



Annual Comprehensive Financial Report

For the Year Ended December 31, 2021

Cover photo courtesy of:
Deputy Blackstock, DCSO

Title page photo courtesy of:
Lieutenant Hardman, DCSO

Annual Comprehensive Financial Report

For the Year Ended December 31, 2021



Prepared by Dawson County Finance Department

DAWSON COUNTY, GEORGIA

**ANNUAL FINANCIAL REPORT
(WITH INDEPENDENT AUDITOR'S REPORT)**

Year Ended December 31, 2021

**DAWSON COUNTY, GEORGIA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021**

TABLE OF CONTENTS

	Page
<u>INTRODUCTORY SECTION</u>	
Letter of Transmittal	i-v
Certificate of Achievement for Excellence in Financial Reporting	vi
Organizational Chart	vii
Officials of DAWSON COUNTY, GEORGIA	viii
Board of Commissioners District Map	ix
<u>FINANCIAL SECTION</u>	
Independent Auditor's Report	x-xiii
Management's Discussion and Analysis	xiv-xxviii
BASIC FINANCIAL STATEMENTS	
GOVERNMENT-WIDE FINANCIAL STATEMENTS	
Statement of Net Position	1
Statement of Activities	2
FUND FINANCIAL STATEMENTS	
Governmental Funds - Governmental Funds	3
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	4
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	5
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	6
Statement of Net Position - Proprietary Funds	7
Statement of Revenues, Expenses and Changes in Fund Net Position - Proprietary Funds	8
Statement of Cash Flows - Proprietary Funds	9 - 10
Statement of Net Position - Fiduciary Funds	11
Statement of Changes in Net Position - Fiduciary Funds	12
COMPONENT UNITS	
Combining Statement of Net Position	13
Combining Statement of Activities	14
NOTES TO FINANCIAL STATEMENTS	15 - 49
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of the Net Pension Liability- ACCG Dawson County Defined Benefit Plan	50
Schedule of Contributions - ACCG Dawson County Defined Benefit Plan	51
Schedule of Notes to Required Supplementary Information - ACCG Dawson County Defined Benefit Plan	52
Budgetary Comparison Schedule	
-General Fund	53 - 54
-American Rescue Plan Act	55
COMBINING STATEMENTS AND SCHEDULES	
NONMAJOR GOVERNMENTAL FUNDS	
Combining Balance Sheet	56 - 57
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	58 - 59
Supplemental Budgetary Comparison Schedule	
-Emergency Telephone System Special Revenue Fund	60
-Drug Abuse Treatment and Education Special Revenue Fund	61
-Multiple Grants Special Revenue Fund	62
-Jail Special Revenue Fund	63

-Restricted Program Special Revenue Fund	64
-Hotel/Motel Tax Special Revenue Fund	65
-Law Library Special Revenue Fund	66
-Victims Rights and Assistance Special Revenue Fund	67
-Inmate Welfare Special Revenue Fund	68
-District Attorney Seizure Special Revenue Fund	69
-Sheriff's Seizure Special Revenue Fund	70

FIDUCIARY FUNDS

Combining Statement of Fiduciary Net Position - All Custodial Funds	71
Combining Statement of Fiduciary Net Position - All Custodial Funds	72

SUPPLEMENTAL INFORMATION

Schedule of Projects Constructed with Special Purpose Local Option Sales Tax	73-74
--	-------

STATISTICAL SECTION

TABLE

FINANCIAL TRENDS

Net Position by Component	1	75
Changes in Net Position	2	76-78
Fund Balances of Governmental Funds	3	79
Changes in Fund Balances of Governmental Funds	4	80
General Fund History Statement of Revenues, Expenditures and Changes in Fund Balances	4A	81
General Governmental Tax Revenues by Source	5	82

REVENUE CAPACITY

Assessed Value and Estimated Actual Value of Taxable Property	6	83
Property Tax Rates (Direct and Overlapping Governments)	7	84
Principal Property Taxpayers	8	85
Property Tax Levies and Collections	9	86

DEBT CAPACITY

Ratios of Outstanding Debt by Type	10	87
<i>Reserved for Future Use</i>	11	
Direct and Overlapping Governmental Activities Debt	12	88
Legal Debt Margin Information	13	89
Pledged Revenue Coverage	14	90

DEMOGRAPHIC AND ECONOMIC INFORMATION

Demographic and Economic Statistics	15	91
Principal Employers	16	92

OPERATING INFORMATION

Full-Time Equivalent County Government Employees by Function	17	93
Operating Indicators by Function	18	94
Capital Asset Statistics by Function	19	95

COMPLIANCE AND INTERNAL CONTROL REPORTS

Schedule of Expenditures of Federal Awards	96-97
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 <i>Government Auditing Standards</i>	98-99
Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance Required by the Uniform Guidance	100-102
Auditor's Schedule of Findings and Questioned Costs	103-104

1

Introductory Section



DAWSON COUNTY BOARD OF COMMISSIONERS

Billy Thurmond
Chairman

Sharon Fausett
Commissioner
District One

Chris Gaines
Commissioner
District Two

Tim Satterfield
Commissioner
District Three

Emory Dooley
Commissioner
District Four

David Headley
County Manager

Kristen Cloud
County Clerk

June 22, 2022

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 2021 Annual Comprehensive Financial Report for Dawson County, (the “County”) for the fiscal year ended December 31, 2021, which fulfills this requirement. Dawson County’s 2021 Annual Report 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.

Bates, Carter and 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 unmodified opinion of the financial statements of the County for the fiscal year ended December 31, 2021, 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.

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 2021, the local economy showed continued growth from 2020. However, economic trends and growth continue to be a primary concern for the future of the County. The County is continually monitoring trends that impact the important sales tax revenue.

The governing authority of the County consists of a five-person Board of Commissioners, including a 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 Superior Court, Juvenile Court, Magistrate Court, Probate Court, Clerk of Court, Sheriff's Department, and Tax Commissioner. 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. An annual budget adoption process was utilized for FY 2021. All departments submit their budget requests to Finance for input into the Budget/Accounting system. After conferences and public hearings 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

As the world continued to experience the first pandemic in a hundred years, Dawson County was able to maintain and provide most services during 2021.

In spite of the pandemic, Dawson County continues to experience growth; the County has seen a significant improvement in the typical governmental indicators. During 2021, most economic measures indicate that the economy continues to grow and expand. Despite slowed economic growth, at times during the period of 2000 to 2021, the County's population increased from 15,999 in 2000 to 26,798 (estimated) in 2021, which is approximately a 67.5% population growth rate. This population growth continues to impact all levels of service needs in the County. Some characteristics include:

- 1) Approximately 90% of the County's population resides in the unincorporated portion of the County with the remaining 10% residing in the one municipality, the City of Dawsonville.
- 2) The County's unemployment rate at the end of 2021 stood at 1.9% compared to a rate of 2.8% at the end of 2020.
- 3) In 2021, Dawson County saw a 5% increase in the total assessed value of its taxable property, resulting in slightly higher revenue from its tax levy even though the millage rate was rolled back partially.
- 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 Dawson County Board of Education and Dawson County Board of Commissioners, respectively.
- 5) The total number of building permits, new home permits, and business licenses issued during 2021 illustrate the continuing growth in the County:

Year	Building permits	New home permits	Business licenses
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
2016	521	199	1,696
2017	507	186	1,918
2018	756	382	1,956
2019	632	331	2,074
2020	675	295	2,035
2021	927	484	2,223

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, continually trying to balance the needs of the county with the available revenue. 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. In light of the needs of a growing and expanding economy, during 2018, the County made the decision to reactivate the collection of impact fees to offset the costs of new infrastructure and capital needs of a growing community. Collections have accumulated enough to begin use of the funds. In 2021, impact fees were encumbered for two (2) ambulances that were ordered and are to be received in FY 22. Impact fees were also used to purchase new books, media and materials for the library.

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 ended June 2021. Unlike SPLOST V, SPLOST VI was not prefunded. Therefore, County leadership put in place a priority list for SPLOST VI projects. Projects are being completed on a pay-as-you-go basis. It is expected that the remaining SPLOST VI projects will be completed in the next couple of years.

On March 16, 2021, Dawson County citizens approved the continuation of Special Purpose Local Sales Tax (SPLOST) after June 30, 2021. SPLOST VII collections began on July 1, 2021. SPLOST VII will be in effect for six years and is expected to provide \$60,000,000 in funding for capital projects approved in the referendum.

Expecting some increase in property tax revenue and other revenue sources, the County's 2021 adopted operating budget increased by \$876 thousand, or 2.93% compared to the 2020 original budget. In 2021, the Board of Commissioners made the decision to rollback the millage rate slightly to provide tax relief to the Citizens. Even with the rollback, the total tax levy for 2021 increased by \$235 thousand 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 2021 were:

- Audio/Visual upgrade for Courtrooms;
- 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;
- Road-rehab projects on Wesley Chapel Road, Juno Road, Howser Mill Road and other smaller road projects. Built a new round-about at Harry Sosebee Road, and did various culvert replacements, utilizing SPLOST (sales tax) dollars;
- Purchased a parcel of land to be used as the future site for a new fire station;
- Ordered two ambulances that will be delivered in FY 22;
- Completed construction of a new Fire station;
- Replaced thirty-three vehicles for various departments;
- Purchased ten pieces of heavy equipment;
- Made improvements at Veteran's Memorial Park;
- Built a new K-9 Unit building for the Sheriff Department;
- Put in new floors at Rock Creek Park Rec Center;
- Completed a new berm at Rock Creek Park;
- Installed a new backup system for IT;

- The Board made the decision to use the ARPA funding provided by the federal government to award pay increases to public safety employees. This will help take budget pressure off the general fund for the next three years.

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 for the fiscal year ended December 31, 2020. This was the 14th 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 Annual Report 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, Bates, Carter and 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



David E. Headley
County Manager



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Dawson County
Georgia**

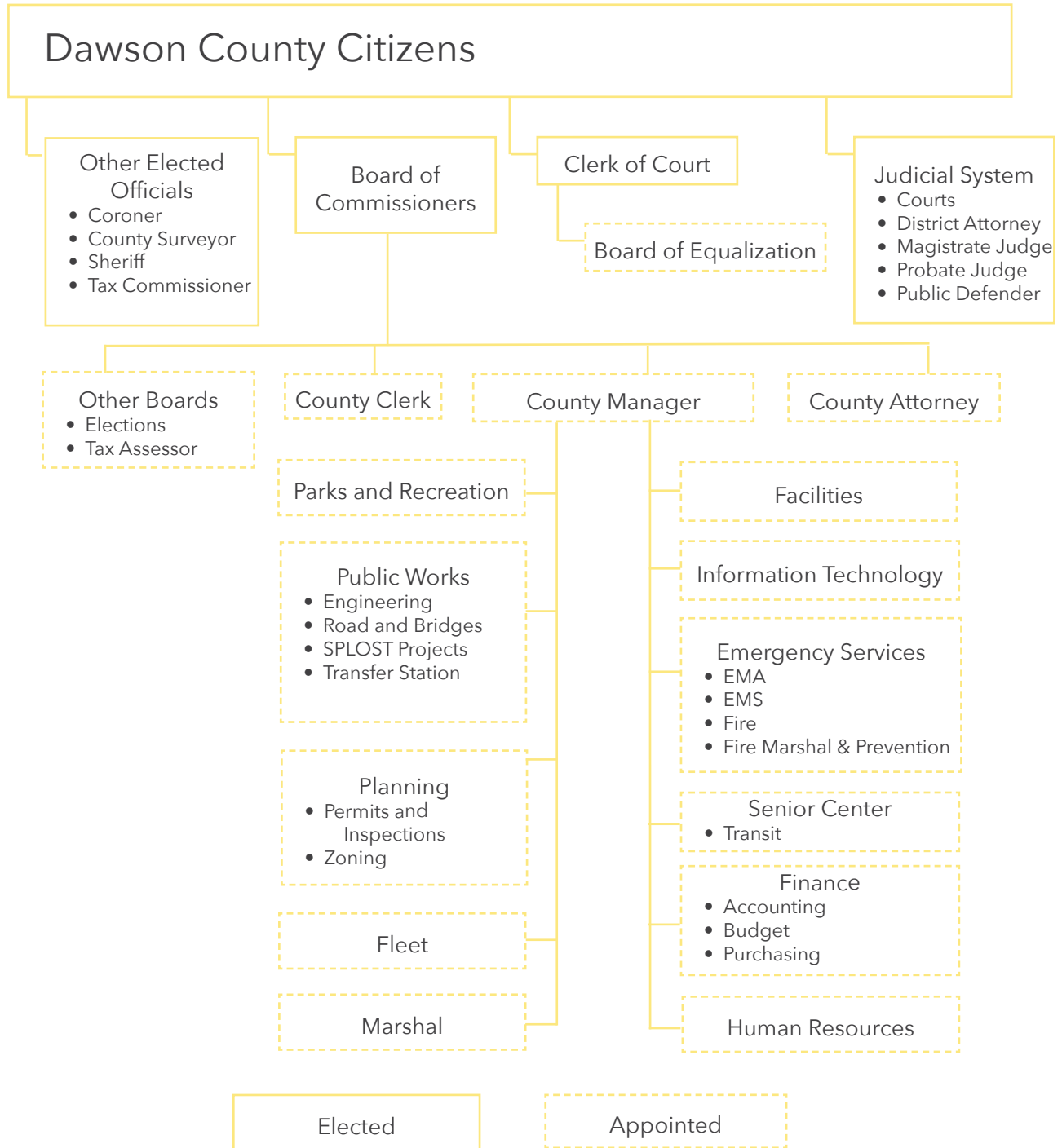
For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2020

Christopher P. Morill

Executive Director/CEO

Organizational Chart



DAWSON COUNTY, GEORGIA
GOVERNMENT OFFICIALS
AS OF DECEMBER 31, 2021

Board of Commissioners

Chairman:	Billy Thurmond
Vice Chairman:	Chris Gaines
District 1 Commissioner:	Sharon Fausett
District 2 Commissioner:	Chris Gaines
District 3 Commissioner:	Tim Satterfield
District 4 Commissioner:	Emory Dooley

Other Elected Officials

Clerk of Court:	Justin Power
Probate Judge:	Jennifer Burt
Magistrate Judge:	Anthony Tarnacki
Sheriff:	Jeff Johnson
Tax Commissioner:	Nicole Stewart

Administration

County Manager:	David Headley
Clerk of Commission:	Kristen Cloud
Chief Financial Officer:	Vickie Neikirk

Board of Commissioners District Map



Billy Thurmond
Chairman



Sharon Fausett
District 1



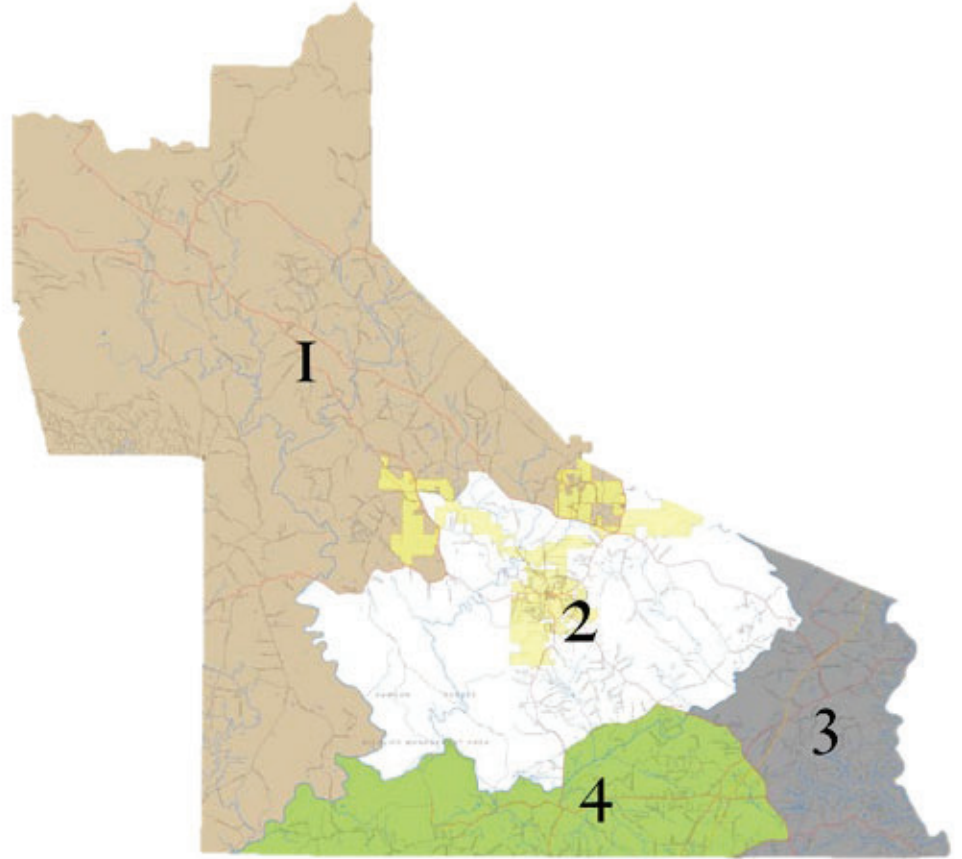
Chris Gaines
District 2



Tim Satterfield
District 3



Emory Dooley
District 4



2

Financial Section



INDEPENDENT AUDITOR'S REPORT

June 22, 2022

Board of Commissioners
DAWSON COUNTY, GEORGIA
Dawsonville, Georgia

Report on the Audit of the Financial Statements

Opinions

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, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of the 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, 2021, and the respective changes in financial position, and, where applicable, cash flows thereof for the year ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Dawson County Health Department, a component unit of the County, which represents 68.64%, 25.51%, and 68.46%, 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 on the report of the other auditors.

Basis for Opinions

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Financial Statements section of our report. We are required to be independent of DAWSON COUNTY, GEORGIA and to meet our ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of DAWSON COUNTY, GEORGIA's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about DAWSON COUNTY, GEORGIA's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management Discussion and Analysis, the Schedule of the Net Pension Liability - ACCG Dawson County Defined Benefit Plan, the Schedule of Contributions - ACCG Dawson County Defined Benefit Plan, the Schedule of Notes to Required Supplementary Information - ACCG Dawson County Defined Benefit Plan, the Budgetary Comparison Schedule - General Fund, and the Budgetary Comparison Schedule - American Rescue Plan Act listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the DAWSON COUNTY, GEORGIA's basic financial statements. The accompanying combining and individual nonmajor fund financial statements and Schedule of Projects Constructed with Special Sales Tax Proceeds which is presented for purposes of additional analysis as required by Official Code of Georgia 48-8-121 are presented for purposes of additional analysis and are not a required part of the basic financial statements. The 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 basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures

applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and other auditors. In our opinion, based on our audit and the report of the other auditors, the supplementary information referenced above is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements or our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 22, 2022, on our consideration of the DAWSON COUNTY, GEORGIA's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and 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 the results of that testing, and not to provide an opinion on the effectiveness of the DAWSON COUNTY, GEORGIA's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering DAWSON COUNTY, GEORGIA's internal control over financial reporting and compliance.

Bates, Carter & Co., LLP

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of Dawson County, Georgia, we offer the readers of Dawson County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended December 31, 2021. This discussion's intent is to: (1) assist the reader in understanding significant financial issues; (2) provide an overview of the County's financial activities; (3) identify changes in the County's financial position; (4) identify material deviations from the original budget; and (5) identify individual fund issues or concerns. We encourage readers to consider the material presented here in conjunction with additional information furnished in the financial statements and the notes to financial statements.

OVERVIEW OF THE FINANCIAL STATEMENTS

The County's basic audited financial statements are comprised of three components: 1) government-wide financial statements; 2) fund financial statements; and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide Financial Statements. The government-wide financial statements, presented on pages 1 and 2, are designed to provide readers with a broad overview of Dawson County's finances in a manner similar to that of private-sector business reporting. All governmental and business type activities are combined to arrive at a total for the Primary Government. There are two government wide statements, the statement of net position and the statement of activities which are described below:

- Statement of Net Position presents information on all of the County's assets and liabilities, with the difference between the two reported as net position. Increases or decreases in net position serve as a useful indicator of whether the financial position of the County is improving or deteriorating. It is important to note that this statement combines the governmental fund's current financial resources (short term) with capital assets and long term liabilities.
- Statement of Activities presents information showing how the Government's net position changed during the most recent fiscal year. The statement format is different from a traditional "income statement." The format is intended to portray the extent to which governmental activities are funded by taxes and the extent to which business-type activities are supported by the revenues they generate. The statement presents all underlying events that effect the changes in net position, regardless of the timing of related cash flows. Therefore, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Each of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the County include general government, judicial, public health and welfare, public safety, public works, recreation and culture, housing and development, and intergovernmental. The business-type activities of the County include solid waste and DCAR Geographical Information System (GIS) operations.

The government-wide financial statements include not only Dawson County, Georgia, itself (known as the primary government), but also a legally separate Health Department, Development Authority, and Industrial Development Authority for which Dawson County, Georgia, is financially accountable. These legally separate entities are designated as component units of the County due to the significance of their operational or financial relationships with the County. Financial information for these component units is reported separately from financial information presented for the primary government itself.

Fund Financial Statements. 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. Dawson County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the County's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities (in the government-wide financial statements).

The County maintains separate governmental funds to account for the following activities: General; Special Revenue (Emergency Telephone System, Multiple Grants, ARPA Funding, Restricted Programs, Jail, Hotel/Motel Tax, Law Library, Victims Rights and Assistance, Drug Abuse Treatment and Education, District Attorney Seizure, Sheriff's Seizure, and Inmate Welfare); and Capital Projects (SPLOST, Capital Projects, and Impact Fees). Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, SPLOST, and ARPA Fund which are considered to be major funds. Data from the other (non-

major) governmental funds are combined into a single aggregated column. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

Dawson County adopts an annual appropriated budget for its general fund and special revenue funds. Capital projects funds have project length budgets, which are adopted for the duration of the project. An annual budget for capital project funds is used for management purposes of these funds to facilitate fiscal control and accounting of activities. A budgetary comparison schedule has been provided for the general fund and special revenue funds to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 3-6 of this report.

Proprietary funds. The County maintains two different 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 County uses enterprise funds to account for its solid waste and DCAR Geographical Information System (GIS) operations. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to account for its Fuel and Fleet Maintenance Fund. The County adopts an annual budget for management purposes of these funds to facilitate fiscal control and accounting of activities in these funds. Because these services predominantly benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

Proprietary funds provide the same type information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the solid waste and DCAR Geographical Information System (GIS) operations of the County, each of which are considered to be major funds of the County.

Conversely, all internal service funds are combined into a single aggregated presentation in the proprietary fund financial statements. Individual data for the internal service funds is provided in the form of combining statements elsewhere in this report.

The basic proprietary fund financial statements can be found on pages 7-10 of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's programs. The accounting used for fiduciary funds is much like that used for proprietary funds. Dawson County maintains seven fiduciary funds called agency funds for Tax Commissioner, Clerk of Superior Court, Probate Court, Magistrate Court, Sheriff, and Inmate Fund.

The basic fiduciary fund financial statements can be found on pages 11 and 12 of this report.

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 can be found on pages 15-49 of this report.

Other financial information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the County's schedule of budgetary comparisons, progress in funding its obligation to provide pension benefits to its employees, and employer pension contributions. Combining and individual fund statements and schedules can be found on pages 56-72 of this report.

- Dawson County's net position at December 31, 2021 was \$111,283,373. Of this amount, \$76,390,963 represents capital assets (i.e. land, buildings and improvements, infrastructure, machinery & equipment) net of accumulated depreciation and related debt. The government's ongoing obligations to the citizens of Dawson County and creditors will be met with the remainder of \$34,892,410.
- As of December 31, 2021, the County's governmental funds reported combined ending fund balance of \$37,887,672, a change of \$12,594,526 in comparison with the prior year. The majority of the increase in the fund balance for the General Fund comes from the increase in LOST revenue and most other revenue sources. SPLOST funds saw an increase with the addition of SPLOST VII as of July 1, 2021.
- As of December 31, 2021, the County's General Fund reported a fund balance of \$15,427,783; an increase of \$3,223,158 in comparison with the prior year. This increase was mainly due to increased sales tax and other revenue sources exceeding expenditures. The influx of funds from the ARPA (American Rescue Plan Act) also boosted fund balance as General Fund expenses were moved to the ARPA Fund, relieving pressure from the General Fund. Dawson County has been allocated a total of \$5,071,173 from ARPA. The first half of this funding was received in FY21 and the other half should be received in FY22. The County made the decision to use all of this funding to provide pay increases to all Public Safety personnel for the next three years.
- As of December 31, 2021, SPLOST VI completed the last six months of the final year of collections. Major accomplishments for fiscal year 2021 include completion of county-wide computer system upgrade, completion of various road projects, numerous park improvements, and purchase of new vehicles for the Sheriff fleet. SPLOST VI collections ended June 30, 2021.

- Dawson County's total long-term debt changed by \$645,979. The Pension liability for the County increased by \$792,911. The County reduced its principal balances of debt by \$337,289. See note 7 for more details related to the County's total long term obligations.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, over time net position serves as a useful indicator of a government's financial position. In the case of Dawson County, on an entity-wide basis, assets exceeded liabilities by \$111,283,373 at the close of the fiscal year. This represents a change in net position from fiscal year 2020 of \$102,046,132.

Comparative Schedule of Net Position December 31 (\$ in thousands)

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total Primary Government</u>	
	2021	2020	2021	2020	2021	2020
Current and other assets	\$ 55,050	\$ 41,961	\$ 1,578	\$ 1,592	\$ 56,628	\$ 43,553
Capital assets (net of depreciation)	77,468	79,596	1,631	1,622	79,099	81,218
Total assets	<u>132,518</u>	<u>121,557</u>	<u>3,209</u>	<u>3,214</u>	<u>135,727</u>	<u>124,771</u>
Total deferred outflows of resources	<u>157</u>	<u>395</u>	<u>-</u>	<u>-</u>	<u>157</u>	<u>395</u>
Long-term liabilities outstanding	6,011	5,374	775	766	6,786	6,140
Other liabilities	<u>3,431</u>	<u>3,363</u>	<u>26</u>	<u>51</u>	<u>3,457</u>	<u>3,414</u>
Total liabilities	<u>9,442</u>	<u>8,737</u>	<u>801</u>	<u>817</u>	<u>10,243</u>	<u>9,554</u>
Total deferred inflows of resources	<u>14,358</u>	<u>13,566</u>	<u>-</u>	<u>-</u>	<u>14,358</u>	<u>13,566</u>
Net position						
Net investment in capital assets	74,760	74,828	1,631	1,622	76,391	76,450
Restricted	20,472	12,912	-	-	20,472	12,912
Unrestricted	<u>13,643</u>	<u>11,909</u>	<u>777</u>	<u>775</u>	<u>14,420</u>	<u>12,684</u>
Total net position	<u>\$ 108,875</u>	<u>\$ 99,649</u>	<u>\$ 2,408</u>	<u>\$ 2,397</u>	<u>\$ 111,283</u>	<u>\$ 102,046</u>

Table may not add due to rounding

By far the largest portion of the County's net position (68.6%) at December 31, 2021, reflects its investment in capital assets (e.g., land, buildings, machinery and equipment), net of any related outstanding debt used to acquire those assets and accumulated depreciation. The County uses these capital assets to provide services to citizens; consequently these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since capital assets themselves are not used to liquidate these liabilities. An additional portion of the County's net position (18.4%) represents resources that are subject to external restrictions on how they may be used.

The change in net position is an indication the County's financial position. This increase in net position is viewed as a positive indicator of financial health. At the end of the current fiscal year, the County is able to report positive net position as a whole.

Comparative Schedule of Changes in Net Position

December 31

(\$ in thousands)

	Governmental Activities		Business-Type Activities		Total Primary Government	
	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>
Revenues:						
Program revenues						
Charges for services	\$ 8,065	\$ 6,107	\$ 671	\$ 658	\$ 8,736	\$ 6,765
Operating grants and contributions	3,269	5,428	1	-	3,270	5,428
Capital grants and contributions	591	1,251	-	-	591	1,251
General revenue						
Property taxes	15,087	13,479	-	-	15,087	13,479
Sales taxes	22,267	18,513	-	-	22,267	18,513
Other taxes	4,087	3,550	-	-	4,087	3,550
Gain on sale of assets	31	84	-	-	31	84
Unrestricted investment earnings	25	-	-	(4)	25	(4)
Grants and contributions not restricted to a specific program	23	32	-	-	23	32
Total revenue	<u>53,445</u>	<u>48,444</u>	<u>672</u>	<u>654</u>	<u>54,117</u>	<u>49,098</u>
Expenses:						
General government	6,464	8,357	-	-	6,464	8,357
Judicial	4,325	4,325	-	-	4,325	4,325
Public safety	20,214	16,571	-	-	20,214	16,571
Public works	7,698	7,735	-	-	7,698	7,735
Public health and welfare	1,210	1,041	-	-	1,210	1,041
Recreation and culture	2,263	2,068	-	-	2,263	2,068
Housing and development	1,887	1,625	-	-	1,887	1,625
Principal and interest	76	85	-	-	76	85
Solid waste	-	-	656	568	656	568
Water and sewer	-	-	87	61	87	61
Total expenses	<u>44,137</u>	<u>41,807</u>	<u>743</u>	<u>629</u>	<u>44,880</u>	<u>42,436</u>
Increase in net position before transfers	9,308	6,637	(71)	25	9,237	6,662
Transfers	(82)	(53)	82	53	-	-
Increase (Decrease) in net position	9,226	6,584	11	78	9,237	6,662
Net position, beginning of year	99,649	93,065	2,397	2,319	102,046	95,384
Net position, end of year	<u>\$ 108,875</u>	<u>\$ 99,649</u>	<u>\$ 2,408</u>	<u>\$ 2,397</u>	<u>\$ 111,283</u>	<u>\$ 102,046</u>

Table may not add due to rounding

The comparative schedule of changes in net position denotes a change of \$9 million in net position.

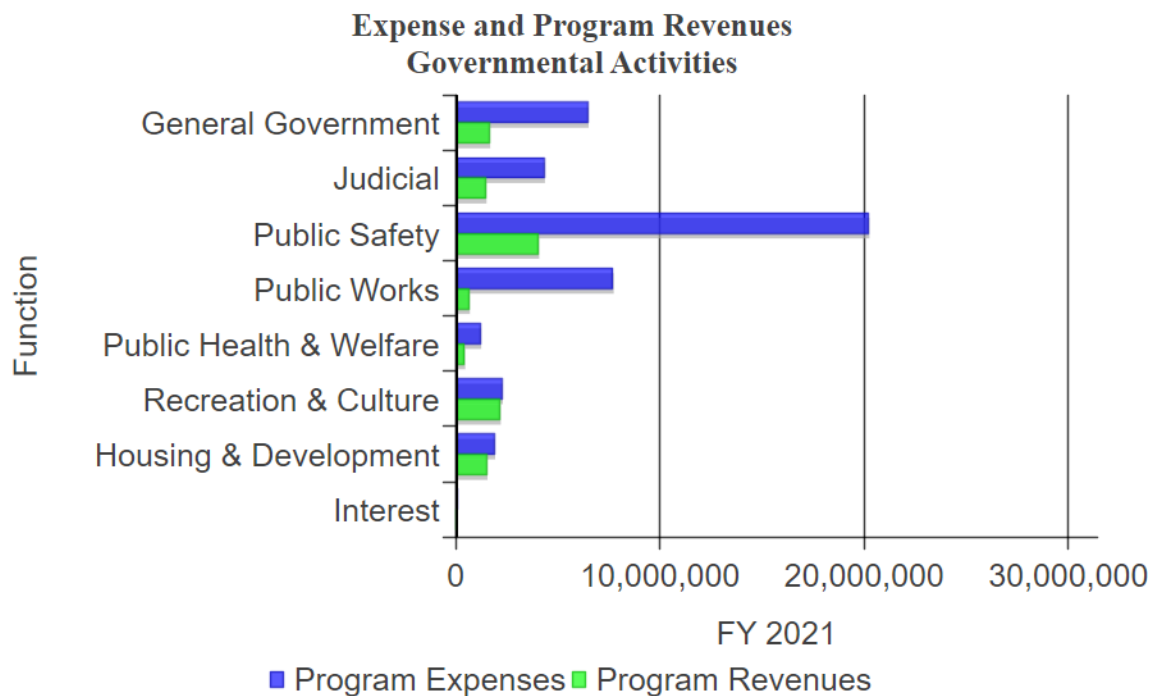
Revenue increased \$5,019 million in fiscal year 2021. The increase in Governmental Activities revenue is mainly attributable to an increase in charges for services, an increase in both LOST and SPLOST, as well as an increase in other taxes. Most categories of revenue in the Governmental funds saw an increase during 2021. The increase in Business-type Activities is due to increased use of the transfer station and increased tonnage collected. Expenses increased by \$2.44 million or 5.7% from the previous year. The primary reason for this increase was due to increased costs of running the facility, mainly personnel costs.

Governmental Activities:

Governmental activities net position overall had a 9.3% increase from fiscal year 2020 to fiscal year 2021. This change is the result of increases in revenue that were greater than the increase in planned expenditures. Additionally, the County continued to operate in a conservative manner, resulting in departments not expending all available budgeted funds.

- Revenues saw an overall increase during 2021. This was attributable to growth in LOST, SPLOST, and charges for services revenue.
- Expenses increased \$2.33 million from fiscal year 2020. This primarily is due to increased costs for personnel due to implementation of new salary guidelines and a Board approved 2% COLA.

The following charts show activities by function:



**Revenues by Source - Governmental Activities
FY 2021**

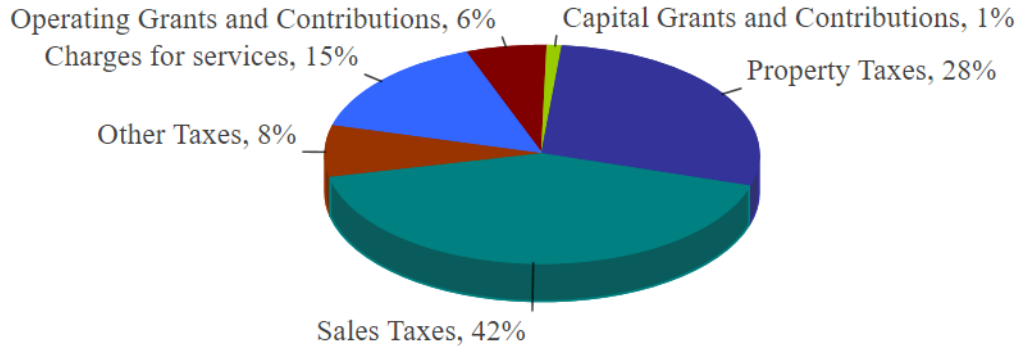


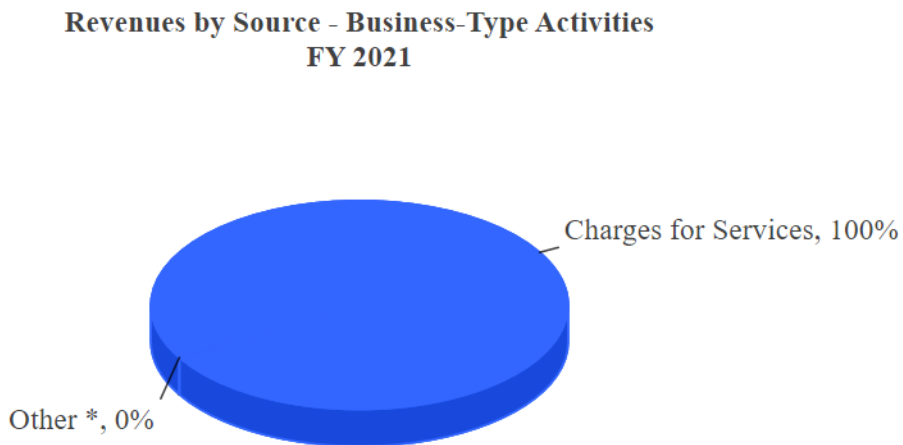
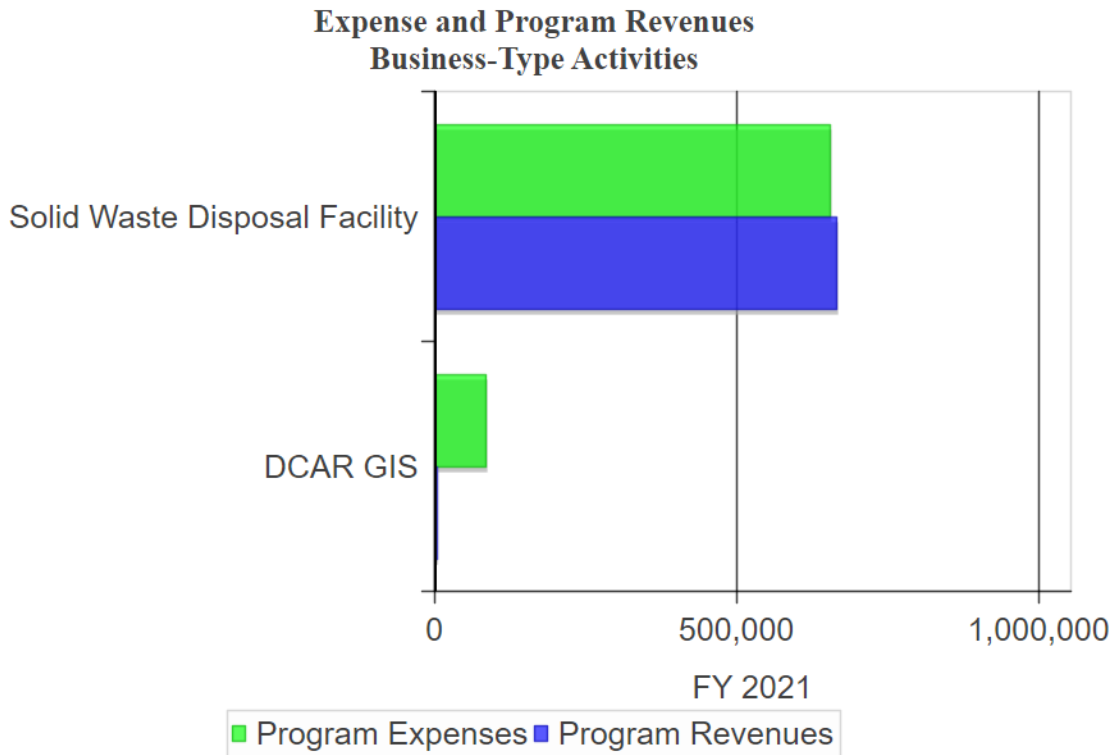
Chart shows all sources of revenue collected for governmental activities not limited to program revenue.

Business-Type Activities:

Business-type net position increased by \$11 thousand. Key elements of this change are:

- The Solid Waste Disposal Facility Fund net position increased slightly by \$11,130. This was due to a increase in revenue. The operating revenues of \$666,219 increased from prior year because of increased tonnage received at the transfer station.
- The DCAR GIS fund's net position increased by \$0. This fund is mainly supported by transfers from the General Fund and minimal revenue from map sales.

The following charts show activities by enterprise operation:



FINANCIAL ANALYSIS OF THE GOVERNMENT’S FUNDS

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

Governmental Funds. The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unreserved fund balance may serve as a useful measure of government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$37,887,672, a change of \$12,594,526 in comparison to the prior year. The increases in the General and SPLOST Fund Balances were primarily the result of an increase in sales tax collections. Sales tax collections have increased because of additional commercial businesses being opened at the 400 Corridor. This area of the County continues to be the hub for retail, restaurants, and other commercial businesses. Additionally, the Impact Fee Fund Balance increased because of the same reason - growth. There have been numerous housing developments and commercial buildings that have been added to the County and this increase in fees adds to the fund balance for Impact Fees. The County realized changes in the Capital Projects and Other Nonmajor Funds due to various economic and operational factors as highlighted in the subsequent paragraphs.

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, fund balance of the general fund was \$15,427,783. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to total fund expenditures. At the end of 2021 unassigned fund balance is \$13,868,758. Unassigned fund balance represents 50.2% of total general fund current operating expenditures.

The Capital Projects Fund accounts for the financial resources used for the purchase and construction of major capital facilities, facility and building renovations/improvements, technology enhancements, and vehicle/heavy equipment purchases, other than those accounted for in specific funds. At the end of the current fiscal year, fund balance of the Capital Projects Fund was \$2,134,233. The increase of \$1.8 million from FY 2020 stems from increased transfers in from General Fund. However, during 2021, the County decided, because of the on-going pandemic, some major purchases would be delayed until there was more certainty about the scheduled purchases later in the year. Those projects delayed or not completed in 2021 will be accomplished in FY 2022.

The Impact Fee Fund accounts for financial resources provided by a fee included with the construction permitting to be used for purchase or construction of major capital facilities or equipment in service areas impacted by economic growth. These areas are parks and recreation, fire protection, roads, and libraries. The fund balance changed from \$1,912,495 to \$4,090,250 or 113.9% increase. The increase in this fund comes from the growth of new commercial and residential additions to the County.

The SPLOST Fund accounts for the financial resources provided from a one percent Special Purpose Local Option Sales Tax. Sales tax collections for SPLOST V ended as of June 30, 2015, and collections for SPLOST VI began as of July 1, 2015. SPLOST VI funds were approved by voter referendum November 4, 2014 for a total of \$46,000,000 with projects including: Park improvements, Road Projects, Sheriff Vehicles, Fire and EMS Vehicles, a new Fire Station, and a Public Works Facility. City (Dawsonville) projects were included in this SPLOST, with the City receiving 15% of all SPLOST VI collections. For fiscal year 2021, SPLOST VI provided funding for several major projects including purchase of Sheriff vehicles, park improvements, IT upgrades, and completion of a new Fire Station. In 2021, SPLOST VI was used to purchase Public Works equipment and to make road improvements on several County roads.

At the end of fiscal year 2021, SPLOST Fund reported a fund balance of \$15,137,064, which represents a change from last year of \$5,178,118. This increase is a result of the addition of SPLOST VII receipts which began collection July 2021. The referendum for SPLOST VII was approved by the voters March 16, 2021. It is to be in effect for 6 years and it is expected to provide \$60,000,000 in revenue to the County and the City for capital projects.

Governmental Fund Revenue and Expenditure Comparison									
<i>(\$ in thousands)</i>									
	2021	2020	Inc/Dec	%Inc/Dec		2021	2020	Inc/Dec	%Inc/Dec
Revenue					Expenditures				
Taxes	\$ 41,514	\$ 35,519	\$ 5,995	16.9 %	General Government	\$ 5,276	\$ 5,035	\$ 241	5 %
License and Permits	1,668	1,204	464	38.5 %	Judicial	4,186	3,982	204	5 %
Intergovernmental	3,680	6,277	(2,597)	(41.4)%	Public Health and Welfare	1,049	963	86	9 %
Fines and Forfeitures	620	372	248	66.7 %	Public Safety	16,496	14,963	1,533	10 %
Charges for Services	5,576	4,267	1,309	30.7 %	Public Works	4,051	3,689	362	10 %
Investment income	37	116	(79)	(68.1)%	Recreation and Culture	1,791	1,674	117	7 %
Miscellaneous	392	665	(273)	(41.1)%	Housing and Development	1,856	1,583	273	17 %
					Intergovernmental	849	2,490	(1,641)	(66)%
					Capital Outlay	4,897	10,669	(5,772)	(54)%
					Debt Service	416	420	(4)	(1)%
Total Revenues	<u>\$ 53,487</u>	<u>\$ 48,420</u>	<u>\$ 5,067</u>	<u>10.5 %</u>	Total Expenditures	<u>\$ 40,867</u>	<u>\$ 45,468</u>	<u>\$ (4,601)</u>	<u>(58)%</u>

The changes in fund balances for the Governmental Funds are as shown:

Dawson County Governmental Funds				
Fund Balance				
<i>(\$ in thousands)</i>				
	2021	2020	Incr/(Decr)	% Incr/(Decr)
General Fund	\$ 15,428	\$ 12,205	\$ 3,223	26.4 %
SPLOST	15,137	9,959	5,178	52.0 %
Capital Projects	1	-	1	100.0 %
Non-Major Funds	7,321	3,130	4,191	133.9 %
Total Fund Balance	<u>\$ 37,887</u>	<u>\$ 25,294</u>	<u>\$ 12,593</u>	<u>49.8 %</u>

Table may not add due to rounding

Proprietary Funds. The County’s proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Dawson County Proprietary Funds				
Net position				
<i>(\$ in thousands)</i>				
	2021	2020	Incr/(Decr)	% Incr/-Decr
Solid Waste Disposal	\$ 2,251	\$ 2,240	\$ 11	0.5 %
DCAR GIS	82	82	-	0.0 %
Internal Service	<u>1,251</u>	<u>-</u>	<u>1,251</u>	<u>100.0 %</u>
Total Net Position	<u>\$ 3,584</u>	<u>\$ 2,322</u>	<u>\$ 1,262</u>	<u>54.3 %</u>

Table may not add due to rounding

Unrestricted net position of the Solid Waste Disposal Facility and DCAR GIS Fund at the end of the year amounted to \$702,178. This represents a change of \$2,111 from unrestricted net position as of December 31, 2020. Other factors related to the finances of these funds have been included in the previous discussion of the business-type activities.

GENERAL FUND BUDGETARY HIGHLIGHTS

The FY 2021 adopted budget (original budget) was \$30,788,031. During the year, the Board of Commissioners amended the General Fund budget to better reflect revenue projections and utilize the planned use of fund balance committed for operations during the fiscal year 2021. The final budget was \$32,248,606. The actual revenue (inflow) was \$35,247,787, which varied from final budget by \$(2,999,181). The actual expenditures (outflows) were \$32,024,629 which varied from the final expenditure budget by \$(223,977). The net result is a \$3,223,158 increase in the General Fund balance.

- Sales tax revenue increase of \$1.7 million
- Title ad valorem tax proceeds increase of \$425 thousand
- Capital purchases were limited to necessary purchases; however, the County expended \$1.05 million in capital with most of the funding coming from General Fund transfers.

Actual expenditures came in \$224 thousand below budget and can be summarized as follows:

- General Government was under budget by \$478 thousand
- Judicial was under budget by \$92 thousand
- Public Safety under budget by \$1,283 thousand
- Public Works under budget by \$149 thousand
- Public Health and Welfare under budget by \$92 thousand
- Recreation and Culture was under budget by \$30 thousand
- Housing and Development was under budget by \$6 thousand

Differences between the original budget and the final amended budget difference by function:

General Fund				
For the Year Ended December 31, 2021				
	-----Budget-----			Variance of
	Original	Final	Actual	Final Budget
General Government	\$ 5,778,646	\$ 5,758,687	\$ 5,281,033	\$ 477,654
Judicial	3,522,132	3,658,119	3,565,971	92,148
Public Safety	14,300,367	15,064,679	13,781,592	1,283,087
Public Works	2,060,925	2,060,925	1,912,043	148,882
Public Health and Welfare	354,732	437,310	345,334	91,976
Recreation and Culture	1,706,447	1,804,279	1,774,617	29,662
Housing and Development	1,014,046	998,052	991,821	6,231
Total Charges to Appropriations	<u>\$ 28,737,295</u>	<u>\$ 29,782,051</u>	<u>\$ 27,652,411</u>	<u>\$ 2,129,640</u>

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets. The County's investment in capital assets for its government and business-type activities as of December 31, 2021, was \$79 million (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, machinery and equipment, park facilities, roads, bridges, and sewer infrastructure.

Governmental assets moved from construction in progress to the asset records during the year totaled approximately \$2 million. Major projects consisted of the following:

- Upgraded computers throughout the County
- Installed new data backup system
- Made improvements at the parks
- Audio/Visual courtroom upgrade
- Purchased vehicles for various departments
- Renovated a building as the K-9 headquarters

Dawson County's Capital Assets						
(Net of depreciation)						
<i>(\$ in thousands)</i>						
	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total Primary Government</u>	
	2021	2020	2021	2020	2021	2020
Intangible Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land and Improvements	14,093	13,847	1,122	1,122	15,215	14,969
Construction in Progress	62	1,555	8	8	70	1,563
Buildings	42,635	42,364	404	421	43,039	42,785
Machinery & Equipment	2,447	2,878	97	72	2,544	2,950
Furniture & Fixtures	-	-	-	-	-	-
Vehicles	4,316	4,791	-	-	4,316	4,791
Infrastructure	13,916	14,162	-	-	13,916	14,162
Total Assets	<u>\$ 77,469</u>	<u>\$ 79,597</u>	<u>\$ 1,631</u>	<u>\$ 1,623</u>	<u>\$ 79,100</u>	<u>\$ 81,220</u>

Table may not add due to rounding

Additional information on the County's capital assets can be found in Note 6 on pages 32 through 35 of this report.

Long-Term Debt.

Dawson County's Outstanding Debt
Bonds Payable, Capital Leases, Notes Payable, Claims, and Other Debts
(\$ in thousands)

	Governmental Activities		Business-type Activities		Total Primary Government	
	2021	2020	2021	2020	2021	2020
Contracts Payable	\$ 2,200	\$ 2,475	\$ -	\$ -	\$ 2,200	\$ 2,475
Capital Leases	268	330	-	-	268	330
Compensated Absences	1,697	1,516	-	-	1,697	1,516
Net Pension Liability	1,846	1,053	-	-	1,846	1,053
Totals	<u>\$ 6,011</u>	<u>\$ 5,374</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,011</u>	<u>\$ 5,374</u>

Table may not add due to rounding

Additional information regarding Dawson County's long-term debt can be found in Note 7 on pages 36 through 39 of this report.

ECONOMIC OUTLOOK

With respect to the economy, fiscal year 2021 proved to be a financially successful year for Dawson County. Growth is happening all across the County, residentially and commercially. This growth has a significant impact on the services the County must provide; all while keeping in mind the County slogan, "Where Quality of Life Matters". This growth pattern is expected to continue into FY 2022 and beyond. The fiscal year 2022 economic outlook is expected to be better for Dawson County than in 2021. It is expected that Dawson County will continue to see consistent improvement in the local economy and steady real estate growth trends in the next few years.

- County millage rate was reduced from 7.885 to 7.625 for 2021.
- Fund balance growth shows that County policy of conservative spending is working to provide financial support if other revenues show signs of weakening.
- Sales tax revenues continue to show signs of growth in the retail segment of the economy. The County is dependent on sales tax to lessen the property tax burden on citizens. Sales tax provides revenue for operational expenses and capital needs.
- FY 2022 budget was adopted utilizing the increase in both property tax and other revenues. Total General Fund adopted budget is \$32,486,680. An increase of \$1,698,649, or 5.5% from the original adopted budget for FY 2021.
- FY 2022 budget utilized \$844,684 of fund balance to provide funding for necessary operational costs.

- L.O.S.T revenue budgeted for 2022 at \$9,300,000, an increase of \$1,300,000, from FY 2021.
- Continued expansion along the 400 corridor shows positive growth, and bringing with it, the expectation of increased revenues to fund expanding need for county services.

In closing, Dawson County's economic outlook is bright for 2022 and beyond. The County is making significant investments in public works projects, infrastructure, building/facility improvements, public safety initiatives, and technology to accommodate future expected growth. The current economy, revenue forecasting, and careful expenditure planning were taken into consideration when preparing the fiscal year 2022 budget.

REQUEST FOR INFORMATION

This financial report is designed to provide a general overview of the County's finances for all interested in the government's financials. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed 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, 2021

PRIMARY GOVERNMENT

	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL	COMPONENT UNITS
ASSETS				
Cash	\$ 49,813,780	\$ 185	\$ 49,813,965	\$ 1,055,378
Investments	1,317,074	-	1,317,074	-
Receivables (net of allowance for uncollectibles)	4,738,462	94,396	4,832,858	95,276
Internal balances	(1,483,280)	1,483,280	-	-
Inventories	302,223	-	302,223	-
Prepaid items	353,861	120	353,981	-
Restricted assets:				
Cash	7,819	-	7,819	-
Non-current assets:				
Capital assets:				
Capital assets not being depreciated	14,154,225	1,129,708	15,283,933	24,592
Capital assets being depreciated	177,265,053	1,748,752	179,013,805	14,601
Less: accumulated depreciation	(113,950,898)	(1,247,075)	(115,197,973)	(11,575)
Capital assets, net of depreciation	<u>77,468,380</u>	<u>1,631,385</u>	<u>79,099,765</u>	<u>27,618</u>
TOTAL ASSETS	<u>132,518,319</u>	<u>3,209,366</u>	<u>135,727,685</u>	<u>1,178,272</u>
DEFERRED OUTFLOWS OF RESOURCES				
Pension expense	156,676	-	156,676	188,133
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>156,676</u>	<u>-</u>	<u>156,676</u>	<u>188,133</u>
TOTAL ASSETS & DEFERRED OUTFLOWS	<u>132,674,995</u>	<u>3,209,366</u>	<u>135,884,361</u>	<u>1,366,405</u>
LIABILITIES				
Accounts payable	1,300,930	21,185	1,322,115	8,431
Accrued interest payable	27,133	-	27,133	-
Other accrued items	605,710	4,743	610,453	-
Unearned revenue	1,434,309	-	1,434,309	-
Amounts held in trust	62,819	-	62,819	-
Noncurrent liabilities:				
Due within one year				
Compensated absences payable	1,272,891	-	1,272,891	14,850
Accrued landfill closure / postclosure	-	22,000	22,000	-
Capital leases payable	64,100	-	64,100	-
Contracts payable	285,000	-	285,000	-
Due in more than one year				
Compensated absences payable	424,297	-	424,297	78,744
Accrued landfill closure / postclosure	-	752,843	752,843	-
Capital leases payable	203,712	-	203,712	-
Contracts payable	1,915,000	-	1,915,000	-
Net OPEB liability	-	-	-	55,674
Net pension liability	1,846,071	-	1,846,071	565,984
TOTAL LIABILITIES	<u>9,441,972</u>	<u>800,771</u>	<u>10,242,743</u>	<u>723,683</u>
DEFERRED INFLOWS OF RESOURCES				
Pension expense	594,158	-	594,158	146,658
Other deferred revenue	104	-	104	-
Property taxes for next fiscal year	13,763,983	-	13,763,983	-
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>14,358,245</u>	<u>-</u>	<u>14,358,245</u>	<u>146,658</u>
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>23,800,217</u>	<u>800,771</u>	<u>24,600,988</u>	<u>870,341</u>
NET POSITION				
Net investment in capital assets	74,759,578	1,631,385	76,390,963	27,618
Restricted for:				
Capital outlay projects	15,137,064	-	15,137,064	-
Impact fee projects	4,090,250	-	4,090,250	-
General government programs	1,282	-	1,282	-
Judicial programs	285,351	-	285,351	-
Public safety programs	774,379	-	774,379	-
Health and welfare programs	74,920	-	74,920	-
Housing and development	79,469	-	79,469	-
Recreation and culture	29,260	-	29,260	-
Unrestricted	13,643,225	777,210	14,420,435	468,446
TOTAL NET POSITION	<u>\$ 108,874,778</u>	<u>\$ 2,408,595</u>	<u>\$ 111,283,373</u>	<u>\$ 496,064</u>

The accompanying notes are an integral part of this statement.

DAWSON COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2021

FUNCTIONS/PROGRAMSPROGRAM REVENUES.....			NET (EXPENSE) AND CHANGES IN NET POSITION....			COMPONENT UNITS
	EXPENSES	CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL	
PRIMARY GOVERNMENT								
GOVERNMENTAL ACTIVITIES								
General government	\$ 6,463,955	\$ 1,429,456	\$ 216,353	\$ -	\$ (4,818,146)	\$ -	\$ (4,818,146)	\$ -
Judicial	4,325,060	1,066,022	404,435	-	(2,854,603)	-	(2,854,603)	-
Public safety	20,213,614	2,069,467	1,963,526	11,684	(16,168,937)	-	(16,168,937)	-
Public works	7,698,360	75,732	60,193	518,399	(7,044,036)	-	(7,044,036)	-
Public health and welfare	1,209,723	5,784	360,729	60,493	(782,717)	-	(782,717)	-
Recreation and culture	2,263,466	2,142,083	22,631	-	(98,752)	-	(98,752)	-
Housing and development	1,886,889	1,276,595	237,271	-	(373,023)	-	(373,023)	-
Interest	75,563	-	-	-	(75,563)	-	(75,563)	-
Total Governmental Activities	<u>44,136,630</u>	<u>8,065,139</u>	<u>3,265,138</u>	<u>590,576</u>	<u>(32,215,777)</u>	<u>-</u>	<u>(32,215,777)</u>	<u>-</u>
BUSINESS-TYPE ACTIVITIES								
Solid waste/recycling	655,795	666,219	706	-	-	11,130	11,130	-
DCAR GIS	86,538	4,860	-	-	-	(81,678)	(81,678)	-
Total Business-Type Activities	<u>742,333</u>	<u>671,079</u>	<u>706</u>	<u>-</u>	<u>-</u>	<u>(70,548)</u>	<u>(70,548)</u>	<u>-</u>
TOTAL PRIMARY GOVERNMENT	<u>\$ 44,878,963</u>	<u>\$ 8,736,218</u>	<u>\$ 3,265,844</u>	<u>\$ 590,576</u>	<u>(32,215,777)</u>	<u>(70,548)</u>	<u>(32,286,325)</u>	<u>-</u>
COMPONENT UNITS								
Health Department	\$ 734,943	\$ 211,241	\$ 617,529	\$ -	-	-	-	93,827
Development Authority	287,883	2,893	367,656	-	-	-	-	82,666
Industrial Building Authority	4,166	-	-	-	-	-	-	(4,166)
TOTAL COMPONENT UNITS	<u>\$ 1,026,992</u>	<u>\$ 214,134</u>	<u>\$ 985,185</u>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>172,327</u>
GENERAL REVENUES								
Property taxes					15,086,504	-	15,086,504	-
Sales taxes					22,267,073	-	22,267,073	-
Insurance premium taxes					1,514,939	-	1,514,939	-
Real estate recording taxes					1,216,220	-	1,216,220	-
Other taxes					1,355,462	-	1,355,462	-
Total taxes					<u>41,440,198</u>	<u>-</u>	<u>41,440,198</u>	<u>-</u>
Unrestricted investment earnings					25,390	-	25,390	11,292
Grants and contributions not restricted to a specific program					26,930	-	26,930	-
Gain(loss) on sale of capital assets					31,048	-	31,048	-
TRANSFERS					(81,678)	81,678	-	-
TOTAL GENERAL REVENUES AND TRANSFERS					<u>41,441,888</u>	<u>81,678</u>	<u>41,523,566</u>	<u>11,292</u>
CHANGES IN NET POSITION					<u>9,226,111</u>	<u>11,130</u>	<u>9,237,241</u>	<u>183,619</u>
NET POSITION, Beginning					99,648,667	2,397,465	102,046,132	316,235
PRIOR PERIOD ADJUSTMENT					-	-	-	(3,790)
NET POSITION, Beginning as restated					<u>99,648,667</u>	<u>2,397,465</u>	<u>102,046,132</u>	<u>312,445</u>
NET POSITION, Ending					<u>\$ 108,874,778</u>	<u>\$ 2,408,595</u>	<u>\$ 111,283,373</u>	<u>\$ 496,064</u>

The accompanying notes are an integral part of this statement.

DAWSON COUNTY, GEORGIA
GOVERNMENTAL FUNDS
GOVERNMENTAL FUNDS
December 31, 2021

	GENERAL	SPLOST	AMERICAN RESCUE PLAN ACT	OTHER NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
ASSETS					
Cash	\$ 26,206,731	\$ 15,057,528	\$ 2,536,869	\$ 6,012,652	\$ 49,813,780
Investments	1,317,074	-	-	-	1,317,074
Receivables (net of allowance for uncollectibles)	2,747,891	1,296,045	-	676,140	4,720,076
Interfund receivables	2,000,349	-	-	1,303,349	3,303,698
Prepaid items	353,861	-	-	-	353,861
Inventories	214,161	-	-	-	214,161
Restricted assets:					
Cash	7,819	-	-	-	7,819
TOTAL ASSETS	32,847,886	16,353,573	2,536,869	7,992,141	59,730,469
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	431,137	547,846	-	288,128	1,267,111
Other accrued items	384,879	-	5,207	211,920	602,006
Interfund payables	2,711,597	668,663	1,096,071	170,446	4,646,777
Unearned revenue	-	-	1,434,309	-	1,434,309
Deposits held	62,819	-	-	-	62,819
TOTAL LIABILITIES	3,590,432	1,216,509	2,535,587	670,494	8,013,022
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	65,688	-	-	-	65,688
Deferred revenue - other	-	-	-	104	104
Deferred revenue - next year's property tax digest	13,763,983	-	-	-	13,763,983
TOTAL DEFERRED INFLOWS OF RESOURCES	13,829,671	-	-	104	13,829,775
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	17,420,103	1,216,509	2,535,587	670,598	21,842,797
FUND BALANCES					
Nonspendable:					
Prepaid expenditure	353,861	-	-	-	353,861
Inventories	214,161	-	-	-	214,161
Restricted:					
Capital outlay projects	-	15,137,064	-	-	15,137,064
Impact fee projects	-	-	-	4,090,250	4,090,250
General government programs	-	-	1,282	-	1,282
Judicial programs	-	-	-	285,351	285,351
Public safety programs	42,139	-	-	732,240	774,379
Health and welfare programs	74,920	-	-	-	74,920
Parks and recreation programs	29,260	-	-	-	29,260
Housing and development programs	-	-	-	79,469	79,469
Assigned:					
Capital equipment and infrastructure	-	-	-	2,134,233	2,134,233
Subsequent year's budget: appropriation of fund balance	844,684	-	-	-	844,684
Unassigned	13,868,758	-	-	-	13,868,758
TOTAL FUND BALANCES	15,427,783	15,137,064	1,282	7,321,543	37,887,672
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 32,847,886	\$ 16,353,573	\$ 2,536,869	\$ 7,992,141	\$ 59,730,469

The accompanying notes are an integral part of this statement.

DAWSON COUNTY, GEORGIA
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE
STATEMENT OF NET POSITION
December 31, 2021

Total Fund Balances for Governmental Funds (page 3) \$ 37,887,672

Total net position reported for governmental activities in the statement of net position is different because:

Capital assets used in the governmental activities are not financial resources and therefore are not reported in the funds. 77,468,380

Internal service funds are used by management to charge the costs of certain activities, such as risk management, employee benefits, and vehicle maintenance, to individual funds. Assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.

Internal service fund net position is: (71,276)

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

Property taxes	65,688	
		65,688

Some liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.

Accrued interest	(27,133)	
Compensated absences	(1,697,188)	
Capital leases	(267,812)	
Contracts payable	(2,200,000)	
Net pension liability	(1,846,071)	
Net deferred inflows(outflows) - pension expense	(437,482)	
		(6,475,686)

Total net position of governmental activities (page 1) \$ 108,874,778

DAWSON COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2021

	GENERAL	SPLOST	AMERICAN RESCUE PLAN ACT	OTHER NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
REVENUES					
Taxes	\$ 28,967,497	\$ 11,842,924	\$ -	\$ 703,790	\$ 41,514,211
Licenses and permits	1,668,023	-	-	-	1,668,023
Intergovernmental	478,500	-	1,101,278	2,100,142	3,679,920
Fines and forfeitures	464,091	-	-	156,363	620,454
Charges for services	2,593,991	-	-	2,982,426	5,576,417
Contributions and donations	97,022	-	-	94,420	191,442
Investment income	20,315	11,849	1,282	3,224	36,670
Miscellaneous	198,990	-	-	1,256	200,246
TOTAL REVENUES	34,488,429	11,854,773	1,102,560	6,041,621	53,487,383
EXPENDITURES					
Current Expenditures					
General government	4,916,645	2,008	5,871	351,311	5,275,835
Judicial	3,561,711	-	1,124	623,333	4,186,168
Public safety	13,553,849	10,150	1,022,584	1,909,026	16,495,609
Public works	1,816,565	1,345,862	66,861	821,471	4,050,759
Public health and welfare	317,834	-	545	730,546	1,048,925
Recreation and culture	1,750,080	13,022	3,421	24,200	1,790,723
Housing and development	991,821	-	872	863,456	1,856,149
Intergovernmental	27,500	821,462	-	-	848,962
Capital outlay	372,058	3,742,347	-	782,907	4,897,312
Debt service					
Principal	275,000	62,288	-	-	337,288
Interest	69,348	9,606	-	-	78,954
TOTAL EXPENDITURES	27,652,411	6,006,745	1,101,278	6,106,250	40,866,684
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	6,836,018	5,848,028	1,282	(64,629)	12,620,699
OTHER FINANCING SOURCES (USES)					
Sale of county property	-	-	-	55,505	55,505
Transfers in	759,358	-	-	4,312,702	5,072,060
Transfers out	(4,372,218)	(669,910)	-	(111,610)	(5,153,738)
TOTAL OTHER FINANCING SOURCES (USES)	(3,612,860)	(669,910)	-	4,256,597	(26,173)
NET CHANGE IN FUND BALANCES	3,223,158	5,178,118	1,282	4,191,968	12,594,526
FUND BALANCES, Beginning of year	12,204,625	9,958,946	-	3,129,575	25,293,146
FUND BALANCES, End of year	<u>\$ 15,427,783</u>	<u>\$ 15,137,064</u>	<u>\$ 1,282</u>	<u>\$ 7,321,543</u>	<u>\$ 37,887,672</u>

The accompanying notes are an integral part of this statement.

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, 2021

Net change in fund balances (page 5)		\$ 12,594,526
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. This is the amount by which capital outlays exceeded depreciation in the current period.		
Capital outlays	4,897,312	
Depreciation expense	<u>(6,961,799)</u>	(2,064,487)
In the statement of activities, only the gain/loss on the sale of various equipment is reported, whereas in the governmental funds, the proceeds from the sale increase financial resources. Thus, the change in net position differs from the change in fund balance by the net book value of the equipment sold.		
Net book value of equipment sold	<u>(24,458)</u>	(24,458)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Property taxes	<u>65,688</u>	65,688
Revenues reported in the funds that relate to prior years are not reported as revenue in the statement of activities.		
Property taxes	<u>(139,702)</u>	(139,702)
Under the modified accrual basis of accounting used in the governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the statement of activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available. In addition, interest on long-term debt is not recognized under the modified accrual basis of accounting until due, rather than as it accrues. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, where as these amounts are deferred and amortized in the statement of activities.		
Principal payments on long-term debt	337,288	
Accrued interest payable, current year	(27,133)	
Accrued interest payable, prior year	<u>30,525</u>	340,680
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Compensated absences, current year	(1,697,188)	
Compensated absences, prior year	<u>1,516,019</u>	(181,169)
Net pension liability is not available during the current period and therefore is not reported in the funds.		
End of year	(1,846,071)	
Beginning of year	<u>1,053,160</u>	(792,911)
Changes in the ACCG pension plan actuarial assumptions are reported in deferred outflows and inflows.		
End of year - deferred outflows related to pension	156,676	
Beginning of year - deferred outflows related to pension	(395,201)	
End of year - deferred inflows related to pension	(594,158)	
Beginning of year - deferred inflows related to pension	<u>260,630</u>	(572,053)
Rounding		<u>(3)</u>
Changes in net position of governmental activities (page 2)		<u><u>\$ 9,226,111</u></u>

The accompanying notes are an integral part of this statement.

DAWSON COUNTY, GEORGIA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
December 31, 2021

	BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS			GOVERNMENTAL ACTIVITIES - INTERNAL SERVICE FUND
	SOLID WASTE	DCAR GIS	TOTAL	FLEET FUEL AND MAINTENANCE
ASSETS				
Current Assets				
Cash	\$ 185	\$ -	\$ 185	\$ -
Receivables (net of allowance for uncollectibles)	94,396	-	94,396	18,386
Interfund receivables	1,324,904	83,344	1,408,248	-
Prepaid items	-	120	120	-
Inventories	-	-	-	88,062
TOTAL CURRENT ASSETS	1,419,485	83,464	1,502,949	106,448
Noncurrent Assets				
Capital assets				
Capital assets not being depreciated	1,129,708	-	1,129,708	-
Capital assets being depreciated	1,334,902	413,850	1,748,752	1,352,957
Less: accumulated depreciation	(833,225)	(413,850)	(1,247,075)	(106,184)
TOTAL CAPITAL ASSETS (NET OF ACCUMULATED DEPRECIATION)	1,631,385	-	1,631,385	1,246,773
TOTAL NONCURRENT ASSETS	1,631,385	-	1,631,385	1,246,773
TOTAL ASSETS	3,050,870	83,464	3,134,334	1,353,221
LIABILITIES				
Current Liabilities				
Accounts payable	21,185	-	21,185	33,818
Other accrued items	3,735	1,008	4,743	3,705
Interfund payables	-	-	-	65,169
Accrued landfill closure/postclosure	22,000	-	22,000	-
TOTAL CURRENT LIABILITIES	46,920	1,008	47,928	102,692
Long-term Liabilities				
Accrued landfill closure/postclosure	752,843	-	752,843	-
TOTAL LONG-TERM LIABILITIES	752,843	-	752,843	-
TOTAL LIABILITIES	799,763	1,008	800,771	102,692
NET POSITION				
Net investment in capital assets	1,631,385	-	1,631,385	1,246,773
Unrestricted	619,722	82,456	702,178	3,756
TOTAL NET POSITION	\$ 2,251,107	\$ 82,456	2,333,563	\$ 1,250,529
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds			75,032	
Net position of business-type activities			\$ 2,408,595	

The accompanying notes are an integral part of this statement.

DAWSON COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
For the Year Ended December 31, 2021

	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS			GOVERNMENTAL ACTIVITIES - INTERNAL SERVICE FUNDS
	SOLID WASTE	DCAR GIS	TOTAL	FLEET FUEL AND MAINTENANCE
OPERATING REVENUES				
Charges for sales and services:				
Map and publication sales	\$ -	\$ 4,860	\$ 4,860	\$ -
Refuse collection	352,426	-	352,426	-
Landfill fees	298,003	-	298,003	-
Recycling and transfer fees	15,790	-	15,790	-
Charges to other funds	-	-	-	288,596
Total Operating Revenues	666,219	4,860	671,079	288,596
OPERATING EXPENSES				
Salaries and benefits	229,573	58,851	288,424	209,599
Other services and charges	307,828	27,687	335,515	39,414
Insurance premiums	-	-	-	1,777
Depreciation	42,898	-	42,898	38,921
Professional fees	33,819	-	33,819	-
Repairs and maintenance	41,677	-	41,677	-
Total Operating Expenses	655,795	86,538	742,333	289,711
OPERATING INCOME (LOSS)	10,424	(81,678)	(71,254)	(1,115)
NONOPERATING REVENUES (EXPENSES)				
Operating grants	706	-	706	-
Intergovernmental income	-	-	-	1,115
Total Nonoperating Revenues (Expenses)	706	-	706	1,115
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	11,130	(81,678)	(70,548)	-
Transfer in	-	81,678	81,678	-
CHANGE IN NET POSITION	11,130	-	11,130	-
TOTAL NET POSITION, Beginning of year	2,239,977	82,456	2,322,433	1,250,529
TOTAL NET POSITION, End of year	\$ 2,251,107	\$ 82,456	2,333,563	\$ 1,250,529

The accompanying notes are an integral part of this statement.

DAWSON COUNTY, GEORGIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended December 31, 2021

	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS			GOVERNMENTAL ACTIVITIES - INTERNAL SERVICE FUNDS
	SOLID WASTE	DCAR GIS	TOTAL	FLEET FUEL AND MAINTENANCE
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers	\$ 680,457	\$ 4,600	\$ 685,057	\$ -
Payments to suppliers	(400,412)	(27,687)	(428,099)	(74,417)
Payments to employees	(228,769)	(58,591)	(287,360)	(208,475)
Internal activity-payments from (to) other funds	-	-	-	281,777
	<u>51,276</u>	<u>(81,678)</u>	<u>(30,402)</u>	<u>(1,115)</u>
Net cash provided by (used in) operating activities				
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES				
Transfers in	-	81,678	81,678	-
Contributions	706	-	706	-
	<u>706</u>	<u>81,678</u>	<u>82,384</u>	<u>-</u>
Net Cash provided (used) by non-capital financing activities				
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition and construction of capital assets	(51,917)	-	(51,917)	-
Intergovernmental revenue	-	-	-	1,115
	<u>(51,917)</u>	<u>-</u>	<u>(51,917)</u>	<u>1,115</u>
Net cash provided (used) by capital and related financing activities				
Net increase (decrease) in cash and cash equivalents	65	-	65	-
CASH AND CASH EQUIVALENTS, Beginning of year	<u>120</u>	<u>-</u>	<u>120</u>	<u>-</u>
CASH, End of year	<u>\$ 185</u>	<u>\$ -</u>	<u>\$ 185</u>	<u>\$ -</u>

The accompanying notes are an integral part of this statement.

DAWSON COUNTY, GEORGIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended December 31, 2021

(CONTINUED)

	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS			GOVERNMENTAL ACTIVITIES - INTERNAL SERVICE FUNDS
	SOLID WASTE DISPOSAL FACILITY	DCAR GIS	TOTAL	FLEET FUEL AND MAINTENANCE
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating income (loss)	\$ 10,424	\$ (81,678)	\$ (71,254)	\$ (1,115)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities				
Depreciation	42,898	-	42,898	38,921
(Increase) decrease in:				
Accounts receivable	(10,116)	-	(10,116)	-
Due from other funds	24,354	(260)	24,094	(6,819)
Inventory	-	-	-	(1,949)
Increase (decrease) in:				
Accounts payable	(26,276)	-	(26,276)	15,033
Accrued landfill costs	9,188	-	9,188	-
Other accrued items	804	260	1,064	1,125
Due to other funds	-	-	-	(46,311)
Net cash provided by (used in) operating activities	<u>\$ 51,276</u>	<u>\$ (81,678)</u>	<u>\$ (30,402)</u>	<u>\$ (1,115)</u>
SUPPLEMENTAL DISCLOSURE OF NON-CASH ACTIVITIES				
Landfill post-closure estimate adjustment	<u>\$ (29,466)</u>	<u>\$ -</u>	<u>\$ (29,466)</u>	<u>\$ -</u>

The accompanying notes are an integral part of this statement.

**DAWSON COUNTY, GEORGIA
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
December 31, 2021**

	CUSTODIAL FUNDS
ASSETS	
Cash	\$ <u>2,530,375</u>
TOTAL ASSETS	<u>2,530,375</u>
LIABILITIES	
Accounts Payable	<u>1,021,436</u>
TOTAL LIABILITIES	<u>1,021,436</u>
NET POSITION	
Restricted for others	<u>1,508,939</u>
TOTAL NET POSITION	<u><u>\$ 1,508,939</u></u>

The accompanying notes are an integral part of this statement.

DAWSON COUNTY, GEORGIA
STATEMENT OF CHANGES IN NET POSITION
FIDUCIARY FUNDS
For the Year Ended December 31, 2021

	CUSTODIAL FUNDS
ADDITIONS	
Taxes collected for other entities	\$ 46,869,498
Fees collected for other entities	4,828,568
Court individual cases	1,187,787
TOTAL ADDITIONS	52,885,853
DEDUCTIONS	
Payments of taxes to other entities	46,869,498
Payments of fees to other entities	4,098,000
Payments to others	1,600,980
TOTAL DEDUCTIONS	52,568,478
CHANGE IN NET POSITION	317,375
TOTAL NET POSITION, Beginning of year	1,191,562
TOTAL NET POSITION, End of year	\$ 1,508,939

The accompanying notes are an integral part of this statement.

DAWSON COUNTY, GEORGIA
COMPONENT UNITS
COMBINING STATEMENT OF NET POSITION
December 31, 2021

	DEVELOPMENT AUTHORITY OF DAWSON COUNTY	INDUSTRIAL BUILDING AUTHORITY OF DAWSON COUNTY	DAWSON COUNTY HEALTH DEPARTMENT	TOTAL
ASSETS				
Cash	\$ 166,261	\$ 174,125	\$ 714,992	\$ 1,055,378
Receivables (net of allowance for uncollectibles)	1,500	-	93,776	95,276
Capital assets:				
Capital assets not being depreciated	-	24,592	-	24,592
Capital assets being depreciated	10,562	4,039	-	14,601
Less: accumulated depreciation	(7,536)	(4,039)	-	(11,575)
Capital assets, net of depreciation	<u>3,026</u>	<u>24,592</u>	<u>-</u>	<u>27,618</u>
TOTAL ASSETS	<u>170,787</u>	<u>198,717</u>	<u>808,768</u>	<u>1,178,272</u>
DEFERRED OUTFLOWS OF RESOURCES				
Pension expense	-	-	188,133	188,133
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>-</u>	<u>-</u>	<u>188,133</u>	<u>188,133</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>170,787</u>	<u>198,717</u>	<u>996,901</u>	<u>1,366,405</u>
LIABILITIES				
Accounts payable	-	-	8,431	8,431
Noncurrent liabilities:				
Due within one year				
Compensated absences payable	-	-	14,850	14,850
Due in more than one year				
Compensated absences payable	-	-	78,744	78,744
Net pension liability	-	-	565,984	565,984
Net OPEB liability	-	-	55,674	55,674
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>723,683</u>	<u>723,683</u>
DEFERRED INFLOWS OF RESOURCES				
Pension expense	-	-	146,658	146,658
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>-</u>	<u>-</u>	<u>146,658</u>	<u>146,658</u>
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>-</u>	<u>-</u>	<u>870,341</u>	<u>870,341</u>
NET POSITION				
Net investment in capital assets	3,026	24,592	-	27,618
Unrestricted	167,761	174,125	126,560	468,446
TOTAL NET POSITION	<u>\$ 170,787</u>	<u>\$ 198,717</u>	<u>\$ 126,560</u>	<u>\$ 496,064</u>

The accompanying notes are an integral part of this statement.

**DAWSON COUNTY, GEORGIA
 COMPONENT UNITS
 COMBINING STATEMENT OF ACTIVITIES
 For the Year Ended December 31, 2021**

FUNCTIONS/PROGRAMS COMPONENT UNITSPROGRAM REVENUES.....			NET (EXPENSE) AND CHANGES IN NET POSITION....			
	EXPENSES	CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS	DEVELOPMENT AUTHORITY OF DAWSON COUNTY	INDUSTRIAL DEVELOPMENT AUTHORITY OF DAWSON COUNTY	DAWSON COUNTY HEALTH DEPARTMENT	TOTAL
GOVERNMENTAL ACTIVITIES								
Dawson County Health Department	\$ 734,943	\$ 211,241	\$ 617,529	\$ -	\$ -	\$ -	\$ 93,827	93,827
Total Governmental Activities	<u>734,943</u>	<u>211,241</u>	<u>617,529</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>93,827</u>	<u>93,827</u>
BUSINESS-TYPE ACTIVITIES								
Development Authority of Dawson County	287,883	2,893	367,656	-	82,666	-	-	82,666
Industrial Building Authority of Dawson County	4,166	-	-	-	-	(4,166)	-	(4,166)
Total Business-Type Activities	<u>292,049</u>	<u>2,893</u>	<u>367,656</u>	<u>-</u>	<u>82,666</u>	<u>(4,166)</u>	<u>-</u>	<u>78,500</u>
TOTAL COMPONENT UNITS	<u><u>\$ 1,026,992</u></u>	<u><u>\$ 214,134</u></u>	<u><u>\$ 985,185</u></u>	<u><u>\$ -</u></u>	<u><u>82,666</u></u>	<u><u>(4,166)</u></u>	<u><u>93,827</u></u>	<u><u>172,327</u></u>
GENERAL REVENUES								
Unrestricted investment earnings					10,986	306	-	11,292
TOTAL GENERAL REVENUES AND TRANSFERS					<u>10,986</u>	<u>306</u>	<u>-</u>	<u>11,292</u>
CHANGES IN NET POSITION					93,652	(3,860)	93,827	183,619
NET POSITION, Beginning					77,135	202,577	36,523	316,235
PRIOR PERIOD ADJUSTMENT					<u>-</u>	<u>-</u>	<u>(3,790)</u>	<u>(3,790)</u>
NET POSITION, Beginning as restated					<u>77,135</u>	<u>202,577</u>	<u>32,733</u>	<u>312,445</u>
NET POSITION, Ending					<u><u>\$ 170,787</u></u>	<u><u>\$ 198,717</u></u>	<u><u>\$ 126,560</u></u>	<u><u>\$ 496,064</u></u>

The accompanying notes are an integral part of this statement.

DAWSON COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of DAWSON COUNTY, GEORGIA, have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

REPORTING ENTITY

The County is a political subdivision of the State of Georgia governed by an elected Chairman and a four-member commission. In addition, there are four Constitutional Officers; the Tax Commissioner, Probate Court Judge, Sheriff, and Clerk of Superior Court. The Constitutional Officers are elected county wide. The Board of County Commissioners budgets and approves all funding used by the separate Constitutional Officers. As required by generally accepted accounting principles, these financial statements present the County and its component units, entities for which the County is considered to be financially accountable. Discretely presented component units are reported in a separate column in the combined financial statements to emphasize they are legally separate from the County.

Discretely Presented Component Units

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 44 Commerce Drive, Dawsonville, GA 30534. The Development Authority is presented as a business fund type.

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 Dawson County. The Industrial 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 44 Commerce Drive, Dawsonville, GA 30534. The Building Authority is presented as a business fund type.

DAWSON COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2021

The Dawson County Health Department (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. The Health Department is presented as a governmental fund type.

GOVERNMENT-WIDE AND FUND 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. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. 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. Taxes and other items not properly included among program revenues are reported instead as general revenues.

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. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

Measurement focus refers to what is being measured. Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

DAWSON COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2021

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statement. Agency funds have no measurement focus. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of 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.

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 County considers property taxes and other revenues susceptible to accrual are considered available if they are collected within 60 days of the end of the current fiscal period for which they are imposed with the exception of federal and state grant revenue, which has a 12 month availability 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.

Property taxes, sales tax, franchise taxes, charges for services, 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. All other revenue items are considered to be measurable and available only when cash is received by the government.

The government reports the following major governmental funds:

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

The *SPLOST Capital Projects Fund* accounts for funds received from a local 1% sales tax reserved for construction of various capital projects.

The *American Rescue Plan Act Fund* accounts for funds received for relief to address the continued impact of COVID-19 on the economy, public health, state and local governments, individuals, and businesses.

The County reports the following major proprietary funds:

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

DAWSON COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2021

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

Additionally, the County reports the following fund types:

The *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.

The *Capital projects funds* account for acquisition and construction of the County's capital assets.

The *Internal Service Funds* account for operations that provide services to the 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.

The *Custodial Funds* account for assets held by the government as an agent for the Tax Commissioner, Clerk of Court, Probate Court, Magistrate Court, Juvenile Court, Sheriff, and Inmate Fund. Custodial funds are accounted for on the full accrual basis of accounting.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are interfund services provided and used are not eliminated in the process of consolidation. Elimination of these charges would distort the direct costs and program revenues for the various functions concerned.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating 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 for the Solid Waste Disposal Facility enterprise fund, DCAR GIS enterprise fund, and of the County's Internal Service funds are charges to customers for sales and services. Operating expenses for enterprise funds and internal service 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 nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed.

DAWSON COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2021

ASSETS, LIABILITIES AND NET POSITION OR EQUITY

Deposits and Investments

The County's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

Investments are recorded as fair value based on quoted market prices as of the balance sheet date. Increases or decreases in fair value during the year are recognized as part of investment income.

Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "interfund receivables/payables." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances." Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

All trade and property tax receivables are shown net of an allowance of uncollectibles.

Property taxes attach as an enforceable lien on property as of January 1. The taxes for the 2021 digest year were levied on August 11, 2021, billed on September 9, 2021 and payable on December 1, 2021. Interest and penalties are assessed on taxes not paid by this date. The taxes are subject to lien 90 days after the due date. Property taxes levied during 2021 are to fund operations for the County's fiscal year beginning January 1, 2022.

The County's property taxes were levied on the assessed values of all real and personal property including mobile homes and motor vehicles located in the County.

The County bills and collects its own property taxes and also those for the School Board. Only the County's tax levy is recognized as revenue when levied and uncollected taxes are recorded as unavailable and unearned revenue in the general fund.

Inventories and Prepaid Items

Inventories, consisting of expendable supplies, not held for resale are valued at cost using the first-in/first-out (FIFO) method. The costs of governmental fund-type inventories are recorded as expenditures when consumed rather than when purchased.

DAWSON COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2021

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

The cost of prepaid items is recorded as expenditures/expense when consumed rather than when purchased.

Bond Premiums and Discounts

Premiums and discounts, if applicable, are deferred and amortized over the lives of the bonds and loans on a straight-line basis, which approximates the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

Restricted Assets

Certain proceeds of the County’s capital leases or debt issues, or funds held on the account of others, are classified as restricted assets on the balance sheet because they are maintained in separate bank accounts and their use is limited by applicable lease or debt agreements.

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g. roads, bridges, sidewalks, culverts, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of \$5,000 and an estimated useful life in excess of three years.

In the case of the initial capitalization of general infrastructure assets (i.e., those reported by governmental activities), the County chose to include all such items regardless of their acquisition date or amount. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the assets constructed. No interest was capitalized during fiscal year 2021.

Property, plant, and equipment are depreciated using the straight line method over the following estimated useful lives:

<u>Asset</u>	<u>Years</u>	<u>Asset</u>	<u>Years</u>
Buildings	40	Vehicles	3-5
Nonstructural improvements	7-10	Furniture and fixtures	5
Machinery and equipment	5-10	Infrastructure	20

DAWSON COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2021

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 and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County can have two items that qualify for reporting in this category. These two items may consist of the deferred charge on refunding and deferred charge in pension expense. 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 amortization is part of the interest expense for the year. The deferred charge in pension expense represents differences between expected and actual experience with regard to economic or demographic factors in the measurement of the total pension liability and changes of assumptions about future economic or demographic factors or of other inputs. These deferred outflows will be recognized in pension expense using a systematic and rational method over a closed five-year period, beginning in the current reporting period.

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 and so will not be recognized as an inflow of resources (revenue) until that time. The County can have three items that qualify for reporting in this category. The first item is deferred inflows related to pension expense, which represents differences between expected and actual experience with regard to economic or demographic factors in the measurement of the total pension liability and changes of assumptions about future economic or demographic factors or of other inputs. These deferred inflows will be recognized in pension expense using a systematic and rational method over a closed five-year period, beginning with the current reporting period. The remaining two items consist of unavailable revenue and deferred revenue. Unavailable revenue is reported only in the governmental funds balance sheet and only arises under the modified accrual basis of accounting. The governmental funds may report unavailable revenues from two sources: property taxes and special assessments. Deferred revenue reports the property taxes collected to fund the following fiscal year.

Compensated Absences

In 2020, the County revised its paid time off policy. The County no longer accrues both sick leave and personal leave. There is one accrual for Paid Time Off (PTO). At the time of the change, any employee who had been employed longer than 5 years and had accumulated sick leave, those hours were put into a sick bank and available for future use. All personal leave hours were transferred into the new PTO bank, as well as all accumulated sick leave hours for employees who had been employed less than 5 years. Maximum accrual amount of PTO is 480 hours. Only full-time employees accumulate PTO. Unused hours, of both the PTO and the sick leave bank, are paid out to employees in good standing upon their resignation or retirement.

DAWSON COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2021

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, or proprietary fund type statement of net position.

Pensions

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

Fund Equity/Net Position

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

Fund balance - Generally, fund balance represents the difference between the current assets and current liabilities. In the fund financial statements, governmental funds report fund balance classifications that comprise a hierarchy based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Fund balances are classified as follows:

- *Nonspendable* - Fund balances are reported as nonspendable when the amounts cannot be spent because they are either (a) not in spendable form (i.e., items that are not expected to be converted to cash like inventories and prepaid items) or (b) legally or contractually required to be maintained intact.
- *Restricted* - Fund balances are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

DAWSON COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2021

- *Committed* - Fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints imposed by formal action of the Board of Commissioners through the adoption of a resolution prior to the end of the fiscal year. In order to modify or rescind the commitment, the Board of Commissioners must adopt another resolution.
- *Assigned* - Fund balances are reported as assigned when amounts are constrained by the County's intent to be used for specific purposes, but are neither restricted nor committed. Through resolution, the Board of Commissioners has authorized the County's Chief Financial Officer to assign fund balances.
- *Unassigned* - Fund balances are reported as unassigned as the residual amount when the balances do not meet any of the above criterion. The County reports positive unassigned fund balance only in the general fund. Negative unassigned fund balances may be reported in all other governmental funds.

Net position - Net position represents the difference between assets and liabilities. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any debt used for the acquisition, construction, or improvement of those assets. In determining the outstanding balance of any borrowing, proceeds of that debt which has not been spent is deducted. Accounts payable for costs related to acquisition, construction, or improvement of those capital assets is considered debt for this calculation. Net position is reported as restricted as described in the fund balance section above. All other net position is reported as unrestricted.

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then committed, assigned, and unassigned (or unrestricted) resources as they are needed.

DAWSON COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2021

Net Investment in Capital Assets

The "net investment in capital assets" reported on the government-wide statement of net position as of December 31, 2021, are as follows:

	Governmental Activities	Business-type Activities
Net investment in capital assets:		
Cost of capital assets	\$ 191,419,278	\$ 2,878,460
Less accumulated depreciation	(113,950,898)	(1,247,075)
Book value	77,468,380	1,631,385
Less capital related debt	(2,467,812)	-
Less accounts payable related to construction	(240,990)	-
Total net investment in capital assets	<u>\$ 74,759,578</u>	<u>\$ 1,631,385</u>

Management Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2 - FUND BALANCE/NET POSITION

The government-wide statement of net position reports \$20,471,975 of restricted net position, of which \$15,350,867 is restricted by enabling legislation.

Additional details related to fund balances at the governmental fund level are presented below:

Restricted:

General Fund

<i>Public Safety programs</i> - For funds restricted for sheriff facilities and equipment.	\$ 42,139
<i>Health and Welfare programs</i> - For funds restricted for the Senior Center.	74,920
<i>Parks and Recreation programs</i> - For funds restricted for recreation facilities and equipment.	29,260
Total Restricted General Fund	<u>146,319</u>

SPLOST Fund

<i>Capital outlay projects</i> - For funds received from the imposition of the Special Purpose Local Option Sales Tax (SPLOST) restricted by the voter approved referendum.	<u>15,137,064</u>
---	-------------------

DAWSON COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2021

American Rescue Plan Act Fund

General Government programs - To account for funds awarded by the Federal Government to aid public health and economic recovery from the effects of the COVID-19 pandemic. 1,282

Nonmajor Capital Projects Funds

Impact Fees Fund

Impact Fee projects - For funds received from impact fees that have not been spent. 4,090,250

Nonmajor Special Revenue Funds

Judicial Programs -

District Attorney Seizure Fund - To account for 10% collected of all funds subject to forfeiture laws as specified. 6,416

Victims Rights and Assistance Fund - To account for funds collected from fines and forfeitures to be used for assisting victims of crime. 10,236

Law Library Fund - To account for funds collected from fines and forfeitures to be used for the operation of the Law Library. 34,421

Multiple Grants Fund - To account for funds received from grants restricted by grantors for various judicial programs. 177,792

Drug Abuse Treatment and Education Fund - To account for funds collected from fines and forfeitures to be used to create and maintain drug education programs. 56,486

Restricted for Judicial programs 285,351

Public Safety programs -

Emergency E911 Telephone Services Fund - To account for funds to operate the E911 center as restricted by the OCGA-46-5. 134,334

Jail Fund - To account for funds collected from fines and forfeitures to be used for maintenance of the County Jail. 287,830

Inmate Welfare Fund - To account for funds legally restricted for the benefit of detainees in the County Jail. 98,308

Sheriff Seizure Fund - To account for funds seized in acts of violation of specific laws to be used to fund victim-witness assistance programs. 31,837

Restricted Programs Fund - To account for funds collected from fines and forfeitures to be used for drug abuse, treatment and education programs, and victims assistance programs. 179,931

Restricted for Public Safety programs 732,240

Housing and Development programs -

Hotel/Motel Tax Fund - To account for funds received from Hotel/Motel tax collections which are used to support tourism in Dawson County. 79,469

Total Restricted Nonmajor Special Revenue Funds 1,097,060

Total Restricted Fund Balance \$ 20,471,975

DAWSON COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2021

Assigned:

General Fund

Appropriated as a resource in next year's budget.	\$ 844,684
---	------------

Nonmajor Capital Projects Funds

State Road Fund - For road infrastructure & maintenance.	2,134,233
--	-----------

Total Assigned Fund Balance	<u><u>\$ 2,978,917</u></u>
------------------------------------	----------------------------

NOTE 3 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

BUDGETARY INFORMATION

Annual appropriated budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund and special revenue funds. Project length budgets are adopted for the Capital Projects Funds. Annual operating budgets are prepared for each Enterprise and Internal Service Fund for planning, control, cost allocation, and evaluation purposes. Budgetary amounts are not formally integrated into proprietary fund general ledgers. All unencumbered appropriations lapse at fiscal year-end with all encumbered appropriations being carried into the following budget year.

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 County submit requests for appropriation to the Accounting and Budget Manager so that a budget may be prepared. The budget is prepared by fund, function, activity, and line item, and includes information on the past year, current year estimates, and requested appropriations for the next fiscal year.

Before December 1, the proposed budget is presented to the County's Board of Commissioners for review. The County's Board of Commissioners holds public hearings and may add to, subtract from, or change appropriations, but may not change the form of the budget. Any changes in the budget must be within the revenues and reserves estimated as available by the Chief Financial Officer or the revenue estimates must be changed by an affirmative vote of a majority of the County's Board of Commissioners.

Authorization of Budget Adjustments and Amendments: Because a budget is not a fixed revenue and spending plan, they require adjustments from time to time. The Chief Financial Officer is authorized to approve any transfer of appropriations in any fund among the various accounts within a department or agency so long as the total budget for each department or agency is not increased.

DAWSON COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2021

During the year, the Commissioners authorized amendments to include appropriations for some activities that were not originally budgeted and to reclassify certain character and functional expenditures.

DEFICIT NET POSITION

There are no funds with deficits.

NOTE 4 - DEPOSITS AND INVESTMENTS

PRIMARY GOVERNMENT

Custodial Credit Risk - Deposits

In case of deposits, this is the risk that in the event of a bank failure, the County's deposits may not be returned. The County's policy permits the County to exceed the FDIC insured limit in making deposits in commercial banks and savings and loans institutions if the funds are otherwise adequately secured.

As of December 31, 2021, these deposits were fully insured and collateralized.

Depositories may secure deposits of public funds using the dedicated method or the pooled method as described below:

Under the *dedicated method*, a depository shall secure the deposits of each of its public depositors separately. State statutes require collateral pledged in the amount of 110% of deposits.

Under the *pooled method*, a depository shall secure deposits of public bodies which have deposits with it through a pool of collateral established by the depository with a custodian for the benefit of public bodies having deposits with such depository as set forth in code Section 45-8-13.1. State statutes require collateral pledged in the amount of 110% of deposits under the single bank pooled method or at least 100% of amounts greater than 20% of the daily pool balance held by any one covered depository under the multibank pooled method.

The County utilized the pooled method to secure deposits of public funds.

DAWSON COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2021

As of December 31, 2021, the County had the following investments:

Investment Type:	Fair Value	Less Than 1/ FMV Level 1	Rating (1)
Money Market	1,317,074	1,317,074	N/A
Total Debt Securities	<u>\$ 1,317,074</u>	<u>\$ 1,317,074</u>	
Maximum Investment 1. Standard & Poors		100.00 %	

A hierarchy for inputs used in measuring fair value that maximizes the use of observable inputs and minimizes the use of unobservable inputs requiring that the most observable inputs be used when available was established. Level 1 within the hierarchy states that valuations are based on unadjusted quoted market prices for identical assets in active markets. Level 2 within the hierarchy states that valuations are based on observable inputs other than Level 1 process, such as quoted prices for similar assets, quoted prices in inactive markets and other inputs that may be corroborated by observable market data. Level 3 assets are not actively traded, and their values can only be estimated using a combination of complex market prices, mathematical models, and subjective assumptions.

As of December 31, 2021, the only assets that are measured at fair value on a recurring basis in periods subsequent to initial recognition are investments. Such investments are classified within Level 1 of the valuation hierarchy.

Cash per financial statements (page 1)	
Cash	\$ 49,813,965
Restricted cash	7,819
Cash held by Fiduciary Funds (page 11)	<u>2,530,375</u>
Deposits	<u>\$ 52,352,159</u>
Investments per financial statements	
Investments	<u>\$ 1,317,074</u>
Investments as listed above	<u>\$ 1,317,074</u>

The goal of the County in investing is to obtain a reasonable return on investments with a minimum exposure to potential loss of capital due to market fluctuations.

DAWSON COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2021

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 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		

Credit Risk

State statutes authorize the County to invest in obligations of the U.S. 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' acceptance (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. At December 31, 2021, 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%; certificate of deposits - 35%; prime bankers acceptances - 10%.

Custodial Credit Risk - Investments

For an investment, this is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The County has a policy of placing investments with qualified financial institutions. As of December 31, 2021, all investments are adequately secured with insurance.

DAWSON COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2021

NOTE 5 - RECEIVABLES

Receivables as of year-end for the County's individual major funds and nonmajor governmental and Internal Service Funds in the aggregate, including the applicable allowances for uncollectible accounts are as follows:

Governmental Activities:	General Fund	SPLOST	Nonmajor Governmental Funds	Internal Service Funds
Receivables:				
Taxes	\$ 954,263	\$ 1,296,045	\$ -	\$ -
Accounts	3,605,373	-	181,639	-
Intergovernmental	<u>99,396</u>	<u>-</u>	<u>494,501</u>	<u>18,386</u>
Total Gross Receivables	4,659,032	1,296,045	676,140	18,386
Less: Allowance for Uncollectibles	<u>(1,911,141)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Net Receivables	<u><u>\$ 2,747,891</u></u>	<u><u>\$ 1,296,045</u></u>	<u><u>\$ 676,140</u></u>	<u><u>\$ 18,386</u></u>

Property taxes receivable at December 31, 2021, consist of the following:

<u>DIGEST YEAR</u>	<u>GENERAL FUND</u>
2022	\$ 17,412
2021	847,493
2020	65,088
2019	8,662
2018	8,893
2017	1,417
2016	2,075
2015	1,049
2014	1,275
2013	-
2012	-
2011	899
Total	<u><u>\$ 954,263</u></u>

(1) 2022 only consists of taxes due on mobile homes. Taxes on real and personal property are not levied until after fiscal year end. Therefore, they are not included.

(2) General fund amounts include interest, penalties, and other costs assessed up to December 31, 2021.

DAWSON COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2021

Receivables as of year-end for the County’s enterprise funds, including the applicable allowances for uncollectible accounts are as follows:

	Solid Waste Disposal Facility	
Business-type Activities:		
Receivables:		
Accounts	\$	94,396
Total Gross Receivables		94,396
Less: Allowance for Uncollectibles		-
Total Net Receivables	\$	94,396

Governmental funds report deferred inflows in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of deferred inflows reported as unavailable revenue and unearned revenue in the governmental funds were as follows:

	Unavailable	Unearned
Delinquent property taxes receivable (General Fund)	\$ 65,688	\$ -
Property taxes collected for next fiscal year (General Fund)	-	13,763,983
Grant proceeds prior to meeting all eligibility requirements (American Rescue Plan Act Fund)	-	1,434,309
Deferred prepaid transit fees (Multiple Grants Fund)	-	104
Total unavailable/unearned revenue for governmental funds	\$ 65,688	\$ 15,198,396

Receivables as of year-end for the County’s component units, including the applicable allowances for uncollectible accounts are as follows:

	Development Authority	Health Department
Receivables:		
Accounts	\$ 1,500	\$ 93,776
Intergovernmental	-	-
Total Gross Receivables	1,500	93,776
Less: Allowance for Uncollectibles	-	-
Total Net Receivables	\$ 1,500	\$ 93,776

DAWSON COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2021

NOTE 6 - CAPITAL ASSETS

PRIMARY GOVERNMENT

Capital asset activity for governmental activities the year ended December 31, 2021, was as follows:

Governmental Activities:	<u>Beginning</u> <u>Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Transfers</u>	<u>Ending</u> <u>Balance</u>
Non-Depreciable Assets:					
Infrastructure land and improvements	\$ 13,846,600	\$ 216,769	\$ -	\$ 29,143	\$ 14,092,512
Construction in progress	<u>1,555,351</u>	<u>365,883</u>	<u>-</u>	<u>(1,859,520)</u>	<u>61,713</u>
Total non-depreciable capital assets	<u>15,401,951</u>	<u>582,652</u>	<u>-</u>	<u>(1,830,377)</u>	<u>14,154,225</u>
Depreciable Assets:					
Buildings and improvements	59,618,779	136,359	-	1,830,377	61,585,515
Machinery and equipment	13,274,726	726,504	-	-	14,001,230
Furniture and fixtures	1,266,842	-	-	-	1,266,842
Vehicles	11,813,402	1,110,259	(78,489)	-	12,845,172
Infrastructure	<u>85,224,755</u>	<u>2,341,539</u>	<u>-</u>	<u>-</u>	<u>87,566,294</u>
Total depreciable capital assets	<u>171,198,504</u>	<u>4,314,661</u>	<u>(78,489)</u>	<u>1,830,377</u>	<u>177,265,053</u>
Less Accumulated Depreciation for:					
Buildings and improvements	(17,254,987)	(1,695,610)	-	-	(18,950,597)
Machinery and equipment	(10,397,067)	(1,156,839)	-	-	(11,553,906)
Furniture and fixtures	(1,266,813)	(28)	-	-	(1,266,841)
Vehicles	(7,022,118)	(1,560,757)	54,031	-	(8,528,844)
Infrastructure	<u>(71,063,224)</u>	<u>(2,587,486)</u>	<u>-</u>	<u>-</u>	<u>(73,650,710)</u>
Total accumulated depreciation	<u>(107,004,209)</u>	<u>(7,000,720)</u>	<u>54,031</u>	<u>-</u>	<u>(113,950,898)</u>
Total depreciable capital assets, net	<u>64,194,295</u>	<u>(2,686,059)</u>	<u>(24,458)</u>	<u>1,830,377</u>	<u>63,314,155</u>
Governmental activities capital assets, net	<u>\$ 79,596,246</u>	<u>\$ (2,103,407)</u>	<u>\$ (24,458)</u>	<u>\$ -</u>	<u>\$ 77,468,380</u>

Additions to governmental activities capital assets for fiscal year ending December 31, 2021 consist of the following:

Capital Outlay	\$ 4,897,313
Total	<u>\$ 4,897,313</u>
Non-depreciable capital assets additions	\$ 582,652
Depreciable capital assets additions	<u>4,314,661</u>
Total	<u>\$ 4,897,313</u>

DAWSON COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2021

Capital asset activity for business-type activities the year ended December 31, 2021, was as follows:

Business-type Activities:	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Transfers</u>	<u>Ending Balance</u>
Non-Depreciable Assets:					
Land and improvements	\$ 1,122,008	\$ -	\$ -	\$ -	\$ 1,122,008
Construction in progress	7,700	-	-	-	7,700
Total non-depreciable capital assets	<u>1,129,708</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,129,708</u>
Depreciable Assets:					
Buildings and improvements	716,969	-	-	-	716,969
Machinery and equipment	819,059	51,917	-	-	870,976
Vehicles	160,807	-	-	-	160,807
Total depreciable capital assets	<u>1,696,835</u>	<u>51,917</u>	<u>-</u>	<u>-</u>	<u>1,748,752</u>
Less Accumulated Depreciation for:					
Buildings	(296,154)	(17,139)	-	-	(313,293)
Machinery and equipment	(747,216)	(25,759)	-	-	(772,975)
Vehicles	(160,807)	-	-	-	(160,807)
Total accumulated depreciation	<u>(1,204,177)</u>	<u>(42,898)</u>	<u>-</u>	<u>-</u>	<u>(1,247,075)</u>
Total depreciable capital assets, net	<u>492,658</u>	<u>9,019</u>	<u>-</u>	<u>-</u>	<u>501,677</u>
Business-type activities capital assets, net	<u>\$ 1,622,366</u>	<u>\$ 9,019</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,631,385</u>

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental Activities:	
General Government	\$ 984,463
Judicial	13,054
Public Safety	2,529,384
Public Works	2,804,504
Public Health and Welfare	130,240
Recreation and Culture	477,467
Housing and Development	22,687
Internal Service Fund	<u>38,921</u>
Total depreciation expense-governmental activities	<u>\$ 7,000,720</u>
Business-type Activities:	
Solid Waste	<u>\$ 42,898</u>
Total depreciation expense-business-type activities	<u>\$ 42,898</u>

DAWSON COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2021

The County has authorized construction projects. The remaining costs are split between the portion of the contracts that have been entered into for which the work had not been done prior to December 31, 2021, and the remainder of the authorized project expenditure for which contracts have not been entered into as of year end.

The source of financing for the remaining project cost is noted below:

	<u>Project Authorization</u>	<u>Expended To Date</u>	<u>Contracts in Progress</u>	<u>Authorized Not Obligated</u>	<u>Source</u>
Governmental Activities:					
Berm & RCP	\$ 60,000	\$ 43,313	\$ -	\$ 16,687	SPLOST VI
VMP Maintenance Building	20,000	18,400	-	1,600	SPLOST VI
	<u>\$ 80,000</u>	<u>\$ 61,713</u>	<u>\$ -</u>	<u>\$ 18,287</u>	
Business-type Activities:					
Landfill Gas Reconstruction	\$ 25,000	\$ 7,700	\$ 7,300	\$ 10,000	Solid Waste Enterprise
Water and Sewerage Projects	\$ 25,000	\$ 7,700	\$ 7,300	\$ 10,000	

DAWSON COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2021

DISCRETELY PRESENTED COMPONENT UNITS

Activity for the *Development Authority* for the year ended December 31, 2021, was as follows:

	Beginning Balance	Additions	Retirements	Ending Balance
Business-Type Activities:				
Depreciable Assets:				
Furniture and equipment	\$ 10,562	\$ -	\$ -	\$ 10,562
Total depreciable capital assets	<u>10,562</u>	<u>-</u>	<u>-</u>	<u>10,562</u>
Less Accumulated Depreciation for:				
Furniture and equipment	(6,887)	(649)	-	(7,536)
Total accumulated depreciation	<u>(6,887)</u>	<u>(649)</u>	<u>-</u>	<u>(7,536)</u>
Total depreciable capital assets, net	<u>3,675</u>	<u>-</u>	<u>-</u>	<u>3,026</u>
Capital Assets, net	<u>\$ 3,675</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,026</u>

Activity for the *Industrial Building Authority* for the year ended December 31, 2021, was as follows:

	Beginning Balance	Additions	Retirements	Ending Balance
Business-type Activities:				
Non-depreciable assets				
Land and improvements	\$ 24,592	\$ -	\$ -	\$ 24,592
Total non-depreciable capital assets	<u>24,592</u>	<u>-</u>	<u>-</u>	<u>24,592</u>
Depreciable Assets:				
Buildings and improvements	-	-	-	-
Infrastructure	4,039	-	-	4,039
Total depreciable capital assets	<u>4,039</u>	<u>-</u>	<u>-</u>	<u>4,039</u>
Less Accumulated Depreciation for:				
Buildings and improvements	-	-	-	-
Infrastructure	(4,039)	-	-	(4,039)
Total accumulated depreciation	<u>(4,039)</u>	<u>-</u>	<u>-</u>	<u>(4,039)</u>
Total depreciable capital assets, net	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital Assets, net	<u>\$ 24,592</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,592</u>

DAWSON COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2021

NOTE 7 - LONG-TERM LIABILITIES

Long-term liability activity for the year ended December 31, 2021, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>	<u>Due After One Year</u>
Governmental Activities:						
Contracts Payable	\$ 2,475,000	\$ -	\$ (275,000)	\$ 2,200,000	\$ 285,000	\$ 1,915,000
Capital leases	330,101	-	(62,289)	267,812	64,100	203,712
Net pension liability	1,053,160	901,077	(108,166)	1,846,071	-	1,846,071
Compensated absences	1,516,019	876,018	(694,849)	1,697,188	1,272,891	424,297
Governmental activities long-term liabilities	<u>\$ 5,374,280</u>	<u>\$ 1,777,095</u>	<u>\$ (1,140,304)</u>	<u>\$ 6,011,071</u>	<u>\$ 1,621,991</u>	<u>\$ 4,389,080</u>
Business-type Activities:						
Landfill closure/postclosure	\$ 765,655	\$ 29,465	\$ (20,277)	\$ 774,843	\$ 22,000	\$ 752,843
Business-type activities long-term liabilities	<u>\$ 765,655</u>	<u>\$ 29,465</u>	<u>\$ (20,277)</u>	<u>\$ 774,843</u>	<u>\$ 22,000</u>	<u>\$ 752,843</u>
Total primary government long-term liabilities	<u>\$ 6,139,935</u>	<u>\$ 1,806,560</u>	<u>\$ (1,160,581)</u>	<u>\$ 6,785,914</u>	<u>\$ 1,643,991</u>	<u>\$ 5,141,923</u>

Compensated absences, net pension liability, and net other postemployment benefit liability are generally liquidated by the general fund.

GOVERNMENTAL ACTIVITIES

Contracts Payable

The County entered into an intergovernmental agreement with the Etowah Water and Sewer Authority (Authority) to assist the payment of the 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. 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, 2027. The purpose of the bonds is to finance the improvements to the water and sewer system and refunding the outstanding bonds to 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 \$2,880,000 of outstanding Series 2002 Bonds. The outstanding balance of this debt at December 31, 2021 is \$2,200,000.

DAWSON COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2021

The annual requirements to amortize contract payables outstanding as of December 31, 2021, are as follows:

<u>December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 285,000	\$ 60,902	\$ 345,902
2023	290,000	52,392	342,392
2024	295,000	43,734	338,734
2025	310,000	34,780	344,780
2026	315,000	25,530	340,530
2027-2032	705,000	10,434	715,434
	<u>\$ 2,200,000</u>	<u>\$ 227,772</u>	<u>\$ 2,427,772</u>

Capital Leases

The County leases certain land and facilities under non-cancelable capital leases. The leases relate to vehicles and equipment for public safety. This year, \$89,888 was included in depreciation expense. Ownership of the related assets will be transferred to the County at the end of the lease terms.

The assets acquired through capital leases are as follows:

	<u>Governmental Activities</u>
Vehicles	\$ 449,442
Less accumulated depreciation	(345,270)
	<u>\$ 104,172</u>

These lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of future minimal lease payments as of the inception date. Minimum future lease obligations for these leases, as of December 31, 2021, are as follows:

<u>Year Ending December 31,</u>	<u>Governmental Activities</u>
2022	\$ 71,894
2023	71,894
2024	71,894
2025	71,894
Total minimum lease payments	287,576
Less: amount representing interest (2.91%)	(19,764)
Present value of minimum lease payments	<u>\$ 267,812</u>

DAWSON COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2021

COMPONENT UNITS

Activity for the *Health Department* for the year ended December 31, 2021, was as follows:

Governmental activities	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year	Due After One Year
Compensated absences	\$ 67,333	\$ 41,068	\$ (14,807)	\$ 93,594	\$ 14,850	\$ 78,744
Net pension liability	534,221	76,027	(44,264)	565,984	-	565,984
Net OPEB liability	72,934	60,993	(78,253)	55,674	-	55,674
Total Governmental activities	<u>\$ 674,488</u>	<u>\$ 178,088</u>	<u>\$ (137,324)</u>	<u>\$ 715,252</u>	<u>\$ 14,850</u>	<u>\$ 700,402</u>

Activity for the *Development Authority* for the year ended December 31, 2021, was as follows:

Business-Type activities	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year	Due After One Year
Notes payable	\$ 244,586	\$ -	\$ (244,586)	\$ -	\$ -	\$ -
Total Business-type activities	<u>\$ 244,586</u>	<u>\$ -</u>	<u>\$ (244,586)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NOTE 8 - INTERFUND BALANCES AND ACTIVITY

The composition of interfund balances as of December 31, 2021, is as follows:

<u>Due To</u>	<u>Due From</u>					Total
	General Fund	SPLOST	American Rescue Plan Act	Other Nonmajor Governmental Funds	Internal Service Fund	
General Fund	\$ -	\$ 668,663	\$ 1,096,071	\$ 170,446	\$ 65,169	\$ 2,000,349
Other Nonmajor Governmental Funds	1,303,349	-	-	-	-	1,303,349
Solid Waste Fund	1,324,904	-	-	-	-	1,324,904
DCAR GIS Fund	83,344	-	-	-	-	83,344
Total	<u>\$ 2,711,597</u>	<u>\$ 668,663</u>	<u>\$ 1,096,071</u>	<u>\$ 170,446</u>	<u>\$ 65,169</u>	<u>\$ 4,711,946</u>

These balances resulted from 1) the time lag between the dates that interfund goods and services are provided or reimbursable expenditures occur, 2) the time lag between the dates that transactions are recorded in the accounting system, 3) the time lag between the dates that payments between funds are made, 4) short-term loans, and 5) to fund capital projects.

DAWSON COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2021

Interfund transfers as of the year ended December 31, 2021, are as follows:

	Transfers In			Total Transfers Out
	General Fund	Other Nonmajor Governmental Funds	DCAR GIS Fund	
<u>Transfers Out</u>				
General Fund	\$ -	\$ 4,290,540	\$ 81,678	\$ 4,372,218
SPLOST	669,910	-	-	669,910
Other Nonmajor Governmental Funds	89,448	22,162	-	111,610
Total - Transfers in	<u>\$ 759,358</u>	<u>\$ 4,312,702</u>	<u>\$ 81,678</u>	<u>\$ 5,153,738</u>

Transfers are used to 1) supplement operating budgets, 2) help fund construction projects and debt service, and 3) move the County's matching portion on federal and state grants.

NOTE 9 - RETIREMENT PLANS

DEFINED BENEFIT PENSION PLAN

Plan Description

The County contributes to the Association of County Commissioners of Georgia (ACCG) Dawson County Defined Benefit Plan (the ACCG Plan), which is a defined benefit pension plan. All employees hired on or after January 1, 2007 are not eligible for participation in the previously adopted plan.

The Plan provides retirement, disability, and death benefits to plan participants and beneficiaries. The Plan, through execution of an adoption agreement, is affiliated with the Association of County Commissioners of Georgia Third Restated Defined Benefit Plan (the ACCG Plan), an agent multiple-employer pension plan administered by GEBCorp. The ACCG, in its role as the Plan Sponsor, has the sole authority to amend the provisions of the ACCG Plan, as provided in Section 19.03 of the ACCG Plan document. The County has the authority to amend the adoption agreement, which defines the specific benefit provisions of the Plan, as provided in Section 19.02 of the ACCG Plan Document. The Plan issues a publicly available financial report that includes financial statements and required supplementary information for the Plan. That report may be obtained by writing to Dawson County Board of Commissioners, 25 Justice Way, Suite 2313, Dawsonville, GA 30534.

All full-time County employees were eligible to participate in the Plan after completing three years of service and having reached their 21st birthday. 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 after the age of 60 with at least ten years of service and three years of plan participation.

DAWSON COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2021

Upon eligibility to retire, participants are entitled to a monthly benefit in the amount of 1% of average annual compensation multiplied by the participant's total number of years of service. The Plan also provides benefits in the event of death or disability.

Participant counts as of January 1, 2020, (the preceding year actuarial valuation date) and covered compensation (base on covered earnings for the preceding year) are shown below:

Retirees, beneficiaries and disabled participants receiving benefits	55
Terminated plan participants entitled to but not yet receiving benefits	106
Active employees participating in the Plan	<u>52</u>
Total number of Plan participants	<u><u>213</u></u>
Covered compensation for active participants	\$ 2,924,532
Contributions as a percentage of its covered-employee payroll	7.28%

Contributions

The County is required to contribute at an actuarially determined rate. The contribution amount is determined using actuarial methods and assumptions approved by the ACCG Plan trustees and must satisfy the minimum contribution requirement contained in the State of Georgia Statutes. Section 47-20 of the Georgia Code sets forth the funding standards for state and local governmental pension plans. The annual County contribution meets or exceeds the minimum funding requirements of Georgia Statute 47-20. Beginning in 2020, all active employees who are participants in the defined benefit plan must contribute 3% each pay period.

Net Pension Liability

The County's net pension liability was measured as of December 31, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2020.

The total pension liability as of the January 1, 2020 valuation was determined by an actuarial valuation using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.00%
Salary Increases	2.50%-5.50%, average, including inflation
Investment rate of return	7.00%, net of pension plan investment expense, including inflation.

DAWSON COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2021

Mortality rates were based on the Pub-2010 Amount weighted Mortality Table with a blend of 50% of the General Employees Table and 50% of the Public Safety Employees with a Scale AA to 2020 for Males and Females.

The actuarial assumptions used in the January 1, 2020 valuation were based on the results of an actuarial experience study dated February, 2019.

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

Asset Class	Target Allocation	Long-term expected real rate of return*
Fixed income	30.00%	3.07%
Domestic large equities	30.00	1.97
Domestic mid equities	5.00	0.86
Domestic small equities	5.00	0.30
REIT	5.00	0.52
International	15.00	0.47
Multi cap	5.00	0.51
Global allocation	5.00	0.58
TOTAL	100.00%	

* Rates shown are net of inflation

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

DAWSON COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2021

Change in the Net Pension Liability

	Pension <u>Liability</u>	Fiduciary Net <u>Position</u>	Net Pension <u>Liability</u>
Balances at December 31, 2020	\$ 7,513,036	\$ 6,459,876	\$ 1,053,160
Changes for the year:			
Service cost	84,148	-	84,148
Interest	514,746	-	514,746
Difference between expected and actual experience	(102,513)	-	(102,513)
Contribution-employer	-	125,651	(125,651)
Contribution-employee	-	46,142	(46,142)
Plan Change	1,253,159	-	1,253,159
Net investment income	-	870,806	(870,806)
Assumption Change	11,783	-	11,783
Benefit payments	(319,064)	(319,064)	-
Administrative expense	-	(31,094)	31,094
Other charges	-	(43,093)	43,093
Net changes	<u>1,442,259</u>	<u>649,348</u>	<u>792,911</u>
Balances at December 31, 2021 *	<u>\$ 8,955,295</u>	<u>\$ 7,109,224</u>	<u>\$ 1,846,071</u>

* Measurement date December 31, 2020

The following presents the County's net pension liability calculated using the discount rate of 7.00%, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00%) or 1-percentage-point higher (8.00%) than the current rate:

	1 % Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
County's net pension liability	<u>\$ 3,025,399</u>	<u>\$ 1,846,071</u>	<u>\$ 860,815</u>

Detailed information about the pension plan's fiduciary net position is available in separately issued financial report. That report may be obtained by writing to Dawson County Board of Commissioners, 25 Justice Way, Suite 2313, Dawsonville, GA 30534.

DAWSON COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2021

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

For the year ended December 31, 2021, the County recognized pension expense of \$1,482,917. At December 31, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of assumptions	\$ 38,688	\$ -
Net difference between projected and actual earnings on pension plan investments	-	(594,158)
County contributions subsequent to the measurement date	117,988	-
TOTAL	\$ 156,676	\$ (594,158)

County contributions of \$117,988 subsequent to the measurement date are reported as deferred outflows of resources and will be recognized as a reduction of the net pension liability in the fiscal year ending December 31, 2022.

Deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended December 31,	
2022	\$ (159,984)
2023	(85,133)
2024	(230,564)
2025	(79,789)
2026	-
Thereafter	-
	\$ (555,470)

DEFINED CONTRIBUTION PLAN

Plan Description

Effective January 1, 2007, the County, by resolution, adopted the ACCG 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 5% of salary.

DAWSON COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2021

Funding Policy

Contributions totaling \$758,624 (\$315,874 employer and \$442,750 employee) were made in accordance with the Plan A guidelines and the designations by County Employees.

NOTE 10 - RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. During 2021, 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

As of July 1, 2019, the County changed coverage to a fully-insured policy and did not report an estimated liability for outstanding claims at December 31, 2021.

OTHER

The County is a member of the Association of the 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 \$50,000 per individual claim for Law Enforcement and Errors and Omission, and \$25,000 per individual claim for all other types. 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, 2021, there was not need for such assessment.

WORKERS' COMPENSATION

ACCG Group Self-Insurance Workers' Compensation Fund

The County participates in the Association County Commissioners of Georgia (ACCG) Group Self-Insurance Workers' Compensation Fund (GSIWCF), a self-insured pool cooperative arrangement amount 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, 2021, there was no need for such an assessment. Therefore, no liability for this has been included in the amounts below.

DAWSON COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2021

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

The funds are to defend and protect the members of the fund 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 taxed 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.

Summary of insurance coverage at the year ended December 31, 2021, was as follows:

Property	<u>Type</u>	<u>Amount in Force</u>	
		\$ 77,468,380	
		<u>Limits of Liability</u>	
	<u>Type</u>	<u>Each Occurrence</u>	<u>Aggregate</u>
General Liability		\$ 1,000,000	None
Law Enforcement Liability		\$ 1,000,000	None
Errors and Omission Liability		\$ 1,000,000	\$ 3,000,000
Automobile Liability		\$ 1,000,000	None
Employers' Liability		\$ 2,000,000	\$ 2,000,000
Crime Liability		\$ 150,000	None
Worker's Compensation		Statutory	Statutory

There has been no significant reduction in insurance coverages from coverages in the prior year. In addition, settled claims resulting from these risks have not exceeded commercial insurance coverages in any of the past three fiscal years.

NOTE 11 - CONTINGENT LIABILITIES AND COMMITMENTS

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.

DAWSON COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2021

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 five years after the grant closeout date, which occurred February 2009.

NOTE 12 - LANDFILL CLOSURE AND POSTCLOSURE CARE COST

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 thirty years after closure. The County recognizes a portion of the closure and postclosure care costs in each operating period even though actual payouts will not occur until the landfill is closed. The amount recognized each year is based on the landfill capacity used as of the balance sheet date.

As of December 31, 2021, the County has recorded a liability for the Burt Creek Landfill of \$774,843, which represents the estimated closure and postclosure costs based on 100% of landfill capacity used to date. All estimated liability for these costs has been recognized since the landfill is no longer used. The landfill was officially closed February 7, 2002. These amounts are based on what it would cost to perform all closure and postclosure in 2021. Actual cost may be higher due to inflation, changes in technology, or changes in regulations.

The County is also required to demonstrate financial assurance that the closure and postclosure care cost can be paid in the future. The County has fulfilled this requirement for the period ended December 31, 2021, based on requirements issued by the Environmental Protection Agency.

NOTE 13 - CERTAIN SIGNIFICANT ESTIMATES

As discussed in Note 1, estimates are used in the preparation of these financial statements. Five of the estimates qualified as a significant estimate, in that it is reasonably possible that the estimate will change in the near term due to one or more future confirming events and this change will have a material effect on the financial statements.

The estimate for the closure/postclosure costs of the County's Burt Creek Landfill qualifies as a significant estimate. Dawson County's Engineering Department has estimated the remaining closure, remediation, and the thirty year post closure monitoring cost to be \$774,843. The County has accrued the difference between the estimated liability this year and the amount accrued as of the end of the previous year, as an operating expense in the current year.

DAWSON COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2021

The estimate for allowance for doubtful accounts relating to Dawson County EMS accounts receivable qualifies as a significant estimate. The estimate is calculated based on 30% of accounts 1-120 days past due, 50% of accounts 121-150 days past due and 100% of accounts greater than 150 days past due.

The estimates for claims payable for workers compensation, as discussed in Note 10, qualify as significant estimates.

The estimate for accumulated depreciation on capital assets qualifies as a significant estimate. This estimate is based on the original or estimated cost of the assets depreciated over the estimated useful lives using the straight line method.

The amount reported as the estimated amounts for the net pension liability and related deferred inflows and outflows for pension expense qualify as significant estimates and are based on actuarial studies and projections.

NOTE 14 - GEORGIA MOUNTAINS REGIONAL COMMISSION

Under Georgia law, the County, in conjunction with other cities and counties in the area are members of the Georgia Mountains Regional Commission (GMRC) and is required to pay annual dues thereto. During its year ended December 31, 2021, the County paid \$26,374 in such dues. Membership in GMRC is required by the official Code of Georgia Annotated (OCGA) Section 50-8-34 which provides for the organizational structure of the GMRC in Georgia.

The GMRC Board membership includes the chief elected official of each county and municipality of the area. OCGA 50-8-39.1 provides that the member governments are liable for any debts or obligations of GMRC. Separate financial statements may be obtained from:

Georgia Mountains Regional Commission
P. O. Box 1720
Gainesville, Georgia 30503-1720

NOTE 15 - HOTEL/MOTEL TAX

During the year ended December 31, 2021, the County collected \$703,791 of which \$281,516 was required to be spent to promote tourism, conventions, and trade shows. The County actually spent \$568,342. This was 202% of the tax receipts to be expended for these purposes under OCGA 48-13-51. The County complied with the requirements of this law.

DAWSON COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2021

NOTE 16 - CONDUIT DEBT OBLIGATIONS

From time to time, the Development Authority of Dawson County (the Authority) has issued industrial revenue bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying leases. Upon repayment on the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the Authority, the County, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

As of December 31, 2021, the amount of industrial revenue bonds issued on behalf of private-sector entities outstanding was \$33,000,000.

In 2016, the Authority entered into a contract with the Kroger Company to issue \$23,000,000 of Series 2015 Economic Development bonds which mature December 1, 2026 and bear interest at a rate of 6.00%. The bonds are payable solely from payments received from a contract with the Kroger Company. The amount of Series 2015 debt outstanding at December 31, 2021 is \$23,000,000.

In 2021, the Authority entered into a contract with the Peaks of Dawsonville to issue \$10,000,000 of Series 2021 Economic Development bonds which mature October 1, 2023 and bear interest at a rate of 0.28%. The bonds are payable solely from payments received from a contract with the Peaks of Dawsonville. The amount of Series 2021 debt outstanding at December 31, 2021 is \$10,000,000.

NOTE 17 - TAX ABATEMENTS

The County is subject to tax incentives granted by the Development Authority of Dawson County (the Authority), an entity created by the State of Georgia and activated by the Board of Commissioners of Dawson County. These incentives are negotiated on an individual basis as a reduction of property taxes by percentage of total taxes and have the stated purpose of increasing business activity and employment in the County by allowing localities to abate property taxes for a variety of economic development purposes, including business relocation, retention, and expansion. The incentives may be granted to any business located within or promising to relocate to a local government's geographic area and require the business to enter into a sale-leaseback transaction with the Authority in exchange for tax exempt debt financing for the purpose of locating to the area or expansion of current facilities. In addition to the commitment of the debt financing, the business may also commit to certain economic or employment increases. The incentive agreements contain a provision that the business may lose a portion of the abatement for the year if the business fails to meet its jobs and/or investment goals.

DAWSON COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2021

The County has not made any commitments as part of the agreement other than to reduce taxes.

For the fiscal year ended December 31, 2021, the County abated property taxes totaling \$123,984, 60% abated for the purpose: Grocery Store and Retail Center.

NOTE 19 - COVID-19

In March 2020, the World Health Organization declared the outbreak of a novel coronavirus (COVID-19) as a "Public Health Emergency of International Concern," which continues to spread throughout the world and has adversely impacted global commercial activity and contributed to significant declines and volatility in financial markets. The coronavirus outbreak and government responses are creating disruption in global supply chains and adversely impacted many industries. The outbreak could have a continued material adverse impact on economic and market conditions and trigger a period of global economic slowdown. The rapid development and fluidity of this situation precludes any predication as to the ultimate material adverse impact of the coronavirus outbreak. Nevertheless, the outbreak presents uncertainty and risk with respect to the County, its performance, and its financial results.

On March 27, 2020 the Coronavirus Aid, Relief and Economic Security Act ("CARES Act") was enacted. The County received and expended \$1,196,773 in FY 2020 for expenditures related to public safety and various items during the COVID-19 pandemic.

On March 11, 2021 the American Rescue Plan Act of 2021, ("ARPA") was enacted. The County received \$2,535,587 as of December 31, 2021. These funds are to be used for expenditures related to recovery from the COVID-19 pandemic as outlined by the United States Department of Treasury. During the current year, the County recognized \$1,101,278 as revenue and \$1,434,309 as unearned revenue. See Note 5 for more information about unearned revenue.

Required Supplementary Information

DAWSON COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE NET PENSION LIABILITY -
ACCG DAWSON COUNTY DEFINED BENEFIT PLAN
For the Year Ended December 31, 2021
"Unaudited"

<u>For the Year Ended December 31,</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Net pension liability	\$ 1,846,071	\$ 1,053,160	\$ 1,161,326	\$ 276,166	\$ 797,143	\$ 669,483	\$ 264,576
Covered payroll	\$ 2,924,532	\$ 2,909,037	\$ 3,441,061	\$ 2,624,916	\$ 2,973,803	\$ 3,248,961	\$ 3,371,231
Net pension liability as a percentage of its covered payroll	63.12%	36.20%	33.75%	10.52%	26.81%	20.61%	7.85%
Total pension liability	\$ 8,955,295	\$ 7,513,036	\$ 6,712,250	\$ 6,281,077	\$ 6,018,442	\$ 5,535,171	\$ 5,053,380
Fiduciary net position	\$ 7,109,259	\$ 6,459,876	\$ 5,550,924	\$ 6,004,911	\$ 5,221,299	\$ 4,865,688	\$ 4,788,804
Plan fiduciary net position as a percentage of the total pension liability	79.40%	86.00%	82.70%	95.60%	86.75%	87.90%	94.76%

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

DAWSON COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CONTRIBUTIONS -
ACCG DAWSON COUNTY DEFINED BENEFIT PLAN
For the Year Ended December 31, 2021
"Unaudited"

<u>For the Year Ended December 31,</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contribution	\$ 86,421	\$ 101,714	\$ 108,387	\$ 79,743	\$ 169,562	\$ 200,831	\$ 238,267
Contributions in relation to the contractually required contribution	117,988	125,028	125,651	181,461	210,003	231,194	238,267
Contribution deficiency (excess)	<u>\$ (31,567)</u>	<u>\$ (23,314)</u>	<u>\$ (17,264)</u>	<u>\$ (101,718)</u>	<u>\$ (40,441)</u>	<u>\$ (30,363)</u>	<u>\$ -</u>
County's covered payroll	\$2,518,099	\$2,924,532	\$2,909,037	\$3,441,061	\$2,624,916	\$2,973,803	\$3,248,961
Contributions as a percentage of covered payroll	4.69%	4.28%	4.32%	5.27%	8.00%	7.77%	7.33%

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

DAWSON COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF NOTES TO REQUIRED SUPPLEMENTARY INFORMATION -
ACCG DAWSON COUNTY DEFINED BENEFIT PLAN
For the Year Ended December 31, 2021
"Unaudited"

Method and Assumptions Used in Calculations of Actuarially Determined Contributions

The actuarially determined contribution rates in the schedule of contributions are calculated as December 31, one year prior to the end of the fiscal year in which donations are reported. The following actuarial methods and assumptions were used to determine the contractually required contributions for the year ended December 31, 2021 reported in that schedule:

Valuation Date	January 1, 2020
Actuarial Cost Method	Entry Age Normal
Amortization Method	Level percentage of payroll, open
Remaining Amortization period	30 years
Asset Valuation method	Five-year smoothed market
Inflation Rate	2.00%
Salary Increases	2.50%-5.50%, including inflation
Investment rate of return	7.00%, net of pension plan investment expense, including inflation.

DAWSON COUNTY, GEORGIA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
For the Year Ended December 31, 2021
(Required Supplementary Information)

	BUDGET AMOUNTS			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
FUND BALANCE, Beginning of year	\$ 12,204,625	\$ 12,204,625	\$ 12,204,625	\$ -
RESOURCES (INFLOWS)				
Taxes	24,585,673	24,585,673	28,967,497	4,381,824
Licenses and permits	1,001,350	1,001,350	1,668,023	666,673
Intergovernmental	309,800	309,800	478,500	168,700
Fines and forfeitures	254,500	294,500	464,091	169,591
Charges for services	2,272,472	2,336,470	2,593,991	257,521
Contributions and donations	-	93,460	97,022	3,562
Investment income	129,150	129,150	20,315	(108,835)
Miscellaneous	79,950	136,979	198,990	62,011
Transfers in	86,610	86,610	759,358	672,748
Total Resources (Inflows)	<u>28,719,505</u>	<u>28,973,992</u>	<u>35,247,787</u>	<u>6,273,795</u>
AMOUNTS AVAILABLE FOR APPROPRIATION	<u>40,924,130</u>	<u>41,178,617</u>	<u>47,452,412</u>	<u>6,273,795</u>
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
General Government				
Administration	174,957	191,707	185,247	6,460
Executive	258,512	254,512	240,891	13,621
Chief executive	1,202,252	1,036,103	829,178	206,925
Elections	299,405	299,405	270,692	28,713
Accounting	617,259	617,259	603,283	13,976
Law	2,000	1,000	801	199
Data processing/MIS	533,618	532,709	528,712	3,997
Human resources	252,121	264,121	227,215	36,906
Tax commissioner	437,071	435,071	427,456	7,615
Tax assessor	526,431	526,431	520,957	5,474
Tax assessor-real property	18,807	18,807	6,479	12,328
Risk management	316,500	428,564	364,835	63,729
Buildings	1,026,339	1,039,624	962,914	76,710
Public information	113,374	113,374	112,373	1,001
Total General Government	<u>5,778,646</u>	<u>5,758,687</u>	<u>5,281,033</u>	<u>477,654</u>
Judicial				
Judicial administration	-	-	940	(940)
Superior court	568,324	569,246	569,246	-
Clerk of superior court	628,416	674,301	671,307	2,994
District attorney	796,139	796,139	778,359	17,780
Magistrate court	459,792	461,792	441,094	20,698
Probate court	337,856	377,856	330,384	47,472
Juvenile court	274,809	321,989	321,988	1
Public defender	456,796	456,796	452,653	4,143
Total Judicial	<u>3,522,132</u>	<u>3,658,119</u>	<u>3,565,971</u>	<u>92,148</u>
Public Safety				
Sheriff	4,002,287	4,258,340	4,114,819	143,521
Criminal investigation	32,850	25,685	25,684	1
Uniform patrol	33,495	12,084	12,083	1
Detention center	3,033,982	2,967,381	2,756,179	211,202
Court services	831,918	804,218	739,670	64,548
Fire	2,453,378	2,659,577	2,290,848	368,729
Firemen's association	22,260	18,243	17,981	262
Fire administration	170,925	200,362	200,361	1
Emergency medical services	2,771,502	3,128,195	2,716,560	411,635
Coroner	125,843	133,790	133,789	1
Agencies	-	55,891	13,500	42,391
Animal shelter	150,000	150,000	150,000	-
School resource officers	483,991	490,555	449,760	40,795
Other public safety	60,000	34,356	34,356	-
Emergency management	127,936	126,002	126,002	-
Total Public Safety	<u>14,300,367</u>	<u>15,064,679</u>	<u>13,781,592</u>	<u>1,283,087</u>
Public Works				
Public works administration	227,027	225,497	223,601	1,896
Highways and streets	1,747,144	1,748,674	1,601,688	146,986
Other maintenance	86,754	86,754	86,754	-
Total Public Works	<u>2,060,925</u>	<u>2,060,925</u>	<u>1,912,043</u>	<u>148,882</u>

DAWSON COUNTY, GEORGIA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
For the Year Ended December 31, 2021
(Required Supplementary Information)

	BUDGET AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL		FINAL BUDGET
				POSITIVE (NEGATIVE)
CONTINUED.....				
Public Health and Welfare				
Health department	162,000	162,000	162,000	-
Indigent welfare	55,300	55,300	49,900	5,400
Senior citizens center	109,932	192,510	105,934	86,576
Other public health and welfare	27,500	27,500	27,500	-
Total Public Health and Welfare	<u>354,732</u>	<u>437,310</u>	<u>345,334</u>	<u>91,976</u>
Recreation and Culture				
Parks	1,281,447	1,379,279	1,349,617	29,662
Library	425,000	425,000	425,000	-
Total Recreation and Culture	<u>1,706,447</u>	<u>1,804,279</u>	<u>1,774,617</u>	<u>29,662</u>
Housing and development				
Forestry	95,078	95,078	91,439	3,639
Planning and zoning	678,968	662,974	660,382	2,592
Economic development	240,000	240,000	240,000	-
Total Housing and Development	<u>1,014,046</u>	<u>998,052</u>	<u>991,821</u>	<u>6,231</u>
Transfers out	<u>2,050,736</u>	<u>2,466,555</u>	<u>4,372,218</u>	<u>(1,905,663)</u>
TOTAL CHARGES TO APPROPRIATIONS	<u>30,788,031</u>	<u>32,248,606</u>	<u>32,024,629</u>	<u>223,977</u>
CHANGE IN FUND BALANCE	<u>(2,068,526)</u>	<u>(3,274,614)</u>	<u>3,223,158</u>	<u>6,497,772</u>
FUND BALANCE, End of year	<u>\$ 10,136,099</u>	<u>\$ 8,930,011</u>	<u>\$ 15,427,783</u>	<u>\$ 6,497,772</u>

NOTES TO THE BUDGETARY COMPARISON SCHEDULE

1. The budgetary basis of accounting used in this schedule is the same as GAAP.

DAWSON COUNTY, GEORGIA
AMERICAN RESCUE PLAN ACT
SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE
For the Year Ended December 31, 2021
(Required Supplementary Information)

	BUDGET AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
FUND BALANCE, Beginning of year	\$ -	\$ -	\$ -	\$ -
RESOURCES (INFLOWS)				
Intergovernmental	-	1,101,287	1,101,278	(9)
Investment income	-	-	1,282	1,282
Total Resources (Inflows)	-	1,101,287	1,102,560	1,273
AMOUNTS AVAILABLE FOR APPROPRIATION	-	1,101,287	1,102,560	1,273
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
General government	-	5,873	5,871	2
Judicial	-	1,125	1,124	1
Public safety	-	1,022,587	1,022,584	3
Public works	-	66,863	66,861	2
Public health and welfare	-	546	545	1
Recreation and culture	-	3,421	3,421	-
Housing and development	-	872	872	-
TOTAL CHARGES TO APPROPRIATIONS	-	1,101,287	1,101,278	9
CHANGE IN FUND BALANCE	-	-	1,282	1,282
FUND BALANCE, End of year	\$ -	\$ -	\$ 1,282	\$ 1,282

NOTES TO THE BUDGETARY COMPARISON SCHEDULE

1. The budgetary basis of accounting used in this schedule is the same as GAAP.

Combining Statements

Non-major Governmental Funds

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 its 911 emergency system.

Multiple Grants Fund: This fund is used to account for all reimbursement grant 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 that are restricted for the maintenance of the County Jail.

Hotel/Motel Tax Fund: 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.

Victims Rights and Assistance Fund: This fund is used to account for the fines and forfeitures received that are reserved for assisting victims of crime.

Special Revenue Funds

Drug Abuse Treatment and Education Fund: This fund is used to account for the fines and forfeitures received that are reserved to create and maintain drug education programs in the County.

District Attorney Seizure Fund: This fund is used to account for 10% collected 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.

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

**DAWSON COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2021**

SPECIAL REVENUE FUNDS

	EMERGENCY TELEPHONE SERVICES	DRUG ABUSE TREATMENT AND EDUCATION	MULTIPLE GRANTS FUND	JAIL	RESTRICTED PROGRAMS FUND	HOTEL MOTEL TAX	LAW LIBRARY	VICTIMS RIGHTS AND ASSISTANCE
ASSETS								
Cash	\$ 211,254	\$ 81,486	\$ -	\$ 287,830	\$ -	\$ -	\$ 49,281	\$ 16,518
Receivables (net of allowance for uncollectibles)	103,738	-	433,581	-	15,929	69,160	-	-
Due from other funds	-	-	-	-	165,660	134,371	-	-
TOTAL ASSETS	<u>\$ 314,992</u>	<u>\$ 81,486</u>	<u>\$ 433,581</u>	<u>\$ 287,830</u>	<u>\$ 181,589</u>	<u>\$ 203,531</u>	<u>\$ 49,281</u>	<u>\$ 16,518</u>
LIABILITIES AND FUND BALANCES								
Liabilities								
Accounts payable	\$ 62,890	\$ -	\$ 19,198	\$ -	\$ 155	\$ 124,062	\$ 14,860	\$ 5,918
Other accrued items	16,055	-	194,362	-	1,503	-	-	-
Due to other funds	101,713	25,000	42,125	-	-	-	-	364
TOTAL LIABILITIES	<u>180,658</u>	<u>25,000</u>	<u>255,685</u>	<u>-</u>	<u>1,658</u>	<u>124,062</u>	<u>14,860</u>	<u>6,282</u>
DEFERRED INFLOWS OF RESOURCES								
Unavailable revenue -other	-	-	104	-	-	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>-</u>	<u>-</u>	<u>104</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES, AND DEFERRED INFLOWS OF RESOURCES	<u>180,658</u>	<u>25,000</u>	<u>255,789</u>	<u>-</u>	<u>1,658</u>	<u>124,062</u>	<u>14,860</u>	<u>6,282</u>
FUND BALANCES								
Restricted:								
Impact fee projects	-	-	-	-	-	-	-	-
Judicial programs	-	56,486	177,792	-	-	-	34,421	10,236
Public safety programs	134,334	-	-	287,830	179,931	-	-	-
Housing and development programs	-	-	-	-	-	79,469	-	-
Assigned:								
Capital equipment and infrastructure	-	-	-	-	-	-	-	-
TOTAL FUND BALANCES	<u>134,334</u>	<u>56,486</u>	<u>177,792</u>	<u>287,830</u>	<u>179,931</u>	<u>79,469</u>	<u>34,421</u>	<u>10,236</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 314,992</u>	<u>\$ 81,486</u>	<u>\$ 433,581</u>	<u>\$ 287,830</u>	<u>\$ 181,589</u>	<u>\$ 203,531</u>	<u>\$ 49,281</u>	<u>\$ 16,518</u>

**DAWSON COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2021**

	SPECIAL REVENUE FUNDS			CAPITAL PROJECTS FUNDS		
	INMATE WELFARE	DISTRICT ATTORNEY SEIZURE	SHERIFF'S SEIZURE	CAPITAL PROJECTS FUND	IMPACT FEES	TOTAL NONMAJOR GOVERNMENTAL FUNDS
ASSETS						
Cash	\$ 98,308	\$ 7,660	\$ 31,837	\$ 2,139,223	\$ 3,089,255	\$ 6,012,652
Receivables (net of allowance for uncollectibles)	-	-	-	53,732	-	676,140
Due from other funds	-	-	-	1,530	1,001,788	1,303,349
TOTAL ASSETS	<u>\$ 98,308</u>	<u>\$ 7,660</u>	<u>\$ 31,837</u>	<u>\$ 2,194,485</u>	<u>\$ 4,091,043</u>	<u>\$ 7,992,141</u>
LIABILITIES AND FUND BALANCES						
Liabilities						
Accounts payable	\$ -	\$ -	\$ -	\$ 60,252	\$ 793	\$ 288,128
Other accrued items	-	-	-	-	-	211,920
Due to other funds	-	1,244	-	-	-	170,446
TOTAL LIABILITIES	<u>-</u>	<u>1,244</u>	<u>-</u>	<u>60,252</u>	<u>793</u>	<u>670,494</u>
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue -other	-	-	-	-	-	104
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>104</u>
TOTAL LIABILITIES, AND DEFERRED INFLOWS OF RESOURCES	<u>-</u>	<u>1,244</u>	<u>-</u>	<u>60,252</u>	<u>793</u>	<u>670,598</u>
FUND BALANCES						
Restricted:						
Impact fee projects	-	-	-	-	4,090,250	4,090,250
Judicial programs	-	6,416	-	-	-	285,351
Public safety programs	98,308	-	31,837	-	-	732,240
Housing and development programs	-	-	-	-	-	79,469
Assigned:						
Capital equipment and infrastructure	-	-	-	2,134,233	-	2,134,233
TOTAL FUND BALANCES	<u>98,308</u>	<u>6,416</u>	<u>31,837</u>	<u>2,134,233</u>	<u>4,090,250</u>	<u>7,321,543</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 98,308</u>	<u>\$ 7,660</u>	<u>\$ 31,837</u>	<u>\$ 2,194,485</u>	<u>\$ 4,091,043</u>	<u>\$ 7,992,141</u>

DAWSON COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2021

SPECIAL REVENUE FUNDS

	EMERGENCY TELEPHONE SERVICE	DRUG ABUSE TREATMENT AND EDUCATION	MULTIPLE GRANTS FUND	JAIL	RESTRICTED PROGRAMS FUND	HOTEL MOTEL TAX	LAW LIBRARY	VICTIMS RIGHTS AND ASSISTANCE
REVENUES								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 703,790	\$ -	\$ -
Intergovernmental	-	-	1,900,012	-	200,130	-	-	-
Fines and forfeitures	-	23,934	-	42,619	-	-	24,790	20,198
Charges for services	611,226	-	77,902	-	-	-	-	-
Contributions and donations	-	-	550	-	93,870	-	-	-
Interest income	146	63	-	278	-	-	38	13
Miscellaneous	-	-	1,139	-	-	117	-	-
TOTAL REVENUES	611,372	23,997	1,979,603	42,897	294,000	703,907	24,828	20,211
EXPENDITURES								
Current Expenditures								
General government	-	-	173,354	-	-	-	-	-
Judicial	-	-	597,280	-	-	-	4,407	19,697
Public safety	1,068,824	-	621,802	28,933	35,224	-	-	-
Public works	-	-	715,004	-	-	-	-	-
Public health and welfare	-	-	730,546	-	-	-	-	-
Recreation and culture	-	-	-	-	-	-	-	-
Housing and development	-	-	-	-	233,218	580,342	-	-
Capital outlay	-	-	92,056	-	-	-	-	-
TOTAL EXPENDITURES	1,068,824	-	2,930,042	28,933	268,442	580,342	4,407	19,697
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(457,452)	23,997	(950,439)	13,964	25,558	123,565	20,421	514
OTHER FINANCING SOURCES (USES)								
Sale of county property	-	-	-	-	-	-	-	-
Transfers in	456,308	-	968,922	-	26,257	-	-	-
Transfers out	-	(25,000)	-	-	-	(71,750)	(14,860)	-
TOTAL OTHER FINANCING SOURCES (USES)	456,308	(25,000)	968,922	-	26,257	(71,750)	(14,860)	-
NET CHANGE IN FUND BALANCES	(1,144)	(1,003)	18,483	13,964	51,815	51,815	5,561	514
FUND BALANCES, Beginning of year	135,478	57,489	159,309	273,866	128,116	27,654	28,860	9,722
FUND BALANCES, End of year	\$ 134,334	\$ 56,486	\$ 177,792	\$ 287,830	\$ 179,931	\$ 79,469	\$ 34,421	\$ 10,236

DAWSON COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2021

	SPECIAL REVENUE FUNDS			CAPITAL PROJECTS FUND		TOTAL NONMAJOR GOVERNMENTAL FUNDS
	INMATE WELFARE	DISTRICT ATTORNEY SEIZURE	SHERIFF'S SEIZURE	CAPITAL PROJECTS FUND	IMPACT FEES	
REVENUES						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 703,790
Intergovernmental	-	-	-	-	-	2,100,142
Fines and forfeitures	-	3,119	41,703	-	-	156,363
Charges for services	93,569	-	-	-	2,199,729	2,982,426
Contributions and donations	-	-	-	-	-	94,420
Interest income	91	6	26	337	2,226	3,224
Miscellaneous	-	-	-	-	-	1,256
TOTAL REVENUES	93,660	3,125	41,729	337	2,201,955	6,041,621
EXPENDITURES						
Current Expenditures						
General government	-	-	-	177,957	-	351,311
Judicial	-	1,949	-	-	-	623,333
Public safety	72,234	-	33,842	48,167	-	1,909,026
Public works	-	-	-	106,467	-	821,471
Public health and welfare	-	-	-	-	-	730,546
Recreation and culture	-	-	-	-	24,200	24,200
Housing and development	-	-	-	49,896	-	863,456
Capital outlay	22,526	-	-	668,325	-	782,907
TOTAL EXPENDITURES	94,760	1,949	33,842	1,050,812	24,200	6,106,250
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(1,100)	1,176	7,887	(1,050,475)	2,177,755	(64,629)
OTHER FINANCING SOURCES (USES)						
Sale of county property	-	-	-	55,505	-	55,505
Transfers in	-	-	-	2,861,215	-	4,312,702
Transfers out	-	-	-	-	-	(111,610)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	2,916,720	-	4,256,597
NET CHANGE IN FUND BALANCES	(1,100)	1,176	7,887	1,866,245	2,177,755	4,191,968
FUND BALANCES, Beginning of year	99,408	5,240	23,950	267,988	1,912,495	3,129,575
FUND BALANCES, End of year	\$ 98,308	\$ 6,416	\$ 31,837	\$ 2,134,233	\$ 4,090,250	\$ 7,321,543

DAWSON COUNTY, GEORGIA
EMERGENCY TELEPHONE SYSTEM SPECIAL REVENUE FUND
SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE
For the Year Ended December 31, 2021

	BUDGET AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
FUND BALANCE, Beginning of year	\$ 135,478	\$ 135,478	\$ 135,478	\$ -
RESOURCES (INFLOWS)				
Charges for services	558,500	558,500	611,226	52,726
Investment income	1,600	1,600	146	(1,454)
Transfer in	456,308	553,129	456,308	(96,821)
Total Resources (Inflows)	<u>1,016,408</u>	<u>1,113,229</u>	<u>1,067,680</u>	<u>(45,549)</u>
AMOUNTS AVAILABLE FOR APPROPRIATION	<u>1,151,886</u>	<u>1,248,707</u>	<u>1,203,158</u>	<u>(45,549)</u>
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Public safety	<u>1,016,408</u>	<u>1,113,229</u>	<u>1,068,824</u>	<u>44,405</u>
TOTAL CHARGES TO APPROPRIATIONS	<u>1,016,408</u>	<u>1,113,229</u>	<u>1,068,824</u>	<u>44,405</u>
CHANGE IN FUND BALANCE	<u>-</u>	<u>-</u>	<u>(1,144)</u>	<u>(1,144)</u>
FUND BALANCE, End of year	<u>\$ 135,478</u>	<u>\$ 135,478</u>	<u>\$ 134,334</u>	<u>\$ (1,144)</u>

NOTES TO THE BUDGETARY COMPARISON SCHEDULE

1. The budgetary basis of accounting used in this schedule is the same as GAAP.

DAWSON COUNTY, GEORGIA
DRUG ABUSE TREATMENT AND EDUCATION SPECIAL REVENUE FUND
SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE
For the Year Ended December 31, 2021

	BUDGET AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
FUND BALANCE, Beginning of year	\$ 57,489	\$ 57,489	\$ 57,489	\$ -
RESOURCES (INFLOWS)				
Fines and forfeitures	28,800	28,800	23,934	(4,866)
Investment income	1,200	1,200	63	(1,137)
Total Resources (Inflows)	<u>30,000</u>	<u>30,000</u>	<u>23,997</u>	<u>(6,003)</u>
AMOUNTS AVAILABLE FOR APPROPRIATION	<u>87,489</u>	<u>87,489</u>	<u>81,486</u>	<u>(6,003)</u>
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Judicial	5,000	5,000	-	5,000
Transfers out	25,000	25,000	25,000	-
TOTAL CHARGES TO APPROPRIATIONS	<u>30,000</u>	<u>30,000</u>	<u>25,000</u>	<u>5,000</u>
CHANGE IN FUND BALANCE	<u>-</u>	<u>-</u>	<u>(1,003)</u>	<u>(1,003)</u>
FUND BALANCE, End of year	<u>\$ 57,489</u>	<u>\$ 57,489</u>	<u>\$ 56,486</u>	<u>\$ (1,003)</u>

NOTES TO THE BUDGETARY COMPARISON SCHEDULE

1. The budgetary basis of accounting used in this schedule is the same as GAAP.

DAWSON COUNTY, GEORGIA
MULTIPLE GRANTS SPECIAL REVENUE FUND
SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE
For the Year Ended December 31, 2021

	BUDGET AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
FUND BALANCE, Beginning of year	\$ 159,309	\$ 159,309	\$ 159,309	\$ -
RESOURCES (INFLOWS)				
Intergovernmental	1,647,497	1,967,585	1,900,012	(67,573)
Charges for services	82,600	81,248	77,902	(3,346)
Contributions and donations	-	550	550	-
Miscellaneous	-	1,140	1,139	(1)
Transfer in	913,725	1,158,943	968,922	(190,021)
Total Resources (Inflows)	<u>2,643,822</u>	<u>3,209,466</u>	<u>2,948,525</u>	<u>(260,941)</u>
AMOUNTS AVAILABLE FOR APPROPRIATION	<u>2,803,131</u>	<u>3,368,775</u>	<u>3,107,834</u>	<u>(260,941)</u>
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
General government	-	173,355	173,354	1
Judicial	619,907	711,857	689,336	22,521
Public safety	519,142	750,187	621,802	128,385
Public works	610,168	765,005	715,004	50,001
Public health and welfare	894,605	809,062	730,546	78,516
TOTAL CHARGES TO APPROPRIATIONS	<u>2,643,822</u>	<u>3,209,466</u>	<u>2,930,042</u>	<u>279,424</u>
CHANGE IN FUND BALANCE	<u>-</u>	<u>-</u>	<u>18,483</u>	<u>18,483</u>
FUND BALANCE, End of year	<u>\$ 159,309</u>	<u>\$ 159,309</u>	<u>\$ 177,792</u>	<u>\$ 18,483</u>

NOTES TO THE BUDGETARY COMPARISON SCHEDULE

1. The budgetary basis of accounting used in this schedule is the same as GAAP.

DAWSON COUNTY, GEORGIA
JAIL SPECIAL REVENUE FUND
SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE
For the Year Ended December 31, 2021

	BUDGET AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
FUND BALANCE, Beginning of year	\$ 273,866	\$ 273,866	\$ 273,866	\$ -
RESOURCES (INFLOWS)				
Fines and forfeitures	38,500	38,500	42,619	4,119
Investment income	1,000	1,000	278	(722)
Total Resources (Inflows)	<u>39,500</u>	<u>39,500</u>	<u>42,897</u>	<u>3,397</u>
AMOUNTS AVAILABLE FOR APPROPRIATION	<u>313,366</u>	<u>313,366</u>	<u>316,763</u>	<u>3,397</u>
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Public safety	39,500	39,500	28,933	10,567
TOTAL CHARGES TO APPROPRIATIONS	<u>39,500</u>	<u>39,500</u>	<u>28,933</u>	<u>10,567</u>
CHANGE IN FUND BALANCE	<u>-</u>	<u>-</u>	<u>13,964</u>	<u>13,964</u>
FUND BALANCE, End of year	<u>\$ 273,866</u>	<u>\$ 273,866</u>	<u>\$ 287,830</u>	<u>\$ 13,964</u>

NOTES TO THE BUDGETARY COMPARISON SCHEDULE

1. The budgetary basis of accounting used in this schedule is the same as GAAP.

DAWSON COUNTY, GEORGIA
RESTRICTED PROGRAM SPECIAL REVENUE FUND
SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE
For the Year Ended December 31, 2021

	BUDGET AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
FUND BALANCE, Beginning of year	\$ 128,116	\$ 128,116	\$ 128,116	\$ -
RESOURCES (INFLOWS)				
Intergovernmental	195,793	240,597	200,130	(40,467)
Contributions and donations	-	92,172	93,870	1,698
Transfer in	26,257	26,257	26,258	1
Total Resources (Inflows)	<u>222,050</u>	<u>359,026</u>	<u>320,258</u>	<u>(38,768)</u>
AMOUNTS AVAILABLE FOR APPROPRIATION	<u>350,166</u>	<u>487,142</u>	<u>448,374</u>	<u>(38,768)</u>
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Public safety	-	77,364	35,225	42,139
Housing and development	222,050	399,941	233,218	166,723
TOTAL CHARGES TO APPROPRIATIONS	<u>222,050</u>	<u>477,305</u>	<u>268,443</u>	<u>208,862</u>
CHANGE IN FUND BALANCE	<u>-</u>	<u>(118,279)</u>	<u>51,815</u>	<u>170,094</u>
FUND BALANCE, End of year	<u>\$ 128,116</u>	<u>\$ 9,837</u>	<u>\$ 179,931</u>	<u>\$ 170,094</u>

NOTES TO THE BUDGETARY COMPARISON SCHEDULE

1. The budgetary basis of accounting used in this schedule is the same as GAAP.

DAWSON COUNTY, GEORGIA
HOTEL/MOTEL TAX SPECIAL REVENUE FUND
SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE
For the Year Ended December 31, 2021

	BUDGET AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
FUND BALANCE, Beginning of year	\$ 27,654	\$ 27,654	\$ 27,654	\$ -
RESOURCES (INFLOWS)				
Taxes	450,000	704,901	703,790	(1,111)
Miscellaneous	-	-	117	117
Total Resources (Inflows)	<u>450,000</u>	<u>704,901</u>	<u>703,907</u>	<u>(994)</u>
AMOUNTS AVAILABLE FOR APPROPRIATION	<u>477,654</u>	<u>732,555</u>	<u>731,561</u>	<u>(994)</u>
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Housing and development	378,250	580,344	580,342	2
Transfers out	<u>71,750</u>	<u>124,557</u>	<u>71,750</u>	<u>52,807</u>
TOTAL CHARGES TO APPROPRIATIONS	<u>450,000</u>	<u>704,901</u>	<u>652,092</u>	<u>52,809</u>
CHANGE IN FUND BALANCE	<u>-</u>	<u>-</u>	<u>51,815</u>	<u>51,815</u>
FUND BALANCE, End of year	<u>\$ 27,654</u>	<u>\$ 27,654</u>	<u>\$ 79,469</u>	<u>\$ 51,815</u>

NOTES TO THE BUDGETARY COMPARISON SCHEDULE

1. The budgetary basis of accounting used in this schedule is the same as GAAP.

DAWSON COUNTY, GEORGIA
LAW LIBRARY SPECIAL REVENUE FUND
SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE
For the Year Ended December 31, 2021

	BUDGET AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
FUND BALANCE, Beginning of year	\$ 28,860	\$ 28,860	\$ 28,860	\$ -
RESOURCES (INFLOWS)				
Fines and forfeitures	19,600	19,600	24,790	5,190
Investment income	150	150	38	(112)
Total Resources (Inflows)	<u>19,750</u>	<u>19,750</u>	<u>24,828</u>	<u>5,078</u>
AMOUNTS AVAILABLE FOR APPROPRIATION	<u>48,610</u>	<u>48,610</u>	<u>53,688</u>	<u>5,078</u>
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Judicial	9,500	9,500	4,407	5,093
Transfers out	<u>14,860</u>	<u>14,860</u>	<u>14,860</u>	<u>-</u>
TOTAL CHARGES TO APPROPRIATIONS	<u>24,360</u>	<u>24,360</u>	<u>19,267</u>	<u>5,093</u>
CHANGE IN FUND BALANCE	<u>(4,610)</u>	<u>(4,610)</u>	<u>5,561</u>	<u>10,171</u>
FUND BALANCE, End of year	<u>\$ 24,250</u>	<u>\$ 24,250</u>	<u>\$ 34,421</u>	<u>\$ 10,171</u>

NOTES TO THE BUDGETARY COMPARISON SCHEDULE

1. The budgetary basis of accounting used in this schedule is the same as GAAP.

DAWSON COUNTY, GEORGIA
VICTIMS RIGHTS AND ASSISTANCE SPECIAL REVENUE FUND
SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE
For the Year Ended December 31, 2021

	BUDGET AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
FUND BALANCE, Beginning of year	\$ 9,722	\$ 9,722	\$ 9,722	\$ -
RESOURCES (INFLOWS)				
Fines and forfeitures	17,150	17,150	20,198	3,048
Investment income	600	600	13	(587)
Total Resources (Inflows)	<u>17,750</u>	<u>17,750</u>	<u>20,211</u>	<u>2,461</u>
AMOUNTS AVAILABLE FOR APPROPRIATION	<u>27,472</u>	<u>27,472</u>	<u>29,933</u>	<u>2,461</u>
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Judicial	17,750	19,920	19,697	223
TOTAL CHARGES TO APPROPRIATIONS	<u>17,750</u>	<u>19,920</u>	<u>19,697</u>	<u>223</u>
CHANGE IN FUND BALANCE	<u>-</u>	<u>(2,170)</u>	<u>514</u>	<u>2,684</u>
FUND BALANCE, End of year	<u>\$ 9,722</u>	<u>\$ 7,552</u>	<u>\$ 10,236</u>	<u>\$ 2,684</u>

NOTES TO THE BUDGETARY COMPARISON SCHEDULE

1. The budgetary basis of accounting used in this schedule is the same as GAAP.

DAWSON COUNTY, GEORGIA
INMATE WELFARE SPECIAL REVENUE FUND
SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE
For the Year Ended December 31, 2021

	BUDGET AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
FUND BALANCE, Beginning of year	\$ 99,408	\$ 99,408	\$ 99,408	\$ -
RESOURCES (INFLOWS)				
Charges for services	72,000	72,000	93,569	21,569
Investment income	300	300	91	(209)
Miscellaneous	500	500	-	(500)
Total Resources (Inflows)	<u>72,800</u>	<u>72,800</u>	<u>93,660</u>	<u>20,860</u>
AMOUNTS AVAILABLE FOR APPROPRIATION	<u>172,208</u>	<u>172,208</u>	<u>193,068</u>	<u>20,860</u>
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Public safety	<u>85,000</u>	<u>85,000</u>	<u>94,760</u>	<u>(9,760)</u>
TOTAL CHARGES TO APPROPRIATIONS	<u>85,000</u>	<u>85,000</u>	<u>94,760</u>	<u>9,760</u>
CHANGE IN FUND BALANCE	<u>(12,200)</u>	<u>(12,200)</u>	<u>(1,100)</u>	<u>11,100</u>
FUND BALANCE, End of year	<u>\$ 87,208</u>	<u>\$ 87,208</u>	<u>\$ 98,308</u>	<u>\$ 11,100</u>

NOTES TO THE BUDGETARY COMPARISON SCHEDULE

1. The budgetary basis of accounting used in this schedule is the same as GAAP.

DAWSON COUNTY, GEORGIA
DISTRICT ATTORNEY SEIZURE SPECIAL REVENUE FUND
SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE
For the Year Ended December 31, 2021

	BUDGET AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
FUND BALANCE, Beginning of year	\$ 5,240	\$ 5,240	\$ 5,240	\$ -
RESOURCES (INFLOWS)				
Fines and forfeitures	2,975	2,975	3,119	144
Investment income	25	25	6	(19)
Total Resources (Inflows)	<u>3,000</u>	<u>3,000</u>	<u>3,125</u>	<u>125</u>
AMOUNTS AVAILABLE FOR APPROPRIATION	<u>8,240</u>	<u>8,240</u>	<u>8,365</u>	<u>125</u>
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Judicial	3,000	3,000	1,949	1,051
TOTAL CHARGES TO APPROPRIATIONS	<u>3,000</u>	<u>3,000</u>	<u>1,949</u>	<u>1,051</u>
CHANGE IN FUND BALANCE	<u>-</u>	<u>-</u>	<u>1,176</u>	<u>1,176</u>
FUND BALANCE, End of year	<u>\$ 5,240</u>	<u>\$ 5,240</u>	<u>\$ 6,416</u>	<u>\$ 1,176</u>

NOTES TO THE BUDGETARY COMPARISON SCHEDULE

1. The budgetary basis of accounting used in this schedule is the same as GAAP.

DAWSON COUNTY, GEORGIA
SHERIFF'S SEIZURE SPECIAL REVENUE FUND
SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE
For the Year Ended December 31, 2021

	BUDGET AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
FUND BALANCE, Beginning of year	\$ 23,950	\$ 23,950	\$ 23,950	\$ -
RESOURCES (INFLOWS)				
Fines and forfeitures	10,000	33,142	41,703	8,561
Investment income	160	160	26	(134)
Miscellaneous	540	540	-	(540)
Total Resources (Inflows)	<u>10,700</u>	<u>33,842</u>	<u>41,729</u>	<u>7,887</u>
AMOUNTS AVAILABLE FOR APPROPRIATION	<u>34,650</u>	<u>57,792</u>	<u>65,679</u>	<u>7,887</u>
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Public safety	<u>10,700</u>	<u>33,842</u>	<u>33,842</u>	<u>-</u>
TOTAL CHARGES TO APPROPRIATIONS	<u>10,700</u>	<u>33,842</u>	<u>33,842</u>	<u>-</u>
CHANGE IN FUND BALANCE	<u>-</u>	<u>-</u>	<u>7,887</u>	<u>7,887</u>
FUND BALANCE, End of year	<u>\$ 23,950</u>	<u>\$ 23,950</u>	<u>\$ 31,837</u>	<u>\$ 7,887</u>

NOTES TO THE BUDGETARY COMPARISON SCHEDULE

1. The budgetary basis of accounting used in this schedule is the same as GAAP.

Custodial Funds

These funds are used to account for assets held by the County as agent for individuals, private organizations, other governments and/or other funds.

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 the 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
COMBINING STATEMENT OF FIDUCIARY NET POSITION
ALL CUSTODIAL FUNDS
December 31, 2021

	TAX COMMISSIONER	CLERK OF SUPERIOR COURT	PROBATE COURT	MAGISTRATE COURT	INMATE FUND	TOTAL
ASSETS						
Cash	\$ 930,670	\$ 1,357,995	\$ 137,999	\$ 4,522	\$ 99,189	\$ 2,530,375
TOTAL ASSETS	<u>930,670</u>	<u>1,357,995</u>	<u>137,999</u>	<u>4,522</u>	<u>99,189</u>	<u>2,530,375</u>
LIABILITIES						
Accounts Payable	<u>807,950</u>	<u>169,723</u>	<u>6,510</u>	<u>1,664</u>	<u>35,589</u>	<u>1,021,436</u>
TOTAL LIABILITIES	<u>807,950</u>	<u>169,723</u>	<u>6,510</u>	<u>1,664</u>	<u>35,589</u>	<u>1,021,436</u>
NET POSITION						
Restricted for others	<u>122,720</u>	<u>1,188,272</u>	<u>131,489</u>	<u>2,858</u>	<u>63,600</u>	<u>1,508,939</u>
TOTAL NET POSITION	<u>\$ 122,720</u>	<u>\$ 1,188,272</u>	<u>\$ 131,489</u>	<u>\$ 2,858</u>	<u>\$ 63,600</u>	<u>\$ 1,508,939</u>

DAWSON COUNTY, GEORGIA
COMBINING STATEMENT OF FIDUCIARY NET POSITION
ALL CUSTODIAL FUNDS
For the Year Ended December 31, 2021

	TAX COMMISSIONER	CLERK OF SUPERIOR COURT	PROBATE COURT	MAGISTRATE COURT	INMATE FUND	TOTAL
ADDITIONS						
Taxes collected for other entities	\$ 46,869,498	\$ -	\$ -	\$ -	\$ -	\$ 46,869,498
Fees collected for other entities	-	3,468,039	558,139	69,198	733,192	4,828,568
Court individual cases	255,136	546,564	374,502	11,585	-	1,187,787
TOTAL ADDITIONS	47,124,634	4,014,603	932,641	80,783	733,192	52,885,853
DEDUCTIONS						
Payments of taxes to other entities	46,869,498	-	-	-	-	46,869,498
Payments of fees to other entities	-	3,467,150	558,139	72,711	-	4,098,000
Payments to others	213,778	394,690	312,813	10,107	669,592	1,600,980
TOTAL DEDUCTIONS	47,083,276	3,861,840	870,952	82,818	669,592	52,568,478
CHANGE IN NET POSITION	41,358	152,763	61,689	(2,035)	63,600	317,375
TOTAL NET POSITION, Beginning of year	81,361	1,035,508	69,801	4,892	-	1,191,562
TOTAL NET POSITION, End of year	\$ 122,720	\$ 1,188,272	\$ 131,489	\$ 2,858	\$ 63,600	\$ 1,508,939

Supplementary Information

State Reporting Section

DAWSON COUNTY, GEORGIA
SCHEDULE OF PROJECTS CONSTRUCTED WITH SPECIAL PURPOSE LOCAL OPTION SALES TAX
Year Ended December 31, 2021

PROJECT	ORIGINAL		CURRENT		EXPENDITURES	
	ESTIMATED COSTS	ESTIMATED COSTS	ESTIMATED COSTS	PRIOR YEARS	CURRENT YEAR	
SPLOST #6 - Commenced July 1, 2015						
LEVEL 2 COUNTY PROJECTS						
Roads, Streets, and Bridges	\$ 21,200,000	\$ 21,202,837	\$ 12,219,348	\$ 3,559,603		
Public Works Facilities & Equipment	2,500,000	4,062,993	4,062,993	420,867		
Recycling Facility	100,000	100,000				
Fire Station/Community Center	1,750,000	1,750,000	1,482,014	113,184		
Recreational Facilities	4,067,000	4,067,000	3,501,212	218,566		
Public Safety Vehicles & Equipment - Sheriff	3,883,000	3,883,000	2,609,745	602,923		
Public Safety Vehicles & Equipment - Fire/Emergency Services	2,500,000	3,234,720	3,234,720	71,894		
Informational Technology Equipment	350,000	1,769,789	1,769,789	177,008		
Subtotal All County Projects	36,350,000	40,070,339	28,879,821	5,164,045		
MUNICIPAL PROJECTS						
CITY OF DAWSONVILLE (1)	9,650,000	9,650,000	7,495,644	821,462		
Subtotal All City Projects	9,650,000	9,650,000	4,084,628	821,462		
Total SPLOST #6 Projects	\$ 46,000,000	\$ 49,720,339	\$ 32,964,449	\$ 5,985,507		
SPLOST #7 - Commenced July 1, 2021						
LEVEL 2 COUNTY PROJECTS						
Public Safety Projects - Emergency Operations Center and E-911 Radio System	\$ 8,500,000	\$ 8,500,000	\$ -	\$ 18,400		
OTHER COUNTY PROJECTS						
IT Infrastructure	1,500,000	1,500,000	-	669,910		
Courthouse and Administration Building	500,000	500,000	-			
Public Safety Vehicles & Equipment - Fire/Emergency Services	8,550,000	8,550,000	-			
Public Safety Vehicles & Equipment - Sheriff	3,400,000	3,400,000	-			
Public Works Facilities & Equipment	18,900,000	18,900,000	-			
County Administration	2,100,000	2,100,000	-			
Recreational Facilities	5,870,000	5,870,000	-			
Public Health Building	2,500,000	2,500,000	-			
Development Authority	2,000,000	2,000,000	-			
Subtotal All County Projects	45,320,000	45,320,000	-	688,310		
MUNICIPAL PROJECTS						
CITY OF DAWSONVILLE (1)	6,180,000	6,180,000	-	-		
Subtotal All City Projects	6,180,000	6,180,000	-	-		
Total SPLOST #7 Projects	51,500,000	51,500,000	-	688,310		

(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.

(2) SPLOST #4 closed in 2021 and SPLOST #5 closed in 2020.

DAWSON COUNTY, GEORGIA
Reconciliation of Expenditures for SPLOST
Year Ended December 31, 2021

Statement of Revenues, Expenditures and Changes in Fund Balance (page 5)		\$ 6,006,745
	Expenditures	669,910
	Transfers	<u>6,673,817</u>
Expenditures reported on Splost schedule		<u>\$ 6,673,817</u>
Schedule of Projects Constructed With Special Purpose Local Option Sales Tax (page 73)		
	SPLOST #6 - 2015	5,985,507
	SPLOST #7 - 2021	688,310
Total		<u>\$ 6,673,817</u>

3

Statistical Section

STATISTICAL SECTION

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.

Contents	Table
Financial Trends	
<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	1
Changes in Net Position	2
Fund Balances of Governmental Funds	3
Changes in Fund Balances of Governmental Funds	4
Statement of Revenues, Expenditures and Changes in Fund Balances	4A
General Governmental Tax Revenues by Source	5
Revenue Capacity	
<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	6
Property Tax Rates (Direct and Overlapping Governments)	7
Principal Property Taxpayers	8
Property Tax Levies and Collections	9
Debt Capacity	
<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	10
<i>Reserved for Future Use</i>	11
Direct and Overlapping Governmental Activities Debt	12
Legal Debt Margin Information	13
Pledged Revenue Coverage	14
Demographic and Economic Information	
<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	15
Principal Employers	16
Operating Information	
<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	17
Operating Indicators by Function	18
Capital Asset Statistics by Function	19

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

Note: Tables may not add due to rounding

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

	2012	2013	2014	2015 ⁽¹⁾	2016	2017	2018	2019	2020	2021
GOVERNMENTAL ACTIVITIES										
Net Investment in capital assets	\$ 63,685	\$ 65,951	\$ 69,194	\$ 70,368	\$ 70,253	\$ 72,448	\$ 67,092	\$ 72,297	\$ 74,828	\$ 74,760
Restricted	5,245	4,916	4,522	4,150	5,965	7,135	11,570	12,472	12,911	20,472
Unrestricted	2,336	2,310	2,055	3,390	4,197	4,560	9,422	8,296	11,909	13,643
Total governmental activities net position	\$ 71,264	\$ 73,176	\$ 75,771	\$ 77,907	\$ 80,414	\$ 84,142	\$ 88,084	\$ 93,065	\$ 99,649	\$ 108,875
BUSINESS-TYPE ACTIVITIES										
Net Investment in capital assets	\$ 2,064	\$ 1,914	\$ 1,839	\$ 1,771	\$ 1,617	\$ 1,558	\$ 1,591	\$ 1,634	\$ 1,622	\$ 1,631
Restricted	(254)	(89)	71	351	716	1,151	1,372	685	775	777
Total business-type activities net position	\$ 1,810	\$ 1,825	\$ 1,909	\$ 2,123	\$ 2,333	\$ 2,710	\$ 2,963	\$ 2,319	\$ 2,397	\$ 2,409
PRIMARY GOVERNMENT										
Net investment in capital assets	\$ 65,749	\$ 67,865	\$ 71,033	\$ 72,139	\$ 71,870	\$ 74,006	\$ 68,682	\$ 73,931	\$ 76,451	\$ 76,391
Restricted	5,245	4,916	4,522	4,150	5,965	7,135	11,570	12,472	12,911	20,472
Unrestricted	2,082	2,221	2,126	3,741	4,913	5,711	10,795	8,981	12,684	14,420
Total primary government net position	\$ 73,074	\$ 75,001	\$ 77,680	\$ 80,030	\$ 82,747	\$ 86,852	\$ 91,047	\$ 95,384	\$ 102,046	\$ 111,283

Note:

(1) In 2015, the County implemented GASB 68.

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
EXPENSES										
Governmental activities:										
General government	\$ 6,224	\$ 4,424	\$ 4,640	\$ 4,608	\$ 5,009	\$ 5,050	\$ 5,899	\$ 5,962	\$ 8,357	\$ 6,464
Judicial	2,583	2,769	2,760	2,736	3,176	3,258	3,513	3,896	4,325	4,325
Public safety	11,676	11,706	12,027	12,326	13,003	14,078	15,081	16,129	16,571	20,214
Public works	4,542	3,951	3,861	5,175	5,145	5,503	5,784	6,311	7,735	7,698
Health and welfare	852	832	765	829	892	931	977	986	1,041	1,210
Recreation and culture	1,555	1,495	1,521	1,559	1,607	1,815	1,833	1,982	2,068	2,263
Housing and development	907	834	946	1,084	1,183	1,167	1,379	1,495	1,625	1,887
Interest on long-term debt	1,678	1,089	730	327	116	86	92	95	85	76
Total governmental activities expenses	30,018	27,100	27,249	28,643	30,131	31,889	34,558	36,857	41,808	44,137
Business-type activities:										
Solid Waste	546	475	444	464	601	560	590	675	568	656
DCAR GIS	143	153	14	30	15	76	68	57	61	87
Total business-type activities expenses	689	627	459	494	616	636	658	732	629	742
Total primary government expenses	30,706	27,727	27,707	29,137	30,747	32,525	35,216	37,589	42,436	44,879
PROGRAM REVENUES										
Governmental activities:										
Charges for services:										
General government	1,644	616	767	746	741	775	1,117	1,227	1,406	1,429
Judicial	1,029	912	923	980	987	934	794	843	769	1,066
Public safety	1,308	1,297	1,434	1,288	1,490	1,295	1,382	1,833	1,791	2,069
Public works	1	-	-	-	2	2	52	78	54	76
Health and welfare	10	10	13	12	12	12	9	10	4	6
Recreation and culture	185	176	208	196	209	206	428	877	1,255	2,142
Housing and development	105	154	196	201	328	357	352	477	828	1,277
Total charges for services	4,282	3,166	3,540	3,422	3,769	3,581	4,135	5,346	6,107	8,065
Operating grants and contributions	1,229	1,035	1,079	1,494	1,824	1,270	1,678	1,836	5,428	3,265
Capital grants and contributions	290	538	817	310	459	1,749	271	978	1,251	591
Total governmental activities program revenues	5,801	4,739	5,436	5,225	6,052	6,600	6,084	8,160	12,786	11,921

continued

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Business-type activities:										
Charges for services:										
Solid Waste	621	629	678	695	811	932	827	664	650	666
DCAR GIS	3	2	3	2	3	7	14	12	8	5
Total charges for services	623	631	681	697	815	940	841	675	658	671
Operating grants and contributions	-	-	-	-	-	-	-	-	-	-
Capital grants and contributions	-	-	-	-	-	-	-	-	-	-
Total business-type activities program revenues	623	631	681	697	815	940	841	675	658	671
Total primary government program revenues	\$ 6,425	\$ 5,370	\$ 6,117	\$ 5,922	\$ 6,866	\$ 7,540	\$ 6,925	\$ 8,835	\$ 13,443	\$ 12,592
Net (expense)/revenue										
Governmental activities	\$ (24,216)	\$ (22,361)	\$ (21,813)	\$ (23,418)	\$ (24,093)	\$ (25,288)	\$ (28,474)	\$ (28,697)	\$ (29,022)	\$ (32,216)
Business-type activities	(65)	4	223	202	199	303	182	(56)	29	(71)
Total primary government net expense	(24,281)	(22,357)	(21,591)	(23,216)	(23,894)	(24,985)	(28,291)	(28,753)	(28,993)	(32,287)
GENERAL REVENUES AND OTHER										
CHANGES IN NET POSITIONS										
Governmental activities:										
Taxes										
Property Taxes	10,426	9,663	9,209	10,129	10,492	11,172	13,303	13,576	13,479	15,087
Sales Taxes	12,181	12,013	12,398	12,617	13,282	14,878	16,142	17,354	18,513	22,267
Insurance premium tax	884	919	975	1,044	1,111	1,190	1,281	1,370	1,460	1,515
Real estate and recording taxes	249	268	211	88	78	103	579	694	1,007	1,216
Other taxes	935	973	1,029	1,350	1,427	1,561	1,057	1,069	1,084	1,355
Total taxes	24,675	23,836	23,822	25,228	26,390	28,904	32,362	34,063	35,542	41,440
Sale of Wetland Credits	-	-	-	-	-	-	-	-	-	-
Homeowner Tax Relief Grant	-	-	-	-	-	-	-	-	-	-
Investment earnings	505	399	403	216	51	45	109	152	84	25
Gain on sale of capital assets	17	1	1	1	38	98	13	291	-	31
Other	94	48	43	57	118	43	7	1	32	27
Transfers	(2)	(10)	139	(11)	(11)	(73)	(77)	588	(53)	(82)
Total governmental activities	25,289	24,274	24,408	25,491	26,586	29,017	32,415	35,095	35,606	41,442

continued

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Business-type activities:										
Investment earnings	-	-	-	-	-	-	-	-	-	-
Gain on sale of capital assets	-	-	-	-	-	-	(5)	-	(4)	-
Other	1	1	-	-	-	1	-	-	-	-
Transfers	2	10	(139)	11	11	73	77	(588)	53	82
Total business-type activities	3	11	(138)	11	12	74	71	(588)	49	82
Total primary government	25,291	24,285	24,269	25,502	26,598	29,091	32,486	34,507	35,655	41,524
CHANGE IN NET POSITIONS										
Governmental activities	1,073	1,913	2,594	2,073	2,493	3,729	3,942	6,398	6,584	9,226
Business-type activities	(63)	15	84	213	210	377	253	(644)	78	11
Total primary government	\$ 1,010	\$ 1,928	\$ 2,679	\$ 2,287	\$ 2,703	\$ 4,106	\$ 4,195	\$ 5,754	\$ 6,662	\$ 9,237

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General fund										
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	-	-	-	-	-	-	-	-	-	-
Nonspendable	568	450	467	559	558	711	639	979	770	568
Restricted	22	15	24	31	38	84	111	82	91	146
Assigned	652	764	212	426	1,766	1,467	656	1,875	2,069	845
Unassigned	4,396	4,084	4,546	5,208	5,103	5,971	7,832	6,004	9,276	13,869
Total general fund	\$ 5,638	\$ 5,314	\$ 5,248	\$ 6,225	\$ 7,466	\$ 8,233	\$ 9,238	\$ 8,940	\$ 12,205	\$ 15,428
All other governmental funds										
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved, reported in:										
Designated										
Special Revenue Funds										
Capital Projects Funds										
Debt Service Funds										
Restricted	12,587	10,143	7,427	4,984	5,926	7,051	11,459	12,390	12,816	20,326
Assigned	874	1,078	648	680	717	678	680	508	268	2,134
Unassigned				(762)	(775)	(820)	-	-	-	-
Total all other governmental funds	\$ 13,461	\$ 11,221	\$ 8,075	\$ 4,902	\$ 5,868	\$ 6,909	\$ 12,139	\$ 12,899	\$ 13,084	\$ 22,460

Note: In 2011, the County implemented GASB 54.

Note: In 2015, the County implemented GASB 68.

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

	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
REVENUES										
Taxes (see table 5)	\$ 24,521	\$ 23,694	\$ 23,649	\$ 25,057	\$ 26,207	\$ 28,720	\$ 32,260	\$ 34,067	\$ 35,519	\$ 41,514
Licenses and permits	392	449	484	503	644	675	669	786	1,204	1,668
Fines and forfeitures	778	604	647	654	668	591	502	501	372	620
Charges for services	3,267	2,279	2,578	2,437	2,649	2,501	1,779	3,885	4,267	5,576
Intergovernmental	1,319	1,457	1,775	1,677	2,018	1,788	2,832	2,630	6,276	3,680
Contributions and donations							136	116	402	191
Investment income	136	30	33	31	65	60	149	221	116	37
Miscellaneous	294	165	163	190	258	1,259	132	173	263	200
Total revenues	30,707	28,677	29,330	30,549	32,509	35,595	38,461	42,379	48,421	53,487
EXPENDITURES										
General government	4,512	3,397	3,521	3,598	3,870	3,974	4,774	4,970	5,035	5,276
Judicial	2,587	2,752	2,758	2,778	3,197	3,156	3,400	3,822	3,982	4,186
Public safety	10,357	10,376	10,889	10,880	11,470	12,305	13,200	13,903	14,963	16,496
Public works	1,697	1,858	2,207	2,815	11,489	1,879	2,023	2,356	3,689	4,051
Health and welfare	809	760	731	761	818	872	923	969	963	1,049
Recreation and culture	1,285	1,238	1,325	1,342	11,359	1,494	1,537	1,645	1,674	1,791
Housing and development	896	849	927	1,096	1,183	1,147	1,367	1,421	1,583	1,856
Intergovernmental	2,629	1,562	1,689	526	4,787	7,669	1,328	1,386	2,490	849
Capital Outlay				692	1,190	1,187	3,571	11,043	10,669	4,897
Principal on long-term debt	14,431	7,235	7,747	8,220	570	80	81	164	331	337
Interest on long-term debt	1,859	1,222	900	512	64	54	86	97	89	79
Issuance costs on long-term debt							-	-	-	-
Total expenditures	41,064	31,250	32,694	33,221	49,997	33,818	32,290	41,776	45,466	40,867
Excess of revenues over (under) expenditures	(10,357)	(2,573)	(3,364)	(2,672)	(17,488)	1,777	6,171	603	2,955	12,621
OTHER FINANCING SOURCES (USES)										
Sale of capital assets	49	19	14	229	29	104	79	300	552	56
Debt premiums and discounts							-	-	-	-
Proceeds from borrowing	2,930			196			449	-	-	-
Transfers in	9,527	9,531	9,444	5,808	1,784	2,683	2,275	3,586	2,570	5,072
Transfers out	(9,529)	(9,542)	(9,305)	(5,819)	(1,796)	(2,755)	(2,351)	(2,998)	(2,623)	(5,154)
Total other financing sources (uses)	2,977	8	153	414	18	31	452	888	498	(26)
Net change in fund balances	\$ (7,380)	\$ (2,565)	\$ (3,211)	\$ (2,258)	\$ (17,470)	\$ 1,808	\$ 6,623	\$ 1,491	\$ 3,453	\$ 12,595
Debt service as a percentage of noncapital expenditures	42.38%	28.49%	27.89%	26.71%	1.40%	0.51%	0.58%	0.85%	1.20%	1.16%

DAWSON COUNTY, GEORGIA
GENERAL FUND HISTORY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Last Five Fiscal Years
(amounts expressed in thousands)

	2017	2018	2019	2020	2021
REVENUES					
Taxes	\$ 20,326	\$ 23,191	\$ 24,372	\$ 25,223	\$ 28,967
Licenses and permits	675	669	786	1,204	1,668
Fines and forfeitures	450	300	386	2,363	479
Charges for services	1,820	375	377	273	464
Intergovernmental	182	1,805	2,199	2,177	2,594
Investment income	40	62	40	60	97
Contributions and Donations	43	96	128	70	20
Miscellaneous	43	121	165	262	199
TOTAL REVENUES	23,580	26,618	28,453	31,633	34,488
EXPENDITURES					
Current					
General government	3,946	4,604	4,821	4,931	4,917
Judicial	2,769	2,899	3,289	3,394	3,562
Public safety	11,108	11,472	12,204	11,879	13,554
Public works	1,345	1,417	1,480	1,893	1,817
Health and welfare	291	307	316	309	318
Recreation and culture	1,494	1,537	1,638	1,654	1,750
Housing and development	527	708	775	827	992
Intergovernmental		-	2	1,012	28
Capital Outlay		754	210	174	372
Debt Service					
Principal		15	105	270	275
Interest	100	85	83	77	69
TOTAL EXPENDITURES	21,580	23,797	24,923	26,421	27,652
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	1,999	2,821	3,530	5,212	6,836
OTHER FINANCING SOURCES (USES)					
Proceeds from borrowings		449	-	-	-
Proceeds from sale of capital assets	5	-	16	484	-
Transfers in		194	63	87	759
Transfers out	(1,237)	(2,072)	(2,877)	(2,519)	(4,372)
TOTAL OTHER FINANCING SOURCES (USES)	(1,232)	(1,429)	(2,798)	(1,948)	(3,613)
EXCESS OF REVENUES AND OTHER FINANCING OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)	767	1,392	732	3,264	3,223
FUND BALANCES, JANUARY 1	7,466	8,233	9,625	8,940	12,205
Cumulative effect of change in accounting principle	-	-	-	-	-
Prior Period Adjustments	-	-	(1,417)	-	-
FUND BALANCES, DECEMBER 31	\$ 8,233	\$ 9,626	\$ 8,940	\$ 12,205	\$ 15,428

The accompanying notes are an integral part of this statement.

Source: Audited Financial Statements of Dawson County

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

Fiscal Year	Property Taxes	Sales Taxes	Insurance Premium Tax	Real Estate & Recording Taxes	Other Taxes	Total
2012	\$ 10,428	\$ 12,181	\$ 884	\$ 249	\$ 780	\$ 24,522
2013	\$ 9,687	\$ 12,013	\$ 919	\$ 51	\$ 1,023	\$ 23,693
2014	\$ 9,207	\$ 12,398	\$ 975	\$ 58	\$ 1,021	\$ 23,659
2015	\$ 10,131	\$ 12,617	\$ 1,044	\$ 88	\$ 1,177	\$ 25,057
2016	\$ 10,502	\$ 13,282	\$ 1,111	\$ 78	\$ 1,235	\$ 26,208
2017	\$ 11,176	\$ 14,877	\$ 1,190	\$ 103	\$ 1,374	\$ 28,720
2018	\$ 13,201	\$ 16,142	\$ 1,281	\$ 579	\$ 1,057	\$ 32,260
2019	\$ 13,580	\$ 17,354	\$ 1,370	\$ 694	\$ 1,069	\$ 34,067
2020	\$ 13,457	\$ 18,513	\$ 1,460	\$ 1,007	\$ 1,084	\$ 35,519
2021	\$ 15,161	\$ 22,267	\$ 1,515	\$ 1,216	\$ 1,355	\$ 41,514

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)

Fiscal Year	Tax Year	Residential Property	Commercial Property	Motor Vehicles	Other (1)	Less Exemptions	Total Taxable Assessed Value	Total Direct Tax Rate (2)	Estimated Actual Value (3)	Assessed Value as a Percentage of Actual Value
2012	2011	\$ 750,638	\$ 144,338	\$ 71,234	\$ 299,696	\$ 67,201	\$ 1,198,705	8.138	\$ 2,996,763	40.00%
2013	2012	\$ 689,192	\$ 142,354	\$ 72,806	\$ 294,368	\$ 177,716	\$ 1,021,004	8.138	\$ 2,552,510	40.00%
2014	2013	\$ 724,547	\$ 134,742	\$ 61,251	\$ 292,782	\$ 174,797	\$ 1,038,525	8.138	\$ 2,596,313	40.00%
2015	2014	\$ 792,453	\$ 24,158	\$ 46,193	\$ 236,132	\$ 210,077	\$ 888,859	8.138	\$ 2,222,148	40.00%
2016	2015	\$ 829,097	\$ 162,495	\$ 35,695	\$ 118,671	\$ 192,613	\$ 953,345	8.138	\$ 2,383,363	40.00%
2017	2016	\$ 955,193	\$ 193,964	\$ 28,375	\$ 133,866	\$ 214,161	\$ 1,097,237	8.138	\$ 2,743,093	40.00%
2018	2017	\$ 1,023,711	\$ 193,245	\$ 22,737	\$ 131,868	\$ 221,234	\$ 1,150,327	8.138	\$ 2,875,818	40.00%
2019	2018	\$ 1,036,758	\$ 202,149	\$ 18,878	\$ 127,344	\$ 297,877	\$ 1,087,252	8.138	\$ 2,718,130	40.00%
2020	2019	\$ 1,123,736	\$ 219,522	\$ 16,163	\$ 129,894	\$ 229,673	\$ 1,259,642	8.138	\$ 3,149,105	40.00%
2021	2020	\$ 1,315,736	\$ 245,630	\$ 14,805	\$ 140,525	\$ 256,592	\$ 1,460,105	8.138	\$ 3,650,261	40.00%

Source: Georgia Department of Revenue

(1) Includes Mobile homes, aircraft, boats, miscellaneous personal property, timber and heavy equipment.

(2) This is the rate applicable to the unincorporated portion of the county.

(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 RATES - MILLS
LAST TEN FISCAL YEARS
(Mills - rate per \$1,000 of taxable assessed value)

<i>Tax Year</i>	<i>2012</i>	<i>2013</i>	<i>2014</i>	<i>2015</i>	<i>2016</i>	<i>2017</i>	<i>2018</i>	<i>2019</i>	<i>2020</i>	<i>2021</i>
<u>Fiscal Year</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
County - Incorporated	8.138	8.138	8.138	8.138	8.138	8.138	8.138	8.089	7.885	7.625
School Operations	15.546	17.246	17.246	16.496	15.778	15.778	15.778	15.778	15.778	15.000
School Debt Service	0.400	-	-	-	-	-	-	-	-	-
State of Georgia	0.200	0.150	0.100	0.050	-	-	-	-	-	-
Total Incorporated	23.884	25.534	26.067	26.796	26.458	23.916	23.916	23.867	23.663	22.625
Total Unincorporated	15.746	17.396	26.067	26.796	26.458	15.778	15.778	15.778	15.778	15.000

Municipalities

Dawsonville	-	-	-	-	-	-	-	-	-	-
-------------	---	---	---	---	---	---	---	---	---	---

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 unincorporated areas in computing the maximum rates.

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

Maximum rates:

Total Incorporated	23.884	25.534	32.196	33.023	32.585	23.916	23.916	23.867	23.663	22.625
Total Unincorporated	15.746	17.396	26.067	26.796	26.458	15.778	15.778	15.778	15.778	15.000

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

Taxpayer	Tax Year 2021			Tax Year 2012		
	Taxable Assessed Value ¹	Rank ²	Percentage of Total Taxable Assessed Value	Taxable Assessed Value ¹	Rank ²	Percentage of Total Taxable Assessed Value
CHELSEA GCA REALTY	\$ 17,102	1	1.17%	16,309	1	1.36%
HENDON-BRE DAWSON MARKETPLACE LLC	13,578	2	0.93%			
3MIND DAWSON FOREST LLC & SG ATLANTIC	11,158	3	0.76%			
GEORGIA POWER COMPANY	10,188	4	0.70%	7,345	3	0.61%
CROSSINGS OF DAWSONVILLE	10,168	5	0.70%			
GEORGIA TRANSMISSION CORP	8,583	6	0.59%	6,156	6	0.51%
CITY OF ATLANTA	6,959	7	0.48%	6,808	4	0.57%
PENLER DAWSONVILLE OWNER	6,023	8	0.41%			
DAWSON FOREST DEVELOPERS LLC	5,885	9	0.40%			
SAWNEE EMC	5,471	10	0.37%	3,841	8	0.32%
WALMART REAL ESTATE BUSINESS TRUST				8,010	2	0.67%
DAWSON FEE LLC				6,478	5	0.54%
FORESTER GA REAL ESTATE				5,320	7	0.44%
NORDSON CORPORATION				4,373	9	0.36%
WINDSTREAM				3,147	10	0.26%
Totals	\$ 95,116		6.51%	\$ 67,787		5.66%

Source: Dawson County Tax Commissioner

1. Amounts expressed in thousands.

2. 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 Tax Years
(amounts expressed in thousands)

Fiscal Year	Tax Year	Tax Due Date	Taxes Levied for the Tax Year		Interest, Costs, & Penalties	Total Adjusted Levy	Collected within Fiscal year of the Levy		Collections in Subsequent Years	Total Collections to Date		Uncollected Balance
			(Original Levy)	Adjustments			Amount	Percentage of Original Levy		Amount	Percentage of Adjusted Levy	
2012	2011	12/1/2011	\$ 9,711	\$ (139)	\$ 282	\$ 9,854	\$ 8,538	87.92%	\$ 1,330	\$ 9,868	100.14%	\$ (14)
2013	2012	12/1/2012	\$ 8,300	\$ (109)	\$ 174	\$ 8,365	\$ 7,460	89.88%	\$ 916	\$ 8,376	100.13%	\$ (11)
2014	2013	12/1/2013	\$ 8,326	\$ (22)	\$ 157	\$ 8,461	\$ 7,512	90.22%	\$ 949	\$ 8,461	100.00%	\$ -
2015	2014	12/1/2014	\$ 8,541	\$ (45)	\$ 120	\$ 8,616	\$ 7,796	91.28%	\$ 886	\$ 8,682	100.77%	\$ (66)
2016	2015	12/1/2015	\$ 8,742	\$ (57)	\$ 9	\$ 8,694	\$ 8,015	91.68%	\$ 803	\$ 8,818	99.03%	\$ (124)
2017	2016	12/1/2016	\$ 9,767	\$ (40)	\$ 42	\$ 9,769	\$ 8,894	91.06%	\$ 1,403	\$ 10,297	98.58%	\$ (528)
2018	2017	12/1/2017	\$ 10,389	\$ (67)	\$ 108	\$ 10,430	\$ 10,281	98.96%	\$ 1,245	\$ 11,526	110.51%	\$ (1,096)
2019	2018	12/1/2018	\$ 11,693	\$ (186)	\$ 89	\$ 11,596	\$ 11,492	98.28%	\$ 606	\$ 12,098	104.22%	\$ (502)
2020	2019	12/1/2019	\$ 12,021	\$ (49)	\$ 94	\$ 12,066	\$ 11,681	97.17%	\$ 598	\$ 12,279	101.77%	\$ (213)
2021	2020	12/1/2020	\$ 12,948	\$ (111)	\$ 93	\$ 12,930	\$ 12,305	95.03%	\$ 716	\$ 13,021	100.70%	\$ (91)
2022	2021	12/1/2021	\$ 13,010	\$ (382)	\$ 76	\$ 12,704	\$ 12,588	96.76%	\$ 661	\$ 13,249	104.29%	\$ (545)

Source: Dawson County Tax Commissioner's Office.

Taxes levied during the calendar year 2020 are recorded as revenues in the financial statements in 2021 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				Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
	Capital Leases	Notes Payable	Bonds Payable	Contracts Payable (2)			
2012	\$ 1,132	\$ -	\$ 22,525	\$ 2,930	\$ 26,587	3.66%	\$ 1,186
2013	\$ 922	\$ -	\$ 15,515	\$ 2,915	\$ 19,352	2.47%	\$ 853
2014	\$ 835	\$ -	\$ 7,865	\$ 2,905	\$ 11,605	1.29%	\$ 506
2015	\$ 686	\$ -	\$ -	\$ 2,895	\$ 3,581	0.42%	\$ 154
2016	\$ 132	\$ -	\$ -	\$ 2,880	\$ 3,012	0.31%	\$ 128
2017	\$ 66	\$ -	\$ -	\$ 2,865	\$ 2,931	0.30%	\$ 120
2018	\$ 449	\$ -	\$ -	\$ 2,850	\$ 3,299	0.30%	\$ 132
2019	\$ 391	\$ -	\$ -	\$ 2,745	\$ 3,136	0.28%	\$ 120
2020	\$ 330	\$ -	\$ -	\$ 2,475	\$ 2,805	0.24%	\$ 107
2021	\$ 268	\$ -	\$ -	\$ 2,200	\$ 2,468	0.21%	\$ 95

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 Table 15 for personal income and population data.

(2) Debt includes premiums, discounts, and amounts deferred on refunding.

DAWSON COUNTY, GEORGIA
DIRECT AND OVERLAPPING GOVERNMENT ACTIVITIES DEBT
GENERAL OBLIGATION DEBT
December 31, 2020
(amounts expressed in thousands)

<i>Jurisdiction</i>	<u><i>Debt Outstanding</i></u>	<u><i>Percentage Applicable to Government</i></u>	<u><i>Amount Applicable to Government</i></u>
Intergovernmental Contracts Obligation			
Etowah Water & Sewer Authority Contracts Payable	\$ 2,475	100.00%	\$ 2,475
Total Intergovernmental Contracts Obligation	<u>2,475</u>		<u>2,475</u>
Capital Leases			
Capital Leases	330	100.00%	330
Total Capital Leases	<u>330</u>		<u>330</u>
Total Direct obligations	<u>2,805</u>		<u>2,805</u>
Overlapping General Obligation Debt:			
Dawson County School System	16,345	100.00%	16,345
City of Dawsonville	-	100.00%	-
Total Overlapping General Obligation Debt	<u>16,345</u>		<u>16,345</u>
Total	<u>\$ 19,150</u>		<u>\$ 19,150</u>

Sources: Assessed value data used to estimate applicable percentages provided by the State Department of Revenue. Debt outstanding provided by the County & each local government. See Table 10.

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, and therefore responsible for repaying the debt, of each overlapping government.

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 overlapping government's boundaries and dividing it by the overlapping government's total taxable assessed value.

Debt and Assessed Value per Capita¹

	Per Capita	Debt Amount
Direct General Obligation (G.O.) debt per capita	\$ -	-
Direct and Contractual G.O. debt per capita	\$ 95	\$ 2,475,000
Direct debt, Contractual Debt, Notes, and Leases per capita	\$ 107	\$ 2,805,000
Direct and Contractual Debt, Notes, Leases, and Overlapping Debt per capita	\$ 733	\$ 19,150,000
Fair Market Value of Taxable Property per capita	\$ 143	
Grossed Assessed value of property before exemptions	\$ 1,489,315	
Net Tax digest for Maintenance and operations	\$ 1,259,642	
Estimated Fair Market Value of Taxable Property	\$ 3,723,288	
Population, estimated 2020	26,108	

¹ Based on estimated population for the County as shown above.

² Contractual debt represents long term Intergovernmental Contract obligations of Dawson County.

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Assessed value of property	\$ 1,265,906	\$ 1,198,720	\$ 1,213,322	\$ 1,098,936	\$ 1,145,958	\$ 1,311,398	\$ 1,371,561	\$ 1,385,129	\$ 1,489,315	\$ 1,716,697
Debt limit (10% of total assessed value)	126,591	119,872	121,332	109,894	114,596	131,140	137,156	138,513	148,932	171,670
Amount of Debt applicable to limit:										
General Obligation debt and contracts payable	25,455	18,430	10,770	2,895	2,880	2,865	2,850	2,745	2,475	2,200
Less: Resources restricted to paying principal	-	-	-	-	-	-	-	-	-	-
Total net debt applicable to limit	25,455	18,430	10,770	2,895	2,880	2,865	2,850	2,745	2,475	2,200
Legal debt margin	\$ 101,136	\$ 101,442	\$ 110,563	\$ 106,999	\$ 111,716	\$ 128,275	\$ 134,306	\$ 135,768	\$ 146,457	\$ 169,470
Total net debt applicable to the limit as a percentage of debt limit	20.11%	15.37%	8.88%	2.63%	2.51%	2.18%	2.08%	1.98%	1.66%	1.28%

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

Sales Tax Increment Bonds ⁽¹⁾					
Fiscal Year	Sales Tax Increment	Debt Service		Coverage	
		Principal	Interest		
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
2016	-	-	-		-
2017	-	-	-		-
2018	-	-	-		-
2019	-	-	-		-
2020	-	-	-		-
2021	-	-	-		-

⁽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 (2)	Unemployment Rate (3)
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%
2016	23,604	\$ 987,473	\$ 41,835	4.3%
2017	24,379	\$ 970,918	\$ 39,826	3.6%
2018	25,083	\$ 1,088,101	\$ 43,380	3.3%
2019	26,108	\$ 1,180,108	\$ 45,201	2.4%
2020	26,108	\$ 1,208,226	\$ 46,278	2.8%
2021	26,798	\$ 1,290,860	\$ 48,170	1.9%

Data sources:

- (1) US Bureau of the Census; Based on calendar year 2019
- (2) Federal Bureau of Economic Analysis; Based on calendar year 2020
- (3) Bureau of Labor Statistics; based on calendar year 2020

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

Employer	2021			2012		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
NORTH GEORGIA PREMIUM OUTLETS	1100	1	8.46%			
DAWSON COUNTY BOARD OF EDUCATION	556	2	4.28%	415	3	3.64%
DAWSON COUNTY BOARD OF COMMISSIONERS	327	3	2.52%	278	4	2.44%
GOLD CREEK FOODS	317	4	2.44%	900	2	7.90%
BTD MANUFACTURING	230	5	1.77%			
WALMART	221	6	1.70%	243	5	2.13%
KROGER	192	7	1.48%	147	7	1.29%
FORT DEARBORN	115	8	0.88%			
PREMIER SURPLUS	114	9	0.88%			
CHICK-FIL-A DAWSONVILLE	108	10	0.83%			
FASHION OUTLET OF AMERICA, INC				1,411	1	12.38%
IMPULSE MANUFACTURING				164	6	1.44%
THE HOME DEPOT				141	8	1.24%
SLEEVE CO INC				105	9	0.92%
WORLD WIDE MANUFACTURING COMPANY				88	10	0.77%
All other employers	9,720		74.77%	7,505		65.85%
Total	<u>13,000</u>		<u>100.00%</u>	<u>11,397</u>		<u>100.00%</u>

Sources: Dawson County Chamber of Commerce, Dawson County Board of Education, Dawson County Human Resources, Bureau of Economic Analysis

DAWSON COUNTY, GEORGIA
FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION
Last Ten Fiscal Years

Function	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General government	34	30	29	32	35	37	37	36	43	50
Public safety										
Sheriff										
Officers	82	84	82	85	95	98	87	92	96	97
Civilians	24	24	21	20	17	18	19	19	16	19
Fire										
Firefighters and officers	51	51	53	52	63	73	85	80	90	68
Civilians	1	1	1	1	1	1	1	1	1	1
Court system	31	31	34	59	59	62	64	42	34	36
Public works	22	22	22	22	28	26	26	21	18	19
Health and welfare	9	10	11	11	11	11	11	9	8	9
Recreation and culture	12	16	17	12	12	12	16	5	13	14
Housing and development	10	10	11	12	12	14	11	11	11	11
Solid Waste	3	3	3	3	3	3	3	3	3	3
Water & Sewer	-	-	-	-	-	-	-	-	-	-
Total	278	282	284	309	336	355	357	319	333	327

Source: Dawson County Human Resources & Finance Department

Notes: 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

Function	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Sheriff											
Accident reports	1,469	1,114	1,209	1,251	1,405	1,727	914	804	1,062	1,275	1,417
Traffic Stops	9,645	9,838	7,651	6,277	5,413	4,170	4,473	5,152	6,113	6,213	9,239
Arrests	680	617	744	654	1,647	1,665	1,494	1,612	1,645	1,660	1,926
Fire											
Calls	2,178	2,898	2,797	3,200	3,289	3,241	153	644	885	4,092	4,622
Inspections	1,201	716	604	679	455	657	208	370	1,403 (1)	1,497	1,564
Emergency Services											
Calls	2,340	2,889	2,242	2,467	3,285	2,581	2,815	2,806	3,014	2,984	3,506
Highways and streets											
Paved resurfacing (miles)	6.3	8.1	5.1	3.2	4.0	11.2	24.6	5.1	9.2	13.7	9.7
Sanitation											
Refuse collected (tons/month)	571	700	377	301	304	512	580	616	586	603	635
Parks and recreation											
Athletic participants - Spring	1,442	1,251	1,208	1,236	1,394	1,141	1,246	1,159	1,273	1,092 (2)	2,871
Athletic participants - Summer						29	55	75	55	0 (3)	55
Athletic participants - Fall						1,086	930	832	930	879	1,286
Athletic participants - Winter						357	368	323	368	388	4,033
Total Athletic Participation	2,940	2,537	2,391	2,629	3,079	2,613	2,599	2,389	2,516	2,359	8,245
Facility usage	2,855	2,858	20,538	20,226	13,275	12,196	19,995	20,936	23,372	17,123	49,716
Protective inspection											
Building permits	267	263	342	347	397	521	507	690	626	675	927

Sources: Various County departments

(1) Includes participants only. Prior years included spectators.

(2) 2020 Spring Athletic registration was cut short due to COVID

(3) 2020 Summer registration was inactive due to COVID

DAWSON COUNTY, GEORGIA
CAPITAL ASSET STATISTICS BY FUNCTION
Last Ten Fiscal Years

Function	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General government										
Undeveloped land (acres)	79.038	79.038	79.038	79.038	79.038	79.038	79.038	79.038	78.068	85.028
Buildings	4	4	4	4	4	4	4	4	4	4
Vehicles	4	4	4	4	4	1	1	2	1	2
Public Safety										
Buildings										
Sheriff Department	3	3	3	3	3	3	3	3	3	4
Emergency Services	7	7	7	7	7	7	7	7	8	9
Vehicles										
Fire/Pumper Trucks	15	14	14	18	16	16	14	15	16	16
Other Fire vehicles	17	18	18	11	10	14	13	13	15	17
Ambulance/Rescue	7	7	8	11	7	5	5	5	5	5
Sheriff's vehicles	81	82	84	81	71	89	99	106	99	110
Marshal's vehicles	2	3	3	2	1	3	1	1	1	2
Equipment	1	1	1	1	1	1	1	1	1	1
Court System										
Buildings	2	2	2	2	2	2	2	2	2	2
Vehicles	4	4	4	4	4	5	4	4	4	5
Public works										
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	3	3	3	3	3	3	3	2	3	2
Fleet Maintenance	1	1	1	1	1	1	1	2	2	2
Vehicles										
Road Department	13	13	13	15	24	20	11	10	11	12
Facilities Management	8	8	8	6	8	10	11	11	8	10
Heavy Equipment										
Road Department	19	19	21	22	23	17	17	20	34	37
Transfer Station	3	4	7	3	3	18	20	20	14	15
Fleet Maintenance	1	2	2	1	1	1	1	2	3	3
Roads										
Paved Streets (miles)	216.0	221.0	223.0	223.0	205.5	205.5	206.0	206.6	258.0	218.5
Unpaved Streets (miles)	63.0	58.0	58.0	58.0	77.0	77.3	77.0	76.4	94.7	86.5
Health and welfare										
Buildings	1	1	1	1	1	1	1	1	1	1
Vehicles	4	4	4	2	1	2	3	4	1	1
Housing and development										
Buildings	1	1	1	1	1	1	1	1	1	1
Vehicles	9	9	9	3	3	3	5	6	5	6
Parks and recreation										
Buildings and site improvements	14	14	14	14	14	14	14	14	10	10
Vehicles	3	3	3	2	3	3	3	3	3	3
Equipment	2	3	4	16	21	26	36	38	28	29
Child Care Centers	1	1	1	1	1	1	1	-	-	-

Sources: Various county departments

4

Other Reporting Section

DAWSON COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For Year Ended December 31, 2021

FEDERAL GRANTOR/ PASS-THRU GRANTOR/ PROGRAM TITLE	FEDERAL CFDA NUMBER	GRANT/ CONTRACT NUMBER	PROGRAM OR AWARD AMOUNT	SUB-RECIPIENT EXPENDITURES	EXPENDITURES
U.S. DEPARTMENT OF JUSTICE					
Passed through the Prosecuting Attorneys' Council of Georgia					
-Victims of Crime Act Assistance Grant Program	16.575	C19-8-102	\$ 74,419	\$ -	\$ 54,482
-Victims of Crime Act Assistance Grant Program	16.575	B50-8-128	74,419	-	21,570
			148,838	-	76,052
Passed through the Criminal Justice Coordinating Council					
-Byrne Memorial Justice Assistance Grant	16.738	B19-8-011	112,204	-	112,204
-Bullet Proof Vest Partnership Program	16.607	OMB 1121-0235	4,807	-	2,427
TOTAL U.S. DEPARTMENT OF JUSTICE			265,849	-	190,683
U.S. DEPARTMENT OF TRANSPORTATION					
Passed through the Georgia Department of Transportation					
-Transit Operating Assistance Grant	20.509	GA-18-X033 Project #T006336- CARES20	384,680	-	120,985
-Transit Operating Assistance Grant	20.509	Contract #48400-294- IGOIP2200112 Project #T007141	132,747	-	66,996
			517,427	-	187,981
<i>Highway Safety Cluster of Programs</i>					
Passed thru Georgia Office of Highway Safety					
-GA-2021- F.A.S.T. 402 PT-090	20.600	GA-2021-Dawson Cou-00090	213,637		160,831
-GA-2022- 402 PT-090	20.600	GA-2022-Dawson Cou-00090	107,765		24,077
<i>Total Highway Safety Cluster of Programs</i>			321,402		184,908
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			838,829	-	372,889
U.S. DEPARTMENT OF TREASURY					
Coronavirus State & Local Fiscal Recovery funds (SLFRF) -ARPA	21.027	Dawson County, GA	5,071,173	-	1,105,506
TOTAL U.S. DEPARTMENT OF TREASURY			5,071,173	-	1,105,506
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					
-Medicare Enrollment Assistance Program	93.071		3,341	-	3,341
<i>Aging Cluster of Programs</i>					
Passed-through the Legacy Link, Inc.					
-Special Programs for the Aging: Title III, Part C: Nutrition Services	93.045	42700-373-0000094045; 42700- 373-0000102194	59,300	-	59,300
-Nutrition Services Incentive Program	93.053	42700-373-0000094045; 42700- 373-0000102194	37,636		37,636
			96,936	-	96,936
Passed through Deanna Specialty Transportation, Inc.					
-Special Programs for the Aging: Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	2021: 2022	65,000	-	40,900
<i>Total Aging Cluster Programs</i>			161,936	-	137,836
Passed-through the Legacy Link, Inc.					
-Social Services Block Grant	93.667	42700-373-0000094045; 42700- 373-0000102194	7,093		7,093
-Special Programs for the Aging: Title III, Part E: (Respite)	93.052	42700-373-0000094045; 42700- 373-0000102194	9,903		9,903
			16,996	-	16,996
Passed through the Georgia Department of Behavioral Health and Developmental Disabilities					
-Block Grants for Prevention and Treatment of Substance Abuse	93.959	44100-906-0000089606	170,793	-	120,026
-Block Grants for Prevention and Treatment of Substance Abuse	93.959	42700-93	48,000	-	23,000
			218,793		143,026
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			401,066	-	301,199

(cont.)

(cont.)

DEPARTMENT OF HOMELAND SECURITY					
-Staffing for Adequate Fire and Emergency Response (SAFER)	97.083	EMW-2016-FH-00361	172,186	-	122,062
-Presidential Disaster Area - Tropical Storm ZETA (OCT 29, 2020)	97.036	4579-DR-GA	70,809		60,193
Passed through the Georgia Emergency Management Agency					
-Emergency Management Performance Grants	97.042	EMA-2019-EP-19044-S72	7,784	-	7,784
-Homeland Security Grant Program	97.067	EMW-2019-SS-0072-S01	14,000	-	-
TOTAL DEPARTMENT OF HOMELAND SECURITY			264,779	-	190,039
U.S. DEPARTMENT OF THE INTERIOR					
<i>Forest Service Schools and Roads Cluster of Programs</i>					
-Schools and Roads - Grants to States	10.665		27,621	-	27,621
Total Forest Service Schools and Roads Cluster of Programs			27,621	-	27,621
TOTAL U.S. DEPARTMENT OF THE INTERIOR			27,621	-	27,621
SOCIAL SECURITY ADMINISTRATION					
-Social Security - Work Incentives Planning and Assistance Program	96.008		1,000	-	1,000
TOTAL SOCIAL SECURITY ADMINISTRATION			1,000	-	1,000
GRAND TOTAL			\$ 6,870,317	\$ -	\$ 2,188,937

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

1. This schedule is prepared on the modified accrual basis of accounting.
2. The County did not elect to use the 10% de minimus cost rate as covered in 2 CFR §200.414 Indirect (F&A) costs.

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

June 22, 2022

Board of Commissioners
DAWSON COUNTY, GEORGIA
Dawsonville, 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, 2021, 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 22, 2022.

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) as a basis for designing 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, GEORGIA's internal control. Accordingly, we do not express an opinion on the effectiveness of the DAWSON COUNTY, GEORGIA's internal control.

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

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 that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control described in the accompanying schedule of audit findings as item 2021-001 that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether DAWSON COUNTY, GEORGIA's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of 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 is required to be reported under *Government Auditing Standards*.

DAWSON COUNTY, GEORGIA's Response to Findings

DAWSON COUNTY, GEORGIA's responses to the findings identified in our audit are described in the accompanying schedule of audit findings. We did not audit DAWSON COUNTY, GEORGIA's responses, and accordingly, we express no opinion on them.

Purpose of this Report

The purpose of this report is 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 the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Bates, Carter & Co., LLP

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

June 22, 2022

Board of Commissioners
DAWSON COUNTY, GEORGIA
Dawsonville, 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, GEORGIA's major federal programs for the year ended December 31, 2021. DAWSON COUNTY, GEORGIA's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of DAWSON COUNTY, GEORGIA's major federal 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 requires examining, on a test basis, evidence about DAWSON COUNTY, GEORGIA'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 of 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 federal programs for the year ended December 31, 2021.

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, GEORGIA'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 our opinion on compliance for each major federal 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, GEORGIA'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 a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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.

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.

Bates, Carter & Co., LLP

DAWSON COUNTY, GEORGIA
AUDITOR'S SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 2021

- I** **SUMMARY OF AUDITOR'S RESULTS:**
1. Report issued on Financial Statements – Unmodified opinion.
 2. Compliance (financial statements) – No material instances of noncompliance.
 3. Internal Control (financial statements) – One significant deficiency, no material weakness.
 4. Compliance (major programs) – Unmodified opinion, no instances of noncompliance.
 5. Internal control (major programs) – Unmodified opinion, no material weaknesses.
 6. Audit findings required to be reported in accordance with 2 CFR section 200.516(a)
 - i) Significant deficiencies in internal controls over major programs – None reported
 - ii) Material noncompliance related to major programs – None reported
 - iii) Known questioned costs greater than \$25,000 for major programs – None reported
 - iv) Known questioned costs greater than \$25,000 for a program not audited as major – None reported
 - v) Circumstances if report on compliance is other than unmodified – N/A
 - vi) Known fraud – N/A
 - vii) Misrepresentation in schedule of prior audit findings – None reported
 7. Major programs for the year – Coronavirus State and Local Fiscal Recovery Funds, CFDA 21.027
 8. Dollar threshold used to distinguish between Type A and Type B programs – \$750,000.
 9. Does the auditee qualify as a low risk auditee – Yes.

II AUDIT FINDINGS - GENERALLY ACCEPTED GOVERNMENTAL AUDITING STANDARDS

Finding Number

PROBATE COURT

- 2021-001** **Statement of Condition (Re-issued):**
During testing, we noted funds held were not properly reconciled or accounted for at the end of the year. A total of \$25,379 held in cash bonds could not be properly identified.
- Criteria:**
Reporting should be in place to ensure funds held are accurate.
- Effect of Condition:**
The risk of not knowing for whom the funds belong.
- Cause of Condition:**
Insufficient record keeping.
- Recommendation:**
We recommend that a report is implemented to record all funds held activity for the year and that it is reconciled at the year end to show the accurate liability.
- Response:**
Probate Court has been informed of the finding and measures will be taken to have accounts reconciled on a regular basis.

III FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

There were no findings or questioned costs relating to Federal awards reported for the year ended December 31, 2021.