

DODGE COUNTY, GEORGIA
ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2014

Dodge County, Georgia
 ANNUAL FINANCIAL REPORT
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2014
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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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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, 2014, 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, 2014, 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.

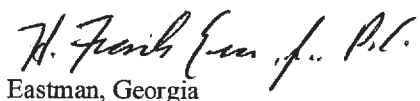
Other Information

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 accompanying schedules of expenditures of special purpose local option sales tax proceeds are presented for purposes of additional analysis as required by the Official Code of Georgia 48-8-21, and are not required part of the basic financial statements.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, I have also issued our report dated July 21, 2015, 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

July 21, 2015

FINANCIAL SECTION

Dodge County, Georgia
STATEMENT OF NET POSITION
December 31, 2014

	PRIMARY GOVERNMENT <u>Governmental Activities</u>	COMPONENT UNIT <u>Governmental Activities</u>
Assets:		
Cash	4,187,663	582,936
Taxes receivable, net	1,292,041	-
Due from other governments	32,946	3,971
Loans receivable	189,137	-
Inventory	7,371	-
Accrued Interest	10,269	-
Capital assets (net of accumulated depreciation):		
Land	351,410	-
Construction in Progress	14,117	-
Buildings	6,786,369	-
Improvements	556,513	-
Machinery and equipment	833,129	26
Infrastructure	3,150,878	-
Total Assets	<u>17,411,843</u>	<u>586,933</u>
Liabilities:		
Accounts payable	55,351	-
Accrued liabilities	52,531	4,620
Prepaid contract revenue	646,193	-
Noncurrent liabilities:		
Due within one year:		
Capital Lease Payable	42,394	-
Bond Payable	-	-
Due in more than one year:		
Accrued liabilities	-	18,481
Capital Lease Payable	183,087	-
Bond Payable	1,895,000	-
Net pension obligation	330,009	-
Closure/post closure care	1,438,838	-
Total liabilities	<u>4,643,403</u>	<u>23,101</u>
Net position:		
Net investment in capital assets	9,571,935	26
Restricted for:		
Prior year program income	-	102,248
Capital projects	(122,271)	-
Economic Development	363,121	-
Public Safety	192,400	-
Unrestricted	<u>2,763,255</u>	<u>461,558</u>
Total net position	<u><u>12,768,440</u></u>	<u><u>563,832</u></u>

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

Dodge County, Georgia
STATEMENT OF ACTIVITIES
For the fiscal year ended December 31, 2014

Functions	Net (Expense) Revenue and Changes in Net Position			
	Expenses	Charges for Services and Fines	Operating Grants and Contributions	Capital Grants and Contributions
			Primary Governmental Activities	Component Unit Governmental Activities
Primary government:				
Governmental activities:				
General government	\$ 1,535,049	\$ 16,080	\$ 6,322	\$ (1,512,647)
Public safety	5,172,481	1,793,342	202,953	(3,165,688)
Public works	2,733,265	220,161	6,539	(1,921,917)
Judiciary	788,938	491,143	-	(297,795)
Health & welfare	656,291	-	54,607	(601,684)
Recreation & culture	264,032	-	-	(264,032)
Development & housing	183,532	20,194	-	(163,338)
Community service	421,698	7,230	98,651	(315,817)
Interest on Long Term Debt	178,221	-	-	(178,221)
Total governmental activities	\$ 11,933,507	\$ 2,548,150	\$ 369,072	\$ (8,421,139)
Component units:				
Governmental-type	\$ 431,169	\$ 137,649	\$ 306,649	13,129
General revenues:				
Property taxes				5,005,426
Sales taxes				3,300,021
Other taxes				672,867
Sales of capital assets				1,702
Interest				6,976
Other revenues				130,396
Transfers				57,038
Total general revenues and transfers			9,117,388	57,038
Change in net position				70,167
Net position - beginning				12,072,191
Adjustments				-
Net position - ending			\$ 12,768,440	\$ 563,832

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

Dodge County, Georgia
BALANCE SHEET
GOVERNMENTAL FUNDS

December 31, 2014

	General	2008 SPLOST	Other Governmental Funds	Total Governmental Funds
Assets:				
Cash	\$ 2,228,564	\$ 1,226,815	\$ 732,286	\$ 4,187,665
Investments	-	-	-	-
Taxes receivable, net	1,118,223	-	173,818	1,292,041
Due from other governments	32,946	-	-	32,946
Due from other funds	-	-	-	-
Loans receivable	-	-	189,137	189,137
Inventory	7,371	-	-	7,371
Accrued Interest	-	-	10,269	10,269
Total assets	3,387,104	1,226,815	1,105,510	5,719,429
Liabilities:				
Bank overdraft	-	-	-	-
Accounts payable	51,276	-	4,075	55,351
Accrued liabilities	52,531	-	-	52,531
Deferred grant revenues	646,193	-	-	646,193
Total liabilities	750,000	-	4,075	754,075
Deferred inflows of resources:				
Unavailable revenue-taxes	552,955	-	-	552,955
Total deferred inflows of resources	552,955	-	-	552,955
Fund balances:				
Nonspendable				
Inventories	7,371	-	-	7,371
Restricted for				
Economic Development	-	-	363,121	363,121
Public Safety	-	-	192,400	192,400
Capital Projects	-	1,226,815	545,914	1,772,729
Unassigned	2,076,778	-	-	2,076,778
Total fund balances	2,084,149	1,226,815	1,101,435	4,412,399
Total liabilities, Deferred inflows of resources, and fund balances	\$ 3,387,104	\$ 1,226,815	\$ 1,105,510	\$ 5,719,429

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, 2014

Total fund equity per balance sheet of governmental funds	\$ 4,412,399
Amounts reported for governmental activities in the statement of net position are different from amounts reported in the balance sheet of governmental funds due to the following:	
Net pension obligation - To recognize asset (liability) resulting from contributions in excess of (under) the annual required contribution.	\$ (330,009)
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. (capital assets amounted to \$20,048,068 accumulated depreciation amounted to \$8,355,652)	11,692,415
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.	552,955
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 \$1,438,838; bonds payable amounted to \$1,895,000, capital lease payable amounted to \$225,481)	<u>(3,559,320)</u>
Net position of governmental activities	<u>\$ 12,768,440</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, 2014

	General	2008 SPLOST	Other Governmental Funds	Total Governmental Funds
Revenues:				
Taxes	\$ 6,868,301	\$ 1,400,280	\$ 915,713	\$ 9,184,294
Licenses and permits	36,274	-	-	36,274
Intergovernmental	962,672	-	-	962,672
Charges for services	1,075,511	-	876,417	1,951,928
Judicial fees and charges	519,809	-	55,825	575,634
Other	53,679	29,727	39,827	123,233
Total revenues	<u>9,516,246</u>	<u>1,430,007</u>	<u>1,887,782</u>	<u>12,834,035</u>
Expenditures:				
Current:				
General government	1,132,048	13,286	11,000	1,156,334
Public safety	3,924,323	13,256	1,005,452	4,943,031
Public works	1,802,425	-	326,786	2,129,211
Judiciary	788,568	-	-	788,568
Health & welfare	148,124	-	-	148,124
Recreation & culture	234,044	-	-	234,044
Development & housing	113,525	-	-	113,525
Community service	402,629	-	-	402,629
Capital outlay:				
General government	2,790	-	-	2,790
Public safety	283,532	7,513	20,250	311,295
Public Works	-	-	2,000	2,000
Judiciary	-	-	-	-
Health & Welfare	-	-	-	-
Recreation & culture	-	-	-	-
Debt service:				
Principal retirement	1,200,000	1,295,000	-	2,495,000
Interest	12,844	165,377	-	178,221
Intergovernmental	-	948,244	135,610	1,083,854
Total expenditures	<u>10,044,852</u>	<u>2,442,676</u>	<u>1,501,098</u>	<u>13,988,626</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(528,606)</u>	<u>(1,012,669)</u>	<u>386,684</u>	<u>(1,154,591)</u>
Other financing sources (uses):				
Loan proceeds	1,425,481	-	-	1,425,481
Surplus equipment sale	1,702	-	-	1,702
Transfers in	-	-	34,691	34,691
Transfers out	(20,424)	-	(14,267)	(34,691)
Total other financing sources and (uses)	<u>1,406,759</u>	<u>-</u>	<u>20,424</u>	<u>1,427,183</u>
Net change in fund balance	<u>878,153</u>	<u>(1,012,669)</u>	<u>407,108</u>	<u>272,592</u>
Fund balances - beginning	1,205,996	2,239,484	694,327	4,139,807
Adjustments	-	-	-	-
Fund balances - ending	<u>2,084,149</u>	<u>\$ 1,226,815</u>	<u>\$ 1,101,435</u>	<u>\$ 4,412,399</u>

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, 2014

Net change in fund balances, total governmental funds \$ 272,592

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

Net pension obligation - To recognize change in asset (liability) resulting from contributions in excess of (under) the annual required contribution. (343,670)

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. (227,852)

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. (205,981)

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	(1,425,481)
Bond Issuance Costs	(70,038)
Closure/post closure care	201,679
Principal Repayments	
Bonds	1,295,000
Capital Leases	-
Notes Payable	<u>1,200,000</u>

Net position of governmental activities 696,249

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$ 5,824,500	\$5,824,500	\$ 6,868,301	\$ 1,043,801
Licenses and permits	36,000	36,000	36,274	274
Intergovernmental	219,500	219,500	962,672	743,172
Charges for services	1,095,000	1,095,000	1,075,511	(19,489)
Judicial fees and charges	465,000	465,000	519,809	54,809
Other	300,000	300,000	53,679	(246,321)
Total revenues	7,940,000	7,940,000	9,516,246	1,576,246
Current expenditures:				
General government:				
Office of Commissioner	500,478	500,478	463,354	37,124
Registrar and election	192,079	192,079	163,885	28,194
Office of Tax Commissioner	201,005	201,005	190,115	10,890
Tax Assessor and Appraiser	337,637	337,637	314,538	23,099
Tax Collector	-	-	156	(156)
Total general government	1,231,199	1,231,199	1,132,048	99,151
Public safety:				
Office of Sheriff	2,208,512	2,208,512	2,588,454	(379,942)
EMA	25,948	25,948	26,451	(503)
Coroner	25,658	25,658	29,137	(3,479)
EMS	852,206	852,206	927,117	(74,911)
Building Inspector	74,821	74,821	68,144	6,677
Oconee Drug Task Force	65,000	65,000	197,553	(132,553)
Miscellaneous	85,965	85,965	87,467	(1,502)
Total public safety	3,338,110	3,338,110	3,924,323	(586,213)
Public works:				
Landfill and sanitation	603,824	603,824	555,345	48,479
Roads	822,834	822,834	1,247,080	(424,246)
Total public works	1,426,658	1,426,658	1,802,425	(375,767)
Judiciary:				
Clerk of Superior Court	245,797	245,797	233,619	12,178
Superior Court	201,426	201,426	185,820	15,606
Probate Court	184,745	184,745	175,269	9,476
Magistrate Court	195,073	195,073	193,860	1,213
Total judiciary	827,041	827,041	788,568	38,473

(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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Health & welfare:				
Eastman Dodge Nutrition Center	63,349	63,349	50,052	13,297
Public Health	92,819	92,819	94,376	(1,557)
Family and Children Services	6,255	6,255	3,696	2,559
Paupers and financial assistance	2,500	2,500	-	2,500
Total health & welfare	164,923	164,923	148,124	16,799
Recreation & culture:				
Library	50,940	50,940	50,940	-
Historical Society	3,500	3,500	750	2,750
Recreation	176,800	176,800	182,354	(5,554)
Total recreation & culture	231,240	231,240	234,044	(2,804)
Development & housing:				
Development Authority	14,336	14,336	12,500	1,836
Firefighters Association	-	-	-	-
Forestry Department	22,903	22,903	24,288	(1,385)
Chamber of Commerce	67,000	67,000	67,720	(720)
NRCS Conservation	9,250	9,250	9,017	233
Total development & housing	113,489	113,489	113,525	(36)
Community service:				
Extension Service	87,583	87,583	88,953	(1,370)
GEFA Irrigation Grant	-	-	-	-
Miscellaneous	61,000	61,000	(8,457)	69,457
Airport	112,906	112,906	125,508	(12,602)
Eastman-Dodge Council on Aging	10,000	10,000	10,000	-
Dodge County Agricultural Park	500	500	274	226
Regional Development Center	12,299	12,299	13,239	(940)
Building Rent	-	-	-	-
Transit	168,442	168,442	173,112	(4,670)
Total community service	452,730	452,730	402,629	50,101

(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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Capital outlay:				
General government	-	-	2,790	(2,790)
Public safety	-	-	283,532	(283,532)
Public works			-	-
Judiciary	-	-	-	-
Total capital outlay	-	-	286,322	(286,322)
Debt service:				
Principal retirement	-	-	1,200,000	(1,200,000)
Interest	50,000	50,000	12,844	37,156
Total debt service	50,000	50,000	1,212,844	(1,162,844)
Total expenditures	7,835,390	7,835,390	10,044,852	(5,625,555)
Excess of revenues over expenditures	104,610	104,610	(528,606)	(633,216)
Other financing sources (uses):				
Loan proceeds	-	-	1,425,481	1,425,481
Surplus equipment sale	-	-	1,702	1,702
Transfers in	-	-	-	-
Transfers out	(9,125)	(9,125)	(20,424)	(11,299)
Total other financing sources (uses)	(9,125)	(9,125)	1,406,759	1,415,884
Net change in fund balances	95,485	95,485	878,153	782,668
Fund balances - beginning	1,205,996	1,205,996	1,205,996	-
Fund balances - ending	\$ 1,301,481	\$ 1,301,481	\$ 2,084,149	\$ 782,668

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

Dodge County, Georgia
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
December 31, 2014

ASSETS	
Cash	\$ 831,056
Due from other funds	<u>-</u>
Total assets	<u>831,056</u>
LIABILITIES	
Accounts payable	-
Due to others	<u>831,056</u>
Total liabilities	<u>\$ 831,056</u>

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

Dodge County, Georgia
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2014

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
December 31, 2014

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, 2014

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 position. The statement of activities reports revenues and expenses, including depreciation.

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

D Basis of Accounting

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

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

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

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, 2014

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, 2014

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 Compensated Absences

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

K Accrued Liabilities and Long-term Obligations

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

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

L Deferred Outflows/ Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County does not currently have any items that qualify for reporting in this category.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of fund balance that applies to future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has only one type of these items, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, *unavailable revenue* is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from one source:

Dodge County, Georgia
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2014

taxes. This amount is deferred and recognized as an inflow of resources in the period that the amount become available.

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.

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,

Dodge County, Georgia
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2014

when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Flow Assumptions – Net Position

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

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, 2014 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.

Dodge County, Georgia
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2014

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:			
Tax Collector	-	156	156
Office of Sheriff	2,208,512	2,588,454	379,942
EMA	25,948	26,451	503
Coroner	25,658	29,137	3,479
EMS	852,206	927,117	74,911
Oconee Drug Task Force	65,000	197,553	132,553
Miscellaneous Public Safety	85,965	87,467	1,502
Roads	822,834	1,247,080	424,246
Public Health	92,819	94,376	1,557
Recreation & Culture	231,240	234,044	2,804
Development & Housing	113,489	113,525	36
Capital Outlay	-	286,322	286,322
Debt Service	50,000	1,212,844	1,162,844
Special Revenue Fund:			
Rural Business Enterprise			
Grant	1,010	11,000	9,990
Sheriff's Condemnation & Supply	-	21,319	21,319
Law Library	12,000	18,065	6,065
Sheriff's Commissary Account	-	410,296	410,296
Sheriff's Vending Machines Account	-	2,528	2,528

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 \$6,495,417 at year-end. Georgia law requires that all deposits during the year be insured or collateralized. The carrying amounts for these deposits are \$5,018,719.

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. \$ 4,670,329

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

Dodge County, Georgia
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2014

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 \$ 4,670,329

At December 31, 2014 the County had \$1,825,088 in deposits that were uninsured and as a result there were bank balances exposed to custodial credit risk. Georgia statute requires collateral at 110% of the government's deposits, less the amount of the Federal Deposit Insurance Corporation insurance, to be held in the government's name by the safekeeping agent.

Discretely Presented Component Unit

Dodge County component unit's demand and interest-bearing deposits were reflected in the accounts of the banks (without recognition of checks written but not yet cleared or deposits in transit) total \$597,869 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 \$582,936.

4) TAXES RECEIVABLE

Receivables at December 31, 2014, including the applicable allowances for uncollectible accounts, consist of the following:

	<u>General</u>	<u>Capital Projects</u>	<u>Total</u>
Property Taxes, 2014 fiscal year	\$ 815,462	\$ -	\$ 815,462
Property Taxes, 2013 and prior	286,380	-	286,380
Local Option Sales Tax	91,248	-	91,248
Special Purpose Local Option	<u>-</u>	<u>173,818</u>	<u>173,818</u>
Gross receivables	1,193,090	173,818	1,366,908
Less: allowance for uncollectibles	<u>(74,867)</u>	<u>-</u>	<u>(74,867)</u>
Taxes receivable	<u>\$1,118,223</u>	<u>\$173,818</u>	<u>\$1,292,041</u>

Property Taxes Receivable

The Dodge County Tax Commissioner Office bills and collects property taxes and also collects taxes for the State of Georgia and the Dodge County School District. Property taxes are recognized as revenue when levied to the extent they result in current receivables (i.e., amounts received within 60 days of fiscal year-end). A gross tax of 12.064 mills was levied in the year 2014 and a local option sales tax credit of 0.002 mills was applied against the gross levy causing a net tax assessment of 12.062 mills.

Property taxes were levied on July 31, 2014, based on assessed property values set by the county assessors as of January 1. Notices were mailed on August 28th, 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.

Dodge County, Georgia
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2014

5) DUE FROM (DUE TO) OTHER GOVERNMENTS

Amounts due to the County at December 31, 2014, are as follows:

General Fund

Georgia Department of Transportation \$ 32,946

Amounts due from the County to other governments at December 31, 2014 are \$0.

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, 2014 is as follows:

Aircraft Manufacturing & Development	\$ 9,241
Loyd's Quality Cars & Truck Sales	89,746
Timberline Transport, Inc.	36,434
Heart of GA Metal Crafters, Inc.	<u>53,716</u>
Total	\$189,137

The status of all loans is current except for Aircraft Manufacturing & Development which is seventy seven months behind, Timberline Transport, Inc. which is forty two months behind and Loyd's Quality Cars & Truck Sales which is fifty seven 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, 2014 no loans were outstanding.

7) CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2014, was as follows:

	<u>Balance</u> <u>12/31/13</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance</u> <u>12/31/14</u>
Governmental activities:				
Capital assets not being depreciated:				
Land	\$351,410	\$ ---	\$ ---	\$ 351,410
Construction in Progress	<u>14,117</u>	<u>---</u>	<u>---</u>	<u>14,117</u>
Total	365,527	---	---	365,527
Capital assets, being depreciated:				
Buildings	8,868,339	---	---	8,868,339
Improvements	2,091,401	---	---	2,091,401
Equipment	4,747,069	316,085	(6,000)	5,057,154
Infrastructure	<u>3,665,647</u>	<u>---</u>	<u>---</u>	<u>3,665,647</u>
Total capital assets, being depreciated	<u>19,372,456</u>	<u>316,085</u>	<u>(6,000)</u>	<u>19,682,541</u>

Dodge County, Georgia
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2014

Less accumulated depreciation for:				
Buildings	(1,938,607)	(143,363)	---	(2,081,970)
Improvements	(1,430,650)	(104,238)	---	(1,534,888)
Equipment	(4,007,002)	(223,023)	6,000	(4,224,025)
Infrastructure	<u>(441,456)</u>	<u>(73,313)</u>	<u>---</u>	<u>(514,769)</u>
Total accumulated depreciation	<u>(7,817,715)</u>	<u>(543,937)</u>	<u>6,000</u>	<u>(8,355,652)</u>
Governmental activities capital assets, net	<u>\$11,920,268</u>	<u>\$ (227,852)</u>	<u>\$ --</u>	<u>\$11,692,416</u>

Governmental activities depreciation expense:

General government	\$ 42,557
Public safety	220,045
Public works	221,866
Health & Welfare	19,993
Judicial	370
Recreation & Culture	18,174
Development & Housing	1,863
Community Service	<u>19,069</u>
Total governmental activities depreciation expense	<u>\$543,937</u>

8) CAPITAL LEASES

The county has entered into a lease agreement as lease for financing the acquisition of two ambulances for the EMA Department. The lease agreement qualify as a capital lease for accounting purposes (titles transfer at the end of the lease term) and , therefore, have been recorded at the present value of the future minimum lease payments as of the date of their inception. Amortization of these assets is included in the depreciation expense recorded in the respective governmental activities. The following is an analysis of leased assets under capital leases as of December 31, 2014:

Machinery and equipment	\$ 250,534
Less: Accumulated depreciation	<u>(2,088)</u>
	<u>\$ 248,446</u>

The following is a schedule of future minimum lease payments for the financial institution lease together with the present value of net minimum lease payments as of December 31, 2014:

2015	\$ 49,361
2016	49,361
2017	49,361
2018	49,362
2019	<u>49,362</u>
Total minimum lease payments	246,807
Less amount representing interest	<u>(21,326)</u>
Present value of future minimum lease payments	<u>\$ 225,481</u>

9) GENERAL OBLIGATION BONDS PAYABLE

Bond payable at December 31, 2014 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

Dodge County, Georgia
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2014

summary of bond transactions for the year ended December 31, 2014:

Revenue bonds payable at January 1, 2014	\$ 3,190,000
Bonds issuance	-
Bonds payments	<u>1,295,000</u>
Revenue bonds payable at December 31, 2014	<u>\$ 1,895,000</u>

Annual requirements to amortize bonds outstanding at December 31, 2014 including interest payments are as follows:

Year ending December 31	Principal	Interest
2015	-	88,666
2016	685,000	61,867
2017	715,000	33,972
2018	495,000	9,863
Total	<u>1,895,000</u>	<u>194,369</u>

10) SHORT-TERM BORROWINGS

The County has a line of credit of \$2,750,000 at a local financial institution as of December 31, 2014. The borrowing bears interest at 2.89% and matures on December 31, 2014. As of December 31, 2014, \$-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	\$ --	<u>\$1,200,000</u>	<u>\$1,200,000</u>	<u>\$ -0-</u>

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, 2014, the liability was \$1,438,838.

Change in landfill closure/post closure liability

Liability at January 1, 2014	\$1,640,517
Additions	---
Reductions	<u>201,679</u>
Liability at December 31, 2014	<u>\$1,438,838</u>

Dodge County, Georgia
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2014

12) INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

<u>Fund</u>	<u>In</u>	<u>Out</u>	<u>In (Out)</u>
Rural Business Enterprise	\$ -	\$ 14,267	\$ (14,267)
Revolving Loan	14,267	-	14,267
E-911 Fund	20,424	-	20,424
General Fund	-	20,424	(20,424)
Total	\$ 34,691	\$ 34,691	\$ -

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. Rural Business Enterprise Fund was closed and funds were transferred into the Revolving Loan Fund.

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

Dodge County, Georgia
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2014

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.

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.

Dodge County, Georgia
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2014

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, 2014, the County paid \$13,239 in such dues. Membership in an RC is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34 which provides for the organizational structure of the RC in Georgia. The RC Board membership includes the chief elected official of each county and municipality of the area. OCGA 50-8-39.1 provides that the member governments are liable for any debts or obligations of an RC. Separate financial statements may be obtained from:

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

Ocmulgee Regional Development Authority - On August 3, 2004 the County authorized the creation and establishment of the Ocmulgee Regional Development Authority, a joint development authority which shall have as its members Dodge County, Wilcox County and Bleckley County. The purpose of the development authority shall be for each county to be eligible for an additional tax credit from the State of Georgia under the BEST Program, to receive extra points for grant applications and to have a mechanism in place in the event that a regional project could take place. As of December 31, 2014, 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

A. 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.

Participant counts as of January 1, 2014 (the most recent actuarial valuation date) and covered compensation (based on covered earnings for the preceding year) are shown below:

Retirees, beneficiaries and Disables receiving benefits	13
Terminated plan participants entitled to	
But not yet receiving benefits	11
Active employees participating in the Plan	<u>12</u>
Total number of Plan Participants	36

Dodge County, Georgia
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2014

Covered compensation for active participants \$467,078

B. Plan Disclosures

Effective January 1, 2014, the plan implemented the provisions of GASB Statement No. 67, *Financial Reporting for Pension Plans – an amendment of GASB Statement No. 25*, which significantly changed the disclosures related to the Plan.

The information discussed below is presented in accordance with this new standard. 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

Net Pension Liability of the County

The components of the net pension liability of the County at December 31, 2014, were as follows:

Total pension liability	\$ 1,272,344
Plan fiduciary net position	<u>(942,335)</u>
Net pension liability	<u>\$ 330,009</u>

Plan fiduciary net position as a percentage of The total pension liability	74.1%
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The required schedule of changes in the net pension liability and related ratios immediately following the notes to the financial statements presents multiyear trend information about whether the value of the Plan assets is increasing or decreasing over time relative to the total pension liability.

The total pension liability was determined by an actuarial valuation as of December 31, 2014. The actuarial assumptions, applied to all periods included in the measurement, are (a) 0.0% for inflation (b) 5.00% salary increases (including inflation), and (c) an investment rate of return of 7.50% of net pension plan investment expenses, including inflation.

The discount rate used to measure the total liability was 7.50%. The Plan fiduciary net position is projected to be sufficient to cover all future benefit payments when due.

The following presents the net pension liability of the County, calculated using the discount rate of 7.5 percent, as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.50 percent) or 1-percentage-point higher (8.50 percent) than the current rate (in thousands):

	1% Decrease <u>(6.50%)</u>	Current Discount Rate <u>(7.50%)</u>	1% Increase <u>(8.50%)</u>
Net pension liability	\$ 450,021	\$ 330,009	\$ 225,846

Dodge County, Georgia
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2014

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revision as results are compared to past expectations and new estimates are made about the future. Actuarial calculations reflect long-term perspective. Calculations are based on the substantive plan in effect as of December 31, 2014.

C. Financial Statement

Statement of Net Position

Assets

Cash and cash equivalents	\$ 36,424
Investments	833,650
Accounts receivable	76,532
Accrued interest	1,045
Total Assets	947,651

Liabilities

Accounts payable	5,317
Total Liabilities	5,317

Net Position

Restricted for pension benefits	942,334
Total Net Position	\$ 942,334

Statement of Changes in Plan Net Position

Additions

Employer contributions	\$ 52,945
Employee contributions	23,587
Investment earnings	
Net investment income	62,599
Less investment expense	(4,278)
Net investment earnings	58,321
Total Additions	134,853

Deductions

Benefits paid to retirees	94,567
Administrative expenses	4,470
Total Deductions	99,037

Change in Net Position	35,816
Net Position, Beginning	906,518
Net Position, Ending	\$ 942,334

Dodge County, Georgia
 Required Supplementary Information
 Employee Pension Plan
 December 31, 2014

SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS

Total pension liability	
Service cost	\$ 20,873
Interest on total pension liability	93,878
Benefit payments	(94,116)
Net change in total pension liability	<u>20,635</u>
Total pension liability - beginning	<u>1,251,708</u>
Total pension liability - ending (a)	<u><u>\$ 1,272,343</u></u>
Plan fiduciary net position	
Contributions - employer	\$ 52,945
Contributions - employee	23,587
Net investment income	62,599
Benefit payments	(90,714)
Administrative expenses	(4,470)
Other	(8,131)
Net change in plan fiduciary net position	<u>35,816</u>
Plan fiduciary net position - beginning	<u>906,518</u>
Plan fiduciary net position - ending (b)	<u><u>\$ 942,334</u></u>
Net pension liability - ending (a) - (b)	<u><u>\$ 330,009</u></u>
Plan fiduciary net position as a percentage of the total pension liability	74.06%
Covered-employee payroll	\$ 467,078
Net pension liability as a percentage of covered-employee payroll	70.65%

Dodge County, Georgia
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 For the fiscal year ended December 31, 2014

	Special Revenue	Capital Projects	Total Nonmajor Governmental Funds
	<u> </u>	<u> </u>	<u> </u>
Assets:			
Cash	\$ 360,190	\$ 372,096	\$ 732,286
Tax Receivable	-	173,818	173,818
Loans receivable	189,137	-	189,137
Accrued Interest	10,269	-	10,269
	<u>559,596</u>	<u>545,914</u>	<u>1,105,510</u>
Liabilities:			
Resident Balances	4,075	-	4,075
Total liabilities	<u>4,075</u>	<u>-</u>	<u>4,075</u>
Fund balances:			
Restricted for			
Economic Development	363,121	-	363,121
Public Safety	192,400	-	192,400
Capital Projects	-	545,914	545,914
Total fund balances	<u>555,521</u>	<u>545,914</u>	<u>1,101,435</u>
Total liabilities and fund balances	<u>\$ 559,596</u>	<u>\$ 545,914</u>	<u>\$ 1,105,510</u>

Dodge County, Georgia
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 For the fiscal year ended December 31, 2014

	Special Revenue	Capital Project	Total Nonmajor Governmental Funds
Revenues:			
Judicial fees and charges	\$ 55,825	\$ -	\$ 55,825
Taxes	-	915,713	915,713
Charges for services	876,417	-	876,417
Other	10,136	29,691	39,827
Total revenues	<u>942,378</u>	<u>945,404</u>	<u>1,887,782</u>
Expenditures:			
Current:			
General government	11,000	-	11,000
Public safety	927,719	77,733	1,005,452
Public works	-	326,786	326,786
Health Welfare	-	-	-
Capital Outlay:			
Public safety	20,250	-	20,250
Public works	-	2,000	2,000
Health Welfare	-	-	-
Recreation & culture	-	-	-
Debt service:			
Principal retirement	-	-	-
Interest	-	-	-
Intergovernmental	-	135,610	135,610
Total expenditures	<u>958,969</u>	<u>542,129</u>	<u>1,501,098</u>
Other financing sources (uses):			
Transfers in	34,691	-	34,691
Transfers out	(14,267)	-	(14,267)
Total other financing sources and (uses)	<u>20,424</u>	<u>-</u>	<u>20,424</u>
Net change in fund balances	<u>3,833</u>	<u>403,275</u>	<u>407,108</u>
Fund balances - beginning	551,688	142,639	694,327
Adjustments	-	-	-
Fund balances - ending	<u>\$ 555,521</u>	<u>\$ 545,914</u>	<u>\$ 1,101,435</u>

Dodge County, Georgia
 COMBINING BALANCE SHEET
 SPECIAL REVENUE FUNDS
 For the fiscal year ended December 31, 2014

	Rural Business Enterprise Fund	Revolving Loan Fund	Drug Education Fund	Jail Fund	Law Library	Sheriffs Commissary Fund	Sheriffs Condemnation & Supply Fund	Sheriffs Vending Machine Fund	E-911 Fund	Total Special Revenue Funds
Assets:										
Cash	\$ -	\$ 163,715	\$ 29,467	\$ 69,380	\$ 31,419	\$ 58,178	\$ 5,467	\$ 679	\$ 1,885	\$ 360,190
Loans receivable	-	189,137	-	-	-	-	-	-	-	189,137
Accrued Interest	-	10,269	-	-	-	-	-	-	-	10,269
Total assets	-	363,121	29,467	69,380	31,419	58,178	5,467	679	1,885	\$ 559,596
Liabilities:										
Resident Balances	-	-	-	-	-	4,075	-	-	-	4,075
Total liabilities	-	-	-	-	-	4,075	-	-	-	4,075
Fund balances:										
Restricted for										
Economic Development	-	363,121	-	-	-	-	-	-	-	363,121
Public Safety	-	-	29,467	69,380	31,419	54,103	5,467	679	1,885	192,400
Total fund balances	-	363,121	29,467	69,380	31,419	54,103	5,467	679	1,885	555,521
Total liabilities and fund balances	\$ -	\$ 363,121	\$ 29,467	\$ 69,380	\$ 31,419	\$ 58,178	\$ 5,467	\$ 679	\$ 1,885	\$ 559,596

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

For the fiscal year ended December 31, 2014

	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	\$ -	\$ -	\$ 17,755	\$ 25,805	\$ 12,265	\$ -	\$ -	\$ -	\$ -	\$ 55,825
Grant	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	406,501	-	2,907	467,009	876,417
Other	10	3,441	8	20	-	-	6,657	-	-	10,136
Total revenues	10	3,441	17,763	25,825	12,265	406,501	6,657	2,907	467,009	942,378
Expenditures:										
Current:										
General government	11,000	-	-	-	-	-	-	-	-	11,000
Public safety	-	-	8,585	-	18,065	410,296	21,319	2,528	487,176	947,969
Other	-	-	-	-	-	-	-	-	-	-
Total expenditures	11,000	-	8,585	-	18,065	410,296	21,319	2,528	487,176	958,969
Other financing sources (uses):										
Transfers in	-	14,267	-	-	-	-	-	-	20,424	34,691
Transfers out	(14,267)	-	-	-	-	-	-	-	-	(14,267)
Total other financing sources and (uses)	(14,267)	14,267	-	-	-	-	-	-	20,424	20,424
Net change in fund balances	(25,257)	17,708	9,178	25,825	(5,800)	(3,795)	(14,662)	379	257	3,833
Fund balances - beginning	25,257	345,413	20,289	43,555	37,219	57,898	20,129	300	1,628	551,688
Fund balances - ending	\$ -	\$ 363,121	\$ 29,467	\$ 69,380	\$ 31,419	\$ 54,103	\$ 5,467	\$ 679	\$ 1,885	\$ 555,521

Dodge County, Georgia
 COMBINING BALANCE SHEET
 CAPITAL PROJECT FUNDS
 For the fiscal year ended December 31, 2014

	2003 SPLOST	2013 SPLOST	TIA SPLOST	Total Capital Project Funds
Assets:				
Cash	\$ 4	\$ 118,147	\$ 253,945	\$ 372,096
Tax Receivable	-	173,818	-	173,818
Total assets	4	291,965	253,945	545,914
Liabilities:				
Accounts Payable	-	-	-	-
Total liabilities	-	-	-	-
Fund balances:				
Restricted for				
Capital Projects	4	291,965	253,945	545,914
Total fund balances	4	291,965	253,945	545,914
Total liabilities and fund balances	\$ 4	\$ 291,965	\$ 253,945	\$ 545,914

Dodge County, Georgia
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 CAPITAL PROJECT FUNDS
 For the fiscal year ended December 31, 2014

	2003 SPLOST	2013 SPLOST	TIA SPLOST	Total Capital Project Funds
Revenues:				
Grant	-	-	-	-
Taxes	-	474,274	441,439	915,713
Other	46	-	29,645	29,691
Total revenues	<u>46</u>	<u>474,274</u>	<u>471,084</u>	<u>945,404</u>
Expenditures:				
Current:				
General government	-	-	-	-
Public Safety	-	77,733	-	77,733
Public Works	-	-	326,786	326,786
Health Welfare	-	-	-	-
Capital Outlay:				
Public Works	-	-	2,000	2,000
Health Welfare	-	-	-	-
Recreation & culture	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest	-	-	-	-
Intergovernmental	31,034	104,576	-	135,610
Total expenditures	<u>31,034</u>	<u>182,309</u>	<u>328,786</u>	<u>542,129</u>
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>(30,988)</u>	<u>291,965</u>	<u>142,298</u>	<u>403,275</u>
Fund balances - beginning	30,992	-	111,647	142,639
Fund balances - ending	<u>\$ 4</u>	<u>\$ 291,965</u>	<u>\$ 253,945</u>	<u>\$ 545,914</u>

Dodge County, Georgia
 AGENCY FUNDS
 COMBINING BALANCE SHEET
 December 31, 2014

	Probate Court	Tax Commissioner	Sheriff	Clerk of Court	Magistrate Court	Totals
ASSETS						
Cash	\$ 21,007	\$ 189,265	\$ 67,626	\$ 552,001	\$ 1,157	\$ 831,056
Due from other governments	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Total assets	21,007	189,265	67,626	552,001	1,157	831,056
LIABILITIES AND FUND BALANCES						
Accounts payable	-	-	-	-	-	-
Due to others	21,007	189,265	67,626	552,001	1,157	831,056
Due to other funds	-	-	-	-	-	-
Total liabilities	\$ 21,007	\$ 189,265	\$ 67,626	\$ 552,001	\$ 1,157	\$ 831,056

Dodge County, Georgia
 COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES
 For the fiscal year ended December 31, 2014

	Balance December 31, 2013	Additions	Deductions	Balance December 31, 2014
<u>Probate Court</u>				
ASSETS				
Cash	\$ 38,143	\$ 196,165	\$ 213,301	\$ 21,007
Total assets	38,143	196,165	213,301	21,007
LIABILITIES				
Due to others	38,143	196,165	213,301	21,007
Total liabilities	\$ 38,143	\$ 196,165	\$ 213,301	\$ 21,007

(continued)

Dodge County, Georgia
 AGENCY FUNDS
 COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES - CONTINUED
 For the fiscal year ended December 31, 2014

	Balance December 31, 2013	Additions	Deductions	Balance December 31, 2014
<u>Tax Commissioner</u>				
ASSETS				
Cash	\$ 444,713	\$ 11,707,881	\$ 11,963,329	\$ 189,265
Total assets	444,713	11,707,881	11,963,329	189,265
LIABILITIES				
Due to others	444,713	11,707,881	11,963,329	189,265
Due to other funds	-	-	-	-
Total liabilities	\$ 444,713	\$ 11,707,881	\$ 11,963,329	\$ 189,265

Sheriff

ASSETS				
Cash	51,826	74,075	58,275	67,626
Total assets	51,826	74,075	58,275	67,626
LIABILITIES				
Due to others	51,826	74,075	58,275	67,626
Due to other funds	-	-	-	-
Total liabilities	\$ 51,826	\$ 74,075	\$ 58,275	\$ 67,626

(continued)

Dodge County, Georgia
 AGENCY FUNDS
 COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES - CONTINUED
 For the fiscal year ended December 31, 2014

	Balance December 31, 2013	Additions	Deductions	Balance December 31, 2014
<u>Clerk of Court</u>				
ASSETS				
Cash	\$ 544,944	\$ 464,988	\$ 457,931	\$ 552,001
Total assets	544,944	464,988	457,931	552,001
LIABILITIES				
Due to others	544,944	464,988	457,931	552,001
Total liabilities	\$ 544,944	\$ 464,988	\$ 457,931	\$ 552,001
 <u>Magistrate Court</u>				
ASSETS				
Cash	\$ 9,420	\$ 220,261	\$ 228,524	\$ 1,157
Total assets	9,420	220,261	228,524	1,157
LIABILITIES				
Due to others	9,420	220,261	228,524	1,157
Total liabilities	\$ 9,420	\$ 220,261	\$ 228,524	\$ 1,157

Dodge County, Georgia
Schedule of Changes in Capital Assets - By Function and Activity
For the fiscal year ended December 31, 2014

	Balance December 31, 2013	Additions	Deductions	Balance December 31, 2014
General government:				
Office of Commissioner	\$ 61,706	\$ -	\$ -	\$ 61,706
Tax Commissioner	30,671	-	-	30,671
Tax Assessor & Appraiser	8,535	-	-	8,535
Other	15,005,530	-	-	15,005,530
Total general government	15,106,442	-	-	15,106,442
Public Safety:				
Sheriff	814,185	47,748	6,000	855,933
Civil Defense	19,345	-	-	19,345
E-911	226,777	2,790	-	229,567
EMS	256,163	258,047	-	514,210
Other	49,310	5,500	-	54,810
Total public safety	1,365,780	314,085	6,000	1,673,865
Public Works:				
Sanitation	806,036	-	-	806,036
Road	2,430,101	2,000	-	2,432,101
Total public works	3,236,137	2,000	-	3,238,137
Judiciary:				
Clerk of Superior Court	5,758	-	-	5,758
Probate Court	5,260	-	-	5,260
Magistrate Court	6,495	-	-	6,495
Total judiciary	17,513	-	-	17,513
Total capital assets	\$ 19,725,872	\$ 316,085	\$ 6,000	\$ 20,035,957

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$ 20	\$ 20	\$ 10	\$ (10)
Other	-	-	-	-
Total revenues	<u>20</u>	<u>20</u>	<u>10</u>	<u>(10)</u>
Expenditures:				
Current:				
General Government	<u>1,010</u>	<u>1,010</u>	<u>11,000</u>	<u>(9,990)</u>
Total expenditures	<u>1,010</u>	<u>1,010</u>	<u>11,000</u>	<u>(9,990)</u>
Other financing sources (uses):				
Transfers in (out)	-	-	(14,267)	(14,267)
Net change in fund balances	(990)	(990)	(25,257)	(24,267)
Fund balances - beginning	<u>25,257</u>	<u>25,257</u>	<u>25,257</u>	<u>-</u>
Fund balances - ending	<u>\$ 24,267</u>	<u>\$ 24,267</u>	<u>\$ -</u>	<u>\$ (24,267)</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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget-
	Original	Final		Positive (Negative)
Revenues:				
Judicial fees and charges	\$ 12,000	\$ 12,000	\$ 17,755	\$ 5,755
Other	20	20	8	(12)
Total revenues	<u>12,020</u>	<u>12,020</u>	<u>17,763</u>	<u>5,743</u>
Expenditures:				
Current:				
Public safety	<u>9,000</u>	<u>9,000</u>	<u>8,585</u>	<u>415</u>
Total expenditures	<u>9,000</u>	<u>9,000</u>	<u>8,585</u>	<u>415</u>
Net change in fund balances	3,020	3,020	9,178	6,158
Fund balances - beginning	<u>20,289</u>	<u>20,289</u>	<u>20,289</u>	<u>-</u>
Fund balances - ending	<u>\$ 23,309</u>	<u>\$ 23,309</u>	<u>\$ 29,467</u>	<u>\$ 6,158</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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget-
	Original	Final		Positive (Negative)
Revenues:				
Judicial fees and charges	\$ 20,000	\$ 20,000	\$ 25,805	\$ 5,805
Other	25	25	20	(5)
Total revenues	<u>20,025</u>	<u>20,025</u>	<u>25,825</u>	<u>5,800</u>
Expenditures:				
Current:				
Public safety	15,000	15,000	-	15,000
Total expenditures	<u>15,000</u>	<u>15,000</u>	<u>-</u>	<u>15,000</u>
Net change in fund balances	5,025	5,025	25,825	20,800
Fund balances - beginning	<u>43,555</u>	<u>43,555</u>	<u>43,555</u>	<u>-</u>
Fund balances - ending	<u>\$ 48,580</u>	<u>\$ 48,580</u>	<u>\$ 69,380</u>	<u>\$ 20,800</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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues:				
Judicial fees and charges	\$ 12,000	\$ 12,000	\$ 12,265	\$ 265
Interest	-	-	-	-
Total revenues	<u>12,000</u>	<u>12,000</u>	<u>12,265</u>	<u>265</u>
Expenditures:				
Current:				
Public safety	<u>12,000</u>	<u>12,000</u>	<u>18,065</u>	<u>(6,065)</u>
Total expenditures	<u>12,000</u>	<u>12,000</u>	<u>18,065</u>	<u>(6,065)</u>
Net change in fund balances	-	-	(5,800)	(5,800)
Fund balances - beginning	<u>37,219</u>	<u>37,219</u>	<u>37,219</u>	<u>-</u>
Fund balances - ending	<u>\$ 37,219</u>	<u>\$ 37,219</u>	<u>\$ 31,419</u>	<u>\$ (5,800)</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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 26,650	\$ 26,650	\$ -	\$ (26,650)
Other	60	60	3,441	-
Total revenues	<u>26,710</u>	<u>26,710</u>	<u>3,441</u>	<u>(23,269)</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>
Other financing sources (uses):				
Transfers in (out)	-	-	14,267	14,267
Net change in fund balances	25,710	25,710	17,708	(8,002)
Fund balances - beginning	<u>345,413</u>	<u>345,413</u>	<u>345,413</u>	<u>-</u>
Fund balances - ending	<u>\$ 371,123</u>	<u>\$ 371,123</u>	<u>\$ 363,121</u>	<u>\$ (8,002)</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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget-
	Original	Final		Positive (Negative)
Revenues:				
Other	\$ -	\$ -	\$ 6,657	\$ 6,657
Total revenues	<u>-</u>	<u>-</u>	<u>6,657</u>	<u>6,657</u>
Expenditures:				
Current:				
Public safety	-	-	21,319	(21,319)
Total expenditures	<u>-</u>	<u>-</u>	<u>21,319</u>	<u>(21,319)</u>
Other financing uses:				
Transfers out	-	-	-	-
Net change in fund balances	-	-	(14,662)	(14,662)
Fund balances - beginning	<u>20,129</u>	<u>20,129</u>	<u>20,129</u>	<u>-</u>
Fund balances - ending	<u>\$ 20,129</u>	<u>\$ 20,129</u>	<u>\$ 5,467</u>	<u>\$ (14,662)</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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ 500,000	\$ 500,000	\$ 467,009	\$ (32,991)
Total revenues	<u>500,000</u>	<u>500,000</u>	<u>467,009</u>	<u>(32,991)</u>
Expenditures:				
Current:				
Public Safety	<u>509,125</u>	<u>509,125</u>	<u>487,176</u>	<u>21,949</u>
Total expenditures	<u>509,125</u>	<u>509,125</u>	<u>487,176</u>	<u>21,949</u>
Other financing uses:				
Transfers in (out)	<u>9,125</u>	<u>9,125</u>	<u>20,424</u>	<u>11,299</u>
Net change in fund balances	-	-	257	257
Fund balances - beginning	<u>1,628</u>	<u>1,628</u>	<u>1,628</u>	<u>-</u>
Fund balances - ending	<u>\$ 1,628</u>	<u>\$ 1,628</u>	<u>\$ 1,885</u>	<u>\$ 257</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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ -	\$ -	\$ 406,501	\$ 406,501
Total revenues	-	-	406,501	406,501
Expenditures:				
Current:				
Public safety	-	-	410,296	(410,296)
Total expenditures	-	-	410,296	(410,296)
Other financing uses:				
Transfers out	-	-	-	-
Net change in fund balances	-	-	(3,795)	(3,795)
Fund balances - beginning	57,898	57,898	57,898	-
Fund balances - ending	\$ 57,898	\$ 57,898	\$ 54,103	\$ (3,795)

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ -	\$ -	\$ 2,907	\$ 2,907
Total revenues	-	-	2,907	2,907
Expenditures:				
Current:				
Public safety	-	-	2,528	(2,528)
Total expenditures	-	-	2,528	(2,528)
Other financing uses:				
Transfers out	-	-	-	-
Net change in fund balances	-	-	379	379
Fund balances - beginning	300	300	300	-
Fund balances - ending	\$ 300	\$ 300	\$ 679	\$ 379

SPECIAL-PURPOSE LOCAL OPTION SALES TAX 2003
 SCHEDULE OF EXPENDITURES
 (Construction and Other Projects)
 Year ended December 31, 2014

Project Description	(Unaudited)	Prior Years Cumulative Expenditures	Total Current Year Expenditure	Total Cumulative Expenditures	(Unaudited) Estimated Percentage of Completion
	Original/ Latest Estimated Cost				
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	31,034	1,600,096	106.67%
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	31,034	\$10,360,665	
Reconciliation to expenditures reported in financial statements:					
Principal retirement		-	-		
Proceeds from other funding sources		-	-		
Total expenditures		\$ 10,329,631	\$ 31,034		

Dodge County, Georgia
SPECIAL-PURPOSE LOCAL OPTION SALES TAX 2008
SCHEDULE OF EXPENDITURES
(Construction and Other Projects)
Year ended December 31, 2014

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	6,824,705	165,377	6,990,082	127.09%
Dodge County Hospital	2,500,000	1,459,115	443,107	1,902,222	76.09%
Recreational facilities in Dodge County	100,000	49,613	11,814	61,427	61.43%
Rural fire departments	200,000	194,831	-	194,831	97.42%
Renovations, improvements, and additions for Dodge County buildings	550,000	13,762	13,286	27,048	4.92%
Water and sewer projects for the City of Eastman	2,680,000	1,567,739	472,002	2,039,741	76.11%
Recreational facilities, roads, and street improvements for the City of Chauncey	30,000	17,175	4,782	21,957	73.19%
Recreational facilities, roads, and street improvements for the City of Chester	30,000	18,230	5,879	24,109	80.36%
Recreational facilities, roads, and street improvements for the City of Milan	30,000	17,703	5,330	23,033	76.78%
Recreational facilities, roads, and street improvements for the City of Rhine	30,000	17,703	5,330	23,033	76.78%
Public safety facilities, specifically including E-911 emergency telephone system	300,000	191,448	20,769	212,217	70.74%
Total SPLOST 2008	\$14,400,000	11,775,066	1,147,676	\$12,922,742	

Reconciliation to expenditures reported in financial statements:
Bond principal retirement 1,295,000
Total expenditures \$ 2,442,676

Dodge County, Georgia
SPECIAL-PURPOSE LOCAL OPTION SALES TAX 2013
SCHEDULE OF EXPENDITURES
 (Construction and Other Projects)
 Year ended December 31, 2014

Project Description	(Unaudited)	Prior Years Cumulative Expenditures	Total Current Year Expenditure	Total Cumulative Expenditures	(Unaudited) Estimated Percentage of Completion
	Original/ Latest Estimated Cost				
Jail Debt	\$ 2,262,000	\$ -	\$ 52,280	\$ 52,280.00	2.31%
Roads, Bridges, & Transportation Renovations, Improvements, Additions to Water & Sewer Systems, Storm Drainage Systems, Economic Development, & Capital Improvement-City of Eastman Hospital Authority Retire Debt & Capital Improvement	2,928,900	-	-	-	0.00%
Economic Development	2,419,300	-	55,913	55,913	2.31%
Sanitation	1,950,000	-	45,067	45,067	2.31%
Recreation Department	780,000	-	-	-	0.00%
Building & Equipment	351,000	-	-	-	0.00%
Vehicles	143,000	-	-	-	0.00%
EMS Ambulances & Equipment	891,800	-	-	-	0.00%
Rural Fire Department	429,000	-	-	-	0.00%
Road, Bridges, Transportation, & Capital Improvement for the City of Rhine	299,000	-	25,453	25,453	8.51%
Road, Bridges, Transportation, & Capital Improvement for the City of Milan	390,000	-	-	-	0.00%
Road, Bridges, Transportation, & Capital Improvement for the City of Chauncey	39,000	-	899	899	2.31%
Road, Bridges, Transportation, & Capital Improvement for the City of Chester	39,000	-	899	899	2.31%
Total SPLOST 2013	\$13,000,000	-	182,309	\$ 182,309	2.31%

Dodge County, Georgia
TIA SPECIAL-PURPOSE LOCAL OPTION SALES TAX
SCHEDULE OF EXPENDITURES
(Construction and Other Projects)
Year ended December 31, 2014

Project Description	(Unaudited)	Prior Years Cumulative Expenditures	Total Current Year Expenditure	Total Cumulative Expenditures	(Unaudited) Estimated Percentage of Completion
	Original/ Latest Estimated Cost				
Roads	\$ 6,935,023	\$ 265,798	\$ 328,786	\$ 594,584	8.57%
Total	<u>\$ 6,935,023</u>	<u>265,798</u>	<u>328,786</u>	<u>\$ 594,584</u>	

Dodge County, Georgia
PUBLIC TRANSPORTATION PROGRAM
SCHEDULE OF REVENUES AND EXPENDITURES-BUDGET AND ACTUAL
For the fiscal year ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues:				
Section 5311 Funding	\$ 70,000	\$ 70,000	\$ 76,558	\$ 6,558
Third Party Operator Funding	20,000	20,000	22,093	2,093
Fares	8,000	8,000	7,230	(770)
Total revenues	98,000	98,000	105,881	7,881
Expenditures:				
Administrative:				
Contract	53,760	53,760	49,811	3,949
Supplies	-	-	-	-
Vehicle insurance	4,000	4,000	1,725	2,275
Radio	-	-	-	-
Physicals and drug testing	300	300	160	140
Miscellaneous	1,000	1,000	4,057	(3,057)
Total administrative	59,060	59,060	55,753	3,307
Operating:				
Salaries and benefits	80,382	80,382	84,614	(4,232)
Fuel and oil	25,000	25,000	27,795	(2,795)
Maintenance and repair	4,000	4,000	4,950	(950)
Total operating	109,382	109,382	117,359	(7,977)
Total expenditures	168,442	168,442	173,112	(4,670)
Total excess (deficit)	\$ (70,442)	\$ (70,442)	\$ (67,231)	\$ 3,211

STATE COMPLIANCE SECTION

Dodge County, Georgia
Schedule of State Contractual Assistance
For the Year Ended December 31, 2014

State Program	Contract Number	Revenues	Expenditures	Amounts (Owed to) Due from Organization
Georgia Department of Transportation:				
Section 5311 Transportation	T004711	\$ 57,003	\$ 57,003	\$ -
Section 5311 Transportation	T005078	\$ 13,734	\$ 13,734	\$ 25,451
Section 5311 Transportation	T002822	\$ -	\$ -	\$ -
Governor's Office of Highway Safety				
2014 Grant	GA-2014-000-00448	\$ 7,998	\$ 7,998	\$ -
Georgia Emergency Management Agency				
GEMA-HS EMPG Program	FY 2014	\$ 6,539	\$ 6,539	\$ -
Criminal Justice Coordinating Council				
Multi-Jurisdictional Task Force	B12-8-013	\$ 34,990	\$ 34,990	\$ -
Multi-Jurisdictional Task Force	B13-8-013	\$ 135,459	\$ 135,459	\$ -

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, 2014 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, 2014 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.
July 21, 2015

Dodge County, Georgia

Certification of 9-1-1 Expenditures

For the Year Ended December 31, 2014

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)	\$ 18,369.78
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)	\$ 279,076.54
5b	Employee benefits	46-5-134(f)(1)(C)	\$ 76,493.54
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)	\$ 12,099.72
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)	\$ 9,030.51

Dodge County, Georgia

Certification of 9-1-1 Expenditures

For the Year Ended December 31, 2014

Line No.		O.C.G.A. Reference:	
10	Supplies directly related to providing emergency 9-1-1 system services, including the cost of printing emergency 9-1-1 public education materials	46-5-134(f)(1)(H)	\$ <u>3,916.15</u>
11	Logging recorders used at a public safety answering point to record telephone and radio traffic:		
11a	Lease costs	46-5-134(f)(1)(I)	\$ _____
11b	Purchase costs	46-5-134(f)(1)(I)	\$ _____
11c	Maintenance costs	46-5-134(f)(1)(I)	\$ _____
12	Insurance purchased to insure against risks and liability in the operation and maintenance of the 9-1-1 system on behalf of the local government or on behalf of employees hired by the local government solely for the operation and maintenance of the 9-1-1 system and employees who work as directors	46-5-134(f)(2)(B)(i)	\$ _____
13	Mobile communications vehicle and equipment, if the primary purpose and designation of such vehicle is to function as a backup 9-1-1 system center		
13a	Lease costs	46-5-134(f)(2)(B)(ii)	\$ _____
13b	Purchase costs	46-5-134(f)(2)(B)(ii)	\$ _____
13c	Maintenance costs	46-5-134(f)(2)(B)(ii)	\$ _____
14	Allocation of indirect costs associated with supporting the 9-1-1 system center and operations as identified and outlined in an indirect cost allocation plan approved by the local governing authority that is consistent with the costs allocated within the local government to both governmental and business-type activities	46-5-134(f)(2)(B)(iii)	\$ _____
15	Mobile public safety voice and data equipment, geo-targeted test messaging alert systems, or towers necessary to carry out the function of 9-1-1 system operations		
15a	Lease costs	46-5-134(f)(2)(B)(iv)	\$ _____
15b	Purchase costs	46-5-134(f)(2)(B)(iv)	\$ _____
15c	Maintenance costs	46-5-134(f)(2)(B)(iv)	\$ _____
16	Public safety voice and data communications systems located in the 9-1-1 system facility that further the legislative intent of providing the highest level of emergency response service on a local, regional, and state-wide basis, including equipment and associated hardware and software that supports the use of public safety wireless voice and data communication systems		
16a	Lease costs	46-5-134(f)(2)(B)(v)	\$ _____
16b	Purchase costs	46-5-134(f)(2)(B)(v)	\$ _____
16c	Maintenance costs	46-5-134(f)(2)(B)(v)	\$ _____

Dodge County, Georgia

Certification of 9-1-1 Expenditures

For the Year Ended December 31, 2014

Line No.		O.C.G.A. Reference:
17	Other expenditures not included in Lines 2 through 16 above. Identify by object and purpose.	
	Utilities	\$ 74,379.65
	Cable service	\$ 6,647.34
	Property Insurance	\$ 834.00
	Vehicle Repairs & Insurance	\$ 3,676.72
	Uniforms	\$ 856.37
	Drug & Alcohol Testing	\$ 140.00
	Travel	\$ 1,655.83
		\$
18	Total Expenditures (total of all amounts reported on Lines 2 through 17 above)	\$ 487,176.15

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

David McCrane Date 7-30-15

Print Name of Chief Elected Official

David McCrane

Title of Chief Elected Official

Chairman

Signature of Chief Financial Officer

Bobby Percock Date 7-20-15

Print Name of Chief Financial Officer

Bobby Percock

**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, 2014, 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 July 21, 2015.

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 14-1.

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 14-2.

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
July 21, 2015

DODGE COUNTY, GEORGIA
Schedule of Findings and Questioned Costs
Year Ended December 31, 2014

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 - FINANCAL 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 preformed 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, 2014

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 14-1 was a control deficiency in the prior year. The County had no other control deficiencies in the December 31, 2013 report.

Prior Year Noncompliance Instances

The instance of noncompliance in the current year was reported in the December 31, 2013 report.