

DODGE COUNTY, GEORGIA

ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2009

Dodge County, Georgia
 ANNUAL FINANCIAL REPORT
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2008
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DODGE COUNTY, GEORGIA

PRINCIPAL OFFICIALS

BOARD OF COMMISSIONERS

| | |
|------------------------|-----------------------------|
| Dan McCranie | Commissioner, Chairman |
| Edwin Burnham | Commissioner |
| Archie L. Dupree, Sr. | Commissioner |
| Carl Hosford | Commissioner |
| William T. Howell, Jr. | Commissioner, Vice Chairman |

ELECTED OFFICIALS

| | |
|------------------|-------------------------|
| Kay Graham | Tax Commissioner |
| John Kelly | Judge, Probate Court |
| Jeff Hinson | Sheriff |
| Rhett Walker | Clerk of Superior Court |
| Lonnie Parkerson | Judge, Magistrate Court |
| Joe Smith | Coroner |

APPOINTED OFFICIALS

| | |
|-------------|---------|
| Kelly Bowen | Manager |
|-------------|---------|

FINANCIAL SECTION

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Eastman, GA 31023
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MEMBER
American Institute of
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

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

I have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Dodge County, Georgia, as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Dodge County, Georgia's management. My responsibility is to express opinions on the 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my 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 unit, each major fund, and the aggregate remaining fund information of Dodge County, Georgia, as of December 31, 2009, and the respective changes in financial position, thereof and the respective budgetary comparison for the General Fund, for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, I have also issued my report dated July 15, 2010, on my consideration of Dodge County, Georgia's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of my audit.

Dodge County, Georgia has not presented the management's discussion and analysis that accounting principles generally accepted in the United States has determined is necessary to supplement, although not required to be part of, the basis financial statements. The required supplementary information on page 32 is not a required part of the basic financial statements but is supplementary information required by the accounting principles generally accepted in the United States of America. 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.

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Dodge County, Georgia's basic financial statements as a whole. The accompanying supplemental information listed in the Table of Contents is presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedules of expenditures of special purpose local option sales tax proceeds are presented as 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

H. Frank Eastman, Jr., P.C.

Eastman, Georgia
July 15, 2010

Dodge County, Georgia
STATEMENT OF NET ASSETS
December 31, 2009

| | PRIMARY GOVERNMENT Governmental Activities | COMPONENT UNIT Governmental Activities |
|---|---|---|
| Assets: | | |
| Cash | 6,432,082 | 385,077 |
| Investments | 400,000 | - |
| Taxes receivable, net | 1,167,712 | - |
| Due from other governments | 486,365 | 1,990 |
| Loans receivable | 227,869 | - |
| Prepaid Expenses | 23,358 | - |
| Inventory | 19,485 | - |
| Accrued Interest | 1,422 | - |
| Debt issuance cost, net of amortization | 126,038 | - |
| Capital assets (net of accumulated depreciation): | | |
| Land | 306,410 | - |
| Construction in Progress | 561,950 | - |
| Buildings | 700,831 | - |
| Improvements | 1,077,713 | - |
| Machinery and equipment | 1,470,697 | 160 |
| Infrastructure | 2,753,545 | - |
| Total Assets | 15,755,477 | 387,227 |
| Liabilities: | | |
| Accounts payable | 188,123 | 17,990 |
| Accrued liabilities | 15,000 | 5,989 |
| Deferred tax revenue | - | - |
| Deferred grant revenue | 444,226 | - |
| Noncurrent liabilities: | | |
| Due within one year: | | |
| Capital lease payable | 59,017 | - |
| Note payable | 79,871 | - |
| Bond Payable | 545,000 | - |
| Due in more than one year: | | |
| Accrued liabilities | - | 23,955 |
| Capital lease payable | 140,970 | - |
| Note payable | 169,754 | - |
| Bond Payable | 4,955,000 | - |
| Closure/post closure care | 1,640,517 | - |
| Total liabilities | 8,237,478 | 47,934 |
| Net assets: | | |
| Invested in capital assets, net of related debt | 6,421,534 | 160 |
| Restricted for: | | |
| Prior year program income | - | 94,127 |
| Non-current loans receivable | 227,869 | 0 |
| Unrestricted | 868,596 | 245,006 |
| Total net assets | 7,517,999 | 339,293 |

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

Dodge County, Georgia
STATEMENT OF ACTIVITIES
For the fiscal year ended December 31, 2009

| Functions | Net (Expense) Revenue and Changes in Net Assets | | | |
|--------------------------------------|---|--------------------------------------|--|--|
| | Expenses | Charges for Services and Fines | Operating Grants and Contributions | Capital Grants and Contributions |
| Primary government: | | | | |
| Governmental activities: | | | | |
| General government | \$ 1,772,002 | \$ 44,051 | \$ - | - |
| Public safety | 3,157,731 | 1,176,743 | 11,763 | 71,429 |
| Public works | 2,803,552 | 243,738 | 198,991 | 123,631 |
| Judiciary | 784,429 | 566,671 | - | - |
| Health & welfare | 852,313 | - | 51,340 | 20,006 |
| Recreation & culture | 309,807 | - | - | - |
| Development & housing | 176,468 | 16,150 | 1,875 | - |
| Community service | 406,422 | 8,538 | 100,520 | - |
| Interest on Long Term Debt | 131,708 | - | - | - |
| Total governmental activities | \$10,394,432 | \$ 2,055,891 | \$ 364,489 | \$ 215,066 |
| Component units: | | | | |
| Governmental-type | \$ 388,569 | \$ 99,136 | \$ 266,168 | \$ - |
| | | | | \$ (23,265) |
| General revenues: | | | | |
| Property taxes | | | | 4,088,375 |
| Sales taxes | | | | 3,412,890 |
| Other taxes | | | | 516,252 |
| Sales of capital assets | | | | 7,500 |
| Interest | | | | 47,634 |
| Other revenues | | | | 115,115 |
| Transfers | | | | - |
| Total general revenues and transfers | | | | 8,187,766 |
| Change in net assets | | | | 46,390 |
| Net assets - beginning | | | | 292,903 |
| Adjustments | | | | 10,719 |
| Net assets - ending | | | | \$ 339,293 |

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

Dodge County, Georgia
BALANCE SHEET
GOVERNMENTAL FUNDS

December 31, 2009

| | General | CDBG | 2003 SPLOST | 2008 SPLOST | Other Governmental Funds | Total Governmental Funds |
|--|---------------------|-------------------|---------------------|---------------------|--------------------------------|--------------------------------|
| Assets: | | | | | | |
| Cash | \$ - | \$ 8,643 | \$ 1,259,521 | \$ 5,832,396 | \$ 437,265 | \$ 7,537,825 |
| Investments | - | - | - | - | 400,000 | 400,000 |
| Taxes receivable, net | 989,000 | - | - | 178,712 | - | 1,167,712 |
| Due from other governments | 42,139 | 444,226 | - | - | - | 486,365 |
| Due from other funds | - | - | - | 1,125 | - | 1,125 |
| Loans receivable | - | - | - | - | 227,869 | 227,869 |
| Prepaid expenses | 23,358 | - | - | - | - | 23,358 |
| Debt issuance cost, net or amort | - | - | - | - | - | - |
| Inventory | 19,485 | - | - | - | - | 19,485 |
| Accrued Interest | - | - | - | - | 1,422 | 1,422 |
| Total assets | 1,073,982 | 452,869 | 1,259,521 | 6,012,233 | 1,066,556 | 9,865,161 |
| Liabilities: | | | | | | |
| Bank Overdraft | 1,105,743 | - | - | - | - | 1,105,743 |
| Accounts payable | 188,123 | - | - | - | - | 188,123 |
| Accrued liabilities | 15,000 | - | - | - | - | 15,000 |
| Due to other funds | 1,125 | - | - | - | - | 1,125 |
| Deferred tax revenue | 572,322 | - | - | - | - | 572,322 |
| Deferred grant revenues | - | 444,226 | - | - | - | 444,226 |
| Total liabilities | 1,882,313 | 444,226 | - | - | - | 2,326,539 |
| Fund balances: | | | | | | |
| Reserved for non-current loans receivable | - | - | - | - | 227,869 | 227,869 |
| Unreserved reported in: | | | | | | |
| General fund | (808,331) | - | - | - | - | (808,331) |
| Special revenue funds | - | - | - | - | 417,481 | 417,481 |
| Capital projects funds | - | 8,643 | 1,259,521 | 6,012,233 | 421,206 | 7,701,603 |
| Total fund balances | (808,331) | 8,643 | 1,259,521 | 6,012,233 | 1,066,556 | 7,538,622 |
| Total liabilities and fund balances | \$ 1,073,982 | \$ 452,869 | \$ 1,259,521 | \$ 6,012,233 | \$ 1,066,556 | \$ 9,865,161 |

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 Assets
December 31, 2009

Amounts reported for governmental activities in the statement of net assets are different because:

Total Fund Balance on the balance sheet \$ 7,538,622

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. (capital assets amounted to \$12,993,332, accumulated depreciation amounted to \$6,122,186 and bond issuance costs, net \$126,038) 6,997,184

Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds. 572,322

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 \$1,640,517; capital lease payable amounted to \$199,987); notes payable amounted to \$249,625; bonds payable amounted to \$5,500,000. (7,590,129)

Net assets of governmental activities \$ 7,517,999

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, 2009

| | General | CDBG | 2003 SPLOST | 2008 SPLOST | Other Governmental Funds | Total Governmental Funds |
|--|--------------------|---------------|---------------------|---------------------|--------------------------------|--------------------------------|
| Revenues: | | | | | | |
| Taxes | \$ 6,034,401 | \$ - | \$ - | \$ 2,211,274 | \$ - | \$ 8,245,675 |
| Licenses and permits | 31,662 | - | - | - | - | 31,662 |
| Intergovernmental | 390,784 | 20,006 | 123,631 | 71,429 | - | 605,850 |
| Charges for services | 939,448 | - | - | - | 396,771 | 1,336,219 |
| Judicial fees and charges | 565,694 | - | - | - | 68,020 | 633,714 |
| Other | 60,803 | - | 12,233 | 22,569 | 95,142 | 190,747 |
| Total revenues | 8,022,792 | 20,006 | 135,864 | 2,305,272 | 559,933 | 11,043,867 |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| General government | 1,721,840 | - | 2,980 | - | 59 | 1,724,879 |
| Public safety | 2,433,768 | - | 5,902 | 87,077 | 562,635 | 3,089,382 |
| Public works | 1,841,540 | - | 287,034 | 432,489 | - | 2,561,063 |
| Judiciary | 783,870 | - | - | - | - | 783,870 |
| Health & welfare | 310,002 | 11,413 | - | 521,969 | - | 843,384 |
| Recreation & culture | 243,409 | - | 47,220 | - | - | 290,629 |
| Development & housing | 135,401 | - | - | - | - | 135,401 |
| Community service | 387,353 | - | - | - | - | 387,353 |
| Capital outlay: | | | | | | |
| General government | - | - | - | - | 2,000 | 2,000 |
| Public safety | 20,800 | - | - | 353,129 | - | 373,929 |
| Public Works | - | - | 285,053 | - | - | 285,053 |
| Health & Welfare | - | - | 1,750 | - | - | 1,750 |
| Community Service | - | - | - | - | - | - |
| Debt service: | | | | | | |
| Pricipal retirement | 62,446 | - | 76,707 | - | - | 139,153 |
| Interest | 8,660 | - | 13,461 | 109,587 | - | 131,708 |
| Intergovernmental | - | - | - | - | - | - |
| Total expenditures | 7,949,089 | 11,413 | 720,107 | 1,504,251 | 564,694 | 10,749,554 |
| Excess (deficiency) of revenues over (under) expenditures | 73,703 | 8,593 | (584,243) | 801,021 | (4,761) | 294,313 |
| Other financing sources (uses): | | | | | | |
| Sale of general capital assets | 7,500 | - | - | - | - | 7,500 |
| Transfers in | - | - | - | 2,000,000 | 82,183 | 2,082,183 |
| Transfers out | (2,082,183) | - | - | - | - | (2,082,183) |
| Total other financing sources and (uses) | (2,074,683) | - | - | 2,000,000 | 82,183 | 7,500 |
| Net change in fund balance | (2,000,980) | 8,593 | (584,243) | 2,801,021 | 77,422 | 301,813 |
| Fund balances - beginning | 1,192,649 | 50 | 1,843,764 | 3,211,212 | 978,415 | 7,226,090 |
| Adjustments | - | - | - | - | 10,719 | 10,719 |
| Fund balances - ending | (808,331) | 8,643 | \$ 1,259,521 | \$ 6,012,233 | \$ 1,066,556 | \$ 7,538,622 |

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, 2009

Amounts reported for governmental activities in the statement of activities are different because:

| | |
|--|---------|
| Net change in fund balances - total governmental funds | 301,813 |
|--|---------|

| | |
|---|---------|
| 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. | 230,592 |
|---|---------|

| | |
|--|-----------|
| 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. | (242,778) |
|--|-----------|

| | |
|--|---|
| Payment of landfill postclosure cost is an expenditure in the governmental funds, but the payment of landfill postclosure cost is a reduction of long-term liabilities in the statement of net assets. | - |
|--|---|

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 | - |
| Bond Issuance Costs | - |
| Principal Repayments | |
| Capital Leases | 62,446 |
| Notes Payable | 76,707 |
| | 139,153 |

| | |
|---------------------------------------|---------|
| Net assets of governmental activities | 428,780 |
|---------------------------------------|---------|

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, 2009

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts</u> | Variance with Final Budget - |
|---------------------------------|-------------------------|------------------|---------------------------|---------------------------------|
| | <u>Original</u> | <u>Final</u> | | Positive (Negative) |
| Revenues: | | | | |
| Taxes | \$ 6,209,000 | \$6,209,000 | \$ 6,034,401 | \$ (174,599) |
| Licenses and permits | 31,500 | 31,500 | 31,662 | 162 |
| Intergovernmental | 227,416 | 227,416 | 390,784 | 163,368 |
| Charges for services | 974,850 | 974,850 | 939,448 | (35,402) |
| Judicial fees and charges | 565,000 | 565,000 | 565,694 | 694 |
| Other | 16,300 | 16,300 | 60,803 | 44,503 |
| Total revenues | 8,024,066 | 8,024,066 | 8,022,792 | (1,274) |
| Current expenditures: | | | | |
| General government: | | | | |
| Office of Commissioner | 469,065 | 469,065 | 528,326 | (59,261) |
| Registrar and election | 74,700 | 74,700 | 85,541 | (10,841) |
| Self-Insured Health Plan | 720,000 | 720,000 | 621,340 | 98,660 |
| Office of Tax Commissioner | 218,363 | 218,363 | 182,143 | 36,220 |
| Tax Assessor and Appraiser | 314,536 | 314,536 | 274,547 | 39,989 |
| Tax Collector | 25,444 | 25,444 | 29,943 | (4,499) |
| Total general government | 1,822,108 | 1,822,108 | 1,721,840 | 100,268 |
| Public safety: | | | | |
| Office of Sheriff | 1,304,222 | 1,304,222 | 1,453,928 | (149,706) |
| EMA | 31,690 | 31,690 | 28,838 | 2,852 |
| Coroner | 33,555 | 33,555 | 28,242 | 5,313 |
| EMS | 723,442 | 723,442 | 796,564 | (73,122) |
| Building Inspector | 26,743 | 26,743 | 35,391 | (8,648) |
| Miscellaneous | 75,000 | 75,000 | 90,805 | (15,805) |
| Total public safety | 2,194,652 | 2,194,652 | 2,433,768 | (239,116) |
| Public works: | | | | |
| Landfill and sanitation | 724,827 | 724,827 | 643,045 | 81,782 |
| Roads | 1,288,363 | 1,288,363 | 1,198,495 | 89,868 |
| Total public works | 2,013,190 | 2,013,190 | 1,841,540 | 171,650 |
| Judiciary: | | | | |
| Clerk of Superior Court | 186,389 | 186,389 | 222,511 | (36,122) |
| Superior Court | 237,685 | 237,685 | 184,171 | 53,514 |
| Probate Court | 173,665 | 173,665 | 177,362 | (3,697) |
| Magistrate Court | 194,978 | 194,978 | 199,826 | (4,848) |
| Total judiciary | 792,717 | 792,717 | 783,870 | 8,847 |

(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, 2009

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts</u> | <u>Variance with Final Budget - Positive (Negative)</u> |
|--|-------------------------|----------------|---------------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Health & welfare: | | | | |
| Eastman Dodge Nutrition Center | 82,716 | 82,716 | 70,125 | 12,591 |
| Public health | 225,428 | 225,428 | 225,597 | (169) |
| Family and Children Services | 12,000 | 12,000 | 12,081 | (81) |
| Paupers and financial assistance | 3,000 | 3,000 | 2,200 | 800 |
| Total health & welfare | 323,144 | 323,144 | 310,002 | 13,142 |
| Recreation & culture: | | | | |
| Library | 61,968 | 61,968 | 61,968 | - |
| Historical Society | 9,600 | 9,600 | 9,600 | - |
| Recreation | 158,800 | 158,800 | 171,841 | (13,041) |
| Total recreation & culture | 230,368 | 230,368 | 243,409 | (13,041) |
| Development & housing: | | | | |
| Development Authority | - | - | 1,380 | (1,380) |
| Forestry Department | 9,092 | 9,092 | 9,161 | (69) |
| Chamber of Commerce | 92,000 | 92,000 | 92,732 | (732) |
| NRCS Conservation | 3,325 | 3,325 | 32,128 | (28,803) |
| Total development & housing | 104,417 | 104,417 | 135,401 | (30,984) |
| Community service: | | | | |
| Extension Service | 88,820 | 88,820 | 85,809 | 3,011 |
| Miscellaneous | 27,200 | 27,200 | 22,821 | 4,379 |
| Airport | 12,000 | 12,000 | 17,142 | (5,142) |
| Eastman-Dodge Council on Aging | 24,500 | 24,500 | 24,500 | - |
| Dodge County Agricultural Park | 200 | 200 | 1,669 | (1,469) |
| Regional Development Center | 13,500 | 13,500 | 11,289 | 2,212 |
| Building Rent | 30,109 | 30,109 | 2,400 | 27,709 |
| Transit | 224,738 | 224,738 | 221,724 | 3,014 |
| Total community service | 421,067 | 421,067 | 387,353 | 33,714 |
| Capital outlay: | | | | |
| General government | - | - | - | - |
| Public safety | 20,800 | 20,800 | 20,800 | - |
| Public works | - | - | - | - |
| Total capital outlay | 20,800 | 20,800 | 20,800 | - |

(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, 2009

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget - Positive (Negative) |
|---|---------------------|---------------------|---------------------|---|
| | Original | Final | | |
| Debt service: | | | | |
| Principal retirement | - | - | 8,660 | (8,660) |
| Interest | - | - | 62,446 | (62,446) |
| Total debt service | - | - | 71,106 | (71,106) |
| Total expenditures | 7,922,463 | 7,922,463 | 7,949,089 | 8,710 |
| Excess of revenues over expenditures | 101,603 | 101,603 | 73,703 | (27,900) |
| Other financing sources (uses): | | | | |
| Sale of capital assets | - | - | 7,500 | 7,500 |
| Transfers in | - | - | - | - |
| Transfers out | (100,097) | (100,097) | (2,082,183) | (1,982,086) |
| Total other financing sources (uses) | (100,097) | (100,097) | (2,074,683) | (1,974,586) |
| Net change in fund balances | 1,506 | 1,506 | (2,000,980) | (2,002,486) |
| Fund balances - beginning | 1,192,649 | 1,192,649 | 1,192,649 | - |
| Fund balances - ending | <u>\$ 1,194,155</u> | <u>\$ 1,194,155</u> | <u>\$ (808,331)</u> | <u>\$ (2,002,486)</u> |

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

Dodge County, Georgia
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
December 31, 2009

ASSETS

| | |
|----------------------------|----------------|
| Cash | \$ 352,039 |
| Due from other governments | - |
| Due from other funds | - |
| | <hr/> |
| Total assets | <u>352,039</u> |

LIABILITIES

| | |
|---------------------------|-------------------|
| Accounts payable | - |
| Due to others | 352,039 |
| Due to other funds | - |
| Due to other taxing units | - |
| | <hr/> |
| Total liabilities | <u>\$ 352,039</u> |

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

Dodge County, Georgia
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2009

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 County also applies Financial Accounting Standards Board (FASB) statements and interpretations issued on or before November 30, 1989, to its governmental and business-type activities at the government-wide financial reporting level and to its enterprise funds at the fund reporting level, provided they do not conflict with or contradict GASB pronouncements.

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 services in the following functions: General Government, Public Safety, Public Works, Judicial, Health and Welfare, Recreation and Culture, Development and Housing, and Community 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 30th 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 assets 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 assets 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 assets presents the financial position of the governmental and business-type activities of the County.

Dodge County, Georgia
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2009

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.

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.

Community Development Block Grant (CDBG) - The CDBG fund is established to account for revenues and expenditures of grant monies received from the Georgia Department of Community Affairs.

2003 Special Purpose Local Option Sales Tax (SPLOST) – Established to separately account for Special Purpose Local Option Sales Tax 2003, which was approved by the citizens of Dodge County on June 17, 2003. The proceeds of this levy are designated for various capital projects totaling \$9 million which include: roads, streets, bridges, and transportation improvement projects, Courthouse and other public buildings repair, Dodge County Hospital projects, recreational facilities in Dodge County, rural fire departments, Dodge County-Eastman Development Authority projects, water and sewer projects for the City of Eastman, and public safety, specifically including E-911 Emergency Telephone System. The

Dodge County, Georgia
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2009

proceeds of this levy began on October 1, 2003. Under Georgia law, this tax can remain in effect for five years.

2008 Special Purpose Local Option Sales Tax (SPLOST) – Established to separately account for Special Purpose Local Option Sales Tax 2008, which was approved by the citizens of Dodge County on November 6, 2007. The proceeds of this levy are designated for various capital projects totaling \$14.4 million which include: roads, streets, bridges, and transportation improvement projects, Courthouse and other public buildings repair, Dodge County Hospital projects, recreational facilities in Dodge County, rural fire departments, Dodge County Jail project, water and sewer projects for the City of Eastman, and ambulances and related equipment for emergency medical services. The proceeds of this levy began on November 1, 2008. Under Georgia law, this tax can remain in effect for five years.

Fiduciary Fund – The fiduciary fund reporting focuses on net assets. The County's fiduciary funds account for assets held by the government in accordance with GASB in a trustee capacity or as an agent on behalf of others.

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 assets. 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

Dodge County, Georgia
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2009

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.

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 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 (i.e., Georgia Fund I)
- Georgia Extended Asset Pool (GEAP)
- Repurchase agreements
- Obligations of other political subdivisions of the State of Georgia

Any investment or deposit in excess of the Federal Deposit Insurance Corporation (FDIC) insured amount must be secured by 110% of an equivalent amount of State or U.S. obligations.

The County has no custodial credit risk policy that would require additional collateral requirements.

F 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.

Dodge County, Georgia
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2009

G Inventory

The cost of inventory items are recorded as expenditures when acquired during the year. At year end the county takes a physical inventory to determine the amount to be recorded as inventory.

H 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 assets 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:

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

I Deferred Revenues

The government-wide financial statements use the accrual basis of accounting and all revenue is recognized when earned. Deferred revenues reported in governmental fund financial statements represent unearned revenues or revenues which are measurable but not available and, in accordance with the modified accrual basis of accounting, are reported as deferred revenues.

J 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.

K 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.

Dodge County, Georgia
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2009

L Fund Equity

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

Fund Balance – Generally, fund balance represents the difference between the current assets and current liabilities. The County reserves those portions of fund balance which are legally segregated for a specific future use or which do not represent available, spendable resources and therefore are not available for appropriation or expenditure. Unreserved fund balance indicates that portion of fund balance that is available for appropriation in future periods. Designations demonstrate management's intent to set aside these resources for specific services.

Net Assets - Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt, 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. The net asset amount also is adjusted by any bond issuance deferred amounts. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. All other net assets are reported as unrestricted.

The County applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

M 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.

N 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.

2) STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A Budgetary Information

The County's Board of Commissioners adopted, in a timely manner, an operating budget, including proposed expenditures and the means of financing them for the year ended December 31, 2008 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.

Dodge County, Georgia
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2009

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 Community Development Block Grant fund, consist of federally funded grants which have their own budgets. The budgets can only be revised or changed by the funding source. This budget is for the life of the project, which maybe longer than twelve months.

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.
- 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/ Expenditures</u> | <u>Over- Appropriation</u> |
|------------------------------|----------------------|---------------------------------------|--------------------------------|
| General Fund: | | | |
| Office of Commissioner | 469,065 | 528,326 | 59,261 |
| Registrar & election | 74,700 | 85,541 | 10,841 |
| Tax Collector | 25,444 | 29,943 | 4,499 |
| Office of Sheriff | 1,304,222 | 1,453,928 | 149,706 |
| EMS | 723,442 | 796,564 | 73,122 |
| Building Inspector | 26,743 | 35,391 | 8,648 |
| Misc. Public Safety | 75,000 | 90,805 | 15,805 |
| Clerk of Court | 186,389 | 222,511 | 36,122 |
| Probate Court | 173,665 | 177,362 | 3,697 |
| Magistrate Court | 194,978 | 199,826 | 4,848 |
| Recreation & Culture | 230,368 | 243,409 | 13,041 |
| Development & Housing | 104,417 | 135,401 | 30,984 |
| Debt Service | 0 | 71,106 | 71,106 |
| Special Revenue Fund: | | | |
| Sheriff's Commissary | 30,000 | 56,953 | 26,953 |
| Rural Bus. Enterprise Grant | 0 | 59 | 59 |
| Sheriff's Vending Mach. | 0 | 370 | 370 |

3) DEPOSITS

Primary Government

Dodge County's demand and interest-bearing deposits for all funds including the Agency 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 \$12,358,786 at year-end. Georgia law requires that all deposits during the year be insured or collateralized. The carrying amounts for these deposits are \$6,784,121.

Dodge County, Georgia
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2009

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. | \$ 2,525,592 |
| Category 2: Collateralized with securities held by the pledging financial institution's trust department or agent in the County's name | \$ 8,158,728 |
| 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>1,674,466</u> |
| Total Deposits | <u>\$ 12,358,786</u> |

At December 31, 2009 the County had \$ 1,374,466 in deposits that were uninsured and as a result there were bank balances exposed to custodial credit risk. Georgia statute requires collateral at 110% of the government's deposits, less the amount of the Federal Deposit Insurance Corporation insurance, to be held in the government's name by the safekeeping agent.

Discretely Presented Component Unit

Dodge County component unit's demand and interest-bearing deposits were reflected in the accounts of the banks (without recognition of checks written but not yet cleared or deposits in transit) total \$384,777 at year-end. Of the bank balance \$250,000 was covered by federal depository insurance and the balance was covered by collateral held by the pledging financial institution's trust department or agent in the government's name. Georgia law requires that all deposits during the year be insured or collateralized. The carrying amounts for these deposits are \$415,597.

4) INVESTMENTS

The County's investments consist of one certificate of deposit with a value of \$400,000.

The County's investment is categorized to give an indication of the level of risk assumed by the County at December 31, 2009, as follows:

| | |
|--|-------------------|
| Category 1: Insured or registered or securities held by the government or its agent in the County's name. | \$ 100,000 |
| Category 2: Uninsured and unregistered with securities held by the counterparty's trust department or agent in the County's name. | 300,000 |
| Category 3: Uninsured and unregistered, with securities held by the counterparty, or by its trust department or agent but not in the County's name | <u>-</u> |
| Total Investments | <u>\$ 400,000</u> |

Dodge County, Georgia
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2009

5) TAXES RECEIVABLE

Receivables at December 31, 2009, including the applicable allowances for uncollectible accounts, consist of the following:

| | <u>General</u> | <u>Capital Projects</u> | <u>Total</u> |
|------------------------------------|------------------|-----------------------------|--------------------|
| Property Taxes, 2009 fiscal year | \$746,761 | \$ - | \$ 746,761 |
| Property Taxes, 2008 and prior | 244,909 | - | 244,909 |
| Local Option Sales Tax | 97,041 | - | 97,041 |
| Special Purpose Local Option | <u>-</u> | <u>178,711</u> | <u>178,711</u> |
| Gross receivables | 1,088,711 | 178,711 | 1,267,422 |
| Less: allowance for uncollectibles | <u>(99,710)</u> | <u>-</u> | <u>(99,710)</u> |
| Taxes receivable | <u>\$989,001</u> | <u>\$178,711</u> | <u>\$1,167,712</u> |

Property Taxes Receivable

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. Property taxes are recognized as revenue when levied to the extent they result in current receivables (i.e., amounts received within 60 days of fiscal year-end). A gross tax of 12.845 mills was levied in the year 2009 and a local option sales tax credit of 2.986 mills was applied against the gross levy causing a net tax assessment of 9.750 mills.

Property taxes were levied on July 27, 2009, based on assessed property values set by the county assessors as of January 1. Notices were mailed on August 31st, and are considered due upon receipt by the taxpayer; however, the legal due date is 60 days after receipt of bill or December 31st, whichever date occurs later. After the due date passes, the bill becomes delinquent and penalties and interest are assessed.

6) DUE FROM (DUE TO) OTHER GOVERNMENTS

Amounts due to the County at December 31, 2009, are as follows:

| | |
|---|-------------------|
| General Fund | |
| Georgia Department of Transportation | \$ 42,139 |
| Special Revenue Fund | |
| Georgia Department of Community Affairs | <u>444,226</u> |
| | <u>\$ 486,365</u> |

Amounts due from the County to other governments at December 31, 2009 are \$0.

7) LOANS RECEIVABLE

Revolving Loan Special Revenue Fund

Funds provided by the Community Development Block Grant – Employment Incentive Program Grant are loaned to local businesses in accordance with the grant agreement. The status of the loan receivable at December 31, 2009 is as follows:

Dodge County, Georgia
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2009

| | |
|--------------------------------------|---------------|
| Aircraft Manufacturing & Development | \$ 9,242 |
| W.T. Howell & Sons, Inc. | 24,991 |
| Loyd's Quality Cars & Truck Sales | 95,576 |
| Heart of GA Metal Crafters, Inc. | <u>98,060</u> |
| Total | \$227,869 |

The status of all loans is current except for Aircraft Manufacturing & Development which is seventeen months behind on their loan.

Rural Business Enterprise Special Revenue Fund

Funds provided by the Farmers Home Administration Rural Business Enterprise Grant are loaned to local businesses in accordance with the grant agreement. At December 31, 2009 no loans were outstanding.

8) CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2009, was as follows:

| | <u>Balance</u> <u>12/31/08</u> | <u>Increase</u> | <u>Decrease</u> | <u>Balance</u> <u>12/31/09</u> |
|---|-----------------------------------|-------------------|------------------|-----------------------------------|
| Governmental activities: | | | | |
| Capital assets not being depreciated: | | | | |
| Land | \$306,410 | \$ - | --- | 306,410 |
| Construction in Progress | <u>318,744</u> | <u>243,206</u> | --- | <u>561,950</u> |
| Total | 625,154 | 243,206 | --- | 868,360 |
| Capital assets, being depreciated: | | | | |
| Buildings | 2,618,452 | --- | --- | 2,618,452 |
| Improvements | 2,078,099 | 13,302 | --- | 2,091,401 |
| Equipment | 4,279,822 | 315,852 | (130,987) | 4,464,687 |
| Infrastructure | <u>2,724,379</u> | <u>266,053</u> | --- | <u>2,950,432</u> |
| Total capital assets, being depreciated | <u>11,700,752</u> | <u>555,207</u> | <u>(130,987)</u> | <u>12,124,972</u> |
| Less accumulated depreciation for: | | | | |
| Buildings | (1,899,285) | (18,363) | --- | (1,917,621) |
| Improvements | (909,561) | (104,127) | --- | (1,013,688) |
| Equipment | (2,856,515) | (286,462) | 130,987 | (2,993,990) |
| Infrastructure | <u>(142,399)</u> | <u>(54,488)</u> | --- | <u>(196,887)</u> |
| Total accumulated depreciation | <u>(5,807,733)</u> | <u>(445,440)</u> | <u>130,987</u> | <u>(6,122,186)</u> |
| Governmental activities capital assets, net | <u>\$ 6,518,173</u> | <u>\$ 352,973</u> | <u>\$ ---</u> | <u>\$ 6,871,146</u> |
| Governmental activities depreciation expense: | | | | |
| General government | | \$ 47,123 | | |
| Public safety | | 102,418 | | |
| Public works | | 242,488 | | |
| Judiciary | | 559 | | |
| Health & Welfare | | 8,929 | | |
| Recreation & Culture | | 19,178 | | |

Dodge County, Georgia
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2009

| | |
|--|-------------------|
| Development & Housing | 5,676 |
| Community Service | <u>19,069</u> |
| Total governmental activities depreciation expense | <u>\$ 445,440</u> |

9) CAPITAL LEASES

The County leases the Farm Service Agency building from the Dodge County Eastman Development Authority. This lease qualifies as a capital lease for accounting purposes and, therefore, has been recorded at the present value of the future minimum lease payments as of the date of the lease inception. The building has a book value of \$208,682 at December 31, 2009.

The county has a lease agreement with Ford Motor Credit Company for four new vehicles for the Sheriff Department. The vehicles with a book value of \$122,381 at December 31, 2009 are leased under a capital lease agreement.

The following is a schedule of the future minimum payments required under these capital leases and the present value of the minimum lease payments at December 31, 2009:

| <u>Year Ending</u> <u>December 31</u> | <u>Principal</u> | <u>Interest</u> | <u>Total</u> |
|--|------------------|-----------------|------------------|
| 2010 | 59,018 | 12,040 | 71,058 |
| 2011 | 62,856 | 8,202 | 71,058 |
| 2012 | 24,583 | 3,126 | 27,709 |
| 2013 | 26,175 | 1,534 | 27,709 |
| 2014 | <u>27,355</u> | <u>354</u> | <u>27,709</u> |
| | <u>\$199,987</u> | <u>\$25,256</u> | <u>\$225,243</u> |

The following is a summary of capital lease transactions of the County for the year ended December 31, 2009:

| | |
|------------------------------|-------------------|
| Balance at January 1, 2009 | \$ 140,052 |
| Additions | 122,381 |
| Payments | <u>(62,446)</u> |
| Balance at December 31, 2009 | <u>\$ 199,987</u> |

10) GENERAL OBLIGATION BONDS PAYABLE

Bond payable at December 31, 2009 is comprised of General Obligation Bonds, Series 2008 due in annual installments of \$545,000 to \$715,000 through January 1, 2018; interest at 3.985%. The following is a summary of bond transactions for the year ended December 31, 2009:

| | |
|--|--------------------|
| Revenue bonds payable at January 1, 2009 | \$ 5,500,000 |
| Bonds issuance | - |
| Bonds payments | - |
| Revenue bonds payable at December 31, 2008 | <u>\$5,500,000</u> |

Dodge County, Georgia
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2009

Annual requirements to amortize bonds outstanding at December 31, 2009 including interest payments are as follows:

| Year ending December 31 | Principal | Interest |
|----------------------------|------------------|------------------|
| 2010 | 545,000 | 208,316 |
| 2011 | 565,000 | 186,199 |
| 2012 | 590,000 | 163,186 |
| 2013 | 610,000 | 139,276 |
| 2014 | 635,000 | 114,469 |
| 2015-2018 | 2,555,000 | 194,369 |
| Total | <u>5,500,000</u> | <u>1,005,815</u> |

11) NOTES PAYABLE

Notes payable at December 31, 2009 consisted of the following:

United States Department of Agriculture

A promissory note, original amount of \$400,000 due 6/26/12, interest at 4.125%, principle and interest paid annually on June 26th of each year for five years, incurred to purchase two garbage trucks and one motor grader.

\$249,625

The following is a summary of noted payable transactions of the County for the year ended December 31, 2009:

| | |
|------------------------------|-------------------|
| Balance at January 1, 2009 | \$ 326,332 |
| Additions | - |
| Payments | <u>(76,707)</u> |
| Balance at December 31, 2009 | <u>\$ 249,625</u> |

Annual requirements to amortize debt outstanding at December 31, 2009 including interest payments.

| Year ending December 31 | Principal | Interest |
|----------------------------|----------------|---------------|
| 2010 | 79,871 | 10,297 |
| 2011 | 83,166 | 7,002 |
| 2012 | 86,588 | 3,572 |
| Total | <u>249,625</u> | <u>20,871</u> |

12) 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

Dodge County, Georgia
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2009

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, 2009, the liability was \$1,640,517.

Change in landfill closure/post closure liability

| | |
|--------------------------------|--------------------|
| Liability at January 1, 2009 | \$1,640,517 |
| Additions | --- |
| Reductions | --- |
| Liability at December 31, 2009 | <u>\$1,640,517</u> |

13) INTERFUND TRANSFERS

| <u>Transfer Out</u> | <u>Transfers In</u> | <u>Amount</u> |
|---------------------|-----------------------------|---------------------|
| General Fund | Nonmajor Governmental Funds | \$ 82,183 |
| General Fund | 2008 SPLOST Fund | <u>2,000,000</u> |
| | | <u>\$ 2,082,183</u> |

Nonmajor Governmental Funds—Funds were transferred to the E-911 Special Revenue Fund where they are used to help offset expenditures incurred for public safety.

2008 SPLOST Fund – Funds were transferred for the purpose of reimbursing the fund for prior year transfers out.

14) 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. The County joined the Georgia Interlocal Risk Management Agency (GIRMA). This membership allows the County to share liability, crime, motor vehicle and property damage risks.

Chapter 85 of Title 36 of the Official Code of Georgia Annotated authorizes Georgia municipalities to form interlocal risk management agencies. The Georgia Interlocal Risk Management Agency (GIRMA) is a municipal interlocal risk management agency to function as an unincorporated nonprofit instrumentally 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 Dodge County must participate at all times in at least one fund, which is established by GIRMA. Other responsibilities of the County are as follows:

- * To pay all contributions, assessments or other sums due to GIRMA at such times and in such amounts as shall be established by GIRMA.
- * To select a person to serve as a Member Representative.
- * To allow GIRMA and its agents reasonable access to all facilities of the County and all

Dodge County, Georgia
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2009

records, including but not limited to financial records, which relate to the purposes of GIRMA.

- * To allow attorneys appointed by GIRMA 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 Fund or Funds established by GIRMA.
- * To assist and cooperate in the defense and settlement of claims against the County.
- * To furnish full cooperation to GIRMA's attorneys, claims adjusters, Service Company, and any agent, employee, officer or independent contractor of GIRMA relating to the purposes of GIRMA.
- * To furnish to GIRMA such budget, operating and underwriting information as may be requested
- * To report as promptly as possible, and in accordance with any coverage descriptions issued, all incidents which could result in GIRMA or any fund established by GIRMA being required to pay claims for loss or injuries to municipal property or injuries to persons or property when such loss or injury is within the scope of the protection of a Fund or Funds in which the County participates.

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.

Self-Insured Health Plan

A self-insured health plan was established February 1, 1992, and was offered to all employees desiring to participate. Under the plan, the Employee pays \$260.00 per year and the County pays the remaining premium for the participating employee. Employees must pay 100% of the dependent coverage if applicable.

The County has contracted with Blue Cross/Blue Shield of Georgia to administer the plan. Excess insurance coverage was purchased from AIG Life Insurance Company, Inc. to cover employee claims exceeding \$10,000. The estimated plan liability at December 31, 2009 for claims incurred but not yet paid was \$0.00. Liabilities are reported when it is probable a loss has occurred and the amount can be reasonably estimated including amounts for claims incurred but not yet reported.

15) 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

Dodge County, Georgia
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2009

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.

16) JOINT VENTURE

Heart of Georgia Altamaha Regional Development Center - 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 Development Center (RDC) and is required to pay annual dues thereto. During its year ended December 31, 2009, the County paid \$11,288.50 in such dues. Membership in an RDC is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34 which provides for the organizational structure of the RDC in Georgia. The RDC 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 RDC. Separate financial statements may be obtained from:

Heart of Georgia Altamaha Regional Development Center
501 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 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, 2009, there had been no activity.

17) 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.

18) DEFINED PENSION BENEFIT PLAN

Plan Description

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

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

Dodge County, Georgia
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2009

adoption agreement, which defines the specific benefit provisions of The Plan, as provided in Section 19.02 of the ACCG Plan document.

In order to participate in the Plan, employees are required to contribute 5% of pay. The County contributes the remaining cost of the Plan, using the actuarial basis described in the annual valuation report.

A separate financial report with financial statements and required supplementary information has been issued and may be obtained by contacting ACCG as follows:

GEBCorp
 400 Galleria Parkway
 Suite 1205
 Atlanta, Georgia 30339
 (800) 736-7166

Funding Policy

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

Annual Pension Cost

The County's annual pension cost and net pension obligation for the pension plan for the current year were determined as follows:

Derivation of Net Pension Obligation:

| | <u>2009</u> | <u>2008</u> |
|--|-------------------|------------------|
| Net Pension Obligation as of Beginning of Prior Year | (\$41,879) | (\$39,854) |
| Annual Pension Cost for Prior Year | 16,608 | 10,823 |
| Actual Contributions to Plan for Prior Year | 18,284 | 12,848 |
| Increase in Net Pension Obligation | <u>(\$ 1,676)</u> | <u>(\$2,025)</u> |
| Net Pension Obligation as of Beginning of the Year | (\$43,555) | (\$41,879) |

Derivation of Annual Pension Cost:

| | | |
|--|--------------|--------------|
| Annual Required Contribution | \$19,403 | \$ 16,423 |
| Interest on Net Pension Obligation | (3,376) | (3,350) |
| Amortization of Net Pension Obligation | <u>3,612</u> | <u>3,535</u> |
| Annual Pension Cost | \$19,639 | \$16,608 |

Basis of Valuation:

| | |
|---------------------------------------|------------------------|
| Current Valuation Date | January 1, 2009 |
| Annual Return on Invested Plan Assets | 7.75% |
| Projected Annual Salary Increases | 4.0%-6.5% based on age |
| Expected Annual Inflation | 3.00% |
| Actuarial Value of Asset | Market Value |
| Actuarial Funding Method | Projected Unit Credit |
| Amortization Method | Level Percent of Pay |

Dodge County, Georgia
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2009

(Closed)

Unfunded Actuarial Accrued Liability:

The defined benefit plan had an unfunded liability in the amount of \$201,040 as of the date of the actuarial report. The unfunded liability has a net amortization payment of \$ 15,413 which translates into an average amortization period of 13.04 years. The actuarial report contains an exhibit detailing the amortization of Dodge County unfunded liability.

Trend Information for the Plan

| <u>Fiscal Year Beginning</u> | <u>Annual Pension Cost (APC)</u> | <u>Actual County Contribution</u> | <u>Percentage Of APC Contributed</u> | <u>Net Pension Obligation</u> |
|----------------------------------|--|---|--|-----------------------------------|
| January 1, 2009 | \$ 19,639 | N/A | N/A | (\$43,555) |
| January 1, 2008 | 16,608 | 18,284 | 110% | (41,879) |
| January 1, 2007 | 10,823 | 12,848 | 119% | (39,854) |
| January 1, 2006 | 22,350 | 23,224 | 104% | (38,980) |
| January 1, 2005 | 26,413 | 30,178 | 114% | (35,215) |
| January 1, 2004 | 28,964 | 30,663 | 106% | (33,516) |

Dodge County, Georgia
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2009

| Fiscal Year Ending | Actuarial Value of Assets (a) | Actuarial Accrued Liability (AAL) Projected Unit Credit (b) | Unfunded AAL (UAAL) (b-a) | Funded Ratio (a/b) | Covered Payroll c | UAAL as a Percent of Covered Payroll [(b-a)/c] |
|-----------------------|--|---|------------------------------------|--------------------------|-------------------------|---|
| December 31, 2008 | \$ 978,828 | \$ 1,178,512 | \$ 199,684 | 83.10% | \$ 341,323 | 58.50% |
| December 31, 2007 | \$ 1,063,942 | \$ 1,133,408 | \$ 69,466 | 93.9% | \$ 329,791 | 21.1% |
| December 31, 2006 | \$ 1,034,422 | \$ 1,062,152 | \$ 27,730 | 97.4% | \$ 270,810 | 10.2% |
| December 31, 2005 | \$ 966,100 | \$ 1,072,125 | \$ 106,025 | 90.1% | \$ 386,209 | 27.5% |
| December 31, 2004 | \$ 884,082 | \$ 1,009,475 | \$ 125,393 | 87.6% | \$ 382,810 | 32.8% |
| December 31, 2003 | \$ 876,510 | \$ 986,998 | \$ 110,488 | 88.8% | \$ 336,884 | 32.8% |

* Reflects change to asset smoothing adopted by the ACCG Pension Plan and Trust Board of Trustees.

The assets and liabilities shown above reflect expected amounts as of the last day of the plan year. These amounts may vary from those used in determining the required contributions, since those calculations use actual amounts as of the first day of the next plan year.

Dodge County, Georgia

REQUIRED SUPPLEMENTARY INFORMATION

DEFINED PENSION BENEFIT PLAN
SCHEDULE OF ACCRUED LIABILITIES

1. Actuarial Present Value of Accumulated Plan Benefits as of December 31, 2009

| | |
|--|----------------|
| a. Vested | |
| i. Retirees (and others in pay status) | \$ 675,799 |
| ii. Deferred Vested (former employees) | 104,713 |
| iii. Vested Active Participants | <u>289,994</u> |
| Total | \$1,070,506 |
| b. Nonvested | <u>17,044</u> |
| Total | \$1,087,550 |

2. Effect of Future Salary Increases \$ 92,318

3. Total Actuarial Accrued Liability \$1,179,868

4. Net Assets Available for Benefits (including receivables) \$ 815,690

5. Net Assets in Excess of Actuarial Present Value of Accumulated Plan Benefits (\$ 271,860)

6. Principal Actuarial Assumptions

| | |
|--|-------------------------------|
| a. Investment Return | 7.75% |
| b. Rate of Future Salary Increases (not applicable to Accumulated Plan Benefits calculations) | 4.0% - 6.5% (based on age) |

**COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES**

Dodge County, Georgia
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 For the fiscal year ended December 31, 2009

| | Special Revenue | Capital Projects | Total Nonmajor Governmental Funds |
|--|--------------------|---------------------|--|
| Assets: | | | |
| Cash | \$ 416,059 | \$ 21,206 | \$ 437,265 |
| Investments | - | 400,000 | 400,000 |
| Loans receivable | 227,869 | - | 227,869 |
| Loans receivable | - | - | - |
| Accrued Interest | 1,422 | - | 1,422 |
| | <hr/> | <hr/> | <hr/> |
| Total assets | 645,350 | 421,206 | 1,066,556 |
| Liabilities: | | | |
| Deferred revenues | - | - | - |
| Total liabilities | <hr/> | <hr/> | <hr/> |
| Fund balances: | | | |
| Reserved for non-current loans receivable | 227,869 | - | 227,869 |
| Unreserved: | | | |
| Designated for property and infrastructure improvements | - | 421,206 | 421,206 |
| Undesignated | 417,481 | - | 417,481 |
| Total fund balances | <hr/> | <hr/> | <hr/> |
| | 645,350 | 421,206 | 1,066,556 |
| Total liabilities and fund balances | <hr/> | <hr/> | <hr/> |
| | \$ 645,350 | \$ 421,206 | \$ 1,066,556 |

Dodge County, Georgia
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 For the fiscal year ended December 31, 2009

| | Special Revenue | Capital Project | Total Nonmajor Governmental Funds |
|---|--------------------|--------------------|--|
| Revenues: | | | |
| Judicial fees and charges | \$ 68,020 | - | \$ 68,020 |
| Grant | - | - | - |
| Charges for services | 396,771 | - | 396,771 |
| Other | 95,062 | 80 | 95,142 |
| Total revenues | <u>559,853</u> | <u>80</u> | <u>559,933</u> |
| Expenditures: | | | |
| Current: | | | |
| General government | 59 | - | 59 |
| Public safety | 564,635 | - | 564,635 |
| Health Welfare | - | - | - |
| Capital Outlay | - | - | - |
| Total expenditures | <u>564,694</u> | <u>-</u> | <u>564,694</u> |
| Other financing sources (uses): | | | |
| Transfers in | 82,183 | - | 82,183 |
| Transfers out | - | - | - |
| Total other financing sources and (uses) | <u>82,183</u> | <u>-</u> | <u>82,183</u> |
| Net change in fund balances | <u>77,342</u> | <u>80</u> | <u>77,422</u> |
| Fund balances - beginning | 568,008 | 421,126 | 989,134 |
| Fund balances - ending | <u>\$ 645,350</u> | <u>\$ 421,206</u> | <u>\$ 1,066,556</u> |

Dodge County, Georgia
 COMBINING BALANCE SHEET
 SPECIAL REVENUE FUNDS
 For the fiscal year ended December 31, 2009

| | Rural Business Enterprise Fund | Drug Education Fund | Jail Fund | Law Library | Revolving Loan Fund | Sheriff's Commissary Fund | Sheriff's Condemnation & Supply Fund | Sheriff's Vending Machine Fund | E-911 Fund | Total Special Revenue Funds |
|--|---|---------------------------|-------------------|------------------|---------------------------|---------------------------------|---|---|-----------------|--------------------------------------|
| Assets: | | | | | | | | | | |
| Cash | \$ 25,112 | \$ 38,102 | \$ 192,265 | \$ 33,446 | \$ 76,313 | \$ 25,575 | \$ 14,570 | \$ 1,214 | \$ 9,462 | \$ 416,059 |
| Loans receivable | - | - | - | - | 227,869 | - | - | - | - | 227,869 |
| Accrued Interest | - | - | - | - | 1,422 | - | - | - | - | 1,422 |
| Total assets | 25,112 | 38,102 | 192,265 | 33,446 | 305,604 | 25,575 | 14,570 | 1,214 | 9,462 | \$ 645,350 |
| Liabilities: | | | | | | | | | | |
| Deferred revenues | - | - | - | - | - | - | - | - | - | - |
| Total liabilities | - | - | - | - | - | - | - | - | - | - |
| Fund balances: | | | | | | | | | | |
| Reserved for non-current loans receivable | - | - | - | - | 227,869 | - | - | - | - | 227,869 |
| Unreserved: | | | | | | | | | | |
| Undesignated | 25,112 | 38,102 | 192,265 | 33,446 | 77,735 | 25,575 | 14,570 | 1,214 | 9,462 | 417,481 |
| Total fund balances | 25,112 | 38,102 | 192,265 | 33,446 | 305,604 | 25,575 | 14,570 | 1,214 | 9,462 | 645,350 |
| Total liabilities and fund balances | \$ 25,112 | \$ 38,102 | \$ 192,265 | \$ 33,446 | \$ 305,604 | \$ 25,575 | \$ 14,570 | \$ 1,214 | \$ 9,462 | \$ 645,350 |

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

For the fiscal year ended December 31, 2009

| | Rural Business Enterprise Fund | Drug Education Fund | Jail Fund | Law Library | Revolving Loan Fund | Sheriff's Commissary Fund | Sheriff's Condemnation & Supply Fund | Sheriff's Vending Machine Fund | E-911 Fund | Total Special Revenue Fund |
|---|---|---------------------------|--------------|----------------|---------------------------|---------------------------------|---|---|---------------|-------------------------------------|
| Revenues: | | | | | | | | | | |
| Judicial fees and charges | \$ - | \$ 18,905 | \$ 31,973 | \$ 17,142 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 68,020 |
| Grant | - | - | - | - | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - | - | - | 396,771 | 396,771 |
| Other | 84 | 123 | 579 | - | 5,572 | 72,780 | 14,340 | 1,584 | - | 95,062 |
| Total revenues | 84 | 19,028 | 32,552 | 17,142 | 5,572 | 72,780 | 14,340 | 1,584 | 396,771 | 559,853 |
| Expenditures: | | | | | | | | | | |
| Current: | | | | | | | | | | |
| General government | 59 | - | - | - | - | - | - | - | - | 59 |
| Public safety | - | 10,021 | - | 13,910 | - | 56,953 | 3,165 | 370 | 480,216 | 564,635 |
| Other | - | - | - | - | - | - | - | - | - | - |
| Total expenditures | 59 | 10,021 | - | 13,910 | - | 56,953 | 3,165 | 370 | 480,216 | 564,694 |
| Other financing sources (uses): | | | | | | | | | | |
| Transfers in | - | - | - | - | - | - | - | - | 82,183 | 82,183 |
| Transfers out | - | - | - | - | - | - | - | - | - | - |
| Total other financing sources and (uses) | - | - | - | - | - | - | - | - | 82,183 | 82,183 |
| Net change in fund balances | 25 | 9,007 | 32,552 | 3,232 | 5,572 | 15,827 | 11,175 | 1,214 | (1,262) | 77,342 |
| Fund balances - beginning | 25,087 | 29,095 | 159,713 | 30,214 | 300,032 | 9,748 | 3,395 | - | 10,724 | 568,008 |
| Fund balances - ending | \$ 25,112 | \$ 38,102 | \$ 192,265 | \$ 33,446 | \$ 305,604 | \$ 25,575 | \$ 14,570 | \$ 1,214 | \$ 9,462 | \$ 645,350 |

Dodge County, Georgia
 COMBINING BALANCE SHEET
 CAPITAL PROJECT FUNDS
 For the fiscal year ended December 31, 2009

| | 1998 SPLOST | Total Capital Project Funds |
|--|----------------|--------------------------------------|
| Assets: | | |
| Cash | \$ 21,206 | \$ 21,206 |
| Investments | 400,000 | 400,000 |
| Grant Receivable | - | - |
| Total assets | 421,206 | 421,206 |
| Liabilities: | | |
| Deferred revenues | - | - |
| Total liabilities | - | - |
| Fund balances: | | |
| Unreserved: | | |
| Designated for property and infrastructure improvements | 421,206 | 421,206 |
| Undesignated | - | - |
| Total fund balances | 421,206 | 421,206 |
| Total liabilities and fund balances | \$ 421,206 | \$ 421,206 |

Dodge County, Georgia
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 CAPITAL PROJECT FUNDS
 For the fiscal year ended December 31, 2009

| | 1998 SPLOST | Total Capital Project Funds |
|---|----------------|--------------------------------------|
| Revenues: | | |
| Grant | - | - |
| Other | 80 | 80 |
| Total revenues | 80 | 80 |
| Expenditures: | | |
| Current: | | |
| Health Welfare | - | - |
| Capital Outlay | - | - |
| Total expenditures | - | - |
| Other financing sources (uses): | | |
| Transfers in | - | - |
| Transfers out | - | - |
| Total other financing sources and (uses) | - | - |
| Net change in fund balances | 80 | 80 |
| Fund balances - beginning | 421,126 | 421,126 |
| Fund balances - ending | \$ 421,206 | \$ 421,206 |

Dodge County, Georgia
 AGENCY FUNDS
 COMBINING BALANCE SHEET
 December 31, 2009

| | Local Victims Assistance Programs | Probate Court | Tax Commissioner | Sheriff | Clerk of Court | Magistrate Court | Totals |
|-------------------------------|-----------------------------------|---------------|------------------|-----------|----------------|------------------|------------|
| ASSETS | | | | | | | |
| Cash | \$ 100 | \$ 65,314 | \$ 151,407 | \$ 48,834 | \$ 84,656 | \$ 1,728 | \$ 352,039 |
| Due from other governments | - | - | - | - | - | - | - |
| Due from other funds | - | - | - | - | - | - | - |
| Total assets | 100 | 65,314 | 151,407 | 48,834 | 84,656 | 1,728 | 352,039 |
| LIABILITIES AND FUND BALANCES | | | | | | | |
| Accounts payable | - | - | - | - | - | - | - |
| Due to others | 100 | 65,314 | 151,407 | 48,834 | 84,656 | 1,728 | 352,039 |
| Due to other funds | - | - | - | - | - | - | - |
| Total liabilities | \$ 100 | \$ 65,314 | \$ 151,407 | \$ 48,834 | \$ 84,656 | \$ 1,728 | \$ 352,039 |

Dodge County, Georgia
 COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES
 For the fiscal year ended December 31, 2009

| | Balance December 31, 2008 | Additions | Deductions | Balance December 31, 2009 |
|---|------------------------------|-----------|------------|------------------------------|
| <u>Local Victims Assistance Program</u> | | | | |
| ASSETS | | | | |
| Cash | \$ 100 | - | - | \$ 100 |
| Total assets | 100 | - | - | 100 |
| LIABILITIES | | | | |
| Due to others | 100 | - | - | 100 |
| Total liabilities | 100 | - | - | 100 |

| | | | | |
|----------------------|-----------|------------|------------|-----------|
| <u>Probate Court</u> | | | | |
| ASSETS | | | | |
| Cash | 18,406 | \$ 352,623 | \$ 305,715 | \$ 65,314 |
| Total assets | 18,406 | 352,623 | 305,715 | 65,314 |
| LIABILITIES | | | | |
| Due to others | 18,406 | 352,623 | 305,715 | 65,314 |
| Total liabilities | \$ 18,406 | \$ 352,623 | \$ 305,715 | \$ 65,314 |

(continued)

Dodge County, Georgia
 AGENCY FUNDS
 COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES - CONTINUED
 For the fiscal year ended December 31, 2009

| | Balance December 31, 2008 | Additions | Deductions | Balance December 31, 2009 |
|-------------------------|------------------------------|--------------|--------------|------------------------------|
| <u>Tax Commissioner</u> | | | | |
| ASSETS | | | | |
| Cash | \$ 169,886 | \$ 9,708,115 | \$ 9,726,594 | \$ 151,407 |
| Total assets | 169,886 | 9,708,115 | 9,726,594 | 151,407 |
| LIABILITIES | | | | |
| Due to others | 169,886 | 9,708,115 | 9,726,594 | 151,407 |
| Due to other funds | - | - | - | - |
| Total liabilities | \$ 169,886 | \$ 9,708,115 | \$ 9,726,594 | \$ 151,407 |

Sheriff

| | | | | |
|--------------------|-----------|------------|------------|-----------|
| ASSETS | | | | |
| Cash | 38,735 | 192,065 | 181,966 | 48,834 |
| Total assets | 38,735 | 192,065 | 181,966 | 48,834 |
| LIABILITIES | | | | |
| Due to others | 38,735 | 192,065 | 181,966 | 48,384 |
| Due to other funds | - | - | - | - |
| Total liabilities | \$ 38,735 | \$ 192,065 | \$ 181,966 | \$ 48,384 |

(continued)

Dodge County, Georgia
 AGENCY FUNDS
 COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES - CONTINUED
 For the fiscal year ended December 31, 2009

| | Balance December 31, 2008 | Additions | Deductions | Balance December 31, 2009 |
|-----------------------------|------------------------------|------------|------------|------------------------------|
| <u>Clerk of Court</u> | | | | |
| ASSETS | | | | |
| Cash | \$ 74,182 | \$ 439,016 | \$ 428,542 | \$ 84,656 |
| Total assets | 74,182 | 439,016 | 428,542 | 84,656 |
| LIABILITIES | | | | |
| Due to others | 74,182 | 439,016 | 428,542 | 84,656 |
| Total liabilities | \$ 74,182 | \$ 439,016 | \$ 428,542 | \$ 84,656 |
| <u>Magistrate Court</u> | | | | |
| ASSETS | | | | |
| Cash | \$ 1,491 | \$ 312,942 | \$ 312,705 | \$ 1,728 |
| Total assets | 1,491 | 312,942 | 312,705 | 1,728 |
| LIABILITIES | | | | |
| Due to others | 1,491 | 312,942 | 312,705 | 1,728 |
| Total liabilities | \$ 1,491 | \$ 312,942 | \$ 312,705 | \$ 1,728 |

**CAPITAL ASSETS USED IN THE OPERATION
OF THE GOVERNMENTAL FUNDS**

Dodge County, Georgia
Schedule of Changes in Capital Assets - By Function and Activity
For the fiscal year ended December 31, 2009

| | Balance December 31, 2008 | Additions | Deductions | Balance December 31, 2009 |
|---------------------------------|------------------------------|-------------------|-------------------|------------------------------|
| General government: | | | | |
| Office of Commissioner | \$ 61,706 | \$ 13,302 | \$ - | \$ 75,008 |
| Tax Commissioner | 30,671 | - | - | 30,671 |
| Tax Assessor & Appraiser | 8,535 | - | - | 8,535 |
| Other | 8,074,817 | 469,259 | - | 8,544,076 |
| Total general government | 8,175,729 | 482,561 | - | 8,658,290 |
| Public Safety: | | | | |
| Sheriff | 498,163 | 143,181 | - | 641,344 |
| Civil Defense | 19,345 | - | - | 19,345 |
| E-911 | 224,777 | 2,000 | - | 226,777 |
| EMS | 144,492 | 111,671 | - | 256,163 |
| Other | 45,626 | - | - | 45,626 |
| Total public safety | 932,403 | 256,852 | - | 1,189,255 |
| Public Works: | | | | |
| Sanitation | 790,497 | - | 100,000 | 690,497 |
| Road | 2,413,467 | 59,000 | 30,987 | 2,441,480 |
| Total public works | 3,203,964 | 59,000 | 130,987 | 3,131,977 |
| Judiciary: | | | | |
| Clerk of Superior Court | 5,758 | - | - | 5,758 |
| Probate Court | 5,260 | - | - | 5,260 |
| Magistrate Court | 2,795 | - | - | 2,795 |
| Total judiciary | 13,813 | - | - | 13,813 |
| Total capital assets | \$ 12,325,909 | \$ 798,413 | \$ 130,987 | \$ 12,993,335 |

SUPPLEMENTARY SCHEDULES

Dodge County, Georgia
RURAL BUSINESS ENTERPRISE GRANT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
For the fiscal year ended December 31, 2009

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget- Positive (Negative) |
|-----------------------------|------------------|------------------|-------------------|--|
| | Original | Final | | |
| Revenues: | | | | |
| Interest | \$ 350 | \$ 350 | \$ 84 | \$ 266 |
| Other | - | - | - | - |
| Total revenues | <u>350</u> | <u>350</u> | <u>84</u> | <u>266</u> |
| Expenditures: | | | | |
| Current: | | | | |
| General Government | - | - | 59 | (59) |
| Total expenditures | <u>-</u> | <u>-</u> | <u>59</u> | <u>(59)</u> |
| Net change in fund balances | 350 | 350 | 25 | 325 |
| Fund balances - beginning | <u>25,087</u> | <u>25,087</u> | <u>25,087</u> | <u>-</u> |
| Fund balances - ending | <u>\$ 25,437</u> | <u>\$ 25,437</u> | <u>\$ 25,112</u> | <u>\$ 325</u> |

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, 2009

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget- Positive (Negative) |
|-----------------------------|------------------|------------------|-------------------|--|
| | Original | Final | | |
| Revenues: | | | | |
| Judicial fees and charges | 15,000 | 15,000 | \$ 18,905 | \$ 3,905 |
| Interest | 400 | 400 | 123 | (277) |
| Total revenues | <u>15,400</u> | <u>15,400</u> | <u>19,028</u> | <u>3,628</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Public safety | 15,000 | 15,000 | 10,021 | 4,979 |
| Total expenditures | <u>15,000</u> | <u>15,000</u> | <u>10,021</u> | <u>4,979</u> |
| Net change in fund balances | 400 | 400 | 9,007 | 8,607 |
| Fund balances - beginning | <u>29,095</u> | <u>29,095</u> | <u>29,095</u> | <u>-</u> |
| Fund balances - ending | <u>\$ 29,495</u> | <u>\$ 29,495</u> | <u>\$ 38,102</u> | <u>\$ 8,607</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, 2009

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget- Positive (Negative) |
|-----------------------------|-------------------|-------------------|-------------------|--|
| | Original | Final | | |
| Revenues: | | | | |
| Judicial fees and charges | \$ 30,000 | \$ 30,000 | \$ 31,973 | \$ 1,973 |
| Interest | 1,200 | 1,200 | 579 | (621) |
| Total revenues | <u>31,200</u> | <u>31,200</u> | <u>32,552</u> | <u>1,352</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Public safety | 50,000 | 50,000 | - | 50,000 |
| Total expenditures | <u>50,000</u> | <u>50,000</u> | <u>-</u> | <u>50,000</u> |
| Net change in fund balances | (18,800) | (18,800) | 32,552 | 51,352 |
| Fund balances - beginning | <u>159,713</u> | <u>159,713</u> | <u>159,713</u> | <u>-</u> |
| Fund balances - ending | <u>\$ 140,913</u> | <u>\$ 140,913</u> | <u>\$ 192,265</u> | <u>\$ 51,352</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, 2009

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget- Positive (Negative) |
|-----------------------------|------------------|------------------|-------------------|--|
| | Original | Final | | |
| Revenues: | | | | |
| Judicial fees and charges | \$ 16,000 | \$ 16,000 | \$ 17,142 | \$ 1,142 |
| Interest | - | - | - | - |
| Total revenues | <u>16,000</u> | <u>16,000</u> | <u>17,142</u> | <u>1,142</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Public safety | <u>14,000</u> | <u>14,000</u> | <u>13,910</u> | <u>90</u> |
| Total expenditures | <u>14,000</u> | <u>14,000</u> | <u>13,910</u> | <u>90</u> |
| Net change in fund balances | 2,000 | 2,000 | 3,232 | 1,232 |
| Fund balances - beginning | <u>30,214</u> | <u>30,214</u> | <u>30,214</u> | <u>-</u> |
| Fund balances - ending | <u>\$ 32,214</u> | <u>\$ 32,214</u> | <u>\$ 33,446</u> | <u>\$ 1,232</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, 2009

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget- Positive (Negative) |
|-----------------------------|-------------------|-------------------|-------------------|--|
| | Original | Final | | |
| Revenues: | | | | |
| Interest | \$ 33,000 | \$ 33,000 | \$ 5,572 | \$ (27,428) |
| Other | - | - | - | - |
| Total revenues | <u>33,000</u> | <u>33,000</u> | <u>5,572</u> | <u>(27,428)</u> |
| Expenditures: | | | | |
| Current: | - | - | - | - |
| General government | 1,000 | 1,000 | - | 1,000 |
| Total expenditures | <u>1,000</u> | <u>1,000</u> | <u>-</u> | <u>1,000</u> |
| Net change in fund balances | 32,000 | 32,000 | 5,572 | (26,428) |
| Fund balances - beginning | <u>300,032</u> | <u>300,032</u> | <u>300,032</u> | <u>-</u> |
| Fund balances - ending | <u>\$ 332,032</u> | <u>\$ 332,032</u> | <u>\$ 305,604</u> | <u>\$ (26,428)</u> |

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, 2009

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget- Positive (Negative) |
|-----------------------------|------------------|-----------------|-------------------|--|
| | Original | Final | | |
| Revenues: | | | | |
| Other | \$ 30,000 | \$ 30,000 | \$ 14,340 | \$ (15,660) |
| Total revenues | <u>30,000</u> | <u>30,000</u> | <u>14,340</u> | <u>(15,660)</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Public safety | <u>30,000</u> | <u>30,000</u> | <u>3,165</u> | <u>26,835</u> |
| Total expenditures | <u>30,000</u> | <u>30,000</u> | <u>3,165</u> | <u>26,835</u> |
| Other financing uses: | | | | |
| Transfers out | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net change in fund balances | - | - | 11,175 | 11,175 |
| Fund balances - beginning | <u>3,395</u> | <u>3,395</u> | <u>3,395</u> | <u>-</u> |
| Fund balances - ending | <u>\$ 3,395</u> | <u>\$ 3,395</u> | <u>\$ 14,570</u> | <u>\$ 11,175</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, 2009

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget- Positive (Negative) |
|------------------------------|------------------|------------------|-------------------|--|
| | Original | Final | | |
| Revenues: | | | | |
| Charges for services | \$ 385,000 | \$ 385,000 | \$ 396,771 | \$ 11,771 |
| Total revenues | <u>385,000</u> | <u>385,000</u> | <u>396,771</u> | <u>11,771</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Public Safety | 483,097 | 483,097 | 480,216 | 2,881 |
| Total expenditures | <u>483,097</u> | <u>483,097</u> | <u>480,216</u> | <u>2,881</u> |
| Other financing uses: | | | | |
| Transfers in (out) | 98,097 | 98,097 | 82,183 | (15,914) |
| Net change in fund balances | - | - | (1,262) | (1,262) |
| Fund balances - beginning | 10,724 | 10,724 | 10,724 | - |
| Fund balances - ending | <u>\$ 10,724</u> | <u>\$ 10,724</u> | <u>\$ 9,462</u> | <u>\$ (1,262)</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, 2009

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget- Positive (Negative) |
|-----------------------------|------------------|-----------------|-------------------|--|
| | Original | Final | | |
| Revenues: | | | | |
| Other | \$ 30,000 | \$ 30,000 | \$ 72,780 | \$ 42,780 |
| Total revenues | <u>30,000</u> | <u>30,000</u> | <u>72,780</u> | <u>42,780</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Public safety | 30,000 | 30,000 | 56,953 | (26,953) |
| Total expenditures | <u>30,000</u> | <u>30,000</u> | <u>56,953</u> | <u>(26,953)</u> |
| Other financing uses: | | | | |
| Transfers out | - | - | - | - |
| Net change in fund balances | - | - | 15,827 | 15,827 |
| Fund balances - beginning | <u>9,748</u> | <u>9,748</u> | <u>9,748</u> | <u>-</u> |
| Fund balances - ending | <u>\$ 9,748</u> | <u>\$ 9,748</u> | <u>\$ 25,575</u> | <u>\$ 15,827</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, 2009

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget- Positive (Negative) |
|------------------------------|------------------|-------------|-------------------|--|
| | Original | Final | | |
| Revenues: | | | | |
| Other | \$ - | \$ - | \$ 1,584 | \$ 1,584 |
| Total revenues | <u>-</u> | <u>-</u> | <u>1,584</u> | <u>1,584</u> |
| Expenditures: | | | | |
| Current: | - | - | | |
| Public safety | - | - | 370 | (370) |
| Total expenditures | <u>-</u> | <u>-</u> | <u>370</u> | <u>(370)</u> |
| Other financing uses: | | | | |
| Transfers out | - | - | - | - |
| Net change in fund balances | - | - | 1,214 | 1,214 |
| Fund balances - beginning | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund balances - ending | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 1,214</u> | <u>\$ 1,214</u> |

Dodge County, Georgia
 2007 CDBG Program Capital Projects Fund
 Schedule Of Revenues, Expenditures, & Changes in Fund Balances - Budget & Actual
 From Inception And for the Year Ended December 31, 2009

| | Project Authorization | Prior Years | Current Year | Total To Date |
|--|--------------------------|---------------|-----------------|------------------|
| Revenues: | | | | |
| Intergovernmental | \$ 500,000 | \$ 35,768 | \$ 20,006 | \$ 55,774 |
| Total revenues | <u>500,000</u> | <u>35,768</u> | <u>20,006</u> | <u>55,774</u> |
| Expenditures: | | | | |
| Capital Outlay | 500,000 | 35,768 | 11,413 | 47,181 |
| Total expenditures | <u>500,000</u> | <u>35,768</u> | <u>11,413</u> | <u>47,181</u> |
| Excess (Deficiency) Of Revenues Over (Under) Expenditures | <u>-</u> | <u>-</u> | <u>8,593</u> | <u>8,593</u> |
| Other financing uses: | | | | |
| Transfers in | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net change in fund balances | <u>-</u> | <u>-</u> | <u>8,593</u> | <u>8,593</u> |
| Fund balances - beginning | <u>-</u> | <u>50</u> | <u>50</u> | <u>50</u> |
| Fund balances - ending | <u>\$ -</u> | <u>\$ 50</u> | <u>\$ 8,643</u> | <u>\$ 8,643</u> |

Dodge County, Georgia
SPECIAL-PURPOSE LOCAL OPTION SALES TAX 1998
SCHEDULE OF EXPENDITURES
 (Construction and Other Projects)
 Year ended December 31, 2009

| Project Description | (Unaudited) Original/Latest Estimated Cost | Prior Years Cumulative Expenditures | Total Current Year Expenditure | Total Cumulative Expenditures | (Unaudited) Estimated Percentage of Completion |
|---|--|-------------------------------------|--------------------------------|-------------------------------|--|
| Roads, streets, bridges, & transportation | \$ 4,800,000 | \$ 4,186,781 | - | \$ 4,186,781 | 87.22% |
| Courthouse & other public building repair | 720,000 | 784,353 | - | 784,353 | 108.94% |
| Local solid waste handling facilities, including a landfill | 1,200,000 | 1,303,323 | - | 1,303,323 | 108.61% |
| Recreational facilities & operation thereof | 800,000 | 1,007,309 | - | 1,007,309 | 125.91% |
| Public safety facilities, specifically including installation of 911 emergency telephone system | 480,000 | 480,660 | - | 480,660 | 100.14% |
| Total SPLOST 1998 | \$ 8,000,000 | \$ 7,762,426 | \$ - | \$ 7,762,426 | |

$613,219$
 $64,853$
 $1,038,323$
 $207,309$
 660
 $3,151,455$

Dodge County, Georgia
SPECIAL-PURPOSE LOCAL OPTION SALES TAX 2003
SCHEDULE OF EXPENDITURES
 (Construction and Other Projects)
 Year ended December 31, 2009

| Project Description | (Unaudited) Original/ Latest Estimated Cost | Prior Years Cumulative Expenditures | Total Current Year Expenditure | Total Cumulative Expenditures | (Unaudited) Estimated Percentage of Completion |
|---|---|--|--------------------------------------|-------------------------------------|---|
| Roads, streets, bridges, & transportation | \$ 3,400,000 | \$ 3,447,671 | \$ 536,603 | \$ 3,984,274 | 117.18% |
| Courthouse & other public building repair | 600,000 | 703,714 | 2,980 | 706,694 | 117.78% |
| Dodge County Hospital | 2,500,000 | 2,834,106 | - | 2,834,106 | 113.36% |
| Recreational facilities in Dodge County | 450,000 | 488,375 | 47,220 | 535,595 | 119.02% |
| Rural fire departments | 200,000 | 264,604 | 5,902 | 270,506 | 135.25% |
| Dodge County-Eastman Development Authority | 150,000 | 150,000 | 1,750 | 151,750 | 101.17% |
| Water and sewer projects for the City of Eastman | 1,500,000 | 1,315,991 | 125,651 | 1,441,642 | 96.11% |
| Recreational facilities, roads, and street improvements for the City of Chauncey | 25,000 | 25,000 | - | 25,000 | 100.00% |
| Recreational facilities, roads, and street improvements for the City of Chester | 25,000 | 3,508 | - | 3,508 | 14.03% |
| Recreational facilities, roads, and street improvements for the City of Milan | 25,000 | 24,400 | - | 24,400 | 97.60% |
| Recreational facilities, roads, and street improvements for the City of Rhine | 25,000 | 27,100 | - | 27,100 | 108.40% |
| Public safety facilities, specifically including E-911 emergency telephone system | 100,000 | 100,000 | - | 100,000 | 100.00% |
| Total SPLOST 2003 | <u>\$ 9,000,000</u> | <u>\$ 9,384,469</u> | <u>\$ 720,106</u> | <u>\$ 10,104,575</u> | |

Dodge County, Georgia
SPECIAL-PURPOSE LOCAL OPTION SALES TAX 2008
SCHEDULE OF EXPENDITURES
 (Construction and Other Projects)
 Year ended December 31, 2009

| Project Description | (Unaudited) Original/ Latest Estimated Cost | Prior Years Cumulative Expenditures | Total Current Year Expenditure | Total Cumulative Expenditures | (Unaudited) Estimated Percentage of Completion |
|---|---|--|--------------------------------------|-------------------------------------|---|
| Roads, streets, bridges, & transportation | \$ 2,400,000 | - | \$ 2,780 | \$ 2,780 | 0.12% |
| Purchase of land and construction | 50,000 | - | | | |
| New Jail | 5,500,000 | 377,341 | 365,015 | 742,356 | 13.50% |
| Dodge County Hospital | 2,500,000 | - | 521,969 | 521,969 | 20.88% |
| Recreational facilities in Dodge County | 100,000 | - | - | - | 0.00% |
| Rural fire departments | 200,000 | 1,500 | 73,765 | 75,265 | 37.63% |
| Renovations, improvements, and additions for Dodge County buildings | 550,000 | - | 13,302 | 13,302 | 2.42% |
| Water and sewer projects for the City of Eastman | 2,680,000 | - | 411,139 | 411,139 | 15.34% |
| Recreational facilities, roads, and street improvements for the City of Chauncey | 30,000 | - | 4,643 | 4,643 | 15.48% |
| Recreational facilities, roads, and street improvements for the City of Chester | 30,000 | - | 4,643 | 4,643 | 15.48% |
| Recreational facilities, roads, and street improvements for the City of Milan | 30,000 | - | 4,643 | 4,643 | 15.48% |
| Recreational facilities, roads, and street improvements for the City of Rhine | 30,000 | - | 4,643 | 4,643 | 15.48% |
| Public safety facilities, specifically including E-911 emergency telephone system | 300,000 | 134,691 | 111,671 | 246,362 | 82.12% |
| Total SPLOST 2008 | \$14,400,000 | \$ 513,532 | \$ 1,518,213 | \$ 2,031,745 | |

Dodge County, Georgia
PUBLIC TRANSPORTATION PROGRAM
SCHEDULE OF REVENUES AND EXPENDITURES-BUDGET AND ACTUAL
For the fiscal year ended December 31, 2009

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget- Positive (Negative) |
|-------------------------------|---------------------|---------------------|---------------------|--|
| | Original | Final | | |
| Revenues: | | | | |
| Section 5311 Funding | \$ 80,000 | \$ 80,000 | \$ 76,621 | \$ (3,379) |
| Third Party Operator Funding | 30,000 | 30,000 | 23,899 | (6,101) |
| Fares | 8,500 | 8,500 | 8,538 | 38 |
| Total revenues | 118,500 | 118,500 | 109,058 | (9,442) |
| Expenditures: | | | | |
| Administrative: | | | | |
| Contract | 46,896 | 46,896 | 47,460 | (564) |
| Supplies | 300 | 300 | - | 300 |
| Vehicle insurance | 4,500 | 4,500 | 16,456 | (11,956) |
| Radio | 1,800 | 1,800 | 155 | 1,645 |
| Physicals and drug testing | 500 | 500 | 387 | 113 |
| Miscellaneous | 150 | 150 | 4,051 | (3,901) |
| Total administrative | 54,146 | 54,146 | 68,509 | (14,363) |
| Operating: | | | | |
| Salaries and benefits | 109,832 | 109,832 | 97,662 | 12,170 |
| Fuel and oil | 55,000 | 55,000 | 41,974 | 13,026 |
| Maintenance and repair | 5,760 | 5,760 | 13,578 | (7,818) |
| Total operating | 170,592 | 170,592 | 153,214 | 17,378 |
| Total expenditures | 224,738 | 224,738 | 221,723 | 3,015 |
| Total excess (deficit) | \$ (106,238) | \$ (106,238) | \$ (112,665) | \$ (6,427) |

COMPLIANCE SECTION

Dodge County, Georgia
Schedule of State Contractual Assistance
For the Year Ended December 31, 2009

| | Contract Number | Revenues | Expenditures | Amounts (Owed to) Due from Organization |
|---|--------------------|-----------|--------------|--|
| State Program | | | | |
| Georgia Department of Community Affairs: | | | | |
| Local Assistance Grant | LAG # 251 | \$ 1,000 | \$ - | \$ - |
| Local Assistance Grant | LAG # 181 | \$ 1,875 | \$ - | \$ - |
| Community Development Block Grant | 07p-y-045-1-3350 | \$ 20,006 | \$ 11,413 | \$ 8,593 |
| Criminal Justice Coordinating Council: | | | | |
| 2005 Edward Byrne Memorial Justice Grant Program | 2005-DJ-BX-1580 | \$ 10,763 | \$ - | \$ - |
| Georgia Department of Natural Resources: | | | | |
| Scrap Tire Eradication Reimbursement Program | 08-ST-045-001 | \$ 5,000 | \$ 5,000 | \$ - |
| Georgia Department of Human Resources: | | | | |
| Georgia Trauma Care Network | 427-93-09091322-99 | \$ 71,429 | \$ 71,429 | \$ - |

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Independent Accountant's Report

I have examined management's assertion included in the accompanying Annual Report of 9-1-1 Collections and Expenditures about Dodge County's compliance during the fiscal year ended December 31, 2009 with the requirement to expend 9-1-1 funds in compliance with the expenditure requirements of the Official Code of Georgia Annotated, Section 46-5-134. Management is responsible for Dodge County's compliance with this requirement. My responsibility is to express an opinion on management's assertion about Dodge County's compliance based on my examination.

My examination was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about Dodge County's compliance with this requirement and performing such other procedures as I considered necessary in the circumstances. I believe that my examination provides a reasonable basis for my opinion. My examination does not provide a legal determination on Dodge County's compliance with the specified requirement.

In my opinion, management's assertion that Dodge County complied with the aforementioned requirement during the fiscal year ended December 31, 2009 is fairly stated, in all material respects.

This report is intended solely for the information and use of management and the Georgia Department of Audits and Accounts and is not intended to be and should not be used by anyone other than the specified parties.

H. Frank Erwin, Jr., P.C.

H. Frank Erwin, Jr., P.C.
July 15, 2010

Dodge County, Georgia

Annual Report of 9-1-1 Collections and Expenditures

For the Year Ended
December 31, 2009

| Line No. | | O.C.G.A. Reference: | |
|----------|--|--|-----------------------------|
| 1 | Indicate UCOA Fund Type Used to Account for 9-1-1 Activity (choose one): <input checked="" type="checkbox"/> General Fund <input type="checkbox"/> Enterprise Fund | | |
| 2 | Monthly 9-1-1 charge billed to each exchange access facility subscriber: | 46-5-134(a)(1) | \$ <u>1.50</u> |
| 3 | Total revenue from exchange access facility subscribers: | | \$ <u>122,029</u> |
| 4 | Does 9-1-1 system provide automatic number identification of a wireless telecommunications connection? (choose one) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | | |
| 5 | If the answer to Line 4 is "yes", indicate below which of the following apply (choose one) <input type="checkbox"/> System provides location of base station or cell site <input type="checkbox"/> System provides automatic location identification | 46-5-134(a)(2)(A) 46-5-134(a)(2)(B) | |
| 6 | If the answer to Line 4 is "yes", identify the monthly 9-1-1 charge billed to each wireless telecommunications connection subscriber: | 46-5-134(a)(2) | \$ <u>1.50</u> |
| 7 | Total revenue from wireless telecommunications connection subscribers: | | \$ <u>163,270</u> |
| 8 | Total Line 3 plus Line 7 (should equal UCOA Revenue Source 34.2500) | | \$ <u>285,299</u> |
| 9 | Additional revenue sources: | | |
| 9a | Federal (UCOA Revenue Source 33.1000) Identify each funding agency individually. Attach list, if necessary. | 46-5-134(j) | \$ _____ \$ _____ |
| 9b | State (UCOA Revenue Source 33.4000) Identify each funding agency individually. Attach list, if necessary. | 46-5-134(j) | \$ _____ \$ _____ |
| 9c | Local (UCOA Revenue Source 33.6000) Identify each unit of local government individually. Attach list, if necessary. | 46-5-134(j) | \$ _____ \$ _____ |
| | City of Eastman | | \$ <u>32,623</u> |
| | Wilcox County | | \$ <u>73,332</u> |
| 9d | Private (UCOA Revenue Source 37.1000) Identify each private source individually. Attach list, if necessary. | 46-5-134(j) | \$ <u>5,517</u> \$ _____ |

Dodge County, Georgia

Annual Report of 9-1-1 Collections and Expenditures

For the Year Ended
December 31, 2009

| Line No. | O.C.G.A. Reference: | |
|-------------|------------------------|--|
| 10 | | Investment Income (UCOA Revenue Source 36.1000 through 36.3000) \$ _____ |
| 11 | | Other revenue sources not included above. Identify each source individually. Transfers from other funds of the local government should be reported on Line 25 and not included here. |
| | | _____ \$ _____ |
| | | _____ \$ _____ |
| | | _____ \$ _____ |
| | | _____ \$ _____ |
| | | _____ \$ _____ |
| | | _____ \$ _____ |
| | | _____ \$ _____ |
| 12 | | Total Revenues (total of all amounts reported on Lines 8 through 11) \$ <u>396,771</u> |
| | | Expenditures (UCOA Activity 3800) |
| 13 | 46-5-134(e) | Wireless service supplier cost recovery charges (identify each supplier individually on lines below - attach list, if necessary) |
| | | _____ \$ _____ |
| | | _____ \$ _____ |
| | | _____ \$ _____ |
| 14 | | Emergency telephone equipment, including necessary computer hardware, software, and data base provisioning, addressing, and nonrecurring costs of establishing a 9-1-1 system: |
| 14a | 46-5-134(f)(1) | Lease costs \$ _____ |
| 14b | 46-5-134(f)(1) | Purchase costs \$ _____ |
| 14c | 46-5-134(f)(1) | Maintenance costs \$ <u>14,792</u> |
| 15 | 46-5-134(f)(2) | Rates associated with the service suppliers 9-1-1 service and other service suppliers recurring charges \$ _____ |
| 16 | | Employees hired by the local government solely for the operation and maintenance of the emergency 9-1-1 system: Number of employees classified as: Full time <u>12</u> Part time _____ |
| 16a | 46-5-134(f)(3) | Salaries and wages \$ <u>272,774</u> |
| 16b | 46-5-134(f)(3) | Employee benefits \$ <u>33,551</u> |

Dodge County, Georgia

Annual Report of 9-1-1 Collections and Expenditures

For the Year Ended
December 31, 2009

| Line No. | O.C.G.A. Reference: | |
|-------------|--|--------------------------|
| 17 | 46-5-134(f)(3) | \$ _____ |
| 18 | 46-5-134(f)(4) | \$ <u>11,011</u> |
| 19a | Building used as a public safety answering point: | |
| 19a1 | 46-5-134(f)(5) | \$ _____ |
| 19a2 | 46-5-134(f)(5) | \$ _____ |
| 19b | 46-5-134(f)(5) | \$ _____ |
| | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | |
| 20 | Computer hardware and software used at a public safety answering point, including computer assisted dispatch systems: | |
| 20a | 46-5-134(f)(6) | \$ _____ |
| 20b | 46-5-134(f)(6) | \$ <u>0</u> |
| 20c | 46-5-134(f)(6) | \$ <u>9,922</u> |
| 21 | 46-5-134(f)(7) | \$ <u>24,087</u> |
| 22 | Logging recorders used at a public safety answering point to record telephone and radio traffic: | |
| 22a | 46-5-134(f)(8) | \$ _____ |
| 22b | 46-5-134(f)(8) | \$ _____ |
| 22c | 46-5-134(f)(8) | \$ _____ |
| 23 | Other expenditures not included in Lines 13 through 22 above. Identify by object and purpose. Transfers to other funds of the local government should be reported on Line 26 and not included here. | |
| | <u>Utilities</u> | \$ <u>90,152</u> |
| | <u>Cable service</u> | \$ <u>4,286</u> |
| | <u>Property Insurance</u> | \$ <u>3,929</u> |
| | <u>Vehicle repairs & insurance</u> | \$ <u>5,173</u> |
| | <u>Uniforms</u> | \$ <u>0</u> |
| | <u>Drug & alcohol testing</u> | \$ <u>489</u> |
| | <u>Travel</u> | \$ <u>4,659</u> |
| | <u>Vehicle Purchase</u> | \$ <u>2,000</u> |
| 24 | Total Expenditures (total of all amounts reported on Lines 13 through 23 above) | \$ <u><u>480,216</u></u> |

Dodge County, Georgia

Annual Report of 9-1-1 Collections and Expenditures

For the Year Ended
December 31, 2009

Line
No.

O.C.G.A.
Reference:

25 Transfers From Other Funds (identify by fund)

General Fund

\$ 82,183

\$

26 Transfers To Other Funds (identify by fund)

\$

\$

27 Proceeds from Capital Lease (identify by asset class and, if equipment, purpose)

\$

\$

28 Net Change in Fund Balance (Line 12 - Line 24 + Line 25 - Line 26 + Line 27)

\$ (1,262)

29 Fund Balance - Beginning of Year

\$ 10,724

30 Fund Balance - End of Year

\$ 9,462

31a Do amounts on Lines 12, 24, 28, 29, and 30 agree to amounts reported in the government's audited financial statements submitted to the Georgia Department of Audits and Accounts?

Yes No

31b If the answer to Line 31a is "no", provide explanation (including amounts) to reconcile each line item specified in Line 31a above to government's audited financial statements. Reconciliation should be attached to this report.

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 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



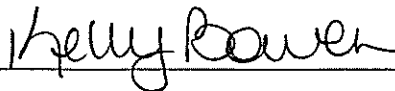
Date

02-15-2010

Print Name of Chief Elected Official Dan McCranie

Title of Chief Elected Official Chairman

Signature of Chief Financial Officer



Date

7-15-10

Print Name of Chief Financial Officer Kelly Bowen

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

I have examined management's assertion included in the accompanying State of Georgia Grant Certification Form(s) about Dodge County, Georgia's compliance during the fiscal year ended December 31, 2009 with the requirement to use grant proceeds solely for the purpose or purposes for which the grant was made for each of the following grant award:

Local Assistance Grant # 181

Management is responsible for Dodge County, Georgia's compliance with this requirement. My responsibility is to express an opinion on management's assertion about Dodge County, Georgia's compliance based on our examination.

My examination was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about Dodge County, Georgia's compliance with this requirement and performing such other procedures as I considered necessary in the circumstances. I believe that my examination provides a reasonable basis for our opinion. My examination does not provide a legal determination on Dodge County, Georgia's compliance with the specified requirement.

In my opinion, management's assertion that Dodge County, Georgia complied with the aforementioned requirement during the fiscal year ended December 31, 2009 is fairly stated, in all material respects.

This report is intended solely for the information and use of the Georgia Department of Audits and Accounts and the State grantor agency identified on the Grant Certification Form and is not intended to be and should not be used by anyone other than the specified parties.

H. Frank Erwin, Jr., P.C.

Eastman, Georgia
July 15, 2010

**State of Georgia Grant Certification Form
Local Government Recipient (with subrecipient)**

| | |
|------|---|
| LINE | |
| A | Local Government Dodge County, Georgia |
| B | State Awarding Agency Department of Community Affairs |
| C | Grant Identification Number 181 |
| D | Grant Title Local Assistance Grant |
| E | Grant Award Date 08/16/06 |
| F | Grant Amount \$7,500.00 |
| G | Subrecipient Name Heart of Georgia Regional Airport Authority |
| H | Amount of Subrecipient Contract \$7,500.00 |

| | COLUMN 1 Current Year Activity | COLUMN 2 Cumulative Grant Activity |
|---|--|---------------------------------------|
| | For the Year Ended: | Through the Year Ended: |
| I | December 31, 2009 | December 31, 2009 |
| J | Balance - Prior Year (Cash or Accrued or Deferred Revenue) \$0.00 | |
| K | Grant Receipts or Revenue Recognized \$1,875.00 | \$7,500.00 |
| L | Grant Disbursements or Expenditures EXCLUDING AUDIT FEES \$1,875.00 | \$7,500.00 |
| M | Disbursements or Expenditures for Audit Fees \$0.00 | \$0.00 |
| N | Balance - Current Year (Cash or Accrued or Deferred Revenue) [Line J (col 1 only) + Line K - Line L - Line M] \$0.00 | \$0.00 |

EDIT CHECKS IF FORM COMPLETED ON EXCEL SPREADSHEET:

- | | |
|---|----------------------|
| Column 1, Line N equals Column 2, Line N. | Line A is Completed. |
| Grant Receipts/Revenue Does Not Exceed Grant Award. | Line B is Completed. |
| Date is Provided in Line I, Column 1. | Line C is Completed. |
| Date is Provided in Line I, Column 2. | Line D is Completed. |
| Year End Dates On Line I Agree. | Line E is Completed. |
| Column 1, Line N Foots Correctly. | Line F is Completed. |
| Column 2, Line N Foots Correctly. | Line G is Completed. |
| Audit Fee is Within 2% Limit (\$250 max). | Line H is Completed. |

Certification of Local Government Officials

I have reviewed the information presented above and certify that it is accurate and correct. I further certify that the proceeds of the grant award identified above were used solely for the express purpose or purposes for which the grant was made. Further, Dodge County ("Recipient") has contracted with Heart of Georgia Regional Airport Authority ("Subrecipient") as required by the Grant, and Subrecipient has applied Grant Funds paid to it toward services for Recipient in accord with the Grant Purpose and the Agreement between Recipient and Subrecipient.

Signature of Chief Elected Official Don Mc Graw Date 07/15/2010
 Signature of Chief Financial Officer Heather Kover Date 7-15-10

**State of Georgia Grant Certification Form
Local Government Recipient (with no subrecipient)**

| | |
|------|---|
| LINE | |
| A | Local Government Dodge County, Georgia |
| B | State Awarding Agency Department of Community Affairs |
| C | Grant Identification Number 251 |
| D | Grant Title Local Assistance Grant |
| E | Grant Award Date 08/16/06 |
| F | Grant Amount \$4,000.00 |

| | COLUMN 1 Current Year Activity | COLUMN 2 Cumulative Grant Activity |
|---|--|---------------------------------------|
| | For the Year Ended: | Through the Year Ended: |
| G | December 31, 2009 | December 31, 2009 |
| H | Balance - Prior Year (Cash or Accrued or Deferred Revenue) \$0.00 | |
| I | Grant Receipts or Revenue Recognized \$1,000.00 | \$1,000.00 |
| J | Grant Disbursements or Expenditures EXCLUDING AUDIT FEES \$1,000.00 | \$1,000.00 |
| K | Disbursements or Expenditures for Audit Fees \$0.00 | \$0.00 |
| L | Balance - Current Year (Cash or Accrued or Deferred Revenue) [Line H (col 1 only) + Line I - Line J - Line K] \$0.00 | \$0.00 |

EDIT CHECKS IF FORM COMPLETED ON EXCEL SPREADSHEET:

- | | |
|---|----------------------|
| Column 1, Line L equals Column 2, Line L. | Line A Is Completed. |
| Grant Receipts/Revenue Does Not Exceed Grant Award. | Line B Is Completed. |
| Date Is Provided in Line G, Column 1. | Line C Is Completed. |
| Date Is Provided in Line G, Column 2. | Line D Is Completed. |
| Year End Dates On Line G Agree. | Line E Is Completed. |
| Column 1, Line L Foots Correctly. | Line F Is Completed. |
| Column 2, Line L Foots Correctly. | |
- NO AUDIT FEES CHARGEABLE TO GRANTS OF \$5,000 OR LESS

Certification of Local Government Officials

I have reviewed the information presented above and certify that it is accurate and correct. I further certify that the proceeds of the grant award identified above were used solely for the express purpose or purposes for which the grant was made.

Signature of Chief Elected Official *Dave Mc Gehee* Date 07/15/2010

Signature of Chief Financial Officer *Kelly Bower* Date 7-15-10

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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 Revenue
Dodge County, Georgia

I have audited the financial statements of the governmental activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Dodge County, Georgia, as of and for the year ended December 31, 2009, which collectively comprises Dodge County, Georgia's basic financial statements and have issued my report thereon dated July 15, 2010. 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.

Internal Control Over Financial Reporting

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

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.

My consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. I did not identify any deficiencies in internal control over financial reporting that I consider to be material weaknesses, as defined above. However, I identified certain deficiencies in internal control over financial reporting, described in the accompanying schedule of findings and questioned costs that I consider to be significant deficiencies in internal control over financial reporting as item 09-1. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet, important enough to merit attention by those charged with governance.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Dodge County, Georgia's financial statements are free of 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and

questioned costs as item 09-2.

I noted certain matters that I reported to management of Dodge County, Georgia, in a separate letter dated July 15, 2010.

Dodge County, Georgia's response to the findings identified in my audit are described in the corrective action plan. I did not audit Dodge County, Georgia's response and, accordingly, I express no opinion on it.

This report is intended solely for the information and use of management, others within the organization, Board of Commissioners, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



Eastman, Georgia
July 15, 2010

DODGE COUNTY, GEORGIA

Schedule of Findings and Questioned Costs

Year Ended December 31, 2009

1. SUMMARY OF AUDITOR'S RESULTS

- (i) The auditor's report expresses an unqualified opinion on the financial statements of Dodge County, Georgia.
- (ii) One control deficiency 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*. The condition is a significant deficiency.
- (iii) One instance of noncompliance material to the financial statements of Dodge County was disclosed during the audit.

2. FINDINGS - FINANCAL STATEMENTS AUDIT

09-1 Segregation of Duties

Condition: Due to the limited number of personnel, overlapping of duties exists in the County's operations, primarily in the areas of cash receipts and disbursements. This overlapping of duties presents a situation where unauthorized use of assets could occur and not be detected within a timely period.

Recommendation: I recommend that management and the Board of Commissioners continually exercise alert supervision of employees in order to protect the assets of the County. I further recommend the County implement an internal audit review to be preformed on a quarterly basis. This internal audit would serve to further mitigate the lack of segregation of duties.

09-2 Unsecured Cash Balances

Condition: Georgia statue requires collateral at 110% of the County's deposits, less the amount of the FDIC insurance, to be held in the County's name by the safekeeping agent. The County's cash balances at December 31, 2009 exceeded the \$250,000 insured by the Federal Deposit Insurance Corporation (FDIC). The excess balances were not properly secured in the County's name and held by a safekeeping agent.

Recommendation: I recommend management take steps to ensure adequate securities are pledged for all bank deposits.

DODGE COUNTY, GEORGIA
Schedule of Findings and Questioned Costs
Year Ended December 31, 2009

3. PRIOR YEAR FINDINGS

Control Deficiencies

The Current year control deficiency 09-1 was a control deficiency in the prior year. The County had no other control deficiencies in the December 31, 2008 report.

Prior Year Noncompliance Instances

The Current year instance of noncompliance 09-2 was an instance of noncompliance in the prior year. The County had no other instances of noncompliance in the December 31, 2008 report.