

DODGE COUNTY, GEORGIA
ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2013

Dodge County, Georgia
 ANNUAL FINANCIAL REPORT
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2013
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DODGE COUNTY, GEORGIA

PRINCIPAL OFFICIALS

BOARD OF COMMISSIONERS

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

ELECTED OFFICIALS

Kay Graham	Tax Commissioner
John Kelly	Judge, Probate Court
Lynn Sheffield	Sheriff
Rhett Walker	Clerk of Superior Court
Lonnie Parkerson	Judge, Magistrate Court
Joe Smith	Coroner

APPOINTED OFFICIALS

Bobby Peacock	Interim County 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

Report on the Financial Statements

I have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Dodge County, Georgia, as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

My responsibility is to express opinions on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Dodge County, Georgia, as of December 31, 2013, and

the respective changes in financial position, and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the defined pension benefit plan schedule of accrued liabilities information on page 31 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards general accepted in the United States of America, which consisted of inquiries, the management about the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. My opinion on the basic financial statements is not affected by this missing information.

Other Information

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Dodge County, Georgia's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, I have also issued our report dated June 30, 2014, on my consideration of the Dodge County, Georgia's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulation, contracts, and grant agreements and other matters. The purpose of that report is 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Dodge County, Georgia's internal control over financial reporting and compliance.



Eastman, Georgia
June 30, 2014

Dodge County, Georgia
 STATEMENT OF NET POSITION
 December 31, 2013

	PRIMARY GOVERNMENT	COMPONENT UNIT
	Governmental Activities	Governmental Activities
Assets:		
Cash	3,728,409	502,487
Taxes receivable, net	1,259,718	-
Due from other governments	25,720	37,850
Loans receivable	215,635	-
Inventory	1,857	-
Accrued Interest	10,269	-
Debt issuance cost, net of amortization	70,038	-
Net pension obligation asset	13,661	-
Capital assets (net of accumulated depreciation):		
Land	351,410	-
Construction in Progress	14,117	-
Buildings	6,929,732	-
Improvements	660,751	-
Machinery and equipment	740,067	583
Infrastructure	3,224,191	-
Total Assets	17,245,575	540,920
Liabilities:		
Accounts payable	290,866	19,082
Accrued liabilities	52,001	5,635
Noncurrent liabilities:		
Due within one year:		
Bond Payable	635,000	-
Due in more than one year:		
Accrued liabilities	-	22,538
Bond Payable	2,555,000	-
Closure/post closure care	1,640,517	-
Total liabilities	5,173,384	47,255
Net position:		
Net investment in capital assets	8,800,306	583
Restricted for:		
Prior year program income	-	95,010
Capital projects	2,382,123	-
Economic Development	370,671	-
Public Safety	181,017	-
Unrestricted	338,074	398,072
Total net assets	12,072,191	493,665

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

Dodge County, Georgia
STATEMENT OF ACTIVITIES
For the fiscal year ended December 31, 2013

Functions	Net (Expense) Revenue and Changes in Net Assets				Component Unit
	Expenses	Charges for Services and Fines	Operating Grants and Contributions	Capital Grants and Contributions	
Primary government:					
Governmental activities:					
General government	\$ 1,215,660	\$ 18,008	\$ -	\$ -	\$ (1,197,652)
Public safety	3,988,161	1,460,642	171,121	-	(2,356,398)
Public works	2,344,875	219,291	-	545,023	(1,580,561)
Judiciary	802,359	413,692	-	-	(388,667)
Health & welfare	726,865	-	39,329	-	(687,536)
Recreation & culture	267,045	-	-	-	(267,045)
Development & housing	170,378	20,397	-	-	(149,981)
Community service	449,378	8,180	97,104	-	(344,094)
Interest on Long Term Debt	79,717	-	-	-	(79,717)
Total governmental activities	\$10,044,438	\$ 2,140,210	\$ 307,554	\$ 545,023	(7,051,651)
Component units:					
Governmental-type	\$ 461,584	\$ 156,420	\$ 293,049	\$ -	(12,115)
General revenues:					
Property taxes					4,429,558
Sales taxes					3,295,193
Other taxes					647,105
Sales of capital assets					21,258
Interest					14,316
Other revenues					108,133
Transfers					-
Total general revenues and transfers					8,515,563
Change in net assets					1,463,912
Net position - beginning					10,608,279
Adjustments					-
Net position - ending					\$ 12,072,191
					\$ 493,665

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

Dodge County, Georgia
BALANCE SHEET
GOVERNMENTAL FUNDS

December 31, 2013

	General	2008 SPLOST	Other Governmental Funds	Total Governmental Funds
Assets:				
Cash	\$ 1,189,447	\$ 2,069,487	\$ 469,475	\$ 3,728,409
Investments	-	-	-	-
Taxes receivable, net	1,089,720	169,998	-	1,259,718
Due from other governments	25,720	-	-	25,720
Due from other funds	-	-	-	-
Loans receivable	-	-	215,635	215,635
Prepaid expenses	-	-	-	-
Inventory	1,857	-	-	1,857
Accrued Interest	-	-	10,269	10,269
Total assets	2,306,744	2,239,484	695,379	5,241,607
Liabilities:				
Bank overdraft	-	-	-	-
Accounts payable	289,814	-	1,052	290,866
Accrued liabilities	52,001	-	-	52,001
Due to other funds	-	-	-	-
Deferred tax revenue	758,933	-	-	758,933
Deferred grant revenues	-	-	-	-
Total liabilities	1,100,748	-	1,052	1,101,800
Fund balances:				
Nonspendable				
Inventories	1,857	-	-	1,857
Restricted for				
Economic Development	-	-	370,671	370,671
Public Safety	-	-	181,017	181,017
Capital Projects	-	2,239,484	142,639	2,382,123
Unassigned	1,204,139	-	-	1,204,139
Total fund balances	1,205,996	2,239,484	694,327	4,139,807
Total liabilities and fund balances	\$ 2,306,744	\$ 2,239,484	\$ 695,379	\$ 5,241,607

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

Dodge County, Georgia
Reconciliation of the Balance Sheet of Governmental Funds
To the Statement of Net Position
December 31, 2013

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

Total Fund Balance on the balance sheet	\$ 4,139,807
Net pension obligation - Pension assets resulting from contributions in excess on the annual required contribution.	13,661
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. (capital assets amounted to \$19,737,983 accumulated depreciation amounted to \$7,817,715 and bond issuance costs, net \$70,038)	11,990,307
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.	758,933
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; bonds payable amounted to \$3,190,000.	<u>(4,830,517)</u>
Net position of governmental activities	<u>\$ 12,072,191</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, 2013

	General	2008 SPLOST	Other Governmental Funds	Total Governmental Funds
Revenues:				
Taxes	\$ 6,050,114	\$ 1,913,256	\$ -	\$ 7,963,370
Licenses and permits	37,475	-	-	37,475
Intergovernmental	840,391	-	389,633	1,230,024
Charges for services	1,085,555	-	468,882	1,554,437
Judicial fees and charges	416,816	-	37,529	454,345
Other	35,569	9,078	143,592	188,239
Total revenues	8,465,920	1,922,334	1,039,636	11,427,890
Expenditures:				
Current:				
General government	1,171,434	-	10	1,171,444
Public safety	3,261,605	36,821	644,396	3,942,822
Public works	1,285,123	605,468	231,792	2,122,383
Judiciary	802,081	-	-	802,081
Health & welfare	155,672	551,200	-	706,872
Recreation & culture	233,249	15,622	-	248,871
Development & housing	111,709	-	-	111,709
Community service	430,309	-	-	430,309
Capital outlay:				
General government	3,684	450	-	4,134
Public safety	-	-	36,800	36,800
Public Works	545,023	-	34,006	579,029
Judiciary	3,700	-	-	3,700
Health & Welfare	-	-	-	-
Recreation & culture	-	-	-	-
Debt service:				
Principal retirement	1,193,231	-	-	1,193,231
Interest	16,156	63,561	-	79,717
Intergovernmental	-	-	-	-
Total expenditures	9,212,977	1,273,122	947,004	11,433,103
Excess (deficiency) of revenues over (under) expenditures	(747,057)	649,213	92,632	(5,213)
Other financing sources (uses):				
Loan proceeds	1,150,000	-	-	1,150,000
Surplus equipment sale	21,258	-	-	21,258
Transfers in	-	-	40,449	40,449
Transfers out	(40,449)	-	-	(40,449)
Total other financing sources and (uses)	1,130,809	-	40,449	1,171,258
Net change in fund balance	383,752	649,213	133,081	1,166,046
Fund balances - beginning	822,244	1,590,271	561,246	2,973,761
Adjustments	-	-	-	-
Fund balances - ending	1,205,996	\$ 2,239,484	\$ 694,327	\$ 4,139,807

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, 2013

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

Net change in fund balances - total governmental funds	1,166,046
Net pension obligation - Change in pension assets resulting from contributions in excess of the annual required contribution.	(17,991)
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.	138,175
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.	-
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.	148,451
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	(1,150,000)
Bond Issuance Costs	(14,000)
Principal Repayments	
Bonds	-
Capital Leases	43,231
Notes Payable	<u>1,150,000</u>
Net position of governmental activities	<u><u>1,463,912</u></u>

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, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$ 5,684,500	\$5,684,500	\$ 6,050,114	\$ 365,614
Licenses and permits	36,500	36,500	37,475	975
Intergovernmental	217,500	217,500	840,391	622,891
Charges for services	1,070,000	1,070,000	1,085,555	15,555
Judicial fees and charges	504,000	504,000	416,816	(87,184)
Other	4,000	4,000	35,569	31,569
Total revenues	7,516,500	7,516,500	8,465,920	949,420
Current expenditures:				
General government:				
Office of Commissioner	521,218	521,218	506,197	15,021
Registrar and election	105,829	105,829	114,758	(8,929)
Self-Insured Health Plan	-	-	(196)	196
Office of Tax Commissioner	195,553	195,553	196,073	(520)
Tax Assessor and Appraiser	337,137	337,137	339,221	(2,084)
Tax Collector	8,500	8,500	15,381	(6,881)
Total general government	1,168,237	1,168,237	1,171,434	(3,197)
Public safety:				
Office of Sheriff	1,682,710	1,682,710	2,045,952	(363,242)
EMA	25,898	25,858	25,371	487
Coroner	25,391	25,391	27,663	(2,272)
EMS	843,001	843,001	889,573	(46,572)
Building Inspector	48,975	48,975	57,539	(8,564)
Oconee Drug Task Force	65,000	65,000	134,295	(69,295)
Miscellaneous	85,965	85,965	81,212	4,753
Total public safety	2,776,940	2,776,900	3,261,605	(484,705)
Public works:				
Landfill and sanitation	622,250	622,250	566,614	55,636
Roads	893,934	893,934	718,509	175,425
Total public works	1,516,184	1,516,184	1,285,123	231,061
Judiciary:				
Clerk of Superior Court	248,405	248,405	241,179	7,226
Superior Court	200,206	200,206	170,080	30,126
Probate Court	189,085	189,085	184,726	4,359
Magistrate Court	200,389	200,389	206,095	(5,706)
Total judiciary	838,085	838,085	802,081	36,004

(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, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Health & welfare:				
Eastman Dodge Nutrition Center	57,377	57,377	59,329	(1,952)
Public Health	94,633	94,633	92,719	1,914
Family and Children Services	6,255	6,255	2,874	3,381
Paupers and financial assistance	1,000	1,000	750	250
Total health & welfare	159,265	159,265	155,672	3,593
Recreation & culture:				
Library	50,940	50,940	50,940	-
Historical Society	1,000	1,000	3,500	(2,500)
Recreation	175,000	175,000	178,809	(3,809)
Total recreation & culture	226,940	226,940	233,249	(6,309)
Development & housing:				
Development Authority	14,336	14,336	12,500	1,836
Firefighters Association	-	-	-	-
Forestry Department	22,903	22,903	22,903	-
Chamber of Commerce	67,000	67,000	66,558	442
NRCS Conservation	7,157	7,157	9,748	(2,591)
Total development & housing	111,396	111,396	111,709	(313)
Community service:				
Extension Service	88,383	88,383	88,023	360
GEFA Irrigation Grant	-	-	-	-
Miscellaneous	61,000	61,000	12,948	48,052
Airport	112,906	112,906	131,672	(18,766)
Eastman-Dodge Council on Aging	10,000	10,000	10,000	-
Dodge County Agricultural Park	500	500	251	249
Regional Development Center	12,299	12,299	13,521	(1,222)
Building Rent	2,400	2,400	600	1,800
Transit	169,647	169,647	173,294	(3,647)
Total community service	457,135	457,135	430,309	26,826

(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, 2012

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>		<u>(Negative)</u>
Capital outlay:				
General government	-	-	3,684	(3,684)
Public safety	-	-	-	-
Public works			545,023	(545,023)
Judiciary	-	-	3,700	(3,700)
Total capital outlay	-	-	552,407	(552,407)
Debt service:				
Principal retirement	-	-	1,193,231	(1,193,231)
Interest	100,000	100,000	16,156	83,844
Total debt service	100,000	100,000	1,209,388	(1,109,388)
Total expenditures	7,354,182	7,354,142	9,212,977	(5,625,555)
Excess of revenues over expenditures	162,318	162,358	(747,057)	(909,415)
Other financing sources (uses):				
Loan proceeds	-	-	1,150,000	1,150,000
Surplus equipment sale	-	-	21,258	50,900
Transfers in	-	-	-	-
Transfers out	(43,050)	(43,050)	(40,449)	(114,451)
Total other financing sources (uses)	(43,050)	(43,050)	1,130,809	1,173,859
Net change in fund balances	119,268	119,308	383,752	264,444
Fund balnces - beginning	822,244	822,244	822,244	-
Fund balnces - ending	<u>\$ 941,512</u>	<u>\$ 941,552</u>	<u>\$ 1,205,996</u>	<u>\$ 264,444</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, 2013

ASSETS	
Cash	\$ 1,089,046
Due from other funds	<u>-</u>
Total assets	<u>1,089,046</u>
LIABILITIES	
Accounts payable	-
Due to others	<u>1,089,046</u>
Total liabilities	<u>\$ 1,089,046</u>

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

Dodge County, Georgia
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2013

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Dodge County, Georgia have been prepared in conformity with accounting principles generally accepted in the United States (GAAP) as applied to governments. The Government Accounting Standards Board (GASB) is the accepted standard-setting body for governmental accounting and financial reporting principles. The County also applies Financial Accounting Standards Board (FASB) statements and interpretations issued on or before November 30, 1989, to its governmental and business-type activities at the government-wide financial reporting level and to its enterprise funds at the fund reporting level, provided they do not conflict with or contradict GASB pronouncements.

The more significant of the County's accounting policies are described below.

A Reporting Entity

Dodge County, Georgia (the Government) was chartered under the laws of Georgia in 1870. The County operates under a five member Board of Commissioners form of government. Dodge County provides services in the following functions: General Government, Public Safety, Public Works, Judicial, Health and Welfare, Recreation and Culture, Development and Housing, and Community Services.

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

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

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

B Basis of Presentation

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

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

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

Dodge County, Georgia
NOTES TO THE FINANCIAL STATEMENTS
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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, 2013

Fiduciary Fund – The fiduciary fund reporting focuses on net position. 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, 2013

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

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

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

E Cash, Cash Equivalents, and Investments

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

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

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

- Obligations of the State of Georgia or of any other states
- Obligations issued by the United States
- Obligations fully insured or guaranteed by the United States government or governmental agency
- Obligations of any corporation of the United States government
- Prime bankers' acceptances
- The State of Georgia local government investment pool (i.e., Georgia Fund I)
- Georgia Extended Asset Pool (GEAP)
- Repurchase agreements
- Obligations of other political subdivisions of the State of Georgia

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

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

F Receivables

Outstanding balances resulting in transactions between 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 Prepaid Items

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

Dodge County, Georgia
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2013

I Capital Assets

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

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

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

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

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

J 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.

K 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.

L 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.

M Fund Equity

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

Dodge County, Georgia
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2013

Fund Balance

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

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

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

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

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

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

Net Position

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

Flow Assumptions – Fund Balance

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

Flow Assumptions – Net Position

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted-net position and unrestricted-net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are

Dodge County, Georgia
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2013

considered to be applied. It is the City's policy to consider restricted-net position to have been depleted before unrestricted-net positions applied.

N 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.

O 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 for the general fund but failed to adopt annual budgets for some of the special revenue funds, including proposed expenditures and the means of financing them for the year ended December 31, 2013 as required by its charter, generally accepted accounting principals, and Georgia law O.C.G.A. 36-81-3, and various other agencies' requirements. The operating budget may not be revised or changed during the year without approval by a majority of the members of the Board of Commissioners.

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

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

- The County Manager may authorize transfers of appropriations between line items within any departmental budget without Commission approval.
- The Board of Commissioners may amend the budget by motion during the fiscal year.

B Excess of Expenditures Over Appropriations

The following funds reported expenditures/expenses over appropriations:

<u>Fund</u>	<u>Appropriation</u>	<u>Encumbrances/ Expenditures</u>	<u>Over- Appropriation</u>
General Fund:			
Registrar and Elections	105,829	114,758	8,929
Tax Commissioner	195,553	196,073	520
Tax Assessor & Appraiser	337,137	339,221	2,084

Dodge County, Georgia
NOTES TO THE FINANCIAL STATEMENTS
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Tax Collector	8,500	15,381	6,881
Office of Sheriff	1,682,710	2,045,952	363,242
Coroner	25,391	27,663	2,272
EMS	843,001	889,573	46,572
Building Inspector	48,975	57,539	8,564
Oconee drug Task Force	65,000	134,295	69,295
Magistrate Court	200,389	206,095	5,706
Recreation & Culture	226,940	233,249	6,309
Development & Housing	111,396	111,709	313
Capital Outlay	-	552,407	552,407
Debt Service	100,000	1,209,388	1,109,388
 Special Revenue Fund:			
Sheriff's Condemnation & Supply	-	57,104	57,104
E-911	493,050	508,619	15,569
Sheriff's Commissary Account	-	99,968	99,968
Sheriff's Vending Machines Account	-	3,358	3,358

The County did not adopt an annual budget for the following special revenue funds:

Sheriff's Condemnation and Supply
 Sheriff's Commissary Account
 Sheriff's Vending Machines Account

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 \$5,462,566 at year-end. Georgia law requires that all deposits during the year be insured or collateralized. The carrying amounts for these deposits are \$4,817,455.

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

Category 1: Insured or collateralized with securities held by the County or its agent in the County's name.	\$ 2,836,945
Category 2: Collateralized with securities held by the pledging financial institution's trust department or agent in the County's name	-
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	-
Total Deposits	<u>\$ 2,836,945</u>

At December 31, 2013 the County had \$2,625,621 in deposits that were uninsured and as a result there were bank balances exposed to custodial credit risk. Georgia statute requires collateral at 110% of the government's deposits, less the amount of the Federal Deposit Insurance Corporation insurance, to be held in the government's name by the

Dodge County, Georgia
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2013

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 \$518,218 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 \$502,187.

4) TAXES RECEIVABLE

Receivables at December 31, 2013, including the applicable allowances for uncollectible accounts, consist of the following:

	<u>General</u>	<u>Capital Projects</u>	<u>Total</u>
Property Taxes, 2013 fiscal year	\$ 714,194	\$ -	\$ 714,194
Property Taxes, 2012 and prior	348,082	-	348,082
Local Option Sales Tax	89,240	-	89,240
Special Purpose Local Option	<u>-</u>	<u>169,998</u>	<u>169,998</u>
Gross receivables	1,151,516	169,998	1,321,514
Less: allowance for uncollectibles	<u>(61,796)</u>	<u>-</u>	<u>(61,796)</u>
Taxes receivable	<u>\$1,089,720</u>	<u>\$169,998</u>	<u>\$1,259,718</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 13.034 mills was levied in the year 2013 and a local option sales tax credit of 2.970 mills was applied against the gross levy causing a net tax assessment of 10.064 mills.

Property taxes were levied on July 24, 2013, based on assessed property values set by the county assessors as of January 1. Notices were mailed on August 20th, and are considered due upon receipt by the taxpayer; however, the legal due date is 60 days after receipt of bill or December 31st, whichever date occurs later. After the due date passes, the bill becomes delinquent and penalties and interest are assessed.

5) DUE FROM (DUE TO) OTHER GOVERNMENTS

Amounts due to the County at December 31, 2013, are as follows:

General Fund	
Georgia Department of Transportation	<u>\$ 25,720</u>

Amounts due from the County to other governments at December 31, 2013 are \$0.

Dodge County, Georgia
NOTES TO THE FINANCIAL STATEMENTS
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6) 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, 2013 is as follows:

Aircraft Manufacturing & Development	\$ 9,241
Loyd's Quality Cars & Truck Sales	89,746
Dynamic Painting, Inc.	16,723
Timberline Transport, Inc.	36,434
Heart of GA Metal Crafters, Inc.	<u>63,491</u>
Total	\$215,635

The status of all loans is current except for Aircraft Manufacturing & Development which is sixty five months behind, Timberline Transport, Inc. which is thirty months behind and Loyd's Quality Cars & Truck Sales which is forty five months behind on their loans.

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, 2013 no loans were outstanding.

7) CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2013, was as follows:

	<u>Balance</u> <u>12/31/12</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance</u> <u>12/31/13</u>
Governmental activities:				
Capital assets not being depreciated:				
Land	\$351,410	\$ ---	\$ ---	\$ 351,410
Construction in Progress	<u>5,974,483</u>	<u>---</u>	<u>5,960,366</u>	<u>14,117</u>
Total	6,325,893	---	5,960,366	365,527
Capital assets, being depreciated:				
Buildings	2,907,522	5,960,817	---	8,868,339
Improvements	2,091,401	---	---	2,091,401
Equipment	4,681,381	78,188	(12,500)	4,747,069
Infrastructure	<u>3,120,624</u>	<u>545,023</u>	<u>---</u>	<u>3,665,647</u>
Total capital assets, being depreciated	<u>12,800,928</u>	<u>6,584,030</u>	<u>(12,500)</u>	<u>19,372,456</u>
Less accumulated depreciation for:				
Buildings	(1,914,462)	(24,145)	---	(1,938,607)
Improvements	(1,326,412)	(104,238)	---	(1,430,650)
Equipment	(3,724,809)	(294,693)	12,500	(4,007,002)
Infrastructure	<u>(379,044)</u>	<u>(62,412)</u>	<u>---</u>	<u>(441,456)</u>
Total accumulated depreciation	<u>(7,344,727)</u>	<u>(485,488)</u>	<u>12,500</u>	<u>(7,817,715)</u>
Governmental activities capital assets, net	<u>\$11,782,094</u>	<u>\$ 6,098,542</u>	<u>\$ (5,960,366)</u>	<u>\$11,920,268</u>

Dodge County, Georgia
NOTES TO THE FINANCIAL STATEMENTS
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Governmental activities depreciation expense:

General government	\$ 44,666
Public safety	126,418
Public works	256,498
Health & Welfare	19,993
Judicial	277
Recreation & Culture	18,174
Development & Housing	393
Community Service	<u>19,069</u>
 Total governmental activities depreciation expense	 <u>\$485,488</u>

8) CAPITAL LEASES

The county has a lease agreement with Ford Motor Credit Company for four new vehicles for the Sheriff Department. The vehicles were acquired for \$129,841 and as of December 31, 2013 \$32,460 in depreciation has been recorded.

The following is a summary of capital lease transactions of the County for the year ended December 31, 2013:

Balance at January 1, 2013	\$ 43,231
Additions	--
Payments	<u>(43,231)</u>
Balance at December 31, 2013	<u>\$ --</u>

9) GENERAL OBLIGATION BONDS PAYABLE

Bond payable at December 31, 2013 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, 2013:

Revenue bonds payable at January 1, 2013	\$ 3,190,000
Bonds issuance	-
Bonds payments	<u>-</u>
Revenue bonds payable at December 31, 2013	<u>\$ 3,190,000</u>

Annual requirements to amortize bonds outstanding at December 31, 2013 including interest payments are as follows:

Year ending December 31	Principal	Interest
2014	635,000	114,469
2015	660,000	88,666
2016	685,000	61,867
2017	715,000	33,972
2018	<u>495,000</u>	<u>9,863</u>
Total	<u>3,190,000</u>	<u>308,838</u>

Dodge County, Georgia
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2013

10) SHORT-TERM BORROWINGS

The County has a line of credit of \$2,750,000 at a local financial institution as of December 31, 2013. The borrowing bears interest at 3.5% and matures on December 31, 2013. As of December 31, 2013, \$-0- was outstanding. The line of credit is secured by a resolution of the Dodge County Board of Commissioners.

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental activities	\$ --	\$1,150,000	\$1,150,000	\$ -0-

11) LANDFILL CLOSURE AND POST CLOSURE CARE COSTS

Dodge County owns and operates a landfill located within the county. The landfill site reached capacity in 1998 and was closed. The current site is being used as a transfer station for the county's garbage. All garbage received at the landfill is transferred to a landfill located in Houston County. State and federal laws and regulations will require the Government to monitor and maintain the site for thirty years. In 1994 the total estimated liability for landfill closure and post closure care costs were determined to be \$1,443,227, which was based on 100% usage (filled) of the landfill. This amount is based on equipment, facilities, and services necessary to close, monitor, and maintain the landfill. However, the actual cost may vary due to changes in technology or changes in landfill laws and regulations. The County has been adjusting this liability over the years by an inflation factor that has been provided by the Georgia Department of Natural Resources. As of December 31, 2013, the liability was \$1,640,517.

Change in landfill closure/post closure liability

Liability at January 1, 2013	\$1,640,517
Additions	---
Reductions	---
Liability at December 31, 2013	<u>\$1,640,517</u>

12) INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

<u>Fund</u>	<u>Transfer In</u>	<u>Transfer Out</u>	<u>Net Transfers In (Out)</u>
E-911 Fund	\$ 40,449	\$ -	\$ 40,449
General Fund	-	40,449	(40,449)
Total	<u>\$ 40,449</u>	<u>\$ 40,449</u>	<u>\$ -</u>

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

Dodge County, Georgia
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2013

13) RISK MANAGEMENT

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

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

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

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

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

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

Dodge County, Georgia
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2013

14) CONTINGENT LIABILITIES

Litigation

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

Possible Unasserted Claims

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

Guaranteed Bond Issues

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

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

15) JOINT VENTURE

Heart of Georgia Altamaha Regional Commission - Under Georgia law, the County, in conjunction with other cities and counties in the 17 county central Georgia area, is a member of the Heart of Georgia Altamaha Regional Commission (RC) and is required to pay annual dues thereto. During its year ended December 31, 2013, the County paid \$13,520 in such dues. Membership in an RC is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34 which provides for the organizational structure of the RC in Georgia. The RC Board membership includes the chief elected official of each county and municipality of the area. OCGA 50-8-39.1 provides that the member governments are liable for any debts or obligations of an RC. Separate financial statements may be obtained from:

Heart of Georgia Altamaha Regional Commission
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

Dodge County, Georgia
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2013

take place. As of December 31, 2013, there had been no activity.

16) RELATED ORGANIZATIONS

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

17) PENSION PLAN

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.

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 1250
 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:

Net Pension Obligation as of Beginning of Prior Year	<u>2013</u> (\$31,652)	<u>2012</u> (\$53,684)
Annual Pension Cost for Prior Year	38,132	22,032
Actual Contributions to Plan for Prior Year	<u>20,141</u>	<u>--</u>
Increase in Net Pension Obligation	\$17,991	\$22,032

Dodge County, Georgia
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2013

Net Pension Obligation as of Beginning of the Year (\$13,661) (\$31,652)

Derivation of Annual Pension Cost:

Annual Required Contribution	\$48,382	\$37,960
Interest on Net Pension Obligation	(1,059)	(2,453)
Amortization of Net Pension Obligation	1,133	2,625
Annual Pension Cost	\$48,456	\$38,132

Basis of Valuation:

Current Valuation Date	January 1, 2013
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:

The defined benefit plan had an unfunded liability in the amount of \$314,432 as of the date of the actuarial report. The unfunded liability has a net amortization payment of \$40,905 which translates into an average amortization period of 7.69 years. The actuarial report contains an exhibit detailing the amortization of Dodge County unfunded liability.

Trend Information for the Plan

Fiscal Year Beginning	Annual Pension Cost (APC)	Actual County Contribution	Percentage Of APC Contributed	Net Pension Obligation
January 1, 2013	\$48,456	N/A	N/A	(\$13,661)
January 1, 2012	38,132	20,141	53%	(31,652)
January 1, 2011	22,032	--	0%	(53,684)
January 1, 2010	5,705	9,573	168%	(49,816)
January 1, 2009	19,639	25,900	132%	(43,555)
January 1, 2008	16,608	18,284	110%	(41,879)

Dodge County, Georgia
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2013

Fiscal Year Ending	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Projected Unit Credit (b)	Unfunded AAL (UAAL) (b-a)	Funded Fatio (a/b)	Covered Payroll c	UAAL as a Percent of Covered Payroll [(b-a)/c]
December 31, 2012	\$ 824,809 *	\$ 1,170,491	\$ 345,682	70.5%	\$ 477,648	72.4%
December 31, 2011	\$ 870,915 *	\$ 1,121,155	\$ 250,240	77.7%	\$ 209,555	119.4%
December 31, 2010	\$ 945,249 *	\$ 1,117,888	\$ 172,639	84.6%	\$ 199,576	86.5%
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%	\$ 3,329,791	21.1%

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

The assets and liabilities shown above reflect expected amounts as of the last day of the plan year. These amounts may vary from those used in determining the required 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, 2013

a. Vested	
i. Retirees (and others in pay status)	\$ 833,463
ii. Deferred Vested (former employees)	92,140
iii. Vested Active Participants	<u>185,950</u>
Total	\$1,111,553
b. Nonvested	<u>2,527</u>
Total	\$1,114,080

2. Effect of Future Salary Increases \$ 25,161

3. Total Actuarial Accrued Liability \$1,139,241

4. Net Assets Available for Benefits (including receivables) \$ 836,891

5. Net Assets in Excess of Actuarial Present Value of Accumulated Plan Benefits (\$ 277,189)

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, 2013

	Special Revenue	Capital Projects	Total Nonmajor Governmental Funds
Assets:			
Cash	\$ 325,784	\$ 143,691	\$ 469,475
Investments	-	-	-
Loans receivable	215,635	-	215,635
Grants receivable	-	-	-
Accrued Interest	10,269	-	10,269
Total assets	551,688	143,691	695,379
Liabilities:			
Accounts payable	-	1,052	1,052
Total liabilities	-	1,052	1,052
Fund balances:			
Restricted for			
Economic Development	370,671	-	370,671
Public Safety	181,017	-	181,017
Capital Projects	-	142,639	142,639
Total fund balances	551,688	142,639	694,327
Total liabilities and fund balances	\$ 551,688	\$ 143,691	\$ 695,379

Dodge County, Georgia
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the fiscal year ended December 31, 2013

	Special Revenue	Capital Project	Total Nonmajor Governmental Funds
Revenues:			
Judicial fees and charges	\$ 37,529	\$ -	\$ 37,529
Intergovernmental	12,187	377,446	389,633
Charges for services	468,882	-	468,882
Other	143,546	46	143,592
Total revenues	662,144	377,492	1,039,636
Expenditures:			
Current:			
General government	10	-	10
Public safety	644,395	231,793	876,188
Public works	-	-	-
Health Welfare	-	-	-
Capital Outlay:			
Public safety	36,800	-	36,800
Public works	-	34,006	34,006
Health Welfare	-	-	-
Recreation & culture	-	-	-
Debt service:			
Principal retirement	-	-	-
Interest	-	-	-
Intergovernmental	-	-	-
Total expenditures	681,205	265,799	947,004
Other financing sources (uses):			
Transfers in	40,449	-	40,449
Transfers out	-	-	-
Total other financing sources and (uses)	40,449	-	40,449
Net change in fund balances	21,387	111,694	133,081
Fund balances - beginning	530,301	30,945	561,246
Adjustments	-	-	-
Fund balances - ending	\$ 551,688	\$ 142,639	\$ 694,327

Dodge County, Georgia
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS

For the fiscal year ended December 31, 2013

	Rural Business Enterprise Fund	Revolving Loan Fund	Drug Education Fund	Jail Fund	Law Library	Sheriff's Commissary Fund	Sheriff's Condemnation & Supply Fund	Sheriff's Vending Machine Fund	E-911 Fund	Total Special Revenue Funds
Assets:										
Cash	\$ 25,257	\$ 119,511	\$ 20,289	\$ 43,555	\$ 37,219	\$ 57,898	\$ 20,129	\$ 300	\$ 1,628	\$ 325,784
Loans receivable	-	215,635	-	-	-	-	-	-	-	215,635
Accrued Interest	-	10,269	-	-	-	-	-	-	-	10,269
Total assets	25,257	345,414	20,289	43,555	37,219	57,898	20,129	300	1,628	\$ 551,688
Liabilities:										
Deferred revenues	-	-	-	-	-	-	-	-	-	-
Total liabilities	-	-	-	-	-	-	-	-	-	-
Fund balances:										
Restricted for										
Economic Development	25,257	345,414	-	-	-	-	-	-	-	370,671
Public Safety	-	-	20,289	43,555	37,219	57,898	20,129	300	1,628	181,016
Total fund balances	25,257	345,414	20,289	43,555	37,219	57,898	20,129	300	1,628	551,688
Total liabilities and fund balances	\$ 25,257	\$ 345,414	\$ 20,289	\$ 43,555	\$ 37,219	\$ 57,898	\$ 20,129	\$ 300	\$ 1,628	\$ 551,688

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

For the fiscal year ended December 31, 2013

	Rural Business Enterprise Fund	Revolving Loan Fund	Drug Education Fund	Jail Fund	Law Library	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	\$ -	\$ -	\$ 10,242	\$ 16,637	\$ 10,649	\$ -	\$ -	\$ -	\$ -	\$ 37,529
Grant	-	-	-	-	-	-	12,187	-	-	12,187
Charges for services	-	-	-	-	-	90,427	-	3,525	468,882	562,835
Other	19	5,135	12	26	-	-	44,401	-	-	49,593
Total revenues	19	5,135	10,254	16,663	10,649	90,427	56,588	3,525	468,882	662,143
Expenditures:										
Current:										
General government	10	-	-	-	-	-	-	-	-	10
Public safety	-	-	2,422	-	9,724	99,968	57,104	3,358	508,619	681,194
Other	-	-	-	-	-	-	-	-	-	-
Total expenditures	10	-	2,422	-	9,724	99,968	57,104	3,358	508,619	681,204
Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	-	-	40,449	40,449
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources and (uses)	-	-	-	-	-	-	-	-	40,449	40,449
Net change in fund balances	9	5,135	7,832	16,663	925	(9,540)	(516)	167	712	21,387
Fund balances - beginning	25,248	340,278	12,456	26,892	36,294	67,438	20,645	133	916	530,301
Fund balances - ending	\$ 25,257	\$ 345,413	\$ 20,289	\$ 43,555	\$ 37,219	\$ 57,898	\$ 20,129	\$ 300	\$ 1,628	\$ 551,688

Dodge County, Georgia
 COMBINING BALANCE SHEET
 CAPITAL PROJECT FUNDS
 For the fiscal year ended December 31, 2013

	<u>2003</u> <u>SPLOST</u>	<u>TIA</u> <u>SPLOST</u>	<u>Total</u> <u>Capital</u> <u>Project</u> <u>Funds</u>
Assets:			
Cash	\$ 30,992	\$ 112,700	\$ 143,691
Investments	-	-	-
Grant Receivable	-	-	-
Total assets	<u>30,992</u>	<u>112,700</u>	<u>143,691</u>
Liabilities:			
Accounts Payable	-	1,052	1,052
Total liabilities	<u>-</u>	<u>1,052</u>	<u>1,052</u>
Fund balances:			
Restricted for			
Capital Projects	<u>30,992</u>	<u>111,648</u>	<u>142,639</u>
Total fund balances	<u>30,992</u>	<u>111,648</u>	<u>142,639</u>
Total liabilities and fund balances	<u>\$ 30,992</u>	<u>\$ 112,700</u>	<u>\$ 143,691</u>

Dodge County, Georgia
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 CAPITAL PROJECT FUNDS
 For the fiscal year ended December 31, 2013

	2003 SPLOST	TIA SPLOST	Total Capital Project Funds
Revenues:			
Grant	-	-	-
Intergovernmental	-	377,446	377,446
Other	46	-	46
Total revenues	<u>46</u>	<u>377,446</u>	<u>377,493</u>
Expenditures:			
Current:			
General government	-	-	-
Public Works	-	231,793	231,793
Health Welfare	-	-	-
Capital Outlay:			
Public Works	-	34,006	34,006
Health Welfare	-	-	-
Recreation & culture	-	-	-
Debt service:			
Principal retirement	-	-	-
Interest	-	-	-
Intergovernmental	-	-	-
Total expenditures	<u>-</u>	<u>265,799</u>	<u>265,799</u>
Other financing sources (uses):			
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>46</u>	<u>111,647</u>	<u>111,694</u>
Fund balances - beginning	30,945	-	30,945
Fund balances - ending	<u>\$ 30,992</u>	<u>\$ 111,647</u>	<u>\$ 142,639</u>

Dodge County, Georgia
 AGENCY FUNDS
 COMBINING BALANCE SHEET
 December 31, 2013

	Probate Court	Tax Commissioner	Sheriff	Clerk of Court	Magistrate Court	Totals
ASSETS						
Cash	\$ 38,143	\$ 444,713	\$ 51,826	\$ 544,944	\$ 9,420	\$ 1,089,046
Due from other governments	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Total assets	38,143	444,713	51,826	544,944	9,420	1,089,046
LIABILITIES AND FUND BALANCES						
Accounts payable	-	-	-	-	-	-
Due to others	38,143	444,713	51,826	544,944	9,420	1,089,046
Due to other funds	-	-	-	-	-	-
Total liabilities	\$ 38,143	\$ 444,713	\$ 51,826	\$ 544,944	\$ 9,420	\$ 1,089,046

Dodge County, Georgia
 COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES
 For the fiscal year ended December 31, 2013

	Balance December 31, 2012	Additions	Deductions	Balance December 31, 2013
<u>Probate Court</u>				
ASSETS				
Cash	\$ 30,007	\$ 203,661	\$ 195,525	\$ 38,143
Total assets	30,007	203,661	195,525	38,143
LIABILITIES				
Due to others	30,007	203,661	195,525	38,143
Total liabilities	\$ 30,007	\$ 203,661	\$ 195,525	\$ 38,143

(continued)

Dodge County, Georgia
 AGENCY FUNDS
 COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES - CONTINUED
 For the fiscal year ended December 31, 2013

	Balance December 31, 2012	Additions	Deductions	Balance December 31, 2013
<u>Tax Commissioner</u>				
ASSETS				
Cash	\$ 164,296	\$ 11,275,066	\$ 10,994,649	\$ 444,713
Total assets	164,296	11,275,066	10,994,649	444,713
LIABILITIES				
Due to others	164,296	11,275,066	10,994,649	444,713
Due to other funds	-	-	-	-
Total liabilities	\$ 164,296	\$ 11,275,066	\$ 10,994,649	\$ 444,713

<u>Sheriff</u>				
ASSETS				
Cash	52,454	60,751	61,379	51,826
Total assets	52,454	60,751	61,379	51,826
LIABILITIES				
Due to others	52,454	60,751	61,379	51,826
Due to other funds	-	-	-	-
Total liabilities	\$ 52,454	\$ 60,751	\$ 61,379	\$ 51,826

(continued)

Dodge County, Georgia
 AGENCY FUNDS
 COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES - CONTINUED
 For the fiscal year ended December 31, 2013

	Balance December 31, 2012	Additions	Deductions	Balance December 31, 2013
<u>Clerk of Court</u>				
ASSETS				
Cash	\$ 471,154	\$ 458,072	\$ 384,282	\$ 544,944
Total assets	471,154	458,072	384,282	544,944
LIABILITIES				
Due to others	471,154	458,072	384,282	544,944
Total liabilities	\$ 471,154	\$ 458,072	\$ 384,282	\$ 544,944
 <u>Magistrate Court</u>				
ASSETS				
Cash	\$ 6,406	\$ 225,589	\$ 222,575	\$ 9,420
Total assets	6,406	225,589	222,575	9,420
LIABILITIES				
Due to others	6,406	225,589	222,575	9,420
Total liabilities	\$ 6,406	\$ 225,589	\$ 222,575	\$ 9,420

**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, 2013

	Balance December 31, 2012	Additions	Deductions	Balance December 31, 2013
General government:				
Office of Commissioner	\$ 75,008	\$ -	\$ 13,302	\$ 61,706
Tax Commissioner	30,671	-	-	30,671
Tax Assessor & Appraiser	8,535	-	-	8,535
Other	14,407,467	598,063	-	15,005,530
Total general government	14,521,681	598,063	13,302	15,106,442
Public Safety:				
Sheriff	789,885	36,800	12,500	814,185
Civil Defense	19,345	-	-	19,345
E-911	226,777	-	-	226,777
EMS	256,163	-	-	256,163
Other	45,626	3,684	-	49,310
Total public safety	1,337,796	40,484	12,500	1,365,780
Public Works:				
Sanitation	893,232	-	87,196	806,036
Road	2,306,898	123,203	-	2,430,101
Total public works	3,200,130	123,203	87,196	3,236,137
Judiciary:				
Clerk of Superior Court	5,758	-	-	5,758
Probate Court	5,260	-	-	5,260
Magistrate Court	2,795	3,700	-	6,495
Total judiciary	13,813	3,700	-	17,513
Total capital assets	\$ 19,073,420	\$ 765,450	\$ 112,998	\$ 19,725,872

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, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$ 15	\$ 15	\$ 19	\$ 4
Other	-	-	-	-
Total revenues	<u>15</u>	<u>15</u>	<u>19</u>	<u>4</u>
Expenditures:				
Current:				
General Government	<u>10</u>	<u>10</u>	<u>10</u>	<u>-</u>
Total expenditures	<u>10</u>	<u>10</u>	<u>10</u>	<u>-</u>
Net change in fund balances	5	5	9	4
Fund balances - beginning	<u>25,248</u>	<u>25,248</u>	<u>25,248</u>	<u>-</u>
Fund balances - ending	<u>\$ 25,253</u>	<u>\$ 25,253</u>	<u>\$ 25,257</u>	<u>\$ 4</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, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues:				
Judicial fees and charges	\$ 8,500	\$ 8,500	\$ 10,242	\$ 1,742
Interest	200	200	12	(188)
Total revenues	<u>8,700</u>	<u>8,700</u>	<u>10,254</u>	<u>1,554</u>
Expenditures:				
Current:				
Public safety	5,000	5,000	2,422	2,578
Total expenditures	<u>5,000</u>	<u>5,000</u>	<u>2,422</u>	<u>2,578</u>
Net change in fund balances	3,700	3,700	7,832	4,132
Fund balances - beginning	<u>12,456</u>	<u>12,456</u>	<u>12,456</u>	<u>-</u>
Fund balances - ending	<u>\$ 16,156</u>	<u>\$ 16,156</u>	<u>\$ 20,288</u>	<u>\$ 4,132</u>

Dodge County, Georgia
 JAIL SPECIAL REVENUE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
 For the fiscal year ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues:				
Judicial fees and charges	\$ 15,000	\$ 15,000	\$ 16,637	\$ 1,637
Interest	200	200	26	(174)
Total revenues	<u>15,200</u>	<u>15,200</u>	<u>16,663</u>	<u>1,463</u>
Expenditures:				
Current:				
Public safety	10,000	10,000	-	10,000
Total expenditures	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
 Net change in fund balances	 5,200	 5,200	 16,663	 11,463
Fund balances - beginning	<u>26,892</u>	<u>26,892</u>	<u>26,892</u>	<u>-</u>
Fund balances - ending	<u>\$ 32,092</u>	<u>\$ 32,092</u>	<u>\$ 43,555</u>	<u>\$ 11,463</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, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues:				
Judicial fees and charges	\$ 14,000	\$ 14,000	\$ 10,649	\$ (3,351)
Interest	-	-	-	-
Total revenues	<u>14,000</u>	<u>14,000</u>	<u>10,649</u>	<u>(3,351)</u>
Expenditures:				
Current:				
Public safety	<u>14,000</u>	<u>14,000</u>	<u>9,724</u>	<u>4,276</u>
Total expenditures	<u>14,000</u>	<u>14,000</u>	<u>9,724</u>	<u>4,276</u>
Net change in fund balances	-	-	925	925
Fund balances - beginning	<u>36,294</u>	<u>36,294</u>	<u>36,294</u>	<u>-</u>
Fund balances - ending	<u>\$ 36,294</u>	<u>\$ 36,294</u>	<u>\$ 37,219</u>	<u>\$ 925</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, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$ 16,000	\$ 16,000	\$ 5,135	\$ (10,865)
Other	100	-	-	-
Total revenues	<u>16,100</u>	<u>16,100</u>	<u>5,135</u>	<u>(10,965)</u>
Expenditures:				
Current:	-	-	-	-
General government	1,000	1,000	-	1,000
Total expenditures	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Net change in fund balances	15,100	15,100	5,135	(9,965)
Fund balances - beginning	<u>340,278</u>	<u>340,278</u>	<u>340,278</u>	<u>-</u>
Fund balances - ending	<u>\$ 355,378</u>	<u>\$ 355,378</u>	<u>\$ 345,413</u>	<u>\$ (9,965)</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, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues:				
Other	\$ -	\$ -	\$ 56,588	\$ 56,588
Total revenues	<u>-</u>	<u>-</u>	<u>56,588</u>	<u>56,588</u>
Expenditures:				
Current:				
Public safety	-	-	57,104	(57,104)
Total expenditures	<u>-</u>	<u>-</u>	<u>57,104</u>	<u>(57,104)</u>
Other financing uses:				
Transfers out	-	-	-	-
Net change in fund balances	-	-	(516)	(516)
Fund balances - beginning	<u>20,645</u>	<u>20,645</u>	<u>20,645</u>	<u>-</u>
Fund balances - ending	<u>\$ 20,645</u>	<u>\$ 20,645</u>	<u>\$ 20,129</u>	<u>\$ (516)</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, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ 450,000	\$ 450,000	\$ 468,882	\$ 18,882
Total revenues	<u>450,000</u>	<u>450,000</u>	<u>468,882</u>	<u>18,882</u>
Expenditures:				
Current:				
Public Safety	493,050	493,050	508,619	(15,569)
Total expenditures	<u>493,050</u>	<u>493,050</u>	<u>508,619</u>	<u>(15,569)</u>
Other financing uses:				
Transfers in (out)	43,050	43,050	40,449	(2,601)
Net change in fund balances	-	-	712	712
Fund balances - beginning	916	916	916	-
Fund balances - ending	<u>\$ 916</u>	<u>\$ 916</u>	<u>\$ 1,628</u>	<u>\$ 712</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, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues:				
Other	\$ -	\$ -	\$ 90,427	\$ 90,427
Total revenues	<u>-</u>	<u>-</u>	<u>90,427</u>	<u>90,427</u>
Expenditures:				
Current:				
Public safety	-	-	99,968	(99,968)
Total expenditures	<u>-</u>	<u>-</u>	<u>99,968</u>	<u>(99,968)</u>
Other financing uses:				
Transfers out	-	-	-	-
Net change in fund balances	-	-	(9,541)	(9,541)
Fund balances - beginning	<u>67,438</u>	<u>67,438</u>	<u>67,438</u>	<u>-</u>
Fund balances - ending	<u>\$ 67,438</u>	<u>\$ 67,438</u>	<u>\$ 57,897</u>	<u>\$ (9,541)</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, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues:				
Other	\$ -	\$ -	\$ 3,525	\$ 3,525
Total revenues	<u>-</u>	<u>-</u>	<u>3,525</u>	<u>3,525</u>
Expenditures:				
Current:				
Public safety	-	-	3,358	(3,358)
Total expenditures	<u>-</u>	<u>-</u>	<u>3,358</u>	<u>(3,358)</u>
Other financing uses:				
Transfers out	-	-	-	-
Net change in fund balances	-	-	167	167
Fund balances - beginning	<u>133</u>	<u>133</u>	<u>133</u>	<u>-</u>
Fund balances - ending	<u>\$ 133</u>	<u>\$ 133</u>	<u>\$ 300</u>	<u>\$ 167</u>

SPECIAL-PURPOSE LOCAL OPTION SALES TAX 2003
 SCHEDULE OF EXPENDITURES
 (Construction and Other Projects)
 Year ended December 31, 2013

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	\$ 3,766,044	\$ -	\$ 3,766,044	110.77%
Courthouse & other public building repair	600,000	1,063,258	-	1,063,258	177.21%
Dodge County Hospital	2,500,000	2,834,106	-	2,834,106	113.36%
Recreation facilities in Dodge County	450,000	622,947	-	622,947	138.43%
Rural fire departments	200,000	251,236	-	251,236	125.62%
Dodge County-Eastman Development Authority	150,000	32,559	-	32,559	21.71%
Water and sewer projects for the City of Eastman	1,500,000	1,569,062	-	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	13,919	-	13,919	55.68%
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	\$9,000,000	10,329,631	-	\$10,329,631	
Reconciliation to expenditures reported in financial statements:					
Principal retirement			-		
Proceeds from other funding sources			-		
Total expenditures		\$ 10,329,631	\$ -		

Dodge County, Georgia
SPECIAL-PURPOSE LOCAL OPTION SALES TAX 2008
SCHEDULE OF EXPENDITURES
 (Construction and Other Projects)
 Year ended December 31, 2013

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	\$ 1,403,042	\$ -	\$ 1,403,042	58.46%
Purchase of land and construction	50,000	-	-	-	0.00%
New Jail	5,500,000	6,740,838	83,867	6,824,705	124.09%
Dodge County Hospital	2,500,000	907,915	551,200	1,459,115	58.36%
Recreational facilities in Dodge County	100,000	33,991	15,622	49,613	49.61%
Rural fire departments	200,000	194,831	-	194,831	97.42%
Renovations, improvements, and additions for Dodge County buildings	550,000	13,312	450	13,762	2.50%
Water and sewer projects for the City of Eastman	2,680,000	988,434	579,305	1,567,739	58.50%
Recreational facilities, roads, and street improvements for the City of Chauncey	30,000	11,162	6,013	17,175	57.25%
Recreational facilities, roads, and street improvements for the City of Chester	30,000	11,162	7,068	18,230	60.77%
Recreational facilities, roads, and street improvements for the City of Milan	30,000	11,162	6,541	17,703	59.01%
Recreational facilities, roads, and street improvements for the City of Rhine	30,000	11,162	6,541	17,703	59.01%
Public safety facilities, specifically including E-911 emergency telephone system	300,000	174,933	16,515	191,448	63.82%
Total SPLOST 2008	\$14,400,000	10,501,944	1,273,122	\$11,775,066	
Reconciliation to expenditures reported in financial statements:					
Bond principal retirement			-		
Total expenditures			\$ 1,273,122		

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

<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	\$ 295,000	\$ -	\$ 265,798	\$ 265,798	90.10%
Total	<u>\$ 295,000</u>	<u>-</u>	<u>265,798</u>	<u>\$ 265,798</u>	

Dodge County, Georgia
PUBLIC TRANSPORTATION PROGRAM
SCHEDULE OF REVENUES AND EXPENDITURES-BUDGET AND ACTUAL
For the fiscal year ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues:				
Section 5311 Funding	\$ 60,000	\$ 60,000	\$ 72,471	\$ 12,471
Third Party Operator Funding	30,000	30,000	16,869	(13,131)
Fares	8,000	8,000	8,180	180
Total revenues	98,000	98,000	97,520	(480)
Expenditures:				
Administrative:				
Contract	51,200	51,200	56,070	(4,870)
Supplies	-	-	-	-
Vehicle insurance	4,000	4,000	4,000	-
Radio	-	-	-	-
Physicals and drug testing	300	300	169	131
Miscellaneous	1,000	1,000	1,433	(433)
Total administrative	56,500	56,500	61,672	(5,172)
Operating:				
Salaries and benefits	81,147	81,147	83,221	(2,074)
Fuel and oil	25,000	25,000	25,758	(758)
Maintenance and repair	7,000	7,000	2,643	4,357
Total operating	113,147	113,147	111,622	1,525
Total expenditures	169,647	169,647	173,294	(3,647)
Total excess (deficit)	\$ (71,647)	\$ (71,647)	\$ (75,774)	\$ (4,127)

STATE COMPLIANCE SECTION

Dodge County, Georgia
Schedule of State Contractual Assistance
For the Year Ended December 31, 2013

	Contract Number	Revenues	Expenditures	Amounts (Owed to) Due from Organization
State Program				
Georgia Department of Transportation:				
Section 5311 Transportation	T004711	\$ 38,038	\$ 38,038	\$ 19,630
Section 5311 Transportation	T004278	\$ 51,091	\$ 51,091	\$ -
Section 5311 Transportation	T002822	\$ -	\$ -	\$ -
Governor's Office of Highway Safety				
2013 Grant		\$ 9,737	\$ 9,737	\$ -

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

CERTIFIED PUBLIC ACCOUNTANT

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hfrankerwincpa@bellsouth.net

MEMBER
Georgia Society of
Certified Public Accountants

MEMBER
American Institute of
Certified Public Accountants

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, 2013 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, 2013 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 30, 2014

Dodge County, Georgia

Certification of 9-1-1 Expenditures

For the Year Ended December 31, 2013

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"/> Special Revenue Fund <input type="checkbox"/> Enterprise Fund		
2	Expenditures (UCOA Activity 3800) Wireless service supplier cost recovery charges (identify each supplier individually on lines below - attach list, if necessary)	46-5-134(e)	
	_____		\$ _____
	_____		\$ _____
	_____		\$ _____
3	Emergency telephone equipment, including necessary computer hardware, software, and data base provisioning, addressing, and nonrecurring costs of establishing a 9-1-1 system:		
3a	Lease costs	46-5-134(f)(1)(A)	\$ _____
3b	Purchase costs	46-5-134(f)(1)(A)	\$ _____
3c	Maintenance costs	46-5-134(f)(1)(A)	\$ 17,184.17
4	Rates associated with the service suppliers 9-1-1 service and other service suppliers recurring charges	46-5-134(f)(1)(B)	\$ _____
5	Employees hired by the local government solely for the operation and maintenance of the emergency 9-1-1 system and employees who work as directors as defined in O.C.G.A. §46-5-138.2		
5a	Salaries and wages	46-5-134(f)(1)(C)	\$ 285,236.78
5b	Employee benefits	46-5-134(f)(1)(C)	\$ 71,400.26
6	Cost of training of employees who work as dispatchers or directors	46-5-134(f)(1)(D)	\$ _____
7	Office supplies of the public safety answering points used directly in providing emergency 9-1-1 system services	46-5-134(f)(1)(E)	\$ 12,334.38
8	Building used as a public safety answering point:		
8a	Lease costs	46-5-134(f)(1)(F)	\$ _____
8b	Purchase costs	46-5-134(f)(1)(F)	\$ _____
9	Computer hardware and software used at a public safety answering point, including computer assisted dispatch systems and automatic vehicle location systems:		
9a	Lease costs	46-5-134(f)(1)(G)	\$ _____
9b	Purchase costs	46-5-134(f)(1)(G)	\$ _____
9c	Maintenance costs	46-5-134(f)(1)(G)	\$ 13,164.76

Dodge County, Georgia

Certification of 9-1-1 Expenditures

For the Year Ended December 31, 2013

Line No.	Description	O.C.G.A. Reference:	Amount
10	Supplies directly related to providing emergency 9-1-1 system services, including the cost of printing emergency 9-1-1 public education materials	46-5-134(f)(1)(H)	\$ 12,609.83
11	Logging recorders used at a public safety answering point to record telephone and radio traffic:		
11a	Lease costs	46-5-134(f)(1)(I)	\$ _____
11b	Purchase costs	46-5-134(f)(1)(I)	\$ _____
11c	Maintenance costs	46-5-134(f)(1)(I)	\$ _____
12	Insurance purchased to insure against risks and liability in the operation and maintenance of the 9-1-1 system on behalf of the local government or on behalf of employees hired by the local government solely for the operation and maintenance of the 9-1-1 system and employees who work as directors	46-5-134(f)(2)(B)(i)	\$ _____
13	Mobile communications vehicle and equipment, if the primary purpose and designation of such vehicle is to function as a backup 9-1-1 system center		
13a	Lease costs	46-5-134(f)(2)(B)(ii)	\$ _____
13b	Purchase costs	46-5-134(f)(2)(B)(ii)	\$ _____
13c	Maintenance costs	46-5-134(f)(2)(B)(ii)	\$ _____
14	Allocation of indirect costs associated with supporting the 9-1-1 system center and operations as identified and outlined in an indirect cost allocation plan approved by the local governing authority that is consistent with the costs allocated within the local government to both governmental and business-type activities	46-5-134(f)(2)(B)(iii)	\$ _____
15	Mobile public safety voice and data equipment, geo-targeted test messaging alert systems, or towers necessary to carry out the function of 9-1-1 system operations		
15a	Lease costs	46-5-134(f)(2)(B)(iv)	\$ _____
15b	Purchase costs	46-5-134(f)(2)(B)(iv)	\$ _____
15c	Maintenance costs	46-5-134(f)(2)(B)(iv)	\$ _____
16	Public safety voice and data communications systems located in the 9-1-1 system facility that further the legislative intent of providing the highest level of emergency response service on a local, regional, and state-wide basis, including equipment and associated hardware and software that supports the use of public safety wireless voice and data communication systems		
16a	Lease costs	46-5-134(f)(2)(B)(v)	\$ _____
16b	Purchase costs	46-5-134(f)(2)(B)(v)	\$ _____
16c	Maintenance costs	46-5-134(f)(2)(B)(v)	\$ _____

Dodge County, Georgia

Certification of 9-1-1 Expenditures

For the Year Ended December 31, 2013

Line
No.

O.C.G.A.
Reference:

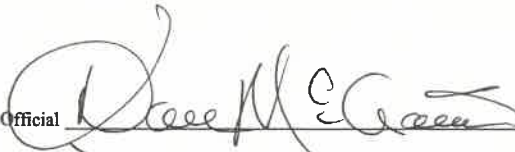
17 Other expenditures not included in Lines 2 through 16 above.
Identify by object and purpose.

Utilities	\$ 77,319.95
Cable service	\$ 3,962.51
Property Insurance	\$ 989
Vehicle Repairs & Insurance	\$ 12,452.25
Uniforms	\$ 329
Drug & Alcohol Testing	\$ 100
Travel	\$ 1,536.02
	\$
18 Total Expenditures (total of all amounts reported on Lines 2 through 17 above)	\$ 508,618.91

Certification of Local Government Officials

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

Signature of Chief Elected Official

 Date 6/29/14

Print Name of Chief Elected Official

Daw McGranie

Title of Chief Elected Official

Chairman

Signature of Chief Financial Officer

 Date 6/29/14

Print Name of Chief Financial Officer

Bobby Percech

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING
STANDARDS***

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

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Dodge County, Georgia, as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise Dodge County, Georgia's basic financial statements, and have issued my report thereon dated June 30, 2014.

Internal Control Over Financial Reporting

In planning and performing my audit of the financial statements, I considered Dodge County, Georgia's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Dodge County, Georgia's internal control. Accordingly, I do not express an opinion on the effectiveness of Dodge County, Georgia's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be a material weaknesses or, significant deficiencies. Given these limitations, during my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified. I did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs that I consider to be significant deficiencies as item 13-1.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Dodge County, Georgia's financial statements are free from material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the

determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as item 13-2.

Dodge County, Georgia's Response to Findings

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

Purpose of this Report

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



Eastman, Georgia

June 30, 2014

DODGE COUNTY, GEORGIA
Schedule of Findings and Questioned Costs
Year Ended December 31, 2013

SUMMARY OF AUDITOR'S RESULTS

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

FINDINGS - FINANCIAL STATEMENTS AUDIT

13-1 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.

13-2 Budgets

Condition: Local governmental entities are required to adopt annual budgets for Special Revenue Funds. Dodge County did not adopt budgets for all of its Special Revenue Funds.

Recommendation: The Board of Commissioners should adopt annual budgets for all Special Revenue Funds prior to January 1 of each year.

DODGE COUNTY, GEORGIA
Schedule of Findings and Questioned Costs
Year Ended December 31, 2013

Views of Responsible Officials And Planned Corrective Action: The Board of Commissioners will adopt annual budgets for all Special Revenue Funds prior to January 1 of each year.

PRIOR YEAR FINDINGS

Control Deficiencies

The current year control deficiency 13-1 was a control deficiency in the prior year. The County had no other control deficiencies in the December 31, 2012 report.

Prior Year Noncompliance Instances

The instance of noncompliance in the current year was reported in the December 31, 2012 report.