DODGE COUNTY, GEORGIA
FINANCIAL STATEMENTS
AND
SUPPLEMENTAL INFORMATION
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2025
AND
INDEPENDENT AUDITOR'S REPORT

Dodge County, Georgia

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FOR THE FISCAL YEAR ENDED DECEMBER 31, 2025
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Dodge County, Georgia

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DODGE COUNTY, GEORGIA

PRINCIPAL OFFICIALS

BOARD OF COMMISSIONERS

Dan McCranie	Commissioner, Chairman
Brian Watkins	Commissioner, Vice Chairman
Sharon Cobb Flanagan	Commissioner
Leigh Ann Greene	Commissioner
Jeffrey Jones	Commissioner

ELECTED OFFICIALS

Jacqualine D. Smith	Tax Commissioner
Waymon A. McCranie, Jr.	Judge, Probate Court
Brian Robinson	Sheriff
Rhett Walker	Clerk of Superior Court
Thomas S. Cranford	Judge, Magistrate Court
Joe Smith	Coroner

APPOINTED OFFICIALS

Conner Bearden	County Manager

FINANCIAL SECTION

H. FRANK ERWIN, JR., P.C.
CERTIFIED PUBLIC ACCOUNTANT
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Eastman, GA 31023
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MEMBER
Georgia Society of
Certified Public Accountants

MEMBER
American Institute of
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

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, 2025, and the related notes to the financial statements, which collectively comprise Dodge County, Georgia's basic financial statements as listed in the table of contents.

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 Dodge County, Georgia, as of December 31, 2025, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am required to be independent of Dodge County, Georgia and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

Responsibilities of Management 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, and for 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 of error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Dodge County, Georgia's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards,* I:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Dodge County, Georgia's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in my judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about Dodge County, Georgia's ability to continue as a going concern for a reasonable period of time.

I am required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that I identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparisons for the General Fund and American Rescue Plan Grant Fund, defined pension benefit plan and postemployment benefits other than pensions schedules on pages 43 through 53 be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 of management about the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

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.

Supplementary Information

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Dodge County, Georgia's basic financial statements. The combining and individual nonmajor fund financial statements and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,* 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 also not required part of the basic financial statements. Such information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The 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, the schedule of expenditures of federal awards, 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 Information

Management is responsible for the other information included in the annual report. The other information comprises the Certification of 9-1-1 Expenditures and the Supplemental Official Income Disclosure but does not include the basis financial statements and my auditor's report thereon. My opinions on the basic financial statements do not cover the other information, and I do not express an opinion or any form of assurance thereon.

In connection with my audit of the basic financial statements, my responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, I conclude that an uncorrected material misstatement of the other information exists, I am required to describe it in my report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, I have also issued my report dated June 8, 2026, 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 solely to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Dodge County, Georgia's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Dodge County, Georgia's internal control over financial reporting and compliance.

Eastman, Georgia
June 8, 2026

Dodge County, Georgia
STATEMENT OF NET POSITION
December 31, 2025

	Primary Government Total Governmental Activities	Component Unit Dodge County Public Health Center
Assets:		
Cash	$ 494,748	$ 1,347,056
Receivables, net of allowance for uncollectibles:		-
Taxes	5,083,338	-
Accounts	23,270	-
Due from other governments	29,724	11,507
Due from other funds	77,732	-
Inventory	14,264	
Proportionate share of collective net OPEB benefit	-	7,814
Restricted assets:		
Cash	7,746,372	-
Capital assets:		-
Capital assets not being depreciated	1,407,904	-
Capital assets being depreciated, net of accumulated depreciation	14,013,413	3,903
Total Assets	28,890,765	1,370,280
Deferred Outflows of Resources:		
Pensions	88,587	50,146
Liabilities:		
Accounts payable	736	-
Salaries and benefits payable	51,332	-
Due to other funds	1,506	-
Due to other governments	-	-
Accrued liabilities	45,183	6,551
Unearned revenue	145,411	
Accrued compensated absences	-	1,871
Long-term obligations	15,235	-
Noncurrent liabilites:		
Accrued compensated absences	-	7,484
Long-term obligations	61,143	-
Landfill closure and post-closure care costs	1,453,406	-
Net pension liability	38,959	139,468
Total liabilities	1,812,911	155,374
Deferred Inflows of Resources:		
Pensions	142,586	84,447
Net position:		
Net investment in capital assets	15,393,139	3,903
Restricted for:		
Prior year program income	-	351,364
Capital projects	6,424,618	-
Grant programs	50	
Health & Wellness Program	683	-
Public Safety	1,146,423	-
Transportation Programs	368,442	
Judiciary	40,596	
Unrestricted	3,649,904	825,338
Total net position	$ 27,023,855	$ 1,180,605

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

Dodge County, Georgia
STATEMENT OF ACTIVITIES
For the fiscal year ended December 31, 2025

					Net (Expense) Revenue and Changes in Net Position	
					Primary Government	Component Unit
Functions	Expenses	Charges for Services and Fines	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Governmental Activities
Primary government-						
Governmental activities:						
General government	$ 1,840,880	$ 13,220	$ 80,579	$ -	$ (1,747,081)	-
Public safety	11,050,881	3,556,680	214,782	845,116	(6,434,303)	-
Public works	6,300,735	373,069	2,287,616	-	(3,640,050)	-
Judiciary	1,393,531	586,726	219,935	-	(586,870)	-
Health & welfare	601,025	2,090	50,278	-	(548,657)	-
Recreation & culture	480,448	165,382	2,088,911	-	1,773,845	-
Development & housing	173,392	42,792	-	-	(130,600)	-
Community service	566,161	8,583	403,715	-	(153,863)	-
Interest on Long Term Debt	-	-	-	-	-	-
Total governmental activities	$22,407,053	$ 4,748,542	$ 5,345,816	$ 845,116	(11,467,579)	-
Component unit:						
Dodge County Puiblic Health Center	$ 447,011	$ 267,442	$ 425,540	$ -	-	245,971
General revenues:						
Property taxes					6,914,329	-
Sales taxes					5,526,517	-
Other taxes					1,207,474	-
Sale of capital assets					(133,007)	-
Other revenues					907,719	29,471
Tranfers					-	-
Total general revenues and transfers					14,423,032	29,471
Change in net position					2,955,453	275,442
Net position - beginning					24,064,101	905,163
Adjustment					4,301	-
Net position - ending					$ 27,023,855	$ 1,180,605

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

Dodge County, Georgia
BALANCE SHEET
GOVERNMENTAL FUNDS

December 31, 2025

	General	American Rescue Plan Grant	2019 SPLOST	TIA SPLOST	Other Governmental Funds	Total Governmental Funds
Assets:						
Cash	$ 3,470,305	$ 145,461	$ 1,777,363	$ 1,630,789	$ 1,217,202	$ 8,241,120
Accounts receivable	23,270	-	-	-	-	23,270
Taxes receivable, net	4,793,588	-	289,750	-	-	5,083,338
Due from other governments	29,724	-	-	-	-	29,724
Due from other funds	77,732	-	-	-	-	77,732
Inventory	14,264	-	-	-	-	14,264
Total assets	8,408,883	145,461	2,067,113	1,630,789	1,217,202	13,469,448
Liabilities:						
Accounts payable	736	-	-	-	-	736
Accured liabilities	66,332	-	-	-	30,183	96,515
Due to other funds	1,506	-	-	-	-	1,506
Unearned revenues	-	145,411	-	-	-	145,411
Total liabilities	68,574	145,411	-	-	30,183	244,168
Deferred inflows of resources:						
Unavailable revenue-taxes	1,997,126	-	-	-	-	1,997,126
Total deferred inflows of resources	1,997,126	-	-	-	-	1,997,126
Fund balances:						
Nonspendable						
Inventories	14,264	-	-	-	-	14,264
Restricted for						
Grant programs	-	50	-	-	-	50
Health & Wellness Program	683	-	-	-	-	683
Judiciary	-	-	-	-	40,596	40,596
Public Safety	-	-	-	-	1,146,423	1,146,423
Capital Projects	2,726,716	-	2,067,113	1,630,789	-	6,424,618
Transportation Programs	368,442	-	-	-	-	368,442
Unassigned	3,233,078	-	-	-	-	3,233,078
Total fund balances	6,343,183	50	2,067,113	1,630,789	1,187,019	11,228,154
Total liabilities, Deferred inflows of resources, and fund balances	$ 8,408,883	$ 145,461	$ 2,067,113	$ 1,630,789	$ 1,217,202	$ 13,469,448

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, 2025

Total fund equity per balance sheet of governmental funds	$ 11,228,154
Amounts reported for governmental activites in the statement of net position are different from amounts reported in the balance sheet of governmental funds due to the following:	
Net pension obligation - To recognize asset (liability) resulting from contributions in excess of (under) the annual required contribution.	(38,959)
Deferred outflows of resources - Collective deferred outflows of resources-pension liability.	88,587
Deferred inflows of resources - Collective deferred inflows of resources-pension liablity.	(142,586)
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. (capital assets amounted to $29,335,312 accumulated depreciation amounted to $13,913,995)	15,421,317
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.	1,997,126
Long-term liabilities, including landfill estimated cost of closure and post closure care, note payable and 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 $1,453,406; Note payable amounted to $48,200; Lease payable amounted to $28,178)	(1,529,784)
Net position of governmental activities	$ 27,023,855

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, 2025

	General	American Rescue Plan Grant	2019 SPLOST	TIA SPLOST	Other Governmental Funds	Total Governmenta Funds
Revenues:						
Taxes	$ 9,081,067	$ -	$ 3,066,260	$ 850,217	$ -	$ 12,997,54
Licenses and permits	53,145	-	-	-	-	53,14
Intergovernmental	3,265,553	844,280	-	-	-	4,109,83
Charges for services	2,078,332	-	-	-	1,875,012	3,953,34
Judicial fees and charges	538,057	-	-	-	48,669	586,72
Interest	-	-	836	-	-	83
Other	236,381	-	-	-	798,620	1,035,00
Total revenues	15,252,535	844,280	3,067,096	850,217	2,722,301	22,736,42
Expenditures:						
Current:						
General government	1,845,279	-	-	-	-	1,845,27
Public safety	7,988,952	-	185,361	-	2,389,800	10,564,11
Public works	3,621,577	-	724,348	708,092	-	5,054,01
Judiciary	1,362,995	-	-	-	30,715	1,393,71
Health & welfare	125,823	-	-	-	-	125,82
Recreation & culture	410,074	-	11,670	-	-	421,74
Development & housing	24,285	-	45,258	-	-	69,54
Community service	565,119	-			-	565,11
Capital outlay:						
Public safety	7,400	844,280	677,108	-	55,200	1,583,98
Public Works	-	-	181,590	-	-	181,59
Recreation & culture	9,300	-	37,803	-	-	47,10
Debt service:						
Pricipal retirement	76,554	-	-	-	97,562	174,11
Interest	3,253	-	-	-	1,720	4,97
Intergovernmental	-	-	1,274,583	-	-	1,274,58
Total expenditures	16,040,611	844,280	3,137,721	708,092	2,574,997	23,305,70
Excess (deficiency) of revenues over (under) expenditures	(788,076)	-	(70,625)	142,125	147,304	(569,27
Other financing sources (uses):						
Loan proceeds	-	-	-	-	48,200	48,20
Proceeds from sale of assets	28,645	-	-	-	-	28,64
Contributed Capital	76,007	-	-	-	-	76,00
Transfers in	50	-	-	-	341,090	341,14
Transfers out	(341,090)	-	-	-	(50)	(341,14
Total other financing sources and (uses)	(236,388)	-	-	-	389,240	152,85
Net change in fund balance	(1,024,464)	-	(70,625)	142,125	536,544	(416,42
Fund balances - beginning	7,363,346	50	2,137,738	1,488,664	650,475	11,640,27
Adjustments	4,301	-	-	-	-	4,301
Fund balances - ending	6,343,183	$ 50	$ 2,067,113	$ 1,630,789	$ 1,187,019	$ 11,228,15

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, 2025

Net change in fund balances, total governmental funds	$ (416,420)
Amounts reported for governmental activites 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 recongnize change in asset (liability) resulting from contributions in excess of (under) the annual required contribution.	29,107
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.	2,600,015
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.	
Property Taxes: Deferred @ 12/31/24	(1,346,352)
Property Taxes: Deferred @ 12/31/25	1,997,126
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 position. 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.	
Closure/post closure care	(34,064)
Principal Proceeds	(48,200)
Principal Repayments	
Leases	125
Notes Payable	174,116
Net position of governmental activities	2,955,453

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

Dodge County, Georgia
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
December 31, 2025

	Custodial Funds
ASSETS	
Cash	$ 4,232,764
Total assets	4,232,764
LIABILITIES	
Due to others	1,310,085
Due to other funds	1,087,231
Total liabilities	2,397,316
Net Position	
Restricted for	
individuals, organizations and other governments	1,835,448
Total net position	$ 1,835,448

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

Dodge County, Georgia
FIDUCIARY FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
December 31, 2025

	Custodial Funds
Additions	
Taxes and fees	$ 13,485,823
Fines and fees	1,013,792
Investment earnings	-
Total additions	14,499,615
Deductions	
Taxes and fees paid to other governments	12,502,328
Other custodial disbursements	1,977,876
Total deductions	14,480,204
Net increase (decrease) in fiduciary net position	19,411
Net position - beginning	1,833,678
Adjustments	(17,641)
Net position - ending	$ 1,835,448

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

Dodge County, Georgia
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2025

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 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 various services, levies taxes, and issues licenses as provided by the Charter. These services include public safety, highway and streets, health and social services, emergency medical services, cultural and recreational programs and administrative 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.

The County is responsible for appointing some of the members of the boards of other organizations, but the County's accountability for these organizations do not extend beyond making the appointments. These related organizations include the following:

- Dodge County-Eastman Development Authority
- Dodge County Farmers Market Development Authority
- Dodge County Board of Family and Children Services
- Dodge County-Murrell Memorial Library
- Dodge County Hospital Authority
- Eastman Dodge County Recreation Department
- Eastman Dodge County Council on Aging
- Heart of Georgia Regional Airport Authority
- Joint Development Authority of Bleckley County and Dodge County

Disbursements to these organizations based on contractual agreements have been budgeted and expended as part of the regular operations of the County.

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.

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 assts. 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.
American Rescue Plan Grant Fund – Established to account for grant funds awarded to the County as part of the State and Local Fiscal Recovery Fund under the American Rescue Plan.

2019 Special Purpose Local Option Sales Tax (SPLOST) – Established to separately account for Special Purpose Local Option Sales Tax 2019, which was approved by the citizens of Dodge County on November 5, 2019. The proceeds of this levy are designated for various capital projects totaling $11 million which include economic development, EMS ambulance and equipment, roads; bridges, and transportation, sanitation, building and equipment, vehicles, recreation department projects for Dodge County; renovations, improvements, additions to water and sewer systems, storm drainage systems, road work, economic development, and capital improvements projects for the City of Eastman; Hospital Authority retire debt and capital improvement building and equipment; capital improvements and economic development projects for Eastman-Dodge County Development Authority; Rural Fire Department projects for Dodge County; road, bridges, transportation and capital improvement , water and sewer infrastructure projects for City of Rhine; road, bridges, transportation and capital improvement, water and sewer infrastructure projects for City of Milan; road, bridges, transportation and capital improvement, water and sewer infrastructure projects for City of Chauncey; road, bridges, transportation and capital improvement, water and sewer infrastructure projects for City of Chester. The proceeds of this levy began on November 30, 2020. Under Georgia law, this tax can remain in effect for six years.

TIA SPLOST Fund – Established to separately account for Transportation Investment Act Sales Tax , which was approved by a Transportation Referendum passed in the Heart of Georgia region. This region implemented a one percent regional sales tax to fund transportation improvements. Collection of these Transportation Investment Act funds began on January 1, 2013.

Fiduciary Fund – Custodial Funds are used to account for assets, held by the County in a trustee capacity for the County or as an agent for other governmental units or other funds. Custodial Funds are custodial in mature (assets equal liabilities) and do not involve measurement of results of operations. Fiduciary funds are accounted for on the accrual basis.

C Measurement Focus

Government-wide Financial Statements – The government-wide financial statements are prepared using the economic resources measurement focus, as are the fiduciary fund financial statements. All assets and all liabilities associated with the operation of the County are included on the statement of net position. The statement of activities reports revenues and expenses, including depreciation.

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

D Basis of Accounting

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

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

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

Under the modified accrual basis, the following revenue sources are considered to be susceptible to accrual: property taxes, sales taxes, interest and federal and state grants.

Deferred Revenue – Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

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 Use of Estimates

Preparation of the County's financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent items at the date of the financial statements and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results could differ from those estimates.

F Advertising Costs

Advertising costs are recorded as expenditures or expenses, as appropriate, in the period incurred. No advertising costs are capitalized.

G Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are reported in order to reserve that portion of applicable appropriations, is not employed by the County because it is considered impractical and not necessary to insure effective budgetary and cash planning and control.

H 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
- Repurchase agreements
- Obligations of other political subdivisions of the State of Georgia

The County maintains only checking and interest-bearing savings accounts in Georgia financial institutions as permitted by O.C.G.A 36-83-4.

I 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.

J 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.

K Prepaid Items

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

L Restricted Assets

Certain assets have been restricted because their use is limited by bond covenants, grantors, laws or regulations. Restricted assets reported on the Statement of Net Position consist of proceeds from grants and fees collected that their use is limited by the funding source or applicable law or regulation.

M 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:

Primary Government:

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

Component Unit:

Capital assets include equipment and various furniture and fixtures purchased during the performance of the Center's programs. Depreciation of capital assets is computed using the straight-line method. Equipment, furniture, and fixtures with cost in excess of $5,000 and computer and related equipment are depreciated over a five-year life.

N 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.

O 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 and are reported as obligations of these funds. Debt service expenditures are recognized as a liability in the governmental fund financial statements when due.

P Deferred Outflows/ Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County has two items that qualify for reporting in this category. They are the deferred outflows of resources relating to pension and the deferred outflows of resources relating to OPEB reported in the government-wide statement of net position.

In addition to liabilities, the statement of net position will 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 two items that qualify for reporting in this category in the government-wide statement of net position and one item in the governmental funds balance sheet. The deferred inflows of resources relating to pension and the deferred inflows of resources relating to OPED are all reported in the government-wide statement of net position. The governmental funds report *unavailable revenue* from property taxes as deferred inflows of resources in the governmental fund balance sheet. This amount is deferred and recognized as inflows of resources in the period that the amounts become available.

Q 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.

R 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 County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

Committed: Fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints by formal action of the Board of Commissioners 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 County's intent to be used for specific purposes, but are neither restricted nor committed. Through resolution, the County Commissioners can authorize the County's Manager to assign fund balances. The Board 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

For government-wide reporting the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources is called net position. Net position is comprised of three components: net investment in capital assets, restricted, and unrestricted.

Net investment in capital assets consists of capital assets, net of accumulated depreciation/amortization and reduced by outstanding balances of bonds, notes, and other debt that are attributable to the acquisition, construction, or improvemei of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt are included in this component of net position.

Restricted net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Assets are reported as restricted when constraints are placed on asset use either by external parties or by law through constitutional provision or enabling legislation.

Unrestricted net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that does not meet the definition of the two preceding categories.

Flow Assumptions – Fund Balance

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (th 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 County'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 deplete first, followed by assigned fund balance. Unassigned fund balance is applied last.

Flow Assumptions – Net Position

Sometimes the County will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) 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 restrictec net position to have been depleted before unrestricted-net positions applied.

S Leases

Lessee: The County is a lessee for several noncancellable leases for a postage meter machine and several copiers. The County recognizes a lease liability and an intangible right-to-use lease (lease asset) in the government-wide financial statements.

At the commencement of the lease, the County initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgements related to leases include how the County determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The County uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the County generally uses its estimated incremental borrowing rate as discounted rate for leases.
- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the County is reasonably certain to exercise.

The County monitors changes in circumstances that would require a remeasurement of its lease and will remeasure its lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt in the statement of net position.

T 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.

U 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.

V Post-Employment Health Care Benefits

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County provides healthcare benefits to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured for the actual month covered. This program is offered for a duration of 18 months after the termination date. There is no associated cost to the County under this program.

W Tax Abatement Agreements

During the year ended December 31, 2018, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 77, Tax Abatement Disclosures. This statement requires the County to disclose information for any tax abatement agreements either entered into by the County, or agreements entered into by other governments that reduce the County's tax revenues. As of December 31, 2025, the County did not have any such agreements, either entered into by the County or other governments.

X Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pension, and pension expense, information about the fiduciary net position of the Employees' Retirement

System (ERS) and additions to/deductions from ERS's fiduciary net position have been determined on the same basis as they are reported by ERS. 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.

Y Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the State Employees' Assurance Department - Retired and Vested Inactive Members Trust Fund (SEAD-OPEB) plan (the Plan) and additions to/deductions from SEAD-OPEB's fiduciary net position have been determined on the same basis as they are reported by SEAD-OPEB. For this purpose, death benefits are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

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 and some of the special revenue funds, including proposed expenditures and the means of financing them for the year ended December 31, 2025 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:

Fund	Appropriation	Encumbrances/ Expenditures	Over- Appropriation
General Fund:			
Office of Commissioner	893,017	1,012,923	119,906
Registrar and Election	143,392	173,565	30,173
Office of Sheriff	4,023,949	4,748,647	724,698
Coroner	43,194	53,925	10,731
EMS	1,801,169	2,027,807	226,638
Oconee Drug Task Force	204,397	231,966	27,569
Fire EMA	707,200	810,804	103,604
Landfill & Sanitation	815,146	1,185,674	370,528
Clerk of Superior Court	324,963	329,247	4,284
Superior Court	451,611	579,226	127,615
Probate Court	236,865	241,693	4,828
Health & Welfare	121,463	125,823	4,360
Recreation	185,807	352,074	166,267
Capital outlay	-	16,700	16,700
Drug Education Fund	12,000	26,171	14,171
Jail Fund	18,000	50,000	32,000
Sheriff's Condemnation Fund	55,000	87,789	32,789
Emergency Telephone Fund	669,245	701,297	32,052
Sheriff's Commissary Fund	75,000	1,445,034	1,370,034
Sheriff Benevolent Fund	-	16,573	16,573
Federal Forfeiture Fund	142,733	239,159	96,426

3) DEPOSITS

Primary Government

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. The County does not have a deposit policy for custodial credit risk. State statutes require all deposits and investments (other than federal or state government instruments) to be collateralized at 110% by depository insurance, obligations of the U.S. government, or bonds of public authorities, counties, or municipalities. Dodge County's demand and interest-bearing deposits for all funds including the Custodial 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 $13,407,183 at year-end. The carrying amounts for these deposits are $12,473,884.

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.	$ 6,443,004

Category 2: Collateralized with securities held by the pledging financial institution's trust department or agent in the County's name	5,565,312
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	1,398,867
Total Deposits	$13,407,183

At December 31, 2025 the County had $1,398,867 in deposits that were uninsured and as a result there were bank balances exposed to custodial credit risk.

Component Unit

State statutes require all deposits and investments (other than federal or state governmental instruments) to be collateralized by depository insurance, obligations of the U.S. government, or bonds of public authorities, counties, or municipalities. At June 30, 2025, the carrying amount of the Center's bank deposits was $1,346,756 and the bank balance was $1,347,687. The Center also had an imprest petty cash fund of $300. As of June 30, 2025, the Center did not have any balances exposed to custodial credit risk as uninsured and uncollateralized by GASB pronouncements.

4) PROPERTY TAXES

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. A gross tax of 13.4015 mills was levied in the year 2025 and a local option sales tax credit of 2.6465 mills was applied against the gross levy causing a net tax assessment of 10.755 mills.

Property taxes were levied on October 9, 2025, based on assessed property values set by the county assessors as of January 1. Notices were mailed on November 11th, and are considered due upon receipt by the taxpayer; however, the legal due date is 60 days after receipt of bill or January 20th, whichever date occurs later. After the due date passes, the bill becomes delinquent and penalties and interest are assessed.

In the governmental fund financial statements, property taxes are recorded as receivables and deferred inflows of resources unavailable at the time the tax levy is billed. Revenues are recognized as the related ad valorem taxes are collected. Additional amounts estimated to be collectible within sixty days following the close of the year are therefore susceptible to accrual in accordance with GASB standards and have been recognized as revenue.

In the government-wide financial statements, property taxes receivable and related revenue include all amounts due the County regardless of when cash is received. Over time, substantially all property taxes are collected.

Dodge County, Georgia
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2025

5) RECEIVABLES

Receivables at December 31, 2025, for the County's individual major funds and nonmajor funds in the aggregate, including the applicable allowances for uncollectible accounts, consist of the following:

	General	Capital Projects	Total
Taxes:			
Property Taxes, 2025 fiscal year	$3,534,827	$ -	$3,534,827
Property Taxes, 2024 and prior	1,399,915	-	1,399,915
Local Option Sales Tax	152,398	-	152,398
Special Purpose Local Option	-	289,750	289,750
Gross receivables	5,087,140	289,750	5,376,890
Less: allowance for uncollectibles	(293,552)	-	(293,552)
Taxes receivable	$ 4,793,588	$289,750	$5,083,338

	General
Accounts:	
Trash Pickup Fees	$16,061
Landfill Fees	7,209
Wilcox County	-
Gross receivables	23,270
Less: allowance for uncollectibles	-
Accounts receivable	$ 23,270

Dodge County, Georgia
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2025

6) CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2025, was as follows:

	Balance 12/31/2024	Increase	Decreases	Balance 12/31/2025
Governmental Activities:				
Capital assets not being depreciated:				
Land	$ 376,409	$ 216,250	$ -	$ 592,659
Construction in progress	22,500	792,745	-	815,245
Total capital assets not being depreciated	398,909	1,008,995	-	1,407,904
Capital assets being depreciated:				
Buildings	10,057,107	1,554,718	-	11,611,825
Improvements	2,349,700	159,730	-	2,509,430
Right-to-use leased equipment	82,224	-	-	82,224
Equipment	9,112,661	1,102,143	(170,644)	10,044,160
Infrastructure	3,679,764	-	-	3,679,764
Total capital assets being depreciated	25,281,456	2,816,591	(170,644)	27,927,403
Less accumulated depreciation for:				
Buildings	3,555,097	199,948	-	3,755,045
Improvements	2,117,428	31,369	-	2,148,797
Right-to-use leased equipment	39,358	16,370	-	55,728
Equipment	5,880,906	787,052	(37,037)	6,630,921
Infrastructure	1,249,904	73,595	-	1,323,499
Total accumulated depreciation	12,842,693	1,108,334	(37,037)	13,913,990
Total capital assets being depreciated, net	12,438,763	1,708,257	(133,607)	14,013,413
Governmental activities capital assets, net	$ 12,837,672	$ 2,717,252	$(133,607)	$ 15,421,317

Governmental activities depreciation expense:

General government	$ 39,440
Public safety	587,874
Public works	393,279
Health & Welfare	20,733
Judicial	5,652
Recreation & culture	58,705
Development & Housing	393
Community Service	2,258
Total governmental activities depreciation expense	$1,108,334

7) LONG-TERM OBLIGATIONS

The following is a summary of long-term obligations activity for the year ended December 31, 2025:

	Beginning Balances	Additions	Reductions	Ending Balances	Due Within One Year
Governmental Activities					
Financed purchases	$ 174,117	$ 48,200	$(174,117)	$ 48,200	$ -
Leases	44,673	-	(16,495)	28,178	15,235
	$ 218,790	$ 48,200	$(190,612)	$ 76,378	$ 15,235

Financed purchases

Note payable at December 31, 2025 is comprised of the following note with Capital Fleet Solutions LLC:

Note collateralized by 2025 Ford Police Explorer vehicle for $48,200 due in four annual installments of $14,343, including interest at 8.16%.

Total	$ 48,200
Less current portion	-
Total long-term portion	$ 48,200

The assets acquired under note at December 31, 2025 are as follows:

Equipment	$ 48,200
Less: accumulated depreciation	8,837
Carrying value	$ 39,363

These assets under 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 under finance leases and the present value of the net minimum lease payments as of December 31, 2025:

Year ending December 31,	Principal	Interest	Total
2026	$ 10,800	$ 3,543	$ 14,343
2027	11,594	2,749	14,343
2028	12,446	1,896	14,342
2029	13,360	982	14,342
	$ 48,200	$ 9,170	$ 57,370

Leases

The County has entered into various lease agreements as lessee for the use of office equipment.

On September 8, 2021 the County entered into a 60 month lease as lessee for the use of a postage meter. An initial lease liability was recorded in the amount of $4,387. At December 31, 2025, the value of the lease liability was $728. The County is required to make quarterly payments of $248. The lease has an interest rate of 4.75%. The value of the right-to-use asset as of December 31, 2025 was $658 with accumulated amortization of 3,729.

On November 1, 2023 the County entered into a 36 month lease as lessee for the use of a copier. An initial lease liability was recorded in the amount of $6,055. At December 31, 2025, the value of the lease liability was $2,019. The County is required to make monthly payments of $192. The lease has an interest rate of 8.69%. The value of the right-to-use asset as of December 31, 2025 was $1,850 with accumulated amortization of $4,205.

On May 9, 2022 the County entered into a 60 month lease as lessee for the use of a copier. An initial lease liability was recorded in the amount of $14,129. At December 31, 2025, the value of the lease liability was $4,349. The County is required to make monthly payments of $265. The lease has an interest rate of 4.75%. The value of the right-to-use asset as of December 31, 2025 was $4,003 with accumulated amortization of $10,126.

On February 2, 2022 the County entered into a 60 month lease as lessee for the use of a copier. An initial lease liability was recorded in the amount of $14,129. At December 31, 2025, the value of the lease liability was $3,603. The County is required to make monthly payments of $265. The lease has an interest rate of 4.75%. The value of the right-to-use asset as of December 31, 2025 was $3,297 with accumulated amortization of $10,832.

On February 25, 2025 the County entered into a 60 month lease as lessee for the use of a copier. An initial lease liability was recorded in the amount of $15,500. At December 31, 2025, the value of the lease liability was $13,353. The County is required to make monthly payments of $320. The lease has an interest rate of 8.69%. The value of the right-to-use asset as of December 31, 2025 was $12,917 with accumulated amortization of $2,583.

On November 2, 2020 the County entered into a 60 month lease as lessee for the use of a copier. An initial lease liability was recorded in the amount of $9,597. At December 31, 2025, the value of the lease liability was $-0-. The County is required to make monthly payments of $180. The lease has an interest rate of 4.75%. The value of the right-to-use asset as of December 31, 2025 was $-0- with accumulated amortization of $9,597.

On November 27, 2021 the County entered into a 60 month lease as lessee for the use of a copier. An initial lease liability was recorded in the amount of $5,790. At December 31, 2025, the value of the lease liability was $1,167. The County is required to make monthly payments of $109. The lease has an interest rate of 4.75%. The value of the right-to-use asset as of December 31, 2025 was $1,062 with accumulated amortization of $4,730.

On May 16, 2022 the County entered into a 60 month lease as lessee for the use of a copier. An initial lease liability was recorded in the amount of $5,819. At December 31, 2025, the value of the lease liability was $1,791. The County is required to make monthly payments of $109. The lease has an interest rate of 4.75%. The value of the right-to-use asset as of December 31, 2025 was $1,649 with accumulated amortization of $4,170.

On November 1, 2021 the County entered into a 60 month lease as lessee for the use of a copier. An initial lease liability was recorded in the amount of $5,792. At December 31, 2025, the value of the lease liability was $1,165. The County is required to make monthly payments of $109. The lease has an interest rate of 4.75%. The value of the right-to-use asset as of December 31, 2025 was $1,062 with accumulated amortization of $4,728.

Year ending December 31,	Principal	Interest	Total
2026	$ 15,236	$ 1,515	$ 16,751
2027	5,419	821	6,240
2028	3,316	524	3,840
2029	3,616	224	3,840
2030	591	49	640
	$ 28,178	$ 3,133	$ 31,311

8) 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, 2025, the liability was $1,453,406.

Change in landfill closure/post closure liability

Liability at January 1, 2025	$1,419,342
Additions	34,064
Reductions	---
Liability at December 31, 2025	$1,453,406

9) INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

The composition of interfund receivables, payables and transfers as of December 31, 2025, is as follows:

Transfers To/From:

Fund	Transfer In	Transfer Out	Net Transfers In (Out)
General Fund	$ 50	$ 341,090	$ (341,040)
Nonmajor Governmental Funds:			
2022 CDBG	-	50	(50)
Emergency Telephone	341,090	-	341,090
Total	$ 341,140	$ 341,140	$ -

Transfers of $341,090 from the General Fund to the E-911 Fund were used to help offset expenditures incurred for public safety.

10) RISK MANAGEMENT

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

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

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

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

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

County files all claims with GIRMA. GIRMA bills the County for any risk of loss up to the $5,000 deductible.

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

Dodge County, Georgia
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2025

11) 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

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. The principle outstanding at December 31, 2024 was $460,000.

Intergovernmental Agreement

On March 1, 2016 an intergovernmental agreement was made by and between the Dodge County-Murell Memorial Public Library; the Dodge County-Eastman Development Authority; the City of Eastman, Georgia; and the Dodge County. The Dodge County-Eastman Development Authority recognized the need to provide facilities to support existing and future educational services, facilities, and opportunities to the Dodge County/Eastman area and agreed to purchase the Library Annex property from the Dodge County-Murell Memorial Public Library for use by the Authority as a leasehold and will pay a purchase price of $240,000 over a 10 year period. The purchase will be secured by a promissory note and security deed. City of Eastman, Georgia and Dodge County have agreed to contribute $1,500 each monthly to the Authority to finance the purchase and upkeep on the property.

12) 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, 2025, the County paid $11,975 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
5405 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, 2025, there had been no activity.

13) PENSION PLAN

Primary Government

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 ACCG Retirement Services. 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 ACCG Retirement Services, 191 Peachtree Street NE, Suite 700, Atlanta, Georgia 30303.

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 eligible to retire at age 65 with five years of service and three years of participation in the Plan. An employee may elect early retirement at age 55 with twenty-five years of service or age 60 with twenty years of service to receive full benefits. An employee may elect early retirement at age 60 with ten years of service to receive reduced benefits. Upon eligibility to retire, participants are entitled to an annual benefit in the amount of .5% of average annual compensation up to $6,600 plus 1.00% of average annual compensation in excess of $6,600 plus $36 multiplied by years of service. Compensation is averaged using the highest average of five consecutive plan years during the ten plan years preceding the participant's date of retirement or other termination.

C. Plan Membership

Participant counts as of January 1, 2025 (the most recent actuarial valuation date) and covered compensation (based on covered earnings for the preceding year) are shown below:

Retirees, beneficiaries and disables receiving benefits	14
Terminated plan participants entitled to but not yet receiving benefits	9
Active employees participating in the Plan	12
Total number of Plan Participants	35
Covered compensation for active participants	$ 605,199

D. Contributions

The County is required to contribute at an actuarially determined rate. Section 47-20 of the Georgia Code sets forth the minimum funding standards for state and local governmental pension plans. Certain administrative expenses are based on total covered compensation of plan participants and are added to the state-required annual funding requirement.

The Georgia Constitution enables the governing authority of the County, the Board of Commissioners, to establish, and amend from time-to-time, the contributions rates for the County and its plan participants.

Employee contributions on compensation after May 31, 2021 are not permitted. The County contributes the remaining cost of the Plan, using the basis 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 Statute 47-20. The annual County contribution meets or exceeds the minimum funding requirements of Georgia Statute 47-20. The required and actual contribution for the 2025 plan year were $359 and $66,558 respectively. This amount represents 11.0% of 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 standards.

Actuarial assumptions – The County's net pension liability was measured as of December 31, 2025. The total pension liability was used to calculate the net pension liability was determined by an actuarial evaluation as of January 1, 2025 with update procedures performed by the actuary to roll forward to the total pension liability measured as of December 31, 2025. The total pension liability in the January 1, 2025 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	0.00%
Salary increases	4.00% per year with an age based scale
Investment rate of return	7.00%, per year

Mortality rates were based on the Pub-2010 GE (50%) & PS (50%) Amount Weighted with Scale AA to 2025 (Pre-Retirement: Employee, Post-Retirement: Retiree).

The actuarial assumptions used in the January 1, 2025 valuation were based on the results of an actuarial experience study for the period of February 2024.

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 (33.33%) and 30-year benchmarks (33.33%), as well as the forward-looking capital market assumptions for the moderate assets allocation (33.34%), as determined by UBS. Expected future rates of return (expected returns, net of pension plan investment expense 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, 2025 are summarized in the following table:

Investment Return Assumptions:

Estimated 50th percentile return based on UBS Capital Market Assumptions	6.71%
Fifteen year performance in excess of benchmarks	1.00%
Assumed annual investment return (limited to 7.00%)	7.00%

Discount rate – The discount rate used to measure the total pension liability was 7.00%. 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 7.00%, 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 (6.00%) or 1-percentage-point higher (8.00%) than the current rate:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Net pension liability	$ 128,313	$ 38,959	$ (38,943)

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.ACCGRetirement.org.

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, 2025, were as follows:

	Total Pension Liability (TPL)	Fiduciary Net Position (FNP)	Net Pension Liability (NPL)
Balance at December 31, 2024	$ 1,195,728	$ 1,005,152	$ 190,576
Changes for the year:			
Service Cost	22,772		22,772
Interest	80,397		80,397
Liability experience (gain) / loss	(113,837)		(113,837)
Assumption change	1,814		1,814
Plan Change	-		-
Employer contributions	-	66,558	(66,558)
Empoyee contributions	-	-	-
Net investment income	-	102,965	(102,965)
Benefit payments	(94,390)	(94,390)	-
Administrative expense		(23,083)	23,083
Other changes		(3,677)	3,677
Net changes	(103,244)	48,373	(151,617)
Balance at December 31, 2025	$ 1,092,484	$ 1,053,525	$ 38,959

Changes of assumptions –

The mortality improvements for the Pub-2010 GE (50%) & PS (50%) Amt-Weighted mortality table is projected to 2025 instead of 2025 with Scale AA.

Pension expense –

Service cost	$ 22,772
Plan Change	-
Interest on TPL	80,397
Amotization of:	
Liability experience (gain) / loss	(50,726)
Change in assumption	1,041
Asset (gain) / loss	6,077
Employee contributions	-
Projected earnings on plan inestments	(66,249)
Administrative expense	23,083
Other change in FNP	-
Total pension expense	$ 16,395

Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended December 31, 2025, the County reported deferred outflows and deferred inflows of resources related to the pension plan from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Asset (Gain)/Loss	$ 50,089	$ (74,189)
Liability (Gain)/Loss	-	(68,397)
(Gain)/Loss due to Assumption Change	1,430	-
Contributions subsequent to the measurement date	37,068	-
Total	$ 88,587	$ (142,586)

County contributions subsequent to the measurement date of $37,068 are reported as deferred outflows of resources and will be recognized as a reduction of the net pension liability in the year ending December 31, 2026. Amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as flows:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Year ending December 31,		
2026	$ 51,157	$ (72,492)
2027	362	(49,820)
2028	-	(13,667)
2029	-	(6,607)
2030	-	-
	$ 51,519	$ (142,586)

Special Funding Situation-Pension Plans:

The following pension plans are all cost-sharing, multiple employer defined benefit plans. The employer contributions are funded by the State of Georgia on behalf of the local county employer. Since the County does not contribute directly to the plans, there is no net pension liability or deferred inflows or outflows to report in the financial statements of the County. GASB Statement No. 68 requires participating employers and non-employers contributing entities to recognize their proportionate share of collective net pension liability and pension expense. Each plan and fund, including benefit and contribution provisions, was established and can be amended by state law. The basic financial statements for all of the pension plans are prepared on the accrual basis of accounting. Contributions from the employers, non-employers, and members are recognized when due, based on statutory requirements. Benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Management has determined the related impact on the County's financial statements to be immaterial.

A. Employees' Retirement System of Georgia (ERS) – The ERS was established and began administering retirement benefits for State of Georgia employees on January 1, 1950 as provided by laws enacted through the Georgia General Assembly. The County's Tax Commissioner is eligible to participate in the ERS. Detailed information about the pension plan's fiduciary net position is available in the separately issued Employees' Retirement System of Georgia financial report at www.ers.ga.gov.

B. Judge of the Probate Courts Retirement Fund of Georgia (JPCRF) – The JPCRF was created in 1958 by an act of the General Assembly for the purpose of paying retirement benefits to Probate Judges of the State of Georgia. Detailed information about the pension plan's fiduciary net position is available in the separately issued Employees' Retirement System of Georgia financial report at www.pjrf.georgia.gov.

C. Magistrate Retirement Fund of Georgia (MRF) – The MRF was created by an act of the General Assembly on July 1, 2006 for the purpose of paying retirement benefits to the Chief Magistrates if the Magistrate Courts of the State of Georgia. Detailed information about the pension plan's fiduciary net position is available in the separately issued Employees' Retirement System of Georgia financial report at www.mrf.georgia.gov.

D. Superior Court Clerk's Retirement Fund of Georgia (SCCRF) – The SCCRF was created in 1952 by an act of the Georgia General Assembly for the purpose of providing retirement benefits to Clerks of the Superior Courts of Georgia. Detailed information about the pension plan's fiduciary net position is available in the separately issued Employees' Retirement System of Georgia financial report at www.sccrf.com.

E. Sheriff's Retirement Fund of Georgia (SRF) – The SRF was created by an act of the Georgia General Assembly in 1963 for the purpose of providing benefits to the elected officials serving in the capacity of Sheriff of the counties of Georgia. Detailed information about the pension plan's fiduciary net position is available in the separately issued Sheriffs' Retirement Fund of Georgia financial report that can be obtained at www.georgiasheriffs.org.

14) RETIREMENT BENEFITS

General Information about the Employees Retirement System

Plan description: ERS is a cost-sharing multiple-employer defined benefit pension plan established by the Georgia General Assembly during the 1949 Legislative Session for the purpose of providing retirement allowances for employees of the State of Georgia and tis political subdivisions. ERS is directed by a Board of Trustees. Title 47 of the O.C.G.A. assigns the authority to establish and amend the benefit provisions to the State Legislature. ERS issues a publicly available financial report that can be obtained at www.ers.ga.gov/financials.

Benefits provided: The ERS plan supports three benefit tiers: Old Plan, New Plan, and Georgia State Employees' Pension and Savings Plan (GSEPS). Employees under the old plan started membership prior to July 1, 1982 and are subject to plan provisions in effect prior to July 1, 1982. Members hired on or after July 1, 1982 but prior to January

1, 2009 are new plan members subject to modified plan provisions. Effective January 1, 2009, new state employees and rehired state employees who did not retain membership rights under the Old or New Plans are members of GSEPS. ERS members hired prior to January 1, 2009 also have the option to irrevocably change their membership to GSEPS.

Under the old plan, the new plan, and GSEPS, a member may retire and receive normal retirement benefits after completion of 10 years of creditable service and attainment of age 60 or 30 years of creditable service regardless of age. Additionally, there are some provisions allowing for early retirement after 25 years of creditable service for members under age 60.

Retirement benefits paid to members are based upon the monthly average of the member's highest 24 consecutive calendar months, multiplied by the number of years of creditable service, multiplied by the applicable benefit factor. Annually, postretirement cost-of-living adjustments may also be made to members' benefits, provided the members were hired prior to July 1, 2009. The normal retirement pension is payable monthly for life; however, options are available for distribution of the member's monthly pension, at reduced rates, to a designated beneficiary upon the member's death. Death and disability benefits are also available through the ERS plan.

Contributions: Pursuant to O.C.G.A. 47-2-292(a) the Department of Revenue receives an annual appropriation from the Georgia General Assembly to be used to fund the employer contributions for local county tax commissioners and employees. Pursuant to O.C.G.A. 47-2-290(a) the Council of State Courts (CSC) and the Prosecuting Attorneys' Council (PAC) receive annual appropriations from the Georgia General Assembly for the employer contributions of local employees in State Courts in Bibb, Chatham, and DeKalb counties.

Personal Liabilities and Pension Expense

At June 30, 2025, the Office did not have a liability for a proportionate share of the net pension liability because of the related State of Georgia support. The amount of the State's proportionate share of net pension liability associated with the Office is as follows:

State of Georgia's proportionate share of the Net Pension Liability associated with the Office	$181,605

For the year ended June 30, 2025, the Office recognized pension expense of $(83) and revenue of $(83) for support provided by the State of Georgia.

Actuarial assumptions: The total pension liability as of June 30, 2025 was determined by an actuarial valuation as of June 30, 2024 using the following actuarial assumptions, applied to all period included in the measurement:

Inflation	2.50%
Salary increases:	3.00 – 6.75%, including inflation
Investment rate of return	7.00% net of pension plan investment expense, including inflation
Cost-of-living adjustment	1.05%, annually

Mortality rates are as follows:

- The Pub-2010 General Employee Table, with no adjustments, projected generationally with the MP-2019 scale is used for both males and females while in active service.
- The Pub-2010 Family of Tables projected generationally with the MP-2019 Scale and with further adjustments are used for post-retirement mortality assumptions as follows:

Participant Type	Membership Table	Set Forward (+)/ Setback (-)	Adjustment To Rates
Service Retirees	General Healthy Annuitant	Male: +1; Female: +1	Male: 105%; Female: 108%
Disability Retirees	General Disabled	Male: -3; Female: 0	Male: 103%; Female: 106%
Beneficiaries	General Contingent Survivors	Male: +2; Female: +2	Male: 106%; Female: 105%

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study for the period July 1, 2014 – June 30, 2019.

The long-term expected rate of return on pension plan investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

The target asset allocation and estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset class	Target Allocation	Long-term expected real rate of return
Fixed income	30.00%	0.90 %
Domestic large equities	46.30	9.40
Domestic small equities	1.20	13.40
International developed market equities	12.30	9.40
International emerging market equities	5.20	11.40
Alternatives	5.00	10.50
Total	100.00%	

* Rates shown are net of inflation

Discount rate: The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer and State of Georgia contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applies to all periods of projected benefit payments to determine the total pension liability.

Component Unit

Dodge County Board of Health:

The Dodge County Board of Health participates in the Employees' Retirement System (ERS) cost-sharing multiple-employer defined benefit pension plan. The amounts in the Statement of Net Position as of June 30, 2025 related to to pensions are as follows: deferred outflows of resources of $36,944, net pension liability of $139,468, and deferred inflows of resources of $66,365. The detailed disclosures and required supplementary information related to pensions available in the financial statements of the Dodge County Board of Health for the fiscal year ended June 30, 2024, which can be obtained from the Dodge County Board of Health, 1121 Plaza Ave., Eastman, Georgia.

15) OTHER POSTEMPLOYMENT BENEFIT PLAN:

General Information about the SEAD-OPEB Plan

Plan description: SEAD-OPEB was created in 2007 by the Georgia General Assembly to amend Title 47 of the O.C.G.A., relating to retirement, so as to establish a fund for the provision of term life insurance to retired and vested inactive members of the Employees' Retirement System of Georgia (ERS), the Legislative Retirement System (LRS), and the Georgia Judicial Retirement System (GJRS). The plan is a cost-sharing multiple-employer defined benefit other postemployment benefit plan as defined in Governmental Accounting Standards Board (GASB) Statement No. 74, *Financial Reporting for Postemployment Benefit Plans other than OPEB Plans.* The SEAD-OPEB trust fund accumulates the premiums received from the aforementioned retirement plans, including interest earned on deposits and investments of such payments.

Benefits provided: The amount of insurance for a retiree with creditable service prior to April 1, 1964 is the full amount of insurance in effect on the date of retirement. The amount of insurance for a service retiree with no creditable service prior to April 1, 1964 is 70% of the amount of insurance in effect at age 60 or termination, if earlier. Life insurance proceeds are paid in a lump sum to the beneficiary upon death of the retiree.

Contributions: {For ERS Employers -} Pursuant to O.C.G.A. 47-2-292(a) the Department of Revenue received an annuals appropriation from the Georgia General Assembly to be used to fund the employer contributions for local

county tax commissioners and employees. Pursuant to O.C.G.A. 47-2-290(a) the Council of State Courts (CSC) and the Prosecuting Attorneys' Council (PAC) receive annual appropriations from the Georgia General Assembly for employer contributions of local employees in State Courts in Bubb, Chatham, and DeKalb counties. {For JRS Employer -} Pursuant to O.C.G.A. 47-23-81 the employer contributions for state court judges and solicitors are funded by the State of Georgia on behalf of the local county employers and pursuant to O.C.G.A. 47-23-82 the employer contributions for juvenile court judges are funded by the State on behalf of local county employers.

OPEB Liabilities and OPEB Expense

At June 30, 2025, the Office/Board did not have a liability for a proportionate share of the net OPEB liability because of the related State of Georgia support. The amount of the State's proportionate share of net OPEB liability associated with the Office/Board is as follows:

State of Georgia's proportionate share of the Net OPEB Liability (assets) associated with the Office/Board	$(66,380)

For the year ended June 30, 2025, the Office/Board recognized OPEB expense of $(8,565) and OPEB revenue of $(8,565) for support provided by the State of Georgia.

Actuarial assumptions: The total OPEB liability as of June 30, 2025 was determined by an actuarial valuation as of June 30, 2024 using the following actuarial assumptions, applied to all period included in the measurement:

Inflation	2.50%
Salary increases:	
ERS	3.00 – 6.75%
GJRS	3.75%
LRS	N/A
Investment rate of return	7.00% net of OPEB plan investment expense, including inflation
Healthcare cost trend rate	N/A

Mortality rates are as follows:

- The Pub-2010 General Employee Table, with no adjustments, projected generationally with the MP-2019 scale is used for both males and females while in active service.
- The Pub-2010 Family of Tables projected generationally with the MP-2019 Scale and with further adjustments are used for post-retirement mortality assumptions as follows:

Participant Type	**Membership Table**	**Set Forward (+)/ Setback (-)**	**Adjustment To Rates**
Service Retirees	General Healthy Annuitant	Male: +1; Female: +1	Male: 105%; Female: 108%
Disability Retirees	General Disabled	Male: -3; Female: 0	Male: 103%; Female: 106%
Beneficiaries	General Contingent Survivors	Male: +2; Female: +2	Male: 106%; Female: 105%

The actual assumptions used in the June 30, 2022 valuation were based on the results of an actuarial experience study for the period July 1, 2014 – June 20, 2019.

The long-term expected rate of return on OPEB plan investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected nominal returns, net of plan investment expense and the assumed rate of inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

The target asset allocation and estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset class	**Target Allocation**	**Long-term expected real rate of return**
Fixed income	30.00 %	0.90 %
Domestic large equities	46.30	9.40
Domestic small equities	1.20	13.40
International developed market equities	12.30	9.40
International emerging market equities	5.20	11.40
Alternatives	5.00	10.50
Total	100.00%	

* Rates shown are net of inflation

Discount rate: The discount rate used to measure the total OPEB liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer and State of Georgia contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments was applies to all periods of projected benefit payments to determine the total OPEB liability.

Component Unit

Dodge County Board of Health:

The Dodge County Board of Health participates in the State OPEB Fund cost-sharing multiple-employer defined benefit postemployment healthcare plan and SEAD-OPEB Fund cost-sharing multiple-employer defined benefit other postemployment benefit plan. The amounts recorded in the Statement of Net Position as of June 30, 2025 related to other postemployment benefits are as follows: State OPEB Fund deferred outflows of resources of $13,202, net OPEB liability of $(7,814), and deferred inflows of resources of $18,082 and SEAD-OPEB Plan deferred outflows of resources of $-0-, net OPEB asset of $-0-, and deferred inflows of resources of $-0-. The detailed disclosures and required supplementary information related to OPEB are available in the financial statements of Dodge County Board of Health for the fiscal year ended June 30, 2024, which can be obtained from the Dodge County Board of Health, 1121 Plaza Ave., Eastman, Georgia.

16) DEFINED CONTRIBUTION PENSION PLAN

In conjunction with the defined benefit plan, the County offers a defined contribution plan administered by ACCG Retirement Services. The 401(a) pension plan is a defined contribution plan that covers substantially all full time County employees. Under the current provisions, the County will match employee to the deferred compensation plan on a 1-for-2 basis up to a maximum contribution by the County of 4%. Contributions are calculated and made

on a biweekly payroll basis. During the fiscal year, employees contributed $208,916 to the defined contribution plan and the County contributed $151,214 in matching funds. The Board of Commissioners establishes matching percentages.

17) NET INVESTMENT IN CAPITAL ASSETS

The "net investment in capital assets" reported in the government-wide financial statement of net position as of December 31, 2025 are as follows:

	Governmental Activities
Cost of capital assets	$ 29,335,307
Less accumulated depreciation	(13,913,990)
Book value	15,421,317
Less: note payables	(48,200)
Less: leases	(28,178)
Net investment in capital assets	$ 15,393,139

18) SUBSEQUENT EVENTS

In preparing these financial statements, the County has evaluated events and transactions for potential recognition or disclosure through June 8, 2026, the date of the financial statements were available to be issued. No events occurred during this period which would require disclosure in these financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

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, 2025

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual Amounts	
Revenues:				
Taxes	$ 9,186,243	$9,186,243	$ 9,081,067	$ (105,176)
Licenses and permits	38,500	38,500	53,145	14,645
Intergovernmental	1,914,356	3,103,446	3,265,553	162,107
Charges for services	2,000,957	2,000,957	2,078,332	77,375
Judicial fees and charges	507,000	507,000	538,057	31,057
Other	205,972	205,972	236,381	30,409
Total revenues	13,853,028	15,042,118	15,252,535	210,417
Current expenditures:				
General government:				
Office of Commissioner	893,017	893,017	1,012,923	(119,906)
Registrar and election	143,392	143,392	173,565	(30,173)
Office of Tax Commissioner	248,349	248,349	245,695	2,654
Tax Assessor and Appraiser	424,193	424,193	413,096	11,097
Tax Collector	-	-	-	-
Total general government	1,708,951	1,708,951	1,845,279	(136,328)
Public safety:				
Office of Sheriff	4,023,949	4,023,949	4,748,647	(724,698)
Coroner	43,194	43,194	53,925	(10,731)
EMS	1,801,169	1,801,169	2,027,807	(226,638)
Building Inspector	105,354	105,354	102,716	2,638
Oconee Drug Task Force	204,397	204,397	231,966	(27,569)
Miscellaneous	20,000	20,000	13,087	6,913
Fire EMA	707,200	707,200	810,804	(103,604)
Total public safety	6,905,263	6,905,263	7,988,952	(1,083,689)
Public works:				
Landfill and sanitation	815,146	815,146	1,185,674	(370,528)
Roads	1,867,010	3,056,100	2,435,903	620,197
Total public works	2,682,156	3,871,246	3,621,577	249,669
Judiciary:				
Clerk of Superior Court	324,963	324,963	329,247	(4,284)
Superior Court	451,611	451,611	579,226	(127,615)
Probate Court	236,865	236,865	241,693	(4,828)
Magistrate Court	219,013	219,013	212,829	6,184
Total judiciary	1,232,452	1,232,452	1,362,995	(130,543)

(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, 2025

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual Amounts	
Health & welfare:				
Eastman Dodge Nutrition Center	55,563	55,563	59,834	(4,271)
Public Health	59,900	59,900	60,025	(125)
Family and Children Services	5,000	5,000	3,814	1,186
Paupers and financial assistance	1,000	1,000	2,150	(1,150)
Total health & welfare	121,463	121,463	125,823	(4,360)
Recreation & culture:				
Library	58,000	58,000	58,000	-
Recreation	185,807	185,807	352,074	(166,267)
Total recreation & culture	243,807	243,807	410,074	(166,267)
Development & housing:				
Forestry Department	24,288	24,288	24,285	3
NRCS Conservation	-	-	-	-
Total development & housing	24,288	24,288	24,285	3
Community service:				
Extension Service	106,532	106,532	82,389	24,143
Dodge County Farmers Market	10,000	10,000	4,502	5,498
Miscellaneous	69,808	69,808	40,350	29,458
Airport	14,607	14,607	14,591	16
Animal Control	10,000	10,000	7,169	2,831
Eastman-Dodge Council on Aging	3,000	3,000	4,639	(1,639)
Dodge County Agricultural Park	-	-	501	(501)
Regional Development Center	12,545	12,545	11,975	570
Transit	399,933	399,933	399,003	930
Total community service	626,425	626,425	565,119	61,306

(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, 2025

	Budgeted Amounts			Variance with Final Budget -
	Original	Final	Actual Amounts	Positive (Negative)
Capital outlay:				
Public safety	-	-	7,400	(7,400)
Recreation	-	-	9,300	(9,300)
Total capital outlay	-	-	16,700	(16,700)
Debt service:				
Principal retirement	76,555	76,555	76,554	1
Interest	3,253	3,253	3,253	-
Total debt service	79,808	79,808	79,807	1
Total expenditures	13,624,613	14,813,703	16,040,611	(1,226,908)
Excess of revenues over expenditures	228,415	228,415	(788,076)	(1,016,491)
Other financing sources (uses):				
Surplus equipment sale	1,000	1,000	28,645	27,645
Contributed capital	-	-	76,007	76,007
Transfers in	-	-	50	50
Transfers out	(229,415)	(229,415)	(341,090)	(111,675)
Total other financing sources (uses)	(228,415)	(228,415)	(236,388)	(7,973)
Net change in fund balances	-	-	(1,024,464)	(1,024,464)
Fund balnces - beginning	7,363,346	7,363,346	7,363,346	-
Adjustments	-	-	4,301	4,301
Fund balnces - ending	$ 7,363,346	$ 7,363,346	$ 6,343,183	$ (1,020,163)

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

Dodge County, Georgia
AMERICAN RESCUE PLAN GRANT FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL

For the fiscal year ended December 31, 2025

	Budgeted Amounts			Variance with Final Budget -
	Original	Final	Actual Amounts	Positive (Negative)
Revenues:				
Intergovernmental	$ 903,909	$ 903,909	$ 844,280	$ (59,629)
Total revenues	903,909	903,909	844,280	(59,629)
Current expenditures:				
Public safety	9,232	9,232	-	9,232
Community service	-	-	-	-
Capital outlay:				
Public safety	894,677	894,677	844,280	50,397
Total expenditures	903,909	903,909	844,280	59,629
Excess of revenues over expenditures	-	-	-	-
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	-	-	-	-
Fund balnces - beginning	50	50	50	-
Adjustments	-	-	-	-
Fund balnces - ending	$ 50	$ 50	$ 50	$ -

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

Dodge County, Georgia
REQUIRED SUPPLEMENTARY INFORMATION
EMPLOYEE PENSION PLAN
December 31, 2025

SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Total pension liability										
Service cost	$ 22,772	$ 19,867	$ 14,335	$ 13,274	$ 15,406	$ 26,469	$ 20,020	$ 18,897	$ 13,749	$ 16,566
Interest on total pension liability	80,397	80,091	80,890	94,300	100,178	95,716	87,661	86,419	95,200	98,224
Liability experience (gain)/loss	(113,837)	(575)	2,926	(179,421)	172,100	47,543	33,003	24,041	(145,391)	-
Changes in assumptions	1,814	2,050	(2,131)	2,143	2,897	2,660	64,908	20,443	3,020	29,134
Plan Change	-	-	-	-	(246,541)	-	-	-	-	-
Benefit payments	(94,390)	(99,726)	(115,124)	(128,645)	(127,373)	(89,893)	(91,150)	(87,813)	(87,594)	(91,375)
Other changes	-	-	-	-	-	-	-	-	-	(5,297)
Net change in total pension liability	(103,244)	1,707	(19,104)	(198,349)	(83,333)	82,495	114,442	61,987	(121,016)	47,252
Total pension liability - beginning	1,195,728	1,194,021	1,213,125	1,411,474	1,494,807	1,412,312	1,297,870	1,235,883	1,356,899	1,309,647
Total pension liability - ending	$ 1,092,484	$ 1,195,728	$ 1,194,021	$ 1,213,125	$ 1,411,474	$ 1,494,807	$ 1,412,312	$ 1,297,870	$ 1,235,883	$ 1,356,899
Plan fiduciary net position										
Contributions - employer	$ 66,558	$ 37,068	$ 58,124	$ 54,411	$ 64,808	$ 43,350	$ 46,798	$ 34,364	$ 34,632	$ 55,441
Contributions - employee	-	-	-	-	14,274	43,456	26,542	20,761	17,235	20,692
Net investment income	102,965	104,660	132,304	(166,283)	164,803	135,860	176,649	(40,501)	134,141	58,931
Benefit payments	(94,390)	(99,726)	(115,124)	(128,645)	(127,373)	(89,893)	(91,150)	(87,813)	(87,594)	(88,072)
Employee contribution refunds	-	-	-	-	-	-	-	-	-	-
Administrative expenses	(23,083)	(23,253)	(17,836)	(20,919)	(19,679)	(18,357)	(16,723)	(5,276)	(3,160)	(7,196)
Other	(3,677)	(13,995)	(4,029)	(4,148)	(19,844)	(4,288)	(4,420)	(4,149)	(6,715)	(37,355)
Net change in plan fiduciary net position	48,373	4,754	53,439	(265,584)	76,989	110,128	137,696	(82,614)	88,539	2,441
Plan fiduciary net position - beginning	1,005,152	1,000,398	952,257	1,217,841	1,140,852	1,030,724	893,028	975,642	887,103	884,662
Plan fiduciary net position - ending	$ 1,053,525	$ 1,005,152	$ 1,005,696	$ 952,257	$ 1,217,841	$ 1,140,852	$ 1,030,724	$ 893,028	$ 975,642	$ 887,103
Net pension liability - ending	$ 38,959	$ 190,576	$ 188,325	$ 260,868	$ 193,633	$ 353,955	$ 381,588	$ 404,842	$ 260,241	$ 469,796
Plan fiduciary net position as a percentage of the total pension liability	96.40%	84.20%	84.20%	78.50%	86.30%	76.30%	72.98%	68.81%	78.94%	65.38%
Covered-employee payroll	$ 605,199	$ 584,051	$ 599,608	$ 549,791	$ 669,801	$ 501,821	$ 415,223	$ 344,693	$ 307,610	$ 369,049
Net pension liablity as a percentage of covered employee payroll	6.44%	32.63%	31.41%	47.45%	28.91%	70.53%	91.90%	117.45%	84.60%	127.30%

Dodge County, Georgia
REQUIRED SUPPLEMENTARY INFORMATION
EMPLOYEE PENSION PLAN
December 31, 2025

SCHEDULE OF CONTRIBUTIONS

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Actuarially determined contribution	$ 66,558	$ 37,068	$ 58,124	$ 54,411	$ 64,808	$ 43,350	$ 40,307	$ 30,724	$ 34,632	$ 55,441
Contributions in relation to the actuarially determined contribution	66,558	37,068	58,124	54,411	64,808	43,350	46,798	34,364	34,632	55,441
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ (6,491)	$ (3,640)	$ -	$ -
Covered employee payroll	$ 605,199	$ 584,051	$ 599,608	$ 549,791	$ 669,801	$ 501,821	$ 415,223	$ 344,693	$ 307,610	$ 369,049
Contributions as a percentage of Covered-employee payroll	11.00%	6.35%	9.69%	9.90%	9.68%	8.64%	11.27%	9.97%	11.26%	15.02%

SCHEDULE OF PENSION INVESTMENT RETURNS

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Annual money-weighted rate of return, net of investment expenses for the pension plan	11.49%	10.97%	16.89%	-13.93%	15.06%	14.02%	21.34%	-5.04%	16.67%	7.12%

Dodge County, Georgia
Notes to Schedule of Changes in the Net Pension Liability
ACCG Restated Pension Plan for Dodge County Employees

Valuation Date: Actuarially determined contribution rate was determined as of January 1, 2025, with an interest adjustment to the fiscal year. Contributions in relation to this actuarially determined contribution rate will be reported for the fiscal year ending December 31, 2025.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry Age Normal
Asset valuation method	market value as of measurement date.
Net investment rate of return	7.00% per year
Projected salary increases	4.00% per year with an age based scale
Cost of living adjustments	N/A
Retirement age	Age 65 with 5 years of vesting
Mortality	Pub-2010 GE (50%) & PS (50%) Amt-Weighted with Scale AA to 2024 (Pre-Retirement: Employee, Post-Retirement: Retiree)

See Note 14 for changes in assumptions and benefit changes

Dodge County Tax Office

Required Supplementary Information

Schedule of Proportionate Share of the Net Pension Liability

Employee's Retirement System

For the Year Ended June 30

(Dollar amounts in thousands)

	2025	2024	2023	2022	2021	2020
Tax office's proportion of the net pension liability	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Tax Office's proportionate share of the net pension liability	$ -	$ -	$ -	$ -	$ -	$ -
Tax Office's covered payroll	$ 65,309	$ 121,389	$ 111,379	$ 109,177	$ 101,407	$ 100,767
Tax Office's proportionate share of the net pension liability as a percentage of its covered payroll	N/A	N/A	N/A	N/A	N/A	N/A
Plan fiduciary net position as a percentage of the total pension liability	78.75%	71.20%	67.44%	87.62%	76.21%	76.74%

Note: Schedule is intended to show information for the last 10 fiscal years. Additional years will be displayed as they become available.

Changes of assumptions: On December 17, 2015, the Board adopted recommended changes to the economic and demographic assumptions utilized by the System. Primary among the changes were the updates to rates of mortality, retirement, disability, withdrawal and salary increases. The expectation of retired life mortality was changed from the RP-2000 Mortality Tables to the RP-2000 Combined Mortality Table projected to 2025 with projection scale BB (set forward 2 years for both males and females).

A new funding policy was initially adopted by the Board on March 15, 2018, and most recently amended on June 18, 2020. Because of this new funding policy, the assumed investment rate of return was reduced from 7.50% to 7.40% for the June 30, 2017 actuarial valuation and further reduced from 7.40% to 7.30% for the June 30, 2018 actuarial valuation.

On December 17, 2020, the Board adopted recommended changes to the economic and demographic assumptions utilized by the System based on the experience study prepared for the five-year period ending June 30, 2019. Primary among the changes were the updates to rates of mortality, retirement, withdrawal, and salary increases. This also included a change to the long-term assumed investment rate of return to 7.00%. These assumption changes are reflected in the calculation of the June 30, 2021 Total Pension Liability.

On April 21, 2022, the Board adopted a new funding policy which, in part, provides that the Actuarial Accrued Liability and Normal Cost of the System will include a prefunded variable Cost-of-Living Adjustment (COLA) for eligible retirees and beneficiaries of the System. Under the new policy, future COLAs are provided through a profit-sharing mechanism using the System's asset performance. After studying the parameters of this new policy, the assumption for future COLAs was set at 1.05%. Previously, no future COLAs were assumed. In addition, the funding policy set the assumed rate of return at 7.20% for the June 30, 2021 valuation and established a new Transitional Unfunded Actuarial Accrued Liability as of June 30, 2021 which will be amortized over a closed 20-year period.

Dodge County, Georgia

Required Supplementary Information

Schedule of Proportionate Share of the Net Pension Liability

For the Year Ended December 31

(Dollar amounts in thousands)

	2025	2024	2023	2022	2021
Board's proportion of the net OPEB liability (asset)	0.00%	0.00%	0.00%	0.00%	0.00%
Board's proportionate share of the net OPEB liability (asset)	$ -	$ -	$ -	$ -	$ -
State of Georgia's preportionate share of the net OPEB liability (asset) associated with the Board	$ (66,380)	$ (48,947)	$ (39,034)	$ (58,984)	$ (24,190)
Total	$ (66,380)	$ (48,947)	$ (39,034)	$ (58,984)	$ (24,190)
Board's covered payroll	65,309	121,389	111,379	109,177	101,407
Board's proportionate share of the net OPEB liability (asset) as a percentage of its covered payroll	N/A	N/A	N/A	N/A	N/A
Plan fiduciary net position as a percentage of the total OPEB liability (asset)	155.14%	144.49%	138.03%	164.76%	129.20%

Note: Schedule is intended to show information for the last 10 fiscal years. Additional years will be displayed as they become available.

Dodge County, Georgia
Notes to Required Supplementary Information - OPEB
For the Year Ended December 31, 2025
(Dollar amounts in thousands)

Changes of assumptions: On December 17, 2015, the Board of Trustees adopted recommended changes to the economic and demographic assumptions utilized by the Plan. Primary among the changes were the updates to rates of mortality, retirement, disability, withdrawal and salary increases. The expectation of retired life mortality was changed from RP-2000 Mortality Tables to the RP-2000 Combined Mortality Table projected to 2025 with projection scale BB (set forward 2 years for both males and females).

A new funding policy was initially adopted by the Board on March 15, 2018. Because of this new funding policy, the assumed investment rate of return was reduced from 7.50% to 7.40% for the June 30, 2017 actuarial valuation and further reduced from 7.40% to 7.30% for the June 30, 2018 actuarial valuation.

On December 17, 2020, the Board adopted recommended changes to the economic and demographic assumptions utilized by the System based on the experience study prepared for the five-year period ending June 30, 2019. Primary among the changes were the updates to rates of mortality, retirement, withdrawal, and salary increases. This also included a change to the long-term assumed investment rate of return to 7.00%. These assumption changes were first reflected in the calculation of the June 30, 2021 Total OPEB Liability.

COMBINING FUND STATEMENTS

Dodge County, Georgia
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
For the fiscal year ended December 31, 2025

	Special Revenue	2022 CDBG Capital Projects	Total Nonmajor Governmental Funds
Assets:			
Cash	$ 1,217,202	$ -	$ 1,217,202
Accounts Receivable	-	-	-
Loans receivable	-	-	-
Accrued Interest	-	-	-
Total assets	1,217,202	-	1,217,202
Liabilities:			
Accounts Payable	-	-	-
Resident Balances	30,183	-	30,183
Total liabilities	30,183	-	30,183
Fund balances:			
Restricted for			
Judiciary	40,596	-	40,596
Public Safety	1,146,423	-	1,146,423
Capital Projects	-	-	-
Unassigned	-	-	-
Total fund balances	1,187,019	-	1,187,019
Total liabilities and fund balances	$ 1,217,202	$ -	$ 1,217,202

Dodge County, Georgia
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the fiscal year ended December 31, 2025

	Special Revenue	2022 CDBG Capital Project	Total Nonmajor Governmental Funds
Revenues:			
Judical fees and charges	$ 48,669	$ -	$ 48,669
Charges for services	1,875,012	-	1,875,012
Grant	-	-	-
Other	798,620	-	798,620
Total revenues	2,722,301	-	2,722,301
Expenditures:			
Current:			
General government	-	-	-
Public safety	2,389,800	-	2,389,800
Public works	-	-	-
Judiciary	30,715	-	30,715
Capital Outlay:			
Public Safety	55,200	-	55,200
Debt Service:			
Principle retirement	97,562	-	97,562
Interest	1,720	-	1,720
Total expenditures	2,574,997	-	2,574,997
Other financing sources (uses):			
Loan proceeds	48,200	-	48,200
Transfers in	341,090	-	341,090
Transfers out	-	(50)	(50)
Total other financing sources and (uses)	389,290	(50)	389,240
Net change in fund balances	536,594	(50)	536,544
Fund balances - beginning	650,425	50	650,475
Adjustments	-	-	-
Fund balances - ending	$ 1,187,019	$ -	$ 1,187,019

Dodge County, Georgia
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
For the fiscal year ended December 31, 2025

	Drug Education Fund	Jail Fund	Law Library Fund	Sheriff's Commissary Fund	Sheriff's Condemnatio & Supply Fund	Sheriff's Vending Machine Fund	Sheriff's Seizure Fund	Sheriff's Benevolent Fund	Emergency Telephone System Fund	Oconee Drug Task Force ERAD Group Fund	Federal Forfeiture Fund	Total Special Revenue Funds
Assets:												
Cash	$ 56,038	$ 37,702	$ 40,596	$ 215,615	$ 7,531	$ 1,178	$ 4,410	$ 7,513	$ 119,985	$ 114	$ 726,520	$ 1,217,202
Accounts Receivable	-	-	-	-	-	-	-	-	-	-	-	-
Loans Receivable	-	-	-	-	-	-	-	-	-	-	-	-
Accrued Interest	-	-	-	-	-	-	-	-	-	-	-	-
Total assets	56,038	37,702	40,596	215,615	7,531	1,178	4,410	7,513	119,985	114	726,520	$ 1,217,202
Liabilities:												
Unearned Revenue	-	-	-	-	-	-	-	-	-	-	-	-
Resident Balances	-	-	-	30,183	-	-	-	-	-	-	-	30,183
Total liabilities	-	-	-	30,183	-	-	-	-	-	-	-	30,183
Fund balances:												
Restricted for												
Econnomic Develoment	-	-	-	-	-	-	-	-	-	-	-	-
Judiciary	-	-	40,596	-	-	-	-	-	-	-	-	40,596
Public Safety	56,038	37,702	-	185,432	7,531	1,178	4,410	7,513	119,985	114	726,520	1,146,423
Unassigned	-	-	-	-	-	-	-	-	-	-	-	-
Total fund balances	56,038	37,702	40,596	185,432	7,531	1,178	4,410	7,513	119,985	114	726,520	1,187,019
Total liabilities and fund balances	$ 56,038	$ 37,702	$ 40,596	$ 215,615	$ 7,531	$ 1,178	$ 4,410	$ 7,513	$ 119,985	$ 114	$ 726,520	$ 1,217,202

Dodge County, Georgia
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS
For the fiscal year ended December 31, 2025

	Drug Education Fund	Jail Fund	Law Library Fund	Sheriff's Commissary Fund	Sheriff's Condemnation & Supply Fund	Sheriff's Vending Machine Fund	Sheriff's Seizure Fund	Sheriff's Benevolent Fund	Emergency Telephone System Fund	Oconee Drug Task Force ERAD Group Fund	Federal Forfeiture Fund	Total Special Revenue Fund
Revenues:												
Judicial fees and charges	$ 14,283	$ 22,905	$ 11,481	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 48,669
Charges for services	-	-	-	1,393,414	-	4,895	-	-	476,703	-	-	1,875,012
Other	-	-	-	-	38,398	-	-	14,491	-	-	745,731	798,620
Total revenues	14,283	22,905	11,481	1,393,414	38,398	4,895	-	14,491	476,703	-	745,731	2,722,301
Expenditures:												
Current:												
General government	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	-	50,000	-	1,389,834	87,789	4,430	-	16,573	701,297	-	139,877	2,389,800
Judiciary	26,171	-	4,544	-	-	-	-	-	-	-	-	30,715
Development & Housing	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay:												
Public safety	-	-	-	55,200	-	-	-	-	-	-	-	55,200
Debt service:												
Principle retirement	-	-	-	-	-	-	-	-	-	-	97,562	97,562
Interest	-	-	-	-	-	-	-	-	-	-	1,720	1,720
Total expenditures	26,171	50,000	4,544	1,445,034	87,789	4,430	-	16,573	701,297	-	239,159	2,574,997
Other financing sources (uses):												
Loan proceeds	-	-	-	48,200	-	-	-	-	-	-	-	48,200
Transfers in	-	-	-	-	-	-	-	-	341,090	-	-	341,090
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources and (uses)	-	-	-	48,200	-	-	-	-	341,090	-	-	389,290
Net change in fund balances	(11,888)	(27,095)	6,937	(3,420)	(49,391)	465	-	(2,082)	116,496	-	506,572	536,594
Fund balances - beginning	67,926	64,797	33,659	188,852	56,922	713	4,410	9,595	3,489	114	219,948	650,425
Fund balances - ending	$ 56,038	$ 37,702	$ 40,596	$ 185,432	$ 7,531	$ 1,178	$ 4,410	$ 7,513	$ 119,985	$ 114	$ 726,520	$1,187,019

Dodge County, Georgia
FIDUCIARY FUNDS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
December 31, 2025

	Probate Court	Tax Commissioner	Sheriff	Clerk of Court	Magistrate Court	Totals
Assets						
Cash	$ 47,024	$ 3,882,137	$ 173,576	$ 103,722	$ 26,305	$ 4,232,764
Total assets	47,024	3,882,137	173,576	103,722	26,305	4,232,764
Liabilities						
Due to others	6,448	1,263,032	-	33,085	7,520	1,310,085
Due to other funds	17,015	1,050,400	-	16,756	3,060	1,087,231
Total liabilities	23,463	2,313,432	-	49,841	10,580	2,397,316
Net Position						
Restricted for						
Individuals, organizations and other governments	23,561	1,568,705	173,576	53,881	15,725	1,835,448
Total net position	$ 23,561	$ 1,568,705	$ 173,576	$ 53,881	$ 15,725	$ 1,835,448

Dodge County, Georgia
FIDUCIARY FUNDS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
December 31, 2025

	Probate Court	Tax Commissioner	Sheriff	Clerk of Court	Magistrate Court	Totals
Additions						
Taxes and fees	$ -	$ 13,485,823	$ -	$ -	$ -	$ 13,485,823
Fines and fees	313,132	-	70,873	491,354	138,433	1,013,792
Investment earnings	-	-	-	-	-	-
Total additions	313,132	13,485,823	70,873	491,354	138,433	14,499,615
Deductions						
Taxes and fees paid to other governments	-	12,502,328	-	-	-	12,502,328
Other custodial disbursements	321,124	1,004,240	27,442	491,216	133,854	1,977,876
Total deductions	321,124	13,506,568	27,442	491,216	133,854	14,480,204
Net increase (decrease) in fiduciary net position	(7,992)	(20,745)	43,431	138	4,579	19,411
Net position - beginning	31,553	1,589,450	130,145	71,384	11,146	1,833,678
Adjustments	-	-	-	(17,641)	-	(17,641)
Net position - ending	$ 23,561	$ 1,568,705	$ 173,576	$ 53,881	$ 15,725	$ 1,835,448

SUPPLEMENTARY SCHEDULES

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, 2025

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget-Positive (Negative)
Revenues:				
Judicial fees and charges	$ 12,000	$ 12,000	$ 14,283	$ 2,283
Grant revenue	-	-	-	-
Total revenues	12,000	12,000	14,283	2,283
Expenditures:				
Current:				
Judiciary	12,000	12,000	26,171	(14,171)
Total expenditures	12,000	12,000	26,171	(14,171)
Net change in fund balances	-	-	(11,888)	(11,888)
Fund balances - beginning	67,926	67,926	67,926	-
Fund balances - ending	$ 67,926	$ 67,926	$ 56,038	$ (11,888)

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, 2025

	Budgeted Amounts		Actual	Variance with Final Budget-Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Judicial fees and charges	$ 18,000	$ 18,000	$ 22,905	$ 4,905
Other	-	-	-	-
Total revenues	18,000	18,000	22,905	4,905
Expenditures:				
Current:				
Public safety	18,000	18,000	50,000	(32,000)
Total expenditures	18,000	18,000	50,000	(32,000)
Net change in fund balances	-	-	(27,095)	(27,095)
Fund balances - beginning	64,797	64,797	64,797	-
Fund balances - ending	$ 64,797	$ 64,797	$ 37,702	$ (27,095)

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, 2025

	Budgeted Amounts		Actual	Variance with Final Budget- Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Judicial fees and charges	$ 8,000	$ 8,000	$ 11,481	$ 3,481
Interest	-	-	-	-
Total revenues	8,000	8,000	11,481	3,481
Expenditures:				
Current:				
Public safety	8,000	8,000	4,544	3,456
Total expenditures	8,000	8,000	4,544	3,456
Net change in fund balances	-	-	6,937	6,937
Fund balances - beginning	33,659	33,659	33,659	-
Fund balances - ending	$ 33,659	$ 33,659	$ 40,596	$ 6,937

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, 2025

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget-Positive (Negative)
Revenues:				
Other	$ 55,000	$ 55,000	$ 38,398	$ (16,602)
Total revenues	55,000	55,000	38,398	(16,602)
Expenditures:				
Current:				
Public safety	55,000	55,000	87,789	(32,789)
Capital outlay:				
Public safety	-	-	-	-
Total expenditures	55,000	55,000	87,789	(32,789)
Other financing uses:				
Proceeds from sale of assets	-	-	-	6,300
Net change in fund balances	-	-	(49,391)	(43,091)
Fund balances - beginning	56,922	56,922	56,922	-
Fund balances - ending	$ 58,972	$ 58,972	$ 7,531	$ (43,091)

Dodge County, Georgia

EMERGENCY TELEPHONE SYSTEM SPECIAL REVENUE FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL

For the fiscal year ended December 31, 2025

	Budgeted Amounts		Actual	Variance with Final Budget- Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Charges for services	$ 500,000	$ 500,000	$ 476,703	$ (23,297)
Total revenues	500,000	500,000	476,703	(23,297)
Expenditures:				
Current:				
Public Safety	669,245	669,245	701,297	(32,052)
Capital Outlay:				
Public Safety	-	-	-	-
Total expenditures	669,245	669,245	701,297	(32,052)
Other financing uses:				
Transfers in (out)	169,245	169,245	341,090	171,845
Net change in fund balances	-	-	116,496	116,496
Fund balances - beginning	3,489	3,489	3,489	-
Fund balances - ending	$ 3,489	$ 3,489	$ 119,985	$ 116,496

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, 2025

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget-Positive (Negative)
Revenues:				
Charges for services	$ 75,000	$ 75,000	$ 1,393,414	$ 1,318,414
Total revenues	75,000	75,000	1,393,414	1,318,414
Expenditures:				
Current:				
Public safety	75,000	75,000	1,389,834	(1,314,834)
Capital outlay:				
Public safety	-	-	55,200	(55,200)
Debt service:				
Principle retirement	-	-	-	-
Total expenditures	75,000	75,000	1,445,034	(1,370,034)
Other financing uses:				
Loan proceeds	-	-	48,200	-
Net change in fund balances	-	-	(3,420)	(3,420)
Fund balances - beginning	219,689	219,689	188,852	30,837
Fund balances - ending	$ 191,122	$ 191,122	$ 185,432	$ (34,257)

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, 2025

	Budgeted Amounts		Actual	Variance with Final Budget- Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Charges for services	$ 6,000	$ 6,000	$ 4,895	$ (1,105)
Total revenues	6,000	6,000	4,895	(1,105)
Expenditures:				
Current:				
Public safety	6,000	6,000	4,430	1,570
Total expenditures	6,000	6,000	4,430	1,570
Other financing uses:				
Transfers out	-	-	-	-
Net change in fund balances	-	-	465	465
Fund balances - beginning	713	713	713	-
Fund balances - ending	$ 1,809	$ 1,809	$ 1,178	$ 465

Dodge County, Georgia
SHERIFF'S SEIZURE ACCOUNT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
For the fiscal year ended December 31, 2025

	Budgeted Amounts			Variance with Final Budget- Positive
	Original	Final	Actual Amounts	(Negative)
Revenues:				
Other	$ -	$ -	$ -	$ -
Total revenues	-	-	-	-
Expenditures:				
Current:				
Public safety	-	-	-	-
Total expenditures	-	-	-	-
Other financing uses:				
Transfers out	-	-	-	-
Net change in fund balances	-	-	-	-
Fund balances - beginning	4,410	4,410	4,410	-
Fund balances - ending	$ 4,410	$ 4,410	$ 4,410	$ -

Dodge County, Georgia
SHERIFF BENEVOLENT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
For the fiscal year ended December 31, 2025

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget-Positive (Negative)
Revenues:				
Intergovernmental	$ -	$ -	$ -	$ -
Other	-	-	14,491	14,491
Total revenues	-	-	14,491	14,491
Expenditures:				
Current:				
Public safety	-	-	16,573	16,573
Total expenditures	-	-	16,573	16,573
Other financing sources (uses):				
Transfers in (out)	-	-	-	-
Net change in fund balances	-	-	(2,082)	(884)
Fund balances - beginning	9,595	9,595	9,595	-
Fund balances - ending	$ 9,595	$ 9,595	$ 7,513	$ (884)

Dodge County, Georgia
OCONEE DRUG TASK FORCE ERAD SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
For the fiscal year ended December 31, 2025

	Budgeted Amounts		Actual	Variance with Final Budget- Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Grants	$ -	$ -	$ -	$ -
Other	-	-	-	-
Total revenues	-	-	-	-
Expenditures:				
Current:				
Public safety	-	-	-	-
Total expenditures	-	-	-	-
Other financing sources (uses):				
Transfers in (out)	-	-	-	-
Net change in fund balances	-	-	-	-
Fund balances - beginning	114	114	114	-
Fund balances - ending	$ 114	$ 114	$ 114	$ -

Dodge County, Georgia
FEDERAL FORFEITURE SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
For the fiscal year ended December 31, 2025

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:				
Grants	$ -	$ -	$ -	$ -
Other	219,948	219,948	745,731	525,783
Total revenues	219,948	219,948	745,731	525,783
Expenditures:				
Current:				
Public safety	142,733	142,733	139,877	2,856
Capital outlay:				
Public safety	-	-	-	-
Debt service:				
Principle	-	-	97,562	(97,562)
Interest	-	-	1,720	(1,720)
Total expenditures	142,733	142,733	239,159	(96,426)
Other financing sources (uses):				
Loan proceeds	-	-	-	-
Net change in fund balances	77,215	77,215	506,572	429,357
Fund balances - beginning	219,948	219,948	219,948	-
Fund balances - ending	$ 297,163	$ 297,163	$ 726,520	$ 429,357

Dodge County, Georgia
AMERICAN RESCUE PLAN GRANT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
For the fiscal year ended December 31, 2025

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget-Positive (Negative)
Revenues:				
Grants	$ 989,741	$ 989,741	$ 844,280	$ (145,461)
Other	-	-	-	-
Total revenues	989,741	989,741	844,280	(145,461)
Expenditures:				
Current:				
Public safety	10,000	10,000	-	10,000
Community service	-	-	-	-
Capital Outlay:				
Public safety	979,741	979,741	844,280	135,461
Total expenditures	989,741	989,741	844,280	145,461
Other financing sources (uses):				
Transfers in (out)	-	-	-	-
Net change in fund balances	-	-	-	-
Fund balances - beginning	50	50	50	-
Fund balances - ending	$ 50	$ 50	$ 50	$ -

STATE COMPLIANCE SECTION

Dodge County, Georgia
SPECIAL-PURPOSE LOCAL OPTION SALES TAX 2019
SCHEDULE OF EXPENDITURES
(Construction and Other Projects)
Year ended December 31, 2025

Project Decription	(Unaudited) Original Project Length Budget	(Unaudited) Revised Project Length Budget	Prior Years Cumulative Expenditures	Total Current Year Expenditure	Total Cumulative Expenditures	(Unaudited) Estimated Percentage of Completion
Economic Development, EMS Ambulance and Equipment, Roads, Bridges & Transportation, Sanitation, Building & Equipment, Vehicles for Dodge County	$ 5,489,000	$ 5,489,000	$ 4,196,965	$ 1,485,645	$ 5,682,610	103.53%
Recreation Department	121,000	121,000	99,001	49,473	148,474	122.71%
Renovations, Improvements, Additions to Water & Sewer Systems, Storm Drainage Systems, Road Work, Economic Development, & Capital Improvement for the City of Eastman	2,310,000	2,310,000	2,256,785	637,291	2,894,076	125.28%
Hospital Authority Retire Debt & Capital Improvement Building and Equipment	1,650,000	1,650,000	1,611,990	455,208	2,067,198	125.28%
Capital Improvements and Economic Development for the Eastman-Dodge County Development Authority	330,000	330,000	73,596	45,258	118,854	36.02%
Rural Fire Department	440,000	440,000	281,096	282,762	563,858	128.15%
Road, Bridges, Transportation & Capital Improvement, Water and Sewer Infrastructure for the City of Rhine	165,000	165,000	161,200	45,521	206,721	125.29%
Road, Bridges, Transportation & Capital Improvement, Water and Sewer Infrastructure for the City of Milan	165,000	165,000	161,200	45,521	206,721	125.29%
Road, Bridges, Transportation & Capital Improvement, Water and Sewer Infrastructure for the City of Chauncey	165,000	165,000	161,200	45,521	206,721	125.29%
Road, Bridges, Transportation & Capital Improvement, Water and Sewer Infrastructure for the City of Chester	165,000	165,000	161,200	45,521	206,721	125.29%
Total SPLOST 2019	$ 11,000,000	$11,000,000	9,164,233	3,137,721	$12,301,954	
Reconciliation to expenditures reported in financial statements:						
Interfund transfer out				-		
Total expenditures				$ 3,137,721		

Dodge County, Georgia
TIA SPECIAL-PURPOSE LOCAL OPTION SALES TAX
SCHEDULE OF EXPENDITURES
(Construction and Other Projects)
Year ended December 31, 2025

Project Decription	(Unaudited) Original Project Length Budget	(Unaudited) Revised Project Length Budget	Prior Years Cumulative Expenditures	Total Current Year Expenditure	Total Cumulative Expenditures	(Unaudited) Estimated Percentage of Completion
Roads	$ 6,935,023	$ 6,935,023	$ 6,337,579	$ 708,092	$ 7,045,671	101.60%
Total	$ 6,935,023	$ 6,935,023	6,337,579	708,092	$ 7,045,671	

Dodge County, Georgia

Certification of 9-1-1 Expenditures

For the Year Ended December 31, 2025

Line No.		O.C.G.A. Reference:		
1	Indicate UCOA Fund Type Used to Account for 9-1-1 Activity (choose one):			
	__X___ Special Revenue Fund _____ Enterprise Fund			
	Expenditures (UCOA Activity 3800)			
2	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)	$	9,325.17
4	Rates associated with the service suppliers 9-1-1 service and other service suppliers recurring charges	46-5-134(f)(1)(B)	$	
5	Employees hired by the local government solely for the operation and maintenance of the emergency 9-1-1 system and employees who work as directors as defined in O.C.G.A. §46-5-138.2			
5a	Salaries and wages	46-5-134(f)(1)(C)	$	466,307.22
5b	Employee benefits	46-5-134(f)(1)(C)	$	125,254.94
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)	$	10,846.26
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)	$	15,124.18

Dodge County, Georgia

Certification of 9-1-1 Expenditures

For the Year Ended December 31, 2025

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)	$	2,341.60
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, 2025

Line No.			O.C.G.A. Reference:
17	Other expenditures not included in Lines 2 through 16 above. Identify by object and purpose.		
	Utilities	$ 66,331.35	
	Property Insurance	$ 775.21	
	Vehicle Repairs & Insurance	$ 1,611.90	
	Uniforms	$ 875.26	
	Travel	$ 2,505.25	
		$	
		$	
		$	
18	Total Expenditures (total of all amounts reported on Lines 2 through 17 above)	$ 701,298.34	

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 McCranie Date 6/07/2026

Print Name of Chief Elected Official Dan McCranie

Title of Chief Elected Official Chairman

Signature of Chief Financial Officer Conner Bearden Date 6/07/26

Print Name of Chief Financial Officer Conner Bearden

Dodge County, Georgia
SUPPLEMENTAL OFFICIAL INCOME DISCLOSURE
Year Ended December 31, 2025

	Clerk of Superior Court*	Probate Judge*
Amount of Collection:		
Fees collected for passport acceptance services	$ 7,103	$ -
Fees collected for certified birth certificates	-	18,430
Fees collected for certified death certificates	-	13,630
Total collections	7,103	32,060
Disbursements:		
Payments of passport acceptance fees to individuals - Rhett Walker	7,103	-
Payments of certified birth certificates fees tp individuals - Waymon A. McCranie, Jr.	-	18,430
Payments of certified death certificates fees tp individuals - Waymon A. McCranie, Jr.	-	13,630
Total disbursements	7,103	32,060
Net increase in net position	-	-
Beginning of year	-	-
End of year	$ -	$ -

*pursuant to the *Official Code of Georgia Annotated (O.C.G.A.) §36-81-12, effective July 1, 2024, the County* is required to report the supplemental official income and related expenditures of each County Officer as listed in the Constitution. The Clerk of Superior Court and Probate Judge are the only officers having supplemental official income as defined in the legislation, and this financial statement is the Clerk of Superior Court's and Probate Judge's representation.

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

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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, 2025, and the related notes to the financial statements, which collectively comprise Dodge County, Georgia's basic financial statements and have issued my report thereon dated June 8, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing my audit of the financial statements, I considered the 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 the Dodge County, Georgia's internal control. Accordingly, I do not express an opinion on the effectiveness of the 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 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 identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2025-001 that I consider to be significant deficiency.

Report on 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items 2025-002 through 2025-003.

Dodge County, Georgia's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on Dodge County, Georgia's response to the findings identified in my audit and described in the accompanying schedule of findings and questioned costs. Dodge County, Georgia's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, I express no opinion on the response.

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.

H. Franklin Green, Jr., P.C.

Eastman, Georgia
June 8, 2026

FEDERAL COMPLIANCE SECTION

Dodge County, Georgia
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2025

Federal Grantor/Pass-Through Grantor/Program Title	Asistance Listing Number	Agency or Pass-Through Number	Federal Expenditures
U.S. Department of Homeland Security:			
Pass-Through from Georgia Emergency Management and Homeland Security Agency:			
Emergency Management Performance Grant	97.042	OEM24-047	$ 8,496
U.S Department of Health and Human Services:			
Pass-Through from The Governor's Office of Planning and Budget:			
COVID-19 - Provider Relief Fund and American Rescue Plan Rural Distribution	93.498	ARPA	$ 844,280
U.S. Department of Justice:			
Pass-Through from Criminal Justice Coordinating Council:			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	AW-BJAG-L24-055-010	$ 144,854
Crime Victim Assistance	16.575	C23-8-249	76,951
Drug Court Discretionary Grant Program	16.585	J25-8-019	48,974
Public Safety Partnership & Community Policing Grants	16.710	K93-8-007	15,000
Total - U.S. Department of Justice			$ 285,779
U.S. Department of Transportation:			
Pass-Through from Georgia Department of Transportation:			
Formula Grants for Rural Areas and Tribal Transit Program	20.509	T008118	$ 134,252
Formula Grants for Rural Areas and Tribal Transit Program	20.509	T008119	97,794
Total - U.S. Department of Transportation			$ 232,046
Total expenditures of federal awards			$ 1,370,601

See accompanying notes to schedule of expenditures of federal awards

Dodge County, Georgia
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2025

NOTE A – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Dodge County, Georgia under programs of the federal government for the year ended December 31, 2025. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Dodge County, Georgia, it is not intended to and does not present the financial position and changes in net position of Dodge County, Georgia.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(1) Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

(2) Pass-through entity numbers are presented where available.

NOTE C – INDIRECT COST RATE

The County has elected not to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance or any other indirect cost rate.

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

I have audited Dodge County, Georgia's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Dodge County, Georgia's major federal programs for the year ended December 31, 2025. Dodge County, Georgia's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In my opinion, Dodge County, Georgia compiled, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2025.

Basis for Opinion on Each Major Federal Program

I conducted my audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Audit Standards,* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (*Uniform Guidance). My responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of my report.

I am required to be independent of Dodge County, Georgia and to meet my other ethical responsibilities, in accordance with relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion on compliance for each major federal program. My audit does not provide a legal determination of Dodge County, Georgia's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Dodge County, Georgia's federal programs.

Auditor's Responsibilities for the Audit of Compliance

My objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Dodge County, Georgia's compliance based on my audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on compliance about Dodge County, Georgia's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards,* and the Uniform Guidance, I:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Dodge County, Georgia's compliance with the compliance requirements referred to above and performing such other procedures as I considered necessary in the circumstances.
- Obtain an understanding of Dodge County, Georgia's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Dodge County, Georgia's internal control over compliance. Accordingly, no such opinion is expressed.

I am required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that I identified during the audit.

Report on Internal Control Over Compliance

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

My consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during my audit I did not identify any deficiencies in internal control over compliance that I consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

My audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of my testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

H. Frank Grant, P.C.

Eastman, Georgia
June 8, 2026

Dodge County, Georgia
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2025

Summary of Auditor's Results

1. The auditor's report expresses an unmodified opinion on whether the financial statements of Dodge County, Georgia were prepared in accordance with GAAP.
2. A significant deficiency was disclosed during the audit of the financial statements is reported. No material weaknesses are reported.
3. Two instances of noncompliance material to the financial statements of Dodge County, Georgia were disclosed during the audit.
4. No significant deficiency in internal control over major federal award programs disclosed during the audit are reported. No material weaknesses are reported.
5. The auditor's report on compliance for the major federal award programs for Dodge County, Georgia expresses an unmodified opinion on all major federal programs.
6. Audit findings that are required to be reported in accordance with 2 CFR section 200.516(a) are reported in this Schedule.
7. The program tested as major program was: American Rescue Plan Assistance Listing Number 93.498.
8. The threshold for distinguishing Types A and B programs was $1,000,000.
9. Dodge County, Georgia was determined not to be a low-risk auditee.

Findings-Financial Statement Audit

Significant Deficiencies

2025-001 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.

Cause: Due to the limited number of personnel in each of the County's offices.

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, 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 cannot 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.

Noncompliance

2025-002 Unsecured Cash Balances

Condition: At December 31, 2025 the County had deposits that were uninsured and as a result there were bank balances exposed to custodial credit risk.

Criteria: State statutes require all deposits and investments (other than federal or state government instruments) to be collateralized at 110% by depository insurance, obligations of the U.S. government, or bonds of public authorities, counties, or municipalities.

Cause: Some of the depository financial institutions that the County has deposits in failed to comply with state statutes which exposed the County to custodial credit risk.

Effect: County deposits were exposed to custodial credit risk.

Recommendation: Management needs to ensure that the depository financial institutions will comply with state statutes.

Views of Responsible Officials and Planned Corrective Action: The Commissioners concur with the recommendation. We will implement steps to ensure the deposits of the County are properly collateralized by the financial institutions.

2025-003 Budgets

Condition: The County failed to adopt in a timely manner the required balanced budget by ordinance or resolution for the Benevolent Fund.

Criteria: According to O.C.G.A. 36-81-3, all local governments shall adopt and operate under an annual balanced budget for the general fund, each special revenue fund, and each debt service fund in use by the local government. Likewise, all local governments shall adopt and operate under a project-length balanced budget for each capital projects fund in use by the government. These balance budgets shall be adopted by ordinance or resolution. A budget ordinance or resolution is balanced when the sum of estimated revenues and appropriated fund balances is equal to appropriations.

Cause: The County is not in compliance with State law since it did not adopt the balance budget for the special revenue fund.

Effect: The County is in violation of O.C.G.A. 36-81-3.

Recommendation: The County should implement policies and procedures to ensure the required balanced budgets are adopted by ordinance or resolution in a timely manner. Monthly financial statements should be compared to these budgets to ensure the County is operating within the budgets.

Views of Responsible Officials and Planned Corrective Action: The Commissioners concur with the recommendation and will adopt budgets for future years.

Findings and Questioned Costs – Major Federal Award Programs Audit

None

Dodge County, Georgia
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2025

FINDING 2024-001 Segregation of Duties

Condition: This finding was a significant deficiency stating that there is not appropriate segregation of duties concerning operational functions in the various funds and departments.

Recommendation: The auditor recommended that the duties recording, distribution, and reconciliation should be segregated between employees.

Current Status: Unresolved, see current year finding 2025-001.

FINDING 2024-002 Property Tax Revenue

Condition: This finding was a significant deficiency stating that while testing property tax receipts, I noted several instances where I could not determine if payments made by taxpayers were being deposited.

Recommendation: All payments made by taxpayers should be receipted at the time the payment is made in the tax software. Once it is time to make a deposit, staff should run a receipts report for the appropriate time frame. This report should be the supporting documentation for the deposit. If it does not reconcile with the deposit, notes should be made explaining the difference. This process will provide an audit trail for someone to follow in the future.

Current Status: Resolved by new Tax Commissioner.

FINDING 2024-003 Property Tax Adjustments

Condition: While testing adjustments made to property tax notices, I noted several instances where supporting documentation was not available for review.

Recommendation: All adjustments made should have the proper supporting documentation explaining why the adjustment was needed. Management should ensure that this procedure is being implemented.

Current Status: Resolved by new Tax Commissioner.

FINDING 2024-004 Unsecured Cash Balances

Condition: This finding was an instance of noncompliance stating that at December 31, 2024 the County had deposits that were uninsured and as a result there were bank balances exposed to custodial credit risk.

Recommendation: Management needs to ensure that the depository financial institutions will comply with state statutes.

Current Status: Unresolved, see current year finding 2025-002.

Dodge County, Georgia
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2025

FINDING 2024-005 Financial Assurance Requirements for Solid Waste Handing and Processing Facilities

Condition: This finding was an instance of noncompliance stating that the County is not in compliance with the financial assurance provisions of the Municipal Solid Waste Landfill Criteria under Subtitle D of the Resource Conservation Recovery Act.

Recommendation: Management needs to ensure that the reporting requirements is submitted on a timely basis.

Current Status: Resolved, 2025 report was submitted timely.

FINDING 2024-006 Budgets

Condition: The County failed to adopt in a timely manner the required balanced budget by ordinance or resolution for the Federal Forfeiture Fund.

Recommendation: The County should implement policies and procedures to ensure the required balanced budgets are adopted by ordinance or resolution in a timely manner. Monthly financial statements should be compared to these budgets to ensure the County is operating within the budgets.

Current Status: Unresolved, see current year finding 2025-003.