

**DODGE COUNTY, GEORGIA**

**ANNUAL FINANCIAL REPORT**

**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2010**

Dodge County, Georgia  
 ANNUAL FINANCIAL REPORT  
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2010  
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Dodge County, Georgia

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DODGE COUNTY, GEORGIA

PRINCIPAL OFFICIALS

BOARD OF COMMISSIONERS

Dan McCranie	Commissioner, Chairman
Archie L. Dupree, Sr.	Commissioner
William T. Howell, Jr.	Commissioner, Vice Chairman
Terry Niblett	Commissioner
Brian Watkins	Commissioner

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
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**FINANCIAL SECTION**

**H. FRANK ERWIN, JR., P.C.**  
CERTIFIED PUBLIC ACCOUNTANT

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MEMBER  
Georgia Society of  
Certified Public Accountants

MEMBER  
American Institute of  
Certified Public Accountants

**INDEPENDENT AUDITOR'S REPORT**

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

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, 2010, 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, 2010, 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 June 29, 2011, 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 basic 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 of 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.

Eastman, Georgia  
June 29, 2011

Dodge County, Georgia  
**STATEMENT OF NET ASSETS**  
December 31, 2010

	PRIMARY GOVERNMENT	COMPONENT UNIT
	Governmental Activities	Governmental Activities
<b>Assets:</b>		
Cash	2,697,516	414,875
Investments	400,000	-
Taxes receivable, net	1,238,125	-
Due from other governments	210,184	-
Loans receivable	295,827	-
Prepaid Expenses	27,024	-
Inventory	18,479	-
Accrued Interest	4,424	-
Debt issuance cost, net of amortization	112,038	-
<b>Capital assets (net of accumulated depreciation):</b>		
Land	306,410	-
Construction in Progress	4,311,928	-
Buildings	477,069	-
Improvements	973,475	-
Machinery and equipment	1,206,557	1,914
Infrastructure	2,782,387	-
<b>Total Assets</b>	<b>15,061,443</b>	<b>416,789</b>
<b>Liabilities:</b>		
Accounts payable	184,406	-
Accrued liabilities	15,000	4,837
Doforrod tax revenue	-	-
Deferred grant revenue	165,963	-
<b>Noncurrent liabilities:</b>		
<b>Due within one year:</b>		
Capital lease payable	40,741	-
Note payable	983,166	-
Bond Payable	565,000	-
<b>Due in more than one year:</b>		
Accrued liabilities	-	19,346
Capital lease payable	-	-
Note payable	86,589	-
Bond Payable	4,390,000	-
Closure/post closure care	1,640,517	-
<b>Total liabilities</b>	<b>8,071,382</b>	<b>24,183</b>
<b>Net assets:</b>		
Invested in capital assets, net of related debt	4,104,368	1,914
<b>Restricted for:</b>		
Prior year program income	-	92,201
Non-current loans receivable	295,827	0
Unrestricted	2,589,866	298,491
<b>Total net assets</b>	<b>6,990,061</b>	<b>392,606</b>

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

Dodge County, Georgia  
STATEMENT OF ACTIVITIES  
For the fiscal year ended December 31, 2010

Functions	Net (Expense) Revenue and Changes in Net Assets				Component Unit Governmental Activities
	Expenses	Charges for Services and Fines	Operating Grants and Contributions	Capital Grants and Contributions	
Primary government:					
Governmental activities:					
General government	\$ 2,401,016	\$ 18,182	\$ 31,150	-	\$ (2,351,684)
Public safety	3,311,575	1,397,566	19,340	-	\$ (1,894,679)
Public works	4,593,582	255,204	1,308,975	59,098	\$ (2,970,305)
Judiciary	803,483	557,646	-	-	\$ (245,837)
Health & welfare	492,898	-	86,759	479,176	\$ 73,037
Recreation & culture	316,643	-	-	-	\$ (316,643)
Development & housing	174,380	23,360	-	28,000	\$ (123,020)
Community service	419,714	8,784	97,188	-	\$ (313,742)
Interest on Long Term Debt	223,671	-	-	-	\$ (223,671)
<b>Total governmental activities</b>	<b>\$12,736,962</b>	<b>\$ 2,260,732</b>	<b>\$ 1,543,412</b>	<b>\$ 566,274</b>	<b>(8,366,544)</b>
Component units:					
Governmental-type	\$ 394,808	\$ 132,937	\$ 261,923	\$ -	\$ 52
General revenues:					
Property taxes					4,115,117
Sales taxes					3,275,261
Other taxes					508,406
Sales of capital assets					(229,157)
Interest					52,689
Other revenues					116,290
Transfers					53,261
Total general revenues and transfers					7,838,606
Change in net assets					(527,938)
Net assets - beginning					7,517,999
Adjustments					-
Net assets - ending					\$ 6,990,061
					\$ 392,606

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

Dodge County, Georgia  
BALANCE SHEET  
GOVERNMENTAL FUNDS

December 31, 2010

	General	2008 SPLOST	Other Governmental Funds	Total Governmental Funds
<b>Assets:</b>				
Cash	\$ 218,566	\$ 1,924,224	\$ 554,726	\$ 2,697,516
Investments	-	-	400,000	400,000
Taxes receivable, net	1,043,296	194,829	-	1,238,125
Due from other governments	44,221	-	165,963	210,184
Due from other funds	-	1,125	-	1,125
Loans receivable	-	-	295,827	295,827
Prepaid expenses	27,024	-	-	27,024
Inventory	18,479	-	-	18,479
Accrued interest	-	-	4,424	4,424
<b>Total assets</b>	<b>1,351,586</b>	<b>2,120,178</b>	<b>1,420,940</b>	<b>4,892,704</b>
<b>Liabilities:</b>				
Accounts payable	184,406	-	-	184,406
Accrued liabilities	15,000	-	-	15,000
Due to other funds	1,125	-	-	1,125
Deferred tax revenue	697,584	-	-	697,584
Deferred grant revenues	-	-	105,903	165,963
<b>Total liabilities</b>	<b>898,115</b>	<b>-</b>	<b>165,963</b>	<b>1,064,078</b>
<b>Fund balances:</b>				
Reserved for non-current loans receivable	-	-	295,827	295,827
Unreserved reported in:				
General fund	453,471	-	-	453,471
Special revenue funds	-	-	416,754	416,754
Capital projects funds	-	2,120,178	542,396	2,662,574
<b>Total fund balances</b>	<b>453,471</b>	<b>2,120,178</b>	<b>1,254,977</b>	<b>3,828,626</b>
<b>Total liabilities and fund balances</b>	<b>\$ 1,351,586</b>	<b>\$ 2,120,178</b>	<b>\$ 1,420,940</b>	<b>\$ 4,892,704</b>

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

Dodge County, Georgia  
Reconciliation of the Balance Sheet of Governmental Funds  
To the Statement of Net Assets  
December 31, 2010

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

Total Fund Balance on the balance sheet	\$ 3,828,626
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. (capital assets amounted to \$16,579,557 accumulated depreciation amounted to \$6,521,731 and bond issuance costs, net \$112,038)	10,169,864
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.	697,584
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 \$40,741; notes payable amounted to \$1,069,755; bonds payable amounted to \$4,955,000.	<u>(7,706,013)</u>
Net assets of governmental activities	<u>\$ 6,990,061</u>

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

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

For the fiscal year ended December 31, 2010

	General	2008 SPLOST	Other Governmental Funds	Total Governmental Funds
<b>Revenues:</b>				
Taxes	\$ 5,543,656	\$ 2,122,900	\$ -	\$ 7,666,556
Licenses and permits	37,561	-	-	37,561
Intergovernmental	282,797	-	538,274	821,071
Charges for services	1,149,158	-	413,676	1,562,834
Judicial fees and charges	591,505	-	56,866	648,371
Other	24,427	26,841	118,293	169,561
<b>Total revenues</b>	<b>7,629,104</b>	<b>2,149,741</b>	<b>1,127,109</b>	<b>10,905,954</b>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	2,052,191	-	303,389	2,355,580
Public safety	2,608,817	50,939	555,264	3,215,020
Public works	1,995,585	1,792,817	552,942	4,341,344
Judiciary	803,064	-	-	803,064
Health & welfare	191,598	287,274	5,097	483,969
Recreation & culture	298,469	-	-	298,469
Development & housing	137,557	-	-	137,557
Community service	400,644	-	-	400,644
<b>Capital outlay:</b>				
General government	-	-	-	-
Public safety	-	3,157,450	-	3,157,450
Public Works	-	-	143,501	143,501
Health & Welfare	-	-	580,699	580,699
Recreation & culture	-	-	11,820	11,820
<b>Debt service:</b>				
Principal retirement	38,291	545,000	79,871	663,162
Interest	5,058	208,316	10,297	223,671
Intergovernmental	-	-	-	-
<b>Total expenditures</b>	<b>8,531,274</b>	<b>6,041,796</b>	<b>2,242,880</b>	<b>16,815,950</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(902,170)</b>	<b>(3,892,055)</b>	<b>(1,115,771)</b>	<b>(5,909,996)</b>
<b>Other financing sources (uses):</b>				
Loan proceeds	900,000	-	-	900,000
Reimbursement	1,300,000	-	-	1,300,000
Transfers in	-	-	36,028	36,028
Transfers out	(36,028)	-	-	(36,028)
<b>Total other financing sources and (uses)</b>	<b>2,163,972</b>	<b>-</b>	<b>36,028</b>	<b>2,200,000</b>
<b>Net change in fund balance</b>	<b>1,261,802</b>	<b>(3,892,055)</b>	<b>(1,079,743)</b>	<b>(3,709,996)</b>
Fund balances - beginning	(808,331)	6,012,233	2,334,720	7,538,622
Adjustments	-	-	-	-
<b>Fund balances - ending</b>	<b>453,471</b>	<b>\$ 2,120,178</b>	<b>\$ 1,254,977</b>	<b>\$ 3,828,626</b>

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

Dodge County, Georgia  
 Reconciliation of the Statement of Revenues,  
 Expenditures, and Changes in Fund Balances of Governmental Funds  
 To the Statement of Activities  
 For the Year Ended December 31, 2010

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

Net change in fund balances - total governmental funds	(3,709,996)
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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.	3,415,828
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In the Statement of Activities, only the gain on the disposal of capital assets is reported, whereas in the governmental funds, the proceeds from the sale increase financial resources. Thus, the change in net assets differs from the change in fund balance by the cost of the assets disposed of.	(229,157)
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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.	232,225
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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.	-
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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	(900,000)
Bond Issuance Costs	-
Principal Repayments	
Capital Leases	38,291
Notes Payable	624,871

Net assets of governmental activities	(527,938)
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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, 2010

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget -
	<u>Original</u>	<u>Final</u>		Positive (Negative)
Revenues:				
Taxes	\$ 6,244,000	\$6,244,000	\$ 5,543,656	\$ (700,344)
Licenses and permits	40,500	40,500	37,561	(2,939)
Intergovernmental	227,416	227,416	282,797	55,381
Charges for services	1,124,550	1,124,550	1,149,158	24,608
Judicial fees and charges	567,500	567,500	591,505	24,005
Other	16,300	16,300	24,427	8,127
<b>Total revenues</b>	<b>8,220,266</b>	<b>8,220,266</b>	<b>7,629,104</b>	<b>(591,162)</b>
Current expenditures:				
General government:				
Office of Commissioner	469,065	469,065	483,504	(14,439)
Registrar and election	180,526	180,526	211,149	(30,623)
Self-Insured Health Plan	757,000	757,000	851,540	(94,540)
Office of Tax Commissioner	220,363	220,363	188,448	31,915
Tax Assessor and Appraiser	314,536	314,536	289,056	25,480
Tax Collector	25,444	25,444	28,494	(3,050)
<b>Total general government</b>	<b>1,966,934</b>	<b>1,966,934</b>	<b>2,052,191</b>	<b>(85,257)</b>
Public safety:				
Office of Sheriff	1,351,168	1,351,168	1,524,721	(173,553)
EMA	31,690	31,690	25,506	6,184
Coroner	32,955	32,955	26,728	6,227
EMS	812,502	812,502	808,326	4,176
Building Inspector	34,690	34,690	36,430	(1,740)
Miscellaneous	115,750	115,750	187,106	(71,356)
<b>Total public safety</b>	<b>2,378,755</b>	<b>2,378,755</b>	<b>2,608,817</b>	<b>(230,062)</b>
Public works:				
Landfill and sanitation	729,827	729,827	668,141	61,686
Roads	1,298,319	1,298,319	1,327,444	(29,125)
<b>Total public works</b>	<b>2,028,146</b>	<b>2,028,146</b>	<b>1,995,585</b>	<b>32,561</b>
Judiciary:				
Clerk of Superior Court	237,685	237,685	222,832	14,853
Superior Court	167,779	167,779	200,824	(33,045)
Probate Court	174,565	174,565	181,934	(7,369)
Magistrate Court	194,978	194,978	197,474	(2,496)
<b>Total judiciary</b>	<b>775,007</b>	<b>775,007</b>	<b>803,064</b>	<b>(28,057)</b>

(continued)

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

For the fiscal year ended December 31, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Health & welfare:				
Eastman Dodge Nutrition Center	82,716	82,716	77,334	5,382
Public health	98,000	98,000	102,921	(4,921)
Family and Children Services	12,000	12,000	7,843	4,157
Paupers and financial assistance	3,000	3,000	3,500	(500)
Total health & welfare	195,716	195,716	191,598	4,118
Recreation & culture:				
Library	61,968	61,968	27,264	34,704
Historical Society	9,600	9,600	9,600	-
Recreation	178,000	178,000	261,605	(83,605)
Total recreation & culture	249,568	249,568	298,469	(48,901)
Development & housing:				
Development Authority	-	-	2,215	(2,215)
Forestry Department	9,092	9,092	9,092	-
Chamber of Commerce	92,000	92,000	92,012	(12)
NRCS Conservation	3,325	3,325	34,238	(30,913)
Total development & housing	104,417	104,417	137,557	(33,140)
Community service:				
Extension Service	88,820	88,820	83,212	5,608
Miscellaneous	12,500	12,500	54,016	(41,516)
Airport	16,750	16,750	17,216	(466)
Eastman-Dodge Council on Aging	24,500	24,500	24,500	-
Dodge County Agricultural Park	200	200	194	6
Regional Development Center	13,500	13,500	11,193	2,307
Building Rent	30,109	30,109	2,400	27,709
Transit	223,978	223,978	207,913	16,065
Total community service	410,357	410,357	400,644	9,713
Capital outlay:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Total capital outlay	-	-	-	-

(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, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Debt service:				
Principal retirement	-	-	38,291	(38,291)
Interest	-	-	5,058	(5,058)
Total debt service	-	-	43,349	(43,349)
Total expenditures	8,108,900	8,108,900	8,531,274	(422,374)
Excess of revenues over expenditures	111,366	111,366	(902,170)	(1,013,636)
Other financing sources (uses):				
Loan proceeds	-	-	900,000	900,000
Reimbursement	-	-	1,300,000	1,300,000
Transfers in	-	-	-	-
Transfers out	(102,617)	(102,617)	(36,028)	66,589
Total other financing sources (uses)	(102,617)	(102,617)	2,163,972	2,266,589
Net change in fund balances	8,749	8,749	1,261,802	1,253,053
Fund balances - beginning	(808,331)	(808,331)	(808,331)	-
Fund balances - ending	<u>\$ (799,582)</u>	<u>\$ (799,582)</u>	<u>\$ 453,471</u>	<u>\$ 1,253,053</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, 2010

**ASSETS**

Cash	\$ 348,703
Due from other governments	-
Due from other funds	-
	<hr/>
Total assets	<u>348,703</u>

**LIABILITIES**

Accounts payable	-
Due to others	348,703
Due to other funds	-
Due to other taxing units	-
	<hr/>
Total liabilities	<u>\$ 348,703</u>

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

**Dodge County, Georgia**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2010**

**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 30<sup>th</sup> year-end. The Board of Health is responsible for health programs designed for prevention, early detection, treatment and referral. The complete financial statements for Dodge County Public health Center may be obtained at the following address: Dodge County, P.O. Box 818, Eastman, GA 31023.

**B Basis of Presentation**

The County's basic financial statements consist of government-wide statements, including a statement of net 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, 2010**

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.

*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.

**Dodge County, Georgia**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2010**

*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 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.

**Dodge County, Georgia**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2010**

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 (c.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 funds are reported as "due to/from other funds". Receivables are stated net of an allowance for uncollectibles, where applicable.

**G Inventory**

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

**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

**Dodge County, Georgia**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2010**

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.

**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.

**Dodge County, Georgia**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2010**

*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, 2010 as required by its charter, generally accepted accounting principals, and Georgia law O.C.G.A. 36-81-3, and various other agencies' requirements. The operating budget may not be revised or changed during the year without approval by a majority of the members of the Board of Commissioners.

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

The 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:

**Dodge County, Georgia**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2010**

- 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>
<b>General Fund:</b>			
Office of Commissioner	469,065	483,504	14,439
Registrar & election	180,526	211,149	30,623
Self-Insured Health Plan	757,000	851,540	94,540
Tax Collector	25,444	28,494	3,050
Office of Sheriff	1,351,168	1,524,721	173,553
Building Inspector	34,690	36,430	1,740
Misc. Public Safety	115,750	187,106	71,356
Roads	1,298,319	1,327,444	29,125
Superior Court	167,779	200,824	33,045
Probate Court	174,565	181,934	7,369
Magistrate Court	194,978	197,474	2,496
Recreation & Culture	249,568	298,469	48,901
Development & Housing	104,417	137,557	33,140
Debt Service	0	43,349	43,349
<b>Special Revenue Fund:</b>			
Sheriff's Commissary	30,000	74,461	44,461
Rural Bus. Enterprise Grant	0	55	55
Sheriff's Vending Mach.	0	1,906	1,906

**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 \$3,420,749 at year-end. Georgia law requires that all deposits during the year be insured or collateralized. The carrying amounts for these deposits are \$3,046,219.

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.	\$ 1,885,187
Category 2: Collateralized with securities held by the pledging financial institution's trust department or agent in the County's name	\$ 1,535,562
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	_____ -
<b>Total Deposits</b>	<b><u>\$ 3,420,749</u></b>

**Dodge County, Georgia**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2010**

At December 31, 2010 the County had no deposits that were uninsured and as a result there were no 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 \$431,994 at year-end. The Center did not have any balances exposed to custodial credit risk as uninsured and uncollateralized by GASB pronouncements. The carrying amounts for these deposits are \$414,575.

**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, 2010, as follows:

Category 1: Insured or registered or securities held by the government or its agent in the County's name.	\$ 250,000
Category 2: Uninsured and unregistered with securities held by the counterparty's trust department or agent in the County's name.	150,000
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	-
Total Investments	<u>\$ 400,000</u>

**5) TAXES RECEIVABLE**

Receivables at December 31, 2010, including the applicable allowances for uncollectible accounts, consist of the following:

	<u>General</u>	<u>Capital Projects</u>	<u>Total</u>
Property Taxes, 2010 fiscal year	\$ 756,508	\$	\$ 756,508
Property Taxes, 2009 and prior	281,562	-	281,562
Local Option Sales Tax	105,794	-	105,794
Special Purpose Local Option	<u>-</u>	<u>194,829</u>	<u>194,829</u>
Gross receivables	1,143,864	194,829	1,338,693
Less: allowance for uncollectibles	<u>(100,568)</u>	<u>-</u>	<u>(100,568)</u>
Taxes receivable	<u>\$1,043,296</u>	<u>\$194,829</u>	<u>\$1,238,125</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 13.109 mills was levied in the year 2010 and a local option sales tax credit of 3.109 mills was applied against the gross levy

**Dodge County, Georgia**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2010**

causing a net tax assessment of 10.000 mills.

Property taxes were levied on July 29, 2010, based on assessed property values set by the county assessors as of January 1. Notices were mailed on August 20<sup>th</sup>, and are considered due upon receipt by the taxpayer; however, the legal due date is 60 days after receipt of bill or December 31<sup>st</sup>, 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, 2010, are as follows:

<b>General Fund</b>	
Georgia Department of Transportation	\$ 44,221
<b>Special Revenue Fund</b>	
Georgia Department of Community Affairs	165,963
	<u>\$ 210,184</u>

Amounts due from the County to other governments at December 31, 2010 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, 2010 is as follows:

Aircraft Manufacturing & Development	\$ 9,241
W.T. Howell & Sons, Inc.	14,683
Loyd's Quality Cars & Truck Sales	89,746
Dynamic Painting, Inc.	52,104
Timberline Transport, Inc.	40,000
Heart of GA Metal Crafters, Inc.	<u>90,053</u>
Total	\$295,827

The status of all loans is current except for Aircraft Manufacturing & Development which is twenty nine 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, 2010 no loans were outstanding.

**Dodge County, Georgia**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2010**

**8) CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2010, was as follows:

	<u>Balance</u> <u>12/31/09</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance</u> <u>12/31/10</u>
Governmental activities:				
Capital assets not being depreciated:				
Land	\$306,410	\$ -	\$ ---	\$ 306,410
Construction in Progress	<u>561,950</u>	<u>3,749,978</u>	---	<u>4,311,928</u>
Total	868,360	3,749,978	---	4,618,338
Capital assets, being depreciated:				
Buildings	2,618,452	---	(264,155)	2,354,297
Improvements	2,091,401	---	---	2,091,401
Equipment	4,464,687	55,650	(43,105)	4,477,232
Infrastructure	<u>2,950,432</u>	<u>87,851</u>	---	<u>3,038,283</u>
Total capital assets, being depreciated	<u>12,124,972</u>	<u>143,501</u>	<u>(307,260)</u>	<u>11,961,213</u>
Less accumulated depreciation for:				
Buildings	(1,917,621)	(15,080)	55,473	(1,877,228)
Improvements	(1,013,688)	(104,238)	---	(1,117,926)
Equipment	(2,993,990)	(299,315)	22,630	(3,270,675)
Infrastructure	<u>(196,887)</u>	<u>(59,009)</u>	---	<u>(255,896)</u>
Total accumulated depreciation	<u>(6,122,186)</u>	<u>(477,642)</u>	<u>78,103</u>	<u>(6,521,725)</u>
Governmental activities capital assets, net	<u>\$ 6,871,146</u>	<u>\$3,415,837</u>	<u>\$ 229,157</u>	<u>\$10,057,826</u>
Governmental activities depreciation expense:				
General government		\$ 45,435		
Public safety		132,985		
Public works		252,238		
Judiciary		419		
Health & Welfare		8,929		
Recreation & Culture		18,174		
Development & Housing		393		
Community Service		<u>19,069</u>		
Total governmental activities depreciation expense		<u>\$ 477,642</u>		

**9) CAPITAL LEASES**

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, 2010 are leased under a capital lease agreement.

**Dodge County, Georgia**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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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, 2010:

<u>Year Ending</u> <u>December 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2011	40,741	2,608	43,349

The following is a summary of capital lease transactions of the County for the year ended December 31, 2010:

Balance at January 1, 2010	\$ 199,987
Additions	---
Payments	<u>(159,246)</u>
Balance at December 31, 2010	<u>\$ 40,741</u>

**10) GENERAL OBLIGATION BONDS PAYABLE**

Bond payable at December 31, 2010 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, 2010:

Revenue bonds payable at January 1, 2010	\$ 5,500,000
Bonds issuance	-
Bonds payments	<u>545,000</u>
Revenue bonds payable at December 31, 2010	<u>\$ 4,955,000</u>

Annual requirements to amortize bonds outstanding at December 31, 2010 including interest payments are as follows:

<u>Year ending</u> <u>December 31</u>	<u>Principal</u>	<u>Interest</u>
2011	565,000	186,199
2012	590,000	163,186
2013	610,000	139,276
2014	635,000	114,469
2015	660,000	88,666
2016-2018	<u>1,895,000</u>	<u>105,703</u>
Total	<u>4,955,000</u>	<u>797,499</u>

**11) SHORT-TERM BORROWINGS**

The County has a line of credit of \$2,750,000 at a local financial institution as of December 31, 2010. The borrowing bears interest at 4.49% and matures on December 31, 2010. As of December 31, 2010, \$900,000 was outstanding. The line of credit is secured by a resolution of the Dodge County Board of Commissioners.

**Dodge County, Georgia**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2010**

**11) NOTES PAYABLE**

Notes payable at December 31, 2010 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 26<sup>th</sup> of each year for five years, incurred to purchase two garbage trucks and one motor grader.

\$169,755

The following is a summary of noted payable transactions of the County for the year ended December 31, 2010:

Balance at January 1, 2010	\$ 249,625
Additions	-
Payments	<u>(79,871)</u>
Balance at December 31, 2010	<u>\$ 169,754</u>

Annual requirements to amortize debt outstanding at December 31, 2010 including interest payments.

<u>Year ending</u> <u>December 31</u>	<u>- Principal</u>	<u>Interest</u>
2011	83,166	7,002
2012	86,588	3,572
Total	<u>169,754</u>	<u>10,574</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 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, 2010, the liability was \$1,640,517.

Change in landfill closure/post closure liability

Liability at January 1, 2010	\$1,640,517
Additions	---
Reductions	---
Liability at December 31, 2010	<u>\$1,640,517</u>

**Dodge County, Georgia**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2010**

descriptions issued, all incidents which could result in the funds being required to pay any claims of loss. The County is also to allow the pools' agents and attorneys to represent the County in investigation, settlement discussions and all levels of litigation arising out of any claim made against the County within the scope of loss protection furnished by the funds.

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

The liability of the Fund to the employees of the County is specifically limited to such obligations as are imposed by applicable state laws against the employer for workers' compensation and/or employer's liability. GIRMA members shall be jointly and severally liable for all legal obligations of the pools. Based upon the financial performance of the risk pools, the County may be liable for additional premium assessments to meet any financial deficiencies or be entitled to receive a dividend. The County retains the first \$5,000 of each risk of loss in the form of deductible. The County files all claims with GIRMA. GIRMA bills the County for any risk of loss up to the \$5,000 deductible.

The fund is to defend, in the name of and on behalf of the members, any suits or other proceedings which may at any time be instituted against them on account of injuries or death within the realm of the Workers' Compensation Law of Georgia, or on the basis of employer's liability, including suits or other proceedings alleging such injuries and demanding compensation therefore, although such suits, other proceedings, allegations or demands be wholly groundless, false, or fraudulent. The fund is to pay all costs taxed against members in any legal proceeding defended by the members, all interest accruing after entry of judgement, and all expenses incurred for investigation, negotiation, or defense.

**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.

**Dodge County, Georgia**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2010**

descriptions issued, all incidents which could result in the funds being required to pay any claims of loss. The County is also to allow the pools' agents and attorneys to represent the County in investigation, settlement discussions and all levels of litigation arising out of any claim made against the County within the scope of loss protection furnished by the funds.

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Guaranteed Bond Issues

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

**Dodge County, Georgia**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2010**

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, 2010, the County paid \$11,240 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, 2010, 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) PENSION 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 adoption agreement, which defines the specific benefit provisions of The Plan, as provided in Section 19.02 of the ACCG Plan document.

**Dodge County, Georgia**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2010**

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>2010</u>
Net Pension Obligation as of Beginning of Prior Year	(\$41,879)	(\$43,555)
Annual Pension Cost for Prior Year	16,608	19,639
Actual Contributions to Plan for Prior Year	<u>18,284</u>	<u>25,900</u>
Increase in Net Pension Obligation	(\$ 1,676)	(\$6,261)
Net Pension Obligation as of Beginning of the Year	(\$43,555)	(\$49,816)

Derivation of Annual Pension Cost:

Annual Required Contribution	\$19,403	\$ 5,435
Interest on Net Pension Obligation	(3,376)	(3,861)
Amortization of Net Pension Obligation	<u>3,612</u>	<u>4,131</u>
Annual Pension Cost	\$19,639	\$5,705

Basis of Valuation:

Current Valuation Date	January 1, 2010
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 (Closed)

Unfunded Actuarial Accrued Liability:

**Dodge County, Georgia**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2010**

The defined benefit plan had an unfunded liability in the amount of \$121,354 as of the date of the actuarial report. The unfunded liability has a net amortization payment of \$ 3,484 which translates into an average amortization period of 34.84 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, 2010	\$ 5,705	N/A	N/A	(\$49,816)
January 1, 2009	19,639	25,900	132%	(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)

<u>Fiscal Year Ending</u>	<u>Actuarial Value of Assets (a)</u>	<u>Actuarial Accrued Liability (AAL) Projected Unit Credit (b)</u>	<u>Unfunded AAL (UAAL) (b-a)</u>	<u>Funded Fatio (a/b)</u>	<u>Covered Payroll c</u>	<u>UAAL as a Percent of Covered Payroll [(b-a)/c]</u>
December 31, 2009	\$ 993,764	\$ 1,211,400	\$ 217,636	82.0%	\$ 285,044	76.4%
December 31, 2008	\$ 978,828	\$ 1,178,512	\$ 199,684	83.1%	\$ 341,323	58.5%
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%

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

**Dodge County, Georgia**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2010**

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 contribution, 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, 2010**

a. Vested	
i. Retirees (and others in pay status)	\$ 794,613
ii. Deferred Vested (former employees)	108,634
iii. Vested Active Participants	<u>142,451</u>
Total	\$1,045,698
b. Nonvested	<u>9,883</u>
Total	\$1,055,581

**2. Effect of Future Salary Increases** \$ 59,537

**3. Total Actuarial Accrued Liability** \$1,115,118

**4. Net Assets Available for Benefits (including receivables)** \$ 856,338

**5. Net Assets in Excess of Actuarial Present Value of Accumulated Plan Benefits** (\$ 199,243)

**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, 2010

	Special Revenue	Capital Projects	Total Nonmajor Governmental Funds
<b>Assets:</b>			
Cash	\$ 412,330	\$ 142,396	\$ 554,726
Investments	-	400,000	400,000
Loans receivable	295,827	-	295,827
Grants receivable	-	165,963	165,963
Accrued Interest	4,424	-	4,424
	<u>712,581</u>	<u>708,359</u>	<u>1,420,940</u>
<b>Total assets</b>			
<b>Liabilities:</b>			
Deferred revenues	-	165,963	165,963
Total liabilities	<u>-</u>	<u>165,963</u>	<u>165,963</u>
<b>Fund balances:</b>			
Reserved for non-current loans receivable	295,827	-	295,827
<b>Unreserved:</b>			
Designated for property and infrastructure improvements		542,306	542,306
Undesignated	416,754	-	416,754
Total fund balances	<u>712,581</u>	<u>542,306</u>	<u>1,254,977</u>
<b>Total liabilities and fund balances</b>			
	<u>\$ 712,581</u>	<u>\$ 708,359</u>	<u>\$ 1,420,940</u>

Dodge County, Georgia  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
For the fiscal year ended December 31, 2010

	Special Revenue	Capital Project	Total Nonmajor Governmental Funds
<b>Revenues:</b>			
Judicial fees and charges	\$ 56,866	-	\$ 56,866
Intergovernmental	-	538,274	538,274
Charges for services	413,676	-	413,676
Other	115,980	2,313	118,293
<b>Total revenues</b>	<u>586,522</u>	<u>540,587</u>	<u>1,127,109</u>
<b>Expenditures:</b>			
<b>Current:</b>			
General government	55	303,334	303,389
Public safety	555,264	-	555,264
Public works	-	552,942	552,942
Health Welfare	-	5,097	5,097
<b>Capital Outlay:</b>			
Public works	-	143,501	143,501
Health Welfare	-	580,699	580,699
Recreation & culture	-	11,820	11,820
<b>Debt service:</b>			
Principal retirement	-	79,871	79,871
Interest	-	10,297	10,297
<b>Total expenditures</b>	<u>555,319</u>	<u>1,687,561</u>	<u>2,242,880</u>
<b>Other financing sources (uses):</b>			
Transfers in	36,028	-	36,028
Transfers out	-	-	-
<b>Total other financing sources     and (uses)</b>	<u>36,028</u>	<u>-</u>	<u>36,028</u>
<b>Net change in fund balances</b>	<u>67,231</u>	<u>(1,146,974)</u>	<u>(1,079,743)</u>
<b>Fund balances - beginning</b>	645,350	1,689,370	2,334,720
<b>Adjustments</b>	-	-	-
<b>Fund balances - ending</b>	<u>\$ 712,581</u>	<u>\$ 542,396</u>	<u>\$ 1,254,977</u>

Dodge County, Georgia  
 COMBINING BALANCE SHEET  
 SPECIAL REVENUE FUNDS  
 For the fiscal year ended December 31, 2010

	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	\$ 25,117	\$ 51,356	\$ 222,304	\$ 34,814	\$ 16,954	\$ 35,093	\$ 20,867	\$ 429	\$ 5,396	\$ 412,330
Loans receivable	-	-	-	-	295,827	-	-	-	-	295,827
Accrued Interest	-	-	-	-	4,424	-	-	-	-	4,424
<b>Total assets</b>	<b>25,117</b>	<b>51,356</b>	<b>222,304</b>	<b>34,814</b>	<b>317,205</b>	<b>35,093</b>	<b>20,867</b>	<b>429</b>	<b>5,396</b>	<b>\$ 712,581</b>
Liabilities:										
Deferred revenues	-	-	-	-	-	-	-	-	-	-
Total liabilities	-	-	-	-	-	-	-	-	-	-
Fund balances:										
Reserved for non-current loans receivable	-	-	-	-	295,827	-	-	-	-	295,827
Unreserved:										
Undesignated	25,117	51,356	222,304	34,814	21,378	35,093	20,867	429	5,396	416,754
Total fund balances	25,117	51,356	222,304	34,814	317,205	35,093	20,867	429	5,396	712,581
Total liabilities and fund balances	\$ 25,117	\$ 51,356	\$ 222,304	\$ 34,814	\$ 317,205	\$ 35,093	\$ 20,867	\$ 429	\$ 5,396	\$ 712,581

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

For the fiscal year ended December 31, 2010

	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	\$ -	\$ 13,142	\$ 29,519	\$ 14,205	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 56,866
Grant	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	413,676	413,676
Other	60	112	520	-	11,601	83,979	18,587	1,121	-	115,980
Total revenues	60	13,254	30,039	14,205	11,601	83,979	18,587	1,121	413,676	586,522

Expenditures:										
Current:										
General government	55	-	-	-	-	-	-	-	-	55
Public safety	-	-	-	12,837	-	74,461	12,290	1,906	453,770	555,264
Other	-	-	-	-	-	-	-	-	-	-
Total expenditures	55	-	-	12,837	-	74,461	12,290	1,906	453,770	555,319

Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	-	-	36,028	36,028
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources and (uses)	-	-	-	-	-	-	-	-	36,028	36,028

Net change in fund balances	5	13,254	30,039	1,368	11,601	9,518	6,297	(785)	(4,066)	67,231
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Fund balances - beginning	25,112	38,102	192,265	33,446	305,604	25,575	14,570	1,214	9,462	645,350
Fund balances - ending	\$ 25,117	\$ 51,356	\$ 222,304	\$ 34,814	\$ 317,205	\$ 35,093	\$ 20,867	\$ 429	\$ 5,396	\$ 712,581

Dodge County, Georgia  
 COMBINING BALANCE SHEET  
 CAPITAL PROJECT FUNDS  
 For the fiscal year ended December 31, 2010

	CDBG	1998 SPLOST	2003 SPLOST	Total Capital Project Funds
<b>Assets:</b>				
Cash	\$ 960	\$ 21,261	\$ 120,175	\$ 142,396
Investments	-	400,000	-	400,000
Grant Receivable	165,963	-	-	165,963
<b>Total assets</b>	<u>166,923</u>	<u>421,261</u>	<u>120,175</u>	<u>708,359</u>
<b>Liabilities:</b>				
Deferred revenues	165,963	-	-	165,963
<b>Total liabilities</b>	<u>165,963</u>	<u>-</u>	<u>-</u>	<u>165,963</u>
<b>Fund balances:</b>				
<b>Unreserved:</b>				
Designated for property and infrastructure improvements	960	421,261	120,175	542,396
Undesignated	-	-	-	-
<b>Total fund balances</b>	<u>960</u>	<u>421,261</u>	<u>120,175</u>	<u>542,396</u>
<b>Total liabilities and fund balances</b>	<u>\$ 166,923</u>	<u>\$ 421,261</u>	<u>\$ 120,175</u>	<u>\$ 708,359</u>

Dodge County, Georgia  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCES  
 CAPITAL PROJECT FUNDS  
 For the fiscal year ended December 31, 2010

	CDBG	1998 SPLOST	2003 SPLOST	Total Capital Project Funds
<b>Revenues:</b>				
Grant	278,264	-	-	278,264
Intergovernmental			260,010	260,010
Other	-	55	2,258	2,313
Total revenues	<u>278,264</u>	<u>55</u>	<u>262,268</u>	<u>540,587</u>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	-	-	303,334	303,334
Public Works	-	-	552,942	552,942
Health Welfare	-	-	5,097	5,097
<b>Capital Outlay:</b>				
Public Works	-	-	143,501	143,501
Health Welfare	285,947	-	294,752	580,699
Recreation & culture	-	-	11,820	11,820
<b>Debt service:</b>				
Principal retirement	-	-	79,871	79,871
Interest	-	-	10,297	10,297
Total expenditures	<u>285,947</u>	<u>-</u>	<u>1,401,614</u>	<u>1,687,561</u>
<b>Other financing sources (uses):</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>(7,683)</u>	<u>55</u>	<u>(1,139,346)</u>	<u>(1,146,974)</u>
Fund balances - beginning	8,643	421,206	1,259,521	1,689,370
Fund balances - ending	<u>\$ 960</u>	<u>\$ 421,261</u>	<u>\$ 120,175</u>	<u>\$ 542,396</u>

Dodge County, Georgia  
 AGENCY FUNDS  
 COMBINING BALANCE SHEET  
 December 31, 2010

	Local Victims Assistance Programs	Probate Court	Tax Commissioner	Sheriff	Clerk of Court	Magistrate Court	Totals
ASSETS							
Cash	\$ 100	\$ 70,245	\$ 140,387	\$ 62,155	\$ 73,984	\$ 1,832	\$ 348,703
Due from other governments	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
Total assets	100	70,245	140,387	62,155	73,984	1,832	348,703
LIABILITIES AND FUND BALANCES							
Accounts payable	-	-	-	-	-	-	-
Due to others	100	70,245	140,387	62,155	73,984	1,832	348,703
Due to other funds	-	-	-	-	-	-	-
Total liabilities	\$ 100	\$ 70,245	\$ 140,387	\$ 62,155	\$ 73,984	\$ 1,832	\$ 348,703

Dodge County, Georgia  
**COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES**  
 For the fiscal year ended December 31, 2010

	Balance December 31, 2009	Additions	Deductions	Balance December 31, 2010
<u>Local Victims Assistance Program</u>				
ASSETS				
Cash	\$ 100	-	-	\$ 100
Total assets	100	-	-	100
LIABILITIES				
Due to others	100	-	-	100
Total liabilities	\$ 100	-	-	\$ 100

Probate Court

	ASSETS			
Cash	\$ 65,314	\$ 401,943	\$ 397,012	\$ 70,245
Total assets	65,314	401,943	397,012	70,245
LIABILITIES				
Due to others	65,314	401,943	397,012	70,245
Total liabilities	\$ 65,314	\$ 401,943	\$ 397,012	\$ 70,245

(continued)

Dodge County, Georgia  
 AGENCY FUNDS  
 COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES - CONTINUED  
 For the fiscal year ended December 31, 2010

	Balance December 31, 2009	Additions	Deductions	Balance December 31, 2010
<u>Tax Commissioner</u>				
ASSETS				
Cash	\$ 151,407	\$ 9,271,295	\$ 9,282,315	\$ 140,387
Total assets	151,407	9,271,295	9,282,315	140,387
LIABILITIES				
Due to others	151,407	9,271,295	9,282,315	140,387
Due to other funds	-	-	-	-
Total liabilities	\$ 151,407	\$ 9,271,295	\$ 9,282,315	\$ 140,387
 <u>Sheriff</u>				
ASSETS				
Cash	48,834	187,951	174,630	62,155
Total assets	48,834	187,951	174,630	62,155
LIABILITIES				
Due to others	48,834	187,951	174,630	62,155
Due to other funds	-	-	-	-
Total liabilities	\$ 48,834	\$ 187,951	\$ 174,630	\$ 62,155

(continued)

Dodge County, Georgia  
 AGENCY FUNDS  
 COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES - CONTINUED  
 For the fiscal year ended December 31, 2010

	Balance December 31, 2009	Additions	Deductions	Balance December 31, 2010
<u>Clerk of Court</u>				
ASSETS				
Cash	\$ 84,656	\$ 464,289	\$ 474,961	\$ 73,984
Total assets	84,656	464,289	474,961	73,984
LIABILITIES				
Due to others	84,656	464,289	474,961	73,984
Total liabilities	\$ 84,656	\$ 464,289	\$ 474,961	\$ 73,984

<u>Magistrate Court</u>				
ASSETS				
Cash	\$ 1,728	\$ 245,196	\$ 245,092	\$ 1,832
Total assets	1,728	245,196	245,092	1,832
LIABILITIES				
Due to others	1,728	245,196	245,092	1,832
Total liabilities	\$ 1,728	\$ 245,196	\$ 245,092	\$ 1,832

**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, 2010

	Balance December 31, 2009	Additions	Deductions	Balance December 31, 2010
<b>General government:</b>				
Office of Commissioner	\$ 75,008	\$ -	\$ -	\$ 75,008
Tax Commissioner	30,671	-	-	30,671
Tax Assessor & Appraiser	8,535	-	-	8,535
Other	8,544,076	3,837,826	264,155	12,117,747
<b>Total general government</b>	<b>8,658,290</b>	<b>3,837,826</b>	<b>264,155</b>	<b>12,231,961</b>
<b>Public Safety:</b>				
Sheriff	641,344	-	-	641,344
Civil Defense	19,345	-	-	19,345
E-911	226,777	-	-	226,777
EMS	256,163	-	-	256,163
Other	45,626	-	-	45,626
<b>Total public safety</b>	<b>1,189,255</b>	<b>-</b>	<b>-</b>	<b>1,189,255</b>
<b>Public Works:</b>				
Sanitation	690,497	-	-	690,497
Road	2,441,480	55,650	43,105	2,454,025
<b>Total public works</b>	<b>3,131,977</b>	<b>55,650</b>	<b>43,105</b>	<b>3,144,522</b>
<b>Judiciary:</b>				
Clerk of Superior Court	5,758	-	-	5,758
Probate Court	5,260	-	-	5,260
Magistrate Court	2,795	-	-	2,795
<b>Total judiciary</b>	<b>13,813</b>	<b>-</b>	<b>-</b>	<b>13,813</b>
<b>Total capital assets</b>	<b>\$ 12,993,335</b>	<b>\$ 3,893,476</b>	<b>\$ 307,260</b>	<b>\$ 16,579,551</b>

**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, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Interest	\$ 350	\$ 350	\$ 60	\$ 290
Other	-	-	-	-
<b>Total revenues</b>	<u>350</u>	<u>350</u>	<u>60</u>	<u>290</u>
<b>Expenditures:</b>				
<b>Current:</b>				
General Government	-	-	55	(55)
<b>Total expenditures</b>	<u>-</u>	<u>-</u>	<u>55</u>	<u>(55)</u>
<b>Net change in fund balances</b>	350	350	5	345
Fund balances - beginning	<u>25,112</u>	<u>25,112</u>	<u>25,112</u>	<u>-</u>
Fund balances - ending	<u>\$ 25,462</u>	<u>\$ 25,462</u>	<u>\$ 25,117</u>	<u>\$ 345</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, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget-
	Original	Final		Positive (Negative)
<b>Revenues:</b>				
Judicial fees and charges	15,000	15,000	\$ 13,142	\$ (1,858)
Interest	400	400	112	(288)
<b>Total revenues</b>	<b>15,400</b>	<b>15,400</b>	<b>13,254</b>	<b>(2,146)</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Public safety	15,000	15,000	-	15,000
<b>Total expenditures</b>	<b>15,000</b>	<b>15,000</b>	<b>-</b>	<b>15,000</b>
<b>Net change in fund balances</b>	<b>400</b>	<b>400</b>	<b>13,254</b>	<b>12,854</b>
<b>Fund balances - beginning</b>	<b>38,102</b>	<b>38,102</b>	<b>38,102</b>	<b>-</b>
<b>Fund balances - ending</b>	<b>\$ 38,502</b>	<b>\$ 38,502</b>	<b>\$ 51,356</b>	<b>\$ 12,854</b>

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, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Judicial fees and charges	\$ 30,000	\$ 30,000	\$ 29,519	\$ (481)
Interest	1,200	1,200	520	(680)
Total revenues	<u>31,200</u>	<u>31,200</u>	<u>30,039</u>	<u>(1,161)</u>
<b>Expenditures:</b>				
<b>Current:</b>				
Public safety	<u>50,000</u>	<u>50,000</u>	-	<u>50,000</u>
Total expenditures	<u>50,000</u>	<u>50,000</u>	-	<u>50,000</u>
Net change in fund balances	(18,800)	(18,800)	30,039	48,839
Fund balances - beginning	<u>192,265</u>	<u>192,265</u>	<u>192,265</u>	<u>-</u>
Fund balances - ending	<u>\$ 173,465</u>	<u>\$ 173,465</u>	<u>\$ 222,304</u>	<u>\$ 48,839</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, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Judicial fees and charges	\$ 15,000	\$ 15,000	\$ 14,205	\$ (795)
Interest	-	-	-	-
<b>Total revenues</b>	<b>15,000</b>	<b>15,000</b>	<b>14,205</b>	<b>(795)</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Public safety	15,000	15,000	12,837	2,163
<b>Total expenditures</b>	<b>15,000</b>	<b>15,000</b>	<b>12,837</b>	<b>2,163</b>
 Net change in fund balances	 -	 -	 1,368	 1,368
 Fund balances - beginning	 33,446	 33,446	 33,446	 -
 Fund balances - ending	 <u>\$ 33,446</u>	 <u>\$ 33,446</u>	 <u>\$ 34,814</u>	 <u>\$ 1,368</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, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$ 33,000	\$ 33,000	\$ 11,601	\$ (21,399)
Other	-	-	-	-
Total revenues	<u>33,000</u>	<u>33,000</u>	<u>11,601</u>	<u>(21,399)</u>
Expenditures:				
Current:	-	-	-	-
General government	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
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	11,601	(20,399)
Fund balances - beginning	<u>305,604</u>	<u>305,604</u>	<u>305,604</u>	<u>-</u>
Fund balances - ending	<u>\$ 337,604</u>	<u>\$ 337,604</u>	<u>\$ 317,205</u>	<u>\$ (20,399)</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, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues:				
Other	\$ 30,000	\$ 30,000	\$ 18,587	\$ (11,413)
Total revenues	<u>30,000</u>	<u>30,000</u>	<u>18,587</u>	<u>(11,413)</u>
Expenditures:				
Current:				
Public safety	<u>30,000</u>	<u>30,000</u>	<u>12,290</u>	<u>17,710</u>
Total expenditures	<u>30,000</u>	<u>30,000</u>	<u>12,290</u>	<u>17,710</u>
Other financing uses:				
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	6,297	6,297
Fund balances - beginning	<u>14,570</u>	<u>14,570</u>	<u>14,570</u>	<u>-</u>
Fund balances - ending	<u>\$ 14,570</u>	<u>\$ 14,570</u>	<u>\$ 20,867</u>	<u>\$ 6,297</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, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for services	\$ 390,000	\$ 390,000	\$ 413,676	\$ 23,676
Total revenues	<u>390,000</u>	<u>390,000</u>	<u>413,676</u>	<u>23,676</u>
<b>Expenditures:</b>				
Current:				
Public Safety	492,617	492,617	453,770	38,847
Total expenditures	<u>492,617</u>	<u>492,617</u>	<u>453,770</u>	<u>38,847</u>
<b>Other financing uses:</b>				
Transfers in (out)	<u>102,617</u>	<u>102,617</u>	<u>36,028</u>	<u>(66,589)</u>
Net change in fund balances	-	-	(4,066)	(4,066)
Fund balances - beginning	<u>9,462</u>	<u>9,462</u>	<u>9,462</u>	<u>-</u>
Fund balances - ending	<u>\$ 9,402</u>	<u>\$ 9,462</u>	<u>\$ 5,396</u>	<u>\$ (4,066)</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, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Other	\$ 30,000	\$ 30,000	\$ 83,979	\$ 53,979
Total revenues	<u>30,000</u>	<u>30,000</u>	<u>72,780</u>	<u>53,979</u>
<b>Expenditures:</b>				
Current:				
Public safety	30,000	30,000	74,461	(44,461)
Total expenditures	<u>30,000</u>	<u>30,000</u>	<u>56,953</u>	<u>(26,953)</u>
<b>Other financing uses:</b>				
Transfers out	-	-	-	-
Net change in fund balances	-	-	9,518	9,518
Fund balances - beginning	<u>25,575</u>	<u>25,575</u>	<u>25,575</u>	<u>-</u>
Fund balances - ending	<u>\$ 25,575</u>	<u>\$ 25,575</u>	<u>\$ 35,003</u>	<u>\$ 9,518</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, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Other	\$ -	\$ -	\$ 1,121	\$ 1,121
Total revenues	<u>-</u>	<u>-</u>	<u>1,121</u>	<u>1,121</u>
<b>Expenditures:</b>				
Current:	-	-		
Public safety	<u>-</u>	<u>-</u>	<u>1,906</u>	<u>(1,906)</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>1,906</u>	<u>(1,906)</u>
<b>Other financing uses:</b>				
Transfers out	-	-	-	-
Net change in fund balances	-	-	(785)	(785)
Fund balances - beginning	<u>-</u>	<u>-</u>	<u>1,214</u>	<u>(1,214)</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 429</u>	<u>\$ 429</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, 2010

	Project Authorization	Prior Years	Current Year	Total To Date
<b>Revenues:</b>				
Intergovernmental	\$ 500,000	\$ 55,774	\$ 278,264	\$ 334,038
<b>Total revenues</b>	<u>500,000</u>	<u>55,774</u>	<u>278,264</u>	<u>334,038</u>
<b>Expenditures:</b>				
Capital Outlay	500,000	47,181	285,947	333,128
<b>Total expenditures</b>	<u>500,000</u>	<u>47,181</u>	<u>285,947</u>	<u>333,128</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>-</u>	<u>8,593</u>	<u>(7,683)</u>	<u>910</u>
<b>Other financing uses:</b>				
Transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balances</b>	<u>-</u>	<u>8,593</u>	<u>(7,683)</u>	<u>910</u>
Fund balances - beginning			<u>8,643</u>	
Fund balances - ending			<u>\$ 960</u>	

Dodge County, Georgia  
**SPECIAL-PURPOSE LOCAL OPTION SALES TAX 1998**  
**SCHEDULE OF EXPENDITURES**  
 (Construction and Other Projects)  
 Year ended December 31, 2010

<u>Project Description</u>	(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%
<b>Total SPLOST 1998</b>	<u>\$ 8,000,000</u>	<u>\$ 7,762,426</u>	<u>\$ -</u>	<u>\$ 7,762,426</u>	

Dodge County, Georgia  
**SPECIAL-PURPOSE LOCAL OPTION SALES TAX 2003**  
**SCHEDULE OF EXPENDITURES**  
 (Construction and Other Projects)  
 Year ended December 31, 2010

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	\$ 3,984,274	\$ 660,723	\$ 4,644,997	136.62%
Courthouse & other public building repair	600,000	706,694	463,174	1,169,868	194.98%
Dodge County Hospital	2,500,000	2,834,106	-	2,834,106	113.36%
Recreational facilities in Dodge County	450,000	535,595	65,329	600,924	133.54%
Rural fire departments	200,000	270,506	5,097	275,603	137.80%
Dodge County-Eastman Development Authority	150,000	151,750	-	151,750	101.17%
Water and sewer projects for the City of Eastman	1,500,000	1,441,642	127,420	1,569,062	104.60%
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>\$ 10,104,575</u>	<u>\$ 1,321,743</u>	<u>\$11,426,318</u>	<u>100.00%</u>

Dodge County, Georgia  
**SPECIAL-PURPOSE LOCAL OPTION SALES TAX 2008**  
**SCHEDULE OF EXPENDITURES**  
 (Construction and Other Projects)  
 Year ended December 31, 2010

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	\$ 1,299,081	\$ 1,301,861	54.24%
Purchase of land and construction	50,000	-	-	-	
New Jail	5,500,000	742,356	3,365,766	4,108,122	74.69%
Dodge County Hospital	2,500,000	521,969	287,274	809,243	32.37%
Recreational facilities in Dodge County	100,000	-	-	-	0.00%
Rural fire departments	200,000	75,265	50,939	126,204	63.10%
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	471,720	882,859	32.94%
Recreational facilities, roads, and street improvements for the City of Chauncey	30,000	4,643	5,504	10,147	33.82%
Recreational facilities, roads, and street improvements for the City of Chester	30,000	4,643	5,504	10,147	33.82%
Recreational facilities, roads, and street improvements for the City of Milan	30,000	4,643	5,504	10,147	33.82%
Recreational facilities, roads, and street improvements for the City of Rhine	30,000	4,643	5,504	10,147	33.82%
Public safety facilities, specifically including E-911 emergency telephone system	300,000	246,362	-	246,362	82.12%
<b>Total SPLOST 2008</b>	<b>\$14,400,000</b>	<b>\$ 2,031,745</b>	<b>\$ 5,496,796</b>	<b>\$ 7,528,541</b>	

Dodge County, Georgia  
**PUBLIC TRANSPORTATION PROGRAM**  
**SCHEDULE OF REVENUES AND EXPENDITURES-BUDGET AND ACTUAL**  
For the fiscal year ended December 31, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Section 5311 Funding	\$ 80,000	\$ 80,000	\$ 78,460	\$ (1,540)
Third Party Operator Funding	30,000	30,000	18,728	(11,272)
Fares	8,500	8,500	8,784	284
<b>Total revenues</b>	<b>118,500</b>	<b>118,500</b>	<b>105,972</b>	<b>(12,528)</b>
<b>Expenditures:</b>				
<b>Administrative:</b>				
Contract	46,896	46,896	48,388	(1,492)
Supplies	300	300	-	300
Vehicle insurance	4,500	4,500	15,874	(11,374)
Radio	1,800	1,800	2,631	(831)
Physicals and drug testing	500	500	182	318
Miscellaneous	150	150	648	(498)
<b>Total administrative</b>	<b>54,146</b>	<b>54,146</b>	<b>67,723</b>	<b>(13,577)</b>
<b>Operating:</b>				
Salaries and benefits	109,832	109,832	90,499	19,333
Fuel and oil	55,000	55,000	43,816	11,184
Maintenance and repair	5,000	5,000	5,874	(874)
<b>Total operating</b>	<b>169,832</b>	<b>169,832</b>	<b>140,189</b>	<b>29,643</b>
<b>Total expenditures</b>	<b>223,978</b>	<b>223,978</b>	<b>207,912</b>	<b>16,066</b>
<b>Total excess (deficit)</b>	<b>\$ (105,478)</b>	<b>\$ (105,478)</b>	<b>\$ (101,940)</b>	<b>\$ 3,538</b>

**COMPLIANCE SECTION**

**Dodge County, Georgia**  
**Schedule of State Contractual Assistance**  
**For the Year Ended December 31, 2010**

	Contract Number	Revenues	Expenditures	Amounts (Owed to) Due from Organization
<b>State Program</b>				
<b>Georgia Department of Community Affairs:</b>				
Community Development Block Grant	07p-y-045-1-3350	\$ 278,264	\$ 285,947	\$ -
<b>Georgia Department of Transportation:</b>				
Section 5311 Transportation	2010 - 2011	\$ 78,460	\$ 78,460	\$ 39,157
<b>The Office of Secretary of State:</b>				
Election Superintendent		\$ 31,150	\$ 31,150	\$ -

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

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Certified Public Accountants

MEMBER  
American Institute of  
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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, 2010 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, 2010 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.  
June 29, 2011

Dodge County, Georgia

Annual Report of 9-1-1 Collections and Expenditures

For the Year Ended  
December 31, 2010

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	46-5-134(a)(1)	Monthly 9-1-1 charge billed to each exchange access facility subscriber:	\$ <u>1.50</u>
3		Total revenue from exchange access facility subscribers:	\$ <u>110,472</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)	
	46-5-134(a)(2)(A)	<input type="checkbox"/> System provides location of base station or cell site	
	46-5-134(a)(2)(B)	<input type="checkbox"/> System provides automatic location identification	
6	46-5-134(a)(2)	If the answer to Line 4 is "yes", identify the monthly 9-1-1 charge billed to each wireless telecommunications connection subscriber:	\$ <u>1.50</u>
7		Total revenue from wireless telecommunications connection subscribers:	\$ <u>189,353</u>
8		Total Line 3 plus Line 7 (should equal UCOA Revenue Source 34.2500)	\$ <u>299,825</u>
9		Additional revenue sources:	
9a	46-5-134(f)	Federal (UCOA Revenue Source 33.1000) Identify each funding agency individually. Attach list, if necessary.	\$ _____ \$ _____
9b	46-5-134(f)	State (UCOA Revenue Source 33.4000) Identify each funding agency individually. Attach list, if necessary.	\$ _____ \$ _____
9c	46-5-134(f)	Local (UCOA Revenue Source 33.6000) Identify each unit of local government individually. Attach list, if necessary.	
		<u>City of Eastman</u>	\$ <u>25,960</u>
		<u>Wilcox County</u>	\$ <u>83,474</u>
9d	46-5-134(f)	Private (UCOA Revenue Source 37.1000) Identify each private source individually. Attach list, if necessary.	\$ <u>4,417</u> \$ _____

Dodge County, Georgia

Annual Report of 9-1-1 Collections and Expenditures

For the Year Ended  
December 31, 2010

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>413,676</u>
Expenditures (UCOA Activity 3800)		
13 Wireless service supplier cost recovery charges (identify each supplier individually on lines below - attach list, if necessary)	6-5-134(c)	\$ _____
		\$ _____
		\$ _____
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 Lease costs	6-5-134(f)	\$ _____
14b Purchase costs	6-5-134(f)	\$ _____
14c Maintenance costs	6-5-134(f)	\$ <u>19,535</u>
15 Rates associated with the service suppliers 9-1-1 service and other service suppliers recurring charges	6-5-134(f)(2)	\$ _____
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 Salaries and wages	6-5-134(f)(3)	\$ <u>269,580</u>
16b Employee benefits	6-5-134(f)(3)	\$ <u>21,645</u>

Dodge County, Georgia

Annual Report of 9-1-1 Collections and Expenditures

For the Year Ended  
December 31, 2010

Line No.	O.C.G.A. Reference	\$
17	46-5-134(1)(3)	_____
18	46-5-134(1)(4)	\$ 19,088
19a		
19a1	46-5-134(1)(5)	\$ _____
19a2	46-5-134(1)(5)	\$ _____
19b	46-5-134(1)(5)	\$ _____
	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
20		
20a	46-5-134(1)(6)	\$ _____
20b	46-5-134(1)(6)	\$ 0
20c	46-5-134(1)(6)	\$ 18,404
21	46-5-134(1)(7)	\$ 5,189
22		
22a	46-5-134(1)(8)	\$ _____
22b	46-5-134(1)(8)	\$ _____
22c	46-5-134(1)(8)	\$ _____
23		
	Utilities	\$ 84,381
	Cable service	\$ 1,278
	Property Insurance	\$ 3,790
	Vehicle repairs & insurance	\$ 4,690
	Uniforms	\$ 690
	Drug & alcohol testing	\$ 523
	Travel	\$ 1,677
	Equipment Purchase	\$ 3,300
24	Total Expenditures (total of all amounts reported on Lines 13 through 23 above)	\$ 453,770

Dodge County, Georgia

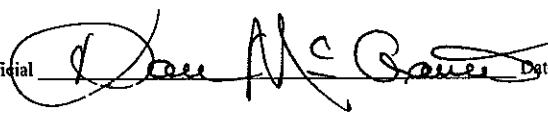
Annual Report of 9-1-1 Collections and Expenditures

For the Year Ended  
December 31, 2010

Line No.	O.C.G.A. Reference	
25		Transfers From Other Funds (identify by fund)
		General Fund <span style="float: right;">\$ 36,028</span>
		_____ <span style="float: right;">\$ _____</span>
		_____ <span style="float: right;">\$ _____</span>
26		Transfers To Other Funds (identify by fund)
		_____ <span style="float: right;">\$ _____</span>
		_____ <span style="float: right;">\$ _____</span>
27		Proceeds from Capital Lease (identify by asset class and, if equipment, purpose)
		_____ <span style="float: right;">\$ _____</span>
		_____ <span style="float: right;">\$ _____</span>
28		Net Change in Fund Balance (Line 12 - Line 24 + Line 25 - Line 26 + Line 27) <span style="float: right;">\$ (4,066)</span>
29		Fund Balance - Beginning of Year <span style="float: right;">\$ 9,462</span>
30		Fund Balance - End of Year <span style="float: right;">\$ 5,396</span>
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?
		X 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 6-29-2011

Print Name of Chief Elected Official Dan McCranie

Title of Chief Elected Official Chairman

Signature of Chief Financial Officer  Date 6-29-11

Print Name of Chief Financial Officer Kelly Bowen

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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, 2010, which collectively comprises Dodge County, Georgia's basic financial statements and have issued my report thereon dated June 29, 2011. 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 10-1. 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

I noted certain matters that I reported to management of Dodge County, Georgia, in a separate letter dated June 29, 2011.

Dodge County, Georgia's response to the findings identified in my audit are described in the accompanying schedule of findings and questioned costs. 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.

*H. Frank Eason, Jr. P.C.*

Eastman, Georgia

June 29, 2011

# DODGE COUNTY, GEORGIA

## Schedule of Findings and Questioned Costs

Year Ended December 31, 2010

### 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) No instances of noncompliance material to the financial statements of Dodge County was disclosed during the audit.

### 2. FINDINGS - FINANCIAL STATEMENTS AUDIT

#### 10-1 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 performed on a quarterly basis. This internal audit would serve to further mitigate the lack of segregation of duties.

*Views of Responsible Officials And Planned Corrective Action:* The Board of Commissioners will continue to demonstrate alert supervision in regards to the County's financial affairs.

### 3. PRIOR YEAR FINDINGS

#### Control Deficiencies

The Current year control deficiency 10-1 was a control deficiency in the prior year. The County had no other control deficiencies in the December 31, 2009 report.

**DODGE COUNTY, GEORGIA**

**Schedule of Findings and Questioned Costs**

**Year Ended December 31, 2010**

**Prior Year Noncompliance Instances**

The Prior year instance of noncompliance 09-2 was rectified during the current year.