Georgia. The RC Board membership includes the chief elected official of each county and municipality of the area. OCGA 50-8-39.1 provides that the member governments are liable for any debts or obligations of an RC. Separate financial statements may be obtained from:

Heart of Georgia Altamaha Regional Commission  
5405 Oak Street  
Eastman, Georgia 31023

Ocmulgee Regional Development Authority – On August 3, 2004 the County authorized the creation and establishment of the Ocmulgee Regional Development Authority, a joint development authority which shall have as its members Dodge County, Wilcox County and Bleckley County. The purpose of the development authority shall be for each county to be eligible for an additional tax credit from the State of Georgia under the BEST Program, to

**Dodge County, Georgia**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2019**

receive extra points for grant applications and to have a mechanism in place in the event that a regional project could take place. As of December 31, 2019, there had been no activity.

**16) RELATED ORGANIZATIONS**

The Eastman Dodge Development Authority is a related organization that is excluded from the financial reporting entity because the County's accountability does not extend beyond making appointments. Audited financial statements are not available from this organization.

**17) PENSION PLAN**

**Primary Government**

**A. Plan Description**

The County's defined benefit pension plan, Association County Commissioners of Georgia (ACCG) Restated Pension Plan for Dodge County Employees (Plan), is administered through the Board of Trustees for the Association County Commissioner of Georgia Pension Plan and Trust. The Plan, through execution of an adoption agreement, is affiliated with the Association County Commissioners of Georgia Third Restated Defined Benefit Plan (the ACCG Plan), an agent multiple-employer pension plan, administered by GEBCorp. The ACCG Plan is an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for participating counties in Georgia. The ACCG, in its role as the Plan Sponsor, has the sole authority to amend the provisions of the ACCG Plan, as provided in Section 19.03 of the ACCG Plan document. The County has the authority to amend the adoption agreement, which defines the specific benefit provisions of the Plan, as provided in Section 19.02 of the ACCG Plan document. The County Commissioners retain this authority. The ACCG issues a publicly available financial report that includes financial statements and required supplementary information for the Plan. That report may be obtained at the County Commissioners' office in Eastman, Georgia or by writing to ACCG Retirement Services, 191 Peachtree Street NE, Suite 700, Atlanta, Georgia 30303.

**B. Benefits**

The Plan provides benefits upon retirement, death, disablement, and termination of employment to Plan participants and beneficiaries, if certain eligibility requirements are met. Full time employees meeting the provisions as set out in the adoption agreement were eligible to participate on the January 1 coincident with or following the date the employee completes three years of service. Employees are vested after five years of service. Participants become eligible to retire at age 65 with five years of service and three years of participation in the Plan. An employee may elect early retirement at age 55 with twenty-five years of service or age 60 with twenty years of service to receive full benefits. An employee may elect early retirement at age 60 with ten years of service to receive reduced benefits. Upon eligibility to retire, participants are entitled to an annual benefit in the amount of .5% of average annual compensation up to \$6,600 plus 1.00% of average annual compensation in excess of \$6,600 plus \$36 multiplied by years of service. Compensation is averaged using the highest average of five consecutive plan years during the ten plan years preceding the participant's date of retirement or other termination.

**C. Plan Membership**

Participant counts as of January 1, 2019 (the most recent actuarial valuation date) and covered compensation for active participants (based on covered earnings for the preceding year) are shown below:

|  |    |
|--|----|
| Retirees, beneficiaries and disables receiving benefits                    | 14 |
| Terminated plan participants entitled to<br>but not yet receiving benefits | 10 |
| Active employees participating in the Plan                                 | 9  |
| Total number of Plan Participants  | 33 |

**Dodge County, Georgia**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2019**

Covered compensation for active participants \$ 415,223

**D. Contributions**

The County is required to contribute an actuarially determined rate. Section 47-20 of the Georgia Code sets forth the minimum funding standards for state and local governmental pension plans. Administrative expenses are based on total covered payroll of plan members and are added to the state-required annual funding requirement.

The Georgia Constitution enables the governing authority of the County, the Commissioners, to establish and amend from time to time, the contribution rates for the employer and its plan members.

Employees are required to contribute 5% of pay. The County contributes the remaining cost of the Plan, using the basis determined using actuarial methods and assumptions approved by the ACCG Plan Trustees and must satisfy the minimum contribution requirement contained in the State of Georgia Statute 47-20. The annual County contribution meets or exceeds the minimum funding requirements of Georgia Statute 47-20. The required and actual contribution for the 2019 plan year were \$36,412 and \$46,798 respectively. This amount represents 11.3% of covered payroll.

**E. Net Pension Liability**

Effective January 1, 2015, the County implemented the provisions of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, as well as Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*, which significantly changed the County’s accounting for pension amounts. The information disclosed below is presented in accordance with these new standards.

**Actuarial assumptions** – The County’s net pension liability was measured as of December 31, 2019. The total pension liability was used to calculate the net pension liability was determined by an actuarial evaluation as of January 1, 2020 with update procedures performed by the actuary to roll forward to the total pension liability measured as of December 31, 2019. The total pension liability in the January 1, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

|                           |  |
|---------------------------|--|
| Inflation                 | 0.00%                                  |
| Salary increases          | 4.00% per year with an age based scale |
| Investment rate of return | 7.00%, per year                        |

Mortality rates were based on the Pub-2010 GE (50%) & PS (50%) Amount Weighted with Scale AA to 2019.

The actuarial assumptions used in the January 1, 2020 valuation were based on the results of an actuarial experience study for the period of January 1, 2018 through December 31, 2018.

The long-term expected rate of return on pension plan investments was determined through a blend of using a building-blocks approach based on 20-year benchmarks (33.33%) and 30-year benchmarks (33.33%), as well as the forward-looking capital market assumptions for the moderate assets allocation (33.34%), as determined by UBS. Expected future rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major class included in the pension plan’s target asset allocation as of December 31, 2019 are summarized in the following table:

Investment Return Assumptions:

|  |       |
|--|-------|
| Estimated 65 <sup>th</sup> percentile return based on UBS Capital Market Assumptions | 6.10% |
|--|-------|

**Dodge County, Georgia**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2019**

|   |              |
|---|--------------|
| Five year performance in excess of benchmarks | <u>0.90%</u> |
| Assumed annual investment return              | <u>7.00%</u> |

**Discount rate** – The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that County contributions will be made based on the average County contribution made to the Plan over the prior five years. Based on this assumption, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments to current Plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all of the projected benefit payments to determine the total pension liability.

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

|                       | <u>1% Decrease<br/>(6.00%)</u> | <u>Current Discount<br/>Rate (7.00%)</u> | <u>1% Increase<br/>(8.00%)</u> |
|-----------------------|--------------------------------|--|--------------------------------|
| Net pension liability | \$ 507,625                     | \$ 381,588                               | \$ 272,340                     |

**Pension plan fiduciary net position** – Detailed information about the pension plan’s fiduciary net position is available in the separately issued ACCG financial report which is publicly available at [www.ACCGRetirement.org](http://www.ACCGRetirement.org).

**Changes in the Net Pension Liability** – The changes of the components of the net pension liability of the County for the year ended December 31, 2019, were as follows:

**Dodge County, Georgia**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2019**

|                        | <u>Total Pension<br/>Liability (TPL)</u> | <u>Fiduciary Net<br/>Position (FNP)</u> | <u>Net Pension<br/>Liability (NPL)</u> |
|------------------------|--|---|--|
| Balance at             |  |   |  |
| December 31, 2018      | \$ 1,297,870                             | \$ 893,028                              | \$ 404,842                             |
| Changes for the year:  |  |   |  |
| Service Cost           | 20,020                                   |   | 20,020                                 |
| Interest               | 87,661                                   |   | 87,661                                 |
| Liability experience   |  |   |  |
| (gain) / loss          | 33,003                                   |   | 33,003                                 |
| Assumption change      | 64,908                                   |   | 64,908                                 |
| Employer contributions | -  | 46,798                                  | (46,798)                               |
| Employee contributions | -  | 26,542                                  | (26,542)                               |
| Net investment income  | -  | 176,649                                 | (176,649)                              |
| Benefit payments       | (91,150)                                 | (91,150)                                | -                                      |
| Administrative expense |  | (16,723)                                | 16,723                                 |
| Other changes          |  | (4,420)                                 | 4,420                                  |
|                        | <u>114,442</u>                           | <u>137,696</u>                          | <u>(23,254)</u>                        |
| Net changes            |  |   |  |
| December 31, 2019      | <u>\$ 1,412,312</u>                      | <u>\$ 1,030,724</u>                     | <u>\$ 381,588</u>                      |

**Changes of assumptions** – There have been no substantive changes since the last actuarial valuation.

**Pension expense –**

|  |                   |
|--|-------------------|
| Service cost                           | \$ 20,020         |
| Interest on TPL                        | 87,661            |
| Amortization of:                       |                   |
| Liability experience (gain) / loss     | 26,389            |
| Change in assumption                   | 39,188            |
| Asset (gain) / loss                    | 323               |
| Employee contributions                 | (26,542)          |
| Projected earnings on plan investments | (59,666)          |
| Administrative expense                 | 16,723            |
| Other change in FNP                    | <u>-</u>          |
| Total pension expense                  | <u>\$ 104,096</u> |

**Dodge County, Georgia**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2019**

**Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

For the year ended December 31, 2019, the County reported deferred outflows and deferred inflows of resources related to the pension plan from the following sources:

|  | <b>Deferred Outflows<br/>of Resources</b> | <b>Deferred Inflows<br/>of Resources</b> |
|--|---|--|
| Asset (Gain)/Loss                                | \$ 68,556                                 | \$ (117,648)                             |
| Liability (Gain)/Loss                            | 18,002                                    | -  |
| (Gain)/Loss due to Assumption Change             | 35,404                                    | -  |
| Contributions subsequent to the measurement date | 34,364                                    | -  |
| Total  | \$ 156,326                                | \$ (117,648)                             |

County contributions subsequent to the measurement date of \$34,364 are reported as deferred outflows of resources and will be recognized as a reduction of the net pension liability in the year ending December 31, 2020. Amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

|                          | <b>Deferred<br/>Outflows of<br/>Resources</b> | <b>Deferred<br/>Inflows of<br/>Resources</b> |
|--------------------------|---|--|
| Year ending December 31, |   |  |
| 2020                     | \$ 68,257                                     | \$ (36,313)                                  |
| 2021                     | 31,303  | (36,311)                                     |
| 2022                     | 22,402  | (22,513)                                     |
| 2023                     | -   | (22,511)                                     |
|                          | \$ 121,962                                    | \$ (117,648)                                 |

**Special Funding Situation-Pension Plans:**

The following pension plans are all cost-sharing, multiple employer defined benefit plans. The employer contributions are funded by the State of Georgia on behalf of the local county employer. Since the County does not contribute directly to the plans, there is no net pension liability or deferred inflows or outflows to report in the financial statements of the County. GASB Statement No. 68 requires participating employers and non-employers contributing entities to recognize their proportionate share of collective net pension liability and pension expense. Each plan and fund, including benefit and contribution provisions, was established and can be amended by state law. The basic financial statements for all of the pension plans are prepared on the accrual basis of accounting. Contributions from the employers, non-employers, and members are recognized when due, based on statutory requirements. Benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Management has determined the related impact on the County's financial statements to be immaterial.

**Dodge County, Georgia**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2019**

- A. Employees' Retirement System of Georgia (ERS) – The ERS was established and began administering retirement benefits for State of Georgia employees on January 1, 1950 as provided by laws enacted through the Georgia General Assembly. The County's Tax Commissioner is eligible to participate in the ERS. Detailed information about the pension plan's fiduciary net position is available in the separately issued Employees' Retirement System of Georgia financial report at [www.ers.ga.gov](http://www.ers.ga.gov).
- B. Judge of the Probate Courts Retirement Fund of Georgia (JPCRF) – The JPCRF was created in 1958 by an act of the General Assembly for the purpose of paying retirement benefits to Probate Judges of the State of Georgia. Detailed information about the pension plan's fiduciary net position is available in the separately issued Employees' Retirement System of Georgia financial report at [www.pjrf.georgia.gov](http://www.pjrf.georgia.gov).
- C. Magistrate Retirement Fund of Georgia (MRF) – The MRF was created by an act of the General Assembly on July 1, 2006 for the purpose of paying retirement benefits to the Chief Magistrates of the Magistrate Courts of the State of Georgia. Detailed information about the pension plan's fiduciary net position is available in the separately issued Employees' Retirement System of Georgia financial report at [www.mrf.georgia.gov](http://www.mrf.georgia.gov).
- D. Superior Court Clerk's Retirement Fund of Georgia (SCCRF) – The SCCRf was created in 1952 by an act of the Georgia General Assembly for the purpose of providing retirement benefits to Clerks of the Superior Courts of Georgia. Detailed information about the pension plan's fiduciary net position is available in the separately issued Employees' Retirement System of Georgia financial report at [www.sccrf.com](http://www.sccrf.com).
- E. Sheriff's Retirement Fund of Georgia (SRF) – The SRF was created by an act of the Georgia General Assembly in 1963 for the purpose of providing benefits to the elected officials serving in the capacity of Sheriff of the counties of Georgia. Detailed information about the pension plan's fiduciary net position is available in the separately issued Sheriffs' Retirement Fund of Georgia financial report that can be obtained at [www.georgiasheriffs.org](http://www.georgiasheriffs.org).

**Component Unit**

**Dodge County Board of Health:**

The Dodge County Board of Health participates in the Employees' Retirement System (ERS) cost-sharing multiple-employer defined benefit pension plan. The amounts in the Statement of Net Position as of June 30, 2019 related to pensions are as follows: deferred outflows of resources of \$78,395, net pension liability of \$361,154, and deferred inflows of resources of \$20,607. The detailed disclosures and required supplementary information related to pensions available in the financial statements of the Dodge County Board of Health for the fiscal year ended June 30, 2019, which can be obtained from the Dodge County Board of Health, 1121 Plaza Ave., Eastman, Georgia.

**18) OTHER POSTEMPLOYMENT BENEFIT PLAN:**

**Component Unit**

**Dodge County Board of Health:**

The Dodge County Board of Health participates in the State OPEB Fund cost-sharing multiple-employer defined benefit postemployment healthcare plan and SEAD-OPEB Fund cost-sharing multiple-employer defined benefit other postemployment benefit plan. The amounts recorded in the Statement of Net Position as of June 30, 2019 related to other postemployment benefits are as follows: deferred outflows of resources of \$45,166, net OPEB liability of \$160,938, and deferred inflows of resources of \$122,474. The detailed disclosures and required supplementary information related to OPEB are available in the financial statements of Dodge County Board of Health for the fiscal year ended June 30, 2019, which can be obtained from the Dodge County Board of Health, 1121 Plaza Ave., Eastman, Georgia.



**Dodge County, Georgia**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2019**

**19) SUBSEQUENT EVENTS**

In preparing these financial statements, the County has evaluated events and transactions for potential recognition or disclosure through October 2, 2020, the date of the financial statements were available to be issued. No events occurred during this period which would require disclosure in these financial statements.

**REQUIRED SUPPLEMENTARY  
INFORMATION**

Dodge County, Georgia  
REQUIRED SUPPLEMENTARY INFORMATION  
EMPLOYEE PENSION PLAN  
December 31, 2019

**SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS**

|   | <u>2019</u>         | <u>2018</u>         | <u>2017</u>         | <u>2016</u>         | <u>2015</u>         |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Total pension liability</b>  |                     |                     |                     |                     |                     |
| Service cost  | \$ 20,020           | \$ 18,897           | \$ 13,749           | \$ 16,566           | \$ 16,610           |
| Interest on total pension liability   | 87,661              | 86,419              | 95,200              | 98,224              | 95,426              |
| Liability experience (gain)/loss  | 33,003              | 24,041              | (145,391)           | -                   | -                   |
| Changes in assumptions  | 64,908              | 20,443              | 3,020               | 29,134              | 48,362              |
| Benefit payments  | (91,150)            | (87,813)            | (87,594)            | (91,375)            | (116,707)           |
| Other changes   | -                   | -                   | -                   | (5,297)             | (6,387)             |
| Net change in total pension liability   | 114,442             | 61,987              | (121,016)           | 47,252              | 37,304              |
| Total pension liability - beginning   | 1,297,870           | 1,235,883           | 1,356,899           | 1,309,647           | 1,272,343           |
| Total pension liability - ending  | <u>\$ 1,412,312</u> | <u>\$ 1,297,870</u> | <u>\$ 1,235,883</u> | <u>\$ 1,356,899</u> | <u>\$ 1,309,647</u> |
| <b>Plan fiduciary net position</b>  |                     |                     |                     |                     |                     |
| Contributions - employer  | \$ 46,798           | \$ 34,364           | \$ 34,632           | \$ 55,441           | \$ 51,134           |
| Contributions - employee  | 26,542              | 20,761              | 17,235              | 20,692              | 22,797              |
| Net investment income   | 176,649             | (40,501)            | 134,141             | 58,931              | 7,985               |
| Benefit payments  | (91,150)            | (87,813)            | (87,594)            | (88,072)            | (89,891)            |
| Employee contribution refunds   | -                   | -                   | -                   | -                   | (22,598)            |
| Administrative expenses   | (16,723)            | (5,276)             | (3,160)             | (7,196)             | (4,100)             |
| Other   | (4,420)             | (4,149)             | (6,715)             | (37,355)            | (22,999)            |
| Net change in plan fiduciary net position   | 137,696             | (82,614)            | 88,539              | 2,441               | (57,672)            |
| Plan fiduciary net position - beginning   | 893,028             | 975,642             | 887,103             | 884,662             | 942,334             |
| Plan fiduciary net position - ending  | <u>\$ 1,030,724</u> | <u>\$ 893,028</u>   | <u>\$ 975,642</u>   | <u>\$ 887,103</u>   | <u>\$ 884,662</u>   |
| Net pension liability - ending  | <u>\$ 381,588</u>   | <u>\$ 404,842</u>   | <u>\$ 260,241</u>   | <u>\$ 469,796</u>   | <u>\$ 424,985</u>   |
| <b>Plan fiduciary net position as a percentage of the total pension liability</b> |                     |                     |                     |                     |                     |
|   | 72.98%              | 68.81%              | 78.94%              | 65.38%              | 67.55%              |
| Covered-employee payroll  | \$ 415,223          | \$ 344,693          | \$ 307,610          | \$ 369,049          | \$ 408,884          |
| Net pension liability as a percentage of covered employee payroll                 | 91.90%              | 117.45%             | 84.60%              | 127.30%             | 103.94%             |

**NOTE:** The above information should include 10 years, if available, per GASB Statement No. 68; however, during the transition period, information should be presented for as many years as are available. The year ended december 31, 2014 is the first year that data has been measured in accordance with GASB Statement No. 68.

Dodge County, Georgia  
 REQUIRED SUPPLEMENTARY INFORMATION  
 EMPLOYEE PENSION PLAN  
 December 31, 2019

**SCHEDULE OF CONTRIBUTIONS**

|  | <u>2019</u>       | <u>2018</u>       | <u>2017</u> | <u>2016</u> | <u>2015</u> |
|--|-------------------|-------------------|-------------|-------------|-------------|
| Actuarially determined contribution                                  | \$ 40,307         | \$ 30,724         | \$ 34,632   | \$ 55,441   | \$ 51,134   |
| Contributions in relation to the actuarially determined contribution | 46,798            | 34,364            | 34,632      | 55,441      | 51,134      |
| Contribution deficiency (excess)                                     | <u>\$ (6,491)</u> | <u>\$ (3,640)</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| <br>   |                   |                   |             |             |             |
| Covered employee payroll   | \$ 415,223        | \$ 344,693        | \$ 307,610  | \$ 369,049  | \$ 408,884  |
| <br>   |                   |                   |             |             |             |
| Contributions as a percentage of Covered-employee payroll            | 11.27%            | 9.97%             | 11.26%      | 15.02%      | 12.51%      |

**SCHEDULE OF PENSION INVESTMENT RETURNS**

|   | <u>2019</u> | <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> |
|---|-------------|-------------|-------------|-------------|-------------|
| Annual money-weighted rate of return, net of investment expenses for the pension plan | 21.34%      | -5.04%      | 16.67%      | 7.12%       | 0.83%       |

NOTE: The above information should include 10 years, if available, per GASB Statement No. 68; however, during the transition period, information should be presented for as many years as are available. The year ended december 31, 2014 is the first year that data has been measured in accordance with GASB Statement No. 68.

Dodge County, Georgia  
Notes to Schedule of Changes in the Net Pension Liability  
ACCG Restated Pension Plan for Dodge County Employees

**Valuation Date:** Actuarially determined contribution rate was determined as of January 1, 2020, with an interest adjustment to the fiscal year. Contributions in relation to this actuarially determined contribution rate will be reported for the fiscal year ending December 31, 2019.

**Methods and assumptions used to determine contribution rates:**

|                               |   |
|-------------------------------|---|
| Actuarial cost method         | Entry Age Normal  |
| Asset valuation method        | Smoothed market value with a 5-year smoothing scale             |
| Net investment rate of return | 7.00% per year  |
| Projected salary increases    | 4.00% per year with an age based scale                          |
| Cost of living adjustments    | 2.00%   |
| Retirement age                | Age 65 with 5 years of vesting                                  |
| Mortality                     | Pub-2010 GE (50%) & PS (50%) Amt-Weighted with Scale AA to 2019 |

**See Note 17 for changes in assumptions and benefit changes**

# **COMBINING FUND STATEMENTS**

Dodge County, Georgia  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 For the fiscal year ended December 31, 2019

|  | Special<br>Revenue | Capital<br>Projects | Total<br>Nonmajor<br>Governmental<br>Funds |
|--|--------------------|---------------------|--|
|  | <u>          </u>  | <u>          </u>   | <u>          </u>                          |
| Assets:                                |                    |                     |  |
| Cash                                   | \$ 455,348         | \$ 661,027          | \$ 1,116,375                               |
| Accounts Receivable                    | 11,946             | -                   | 11,946                                     |
| Loans receivable                       | -                  | -                   | -  |
| Accrued Interest                       | -                  | -                   | -  |
|  | <u>          </u>  | <u>          </u>   | <u>          </u>                          |
| Total assets                           | <u>467,294</u>     | <u>661,027</u>      | <u>1,128,321</u>                           |
| Liabilities:                           |                    |                     |  |
| Accounts Payable                       | 17,867             | -                   | 17,867                                     |
| Resident Balances                      | 18,127             | -                   | 18,127                                     |
| Total liabilities                      | <u>35,994</u>      | <u>          </u>   | <u>35,994</u>                              |
| Fund balances:                         |                    |                     |  |
| Restricted for                         |                    |                     |  |
| Economic Development                   | 130,888            | -                   | 130,888                                    |
| Public Safety                          | 301,860            | -                   | 301,860                                    |
| Capital Projects                       | -                  | 661,027             | 661,027                                    |
| Unassigned                             | <u>(1,448)</u>     | <u>          </u>   | <u>(1,448)</u>                             |
| Total fund balances                    | <u>431,300</u>     | <u>661,027</u>      | <u>1,092,327</u>                           |
| Total liabilities and<br>fund balances | <u>\$ 467,294</u>  | <u>\$ 661,027</u>   | <u>\$ 1,128,321</u>                        |

Dodge County, Georgia  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 For the fiscal year ended December 31, 2019

|   | Special<br>Revenue | Capital<br>Project | Total<br>Nonmajor<br>Governmental<br>Funds |
|---|--------------------|--------------------|--|
| <b>Revenues:</b>  |                    |                    |  |
| Judicial fees and charges                               | \$ 41,456          | \$ -               | \$ 41,456                                  |
| Charges for services                                    | 1,280,157          | -                  | 1,280,157                                  |
| Grant   | -                  | 14,649             | 14,649                                     |
| Taxes   | -                  | 525,660            | 525,660                                    |
| Interest  | -                  | -                  | -  |
| Other   | 29,251             | -                  | 29,251                                     |
| <b>Total revenues</b>                                   | <u>1,350,864</u>   | <u>540,309</u>     | <u>1,891,173</u>                           |
| <b>Expenditures:</b>                                    |                    |                    |  |
| <b>Current:</b>   |                    |                    |  |
| General government                                      | -                  | -                  | -  |
| Public safety   | 1,360,054          | -                  | 1,360,054                                  |
| Public works  | -                  | 1,100,431          | 1,100,431                                  |
| Judiciary   | 1,170              | -                  | 1,170                                      |
| Development & Housing                                   | 97,002             | -                  | 97,002                                     |
| <b>Capital Outlay:</b>                                  |                    |                    |  |
| Public Safety   | 59,738             | 33,895             | 93,633                                     |
| <b>Debt service:</b>                                    |                    |                    |  |
| Principal retirement                                    | -                  | -                  | -  |
| Interest  | -                  | -                  | -  |
| Intergovernmental                                       | -                  | -                  | -  |
| <b>Total expenditures</b>                               | <u>1,517,964</u>   | <u>1,134,326</u>   | <u>2,652,290</u>                           |
| <b>Other financing sources (uses):</b>                  |                    |                    |  |
| Loan proceeds   | -                  | -                  | -  |
| Transfers in  | 41,238             | -                  | 41,238                                     |
| Transfers out   | -                  | (196,806)          | (196,806)                                  |
| <b>Total other financing sources<br/>    and (uses)</b> | <u>41,238</u>      | <u>(196,806)</u>   | <u>(155,568)</u>                           |
| <b>Net change in fund balances</b>                      | <u>(125,862)</u>   | <u>(790,823)</u>   | <u>(916,685)</u>                           |
| Fund balances - beginning                               | 557,162            | 1,451,850          | 2,009,012                                  |
| Adjustments   | -                  | -                  | -  |
| <b>Fund balances - ending</b>                           | <u>\$ 431,300</u>  | <u>\$ 661,027</u>  | <u>\$ 1,092,327</u>                        |



Dodge County, Georgia  
 COMBINING BALANCE SHEET  
 SPECIAL REVENUE FUNDS  
 For the fiscal year ended December 31, 2019

|  | Revolving<br>Loan<br>Fund | Drug<br>Education<br>Fund | Jail<br>Fund     | Law<br>Library   | Sheriff's<br>Commissary<br>Fund | Sheriff's<br>Condemnation<br>& Supply<br>Fund | Sheriff's<br>Vending<br>Machine<br>Fund | Sheriff's<br>Seizure<br>Fund | E-911<br>Fund    | Total<br>Special<br>Revenue<br>Funds |
|--|---------------------------|---------------------------|------------------|------------------|---------------------------------|---|---|------------------------------|------------------|--------------------------------------|
| Assets:                                    |                           |                           |                  |                  |                                 |   |   |                              |                  |                                      |
| Cash                                       | \$ 130,888                | \$ 89,527                 | \$ 29,642        | \$ 13,295        | \$ 142,881                      | \$ 32,274                                     | \$ 702                                  | \$ 11,666                    | \$ 4,473         | \$ 455,348                           |
| Accounts Receivable                        | -                         | -                         | -                | -                | -                               | -   | -                                       | -                            | 11,946           | 11,946                               |
| Loans receivable                           | -                         | -                         | -                | -                | -                               | -   | -                                       | -                            | -                | -                                    |
| Accrued Interest                           | -                         | -                         | -                | -                | -                               | -   | -                                       | -                            | -                | -                                    |
| <b>Total assets</b>                        | <b>130,888</b>            | <b>89,527</b>             | <b>29,642</b>    | <b>13,295</b>    | <b>142,881</b>                  | <b>32,274</b>                                 | <b>702</b>                              | <b>11,666</b>                | <b>16,419</b>    | <b>\$ 467,294</b>                    |
| Liabilities:                               |                           |                           |                  |                  |                                 |   |   |                              |                  |                                      |
| Accounts Payable                           | -                         | -                         | -                | -                | -                               | -   | -                                       | -                            | 17,867           | 17,867                               |
| Resident Balances                          | -                         | -                         | -                | -                | 18,127                          | -   | -                                       | -                            | -                | 18,127                               |
| <b>Total liabilities</b>                   | <b>-</b>                  | <b>-</b>                  | <b>-</b>         | <b>-</b>         | <b>18,127</b>                   | <b>-</b>                                      | <b>-</b>                                | <b>-</b>                     | <b>17,867</b>    | <b>35,994</b>                        |
| Fund balances:                             |                           |                           |                  |                  |                                 |   |   |                              |                  |                                      |
| Restricted for                             |                           |                           |                  |                  |                                 |   |   |                              |                  |                                      |
| Economic Development                       | 130,888                   | -                         | -                | -                | -                               | -   | -                                       | -                            | -                | 130,888                              |
| Public Safety                              | -                         | 89,527                    | 29,642           | 13,295           | 124,754                         | 32,274  | 702                                     | 11,666                       | -                | 301,860                              |
| Unassigned                                 | -                         | -                         | -                | -                | -                               | -   | -                                       | -                            | (1,448)          | (1,448)                              |
| <b>Total fund balances</b>                 | <b>130,888</b>            | <b>89,527</b>             | <b>29,642</b>    | <b>13,295</b>    | <b>124,754</b>                  | <b>32,274</b>                                 | <b>702</b>                              | <b>11,666</b>                | <b>(1,448)</b>   | <b>431,300</b>                       |
| <b>Total liabilities and fund balances</b> | <b>\$ 130,888</b>         | <b>\$ 89,527</b>          | <b>\$ 29,642</b> | <b>\$ 13,295</b> | <b>\$ 142,881</b>               | <b>\$ 32,274</b>                              | <b>\$ 702</b>                           | <b>\$ 11,666</b>             | <b>\$ 16,419</b> | <b>\$ 467,294</b>                    |

Dodge County, Georgia  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCES**  
 SPECIAL REVENUE FUNDS

For the fiscal year ended December 31, 2019

|   | Revolving<br>Loan<br>Fund | Drug<br>Education<br>Fund | Jail<br>Fund     | Law<br>Library   | Sheriffs<br>Commissary<br>Fund | Sheriffs<br>Condemnation<br>& Supply<br>Fund | Sheriffs<br>Vending<br>Machine<br>Fund | Sheriffs<br>Seizure<br>Fund | E-911<br>Fund     | Total<br>Special<br>Revenue<br>Fund |
|---|---------------------------|---------------------------|------------------|------------------|--------------------------------|--|--|-----------------------------|-------------------|-------------------------------------|
| <b>Revenues:</b>                                |                           |                           |                  |                  |                                |  |  |                             |                   |                                     |
| Judicial fees and charges                       | \$ -                      | \$ 17,381                 | \$ 12,982        | \$ 11,093        | \$ -                           | \$ -   | \$ -                                   | \$ -                        | \$ -              | \$ 41,456                           |
| Grant   | -                         | -                         | -                | -                | -                              | -  | -                                      | -                           | -                 | -                                   |
| Charges for services                            | -                         | -                         | -                | -                | 781,469                        | -  | 5,193                                  | -                           | 493,495           | 1,280,157                           |
| Interest  | -                         | -                         | -                | -                | -                              | -  | -                                      | -                           | -                 | -                                   |
| Other   | -                         | -                         | -                | -                | -                              | 17,585                                       | -                                      | 11,666                      | -                 | 29,251                              |
| <b>Total revenues</b>                           | <b>-</b>                  | <b>17,381</b>             | <b>12,982</b>    | <b>11,093</b>    | <b>781,469</b>                 | <b>17,585</b>                                | <b>5,193</b>                           | <b>11,666</b>               | <b>493,495</b>    | <b>1,350,864</b>                    |
| <b>Expenditures:</b>                            |                           |                           |                  |                  |                                |  |  |                             |                   |                                     |
| <b>Current:</b>                                 |                           |                           |                  |                  |                                |  |  |                             |                   |                                     |
| General government                              | -                         | -                         | -                | -                | -                              | -  | -                                      | -                           | -                 | -                                   |
| Public safety                                   | -                         | -                         | -                | 15,184           | 731,777                        | 21,176                                       | 5,019                                  | -                           | 586,898           | 1,360,054                           |
| Judiciary                                       | -                         | 1,170                     | -                | -                | -                              | -  | -                                      | -                           | -                 | 1,170                               |
| Development & Housing                           | 97,002                    | -                         | -                | -                | -                              | -  | -                                      | -                           | -                 | 97,002                              |
| Capital outlay:                                 |                           |                           |                  |                  |                                |  |  |                             |                   |                                     |
| Public safety                                   | -                         | -                         | -                | -                | 32,250                         | -  | -                                      | -                           | 27,488            | 59,738                              |
| Debt service:                                   |                           |                           |                  |                  |                                |  |  |                             |                   |                                     |
| Principle retirement                            | -                         | -                         | -                | -                | -                              | -  | -                                      | -                           | -                 | -                                   |
| <b>Total expenditures</b>                       | <b>97,002</b>             | <b>1,170</b>              | <b>-</b>         | <b>15,184</b>    | <b>764,027</b>                 | <b>21,176</b>                                | <b>5,019</b>                           | <b>-</b>                    | <b>614,386</b>    | <b>1,517,964</b>                    |
| <b>Other financing sources (uses):</b>          |                           |                           |                  |                  |                                |  |  |                             |                   |                                     |
| Loan proceeds                                   | -                         | -                         | -                | -                | -                              | -  | -                                      | -                           | -                 | -                                   |
| Transfers in                                    | -                         | -                         | -                | -                | -                              | -  | -                                      | -                           | 41,238            | 41,238                              |
| Transfers out                                   | -                         | -                         | -                | -                | -                              | -  | -                                      | -                           | -                 | -                                   |
| <b>Total other financing sources and (uses)</b> | <b>-</b>                  | <b>-</b>                  | <b>-</b>         | <b>-</b>         | <b>-</b>                       | <b>-</b>                                     | <b>-</b>                               | <b>-</b>                    | <b>41,238</b>     | <b>41,238</b>                       |
| <b>Net change in fund balances</b>              | <b>(97,002)</b>           | <b>16,211</b>             | <b>12,982</b>    | <b>(4,091)</b>   | <b>17,442</b>                  | <b>(3,591)</b>                               | <b>174</b>                             | <b>11,666</b>               | <b>(79,653)</b>   | <b>(125,862)</b>                    |
| <b>Fund balances - beginning</b>                | <b>227,890</b>            | <b>73,316</b>             | <b>16,660</b>    | <b>17,386</b>    | <b>107,312</b>                 | <b>35,865</b>                                | <b>528</b>                             | <b>-</b>                    | <b>78,205</b>     | <b>557,162</b>                      |
| <b>Fund balances - ending</b>                   | <b>\$ 130,888</b>         | <b>\$ 89,527</b>          | <b>\$ 29,642</b> | <b>\$ 13,295</b> | <b>\$ 124,754</b>              | <b>\$ 32,274</b>                             | <b>\$ 702</b>                          | <b>\$ 11,666</b>            | <b>\$ (1,448)</b> | <b>\$ 431,300</b>                   |

Dodge County, Georgia  
 COMBINING BALANCE SHEET  
 CAPITAL PROJECT FUNDS  
 For the fiscal year ended December 31, 2019

|  | 2008<br>SPLOST | TIA<br>SPLOST | 2014<br>CDBG | Total<br>Capital<br>Project<br>Funds |
|--|----------------|---------------|--------------|--------------------------------------|
| Assets:                                |                |               |              |                                      |
| Cash                                   | \$ -           | \$ 661,027    | \$ -         | \$ 661,027                           |
| Tax Receivable                         | -              | -             | -            | -                                    |
| Total assets                           | -              | 661,027       | -            | 661,027                              |
| Liabilities:                           |                |               |              |                                      |
| Accounts Payable                       | -              | -             | -            | -                                    |
| Total liabilities                      | -              | -             | -            | -                                    |
| Fund balances:                         |                |               |              |                                      |
| Restricted for                         |                |               |              |                                      |
| Capital Projects                       | -              | 661,027       | -            | 661,027                              |
| Total fund balances                    | -              | 661,027       | -            | 661,027                              |
| Total liabilities and<br>fund balances | \$ -           | \$ 661,027    | \$ -         | \$ 661,027                           |

Dodge County, Georgia  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCES  
 CAPITAL PROJECT FUNDS  
 For the fiscal year ended December 31, 2019

|   | 2008<br>SPLOST   | TIA<br>SPLOST     | 2014<br>CDBG  | Total<br>Capital<br>Project<br>Funds |
|---|------------------|-------------------|---------------|--------------------------------------|
| <b>Revenues:</b>                            |                  |                   |               |                                      |
| Grant                                       | \$ -             | \$ -              | \$ 14,649     | \$ 14,649                            |
| Taxes                                       | -                | 525,660           | -             | 525,660                              |
| Interest                                    | -                | -                 | -             | -                                    |
| Total revenues                              | <u>-</u>         | <u>525,660</u>    | <u>14,649</u> | <u>540,309</u>                       |
| <b>Expenditures:</b>                        |                  |                   |               |                                      |
| <b>Current:</b>                             |                  |                   |               |                                      |
| General government                          | -                | -                 | -             | -                                    |
| Public Safety                               | -                | -                 | -             | -                                    |
| Public Works                                | -                | 1,085,782         | 14,649        | 1,100,431                            |
| Health Welfare                              | -                | -                 | -             | -                                    |
| Recreation & culture                        | -                | -                 | -             | -                                    |
| <b>Capital Outlay:</b>                      |                  |                   |               |                                      |
| Public Works                                | -                | 33,895            | -             | 33,895                               |
| Health Welfare                              | -                | -                 | -             | -                                    |
| Recreation & culture                        | -                | -                 | -             | -                                    |
| <b>Debt service:</b>                        |                  |                   |               |                                      |
| Principal retirement                        | -                | -                 | -             | -                                    |
| Interest                                    | -                | -                 | -             | -                                    |
| Intergovernmental                           | -                | -                 | -             | -                                    |
| Total expenditures                          | <u>-</u>         | <u>1,119,677</u>  | <u>14,649</u> | <u>1,134,326</u>                     |
| <b>Other financing sources (uses):</b>      |                  |                   |               |                                      |
| Transfers in                                | -                | -                 | -             | -                                    |
| Transfers out                               | (196,806)        | -                 | -             | (196,806)                            |
| Total other financing sources<br>and (uses) | <u>(196,806)</u> | <u>-</u>          | <u>-</u>      | <u>(196,806)</u>                     |
| Net change in fund balances                 | <u>(196,806)</u> | <u>(594,017)</u>  | <u>-</u>      | <u>(790,823)</u>                     |
| Fund balances - beginning                   | 196,806          | 1,255,044         | -             | 1,451,850                            |
| Fund balances - ending                      | <u>\$ -</u>      | <u>\$ 661,027</u> | <u>\$ -</u>   | <u>\$ 661,027</u>                    |

Dodge County, Georgia  
 CUSTODIAL FUNDS  
 COMBINING STATEMENT OF FIDUCIARY NET POSITION  
 December 31, 2019

|                               | Probate<br>Court | Tax<br>Commissioner | Sheriff    | Clerk of<br>Court | Magistrate<br>Court | Totals       |
|-------------------------------|------------------|---------------------|------------|-------------------|---------------------|--------------|
| ASSETS                        |                  |                     |            |                   |                     |              |
| Cash                          | \$ 16,968        | \$ 576,870          | \$ 164,649 | \$ 280,299        | \$ 24,102           | \$ 1,062,888 |
| Total assets                  | 16,968           | 576,870             | 164,649    | 280,299           | 24,102              | 1,062,888    |
| LIABILITIES AND FUND BALANCES |                  |                     |            |                   |                     |              |
| Accounts payable              | 16,968           | 297,857             | 164,649    | 114,668           | 24,102              | 618,244      |
| Funds held in escrow          | -                | 279,013             | -          | 165,631           | -                   | 444,644      |
| Total liabilities             | \$ 16,968        | \$ 576,870          | \$ 164,649 | \$ 280,299        | \$ 24,102           | \$ 1,062,888 |

Dodge County, Georgia  
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
 CUSTODIAL FUNDS  
 For the fiscal year ended December 31, 2019

|                      | Balance<br>December 31, 2018 | Increase   | Decrease   | Balance<br>December 31, 2019 |
|----------------------|------------------------------|------------|------------|------------------------------|
| <u>Probate Court</u> |                              |            |            |                              |
| ASSETS               |                              |            |            |                              |
| Cash                 | \$ 33,413                    | \$ 100,997 | \$ 117,442 | \$ 16,968                    |
| Total assets         | 33,413                       | 100,997    | 117,442    | 16,968                       |
| LIABILITIES          |                              |            |            |                              |
| Accounts payable     | 33,413                       | 100,997    | 117,442    | 16,968                       |
| Total liabilities    | \$ 33,413                    | \$ 100,997 | \$ 117,442 | \$ 16,968                    |

(continued)

Dodge County, Georgia  
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - CONTINUED  
 CUSTODIAL FUNDS  
 For the fiscal year ended December 31, 2019

|                         | Balance<br>December 31, 2018 | Increase      | Decrease      | Balance<br>December 31, 2019 |
|-------------------------|------------------------------|---------------|---------------|------------------------------|
| <u>Tax Commissioner</u> |                              |               |               |                              |
| ASSETS                  |                              |               |               |                              |
| Cash                    | \$ 1,774,482                 | \$ 13,710,483 | \$ 14,908,095 | \$ 576,870                   |
| Total assets            | 1,774,482                    | 13,710,483    | 14,908,095    | 576,870                      |
| LIABILITIES             |                              |               |               |                              |
| Accounts payable        | 1,578,909                    | 13,623,279    | 14,904,331    | 297,857                      |
| Funds held in escrow    | 195,573                      | 87,204        | 3,764         | 279,013                      |
| Total liabilities       | \$ 1,774,482                 | \$ 13,710,483 | \$ 14,908,095 | \$ 576,870                   |

Sheriff

|                   |            |            |            |            |
|-------------------|------------|------------|------------|------------|
| ASSETS            |            |            |            |            |
| Cash              | 122,074    | 241,223    | 198,648    | 164,649    |
| Total assets      | 122,074    | 241,223    | 198,648    | 164,649    |
| LIABILITIES       |            |            |            |            |
| Accounts payable  | 122,074    | 241,223    | 198,648    | 164,649    |
| Total liabilities | \$ 122,074 | \$ 241,223 | \$ 198,648 | \$ 164,649 |

(continued)

Dodge County, Georgia  
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - CONTINUED  
 CUSDOTIAL FUNDS  
 For the fiscal year ended December 31, 2019

|                       | Balance<br>December 31, 2018 | Increase   | Decrease   | Balance<br>December 31, 2019 |
|-----------------------|------------------------------|------------|------------|------------------------------|
| <u>Clerk of Court</u> |                              |            |            |                              |
| ASSETS                |                              |            |            |                              |
| Cash                  | \$ 583,642                   | \$ 567,435 | \$ 870,778 | \$ 280,299                   |
| Total assets          | 583,642                      | 567,435    | 870,778    | 280,299                      |
| LIABILITIES           |                              |            |            |                              |
| Accounts payable      | 110,627                      | 466,529    | 462,489    | 114,668                      |
| Funds held in escrow  | 473,014                      | 100,906    | 408,289    | 165,631                      |
| Total liabilities     | \$ 583,642                   | \$ 567,435 | \$ 870,778 | \$ 280,299                   |

Magistrate Court

|                   |           |            |            |           |
|-------------------|-----------|------------|------------|-----------|
| ASSETS            |           |            |            |           |
| Cash              | \$ 21,829 | \$ 144,522 | \$ 142,249 | \$ 24,102 |
| Total assets      | 21,829    | 144,522    | 142,249    | 24,102    |
| LIABILITIES       |           |            |            |           |
| Accounts payable  | 21,829    | 144,522    | 142,249    | 24,102    |
| Total liabilities | \$ 21,829 | \$ 144,522 | \$ 142,249 | \$ 24,102 |



## **SUPPLEMENTARY SCHEDULES**

Dodge County, Georgia  
DRUG EDUCATION SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL  
For the fiscal year ended December 31, 2019

|                             | Budgeted Amounts |                  | Actual<br>Amounts | Variance with<br>Final Budget-<br>Positive<br>(Negative) |
|-----------------------------|------------------|------------------|-------------------|--|
|                             | Original         | Final            |                   |  |
| Revenues:                   |                  |                  |                   |  |
| Judicial fees and charges   | \$ 18,000        | \$ 18,000        | \$ 17,381         | \$ (619)   |
| Other                       | -                | -                | -                 | -  |
| Total revenues              | <u>18,000</u>    | <u>18,000</u>    | <u>17,381</u>     | <u>(619)</u>   |
| Expenditures:               |                  |                  |                   |  |
| Current:                    |                  |                  |                   |  |
| Judiciary                   | -                | -                | 1,170             | (1,170)  |
| Total expenditures          | <u>-</u>         | <u>-</u>         | <u>1,170</u>      | <u>(1,170)</u>   |
| Net change in fund balances | 18,000           | 18,000           | 16,211            | (1,789)  |
| Fund balances - beginning   | <u>73,316</u>    | <u>73,316</u>    | <u>73,316</u>     | <u>-</u>   |
| Fund balances - ending      | <u>\$ 91,316</u> | <u>\$ 91,316</u> | <u>\$ 89,527</u>  | <u>\$ (1,789)</u>  |

Dodge County, Georgia  
 JAIL SPECIAL REVENUE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL  
 For the fiscal year ended December 31, 2019

|                             | Budgeted Amounts |                  | Actual<br>Amounts | Variance with<br>Final Budget-<br>Positive<br>(Negative) |
|-----------------------------|------------------|------------------|-------------------|--|
|                             | Original         | Final            |                   |  |
| <b>Revenues:</b>            |                  |                  |                   |  |
| Judicial fees and charges   | \$ 16,000        | \$ 16,000        | \$ 12,982         | \$ (3,018)   |
| Other                       | -                | -                | -                 | -  |
| Total revenues              | <u>16,000</u>    | <u>16,000</u>    | <u>12,982</u>     | <u>(3,018)</u>   |
| <b>Expenditures:</b>        |                  |                  |                   |  |
| <b>Current:</b>             |                  |                  |                   |  |
| Public safety               | <u>12,000</u>    | <u>12,000</u>    | -                 | <u>12,000</u>  |
| Total expenditures          | <u>12,000</u>    | <u>12,000</u>    | <u>-</u>          | <u>12,000</u>  |
| Net change in fund balances | 4,000            | 4,000            | 12,982            | 8,982  |
| Fund balances - beginning   | <u>16,660</u>    | <u>16,660</u>    | <u>16,660</u>     | <u>-</u>   |
| Fund balances - ending      | <u>\$ 20,660</u> | <u>\$ 20,660</u> | <u>\$ 29,642</u>  | <u>\$ 8,982</u>  |

Dodge County, Georgia  
 LAW LIBRARY SPECIAL REVENUE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL  
 For the fiscal year ended December 31, 2019

|                             | Budgeted Amounts |                  | Actual<br>Amounts | Variance with<br>Final Budget-<br>Positive<br>(Negative) |
|-----------------------------|------------------|------------------|-------------------|--|
|                             | Original         | Final            |                   |  |
| Revenues:                   |                  |                  |                   |  |
| Judicial fees and charges   | \$ 11,000        | \$ 11,000        | \$ 11,093         | \$ 93  |
| Interest                    | -                | -                | -                 | -  |
| Total revenues              | <u>11,000</u>    | <u>11,000</u>    | <u>11,093</u>     | <u>93</u>  |
| Expenditures:               |                  |                  |                   |  |
| Current:                    |                  |                  |                   |  |
| Public safety               | <u>11,000</u>    | <u>11,000</u>    | <u>15,184</u>     | <u>(4,184)</u>   |
| Total expenditures          | <u>11,000</u>    | <u>11,000</u>    | <u>15,184</u>     | <u>(4,184)</u>   |
| Net change in fund balances | -                | -                | (4,091)           | (4,091)  |
| Fund balances - beginning   | <u>17,386</u>    | <u>17,386</u>    | <u>17,386</u>     | <u>-</u>   |
| Fund balances - ending      | <u>\$ 17,386</u> | <u>\$ 17,386</u> | <u>\$ 13,295</u>  | <u>\$ (4,091)</u>  |

Dodge County, Georgia  
 REVOLVING LOAN SPECIAL REVENUE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL  
 For the fiscal year ended December 31, 2019

|                                 | Budgeted Amounts |            | Actual<br>Amounts | Variance with<br>Final Budget-<br>Positive<br>(Negative) |
|---------------------------------|------------------|------------|-------------------|--|
|                                 | Original         | Final      |                   |  |
| Revenues:                       |                  |            |                   |  |
| Intergovernmental               | \$ -             | \$ -       | \$ -              | \$ -   |
| Other                           | -                | -          | -                 | -  |
| Total revenues                  | -                | -          | -                 | -  |
| Expenditures:                   |                  |            |                   |  |
| Current:                        |                  |            |                   |  |
| Development & housing           | 1,000            | 1,000      | 97,002            | (96,002)   |
| Total expenditures              | 1,000            | 1,000      | 97,002            | (96,002)   |
| Other financing sources (uses): |                  |            |                   |  |
| Transfers in (out)              | -                | -          | -                 | -  |
| Net change in fund balances     | (1,000)          | (1,000)    | (97,002)          | (96,002)   |
| Fund balances - beginning       | 227,890          | 227,890    | 227,890           | -  |
| Fund balances - ending          | \$ 226,890       | \$ 226,890 | \$ 130,888        | \$ (96,002)  |

Dodge County, Georgia  
 SHERIFF'S CONDEMNATION AND SUPPLY SPECIAL REVENUE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL  
 For the fiscal year ended December 31, 2019

|                              | Budgeted Amounts |                  | Actual<br>Amounts | Variance with<br>Final Budget-<br>Positive<br>(Negative) |
|------------------------------|------------------|------------------|-------------------|--|
|                              | Original         | Final            |                   |  |
| <b>Revenues:</b>             |                  |                  |                   |  |
| Other                        | \$ 5,000         | \$ 5,000         | \$ 17,585         | \$ 12,585  |
| Total revenues               | <u>5,000</u>     | <u>5,000</u>     | <u>17,585</u>     | <u>12,585</u>  |
| <b>Expenditures:</b>         |                  |                  |                   |  |
| Current:                     |                  |                  |                   |  |
| Public safety                | 5,000            | 5,000            | 21,176            | (16,176)   |
| Capital outlay:              |                  |                  |                   |  |
| Public safety                | -                | -                | -                 | -  |
| Total expenditures           | <u>5,000</u>     | <u>5,000</u>     | <u>21,176</u>     | <u>(16,176)</u>  |
| <b>Other financing uses:</b> |                  |                  |                   |  |
| Transfers out                | -                | -                | -                 | -  |
| Net change in fund balances  | -                | -                | (3,591)           | (3,591)  |
| Fund balances - beginning    | <u>35,865</u>    | <u>35,865</u>    | <u>35,865</u>     | <u>-</u>   |
| Fund balances - ending       | <u>\$ 35,865</u> | <u>\$ 35,865</u> | <u>\$ 32,274</u>  | <u>\$ (3,591)</u>  |

Dodge County, Georgia  
E-911 SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL  
For the fiscal year ended December 31, 2019

|                              | Budgeted Amounts |                  | Actual<br>Amounts | Variance with<br>Final Budget-<br>Positive<br>(Negative) |
|------------------------------|------------------|------------------|-------------------|--|
|                              | Original         | Final            |                   |  |
| <b>Revenues:</b>             |                  |                  |                   |  |
| Charges for services         | \$ 450,000       | \$ 450,000       | \$ 493,495        | \$ 43,495  |
| Total revenues               | <u>450,000</u>   | <u>450,000</u>   | <u>493,495</u>    | <u>43,495</u>  |
| <b>Expenditures:</b>         |                  |                  |                   |  |
| <b>Current:</b>              |                  |                  |                   |  |
| Public Safety                | 450,000          | 450,000          | 586,898           | (136,898)  |
| <b>Capital Outlay:</b>       |                  |                  |                   |  |
| Public Safety                | -                | -                | 27,488            | (27,488)   |
| Total expenditures           | <u>450,000</u>   | <u>450,000</u>   | <u>614,386</u>    | <u>(164,386)</u>   |
| <b>Other financing uses:</b> |                  |                  |                   |  |
| Transfers in (out)           | -                | -                | 41,238            | 41,238   |
| Net change in fund balances  | -                | -                | (79,653)          | (79,653)   |
| Fund balances - beginning    | <u>78,205</u>    | <u>78,205</u>    | <u>78,205</u>     | <u>-</u>   |
| Fund balances - ending       | <u>\$ 78,205</u> | <u>\$ 78,205</u> | <u>\$ (1,448)</u> | <u>\$ (79,653)</u>                                       |

Dodge County, Georgia  
 SHERIFF'S COMMISSARY ACCOUNT SPECIAL REVENUE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL  
 For the fiscal year ended December 31, 2019

|                              | Budgeted Amounts  |                   | Actual<br>Amounts | Variance with<br>Final Budget-<br>Positive<br>(Negative) |
|------------------------------|-------------------|-------------------|-------------------|--|
|                              | Original          | Final             |                   |  |
| <b>Revenues:</b>             |                   |                   |                   |  |
| Charges for services         | \$ 88,000         | \$ 88,000         | \$ 781,469        | \$ 693,469   |
| Total revenues               | <u>88,000</u>     | <u>88,000</u>     | <u>781,469</u>    | <u>693,469</u>   |
| <b>Expenditures:</b>         |                   |                   |                   |  |
| <b>Current:</b>              |                   |                   |                   |  |
| Public safety                | 88,000            | 88,000            | 731,777           | (643,777)  |
| <b>Capital outlay:</b>       |                   |                   |                   |  |
| Public safety                | -                 | -                 | 32,250            | (32,250)   |
| <b>Debt service:</b>         |                   |                   |                   |  |
| Principle retirement         | -                 | -                 | -                 | -  |
| Total expenditures           | <u>88,000</u>     | <u>88,000</u>     | <u>764,027</u>    | <u>(676,027)</u>   |
| <b>Other financing uses:</b> |                   |                   |                   |  |
| Loan proceeds                | -                 | -                 | -                 | -  |
| Net change in fund balances  | -                 | -                 | 17,442            | 17,442   |
| Fund balances - beginning    | <u>107,312</u>    | <u>107,312</u>    | <u>107,312</u>    | <u>-</u>   |
| Fund balances - ending       | <u>\$ 107,312</u> | <u>\$ 107,312</u> | <u>\$ 124,754</u> | <u>\$ 17,442</u>   |



Dodge County, Georgia  
 SHERIFF'S VENDING MACHINES ACCOUNT SPECIAL REVENUE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL  
 For the fiscal year ended December 31, 2019

|                              | Budgeted Amounts |               | Actual<br>Amounts | Variance with<br>Final Budget-<br>Positive<br>(Negative) |
|------------------------------|------------------|---------------|-------------------|--|
|                              | Original         | Final         |                   |  |
| <b>Revenues:</b>             |                  |               |                   |  |
| Charges for services         | \$ 3,900         | \$ 3,900      | \$ 5,193          | \$ 1,293   |
| Total revenues               | <u>3,900</u>     | <u>3,900</u>  | <u>5,193</u>      | <u>1,293</u>   |
| <b>Expenditures:</b>         |                  |               |                   |  |
| <b>Current:</b>              |                  |               |                   |  |
| Public safety                | 3,900            | 3,900         | 5,019             | (1,119)  |
| Total expenditures           | <u>3,900</u>     | <u>3,900</u>  | <u>5,019</u>      | <u>(1,119)</u>   |
| <b>Other financing uses:</b> |                  |               |                   |  |
| Transfers out                | -                | -             | -                 | -  |
| Net change in fund balances  | -                | -             | 174               | 174  |
| Fund balances - beginning    | <u>528</u>       | <u>528</u>    | <u>528</u>        | <u>-</u>   |
| Fund balances - ending       | <u>\$ 528</u>    | <u>\$ 528</u> | <u>\$ 702</u>     | <u>\$ 174</u>  |

Dodge County, Georgia  
 SHERIFF'S SEIZURE ACCOUNT SPECIAL REVENUE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL  
 For the fiscal year ended December 31, 2019

|                             | Budgeted Amounts |             | Actual<br>Amounts | Variance with<br>Final Budget-<br>Positive<br>(Negative) |
|-----------------------------|------------------|-------------|-------------------|--|
|                             | Original         | Final       |                   |  |
| Revenues:                   |                  |             |                   |  |
| Other                       | \$ -             | \$ -        | \$ 11,666         | \$ 11,666  |
| Total revenues              | <u>-</u>         | <u>-</u>    | <u>11,666</u>     | <u>11,666</u>  |
| Expenditures:               |                  |             |                   |  |
| Current:                    |                  |             |                   |  |
| Public safety               | -                | -           | -                 | -  |
| Total expenditures          | <u>-</u>         | <u>-</u>    | <u>-</u>          | <u>-</u>   |
| Other financing uses:       |                  |             |                   |  |
| Transfers out               | -                | -           | -                 | -  |
| Net change in fund balances | -                | -           | 11,666            | 11,666   |
| Fund balances - beginning   | <u>-</u>         | <u>-</u>    | <u>-</u>          | <u>-</u>   |
| Fund balances - ending      | <u>\$ -</u>      | <u>\$ -</u> | <u>\$ 11,666</u>  | <u>\$ 11,666</u>   |

# **STATE COMPLIANCE SECTION**

Dodge County, Georgia  
**SPECIAL-PURPOSE LOCAL OPTION SALES TAX 2008**  
**SCHEDULE OF EXPENDITURES**  
 (Construction and Other Projects)  
 Year ended December 31, 2019

| Project Description   | (Unaudited)                    | (Unaudited)                   | Prior Years Cumulative Expenditures | Total Current Year Expenditure | Total Cumulative Expenditures | (Unaudited) Estimated Percentage of Completion |
|---|--------------------------------|-------------------------------|-------------------------------------|--------------------------------|-------------------------------|--|
|   | Original Project Length Budget | Revised Project Length Budget |                                     |                                |                               |  |
| Roads, streets, bridges, & transportation   | \$ 2,400,000                   | \$ 2,400,000                  | \$ 1,827,233                        | \$ -                           | \$ 1,827,233                  | 76.13%   |
| Purchase of land and construction   | 50,000                         | 50,000                        | -                                   | -                              | -                             | 0.00%  |
| New Jail  | 5,500,000                      | 5,500,000                     | 7,134,229                           | -                              | 7,134,229                     | 129.71%  |
| Dodge County Hospital   | 2,500,000                      | 2,500,000                     | 1,902,222                           | -                              | 1,902,222                     | 76.09%   |
| Recreational facilities in Dodge County   | 100,000                        | 100,000                       | 75,876                              | -                              | 75,876                        | 75.88%   |
| Rural fire departments  | 200,000                        | 200,000                       | 194,831                             | -                              | 194,831                       | 97.42%   |
| Renovations, improvements, and additions for Dodge County buildings               | 550,000                        | 550,000                       | 124,012                             | -                              | 124,012                       | 22.55%   |
| Water and sewer projects for the City of Eastman                                  | 2,680,000                      | 2,680,000                     | 2,131,638                           | -                              | 2,131,638                     | 79.54%   |
| Recreational facilities, roads, and street improvements for the City of Chauncey  | 30,000                         | 30,000                        | 21,957                              | -                              | 21,957                        | 73.19%   |
| Recreational facilities, roads, and street improvements for the City of Chester   | 30,000                         | 30,000                        | 24,109                              | -                              | 24,109                        | 80.36%   |
| Recreational facilities, roads, and street improvements for the City of Milan     | 30,000                         | 30,000                        | 23,033                              | -                              | 23,033                        | 76.78%   |
| Recreational facilities, roads, and street improvements for the City of Rhine     | 30,000                         | 30,000                        | 23,033                              | -                              | 23,033                        | 76.78%   |
| Public safety facilities, specifically including E-911 emergency telephone system | 300,000                        | 300,000                       | 229,422                             | -                              | 229,422                       | 76.47%   |
| <b>Total SPLOST 2008</b>  | <b>\$14,400,000</b>            | <b>\$14,400,000</b>           | <b>13,711,595</b>                   | <b>-</b>                       | <b>229,422</b>                | <b>76.47%</b>                                  |

|  |                   |
|--|-------------------|
| Reconciliation to expenditures reported in financial statements: |                   |
| Interfund transfer out   | 196,806           |
| <b>Total expenditures</b>  | <b>\$ 196,806</b> |

Dodge County, Georgia  
**SPECIAL-PURPOSE LOCAL OPTION SALES TAX 2013**  
**SCHEDULE OF EXPENDITURES**  
 (Construction and Other Projects)  
 Year ended December 31, 2019

| Project Description  | (Unaudited)                    | (Unaudited)                   | Prior                         | Total                    | Total                   | (Unaudited)                        |
|--|--------------------------------|-------------------------------|-------------------------------|--------------------------|-------------------------|------------------------------------|
|  | Original Project Length Budget | Revised Project Length Budget | Years Cumulative Expenditures | Current Year Expenditure | Cumulative Expenditures | Estimated Percentage of Completion |
| Jail Debt  | \$ 2,262,000                   | \$ 2,262,000                  | \$ 52,280                     | \$ -                     | \$ 52,280               | 2.31%                              |
| Roads, Bridges, & Transportation Renovations, Improvements, Additions to Water & Sewer Systems, Storm Drainage Systems, Economic Development, & Capital Improvement-City of Eastman Hospital Authority Retire Debt & Capital Improvement | 2,928,900                      | 2,928,900                     | 117,020                       | 258,645                  | 375,665                 | 12.83%                             |
| Economic Development   | 2,419,300                      | 2,419,300                     | 1,363,519                     | 398,417                  | 1,761,936               | 72.83%                             |
| Sanitation   | 1,950,000                      | 1,950,000                     | 1,099,026                     | 321,131                  | 1,420,157               | 72.83%                             |
| Recreation Department  | 780,000                        | 780,000                       | 198,843                       | 175,000                  | 373,843                 | 47.93%                             |
| Building & Equipment   | 351,000                        | 351,000                       | 328,517                       | 2,500                    | 331,017                 | 94.31%                             |
| Vehicles   | 143,000                        | 143,000                       | 65,473                        | 19,149                   | 84,622                  | 59.18%                             |
| EMS Ambulances & Equipment   | 891,800                        | 891,800                       | 176,997                       | 455,816                  | 632,813                 | 70.96%                             |
| Rural Fire Department  | 429,000                        | 429,000                       | 20,900                        | -                        | 20,900                  | 4.87%                              |
| Road, Bridges, Transportation, & Capital Improvement for the City of Rhine   | 299,000                        | 299,000                       | 320,590                       | 74,221                   | 394,811                 | 132.04%                            |
| Road, Bridges, Transportation, & Capital Improvement for the City of Milan   | 390,000                        | 390,000                       | 112,557                       | 52,901                   | 165,458                 | 42.43%                             |
| Road, Bridges, Transportation, & Capital Improvement for the City of Chauncey  | 39,000                         | 39,000                        | 21,978                        | 6,423                    | 28,401                  | 72.82%                             |
| Road, Bridges, Transportation, & Capital Improvement for the City of Chester   | 39,000                         | 39,000                        | 21,978                        | 6,459                    | 28,437                  | 72.92%                             |
| <b>Total SPLOST 2013</b>   | <b>\$13,000,000</b>            | <b>\$13,000,000</b>           | <b>3,943,634</b>              | <b>1,783,508</b>         | <b>\$ 5,727,142</b>     | <b>72.82%</b>                      |
| Reconciliation to expenditures reported in financial statements:   |                                |                               |                               |                          |                         |                                    |
| Interfund transfer out   |                                |                               |                               |                          |                         |                                    |
| <b>Total expenditures</b>  |                                |                               |                               | <b>\$ 1,783,508</b>      |                         |                                    |

Dodge County, Georgia  
**TIA SPECIAL-PURPOSE LOCAL OPTION SALES TAX**  
**SCHEDULE OF EXPENDITURES**  
 (Construction and Other Projects)  
 Year ended December 31, 2019

| Project<br>Description | (Unaudited)                             | (Unaudited)                            | Prior<br>Years<br>Cumulative<br>Expenditures | Total<br>Current Year<br>Expenditure | Total<br>Cumulative<br>Expenditures | (Unaudited)<br>Estimated<br>Percentage<br>of Completion |
|------------------------|---|--|--|--------------------------------------|-------------------------------------|---|
|                        | Original<br>Project<br>Length<br>Budget | Revised<br>Project<br>Length<br>Budget |  |                                      |                                     |   |
| Roads                  | \$ 6,935,023                            | \$ 6,935,023                           | \$ 1,447,811                                 | \$ 1,119,677                         | \$ 2,567,488                        | 37.02%  |
| <b>Total</b>           | <u>\$ 6,935,023</u>                     | <u>\$ 6,935,023</u>                    | <u>1,447,811</u>                             | <u>1,119,677</u>                     | <u>\$ 2,567,488</u>                 |   |

Dodge County, Georgia

Certification of 9-1-1 Expenditures

For the Year Ended December 31, 2019

| Line No. |   | O.C.G.A. Reference: |               |
|----------|---|---------------------|---------------|
| 1        | Indicate UCOA Fund Type Used to Account for 9-1-1 Activity (choose one):<br><br><input checked="" type="checkbox"/> Special Revenue Fund <input type="checkbox"/> Enterprise Fund     |                     |               |
| 2        | Expenditures (UCOA Activity 3800)<br>Wireless service supplier cost recovery charges<br>(identify each supplier individually on lines below - attach list, if necessary)              | 46-5-134(e)         |               |
|          | _____   |                     | \$ _____      |
|          | _____   |                     | \$ _____      |
|          | _____   |                     | \$ _____      |
| 3        | Emergency telephone equipment, including necessary computer hardware, software, and data base provisioning, addressing, and nonrecurring costs of establishing a 9-1-1 system:        |                     |               |
| 3a       | Lease costs   | 46-5-134(f)(1)(A)   | \$ _____      |
| 3b       | Purchase costs  | 46-5-134(f)(1)(A)   | \$ 27,488.00  |
| 3c       | Maintenance costs   | 46-5-134(f)(1)(A)   | \$ 7,376.83   |
| 4        | Rates associated with the service suppliers 9-1-1 service and other service suppliers recurring charges   | 46-5-134(f)(1)(B)   | \$ _____      |
| 5        | Employees hired by the local government solely for the operation and maintenance of the emergency 9-1-1 system and employees who work as directors as defined in O.C.G.A. §46-5-138.2 |                     |               |
| 5a       | Salaries and wages  | 46-5-134(f)(1)(C)   | \$ 332,288.24 |
| 5b       | Employee benefits   | 46-5-134(f)(1)(C)   | \$ 73,572.46  |
| 6        | Cost of training of employees who work as dispatchers or directors  | 46-5-134(f)(1)(D)   | \$ _____      |
| 7        | Office supplies of the public safety answering points used directly in providing emergency 9-1-1 system services  | 46-5-134(f)(1)(E)   | \$ 10,910.13  |
| 8        | Building used as a public safety answering point:   |                     |               |
| 8a       | Lease costs   | 46-5-134(f)(1)(F)   | \$ _____      |
| 8b       | Purchase costs  | 46-5-134(f)(1)(F)   | \$ _____      |
| 9        | Computer hardware and software used at a public safety answering point, including computer assisted dispatch systems and automatic vehicle location systems:                          |                     |               |
| 9a       | Lease costs   | 46-5-134(f)(1)(G)   | \$ _____      |
| 9b       | Purchase costs  | 46-5-134(f)(1)(G)   | \$ _____      |
| 9c       | Maintenance costs   | 46-5-134(f)(1)(G)   | \$ 52,113.79  |

Dodge County, Georgia

Certification of 9-1-1 Expenditures

For the Year Ended December 31, 2019

| Line No. |   | O.C.G.A. Reference:    |                    |
|----------|---|------------------------|--------------------|
| 10       | Supplies directly related to providing emergency 9-1-1 system services, including the cost of printing emergency 9-1-1 public education materials   | 46-5-134(f)(1)(H)      | \$ <u>3,794.65</u> |
| 11       | Logging recorders used at a public safety answering point to record telephone and radio traffic:  |                        |                    |
| 11a      | Lease costs   | 46-5-134(f)(1)(I)      | \$ _____           |
| 11b      | Purchase costs  | 46-5-134(f)(1)(I)      | \$ _____           |
| 11c      | Maintenance costs   | 46-5-134(f)(1)(I)      | \$ _____           |
| 12       | Insurance purchased to insure against risks and liability in the operation and maintenance of the 9-1-1 system on behalf of the local government or on behalf of employees hired by the local government solely for the operation and maintenance of the 9-1-1 system and employees who work as directors   | 46-5-134(f)(2)(B)(i)   | \$ _____           |
| 13       | Mobile communications vehicle and equipment, if the primary purpose and designation of such vehicle is to function as a backup 9-1-1 system center  |                        |                    |
| 13a      | Lease costs   | 46-5-134(f)(2)(B)(ii)  | \$ _____           |
| 13b      | Purchase costs  | 46-5-134(f)(2)(B)(ii)  | \$ _____           |
| 13c      | Maintenance costs   | 46-5-134(f)(2)(B)(ii)  | \$ _____           |
| 14       | Allocation of indirect costs associated with supporting the 9-1-1 system center and operations as identified and outlined in an indirect cost allocation plan approved by the local governing authority that is consistent with the costs allocated within the local government to both governmental and business-type activities   | 46-5-134(f)(2)(B)(iii) | \$ _____           |
| 15       | Mobile public safety voice and data equipment, geo-targeted test messaging alert systems, or towers necessary to carry out the function of 9-1-1 system operations  |                        |                    |
| 15a      | Lease costs   | 46-5-134(f)(2)(B)(iv)  | \$ _____           |
| 15b      | Purchase costs  | 46-5-134(f)(2)(B)(iv)  | \$ _____           |
| 15c      | Maintenance costs   | 46-5-134(f)(2)(B)(iv)  | \$ _____           |
| 16       | Public safety voice and data communications systems located in the 9-1-1 system facility that further the legislative intent of providing the highest level of emergency response service on a local, regional, and state-wide basis, including equipment and associated hardware and software that supports the use of public safety wireless voice and data communication systems |                        |                    |
| 16a      | Lease costs   | 46-5-134(f)(2)(B)(v)   | \$ _____           |
| 16b      | Purchase costs  | 46-5-134(f)(2)(B)(v)   | \$ _____           |
| 16c      | Maintenance costs   | 46-5-134(f)(2)(B)(v)   | \$ _____           |



Dodge County, Georgia

Certification of 9-1-1 Expenditures

For the Year Ended December 31, 2019

Line  
No.

O.C.G.A.  
Reference:


17 Other expenditures not included in Lines 2 through 16 above.  
Identify by object and purpose.

|   |               |
|---|---------------|
| Utilities   | \$ 99,949.05  |
| Property Insurance  | \$ 1,005.00   |
| Vehicle Repairs & Insurance   | \$ 2,984.76   |
| Travel  | \$ 1,387.41   |
| Uniforms  | \$ 1,515.71   |
|   | \$            |
|   | \$            |
|   | \$            |
|   | \$            |
| 18 Total Expenditures (total of all amounts reported on Lines 2 through 17 above) | \$ 614,386.03 |

Certification of Local Government Officials

I have reviewed the information presented in this report and certify that it is accurate and correct. I further certify that the 9-1-1 funds were expended in compliance with the expenditure requirements specified in the Official Code of Georgia Annotated (OCGA), Section 46-5-134. I understand that, in accordance with OCGA Section 46-5-134(m)(2), any local government which makes expenditures not in compliance with this Code section may be held liable for pro rata reimbursement to telephone and wireless telecommunications subscribers of amounts improperly expended. Further, the noncompliant local government shall be solely financially responsible for the reimbursement and for any costs associated with the reimbursement. Such reimbursement shall be accomplished by the service providers abating the imposition of the 9-1-1 charges and 9-1-1 wireless enhanced charges until such abatement equals the total amount of the rebate.

Signature of Chief Elected Official

 Date 9/30/20

Print Name of Chief Elected Official

Dan McCranie

Title of Chief Elected Official

Commission Chair

Signature of Chief Financial Officer

 Date 9/30/20

Print Name of Chief Financial Officer

Conner Bearden

**SCHEDULES TO MEET REGULATORY  
REQUIREMENTS**

# H. FRANK ERWIN, JR., P.C.

CERTIFIED PUBLIC ACCOUNTANT

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MEMBER  
Georgia Society of  
Certified Public Accountants

MEMBER  
American Institute of  
Certified Public Accountants

## 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*

To the Board of Commissioners of Roads and Revenues  
Dodge County, Georgia

I 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 Dodge County, Georgia, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the Dodge County, Georgia's basic financial statements and have issued my report thereon dated October 2, 2020.

### Internal Control Over Financial Reporting

In planning and performing my audit of the financial statements, I considered the Dodge 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 my opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Dodge County, Georgia's internal control. Accordingly, I do not express an opinion on the effectiveness of the Dodge County, Georgia's internal control.

*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.

My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. I did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses as items 2019-1 through 2019-8 that I consider to be significant deficiencies.

### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Dodge County, Georgia's financial statements are free from material misstatement, I 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 my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

#### **Dodge County, Georgia's Response to Findings**

Dodge County, Georgia's response to the findings identified in my audit is described in the accompanying schedule of findings and responses. Dodge County, Georgia's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, I express no opinion on it.

#### **Purpose of this Report**

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity'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.



Eastman, Georgia  
October 2, 2020

**DODGE COUNTY, GEORGIA**  
**Schedule of Findings and Responses**  
**Year Ended December 31, 2019**

**SUMMARY OF AUDITOR'S RESULTS**

- (i) The auditor's report expresses an unmodified opinion on the financial statements of Dodge County, Georgia.
- (ii) Eight significant deficiencies disclosed during the audit of the financial statements is reported in the 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*. No material weaknesses are reported.
- (iii) No instances of noncompliance material to the financial statements of Dodge County were disclosed during the audit.

**FINDINGS - FINANCIAL STATEMENTS AUDIT**

**2019-1 Segregation of Duties**

*Condition:* There is not appropriate segregation of duties between initiation, authorization, recording, processing, and reconciliation of cash accounts and other operational functions in the various funds and agencies possessed by the County.

*Criteria:* Internal controls should be in place which provide reasonable assurance that an individual cannot misappropriate funds without such actions being detected during the normal course of business.

*Effect:* Failure to properly segregate duties between recording, distribution, and reconciliation of accounts can lead to misappropriation of funds that is not detected during the normal course of business.

*Recommendation:* The duties of recording, distribution, and reconciliation should be segregated between employees.

*Views of Responsible Officials And Planned Corrective Action:* The Commissioners concur with the recommendation. Due to the size, of the County's staff, this condition cannot be totally addressed; however, this condition is minimized due to the Commissioners' involvement and the involvement of the elected officials of the agency fund offices.

**DODGE COUNTY, GEORGIA**  
**Schedule of Findings and Responses**  
**Year Ended December 31, 2019**

**2019-2 Property Tax Adjustments**

*Condition:* While testing adjustments to the property tax digest made during the year, I noted several instances where supporting documentation was not sufficient to test the adjustment made. Due to the lack of supporting documentation I could not recalculate the adjustment.

*Criteria:* Internal controls should be in place which ensure that supporting documentation is obtained before any adjustment is made.

*Effect:* Due to the lack of supporting documentation I could not determine if the adjustment was calculated correctly and/or appropriate.

*Recommendation:* Before any adjustments are made, proper supporting documentation should be obtained and an explanation showing the calculation should be prepared. Also this information should be retained by management for the proper time frame.

*Views of Responsible Officials And Planned Corrective Action:* The Commissioners concur with the recommendation. The Commissioners will express the importance of implementing internal control procedures that will address this situation.

**2019-3 Property Tax Revenue**

*Condition:* While testing property tax notices, I noted several instances where I could not determine payments made by taxpayers being deposited.

*Criteria:* Internal controls should be in place which ensure that an audit trail is created to follow payments being receipted as received are deposited into the proper bank account.

*Effect:* Due to the lack of an audit trail in some transactions, I could not determine if the funds were deposited.

*Recommendation:* All payments made by taxpayers should be receipted at the time the payment is made in the property tax software. Once it is time to make a deposit staff should run a receipts report for the appropriate time frame. This report should be the supporting documentation for the deposit. If it does not reconcile with the deposit, notes should be made explaining the difference. This process will provide an audit trail for someone to follow in the future.

**DODGE COUNTY, GEORGIA**  
**Schedule of Findings and Responses**  
**Year Ended December 31, 2019**

*Views of Responsible Officials And Planned Corrective Action:* The Commissioners concur with the recommendation. The Commissioners will express the importance of implementing internal control procedures that will address this situation.

**2019-4 Mobile Home Tax Revenue**

*Condition:* While testing mobile home tax notices, I noted six instances where I could not determine payment made by taxpayer was receipted and deposited.

*Criteria:* Internal controls should be in place which ensure that an audit trail is created to follow payments being receipted as received are deposited into the proper bank account.

*Effect:* Due to the lack of an audit trail in some transactions, I could not determine if the funds were deposited.

*Recommendation:* All payments made by taxpayers should be receipted at the time the payment is made in the property tax software. Once it is time to make a deposit staff should run a receipts report for the appropriate time frame. This report should be the supporting documentation for the deposit. If it does not reconcile with the deposit, notes should be made explaining the difference. This process will provide an audit trail for someone to follow in the future.

*Views of Responsible Officials And Planned Corrective Action:* The Commissioners concur with the recommendation. The documentation for these transactions are still stored in the old courthouse and due to some environmental issues with the building are not assessable for testing.

**2019-5 Vehicle Tag Tax Revenue**

*Condition:* While testing vehicle tag taxes, I noted eleven instances where I could not determine payment made by taxpayer was receipted and deposited.

*Criteria:* Internal controls should be in place which ensure that an audit trail is created to follow payments being receipted as received are deposited into the proper bank account.

*Effect:* Due to the lack of an audit trail in some transactions, I could not determine if the funds were deposited.

*Recommendation:* All payments made by taxpayers should be receipted at the time the payment is made in the property tax software. Once it is time to make a deposit staff

**DODGE COUNTY, GEORGIA**  
**Schedule of Findings and Responses**  
**Year Ended December 31, 2019**

should run a receipts report for the appropriate time frame. This report should be the supporting documentation for the deposit. If it does not reconcile with the deposit, notes should be made explaining the difference. This process will provide an audit trail for someone to follow in the future.

*Views of Responsible Officials And Planned Corrective Action:* The Commissioners concur with the recommendation. The State of Georgia implemented a new software program during the year under audit. At the time the audit was being conducted, the staff was unable to login to the old software to access records requested by the auditor.

**2019-6 Disbursements**

*Condition:* While testing disbursements made during the year, I noted several instances where approval for payment was not present.

*Criteria:* Internal controls that have been adopted by management state that approval for payment should be obtained before any disbursement is made.

*Effect:* Staff has not followed the internal control policy that management has implemented.

*Recommendation:* Before any disbursements are made, proper approval should be obtained.

*Views of Responsible Officials And Planned Corrective Action:* The Commissioners concur with the recommendation. The Commissioners will express the importance of following the internal control procedures that have been adopted and obtain the proper approval for all disbursements before disbursements are made.

**2019-7 Disbursements-Magistrate Court**

*Condition:* While testing disbursements made during the year, I noted several instances where supporting documentation was not available for review. Due to the lack of supporting documentation, I could not determine if the disbursement was appropriate.

*Criteria:* Internal controls should be in place which ensure that supporting documentation is obtained before any disbursement is made.

*Effect:* Due to the lack of supporting documentation I could not determine if the disbursement was appropriate for the Department.



**DODGE COUNTY, GEORGIA**  
**Schedule of Findings and Responses**  
**Year Ended December 31, 2019**

*Recommendation:* Before any disbursements are made, proper supporting documentation should be obtained. Also this information should be retained by management for the proper time frame.

*Views of Responsible Officials And Planned Corrective Action:* The Commissioners concur with the recommendation. The software vendor was attacked by ransomware and the Department was unable to access any prior case files.

**2019-8 Disbursements-Tax Commissioner**

*Condition:* While testing disbursements made during the year, I noted several issues: a) documentation should be made supporting refunds issued to taxpayers for overpaid taxes, b) I noted one instance where a disbursement was written for an incorrect amount required to be disbursed, c) I noted several instances where supporting documentation was not available for review.

*Criteria:* Internal controls should be in place which ensure that supporting documentation is obtained before any disbursement is made and once a disbursement is prepared the amount should be compared to the supporting documentation to ensure that it agrees.

*Effect:* Due to the lack of supporting documentation I could not determine if the disbursement was appropriate for the Department. Also, the Department disbursed the wrong amount of funds to the government.

*Recommendation:* Before any disbursements are made, proper supporting documentation should be obtained. Also this information should be retained by management for the proper time frame. Also before the disbursement is remitted the amount should be reconciled with the supporting documentation.

*Views of Responsible Officials And Planned Corrective Action:* The Commissioners concur with the recommendation. The Commissioners will express the importance of following the internal control procedures that have been adopted and obtain supporting documentation for all disbursements before disbursements are made and reconcile them to the supporting documentation before remitting the disbursement.

**DODGE COUNTY, GEORGIA**  
**Schedule of Findings and Responses**  
**Year Ended December 31, 2019**

**PRIOR YEAR FINDINGS**

**Control Deficiencies**

**Segregation of Duties**

*Condition:* There is not appropriate segregation of duties between initiation, authorization, recording, processing, and reconciliation of cash accounts and other operational functions in the various funds and agencies possessed by the County.

*Update:* Unresolved, see current year finding 2019-1

**Disbursements**

*Condition:* Supporting documentation was not available for review

*Update:* Unresolved, see current year finding 2019-7 and 2019-8

**Prior Year Noncompliance Instances**

The County had no instances of noncompliance reported in the December 31, 2018 report.