

**DODGE COUNTY, GEORGIA
FINANCIAL STATEMENTS
AND
SUPPLEMENTAL INFORMATION
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015
AND
INDEPENDENT AUDITOR'S REPORT**

Dodge County, Georgia

ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015
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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
Waymon A. McCranie, Jr.	Judge, Probate Court
Lynn Sheffield	Sheriff
Rhett Walker	Clerk of Superior Court
Lonnie Parkerson	Judge, Magistrate Court
Joe Smith	Coroner

APPOINTED OFFICIALS

Bobby Peacock	Interim County Manager
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FINANCIAL SECTION

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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, 2015, 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, 2015, 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 48-8-121, 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 August 5, 2016, 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
August 5, 2016

Dodge County, Georgia
STATEMENT OF NET POSITION
December 31, 2015

	PRIMARY GOVERNMENT	COMPONENT UNIT
	Governmental Activities	Governmental Activities
Assets:		
Cash	4,483,678	527,331
Taxes receivable, net	1,263,892	-
Due from other governments	31,580	47,312
Loans receivable	274,525	-
Inventory	3,799	-
Accrued Interest	10,747	-
Capital assets (net of accumulated depreciation):		
Land	351,410	-
Construction in Progress	-	-
Buildings	6,643,006	-
Improvements	452,275	-
Machinery and equipment	726,085	-
Infrastructure	3,091,682	-
Total Assets	<u>17,332,679</u>	<u>574,643</u>
Deferred Outflows of Resources:		
Pension adjustments	<u>143,021</u>	<u>48,396</u>
Liabilities:		
Accounts payable	87,092	-
Accrued liabilities	15,000	6,157
Prepaid contract revenue	61,565	-
Noncurrent liabilities:		
Due within one year:		
Capital Lease Payable	43,704	-
Bond Payable	-	-
Due in more than one year:		
Accrued liabilities	-	24,627
Capital Lease Payable	139,383	-
Bond Payable	1,210,000	-
Net pension liability	424,985	316,065
Closure/post closure care	1,438,838	-
Total liabilities	<u>3,420,567</u>	<u>346,849</u>
Deferred Inflows of Resources:		
Pension adjustments	<u>4,391</u>	<u>110,559</u>
Net position:		
Net investment in capital assets	9,871,371	-
Restricted for:		
Prior year program income	-	31,478
Capital projects	2,144,090	-
Economic Development	369,486	-
Public Safety	302,217	-
Unrestricted	1,363,578	134,153
Total net position	<u>14,050,742</u>	<u>165,631</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, 2015

Functions	Net (Expense) Revenue and Changes in Net Position			
	Expenses	Charges for Services and Fines	Operating Grants and Contributions	Capital Grants and Contributions
Primary government:				
Governmental activities:				
General government	\$ 1,095,067	\$ 22,259	\$ 586,136	\$ -
Public safety	5,486,878	1,857,366	264,904	(3,364,608)
Public works	2,396,110	230,626	87,503	(2,077,981)
Judiciary	870,676	426,173	-	(444,503)
Health & welfare	165,801	-	38,018	(127,783)
Recreation & culture	258,175	-	-	(258,175)
Development & housing	183,110	27,267	-	(155,843)
Community service	477,997	17,480	77,953	(382,564)
Intergovernmental	733,870	-	-	(733,870)
Interest on Long Term Debt	85,606	-	-	(85,606)
Total governmental activities	<u>\$11,753,290</u>	<u>\$ 2,581,171</u>	<u>\$ 1,054,514</u>	<u>\$ (8,117,605)</u>
Component units:				
Governmental-type	<u>\$ 460,277</u>	<u>\$ 145,080</u>	<u>\$ 308,031</u>	<u>\$ (7,166)</u>
General revenues:				
Property taxes				5,025,567
Sales taxes				3,284,004
Other taxes				741,239
Sales of capital assets				15,071
Interest				7,763
Other revenues				268,070
Transfers				-
Total general revenues and transfers				<u>9,341,714</u>
Change in net position				1,224,109
Net position - beginning				12,768,440
Adjustments				58,193
Net position - ending				<u>\$ 14,050,742</u>
				<u>\$ 165,631</u>

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

Dodge County, Georgia
BALANCE SHEET
GOVERNMENTAL FUNDS

December 31, 2015

	General	2008 SPLOST	2013 SPLOST	Other Governmental Funds	Total Governmental Funds
Assets:					
Cash	\$ 2,115,440	\$ 724,174	\$ 858,469	\$ 785,595	\$ 4,483,678
Investments	-	-	-	-	-
Taxes receivable, net	1,095,910	-	167,982	-	1,263,892
Due from other governments	31,580	-	-	-	31,580
Due from other funds	-	-	-	-	-
Loans receivable	-	-	-	274,525	274,525
Inventory	3,799	-	-	-	3,799
Accrued Interest	-	-	-	10,747	10,747
Total assets	3,246,729	724,174	1,026,451	1,070,867	6,068,221
Liabilities:					
Bank overdraft	-	-	-	-	-
Accounts payable	-	-	-	5,699	5,699
Accrued liabilities	96,393	-	-	-	96,393
Deferred grant revenues	61,565	-	-	-	61,565
Total liabilities	157,958	-	-	5,699	163,657
Deferred inflows of resources:					
Unavailable revenue-taxes	569,410	-	-	-	569,410
Total deferred inflows of resources	569,410	-	-	-	569,410
Fund balances:					
Nonspendable					
Inventories	3,799	-	-	-	3,799
Restricted for					
Economic Development	-	-	-	369,486	369,486
Public Safety	-	-	-	302,217	302,217
Capital Projects	-	724,174	1,026,451	393,465	2,144,090
Unassigned	2,515,562	-	-	-	2,515,562
Total fund balances	2,519,361	724,174	1,026,451	1,065,168	5,335,154
Total liabilities, Deferred inflows of resources, and fund balances	\$ 3,246,729	\$ 724,174	\$ 1,026,451	\$ 1,070,867	\$ 6,068,221

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, 2015

Total fund equity per balance sheet of governmental funds	\$ 5,335,154
<p>Amounts reported for governmental activities in the statement of net position are different from amounts reported in the balance sheet of governmental funds due to the following:</p>	
Net pension obligation - To recognize asset (liability) resulting from contributions in excess of (under) the annual required contribution.	\$ (424,985)
Deferred outflows of resources - Collective deferred outflows of resources-pension liability.	143,021
Deferred inflows of resources - Collective deferred inflows of resources-pension liability.	(4,391)
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. (capital assets amounted to \$20,095,306 accumulated depreciation amounted to \$8,830,848)	11,264,458
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.	569,410
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 \$1,210,000, capital lease payable amounted to \$183,087)	<u>(2,831,925)</u>
Net position of governmental activities	<u>\$ 14,050,742</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, 2015

	General	2008 SPLOST	2013 SPLOST	Other Governmental Funds	Total Governmental Funds
Revenues:					
Taxes	\$ 6,715,931	\$ -	\$ 1,839,453	\$ 478,971	\$ 9,034,355
Licenses and permits	31,417	-	-	-	31,417
Intergovernmental	1,028,746	-	-	-	1,028,746
Charges for services	1,196,854	-	-	865,892	2,062,746
Judicial fees and charges	408,316	-	-	49,997	458,313
Other	108,346	27,397	-	194,552	330,295
Total revenues	9,489,610	27,397	1,839,453	1,589,412	12,945,872
Expenditures:					
Current:					
General government	1,097,063	2,636	-	-	1,099,699
Public safety	4,211,390	-	62,374	1,032,812	5,306,576
Public works	1,766,313	27,552	-	372,205	2,166,070
Judiciary	869,363	-	-	-	869,363
Health & welfare	145,808	-	-	-	145,808
Recreation & culture	240,002	-	-	-	240,002
Development & housing	106,253	-	-	-	106,253
Community service	457,933	-	-	-	457,933
Capital outlay:					
General government	-	-	-	-	-
Public safety	29,640	28,305	5,500	20,000	83,445
Public Works	-	2,500	11,469	2,200	16,169
Judiciary	-	-	-	-	-
Health & Welfare	-	-	-	-	-
Recreation & culture	-	-	-	-	-
Debt service:					
Principal retirement	392,394	685,000	-	-	1,077,394
Interest	9,798	75,808	-	-	85,606
Intergovernmental	-	91,897	641,973	-	733,870
Total expenditures	9,325,957	913,698	721,316	1,427,217	12,388,188
Excess (deficiency) of revenues over (under) expenditures	163,653	(886,301)	1,118,137	162,195	557,684
Other financing sources (uses):					
Loan proceeds	350,000	-	-	-	350,000
Surplus equipment sale	15,071	-	-	-	15,071
Transfers in	-	383,660	-	93,512	477,172
Transfers out	(93,512)	-	(383,651)	(9)	(477,172)
Total other financing sources and (uses)	271,559	383,660	(383,651)	93,503	365,071
Net change in fund balance	435,212	(502,641)	734,486	255,698	922,755
Fund balances - beginning	2,084,149	1,226,815	291,965	809,470	4,412,399
Adjustments	-	-	-	-	-
Fund balances - ending	2,519,361	\$ 724,174	\$ 1,026,451	\$ 1,065,168	\$ 5,335,154

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, 2015

Net change in fund balances, total governmental funds \$ 922,755

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. (14,537)

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. (427,959)

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. 16,456

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	(350,000)
Bond Issuance Costs	-
Closure/post closure care	-
Principal Repayments	
Bonds	685,000
Capital Leases	42,394
Notes Payable	350,000
	<u>1,224,109</u>

Net position of governmental activities 1,224,109

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, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget -
	Original	Final		Positive (Negative)
Revenues:				
Taxes	\$ 6,432,000	\$6,432,000	\$ 6,715,931	\$ 283,931
Licenses and permits	38,200	38,200	31,417	(6,783)
Intergovernmental	337,500	337,500	1,028,746	691,246
Charges for services	1,215,500	1,215,500	1,196,854	(18,646)
Judicial fees and charges	455,000	455,000	408,316	(46,684)
Other	35,000	35,000	108,346	73,346
Total revenues	8,513,200	8,513,200	9,489,610	976,410
Current expenditures:				
General government:				
Office of Commissioner	533,901	533,901	475,962	57,939
Registrar and election	207,613	207,613	90,559	117,054
Office of Tax Commissioner	210,366	210,366	194,255	16,111
Tax Assessor and Appraiser	332,800	332,800	336,287	(3,487)
Tax Collector	-	-	-	-
Total general government	1,284,680	1,284,680	1,097,063	187,617
Public safety:				
Office of Sheriff	2,745,617	2,745,617	2,768,077	(22,460)
EMA	33,205	33,205	63,035	(29,830)
Coroner	29,479	29,479	27,714	1,765
EMS	921,191	921,191	988,966	(67,775)
Building Inspector	78,444	78,444	73,577	4,867
Oconee Drug Task Force	150,000	150,000	197,806	(47,806)
Miscellaneous	87,965	87,965	92,215	(4,250)
Total public safety	4,045,901	4,045,901	4,211,390	(165,489)
Public works:				
Landfill and sanitation	541,807	541,807	529,433	12,374
Roads	740,305	740,305	1,236,880	(496,575)
Total public works	1,282,112	1,282,112	1,766,313	(484,201)
Judiciary:				
Clerk of Superior Court	247,917	247,917	249,266	(1,349)
Superior Court	235,400	235,400	223,860	11,540
Probate Court	208,987	208,987	201,506	7,481
Magistrate Court	194,552	194,552	194,731	(179)
Total judiciary	886,856	886,856	869,363	17,493

(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, 2015

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget - Positive
	<u>Original</u>	<u>Final</u>		<u>(Negative)</u>
Health & welfare:				
Eastman Dodge Nutrition Center	50,255	50,255	47,263	2,992
Public Health	93,824	93,824	93,942	(118)
Family and Children Services	5,000	5,000	2,553	2,447
Paupers and financial assistance	2,500	2,500	2,050	450
Total health & welfare	151,579	151,579	145,808	5,771
Recreation & culture:				
Library	65,940	65,940	57,190	8,750
Historical Society	3,500	3,500	3,500	-
Recreation	181,500	181,500	179,312	2,188
Total recreation & culture	250,940	250,940	240,002	10,938
Development & housing:				
Development Authority	14,336	14,336	12,500	1,836
Firefighters Association	-	-	-	-
Forestry Department	24,288	24,288	24,288	-
Chamber of Commerce	67,000	67,000	66,026	974
NRCS Conservation	500	500	3,439	(2,939)
Total development & housing	106,124	106,124	106,253	(129)
Community service:				
Extension Service	88,662	88,662	97,605	(8,943)
GEFA Irrigation Grant	-	-	-	-
Miscellaneous	27,000	27,000	19,437	7,563
Airport	112,906	112,906	115,882	(2,976)
Eastman-Dodge Council on Aging	10,000	10,000	10,000	-
Dodge County Agricultural Park	500	500	275	225
Regional Development Center	28,000	28,000	31,239	(3,239)
Building Rent	-	-	-	-
Transit	174,138	174,138	183,495	(9,357)
Total community service	441,206	441,206	457,933	(16,727)

(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, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Capital outlay:				
General government	-	-	-	-
Public safety	-	-	29,640	(29,640)
Public works	-	-	-	-
Judiciary	-	-	-	-
Total capital outlay	-	-	29,640	(29,640)
Debt service:				
Principal retirement	-	-	392,394	(392,394)
Interest	12,000	12,000	9,798	2,202
Total debt service	12,000	12,000	402,192	(390,192)
Total expenditures	8,461,398	8,461,398	9,325,957	(864,559)
Excess of revenues over expenditures	51,802	51,802	163,653	111,851
Other financing sources (uses):				
Loan proceeds	-	-	350,000	350,000
Surplus equipment sale	-	-	15,071	15,071
Transfers in	-	-	-	-
Transfers out	(26,954)	(26,954)	(93,512)	(66,558)
Total other financing sources (uses)	(26,954)	(26,954)	271,559	298,513
Net change in fund balances	24,848	24,848	435,212	410,364
Fund balances - beginning	2,084,149	2,084,149	2,084,149	-
Fund balances - ending	<u>\$ 2,108,997</u>	<u>\$ 2,108,997</u>	<u>\$ 2,519,361</u>	<u>\$ 410,364</u>

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

Dodge County, Georgia
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
December 31, 2015

ASSETS	
Cash	\$ 1,309,799
Due from other funds	<u>-</u>
Total assets	<u>1,309,799</u>
LIABILITIES	
Other liabilities	530,638
Funds held in escrow	<u>779,161</u>
Total liabilities	<u>\$ 1,309,799</u>

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

Dodge County, Georgia
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2015

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, 2015

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, 2015

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

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

Dodge County, Georgia
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2015

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.

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.

Dodge County, Georgia
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2015

F Receivables

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

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.

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.

Dodge County, Georgia
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2015

L Deferred Outflows/ Inflows of Resources

The County implemented GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, Net Position* and No. 65, *Items Previously Reported as Assets and Liabilities*, as of January 1, 2013. These new standards establish accounting and financial reporting for deferred outflows / inflows of resources and the concept of net position as the residual of all other elements presented in a statement of net position.

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County has only one type of item that qualifies for reporting in this category. Under the accrual basis of accounting, pension related items are reported on the government-wide statement of net position for governmental activities. These amounts are deferred and recognized as outflows of resources in the period that the amounts become applicable.

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 net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has several types of these items that qualify for reporting in this category. Under the modified accrual basis of accounting, *unavailable revenue* from property taxes is reported only in the governmental funds balance sheet. Under the accrual basis of accounting, pension related items are reported on the government-wide statement of net position for governmental activities. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

M Pensions

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

N 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.

Dodge County, Georgia
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2015

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

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

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

Net Position

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

Flow Assumptions – Fund Balance

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

Flow Assumptions – Net Position

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

O 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.

Dodge County, Georgia
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2015

P 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.

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 Assessor and Appraiser	332,800	336,287	3,487
Office of Sheriff	2,745,617	2,768,077	22,460
EMA	33,205	63,035	29,830
EMS	921,191	988,966	67,775
Oconee Drug Task Force	150,000	197,806	47,806
Miscellaneous Public Safety	87,965	92,215	4,250
Roads	740,305	1,236,880	496,575
Clerk of Superior Court	247,917	249,266	1,349
Magistrate Court	194,552	194,731	179
Development & Housing	106,124	106,253	129
Community Service	441,206	457,933	16,727
Capital Outlay	-	29,640	29,640

Dodge County, Georgia
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2015

Debt Service	12,000	402,192	390,192
Special Revenue Fund:			
Drug Education	14,000	25,754	11,754
Jail	20,000	50,000	30,000
Law Library	11,200	15,104	3,904
Sheriff's Condemnation	5,000	26,944	21,944
E-911	425,000	521,910	96,910
Sheriff's Commissary	88,000	409,614	321,614

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 \$7,638,612 at year-end. Georgia law requires that all deposits during the year be insured or collateralized. The carrying amounts for these deposits are \$5,793,477.

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.	\$ 5,242,983
Category 2: Collateralized with securities held by the pledging financial institution's trust department or agent in the County's name	-
Category 3: Uncollateralized, including any bank balance that is collateralized with securities held by the pledging financial institution, or by its trust department or agent but not in the County's name	<u>2,395,629</u>
Total Deposits	<u>\$ 7,638,612</u>

At December 31, 2015 the County had \$3,298,608 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 \$544,777 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 \$527,031.

Dodge County, Georgia
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2015

4) TAXES RECEIVABLE

Receivables at December 31, 2015, including the applicable allowances for uncollectible accounts, consist of the following:

	<u>General</u>	<u>Capital Projects</u>	<u>Total</u>
Property Taxes, 2015 fiscal year	\$ 763,577	\$ -	\$ 763,577
Property Taxes, 2014 and prior	317,775	-	317,775
Local Option Sales Tax	88,173	-	88,173
Special Purpose Local Option	<u>-</u>	<u>167,982</u>	<u>167,982</u>
Gross receivables	1,169,525	167,982	1,337,507
Less: allowance for uncollectibles	<u>(73,615)</u>	<u>-</u>	<u>(73,615)</u>
Taxes receivable	<u>\$1,095,910</u>	<u>\$167,982</u>	<u>\$1,263,892</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 11.562 mills was levied in the year 2015 and a local option sales tax credit of 0.006 mills was applied against the gross levy causing a net tax assessment of 11.556 mills.

Property taxes were levied on August 26, 2015, based on assessed property values set by the county assessors as of January 1. Notices were mailed on September 23rd, and are considered due upon receipt by the taxpayer; however, the legal due date is 60 days after receipt of bill or December 31st, whichever date occurs later. After the due date passes, the bill becomes delinquent and penalties and interest are assessed.

5) DUE FROM (DUE TO) OTHER GOVERNMENTS

Amounts due to the County at December 31, 2015, are as follows:

General Fund

Georgia Department of Transportation \$ 31,580

Amounts due from the County to other governments at December 31, 2015 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, 2015 is as follows:

Aircraft Manufacturing & Development	\$ 9,241
Loyd's Quality Cars & Truck Sales	89,746
Timberline Transport, Inc.	36,434
Cargo Ride, LLC	95,664
Heart of GA Metal Crafters, Inc.	<u>43,440</u>
Total	\$274,525

Dodge County, Georgia
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2015

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

7) CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2015, was as follows:

	<u>Balance</u> <u>12/31/14</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance</u> <u>12/31/15</u>
Governmental activities:				
Capital assets not being depreciated:				
Land	\$351,410	\$ ---	\$ ---	\$ 351,410
Construction in Progress	<u>14,117</u>	<u>---</u>	<u>(14,117)</u>	<u>---</u>
Total	365,527	---	(14,117)	351,410
Capital assets, being depreciated:				
Buildings	8,868,339	---	---	8,868,339
Improvements	2,091,401	---	---	2,091,401
Equipment	5,057,154	99,615	(52,377)	5,104,392
Infrastructure	<u>3,665,647</u>	<u>14,117</u>	<u>---</u>	<u>3,679,764</u>
Total capital assets, being depreciated	<u>19,682,541</u>	<u>113,732</u>	<u>(52,377)</u>	<u>19,743,896</u>
Less accumulated depreciation for:				
Buildings	(2,081,970)	(143,363)	---	(2,225,333)
Improvements	(1,534,888)	(104,238)	---	(1,639,126)
Equipment	(4,224,025)	(206,659)	52,377	(4,378,307)
Infrastructure	<u>(514,769)</u>	<u>(73,313)</u>	<u>---</u>	<u>(588,082)</u>
Total accumulated depreciation	<u>(8,355,652)</u>	<u>(527,573)</u>	<u>52,377</u>	<u>(8,830,848)</u>
Governmental activities capital assets, net	<u>\$11,692,416</u>	<u>\$ (413,841)</u>	<u>\$ (14,117)</u>	<u>\$11,264,458</u>
Governmental activities depreciation expense:				
General government		\$ 42,557		
Public safety		211,750		
Public works		215,268		
Health & Welfare		19,993		
Judicial		370		
Recreation & Culture		18,174		
Development & Housing		392		
Community Service		<u>19,069</u>		
Total governmental activities depreciation expense		<u>\$527,573</u>		

Dodge County, Georgia
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2015

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, 2015:

Machinery and equipment	\$ 250,534
Less: Accumulated depreciation	<u>(27,141)</u>
Carrying value	<u>\$ 223,393</u>

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

The following is a schedule of future minimum lease payments for the financial institution lease together with the present value of net minimum lease payments as of December 31, 2015:

2016	\$ 49,361
2017	49,361
2018	49,361
2019	<u>49,362</u>
Total minimum lease payments	197,445
Less amount representing interest	<u>(14,358)</u>
Present value of future minimum lease payments	<u>\$ 183,087</u>

9) GENERAL OBLIGATION BONDS PAYABLE

Bond payable at December 31, 2015 is comprised of General Obligation Bonds, Series 2008 due in annual installments of \$545,000 to \$715,000 through January 1, 2018; interest at 3.985%. The following is a summary of bond transactions for the year ended December 31, 2015:

Revenue bonds payable at January 1, 2015	\$ 1,895,000
Bonds issuance	-
Bonds payments	<u>685,000</u>
Revenue bonds payable at December 31, 2015	<u>\$ 1,210,000</u>

Annual requirements to amortize bonds outstanding at December 31, 2015 including interest payments are as follows:

Year ending December 31	<u>Principal</u>	<u>Interest</u>
2016	-	24,109
2017	715,000	33,972
2018	<u>495,000</u>	<u>9,863</u>
Total	<u>1,210,000</u>	<u>67,944</u>

Dodge County, Georgia
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2015

10) SHORT-TERM BORROWINGS

The County has a line of credit of \$2,750,000 at a local financial institution as of December 31, 2015. The borrowing bears interest at 2.73% and matures on December 31, 2015. As of December 31, 2015, \$-0- was outstanding. The line of credit is secured by a resolution of the Dodge County Board of Commissioners.

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental activities	\$ <u> --</u>	\$ <u>350,000</u>	\$ <u>350,000</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, 2015, the liability was \$1,438,838.

Change in landfill closure/post closure liability

Liability at January 1, 2015	\$1,438,838
Additions	---
Reductions	---
Liability at December 31, 2015	<u>\$1,438,838</u>

12) INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

Fund	In	Out	In (Out)
2008 SPLOST	\$ 383,660	\$ -	\$ 383,660
2013 SPLOST	-	383,651	(383,651)
2003 SPLOST		9	(9)
E-911 Fund	93,512	-	93,512
General Fund	<u>-</u>	<u>93,512</u>	<u>(93,512)</u>
Total	<u>\$ 477,172</u>	<u>\$ 477,172</u>	<u>\$ -</u>

Nonmajor Governmental Funds—Funds were transferred to the E-911 Special Revenue Fund where they are used to help offset expenditures incurred for public safety. 2003 SPLOST Fund was closed and funds were transferred into the 2008 SPLOST Fund. 2013 SPLOST Fund transferred funds into the 2008 SPLOST Fund to service jail debt.

Dodge County, Georgia
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2015

13) DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES

The following table provides detail regarding the deferred outflows and inflows of resources on the government-wide Statement of Net Position for governmental activities:

Deferred Outflows

Pensions:

Employer contributions subsequent to measurement date	\$52,945
Net differences between projected and actual earnings on pension plan investments	56,827
Changes in assumptions	<u>33,249</u>
Total deferred outflows	<u>\$143,021</u>

Deferred Inflows

Pensions:

Differences between expected And actual experience	\$ 4,391
Total deferred inflows	<u>\$ 4,391</u>

14) RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters; 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

Dodge County, Georgia
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2015

risk management agency to function as an unincorporated nonprofit instrumentality of its member municipalities - GIRMA establishes and administers one or more group self insurance funds and a risk management service to prevent or lessen the incidence and severity of casualty and property losses occurring in the operation of municipal government . GIRMA is to defend and protect in accordance with the member government contract and related coverage descriptions any member of GIRMA against liability or loss.

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

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

15) CONTINGENT LIABILITIES

Litigation

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

Possible Unasserted Claims

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

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, 2015

Authority to pay the principle of and interest on the Series 2005 Certificates.

16) 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, 2015, 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, 2015, there had been no activity.

17) RELATED ORGANIZATIONS

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

18) DEFINED BENEFIT PLAN

A. Plan Description

The County's defined benefit pension plan, Association County Commissioners of Georgia (ACCG) Restated Pension Plan for Dodge County Employees (Plan), is administered through the Board of Trustees for the Association County Commissioner of Georgia Pension Plan and Trust. The Plan, through execution of an adoption agreement, is affiliated with the Association County Commissioners of Georgia Third Restated Defined Benefit Plan (the ACCG Plan), an agent multiple-employer pension plan, administered by GEBCorp. The ACCG Plan is an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for participating counties in Georgia. The ACCG, in its role as the Plan Sponsor, has the sole authority to amend the provisions of the ACCG Plan, as provided in Section 19.03 of the ACCG Plan document. The County has the authority to amend the adoption agreement, which defines the specific benefit provisions of the Plan, as provided in Section 19.02 of the ACCG Plan document. The County Commissioners retain this authority. The ACCG issues a publicly available financial report that includes financial statements and required supplementary information for the Plan. That report may be obtained at the County Commissioners' office in Eastman, Georgia or by writing to GEBCorp, 400 Galleria Parkway, Suite 1250, Atlanta, Georgia 30339.

B. Benefits

The Plan provides benefits upon retirement, death, disablement, and termination of employment to Plan participants and beneficiaries, if certain eligibility requirements are met. Full time employees meeting the provisions as set out in the adoption agreement were eligible to participate on the January 1 coincident with or following the date the employee completes three years of service. Employees are vested after five years of service. Participants become

Dodge County, Georgia
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2015

eligible to retire at age 65 with five years of service. An employee may elect early retirement at age 60 with ten years of service and three years of plan participation to receive full benefits. Upon eligibility to retire, participants are entitled to an annual benefit in the amount of 1.00% of average annual compensation plus \$36 multiplied by years of service to a maximum of 35 years payable as a straight life annuity. Compensation is averaged over five consecutive plan years during the ten plan years preceding the participant's date of retirement or other termination.

C. Plan Membership

As as of January 1, 2015, the most recent actuarial valuation date, the Plan membership consisted of the following categories of participants:

Retirees, beneficiaries and disables receiving benefits	14
Terminated plan participants entitled to but not yet receiving benefits	11
Active employees participating in the Plan	<u>11</u>
Total number of Plan Participants	<u>36</u>

D. Contributions

The County is required to contribute an actuarially determined amount annually to the Plan's trust. The contribution amount is determined using actuarial methods and assumptions approved by the ACCG Plan trustees and must satisfy the minimum contribution requirement contained in the State of Georgia statutes. Section 47-20 of the Georgia Code sets forth the funding standards for state and local governmental pension plans. Administrative expenses are based on total covered payroll of plan members and are added to the state-required annual funding requirement. The projection of benefits for financial accounting purposes does not explicitly incorporate the potential effects of the legal or contractual funding limitations.

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

Employees are required to contribute 5% of pay. The County contributes the remaining cost of the Plan, using the actuarial basis described in the annual valuation report. The annual County contribution meets or exceeds the minimum funding requirements of Georgia Statute 47-20.

The County's covered compensation for employees participating in the Plan as of January 1, 2015 was \$408,884. The required contribution for 2015 was \$52,662, which represents 10.7% of the covered payroll. The actual contribution for 2015 was \$52,945, which represents 13.0% of the covered payroll.

E. Net Pension Liability

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

Actuarial assumptions – The County's net pension liability was measured as of December 31, 2015. The total pension liability was determined by an actuarial valuation as of January 1, 2015 with update procedures performed by the actuary to roll forward to the total pension liability measured as of December 31, 2015. The total pension liability in the January 1, 2015 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	0.00%
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Dodge County, Georgia
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2015

Salary increases	5.00% per year with an age based scale
Investment rate of return	7.50%, net of pension plan investment Expense, including inflation

Mortality rates were based on the RP-2000 projected with Scale AA.

The actuarial assumptions used in the January 1, 2015 valuation were based on the results of an actuarial experience study for the period of January 1, 2014 through December 31, 2014.

The long-term expected rate of return on pension plan investments was determined through a blend of using a building-blocks approach based on 20-year benchmarks (25%) and 30-year benchmarks (25%), as well as the forward-looking capital market assumptions for the moderate assets allocation (50%), as determined by UBS. Expected future rates of return (expected returns, net of pension plan investment expens and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major class included in the pension plan's target asset allocation as of December 31, 2015 are summarized in the following table:

S&P 500	30%	8.80%	2.64%	10.74%	3.22%
Barlay's Agg.	30%	5.75%	1.73%	7.80%	2.34%
MSCI EAFE	15%	5.44%	0.82%	9.51%	1.43%
Citi Non US WEBI	5%	5.48%	0.27%	5.48%	0.27%
NAREIT Equity	5%	9.91%	0.50%	11.35%	0.57%
Russell 2000	5%	8.96%	0.45%	9.37%	0.47%
Russell 3000	5%	8.89%	0.44%	10.58%	0.53%
S&P Mid Cap	5%	11.83%	<u>0.59%</u>	13.21%	<u>0.66%</u>
Weighted Return			<u>7.44%</u>		<u>9.49%</u>

Discount rate – The discount rate used to measure the total pension liability was 7.50%. The projection of cash flows used to determine the discount rate assumed that County contributions will be made based on the average County contribution made to the Plan over the prior five years. Based on this assumption, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments to current Plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all of the projected benefit payments to determine the total pension liability.

Sensitivity of the net pension liability to changes in the discount rate – The following presents the County's net pension liability calculated using the discount rate 7.50%, 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%) or 1-percentage-point higher (8.50%) than the current rate:

	<u>1% Decrease</u> <u>(6.50%)</u>	<u>Current Discount</u> <u>Rate (7.50%)</u>	<u>1% Increase</u> <u>(8.50%)</u>
Net pension liability	\$ 550,580	\$ 424,985	\$ 316,022

Pension plan fiduciary net position – Detailed information about the pension plan's fiduciary net position is available in the separately issued ACCG financial report which is publicly available at www.gebcorp.com.

Dodge County, Georgia
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2015

Changes in the Net Pension Liability – The changes of the components of the net pension liability of the County for the year ended December 31, 2015, were as follows:

	<u>Total Pension Liability (TPL)</u>	<u>Fiduciary Net Position (FNP)</u>	<u>Net Pension Liability (NPL)</u>
Balance at			
December 31, 2015	\$ 1,272,343	\$ 942,334	\$ 330,009
Changes for the year:			
Service Cost	16,610		16,610
Interest	91,208		91,208
Liability experience (gain) / loss	(6,387)		(6,387)
Assumption change	48,362		48,362
Employer contributions		51,134	(51,134)
Employee contributions	-	22,797	(22,797)
Net investment income		7,985	(7,985)
Benefit payments	(112,489)	(112,489)	-
Administrative expense		(4,100)	4,100
Other changes		(22,999)	22,999
Net changes	<u>37,304</u>	<u>(57,672)</u>	<u>94,976</u>
Balance at			
December 31, 2015	<u>\$ 1,309,647</u>	<u>\$ 884,662</u>	<u>\$ 424,985</u>

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

Pension expense –

Service cost	\$ 16,610
Interest on TPL	91,208
Amortization of:	
Liability experience (gain) / loss	(1,996)
Change in assumption	15,113
Asset (gain) / loss	14,648
Employee contributions	(22,797)
Projected earnings on plan investments	(68,365)
Administrative expense	4,100
Other change in FNP	<u>18,963</u>
Total pension expense	<u>\$ 67,484</u>

Dodge County, Georgia
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2015

19) **PRIOR PERIOD ADJUSTMENT**

Net position of the government-wide Governmental Activities was restated for the reporting of the net pension liability and deferred outflows of resources – employer contributions in accordance with GASB Statement No. 68 *Accounting and Financial Reporting for Pensions*.

	Government-Wide Governmental Activities
Net Position - beginning of year	\$ 12,768,440
Prior period adjustments:	
Deferred outflows of resources - employer contributions	58,193
Total prior period adjustments	58,193
Net Position - beginning of year, as restated	\$ 12,826,633

**REQUIRED SUPPLEMENTARY
INFORMATION**

Dodge County, Georgia
Schedule of Changes in the County's Net Pension
Liability and Related Ratios -
ACCG Restated Pension Plan for Dodge County Employees

	<u>2015</u>	<u>2014</u>
Total pension liability		
Service cost	\$ 16,610	\$ 20,873
Interest on total pension liability	95,426	93,878
Changes in assumptions	48,362	-
Benefit payments	(116,707)	(94,116)
Other changes	(6,387)	-
	<hr/>	<hr/>
Net change in total pension liability	37,304	20,635
Total pension liability - beginning	1,272,343	1,251,708
Total pension liability - ending	<u>\$ 1,309,647</u>	<u>\$ 1,272,343</u>
 Plan fiduciary net position		
Contributions - employer	\$ 51,134	\$ 52,945
Contributions - employee	22,797	23,587
Net investment income	7,985	62,599
Benefit payments	(89,891)	(90,714)
Employee contribution refunds	(22,598)	-
Administrative expenses	(4,100)	(4,470)
Other	(22,999)	(8,131)
	<hr/>	<hr/>
Net change in plan fiduciary net position	(57,672)	35,816
Plan fiduciary net position - beginning	942,334	906,518
Plan fiduciary net position - ending	<u>\$ 884,662</u>	<u>\$ 942,334</u>
 Net pension liability - ending	 <u>\$ 424,985</u>	 <u>\$ 330,009</u>
 Plan fiduciary net position as a percentage of the total pension liability	 67.55%	 74.06%
 Covered-employee payroll	 \$ 408,884	 \$ 467,078
 Net pension liability as a percentage of covered employee payroll	 103.94%	 70.65%

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

Dodge County, Georgia
Schedule of County Contributions -
ACCG Restated Pension Plan for Dodge County Employees

	<u>2015</u>	<u>2014</u>
Actuarially determined contribution	\$ 51,134	\$ 53,566
Contributions in relation to the actuarially determined contribution	<u>51,134</u>	<u>52,945</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ 621</u>
Covered employee payroll	\$ 408,884	\$ 467,078
Contributions as a percentage of covered employee payroll	12.51%	11.34%

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

COMBINING FUND STATEMENTS

Dodge County, Georgia
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 For the fiscal year ended December 31, 2015

	Special Revenue	Capital Projects	Total Nonmajor Governmental Funds
Assets:			
Cash	\$ 392,130	\$ 393,465	\$ 785,595
Tax Receivable	-	-	-
Loans receivable	274,525	-	274,525
Accrued Interest	10,747	-	10,747
	<u>677,402</u>	<u>393,465</u>	<u>1,070,867</u>
Total assets			
Liabilities:			
Resident Balances	5,699	-	5,699
Total liabilities	<u>5,699</u>	<u>-</u>	<u>5,699</u>
Fund balances:			
Restricted for			
Economic Development	369,486	-	369,486
Public Safety	302,217	-	302,217
Capital Projects	-	393,465	393,465
Total fund balances	<u>671,703</u>	<u>393,465</u>	<u>1,065,168</u>
Total liabilities and fund balances	<u>\$ 677,402</u>	<u>\$ 393,465</u>	<u>\$ 1,070,867</u>

Dodge County, Georgia
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 For the fiscal year ended December 31, 2015

	Special Revenue	Capital Project	Total Nonmajor Governmental Funds
Revenues:			
Judicial fees and charges	\$ 49,997	\$ -	\$ 49,997
Taxes	-	478,971	478,971
Charges for services	865,892	-	865,892
Other	159,593	34,959	194,552
Total revenues	<u>1,075,482</u>	<u>513,930</u>	<u>1,589,412</u>
Expenditures:			
Current:			
General government	-	-	-
Public safety	1,052,812	-	1,052,812
Public works	-	374,405	374,405
Health Welfare	-	-	-
Capital Outlay:			
Public safety	-	-	-
Public works	-	-	-
Health Welfare	-	-	-
Recreation & culture	-	-	-
Debt service:			
Principal retirement	-	-	-
Interest	-	-	-
Intergovernmental	-	-	-
Total expenditures	<u>1,052,812</u>	<u>374,405</u>	<u>1,427,217</u>
Other financing sources (uses):			
Transfers in	93,512	-	93,512
Transfers out	-	(9)	(9)
Total other financing sources and (uses)	<u>93,512</u>	<u>(9)</u>	<u>93,503</u>
Net change in fund balances	<u>116,182</u>	<u>139,516</u>	<u>255,698</u>
Fund balances - beginning	555,521	253,949	809,470
Adjustments	-	-	-
Fund balances - ending	<u>\$ 671,703</u>	<u>\$ 393,465</u>	<u>\$ 1,065,168</u>

Dodge County, Georgia
 COMBINING BALANCE SHEET
 SPECIAL REVENUE FUNDS
 For the fiscal year ended December 31, 2015

	Revolving Loan Fund	Drug Education Fund	Jail Fund	Law Library	Sheriff's Commissary Fund	Sheriff's Condemnation & Supply Fund	Sheriff's Vending Machine Fund	E-911 Fund	Total Special Revenue Funds
Assets:									
Cash	\$ 84,214	\$ 23,879	\$ 40,567	\$ 24,959	\$ 84,805	\$ 131,751	\$ 362	\$ 1,593	\$ 392,130
Loans receivable	274,525	-	-	-	-	-	-	-	274,525
Accrued Interest	10,747	-	-	-	-	-	-	-	10,747
Total assets	369,486	23,879	40,567	24,959	84,805	131,751	362	1,593	\$ 677,402
Liabilities:									
Resident Balances	-	-	-	-	5,699	-	-	-	5,699
Total liabilities	-	-	-	-	5,699	-	-	-	5,699
Fund balances:									
Restricted for									
Economic Development	369,486	-	-	-	-	-	-	-	369,486
Public Safety	-	23,879	40,567	24,959	79,106	131,751	362	1,593	302,217
Total fund balances	369,486	23,879	40,567	24,959	79,106	131,751	362	1,593	671,703
Total liabilities and fund balances	\$ 369,486	\$ 23,879	\$ 40,567	\$ 24,959	\$ 84,805	\$ 131,751	\$ 362	\$ 1,593	\$ 677,402

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

For the fiscal year ended December 31, 2015

	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	\$ -	\$ 20,166	\$ 21,187	\$ 8,644	\$ -	\$ -	\$ -	\$ -	\$ 49,997
Grant	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	434,617	-	3,169	428,106	865,892
Other	6,365	-	-	-	-	153,228	-	-	159,593
Total revenues	6,365	20,166	21,187	8,644	434,617	153,228	3,169	428,106	1,075,482
Expenditures:									
Current:									
General government	-	-	-	-	-	-	-	-	-
Public safety	-	25,754	50,000	15,104	409,614	26,944	3,486	521,910	1,052,812
Other	-	-	-	-	-	-	-	-	-
Total expenditures	-	25,754	50,000	15,104	409,614	26,944	3,486	521,910	1,052,812
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	93,512	93,512
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources and (uses)	-	-	-	-	-	-	-	93,512	93,512
Net change in fund balances	6,365	(5,588)	(28,813)	(6,460)	25,003	126,284	(317)	(292)	116,182
Fund balances - beginning	363,121	29,467	69,380	31,419	54,103	5,467	679	1,885	555,521
Fund balances - ending	\$ 369,486	\$ 23,879	\$ 40,567	\$ 24,959	\$ 79,106	\$ 131,751	\$ 362	\$ 1,593	\$ 671,703

Dodge County, Georgia
 COMBINING BALANCE SHEET
 CAPITAL PROJECT FUNDS
 For the fiscal year ended December 31, 2015

	2003 SPLOST	TIA SPLOST	2014 CDBG	Total Capital Project Funds
Assets:				
Cash	\$ -	\$ 393,465	\$ -	\$ 393,465
Tax Receivable	-	-	-	-
Total assets	-	393,465	-	393,465
Liabilities:				
Accounts Payable	-	-	-	-
Total liabilities	-	-	-	-
Fund balances:				
Restricted for				
Capital Projects	-	393,465	-	393,465
Total fund balances	-	393,465	-	393,465
Total liabilities and fund balances	\$ -	\$ 393,465	\$ -	\$ 393,465

Dodge County, Georgia
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 CAPITAL PROJECT FUNDS
 For the fiscal year ended December 31, 2015

	2003 SPLOST	TIA SPLOST	2014 CDBG	Total Capital Project Funds
Revenues:				
Grant	-	-	34,954	34,954
Taxes	-	478,971	-	478,971
Other	5	-	-	5
Total revenues	<u>5</u>	<u>478,971</u>	<u>34,954</u>	<u>513,930</u>
Expenditures:				
Current:				
General government	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	339,451	34,954	374,405
Health Welfare	-	-	-	-
Capital Outlay:				
Public Works	-	-	-	-
Health Welfare	-	-	-	-
Recreation & culture	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest	-	-	-	-
Intergovernmental	-	-	-	-
Total expenditures	<u>-</u>	<u>339,451</u>	<u>34,954</u>	<u>374,405</u>
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	<u>(9)</u>	<u>-</u>	<u>-</u>	<u>(9)</u>
Total other financing sources and (uses)	<u>(9)</u>	<u>-</u>	<u>-</u>	<u>(9)</u>
Net change in fund balances	<u>(4)</u>	<u>139,520</u>	<u>-</u>	<u>139,516</u>
Fund balances - beginning	<u>4</u>	<u>253,945</u>	<u>-</u>	<u>253,949</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ 393,465</u>	<u>\$ -</u>	<u>\$ 393,465</u>

Dodge County, Georgia
 AGENCY FUNDS
 COMBINING BALANCE SHEET
 December 31, 2015

	Probate Court	Tax Commissioner	Sheriff	Clerk of Court	Magistrate Court	Totals
ASSETS						
Cash	\$ 23,399	\$ 411,965	\$ 105,157	\$ 750,276	\$ 19,002	\$ 1,309,799
Due from other governments	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Total assets	23,399	411,965	105,157	750,276	19,002	1,309,799
LIABILITIES AND FUND BALANCES						
Other liabilities	23,399	230,314	105,157	152,765	19,002	530,637
Funds held in escrow	-	181,651	-	597,510	-	779,161
Due to other funds	-	-	-	-	-	-
Total liabilities	\$ 23,399	\$ 411,965	\$ 105,157	\$ 750,275	\$ 19,002	\$ 1,309,798

Dodge County, Georgia
 COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES
 For the fiscal year ended December 31, 2015

	Balance December 31, 2014	Additions	Deductions	Balance December 31, 2015
<u>Probate Court</u>				
ASSETS				
Cash	\$ 21,007	\$ 190,000	\$ 187,608	\$ 23,399
Total assets	21,007	190,000	187,608	23,399
LIABILITIES				
Due to others	21,007	190,000	187,608	23,399
Total liabilities	\$ 21,007	\$ 190,000	\$ 187,608	\$ 23,399

(continued)

Dodge County, Georgia
 AGENCY FUNDS
 COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES - CONTINUED
 For the fiscal year ended December 31, 2015

	Balance December 31, 2014	Additions	Deductions	Balance December 31, 2015
<u>Tax Commissioner</u>				
ASSETS				
Cash	\$ 189,265	\$ 12,647,462	\$ 12,424,762	\$ 411,965
Total assets	189,265	12,647,462	12,424,762	411,965
LIABILITIES				
Due to others	189,265	12,647,462	12,424,762	411,965
Due to other funds	-	-	-	-
Total liabilities	\$ 189,265	\$ 12,647,462	\$ 12,424,762	\$ 411,965

Sheriff

ASSETS				
Cash	67,626	110,583	73,052	105,157
Total assets	67,626	110,583	73,052	105,157
LIABILITIES				
Due to others	67,626	110,583	73,052	105,157
Due to other funds	-	-	-	-
Total liabilities	\$ 67,626	\$ 110,583	\$ 73,052	\$ 105,157

(continued)

Dodge County, Georgia
 AGENCY FUNDS
 COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES - CONTINUED
 For the fiscal year ended December 31, 2015

	Balance December 31, 2014	Additions	Deductions	Balance December 31, 2015
<u>Clerk of Court</u>				
ASSETS				
Cash	\$ 552,001	\$ 704,619	\$ 506,344	\$ 750,276
Total assets	552,001	704,619	506,344	750,276
LIABILITIES				
Due to others	552,001	704,619	506,344	750,276
Total liabilities	\$ 552,001	\$ 704,619	\$ 506,344	\$ 750,276

Magistrate Court

ASSETS				
Cash	\$ 1,157	\$ 155,925	\$ 138,080	\$ 19,002
Total assets	1,157	155,925	138,080	19,002
LIABILITIES				
Due to others	1,157	155,925	138,080	19,002
Total liabilities	\$ 1,157	\$ 155,925	\$ 138,080	\$ 19,002

SUPPLEMENTARY SCHEDULES

Dodge County, Georgia
Schedule of Changes in Capital Assets - By Function and Activity
For the fiscal year ended December 31, 2015

	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	855,933	40,500	35,595	860,838
Civil Defense	19,345	11,100	-	30,445
E-911	229,567	-	-	229,567
EMS	514,210	31,845	-	546,055
Other	54,810	-	-	54,810
Total public safety	1,673,865	83,445	35,595	1,721,715
Public Works:				
Sanitation	806,036	11,469	-	817,505
Road	2,432,101	18,817	16,782	2,434,136
Total public works	3,238,137	30,286	16,782	3,251,641
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	\$ 20,035,957	\$ 113,731	\$ 52,377	\$ 20,097,311

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, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues:				
Judicial fees and charges	\$ 15,000	\$ 15,000	\$ 20,166	\$ 5,166
Other	-	-	-	-
Total revenues	<u>15,000</u>	<u>15,000</u>	<u>20,166</u>	<u>5,166</u>
Expenditures:				
Current:				
Public safety	<u>14,000</u>	<u>14,000</u>	<u>25,754</u>	<u>(11,754)</u>
Total expenditures	<u>14,000</u>	<u>14,000</u>	<u>25,754</u>	<u>(11,754)</u>
Net change in fund balances	1,000	1,000	(5,588)	(6,588)
Fund balances - beginning	<u>29,467</u>	<u>29,467</u>	<u>29,467</u>	<u>-</u>
Fund balances - ending	<u>\$ 30,467</u>	<u>\$ 30,467</u>	<u>\$ 23,879</u>	<u>\$ (6,588)</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, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues:				
Judicial fees and charges	\$ 20,000	\$ 20,000	\$ 21,187	\$ 1,187
Other	-	-	-	-
Total revenues	<u>20,000</u>	<u>20,000</u>	<u>21,187</u>	<u>1,187</u>
Expenditures:				
Current:				
Public safety	<u>20,000</u>	<u>20,000</u>	<u>50,000</u>	<u>(30,000)</u>
Total expenditures	<u>20,000</u>	<u>20,000</u>	<u>50,000</u>	<u>(30,000)</u>
Net change in fund balances	-	-	(28,813)	(28,813)
Fund balances - beginning	<u>69,380</u>	<u>69,380</u>	<u>69,380</u>	<u>-</u>
Fund balances - ending	<u>\$ 69,380</u>	<u>\$ 69,380</u>	<u>\$ 40,567</u>	<u>\$ (28,813)</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, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues:				
Judicial fees and charges	\$ 11,000	\$ 11,000	\$ 8,644	\$ (2,356)
Interest	-	-	-	-
Total revenues	<u>11,000</u>	<u>11,000</u>	<u>8,644</u>	<u>(2,356)</u>
Expenditures:				
Current:				
Public safety	<u>11,200</u>	<u>11,200</u>	<u>15,104</u>	<u>(3,904)</u>
Total expenditures	<u>11,200</u>	<u>11,200</u>	<u>15,104</u>	<u>(3,904)</u>
Net change in fund balances	(200)	(200)	(6,460)	(6,260)
Fund balances - beginning	<u>31,419</u>	<u>31,419</u>	<u>31,419</u>	<u>-</u>
Fund balances - ending	<u>\$ 31,219</u>	<u>\$ 31,219</u>	<u>\$ 24,959</u>	<u>\$ (6,260)</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, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 20,500	\$ 20,500	\$ -	\$ (20,500)
Other	-	-	6,366	6,366
Total revenues	<u>20,500</u>	<u>20,500</u>	<u>6,366</u>	<u>(14,134)</u>
Expenditures:				
Current:				
General government	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Total expenditures	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Other financing sources (uses):				
Transfers in (out)	-	-	-	-
Net change in fund balances	19,500	19,500	6,366	(13,134)
Fund balances - beginning	<u>363,121</u>	<u>363,121</u>	<u>363,121</u>	<u>-</u>
Fund balances - ending	<u>\$ 382,621</u>	<u>\$ 382,621</u>	<u>\$ 369,487</u>	<u>\$ (13,134)</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, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues:				
Other	\$ 5,000	\$ 5,000	\$ 153,228	\$ 148,228
Total revenues	<u>5,000</u>	<u>5,000</u>	<u>153,228</u>	<u>148,228</u>
Expenditures:				
Current:				
Public safety	5,000	5,000	26,944	(21,944)
Total expenditures	<u>5,000</u>	<u>5,000</u>	<u>26,944</u>	<u>(21,944)</u>
Other financing uses:				
Transfers out	-	-	-	-
Net change in fund balances	-	-	126,284	126,284
Fund balances - beginning	<u>5,467</u>	<u>5,467</u>	<u>5,467</u>	<u>-</u>
Fund balances - ending	<u>\$ 5,467</u>	<u>\$ 5,467</u>	<u>\$ 131,751</u>	<u>\$ 126,284</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, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget-
	Original	Final		Positive (Negative)
Revenues:				
Charges for services	\$ 425,000	\$ 425,000	\$ 428,106	\$ 3,106
Total revenues	<u>425,000</u>	<u>425,000</u>	<u>428,106</u>	<u>3,106</u>
Expenditures:				
Current:				
Public Safety	425,000	425,000	521,910	(96,910)
Total expenditures	<u>425,000</u>	<u>425,000</u>	<u>521,910</u>	<u>(96,910)</u>
Other financing uses:				
Transfers in (out)	-	-	93,512	93,512
Net change in fund balances	-	-	(292)	(292)
Fund balances - beginning	<u>1,885</u>	<u>1,885</u>	<u>1,885</u>	<u>-</u>
Fund balances - ending	<u>\$ 1,885</u>	<u>\$ 1,885</u>	<u>\$ 1,593</u>	<u>\$ (292)</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, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ 88,000	\$ 88,000	\$ 430,542	\$ 342,542
Total revenues	<u>88,000</u>	<u>88,000</u>	<u>430,542</u>	<u>342,542</u>
Expenditures:				
Current:				
Public safety	88,000	88,000	409,614	(321,614)
Total expenditures	<u>88,000</u>	<u>88,000</u>	<u>409,614</u>	<u>(321,614)</u>
Other financing uses:				
Transfers out	-	-	-	-
Net change in fund balances	-	-	20,928	20,928
Fund balances - beginning	<u>58,178</u>	<u>58,178</u>	<u>58,178</u>	<u>-</u>
Fund balances - ending	<u>\$ 58,178</u>	<u>\$ 58,178</u>	<u>\$ 79,106</u>	<u>\$ 20,928</u>

Dodge County, Georgia
 SHERIFF'S VENDING MACHINES ACCOUNT SPECIAL REVENUE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
 For the fiscal year ended December 31, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ 3,900	\$ 3,900	\$ 3,169	\$ (731)
Total revenues	<u>3,900</u>	<u>3,900</u>	<u>3,169</u>	<u>(731)</u>
Expenditures:				
Current:				
Public safety	<u>3,900</u>	<u>3,900</u>	<u>3,486</u>	<u>414</u>
Total expenditures	<u>3,900</u>	<u>3,900</u>	<u>3,486</u>	<u>414</u>
Other financing uses:				
Transfers out	-	-	-	-
Net change in fund balances	-	-	(317)	(317)
Fund balances - beginning	<u>679</u>	<u>679</u>	<u>679</u>	<u>-</u>
Fund balances - ending	<u>\$ 679</u>	<u>\$ 679</u>	<u>\$ 362</u>	<u>\$ (317)</u>

**SCHEDULES TO MEET REGULATORY
REQUIREMENTS**

Dodge County, Georgia
SPECIAL-PURPOSE LOCAL OPTION SALES TAX 2003
SCHEDULE OF EXPENDITURES
 (Construction and Other Projects)
 Year ended December 31, 2015

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	1,600,096	-	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	10,360,665	-	\$10,360,665	
Reconciliation to expenditures reported in financial statements:					
Principal retirement			-		
Proceeds from other funding sources			-		
Total expenditures		\$ 10,360,665	\$ -		

Dodge County, Georgia
SPECIAL-PURPOSE LOCAL OPTION SALES TAX 2008
SCHEDULE OF EXPENDITURES
(Construction and Other Projects)
Year ended December 31, 2015

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	\$ 30,052	\$ 1,433,094	59.71%
Purchase of land and construction	50,000	-	-	-	0.00%
New Jail	5,500,000	6,990,082	75,808	7,065,890	128.47%
Dodge County Hospital	2,500,000	1,902,222	-	1,902,222	76.09%
Recreational facilities in Dodge County	100,000	61,427	-	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	27,048	13,736	40,784	7.42%
Water and sewer projects for the City of Eastman	2,680,000	2,039,741	91,897	2,131,638	79.54%
Recreational facilities, roads, and street improvements for the City of Chauncey	30,000	21,957	-	21,957	73.19%
Recreational facilities, roads, and street improvements for the City of Chester	30,000	24,109	-	24,109	80.36%
Recreational facilities, roads, and street improvements for the City of Milan	30,000	23,033	-	23,033	76.78%
Recreational facilities, roads, and street improvements for the City of Rhine	30,000	23,033	-	23,033	76.78%
Public safety facilities, specifically including E-911 emergency telephone system	300,000	212,217	17,205	229,422	76.47%
Total SPLOST 2008	\$14,400,000	12,922,742	228,698	\$13,151,440	
Reconciliation to expenditures reported in financial statements:					
Bond principal retirement			685,000		
Total expenditures			\$ 913,698		

Dodge County, Georgia
 SPECIAL-PURPOSE LOCAL OPTION SALES TAX 2013
 SCHEDULE OF EXPENDITURES
 (Construction and Other Projects)
 Year ended December 31, 2015

Project Description	(Unaudited)	Prior Years Cumulative Expenditures	Total 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	1,950,000	55,913	343,208	399,121	16.50%
Sanitation	780,000	45,067	276,632	321,699	16.50%
Recreation Department	351,000	-	11,470	11,470	0.00%
Building & Equipment Vehicles	143,000	-	-	-	0.00%
EMS Ambulances & Equipment	891,800	-	-	-	0.00%
Rural Fire Department	429,000	-	5,500	5,500	1.28%
Road, Bridges, Transportation, & Capital Improvement for the City of Rhine	299,000	25,453	49,361	74,814	25.02%
Road, Bridges, Transportation, & Capital Improvement for the City of Milan	390,000	-	13,013	13,013	3.34%
Road, Bridges, Transportation, & Capital Improvement for the City of Chauncey	39,000	899	5,533	6,432	16.49%
Road, Bridges, Transportation, & Capital Improvement for the City of Chester	39,000	899	5,533	6,432	16.49%
Total SPLOST 2013	\$13,000,000	182,309	721,316	6,432	16.49%
				\$ 903,625	

Dodge County, Georgia
TIA SPECIAL-PURPOSE LOCAL OPTION SALES TAX
SCHEDULE OF EXPENDITURES
(Construction and Other Projects)
Year ended December 31, 2015

<u>Project Description</u>	(Unaudited) Original/ Latest Estimated Cost	Prior Years Cumulative Expenditures	Total Current Year Expenditure	Total Cumulative Expenditures	(Unaudited) Estimated Percentage of Completion
Roads	\$ 6,935,023	\$ 594,584	\$ 339,451	\$ 934,035	13.47%
Total	<u>\$ 6,935,023</u>	<u>594,584</u>	<u>339,451</u>	<u>\$ 934,035</u>	

Dodge County, Georgia
PUBLIC TRANSPORTATION PROGRAM
SCHEDULE OF REVENUES AND EXPENDITURES-BUDGET AND ACTUAL
For the fiscal year ended December 31, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues:				
Section 5311 Funding	\$ 95,000	\$ 95,000	\$ 76,273	\$ (18,727)
Third Party Operator Funding	20,000	20,000	10,694	(9,306)
Fares	8,000	8,000	6,786	(1,214)
Total revenues	123,000	123,000	93,753	(29,247)
Expenditures:				
Administrative:				
Contract	56,585	56,585	59,695	(3,110)
Supplies	-	-	-	-
Vehicle insurance	2,500	2,500	2,492	8
Radio	-	-	-	-
Physicals and drug testing	300	300	257	43
Miscellaneous	5,000	5,000	3,853	1,147
Total administrative	64,385	64,385	66,297	(1,912)
Operating:				
Salaries and benefits	87,753	87,753	95,524	(7,771)
Fuel and oil	20,000	20,000	16,450	3,550
Maintenance and repair	2,000	2,000	5,224	(3,224)
Total operating	109,753	109,753	117,198	(7,445)
Total expenditures	174,138	174,138	183,495	(9,357)
Total excess (deficit)	\$ (51,138)	\$ (51,138)	\$ (89,742)	\$ (38,604)

STATE COMPLIANCE SECTION

Dodge County, Georgia
Schedule of State Contractual Assistance
For the Year Ended December 31, 2015

State Program	Contract Number	Revenues	Expenditures	Amounts (Owed to) Due from Organization
Georgia Department of Transportation:				
Section 5311 Transportation	T005519	\$ 7,747	\$ 7,747	\$ 31,580
Section 5311 Transportation	T005078	\$ 62,397	\$ 62,397	\$ -
Georgia Bureau of Investigation				
SORNA	Z12-8-038E01	\$ 17,480	\$ 17,480	\$ -
Georgia Emergency Management Agency				
Emergency Management Performance	OEM14-047	\$ 40,678	\$ 40,678	\$ -
Hazard Mitigation	HMGP-1858-0091	\$ 18,910	\$ 18,910	\$ -
Criminal Justice Coordinating Council				
Multi-Jurisdictional Task Force	B12-8-025	\$ 140,273	\$ 140,273	\$ -
Multi-Jurisdictional Task Force	B13-8-013	\$ 16,437	\$ 16,437	\$ -
Georgia Department of Community Affairs				
2014 CDBG	14p-y-045-1-5660	\$ 34,954	\$ 34,954	\$ -

Dodge County, Georgia

Certification of 9-1-1 Expenditures

For the Year Ended December 31, 2015

<u>Line No.</u>		<u>O.C.G.A. Reference:</u>	
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)	\$ 8,393.34
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)	\$ 312,212.38
5b	Employee benefits	46-5-134(f)(1)(C)	\$ 79,831.30
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)	\$ 13,993.15
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)	\$ 12,970.40

Dodge County, Georgia

Certification of 9-1-1 Expenditures

For the Year Ended December 31, 2015

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>5,709.33</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, 2015

<u>Line No.</u>	<u>O.C.G.A. Reference:</u>
17	Other expenditures not included in Lines 2 through 16 above. Identify by object and purpose.
	Utilities \$ 80,053.35
	Cable service \$ 253.38
	Property Insurance \$ 0.00
	Vehicle Repairs & Insurance \$ 3,619.67
	Uniforms \$ 1464.01
	Drug & Alcohol Testing \$ 52.17
	Travel \$ 3,357.41
	<hr/>
18	Total Expenditures (total of all amounts reported on Lines 2 through 17 above) \$ <u>521,909.89</u>

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 *Dan McGranie* Date 8/3/16

Print Name of Chief Elected Official Dan McGranie

Title of Chief Elected Official Chairman

Signature of Chief Financial Officer *Bobby Percece* Date 8/3/16

Print Name of Chief Financial Officer Bobby Percece

**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, 2015, 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 August 5, 2016.

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. I did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs that I consider to be significant deficiencies as item 15-1.

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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Dodge County, Georgia's Response to Findings

Dodge County, Georgia's response to the findings identified in my audit is described in the accompanying schedule of findings and 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
August 5, 2016

DODGE COUNTY, GEORGIA
Schedule of Findings and Questioned Costs
Year Ended December 31, 2015

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

FINDINGS - FINANCAL STATEMENTS AUDIT

15-1 Segregation of Duties

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

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

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

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

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

DODGE COUNTY, GEORGIA
Schedule of Findings and Questioned Costs
Year Ended December 31, 2015

PRIOR YEAR FINDINGS

Control Deficiencies

The current year control deficiency 15-1 was a control deficiency in the prior year. The County had no other control deficiencies reported in the December 31, 2014 report.

Prior Year Noncompliance Instances

The instance of noncompliance in the prior year was corrected.