



Dawson County, Georgia | Where Quality of Life Matters

# 2015 Comprehensive Annual Financial Report

For Fiscal Year Ended December 31, 2015

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# Comprehensive Annual Financial Report

Fiscal Year Ended December 31, 2015

Prepared by: Dawson County Finance Department

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# Introductory Section

**DAWSON COUNTY, GEORGIA**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
*For the year ended December 31, 2015*

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# DAWSON COUNTY BOARD OF COMMISSIONERS

June 16, 2016

Mike Berg  
Chairman

Sharon Fausett  
Commissioner  
District One

James Swafford  
Commissioner  
District Two

Jimmy Hamby  
Commissioner  
District Three

Julie Hughes Nix  
Commissioner  
District Four

---

Randall Dowling  
County Manager

Danielle Yarbrough  
County Clerk

To the Citizens, Chairman, and Board of Commissioners of Dawson County, GA:

State law requires that every general purpose local government publish, within six months of the close of each fiscal year, a complete set of audited financial statements. We are pleased to issue to you the 2015 Comprehensive Annual Financial Report (CAFR) for Dawson County, (the “County”) for the fiscal year ended December 31, 2015, which fulfills this requirement. Dawson County’s 2015 CAFR contains a complete set of financial statements presented in conformity with Generally Accepted Accounting Principles (GAAP) and audited in accordance with Generally Accepted Auditing Standards (GAAS) by a firm of licensed certified public accountants.

Management assumes full responsibility for the completeness and reliability of the information contained in this report based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements. As management, we assure that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

Rushton & Company, LLC, a firm of licensed certified public accountants, has audited Dawson County’s financial statements. The independent audit involves: examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion of the financial statements of the County for the fiscal year ended December 31, 2015 and that the financial statements are fairly presented in conformity with GAAP. The independent auditor’s report is located at the front of the financial section of this report.

Management’s discussion and analysis (MD&A) immediately follows the independent auditor’s report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it. An organizational chart of the County is included as well as a list of government officials.

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The independent audit of the financial statements of Dawson County was part of a broader, federally mandated “Single Audit” designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government’s internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving federal awards. These reports are presented in the Single Audit section of this report.

### ***Profile of the Government***

Dawson County, established in 1857, is a growing rural county, located in the foothills of the North Georgia Mountains. There is one incorporated city in the County, the City of Dawsonville. Growth from metro Atlanta makes its way northward via the S.R.400 Corridor, thus making the County a gateway to the mountains of North Georgia. During 2015, the local economy showed some improvement over 2014. However, economic trends and growth continue to be a primary concern for the future of the County.

The governing authority of the County consists of a five-person Board of Commissioners, including a part-time Chairman and four District Commissioners elected at large. The County operates under the County Manager form of government with nine operating departments. Other elected officials and departments include the Courts, Sheriff’s Department, Tax Commissioner, Tax Assessor, and Registrar. The County Manager reports directly to the Board of Commissioners, oversees the activities of the operating departments, and serves as a liaison for the Board with those departments headed by elected officials. Since the County Commission also serves as the oversight body of the Dawson County Health Department, the Dawson County Development Authority and the Dawson County Industrial Building Authority, these entities are included in this report.

Dawson County provides a range of services including public safety (Sheriff – Law Enforcement and Emergency Services – Fire, Ambulance, Coroner and Civil Defense), judicial, health and social services, recycling services, construction and maintenance of streets and infrastructure, Geographic Information System (GIS), planning, zoning, business licensing and inspection services, and cultural and recreational programs.

Formal budgetary integration is employed as a non-GAAP management control device during the year. A triennial budget process was implemented during 2006 for 2007-2009 and has continued on a rolling basis. All departments submit their budget requests online into the Budget Prep System for each of the next three years. After conferences are conducted with each department and constitutional officer to review their requests, a tentative budget (Chairman’s Proposed Budget) is submitted to the Commissioners and the public. Public hearings are held to obtain taxpayer comments concerning the millage rate determination and the final budget adoption.

Budget changes at the department level within each fund are approved by the County Manager and/or Chief Financial Officer as outlined in the annual Budget Resolution. The Board of Commissioners must approve all other changes. Budget to actual comparisons are presented in this report for each individual fund for which an annual budget has been adopted. For the general fund, the comparisons are included in the basic financial statements. The other funds with legally adopted annual budgets are included in the combining and individual fund financial statements and schedules section. Dawson County follows the laws of Georgia regarding the control, adoption and amendment of the budget during each fiscal year.

## ***Local Economy***

Over the last couple of years during the economic downturn, Dawson County has experienced some growth within the commercial and residential construction industry. During 2015, some economic measures indicate that the economy is stabilizing. Despite slowed economic growth, the County's population increased from 15,999 in 2000 to 23,330 (estimated) in 2015, which is approximately a 45% population growth rate. This population growth continues to impact all levels of service needs in the County regardless of the slowed economic growth. Some characteristics include:

- 1) Approximately 88% of the County's population resides in the unincorporated portion of the County with the remaining 12% residing in the one municipality, the City of Dawsonville.
- 2) The County's unemployment rate at the end of 2015 stood at 5.5% compared to a rate of 6.4% at the end of 2014.
- 3) In 2015, Dawson County saw a slight increase in the total assessed value of its taxable property, resulting in slightly higher revenue from its tax levy.
- 4) The County's largest employer is North Georgia Premium Outlet Mall, which attracts many visitors from the Atlanta and surrounding areas. The second and third largest employers are Gold Creek Foods and Dawson County Board of Education, respectively;
- 5) The number of building permits, new home permits, and business licenses issued during 2015 were the highest in the last six years:

<b>Year</b>	<b>Building permits</b>	<b>New home permits</b>	<b>Business licenses</b>
2010	250	34	1,372
2011	267	36	1,431
2012	263	36	1,397
2013	342	74	1,462
2014	347	106	1,580
2015	397	127	1,615

## ***Long-term Financial Planning and Major Initiatives***

The County continues to focus on maintaining existing infrastructure, retaining and attracting business while managing fiscal resources responsibly so that all citizens can maintain the quality of life enjoyed here in Dawson County. Financing these goals is a great concern for the County especially with the continued economic decline. While new business is desired and needed to level the tax base between residential, commercial and industrial, funding the infrastructure is costly.

The County implemented and collected impact fees from mid-2006 through early 2009. However, the County indefinitely suspended the impact fee collections in 2009 in an effort to stimulate the local economy.

The County citizens approved to continue the Special Purpose Local Option Sales Tax (SPLOST) in the September 2007 election, which allows the County to collect the one (1) percent sales tax until June 2015. It was anticipated that SPLOST V collections would fund a new courthouse, renovation of the existing courthouse for an administration facility, refunding of existing debt, road improvements, a new library in the S.R. 400 corridor, emergency services improvements, recreation improvements and many other projects over a six-year period. The SPLOST V referendum was based upon growth continuing as the County experienced during 2005-2007. However, with the

decline in the economy, SPLOST V collections only produced sufficient funds to build the new Courthouse and Administration facility under a reduced budget, eliminate some existing debt, and upgrade an aging narrowbanding system. The prefunded courthouse facility construction started in 2010 and was completed in 2012. SPLOST V expired in June 2015. The debt acquired by the county to prefund these projects was completely paid off in 2015.

On November 4, 2014, Dawson County citizens approved the continuation of the Special Purpose Local Option Sales Tax (SPLOST). SPLOST VI collections began July 2015 and will continue until June 2021. Unlike SPLOST V, SPLOST VI was not prefunded. Therefore, County leadership is working to determine project priority for SPLOST VI. Projects will be completed on a pay-as-you-go basis.

Expecting some increase in sales tax revenue and other revenue sources, the County's 2015 operating budget increased by \$777 thousand, or 3.7% compared to the 2014 budget. Although 2015 property taxes were held at the millage rate from the prior year, property tax revenue increased slightly from the prior year. The County continues to find innovative and efficient ways to improve the service it provides to its citizens. Some of the improvements and efficiencies in 2015 were:

- Provided data to citizens in many areas via the Dawson County web site and social media outlets such as Facebook and Twitter;
- Conducted a Government Citizens' Academy;
- Continued use of the County's system to recycle comingled recyclables;
- Continued to utilize a fuel station for County and other government use to reduce the cost of fuel through bulk purchase. The station currently is utilized by County departments, the City of Dawsonville, the Board of Education, Public Health, and Etowah Water and Sewer Authority resulting in significant savings for each entity;
- Continued to utilize an in-house Fleet Maintenance Shop to perform routine maintenance for County vehicles thus reducing cost;
- Continued utilization of a partially self-funded health insurance plan at no cost to Dawson County employees and minimal cost increase to the County;
- Completed the Burt Creek Road paving project, which was partially funded through Georgia Department of Transportation funds;
- Received two internship grants from the Association of County Commissioners of Georgia Civic Affairs Foundation, Inc. These grants funded internships and projects within the Park and Recreation and Emergency Services;
- Replaced four vehicles for Emergency Services, Fleet Maintenance and the Senior Center;
- Replaced roof at the Law Enforcement Center;
- Renovated Fire Station Number 3;
- Installed a solar spark vent flare system at the Transfer Station

### ***Awards***

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in financial reporting to Dawson County for its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended December 31, 2014. This was the eighth consecutive year that Dawson County government achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily

readable and efficiently organized CAFR that satisfies both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current annual financial report continues to meet the Certificate of Achievement Programs' requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

### *Acknowledgments*

The preparation of this report has been accomplished through the dedicated effort of the entire staff of the Finance Department and the County Manager's office in conjunction with the external audit firm, Rushton & Company, LLC. Additionally, we would like to thank the Board of Commissioners for their leadership and support in conducting the financial affairs of the County in a responsible manner.

Respectfully submitted,



**Vickie L. Neikirk**  
**Chief Financial Officer**



**Randall Dowling**  
**County Manager**



DAWSON COUNTY, GEORGIA  
GOVERNMENT OFFICIALS  
AS OF DECEMBER 31, 2015

## Board of Commissioners

Chairman:	Mike Berg
Vice Chairman:	James Swafford
District 1 Commissioner:	Sharon Fausett
District 2 Commissioner:	James Swafford
District 3 Commissioner:	Jimmy Hamby
District 4 Commissioner:	Julie Hughes Nix

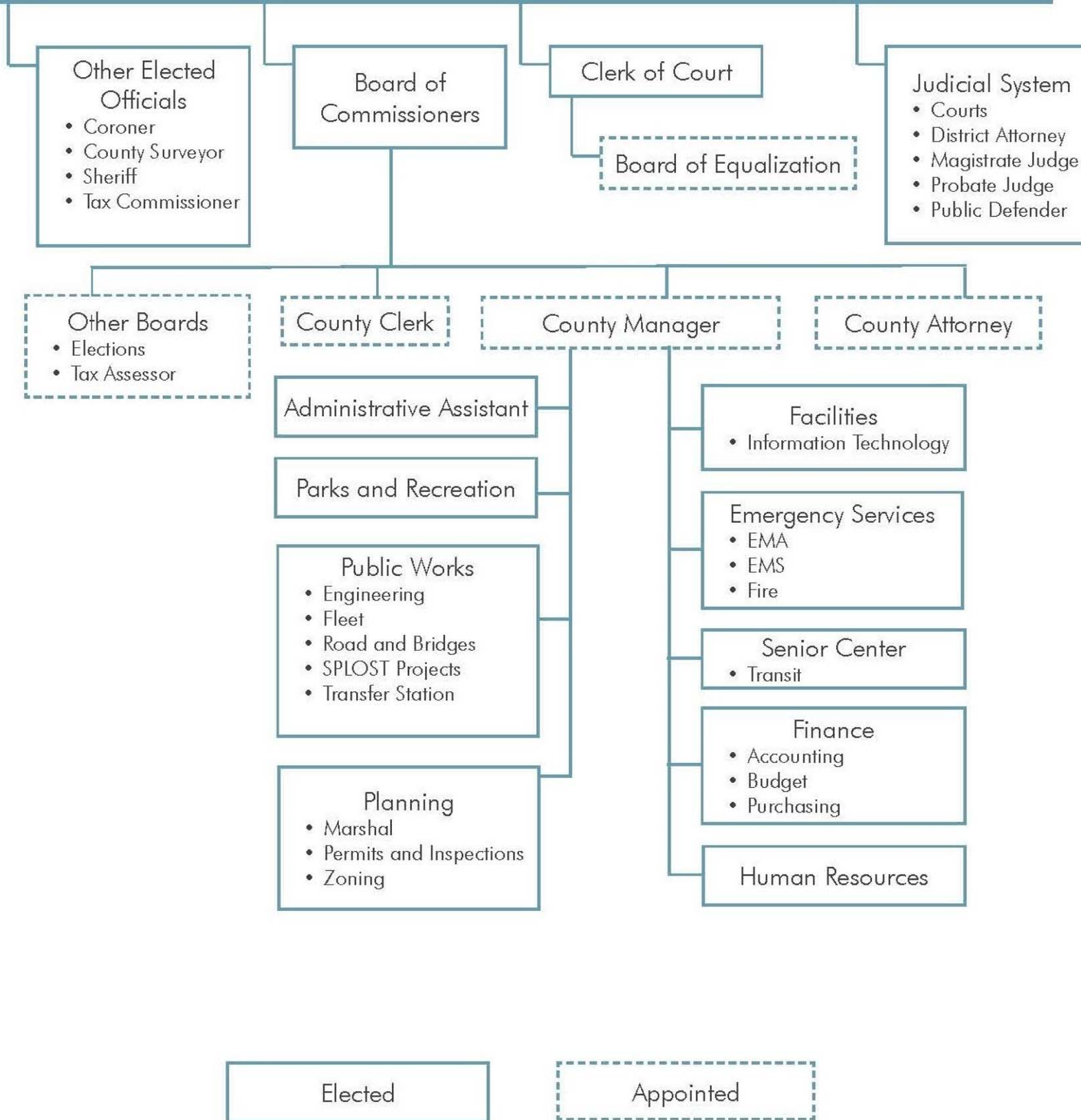
## Other Elected Officials

Clerk of Court:	Justin Power
Probate Judge:	Jennifer Burt
Magistrate Judge:	Lisa Poss-Thurmond
Sheriff:	Billy Carlisle
Tax Commissioner:	Linda Townley

## Administration

County Manager:	Mike Berg (interim)
Clerk of Commission:	Danielle Yarbrough
Chief Financial Officer:	Dena Bosten

# Dawson County Citizens





Government Finance Officers Association

**Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting**

Presented to

**Dawson County  
Georgia**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**December 31, 2014**



Executive Director/CEO

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## Financial Section



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## Independent Auditor's Report

Honorable Chairman and Members  
of the Board of Commissioners  
Dawson County, Georgia

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Dawson County, Georgia, as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Dawson County Health Department, a component unit of Dawson County, Georgia, which represent 25.2 percent, (80.6) percent, and 72.1 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Dawson County Health Department, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Dawson County, Georgia, as of December 31, 2015, and the respective changes in the financial position and, where applicable, cash flows, and the budgetary comparison of the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

## Other Matters

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the required supplementary information on pages 4 through 14 and 73 through 76, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Dawson County, Georgia's basic financial statements. The introductory section, combining and individual fund financial statements and schedules, the statistical section and the state reporting section with the schedule of projects financed with special purpose local option sales tax are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the financial statements.

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

We also have previously audited, in accordance with auditing standards generally accepted in the United States, Dawson County, Georgia's basic financial statements for the year ended December 31, 2014, which are not presented with the accompanying financial statements. In our report dated May 28, 2015, we expressed unmodified opinions on the respective financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information. That audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Dawson County's basic financial statements as a

whole. The combining and individual fund financial statements and schedules related to the 2014 financial statements are presented for the purposes of additional analysis and are not a required part of the financial statements.

The combining and individual fund financial statements and schedules related to the 2014 financial statements are the responsibility of management and were derived from and related directly to the underlying accounting and other records used to prepare the 2014 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of those 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 our opinion, the 2014 combining and individual fund financial statements and schedules are fairly stated in all material respects in relation to the basic financial statements from which they have been derived.

**Other Reporting Required by *Governmental Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 16, 2016, on our consideration of Dawson County, Georgia's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Dawson County' internal control over financial reporting.

*Rushton & Company, LLC*

Certified Public Accountants

Gainesville, Georgia  
June 16, 2016

## MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of Dawson County, Georgia, (the "Government"), we offer readers of the Government's financial statements this narrative overview and analysis of the financial activities of Dawson County, Georgia for the year ended December 31, 2015. We encourage readers to read the information presented here in conjunction with additional information that we have furnished in the Government's financial statements, which follow this narrative.

### *Financial Highlights*

- The Government's assets exceeded its liabilities at the close of the fiscal year by \$80 million (net position).
- As a whole, the Government's financial position improved during 2015.
- At the close of the current fiscal year, the Government's governmental funds reported combined ending fund balances of \$11.1 million, which was a decrease of \$2.2 million from the prior year. This decrease is mostly attributable to activity within the capital projects and SPLOST funds. These funds have project length budgets and as a result have years where expenditures exceed revenues. For example, proceeds from revenue bonds, to advance fund projects, have been recorded in previous fiscal years and the related expenditures have been recorded in successive fiscal years. Approximately 40% (\$4.4 million) of combined fund balance is considered unassigned and is available for spending at the Government's discretion (unassigned fund balance).
- At the end of the current fiscal year, total fund balance for the general fund was \$6.2 million, or 30% of total general fund expenditures including transfers to other funds. Fund balance of the general fund increased by \$976 thousand.
- The Government's total debt decreased by \$8.4 million during the current fiscal year, primarily due to debt reductions via scheduled payments on existing debt.

### *Overview of the Financial Statements*

This discussion and analysis is intended to serve as an introduction to the Government's basic financial statements. The Government's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. The basic financial statements present two different views of the Government through the use of government-wide statements and fund financial statements. In addition to the basic financial statements, this report contains other supplemental information that will enhance the reader's understanding of the financial condition of the Government.

### ***Basic Financial Statements***

The first two statements (Exhibits A-1 and A-2) in the basic financial statements are the government-wide financial statements. They provide both short and long-term information about the Government's financial status.

The next statements (Exhibits A-3 through A-11) are fund financial statements. These statements focus on the activities of the individual parts of Dawson County, Georgia's government. These statements provide more detail than the government-wide statements. There are three parts to the fund financial statements: 1) the governmental fund statements; 2) the proprietary fund statements; and 3) the fiduciary fund statements.

The next section is the combined statements for the three component units. These provide more details than Exhibits A-1 and A-2.

The next section of the basic financial statements is the notes. The notes to the financial statements explain in detail some of the data contained in those statements. After the notes, supplemental information is provided to show details about the Government's non-major governmental funds, all of which are added together in one column on the basic financial statements.

### ***Government-wide Financial Statements***

The government-wide financial statements are designed to provide the reader with a broad overview of the Government's finances, similar in format to a financial statement of a private-sector business. The government-wide statements provide short and long-term information about the Government's financial status as a whole.

The two government-wide statements report the Government's net position and how it has changed. Net position is the difference between the Government's total assets and total liabilities. Over time, the change in net position is an indicator of the improvement (an increase) or deterioration (a decrease) in the County's financial condition.

The government-wide statements are divided into three categories: 1) governmental activities; 2) business-type activities; and 3) component units. The governmental activities include most of the Government's basic services such as general administration, public safety, court system, public works, culture and recreation, health and welfare, and community development. Property taxes, sales taxes, and state and federal grant funds finance most of these activities. The business-type activities are those that the Government charges customers to provide. These include waste management and geographical information services. The final category is component units. The Dawson County Department of Health is a public health department. Although legally separate from the Government, the Government owns the facility the Health Department is housed in and appoints a voting majority of the board for the Department of Health. Other component units are the Dawson County Development Authority and the Dawson County Industrial Building Authority. The Government appoints a voting majority of these Authorities.

## ***Fund Financial Statements***

The fund financial statements provide a more detailed look at the Government's most significant activities. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Government, like all other governmental entities in Georgia, uses fund accounting to ensure and reflect compliance (or non-compliance) with finance-related legal requirements, such as the County's budget resolution. All of the funds of the Government can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

**Governmental Funds** – Governmental funds are used to account for those functions reported as governmental activities in the government-wide financial statements. Most of the Government's basic services are accounted for in governmental funds. These funds focus on how assets can readily be converted into cash and the amount of funds left at year-end that will be available for spending in the next year. Governmental funds are reported using an accounting method called *modified accrual accounting*. This method also has a current financial resources focus. As a result, the governmental fund financial statements give the reader a detailed short-term view that helps him or her determine if there are financial resources available to finance the Government's programs. The relationship between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is described in a reconciliation that is a part of the fund financial statements.

Budgetary comparison schedules have been provided for the general fund to demonstrate compliance with the annual appropriated budget. The budgetary comparison schedules use the budgetary basis of accounting (which is modified accrual). The schedules show four columns: 1) the original budget as adopted by the Commission; 2) the final budget as amended by the Commission; 3) the actual resources, charges to appropriations, and ending fund balances; and 4) the difference or variance between the final budget and the actual resources and charges. Budgetary comparison schedules for the debt service fund and all special revenue funds can be found in later sections of this report. These statements and schedules demonstrate compliance with the Government's adopted and final revised budgets.

**Proprietary Funds** – The Government has two types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The Government uses enterprise funds to account for its Solid Waste Disposal Facility and Geographic Information System (GIS). The internal service fund accounts for the financing of services provided by one department or agency to other departments or agencies of the Government on a cost reimbursement basis. The Government uses an internal service fund to account for its Fuel and Fleet Maintenance Fund.

**Fiduciary Funds** – Fiduciary funds are used to account for resources held for the benefit of parties outside the Government. The Government has four fiduciary funds, all of which are agency funds.

**Notes to the Financial Statements** – The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements are Exhibit A-14 of this report.

***Government-wide Financial Analysis***

This report is presented in accordance with the mandates for financial statement reporting as dictated by the Governmental Accounting Standards Board (GASB) in Statement 34. This year, comparison analysis is made from the year ended December 31, 2015 to the year ended December 31, 2014.

Comparative data for all facets of this report are available this year.

<b>DAWSON COUNTY, GEORGIA'S NET POSITION</b>						
<b>December 31, 2015</b>						
(\$ In thousands)						
	GOVERNMENTAL ACTIVITIES		BUSINESS-TYPE ACTIVITIES		TOTAL	
	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>
<b>Assets</b>						
Current and other assets	\$ 21,924	\$ 22,949	\$ 1,203	\$ 933	\$ 23,127	\$ 23,881
Capital assets (net of depreciation)	71,172	75,293	1,771	1,839	72,943	77,132
<b>TOTAL ASSETS</b>	<b>93,095</b>	<b>98,242</b>	<b>2,974</b>	<b>2,771</b>	<b>96,070</b>	<b>101,013</b>
Deferred outflows of resources	258			-	258	-
<b>Liabilities:</b>						
Current liabilities	2,503	10,282	44	42	2,546	10,324
Noncurrent liabilities	3,908	3,904	808	820	4,716	4,725
<b>TOTAL LIABILITIES</b>	<b>6,411</b>	<b>14,186</b>	<b>852</b>	<b>862</b>	<b>7,263</b>	<b>15,048</b>
Deferred inflows of resources	9,035	8,285		-	9,035	8,285
<b>Net position:</b>						
Net investment in capital assets	71,410	69,194	1,771	1,839	73,181	71,033
Restricted	4,149	4,521		-	4,149	4,521
Unrestricted	2,349	2,055	351	71	2,700	2,126
<b>TOTAL NET POSITION</b>	<b>\$ 77,907</b>	<b>\$ 75,772</b>	<b>\$ 2,123</b>	<b>\$ 1,909</b>	<b>\$ 80,030</b>	<b>\$ 77,680</b>

As noted earlier, net position may serve over time as one useful indicator of a government's financial condition. The assets of the Government exceeded liabilities by \$80 million as of December 31, 2015. The same comparison for 2014 indicates that the assets exceeded liabilities by \$77.6 million. This is an increase of \$2.4 million which is primarily due to the overall increase in revenues with expenses remaining stable.



One of the largest portions of net position, \$73 million, or 91%, reflects the Government's investment in capital assets (e.g. land, buildings, machinery, and equipment) less any related debt still outstanding that was issued to acquire those items. The Government uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Government's investment in its capital assets is reported net of the outstanding debt, the resources needed to repay the debt must be provided by other sources, since the capital assets cannot be liquidated to pay these liabilities. An additional portion of the Government's net position, \$4.1 million, or 5%, represents resources that are subject to external restrictions on how they may be used.

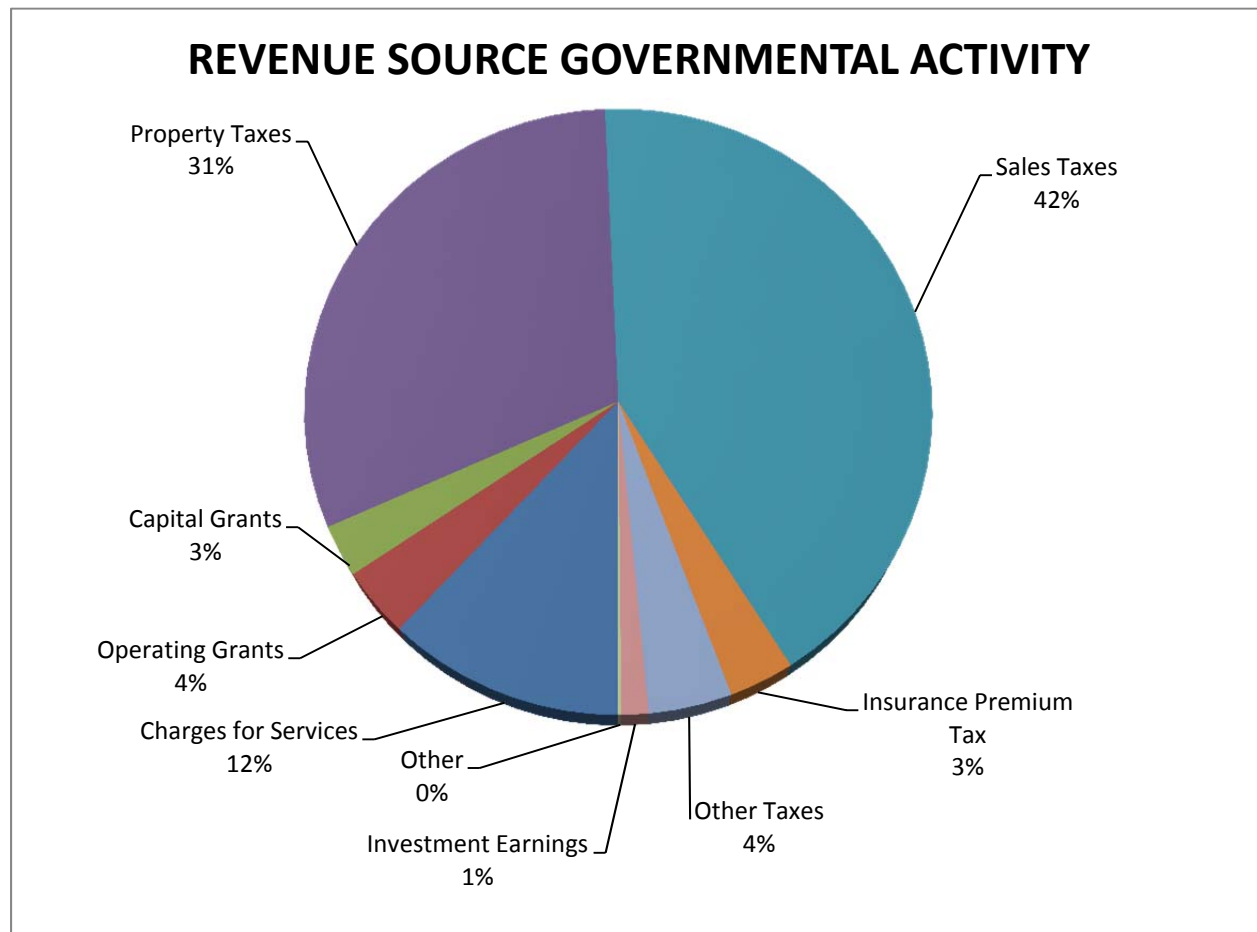
<b>DAWSON COUNTY, GEORGIA'S CHANGES IN NET POSITION</b>						
<b>December 31, 2015</b>						
(\$ In thousands)						
	GOVERNMENTAL ACTIVITIES		BUSINESS-TYPE ACTIVITIES		TOTAL	
<b>REVENUES</b>						
Program revenues:	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>
Charges for services	\$ 3,422	\$ 3,540	\$ 697	\$ 681	\$ 4,119	\$ 4,221
Operating grants and contributions	1,494	1,079	-	-	1,494	1,079
Capital grants and contributions	310	817	-	-	310	817
General Revenues:						
Property taxes	10,129	9,209	-	-	10,129	9,209
Sales taxes	12,617	12,398	-	-	12,617	12,398
Insurance premium tax	1,044	975	-	-	1,044	975
Other taxes	1,437	1,240	-	-	1,437	1,240
Unrestricted investment earnings	216	403	-	-	216	403
Other	58	44	-	-	58	44
<b>TOTAL REVENUES</b>	<b>30,728</b>	<b>29,705</b>	<b>697</b>	<b>681</b>	<b>31,424</b>	<b>30,385</b>
<b>EXPENSES</b>						
General Government	4,608	4,640	-	-	4,608	4,640
Judicial	2,736	2,760	-	-	2,736	2,760
Public Safety	12,326	12,027	-	-	12,326	12,027
Public Works	5,175	3,861	-	-	5,175	3,861
Health and Welfare	829	765	-	-	829	765
Culture and Recreation	1,559	1,521	-	-	1,559	1,521
Housing and Development	1,084	946	-	-	1,084	946
Interest	327	730	-	-	327	730
Solid Waste Disposal Facility	-	-	464	444	464	444
DCAR GIS	-	-	30	14	30	14
<b>TOTAL EXPENSES</b>	<b>28,643</b>	<b>27,249</b>	<b>494</b>	<b>458</b>	<b>29,138</b>	<b>27,706</b>
Increases in net position before transfers	2,084	2,456	202	223	2,286	2,679
Transfers	(11)	139	11	(139)	0	-
Increase in net position	2,073	2,595	213	84	2,287	2,679
Net position, beginning of year	75,771	73,176	1,909	1,825	77,680	75,001
Prior period adjustment	63	-	-	-	63	-
<b>Net position, end of year</b>	<b>\$ 77,907</b>	<b>\$ 75,771</b>	<b>\$ 2,123</b>	<b>\$ 1,909</b>	<b>\$ 80,030</b>	<b>\$ 77,680</b>

**Governmental Activities:** Governmental activities increased the Government’s net position by \$2 million. As mentioned above, the increase in net position is primarily due to the overall increase in revenues while expenses remained consistent with 2015.

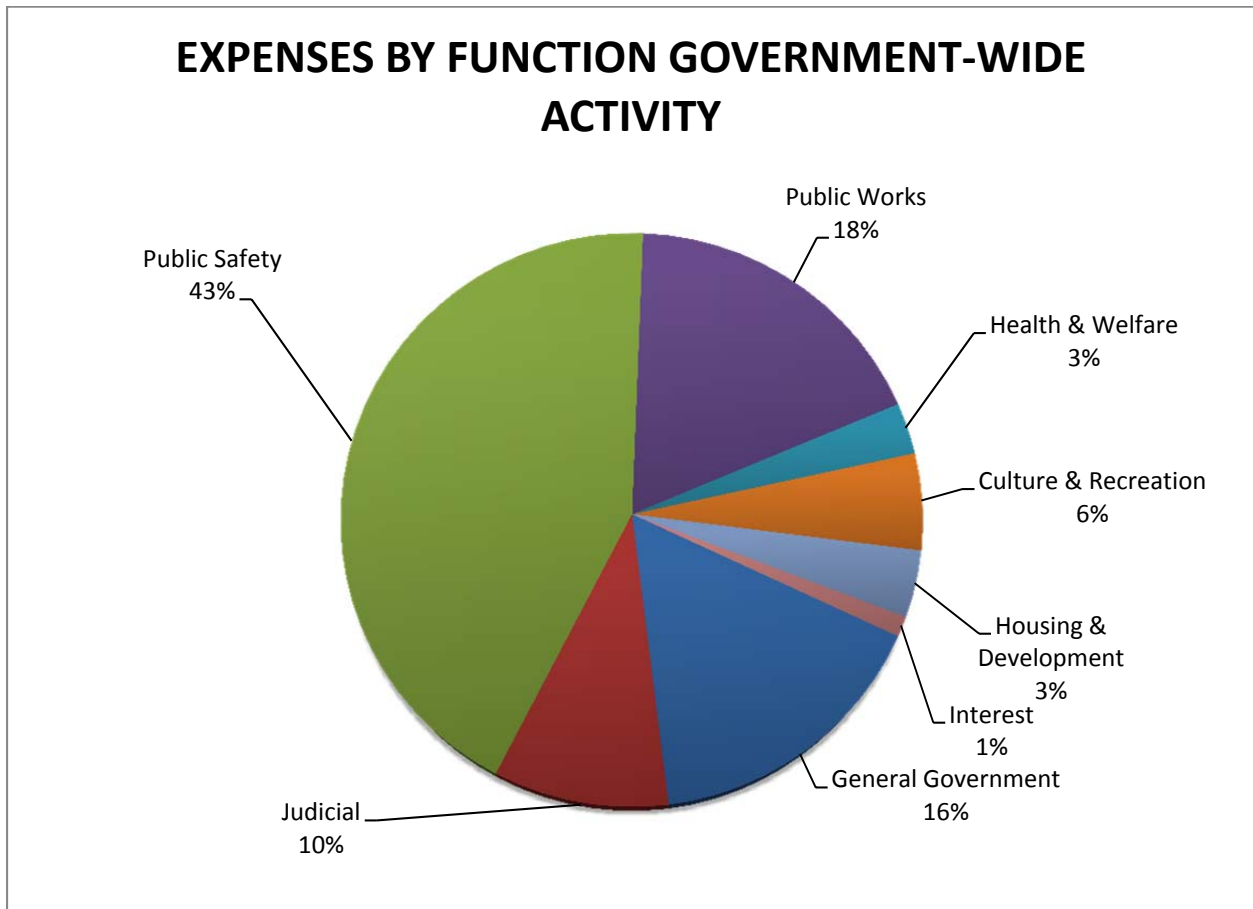
**Governmental Activities Revenues:** Sales tax revenue has been the largest revenue source the last two years, with 41% of total revenue in 2015 compared to 41.7% in 2014. Property taxes, insurance premium tax, and other taxes (exclusive of sales tax) amounted to 41% in 2015, which compares to 38.5% in 2014.

**Business-type activities:** Business-type activities increased the Government’s net position by \$213 thousand. Key elements of this increase are as follows:

- The Solid Waste Fund activity reported an increase in net position of \$230 thousand, which was more than the \$84 thousand increase in 2014. The primary reason for the increase in net position is due to an increase in operating revenues and decrease in operating expenses.
- The DCAR GIS Fund’s net position saw a decrease of \$17 thousand from 2014.



**Governmental Activities Functional Expenses:** As reflected in Dawson County's Changes in Net Position table (above), the Government expended 53% of the total expenses of the governmental activities for the judicial system and public safety, compared to 54% in 2014. The chart below depicts further detail of government-wide expenses.



**Financial Analysis of the Government’s Funds**

As noted earlier, the Government uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental Funds:** The focus of the Government’s governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Government’s financing requirements. In particular, unassigned fund balance can be a useful measure of a government’s net resources available for spending at the end of the fiscal year.

At December 31, 2015, the governmental funds of the Government reported a combined fund balance of \$11.1 million. This is a decrease of \$2.2 million compared to the prior year fund balance of \$13.3 million.

**Major Governmental Funds:** The general fund is the chief operating fund of the Government. It is used to account for all governmental financial resources not restricted by state or federal laws, local ordinances, or other externally imposed requirements. At the end of 2015, total assets were \$16.3 million, total liabilities were \$1.1 million, and deferred inflows of resources were \$9 million. The ending fund balance of \$6.2 million represents approximately 27% of the general fund budget for the upcoming year.

Total general fund revenue for the year, \$21.05 million, was under budget by \$352 thousand. Additional revenue from an increase in insurance premium tax and other taxes was realized in 2015. Total general fund expenditures for 2015 were \$19.4 million, 94% of total budgeted expenditures. Expenditures for all functional areas were less than budget as departments managed to generate savings of \$1.1 million during 2015. The fund balance for the general fund at the end of 2015 is \$6.2 million. In the 2016 Budget, \$5.2 million, or 23% of the 2016 Budget, is considered unassigned and available for emergencies, maintenance of facilities and infrastructure, and other governmental activities.

The fund balance of the debt service fund decreased by \$3.3 million during the current fiscal year due to the payoff of all the debt acquired for the prefunding of the SPLOST V projects. The debt service fund has an ending fund balance of \$0.

The fund balance of the County's SPLOST fund increased by \$2.7 million during the current fiscal year. This is primarily due to the timing of revenue collections versus the timing of construction costs. The SPLOST fund has an ending balance of \$3.5 million.

The fund balance of the County's capital projects fund decreased by \$1.9 million during the current fiscal year. The decrease is due to costs associated with capital projects for public safety, roads, parks and information technology. The capital projects fund has an ending fund balance of \$1.5 million.

**Proprietary Funds:** The Government's proprietary fund statements provide the same type of information found in the government-wide statements but in more detail.

### **Capital Assets and Debt Administration**

**Capital assets:** The Government's capital assets for its governmental and business-type activities as of December 31, 2014 total \$72.9 million (net of accumulated depreciation). These assets include land, intangible assets, construction in progress, buildings, furniture, fixtures, machinery, equipment, and infrastructure.

Major capital asset transactions with net decreases of approximately \$4.1 million during the year include:

- Building Improvements totaled \$55 thousand for the Senior Center remodel, Fire Station #3 repairs, and the pool pump house project.
- Construction in progress totaled \$17 thousand net of additions and transfers primarily due to repairs of Fire Station 3.
- Vehicle purchases totaled \$159 thousand and included new vehicles for Fleet, Emergency Services, Senior Center and the Sheriff.
- Purchases of machinery and equipment totaled \$435 thousand (General Fund, Capital Projects Fund) and included trauma equipment, lawnmower, radar speed trailer, HVAC unit, fingerprint scanner, jail system update and other equipment.
- Additions to infrastructure totaled \$475 thousand (General Fund, Grant Fund, and Capital Project Fund)

<b>DAWSON COUNTY, GEORGIA'S CAPITAL ASSETS</b>			
<b>(net of depreciation)</b>			
<b>December 31, 2015</b>			
<b>(\$ In thousands)</b>			
	Governmental Activities	Business-type Activities	Total
Land (not depreciated)	\$ 13,853	\$ 1,122	\$ 14,975
Intangible assets	484	-	484
Construction in progress	17	-	17
Buildings and improvements	38,471	389	38,859
Furniture and fixtures	554	-	554
Vehicles, machinery and equipment	5,948	261	6,209
Infrastructure	11,843	-	11,843
Total	<u>\$ 71,172</u>	<u>\$ 1,771</u>	<u>\$ 72,942</u>

Additional information on the Government's capital assets can be found in Note 9 of the basic financial statements.

**Long-term Debt:** As of December 31, 2015, the Government had contracts payable outstanding in the amount of \$2,895,000 through an intergovernmental agreement with Etowah Water and Sewer Authority to pay \$5,630,000 of the total \$8,595,000 Authority's Series 2002 Revenue Bonds that is backed by the full faith and credit of the Government. On May 1, 2012, the Authority issued \$2,930,000 in Revenue Refunding Bonds, Series 2012, which were issued to advance refund the \$2,890,000 of outstanding Series 2002 Bonds. As the beginning of 2015, the Government had total bonded debt outstanding of \$7,865,000 that was backed by the Special Purpose Local Option Sales Tax (SPLOST) collections. The original issue in 2007 was used to finance the costs of acquiring, constructing, remodeling, and equipping of the Courthouse and

Administration Building. The 2007 SPLOST debt issuance was approved by the citizens of the County in September of 2007. This bonded debt was paid in full in 2015. At December 31, 2015, the Government also had \$686,308 of capital lease debt, backed also by the full faith and credit of the Government. The Government had no outstanding general obligation debt for 2015 other than the SPLOST debt mentioned above. The Government's total debt of \$5.4 million decreased by \$8 million during the past year primarily due to scheduled payments of existing debt.

The State of Georgia limits the amount of general obligation debt that a unit of government can issue to 10 percent of the total assessed value of taxable property located within that government's boundaries. The legal debt limit for the Government is \$106 million. (See Exhibit K-15 in the Statistical Section).

Additional information regarding the Government's long-term debt can be found in Notes 10 and 11 of the basic financial statements.

**General Fund Budgetary Highlights:** The County approved to maintain the millage rate the same as 2014 without a rollback in order to provide the necessary resources for the delivery of public services.

Generally, budget amendments fall into one of the following categories: 1) amendments made to adjust the estimates that are used to prepare the original budget resolution once exact information is available; 2) amendments made to recognize new funding amounts from external sources, such as federal and state grants; and 3) increases in appropriations that become necessary to maintain services. Total amendments to the general fund increased budgeted revenues and expenditures by approximately 0.48%. These increases are mainly attributed to donations received that were not budgeted during the annual budget process and carryover of unused donations.

For the year, actual expenditures and other financing uses were less than actual revenue and other financing sources which resulted in an increase of \$976 thousand in fund balance from 2014 leaving fund balance at \$6,224,629.

In February 2015, the County encountered a Severe Ice Storm and the County was declared a federal disaster area by the Federal government. The County incurred more than \$1.5 million in debris clean-up expense. The County has applied for and is expecting reimbursement for most of these disaster expenses.

### **Economic Factors and Next Year's Budgets and Rates**

The following key economic indicators reflect the financial position of the County.

- The County had an unemployment rate of 5.5% at 2015 year end.
- The 2015 millage tax rate remained the same as 2014 at 8.138 per \$1,000 of valuation.
- Fund balance for the general fund increased by \$976 thousand for the year ended December 31, 2015, providing a \$6.2 million fund balance that indicates a strong

financial position for the County. This was due to stringent controls on spending and increases in revenues.

- The 2016 general fund budget increased by \$799 thousand, or 3.69%, over the 2015 budget due to anticipated increase in property taxes and local option sales tax.

Economic activity in Dawson County reflects national and regional trends. Market values for real and personal property are stabilizing and, in some cases, increasing. During 2015, an increase in current market values of real and personal property resulted in a 6.8% increase in the total assessed value of taxable property which resulted in \$608 thousand increase in the total tax levy. The budget for 2016, adopted in November of 2015, anticipated sales tax revenues to be above the 2015 amount budgeted because of a slight upswing in the economy. Given the retail businesses located in the County such as the North Georgia Premium Outlet Mall, Wal-Mart, Home Depot, Megel Chevrolet dealership, etc., Dawson's sales tax collection is historically more stable than surrounding counties. Additionally, construction on two new major retail developments is scheduled to begin in 2016. Once completed, there will be over 600,000 square feet of retail space. These developments will generate additional sales tax revenue in the coming years. Dawson County has also assigned \$408 thousand of available fund balance for spending in the 2016 fiscal year budget. It is intended that this use of available fund balance and increase in sales and property taxes will help avoid the need to raise taxes or significantly reduce services. Management continues to closely monitor revenue collection rates and control spending.

### **Requests for Information**

This report is designed to provide an overview of the Government's finances for those with an interest in this area. Questions concerning any of the information found in this report or requests for additional information should be directed to the Chief Financial Officer, Dawson County Finance Department, 25 Justice Way Suite 2214, Dawsonville, Georgia 30534.

# Basic Financial Statements



**DAWSON COUNTY, GEORGIA**  
**STATEMENT OF NET POSITION**  
**December 31, 2015**

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
<b>ASSETS</b>				
<b>Current assets</b>				
Cash and cash equivalents	\$ 16,735,668	\$ 1,059,417	\$ 17,795,085	\$ 443,757
Investments	274,000	-	274,000	-
Restricted assets				
Cash and cash equivalents	1,049,438	-	1,049,438	-
Receivables (net)				
Accounts	913,950	143,561	1,057,511	44,160
Intergovernmental	274,580	-	274,580	16,427
Taxes	2,032,224	-	2,032,224	-
Capital lease	-	-	-	15,625
Prepays	446,444	-	446,444	-
Inventories	197,298	-	197,298	-
<b>Total current assets</b>	<b>21,923,602</b>	<b>1,202,978</b>	<b>23,126,580</b>	<b>519,969</b>
<b>Noncurrent assets</b>				
Capital lease receivable	-	-	-	312,973
Capital assets				
Non-depreciable	14,354,404	1,122,008	15,476,412	44,592
Depreciable (net)	56,817,452	649,349	57,466,801	111,213
<b>Total noncurrent assets</b>	<b>71,171,856</b>	<b>1,771,357</b>	<b>72,943,213</b>	<b>468,778</b>
<b>Total assets</b>	<b>93,095,458</b>	<b>2,974,335</b>	<b>96,069,793</b>	<b>988,747</b>
<b>DEFERRED OUTFLOW OR RESOURCES</b>				
Pension investment return differences	27,302	-	27,302	-
Pension experience differences	-	-	-	17,500
Pension contributions subsequent to measurement date	231,194	-	231,194	54,717
<b>Total deferred outflow of resources</b>	<b>258,496</b>	<b>-</b>	<b>258,496</b>	<b>72,217</b>
<b>LIABILITIES</b>				
<b>Current liabilities</b>				
Payables				
Accounts	879,359	23,134	902,493	3,537
Intergovernmental	210,257	-	210,257	13,507
Interest	36,642	-	36,642	-
Accrued salaries and payroll liabilities	434,125	4,877	439,002	3,629
Compensated absences	587,293	409	587,702	19,292
Unearned revenue	108	-	108	-
Claims reserve	119,663	-	119,663	-
Amounts held in trust	100,199	-	100,199	-
Capital leases payable	120,263	-	120,263	-
Note payable	-	-	-	15,435
Contracts payable	15,000	-	15,000	-
Post-closure care costs	-	15,132	15,132	-
<b>Total current liabilities</b>	<b>2,502,909</b>	<b>43,552</b>	<b>2,546,461</b>	<b>55,400</b>
<b>Noncurrent liabilities</b>				
Compensated absences	197,735	136	197,871	29,835
Net pension liability	264,576	-	264,576	350,645
Capital leases payable	566,045	-	566,045	-
Note payable	-	-	-	314,357
Contracts payable	2,880,000	-	2,880,000	-
Post-closure care costs	-	807,910	807,910	-
<b>Total noncurrent liabilities</b>	<b>3,908,356</b>	<b>808,046</b>	<b>4,716,402</b>	<b>694,837</b>
<b>Total liabilities</b>	<b>6,411,265</b>	<b>851,598</b>	<b>7,262,863</b>	<b>750,237</b>

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

**DAWSON COUNTY, GEORGIA**  
**STATEMENT OF NET POSITION**  
**December 31, 2015**

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred revenue - property taxes	\$ 9,035,392	\$ -	\$ 9,035,392	\$ -
Pension investment return differences	-	-	-	85,582
<b>Total deferred inflows of resources</b>	<b>9,035,392</b>	<b>-</b>	<b>9,035,392</b>	<b>85,582</b>
<b>NET POSITION</b>				
Net investment in capital assets	71,409,709	1,771,357	73,181,066	155,805
Restricted for:				
Judicial	77,987	-	77,987	-
Public Safety	209,687	-	209,687	-
Public Works	136,165	-	136,165	-
Health and Welfare	20,784	-	20,784	-
Culture and Recreation	83,933	-	83,933	-
Housing and Development	78,730	-	78,730	-
Capital Outlay	3,541,758	-	3,541,758	-
Unrestricted	2,348,544	351,380	2,699,924	69,340
<b>Total net position</b>	<b>\$ 77,907,297</b>	<b>\$ 2,122,737</b>	<b>\$ 80,030,034</b>	<b>\$ 225,145</b>

**DAWSON COUNTY, GEORGIA**  
**STATEMENT OF ACTIVITIES**  
For the year ended December 31, 2015

FUNCTIONS/PROGRAMS	Expenses	Program Revenues			Net (Expense) Revenue
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<b>Primary government</b>					
Governmental activities					
General Government	\$ 4,608,243	\$ 745,699	\$ 60,001	\$ -	\$ (3,802,543)
Judicial	2,735,540	979,888	172,188	-	(1,583,464)
Public Safety	12,326,300	1,287,822	387,743	4,090	(10,646,645)
Public Works	5,174,592	-	343,117	305,547	(4,525,928)
Health and Welfare	829,179	12,430	289,092	-	(527,657)
Culture and Recreation	1,558,510	195,646	24,008	-	(1,338,856)
Housing and Development	1,084,038	200,711	217,495	-	(665,832)
Interest on long-term debt	327,056	-	-	-	(327,056)
Total governmental activities	<u>28,643,458</u>	<u>3,422,196</u>	<u>1,493,644</u>	<u>309,637</u>	<u>(23,417,981)</u>
<b>Business-type activities</b>					
Solid Waste	464,422	694,855	-	-	230,433
DCAR GIS	29,950	1,900	-	-	(28,050)
Total business-type activities	<u>494,372</u>	<u>696,755</u>	<u>-</u>	<u>-</u>	<u>202,383</u>
Total primary government	<u>29,137,830</u>	<u>4,118,951</u>	<u>1,493,644</u>	<u>309,637</u>	<u>(23,215,598)</u>
<b>Component Units</b>					
Development Authority of Dawson County					
Housing and Development	164,275	1,464	162,000	-	(811)
Industrial Building Authority of Dawson County					
Housing and Development	17,772	40,750	-	-	22,978
Dawson County Health Department					
Health and Welfare	619,350	200,297	199,654	-	(219,399)
Total component units	<u>801,397</u>	<u>242,511</u>	<u>361,654</u>	<u>-</u>	<u>(197,232)</u>
<b>Primary Government</b>					
	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>	<b>Component Units</b>	
<b>Change in net position</b>					
Net (expense) revenue	\$ (23,417,981)	\$ 202,383	\$ (23,215,598)	\$ (197,232)	
General revenues					
Taxes					
Property	10,128,700	-	10,128,700	-	
Sales	12,617,128	-	12,617,128	-	
Insurance premium	1,044,267	-	1,044,267	-	
Intangible	243,238	-	243,238	-	
Franchise	70,151	-	70,151	-	
Real estate transfer	87,781	-	87,781	-	
Occupational	213,405	-	213,405	-	
Hotel/Motel	398,935	-	398,935	-	
Alcohol	405,492	-	405,492	-	
Other	18,485	-	18,485	-	
Interest and investment earnings	216,029	-	216,029	13,162	
Payments from Dawson County	-	-	-	162,000	
Gain on sale of assets	1,199	-	1,199	-	
Other	57,216	320	57,536	-	
Transfers	(10,691)	10,691	-	-	
Total general revenues and transfer:	<u>25,491,335</u>	<u>11,011</u>	<u>25,502,346</u>	<u>175,162</u>	
Change in net position	<u>2,073,354</u>	<u>213,394</u>	<u>2,286,748</u>	<u>(22,070)</u>	
Net position - beginning (original)	75,770,685	1,909,343	77,680,028	602,992	
Prior period adjustments	63,258	-	63,258	(355,777)	
Net position - beginning (restated)	<u>75,833,943</u>	<u>1,909,343</u>	<u>77,743,286</u>	<u>247,215</u>	
Net position - ending	<u>\$ 77,907,297</u>	<u>\$ 2,122,737</u>	<u>\$ 80,030,034</u>	<u>\$ 225,145</u>	

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

**DAWSON COUNTY, GEORGIA**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**December 31, 2015**

	General	Debt Service	SPLOST	Capital Projects	Nonmajor Governmental Funds	Totals
<b>ASSETS</b>						
Cash and cash equivalents	\$ 12,638,380	\$ -	\$ 3,053,852	\$ 482,702	\$ 560,734	\$ 16,735,668
Investments	274,000	-	-	-	-	274,000
Receivables (net)						
Accounts	595,182	-	217,308	-	89,562	902,052
Intergovernmental	3,438	-	-	-	271,142	274,580
Taxes	1,213,453	-	771,324	-	47,447	2,032,224
Prepays	446,444	-	-	-	-	446,444
Inventories	112,223	-	-	-	-	112,223
Due from other funds	1,103,787	-	-	129,330	36,374	1,269,491
Restricted Assets						
Cash and cash equivalents	7,819	-	-	1,041,619	-	1,049,438
<b>Total assets</b>	<b>\$ 16,394,726</b>	<b>\$ -</b>	<b>\$ 4,042,484</b>	<b>\$ 1,653,651</b>	<b>\$ 1,005,259</b>	<b>\$ 23,096,120</b>
<b>Liabilities</b>						
Payables						
Accounts	\$ 348,483	\$ -	\$ 333,007	\$ 118,147	\$ 44,186	\$ 843,823
Intergovernmental	31	-	142,719	-	67,507	210,257
Accrued salaries and payroll liabilities	380,226	-	-	-	51,218	431,444
Due to other funds	165,704	-	25,000	2,091	1,016,033	1,208,828
Unearned revenue	-	-	-	-	108	108
Claims reserve	119,663	-	-	-	-	119,663
Amounts held in trust	100,199	-	-	-	-	100,199
<b>Total liabilities</b>	<b>1,114,306</b>	<b>-</b>	<b>500,726</b>	<b>120,238</b>	<b>1,179,052</b>	<b>2,914,322</b>
<b>Deferred inflows of resources</b>						
Unavailable revenue-property taxes	9,055,791	-	-	-	-	9,055,791
<b>Fund balances</b>						
Nonspendable:						
Prepays	446,444	-	-	-	-	446,444
Inventories	112,223	-	-	-	-	112,223
Restricted for:						
Judicial	-	-	-	-	77,987	77,987
Public Safety	-	-	-	-	209,687	209,687
Public Works	-	-	-	134,960	1,205	136,165
Health and Welfare	20,784	-	-	-	-	20,784
Culture and Recreation	10,569	-	-	-	73,364	83,933
Housing and Development	-	-	-	-	78,730	78,730
Capital Outlay	-	-	3,541,758	350,000	-	3,891,758
Debt Service	-	-	-	515,946	-	515,946
Assigned to:						
General Government	-	-	-	209,376	-	209,376
Judicial	18,207	-	-	-	-	18,207
Public Safety	-	-	-	22,610	128,603	151,213
Housing and Development	-	-	-	-	18,813	18,813
Capital Outlay	-	-	-	300,521	-	300,521
Subsequent Year's Budget	408,068	-	-	-	-	408,068
Unassigned	5,208,334	-	-	-	(762,182)	4,446,152
<b>Total fund balances</b>	<b>6,224,629</b>	<b>-</b>	<b>3,541,758</b>	<b>1,533,413</b>	<b>(173,793)</b>	<b>11,126,007</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 16,394,726</b>	<b>\$ -</b>	<b>\$ 4,042,484</b>	<b>\$ 1,653,651</b>	<b>\$ 1,005,259</b>	<b>\$ 23,096,120</b>

**DAWSON COUNTY, GEORGIA**  
**RECONCILIATION OF THE BALANCE SHEET OF**  
**GOVERNMENTAL FUNDS TO THE**  
**STATEMENT OF NET POSITION**  
**December 31, 2015**

**Total fund balance - total governmental funds** \$ 11,126,007

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

Some assets are not financial resources and therefore are not reported in the funds.

These are:

Capital assets, net of accumulated depreciation	71,171,856
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Revenues in the statement of activities that do not provide current financial resources are reported as deferred revenues in the funds. These are:

Property taxes	20,399
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Deferred outflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the funds. These are:

Pension investment return differences	\$ 27,302	
Pension contributions subsequent to measurement date	<u>231,194</u>	258,496

Some liabilities are not due and payable in the current period and therefore are not reported in the funds. These are:

Accrued interest	(36,642)	
Accrued interest on Etowah Water and Sewer Authority Sprayfield lease, included in accounts payable	(1,907)	
Compensated absences	(785,028)	
Capital leases payable	(686,308)	
Contracts payable	(2,895,000)	
Net pension liability	<u>(264,576)</u>	(4,669,461)

Net position of governmental activities	<u>\$ 77,907,297</u>
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**DAWSON COUNTY, GEORGIA**  
**STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**For the year ended December 31, 2015**

	General	Debt Service	SPLOST	Capital Projects	Nonmajor Governmental Funds	Totals
<b>REVENUES</b>						
Taxes	\$ 17,949,355	\$ -	\$ 6,708,332	\$ -	\$ 398,935	\$ 25,056,622
Licenses and permits	503,206	-	-	-	-	503,206
Fines, fees and forfeitures	532,298	-	-	-	121,888	654,186
Charges for services	1,756,824	-	-	-	680,512	2,437,336
Intergovernmental	190,772	-	-	-	1,486,355	1,677,127
Interest	21,535	3,926	678	4,729	430	31,298
Contributions	38,960	-	-	-	88,443	127,403
Other	61,137	-	-	-	1,084	62,221
<b>Total revenues</b>	<b>21,054,087</b>	<b>3,926</b>	<b>6,709,010</b>	<b>4,729</b>	<b>2,777,647</b>	<b>30,549,399</b>
<b>EXPENDITURES</b>						
Current						
General Government	3,594,733	-	-	-	3,541	3,598,274
Judicial	2,415,837	-	-	-	362,380	2,778,217
Public Safety	9,716,582	-	-	-	1,163,836	10,880,418
Public Works	1,354,496	-	-	-	1,460,038	2,814,534
Health and Welfare	271,914	-	-	-	488,959	760,873
Culture and Recreation	1,295,317	-	-	-	46,319	1,341,636
Housing and Development	565,349	-	-	-	530,152	1,095,501
Capital outlay	-	-	-	525,972	-	525,972
Debt service	219,842	8,258,250	254,514	-	-	8,732,606
Intergovernmental	-	-	692,486	-	-	692,486
<b>Total expenditures</b>	<b>19,434,070</b>	<b>8,258,250</b>	<b>947,000</b>	<b>525,972</b>	<b>4,055,225</b>	<b>33,220,517</b>
Excess (deficiency) of revenues over (under) expenditures	1,620,017	(8,254,324)	5,762,010	(521,243)	(1,277,578)	(2,671,118)
Other financing sources (uses)						
Transfers in	97,139	4,947,344	-	132,649	630,957	5,808,089
Transfers out	(752,487)	-	(3,218,554)	(1,728,790)	(118,949)	(5,818,780)
Proceeds from long-term debt	-	-	-	196,258	-	196,258
Sales of capital assets	11,477	-	217,308	-	-	228,785
<b>Total other financing sources (uses)</b>	<b>(643,871)</b>	<b>4,947,344</b>	<b>(3,001,246)</b>	<b>(1,399,883)</b>	<b>512,008</b>	<b>414,352</b>
Net change in fund balance	976,146	(3,306,980)	2,760,764	(1,921,126)	(765,570)	(2,256,766)
Fund balances, January 1 (restated)	5,248,483	3,306,980	780,994	3,454,539	591,777	13,382,773
<b>Fund balances, December 31</b>	<b>\$ 6,224,629</b>	<b>\$ -</b>	<b>\$ 3,541,758</b>	<b>\$ 1,533,413</b>	<b>\$ (173,793)</b>	<b>\$ 11,126,007</b>

**DAWSON COUNTY, GEORGIA**  
**RECONCILIATION OF THE STATEMENT OF**  
**REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCES OF GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF ACTIVITIES**  
**For the year ended December 31, 2015**

**Net change in fund balances - total governmental funds** \$ (2,256,766)

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

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.

Capital outlays	\$ 1,047,307	
Depreciation	<u>(4,865,807)</u>	(3,818,500)

In the statement of activities, the gain/loss on the disposal of assets is reported, whereas in the governmental funds, the proceeds from the sale of capital assets increases financial resources.

Cost of assets disposed	(437,787)	
Related accumulated depreciation	<u>134,727</u>	(303,060)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. These include:

Unavailable deferred revenue		(5,382)
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Governmental funds report pension contributions as expenditures. However, in the statement of activities, the cost of pension benefits earned net of employee contributions is reported as pension expense.

Pension contributions	258,496	
Cost of benefits earned net of employee contributions	<u>(201,383)</u>	57,113

The proceeds of debt issuance, net of premiums, discounts and issuance costs provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. In addition, interest on long-term debt is not recognized in the governmental funds until due, but is recognized in the statement of activities as it accrues.

Debt principal payments	8,220,199	
Proceeds from debt issuance	(196,258)	
Amortization of bond premiums	184,731	
Amortization of bond insurance cost	(11,620)	
Net change in interest payable	<u>196,978</u>	8,394,030

Some expenses reported in the statement of activities do not require the use of current financial resources and are not reported as expenditures in governmental funds. This includes the net change in compensated absences.

		<u>5,919</u>
Change in net position of governmental activities	\$	<u><u>2,073,354</u></u>

**DAWSON COUNTY, GEORGIA**  
**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET (GAAP) AND ACTUAL**  
**For the year ended December 31, 2015**

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 18,226,500	\$ 18,226,500	\$ 17,949,355	\$ (277,145)
Licenses and permits	461,850	461,850	503,206	41,356
Fines, fees and forfeitures	548,100	555,100	532,298	(22,802)
Charges for services	1,840,200	1,846,700	1,756,824	(89,876)
Intergovernmental	201,500	201,500	190,772	(10,728)
Interest	21,830	21,830	21,535	(295)
Contributions	-	36,094	38,960	2,866
Other	40,075	56,765	61,137	4,372
<b>Total revenues</b>	<b>21,340,055</b>	<b>21,406,339</b>	<b>21,054,087</b>	<b>(352,252)</b>
<b>EXPENDITURES</b>				
Current				
General Government				
Board of Commissioners	220,910	222,148	204,951	17,197
County Administration	385,758	394,776	362,577	32,199
Elections/Registrar	197,371	197,371	183,349	14,022
Financial Administration	499,682	506,988	480,199	26,789
Information Technology	244,963	248,964	235,010	13,954
Human Resources	127,136	134,236	129,875	4,361
Tax Commissioner	419,701	423,749	394,309	29,440
Tax Assessor	448,025	464,750	434,514	30,236
Risk Management	205,000	229,796	208,019	21,777
Facility Management	960,949	931,649	859,729	71,920
Board of Equalization	13,175	13,175	11,513	1,662
Other General Government	289,900	197,232	90,688	106,544
Judicial				
Superior Court	450,634	452,918	421,059	31,859
Clerk of Superior Court	554,097	574,253	496,957	77,296
District Attorney	609,185	627,300	611,547	15,753
Magistrate Court	263,460	268,530	265,445	3,085
Probate Court	259,775	262,747	256,953	5,794
Juvenile Court	99,660	116,760	91,580	25,180
Public Defender	272,785	272,785	272,296	489
Public Safety				
Sheriff	2,802,092	2,852,859	2,744,737	108,122
Sheriff Services	588,378	621,472	621,471	1
Detention Center	2,546,036	2,592,133	2,582,455	9,678
K9	29,400	29,400	13,616	15,784
Fire	1,043,214	1,130,272	1,120,118	10,154
Emergency Medical Service	2,035,848	1,949,152	1,914,090	35,062
Emergency Services Administration	165,283	192,836	183,469	9,367
Coroner	58,853	58,853	54,722	4,131
Animal Shelter	126,000	126,000	126,000	-
School Resource Officers	223,800	231,872	226,253	5,619
Marshal	149,291	149,291	109,324	39,967
Junior Police Academy	-	3,191	3,191	-
Emergency Management	22,089	20,509	17,136	3,373
Public Works				
Public Works Administration	188,741	188,741	151,598	37,143
Road Department	1,488,664	1,480,664	1,202,898	277,766



**DAWSON COUNTY, GEORGIA**  
**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET (GAAP) AND ACTUAL**  
**For the year ended December 31, 2015**

EXPENDITURES (continued)	Budget		Actual	Variance with Final Budget
	Original	Final		
Current				
Health and Welfare				
Health Department	\$ 162,000	\$ 162,000	\$ 162,000	\$ -
Public Welfare	17,161	17,161	13,462	3,699
Indigent Welfare	4,000	4,000	2,800	1,200
Senior Citizens Center	73,658	81,458	79,244	2,214
Senior Services Donation	-	32,149	8,158	23,991
CASA	5,000	5,000	5,000	-
NOA's Ark	1,250	1,250	1,250	-
Culture and Recreation				
Parks	849,898	868,126	864,007	4,119
Parks and Recreation	-	24,776	15,603	9,173
Parks - Women's Club Donations	-	1,459	106	1,353
Parks - Pool	27,448	26,766	26,765	1
Parks - Camping	20,040	22,306	22,306	-
Libraries	366,530	366,530	366,530	-
Housing and Development				
Conservation	700	757	756	1
Planning and Zoning	360,903	360,603	337,032	23,571
County Agent	89,330	89,330	76,811	12,519
Development Authority	150,000	150,000	150,000	-
Adult Literacy	-	750	750	-
Debt service				
General Government				
Other General Government	95,840	95,840	95,837	3
Public Safety				
Fire	124,006	124,006	124,005	1
<b>Total expenditures</b>	<b>20,337,619</b>	<b>20,601,639</b>	<b>19,434,070</b>	<b>1,167,569</b>
Excess (deficiency) of revenues over expenditures	1,002,436	804,700	1,620,017	815,317
Other financing sources (uses)				
Transfers in	86,250	86,250	97,139	10,889
Transfers out	(1,221,686)	(1,087,372)	(752,487)	334,885
Sale of capital assets	28,000	28,000	11,477	(16,523)
Contingency	(100,000)	(73,540)	-	73,540
<b>Total other financing sources (uses)</b>	<b>(1,207,436)</b>	<b>(1,046,662)</b>	<b>(643,871)</b>	<b>402,791</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(205,000)	(241,962)	976,146	1,218,108
Fund balances, January 1	205,000	241,962	5,248,483	5,006,521
<b>Fund balances, December 31</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,224,629</b>	<b>\$ 6,224,629</b>

**DAWSON COUNTY, GEORGIA**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**December 31, 2015**

	<u>Business-Type Activities</u>		<u>Totals</u>	<u>Governmental</u>
	<u>Solid</u>	<u>DCAR</u>		<u>Internal</u>
	<u>Waste</u>	<u>GIS</u>		<u>Service</u>
<b>ASSETS</b>				
<b>Current assets</b>				
Cash and cash equivalents	\$ 1,048,934	\$ 10,483	\$ 1,059,417	\$ -
Accounts receivable (net)	143,561	-	143,561	11,898
Inventories	-	-	-	85,075
Total current assets	<u>1,192,495</u>	<u>10,483</u>	<u>1,202,978</u>	<u>96,973</u>
<b>Noncurrent assets</b>				
Capital assets				
Non-depreciable	1,122,008	-	1,122,008	-
Depreciable (net)	<u>649,349</u>	<u>-</u>	<u>649,349</u>	<u>-</u>
Total noncurrent assets	<u>1,771,357</u>	<u>-</u>	<u>1,771,357</u>	<u>-</u>
<b>Total assets</b>	<u>2,963,852</u>	<u>10,483</u>	<u>2,974,335</u>	<u>96,973</u>
<b>LIABILITIES</b>				
<b>Current liabilities</b>				
Accounts payable	21,485	1,649	23,134	33,629
Accrued salaries and payroll liabilities	4,520	357	4,877	2,681
Compensated absences	409	-	409	-
Due to other funds	-	-	-	60,663
Post-closure care	<u>15,132</u>	<u>-</u>	<u>15,132</u>	<u>-</u>
Total current liabilities	<u>41,546</u>	<u>2,006</u>	<u>43,552</u>	<u>96,973</u>
<b>Noncurrent liabilities</b>				
Compensated absences	136	-	136	-
Post-closure care costs	<u>807,910</u>	<u>-</u>	<u>807,910</u>	<u>-</u>
Total noncurrent liabilities	<u>808,046</u>	<u>-</u>	<u>808,046</u>	<u>-</u>
<b>Total liabilities</b>	<u>849,592</u>	<u>2,006</u>	<u>851,598</u>	<u>96,973</u>
<b>NET POSITION</b>				
Investment in capital assets	1,771,357	-	1,771,357	-
Unrestricted	<u>342,903</u>	<u>8,477</u>	<u>351,380</u>	<u>-</u>
<b>Total net position</b>	<u>\$ 2,114,260</u>	<u>\$ 8,477</u>	<u>\$ 2,122,737</u>	<u>\$ -</u>

**DAWSON COUNTY, GEORGIA**  
**STATEMENT OF REVENUES, EXPENSES,**  
**AND CHANGES IN FUND NET POSITION**  
**PROPRIETARY FUNDS**  
**For the year ended December 31, 2015**

	<u>Business-Type Activities</u>		<u>Totals</u>	<u>Governmental</u>
	<u>Solid</u>	<u>DCAR</u>		<u>Activities</u>
	<u>Waste</u>	<u>GIS</u>		<u>Internal</u>
				<u>Service</u>
<b>OPERATING REVENUES</b>				
Charges for sales and services	\$ 694,855	\$ 1,900	\$ 696,755	\$ -
Interfund services provided	-	-	-	802,084
Other	320	-	320	151,715
<b>Total operating revenues</b>	<u>695,175</u>	<u>1,900</u>	<u>697,075</u>	<u>953,799</u>
<b>OPERATING EXPENSES</b>				
Costs of sales and services	210,426	19,487	229,913	863,523
Personal services	163,438	10,463	173,901	90,276
Depreciation	90,558	-	90,558	-
<b>Total operating expenses</b>	<u>464,422</u>	<u>29,950</u>	<u>494,372</u>	<u>953,799</u>
Operating income (loss)	230,753	(28,050)	202,703	-
Transfers in (out)				
Transfers in	-	10,691	10,691	-
Change in net position	230,753	(17,359)	213,394	-
Net position, January 1	<u>1,883,507</u>	<u>25,836</u>	<u>1,909,343</u>	<u>-</u>
<b>Net position, December 31</b>	<u><u>\$ 2,114,260</u></u>	<u><u>\$ 8,477</u></u>	<u><u>\$ 2,122,737</u></u>	<u><u>\$ -</u></u>

**DAWSON COUNTY, GEORGIA**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**For the year ended December 31, 2015**

	Business-Type Activities			Governmental Activities
	Solid Waste	DCAR GIS	Totals	Internal Service
<b>Cash flows from operating activities:</b>				
Receipts from customers	\$ 686,188	\$ 1,900	\$ 688,088	\$ 155,543
Receipts from interfund services provided	-	-	-	802,084
Payments to suppliers	(223,449)	(17,838)	(241,287)	(865,773)
Payments to employees	(162,410)	(10,389)	(172,799)	(90,764)
Net cash provided (used) by operating activities	<u>300,329</u>	<u>(26,327)</u>	<u>274,002</u>	<u>1,090</u>
<b>Cash flows from non-capital financing activities:</b>				
Receipts from other funds	-	10,691	10,691	(1,090)
Payments to other governments	(41)	-	(41)	-
Net cash provided (used) by non-capital financing activities	<u>(41)</u>	<u>10,691</u>	<u>10,650</u>	<u>(1,090)</u>
<b>Cash flows from capital and related financing activities:</b>				
Payments for acquisitions of capital assets	(23,241)	-	(23,241)	-
Net increase (decrease) in cash and cash equivalents	277,047	(15,636)	261,411	-
Cash and cash equivalents, January 1	<u>771,887</u>	<u>26,119</u>	<u>798,006</u>	<u>-</u>
<b>Cash and cash equivalents, December 31</b>	<u><u>\$ 1,048,934</u></u>	<u><u>\$ 10,483</u></u>	<u><u>\$ 1,059,417</u></u>	<u><u>\$ -</u></u>
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>				
Operating income (loss)	\$ 230,753	\$ (28,050)	\$ 202,703	\$ -
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation expense	90,558	-	90,558	-
Landfill closure/postclosure costs	(15,133)	-	(15,133)	-
(Increase) decrease in accounts receivable	(8,988)	-	(8,988)	3,828
(Increase) decrease in inventories	-	-	-	(8,757)
Increase (decrease) in accounts payable	2,111	1,649	3,760	6,542
Increase (decrease) in Intergovernmental payable	-	-	-	(35)
Increase (decrease) in accrued payroll liabilities	1,028	74	1,102	(488)
Total adjustments	<u>69,576</u>	<u>1,723</u>	<u>71,299</u>	<u>1,090</u>
Net cash provided (used) by operating activities	<u><u>\$ 300,329</u></u>	<u><u>\$ (26,327)</u></u>	<u><u>\$ 274,002</u></u>	<u><u>\$ 1,090</u></u>

**DAWSON COUNTY, GEORGIA**  
**STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES**  
**FIDUCIARY FUNDS**  
**December 31, 2015**

	<u>Agency Funds</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ <u>1,102,820</u>
<b>LIABILITIES</b>	
Due to other agencies	\$ <u>1,102,820</u>

**DAWSON COUNTY, GEORGIA**  
**COMBINING STATEMENT OF NET POSITION**  
**COMPONENT UNITS**  
**December 31, 2015**

	<u>Development Authority of Dawson County</u>	<u>Industrial Building Authority of Dawson County</u>	<u>Dawson County Health Department</u>	<u>Totals</u>
<b>ASSETS</b>				
<b>Current assets</b>				
Cash and cash equivalents	\$ 31,587	\$ 195,317	\$ 216,853	\$ 443,757
Receivables, net				
Accounts	-	28,750	15,410	44,160
Intergovernmental	-	-	16,427	16,427
Capital lease receivable	15,625	-	-	15,625
Total current assets	<u>47,212</u>	<u>224,067</u>	<u>248,690</u>	<u>519,969</u>
<b>Noncurrent assets</b>				
Capital lease receivable	312,973	-	-	312,973
Capital assets				
Non-depreciable	-	44,592	-	44,592
Depreciable (net)	9,374	101,839	-	111,213
Total noncurrent assets	<u>322,347</u>	<u>146,431</u>	<u>-</u>	<u>468,778</u>
<b>Total assets</b>	<u>369,559</u>	<u>370,498</u>	<u>248,690</u>	<u>988,747</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Pension experience differences	-	-	17,500	17,500
Pension contributions subsequent to measurement date	-	-	54,717	54,717
Total deferred outflows of resources	<u>-</u>	<u>-</u>	<u>72,217</u>	<u>72,217</u>
<b>LIABILITIES</b>				
<b>Current liabilities</b>				
Payables				
Accounts	-	-	3,537	3,537
Intergovernmental	-	-	13,507	13,507
Accrued salaries and expenses	3,629	-	-	3,629
Compensated absences	-	-	19,292	19,292
Note payable	15,435	-	-	15,435
Total current liabilities	<u>19,064</u>	<u>-</u>	<u>36,336</u>	<u>55,400</u>
<b>Noncurrent liabilities</b>				
Compensated absences	-	-	29,835	29,835
Net pension liability	-	-	350,645	350,645
Note payable	314,357	-	-	314,357
Total noncurrent liabilities	<u>314,357</u>	<u>-</u>	<u>380,480</u>	<u>694,837</u>
<b>Total liabilities</b>	<u>333,421</u>	<u>-</u>	<u>416,816</u>	<u>750,237</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Pension investment return differences	-	-	85,582	85,582
<b>NET POSITION</b>				
Net investment in capital assets	9,374	146,431	-	155,805
Unrestricted	26,764	224,067	(181,491)	69,340
Total net position	<u>\$ 36,138</u>	<u>\$ 370,498</u>	<u>\$ (181,491)</u>	<u>\$ 225,145</u>

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

**DAWSON COUNTY, GEORGIA**  
**COMBINING STATEMENT OF ACTIVITIES**  
**COMPONENT UNITS**  
**For the year ended December 31, 2015**

	Development Authority of Dawson County	Industrial Building Authority of Dawson County	Dawson County Health Department	Totals
<b>Expenses</b>				
Health and Welfare	\$ -	\$ -	\$ 619,350	\$ 619,350
Housing and Development	164,275	17,772	-	182,047
<b>Total expenses</b>	<u>164,275</u>	<u>17,772</u>	<u>619,350</u>	<u>801,397</u>
<b>Program revenues</b>				
Charges for services	1,464	40,750	200,297	242,511
Operating grants and contributions	162,000	-	199,654	361,654
<b>Total program revenues</b>	<u>163,464</u>	<u>40,750</u>	<u>399,951</u>	<u>604,165</u>
Net (expense) revenue	<u>(811)</u>	<u>22,978</u>	<u>(219,399)</u>	<u>(197,232)</u>
<b>General revenues</b>				
Interest	12,965	197	-	13,162
Payments from Dawson County	-	-	162,000	162,000
<b>Total general revenues</b>	<u>12,965</u>	<u>197</u>	<u>162,000</u>	<u>175,162</u>
Change in net position	<u>12,154</u>	<u>23,175</u>	<u>(57,399)</u>	<u>(22,070)</u>
Net position, January 1, original	23,984	347,323	231,685	602,992
Prior period adjustment	-	-	(355,777)	(355,777)
Net position, January 1, restated	<u>23,984</u>	<u>347,323</u>	<u>(124,092)</u>	<u>247,215</u>
<b>Net position, December 31</b>	<u>\$ 36,138</u>	<u>\$ 370,498</u>	<u>\$ (181,491)</u>	<u>\$ 225,145</u>

**DAWSON COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2015**

**1. Description of Government Unit**

Dawson County, Georgia (the County) is located in the foothills of the North Georgia Mountains about sixty miles northeast of Atlanta.

The County provides a full range of governmental services, including public safety, health and welfare services, recreational programs, public works, and solid waste services.

The government is governed by an elected Chairman and four elected Commissioners.

**2. Summary of Significant Accounting Policies**

**A. Description of Government-wide Financial Statements**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. All fiduciary activities are reported only in the fund financial statements. Governmental activities, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from business-type activities, which rely to a significant extent on fees and charges to external customers for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

**B. Reporting Entity**

As required by generally accepted accounting principles, the financial statements of the reporting entity include those of Dawson County (the primary government) and material component units. The component units discussed below are included in the County's reporting entity because of the significance of its operational and financial relationship with the County.

In conformity with generally accepted accounting principles, as set forth in Governmental Accounting Standards Board Statement No. 14, *The Financial Reporting Entity*, the financial statements of component units have been included either as blended or discretely presented component units.



**DAWSON COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2015**

**2. Summary of Significant Accounting Policies (continued)**

***B. Reporting Entity, continued***

Discretely Presented Component Units – Discretely presented component units are reported in a separate column in the combined financial statements to emphasize it is legally separate from the government.

Industrial Building Authority of Dawson County – The Industrial Building Authority of Dawson County (Building Authority) is a legally separate entity. The Board of Commissioners of Dawson County appoints the five-member board. There is the potential for financial benefit or burden to the primary government. The purpose of the Building Authority is to acquire and develop property in an industrial park. The Building Authority's year end is December 31. A copy of the Industrial Building Authority of Dawson County's financial statements can be obtained from 135 Prominence Court, Suite 170, Dawsonville, Georgia 30534. This component unit has not been included as part of the notes to the financial statements.

Development Authority of Dawson County – The Development Authority of Dawson County (Development Authority) is a legally separate entity. The seven-member board is appointed by the Board of Commissioners of Dawson County. There is the potential for financial benefit or burden to the primary government. The Development Authority's purpose is to encourage economic development in Dawson County. The Development Authority's year end is December 31. A copy of the Development Authority of Dawson County's financial statements can be obtained from 135 Prominence Court, Suite 170, Dawsonville, Georgia 30534. This component unit has not been included as part of the notes to the financial statements.

**DAWSON COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2015**

**2. Summary of Significant Accounting Policies (continued)**

***B. Reporting Entity, continued***

Dawson County Health Department – The Dawson County Health Department is charged with determining the health needs and resources of its jurisdiction, developing programs, activities, and facilities responsive to those needs, and enforcing all laws related to health matters unless they fall under the jurisdiction of other agencies. The Dawson County Board of Health (Board) governs the Health Department. The County appoints the voting majority of the Board. Additionally, the Health Department is fiscally dependent on the County since it must have its budget approved by the County. The Health Department’s fiscal year end is June 30. A copy of the Dawson County Health Department’s financial statements can be obtained from 54 Highway 53 East, Dawsonville, Georgia 30534.

***C. Basis of Presentation – Government-wide Financial Statements***

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds, while business-type activities incorporate data from the government’s enterprise funds. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

As discussed earlier, the government has three discretely presented component units. While they are not considered to be major component units, they are nevertheless aggregated and shown in a separate column in the government-wide financial statements.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

**DAWSON COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2015**

**2. Summary of Significant Accounting Policies (continued)**

***D. Basis of Presentation – Fund Financial Statements***

The fund financial statements provide information about the government's funds, including its fiduciary funds and blended component units. Separate statements for each fund category—governmental, proprietary, and fiduciary—are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

The County reports the following major governmental funds:

***General Fund*** – The General Fund is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

***Debt Service Fund*** – accounts for the servicing of general long-term debt not being financed by other funds.

***SPLOST Capital Projects Fund*** – accounts for funds received from the imposition of a local 1% voter approved sales tax reserved for construction of capital projects in the areas of water and sewerage improvements; roads, streets, bridges and sidewalks; parks and recreation; and public safety facilities for fire departments.

***Capital Projects Fund*** – accounts for financial resources to be used for the acquisition or construction of major capital projects and the purchase of vehicles and equipment.

The County reports the following major proprietary funds:

***Solid Waste Disposal Facility Enterprise Fund*** – accounts for the activities of the County's solid waste transfer station.

**DAWSON COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2015**

**2. Summary of Significant Accounting Policies (continued)**

***D. Basis of Presentation – Fund Financial Statements, continued***

***DCAR GIS Enterprise Fund*** – accounts for activities related to geographical data related to Dawson County, as well as, Etowah Water & Sewer Authority and the Board of Education.

Additionally, the government reports the following fund types:

***Governmental Fund Types***

***Special Revenue Funds*** – account for the proceeds of specific revenue sources that are legally or donor restricted to be expended for specified purposes.

***Proprietary Fund Type***

***Internal Service Fund*** – accounts for operations that provide services to other departments or agencies of the government on a cost reimbursement basis. The County uses an internal service fund to account for fuel and fleet maintenance.

***Fiduciary Fund Types***

***Agency Funds*** – Agency Funds are custodial in nature and do not present results of operations or have a measurement focus. Agency funds are accounted for using the economic resources measurement focus and the accrual basis of accounting. These funds are used to account for assets that are held either for the County or for others.

**DAWSON COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2015**

**2. Summary of Significant Accounting Policies (continued)**

***D. Basis of Presentation – Fund Financial Statements, continued***

During the course of operations the government has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e., the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

***E. Measurement Focus and Basis of Accounting***

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

**DAWSON COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2015**

**2. Summary of Significant Accounting Policies (continued)**

***E. Measurement Focus and Basis of Accounting, continued***

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, sales taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). All other revenue items are considered to be measurable and available only when cash is received by the government.

**DAWSON COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2015**

**2. Summary of Significant Accounting Policies (continued)**

***E. Measurement Focus and Basis of Accounting, continued***

The proprietary funds are reported using the economic resources measurement focus and the accrual basis of accounting.

***F. Revenues and Expenditures/Expenses***

Program revenues include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Solid Waste and DCAR GIS Funds are charges to customers for sales and services. Operating expenses for enterprise funds and internal services funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

**DAWSON COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2015**

**2. Summary of Significant Accounting Policies (continued)**

***G. Budgetary Information***

The County follows these procedures in establishing the budgetary data reflected in the financial statements.

In the spring (May to June) of each year, all agencies of the government submit requests for appropriation to the Accounting and Budget Manager so that a budget may be prepared. The budget is prepared by fund, function and department, and line item and includes information on the past year, current year estimates and requested appropriations for the next year. Before December 1, the proposed budget is presented to the County's Board of Commissioners for review and adoption. The County's Board of Commissioners holds public hearings and may add to, subtract from, or change appropriations. In 2015, the budget process required requested amounts and information for three budget years, 2016, 2017, and 2018.

The Chief Financial Officer may amend the line item budget within a department's appropriation as long as the total appropriation for that department is not changed. However, expenditures may not legally exceed budgeted appropriations at the department level without a resolution of the Board of Commissioners. Budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP) at the legal level of budgetary control, which is the department level.

During the year, the Board of Commissioners authorized amendments to include appropriations and revenues that were not originally budgeted and to reclassify certain expenditures.

***H. Cash and Investments***

Cash and equivalents, as reported in the statement of cash flows, includes amounts in demand deposits, amounts with fiscal agents, and investments with an original maturity at three months or less. Investments are reported at fair value with accrued interest shown under a separate caption on the balance sheet. Reinvested interest on certain debt service and capital projects investments is included in the investment accounts.



**DAWSON COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2015**

**2. Summary of Significant Accounting Policies (continued)**

***I. Intergovernmental Receivables***

Receivables from state, federal, and local governments are recorded as revenue for the period of the allocation or as earned based on expenditures made for which reimbursement is due.

***J. Inventories***

Inventories are valued at cost on the first-in, first-out method. The costs of governmental fund-type inventories are recorded as expenditures when consumed rather than when purchased.

***K. Prepaid Items***

Payments made to vendors for services that will benefit periods beyond December 31, 2015, are recorded as prepaid items. The costs of governmental fund-type prepaids are recorded as expenditures when consumed rather than when purchased.

***L. Capital Assets***

Capital assets, which include property, plant, equipment, and infrastructure assets (i.e., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements.

GASB Statement No. 34 required the County to report and depreciate new infrastructure assets effective with the year ended December 31, 2003. Infrastructure assets include roads, bridges, underground pipe (other than related to utilities), traffic signals, etc. These infrastructure assets are among the largest asset classes of the County. Neither their historical costs nor related depreciation has historically been reported in the financial statements. For the year ended December 31, 2007, the County implemented the requirements for retroactive reporting of major general infrastructure assets.

All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated capital assets are valued at their estimated fair value on the date donated.

**DAWSON COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2015**

**2. Summary of Significant Accounting Policies (continued)**

**L. Capital Assets, continued**

Depreciation is computed using the straight-line method over the estimated useful lives of the respective assets ranging as follows:

	<u>Useful Life in Years</u>	<u>Capitalization Threshold</u>
Land	N/A	\$ 1
Intangibles	N/A	\$ 1
Buildings	40	\$ 5,000
Furniture, fixtures and computers	5	\$ 5,000
Infrastructure	20	\$ 5,000
Machinery and equipment	5 - 10	\$ 5,000
Nonstructural improvements	7 - 10	\$ 5,000
Vehicles	3 - 5	\$ 5,000

The costs of normal maintenance and repairs that do not add value or materiality extend the life of the asset are charged to operations as incurred. Costs of major additions and improvements are capitalized.

**Intangible Prepaid Sewer Capacity** – The Intergovernmental Agreement of December 1998 between Etowah Water & Sewer Authority (EWSA) transferred 263 sewer taps of 250 gallons per day to the County. Those taps may be used for County projects or sold to developers. As the taps are used, they will be expensed at the fair value of \$2,000 per tap. At December 31, 2015, the County had 242 taps with a remaining value of \$484,000.

**M. Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of financial 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 reports the deferred charge on refunding reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The County also reports deferred outflows of resources for their defined benefit pension plan.

**DAWSON COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2015**

**2. Summary of Significant Accounting Policies (continued)**

***M. Deferred Outflows/Inflows of Resources, continued***

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has only one type of item, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from two sources: property taxes and special assessments. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The County also reports deferred inflows of resources related to their defined benefit pension plan.

***N. Net Position Flow Assumption***

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 restricted – net position to have been depleted before unrestricted – net position is applied.

***O. Fund Balance Flow Assumption***

Sometimes the County will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the 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 depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

**DAWSON COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2015**

**2. Summary of Significant Accounting Policies (continued)**

***P. Restricted Assets and Restricted Net Position***

Restricted assets of the Capital Projects Funds represent certain resources set aside for the repayment of revenue bonds because they are maintained in a separate bank account and their use is limited by applicable bond covenants.

Restricted net position is equal to the excess of the restricted assets funded from operations over the liabilities to be paid with restricted assets which are due in one year or less. Restricted assets exclude bond proceeds for calculation of reserve.

***Q. Fund Balances – Governmental Funds***

Dawson County implemented GASB No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, in 2012. In the fund financial statements, governmental funds report the following classifications of fund balance:

**Nonspendable** – includes amounts that cannot be spent because they are either not spendable in form or are legally or contractually required to be maintained intact. All amounts reported as nonspendable at December 31, 2015 by the County are nonspendable in form. The County has not reported any amounts that are legally or contractually required to be maintained intact.

**Restricted** – includes amounts restricted by external sources (creditors, laws of other governments, etc.) or by constitutional provision or enabling legislation.

**Committed** – includes amounts that can only be used for specific purposes. Committed fund balance is reported pursuant to resolutions passed by the Board of Commissioners, the County's highest level of decision making authority, which include the language "committed for the purpose of". Commitments may be modified or rescinded only through adoption of a subsequent resolution, which shall refer to the original resolution by its number.

**DAWSON COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2015**

**2. Summary of Significant Accounting Policies (continued)**

**Q. Fund Balances – Governmental Funds, continued**

**Assigned** - consists of amounts that are intended to be used by the County for a specific purpose, but do not meet the definition of restricted or committed fund balance. Intent can only be expressed by the Board of Commissioners or their designee. Assigned Fund Balance differs from Committed Fund Balance in that assignments do not require a resolution. An assignment of fund balance requires the majority vote of the Board; however, the Board has authorized the County Manager or the Chief Financial Officer to automatically assign fund balance in the following situations.

- a. If upon passage of a budget resolution, any fund balance used to balance a future budget, the amount used will be automatically recorded as Assigned Fund Balance.
- b. If any unspent funds for an ongoing capital project or donations for a specific purpose remain at year-end, these funds will be automatically recorded as Assigned Fund Balance until the project is complete or the donation has been spent for its intended purpose.
- c. Equity amounts reported in special revenue funds, capital project funds, debt service funds, or permanent funds not otherwise classified as nonspendable, restricted, or committed shall constitute assignments of fund balance.

**Unassigned** – includes amounts that do not fall into one of the above four categories. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund. The General Fund is the only fund that should report this category of fund balance.

For the purposes of fund balance classification, the County considers restricted amounts spent first when an expenditure is incurred for which both restricted and unrestricted fund balance is available. Furthermore, when an expenditure is incurred for purposes for which amounts in any of the unrestricted classifications of fund balance can be used, then committed amounts are spent first, followed by assigned amounts, and then unassigned amounts.

**DAWSON COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2015**

**2. Summary of Significant Accounting Policies (continued)**

***R. Compensation for Future Absences***

It is the County's policy to permit employees to accumulate earned but unused vacation and sick pay benefits in accordance with Section 3.2.5 of the Dawson County Handbook. The County pays unused sick pay benefits to vested employees upon termination unless termination is with cause. The County pays unused vacation benefits to employees who leave employment in good standing and provide proper notice upon resignation. Accumulated unpaid vacation and sick pay amounts are accrued when incurred by the County in the government-wide, proprietary, and fiduciary fund financial statements. The liability of the proprietary funds is recorded as an expense and a liability of those funds as the benefits accrue to the employees. In governmental fund types, a liability is recorded only if the benefit has matured and is expected to be liquidated with expendable available financial resources.

***S. Long-Term Obligations***

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts, as well as prepaid bond insurance, are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Prepaid bond insurance is reported as deferred charges and amortized over the term of the debt. Issuance costs are recognized during the current period.

In the fund financial statements, governmental fund types, bond premiums and discounts, as well as issuance costs, are recognized during the current period. The face amount of debt issued is reported as another financing source. Premiums received on debt issuances are reported as other financial sources while discounts on debt issuances are reported as other financing uses. Issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures.

**DAWSON COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2015**

**2. Summary of Significant Accounting Policies (continued)**

**T. Capital Contributions**

Federal, state and local government assistance in the form of grants that are permanent in nature and restricted for the construction or acquisition of specific property and equipment is recorded as an asset and as non-operating revenue.

**U. Comparative Data and Reclassifications**

Comparative total data of the prior period has been presented in the accompanying individual fund financial statements in order to provide an understanding of changes in the County's financial position and operations. Certain 2014 amounts have been reclassified to conform to the 2015 presentation.

**3. Deposit and Investment Risk**

**Custodial Credit Risk – Deposits**

Custodial credit risk is the risk that in the event of a financial institution failure, the County's deposits may not be returned. The County has no formal policy, but follows the State of Georgia requirement that all deposits be federally insured or fully collateralized.

**Interest Rate Risk** - Interest rate risk is the risk that changes in interest rates may adversely affect an investment's fair value. Since the price of a bond fluctuates with market interest rates, the risk that an investor faces is that the price of a bond held in a portfolio will decline if market interest rates rise. Dawson County has a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates as follows:

Under 30 days	10% minimum	under 1 year	75% minimum
Under 90 days	25% minimum	under 2 years	100% minimum
Under 180 days	50% minimum		

**DAWSON COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2015**

**3. Deposit and Investment Risk (continued)**

**Credit Risk**

State statutes authorize the government to invest in obligations of the United States Treasury (100%) and of its agencies and instrumentalities (80%); bonds or certificates of indebtedness of this state and of its agencies and instrumentalities (25%); certificates of deposits of banks insured by FDIC (75%); prime bankers' acceptances (10%); the State of Georgia Local Government Investment Pool (100%); repurchase agreements (25%); bonds, debentures, notes or other evidence of indebtedness of any solvent corporation subject to certain conditions (0%). Dawson County has an investment policy that prohibits the use of derivatives as an investment. They limit the amount that may be invested in certain types of investments. The percentages are shown above.

**Concentration of Credit Risk**

Dawson County places limits on the amount it may invest in any one issuer as follows. Repurchase agreements – 10%; certificates of deposit – 35%; prime bankers acceptances – 10%

**Foreign currency risk**

The County has no investments denominated in a foreign currency.

The County participates in the State of Georgia Local Government Investment Pool. Assets in this pool are invested in Georgia Fund 1, created by OCGA 36-83-8, which is a stable net asset investment pool that follows Standard and Poor's criteria for AAAf rated money market funds. Georgia Fund 1 is managed by the Georgia Office of the State Treasurer. The investment policies of Georgia Fund 1 are established by the Georgia State Depository Board. The pool is not registered with the SEC as an investment company and is not considered to be a 2a-7 like pool. The pool's primary objectives are safety of capital, investment income, liquidity and diversification while maintaining principal (\$1.00 per share value). Net asset value is calculated weekly to ensure stability. The pool distributes earnings (net of management fees) on a monthly basis and determines participant's shares sold and redeemed based on \$1.00 per share.



**DAWSON COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2015**

**3. Deposit and Investment Risk (continued)**

Georgia Fund 1 is rated AA Af by Standard & Poor's. The weighted average maturity at December 31, 2015 was 36 days. At December 31, 2015, the County's balance in Georgia Fund 1 was \$758,387.

In addition to the \$758,387 in Georgia Fund 1, the County also held certificates of deposit in the amount of \$274,000. The certificates of deposit are reported as investments.

**4. Accounts Receivable**

Net accounts receivable at December 31, 2015 consist of the following:

**Primary Government:**

**Major Funds**

General Fund	\$	1,340,273		
Less: Allowance for Uncollectibles		<u>(745,091)</u>	\$	595,182

Solid Waste Enterprise Fund				143,561
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SPLOST				217,308
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**Nonmajor Funds**

Emergency 911 Telephone Services Special Revenue Fund				84,793
Multiple Grants Special Revenue Fund				4,769

Internal Service Fund				<u>11,898</u>
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<b>Total primary government</b>			<b>\$</b>	<b><u>1,057,511</u></b>
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**Component Units:**

Industrial Building Authority of Dawson County			\$	28,750
Dawson County Health Department				<u>15,410</u>

<b>Total component units</b>			<b>\$</b>	<b><u>44,160</u></b>
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**DAWSON COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2015**

**5. Intergovernmental Receivables**

Intergovernmental receivables at December 31, 2015 consist of the following:

**Primary Government:**

**Major Funds**

General Fund

Dawson County Board of Education	\$ 375	
Law Library	1,938	
Hall County Fire Service	375	
Dawson County Health Department	750	\$ 3,438

**Nonmajor Funds**

Multiple Grants Special Revenue Fund

Criminal Justice Coordinating Council	83,315
Georgia Department of Transportation	79,305
Georgia Department of Community Health	13,268
Legacy Link	24,840
Association of County Commissioner of Georgia	33,774
Other intergovernmental receivables	2,771

Restricted Programs Special Revenue Fund

Georgia Department of Behavioral and Developmental Disabilities	7,270
Georgia Department of Human Services	16,550

Hotel/Motel Tax Special Revenue Fund

Georgia Department of Natural Resources	10,049	271,142
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<b>Total primary government</b>	<b>\$ 274,580</b>
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**Component Units:**

Dawson County Health Department	
Georgia Department of Public Health	\$ 16,427

**DAWSON COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2015**

**6. Property Taxes**

Property tax rates are set by the Board of Commissioners each year and are limited by statutory or constitutional provision. Property values are assessed as of January 1<sup>st</sup> each year. Property taxes for digest year 2015, based upon the assessments as of January 1, 2015, were levied on July 16, 2015, billed on September 15, 2015, and due on December 1, 2015. Tax liens may be issued 90 days after the due date. The tax digest year 2015 is to fund the 2016 budget. Therefore, the tax proceeds for this year have been reported as deferred inflows of resources.

Taxes receivable as of December 31, 2015, consist of property taxes for seven years as follows:

<u>Year of Levy</u>	
2015	\$ 681,261
2014	74,589
2013	10,838
2012	7,371
2011	7,073
2010	9,385
2009	<u>6,392</u>
	796,909
Less allowance for uncollectible	<u>(245,594)</u>
Total	<u><u>\$ 551,315</u></u>

\$1,433,462 of sales taxes and \$47,447 of hotel/motel tax are also included in taxes receivable.

**DAWSON COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2015**

**7. Interfund Receivables and Payables**

A summary of interfund receivables and payables as of December 31, 2015 is as follows:

	Due from:					Total
	Major Funds		Capital Projects	Nonmajor Funds		
	General	SPLOST		Governmental	Internal Service Fund	
<b>Due to:</b>						
<b>Major Funds</b>						
General	\$ -	\$ 25,000	\$ 2,091	\$ 1,016,033	\$ 60,663	\$ 1,103,787
Capital Projects	129,330	-	-	-	-	129,330
<b>Nonmajor Funds</b>						
Governmental	36,374	-	-	-	-	36,374
<b>Total</b>	<u>\$ 165,704</u>	<u>\$ 25,000</u>	<u>\$ 2,091</u>	<u>\$ 1,016,033</u>	<u>\$ 60,663</u>	<u>\$ 1,269,491</u>

The balances reported as Due to/Due from represent loans between the borrower funds and the General Fund. These balances resulted from the time lag between the dates that transactions are recorded in the accounting system and payments between the funds are made.

Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances".

**DAWSON COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2015**

**8. Interfund Transfers**

A summary of interfund transfers as of December 31, 2015 is as follows:

	<b>Transfers out:</b>				
	<b>Major Funds</b>			<b>Nonmajor Funds</b>	
	<b>General</b>	<b>SPLOST</b>	<b>Capital Projects</b>	<b>Governmental</b>	<b>Total</b>
<b>Transfers in:</b>					
<b>Major Funds</b>					
General	\$ -	\$ -	\$ -	\$ 97,139	\$ 97,139
Debt Service	-	3,218,554	1,728,790	-	4,947,344
Capital Projects	132,649	-	-	-	132,649
DCAR GIS	10,691	-	-	-	10,691
<b>Nonmajor Funds</b>					
Governmental	609,147	-	-	21,810	630,957
<b>Total</b>	<b>\$ 752,487</b>	<b>\$ 3,218,554</b>	<b>\$ 1,728,790</b>	<b>\$ 118,949</b>	<b>\$ 5,818,780</b>

Interfund transfers are used to 1) move revenues from the fund that statute or budget requires collecting them to the fund that statute or budget requires to expend them, and 2) use unrestricted revenues collected to finance various programs accounted for in other funds in accordance with budgetary authorizations.

Transfers are eliminated in the government-wide financial statements if the interfund transfer is within the governmental fund group or business-type fund group.

**DAWSON COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2015**

**9. Capital Assets**

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

	<b>Balance 12/31/2014</b>	<b>Increases</b>	<b>Decreases</b>	<b>Balance 12/31/2015</b>
<b>Governmental activities</b>				
Nondepreciable assets				
Land and improvements	\$ 13,852,992	\$ -	\$ -	\$ 13,852,992
Intangible assets	484,000	-	-	484,000
Construction in progress	93,935	437,562	(514,085)	17,412
<b>Total non-depreciable assets</b>	<b>14,430,927</b>	<b>437,562</b>	<b>(514,085)</b>	<b>14,354,404</b>
Depreciable assets				
Buildings	48,906,996	54,748	-	48,961,744
Machinery and equipment	9,931,403	435,426	-	10,366,829
Furniture and fixtures	1,266,842	-	-	1,266,842
Vehicles	7,436,543	159,250	(437,787)	7,158,006
Infrastructure	70,545,144	474,406	-	71,019,550
<b>Total depreciable assets</b>	<b>138,086,928</b>	<b>1,123,830</b>	<b>(437,787)</b>	<b>138,772,971</b>
Less accumulated depreciation				
Buildings	(9,203,723)	(1,286,763)	-	(10,490,486)
Machinery and equipment	(5,698,446)	(805,863)	-	(6,504,309)
Furniture and fixtures	(531,520)	(180,977)	-	(712,497)
Vehicles	(4,708,512)	(498,262)	134,727	(5,072,047)
Infrastructure	(57,082,238)	(2,093,942)	-	(59,176,180)
<b>Total accumulated depreciation</b>	<b>(77,224,439)</b>	<b>(4,865,807)</b>	<b>134,727</b>	<b>(81,955,519)</b>
<b>Total depreciable assets, net</b>	<b>60,862,489</b>	<b>(3,741,977)</b>	<b>(303,060)</b>	<b>56,817,452</b>
<b>Governmental activities capital assets, net</b>	<b>\$ 75,293,416</b>	<b>\$ (3,304,415)</b>	<b>\$ (817,145)</b>	<b>\$ 71,171,856</b>
<b>Business-type activities</b>				
Nondepreciable assets				
Land and improvements	\$ 1,122,008	\$ -	\$ -	\$ 1,122,008
Depreciable assets				
Buildings and improvements	606,879	-	-	606,879
Machinery and equipment	899,343	23,241	-	922,584
Vehicles	160,808	-	-	160,808
<b>Total depreciable assets</b>	<b>1,667,030</b>	<b>23,241</b>	<b>-</b>	<b>1,690,271</b>
Less accumulated depreciation				
Buildings and improvements	(201,383)	(16,887)	-	(218,270)
Machinery and equipment	(662,723)	(45,555)	-	(708,278)
Vehicles	(86,258)	(28,116)	-	(114,374)
<b>Total accumulated depreciation</b>	<b>(950,364)</b>	<b>(90,558)</b>	<b>-</b>	<b>(1,040,922)</b>
<b>Total depreciable assets, net</b>	<b>716,666</b>	<b>(67,317)</b>	<b>-</b>	<b>649,349</b>
<b>Business-type activities capital assets, net</b>	<b>\$ 1,838,674</b>	<b>\$ (67,317)</b>	<b>\$ -</b>	<b>\$ 1,771,357</b>

**DAWSON COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2015**

**9. Capital Assets (continued)**

Depreciation expense was charged to functions/programs as follows:

**Primary Government**

**Governmental activities**

General Government	\$ 1,074,778
Judicial	12,291
Public Safety	1,392,756
Public Works	2,076,595
Health and Welfare	51,793
Culture and Recreation	256,395
Housing and Development	<u>1,199</u>
Total depreciation expense for governmental activities	<u><u>\$ 4,865,807</u></u>

**Business-type activities**

Solid Waste	<u><u>\$ 90,558</u></u>
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**DAWSON COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2015**

**9. Capital Assets (continued)**

Activity for the discretely presented component units for the year ended December 31, 2015 are as follows:

**Business-type activities**

**Development Authority**

Depreciable assets				
Furniture and equipment	\$ 22,929	\$ 3,010	\$ -	\$ 25,939
Total depreciable assets	<u>22,929</u>	<u>3,010</u>	<u>-</u>	<u>25,939</u>
Less accumulated depreciation				
Furniture and equipment	(14,090)	(2,475)	-	(16,565)
Total accumulated depreciation	<u>(14,090)</u>	<u>(2,475)</u>	<u>-</u>	<u>(16,565)</u>
Total Development Authority depreciable assets, net	<u>\$ 8,839</u>	<u>\$ 535</u>	<u>\$ -</u>	<u>\$ 9,374</u>

**Business-type activities**

**Industrial Building Authority**

Non-depreciable assets				
Land	\$ 44,592	\$ -	\$ -	\$ 44,592
Total non-depreciable assets	<u>44,592</u>	<u>-</u>	<u>-</u>	<u>44,592</u>
Depreciable assets				
Infrastructure	4,039	-	-	4,039
Buildings	124,701	-	-	124,701
Total depreciable assets	<u>128,740</u>	<u>-</u>	<u>-</u>	<u>128,740</u>
Less accumulated depreciation				
Infrastructure	(4,038)	-	-	(4,038)
Buildings	(19,745)	(3,118)	-	(22,863)
Total accumulated depreciation	<u>(23,783)</u>	<u>(3,118)</u>	<u>-</u>	<u>(26,901)</u>
Total depreciable assets, net	<u>104,957</u>	<u>(3,118)</u>	<u>-</u>	<u>101,839</u>
Total Industrial Building Authority capital assets, net	<u>\$ 149,549</u>	<u>\$ (3,118)</u>	<u>\$ -</u>	<u>\$ 146,431</u>



**DAWSON COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2015**

**10. Capital and Operating Lease Agreements**

The County has entered into agreements for the lease of certain facilities and equipment. The terms of the agreements meet the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13, which defines a capital lease generally as one which transfers benefits and risk of ownership to the lessee. The balances of these leases at December 31, 2015 total \$686,308 for governmental activities. Total assets leased under capital leases are \$1,209,606 for governmental activities, consisting of:

Vehicles	\$ <u>1,209,606</u>
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Amortization of leased equipment under capital leases is included with depreciation expense.

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

Year Ending December 31,	Governmental activities
2016	\$ 149,970
2017	149,970
2018	149,970
2019	82,670
2020	82,670
2021-2022	<u>165,341</u>
Total minimum lease payments	780,591
Less amounts representing interest	<u>(94,283)</u>
Present value of minimum lease payments	<u>\$ 686,308</u>

The County's lease agreements, other than such agreements described above, are relatively minor commitments and are in compliance with state law.

**DAWSON COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2015**

**11. Long-Term Debt**

***Governmental Activities***

***Contracts Payable***

***Etowah Water and Sewer Authority Revenue Bonds, Series 2002:*** The County entered into an intergovernmental agreement with the Etowah Water and Sewer Authority (Authority) to pay for \$5,630,000 of the total \$8,595,000 in Etowah Water and Sewer Authority Revenue Bonds, series 2002. The County agreed to pay \$5,630,000 of the total bond issue, and Etowah Water and Sewer Authority agreed to pay the remaining \$2,965,000. The County also agreed to pay to the Authority amounts sufficient to enable the Authority to pay the debt service on the Series 2002 Bonds in the event that the Authority's net revenues are insufficient to pay debt service on the Series 2002 bonds. The bonds are issued as a combination of serial and term bonds with interest rates from 2% to 5.375% maturing from March 1, 2003 through March 1, 2028. The purpose of the bonds is to finance the improvements to the water and sewer system and refunding the outstanding bonds of the Authority.

During 2011, a partial refunding of the revenue bonds resulted in a defeasance. On May 1, 2012, the Authority issued \$2,930,000 in Revenue Refunding Bonds, Series 2012, with interest rates of 2.96%. The Series 2012 bonds were issued to advance refund the \$2,890,000 of outstanding Series 2002 Bonds.

The annual requirements to amortize contracts payable as of December 31, 2015 are as follows:

<b>Year Ending December 31,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2016	\$ 15,000	\$ 85,470	\$ 100,470
2017	15,000	85,026	100,026
2018	15,000	84,582	99,582
2019	105,000	82,806	187,806
2020	270,000	77,256	347,256
2021-2025	1,455,000	260,998	1,715,998
2026-2027	1,020,000	35,964	1,055,964
Totals	<u>\$ 2,895,000</u>	<u>\$ 712,102</u>	<u>\$ 3,607,102</u>

**DAWSON COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2015**

**11. Long-Term Debt (continued)**

***Governmental Activities, continued***

***Contacts Payable, continued***

***Etowah Water and Sewer Authority Sprayfield Lease:*** The County entered into an intergovernmental agreement with Etowah Water and Sewer Authority to pay the interest on a bank note used to acquire 1,236 acres of land. The note was modified on November 24, 2009, to extend the maturity date from November 24, 2009 to November 5, 2011. The note was modified in 2011 to extend the maturity date from November 5, 2011 to February 6, 2012. The note was refinanced in 2012 to extend the maturity date to May 15, 2017. The balance at December 31, 2015 was \$1,431,000 and bears interest at 3.00%. The amount of interest paid in 2015 was \$43,526. The County makes principal payments at various times from the sale of wetland credits on the land, but is not directly liable for the debt. The County made no principal payments in 2015.

***Bonds Payable***

**General Obligation Sales Tax Bonds, Series 2007.** In 2007, the County issued general obligation bonds in the amount of \$38,325,000. The bonds are issued as term bonds with interest rates from 4% to 5% maturing June 1, 2015. The purpose of the bonds is to finance the costs of acquiring, constructing, remodeling, and equipping of the Courthouse and Administration Building and the Sheriff's Office. The bonds are secured by a 1% local option sales tax approved by the voters on November 6, 2007 and then from the levy of an ad valorem tax. Having matured on June 1, 2015, the bonds had an outstanding balance of \$0 as of December 31, 2015.

**DAWSON COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2015**

**11. Long-Term Debt (continued)**

***Governmental Activities, continued***

***Pledged Revenue***

Dawson County has pledged SPLOST V revenues to repay its bonds payable related to its 2007 General Obligation Sales Tax Bonds with an original debt of \$38,325,000. In the event that the County's SPLOST V revenues are insufficient to cover the principal and interest payments, the County has agreed to pledge its property tax revenue. The bonds are payable through 2015. The total principal and interest remaining to be paid is \$0. For the current year, the principal and interest paid and SPLOST V revenues recognized by the County were \$8,258,250 and \$3,043,216, respectively.

**DAWSON COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2015**

**11. Long-Term Debt (continued)**

***Changes in Long - Term Debt***

The following is a summary of changes in long-term debt of the County for the year ending December 31, 2015.

	<u>Balance</u> <u>12/31/2014</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>12/31/2015</u>	<u>Due Within</u> <u>One Year</u>
<b>Governmental activities</b>					
Bonds payable	\$ 7,865,000	\$ -	\$ 7,865,000	\$ -	\$ -
Plus: original issue premium	184,731	-	184,731	-	-
Total bonds payable	<u>8,049,731</u>	<u>-</u>	<u>8,049,731</u>	<u>-</u>	<u>-</u>
Contracts payable - EWSA	2,905,000	-	10,000	2,895,000	15,000
Capital leases	835,249	196,258	345,199	686,308	120,263
Net pension obligation	66,771	-	66,771	-	-
Compensated absences	<u>790,939</u>	<u>587,293</u>	<u>593,204</u>	<u>785,028</u>	<u>587,293</u>
Total governmental activities	<u>\$ 12,647,690</u>	<u>\$ 783,551</u>	<u>\$ 9,064,905</u>	<u>\$ 4,366,336</u>	<u>\$ 722,556</u>
<b>Business-type activities</b>					
Landfill post-closure care costs	\$ 838,175	\$ -	\$ 15,133	\$ 823,042	\$ 15,132
Compensated Absences	<u>384</u>	<u>449</u>	<u>288</u>	<u>545</u>	<u>409</u>
Total business-type activities	<u>\$ 838,559</u>	<u>\$ 449</u>	<u>\$ 15,421</u>	<u>\$ 823,587</u>	<u>\$ 15,541</u>

Revenue bond issue costs and discounts/premiums are amortized over the life of the related debt using the straight-line method. In prior years, long-term liabilities, such as compensated absences and net pension obligations of the governmental activities were liquidated in the General Fund. The landfill post-closure care costs are paid for by the Solid Waste Fund.

Long-term liability activity for the Health Department Component Unit for the year ended June 30, 2015, was as follows:

	<u>Balance</u> <u>6/30/2014</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>6/30/2015</u>	<u>Due Within</u> <u>One Year</u>
<b>Governmental activities</b>					
<b>Health Department</b>					
Compensated absences	\$ 33,104	\$ 32,239	\$ 16,216	\$ 49,127	\$ 19,292
Total governmental activities	<u>\$ 33,104</u>	<u>\$ 32,239</u>	<u>\$ 16,216</u>	<u>\$ 49,127</u>	<u>\$ 19,292</u>

**DAWSON COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2015**

**11. Long-Term Debt (continued)**

***Changes in Long - Term Debt***

Long-term liability activity for the Development Authority Component Unit for the year ended December 31, 2015, was as follows:

	<u>Balance</u> <u>12/31/2014</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>12/31/2015</u>	<u>Due Within</u> <u>One Year</u>
<b>Business-type activities</b>					
<b>Development Authority</b>					
Note payable	\$ -	\$ 343,484	\$ 13,692	\$ 329,792	\$ 15,435
Total business-type activities	<u>\$ -</u>	<u>\$ 343,484</u>	<u>\$ 13,692</u>	<u>\$ 329,792</u>	<u>\$ 15,435</u>

**12. Landfill Closure and Post-Closure Care Costs**

State and Federal laws and regulations require the County to place a final cover on a landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for up to thirty years after closure. Although closure and post closure care costs will be paid only near or after the date that the landfill stops accepting waste, the County reports an estimated portion of these closure and post closure care costs as a current operating expenditure in each period based on landfill capacity used as of each balance sheet date. The estimated costs are subject to adjustment due to changes in inflation or deflation, technology, or applicable laws or regulations. The current amount of post closure care costs remaining as of December 31, 2015 is \$823,042. The landfill was officially closed February 7, 2002.

**DAWSON COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2015**

**13. Restricted, Committed, and Assigned Fund Balances**

The following is a summary of restricted, committed, and assigned fund balances of the governmental funds for the year ended December 31, 2015:

	<u>General</u>	<u>SPLOST</u>	<u>Capital Projects</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>Restricted for:</b>					
Judicial					
Drug programs	\$ -	\$ -	\$ -	\$ 40,150	\$ 40,150
Law library operations	-	-	-	11,491	11,491
Victims rights	-	-	-	18,726	18,726
District attorney	-	-	-	7,620	7,620
Public Safety					
Sheriff facilities and equipment	-	-	-	192,177	192,177
Inmate welfare	-	-	-	17,510	17,510
Public Works					
Capital projects	-	-	134,960	1,205	136,165
Health and Welfare					
Senior Center	20,784	-	-	-	20,784
Culture and Recreation					
Recreation facilities and equipment	10,569	-	-	73,364	83,933
Housing and Development					
Tourism product development	-	-	-	7,550	7,550
Family connection	-	-	-	71,180	71,180
Capital projects	-	3,541,758	350,000	-	3,891,758
Debt Service	-	-	515,946	-	515,946
	<u>\$ 31,353</u>	<u>\$ 3,541,758</u>	<u>\$ 1,000,906</u>	<u>\$ 440,973</u>	<u>\$ 5,014,990</u>
<b>Assigned to:</b>					
General Government					
Capital projects	\$ -	\$ -	\$ 209,376	\$ -	\$ 209,376
Judicial					
Clerk of Court	18,207	-	-	-	18,207
Public Safety					
Capital projects	-	-	22,610	-	22,610
Emergency 911 operations	-	-	-	128,603	128,603
Housing and Development					
Trade and tourism	-	-	-	18,813	18,813
Capital projects	-	-	300,521	-	300,521
Subsequent Year's Budget	408,068	-	-	-	408,068
	<u>\$ 426,275</u>	<u>\$ -</u>	<u>\$ 532,507</u>	<u>\$ 147,416</u>	<u>\$ 1,106,198</u>

**DAWSON COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2015**

**14. Deficit Fund Balance**

The County had a deficit fund in the amount of \$762,182 in the Multiple Grant Special Revenue Fund for grant expenditures not yet reimbursed or approved for reimbursement and were not received in the availability period. The County will replenish this deficit either with future grant revenue or transfers from the General Fund.

**15. Retirement Plans**

***Defined Benefit Pension Plan***

*Plan Description.* The County contributes to the Association of County Commissioners of Georgia Pension Plan for Dawson County Employees (The Plan), a defined benefit pension plan, an agent multiple-employer public employee retirement system, administered by the Association of County Commissioners of Georgia. This is a defined benefit pension plan, which provides retirement, disability and death benefits to plan members and beneficiaries. The County has established provisions, which assign the authority to the Board of Commissioners to establish and amend the benefit provisions of the plan.

Control over the operation and administration of the plan is vested with ACCG along with custody of the plan assets. The plan provides that the County has no liability with respect to payments or benefits or otherwise under the plan except to pay over to ACCG such actuarially determined contributions as are required to meet minimum funding standards of the Public Retirement Systems Standards Law and provide benefits thereunder. If terminated, the plan provides that if there are funds remaining after the satisfaction of all liabilities, such funds shall not revert to the County but shall be allocated to employees. All full-time County employees are eligible to participate in the Plan after completing three years of service and having reached their 21st birthday. These benefit provisions and powers to amend the plan were established by a resolution executed by the County Board of Commissioners.

There are no loans to any of the County officials or other "party-in-interest," and there are no prohibited transactions. The plan assets do not include any securities or investments in Dawson County. The funds are managed by independent money managers.



**DAWSON COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2015**

**15. Retirement Plans (continued)**

***Defined Benefit Pension Plan, continued***

The annual report and more detailed information regarding the plan can be obtained by writing to Pension Service Company, 1100 Circle 75 Parkway, Suite 320, Atlanta, GA 30339.

At January 1, 2014, the date of the most recent actuarial valuation, there were 233 participants consisting of the following:

Retirees, beneficiaries and disables currently receiving benefits	35
Terminated vested participants entitled to but not yet receiving benefits	121
Active participants	<u>77</u>
Total number of participants	<u><u>233</u></u>

*Benefits Provided.* The plan provides retirement and death benefits. Benefits are based on years of credited service, equal to one year of full-time employment. Benefits vest evenly over five years of service. Participants become eligible to retire with unreduced benefits at age 65 with 5 years of plan participation. The amount of monthly retirement benefits to be provided for each participant at their normal retirement date is equal to one percent of the participant's average annual compensation multiplied by the participant's total number of years of service. Members are eligible for early retirement with reduced benefits based on the early retirement reduction table at age 55 after 10 years of service and 3 years of plan participation. County Commissioners receive a benefit equal to \$30 per month multiplied by years of service. The Plan also provides benefits in the event of death or disability.

*Contributions.* Employees make no contributions to the plan. The County is required to contribute the remaining amounts necessary to fund the plan in compliance with the minimum funding standards of the Public Retirement Systems Standards Law. This funding policy, as specified by ordinance, has been the same since the inception of the plan. The County's actuarially determined contribution rate for the year ending December 31, 2015 was \$238,267, or current rate is 7.1% of annual covered payroll. The Board of Commissioners provides for the benefits and funding policy through County ordinance and maintains the authority to change the policy.

**DAWSON COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2015**

**15. Retirement Plans (continued)**

***Defined Benefit Pension Plan, continued***

*Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions.* At December 31, 2015, the County reported a net pension liability of \$264,576. The net pension asset was measured as of December 31, 2014, and the total pension asset used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2014. For the year ended December 31, 2015, the City recognized pension expense of \$174,081.

At December 31, 2015, the County reported deferred outflows of resources and deferred inflows of resources related to the plan from the following sources:

	<b>Deferred Outflows of Resources</b>
Net difference between projected and actual earnings on pension plan investments	\$ 27,302
County contributions subsequent to the measurement date	<u>231,194</u>
Totals	<u><u>\$ 258,496</u></u>

The \$231,194 of deferred outflows of resources resulting from the County's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2016. Other amounts reported as deferred outflows of resources will be recognized in pension expense as follows:

<b>Year Ending December 31</b>		
2016	\$	6,825
2017		6,825
2018		6,825
2019		<u>6,827</u>
Totals	<u>\$</u>	<u><u>27,302</u></u>

**DAWSON COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2015**

**15. Retirement Plans (continued)**

***Defined Benefit Pension Plan, continued***

*Actuarial Assumptions.* The total pension liability in the January 1, 2014 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.00%
Projected salary increases	4.50% plus age based scale
Cost of living adjustments	N/A
Net investment rate of return	7.50%
Actuarial cost method	Entry age normal
Amortization method	Level Percent of Pay (Closed)
Remaining amortization period	10 years

Healthy mortality rates were based on the RP-2000 Combined Healthy Mortality Table with sex-distinct rates, set forward two years for males and on year for females. Disabled mortality rates were based on the Social Security Administration standard rates.

The long-term expected rate of return on pension plan investments was determined using a building-block method 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.

**DAWSON COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2015**

**15. Retirement Plans (continued)**

***Defined Benefit Pension Plan, continued***

Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of December 31, 2014 are summarized in the following table:

<u>Benchmark</u>	<u>Asset Allocation</u>	<u>Average 20 Year Return</u>	<u>Weighted 20 Year Return</u>	<u>Average 30 Year Return</u>	<u>Weighted 30 Year Return</u>
S&P 500	30%	8.80%	2.64%	10.74%	3.22%
Barlay's Agg.	30%	5.75%	1.73%	7.80%	2.34%
MSCI EAFE	15%	5.44%	0.82%	9.51%	1.43%
Citi Non US WEBI	5%	5.48%	0.27%	5.48%	0.27%
NAREIT Equity	5%	9.91%	0.50%	11.35%	0.57%
Russell 2000	5%	8.96%	0.45%	9.37%	0.47%
Russell 3000	5%	8.89%	0.44%	10.58%	0.53%
S&P Mid Cap	5%	11.83%	0.59%	13.21%	0.66%
Weighted Return			<u>7.44%</u>		<u>9.49%</u>

*Discount Rate.* The discount rate used to measure the total pension liability was 7.50 percent. The projection of cash flows used to determine the discount rate assumed that contributions from employer will be made at contractually required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on Plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**DAWSON COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2015**

**15. Retirement Plans (continued)**

***Defined Benefit Pension Plan, continued***

*Changes in Net Pension Liability (Asset)*

	<u>Total Pension Liability (Asset)</u>	<u>Plan Fiduciary Net Position</u>	<u>Net Pension Liability (Asset)</u>
	<u>(a)</u>	<u>(b)</u>	<u>(a) - (b)</u>
<b>Balances at 12/31/13</b>	<u>\$ 4,730,261</u>	<u>\$ 4,428,801</u>	<u>\$ 301,460</u>
<b>Changes for the year:</b>			
Service cost	100,244	0	100,244
Interest	354,770	0	354,770
Contributions—employer	0	238,267	(238,267)
Net investment income	0	322,588	(322,588)
of employee contributions	(131,895)	(127,128)	(4,767)
Administrative expense	0	(19,171)	19,171
Other changes	0	(54,553)	54,553
<b>Net changes</b>	<u>323,119</u>	<u>360,003</u>	<u>(36,884)</u>
<b>Balances at 12/31/14</b>	<u>\$ 5,053,380</u>	<u>\$ 4,788,804</u>	<u>\$ 264,576</u>

*Sensitivity of the Net Pension Asset/Liability to Changes in the Discount Rate.* The following presents what the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower (6.50 percent) or one percentage-point higher (8.50 percent) than the current rate:

	<u>Discount Rate</u>	<u>Net Pension Liability (Asset)</u>
1% decrease	6.50%	\$ 1,041,826
Current discount rate	7.50%	264,576
1% increase	8.50%	(374,318)

*Plan Fiduciary Net Position.* Detailed information about the Plan's fiduciary net position is available in the separately issued Association County Commissioners of Georgia Benefit System financial report.

**DAWSON COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2015**

**15. Retirement Plans (continued)**

***Defined Benefit Pension Plan, continued***

*Other Plans.* In addition to the plan above, various County employees are covered under the following plans: Georgia Firefighters' Pension Fund, Georgia State Employees' Retirement System (ERS), Magistrates' Retirement Fund of Georgia, Peace Officers' Annuity and Benefit Fund of Georgia, Probate Judges' Retirement Fund of Georgia, Sheriffs' Retirement Fund of Georgia, and Superior Court Clerks' Retirement Fund of Georgia. Further information regarding these plans can be obtained from the plans' annual reports.

***401 (a) Retirement Plan***

Effective January 1, 2007, the County, by resolution, adopted the AACG 401 (a) Defined Contribution Plan for employees of Dawson County. This plan is administered by GEBCorp. Employees are immediately vested in the plan once contributions are made. The County matches 100% of employee voluntary contributions up to 4% of salary. The County may change the contribution requirements by resolution. The employee contributions for 2015 were \$250,789 and the County matching contribution was \$173,130.

**16. Hotel/Motel Lodging Tax**

The County has levied an 8% lodging tax in accordance with OCGA 48-13-51. A summary of the transactions for the year ending December 31, 2015 follows:

Lodging Tax Receipts	\$ 398,935
Disbursements for trade and tourism	\$ 289,158 72% of tax receipts
Disbursements for tourism product development	\$ 38,819

**DAWSON COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2015**

**17. Joint Ventures**

Under Georgia law, the County, in conjunction with other cities and counties in the northeast Georgia area, is a member of the Georgia Mountains Regional Commission (GMRC) and is required to pay annual dues thereto. During the year ended December 31, 2015, the County paid \$35,402 in such dues. Membership in a Regional Commission (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 in 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. A copy of the GMRC financial statements can be obtained from GMRC, 1310 West Ridge Road, Gainesville, Georgia 30501.

**18. Risk Management**

The County is exposed to various risks in terms of losses related to torts, thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has not decreased any of its insurance coverage from the prior year, and there have been no claims in excess of insurance coverage over the past three years.

***Group Health Insurance***

The County provides health care benefits to its active and retired employees and their dependents through a self-insured plan administered by Northwestern Mutual. Under this arrangement, the County is responsible for paying all claims but purchases reinsurance policies through an insurance provider that is responsible for paying claims in excess of agreed-upon specific and aggregate levels.

**DAWSON COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2015**

**18. Risk Management (continued)**

***Group Health Insurance, continued***

Liabilities of the funds are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported (IBNR). Changes in the balances of claims liabilities during the year are as follows:

**Group Health Insurance**

Balance at 1/1/2014	\$	-
Current year claims and changes in estimates		1,057,778
Claim payments		<u>(961,534)</u>
Balance at 12/31/2014		96,244
Current year claims and changes in estimates		1,820,466
Claim payments		<u>(1,797,047)</u>
Balance at 12/31/2015	<u>\$</u>	<u>119,663</u>

***Other***

The County is a member of the Association of County Commissioners of Georgia Interlocal Risk Management Agency (IRMA). IRMA is a group self-insurance fund covering general liability, automobile damage and theft, fire damage, and employee dishonesty for Georgia County Governments. IRMA pays losses up to \$10,000 per individual claim or \$1,000,000 for all claims. However, excess losses, if any, are covered by reinsurance and would be paid by the reinsurer.

The members of IRMA are assessable if the losses that IRMA must pay exceed the assets of the pool. At December 31, 2015, there was no need for such an assessment.



**DAWSON COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2015**

**18. Risk Management (continued)**

***Workers' Compensation***

The County participates in the Association County Commissioners of Georgia (ACCG) Group Self-Insurance Workers' Compensation Fund (GSIWCF), a self-insured pool cooperative arrangement among its members to finance workers' compensation coverage. The Fund is owned by its members and is managed by a seven member Board of Trustees made up of representatives from participating counties. Losses are paid by the Fund.

Excess losses, if any, are covered by reinsurance and would be paid by the reinsurer. The members of the Fund are assessable if the losses that the Fund must pay exceed the assets of the pool. At December 31, 2015, there was no need for such an assessment. Therefore, no liability for this has been included in these financial statements.

As part of these risk pools (IRMA & GSIWCF), the County is obligated to pay all contributions and assessments to cooperate with the pools' agents and attorneys, to follow loss reduction procedures established by funds, and to report as promptly as possible, and in accordance with any coverage descriptions issued, all incidents that could require the funds to pay any type of loss. The County is also to allow all pools' agents and attorneys to represent the County in investigations, settlement discussions, and all levels of litigation arising out of any claim made against the County.

The funds are to defend and protect the members of the funds against liability or loss as prescribed in the member government contract and in accordance with the worker's compensation law of Georgia. The funds are to pay all costs assessed against members in any legal proceeding defended by the members, all interest accruing after entry of judgment, and all expenses incurred for investigation, negotiation or defense.

Settled claims in the past three years have not exceeded the coverage.

**DAWSON COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2015**

## **19. Contingencies**

### ***Contingencies***

The County is involved in several civil lawsuits filed in the normal course of its activities. The majority of these claims are considered minimal with a favorable outcome expected. The County's position is to vigorously defend its position or seek an out of court settlement. These particular cases are covered by the County's liability insurance less the applicable deductible amount of \$25,000 for each case.

In September of 2006, the County accepted a Community Development Block Grant from the Department of Community Affairs in the amount of \$500,000 for construction of a new Adult Learning Center. As a condition of the grant, the County must agree to use the facility for the approved purpose throughout the life of the facility. Should the facility be converted to an ineligible use, the Department of Community Affairs will require repayment of the grant. The repayment will be based on 20-year straight-line depreciation, except 100% repayment of grant funds will be required to be repaid during the first 5 years after the grant closeout date, which occurred February 2009.

## **20. Changes in Beginning Balances**

### ***Governmental Activities***

A prior period adjustment has been made to record a net pension liability and deferred inflows and outflows of resources at December 31, 2014. This adjustment was required with the implementation of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*. This adjustment increased beginning net position by \$3,948.

### ***Capital Projects Fund***

A prior period adjustment has been made to remove an incorrectly recorded payable at December 31, 2014. The 2014 numbers were restated to reflect this change. This adjustment increased beginning fund balance by \$59,310.

The net effect of these adjustments was to increase net position in the Governmental Activities by \$63,258.

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# Required Supplementary Information

**DAWSON COUNTY, GEORGIA**  
**SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY (ASSET) AND RELATED RATIOS**  
**LAST TEN FISCAL YEARS**  
**December 31, 2015**  
**(Unaudited)**

	<b>Year End</b>
	<b>2015</b>
<b>Total pension liability</b>	
Service cost	\$ 100,244
Interest	350,003
Benefit payments, including refunds of employee contributions	(127,128)
	323,119
Net change in total pension liability	323,119
Total pension liability - beginning	4,730,261
<b>Total pension liability - ending (a)</b>	<b>\$ 5,053,380</b>
 <b>Plan fiduciary net position</b>	
Contributions - employer	\$ 238,267
Net investment income	322,588
Benefit payments, including refunds of employee contributions	(127,128)
Administrative expense	(19,171)
Other	(54,553)
	360,003
Net change in total pension liability	360,003
Plan fiduciary net position - beginning	4,428,801
<b>Plan fiduciary net position - ending (b)</b>	<b>\$ 4,788,804</b>
 <b>Net pension liability (asset) - ending : (a) - (b)</b>	<b>\$ 264,576</b>
 Plan's fiduciary net position as a percentage of the total pension liability	94.76%
 Covered-employee payroll	\$ 3,371,231
 Net pension liability as a percentage of covered-employee payroll	7.85%

Note: 2015 was the first year of implementation. Therefore, only one year is shown.

**DAWSON COUNTY, GEORGIA**  
**SCHEDULE OF CONTRIBUTIONS**  
**LAST TEN FISCAL YEARS**  
**December 31, 2015**  
**(Unaudited)**

	<b>Year End</b>
	<b>2015</b>
Actuarially determined contribution	\$ 238,267
Contributions in relation to the actuarially determined contribution	(238,267)
Contribution deficiency (excess)	\$ 0
Covered-employee payroll	\$ 3,371,231
Contributions as a percentage of covered-employee payroll	7.07%

Note: 2015 was the first year of implementation. Therefore, only one year is shown.

The accompanying notes to the required supplementary information are an integral part of this schedule.

**DAWSON COUNTY, GEORGIA**  
**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION**  
**December 31, 2015**

**1. Valuation Date**

The actuarially determined contribution rate was determined as of December 31, 2014, with an interest adjustment to the year. Contributions in relation to this actuarially determined contribution rate will be reported for the year ending December 31, 2016.

**2. Methods and Assumptions Used to Determine Contribution Rates**

Actuarial cost method = Entry Age Normal

Amortization method = Level Percent of Pay (Closed)

Remaining amortization period = Remaining amortization period varies for the bases, with a net effective amortization period of 10 years

Asset valuation method = Smoothed market value with a 5-year smoothing period.

Net investment rate of return = 7.5%

Projected salary increases = 4.5% plus age based scale

Cost of living adjustments = N/A

Retirement age for inactive vested participants = 65

Mortality = Healthy mortality rates were based on the RP-2000 Combined Healthy Mortality Table with sex-distinct rates, set forward two years for males and on year for females. Disabled mortality rates were based on the Social Security Administration standard rate.

**DAWSON COUNTY, GEORGIA**  
**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION**  
**December 31, 2015**

**3. Changes in Benefits**

There have been no substantive changes since the last actuarial valuation.

**4. Changes of Assumptions**

There have been no substantive changes since the last actuarial valuation.



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# Supplementary Information

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# Combining Statements

Non-major Governmental Funds

**DAWSON COUNTY, GEORGIA  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
December 31, 2015**

	Special Revenue											Capital Projects	Total Nonmajor Governmental Funds
	Emergency 911 Telephone Services	Multiple Grants	Restricted Programs	Jail	Hotel/ Motel Tax	Law Library	Victims Rights and Assistance	Drug Abuse Treatment and Education	District Attorney Seizure	Sheriff's Seizure	Inmate Welfare	Impact Fees	
<b>ASSETS</b>													
Cash and cash equivalents	\$ 70,975	\$ -	\$ 70,953	\$ 116,812	\$ -	\$ 13,615	\$ 39,311	\$ 61,150	\$ 8,945	\$ 10,904	\$ 46,069	\$ 122,000	\$ 560,734
Receivables													
Accounts	84,793	4,769	-	-	-	-	-	-	-	-	-	-	89,562
Intergovernmental	-	237,273	23,820	-	10,049	-	-	-	-	-	-	-	271,142
Taxes	-	-	-	-	47,447	-	-	-	-	-	-	-	47,447
Due from other funds	-	-	-	-	36,374	-	-	-	-	-	-	-	36,374
<b>Total assets</b>	<b>\$ 155,768</b>	<b>\$ 242,042</b>	<b>\$ 94,773</b>	<b>\$ 116,812</b>	<b>\$ 93,870</b>	<b>\$ 13,615</b>	<b>\$ 39,311</b>	<b>\$ 61,150</b>	<b>\$ 8,945</b>	<b>\$ 10,904</b>	<b>\$ 46,069</b>	<b>\$ 122,000</b>	<b>\$ 1,005,259</b>
<b>LIABILITIES AND FUND BALANCES</b>													
<b>Liabilities</b>													
Accounts payable	\$ 6,486	\$ 6,486	\$ 2,655	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,559	\$ -	\$ 44,186
Intergovernmental payable	-	-	-	-	67,507	-	-	-	-	-	-	-	67,507
Accrued salaries and payroll liabilities	20,679	25,310	3,908	-	-	1,321	-	-	-	-	-	-	51,218
Due to other funds	-	972,320	-	-	-	803	20,585	21,000	1,325	-	-	-	1,016,033
Unearned revenue	-	108	-	-	-	-	-	-	-	-	-	-	108
<b>Total liabilities</b>	<b>27,165</b>	<b>1,004,224</b>	<b>6,563</b>	<b>-</b>	<b>67,507</b>	<b>2,124</b>	<b>20,585</b>	<b>21,000</b>	<b>1,325</b>	<b>-</b>	<b>28,559</b>	<b>-</b>	<b>1,179,052</b>
<b>Fund balances</b>													
Restricted for:													
Judicial	-	-	-	-	-	11,491	18,726	40,150	7,620	-	-	-	77,987
Public Safety	-	-	17,030	116,812	-	-	-	-	-	10,904	17,510	47,431	209,687
Public Works	-	-	-	-	-	-	-	-	-	-	-	1,205	1,205
Culture and Recreation	-	-	-	-	-	-	-	-	-	-	-	73,364	73,364
Housing and Development	-	-	71,180	-	7,550	-	-	-	-	-	-	-	78,730
Assigned to:													
Public Safety	128,603	-	-	-	-	-	-	-	-	-	-	-	128,603
Housing and Development	-	-	-	-	18,813	-	-	-	-	-	-	-	18,813
Unassigned	-	(762,182)	-	-	-	-	-	-	-	-	-	-	(762,182)
<b>Total fund balances</b>	<b>128,603</b>	<b>(762,182)</b>	<b>88,210</b>	<b>116,812</b>	<b>26,363</b>	<b>11,491</b>	<b>18,726</b>	<b>40,150</b>	<b>7,620</b>	<b>10,904</b>	<b>17,510</b>	<b>122,000</b>	<b>(173,793)</b>
<b>Total liabilities and fund balances</b>	<b>\$ 155,768</b>	<b>\$ 242,042</b>	<b>\$ 94,773</b>	<b>\$ 116,812</b>	<b>\$ 93,870</b>	<b>\$ 13,615</b>	<b>\$ 39,311</b>	<b>\$ 61,150</b>	<b>\$ 8,945</b>	<b>\$ 10,904</b>	<b>\$ 46,069</b>	<b>\$ 122,000</b>	<b>\$ 1,005,259</b>

**DAWSON COUNTY, GEORGIA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**For the year ended December 31, 2015**

REVENUES	Special Revenue											Capital Projects	Total Nonmajor Governmental Funds
	Emergency 911 Telephone Services	Multiple Grants	Restricted Programs	Jail	Hotel/Motel Tax	Law Library	Victims Rights and Assistance	Drug Abuse Treatment and Education	District Attorney Seizure	Sheriff's Seizure	Inmate Welfare	Impact Fees	
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 398,935	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 398,935
Fines, fees, and forfeitures	-	-	-	46,530	-	17,161	21,586	33,558	295	2,758	-	-	121,888
Charges for services	472,053	93,289	-	-	-	-	-	-	-	772	114,398	-	680,512
Intergovernmental	-	1,311,917	174,438	-	-	-	-	-	-	-	-	-	1,486,355
Interest	-	-	-	88	-	16	46	62	11	29	44	134	430
Contributions	-	1,250	87,193	-	-	-	-	-	-	-	-	-	88,443
Other	-	-	-	-	1,084	-	-	-	-	-	-	-	1,084
<b>Total revenues</b>	<b>472,053</b>	<b>1,406,456</b>	<b>261,631</b>	<b>46,618</b>	<b>400,019</b>	<b>17,177</b>	<b>21,632</b>	<b>33,620</b>	<b>306</b>	<b>3,559</b>	<b>114,442</b>	<b>134</b>	<b>2,777,647</b>
<b>EXPENDITURES</b>													
Current													
General Government	-	3,541	-	-	-	-	-	-	-	-	-	-	3,541
Judicial	-	326,375	-	-	-	14,327	20,452	-	1,226	-	-	-	362,380
Public Safety	732,514	251,655	46,118	-	-	-	-	-	-	29,640	103,909	-	1,163,836
Public Works	-	1,460,038	-	-	-	-	-	-	-	-	-	-	1,460,038
Health and Welfare	-	488,959	-	-	-	-	-	-	-	-	-	-	488,959
Culture and Recreation	-	7,500	-	-	38,819	-	-	-	-	-	-	-	46,319
Housing and Development	-	-	240,994	-	289,158	-	-	-	-	-	-	-	530,152
<b>Total expenditures</b>	<b>732,514</b>	<b>2,538,068</b>	<b>287,112</b>	<b>-</b>	<b>327,977</b>	<b>14,327</b>	<b>20,452</b>	<b>-</b>	<b>1,226</b>	<b>29,640</b>	<b>103,909</b>	<b>-</b>	<b>4,055,225</b>
Excess (deficiency) of revenues over (under) expenditures	(260,461)	(1,131,612)	(25,481)	46,618	72,042	2,850	1,180	33,620	(920)	(26,081)	10,533	134	(1,277,578)
Other financing sources (uses)													
Transfers in	238,125	369,430	22,592	-	-	-	-	-	810	-	-	-	630,957
Transfers out	-	(810)	-	-	(97,139)	-	-	(21,000)	-	-	-	-	(118,949)
Total other financing sources (uses)	238,125	368,620	22,592	-	(97,139)	-	-	(21,000)	810	-	-	-	512,008
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(22,336)	(762,992)	(2,889)	46,618	(25,097)	2,850	1,180	12,620	(110)	(26,081)	10,533	134	(765,570)
Fund balances, January 1	150,939	810	91,099	70,194	51,460	8,641	17,546	27,530	7,730	36,985	6,977	121,866	591,777
<b>Fund balances, December 31</b>	<b>\$ 128,603</b>	<b>\$ (762,182)</b>	<b>\$ 88,210</b>	<b>\$ 116,812</b>	<b>\$ 26,363</b>	<b>\$ 11,491</b>	<b>\$ 18,726</b>	<b>\$ 40,150</b>	<b>\$ 7,620</b>	<b>\$ 10,904</b>	<b>\$ 17,510</b>	<b>\$ 122,000</b>	<b>\$ (173,793)</b>

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# General Fund

The general operating fund of the County is used to account for all financial resources of the general government, except those required to be accounted for in another fund.



**DAWSON COUNTY, GEORGIA  
GENERAL FUND  
COMPARATIVE BALANCE SHEETS  
December 31, 2015 and 2014**

	<b>2015</b>	<b>2014</b>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 12,638,380	\$ 11,457,101
Investments	274,000	1,009,000
Receivables (net)		
Accounts	595,182	512,536
Intergovernmental	3,438	60,051
Taxes	1,213,453	1,195,265
Prepays	446,444	383,651
Inventories	112,223	83,801
Due from other funds	1,103,787	225,606
Restricted assets		
Cash	7,819	7,819
<b>Total assets</b>	<b>\$ 16,394,726</b>	<b>\$ 14,934,830</b>
 <b>LIABILITIES AND FUND BALANCES</b>		
<b>Liabilities</b>		
Payables		
Accounts	\$ 348,483	\$ 292,846
Intergovernmental	31	78,341
Accrued salaries and payroll liabilities	380,226	339,936
Due to other funds	165,704	426,761
Claims reserve	119,663	96,244
Amounts held in trust	100,199	141,522
Total liabilities	1,114,306	1,375,650
 <b>Deferred inflows of resources</b>		
Unavailable revenue - property taxes	9,055,791	8,310,697
 <b>Fund balances</b>		
Nonspendable:		
Prepays	446,444	383,651
Inventories	112,223	83,801
Restricted for:		
Health and Welfare	20,784	13,756
Culture and Recreation	10,569	9,770
Assigned to:		
Judicial	18,207	6,656
Subsequent Year's Budget	408,068	205,000
Unassigned	5,208,334	4,545,849
Total fund balances	6,224,629	5,248,483
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 16,394,726</b>	<b>\$ 14,934,830</b>

**DAWSON COUNTY, GEORGIA**  
**GENERAL FUND**  
**COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**For the years ended December 31, 2015 and 2014**

<b>REVENUES</b>	<b>2015</b>	<b>2014</b>
Taxes	\$ 17,949,355	\$ 16,687,341
Licenses and permits	503,206	484,128
Fines, fees and forfeitures	532,298	495,047
Charges for services	1,756,824	1,915,371
Intergovernmental	190,772	167,917
Interest	21,535	23,708
Contributions	38,960	36,234
Other	61,137	38,592
<b>Total revenues</b>	<u>21,054,087</u>	<u>19,848,338</u>
<b>EXPENDITURES</b>		
Current		
General Government	3,594,733	3,514,891
Judicial	2,415,837	2,422,519
Public Safety	9,716,582	9,609,464
Public Works	1,354,496	1,540,175
Health and Welfare	271,914	262,040
Culture and Recreation	1,295,317	1,265,691
Housing and Development	565,349	428,619
<b>Total Current</b>	<u>19,214,228</u>	<u>19,043,399</u>
Debt Service		
General Government	95,837	96,138
Public Safety	124,005	124,006
<b>Total Debt Service</b>	<u>219,842</u>	<u>220,144</u>
<b>Total expenditures</b>	<u>19,434,070</u>	<u>19,263,543</u>
Excess of revenues over expenditures	<u>1,620,017</u>	<u>584,795</u>
Other financing sources (uses)		
Transfers in (out)		
Transfers in	97,139	-
Transfers out	(752,487)	(664,159)
Sale of capital assets	11,477	14,016
<b>Total other financing sources (uses)</b>	<u>(643,871)</u>	<u>(650,143)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	976,146	(65,348)
Fund balances, January 1	<u>5,248,483</u>	<u>5,313,831</u>
<b>Fund balances, December 31</b>	<u><u>\$ 6,224,629</u></u>	<u><u>\$ 5,248,483</u></u>

**DAWSON COUNTY, GEORGIA**  
**GENERAL FUND**  
**SCHEDULE OF REVENUES**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the year ended December 31, 2015**  
*(with comparative actual amounts for the year ended December 31, 2014)*

	2015			2014
	Final Budget	Actual	Variance	Actual
<b>REVENUES</b>				
<b>Taxes</b>				
General property taxes				
Real and personal tax	\$ 8,800,000	\$ 8,504,123	\$ (295,877)	\$ 7,683,266
Motor vehicle tax	1,145,000	1,411,800	266,800	1,367,808
Mobile home tax	8,000	7,594	(406)	18,195
Timber tax	4,500	3,404	(1,096)	1,736
Cost, penalties and interest	200,000	207,151	7,151	134,469
Other taxes	-	18,485	18,485	1,202
Total general property taxes	10,157,500	10,152,557	(4,943)	9,206,676
Local option sales tax	6,400,000	5,908,796	(491,204)	5,803,092
Insurance premium tax	920,000	1,044,267	124,267	975,182
Intangibles tax	220,000	243,238	23,238	163,037
Real estate transfer tax	45,000	87,781	42,781	48,218
Franchise tax	70,000	70,151	151	67,246
Beer and wine tax	371,000	405,492	34,492	383,764
Occupational tax	43,000	37,073	(5,927)	40,126
Total taxes	18,226,500	17,949,355	(277,145)	16,687,341
<b>Licenses and permits</b>				
Alcohol licenses	118,000	110,430	(7,570)	114,785
Building permits	138,600	180,501	41,901	175,177
Business licenses	175,000	176,332	1,332	169,172
Other permits	30,250	35,943	5,693	24,994
Total licenses and permits	461,850	503,206	41,356	484,128
<b>Fines, fees and forfeitures</b>				
	555,100	532,298	(22,802)	495,047
<b>Charges for Services</b>				
Emergency services	600,000	562,909	(37,091)	720,889
Sheriff services	81,500	103,435	21,935	88,841
Prisoner board	9,000	2,112	(6,888)	3,452
Recreation fees	192,100	195,646	3,546	207,676
Fire protection	30,000	15,036	(14,964)	15,177
Collection commissions	645,000	618,926	(26,074)	591,810
Other charges for services	289,100	258,760	(30,340)	287,526
Total charges for services	1,846,700	1,756,824	(89,876)	1,915,371
<b>Intergovernmental</b>				
	201,500	190,772	(10,728)	167,917
<b>Interest</b>				
	21,830	21,535	(295)	23,708

**DAWSON COUNTY, GEORGIA**  
**GENERAL FUND**  
**SCHEDULE OF REVENUES**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the year ended December 31, 2015**  
*(with comparative actual amounts for the year ended December 31, 2014)*

	<u>2015</u>			<u>2014</u>
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>
<b>REVENUES</b>				
<b>Contributions</b>	\$ 36,094	\$ 38,960	\$ 2,866	\$ 36,234
<b>Other</b>				
Rental Income	27,500	26,925	(575)	25,750
Miscellaneous	29,265	34,212	4,947	12,842
Total other	56,765	61,137	4,372	38,592
<b>Total revenues</b>	<u>\$ 21,406,339</u>	<u>\$ 21,054,087</u>	<u>\$ (352,252)</u>	<u>\$ 19,848,338</u>

**DAWSON COUNTY, GEORGIA  
GENERAL FUND  
SCHEDULE OF EXPENDITURES  
BUDGET (GAAP BASIS) AND ACTUAL  
For the year ended December 31, 2015**

*(with comparative actual amounts for the year ended December 31, 2014)*

	2015			2014
	Final Budget	Actual	Variance	Actual
<b>EXPENDITURES</b>				
<b>Current</b>				
<b>General Government</b>				
Board of Commissioners				
Personal services	\$ 88,648	\$ 94,753	\$ (6,105)	\$ 92,450
Contract services	115,231	96,407	18,824	92,821
Materials and supplies	18,269	13,791	4,478	799
Total Board of Commissioners	<u>222,148</u>	<u>204,951</u>	<u>17,197</u>	<u>186,070</u>
County Administration				
Personal services	276,922	273,428	3,494	269,978
Contract services	107,703	82,354	25,349	88,135
Materials and supplies	10,151	6,795	3,356	9,678
Total County Administration	<u>394,776</u>	<u>362,577</u>	<u>32,199</u>	<u>367,791</u>
Elections/Registrar				
Personal services	162,961	152,585	10,376	163,834
Contract services	26,735	23,786	2,949	18,392
Materials and supplies	7,675	6,978	697	7,646
Total Elections/Registrar	<u>197,371</u>	<u>183,349</u>	<u>14,022</u>	<u>189,872</u>
Financial Administration				
Personal services	430,238	411,729	18,509	397,814
Contract services	69,791	64,376	5,415	62,217
Materials and supplies	6,959	4,094	2,865	5,005
Total Financial Administration	<u>506,988</u>	<u>480,199</u>	<u>26,789</u>	<u>465,036</u>
Information Technology				
Personal services	144,529	154,715	(10,186)	138,905
Contract services	94,195	73,485	20,710	80,792
Materials and supplies	10,240	6,810	3,430	1,341
Total Information Technology	<u>248,964</u>	<u>235,010</u>	<u>13,954</u>	<u>221,038</u>
Human Resources				
Personal services	114,736	114,206	530	91,553
Contract services	14,250	10,702	3,548	5,366
Materials and supplies	5,250	4,967	283	1,117
Total Human Resources	<u>134,236</u>	<u>129,875</u>	<u>4,361</u>	<u>98,036</u>
Tax Commissioner				
Personal services	369,203	350,297	18,906	355,251
Contract services	47,699	38,673	9,026	45,343
Materials and supplies	6,847	5,339	1,508	5,225
Total Tax Commissioner	<u>423,749</u>	<u>394,309</u>	<u>29,440</u>	<u>405,819</u>
Tax Assessor				
Personal services	387,185	363,372	23,813	312,002
Contract services	70,615	64,520	6,095	40,558
Materials and supplies	6,950	6,622	328	5,401
Total Tax Assessor	<u>464,750</u>	<u>434,514</u>	<u>30,236</u>	<u>357,961</u>

**DAWSON COUNTY, GEORGIA  
GENERAL FUND  
SCHEDULE OF EXPENDITURES  
BUDGET (GAAP BASIS) AND ACTUAL  
For the year ended December 31, 2015**

*(with comparative actual amounts for the year ended December 31, 2014)*

	2015			2014
	Final Budget	Actual	Variance	Actual
<b>General Government (continued)</b>				
Risk Management				
Personal services	\$ 15,000	\$ 13,212	\$ 1,788	\$ 15,579
Contract services	149,260	149,013	247	155,044
Capital outlay	24,584	26,719	(2,135)	-
Payments to others	40,952	19,075	21,877	24,830
Total Risk Management	229,796	208,019	21,777	195,453
Facility Management				
Personal services	403,449	392,779	10,670	400,943
Contract services	155,017	137,376	17,641	173,621
Materials and supplies	341,755	314,608	27,147	319,040
Capital outlay	31,428	14,966	16,462	5,300
Total Facility Management	931,649	859,729	71,920	898,904
Board of Equalization				
Personal services	9,150	8,480	670	5,167
Contract services	3,975	3,026	949	3,184
Materials and supplies	50	7	43	1
Total Board of Equalization	13,175	11,513	1,662	8,352
Other General Government				
Personal services	73,972	-	73,972	-
Contract services	78,900	46,803	32,097	77,033
Materials and supplies	360	359	1	-
Payments to others	44,000	43,526	474	43,526
Total Other General Govt.	197,232	90,688	106,544	120,559
Total General Government	3,964,834	3,594,733	370,101	3,514,891
<b>Judicial</b>				
Superior Court				
Personal services	309,228	287,976	21,252	293,818
Contract services	101,057	92,705	8,352	128,685
Materials and supplies	5,816	3,561	2,255	3,530
Payments to others	36,817	36,817	-	32,968
Total Superior Court	452,918	421,059	31,859	459,001
Clerk of Superior Court				
Personal services	485,997	434,396	51,601	421,162
Contract services	53,100	49,916	3,184	48,291
Materials and supplies	35,156	12,645	22,511	26,863
Total Clerk of Superior Court	574,253	496,957	77,296	496,316
District Attorney				
Personal services	531,469	519,110	12,359	505,404
Contract services	25,169	22,387	2,782	15,108
Materials and supplies	12,506	11,895	611	12,868
Payments to others	58,156	58,155	1	57,424
Total District Attorney	627,300	611,547	15,753	590,804

**DAWSON COUNTY, GEORGIA  
GENERAL FUND  
SCHEDULE OF EXPENDITURES  
BUDGET (GAAP BASIS) AND ACTUAL  
For the year ended December 31, 2015**

*(with comparative actual amounts for the year ended December 31, 2014)*

	2015			2014
	Final Budget	Actual	Variance	Actual
<b>Judicial (continued)</b>				
Magistrate Court				
Personal services	\$ 247,197	\$ 245,300	\$ 1,897	\$ 231,842
Contract services	14,598	13,514	1,084	12,255
Materials and supplies	6,735	6,631	104	3,810
Total Magistrate Court	<u>268,530</u>	<u>265,445</u>	<u>3,085</u>	<u>247,907</u>
Probate Court				
Personal services	232,497	223,369	9,128	224,202
Contract services	27,414	30,646	(3,232)	26,125
Materials and supplies	2,836	2,938	(102)	3,108
Total Probate Court	<u>262,747</u>	<u>256,953</u>	<u>5,794</u>	<u>253,435</u>
Juvenile Court				
Personal services	-	-	-	3,188
Contract services	52,296	42,895	9,401	40,555
Materials and supplies	264	264	-	88
Payments to others	64,200	48,421	15,779	63,069
Total Juvenile Court	<u>116,760</u>	<u>91,580</u>	<u>25,180</u>	<u>106,900</u>
Public Defender				
Personal services	38,754	38,759	(5)	39,750
Contract services	3,997	3,542	455	4,489
Materials and supplies	4,239	4,241	(2)	3,217
Payments to other agencies	225,795	225,754	41	220,700
Total Public Defender	<u>272,785</u>	<u>272,296</u>	<u>489</u>	<u>268,156</u>
Total Judicial	<u>2,575,293</u>	<u>2,415,837</u>	<u>159,456</u>	<u>2,422,519</u>
<b>Public Safety</b>				
Sheriff				
Personal services	2,267,903	2,225,360	42,543	2,203,531
Contract services	285,749	271,373	14,376	298,767
Materials and supplies	290,885	239,682	51,203	282,945
Capital outlay	8,322	8,322	-	-
Total Sheriff	<u>2,852,859</u>	<u>2,744,737</u>	<u>108,122</u>	<u>2,785,243</u>
Sheriff Services				
Personal services	601,572	602,570	(998)	566,244
Contract services	12,782	12,524	258	9,576
Materials and supplies	7,118	6,377	741	2,598
Total Sheriff Services	<u>621,472</u>	<u>621,471</u>	<u>1</u>	<u>578,418</u>
Detention Center				
Personal services	1,679,315	1,698,441	(19,126)	1,597,150
Contract services	391,895	382,277	9,618	363,763
Materials and supplies	513,123	493,937	19,186	497,953
Capital outlay	7,800	7,800	-	-
Total Detention Center	<u>2,592,133</u>	<u>2,582,455</u>	<u>9,678</u>	<u>2,458,866</u>

**DAWSON COUNTY, GEORGIA  
GENERAL FUND  
SCHEDULE OF EXPENDITURES  
BUDGET (GAAP BASIS) AND ACTUAL  
For the year ended December 31, 2015**

*(with comparative actual amounts for the year ended December 31, 2014)*

	2015			2014
	Final Budget	Actual	Variance	Actual
<b>Public Safety (continued)</b>				
K9				
Personal services	\$ -	\$ -	\$ -	\$ 342
Contract services	8,608	4,302	4,306	7,871
Materials and supplies	20,792	9,314	11,478	16,621
Total K9	<u>29,400</u>	<u>13,616</u>	<u>15,784</u>	<u>24,834</u>
Fire				
Personal services	886,998	886,780	218	841,129
Contract services	124,318	122,986	1,332	124,075
Materials and supplies	111,301	102,697	8,604	126,168
Capital outlay	7,655	7,655	-	-
Total Fire	<u>1,130,272</u>	<u>1,120,118</u>	<u>10,154</u>	<u>1,091,372</u>
Emergency Medical Services				
Personal services	1,695,346	1,674,258	21,088	1,694,548
Contract services	113,357	107,791	5,566	126,128
Materials and supplies	140,449	132,041	8,408	115,006
Capital outlay	-	-	-	11,089
Total Emergency Medical Services	<u>1,949,152</u>	<u>1,914,090</u>	<u>35,062</u>	<u>1,946,771</u>
Emergency Services Administration				
Personal services	128,449	127,769	680	96,997
Contract services	6,387	4,713	1,674	4,714
Materials and supplies	58,000	50,987	7,013	56,016
Total Emergency Services Administration	<u>192,836</u>	<u>183,469</u>	<u>9,367</u>	<u>157,727</u>
Coroner				
Personal services	38,063	32,726	5,337	43,949
Contract services	19,038	20,245	(1,207)	24,273
Materials and supplies	1,752	1,751	1	984
Total Coroner	<u>58,853</u>	<u>54,722</u>	<u>4,131</u>	<u>69,206</u>
Animal Shelter				
Payments to others	<u>126,000</u>	<u>126,000</u>	<u>-</u>	<u>126,000</u>
School Resource Officers				
Personal services	<u>231,872</u>	<u>226,253</u>	<u>5,619</u>	<u>223,852</u>
Marshal				
Personal services	131,541	95,168	36,373	120,996
Contract services	5,750	3,790	1,960	2,830
Materials and supplies	12,000	10,366	1,634	10,284
Total Marshal	<u>149,291</u>	<u>109,324</u>	<u>39,967</u>	<u>134,110</u>
Junior Police Academy				
Materials and supplies	<u>3,191</u>	<u>3,191</u>	<u>-</u>	<u>6,900</u>
Emergency Management				
Contract services	19,609	16,395	3,214	4,957
Materials and supplies	900	741	159	1,208
Total Emergency Management	<u>20,509</u>	<u>17,136</u>	<u>3,373</u>	<u>6,165</u>
Total Public Safety	<u>9,957,840</u>	<u>9,716,582</u>	<u>241,258</u>	<u>9,609,464</u>



**DAWSON COUNTY, GEORGIA  
GENERAL FUND  
SCHEDULE OF EXPENDITURES  
BUDGET (GAAP BASIS) AND ACTUAL  
For the year ended December 31, 2015**

*(with comparative actual amounts for the year ended December 31, 2014)*

	2015			2014
	Final Budget	Actual	Variance	Actual
<b>Public Works</b>				
Public Works Administration				
Personal services	\$ 172,655	\$ 144,869	\$ 27,786	\$ 169,704
Contract services	14,516	6,658	7,858	4,513
Materials and supplies	1,570	71	1,499	949
Total Public Works Administration	188,741	151,598	37,143	175,166
Road Department				
Personal services	470,844	340,854	129,990	406,076
Contract services	439,770	419,231	20,539	410,351
Materials and supplies	564,365	437,242	127,123	387,082
Capital outlay	5,685	5,571	114	161,500
Total Road Department	1,480,664	1,202,898	277,766	1,365,009
Total Public Works	1,669,405	1,354,496	314,909	1,540,175
<b>Health and Welfare</b>				
Health Department				
Payments to others	162,000	162,000	-	162,000
Public Welfare				
Payments to others	17,161	13,462	3,699	13,371
Indigent Welfare				
Payments to others	4,000	2,800	1,200	5,950
Senior Citizens Center				
Personal services	14,318	14,128	190	10,639
Contract services	17,034	16,164	870	15,121
Materials and supplies	35,630	34,422	1,208	32,387
Capital outlay	5,026	5,080	(54)	-
Payments to others	9,450	9,450	-	8,950
Total Senior Citizens Center	81,458	79,244	2,214	67,097
Senior Services Donation				
Contract services	8,248	5,760	2,488	2,033
Materials and supplies	23,901	2,398	21,503	3,089
Total Senior Services Donation	32,149	8,158	23,991	5,122
CASA				
Payments to others	5,000	5,000	-	6,000
NOA's Ark				
Payments to other agencies	1,250	1,250	-	2,500
Total Health and Welfare	303,018	271,914	31,104	262,040
<b>Culture and Recreation</b>				
Parks				
Personal services	462,139	451,923	10,216	418,318
Contract services	132,045	133,063	(1,018)	142,129
Materials and supplies	273,942	279,021	(5,079)	273,173
Capital outlay	-	-	-	6,944
Total Parks	868,126	864,007	4,119	840,564

**DAWSON COUNTY, GEORGIA  
GENERAL FUND  
SCHEDULE OF EXPENDITURES  
BUDGET (GAAP BASIS) AND ACTUAL  
For the year ended December 31, 2015**

*(with comparative actual amounts for the year ended December 31, 2014)*

	2015			2014
	Final Budget	Actual	Variance	Actual
<b>Culture and Recreation (continued)</b>				
Parks and Recreation				
Materials and supplies	\$ 14,788	\$ 5,615	\$ 9,173	\$ 14,087
Capital outlay	9,988	9,988	-	-
Total Parks and Recreation	24,776	15,603	9,173	14,087
Parks - Women's Club Donations				
Materials and supplies	1,459	106	1,353	-
Parks - Pool				
Personal services	16,266	18,070	(1,804)	16,884
Contract services	2,000	1,574	426	4,445
Materials and supplies	8,500	7,121	1,379	9,335
Total Parks - Pool	26,766	26,765	1	30,664
Parks - Camping				
Personal services	5,856	5,953	(97)	5,374
Contract services	8,820	8,489	331	2,154
Materials and supplies	7,630	7,864	(234)	6,318
Total Parks - Camping	22,306	22,306	-	13,846
Libraries				
Payments to others	366,530	366,530	-	366,530
Total Culture & Recreation	1,309,963	1,295,317	14,646	1,265,691
<b>Housing and Development</b>				
Conservation				
Contract services	757	756	1	721
Planning and Zoning				
Personal services	304,553	302,245	2,308	246,023
Contract services	43,878	28,211	15,667	25,263
Materials and supplies	12,172	6,576	5,596	9,705
Total Planning and Zoning	360,603	337,032	23,571	280,991
County Agent				
Personal services	75,070	62,960	12,110	58,975
Contract services	6,511	6,374	137	6,218
Materials and supplies	7,749	7,477	272	6,714
Total County Agent	89,330	76,811	12,519	71,907
Development Authority				
Payments to others	150,000	150,000	-	75,000
Adult Literacy				
Payments to others	750	750	-	-
Total Housing and Development	601,440	565,349	36,091	428,619
Total Current	20,381,793	19,214,228	1,167,565	19,043,399

**DAWSON COUNTY, GEORGIA**  
**GENERAL FUND**  
**SCHEDULE OF EXPENDITURES**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the year ended December 31, 2015**  
*(with comparative actual amounts for the year ended December 31, 2014)*

	2015			2014
	Final Budget	Actual	Variance	Actual
<b>Debt Service</b>				
<b>General Government</b>				
Other General Government	\$ 95,840	\$ 95,837	\$ 3	\$ 96,138
<b>Public Safety</b>				
Fire	124,006	124,005	1	124,006
Total Debt Service	219,846	219,842	4	220,144
Total Expenditures	<u>\$ 20,601,639</u>	<u>\$ 19,434,070</u>	<u>\$ 1,167,569</u>	<u>\$ 19,263,543</u>

# Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources that are legally or donor restricted to expenditures for specified purposes.

Emergency 911 Fund: This fund is used to account for the County's share of telephone fees for the operation of their 911 emergency system.

Mentor Program Fund: This fund is used to account for grant funds and private contributions used to provide mentoring services to the County.

Multiple Grants Fund: This fund is used to account for all reimbursement grants from state, federal, and local grantors.

Restricted Program Fund: This fund is used to account for funds received from donations and other funds restricted to specific programs.

Jail Fund: This fund is used to account for fines and fees received restricted for the maintenance of the County Jail.

Hotel/Motel Tax: This fund is used to account for Hotel/Motel tax collections which are used to support tourism in Dawson County.

Law Library Fund: This fund is used to account for the fines and forfeitures received that are reserved for providing a County Law Library.

Victim Rights and Assistance Fund: This fund is used to account for funds collected from fines and forfeitures that are used to assist victims of crime.

Drug Abuse Treatment and Education Fund: This fund is used to account for funds collected from fines and forfeitures to be used to create and maintain drug education programs in the County.

District Attorney Seizure Fund: This fund is used to account for funds collected from 10% of all funds subject to forfeiture laws as specified in the Sheriff's Seizure Fund.

Sheriff's Seizure Fund: This fund is used to account for funds seized in acts of violation of specific laws, such as controlled substance violations. Up to 33 1/3% of the amount of local funds appropriated may be spent for law enforcement purposes with the exception of salaries or rewards to law enforcement personnel at the discretion of the chief officer of the local law enforcement agency or may be used to fund victim-witness assistance programs.

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# Special Revenue Funds

Inmate Welfare Fund: This fund is used to account for monies legally restricted for the benefit of detainees in the County Jail.

Inmate Stores and Welfare Fund: This fund is used to account for funds collected from sale of goods and services to inmates.

**DAWSON COUNTY, GEORGIA  
EMERGENCY 911 TELEPHONE SERVICES  
SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEETS  
December 31, 2015 and 2014**

<b>ASSETS</b>	<u>2015</u>	<u>2014</u>
Cash and cash equivalents	\$ 70,975	\$ 75,966
Accounts receivable	<u>84,793</u>	<u>95,174</u>
<b>Total assets</b>	<u>\$ 155,768</u>	<u>\$ 171,140</u>
 <b>LIABILITIES AND FUND BALANCES</b>		
<b>Liabilities</b>		
Accounts payable	\$ 6,486	\$ 2,150
Accrued salaries and payroll liabilities	<u>20,679</u>	<u>18,051</u>
Total liabilities	27,165	20,201
<b>Fund balances</b>		
Assigned to public safety	<u>128,603</u>	<u>150,939</u>
<b>Total liabilities and fund balances</b>	<u>\$ 155,768</u>	<u>\$ 171,140</u>

**DAWSON COUNTY, GEORGIA**  
**EMERGENCY 911 TELEPHONE SERVICES**  
**SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the year ended December 31, 2015**  
*(with comparative actual amounts for the year ended December 31, 2014)*

	2015			2014
	Final Budget	Actual	Variance	Actual
<b>REVENUES</b>				
Charges for services	\$ 475,000	\$ 472,053	\$ (2,947)	\$ 468,672
<b>EXPENDITURES</b>				
Current				
Public Safety				
Personal services	590,901	590,054	847	569,058
Contract services	140,886	139,604	1,282	132,627
Materials and supplies	3,607	2,856	751	6,778
Capital outlay	-	-	-	205,343
<b>Total expenditures</b>	<b>735,394</b>	<b>732,514</b>	<b>2,880</b>	<b>913,806</b>
Excess (deficiency) of revenues over (under) expenditures	(260,394)	(260,461)	(67)	(445,134)
Other financing sources (uses)				
Transfers in	226,567	238,125	11,558	185,464
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(33,827)	(22,336)	11,491	(259,670)
Fund balance, January 1	33,827	150,939	117,112	410,609
<b>Fund balances, December 31</b>	<b>\$ -</b>	<b>\$ 128,603</b>	<b>\$ 128,603</b>	<b>\$ 150,939</b>



**DAWSON COUNTY, GEORGIA**  
**MULTIPLE GRANTS SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**December 31, 2015 and 2014**

<b>ASSETS</b>	<u>2015</u>	<u>2014</u>
Receivables		
Accounts	\$ 4,769	\$ 6,080
Intergovernmental	<u>237,273</u>	<u>171,881</u>
Total assets	<u>\$ 242,042</u>	<u>\$ 177,961</u>
<b>LIABILITIES AND FUND BALANCES</b>		
<b>Liabilities</b>		
Payables		
Accounts	\$ 6,486	\$ 15,867
Intergovernmental	-	4,854
Retainage	-	19,120
Accrued salaries and payroll liabilities	25,310	19,943
Unearned revenue	108	7,522
Due to other funds	<u>972,320</u>	<u>109,845</u>
Total liabilities	1,004,224	177,151
<b>Fund balances</b>		
Unassigned	<u>(762,182)</u>	<u>810</u>
Total liabilities and fund balances	<u>\$ 242,042</u>	<u>\$ 177,961</u>

**DAWSON COUNTY, GEORGIA**  
**MULTIPLE GRANTS SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the year ended December 31, 2015**  
*(with comparative actual amounts for the year ended December 31, 2014)*

	2015			2014
	Final Budget	Actual	Variance	Actual
<b>REVENUES</b>				
Charges for services	\$ 103,168	\$ 93,289	\$ (9,879)	\$ 104,069
Intergovernmental	1,927,942	1,311,917	(616,025)	1,192,281
Contributions	1,250	1,250	-	-
<b>Total revenues</b>	<u>2,032,360</u>	<u>1,406,456</u>	<u>(625,904)</u>	<u>1,296,350</u>
<b>EXPENDITURES</b>				
Current				
General Government	4,786	3,541	1,245	6,008
Judicial	388,174	326,375	61,799	286,401
Public Safety	273,425	251,655	21,770	188,748
Public Works	1,499,856	1,460,038	39,818	667,121
Health and Welfare	586,014	488,959	97,055	468,600
Culture and Recreation	7,500	7,500	-	-
<b>Total expenditures</b>	<u>2,759,755</u>	<u>2,538,068</u>	<u>221,687</u>	<u>1,616,878</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(727,395)</u>	<u>(1,131,612)</u>	<u>(404,217)</u>	<u>(320,528)</u>
Other financing sources (uses)				
Transfers in	788,168	369,430	(418,738)	400,047
Transfers out	(810)	(810)	-	(79,519)
Contingency	(60,773)	-	60,773	-
<b>Total other financing sources (uses)</b>	<u>726,585</u>	<u>368,620</u>	<u>(357,965)</u>	<u>320,528</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(810)	(762,992)	(762,182)	-
Fund balance, January 1	<u>810</u>	<u>810</u>	<u>-</u>	<u>810</u>
<b>Fund balances, December 31</b>	<u>\$ -</u>	<u>\$ (762,182)</u>	<u>\$ (762,182)</u>	<u>\$ 810</u>

**DAWSON COUNTY, GEORGIA**  
**RESTRICTED PROGRAMS SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**December 31, 2015 and 2014**

<b>ASSETS</b>	<u>2015</u>	<u>2014</u>
Cash and cash equivalents	\$ 70,953	\$ 65,416
Receivables		
Accounts	-	31
Intergovernmental	<u>23,820</u>	<u>29,054</u>
<b>Total assets</b>	<u><u>\$ 94,773</u></u>	<u><u>\$ 94,501</u></u>
<b>LIABILITIES AND FUND BALANCES</b>		
<b>Liabilities</b>		
Accounts payable	\$ 2,655	\$ 111
Accrued salaries and payroll liabilities	<u>3,908</u>	<u>3,291</u>
<b>Total liabilities</b>	<u>6,563</u>	<u>3,402</u>
<b>Fund balances</b>		
Restricted for:		
Public safety	17,030	19,011
Housing and development	<u>71,180</u>	<u>72,088</u>
<b>Total fund balances</b>	<u>88,210</u>	<u>91,099</u>
<b>Total liabilities and fund balances</b>	<u><u>\$ 94,773</u></u>	<u><u>\$ 94,501</u></u>

**DAWSON COUNTY, GEORGIA**  
**RESTRICTED PROGRAMS SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the year ended December 31, 2015**  
*(with comparative actual amounts for the year ended December 31, 2014)*

	2015			2014
	Final Budget	Actual	Variance	Actual
<b>REVENUES</b>				
Intergovernmental Contributions	\$ 172,478	\$ 174,438	\$ 1,960	\$ 179,102
	93,581	87,193	(6,388)	84,267
<b>Total revenues</b>	<u>266,059</u>	<u>261,631</u>	<u>(4,428)</u>	<u>263,369</u>
<b>EXPENDITURES</b>				
Current				
Public Safety				
Contract services	2,318	2,165	153	1,393
Materials and supplies	21,138	8,111	13,027	9,401
Payments to others	35,842	35,842	-	24,874
Housing and Development				
Personal services	121,006	120,391	615	91,865
Contract services	93,865	76,606	17,259	106,094
Materials and supplies	79,553	13,889	65,664	23,912
Payments to others	30,538	30,108	430	15,000
<b>Total expenditures</b>	<u>384,260</u>	<u>287,112</u>	<u>97,148</u>	<u>272,539</u>
Excess (deficiency) of revenues over (under) expenditures	(118,201)	(25,481)	92,720	(9,170)
Other financing sources (uses)				
Transfers in	23,183	22,592	(591)	21,898
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(95,018)	(2,889)	92,129	12,728
Fund balance, January 1	95,018	91,099	(3,919)	78,371
<b>Fund balances, December 31</b>	<u>\$ -</u>	<u>\$ 88,210</u>	<u>\$ 88,210</u>	<u>\$ 91,099</u>

**DAWSON COUNTY, GEORGIA  
JAIL SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEETS  
December 31, 2015 and 2014**

<b>ASSETS</b>	<u>2015</u>	<u>2014</u>
Cash and cash equivalents	\$ 116,812	\$ 47,158
Due from other funds	-	23,036
	<hr/>	<hr/>
Total assets	<u>\$ 116,812</u>	<u>\$ 70,194</u>
<b>LIABILITIES AND FUND BALANCES</b>		
<b>Fund balances</b>		
Restricted for public safety	<u>\$ 116,812</u>	<u>\$ 70,194</u>

**DAWSON COUNTY, GEORGIA  
 JAIL SPECIAL REVENUE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES  
 BUDGET (GAAP BASIS) AND ACTUAL  
 For the year ended December 31, 2015  
 (with comparative actual amounts for the year ended December 31, 2014)**

	2015			2014
	Final Budget	Actual	Variance	Actual
<b>REVENUES</b>				
Fines, fees and forfeitures	\$ 47,300	\$ 46,530	\$ (770)	\$ 46,075
Interest	200	88	(112)	65
<b>Total revenues</b>	<u>47,500</u>	<u>46,618</u>	<u>(882)</u>	<u>46,140</u>
Other financing sources (uses)				
Contingencies	<u>(47,500)</u>	<u>-</u>	<u>47,500</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	46,618	46,618	46,140
Fund balance, January 1	<u>-</u>	<u>70,194</u>	<u>70,194</u>	<u>24,054</u>
<b>Fund balances, December 31</b>	<u>\$ -</u>	<u>\$ 116,812</u>	<u>\$ 116,812</u>	<u>\$ 70,194</u>

**DAWSON COUNTY, GEORGIA**  
**HOTEL/MOTEL TAX SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**December 31, 2015 and 2014**

<b>ASSETS</b>	<u>2015</u>	<u>2014</u>
Receivables:		
Intergovernmental	\$ 10,049	\$ 5,156
Taxes	47,447	52,507
Due from other funds	<u>36,374</u>	<u>53,351</u>
 Total assets	 <u>\$ 93,870</u>	 <u>\$ 111,014</u>
 <b>LIABILITIES AND FUND BALANCES</b>		
<b>Liabilities</b>		
Payables		
Intergovernmental	\$ 67,507	\$ 57,965
Retainage	<u>-</u>	<u>1,589</u>
 Total liabilities	 <u>67,507</u>	 <u>59,554</u>
 <b>Fund balances</b>		
Restricted for housing and development	7,550	10,654
Assigned to housing and development	<u>18,813</u>	<u>40,806</u>
 Total fund balances	 <u>26,363</u>	 <u>51,460</u>
 <b>Total liabilities and fund balances</b>	 <u>\$ 93,870</u>	 <u>\$ 111,014</u>

**DAWSON COUNTY, GEORGIA**  
**HOTEL/MOTEL TAX SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the year ended December 31, 2015**

*(with comparative actual amounts for the year ended December 31, 2014)*

	2015			2014
	Final Budget	Actual	Variance	Actual
<b>REVENUES</b>				
Hotel/motel taxes	\$ 386,297	\$ 398,935	\$ 12,638	\$ 366,996
Other	-	1,084	1,084	3,975
<b>Total revenues</b>	<u>386,297</u>	<u>400,019</u>	<u>13,722</u>	<u>370,971</u>
<b>EXPENDITURES</b>				
Current				
Culture and Recreation				
Contract services	13,000	13,000	-	-
Materials and supplies	4,400	4,400	-	-
Capital outlay	22,708	21,419	1,289	58,903
Housing and Development				
Payments to others	300,047	289,158	10,889	261,833
<b>Total expenditures</b>	<u>340,155</u>	<u>327,977</u>	<u>12,178</u>	<u>320,736</u>
Excess (deficiency) of revenues over (under) expenditures	46,142	72,042	25,900	50,235
Other financing sources (uses)				
Transfers out	(86,250)	(97,139)	(10,889)	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(40,108)	(25,097)	15,011	50,235
Fund balance, January 1	40,108	51,460	11,352	1,225
<b>Fund balances, December 31</b>	<u>\$ -</u>	<u>\$ 26,363</u>	<u>\$ 26,363</u>	<u>\$ 51,460</u>



**DAWSON COUNTY, GEORGIA  
LAW LIBRARY SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEETS  
December 31, 2015 and 2014**

<b>ASSETS</b>	<u>2015</u>	<u>2014</u>
Cash and cash equivalents	<u>\$ 13,615</u>	<u>\$ 10,744</u>
 <b>LIABILITIES AND FUND BALANCES</b>		
<b>Liabilities</b>		
Accrued salaries and payroll liabilities	\$ 1,321	\$ 1,279
Due to other funds	<u>803</u>	<u>824</u>
Total liabilities	2,124	2,103
 <b>Fund balances</b>		
Restricted for judicial	<u>11,491</u>	<u>8,641</u>
 <b>Total liabilities and fund balances</b>	 <u>\$ 13,615</u>	 <u>\$ 10,744</u>

**DAWSON COUNTY, GEORGIA  
LAW LIBRARY SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
BUDGET (GAAP BASIS) AND ACTUAL  
For the year ended December 31, 2015**

*(with comparative actual amounts for the year ended December 31, 2014)*

	2015			2014
	Final Budget	Actual	Variance	Actual
<b>REVENUES</b>				
Fines and forfeitures	\$ 18,500	\$ 17,161	\$ (1,339)	\$ 15,873
Interest	150	16	(134)	16
<b>Total revenues</b>	<b>18,650</b>	<b>17,177</b>	<b>(1,473)</b>	<b>15,889</b>
<b>EXPENDITURES</b>				
Current				
Judicial				
Personal services	13,150	13,193	(43)	13,096
Contract services	1,240	865	375	90
Materials and supplies	15,200	269	14,931	12,213
<b>Total expenditures</b>	<b>29,590</b>	<b>14,327</b>	<b>15,263</b>	<b>25,399</b>
Excess (deficiency) of revenues over (under) expenditures	(10,940)	2,850	13,790	(9,510)
Fund balance, January 1	10,940	8,641	(2,299)	18,151
<b>Fund balances, December 31</b>	<b>\$ -</b>	<b>\$ 11,491</b>	<b>\$ 11,491</b>	<b>\$ 8,641</b>

**DAWSON COUNTY, GEORGIA  
VICTIMS RIGHTS AND ASSISTANCE  
SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEETS  
December 31, 2015 and 2014**

	<u>2015</u>	<u>2014</u>
<b>ASSETS</b>		
Cash and cash equivalents	<u>\$ 39,311</u>	<u>\$ 43,808</u>
 <b>LIABILITIES AND FUND BALANCES</b>		
<b>Liabilities</b>		
Intergovernmental payables	\$ -	\$ 132
Due to other funds	<u>20,585</u>	<u>26,130</u>
Total liabilities	20,585	26,262
 <b>Fund balances</b>		
Restricted for judicial	<u>18,726</u>	<u>17,546</u>
 <b>Total liabilities and fund balances</b>	<u>\$ 39,311</u>	<u>\$ 43,808</u>

**DAWSON COUNTY, GEORGIA  
VICTIMS RIGHTS AND ASSISTANCE  
SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
BUDGET (GAAP BASIS) AND ACTUAL  
For the year ended December 31, 2015  
(with comparative actual amounts for the year ended December 31, 2014)**

	2015			2014
	Final Budget	Actual	Variance	Actual
<b>REVENUES</b>				
Fee, fines and forfeitures	\$ 24,200	\$ 21,586	\$ (2,614)	\$ 22,408
Interest	100	46	(54)	40
<b>Total revenues</b>	<u>24,300</u>	<u>21,632</u>	<u>(2,668)</u>	<u>22,448</u>
<b>EXPENDITURES</b>				
Current				
Judicial				
Contract services	2,000	1,067	933	1,902
Payments to others	20,000	19,385	615	19,141
<b>Total expenditures</b>	<u>22,000</u>	<u>20,452</u>	<u>1,548</u>	<u>21,043</u>
Excess (deficiency) of revenues over (under) expenditures	2,300	1,180	(1,120)	1,405
Other financing sources (uses)				
Contingency	(2,300)	-	2,300	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	1,180	1,180	1,405
Fund balance, January 1	<u>          </u>	<u>17,546</u>	<u>17,546</u>	<u>16,141</u>
<b>Fund balances, December 31</b>	<u>\$ -</u>	<u>\$ 18,726</u>	<u>\$ 18,726</u>	<u>\$ 17,546</u>

**DAWSON COUNTY, GEORGIA  
 DRUG ABUSE TREATMENT AND EDUCATION  
 SPECIAL REVENUE FUND  
 COMPARATIVE BALANCE SHEETS  
 December 31, 2015 and 2014**

<b>ASSETS</b>	<u>2015</u>	<u>2014</u>
Cash and cash equivalents	<u>\$ 61,150</u>	<u>\$ 48,530</u>
 <b>LIABILITIES AND FUND BALANCES</b>		
<b>Liabilities</b>		
Due to other funds	\$ 21,000	\$ 21,000
 <b>Fund balances</b>		
Restricted for judicial	<u>40,150</u>	<u>27,530</u>
 <b>Total liabilities and fund balances</b>	 <u>\$ 61,150</u>	 <u>\$ 48,530</u>

**DAWSON COUNTY, GEORGIA**  
**DRUG ABUSE TREATMENT AND EDUCATION**  
**SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the year ended December 31, 2015**  
*(with comparative actual amounts for the year ended December 31, 2014)*

	<u>2015</u>			<u>2014</u>
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>
<b>REVENUES</b>				
Fines, fees and forfeitures	\$ 20,000	\$ 33,558	\$ 13,558	\$ 28,644
Interest	1,000	62	(938)	41
<b>Total revenues</b>	21,000	33,620	12,620	28,685
Other financing sources (uses)				
Transfers out	(21,000)	(21,000)	-	(21,000)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	12,620	12,620	7,685
Fund balance, January 1	-	27,530	27,530	19,845
<b>Fund balances, December 31</b>	<u>\$ -</u>	<u>\$ 40,150</u>	<u>\$ 40,150</u>	<u>\$ 27,530</u>

**DAWSON COUNTY, GEORGIA**  
**DISTRICT ATTORNEY SEIZURE SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**December 31, 2015 and 2014**

<b>ASSETS</b>	<u>2015</u>	<u>2014</u>
Cash and cash equivalents	<u>\$ 8,945</u>	<u>\$ 10,828</u>
<b>LIABILITIES AND FUND BALANCES</b>		
<b>Liabilities</b>		
Accounts payable	\$ -	\$ 99
Due to other funds	<u>1,325</u>	<u>2,999</u>
Total liabilities	1,325	3,098
<b>Fund balances</b>		
Restricted for judicial	<u>7,620</u>	<u>7,730</u>
 <b>Total liabilities and fund balances</b>	 <u><u>\$ 8,945</u></u>	 <u><u>\$ 10,828</u></u>

**DAWSON COUNTY, GEORGIA**  
**DISTRICT ATTORNEY SEIZURE SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the year ended December 31, 2015**  
*(with comparative actual amounts for the year ended December 31, 2014)*

	2015			2014
	Final Budget	Actual	Variance	Actual
<b>REVENUES</b>				
Fines, fees and forfeitures	\$ 5,000	\$ 295	\$ (4,705)	\$ 1,615
Interest	-	11	11	15
	-	11	11	15
<b>Total revenues</b>	5,000	306	(4,694)	1,630
<b>EXPENDITURES</b>				
Current				
Judicial				
Materials and supplies	5,000	1,226	3,774	2,245
	5,000	1,226	3,774	2,245
Excess (deficiency) of revenues over (under) expenditures	-	(920)	(920)	(615)
Other financing sources (uses)				
Transfers in	-	810	810	-
	-	810	810	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	(110)	(110)	(615)
Fund balance, January 1	-	7,730	7,730	8,345
<b>Fund balances, December 31</b>	\$ -	\$ 7,620	\$ 7,620	\$ 7,730



**DAWSON COUNTY, GEORGIA**  
**SHERIFF'S SEIZURE SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
*December 31, 2015 and 2014*

	<u>2015</u>	<u>2014</u>
<b>ASSETS</b>		
Cash and cash equivalents	<u>\$ 10,904</u>	<u>\$ 36,985</u>
 <b>LIABILITIES AND FUND BALANCES</b>		
 <b>FUND BALANCES</b>		
Restricted for public safety	<u>\$ 10,904</u>	<u>\$ 36,985</u>

**DAWSON COUNTY, GEORGIA**  
**SHERIFF'S SEIZURE SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the year ended December 31, 2015**

*(With comparative actual amounts for the year ended December 31, 2014)*

	2015			2014
	Final Budget	Actual	Variance	Actual
<b>REVENUES</b>				
Fines, fees, and forfeitures	\$ 35,000	\$ 2,758	\$ (32,242)	\$ 37,100
Charges for services	2,000	772	(1,228)	1,776
Interest	100	29	(71)	27
<b>Total revenues</b>	<b>37,100</b>	<b>3,559</b>	<b>(33,541)</b>	<b>38,903</b>
<b>EXPENDITURES</b>				
Current				
Public Safety				
Contract services	5,000	1,337	3,663	2,640
Materials and supplies	23,000	25,204	(2,204)	7,519
Capital outlay	-	-	-	25,291
Payments to others	15,000	3,099	11,901	7,378
<b>Total expenditures</b>	<b>43,000</b>	<b>29,640</b>	<b>13,360</b>	<b>42,828</b>
Excess (deficiency) of revenues over (under) expenditures	(5,900)	(26,081)	(20,181)	(3,925)
Fund balance, January 1	5,900	36,985	31,085	40,910
<b>Fund balances, December 31</b>	<b>\$ -</b>	<b>\$ 10,904</b>	<b>\$ 10,904</b>	<b>\$ 36,985</b>

**DAWSON COUNTY, GEORGIA  
INMATE WELFARE  
SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEETS  
December 31, 2015 and 2014**

	<b>2015</b>	<b>2014</b>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 46,069	\$ 58,952
 <b>LIABILITIES AND FUND BALANCES</b>		
<b>LIABILITIES</b>		
Accounts payable	\$ 28,559	\$ 51,975
 <b>FUND BALANCES</b>		
Restricted for public safety	17,510	6,977
<b>Total liabilities and fund balances</b>	<b>\$ 46,069</b>	<b>\$ 58,952</b>

**DAWSON COUNTY, GEORGIA**  
**INMATE WELFARE**  
**SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the year ended December 31, 2015**

*(With comparative actual amounts for the year ended December 31, 2014)*

	2015			2014
	Final Budget	Actual	Variance	Actual
<b>REVENUES</b>				
Charges for services	\$ 114,444	\$ 114,398	\$ (46)	\$ 88,046
Interest	-	44	44	43
Other	-	-	-	58
<b>Total revenues</b>	114,444	114,442	(2)	88,147
<b>EXPENDITURES</b>				
Current				
Public Safety				
Contract services	-	2,195	(2,195)	-
Materials and supplies	104,444	66,505	37,939	77,688
Capital outlay	10,000	35,209	(25,209)	20,938
<b>Total expenditures</b>	114,444	103,909	10,535	98,626
Excess (deficiency) of revenues over (under) expenditures	-	10,533	10,533	(10,479)
Fund balance, January 1		6,977	6,977	17,456
<b>Fund balances, December 31</b>	\$ -	\$ 17,510	\$ 17,510	\$ 6,977

**DAWSON COUNTY, GEORGIA**  
**FAMILY CONNECTION SPECIAL REVENUE SUBFUND**  
**COMPARATIVE BALANCE SHEETS**  
*Part of Restricted Program and Multiple Grants Special Revenue Funds*  
**December 31, 2015 and 2014**

	<b>2015</b>	<b>2014</b>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 53,923	\$ 46,322
Receivables		
Accounts	-	31
Intergovernmental	23,820	29,054
	\$ 77,743	\$ 75,407
Total assets	\$ 77,743	\$ 75,407
 <b>LIABILITIES AND FUND BALANCES</b>		
<b>Liabilities</b>		
Accounts payable	\$ 2,655	\$ 28
Accrued salaries and payroll liabilities	3,908	3,291
	6,563	3,319
Total liabilities	6,563	3,319
 <b>Fund balances</b>		
Restricted for housing and development	71,180	72,088
	71,180	72,088
<b>Total liabilities and fund balances</b>	<b>\$ 77,743</b>	<b>\$ 75,407</b>

**DAWSON COUNTY, GEORGIA**  
**FAMILY CONNECTION SPECIAL REVENUE SUBFUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the year ended December 31, 2015**

*(With comparative actual amounts for the year ended December 31, 2014)*

	2015			2014
	Final Budget	Actual	Variance	Actual
<b>REVENUES</b>				
Intergovernmental - Federal				
OPS grant	\$ 172,478	\$ 174,438	\$ 1,960	\$ 179,104
Contributions - United Way of Dawson County	7,326	7,326	-	9,748
Contributions - Northside Hospital	15,000	15,000	-	15,000
Contributions - Backpack Buddies	15,238	8,852	(6,386)	6,943
Contributions - Private donations	11,879	11,878	(1)	18,937
<b>Total revenues</b>	<b>221,921</b>	<b>217,494</b>	<b>(4,427)</b>	<b>229,732</b>
<b>EXPENDITURES</b>				
Housing and Development Current				
Personal services	121,006	120,391	615	91,866
Contract services	93,865	76,606	17,259	106,095
Materials and supplies	79,553	13,889	65,664	23,912
Payment to other agencies	30,538	30,108	430	15,000
<b>Total expenditures</b>	<b>324,962</b>	<b>240,994</b>	<b>83,968</b>	<b>236,873</b>
Excess (deficiency) of revenues over (under) expenditures	(103,041)	(23,500)	79,541	(7,141)
Other financing sources (uses) Transfers in	23,183	22,592	591	21,898
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing us	(79,858)	(908)	78,950	14,757
Fund balance, January 1	79,858	72,088	(7,770)	57,331
<b>Fund balances, December 31</b>	<b>\$ -</b>	<b>\$ 71,180</b>	<b>\$ 71,180</b>	<b>\$ 72,088</b>

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# Debt Service Fund

The Debt Service Fund is used to account for the accumulation of resources and payment of general government long-term debt principal and interest from governmental resources.



**DAWSON COUNTY, GEORGIA**  
**DEBT SERVICE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**December 31, 2015 and 2014**

	<u>2015</u>	<u>2014</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ -	\$ 3,306,980
<b>LIABILITIES AND FUND BALANCES</b>		
<b>FUND BALANCES</b>		
Restricted for debt service	\$ -	\$ 3,306,980

**DAWSON COUNTY, GEORGIA**  
**DEBT SERVICE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the year ended December 31, 2015**

*(With comparative actual amounts for the year ended December 31, 2014)*

	<u>2015</u>			<u>2014</u>
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>
<b>REVENUES</b>				
Interest	\$ 3,926	\$ 3,926	\$ -	\$ 3,460
<b>EXPENDITURES</b>				
Debt Service	8,258,250	8,258,250	-	8,425,750
Excess (deficiency) of revenues over (under) expenditures	(8,254,324)	(8,254,324)	-	(8,422,290)
Other financing sources (uses)				
Transfers in	8,254,324	4,947,344	(3,306,980)	8,540,019
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	(3,306,980)	(3,306,980)	117,729
Fund balances, January 1	-	3,306,980	3,306,980	3,189,251
<b>Fund balances, December 31</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,306,980</b>

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# Capital Projects Fund

Capital project funds are used to account for financial resources to be used for the acquisition or construction of specifically planned projects (other than those financed by proprietary funds).

Special Purpose Local Option Sales Tax Fund: This fund is used to account for longterm projects financed by the passage of the special purpose local option sales tax.

Capital Projects Fund: This fund is used to account for the financial resources to be used for the acquisition or construction of major capital projects.

Impact Fees Capital Projects Fund: This fund is used to account for impact fees restricted for the acquisition or construction of specific capital projects.

**DAWSON COUNTY, GEORGIA**  
**SPECIAL PURPOSE LOCAL OPTION SALES TAX**  
**COMPARATIVE BALANCE SHEETS**  
**December 31, 2015 and 2014**

	<b>2015</b>	<b>2014</b>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 3,053,852	\$ 42,343
Accounts receivable	217,308	-
Taxes receivable	771,324	738,651
<b>Total assets</b>	<b>\$ 4,042,484</b>	<b>\$ 780,994</b>
 <b>LIABILITIES</b>		
Accounts payable	\$ 333,007	\$ -
Intergovernmental payable	142,719	-
Due to other funds	25,000	-
<b>Total liabilities</b>	<b>500,726</b>	<b>-</b>
 <b>FUND BALANCES</b>		
Restricted for:		
Capital outlay	3,541,758	42,367
Debt service	-	738,627
<b>Total fund balances</b>	<b>3,541,758</b>	<b>780,994</b>
<b>Total liabilities and fund balances</b>	<b>\$ 4,042,484</b>	<b>\$ 780,994</b>

**DAWSON COUNTY, GEORGIA**  
**SPECIAL PURPOSE LOCAL OPTION SALES TAX**  
**COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**For the years ended December 31, 2015 and 2014**

	<u>2015</u>	<u>2014</u>
<b>REVENUES</b>		
Taxes	\$ 6,708,332	\$ 6,594,903
Interest	678	10
	<u>6,709,010</u>	<u>6,594,913</u>
<b>EXPENDITURES</b>		
Capital Outlay		
General Government		
Other General Government	-	631
Debt Service		
Public Safety		
Fire	254,514	-
Intergovernmental	692,486	-
	<u>947,000</u>	<u>631</u>
Excess (deficiency) of revenues over (under) expenditures	<u>5,762,010</u>	<u>6,594,282</u>
Other financing sources (uses)		
Transfers out	(3,218,554)	(6,569,427)
Sale of capital assets	217,308	-
	<u>(3,001,246)</u>	<u>(6,569,427)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	2,760,764	24,855
Fund balances, January 1	<u>780,994</u>	<u>756,139</u>
<b>Fund balances, December 31</b>	<u><u>\$ 3,541,758</u></u>	<u><u>\$ 780,994</u></u>

**DAWSON COUNTY, GEORGIA  
CAPITAL PROJECTS FUND  
COMPARATIVE BALANCE SHEETS  
December 31, 2015 and 2014**

	<u>2015</u>	<u>2014</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 482,702	\$ 238,428
Due from other funds	129,330	350,374
Restricted assets		
Cash and cash equivalents	1,041,619	1,090,764
Investments	-	1,838,338
	<u>1,653,651</u>	<u>3,517,904</u>
<b>Total assets</b>	<u>\$ 1,653,651</u>	<u>\$ 3,517,904</u>
<b>LIABILITIES</b>		
Accounts payable	\$ 118,147	\$ 60,310
Due to other funds	2,091	3,055
	<u>120,238</u>	<u>63,365</u>
<b>Total liabilities</b>	<u>120,238</u>	<u>63,365</u>
<b>FUND BALANCES</b>		
Restricted for:		
Public works	134,960	12,601
Capital outlay	350,000	350,000
Debt service	515,946	2,576,046
Assigned to:		
General government	209,376	167,572
Public safety	22,610	-
Capital outlay	300,521	348,320
	<u>1,533,413</u>	<u>3,454,539</u>
<b>Total fund balances</b>	<u>1,533,413</u>	<u>3,454,539</u>
<b>Total liabilities and fund balances</b>	<u>\$ 1,653,651</u>	<u>\$ 3,517,904</u>

**DAWSON COUNTY, GEORGIA**  
**CAPITAL PROJECTS FUND**  
**COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**For the years ended December 31, 2015 and 2014**

	<b>2015</b>	<b>2014</b>
<b>REVENUES</b>		
Intergovernmental	\$ -	\$ 236,196
Interest	4,729	5,897
Total revenues	4,729	242,093
 <b>EXPENDITURES</b>		
Capital Outlay		
General Government		
Information Technology	8,196	34,301
Facility Management	120	140
Other General Government	2,819	669
Judicial		
Clerk of Court	20,867	20,990
Public Safety		
Sheriff	332,714	150,862
Fire	17,412	331,653
Emergency Medical Services	76,592	299,760
Public Works		
Road Department	-	790,834
Vehicle Services	33,256	-
Health and Welfare		
Senior Center	22,683	-
Culture and Recreation		
Parks	11,313	-
Debt service		
General Government		
Other General Government	-	1,653
Total expenditures	525,972	1,630,862
 Excess (deficiency) of revenues over (under) expenditures	(521,243)	(1,388,769)
 Other financing sources (uses)		
Transfers in	132,649	296,073
Transfers out	(1,728,790)	(1,970,592)
Proceeds from long-term debt	196,258	-
Total other financing sources (uses)	(1,399,883)	(1,674,519)
 Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(1,921,126)	(3,063,288)
 Fund balances, January 1 (restated)	3,454,539	6,517,827
 <b>Fund balances, December 31</b>	<b>\$ 1,533,413</b>	<b>\$ 3,454,539</b>



**DAWSON COUNTY, GEORGIA**  
**IMPACT FEES**  
**CAPITAL PROJECTS FUND**  
**COMPARATIVE BALANCE SHEETS**  
**December 31, 2015 and 2014**

	<b>2015</b>	<b>2014</b>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 122,000	\$ 121,866
 <b>LIABILITIES AND FUND BALANCES</b>		
<b>FUND BALANCES</b>		
Restricted for:		
Public Safety	47,431	47,386
Public Works	1,205	1,203
Culture and Recreation	73,364	73,277
<b>Total fund balance</b>	122,000	121,866
<b>Total liabilities and fund balances</b>	\$ 122,000	\$ 121,866

**DAWSON COUNTY, GEORGIA**  
**IMPACT FEES**  
**CAPITAL PROJECTS FUND**  
**COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
*For the years ended December 31, 2015 and 2014*

	<u>2015</u>	<u>2014</u>
<b>REVENUES</b>		
Interest	\$ 134	\$ 145
Fund balances, January 1	<u>121,866</u>	<u>121,721</u>
<b>Fund balances, December 31</b>	<u><u>\$ 122,000</u></u>	<u><u>\$ 121,866</u></u>

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# Enterprise Funds

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The funds are self-supporting in nature where the costs, including depreciation, of providing goods or services to the general public on a continuing basis are financed or recovered primarily through user charges.

Solid Waste Disposal Facility Fund: This fund is used to account for activities connected with the disposal of residential and commercial solid waste at the County's solid waste transfer station.

DCAR GIS Fund: This fund is used to account for the activities associated with geographical data related to Dawson County, as well as, Etowah Water & Sewer Authority and the Board of Education.

**DAWSON COUNTY, GEORGIA**  
**SOLID WASTE ENTERPRISE FUND**  
**COMPARATIVE STATEMENTS OF NET POSITION**  
**December 31, 2015 and 2014**

	<b>2015</b>	<b>2014</b>
<b>ASSETS</b>		
<b>Current assets</b>		
Cash and cash equivalents	\$ 1,048,934	\$ 771,887
Accounts receivable (net)	143,561	134,573
	1,192,495	906,460
<b>Capital assets</b>		
Land	1,122,008	1,122,008
Buildings	606,879	606,879
Equipment	508,734	485,493
Vehicles	160,807	160,807
Accumulated depreciation	(627,071)	(536,513)
	1,771,357	1,838,674
<b>Total assets</b>	2,963,852	2,745,134
<b>LIABILITIES</b>		
<b>Current liabilities</b>		
Accounts payable	21,485	19,374
Intergovernmental payable	-	41
Accrued salaries and payroll liabilities	4,520	3,653
Compensated absences	409	288
Post-closure care	15,132	18,005
	41,546	41,361
<b>Long-term liabilities</b>		
Compensated absences	136	96
Post-closure care	807,910	820,170
	808,046	820,266
<b>Total liabilities</b>	849,592	861,627
<b>NET POSITION</b>		
Investment in capital assets	1,771,357	1,838,674
Unrestricted	342,903	44,833
	2,114,260	1,883,507
<b>Total net position</b>	\$ 2,114,260	\$ 1,883,507

**DAWSON COUNTY, GEORGIA**  
**SOLID WASTE ENTERPRISE FUND**  
**COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND**  
**CHANGES IN NET POSITION**  
**For the years ended December 31, 2015 and 2014**

	<u>2015</u>	<u>2014</u>
<b>OPERATING REVENUES</b>		
Charges for sales and services		
Sanitation fees	\$ 681,557	\$ 657,485
Recycling fees	13,298	20,853
Other	320	419
	<u>695,175</u>	<u>678,757</u>
<b>OPERATING EXPENSES</b>		
Costs of sales and services	210,426	188,910
Personal services	163,438	158,536
Depreciation	90,558	97,018
	<u>464,422</u>	<u>444,464</u>
Operating income (loss)	230,753	234,293
Transfers out	<u>-</u>	<u>(150,000)</u>
Change in net position	230,753	84,293
Net position, January 1	<u>1,883,507</u>	<u>1,799,214</u>
<b>Net position, December 31</b>	<u><u>\$ 2,114,260</u></u>	<u><u>\$ 1,883,507</u></u>

**DAWSON COUNTY, GEORGIA**  
**SOLID WASTE ENTERPRISE FUND**  
**COMPARATIVE STATEMENTS OF CASH FLOWS**  
**For the years ended December 31, 2015 and 2014**

	<u>2015</u>	<u>2014</u>
<b>Cash flows from operating activities:</b>		
Receipts from customers	\$ 686,188	\$ 667,042
Payments to suppliers	(223,449)	(207,659)
Payments to employees	(162,410)	(158,934)
	<hr/>	<hr/>
Net cash provided (used) by operating activities	300,329	300,449
	<hr/>	<hr/>
<b>Cash flows from non-capital financing activities:</b>		
Payments to other governments	(41)	-
Payments to other funds	-	(150,000)
	<hr/>	<hr/>
Net cash provided (used) by non-capital financing activities	(41)	(150,000)
	<hr/>	<hr/>
<b>Cash flows from capital and related financing activities:</b>		
Payments for acquisitions of capital assets	(23,241)	(21,496)
	<hr/>	<hr/>
Net increase (decrease) in cash and cash equivalents	277,047	128,953
Cash and cash equivalents, January 1	771,887	642,934
	<hr/>	<hr/>
<b>Cash and cash equivalents, December 31</b>	<b>\$ 1,048,934</b>	<b>\$ 771,887</b>
	<hr/> <hr/>	<hr/> <hr/>
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>		
Operating income (loss)	\$ 230,753	\$ 234,293
	<hr/>	<hr/>
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation expense	90,558	97,018
Landfill closure/post-closure costs	(15,133)	(18,005)
(Increase) decrease in accounts receivable	(8,988)	(11,715)
Increase (decrease) in accounts payable	2,111	(743)
Increase (decrease) in intergovernmental payable	-	(1)
Increase (decrease) in accrued payroll liabilities	1,028	(398)
	<hr/>	<hr/>
Total adjustments	69,576	66,156
	<hr/>	<hr/>
Net cash provided (used) by operating activities	<b>\$ 300,329</b>	<b>\$ 300,449</b>
	<hr/> <hr/>	<hr/> <hr/>

**DAWSON COUNTY, GEORGIA**  
**DCAR GIS ENTERPRISE FUND**  
**COMPARATIVE STATEMENTS OF NET POSITION**  
**December 31, 2015 and 2014**

<b>ASSETS</b>	<u>2015</u>	<u>2014</u>
<b>Current assets</b>		
Cash and cash equivalents	\$ 10,483	\$ 26,119
<b>Capital assets</b>		
Equipment	413,850	413,850
Accumulated depreciation	<u>(413,850)</u>	<u>(413,850)</u>
Total capital assets (net of accumulated depreciation)	<u>-</u>	<u>-</u>
<b>Total assets</b>	<u>10,483</u>	<u>26,119</u>
 <b>LIABILITIES AND NET POSITION</b>		
<b>Liabilities</b>		
Accounts payable	1,649	-
Accrued salaries and payroll liabilities	<u>357</u>	<u>283</u>
<b>Total liabilities</b>	<u>2,006</u>	<u>283</u>
 <b>NET POSITION</b>		
Unrestricted	<u>8,477</u>	<u>25,836</u>
<b>Total net position</b>	<u>\$ 8,477</u>	<u>\$ 25,836</u>



**DAWSON COUNTY, GEORGIA**  
**DCAR GIS ENTERPRISE FUND**  
**COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND**  
**CHANGES IN NET POSITION**  
**For the years ended December 31, 2015 and 2014**

<b>OPERATING REVENUES</b>	<u>2015</u>	<u>2014</u>
Charges for sales and services	\$ 1,900	\$ 3,002
<b>OPERATING EXPENSES</b>		
Costs of sales and services	19,487	4,500
Personal services	<u>10,463</u>	<u>9,698</u>
<b>Total operating expenses</b>	<u>29,950</u>	<u>14,198</u>
Operating income (loss)	(28,050)	(11,196)
Transfers in	<u>10,691</u>	<u>11,196</u>
Change in net position	(17,359)	-
Net position, January 1	<u>25,836</u>	<u>25,836</u>
<b>Net position, December 31</b>	<u><u>\$ 8,477</u></u>	<u><u>\$ 25,836</u></u>

**DAWSON COUNTY, GEORGIA**  
**DCAR GIS ENTERPRISE FUND**  
**COMPARATIVE STATEMENTS OF CASH FLOWS**  
**For the years ended December 31, 2015 and 2014**

	<b>2015</b>	<b>2014</b>
<b>Cash flows from operating activities:</b>		
Receipts from customers	\$ 1,900	\$ 3,002
Payments to suppliers	(17,838)	(4,500)
Payments to employees	(10,389)	(9,657)
	(26,327)	(11,155)
<b>Cash flows from non-capital financing activities:</b>		
Receipts from other funds	10,691	11,196
	10,691	11,196
Net increase (decrease) in cash and cash equivalents	(15,636)	41
Cash and cash equivalents, January 1	26,119	26,078
<b>Cash and cash equivalents, December 31</b>	<b>\$ 10,483</b>	<b>\$ 26,119</b>
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>		
Operating income (loss)	\$ (28,050)	\$ (11,196)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Increase (decrease) in accounts payable	1,649	-
Increase (decrease) in accrued payroll liabilities	74	41
	1,723	41
Total adjustments	1,723	41
Net cash provided (used) by operating activities	<b>\$ (26,327)</b>	<b>\$ (11,155)</b>

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# Internal Service Fund

The Internal Service fund is used to account for the financing of goods and services provided to the departments of the government on a cost reimbursement basis.

Fuel and Fleet Maintenance Fund: This fund is used to account for the cost of providing fuel, maintenance, and repairs on all County owned vehicles.

**DAWSON COUNTY, GEORGIA**  
**FUEL AND FLEET MAINTENANCE INTERNAL SERVICE FUND**  
**COMPARATIVE STATEMENTS OF NET POSITION**  
**December 31, 2015 and 2014**

<b>ASSETS</b>	<u>2015</u>	<u>2014</u>
<b>Current assets</b>		
Accounts receivable	\$ 11,898	\$ 15,726
Inventories	<u>85,075</u>	<u>76,318</u>
<b>Total assets</b>	<u>96,973</u>	<u>92,044</u>
 <b>LIABILITIES</b>		
<b>Current liabilities</b>		
Accounts payable	33,629	27,087
Intergovernmental payable	-	35
Accrued salaries and payroll liabilities	2,681	3,169
Due to other funds	<u>60,663</u>	<u>61,753</u>
<b>Total liabilities</b>	<u>96,973</u>	<u>92,044</u>
 <b>NET POSITION</b>		
Unrestricted	<u>\$ -</u>	<u>\$ -</u>

**DAWSON COUNTY, GEORGIA**  
**FUEL AND FLEET MAINTENANCE INTERNAL SERVICE FUND**  
**COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND**  
**CHANGES IN NET POSITION**  
**For the years ended December 31, 2015 and 2014**

<b>OPERATING REVENUES</b>	<u>2015</u>	<u>2014</u>
Charges for sales and services		
Interfund services provided	\$ 802,084	\$ 1,002,655
Other	151,715	217,647
	<u>953,799</u>	<u>1,220,302</u>
<b>Total operating revenues</b>	<u>953,799</u>	<u>1,220,302</u>
 <b>OPERATING EXPENSES</b>		
Costs of sales and services	863,523	1,114,584
Personal services	90,276	105,718
	<u>953,799</u>	<u>1,220,302</u>
<b>Total operating expenses</b>	<u>953,799</u>	<u>1,220,302</u>
 Change in net position	-	-
Net position, January 1	<u>-</u>	<u>-</u>
<b>Net position, December 31</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**DAWSON COUNTY, GEORGIA**  
**FUEL AND FLEET MAINTENANCE INTERNAL SERVICE FUND**  
**COMPARATIVE STATEMENTS OF CASH FLOWS**  
**For the years ended December 31, 2015 and 2014**

	<u>2015</u>	<u>2014</u>
<b>Cash flows from operating activities:</b>		
Receipts from customers	\$ 155,543	\$ 218,429
Receipts from interfund services provided	802,084	1,002,655
Payments to suppliers	(865,773)	(1,160,567)
Payments to employees	(90,764)	(104,428)
	<u>1,090</u>	<u>(43,911)</u>
Net cash provided (used) by operating activities		
<b>Cash flows from non-capital financing activities:</b>		
Receipts from other funds	(1,090)	43,911
	<u>-</u>	<u>-</u>
Net increase (decrease) in cash		
Cash and cash equivalents, January 1	-	-
	<u>-</u>	<u>-</u>
<b>Cash and cash equivalents, December 31</b>	<u>\$ -</u>	<u>\$ -</u>
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>		
Operating income (loss)	\$ -	\$ -
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
(Increase) decrease in accounts receivable	3,828	782
(Increase) decrease in inventories	(8,757)	(17,920)
Increase (decrease) in accounts payable	6,542	(28,063)
Increase (decrease) in intergovernmental accounts payable	(35)	-
Increase (decrease) in accrued payroll liabilities	(488)	1,290
	<u>1,090</u>	<u>(43,911)</u>
Total adjustments		
Net cash provided (used) by operating activities	<u>\$ 1,090</u>	<u>\$ (43,911)</u>

# Agency Funds

These funds are used to account for assets held by the County as an agent to be expended in accordance with the conditions of its agency capacity.

Tax Commissioner: This fund accounts for assets and related liabilities for the collection of taxes, tag, and title fees.

Magistrate Court, Probate Court, and Clerk of Superior Court: These funds account for assets and related liabilities for the collection of court related fees.

Inmate Escrow: This fund accounts for the collection and disbursement of cash for inmates incarcerated at the Dawson County Detention Center.



**DAWSON COUNTY, GEORGIA  
AGENCY FUNDS  
COMBINING BALANCE SHEET  
December 31, 2015**

	<u>Tax Commissioner</u>	<u>Magistrate Court</u>	<u>Probate Court</u>	<u>Clerk of Superior Court</u>	<u>Inmate Escrow Fund</u>	<u>Totals</u>
<b>ASSETS</b>						
Cash and cash equivalents	<u>\$ 365,506</u>	<u>\$ 1,755</u>	<u>\$ 33,734</u>	<u>\$ 630,941</u>	<u>\$ 70,884</u>	<u>\$ 1,102,820</u>
<b>LIABILITIES AND FUND BALANCES</b>						
<b>Liabilities</b>						
Due to others	<u>\$ 365,506</u>	<u>\$ 1,755</u>	<u>\$ 33,734</u>	<u>\$ 630,941</u>	<u>\$ 70,884</u>	<u>\$ 1,102,820</u>

**DAWSON COUNTY, GEORGIA**  
**AGENCY FUNDS**  
**STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**For the year ended December 31, 2015**

	<u>Balance January 1</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31</u>
<b>TAX COMMISSIONER</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 385,705	\$ 34,563,346	\$ 34,583,545	\$ 365,506
<b>LIABILITIES</b>				
Due to others	\$ 385,705	\$ 34,563,346	\$ 34,583,545	\$ 365,506
<b>MAGISTRATE COURT</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 3,441	\$ 73,071	\$ 74,757	\$ 1,755
<b>LIABILITIES</b>				
Due to others	\$ 3,441	\$ 73,071	\$ 74,757	\$ 1,755
<b>PROBATE COURT</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 15,067	\$ 538,549	\$ 519,882	\$ 33,734
<b>LIABILITIES</b>				
Due to others	\$ 15,067	\$ 538,549	\$ 519,882	\$ 33,734
<b>CLERK OF SUPERIOR COURT</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 730,163	\$ 1,931,521	\$ 2,030,743	\$ 630,941
<b>LIABILITIES</b>				
Due to others	\$ 730,163	\$ 1,931,521	\$ 2,030,743	\$ 630,941
<b>INMATE ESCROW FUND</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 42,260	\$ 526,624	\$ 498,000	\$ 70,884
<b>LIABILITIES</b>				
Due to others	\$ 42,260	\$ 526,624	\$ 498,000	\$ 70,884
<b>TOTALS</b>				
<b>ALL AGENCY FUNDS</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 1,176,636	\$ 37,633,111	\$ 37,706,927	\$ 1,102,820
<b>LIABILITIES</b>				
Due to others	\$ 1,176,636	\$ 37,633,111	\$ 37,706,927	\$ 1,102,820

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3

Statistical Section

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**DAWSON COUNTY, GEORGIA**  
**INTRODUCTION TO STATISTICAL SECTION**  
**(Unaudited)**

This part of the county's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

<b>Contents</b>	<b>Exhibit</b>	<b>Page(s)</b>
<b>Financial Trends</b>		
<i>These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.</i>		
Net Position by Component	K-1	133
Changes in Net Position	K-2	134-135
Fund Balances of Governmental Funds	K-3	136
Changes in Fund Balances of Governmental Funds	K-4	137
Five Year General Fund History	K-5	138
General Governmental Tax Revenues by Source	K-6	139
<b>Revenue Capacity</b>		
<i>These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.</i>		
Assessed Value and Estimated Actual Value of Taxable Property	K-7	140
Property Tax Rates (Direct and Overlapping Governments)	K-8	141
Principal Property Taxpayers	K-9	142
Property Tax Levies and Collections	K-10	143
<b>Debt Capacity</b>		
<i>These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.</i>		
Ratios of Outstanding Debt by Type	K-11	144
Other Long-Term Liabilities	K-12	145
Ratios of General Bonded Debt Outstanding	K-13	146
Direct and Overlapping Governmental Activities Debt	K-14	147
Legal Debt Margin Information	K-15	148
Pledged Revenue Coverage	K-16	149
<b>Demographic and Economic Information</b>		
<i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.</i>		
Demographic and Economic Statistics	K-17	150
Principal Employers	K-18	151
<b>Operating Information</b>		
<i>These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.</i>		
Full-Time Equivalent County Government Employees by Function	K-19	152
Operating Indicators by Function	K-20	153
Capital Asset Statistics by Function	K-21	154

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

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**DAWSON COUNTY, GEORGIA**  
**NET POSITION BY COMPONENT**  
**Last Ten Fiscal Years**  
**(accrual basis of accounting)**  
**(amounts expressed in thousands)**

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
<b>GOVERNMENTAL ACTIVITIES</b>										
Net invested in capital assets	\$20,272	\$71,619	\$78,191	\$51,217	\$60,278	\$65,077	\$63,685	\$65,951	\$69,194	\$71,410
Restricted:										
Judicial	54	63	73	-	130	97	86	63	62	78
Public Safety	542	348	348	320	265	234	221	151	181	210
Public Works	-	-	-	-	-	508	499	628	14	136
Health and Welfare	-	45	50	13	44	45	5	5	14	21
Culture and Recreation	-	12	12	28	-	98	90	84	83	84
Housing and Development	-	-	-	54	-	61	67	57	83	79
Capital outlay	6,015	8,735	8,733	5,088	5,291	1,438	267	43	42	3,542
Debt service	3,166	2,780	2,956	4,093	3,518	4,016	4,010	3,885	4,043	-
Prepaid Items	-	-	-	-	-	-	-	-	-	-
Special Revenue & Grant Funds	-	-	-	-	-	-	-	-	-	-
Unrestricted:	6,507	5,453	4,529	6,374	116	(1,140)	2,336	2,310	2,055	2,349
Total governmental activities net position	\$36,556	\$89,055	\$94,892	\$67,187	\$69,642	\$70,432	\$71,264	\$73,176	\$75,771	\$77,907
<b>BUSINESS-TYPE ACTIVITIES</b>										
Net invested in capital assets	\$1,934	\$1,989	\$2,255	\$2,271	\$2,220	\$2,147	\$2,064	\$1,914	\$1,839	\$1,771
Unrestricted	(665)	(661)	(401)	(589)	(408)	(275)	(254)	(89)	71	351
Total business-type activities net position	\$1,269	\$1,328	\$1,854	\$1,682	\$1,812	\$1,872	\$1,810	\$1,825	\$1,909	\$2,123
<b>PRIMARY GOVERNMENT</b>										
Net invested in capital assets	\$22,206	\$73,608	\$80,446	\$53,488	\$62,498	\$67,224	\$65,749	\$67,865	\$71,033	\$73,181
Restricted	54	11,623	11,812	9,596	9,248	6,496	5,243	4,916	4,521	4,149
Unrestricted	5,842	4,791	4,128	5,785	(292)	(1,415)	2,082	2,220	2,126	2,700
Total primary government net position	\$28,102	\$90,024	\$96,387	\$68,869	\$71,454	\$72,304	\$73,074	\$75,001	\$77,680	\$80,030

Note: The 2015 numbers include a prior period adjustment for implementation of GASB 68.

Some items in the table may not add due to rounding.



**DAWSON COUNTY, GEORGIA**  
**CHANGES IN NET POSITION**  
**Last Ten Fiscal Years**  
**(accrual basis of accounting)**  
**(amounts expressed in thousands)**

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
<b>EXPENSES</b>										
Governmental activities:										
General Government	\$ 3,810	\$ 4,871	\$ 5,007	\$ 4,683	\$ 4,508	\$ 4,271	\$ 6,224	\$ 4,424	\$ 4,640	\$ 4,608
Judicial	2,251	2,403	10,778	11,798	2,559	2,512	2,583	2,769	2,760	2,736
Public Safety	8,609	10,205	2,664	2,698	12,034	12,337	11,676	11,706	12,027	12,326
Public Works	1,415	1,858	1,472	3,689	4,297	4,476	4,542	3,951	3,861	5,175
Health and Welfare	853	878	956	1,090	1,110	935	852	832	765	829
Culture and Recreation	1,621	1,755	1,436	1,578	1,728	1,650	1,555	1,495	1,521	1,559
Housing and Development	1,323	1,379	1,492	1,133	907	1,026	907	834	946	1,084
Interest on long-term debt	930	886	2,392	2,235	2,030	2,161	1,678	1,089	730	327
<b>Total governmental activities expenses</b>	<b>20,812</b>	<b>24,235</b>	<b>26,197</b>	<b>28,904</b>	<b>29,173</b>	<b>29,369</b>	<b>30,018</b>	<b>27,100</b>	<b>27,249</b>	<b>28,643</b>
Business-type activities:										
Solid Waste	345	201	194	441	450	447	546	475	444	464
Child Development Center	349	238	1	-	-	-	-	-	-	-
DCAR GIS	-	-	-	29	43	144	143	153	14	30
<b>Total business-type activities expenses</b>	<b>694</b>	<b>440</b>	<b>440</b>	<b>470</b>	<b>493</b>	<b>591</b>	<b>689</b>	<b>627</b>	<b>459</b>	<b>494</b>
<b>Total primary government expenses</b>	<b>\$ 21,505</b>	<b>\$ 24,675</b>	<b>\$ 26,637</b>	<b>\$ 29,374</b>	<b>\$ 29,666</b>	<b>\$ 29,960</b>	<b>\$ 30,706</b>	<b>\$ 27,727</b>	<b>\$ 27,707</b>	<b>\$ 29,137</b>
<b>PROGRAM REVENUES</b>										
Governmental activities:										
Charges for services:										
General Government	\$ 950	\$ 1,434	\$ 925	\$ 1,144	\$ 843	\$ 599	\$ 1,644	\$ 616	\$ 767	\$ 746
Judicial	1,133	904	1,641	1,173	1,242	1,027	1,029	912	923	980
Public Safety	860	1,397	1,136	963	1,198	1,258	1,308	1,297	1,434	1,288
Public Works	33	5	-	-	-	-	1	0	0	-
Health and Welfare	13	18	15	12	8	7	10	10	13	12
Culture and Recreation	296	224	206	179	218	218	185	176	208	196
Housing and Development	739	1,305	758	185	120	103	105	154	196	201
<b>Total charges for services</b>	<b>4,025</b>	<b>5,288</b>	<b>4,681</b>	<b>3,656</b>	<b>3,629</b>	<b>3,212</b>	<b>4,282</b>	<b>3,166</b>	<b>3,540</b>	<b>3,422</b>
Operating grants and contributions	1,431	986	1,613	1,424	1,273	1,176	1,229	1,035	1,079	1,494
Capital grants and contributions	1,436	3	618	61	2,225	516	290	538	817	310
<b>Total governmental activities program revenues</b>	<b>6,892</b>	<b>6,276</b>	<b>6,912</b>	<b>5,141</b>	<b>7,127</b>	<b>4,904</b>	<b>5,801</b>	<b>4,739</b>	<b>5,436</b>	<b>5,225</b>
Business-type activities:										
Charges for services:										
Solid Waste	304	322	355	461	579	617	621	629	678	695
Child Development Center	283	156	16	13	-	-	-	-	-	-
DCAR GIS	-	-	2	10	6	2	3	2	3	2
<b>Total charges for services</b>	<b>587</b>	<b>478</b>	<b>373</b>	<b>484</b>	<b>585</b>	<b>619</b>	<b>623</b>	<b>631</b>	<b>681</b>	<b>697</b>
Operating grants and contributions	52	21	1	24	1	-	-	-	-	-
Capital grants and contributions	-	-	181	-	-	-	-	-	-	-
<b>Total business-type activities program revenues</b>	<b>639</b>	<b>499</b>	<b>555</b>	<b>508</b>	<b>586</b>	<b>619</b>	<b>623</b>	<b>631</b>	<b>681</b>	<b>697</b>
<b>Total primary government program revenues</b>	<b>\$ 7,531</b>	<b>\$ 6,775</b>	<b>\$ 7,467</b>	<b>\$ 5,649</b>	<b>\$ 7,713</b>	<b>\$ 5,523</b>	<b>\$ 6,425</b>	<b>\$ 5,370</b>	<b>\$ 6,117</b>	<b>\$ 5,922</b>
<b>Net (expense)/revenue</b>										
Governmental activities	\$ (13,920)	\$ (17,959)	\$ (19,285)	\$ (23,763)	\$ (22,046)	\$ (24,465)	\$ (24,216)	\$ (22,361)	\$ (21,813)	\$ (23,418)
Business-type activities	(55)	59	115	38	93	28	(65)	4	223	202
<b>Total primary government net expense</b>	<b>\$ (13,975)</b>	<b>\$ (17,900)</b>	<b>\$ (19,170)</b>	<b>\$ (23,725)</b>	<b>\$ (21,953)</b>	<b>\$ (24,437)</b>	<b>\$ (24,281)</b>	<b>\$ (22,357)</b>	<b>\$ (21,591)</b>	<b>\$ (23,216)</b>

**DAWSON COUNTY, GEORGIA**  
**CHANGES IN NET POSITION**  
**Last Ten Fiscal Years**  
**(accrual basis of accounting)**  
**(amounts expressed in thousands)**

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
<b>GENERAL REVENUES AND OTHER</b>										
<b>CHANGES IN Net Position</b>										
Governmental activities:										
Taxes										
Property	\$ 8,710	\$ 9,771	\$ 10,599	\$ 11,968	\$ 12,050	\$ 11,881	\$ 10,426	9,663	9,209	10,129
Sales	11,173	12,207	10,832	10,357	9,885	11,343	12,181	12,013	12,398	12,617
Insurance premium	710	747	765	754	733	828	884	919	975	1,044
Real estate and recording	568	470	323	291	223	204	249	268	211	88
Other	533	538	622	667	904	905	935	973	1,029	1,350
Total taxes	21,693	23,733	23,141	24,037	23,795	25,161	24,675	23,836	23,822	25,228
Sale of Wetland Credits	-	-	-	-	-	-	-	-	-	-
Homeowner Tax Relief Grant	-	288	315	337	-	-	-	-	-	-
Investment earnings	1,218	1,405	1,640	1,057	576	559	505	399	403	216
Gain on sale of capital assets	-	-	3	-	29	24	17	1	1	1
Other	-	-	-	-	138	166	94	48	43	57
Transfers	-	-	(159)	256	(36)	(31)	(2)	(10)	139	(11)
Total governmental activities	22,911	25,426	24,940	25,687	24,502	25,879	25,289	24,274	24,408	25,491
Business-type activities:										
Investment earnings	2	-	-	-	-	-	-	-	-	-
Gain on sale of capital assets	-	-	6	45	-	-	-	-	-	-
Other	-	-	-	-	1	1	1	1	0	0
Transfers	-	-	159	(256)	36	31	2	10	(139)	11
Total business-type activities	2	-	165	(211)	37	32	3	11	(138)	11
Total primary government	\$ 22,913	\$ 25,426	\$ 25,105	\$ 25,476	\$ 24,539	\$ 25,911	\$ 25,291	24,285	24,269	25,502
<b>CHANGE IN NET POSITION</b>										
Governmental activities	\$ 8,991	7,467	5,655	1,924	2,455	1,414	1,073	1,913	2,594	2,073
Business-type activities	(53)	59	280	(173)	130	60	(63)	15	84	213
Total primary government	\$ 8,938	\$ 7,526	\$ 5,935	\$ 1,751	\$ 2,585	\$ 1,474	\$ 1,010	1,928	2,679	2,287

Some items in the table may not add due to rounding.

**DAWSON COUNTY, GEORGIA**  
**FUND BALANCES OF GOVERNMENTAL FUNDS**  
Last Ten Fiscal Years  
(modified accrual basis of accounting)  
(amounts expressed in thousands)

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
<b>General fund</b>										
Reserved										
Capital projects	\$ -	\$ 219	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prepaid items	166	197	193	193	205	-	-	-	-	-
Operating Reserve	-	-	-	-	-	-	-	-	-	-
Inventories	-	30	-	-	82	-	-	-	-	-
Other programs	-	20	21	41	182	-	-	-	-	-
Total reserved	166	466	214	234	469	-	-	-	-	-
Unreserved	5,821	4,761	3,124	3,104	3,733	-	-	-	-	-
Nonspendable	-	-	-	-	-	300	568	450	467	559
Restricted	-	-	-	-	-	71	22	15	24	31
Assigned	-	-	-	-	-	186	652	764	212	426
Unassigned	-	-	-	-	-	4,495	4,396	4,084	4,546	5,208
Total general fund	\$ 5,987	\$ 5,227	\$ 3,338	\$ 3,338	\$ 4,202	\$ 5,052	\$ 5,638	5,314	5,248	6,225
<b>All other governmental funds</b>										
Reserved:										
Capital projects	\$ 9,299	\$ 51,617	\$ 50,219	\$ 33,354	\$ 20,174	\$ -	\$ -	\$ -	\$ -	\$ -
Debt service	-	2,884	3,052	16,502	9,505	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-	-	-	-
Other programs	-	-	4	12	-	-	-	-	-	-
Total reserved	9,299	54,501	53,275	49,868	29,679	-	-	-	-	-
Unreserved, designated for:										
Capital asset purchases	-	-	-	60	-	-	-	-	-	-
Budget	-	-	-	-	72	-	-	-	-	-
Wireless service upgrades	-	-	38	112	-	-	-	-	-	-
Unreserved, undesignated, reported in:										
Special revenue funds	541	422	276	243	367	-	-	-	-	-
Capital projects funds	8,912	-	-	-	5,094	-	-	-	-	-
Debt service funds	3,277	-	-	-	3,130	-	-	-	-	-
Total unreserved	12,729	422	314	415	8,663	-	-	-	-	-
Restricted	-	-	-	-	-	20,851	12,587	10,143	7,427	4,984
Assigned	-	-	-	-	-	575	874	1,078	648	680
Unassigned	-	-	-	-	-	-	-	-	-	(762)
Total all other governmental funds	\$ 22,028	\$ 54,923	\$ 53,589	\$ 50,283	\$ 38,342	\$ 21,426	\$ 13,461	\$ 11,221	\$ 8,075	\$ 4,902

Note:

In 2011, the County implemented GASB 54.

Some items in the table may not add due to rounding.

**DAWSON COUNTY, GEORGIA**  
**CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS**  
**Last Ten Fiscal Years**  
**(modified accrual basis of accounting)**  
**(amounts expressed in thousands)**

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
<b>REVENUES</b>										
Taxes	\$ 538	\$ 622	\$ 23,074	\$ 23,965	\$ 23,805	\$ 25,007	\$ 24,521	\$ 23,694	\$ 23,649	\$ 25,057
Licenses and permits	833	1,569	1,788	1,607	412	392	392	449	484	503
Fines, fees and forfeitures	1,135	1,094	953	456	803	737	778	604	647	654
Charges for services	1,864	2,585	968	816	2,460	2,245	3,267	2,279	2,578	2,437
Intergovernmental	2,028	1,153	1,640	1,057	1,410	1,501	1,319	1,457	1,775	1,677
Investment earnings	1,218	1,405	2,539	2,302	579	189	136	30	33	31
Other	228	216	264	325	416	349	294	165	163	190
<b>Total revenues</b>	<b>7,844</b>	<b>8,644</b>	<b>31,226</b>	<b>30,528</b>	<b>29,885</b>	<b>30,420</b>	<b>30,707</b>	<b>28,677</b>	<b>29,330</b>	<b>30,549</b>
<b>EXPENDITURES</b>										
General Government	3,176	3,604	4,220	3,915	4,109	3,832	4,512	3,397	3,521	3,598
Judicial	2,227	2,434	10,630	10,629	2,620	2,545	2,587	2,752	2,758	2,778
Public Safety	8,189	9,691	2,664	2,691	10,972	11,146	10,357	10,376	10,889	10,880
Public Works	1,263	1,321	1,390	1,739	1,178	1,673	1,697	1,858	2,207	2,815
Health and Welfare	814	837	953	1,029	1,060	880	809	760	731	761
Culture and Recreation	1,381	1,511	1,415	1,314	1,464	1,376	1,285	1,238	1,325	1,342
Housing and Development	1,220	1,361	1,496	1,122	899	1,012	896	849	927	1,096
Capital Outlay	9,066	14,055	5,419	4,265	9,096	14,904	2,629	1,562	1,689	526
Intergovernmental	422	1,052	516	333	-	20	-	-	-	692
Principal on long-term debt	2,966	3,646	3,786	4,212	7,016	8,349	14,431	7,235	7,747	8,220
Interest on long-term debt	863	925	1,775	2,554	2,399	2,238	1,859	1,222	900	512
Other debt service payments	76	550	44	-	95	95	-	-	-	-
<b>Total expenditures</b>	<b>31,663</b>	<b>40,989</b>	<b>34,308</b>	<b>33,803</b>	<b>40,908</b>	<b>48,070</b>	<b>41,064</b>	<b>31,250</b>	<b>32,694</b>	<b>33,221</b>
Excess of revenues over (under) expenditures	(23,819)	(32,344)	(3,081)	(3,275)	(11,023)	(17,650)	(10,357)	(2,573)	(3,364)	(2,671)
<b>OTHER FINANCING SOURCES (USES)</b>										
Proceeds from COPS	-	-	-	-	-	-	-	-	-	-
Proceeds from financing	7,834	41,416	41,416	-	-	-	2,930	-	-	196
Capital lease issuance	-	-	-	-	-	1,558	-	-	-	-
road improvements	-	-	-	-	-	-	-	-	-	-
Proceeds from sales of wetland credits	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	48	3	3	3	29	58	49	19	14	229
Transfers in	4,598	4,938	4,938	9,345	7,324	11,488	9,527	9,531	9,444	5,808
Transfers out	(4,598)	(4,938)	(4,938)	(9,379)	(7,408)	(11,520)	(9,529)	(9,542)	(9,305)	(5,819)
<b>Total other financing sources (uses)</b>	<b>7,882</b>	<b>41,419</b>	<b>41,419</b>	<b>(31)</b>	<b>(55)</b>	<b>1,584</b>	<b>2,977</b>	<b>8</b>	<b>153</b>	<b>414</b>
<b>Net change in fund balances</b>	<b>\$ (15,937)</b>	<b>\$ 9,075</b>	<b>\$ 38,338</b>	<b>\$ (3,306)</b>	<b>\$ (11,078)</b>	<b>\$ (16,066)</b>	<b>\$ (7,379)</b>	<b>\$ (2,564)</b>	<b>\$ (3,211)</b>	<b>\$ (2,257)</b>
Debt service as a percentage of noncapital expenditures	17.28%	19.01%	19.40%	22.91%	29.89%	31.84%	41.50%	28.55%	28.58%	28.37%

Note: Some items in the table may not add due to rounding.

**DAWSON COUNTY, GEORGIA**  
**General Fund History**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Last Five Fiscal Years**  
(amounts expressed in thousands)

	2011	2012	2013	2014	2015
<b>REVENUES</b>					
Taxes	\$ 18,604	\$ 17,660	\$ 16,965	\$ 16,687	\$ 17,949
Licenses and permits	392	393	449	484	503
Fines, fees and forfeitures	565	555	458	495	532
Charges for services	1,651	2,664	1,633	1,915	1,757
Intergovernmental	393	333	180	168	191
Interest income	18	18	14	24	22
Contributions and donations	75	55	37	36	39
Miscellaneous	166	74	48	39	61
<b>TOTAL REVENUES</b>	<b>21,864</b>	<b>21,751</b>	<b>19,785</b>	<b>19,848</b>	<b>21,054</b>
<b>EXPENDITURES</b>					
Current					
General Government	3,828	4,512	3,397	3,515	3,595
Judicial	2,242	2,309	2,332	2,423	2,416
Public Safety	9,597	9,236	9,312	9,609	9,717
Public Works	1,540	1,556	1,620	1,540	1,354
Health and Welfare	382	326	300	262	272
Culture and Recreation	1,284	1,200	1,238	1,266	1,295
Housing and Development	552	380	355	429	565
Capital Outlay	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Debt Service	346	279	339	220	220
<b>TOTAL EXPENDITURES</b>	<b>19,771</b>	<b>19,798</b>	<b>18,894</b>	<b>19,264</b>	<b>19,434</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>					
	2,092	1,953	891	585	1,620
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in/(out)	(1,245)	(1,416)	(1,233)	(664)	(655)
Proceeds from borrowings	-	-	-	-	-
Sale of capital assets	3	49	19	14	11
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(1,242)</b>	<b>(1,367)</b>	<b>(1,215)</b>	<b>(650)</b>	<b>(644)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>850</b>	<b>586</b>	<b>(324)</b>	<b>(65)</b>	<b>976</b>
<b>FUND BALANCES, JANUARY 1</b>	<b>4,202</b>	<b>5,052</b>	<b>5,638</b>	<b>5,314</b>	<b>5,248</b>
<b>FUND BALANCES, DECEMBER 31</b>	<b>\$ 5,052</b>	<b>\$ 5,638</b>	<b>\$ 5,314</b>	<b>\$ 5,248</b>	<b>\$ 6,225</b>

Note: Some items in the table may not add due to rounding.

**DAWSON COUNTY, GEORGIA**  
**GENERAL GOVERNMENTAL TAX REVENUES BY SOURCE**  
**Last Ten Fiscal Years**  
**(modified accrual basis of accounting)**  
**(amounts expressed in thousands)**

<b>Fiscal Year</b>	<b>Property Taxes</b>	<b>Sales Taxes</b>	<b>Insurance Premium Tax</b>	<b>Real Estate Transfer Tax</b>	<b>Other Taxes</b>	<b>Total</b>
2006	8,710	11,173	710	568	533	21,693
2007	9,721	12,207	747	470	538	23,683
2008	10,532	10,832	765	323	622	23,074
2009	11,896	10,357	754	291	667	23,965
2010	12,228	9,885	733	223	736	23,805
2011	11,888	11,343	828	204	744	25,007
2012	10,428	12,181	884	249	780	24,521
2013	9,687	12,013	919	51	1,023	23,694
2014	9,207	12,398	975	48	1,021	23,649
2015	10,153	12,617	1,044	88	1,155	25,057

**DAWSON COUNTY, GEORGIA**  
**ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY**  
**Last Ten Fiscal Years**  
**(modified accrual basis of accounting)**  
**(amounts expressed in thousands)**

Tax Year	Real Property				Personal Property				Less Exemptions:		Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value (3)	Assessed Value as a Percentage of Actual Value
	Residential Property	Agricultural Property (1)	Commercial & Industrial	Public Utilities	Inventory & Equipment (4)	Motor Vehicles	Mobile Homes	Other (2)	Real Property	Personal Property				
2006	813,833	220,688	134,058	19,417	57,304	61,338	1,401	6,701	107,360	5,843	1,201,538	8.138	3,003,845	40.00%
2007	868,203	224,652	161,599	21,784	60,667	66,589	1,403	7,564	110,749	5,316	1,296,397	8.138	3,240,993	40.00%
2008	979,011	371,464	176,874	21,373	60,684	72,839	1,397	6,479	195,659	5,633	1,488,830	8.138	3,722,075	40.00%
2009	982,672	375,834	181,483	22,847	65,043	76,347	1,165	6,640	225,979	5,316	1,480,734	8.138	3,701,836	40.00%
2010	964,017	373,420	181,148	24,623	64,110	65,463	1,034	6,230	239,908	5,906	1,434,230	8.138	3,585,575	40.00%
2011	860,792	277,277	171,530	24,595	58,814	69,531	966	6,184	186,581	2,149	1,280,957	8.138	3,202,393	40.00%
2012	750,638	209,953	144,338	26,199	57,401	71,234	986	5,155	60,573	6,628	1,198,705	8.138	2,996,761	40.00%
2013	689,192	203,936	142,354	26,669	57,464	72,806	942	5,358	171,699	6,017	1,021,004	8.138	2,552,509	40.00%
2014	724,547	202,007	134,742	24,539	56,775	61,251	893	8,567	168,800	5,997	1,038,525	8.138	2,596,312	40.00%
2015	792,453	142,779	24,158	24,158	60,475	46,193	889	7,829	203,568	6,509	888,859	8.138	2,222,147	40.00%

Source: Georgia Department of Revenue

(1) Includes conservation use and preferential property.

(2) Includes aircraft, boats, miscellaneous personal property, timber and heavy equipment.

(3) Property that is exempt from taxation has not been included. That is typically property owned by governments and not-for-profit organizations like churches.

**DAWSON COUNTY, GEORGIA**  
**Direct and Overlapping Property Tax Rate - Mills**  
**Last Ten Fiscal Years**  
**(Mills - rate per \$1,000 of taxable assessed value)**

<u>Tax Year</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
<u>Fiscal Year</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
<b><u>Direct Rates:</u></b>										
<b><i>Dawson County Board of Commissioners:</i></b>										
County Maintenance & Operations	8.138	8.138	8.138	8.138	8.138	8.138	8.138	8.138	8.138	8.138
<b><u>Overlapping Rates:</u></b>										
<b><i>Dawson County Board of Education:</i></b>										
School Operations	13.646	13.646	13.646	13.646	13.646	15.546	15.546	17.246	17.246	16.496
School Debt Service	0.400	0.400	0.400	0.400	0.400	0.400	0.400	0.000	0.000	0.000
<b><i>State of Georgia:</i></b>	0.250	0.250	0.250	0.250	0.250	0.250	0.200	0.150	0.100	0.05
<b><i>City of Dawsonville:</i></b>	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000

Source: Georgia Department of Revenue

Overlapping rates are those of local and county governments that apply to property owners within the County. Not all overlapping rates apply to all County property owners (e.g., the rates for special districts apply only to the proportion of the government's property owners whose property is located within the geographic boundaries of the special district. The districts that are within the city limits of municipalities that do not levy a city tax are considered with the

(1) For purposes of this schedule and Exhibit 7, the County unincorporated rate is considered the total direct rate.

[http://dor.georgia.gov/sites/dor.georgia.gov/files/related\\_files/document/2014%20mill%20rates%20020215.pdf](http://dor.georgia.gov/sites/dor.georgia.gov/files/related_files/document/2014%20mill%20rates%20020215.pdf)



**DAWSON COUNTY, GEORGIA  
PRINCIPAL PROPERTY TAXPAYERS  
Current Year and Nine Years Ago  
(amounts expressed in thousands)**

Taxpayer	Type of Business	2015			2006		
		Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Chelsea GCA Realty	Outlet Mall	\$ 16,853	1	1.62%	\$ 17,042	1	1.60%
Georgia Power Company	Utility	7,332	2	0.71%	4,866	8	0.46%
Georgia Transmission	Utility	7,042	3	0.68%			
City of Atlanta	Raw Land	6,808	4	0.66%	7,095	5	0.66%
Dawson Fee LLC	Residential Development	6,585	5	0.63%			
Wal-Mart Real Estate Business	Retail	5,473	6	0.53%			
Forestar (GA) Real Estate	Land Development	4,759	7	0.46%			
Monarch at Dawson Village Inn	Property Owner	4,446	8	0.43%			
Sawnee EMC	Utility	3,825	9	0.37%	3,625	10	0.34%
Impulse Manufacturing inc	Manufacturer	4,714	10	0.45%			
Windstream Standard INC	Utility						
Nordson Corporation	Manufacturer				7,819	2	0.73%
Inland Container Corp	Paper Company				7,330	4	0.69%
Chestatee Development	Residential Development				5,171	6	0.48%
Big Canoe Company LLC	Residential Development				7,419	3	0.69%
Dawson 400 Associates	Shopping Center				5,167	7	0.48%
Standard Telephone	Utility				3,808	9	0.36%
Totals		<u>\$ 67,838</u>		<u>4.58%</u>	<u>\$ 69,342</u>		<u>19.11%</u>

Source: Dawson County Tax Commissioner

Rank is based on the amount of County maintenance & operations taxes billed since exemptions that reduce the assessed value can vary by entity.

**DAWSON COUNTY, GEORGIA**  
**PROPERTY TAX LEVIES AND COLLECTIONS**  
**Last Ten Fiscal Years**  
(amounts expressed in thousands)

Fiscal Year	Tax Year	Tax Due Date	Taxes Levied for the Tax Year (Original Levy)	Adjustments	Interest, Costs, & Penalties	Total Adjusted Levy	Collected within Fiscal year of the Levy		Collections in Subsequent Years	Total Collections to Date		Uncollected Balance
							Amount	Percentage of Original Levy		Amount	Percentage of Adjusted Levy	
2005	2004	12/20/04	7,963	(44)	171	8,090	6,814	85.57%	1,276	8,090	100.00%	-
2006	2005	12/20/05	8,415	(1)	245	8,659	7,187	85.41%	1,472	8,659	100.00%	-
2007	2006	12/20/06	9,583	(4)	222	9,801	8,219	85.77%	1,558	9,801	100.00%	-
2008	2007	12/01/07	10,281	(8)	218	10,491	9,399	91.42%	1,103	10,491	100.00%	-
2009	2008	12/01/08	11,753	(13)	41	11,781	10,362	88.16%	1,419	11,781	100.00%	-
2010	2009	12/01/09	11,853	(15)	37	11,875	10,419	87.90%	1,479	11,874	99.99%	1
2011	2010	12/01/10	10,989	(9)	191	11,171	9,629	87.62%	1,541	11,170	99.99%	1
2012	2011	12/01/11	9,711	(139)	282	9,854	8,538	87.92%	1,295	9,853	99.99%	1
2013	2012	12/01/12	8,300	(109)	174	8,365	7,460	89.88%	903	8,363	99.98%	2
2014	2013	12/1/2013	8,326	(22)	157	8,461	7,512	90.22%	939	8,451	99.88%	10
2015	2014	12/1/2014	8,541	(45)	120	8,616	7,796	91.28%	749	8,544	99.16%	72
2016	2015	12/1/2015	8,742	(57)	9	8,694	8,015	91.68%	89	8,105	93.23%	589

<sup>(1)</sup> Taxes due January 20, 2003; therefore, lower collection percentage for original collection.

Taxes levied during the calendar year 2009 are recorded as revenues in the financial statements in 2010 since they are levied to finance that year's expenditures.

Taxes levied include real and personal property, motor vehicle, mobile home, timber, and heavy equipment taxes.

Adjustments reflect changes, i.e., Not on Digest entries (NODS), Appeal settlement adjustments, error corrections, if any.

**DAWSON COUNTY, GEORGIA**  
**RATIOS OF OUTSTANDING DEBT BY TYPE**

Last Ten Fiscal Years  
(amounts expressed in thousands)

Fiscal Year	Governmental Activities				Business-Type Activities		Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
	Capital Leases	Agreement for sale Payable	Contracts Payable	General Obligation Bonds (2)	GEFA Notes Payable	Capital Leases			
2006	3,350	6,080	5,165	10,300	-	-	24,895	4.03%	1,206
2007	2,734	5,755	5,030	46,375	-	-	59,894	8.59%	2,788
2008	1,928	5,415	4,890	43,875	-	-	56,108	7.67%	2,550
2009	926	5,060	4,735	41,175	-	-	51,896	6.72%	2,301
2010	789	4,690	4,575	34,825	-	-	44,879	8.12%	2,010
2011	2,068	4,305	2,890	28,825	-	-	38,088	6.85%	1,696
2012	1,132	-	2,930	22,525	-	-	26,587	3.66%	1,186
2013	922	-	2,915	15,515	-	-	19,352	2.47%	853
2014	835	-	2,905	7,865	-	-	11,605	1.29%	506
2015	686	-	2,895	-	-	-	3,581	0.42%	154

Note: Details regarding the County's outstanding debt can be found in the Note 11 of the notes to the financial statements.

- (1) See the Schedule of Demographic and Economic Statistics on Exhibit 17 for personal income and population data.
- (2) Premiums and discounts are not included in the General Obligation Bonds outstanding.

**DAWSON COUNTY, GEORGIA**  
**OTHER LONG-TERM LIABILITIES**  
**Last Ten Fiscal Years**  
**(amounts expressed in thousands)**

Fiscal Year	Governmental Activities			Business-Type Activities			Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
	Landfill Closure/ Post-closure (2)	Compensated Absences	Total	Landfill Closure/ Post-closure	Compensated Absences	Total			
2006	-	395	395	927	1	928	1,323	0.21%	64
2007	-	244	244	898	1	899	1,143	0.16%	53
2008	-	239	239	784	1	785	1,024	0.14%	47
2009	-	266	266	928	1	929	1,195	0.15%	53
2010	-	253	253	904	1	905	1,158	0.21%	52
2011	-	630	630	889	1	890	1,520	0.27%	68
2012	-	671	671	871	3	874	1,545	0.21%	69
2013	-	719	719	856	-	856	1,575	0.20%	69
2014	-	719	719	838	1	839	1,557	0.17%	68
2015	-	785	785	823	1	824	1,609	0.19%	69

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

(1) See the Schedule of Demographic and Economic Statistics on Exhibit 17 for personal income and population data.

(2) Landfill closure/postclosure costs were moved from the General fund to the Solid Waste Enterprise fund in 2004.

**DAWSON COUNTY, GEORGIA**  
**RATIOS OF NET GENERAL BONDED DEBT OUTSTANDING**  
**Last Ten Fiscal Years**  
**(amounts expressed in thousands)**

<b>Fiscal Year</b>	<b>General Obligation Bonds</b>	<b>Less: Amounts Restricted to Repaying Principal</b>	<b>Total</b>	<b>Percentage of Estimated Actual Taxable Value of Property (1)</b>	<b>Per Capita (2)</b>
2006	10,300	3,042	7,258	0.24%	352
2007	46,375	2,637	43,738	1.35%	2,036
2008	43,875	2,887	40,988	1.10%	1,863
2009	41,175	3,830	37,345	1.01%	1,656
2010	34,825	2,039	32,786	0.91%	1,468
2011	28,825	-	28,825	0.90%	1,283
2012	22,525	-	22,525	0.75%	1,005
2013	15,515	-	15,515	0.61%	684
2014	7,865	-	7,865	0.30%	343
2015	-	-	-	0.00%	-

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

(1) See Table 7 for property value data.

(2) See Table 17 for population data.

**DAWSON COUNTY, GEORGIA**  
**Direct and Overlapping Governmental Activities Debt**  
**General Obligation and Revenue Bonds**  
**December 31, 2015**  
**(amounts expressed in thousands)**

<b><u>Jurisdiction</u></b>	<b><u>Debt Outstanding</u></b>	<b><u>Percentage Applicable to Government</u></b>	<b><u>Amount Applicable to Government</u></b>
Direct Debt			
General Obligation Debt	\$ -	100.00%	\$ -
Capital Leases	686	100.00%	686
Contract Payable - EWSA	2,895	100.00%	2,895
Total Direct	<u>3,581</u>		<u>3,581</u>
Overlapping General Obligation Debt:			
Dawson County School System	18,300	100.00%	18,300
City of Dawsonville	-	100.00%	-
Total Overlapping General Obligation Debt	<u>18,300</u>		<u>18,300</u>
Total	<u>\$ 21,881</u>		<u>\$ 21,881</u>

Sources: Assessed value data used to estimate applicable percentages provided by the State Department of Revenue. Debt outstanding provided by the County. See Table 11.

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the County. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the county. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident.

The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of the county's taxable assessed value that is within the government's boundaries and dividing it by the county's total taxable assessed value.

**DAWSON COUNTY, GEORGIA**  
**LEGAL DEBT MARGIN INFORMATION**  
**Last Ten Fiscal Years**  
**(amounts expressed in thousands)**

	FISCAL YEAR									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Assessed value of property	\$ 1,314,741	\$ 1,412,462	\$ 1,690,122	\$ 1,712,029	\$ 1,680,045	\$ 1,469,687	\$ 1,265,905	\$ 1,198,721	\$ 1,213,321	\$ 1,098,936
Debt limit (10% of total assessed value)	131,474	141,246	169,012	171,203	168,004	146,969	126,591	119,872	121,332	109,894
Amount of Debt applicable to limit:										
General obligation bonds and contracts payable	15,465	51,405	48,765	45,910	39,400	31,715	25,455	18,430	10,770	2,895
Less: Resources restricted to paying principal	(3,042)	(2,637)	(2,887)	(3,830)	(2,039)	-	-	-	-	-
Total net debt applicable to limit	12,423	48,768	45,878	42,080	37,361	31,715	25,455	18,430	10,770	2,895
Legal debt margin	\$ 119,051	\$ 92,478	\$ 123,134	\$ 129,123	\$ 130,643	\$ 115,254	\$ 101,136	\$ 101,442	\$ 110,562	\$ 106,999
Total net debt applicable to the limit as a percentage of debt limit	9.45%	34.53%	27.14%	24.58%	22.24%	21.58%	20.11%	15.37%	8.88%	2.63%

**DAWSON COUNTY, GEORGIA**  
**PLEDGED REVENUE COVERAGE**  
**Last Ten Fiscal Years**  
**(amounts expressed in thousands)**

**Sales Tax Increment Bonds (1)**

<b>Fiscal Year</b>	<b>Sales</b>		<b>Debt Service</b>		<b>Coverage</b>
	<b>Tax Increment</b>		<b>Principal</b>	<b>Interest</b>	
2006	6,005		1,900	380	2.63
2007	6,564		2,250	317	2.56
2008	5,816		2,500	1,197	1.57
2009	5,567		2,700	2,022	1.18
2010	5,314		3,500	1,861	0.99
2011	6,098		6,000	1,721	0.79
2012	6,549		6,300	1,421	0.85
2013	6,390		7,010	1,106	0.79
2014	6,595		7,650	776	0.78
2015	3,043		7,865	393	0.37

(1) Sales tax increment bonds are backed by the sales tax revenue produced by the sales tax rate in effect when the bonds were issued

Note: Details regarding the government's outstanding debt can be found in the notes to the financial statements.



**DAWSON COUNTY, GEORGIA**  
**DEMOGRAPHIC AND ECONOMIC STATISTICS**  
**Last Ten Fiscal Years**

Fiscal Year	Population (1)	Personal Income (2)	Per Capita Personal Income (3)	Unemployment Rate (4)
2006	20,643	617,948	29,935	3.5%
2007	21,484	696,877	32,437	3.6%
2008	22,006	731,501	33,241	5.9%
2009	22,555	772,058	34,230	9.7%
2010	22,330	552,668	24,750	10.1%
2011	22,459	555,860	24,750	10.0%
2012	22,422	726,361	32,395	7.7%
2013	22,686	784,346	34,574	7.7%
2014	22,957	897,550	39,097	6.1%
2015	23,312	857,905	36,801	5.4%

Data sources:

- (1) US Bureau of the Census <http://quickfacts.census.gov/qfd/states/13/13085.html>
- (2) Amount expressed in thousands
- (3) Federal Bureau of Economic Analysis (2015 not available, estimated based on Compound Annual Growth Rate for the period 2013 through 2014) <http://www.bea.gov/regional/index.htm>
- (4) State Department of Labor <http://data.bls.gov/map/MapToolServlet>

**DAWSON COUNTY, GEORGIA  
PRINCIPAL EMPLOYERS  
Current Year and Nine Years Ago**

Employer	2015			2006		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
North Georgia Premium Outlet Mall	1,100	1	9.65%	1,100	1	10.79%
Gold Creek Foods LLC	600	2	5.26%	200	5	1.96%
Dawson County Board of Education	548	3	4.81%	415	2	4.07%
Wal-Mart	350	4	3.07%	350	3	3.43%
Dawson County Board of Commissioners	284	5	2.49%	270	4	2.65%
Impulse Manufacturing, LLC	210	6	1.84%	115	8	1.13%
Kroger CO	150	7	1.32%	116	7	1.14%
Ingles Markets, INC	150	8	1.32%			n/a
Sleeve CO INC	110	9	0.97%			n/a
World Wide manufacturing CO, INC	107	10	0.94%	107	9	1.05%
Nordson Corporation				150	6	1.47%
Amicolola Falls State Park Lodge (DNR)				99	10	0.97%
All other employers	7,698		67.54%	7,271		71.33%
Total	<u>11,397</u>		<u>100.00%</u>	<u>10,193</u>		<u>100.00%</u>

Source: Dawson County Development Authority  
Source: Dawson County Board of Education  
Source: Human Resources

**DAWSON COUNTY, GEORGIA**  
**FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION**  
**Last Ten Fiscal Years (See note)**

Function	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
General government	35	52	58	51	41	34	34	30	29	32
Public safety										
Sheriff										
Officers	82	92	83	82	88	87	82	84	82	85
Civilians	18	18	26	27	28	22	24	24	21	20
Fire										
Firefighters and officers	41	44	43	43	42	42	51	51	53	52
Civilians	1	1	3	3	2	1	1	1	1	1
Court system	26	30	30	32	30	31	31	31	34	59
Public works	21	24	24	23	23	23	22	22	22	22
Health and welfare	9	9	9	9	9	9	9	10	11	11
Recreation and culture	9	10	10	12	12	13	12	16	17	12
Housing and development	-	-	-	-	-	9	10	10	11	12
Solid Waste	-	-	-	-	-	1	3	3	3	3
Water & Sewer	-	1	-	-	-	-	-	-	-	-
<b>Total</b>	<b>242</b>	<b>281</b>	<b>286</b>	<b>282</b>	<b>275</b>	<b>272</b>	<b>278</b>	<b>282</b>	<b>284</b>	<b>309</b>

Source: Dawson County Human Resources

Note: A full-time employee is scheduled to work 2,080 hours per year (including vacation and sick leave). Full-time-equivalent employment is calculated by dividing total labor hours by 2,080.

**DAWSON COUNTY, GEORGIA**  
**OPERATING INDICATORS BY FUNCTION**  
**Last Ten Fiscal Years**

<b>Function</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
<b>Sheriff</b>										
Citations	2,694	2,323	2,809	1,986	1,477	1,469	1,114	1,209	1,251	1,405
Traffic Stops	8,738	9,254	14,708	13,649	10,467	9,645	9,838	7,651	6,277	5,413
Arrests	898	2,273	2,848	2,201	2,036	680	617	744	654	1,647
<b>Emergency Services</b>										
Fire calls answered	1,707	1,880	2,019	2,048	1,989	2,178	2,898	2,797	3,200	3,289
Fire Inspections	605	663	548	1,339	829	1,201	716	604	679	455
EMS Calls	1,959	2,103	2,279	2,282	2,243	2,340	2,889	2,242	2,467	3,285
<b>Highways and streets</b>										
Paved resurfacing (miles) (1)	10.4	22.8	11.5	7.0	6.5	6.3	8.1	5.1	3.2	4
<b>Transfer Station</b>										
Refuse collected (tons/month)	N/A	108	150	201	345	571	700	377	301	304
<b>Planning and Development</b>										
Building permits	680	621	389	247	250	267	263	342	347	397
<b>Recreation and Culture</b>										
Spring sports participants (2)	1,170	1,039	1,208	1,205	1,117	1,442	1,251	1,208	1,236	1,394
Total sports participants (2)	2,011	2,299	2,597	2,813	2,787	2,940	2,537	2,391	2,629	3,079
Facility usage	475	592	2,858	2,486	2,391	2,855	2,858	20,538	20,226	13,275

Sources: Various County departments

- (1) Lane miles significantly lower than past years due to emergency situations that arose in 2013. Resources had to be dedicated to those emergencies instead of planned paving projects.
- (2) Sports programs such as football and basketball were added during 2006 with the availability of additional facilities.

**DAWSON COUNTY, GEORGIA**  
**CAPITAL ASSET STATISTICS BY FUNCTION**  
 Last Ten Fiscal Years (See Note)

Function	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
<b>General government</b>										
Undeveloped Land	1 parcel, 77.67 acres	1 parcel, 77.67 acres	1 parcel, 77.67 acres	2 parcels, 79.038 acres	2 parcels, 79.038 acres	2 parcels, 79.038 acres	2 parcels, 79.038 acres	2 parcels, 79.038 acres	2 parcels, 79.038 acres	2 parcels, 79.038 acres
Buildings	2	3	4	4	4	4	4	4	4	4
Vehicles	3	3	6	6	6	4	4	4	4	4
<b>Public safety</b>										
Buildings										
Sheriff Department	3	2	2	2	3	3	3	3	3	3
Emergency Services	5	5	6	6	6	7	7	7	7	7
Vehicles										
Fire/Pumper Trucks	10	10	10	14	14	15	15	14	14	18
Other Fire Dept. Vehicles	15	15	16	16	16	18	17	18	18	11
Ambulance/Rescue	10	10	12	12	12	7	7	7	8	11
Sheriffs Vehicles	57	60	72	75	80	84	81	82	84	81
Marshal's Vehicles			3	3	3	2	2	3	3	2
Equipment (1)	1	1	1	1	1	1	1	1	2	6
<b>Court system</b>										
Buildings	2	2	2	2	2	2	2	2	2	2
Vehicles	-	3	1	1	1	4	4	4	4	4
<b>Public works</b>										
Buildings										
Road Department	1	1	1	1	1	1	1	1	1	1
Facilities Management	1	1	1	1	1	1	1	1	1	1
Transfer Station	2	2	2	3	3	3	3	3	3	3
Fleet Maintenance	-	-	-	1	1	1	1	1	1	1
Vehicles										
Road Department	14	15	15	15	15	14	13	13	13	15
Facilities Management	2	2	2	2	2	8	8	8	8	6
Heavy Equipment										
Road Department	16	17	17	18	18	19	19	19	21	22
Transfer Station	1	-	-	2	2	3	3	4	7	3
Fleet Maintenance	-	-	-	1	1	1	1	2	2	1
Roads										
Total Miles Paved Roads	200	200	201	201	208	208	216	221	223	223
Total Miles Unpaved Roads	90	90	89	89	70	71	63	58	58	58
<b>Health and welfare</b>										
Buildings	1	1	1	1	1	1	1	1	1	1
Vehicles	2	2	2	2	2	4	4	4	4	2
<b>Housing and development</b>										
Buildings	1	1	1	1	1	1	1	1	1	1
Vehicles	8	8	7	7	7	9	9	9	9	3
<b>Recreation and culture</b>										
Park and Recreation										
Buildings/Site Improvements	14	14	14	14	15	13	14	14	14	14
Vehicles	5	6	5	5	5	3	3	3	3	2
Equipment	1	1	1	1	1	1	2	3	4	16
Child Care Center										
Buildings	1	1	1	1	1	1	1	1	1	1

4

Other Reporting Section

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# Single Audit Section

This section contains reports required by Uniform Guidance and grantor agencies.



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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***

Honorable Chairman and Members  
of the Board of Commissioners  
Dawson County, Georgia

We 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 business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Dawson County, Georgia, as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise Dawson County, Georgia's basic financial statements and have issued our report thereon dated June 16, 2016. Our report includes a reference to other auditors who audited the financial statements of the Dawson County Health Department, a component unit of Dawson County, Georgia, as described in our report on Dawson County, Georgia's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Dawson 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 our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Dawson County's internal control. Accordingly, we do not express an opinion on the effectiveness of Dawson County'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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County'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.

Our 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 over financial reporting 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 our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Dawson County, Georgia's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Purpose of this Report**

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

*Rushton & Company, LLC*

Certified Public Accountants

Gainesville, Georgia  
June 16, 2016

**Independent Auditor's Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance**

Honorable Chairman and Members  
of the Board of Commissioners  
Dawson County, Georgia

**Report on Compliance for Each Major Federal Program**

We have audited Dawson County, Georgia's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Dawson County's major federal programs for the year ended December 31, 2015. Dawson County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of Dawson County, Georgia's major programs based on our audit of the types of compliance requirements referred to above. We conducted our 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 Auditing 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Dawson County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination on Dawson County, Georgia's compliance.

**Opinion on Each Major Federal Program**

In our opinion, Dawson County, Georgia complied, 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 programs for the year ended December 31, 2015.

## **Report on Internal Control over Compliance**

Management of Dawson County, Georgia, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Dawson County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Dawson County's 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 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.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Purpose of this Report**

The purpose of this report on internal control over compliance is solely to describe the scope of our 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.

*Rushton & Company, LLC*

Certified Public Accountants

Gainesville, Georgia

June 16, 2016

**DAWSON COUNTY, GEORGIA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the year ended December 31, 2015**

<u>Federal Grant/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass- Through Number</u>	<u>Expenditures</u>
<b>Department of Agriculture</b>			
Schools and Roads - Grants to States	10.665	N/A	\$ 4,199
<b>Department of Defense</b>			
Payments to States in Lieu of Real Estate Taxes	12.112	N/A	16,555
<b>Department of Interior</b>			
Payments in Lieu of Taxes	15.226	N/A	20,665
<b>Department of Justice</b>			
Passed through the Criminal Justice Coordinating Council: Edward Byrne Memorial Formula Grant Program	16.738	B13-8-010 B14-8-003	14,015 109,224 <u>123,239</u>
Violence Against Women Formula Grants	16.588	N/A	<u>37,017</u>
<b>Total Department of Justice</b>			<u>160,256</u>
<b>Department of Transportation</b>			
Passed through the Georgia Department of Transportation: Highway Planning and Construction	20.205	Project # 0011638	<u>5,383</u>
Formula Grants for Other Than Urbanized Areas	20.509	GA-18-4033 / T004262 GA-18-4033 / T004692	45,465 48,359 <u>93,824</u>
<b>Total Department of Transportation</b>			<u>99,207</u>
<b>Department of Health and Human Services</b>			
Aging Cluster of Programs: Title III, Part B, Grants for Supportive Services and Senior Centers:	93.044		
Passed through the Georgia Mountain Regional Commission		42700-362-23666	28,288
Passed through the City of Gainesville		2015	16,206
Passed through T&T Transportation		2015	13,268
			<u>57,762</u>
Passed through the Georgia Department of Community Health: Title III, Part C, Nutrition Services	93.045	300036748-C	<u>2,080</u>
Passed through Legacy Link, Inc.: Title III, Part C, Nutrition Services	93.045	42700-373-000000-20931	70,074
Nutrition Services Incentive Program	93.053	& 42700-373-0000012600	23,005
			<u>93,079</u>
<b>Total Aging Cluster Programs</b>			<u>152,921</u>

**DAWSON COUNTY, GEORGIA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the year ended December 31, 2015**

<u>Federal Grant/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass- Through Number</u>	<u>Expenditures</u>
<b><u>Department of Health and Human Services (Continued)</u></b>			
Passed through Legacy Link, Inc. Social Services Block Grant	93.667	42700-373-000000-20931 & 42700-373-0000030455	\$ 5,952
Passed through Georgia Department of Behavioral Health and Development: Block Grants for Prevention and Treatment of Substance Abuse	93.959	441-00-0026-0000014894	<u>129,186</u>
<b>Total Department of Health and Human Services</b>			<u>135,138</u>
<b><u>Department of Homeland Security</u></b>			
Passed through the Georgia Emergency Management Agency (GEMA): Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	985-078F4-00	<u>331,142</u>
Emergency Management Performance Grants	97.042	2014-0073	<u>7,199</u>
Homeland Security Grant Program	97.067	EMW-2014-SS-0092-S01 EMW-2014-SS-0092-S01 EMW-2015-SS-0065-S01	9,761 37,609 <u>1,741</u> <u>49,111</u>
<b>Total Department of Homeland Security</b>			<u>387,452</u>
<b>Total Federal Awards</b>			<u>\$ 976,393</u>

See accompanying notes to the schedule of expenditures of federal awards and the schedule of findings and questioned costs.

**DAWSON COUNTY, GEORGIA**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**December 31, 2015**

**1. Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Dawson County, Georgia, under programs for the federal government for the year ended December 31, 2015. 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 this schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position or cash flows of the County.

**2. Summary of Significant Accounting Policies**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-87, *Cost Principles for State, Local and Indian Tribal Governments*, or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**3. De Minimis Indirect Cost Rate**

Dawson County, Georgia has elected not to use the 10-percent *de minimis* indirect cost rate allowed under the Uniform Guidance.



**DAWSON COUNTY, GEORGIA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
*For the year ended December 31, 2015*

**1. Summary of the Auditor's Results**

**A. Financial Statements**

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	None reported
Significant deficiencies identified not considered material weaknesses?	None reported
Noncompliance material to financial statements noted?	None reported

**B. Federal Awards**

Internal control over major programs:	
Material weakness(es) identified?	None reported
Significant deficiencies identified not considered material weaknesses?	None reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance?	None reported
Identification of major programs:	
97.036 Disaster Grants – Public Assistance (Presidentially Declared Disasters)	
Dollar threshold used to distinguish Between Type A and Type B programs:	\$750,000
Auditee qualified as low-risk auditee?	Yes

**DAWSON COUNTY, GEORGIA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**For the year ended December 31, 2015**

**2. Financial Statement Findings and Responses**

None reported

**3. Prior Year Audit Findings Follow-Ups**

14-1

*Condition:* While performing audit procedures at the Sheriff's Office, we noted that pre-paid phone cards are kept loose in an unlocked drawer.

Corrected

**4. Federal Award Findings and Questioned Costs**

The audit of our basic financial statements and schedule of expenditures of federal awards disclosed no audit findings or questioned costs which are required to be reported under Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*.

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# State Reporting Section

**DAWSON COUNTY, GEORGIA**  
**SCHEDULE OF PROJECTS FINANCED WITH SPECIAL PURPOSE LOCAL OPTION SALES TAX**  
**For the year ended December 31, 2015**

Project	Estimated Cost		Expenditures		
	Original	Current	Prior Year	Current Year	Total
<b>SPLOST #4 - Commenced January 1, 2005</b>					
Jail Construction	\$ 11,500,000	\$ 19,433,679	\$ 19,433,679	\$ -	\$ 19,433,679
Rock Creek Recreation Center	2,500,000	2,372,559	2,372,559	-	2,372,559
Emergency Services Projects	3,000,000	4,244,834	4,244,834	-	4,244,834
Administrative Facility Building & Land	2,000,000	1,915,196	1,915,196	-	1,915,196
Roads and Bridges	5,500,000	7,333,726	7,333,726	-	7,333,726
	<u>\$ 24,500,000</u>	<u>\$ 35,299,994</u>	<u>\$ 35,299,994</u>	<u>\$ -</u>	<u>\$ 35,299,994</u>
<b>SPLOST #5 - Commenced July 1, 2009</b>					
<b>LEVEL 1 COUNTY PROJECTS</b>					
Courthouse and Administration Building	\$ 50,000,000	\$ 30,000,000	\$ 33,022,914	\$ 3,218,554	\$ 36,241,468
Sheriff's Office	12,500,000	12,500,000	-	-	-
<b>LEVEL 2 COUNTY PROJECTS</b>					
Roads, Streets, and Bridges	10,000,000	-	-	-	-
Recreational Facilities	5,000,000	-	-	-	-
Sewer Facilities	2,500,000	-	-	-	-
Library Facilities	3,000,000	-	-	-	-
Public Safety Facilities	3,900,000	-	-	-	-
Public Safety Equipment	500,000	-	-	-	-
<b>CITY ALLOCATION</b>					
City of Dawsonville	-	150,000	-	142,719	142,719
Subtotal All County Projects	<u>87,400,000</u>	<u>42,650,000</u>	<u>33,022,914</u>	<u>3,361,273</u>	<u>36,384,187</u>
<b>CITY PROJECTS <sup>(1)</sup></b>					
Roads, Streets, Bridges and Sidewalks	2,110,000	-	-	-	-
Water and Sewer	2,000,000	-	-	-	-
Recreation	50,000	-	-	-	-
Subtotal All City Projects	<u>4,160,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total All Projects	<u>\$ 91,560,000</u>	<u>\$ 42,650,000</u>	<u>\$ 33,022,914</u>	<u>\$ 3,361,273</u>	<u>\$ 36,384,187</u>

**DAWSON COUNTY, GEORGIA**  
**SCHEDULE OF PROJECTS FINANCED WITH SPECIAL PURPOSE LOCAL OPTION SALES TAX**  
**For the year ended December 31, 2015**

Project	Estimated Cost		Expenditures		
	Original	Current	Prior Year	Current Year	Total
<b>SPLOST #6 - Commenced July 1, 2015</b>					
<b>LEVEL 2 COUNTY PROJECTS</b>					
Roads, Streets, and Bridges	\$ 21,200,000	\$ 21,200,000	\$ -	\$ -	\$ -
Public Works Facility	2,500,000	2,500,000	-	-	-
Recycling Facility	100,000	100,000	-	-	-
Public Safety Facility	1,750,000	1,750,000	-	-	-
Recreational Facility	4,067,000	4,067,000	-	-	-
Public Safety Vehicles & Equipment - Sheriff	3,883,000	3,883,000	-	-	-
Public Safety Vehicles & Equipment - Emergency Services	2,500,000	2,500,000	-	37,206	37,206
Information Technology Equipment	350,000	350,000	-	-	-
<b>CITY ALLOCATION</b>					
City of Dawsonville (see below for detail)	9,650,000	9,650,000	-	549,767	549,767
Subtotal All County Projects	<u>46,000,000</u>	<u>46,000,000</u>	<u>-</u>	<u>586,973</u>	<u>586,973</u>
<b>CITY PROJECTS <sup>(1)</sup></b>					
Roads, Streets, Bridges and Sidewalks	1,250,000	-	-	-	-
City Hall Acquisition	2,000,000	-	-	-	-
Water and Sewer	2,750,000	-	-	-	-
Park and Recreation	2,250,000	-	-	-	-
Farmers Market Facility	1,000,000	-	-	-	-
Public Works Facility and Equipment	400,000	-	-	-	-
Subtotal All City Projects	<u>9,650,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total All Projects	<u>\$ 46,000,000</u>	<u>\$ 46,000,000</u>	<u>\$ -</u>	<u>\$ 586,973</u>	<u>\$ 586,973</u>

(1) The County remits the tax collected to the City who is responsible for reporting on the expenditures in accordance with OCGA 48-8-121.

Current year expenditures per SPLOST schedules	\$ 3,948,246
Sale of capital assets	<u>217,308</u>
Total expenditures and transfers reported in financial statements	<u>\$ 4,165,554</u>

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