

**Comprehensive Annual  
Financial Report**



*Dawson County, Georgia*

Where Quality of Life Matters

**For the Fiscal Year Ended December 31, 2012**

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Photos courtesy of Rick Cannon

[rx Cannon@windstream.net](mailto:rx Cannon@windstream.net)

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*2012 Comprehensive Annual  
Financial Report  
For the Fiscal Year Ended  
December 31, 2012*



*Prepared by:*

*Dawson County Finance Department*

*Dena B .Bosten, CPA*

*Chief Financial Officer*

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## Part I

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# Introductory Section

**DAWSON COUNTY, GEORGIA**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
*For the year ended December 31, 2012*

**TABLE OF CONTENTS**

---

**INTRODUCTORY SECTION:**

	<u>Page(s)</u>
Table of Contents	i-viii
Letter of Transmittal	ix-xiii
Officials of Dawson County, Georgia	xiv
Organizational Chart	xv
Certificate of Achievement for Excellence in Financial Reporting	xvi

**FINANCIAL SECTION:**

Independent Auditor's Report	1-3
Management's Discussion and Analysis	4-13

**BASIC FINANCIAL STATEMENTS**

Exhibit

<b>Government-wide Financial Statements</b>		
A-1	Statement of Net Position	14-15
A-2	Statement of Activities	16
<b>Fund Financial Statements</b>		
A-3	Balance Sheet – Governmental Funds	17
A-4	Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Assets	18
A-5	Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	19
A-6	Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	20
A-7	Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) to Actual – General Fund	21-22
A-8	Statement of Net Position – Proprietary Funds	23

**DAWSON COUNTY, GEORGIA**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
*For the year ended December 31, 2012*

*Table of Contents, continued*

**FINANCIAL SECTION (continued):**

**BASIC FINANCIAL STATEMENTS (continued)**

**Fund Financial Statements (continued)**

<u>Exhibit</u>	<u>Page(s)</u>
A-9 Statement of Revenues, Expenses, and Changes in Fund Net Assets – Proprietary Funds	24
A-10 Statement of Cash Flows – Proprietary Funds	25
A-11 Statement of Fiduciary Assets and Liabilities – Fiduciary Funds	26
A-12 Combining Statement of Net Position – Component Units	27
A-13 Combining Statement of Activities – Component Units	28
A-14 <b>Notes to the Financial Statements</b>	<b>29-67</b>

<u>Item #</u>	<u>Page #</u>
1. Description of Government Unit	29
2. Summary of Significant Accounting Policies	29-44
3. Deposit and Investment Risk	44-46
4. Accounts Receivable	46
5. Intergovernmental Receivables	47
6. Property Taxes	48
7. Interfund Receivables and Payables	49
8. Interfund Transfers	50
9. Capital Assets	51-53
10. Capital and Operating Lease Agreements	54
11. Long-Term Debt	55-58
12. Landfill Closure and Post-Closure Care Costs	59
13. Changes in Beginning Balances	60
14. Retirement Plans	61-63
15. Hotel/Motel Lodging Tax	64
16. Joint Ventures	64
17. Risk Management	64-66
18. Commitments and Contingencies	66-67

**DAWSON COUNTY, GEORGIA**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
*For the year ended December 31, 2012*

---

*Table of Contents, continued*

---

**FINANCIAL SECTION (continued):**

**SUPPLEMENTARY INFORMATION**

**COMBINING AND INDIVIDUAL FINANCIAL STATEMENTS OF FUNDS AND SUPPORTING SCHEDULES**

<u>Exhibit</u>		<u>Page (s)</u>
B-1	Combining Balance Sheet – Nonmajor Governmental Funds	<b>68</b>
B-2	Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds	<b>69</b>
 <b>GENERAL FUND</b>		
C-1	Comparative Balance Sheets	<b>70</b>
C-2	Comparative Statements of Revenues, Expenditures and Changes in Fund Balances	<b>71</b>
C-3	Schedule of Revenues - Budget (GAAP Basis) and Actual	<b>72-73</b>
C-4	Schedule of Expenditures - Budget (GAAP Basis) and Actual	<b>74-80</b>
 <b>SPECIAL REVENUE FUNDS</b>		
D-1	Emergency 911 Telephone Services Special Revenue Fund Comparative Balance Sheets	<b>81</b>
D-2	Emergency 911 Telephone Services Special Revenue Fund Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget (GAAP Basis) and Actual	<b>82</b>
D-3	Multiple Grants Special Revenue Fund Comparative Balance Sheets	<b>83</b>
D-4	Multiple Grants Special Revenue Fund Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget (GAAP Basis) and Actual	<b>84</b>
D-5	Mentor Program Special Revenue Fund Comparative Balance Sheets	<b>85</b>
D-6	Mentor Program Special Revenue Fund Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget (GAAP Basis) and Actual	<b>86</b>
D-7	Restricted Programs Special Revenue Fund Comparative Balance Sheets	<b>87</b>
D-8	Restricted Programs Special Revenue Fund Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget (GAAP Basis) and Actual	<b>88</b>



**DAWSON COUNTY, GEORGIA**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
*For the year ended December 31, 2012*

---

*Table of Contents, continued*

---

**SUPPLEMENTARY INFORMATION (continued)**

**COMBINING AND INDIVIDUAL FINANCIAL STATEMENTS OF FUNDS AND SUPPORTING SCHEDULES (continued)**

<u>Exhibit</u>	<u>Page (s)</u>
<b><i>SPECIAL REVENUE FUNDS (continued)</i></b>	
D-9 Jail Special Revenue Fund Comparative Balance Sheets	<b>89</b>
D-10 Jail Special Revenue Fund Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget (GAAP Basis) and Actual	<b>90</b>
D-11 Hotel/Motel Tax Special Revenue Fund Comparative Balance Sheets	<b>91</b>
D-12 Hotel/Motel Tax Special Revenue Fund Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget (GAAP Basis) and Actual	<b>92</b>
D-13 Law Library Special Revenue Fund Comparative Balance Sheets	<b>93</b>
D-14 Law Library Special Revenue Fund Schedule of Revenues, Expenditures And Changes in Fund Balances – Budget (GAAP Basis) and Actual	<b>94</b>
D-15 Victims Rights and Assistance Special Revenue Fund Comparative Balance Sheets	<b>95</b>
D-16 Victims Rights and Assistance Special Revenue Fund Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget (GAAP Basis) and Actual	<b>96</b>
D-17 Drug Abuse Treatment and Education Special Revenue Fund Comparative Balance Sheets	<b>97</b>
D-18 Drug Abuse Treatment and Education Special Revenue Fund Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget (GAAP Basis) and Actual	<b>98</b>
D-19 District Attorney Seizure Special Revenue Fund Comparative Balance Sheets	<b>99</b>
D-20 District Attorney Seizure Special Revenue Fund Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget (GAAP Basis) and Actual	<b>100</b>
D-21 Sheriff's Seizure Special Revenue Fund Comparative Balance Sheets	<b>101</b>
D-22 Sheriff's Seizure Special Revenue Fund Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget (GAAP Basis) and Actual	<b>102</b>

**DAWSON COUNTY, GEORGIA**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
*For the year ended December 31, 2012*

---

*Table of Contents, continued*

---

**SUPPLEMENTARY INFORMATION (continued)**

**COMBINING AND INDIVIDUAL FINANCIAL STATEMENTS OF FUNDS AND SUPPORTING SCHEDULES (continued)**

<u>Exhibit</u>	<u>Page (s)</u>
<b><i>SPECIAL REVENUE FUNDS (continued)</i></b>	
D-23 Inmate Welfare Special Revenue Fund Comparative Balance Sheets	<b>103</b>
D-24 Inmate Welfare Special Revenue Fund Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget (GAAP Basis) and Actual	<b>104</b>
D-25 Inmate Store and Welfare Special Revenue Fund Comparative Balance Sheets	<b>105</b>
D-26 Inmate Store and Welfare Special Revenue Fund Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget (GAAP Basis) and Actual	<b>106</b>
D-27 Family Connection Special Revenue Subfund Comparative Balance Sheets	<b>107</b>
D-28 Family Connection Special Revenue Subfund Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget (GAAP Basis) and Actual	<b>108</b>
<b><i>DEBT SERVICE FUND</i></b>	
E-1 Debt Service Fund Comparative Balance Sheets	<b>109</b>
E-2 Debt Service Fund Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget (GAAP Basis) and Actual	<b>110</b>
<b><i>CAPITAL PROJECTS FUNDS</i></b>	
F-1 Special Purpose Local Option Sales Tax Capital Projects Fund Comparative Balance Sheets	<b>111</b>
F-2 Special Purpose Local Option Sales Tax Fund Capital Projects Fund Comparative Statements of Revenues, Expenditures and Changes in Fund Balances	<b>112</b>
F-3 Capital Projects Fund Comparative Balance Sheets	<b>113</b>
F-4 Capital Projects Fund Comparative Statements of Revenues, Expenditures and Changes in Fund Balances	<b>114</b>

**DAWSON COUNTY, GEORGIA**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
*For the year ended December 31, 2012*

---

*Table of Contents, continued*

---

**SUPPLEMENTARY INFORMATION (continued)**

**COMBINING AND INDIVIDUAL FINANCIAL STATEMENTS OF FUNDS AND SUPPORTING SCHEDULES (continued)**

<u>Exhibit</u>		<u>Page (s)</u>
	<b><i>CAPITAL PROJECTS FUNDS (continued)</i></b>	
F-5	Impact Fees Capital Projects Fund Comparative Balance Sheets	115
F-6	Impact Fees Capital Projects Fund Comparative Statements of Revenues, Expenditures and Changes in Fund Balances	116
	<b><i>ENTERPRISE FUNDS</i></b>	
G-1	Solid Waste Disposal Facility Enterprise Fund Comparative Statements of Net Position	117
G-2	Solid Waste Disposal Facility Enterprise Fund Comparative Statements of Revenues, Expenses and Changes in Net Assets	118
G-3	Solid Waste Disposal Facility Enterprise Fund Comparative Statements of Cash Flows	119
G-4	DCAR GIS Enterprise Fund Comparative Statements of Net Position	120
G-5	DCAR GIS Enterprise Fund Comparative Statements of Revenues, Expenses and Changes in Net Assets	121
G-6	DCAR GIS Enterprise Fund Comparative Statements of Cash Flows	122
	<b><i>INTERNAL SERVICE FUND</i></b>	
H-1	Fuel and Fleet Maintenance Internal Service Fund Comparative Statements of Net Position	123
H-2	Fuel and Fleet Maintenance Internal Service Fund Comparative Statements of Revenues, Expenses and Changes in Net Assets	124
H-3	Fuel and Fleet Maintenance Internal Service Fund Comparative Statements of Cash Flows	125
	<b><i>AGENCY FUNDS</i></b>	
I-1	Combining Balance Sheet	126
I-2	Statement of Changes in Assets and Liabilities	127

**DAWSON COUNTY, GEORGIA**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
*For the year ended December 31, 2012*

---

*Table of Contents, continued*

---

**STATISTICAL SECTION:**

<b><i>FINANCIAL TRENDS</i></b>		
J-1	Net Position by Component	128
J-2	Changes in Net Position	129-130
J-3	Fund Balances of Governmental Funds	131
J-4	Changes in Fund Balances of Governmental Funds	132
J-5	Five Year General Fund History	133
J-6	General Governmental Tax Revenues by Source	134
<b><i>REVENUE CAPACITY</i></b>		
J-7	Assessed Value and Estimated Actual Value of Taxable Property	135
J-8	Property Tax Rates – Mills (Direct and Overlapping Governments)	136
J-9	Principal Property Taxpayers	137
J-10	Property Tax Levies and Collections	138
<b><i>DEBT CAPACITY</i></b>		
J-11	Ratios of Outstanding Debt by Type	139
J-12	Other Long-term Liabilities	140
J-13	Ratios of General Bonded Debt Outstanding	141
J-14	Direct and Overlapping Governmental Activities Debt	142
J-15	Legal Debt Margin Information	143
J-16	Pledged Revenue Coverage	144
<b><i>DEMOGRAPHIC AND ECONOMIC INFORMATION</i></b>		
J-17	Demographic and Economic Statistics	145
J-18	Principal Employers	146

**DAWSON COUNTY, GEORGIA**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
*For the year ended December 31, 2012*

---

*Table of Contents, continued*

---

**STATISTICAL SECTION (continued):**

**OPERATING INFORMATION**

J-19	Full-Time Equivalent County Government Employees by Function	147
J-20	Operating Indicators by Function	148
J-21	Capital Asset Statistics by Function	149

**OTHER REPORTING SECTION:**

**SINGLE AUDIT SECTION**

	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>	150-151
	Independent Auditor's Report on Compliance with Requirements that Could Have a Direct and Material Effect on Each Major Program and on Internal Control over Compliance in Accordance with OMB Circular A-133	152-153
K-1	Schedule of Expenditures of Federal Awards	154-155
K-2	Notes to the Schedule of Expenditures of Federal Awards	156
K-3	Schedule of Findings and Questioned Costs	157-158

**STATE REPORTING SECTION**

L-1	Schedule of Projects Financed with Special Purpose Local Option Sales Tax	159
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May 20, 2013

Citizens  
Chairman and  
Members of the Board of Commissioners  
**Dawson County, Georgia:**

We are pleased to issue to you the 2012 Comprehensive Annual Financial Report (CAFR) for Dawson County, Georgia, (the "County") for the fiscal year ended December 31, 2012 as required by state law within six months of the close of the fiscal year. Dawson County's 2012 CAFR contains a complete set of financial statements presented in conformity with Generally Accepted Accounting Principles (GAAP) and audited in accordance with Generally Accepted Auditing Standards (GAAS) by a firm of licensed certified public accountants. The report is prepared in accordance with Section 2-18 of the Dawson County, Georgia Enabling Legislation, Senate Bill Number 176, Act No. 73 as approved in March of 1995 and meets the requirements of the Act providing uniform standards for audits of municipalities and counties within the State of Georgia, approved April 21, 1967 (Ga. Laws 1967, p. 883).

Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the County. To the best of our knowledge and belief, the enclosed information is accurate in all material respects and is reported in a manner that presents fairly the financial position and results of operations of the various funds of the government. All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have been included.

The Chief Financial Officer and the County Manager are responsible for establishing and maintaining internal controls to provide reasonable, but not absolute, assurance regarding the safeguarding of assets against loss from unauthorized use or disposition, the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived and the evaluation of costs and benefits requires estimates and judgments by management. All internal control evaluations occur within the above framework. As stated above, internal controls are not absolute in fraud prevention. As management, we assure that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The State of Georgia and the Dawson County enabling legislation requires an annual audit by independent certified public accountants. This requirement has been met for the fiscal year ended December 31, 2012 as the County's financial statements have been audited by Rushton & Company, LLC, a firm of licensed certified public accountants. The independent audit provides reasonable assurance that the financial statements of the County for the fiscal year ended December 31, 2012 are free of material misstatement.

The independent audit involves: examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion on the financial statements of the County for the fiscal year ended December 31, 2012 and that the financial statements are fairly presented in conformity with GAAP. The report of the independent auditors is presented in the financial section of this report.

The requirements of GAAP and auditing principles necessitate that management provide a narrative introduction, overview and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). Dawson County's MD&A can be found immediately following the report of the independent auditors. The auditor's report is located on pages 1 and 2 of the Financial Section. An organizational chart of the County is included as well as a list of government officials.

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, Georgia. Growth from metro Atlanta makes its way northward via the 400 Corridor, thus making the County a gateway to the mountains of North Georgia. Growth continued to slow in 2012 due to the downturn in the economy; however, it continues to be a primary concern for the future of the County as the economy recovers and regains momentum.

The governing authority of the County consists of a five-person Board of Commissioners, including a part-time Chairman and four District Commissioners elected at large. The County operates under the County Manager form of management with nine operating departments, and elected officials, i.e., the Courts, Sheriff's Department, Tax Commissioner, Tax Assessor, as well as the Registrar. The County Manager reports directly to the Board of Commissioners and oversees the activities of the operating departments, as well as serving 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, 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 (Law Enforcement - Sheriff and Emergency Services - Fire, Ambulance, Coroner and Civil Defense), judicial, health and social services, recycling services, public works/road/traffic department, Geographic Information System (GIS), inspections, and cultural and recreational programs.

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

Budget changes at the department level within 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:** Dawson County continued to experience slower growth during 2012 along with a downturn in its economy, especially within the commercial and residential construction industry. However, the 2010 U.S. Census showed the County's population at 22,330 compared to 15,999 according to the 2000 census, approximately a 39.5% population growth. This population growth continues to impact all levels of service needs in the County regardless of the slowed economic growth. Some characteristics are:

- 1) Approximately 89.8% of the County's population resides in the unincorporated portion of the County with the remaining 10.2% residing in the one municipality, the City of Dawsonville.
- 2) The County's unemployment rate at the end of 2012 dropped to 7.7% as compared to a rate of 7.9% at the end of 2011. The County's unemployment rate increased slightly to 7.8% in January 2013 but was still lower than the State's rate of 9.1% for the same time period.
- 3) Residential property revaluations during 2011 resulted in lower property values which negatively impacted the 2012 property tax levy by yielding lower property tax revenue. It is anticipated that further revaluations of residential and commercial property will continue to negatively impact the property tax levy in 2013.
- 4) North Georgia Premium Outlet Mall is the County's largest employer, drawing many visitors from the Atlanta and surrounding areas with Gold Creek Foods and Dawson County Board of Education coming in second and third, respectively;
- 5) The number of building permits increased slightly over the past years but slightly declined in 2012: 247 in 2009, 250 in 2010, 267 in 2011, and 263 in 2012; new home permits have increased in prior years but remained steady in 2012: 25 in 2009, 34 in 2010, 36 in 2011 and 2012; business licenses followed the same trend as building permits: 1,265 in 2009, 1,372 in 2010, 1,431 in 2011, and 1,397 in 2012.

**Goals and Objectives.** The County continues to focus on maintaining existing infrastructure, business retention and new business investment into the community for future growth and sound fiscal management of resources while maintaining the quality of life we enjoy here in Dawson County. Financing these goals is a great concern for the County especially with the continued economic decline. While new business is desired and needed to level the tax base between residential, commercial and industrial, funding the infrastructure is costly.

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



The County citizens voted approval to continue the Special Purpose Local Option Sales Tax (SPLOST V) in September of 2007. The voter approval allows the County to continue to collect the one (1) percent sales tax which began in July 2009. The new SPLOST had anticipated funding a new courthouse, renovation of the existing courthouse for an administration facility, refunding of existing debt, road improvements, a new library in the 400 corridor, emergency services improvements, recreation improvements and many other projects over a six-year period. The SPLOST V referendum was based upon growth continuing as the County experienced during 2005-2007. However, with the decline in the economy, the SPLOST V collection will likely only produce sufficient funds to build the new Courthouse and Administration facility under a reduced budget and eliminate some existing debt. The prefunded courthouse facility construction started in 2010 and was completed in 2012. The open house ceremony and move into the new Courthouse and Administration Building took place in January 2012.

Due to the continued slow growth in the economy, the County reduced its 2012 operating budget by \$908 thousand compared to the 2011 operating budget. Although 2012 property taxes were held at the millage rate from the prior year, property tax revenue was negatively impacted due to revaluations of properties that yielded lower assessed values. The County continues to find innovative ways to maintain current service levels such as:

- Provided data to citizens in many areas via the Dawson County web site;
- Expended Impact Fees previously collected during 2008 and 2009 to help maintain County roads and pay debt service payments for fire trucks during 2012. As stated earlier, the County, in May 2009, suspended the collection of impact fees in an effort to stimulate the local economy;
- Provided a 311 number for citizens to call for government information;
- Continued to restructure departments under County Manager oversight for more efficient operations;
- Continued to expand the County's system to recycle comingled recyclables;
- Continued to utilize a fuel station for County and other government use to reduce the cost of fuel through bulk purchase. The station currently is utilized by County departments, the City of Dawsonville, the Board of Education, Public Health, and Etowah Water and Sewer Authority resulting in significant savings for each entity;
- Continued to utilize an in-house Fleet Maintenance Shop to perform routine maintenance for County vehicles thus reducing cost;
- Restructured health care benefits to maintain coverage with little or no cost increase cost to Dawson County employees or the County;
- Expended SPLOST IV collections to fund road repairs and construction;
- Completed construction, which began in January 2010, of the Courthouse and Administration Building. This project was funded from SPLOST V collections and was completed in 2012. An open house was held in January 2012, and County offices moved to the new facility during 2012 thereby eliminating the County's need for and expenditures for rented space. This facility houses court rooms as well as all judicial functions and administrative offices of the County;
- Improved functionality at the Senior Center with the construction of a new elevator. Construction was funded through citizen donations and the Capital Projects fund;
- Utilized SPLOST V collections to pay off the Jail and Courthouse Parking Lot debt;
- Assisted in refunding Series 2002 Etowah Water and Sewer Authority Revenue Bonds and issuance of Series 2012 Etowah Water and Sewer Authority Revenue Bonds to obtain a lower interest rate;

- Refinanced the Sprayfield Lease with Etowah Water and Sewer Authority at a lower interest rate.

**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 2011. This was the fifth 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 comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

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

Respectfully submitted,

*Dena Bosten*

Dena Bosten, CPA  
**Chief Financial Officer**

*Cindy Campbell*

Cindy Campbell, CPA  
**County Manager**

DAWSON COUNTY, GEORGIA  
GOVERNMENT OFFICIALS  
AS OF DECEMBER 31, 2012

## Board of Commissioners

Chairman:	Mike Berg
Vice Chairman:	James Swafford
District 1 Commissioner:	Gary Pichon
District 2 Commissioner:	James Swafford
District 3 Commissioner:	Jimmy Hamby
District 4 Commissioner:	Julie Nix

## Other Elected Officials

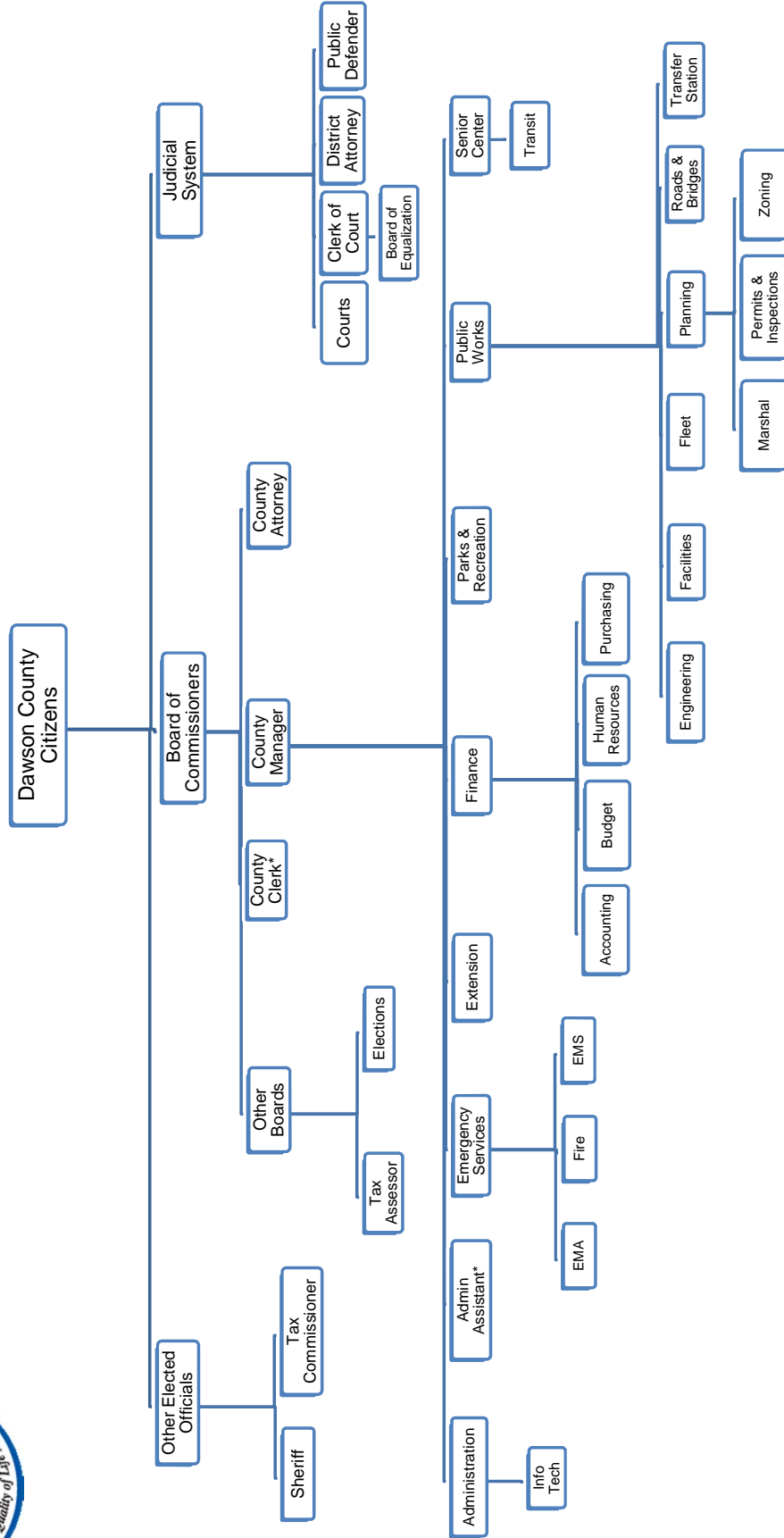
Clerk of Court:	Justin Power
Probate Judge:	Jennifer Burt
Magistrate Judge:	Lisa Poss-Thurmond
Sheriff:	Billy Carlisle
Tax Commissioner:	Linda Townley

## Administration

County Manager:	Kevin Tanner
Clerk of Commission:	Danielle Yarbrough
Chief Financial Officer:	Cindy Campbell



# 2012 Dawson County Organization Chart



\*Both positions equal one full-time position and are filled by the same person.

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Dawson County  
Georgia

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 2011

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



*Christopher P. Morrell*

President

*Jeffrey R. Emer*

Executive Director

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## Part II

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# Financial Section

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## Independent Auditor's Report

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

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, 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Dawson County Health Department, a component unit of Dawson County, Georgia, which represent 29.4 percent, 27.2 percent, and 73.2 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Dawson County Health Department, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

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

## Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Dawson County, Georgia, as of December 31, 2012, and the respective changes in the financial position and, where applicable, cash flows, and the budgetary comparison of the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

## Other Matters

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 13 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Dawson County, Georgia's basic financial statements. The introductory section, combining and individual fund financial statements and schedules, the statistical section and the state reporting section with the special purpose local option sales tax report are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the financial statements.

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

We also have previously audited, in accordance with auditing standards generally accepted in the United States, Dawson County, Georgia's basic financial statements for the year ended December 31, 2011, which are not presented with the accompanying financial statements. In our report dated May 11, 2012, we expressed unqualified opinions on the respective financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information. That audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Dawson County's basic financial statements as a whole. The combining and individual fund financial statements and schedules related to the 2011 financial statements are presented for the purposes of additional analysis and are not a required part of the financial statements.

The combining and individual fund financial statements and schedules related to the 2011 financial statements are the responsibility of management and were derived from and related directly to the underlying accounting and other records used to prepare the 2011 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of those basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2011 combining and individual fund financial statements and schedules are fairly stated in all material respects in relation to the basic financial statements from which they have been derived.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated May 20, 2013, on our consideration of Dawson County, Georgia's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Dawson County's internal control over financial reporting.

*Rushton & Company, LLC*

Certified Public Accountants

Gainesville, Georgia  
May 20, 2013

## MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of Dawson County, Georgia, (the "Government"), we offer readers of the Government's financial statements this narrative overview and analysis of the financial activities of Dawson County, Georgia for the year ended December 31, 2012. We encourage readers to read the information presented here in conjunction with additional information that we have furnished in the Government's financial statements, which follow this narrative.

### *Financial Highlights*

- The assets of the County exceeded its liabilities at the close of the fiscal year by \$73.1 million (net position).
- As a whole, the Government's financial position improved during 2012.
- As of the close of the current fiscal year, the Government's governmental funds reported combined ending fund balances of \$19.1 million, which was a decrease of \$7.4 million from the prior year. This decrease is, in part, attributable to activity within the capital projects and SPLOST funds. These funds have project length budgets and as a result have years where expenditures exceed revenues. For example, proceeds from revenue bonds, to advance fund projects, have been recorded in previous fiscal years and the related expenditures have been recorded in successive fiscal years. Approximately 23% (\$4.4 million) of combined fund balance is considered unassigned and is available for spending at the Government's discretion (unassigned fund balance).
- At the end of the current fiscal year, total fund balance for the general fund was \$5.6 million, or 26.5% of total general fund expenditures including transfers to other funds. Fund balance of the general fund increased by \$585 thousand.
- The Government's total debt decreased by \$11.8 million during the current fiscal year, primarily due to debt reductions via scheduled payments on existing debt. Additionally, the Jail and Courthouse Parking Lot debt was paid off during the current fiscal year.

### *Overview of the Financial Statements*

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

### *Basic Financial Statements*

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

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

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

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

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

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

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

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

### ***Fund Financial Statements***

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

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

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

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

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

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

### ***Government-wide Financial Analysis***

This report is presented in accordance with the mandates for financial statement reporting as dictated by the Governmental Accounting Standards Board (GASB) in Statement 34. This year, comparison analysis is made from the year ended December 31, 2012 to the year ended December 31, 2011.

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

**DAWSON COUNTY, GEORGIA'S NET POSITION**

**December 31, 2012**

(\$ In thousands)

	GOVERNMENTAL ACTIVITIES		BUSINESS-TYPE ACTIVITIES		TOTAL	
	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>
<b>Assets</b>						
Current and other assets	\$ 28,300	\$ 39,815	\$ 648	\$ 632	\$ 28,948	\$ 40,447
Capital assets (net of depreciation)	80,906	84,471	2,064	2,147	82,970	86,618
<b>TOTAL ASSETS</b>	<b>109,206</b>	<b>124,286</b>	<b>2,712</b>	<b>2,779</b>	<b>111,918</b>	<b>127,065</b>
<b>Liabilities:</b>						
Current liabilities	17,800	32,479	47	874	17,847	33,353
Noncurrent liabilities	20,142	21,375	855	33	20,997	21,408
<b>TOTAL LIABILITIES</b>	<b>37,942</b>	<b>53,854</b>	<b>902</b>	<b>907</b>	<b>38,844</b>	<b>54,761</b>
<b>Net position:</b>						
Net investment in capital assets	63,685	65,077	2,064	2,147	65,749	67,224
Restricted	5,243	6,495	-	-	5,243	6,495
Unrestricted	2,336	(1,140)	(254)	(275)	2,082	(1,415)
<b>TOTAL NET POSITION</b>	<b>\$ 71,264</b>	<b>\$ 70,432</b>	<b>\$ 1,810</b>	<b>\$ 1,872</b>	<b>\$ 73,074</b>	<b>\$ 72,304</b>

As noted earlier, net position may serve over time as one useful indicator of a government's financial condition. The assets of the Government exceeded liabilities by \$73.1 million as of December 31, 2012. The same comparison for 2011 indicates that the assets exceeded liabilities by \$72.3 million. This is an increase of \$1 million before a prior period adjustment of \$241 thousand which decreased beginning net position. The prior period adjustment was made to expense the beginning balance of debt issuance costs and related accumulated amortization. This adjustment was required with the implementation of GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*. The overall increase is attributable to an increase in sales tax of \$838 thousand while expenses remained relatively flat. The greatest changes in expenses are associated with payments to Etowah Water and Sewer Authority for debt service as noted in Note 11. These payments were funded by an increase in charges for services.

One of the largest portions of net position, \$65.7 million (90%) reflects the Government's investment in capital assets (e.g. land, buildings, machinery, and equipment) less any related debt still outstanding that was issued to acquire those items. The Government uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Government's investment in its capital assets is reported net of the outstanding debt, the resources needed to repay the debt must be provided by other sources, since the capital assets cannot be liquidated to pay these liabilities. An additional portion of the Government's net position, \$5.2 million (7%) represents resources that are subject to external restrictions on how they may be used.

**DAWSON COUNTY, GEORGIA'S CHANGES IN NET POSITION**

**December 31, 2012**

(\$ In thousands)

	GOVERNMENTAL ACTIVITIES		BUSINESS-TYPE ACTIVITIES		TOTAL	
	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>
<b>REVENUES</b>						
Program revenues:						
Charges for services	\$ 4,282	\$ 3,212	\$ 623	\$ 619	\$ 4,905	\$ 3,831
Operating grants and contributions	1,229	1,175	1	-	1,230	1,175
Capital grants and contributions	290	516	-	-	290	516
General Revenues:						
Property taxes	10,426	11,881	-	-	10,426	11,881
Sales taxes	12,181	11,343	-	-	12,181	11,343
Insurance premium tax	885	828	-	-	885	828
Other taxes	1,184	1,110	-	-	1,184	1,110
Unrestricted investment earnings	505	559	-	-	505	559
Other	110	190	1	1	111	191
<b>TOTAL REVENUES</b>	<b>31,092</b>	<b>30,814</b>	<b>625</b>	<b>620</b>	<b>31,717</b>	<b>31,434</b>
<b>EXPENSES</b>						
General Government	6,224	4,271	-	-	6,224	4,271
Judicial	2,583	2,512	-	-	2,583	2,512
Public Safety	11,676	12,337	-	-	11,676	12,337
Public Works	4,542	4,476	-	-	4,542	4,476
Health and Welfare	852	935	-	-	852	935
Culture and Recreation	1,555	1,650	-	-	1,555	1,650
Housing and Development	907	1,026	-	-	907	1,026
Interest	1,678	2,161	-	-	1,678	2,161
Solid Waste Disposal Facility	-	-	546	447	546	447
DCAR GIS	-	-	143	144	143	144
<b>TOTAL EXPENSES</b>	<b>30,017</b>	<b>29,369</b>	<b>689</b>	<b>591</b>	<b>30,706</b>	<b>29,960</b>
Increases in net position before transfers	1,075	1,445	(64)	29	1,011	1,474
Transfers	(2)	(31)	2	31	-	-
Increase in net position	1,073	1,414	(62)	60	1,011	1,474
Net position, beginning of year	70,432	69,642	1,872	1,812	72,304	71,454
Prior period adjustment	(241)	(624)	-	-	-	-
<b>Net position, end of year</b>	<b>\$ 71,264</b>	<b>\$ 70,432</b>	<b>\$ 1,810</b>	<b>\$ 1,872</b>	<b>\$ 73,074</b>	<b>\$ 72,304</b>

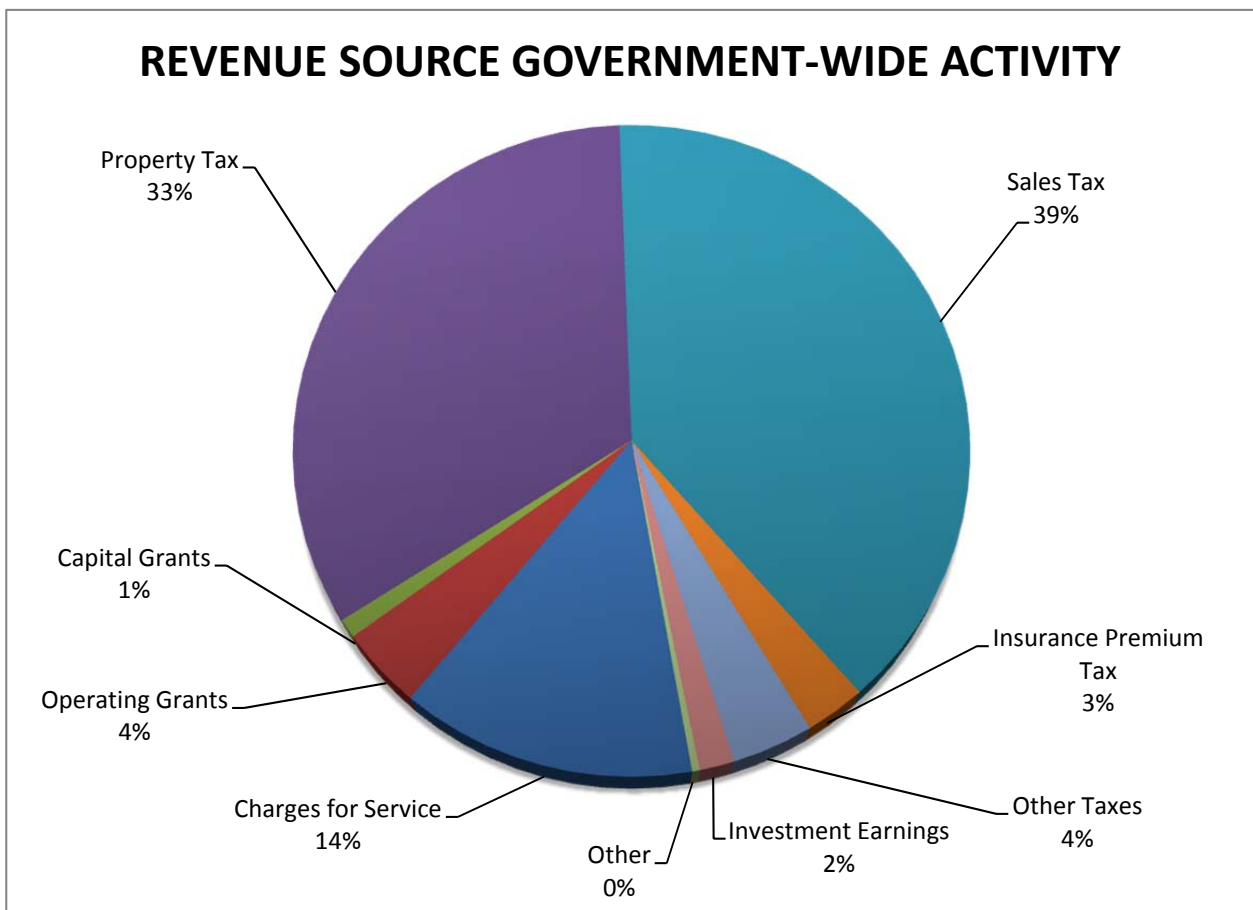
**Governmental Activities:** Governmental activities increased the Government's net position by \$1.1 million. As mentioned above, net position primarily increased due to an increase in sales tax and expenses remaining relatively flat. The increase in net position for governmental activities in 2012 was \$341 thousand less than the increase in 2011 due to the continued decline of property taxes collected.



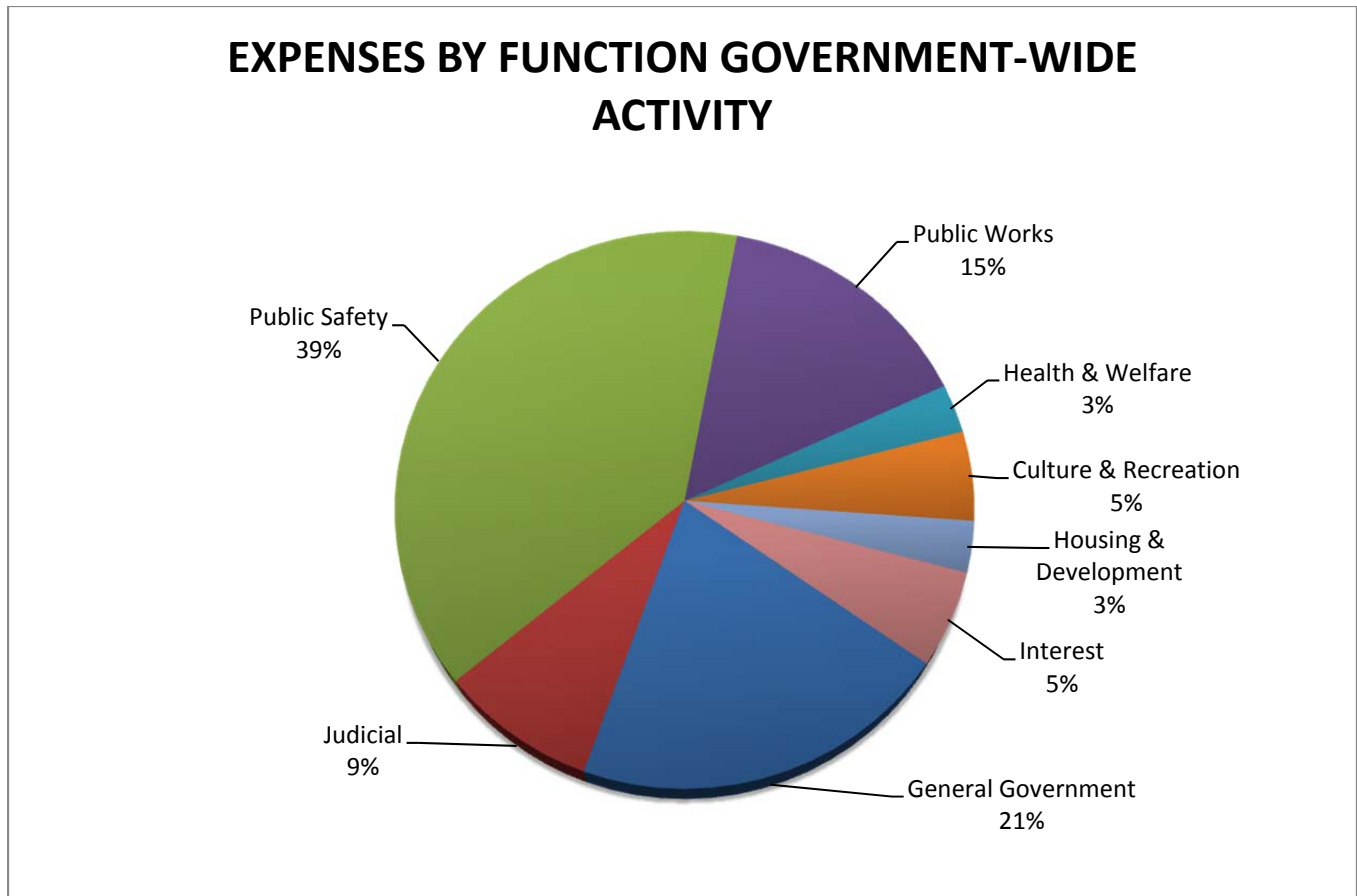
**Governmental Activities Revenues:** Property taxes, insurance premium tax, and other taxes (exclusive of sales tax) continue as the main source of revenue of the governmental activities amounting to 40.2% in 2012, which is a decrease from 44.8% in 2011. The sales tax revenue for 2012 was 39.2% of the revenue as compared to 36.8% in 2011.

**Business-type activities:** Business-type activities decreased the Government's net position by \$62 thousand. Key elements of this increase are as follows:

- The Solid Waste Fund activity reported an increase in net position of \$76 thousand, which was less than the \$170 thousand increase in 2011. The primary reason for the decrease in net position is due to an increase in cost of sales and services.
- The DCAR GIS had a decrease in net position of \$138 thousand, which was directly related to depreciation expense on assets.



**Governmental Activities Functional Expenses:** As reflected in Dawson County's Changes in Net Position table (above), the Government expended 47.5% of the total expenses of the governmental activities for the judicial system and public safety, compared to 50.6% in 2011. The chart below depicts further detail of government-wide expenses.



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

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

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

At December 31, 2012, the governmental funds of the Government reported a combined fund balance of \$19.1 million. This is a decrease of \$7.4 million under the prior year fund balance of \$26.5 million.

**Major Governmental Funds:** The general fund is the chief operating fund of the Government. It is used to account for all governmental financial resources not restricted by state or federal laws, local ordinances, or other externally imposed requirements. At the end of 2012, total assets were \$15.2 million, total liabilities were \$9.5 million, and deferred inflows of resources were \$46 thousand. The ending fund balance of \$5.6 million represents approximately 27% of the general fund budget for the upcoming year.

Total general fund revenue for the year, \$21.8 million, was under budget by \$189 thousand. Additional revenue from an increase in the local option sales tax and insurance premium tax offset a decrease in revenue from property tax. Total general fund expenditures for 2012 were \$19.8 million, 95% of budget. Expenditures for all functional areas were less than budget as departments managed to generate savings of \$1 million during 2012. The fund balance for the general fund at the end of 2012 is \$5.6 million. In the 2013 Budget, \$4.4 million, or 23% of the 2013 Budget, is considered unassigned and available for emergencies, maintenance of facilities and infrastructure, and other governmental activities.

The fund balance of the debt service fund increased by \$106 thousand during the current fiscal year due to timing differences of transfers in and scheduled payments of principal and interest. The debt service fund has an ending fund balance of \$3.3 million.

The fund balance of the County's SPLOST fund decreased by \$1.1 million during the current fiscal year. This is primarily due to the timing of revenue collections versus the timing of construction costs. The SPLOST fund has an ending balance of \$994 thousand.

The fund balance of the County's capital projects fund decreased by \$6.9 million during the current fiscal year. The decrease is due to the construction of the Courthouse and Administration Building. The capital projects fund has an ending fund balance of \$8.4 million.

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

### **Capital Asset and Debt Administration**

**Capital assets:** The Government's capital assets for its governmental and business-type activities as of December 31, 2012 total \$83 million (net of accumulated depreciation). These assets include land, intangible assets, construction in progress, buildings, furniture, fixtures, machinery, equipment, and infrastructure.

Major capital asset transactions during the year include:

- Building Improvements of \$17.4 million and furniture and fixture additions of \$1.2 million net of additions and disposals for the new Courthouse and Administration Building.
- Construction in progress totaling \$62 thousand net of additions and transfers primarily due to the paving of Carlisle Road (Capital Projects Fund) and upgrades to the Narrowbanding System (SPLOST);
- Purchase of vehicles included four new police cars, a Transfer Station tractor and trailer, and a used fire apparatus and totaled \$225 thousand (General Fund and Solid Waste Fund). These purchases were offset by \$499 thousand in disposals, which resulted in a net decrease of \$274 thousand in this asset category.
- Purchase of equipment totaling \$1.4 million (SPLOST, General Fund, Grant Fund, and E911 Fund) included equipment for the new Courthouse and Administration Building, an elevator for the Senior Center, Public Safety System, and fuel equipment for the Fueling Center; and
- Purchase of infrastructure totaling \$627 thousand (SPLOST)

## DAWSON COUNTY, GEORGIA'S CAPITAL ASSETS

(net of depreciation)

December 31, 2012

(\$ In thousands)

	Governmental Activities	Business-type Activities	Total
Land (not depreciated)	\$ 13,680	\$ 1,122	\$ 14,802
Intangible assets	484	-	484
Construction in progress	62	-	62
Buildings and improvements	42,136	439	42,575
Furniture and fixtures	1,077	-	1,077
Vehicles, machinery and equipment	7,709	503	8,211
Infrastructure	15,759	-	15,759
Total	<u>\$ 80,906</u>	<u>\$ 2,064</u>	<u>\$ 82,970</u>

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

**Long-term Debt.** As of December 31, 2012, the Government had contracts payable outstanding in the amount of \$2,930,000 through an intergovernmental agreement with Etowah Water and Sewer Authority to pay \$5,680,000 of the total \$8,595,000 Authority's Series 2002 Revenue Bonds that is backed by the full faith and credit of the Government. On May 1, 2012, the Authority issued \$2,930,000 in Revenue Refunding Bonds, Series 2012, which were issued to advance refund the \$2,890,000 of outstanding Series 2002 Bonds. The Government had total bonded debt outstanding of \$22,525,000 that is backed by the Special Purpose Local Option Sales Tax (SPLOST) collections. The outstanding balance at the end of the year is from the \$38,325,000 original issue in 2007 to finance the costs of acquiring, constructing, remodeling, and equipping of the Courthouse and Administration Building. The 2007 SPLOST debt issuance was approved by the citizens of the County in September of 2007. The \$5,415,000 jail and courthouse parking lot debt was also included in the 2007 SPLOST referendum to be paid from sales taxes. As mentioned above, this debt was paid in full during 2012. The Government also had \$1,132,346 of capital lease debt, backed also by the full faith and credit of the Government. The Government had no outstanding general obligation debt for 2012 other than the SPLOST debt mentioned above. The Government's total debt of \$29 million decreased by \$11.8 million during the past year primarily due to scheduled payments of existing debt and the payoff of the jail and parking lot debt.

The Government maintained an "A+/Stable" bond rating from Standard and Poor's Rating Group. Additionally, Moody's Rating Group recalibrated their local government ratings to a Global Scale in 2010. Dawson County's "A1" rating under the Municipal Scale is now an "Aa2" rating under the Global Scale. These bond ratings clearly indicate a sound financial condition for the Government.

The State of Georgia limits the amount of general obligation debt that a unit of government can issue to 10 percent of the total assessed value of taxable property located within that government's boundaries. The legal debt limit for the Government is \$126,591,000. (See Exhibit J-15 in the Statistical Section).

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

**General Fund Budgetary Highlights:** The County approved to maintain the millage rate the same as 2011 without a rollback in order to provide the necessary resources for the delivery of public services.

Generally, budget amendments fall into one of the following categories: 1) amendments made to adjust the estimates that are used to prepare the original budget resolution once exact information is available; 2) amendments made to recognize new funding amounts from external sources, such as federal and state grants; and 3) increases in appropriations that become necessary to maintain services. Total amendments to the general fund increased budgeted revenues by approximately 6.3% and increased budgeted expenditures by 5.1%. These increases are mainly attributed to the increase in revenues and expenditures related to the payments to Etowah Water and Sewer Authority as described above and in Note 11. Revenues increased slightly more than expenses due to unbudgeted donations.

For the year, actual expenditures and other financing uses were less than actual revenue and other financing sources which resulted in an increase of \$585 thousand in fund balance from 2011 leaving fund balance at \$5,637,553.

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

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

- The County has an unemployment rate of 7.7% at 2012 year end, which is lower than the state rate of 8.7% for the same time frame.
- The 2012 millage tax rate remained the same as 2011 at 8.138 per \$1,000 of valuation.
- Fund balance for the general fund increased by \$585 thousand for the year ended December 31, 2012 leaving a \$5.6 million fund balance that still indicates a relatively strong financial position for the County. This was due to stringent controls on spending and budget cuts.
- 2013 general fund budget was slightly reduced by 0.1% overall due to anticipated decrease in property taxes but increase in local option sales tax.

Economic activity in Dawson County reflects national and regional trends. A decrease in current market values of real and personal property resulted in a 13.6% decrease in the total value of taxable property which resulted in \$1.4 million reduction in property tax revenue. The budget for 2013, adopted in September of 2012, anticipated sales tax revenues to be above the 2012 amount budgeted because of a slight upswing in the economy. Given the retail businesses located in the County such as the North Georgia Premium Outlet Mall, Wal-Mart, Home Depot, Megel Chevrolet dealership, etc., Dawson's sales tax collection is historically more stable than surrounding counties. Dawson County has also assigned \$644 thousand of available fund balance for spending in the 2013 fiscal year budget. It is intended that this use of available fund balance and slight increase in sales tax will help avoid the need to raise taxes or significantly reduce services. Management continues to closely monitor revenue collection rates and control spending.

### **Requests for Information**

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

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## Basic Financial Statements

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**DAWSON COUNTY, GEORGIA**  
**STATEMENT OF NET POSITION**  
**December 31, 2012**

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
<b>ASSETS</b>				
<b>Current assets</b>				
Cash and cash equivalents	\$ 17,315,685	\$ 532,058	\$ 17,847,743	\$ 649,711
Restricted assets				
Cash and cash equivalents	3,363,287	-	3,363,287	37,975
Investments	4,031,753	-	4,031,753	-
Interest receivable	6,493	-	6,493	-
Receivables (net)				
Accounts	321,752	116,259	438,011	45,748
Intergovernmental	399,694	-	399,694	-
Taxes	2,172,525	-	2,172,525	-
Inventories	209,402	-	209,402	-
Prepays	478,758	-	478,758	-
<b>Total current assets</b>	<b>28,299,349</b>	<b>648,317</b>	<b>28,947,666</b>	<b>733,434</b>
<b>Noncurrent assets</b>				
Capital assets				
Non-depreciable	14,225,201	1,122,008	15,347,209	44,592
Depreciable (net)	66,681,220	941,880	67,623,100	122,370
<b>Total noncurrent assets</b>	<b>80,906,421</b>	<b>2,063,888</b>	<b>82,970,309</b>	<b>166,962</b>
<b>Total assets</b>	<b>109,205,770</b>	<b>2,712,205</b>	<b>111,917,975</b>	<b>900,396</b>
<b>LIABILITIES</b>				
<b>Current liabilities</b>				
Payables				
Accounts	416,413	24,374	440,787	3,446
Retainages	2,000	-	2,000	-
Intergovernmental	139,760	91	139,851	-
Interest	594,342	-	594,342	-
Accrued salaries and payroll liabilities	296,728	3,080	299,808	4,797
Compensated absences	502,953	2,308	505,261	21,000
Amounts held in trust	139,722	-	139,722	37,975
Unearned revenue	8,103,709	-	8,103,709	-
Capital leases payable	209,901	-	209,901	-
Bonds payable	7,379,462	-	7,379,462	-
Contracts payable	15,000	-	15,000	-
Post-closure care costs	-	17,614	17,614	-
<b>Total current liabilities</b>	<b>17,799,990</b>	<b>47,467</b>	<b>17,847,457</b>	<b>67,218</b>
<b>Noncurrent liabilities</b>				
Compensated absences	167,651	769	168,420	18,505
Net pension obligation	67,944	-	67,944	-
Capital leases payable	922,445	-	922,445	-
Bonds payable	16,069,193	-	16,069,193	-
Contracts payable	2,915,000	-	2,915,000	-
Post-closure care costs	-	853,820	853,820	-
<b>Total noncurrent liabilities</b>	<b>20,142,233</b>	<b>854,589</b>	<b>20,996,822</b>	<b>18,505</b>
<b>Total liabilities</b>	<b>37,942,223</b>	<b>902,056</b>	<b>38,844,279</b>	<b>85,723</b>

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



**DAWSON COUNTY, GEORGIA**  
**STATEMENT OF NET POSITION**  
**December 31, 2012**

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
<b>NET POSITION</b>				
Net investment in capital assets	\$ 63,685,058	\$ 2,063,888	\$ 65,748,946	\$ 166,962
Restricted for:				
Judicial	86,020	-	86,020	-
Public Safety	220,582	-	220,582	-
Public Works	498,655	-	498,655	-
Health and Welfare	4,935	-	4,935	-
Culture and Recreation	89,858	-	89,858	-
Housing and Development	66,595	-	66,595	-
Capital Outlay	266,586	-	266,586	-
Debt Service	4,009,510	-	4,009,510	-
Unrestricted	2,335,748	(253,739)	2,082,009	647,711
<b>Total net position</b>	<b>\$ 71,263,547</b>	<b>\$ 1,810,149</b>	<b>\$ 73,073,696</b>	<b>\$ 814,673</b>

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

**DAWSON COUNTY, GEORGIA**  
**STATEMENT OF ACTIVITIES**  
For the year ended December 31, 2012

FUNCTIONS/PROGRAMS	Expenses	Program Revenues			Net (Expense) Revenue
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<b>Primary government</b>					
Governmental activities					
General Government	\$ 6,224,430	\$ 1,643,725	\$ 45,350	\$ -	\$ (4,535,355)
Judicial	2,583,066	1,028,995	60,797	-	(1,493,274)
Public Safety	11,675,907	1,308,134	522,145	2,894	(9,842,734)
Public Works	4,542,295	752	-	244,913	(4,296,630)
Health and Welfare	852,014	10,453	295,358	600	(545,603)
Culture and Recreation	1,554,547	185,272	51,627	41,894	(1,275,754)
Housing and Development	906,787	104,798	253,600	-	(548,389)
Interest on long-term debt	1,678,273	-	-	-	(1,678,273)
Total governmental activities	<u>30,017,319</u>	<u>4,282,129</u>	<u>1,228,877</u>	<u>290,301</u>	<u>(24,216,012)</u>
<b>Business-type activities</b>					
Solid Waste	545,734	620,676	309	-	75,251
DCAR GIS	142,828	2,696	-	-	(140,132)
Total business-type activities	<u>688,562</u>	<u>623,372</u>	<u>309</u>	<u>-</u>	<u>(64,881)</u>
Total primary government	<u>30,705,881</u>	<u>4,905,501</u>	<u>1,229,186</u>	<u>290,301</u>	<u>(24,280,893)</u>
<b>Component Units</b>					
Development Authority of Dawson County					
Housing and Development	155,241	-	177,000	-	21,759
Industrial Building Authority of Dawson County					
Housing and Development	201,886	12,000	-	-	(189,886)
Dawson County Health Department					
Health and Welfare	597,459	164,330	175,793	-	(257,336)
Total component units	<u>954,586</u>	<u>176,330</u>	<u>352,793</u>	<u>-</u>	<u>(425,463)</u>
<b>Primary Government</b>					
	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>	<b>Component Units</b>	
<b>Change in net position</b>					
Net (expense) revenue	\$ (24,216,012)	\$ (64,881)	\$ (24,280,893)	\$ (425,463)	
<b>General revenues</b>					
<b>Taxes</b>					
Property	10,426,188	-	10,426,188	-	
Sales	12,180,771	-	12,180,771	-	
Insurance premium	884,477	-	884,477	-	
Intangible	218,383	-	218,383	-	
Franchise	67,137	-	67,137	-	
Real estate transfer	30,445	-	30,445	-	
Occupational	194,213	-	194,213	-	
Hotel/Motel	312,301	-	312,301	-	
Alcohol	361,286	-	361,286	-	
Interest and investment earnings	505,030	-	505,030	5,417	
Payments from Dawson County	-	-	-	192,000	
Gain on sale of assets	16,641	-	16,641	-	
Other	93,651	815	94,466	-	
Transfers	(1,804)	1,804	-	-	
Total general revenues and transfers	<u>25,288,719</u>	<u>2,619</u>	<u>25,291,338</u>	<u>197,417</u>	
Change in net position	<u>1,072,707</u>	<u>(62,262)</u>	<u>1,010,445</u>	<u>(228,046)</u>	
Net position - beginning (original)	70,432,058	1,872,411	72,304,469	1,024,719	
Prior period adjustment	(241,218)	-	(241,218)	18,000	
Net position - beginning (restated)	<u>70,190,840</u>	<u>1,872,411</u>	<u>72,063,251</u>	<u>1,042,719</u>	
Net position - ending	<u>\$ 71,263,547</u>	<u>\$ 1,810,149</u>	<u>\$ 73,073,696</u>	<u>\$ 814,673</u>	

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

**DAWSON COUNTY, GEORGIA**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**December 31, 2012**

	General	Debt Service	SPLOST	Capital Projects	Nonmajor Governmental Funds	Totals
<b>ASSETS</b>						
Cash and cash equivalents	\$ 12,358,984	\$ 3,286,980	\$ 271,633	\$ 430,457	\$ 967,631	\$ 17,315,685
Receivables (net)						
Accounts	219,812	-	-	-	88,222	308,034
Intergovernmental	207,257	-	-	-	192,437	399,694
Taxes	1,418,567	-	727,428	-	26,530	2,172,525
Prepays	420,659	-	-	-	-	420,659
Inventories	147,227	-	-	-	-	147,227
Due from other funds	384,226	-	-	594,161	549	978,936
Restricted Assets						
Cash and cash equivalents	29,093	-	-	3,334,194	-	3,363,287
Investments	-	-	-	4,031,753	-	4,031,753
Interest receivable	-	-	-	6,493	-	6,493
<b>Total assets</b>	<b>\$ 15,185,825</b>	<b>\$ 3,286,980</b>	<b>\$ 999,061</b>	<b>\$ 8,397,058</b>	<b>\$ 1,275,369</b>	<b>\$ 29,144,293</b>
<b>Liabilities</b>						
Payables						
Accounts	\$ 303,975	\$ -	\$ 5,046	\$ 18,013	\$ 24,885	\$ 351,919
Intergovernmental	100,352	-	-	-	39,338	139,690
Retainages	-	-	-	2,000	-	2,000
Accrued salaries and payroll liabilities	268,330	-	-	1,358	25,514	295,202
Due to other funds	594,161	-	-	7,284	365,780	967,225
Unearned revenue	8,095,664	-	-	-	8,045	8,103,709
Amounts held in trust	139,722	-	-	-	-	139,722
<b>Total liabilities</b>	<b>9,502,204</b>	<b>-</b>	<b>5,046</b>	<b>28,655</b>	<b>463,562</b>	<b>9,999,467</b>
<b>Deferred inflows of resources</b>						
Unavailable revenue-property taxes	46,068	-	-	-	-	46,068
<b>Fund balances</b>						
Nonspendable:						
Prepays	420,659	-	-	-	-	420,659
Inventories	147,227	-	-	-	-	147,227
Restricted for:						
Judicial	-	-	-	-	86,020	86,020
Public Safety	-	-	-	-	220,582	220,582
Public Works	-	-	-	497,455	1,200	498,655
Health and Welfare	4,935	-	-	-	-	4,935
Culture and Recreation	16,778	-	-	-	73,080	89,858
Housing and Development	-	-	-	-	66,595	66,595
Capital Outlay	-	-	266,586	657,036	-	923,622
Debt Service	-	3,286,980	727,429	6,704,012	-	10,718,421
Assigned to:						
General Government	-	-	-	150,522	-	150,522
Judicial	7,859	-	-	-	-	7,859
Public Safety	-	-	-	-	363,106	363,106
Housing and Development	-	-	-	-	1,224	1,224
Narrowbanding Project	-	-	-	250,000	-	250,000
Capital Outlay	-	-	-	109,378	-	109,378
Subsequent Year's Budget	644,000	-	-	-	-	644,000
Unassigned	4,396,095	-	-	-	-	4,396,095
<b>Total fund balances</b>	<b>5,637,553</b>	<b>3,286,980</b>	<b>994,015</b>	<b>8,368,403</b>	<b>811,807</b>	<b>19,098,758</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 15,185,825</b>	<b>\$ 3,286,980</b>	<b>\$ 999,061</b>	<b>\$ 8,397,058</b>	<b>\$ 1,275,369</b>	<b>\$ 29,144,293</b>

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

**DAWSON COUNTY, GEORGIA**  
**RECONCILIATION OF THE BALANCE SHEET OF**  
**GOVERNMENTAL FUNDS TO THE**  
**STATEMENT OF NET POSITION**  
**December 31, 2012**

**Total fund balance - total governmental funds** \$ 19,098,758

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

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

These are:

Capital assets, net of accumulated depreciation	\$ 80,906,421	
Prepaid bond insurance costs net of amortization	<u>58,099</u>	80,964,520

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

These are:

Property taxes		46,068
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Some liabilities are not due and payable in the current period and therefore are not reported in the funds. These are:

Bonds payable	(23,448,655)	
Accrued interest	(594,342)	
Accrued interest on Etowah Water and Sewer Authority		
Sprayfield lease, included in accounts payable	(1,908)	
Compensated absences	(670,604)	
Capital leases payable	(1,132,346)	
Contracts payable	(2,930,000)	
Net pension obligation	<u>(67,944)</u>	<u>(28,845,799)</u>

Net position of governmental activities		<u>\$ 71,263,547</u>
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The accompanying notes are an integral part of these financial statements.

**DAWSON COUNTY, GEORGIA**  
**STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**For the year ended December 31, 2012**

	General	Debt Service	SPLOST	Capital Projects	Nonmajor Governmental Funds	Totals
<b>REVENUES</b>						
Taxes	\$ 17,660,424	\$ -	\$ 6,548,745	\$ -	\$ 312,300	\$ 24,521,469
Licenses and permits	391,756	-	-	-	-	391,756
Fines, fees and forfeitures	554,925	-	-	-	223,479	778,404
Charges for services	2,663,523	-	-	-	603,503	3,267,026
Intergovernmental	333,109	-	236,558	8,355	741,117	1,319,139
Interest	18,008	3,597	1,560	111,588	815	135,568
Contributions	55,263	-	38,665	8,340	97,772	200,040
Other	73,653	-	20,000	-	-	93,653
<b>Total revenues</b>	<b>21,750,661</b>	<b>3,597</b>	<b>6,845,528</b>	<b>128,283</b>	<b>1,978,986</b>	<b>30,707,055</b>
<b>EXPENDITURES</b>						
Current						
General Government	4,511,993	-	-	-	-	4,511,993
Judicial	2,309,004	-	-	-	278,092	2,587,096
Public Safety	9,235,716	-	-	-	1,121,744	10,357,460
Public Works	1,556,486	-	-	-	140,930	1,697,416
Health and Welfare	326,086	-	-	-	482,676	808,762
Culture and Recreation	1,199,537	-	-	-	85,788	1,285,325
Housing and Development	380,166	-	-	-	516,194	896,360
Capital outlay	-	-	1,468,361	1,160,793	-	2,629,154
Debt service	278,879	10,751,757	-	5,259,551	-	16,290,187
<b>Total expenditures</b>	<b>19,797,867</b>	<b>10,751,757</b>	<b>1,468,361</b>	<b>6,420,344</b>	<b>2,625,424</b>	<b>41,063,753</b>
Excess (deficiency) of revenues over (under) expenditures	1,952,794	(10,748,160)	5,377,167	(6,292,061)	(646,438)	(10,356,698)
Other financing sources (uses)						
Transfers in	96,254	7,924,273	-	741,827	764,961	9,527,315
Transfers out	(1,512,701)	-	(6,505,926)	(1,393,238)	(117,254)	(9,529,119)
Sales of capital assets	49,103	-	-	-	-	49,103
Issuance of debt	-	2,930,000	-	-	-	2,930,000
<b>Total other financing sources (uses)</b>	<b>(1,367,344)</b>	<b>10,854,273</b>	<b>(6,505,926)</b>	<b>(651,411)</b>	<b>647,707</b>	<b>2,977,299</b>
Net change in fund balance	585,450	106,113	(1,128,759)	(6,943,472)	1,269	(7,379,399)
Fund balances, January 1	5,052,103	3,180,867	2,122,774	15,311,875	810,538	26,478,157
<b>Fund balances, December 31</b>	<b>\$ 5,637,553</b>	<b>\$ 3,286,980</b>	<b>\$ 994,015</b>	<b>\$ 8,368,403</b>	<b>\$ 811,807</b>	<b>\$ 19,098,758</b>

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

**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, 2012**

**Net change in fund balances - total governmental funds** \$ (7,379,399)

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital outlays	\$ 1,815,257	
Depreciation	<u>(4,841,665)</u>	(3,026,408)

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

Cost of assets disposed	(2,235,686)	
Related accumulated depreciation	<u>1,697,417</u>	(538,269)

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

Debt principal payments	14,430,679	
Debt proceeds	(2,930,000)	
Amortization of bond premiums	369,462	
Amortization of bond insurance cost	(23,240)	
Net change in interest payable	199,819	
Net change in interest payable on Etowah Water and Sewer Authority Sprayfield lease, included in accounts payable	<u>11,448</u>	12,058,168

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

Unavailable deferred revenue	(1,326)
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Employer contributions to retirement plans in excess of annual pension costs are reported as expenditures in the governmental funds, but result in assets in the governmental activities. 371

Some expenses reported in the statement of activities do not require the use of current financial resources and are not reported as expenditures in governmental funds. This includes the net change in compensated absences. (40,430)

Change in net position of governmental activities	<u><u>\$ 1,072,707</u></u>
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The accompanying notes are an integral part of these financial statements.

**DAWSON COUNTY, GEORGIA**  
**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET (GAAP) AND ACTUAL**  
**For the year ended December 31, 2012**

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 17,335,750	\$ 17,776,532	\$ 17,660,424	\$ (116,108)
Licenses and permits	420,250	420,250	391,756	(28,494)
Fines, fees and forfeitures	610,300	610,300	554,925	(55,375)
Charges for services	1,860,700	2,628,650	2,663,523	34,873
Intergovernmental	386,500	390,775	333,109	(57,666)
Interest	17,500	17,500	18,008	508
Contributions	-	54,566	55,263	697
Other	3,500	40,891	73,653	32,762
<b>Total revenues</b>	<b>20,634,500</b>	<b>21,939,464</b>	<b>21,750,661</b>	<b>(188,803)</b>
<b>EXPENDITURES</b>				
Current				
General Government				
Board of Commissioners	250,547	248,357	195,724	52,633
County Administration	331,793	329,603	308,449	21,154
Elections/Registrar	236,504	235,661	203,278	32,383
Financial Administration	496,782	496,220	471,260	24,960
Information Technology	226,788	229,051	220,680	8,371
Human Resources	128,001	127,720	75,353	52,367
Tax Commissioner	435,843	435,000	433,718	1,282
Tax Assessor	356,362	377,851	377,851	-
Risk Management	205,000	234,938	183,133	51,805
Facility Management	1,029,917	977,840	870,955	106,885
Board of Equalization	11,900	11,900	11,511	389
Public Information	66,912	66,912	9,073	57,839
Other General Government	239,700	1,239,321	1,151,008	88,313
Judicial				
Superior Court	464,368	468,556	437,776	30,780
Clerk of Superior Court	500,414	512,756	511,652	1,104
District Attorney	580,001	583,176	583,176	-
Magistrate Court	212,117	211,274	205,340	5,934
Probate Court	235,212	234,369	205,561	28,808
Juvenile Court	80,909	95,965	95,503	462
Public Defender	252,452	272,309	269,996	2,313
Public Safety				
Sheriff	2,885,432	2,826,616	2,787,279	39,337
Sheriff Services	602,066	508,216	499,953	8,263
Detention Center	2,274,027	2,470,934	2,448,356	22,578
K9	-	87	87	-
Fire	1,149,877	1,147,095	1,095,086	52,009
Emergency Medical Service	2,049,289	1,828,015	1,818,050	9,965
Emergency Services Administration	197,080	193,329	155,515	37,814
Coroner	57,181	57,181	49,015	8,166
Animal Shelter	120,000	120,000	120,000	-
School Resource Officers	163,368	116,368	113,521	2,847
Marshall	222,473	175,287	134,389	40,898
Junior Police Academy	-	12,371	10,649	1,722
Emergency Management	4,000	4,149	3,816	333
Public Works				
Public Works Administration	210,557	210,557	200,814	9,743
Road Department	1,387,977	1,484,009	1,355,672	128,337

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

**DAWSON COUNTY, GEORGIA**  
**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET (GAAP) AND ACTUAL**  
**For the year ended December 31, 2012**

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>EXPENDITURES (continued)</b>				
Current				
Health and Welfare				
Health Department	\$ 162,000	\$ 162,000	\$ 162,000	\$ -
Public Welfare	60,000	60,553	60,553	-
Indigent Welfare	4,000	4,550	4,550	-
Senior Citizens Center	75,785	80,891	76,742	4,149
Senior Services Donation	-	18,676	13,741	4,935
CASA	6,000	6,000	6,000	-
NOA's Ark	2,500	2,500	2,500	-
Culture and Recreation				
Parks	784,508	779,523	778,727	796
Parks and Recreation	-	47,768	31,999	15,769
Parks - Women's Club Donations	-	1,724	714	1,010
Parks - Pool	23,390	23,547	21,455	2,092
Parks - Camping	7,700	9,093	9,092	1
Libraries	357,550	357,550	357,550	-
Housing and Development				
Conservation	700	700	678	22
Planning and Zoning	357,793	352,832	304,293	48,539
County Agent	76,526	76,655	74,445	2,210
Adult Literacy	750	750	750	-
Debt service				
General Government				
Other General Government	-	44,892	26,066	18,826
Public Safety				
Sheriff	70,000	70,000	69,887	113
Fire	103,000	133,000	124,006	8,994
Public Works				
Road Department	58,922	58,922	58,920	2
<b>Total expenditures</b>	<b>19,815,973</b>	<b>20,835,119</b>	<b>19,797,867</b>	<b>1,037,252</b>
Excess (deficiency) of revenues over expenditures	818,527	1,104,345	1,952,794	848,449
Other financing sources (uses)				
Transfers in	88,456	118,456	96,254	(22,202)
Transfers out	(986,983)	(1,508,346)	(1,512,702)	(4,356)
Sale of capital assets	-	2,463	49,104	46,641
Contingency	(100,000)	(25,027)	-	25,027
Total other financing sources (uses)	(998,527)	(1,412,454)	(1,367,344)	45,110
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(180,000)	(308,109)	585,450	893,559
Fund balances, January 1	180,000	308,109	5,052,103	4,743,994
<b>Fund balances, December 31</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,637,553</b>	<b>\$ 5,637,553</b>

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



**DAWSON COUNTY, GEORGIA**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**December 31, 2012**

	<b>Business-Type Activities</b>		<b>Totals</b>	<b>Governmental</b>
	<b>Solid Waste</b>	<b>DCAR GIS</b>		<b>Activities Internal Service</b>
<b>ASSETS</b>				
<b>Current assets</b>				
Cash and cash equivalents	\$ 503,852	\$ 28,206	\$ 532,058	\$ -
Accounts receivable (net)	116,259	-	116,259	13,718
Inventories	-	-	-	62,174
Total current assets	<u>620,111</u>	<u>28,206</u>	<u>648,317</u>	<u>75,892</u>
<b>Noncurrent assets</b>				
Capital assets				
Non-depreciable	1,122,008	-	1,122,008	-
Depreciable (net)	804,308	137,572	941,880	-
Total noncurrent assets	<u>1,926,316</u>	<u>137,572</u>	<u>2,063,888</u>	<u>-</u>
<b>Total assets</b>	<u>2,546,427</u>	<u>165,778</u>	<u>2,712,205</u>	<u>75,892</u>
<b>LIABILITIES</b>				
<b>Current liabilities</b>				
Accounts payable	24,374	-	24,374	62,585
Intergovernmental payable	91	-	91	70
Accrued salaries and payroll liabilities	3,080	-	3,080	1,526
Compensated absences	2,308	-	2,308	-
Due to other funds	-	-	-	11,711
Post-closure care	17,614	-	17,614	-
Total current liabilities	<u>47,467</u>	<u>-</u>	<u>47,467</u>	<u>75,892</u>
<b>Noncurrent liabilities</b>				
Compensated absences	769	-	769	-
Post-closure care costs	853,820	-	853,820	-
Total noncurrent liabilities	<u>854,589</u>	<u>-</u>	<u>854,589</u>	<u>-</u>
<b>Total liabilities</b>	<u>902,056</u>	<u>-</u>	<u>902,056</u>	<u>75,892</u>
<b>NET POSITION</b>				
Net investment in capital assets	1,926,316	137,572	2,063,888	-
Unrestricted	(281,945)	28,206	(253,739)	-
<b>Total net position</b>	<u>\$ 1,644,371</u>	<u>\$ 165,778</u>	<u>\$ 1,810,149</u>	<u>\$ -</u>

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

**DAWSON COUNTY, GEORGIA**  
**STATEMENT OF REVENUES, EXPENSES,**  
**AND CHANGES IN FUND NET POSITION**  
**PROPRIETARY FUNDS**  
*For the year ended December 31, 2012*

	<u>Business-Type Activities</u>		<u>Totals</u>	<u>Governmental</u>
	<u>Solid</u>	<u>DCAR</u>		<u>Internal</u>
	<u>Waste</u>	<u>GIS</u>		<u>Service</u>
<b>OPERATING REVENUES</b>				
Charges for sales and services	\$ 620,676	\$ 2,696	\$ 623,372	\$ 176,712
Interfund services provided	-	-	-	1,074,844
Other	815	-	815	-
<b>Total operating revenues</b>	<u>621,491</u>	<u>2,696</u>	<u>624,187</u>	<u>1,251,556</u>
<b>OPERATING EXPENSES</b>				
Costs of sales and services	312,351	4,500	316,851	1,162,449
Personal services	158,633	-	158,633	89,107
Depreciation	74,750	138,328	213,078	-
<b>Total operating expenses</b>	<u>545,734</u>	<u>142,828</u>	<u>688,562</u>	<u>1,251,556</u>
Operating income (loss)	75,757	(140,132)	(64,375)	-
Non-operating revenues (expenses)				
Contributions	309	-	309	-
Income (loss) before transfers	76,066	(140,132)	(64,066)	-
Transfers in (out)				
Transfers in	-	1,804	1,804	-
Change in net position	76,066	(138,328)	(62,262)	-
Net position, January 1	<u>1,568,305</u>	<u>304,106</u>	<u>1,872,411</u>	<u>-</u>
<b>Net position, December 31</b>	<u><u>\$ 1,644,371</u></u>	<u><u>\$ 165,778</u></u>	<u><u>\$ 1,810,149</u></u>	<u><u>\$ -</u></u>

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

**DAWSON COUNTY, GEORGIA**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**For the year ended December 31, 2012**

	Business-Type Activities			Governmental Activities
	Solid Waste	DCAR GIS	Totals	Internal Service
<b>Cash flows from operating activities:</b>				
Receipts from customers	\$ 623,605	\$ 2,696	\$ 626,301	\$ 179,634
Receipts from interfund services provided	-	-	-	1,074,844
Payments to suppliers	(320,260)	(4,500)	(324,760)	(1,132,431)
Payments to employees	(156,021)	-	(156,021)	(87,581)
Net cash provided (used) by operating activities	<u>147,324</u>	<u>(1,804)</u>	<u>145,520</u>	<u>34,466</u>
<b>Cash flows from non-capital financing activities:</b>				
Receipts from other funds	-	1,804	1,804	(34,466)
Receipt of contributions	309	-	309	-
Net cash provided (used) by non-capital financing activities	<u>309</u>	<u>1,804</u>	<u>2,113</u>	<u>(34,466)</u>
<b>Cash flows from capital and related financing activities:</b>				
Payments for acquisitions of capital assets	(129,798)	-	(129,798)	-
Net increase (decrease) in cash and cash equivalents	17,835	-	17,835	-
Cash and cash equivalents, January 1	486,017	28,206	514,223	-
<b>Cash and cash equivalents, December 31</b>	<u>\$ 503,852</u>	<u>\$ 28,206</u>	<u>\$ 532,058</u>	<u>\$ -</u>
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>				
Operating income (loss)	\$ 75,757	\$ (140,132)	\$ (64,375)	\$ -
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation expense	74,750	138,328	213,078	-
Landfill closure/postclosure costs	(17,614)	-	(17,614)	-
(Increase) decrease in accounts receivable	2,114	-	2,114	2,922
(Increase) decrease in inventories	-	-	-	5,209
Increase (decrease) in accounts payable	9,614	-	9,614	24,739
Increase (decrease) in Intergovernmental payable	91	-	91	70
Increase (decrease) in accrued payroll liabilities	2,612	-	2,612	1,526
Total adjustments	<u>71,567</u>	<u>138,328</u>	<u>209,895</u>	<u>34,466</u>
Net cash provided (used) by operating activities	<u>\$ 147,324</u>	<u>\$ (1,804)</u>	<u>\$ 145,520</u>	<u>\$ 34,466</u>

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

**DAWSON COUNTY, GEORGIA**  
**STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES**  
**FIDUCIARY FUNDS**  
**December 31, 2012**

	<u>Agency Funds</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ <u>270,629</u>
<b>LIABILITIES</b>	
Due to other agencies	\$ <u><u>270,629</u></u>

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

**DAWSON COUNTY, GEORGIA**  
**COMBINING STATEMENT OF NET POSITION**  
**COMPONENT UNITS**  
**December 31, 2012**

	<b>Development Authority of Dawson County</b>	<b>Industrial Building Authority of Dawson County</b>	<b>Dawson County Health Department</b>	<b>Totals</b>
<b>ASSETS</b>				
<b>Current assets</b>				
Cash and cash equivalents	\$ 27,627	\$ 403,278	\$ 218,806	\$ 649,711
Accounts receivable (net)	-	-	45,748	45,748
Restricted assets				
Cash and cash equivalents	37,975	-	-	37,975
Total current assets	65,602	403,278	264,554	733,434
<b>Noncurrent assets</b>				
Capital assets				
Non-depreciable	-	44,592	-	44,592
Depreciable (net)	11,088	111,282	-	122,370
Total noncurrent assets	11,088	155,874	-	166,962
<b>Total assets</b>	<b>76,690</b>	<b>559,152</b>	<b>264,554</b>	<b>900,396</b>
<b>LIABILITIES</b>				
<b>Current liabilities</b>				
Payables				
Accounts	-	-	3,446	3,446
Accrued salaries and expenses	4,797	-	-	4,797
Compensated absences	-	-	21,000	21,000
Total current liabilities	4,797	-	24,446	29,243
<b>Noncurrent liabilities</b>				
Compensated absences	-	-	18,505	18,505
Amounts held in trust	37,975	-	-	37,975
Total noncurrent liabilities	37,975	-	18,505	56,480
<b>Total liabilities</b>	<b>42,772</b>	<b>-</b>	<b>42,951</b>	<b>85,723</b>
<b>NET POSITION</b>				
Net investment in capital assets	11,088	155,874	-	166,962
Unrestricted	22,830	403,278	221,603	647,711
<b>Total net position</b>	<b>\$ 33,918</b>	<b>\$ 559,152</b>	<b>\$ 221,603</b>	<b>\$ 814,673</b>

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

**DAWSON COUNTY, GEORGIA**  
**COMBINING STATEMENT OF ACTIVITIES**  
**COMPONENT UNITS**  
*For the year ended December 31, 2012*

	Development Authority of Dawson County	Industrial Building Authority of Dawson County	Dawson County Health Department	Totals
<b>Expenses</b>				
Health and Welfare	\$ -	\$ -	\$ 597,459	\$ 597,459
Housing and Development	155,241	201,886	-	357,127
<b>Total expenses</b>	<u>155,241</u>	<u>201,886</u>	<u>597,459</u>	<u>954,586</u>
<b>Program revenues</b>				
Charges for services	-	12,000	164,330	176,330
Operating grants and contributions	177,000	-	175,793	352,793
<b>Total program revenues</b>	<u>177,000</u>	<u>12,000</u>	<u>340,123</u>	<u>529,123</u>
Net (expense) revenue	<u>21,759</u>	<u>(189,886)</u>	<u>(257,336)</u>	<u>(425,463)</u>
<b>General revenues</b>				
Interest	17	5,400	-	5,417
Payments from Dawson County	-	-	192,000	192,000
<b>Total general revenues</b>	<u>17</u>	<u>5,400</u>	<u>192,000</u>	<u>197,417</u>
Change in net position	<u>21,776</u>	<u>(184,486)</u>	<u>(65,336)</u>	<u>(228,046)</u>
Net position, January 1, original	12,142	743,638	268,939	1,024,719
Prior period adjustment	-	-	18,000	18,000
Net position, January 1, restated	<u>12,142</u>	<u>743,638</u>	<u>286,939</u>	<u>1,042,719</u>
<b>Net position, December 31</b>	<u>\$ 33,918</u>	<u>\$ 559,152</u>	<u>\$ 221,603</u>	<u>\$ 814,673</u>

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

**DAWSON COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2012**

**1. Description of Government Unit**

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

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

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

**2. Summary of Significant Accounting Policies**

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

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

**B. Reporting Entity**

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

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

**DAWSON COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2012**

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

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

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

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

Dawson County Development Authority – The Dawson County Development Authority (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. At the end of fiscal year 2011, it was decided that the County would temporarily suspend funding used to subsidize the Development Authority's operations. During fiscal year 2012, the Development Authority received \$0 from County Board of Commissioners to subsidize annual operations. The Development Authority's fiscal year end is December 31. A copy of the Dawson County Development Authority's financial statements can be obtained from 135 Prominence Court, Suite 170, Dawsonville, Georgia 30534. This component unit has not been included as part of the notes to the financial statements.



**DAWSON COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2012**

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

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

Dawson County Health Department – The Dawson County Health Department is charged with determining the health needs and resources of its jurisdiction, developing programs, activities, and facilities responsive to those needs, and enforcing all laws related to health matters unless they fall under the jurisdiction of other agencies. The Dawson County Board of Health (Board) governs the Health Department. The County appoints the voting majority of the Board. Additionally, the Health Department is fiscally dependent on the County since it must have its budget approved by the County. During the Health Department's fiscal year ending June 30, 2012, the Health Department received \$192,000 from the County Board of Commissioners to subsidize annual operations. The Health Department's fiscal year end is June 30. A copy of the Dawson County Health Department's financial statements can be obtained from 54 Highway 53 East, Dawsonville, Georgia 30534.

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

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

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

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

**DAWSON COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2012**

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

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

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

The County reports the following major governmental funds:

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

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

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

***Capital Projects Fund*** – accounts for financial resources to be used for the acquisition or construction of major capital facilities.

The County reports the following major proprietary funds:

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

**DAWSON COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2012**

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

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

***DCAR GIS Enterprise Fund*** – accounts for activities related to geographical data related to Dawson County as well as Etowah Water & Sewer Authority.

Additionally, the government reports the following fund types:

***Governmental Fund Types***

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

***Proprietary Fund Type***

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

***Fiduciary Fund Types***

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

**DAWSON COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2012**

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

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

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

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

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

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

**DAWSON COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2012**

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

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

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

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

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

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

**DAWSON COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2012**

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

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

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

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

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

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

**DAWSON COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2012**

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

***G. Budgetary Information***

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

In the spring (May to June or earlier) of each year, all agencies of the government submit requests for appropriation to the Accounting and Budget Manager so that a budget may be prepared. The budget is prepared by fund, function and department, and line item and includes information on the past year, current year estimates and requested appropriations for the next fiscal year. Before December 1, the proposed budget is presented to the County's Board of Commissioners for review and adoption. The County's Board of Commissioners holds public hearings and may add to, subtract from, or change appropriations. In 2012, the budget process required requested amounts and information for three budget years, 2013, 2014, and 2015.

The Chief Financial Officer may amend the line item budget within a department's appropriation as long as the total appropriation for that department is not changed. However, expenditures may not legally exceed budgeted appropriations at the department level without a resolution of the Board of Commissioners. The legal level of budgetary control is at the department level within individual funds.

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

***H. Cash and Investments***

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

**DAWSON COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2012**

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

***I. Intergovernmental Receivables***

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

***J. Inventories***

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

***K. Prepaid Items***

Payments made to vendors for services that will benefit periods beyond December 31, 2012, are recorded as prepaid items. The costs of governmental fund-type prepaids are recorded as expenditures when consumed rather than when purchased.

***L. Capital Assets***

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

GASB Statement No. 34 required the County to report and depreciate new infrastructure assets effective with the fiscal year ended June 30, 2003. Infrastructure assets include roads, bridges, underground pipe (other than related to utilities), traffic signals, etc. These infrastructure assets are among the largest asset classes of the County. Neither their historical costs nor related depreciation has historically been reported in the financial statements. For the fiscal year ended June 30, 2007, the County implemented the requirements for retroactive reporting of major general infrastructure assets.

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



**DAWSON COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2012**

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

**L. Capital Assets, continued**

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

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

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

**Intangible Prepaid Sewer Capacity** – The Intergovernmental Agreement of December 1998 between Etowah Water & Sewer Authority (EWSA) transferred 263 sewer taps of 250 gallons per day to the County. Those taps may be used for County projects or sold to developers. As the taps are used, they will be expensed at the fair value of \$2,000 per tap. At December 31, 2012, the County had 242 taps with a remaining value of \$482,000.

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

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then. The County only has one item that qualifies for reporting in this category. It is the deferred charge on refunding reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

**DAWSON COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2012**

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

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

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

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

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

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

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

**DAWSON COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2012**

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

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

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

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

**Q. Fund Balances – Governmental Funds**

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

**Nonspendable** – includes amounts that cannot be spent because they are either not spendable in form or are legally or contractually required to be maintained intact. All amounts reported as nonspendable at December 31, 2012 by the County are nonspendable in form. The County has not reported any amounts that are legally or contractually required to be maintained intact.

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

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

**DAWSON COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2012**

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

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

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

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

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

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

**DAWSON COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2012**

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

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

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

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

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

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

**DAWSON COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2012**

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

***T. Capital Contributions***

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

***U. Comparative Data and Reclassifications***

Comparative total data of the prior period has been presented in the accompanying individual fund financial statements in order to provide an understanding of changes in the County's financial position and operations. Certain 2011 amounts have been reclassified to conform to the 2012 presentation.

**3. Deposit and Investment Risk**

**Custodial Credit Risk – Deposits**

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

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

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

**DAWSON COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2012**

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

**Credit Risk**

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

**Concentration of Credit Risk**

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

**Foreign currency risk**

The County has no investments denominated in a foreign currency.

The County participates in the State of Georgia Local Government Investment Pool. Assets in this pool are invested in Georgia Fund 1, created by OCGA 36-83-8, which is a stable net asset investment pool that follows Standard and Poor's criteria for AAAM rated money market funds. Georgia Fund 1 is managed by the Georgia Office of the State Treasurer. The investment policies of Georgia Fund 1 are established by the Georgia State Depository Board. However, Georgia Fund 1 operates in a manner consistent with Rule 2a-7 of the Investment Company Act of 1940 and is considered to be a 2a-7 like pool. The pool is not registered with the SEC as an investment company. The pool's primary objectives are safety of capital, investment income, liquidity and diversification while maintaining principal (\$1.00 per share value). Net asset value is calculated weekly to ensure stability. The pool distributes earnings (net of management fees) on a monthly basis and determines participant's shares sold and redeemed based on \$1.00 per share.

**DAWSON COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2012**

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

Georgia Fund 1 is rated AAAM by Standard & Poor's. The weighted average maturity at December 31, 2012 was 40 days. At December 31, 2012, the County's balance in Georgia Fund 1 was \$6,020,686.

In addition to the \$6,020,686 in Georgia Fund 1, the County also held certificates of deposit in the amount of \$4,031,753. The certificates of deposit are reported as investments.

**4. Accounts Receivable**

Net accounts receivable at December 31, 2012 consist of the following:

**Primary Government:**

**Major Funds**

General Fund	\$ 445,260	
Less: Allowance for Uncollectibles	<u>(225,448)</u>	\$ 219,812

Solid Waste Enterprise Fund		116,259
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**Nonmajor Funds**

Emergency 911 Telephone Services Special Revenue Fund		82,034
Sheriff's Seizure Fund		6,188

Internal Service Fund		<u>13,718</u>
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<b>Total primary government</b>		<u><u>\$ 438,011</u></u>
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<b>Health Department Component Unit</b>		<u><u>\$ 45,748</u></u>
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**DAWSON COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2012**

**5. Intergovernmental Receivables**

Intergovernmental receivables at December 31, 2012 consist of the following:

**Major Funds**

General Fund

Dawson County Board of Education	\$ 54,890	
Dawson County Health Department	750	
City of Dawsonville, Georgia	87,981	
Federal Emergency Management Agency	46,529	
United States Department of Forestry	4,507	
United States Department of Defense	<u>12,600</u>	\$ 207,257

**Nonmajor Funds**

Multiple Grants Special Revenue Fund

Georgia Department of Health and Human Services	17,995	
Criminal Justice Coordinating Council	24,507	
Georgia Department of Transportation	79,112	
Georgia Department of Community Health	1,487	
Legacy Link	26,688	
Georgia Association of Emergency Medical Services	1,524	
Federal Emergency Management Agency	14,179	
Judicial Council of Georgia	5,272	
Georgia Emergency Management Agency	2,198	
United States Department of Justice	1,515	

Restricted Programs Special Revenue Fund

Georgia Department of Behavioral and Development Disabilities	11,059	
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Hotel/Motel Tax Special Revenue Fund

Georgia Department of Natural Resources	<u>6,901</u>	<u>192,437</u>
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Total		<u><u>\$ 399,694</u></u>
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**DAWSON COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2012**

**6. Property Taxes**

Property tax rates are set by the Board of Commissioners each year and are limited by statutory or constitutional provision. Property values are assessed as of January 1<sup>st</sup> each year. Property taxes for digest year 2012, based upon the assessments as of January 1, 2012, were levied on July 30, 2012, billed on September 10, 2012, and due on December 1, 2012. Tax liens may be issued 90 days after the due date.

Taxes receivable as of December 31, 2012, consist of property taxes for seven years as follows:

<u>Year of Levy</u>	
2012	\$ 816,584
2011	199,513
2010	33,976
2009	23,845
2008	3,174
2007	2,321
2006	<u>1,628</u>
	1,081,041
Less allowance for uncollectible	<u>(302,473)</u>
Total	<u><u>\$ 778,568</u></u>

\$1,367,427 of sales taxes and \$26,530 of hotel/motel tax are also included in taxes receivable.

**DAWSON COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2012**

**7. Interfund Receivables and Payables**

A summary of interfund receivables and payables as of December 31, 2012 is as follows:

	<b>Due from:</b>				<b>Total</b>
	<b>Major Funds</b>		<b>Nonmajor Funds</b>	<b>Internal Service Fund</b>	
	<b>General</b>	<b>Capital Projects</b>	<b>Governmental</b>		
<b>Due to:</b>					
<b>Major Funds</b>					
General	\$ -	\$ 7,284	\$ 365,231	\$ 11,711	\$ 384,226
Capital Projects	594,161	-	-	-	594,161
<b>Nonmajor Funds</b>					
Governmental	-	-	549	-	549
<b>Total</b>	<b>\$ 594,161</b>	<b>\$ 7,284</b>	<b>\$ 365,780</b>	<b>\$ 11,711</b>	<b>\$ 978,936</b>

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

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

**DAWSON COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2012**

**8. Interfund Transfers**

A summary of interfund transfers as of December 31, 2012 is as follows:

	<b>Transfers out:</b>				
	<b>Major Funds</b>			<b>Nonmajor Funds</b>	
	<b>General</b>	<b>SPLOST</b>	<b>Capital Projects</b>	<b>Governmental</b>	<b>Total</b>
<b>Transfers in:</b>					
<b>Major Funds</b>					
General	\$ -	\$ -	\$ -	\$ 96,254	\$ 96,254
Debt Service	25,122	6,505,913	1,393,238	-	7,924,273
Capital Projects	741,814	13	-	-	741,827
DCAR GIS	1,804	-	-	-	1,804
<b>Nonmajor Funds</b>					
Governmental	743,961	-	-	21,000	764,961
<b>Total</b>	<b>\$ 1,512,701</b>	<b>\$ 6,505,926</b>	<b>\$ 1,393,238</b>	<b>\$ 117,254</b>	<b>\$ 9,529,119</b>

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

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

**DAWSON COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2012**

**9. Capital Assets**

Capital asset activity for the primary government for the year ended December 31, 2012 was as follows:

	<b>Balance 12/31/2011</b>	<b>Increases</b>	<b>Decreases</b>	<b>Balance 12/31/2012</b>
<b>Governmental activities</b>				
Nondepreciable assets				
Land and improvements	\$ 13,679,546	\$ -	\$ -	\$ 13,679,546
Intangible assets	502,000	-	(18,000)	484,000
Construction in progress	20,885,325	667,869	(21,491,539)	61,655
Total non-depreciable assets	<u>35,066,871</u>	<u>667,869</u>	<u>(21,509,539)</u>	<u>14,225,201</u>
Depreciable assets				
Buildings	31,389,554	18,610,780	(1,230,934)	48,769,400
Machinery and equipment	7,366,216	1,926,610	(488,287)	8,804,539
Furniture and fixtures	-	1,249,291	-	1,249,291
Vehicles	7,352,082	224,593	(498,465)	7,078,210
Infrastructure	68,027,040	627,653	-	68,654,693
Total depreciable assets	<u>114,134,892</u>	<u>22,638,927</u>	<u>(2,217,686)</u>	<u>134,556,133</u>
Less accumulated depreciation				
Buildings	(6,189,513)	(1,277,224)	833,508	(6,633,229)
Machinery and equipment	(3,838,476)	(776,383)	416,934	(4,197,925)
Furniture and fixtures	-	(172,114)	-	(172,114)
Vehicles	(3,858,878)	(564,407)	446,975	(3,976,310)
Infrastructure	(50,843,798)	(2,051,537)	-	(52,895,335)
Total accumulated depreciation	<u>(64,730,665)</u>	<u>(4,841,665)</u>	<u>1,697,417</u>	<u>(67,874,913)</u>
Total depreciable assets, net	<u>49,404,227</u>	<u>17,797,262</u>	<u>(520,269)</u>	<u>66,681,220</u>
Governmental activities capital assets, net	<u>\$ 84,471,098</u>	<u>\$ 18,465,131</u>	<u>\$ (22,029,808)</u>	<u>\$ 80,906,421</u>
<b>Business-type activities</b>				
Nondepreciable assets				
Land and improvements	\$ 1,122,008	\$ -	\$ -	\$ 1,122,008
Depreciable assets				
Buildings and improvements	606,879	-	-	606,879
Machinery and equipment	788,581	9,440	-	798,021
Vehicles	40,450	120,358	-	160,808
Total depreciable assets	<u>1,435,910</u>	<u>129,798</u>	<u>-</u>	<u>1,565,708</u>
Less accumulated depreciation				
Buildings and improvements	(150,676)	(16,933)	-	(167,609)
Machinery and equipment	(246,503)	(179,690)	-	(426,193)
Vehicles	(13,571)	(16,455)	-	(30,026)
Total accumulated depreciation	<u>(410,750)</u>	<u>(213,078)</u>	<u>-</u>	<u>(623,828)</u>
Total depreciable assets, net	<u>1,025,160</u>	<u>(83,280)</u>	<u>-</u>	<u>941,880</u>
Business-type activities capital assets, net	<u>\$ 2,147,168</u>	<u>\$ (83,280)</u>	<u>\$ -</u>	<u>\$ 2,063,888</u>

The nondepreciable intangible assets reported above were previously reported separately and not included in the capital asset activity.

**DAWSON COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2012**

**9. Capital Assets (continued)**

Depreciation expense was charged to functions/programs as follows:

**Primary Government**

**Governmental activities**

General Government	\$ 1,072,423
Judicial	15,016
Public Safety	1,351,393
Public Works	2,078,784
Health and Welfare	47,403
Culture and Recreation	269,455
Housing and Development	<u>7,191</u>
Total depreciation expense for governmental activities	<u><u>\$ 4,841,665</u></u>

**Business-type activities**

Solid Waste	\$ 74,750
DCAR GIS	<u>138,328</u>
Total depreciation expense for business-type activities	<u><u>\$ 213,078</u></u>

**DAWSON COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2012**

**9. Capital Assets (continued)**

Activity for the discretely presented component units for the year ended December 31, 2012 are as follows:

	<u>Balance 12/31/2011</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance 12/31/2012</u>
<b>Governmental activities</b>				
<b>Health Department</b>				
Depreciable assets				
Furniture and equipment	\$ 14,758	\$ -	\$ (14,758)	\$ -
Total depreciable assets	<u>14,758</u>	<u>-</u>	<u>(14,758)</u>	<u>-</u>
Less accumulated depreciation				
Furniture and equipment	<u>(14,758)</u>	<u>-</u>	<u>14,758</u>	<u>-</u>
Total accumulated depreciation	<u>(14,758)</u>	<u>-</u>	<u>14,758</u>	<u>-</u>
Total depreciable assets, net	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Business-type activities</b>				
<b>Development Authority</b>				
Depreciable assets				
Furniture and equipment	\$ 14,026	\$ 7,306	\$ -	\$ 21,332
Total depreciable assets	<u>14,026</u>	<u>7,306</u>	<u>-</u>	<u>21,332</u>
Less accumulated depreciation				
Furniture and equipment	<u>(9,273)</u>	<u>(971)</u>	<u>-</u>	<u>(10,244)</u>
Total accumulated depreciation	<u>(9,273)</u>	<u>(971)</u>	<u>-</u>	<u>(10,244)</u>
Total Development Authority depreciable assets, net	<u>\$ 4,753</u>	<u>\$ 6,335</u>	<u>\$ -</u>	<u>\$ 11,088</u>
<b>Business-type activities</b>				
<b>Industrial Building Authority</b>				
Non-depreciable assets				
Land	\$ 44,592	\$ -	\$ -	\$ 44,592
Total non-depreciable assets	<u>44,592</u>	<u>-</u>	<u>-</u>	<u>44,592</u>
Depreciable assets				
Infrastructure	4,039	-	-	4,039
Buildings	124,701	-	-	124,701
Total depreciable assets	<u>128,740</u>	<u>-</u>	<u>-</u>	<u>128,740</u>
Less accumulated depreciation				
Infrastructure	<u>(3,679)</u>	<u>(269)</u>	<u>-</u>	<u>(3,948)</u>
Buildings	<u>(10,393)</u>	<u>(3,117)</u>	<u>-</u>	<u>(13,510)</u>
Total accumulated depreciation	<u>(14,072)</u>	<u>(3,386)</u>	<u>-</u>	<u>(17,458)</u>
Total depreciable assets, net	<u>114,668</u>	<u>(3,386)</u>	<u>-</u>	<u>111,282</u>
Total Industrial Building Authority capital assets, net	<u>\$ 159,260</u>	<u>\$ (3,386)</u>	<u>\$ -</u>	<u>\$ 155,874</u>

**DAWSON COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2012**

**10. Capital and Operating Lease Agreements**

The County has entered into agreements for the lease of certain facilities and equipment. The terms of the agreements meet the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13, which defines a capital lease generally as one which transfers benefits and risk of ownership to the lessee. The balances of these leases at December 31, 2012 total \$1,132,346 for governmental activities. Total assets leased under capital leases are \$1,587,806 for governmental activities, consisting of:

Machinery and equipment	\$ 173,000
Vehicles	<u>1,414,806</u>
Total assets under capital leases	<u><u>\$ 1,587,806</u></u>

The following is a schedule of the future minimum lease payments together with the present value of the net minimum lease payments as of December 31, 2012:

<b>Year Ending December 31,</b>	<b>Governmental activities</b>
2013	\$ 252,813
2014	124,006
2015	124,006
2016	124,006
2017	124,006
2018-2022	<u>620,028</u>
Total minimum lease payments	1,368,865
Less amounts representing interest	<u>(236,519)</u>
Present value of minimum lease payments	<u><u>\$ 1,132,346</u></u>

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



**DAWSON COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2012**

**11. Long-Term Debt**

***Governmental Activities***

***Contracts Payable***

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

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

The annual requirements to amortize contracts payable as of December 31, 2012 are as follows:

<b>Year Ending December 31,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2013	\$ 15,000	\$ 86,506	\$ 101,506
2014	10,000	86,136	96,136
2015	10,000	85,840	95,840
2016	15,000	85,470	100,470
2017	15,000	85,026	100,026
2018-2022	950,000	374,736	1,324,736
2023-2027	1,915,000	166,870	2,081,870
Totals	<u>\$ 2,930,000</u>	<u>\$ 970,584</u>	<u>\$ 3,900,584</u>

**DAWSON COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2012**

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

***Governmental Activities, continued***

***Contacts Payable, continued***

***Etowah Water and Sewer Authority Sprayfield Lease:*** The County entered into an intergovernmental agreement with EWSA to pay the interest on a bank note used to acquire 1,236 acres of land. The note was modified on November 24, 2009, to extend the maturity date from November 24, 2009 to November 5, 2011. The note was modified in 2011 to extend the maturity date from November 5, 2011 to February 6, 2012. The note was refinanced in 2012 to extend the maturity date to May 15, 2017. The balance at December 31, 2012 was \$1,431,000 and bears interest at 3.00%. The amount of interest paid in 2012 was \$75,049. The County makes principal payments at various times from the sale of wetland credits on the land, but is not directly liable for the debt. The County made principal payments of \$1,000,000 in 2012.

***Bonds Payable***

**General Obligation Sales Tax Bonds, Series 2007.** In 2007, the County issued general obligation bonds in the amount of \$38,325,000. The bonds are issued as term bonds with interest rates from 4% to 5% maturing June 1, 2015. The purpose of the bonds is to finance the costs of acquiring, constructing, remodeling, and equipping of the Courthouse and Administration Building and the Sheriff's Office. The bonds are secured by a 1% local option sales tax approved by the voters on November 6, 2007 and then from the levy of an ad valorem tax. As of December 31, 2012, the bonds had an outstanding balance of \$22,525,000.

The annual requirements to amortize bonds payable as of December 31, 2012, are as follows:

<b>Year Ending December 31,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2013	\$ 7,010,000	\$ 1,106,150	\$ 8,116,150
2014	7,650,000	775,750	8,425,750
2015	7,865,000	393,250	8,258,250
Totals	<u>\$ 22,525,000</u>	<u>\$ 2,275,150</u>	<u>\$ 24,800,150</u>

**DAWSON COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2012**

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

***Governmental Activities, continued***

***Agreement for Sale Payable***

On April 1, 2006, the County entered into a variable rate installment sale agreement in the amount of \$6,080,000 with the Association of County Commissioners of Georgia through the Bank of America ("Bank"). In addition, in order to manage its interest rate risk, the County determined that it should enter into an interest rate swap agreement with the Bank. The purpose of the agreement is to complete the financing for the construction of the new jail which was being partially funded through the 2004 SPLOST proceeds. During 2012, the liability was paid in full.

***Pledged Revenue***

Dawson County has pledged SPLOST V revenues to repay its bonds payable related to its 2007 General Obligation Sales Tax Bonds with an original debt of \$38,325,000. In the event that the County's SPLOST V revenues are insufficient to cover the principal and interest payments, the County has agreed to pledge its property tax revenue. The bonds are payable through 2015. The total principal and interest remaining to be paid is \$24,800,150. For the current year, the principal and interest paid and SPLOST V revenues recognized by the County were \$7,721,150 and \$6,548,745, respectively. Current year principal and interest payments are approximately 117.9% of net revenues.

**DAWSON COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2012**

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

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

The following is a summary of changes in long-term debt of the County for the fiscal year ending December 31, 2012.

	<u>Balance 12/31/2011</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance 12/31/2012</u>	<u>Due Within One Year</u>
<b>Governmental activities</b>					
Bonds payable	\$ 28,825,000	\$ -	\$ 6,300,000	\$ 22,525,000	\$ 7,010,000
Plus: original issue premium	1,293,117	-	369,462	923,655	369,462
Total bonds payable	<u>30,118,117</u>	<u>-</u>	<u>6,669,462</u>	<u>23,448,655</u>	<u>7,379,462</u>
Contracts payable - EWSA	2,890,000	2,930,000	2,890,000	2,930,000	15,000
Agreement for sale - Jail	4,305,000	-	4,305,000	-	-
Capital leases	2,068,025	-	935,679	1,132,346	209,901
Net pension obligation	68,315	261,718	262,089	67,944	-
Compensated absences	630,174	556,314	515,884	670,604	502,953
Total governmental activities	<u>\$ 40,079,631</u>	<u>\$ 3,748,032</u>	<u>\$ 15,578,114</u>	<u>\$ 28,249,549</u>	<u>\$ 8,107,316</u>
<b>Business-type activities</b>					
Landfill post-closure care costs	\$ 889,048	\$ -	\$ 17,614	\$ 871,434	\$ 17,614
Compensated Absences	<u>1,178</u>	<u>4,606</u>	<u>2,707</u>	<u>3,077</u>	<u>2,308</u>
Total business-type activities	<u>\$ 890,226</u>	<u>\$ 4,606</u>	<u>\$ 20,321</u>	<u>\$ 874,511</u>	<u>\$ 19,922</u>

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

Long-term liability activity for the Health Department Component Unit for the year ended June 30, 2012, was as follows:

	<u>Balance 12/31/2011</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance 12/31/2012</u>	<u>Due Within One Year</u>
<b>Governmental activities</b>					
<b>Health Department</b>					
Compensated absences	\$ 33,740	\$ 26,445	\$ 20,680	\$ 39,505	\$ 21,000
Total governmental activities	<u>\$ 33,740</u>	<u>\$ 26,445</u>	<u>\$ 20,680</u>	<u>\$ 39,505</u>	<u>\$ 21,000</u>

**DAWSON COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2012**

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

State and Federal laws and regulations require the County to place a final cover on a landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for up to thirty years after closure. Although closure and post closure care costs will be paid only near or after the date that the landfill stops accepting waste, the County reports an estimated portion of these closure and post closure care costs as a current operating expenditure in each period based on landfill capacity used as of each balance sheet date. The estimated costs are subject to adjustment due to changes in inflation or deflation, technology, or applicable laws or regulations. The current amount of post closure care costs remaining as of December 31, 2012 is \$871,434. The landfill was officially closed February 7, 2002.

**13. Changes in Beginning Balances**

***Governmental Activities***

A prior period adjustment has been made to expense the beginning balance of debt issue costs and related accumulated amortization. This adjustment was required with the implementation of GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*. This adjustment decreased beginning net position of the governmental activities by \$241,218.

**14. Retirement Plans**

***Defined Benefit Pension Plan***

***(A) Plan Description***

The County contributes to the Association of the County Commissioners of Georgia Restated Pension Plan for Dawson County Employees (The Plan), a defined benefit pension plan, an agent multiple-employer public employee retirement system. 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 at: 25 Justice Way, Suite 2214, Dawsonville, GA 30534.

**DAWSON COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2012**

**14. Retirement Plans (continued)**

***Defined Benefit Pension Plan (continued)***

***(A) Plan Description (continued)***

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 County Commissioners of Georgia Second Restated Defined Benefit Plan (The ACCG Plan), an agent multiple-employer pension plan administered by the Government Employee's Benefit Corporation (GEBCorp). The ACCG, in its role as 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 by resolution 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 Defined Benefit Pension Plan was closed for new hires and rehires on January 1, 2007. Up until that point, any full-time County employee meeting the provisions as set out in the adoption agreement were eligible to participate in the Plan after completing three years of service. Benefits vested at 100% after five years of service. Participants become eligible to retire at the earlier of: a) age 65 or b) the third anniversary of the first day of the Plan Year in which the participant commenced participation in the Plan.

Upon eligibility to retire, participants are entitled to an annual benefit in the amount of .50% of average annual compensation up to \$6,600 plus 1% of average annual compensation in excess of \$6,600 plus \$36 multiplied by years of service. Compensation is averaged over a five year period prior to retirement or termination. The Plan also provides benefits in the event of death before retirement. These benefit provisions were established by an adoption agreement executed by the Dawson County Board of Commissioners.

**DAWSON COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2012**

**14. Retirement Plans (continued)**

***Defined Benefit Pension Plan (continued)***

***(A) Plan Description (continued)***

Current membership is as follows:

Retirees and beneficiaries currently receiving benefits	30
Terminated vested participants entitled to but not yet receiving benefits	115
Active participants	95
Disabled participants currently receiving benefits	<u>-</u>
Total number of participants	<u><u>240</u></u>

***(B) Funding Policy***

County employees are not required to contribute to the Plan. The County contributes the entire cost of the Plan, using the actuarial basis described in the annual valuation report. The current rate is 6.4% of annual covered payroll. The County's covered payroll for employees participating in the Plan as of January 1, 2012, (the most recent actuarial valuation date) was \$3,794,850 (based on covered earnings for the preceding year). The Board of Commissioners provides for the benefits and funding policy through County ordinance and maintains the authority to change the policy.

***(C) Annual Pension Cost and Net Pension Obligation***

The administrative expenses set by contract between the ACCG and GEBCorp are in addition to the state-required annual funding requirement.

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

**DAWSON COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2012**

**14. Retirement Plans (continued)**

***Defined Benefit Pension Plan (continued)***

***(C) Annual Pension Cost and Net Pension Obligation***

The information was determined as part of the actuarial valuation performed as of January 1, 2012. Additional information as of the latest actuarial valuation follows:

Valuation date	January 1, 2012
Actuarial cost method	Projected Unit Credit
Amortization method	Level Percent of Pay (closed)
Asset valuation method	Market Value
Remaining amortization period	10 Years
Actuarial assumptions:	
Assumed rate of return on assets	7.75%
Expected future salary increases	5.0% - 7.5%
Expected inflation	3.0%
Cost-of-living adjustments	N/A
Post-retirement benefit increases	N/A

The County's annual pension cost and net pension obligations for the current year were as follows:

Annual required contribution (ARC)	\$ 262,089
Interest on net pension obligation	5,294
Amortization of net pension obligation	<u>(5,665)</u>
Annual pension cost	261,718
Contributions made	<u>262,089</u>
Increase (decrease) in net pension obligation	(371)
Net pension obligation - beginning of year	<u>68,315</u>
Net pension obligation - end of year	<u><u>\$ 67,944</u></u>



**DAWSON COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2012**

**14. Retirement Plans (continued)**

***Defined Benefit Pension Plan (continued)***

***(D) Historical Trend Information***

Trend information gives an indication of the progress made in accumulating sufficient assets to pay benefits when due. Trend information for the pension plan is presented below.

Year Beginning	Annual Pension Cost (APC)	Actual County Contribution	Percentage of APC Contributed	Net Pension Obligation
1/1/2012	\$ 261,718	\$ 262,089	100.1%	\$ 67,944
1/1/2011	292,615	292,988	100.1%	68,315
1/1/2010	316,555	315,699	99.7%	68,688
1/1/2009	310,566	310,936	100.1%	67,832
1/1/2008	308,012	34,187	11.1%	68,202
1/1/2007	286,082	288,583	100.9%	(205,623)

**Schedule of Funding Progress**

Year Ending	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/2011	\$ 3,358,605	\$ 3,931,004	572,399	85.4%	\$ 4,558,774	12.6%
12/31/2010	3,077,143	3,806,970	729,827	80.8%	4,934,894	14.8%
12/31/2009	2,743,045	3,428,231	685,186	80.0%	5,099,175	13.4%
12/31/2008	2,351,740	3,134,142	782,402	75.0%	5,301,419	14.8%
12/31/2007	2,510,476	2,808,569	298,093	89.4%	4,984,636	6.0%
12/31/2006	2,144,481	2,758,215	613,734	77.7%	5,009,337	12.3%

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

Effective January 1, 2007, the County, by resolution, adopted the AACG 401 (a) Defined Contribution Plan for employees of Dawson County. This plan is administered by GEBCorp. Employees are immediately vested in the plan once contributions are made. The County matches 100% of employee voluntary contributions up to 4% of salary. The County may change the contribution requirements by resolution. The employee contributions for 2012 were \$233,118 and the County matching contribution was \$138,879.

**DAWSON COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2012**

**15. Hotel/Motel Lodging Tax**

On February 19, 2009, the County changed its lodging tax from 5% to 8%. A summary of the transactions for the fiscal year ending December 31, 2012 follows:

Lodging Tax Receipts	\$ 312,300
Disbursements for trade and tourism	\$ 234,822 75% of tax receipts

**16. Joint Ventures**

Under Georgia law, the County, in conjunction with other cities and counties in the northeast Georgia area, is a member of the Georgia Mountains Regional Commission (GMRC) and is required to pay annual dues thereto. During the year ended December 31, 2012, the County paid \$24,687 in such dues. Membership in an RC is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34, which provides for the organizational structure of the RC in Georgia. The RC Board membership includes the chief elected official in each county and municipality of the area. OCGA 50-8-39.1 provides that the member governments are liable for any debts or obligations of an RC. A copy of the GMRC financial statements can be obtained from GMRC, 1310 West Ridge Road, Gainesville, Georgia 30501.

**17. Risk Management**

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

***Group Health Insurance***

The County carried commercial insurance for its employees through a fully-insured plan with Association County Commissioners of Georgia/Blue Cross Blue Shield of Georgia (ACCG/BCBS) through June 30, 2011. Beginning July 1, 2011, the plan was held with Aetna.

**DAWSON COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2012**

**17. Risk Management (continued)**

***Other***

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

The members of IRMA are assessable if the losses that IRMA must pay exceed the assets of the pool. At December 31, 2012, there was no need for such an assessment.

***Workers' Compensation***

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

Excess losses, if any, are covered by reinsurance and would be paid by the reinsurer. The members of the Fund are assessable if the losses that the Fund must pay exceed the assets of the pool. At December 31, 2012, there was no need for such an assessment. Therefore, no liability for this has been included in these financial statements.

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

**DAWSON COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2012**

**17. Risk Management (continued)**

***Workers' Compensation, continued***

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

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

**18. Commitments and Contingencies**

***Commitments***

The County has active construction projects as of December 31, 2012. At fiscal year end, the County's commitments with contractors are as follows:

<b>Project</b>	<b>Amount Spent to Date</b>	<b>Remaining Commitment</b>
Radio System Consulting	<u>\$ 45,360</u>	<u>\$ 12,960</u>

***Contingencies***

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

**DAWSON COUNTY, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2012**

**18. Commitments and Contingencies (continued)**

***Contingencies, continued***

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

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## Supplementary Information

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# Combining Statements

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Non-major Governmental Funds

**DAWSON COUNTY, GEORGIA  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
December 31, 2012**

	Special Revenue												Capital Projects	Total Nonmajor Governmental Funds
	Emergency 911 Telephone Services	Multiple Grants	Mentor Program	Restricted Programs	Jail	Hotel/ Motel Tax	Law Library	Victims Rights and Assistance	Drug Abuse Treatment and Education	District Attorney Seizure	Sheriff's Seizure	Inmate Welfare	Impact Fees	
<b>ASSETS</b>														
Cash and cash equivalents	\$ 300,223	\$ -	\$ 17,859	\$ 56,871	\$ 117,203	\$ -	\$ 35,998	\$ 72,603	\$ 65,296	\$ 29,349	\$ 50,708	\$ 20,026	\$ 201,495	\$ 967,631
Receivables														
Accounts	82,034	-	-	-	-	-	-	-	-	-	6,188	-	-	88,222
Intergovernmental	-	174,477	-	11,059	-	6,901	-	-	-	-	-	-	-	192,437
Taxes	-	-	-	-	-	26,530	-	-	-	-	-	-	-	26,530
Due from other funds	-	-	-	-	-	-	-	-	-	549	-	-	-	549
<b>Total assets</b>	<b>\$ 382,257</b>	<b>\$ 174,477</b>	<b>\$ 17,859</b>	<b>\$ 67,930</b>	<b>\$ 117,203</b>	<b>\$ 33,431</b>	<b>\$ 35,998</b>	<b>\$ 72,603</b>	<b>\$ 65,296</b>	<b>\$ 29,898</b>	<b>\$ 56,896</b>	<b>\$ 20,026</b>	<b>\$ 201,495</b>	<b>\$ 1,275,369</b>
<b>LIABILITIES AND FUND BALANCES</b>														
<b>Liabilities</b>														
Accounts payable	\$ 6,812	\$ 6,998	\$ -	\$ 2,500	\$ 7,204	\$ 834	\$ -	\$ -	\$ -	\$ 100	\$ 437	\$ -	\$ -	\$ 24,885
Intergovernmental payable	-	2,307	-	-	-	31,373	-	4,853	-	-	805	-	-	39,338
Accrued salaries and payroll liabilities	12,339	11,030	-	1,909	-	-	236	-	-	-	-	-	-	25,514
Due to other funds	-	146,097	-	-	76,548	-	1,939	54,505	42,673	13,469	549	-	30,000	365,780
Deferred revenue	-	8,045	-	-	-	-	-	-	-	-	-	-	-	8,045
<b>Total liabilities</b>	<b>19,151</b>	<b>174,477</b>	<b>-</b>	<b>4,409</b>	<b>83,752</b>	<b>32,207</b>	<b>2,175</b>	<b>59,358</b>	<b>42,673</b>	<b>13,569</b>	<b>1,791</b>	<b>-</b>	<b>30,000</b>	<b>463,562</b>
<b>Fund balances</b>														
Restricted for:														
Judicial	-	-	-	-	-	-	33,823	13,245	22,623	16,329	-	-	-	86,020
Public Safety	-	-	-	14,785	33,451	-	-	-	-	-	55,105	20,026	97,215	220,582
Public Works	-	-	-	-	-	-	-	-	-	-	-	-	1,200	1,200
Culture and Recreation	-	-	-	-	-	-	-	-	-	-	-	-	73,080	73,080
Housing and Development	-	-	17,859	48,736	-	-	-	-	-	-	-	-	-	66,595
Assigned to:														
Public Safety	363,106	-	-	-	-	-	-	-	-	-	-	-	-	363,106
Housing and Development	-	-	-	-	-	1,224	-	-	-	-	-	-	-	1,224
<b>Total fund balances</b>	<b>363,106</b>	<b>-</b>	<b>17,859</b>	<b>63,521</b>	<b>33,451</b>	<b>1,224</b>	<b>33,823</b>	<b>13,245</b>	<b>22,623</b>	<b>16,329</b>	<b>55,105</b>	<b>20,026</b>	<b>171,495</b>	<b>811,807</b>
<b>Total liabilities and fund balances</b>	<b>\$ 382,257</b>	<b>\$ 174,477</b>	<b>\$ 17,859</b>	<b>\$ 67,930</b>	<b>\$ 117,203</b>	<b>\$ 33,431</b>	<b>\$ 35,998</b>	<b>\$ 72,603</b>	<b>\$ 65,296</b>	<b>\$ 29,898</b>	<b>\$ 56,896</b>	<b>\$ 20,026</b>	<b>\$ 201,495</b>	<b>\$ 1,275,369</b>

**DAWSON COUNTY, GEORGIA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**For the year ended December 31, 2012**

	Special Revenue											Capital Projects	Total Nonmajor Governmental Funds	
	Emergency 911 Telephone Services	Multiple Grants	Mentor Program	Restricted Programs	Jail	Hotel/Motel Tax	Law Library	Victims Rights and Assistance	Drug Abuse Treatment and Education	District Attorney Seizure	Sheriff's Seizure	Inmate Welfare		Impact Fees
<b>REVENUES</b>														
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 312,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 312,300
Fines, fees, and forfeitures	-	-	-	-	53,760	-	17,780	34,731	19,604	8,297	89,307	-	-	223,479
Charges for services	442,007	97,480	-	-	-	-	-	-	-	-	64,016	-	-	603,503
Intergovernmental	-	553,755	-	187,362	-	-	-	-	-	-	-	-	-	741,117
Interest	-	-	-	-	131	-	76	76	83	39	63	43	304	815
Contributions	-	-	27,153	70,619	-	-	-	-	-	-	-	-	-	97,772
<b>Total revenues</b>	<b>442,007</b>	<b>651,235</b>	<b>27,153</b>	<b>257,981</b>	<b>53,891</b>	<b>312,300</b>	<b>17,856</b>	<b>34,807</b>	<b>19,687</b>	<b>8,336</b>	<b>89,370</b>	<b>64,059</b>	<b>304</b>	<b>1,978,986</b>
<b>EXPENDITURES</b>														
Current														
Judicial	-	207,621	-	-	-	-	38,233	21,562	663	10,013	-	-	-	278,092
Public Safety	679,822	220,483	-	39,372	28,848	-	-	-	-	-	73,918	79,301	-	1,121,744
Public Works	-	140,930	-	-	-	-	-	-	-	-	-	-	-	140,930
Health and Welfare	-	482,676	-	-	-	-	-	-	-	-	-	-	-	482,676
Culture and Recreation	-	85,788	-	-	-	-	-	-	-	-	-	-	-	85,788
Housing and Development	-	-	23,287	248,085	-	244,822	-	-	-	-	-	-	-	516,194
<b>Total expenditures</b>	<b>679,822</b>	<b>1,137,498</b>	<b>23,287</b>	<b>287,457</b>	<b>28,848</b>	<b>244,822</b>	<b>38,233</b>	<b>21,562</b>	<b>663</b>	<b>10,013</b>	<b>73,918</b>	<b>79,301</b>	<b>-</b>	<b>2,625,424</b>
Excess (deficiency) of revenues over (under) expenditures	(237,815)	(486,263)	3,866	(29,476)	25,043	67,478	(20,377)	13,245	19,024	(1,677)	15,452	(15,242)	304	(646,438)
Other financing sources (uses)														
Transfers in	255,379	486,263	-	23,319	-	-	-	-	-	-	-	-	-	764,961
Transfers out	-	-	-	-	-	(66,254)	-	-	(21,000)	-	-	-	(30,000)	(117,254)
<b>Total other financing sources (uses)</b>	<b>255,379</b>	<b>486,263</b>	<b>-</b>	<b>23,319</b>	<b>-</b>	<b>(66,254)</b>	<b>-</b>	<b>-</b>	<b>(21,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(30,000)</b>	<b>647,707</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	17,564	-	3,866	(6,157)	25,043	1,224	(20,377)	13,245	(1,976)	(1,677)	15,452	(15,242)	(29,696)	1,269
Fund balances, January 1	345,542	-	13,993	69,678	8,408	-	54,200	-	24,599	18,006	39,653	35,268	201,191	810,538
<b>Fund balances, December 31</b>	<b>\$ 363,106</b>	<b>\$ -</b>	<b>\$ 17,859</b>	<b>\$ 63,521</b>	<b>\$ 33,451</b>	<b>\$ 1,224</b>	<b>\$ 33,823</b>	<b>\$ 13,245</b>	<b>\$ 22,623</b>	<b>\$ 16,329</b>	<b>\$ 55,105</b>	<b>\$ 20,026</b>	<b>\$ 171,495</b>	<b>\$ 811,807</b>

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## General Fund

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

**DAWSON COUNTY, GEORGIA  
GENERAL FUND  
COMPARATIVE BALANCE SHEETS  
December 31, 2012 and 2011**

	<b>2012</b>	<b>2011</b>
<b>ASSETS</b>		
Cash	\$ 12,358,984	\$ 12,345,013
Receivables (net)		
Accounts	219,812	143,747
Intergovernmental	207,257	230,075
Taxes	1,418,567	1,726,866
Prepays	420,659	189,993
Inventories	147,227	110,385
Due from other funds	384,226	451,193
Restricted assets		
Cash	29,093	77,895
<b>Total assets</b>	<b>\$ 15,185,825</b>	<b>\$ 15,275,167</b>
 <b>LIABILITIES AND FUND BALANCES</b>		
<b>Liabilities</b>		
Payables		
Accounts	\$ 303,975	\$ 331,177
Intergovernmental	100,352	2,268
Accrued salaries and payroll liabilities	268,330	251,060
Due to other funds	594,161	20,351
Unearned revenue	8,095,664	9,431,092
Amounts held in trust	139,722	139,722
Total liabilities	9,502,204	10,175,670
 <b>Deferred inflows of resources</b>		
Unavailable revenue - property taxes	46,068	47,394
 <b>Fund balances</b>		
Nonspendable:		
Prepays	420,659	189,993
Inventories	147,227	110,385
Restricted for:		
Public Safety	-	439
Health and Welfare	4,935	44,525
Culture and Recreation	16,778	25,551
Assigned to:		
Judicial	7,859	5,920
Subsequent Year's Budget	644,000	180,000
Unassigned	4,396,095	4,495,290
Total fund balances	5,637,553	5,052,103
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 15,185,825</b>	<b>\$ 15,275,167</b>

**DAWSON COUNTY, GEORGIA**  
**GENERAL FUND**  
**COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**For the years ended December 31, 2012 and 2011**

<b>REVENUES</b>	<b>2012</b>	<b>2011</b>
Taxes	\$ 17,660,424	\$ 18,603,793
Licenses and permits	391,756	392,057
Fines, fees and forfeitures	554,925	564,998
Charges for services	2,663,523	1,650,849
Intergovernmental	333,109	393,228
Interest	18,008	17,504
Contributions	55,263	75,446
Other	73,653	165,681
<b>Total revenues</b>	<b>21,750,661</b>	<b>21,863,556</b>
<b>EXPENDITURES</b>		
Current		
General Government	4,511,993	3,828,230
Judicial	2,309,004	2,242,396
Public Safety	9,235,716	9,596,500
Public Works	1,556,486	1,540,125
Health and Welfare	326,086	382,154
Culture and Recreation	1,199,537	1,284,318
Housing and Development	380,166	551,893
Total Current	<b>19,518,988</b>	<b>19,425,616</b>
Debt Service		
General Government	26,066	92,882
Public Safety	193,893	193,893
Public Works	58,920	58,920
Total Debt Service	<b>278,879</b>	<b>345,695</b>
<b>Total expenditures</b>	<b>19,797,867</b>	<b>19,771,311</b>
Excess of revenues over expenditures	<b>1,952,794</b>	<b>2,092,245</b>
Other financing sources (uses)		
Transfers in	96,254	439
Transfers out	(1,512,701)	(1,245,985)
Sale of capital assets	49,103	3,600
Total other financing sources (uses)	<b>(1,367,344)</b>	<b>(1,241,946)</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	585,450	850,299
Fund balances, January 1	5,052,103	4,201,804
<b>Fund balances, December 31</b>	<b>\$ 5,637,553</b>	<b>\$ 5,052,103</b>

**DAWSON COUNTY, GEORGIA**  
**GENERAL FUND**  
**SCHEDULE OF REVENUES**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the year ended December 31, 2012**  
*(with comparative actual amounts for the year ended December 31, 2011)*

	<b>2012</b>			<b>2011</b>
	<b>Final Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>Actual</b>
<b>REVENUES</b>				
<b>Taxes</b>				
General property taxes				
Real and personal tax	\$ 10,055,750	\$ 9,535,047	\$ (520,703)	\$ 10,957,443
Motor vehicle tax	590,000	621,659	31,659	611,860
Mobile home tax	8,000	6,770	(1,230)	12,407
Timber tax	3,000	3,864	864	7,585
Cost, penalties and interest	300,000	260,174	(39,826)	299,009
Total general property taxes	10,956,750	10,427,514	(529,236)	11,888,304
Local option sales tax	5,435,782	5,632,026	196,244	5,244,605
Insurance premium tax	734,000	884,477	150,477	827,916
Intangibles tax	190,000	218,383	28,383	172,627
Real estate transfer tax	30,000	30,445	445	31,445
Franchise tax	50,000	67,137	17,137	43,539
Beer and wine tax	345,000	361,286	16,286	359,299
Occupational tax	35,000	39,156	4,156	36,058
Total taxes	17,776,532	17,660,424	(116,108)	18,603,793
<b>Licenses and permits</b>				
Alcohol licenses	124,000	120,910	(3,090)	123,940
Building permits	110,500	91,289	(19,211)	88,569
Business licenses	170,000	155,057	(14,943)	161,756
Other permits	15,750	24,500	8,750	17,792
Total licenses and permits	420,250	391,756	(28,494)	392,057
<b>Fines, fees and forfeitures</b>				
	610,300	554,925	(55,375)	564,998
<b>Charges for Services</b>				
Emergency services	485,000	583,680	98,680	547,079
Sheriff services	109,000	75,305	(33,695)	81,757
Prisoner board	75,000	25,812	(49,188)	70,796
Recreation fees	204,300	185,272	(19,028)	218,478
Fire protection	14,500	15,302	802	11,916
Collection commissions	460,000	414,689	(45,311)	453,383
Other charges for services	1,280,850	1,363,463	82,613	267,440
Total charges for services	2,628,650	2,663,523	34,873	1,650,849
<b>Intergovernmental</b>				
	390,775	333,109	(57,666)	393,228
<b>Interest</b>				
	17,500	18,008	508	17,504



**DAWSON COUNTY, GEORGIA**  
**GENERAL FUND**  
**SCHEDULE OF REVENUES**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the year ended December 31, 2012**  
*(with comparative actual amounts for the year ended December 31, 2011)*

	<u>2012</u>			<u>2011</u>
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>
<b>REVENUES</b>				
<b>Contributions</b>	\$ 54,566	\$ 55,263	\$ 697	\$ 75,446
<b>Other</b>				
Rental Income	1,000	28,065	27,065	47,164
Miscellaneous	39,891	45,588	5,697	118,517
Total other	40,891	73,653	32,762	165,681
<b>Total revenues</b>	<u>\$ 21,939,464</u>	<u>\$ 21,750,661</u>	<u>\$ (188,803)</u>	<u>\$ 21,863,556</u>

**DAWSON COUNTY, GEORGIA  
GENERAL FUND  
SCHEDULE OF EXPENDITURES  
BUDGET (GAAP BASIS) AND ACTUAL  
For the year ended December 31, 2012**

*(with comparative actual amounts for the year ended December 31, 2011)*

	2012			2011
	Final Budget	Actual	Variance	Actual
<b>EXPENDITURES</b>				
<b>Current</b>				
<b>General Government</b>				
Board of Commissioners				
Personal services	\$ 98,853	\$ 93,150	\$ 5,703	\$ 134,017
Contract services	145,340	98,802	46,538	115,628
Materials and supplies	4,164	3,772	392	4,474
Total Board of Commissioners	<u>248,357</u>	<u>195,724</u>	<u>52,633</u>	<u>254,119</u>
County Administration				
Personal services	193,793	218,448	(24,655)	223,115
Contract services	128,210	83,633	44,577	100,578
Materials and supplies	7,600	6,368	1,232	7,455
Total County Administration	<u>329,603</u>	<u>308,449</u>	<u>21,154</u>	<u>331,148</u>
Elections/Registrar				
Personal services	190,004	171,603	18,401	109,189
Contract services	40,457	26,307	14,150	29,168
Materials and supplies	5,200	5,368	(168)	2,067
Total Elections/Registrar	<u>235,661</u>	<u>203,278</u>	<u>32,383</u>	<u>140,424</u>
Financial Administration				
Personal services	405,824	402,423	3,401	494,041
Contract services	82,403	61,225	21,178	68,447
Materials and supplies	7,993	7,612	381	6,110
Total Financial Administration	<u>496,220</u>	<u>471,260</u>	<u>24,960</u>	<u>568,598</u>
Information Technology				
Personal services	136,348	136,308	40	135,282
Contract services	87,049	81,718	5,331	96,197
Materials and supplies	5,654	2,654	3,000	19,902
Total Information Technology	<u>229,051</u>	<u>220,680</u>	<u>8,371</u>	<u>251,381</u>
Human Resources				
Personal services	118,171	66,693	51,478	119,821
Contract services	7,899	7,232	667	7,440
Materials and supplies	1,650	1,428	222	1,961
Total Human Resources	<u>127,720</u>	<u>75,353</u>	<u>52,367</u>	<u>129,222</u>
Tax Commissioner				
Personal services	372,708	375,098	(2,390)	375,002
Contract services	55,227	51,033	4,194	55,432
Materials and supplies	7,065	7,587	(522)	5,420
Total Tax Commissioner	<u>435,000</u>	<u>433,718</u>	<u>1,282</u>	<u>435,854</u>
Tax Assessor				
Personal services	308,222	315,921	(7,699)	334,401
Contract services	63,029	56,129	6,900	41,688
Materials and supplies	6,600	5,801	799	6,109
Total Tax Assessor	<u>377,851</u>	<u>377,851</u>	<u>-</u>	<u>382,198</u>

**DAWSON COUNTY, GEORGIA**  
**GENERAL FUND**  
**SCHEDULE OF EXPENDITURES**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the year ended December 31, 2012**

*(with comparative actual amounts for the year ended December 31, 2011)*

	2012			2011
	Final Budget	Actual	Variance	Actual
<b>General Government (continued)</b>				
Risk Management				
Personal services	\$ 16,683	\$ 16,680	\$ 3	\$ -
Contract services	170,047	166,423	3,624	164,975
Capital outlay	29,938	-	29,938	-
Payments to others	18,270	30	18,240	28,388
Total Risk Management	<u>234,938</u>	<u>183,133</u>	<u>51,805</u>	<u>193,363</u>
Facility Management				
Personal services	415,667	395,925	19,742	311,183
Contract services	173,628	142,522	31,106	243,641
Materials and supplies	370,045	304,164	65,881	214,358
Capital outlay	18,500	28,344	(9,844)	6,284
Total Facility Management	<u>977,840</u>	<u>870,955</u>	<u>106,885</u>	<u>775,466</u>
Board of Equalization				
Personal services	7,412	7,024	388	2,907
Contract services	4,488	4,487	1	1,435
Materials and supplies	-	-	-	153
Total Board of Equalization	<u>11,900</u>	<u>11,511</u>	<u>389</u>	<u>4,495</u>
Public Information				
Personal services	66,912	9,073	57,839	-
Other General Government				
Personal services	50,000	-	50,000	-
Contract services	114,143	75,959	38,184	86,962
Payments to others	1,075,178	1,075,049	129	275,000
Total Other General Govt.	<u>1,239,321</u>	<u>1,151,008</u>	<u>88,313</u>	<u>361,962</u>
Total General Government	<u>5,010,374</u>	<u>4,511,993</u>	<u>498,381</u>	<u>3,828,230</u>
<b>Judicial</b>				
Superior Court				
Personal services	323,468	297,953	25,515	301,105
Contract services	101,123	95,998	5,125	93,499
Materials and supplies	4,165	4,638	(473)	2,862
Payments to others	39,800	39,187	613	23,983
Total Superior Court	<u>468,556</u>	<u>437,776</u>	<u>30,780</u>	<u>421,449</u>
Clerk of Superior Court				
Personal services	422,984	436,590	(13,606)	432,763
Contract services	58,925	51,682	7,243	74,540
Materials and supplies	30,847	23,380	7,467	15,642
Total Clerk of Superior Court	<u>512,756</u>	<u>511,652</u>	<u>1,104</u>	<u>522,945</u>
District Attorney				
Personal services	498,369	497,598	771	466,847
Contract services	22,876	21,272	1,604	30,006
Materials and supplies	9,931	9,855	76	8,695
Payments to others	52,000	54,451	(2,451)	56,758
Total District Attorney	<u>583,176</u>	<u>583,176</u>	<u>-</u>	<u>562,306</u>

**DAWSON COUNTY, GEORGIA  
GENERAL FUND  
SCHEDULE OF EXPENDITURES  
BUDGET (GAAP BASIS) AND ACTUAL  
For the year ended December 31, 2012**

*(with comparative actual amounts for the year ended December 31, 2011)*

	2012			2011
	Final Budget	Actual	Variance	Actual
<b>Judicial (continued)</b>				
Magistrate Court				
Personal services	\$ 188,567	\$ 188,069	\$ 498	\$ 183,093
Contract services	17,957	13,043	4,914	11,224
Materials and supplies	4,750	4,228	522	8,730
Total Magistrate Court	<u>211,274</u>	<u>205,340</u>	<u>5,934</u>	<u>203,047</u>
Probate Court				
Personal services	206,762	175,539	31,223	203,285
Contract services	25,316	27,143	(1,827)	26,515
Materials and supplies	2,291	2,879	(588)	3,025
Total Probate Court	<u>234,369</u>	<u>205,561</u>	<u>28,808</u>	<u>232,825</u>
Juvenile Court				
Personal services	6,084	3,216	2,868	3,264
Contract services	12,231	14,739	(2,508)	14,180
Materials and supplies	50	23	27	17
Payments to others	77,600	77,525	75	48,065
Total Juvenile Court	<u>95,965</u>	<u>95,503</u>	<u>462</u>	<u>65,526</u>
Public Defender				
Personal services	38,754	37,489	1,265	34,014
Contract services	5,608	4,856	752	6,671
Materials and supplies	2,360	2,479	(119)	1,802
Payments to other agencies	225,587	225,172	415	191,811
Total Public Defender	<u>272,309</u>	<u>269,996</u>	<u>2,313</u>	<u>234,298</u>
Total Judicial	<u>2,378,405</u>	<u>2,309,004</u>	<u>69,401</u>	<u>2,242,396</u>
<b>Public Safety</b>				
Sheriff				
Personal services	2,249,977	2,267,431	(17,454)	2,415,601
Contract services	279,508	249,947	29,561	271,685
Materials and supplies	297,131	269,901	27,230	281,549
Capital outlay	-	-	-	1,270
Total Sheriff	<u>2,826,616</u>	<u>2,787,279</u>	<u>39,337</u>	<u>2,970,105</u>
Sheriff Services				
Personal services	490,416	494,282	(3,866)	-
Contract services	11,300	2,037	9,263	-
Materials and supplies	6,500	3,634	2,866	-
Total Sheriff Services	<u>508,216</u>	<u>499,953</u>	<u>8,263</u>	<u>-</u>
Detention Center				
Personal services	1,716,577	1,737,019	(20,442)	2,176,738
Contract services	225,945	210,746	15,199	184,702
Materials and supplies	528,412	500,591	27,821	517,678
Total Detention Center	<u>2,470,934</u>	<u>2,448,356</u>	<u>22,578</u>	<u>2,879,118</u>
K9				
Contract services	<u>87</u>	<u>87</u>	<u>-</u>	<u>-</u>

**DAWSON COUNTY, GEORGIA  
GENERAL FUND  
SCHEDULE OF EXPENDITURES  
BUDGET (GAAP BASIS) AND ACTUAL  
For the year ended December 31, 2012**

*(with comparative actual amounts for the year ended December 31, 2011)*

	2012			2011
	Final Budget	Actual	Variance	Actual
<b>Public Safety (continued)</b>				
Fire				
Personal services	\$ 919,919	\$ 877,065	\$ 42,854	\$ 898,876
Contract services	106,312	102,163	4,149	141,909
Materials and supplies	120,864	115,858	5,006	143,858
Total Fire	<u>1,147,095</u>	<u>1,095,086</u>	<u>52,009</u>	<u>1,184,643</u>
Emergency Medical Services				
Personal services	1,580,689	1,571,477	9,212	1,570,027
Contract services	129,626	133,021	(3,395)	121,259
Materials and supplies	117,700	113,552	4,148	120,098
Total Emergency Medical Services	<u>1,828,015</u>	<u>1,818,050</u>	<u>9,965</u>	<u>1,811,384</u>
Emergency Services Administration				
Personal services	131,415	93,351	38,064	98,889
Contract services	8,389	7,397	992	18,702
Materials and supplies	53,525	54,767	(1,242)	58,158
Total Emergency Services Administration	<u>193,329</u>	<u>155,515</u>	<u>37,814</u>	<u>175,749</u>
Coroner				
Personal services	36,391	32,090	4,301	32,683
Contract services	19,475	16,925	2,550	17,538
Materials and supplies	1,315	-	1,315	2,159
Total Coroner	<u>57,181</u>	<u>49,015</u>	<u>8,166</u>	<u>52,380</u>
Animal Shelter				
Payments to others	120,000	120,000	-	120,000
School Resource Officers				
Personal services	116,368	113,521	2,847	159,633
Marshall				
Personal services	157,487	120,103	37,384	189,175
Contract services	6,590	3,782	2,808	5,522
Materials and supplies	11,210	10,504	706	9,568
Total Marshall	<u>175,287</u>	<u>134,389</u>	<u>40,898</u>	<u>204,265</u>
Junior Police Academy				
Materials and supplies	12,371	10,649	1,722	7,791
Emergency Management				
Contract services	3,124	2,809	315	2,363
Materials and supplies	1,025	1,007	18	122
Total Emergency Management	<u>4,149</u>	<u>3,816</u>	<u>333</u>	<u>2,485</u>
Animal Control				
Personal services	-	-	-	28,819
Materials and supplies	-	-	-	128
Total Animal Control	<u>-</u>	<u>-</u>	<u>-</u>	<u>28,947</u>
Total Public Safety	<u>9,459,648</u>	<u>9,235,716</u>	<u>223,932</u>	<u>9,596,500</u>

**DAWSON COUNTY, GEORGIA  
GENERAL FUND  
SCHEDULE OF EXPENDITURES  
BUDGET (GAAP BASIS) AND ACTUAL  
For the year ended December 31, 2012**

*(with comparative actual amounts for the year ended December 31, 2011)*

	2012			2011
	Final Budget	Actual	Variance	Actual
<b>Public Works</b>				
Public Works Administration				
Personal services	\$ 194,471	\$ 186,094	\$ 8,377	\$ 189,976
Contract services	12,176	10,732	1,444	4,998
Materials and supplies	3,910	3,988	(78)	5,111
Total Public Works				
Administration	210,557	200,814	9,743	200,085
Road Department				
Personal services	452,673	409,678	42,995	453,935
Contract services	473,759	440,893	32,866	291,131
Materials and supplies	557,577	499,801	57,776	560,801
Capital outlay	-	5,300	(5,300)	34,173
Total Road Department	1,484,009	1,355,672	128,337	1,340,040
Total Public Works	1,694,566	1,556,486	138,080	1,540,125
<b>Health and Welfare</b>				
Health Department				
Payments to others	162,000	162,000	-	222,000
Public Welfare				
Payments to others	60,553	60,553	-	50,072
Indigent Welfare				
Payments to others	4,550	4,550	-	4,200
Senior Citizens Center				
Personal services	19,823	22,392	(2,569)	23,133
Contract services	19,142	14,496	4,646	11,404
Materials and supplies	33,476	31,404	2,072	40,688
Payments to others	8,450	8,450	-	8,865
Total Senior Citizens Center	80,891	76,742	4,149	84,090
Senior Services Donation				
Contract services	9,138	9,138	-	10,825
Materials and supplies	9,538	4,603	4,935	2,467
Total Senior Services Donation	18,676	13,741	4,935	13,292
CASA				
Payments to others	6,000	6,000	-	6,000
NOA's Ark				
Payments to other agencies	2,500	2,500	-	2,500
Total Health and Welfare	335,170	326,086	9,084	382,154

**DAWSON COUNTY, GEORGIA  
GENERAL FUND  
SCHEDULE OF EXPENDITURES  
BUDGET (GAAP BASIS) AND ACTUAL  
For the year ended December 31, 2012**

*(with comparative actual amounts for the year ended December 31, 2011)*

	<b>2012</b>			<b>2011</b>
	<b>Final Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>Actual</b>
<b>Culture and Recreation</b>				
Parks				
Personal services	\$ 402,989	\$ 403,480	\$ (491)	\$ 423,293
Contract services	130,541	128,719	1,822	148,793
Materials and supplies	238,893	239,865	(972)	265,520
Capital outlay	7,100	6,663	437	-
Total Parks	<u>779,523</u>	<u>778,727</u>	<u>796</u>	<u>837,606</u>
Parks and Recreation				
Materials and supplies	47,768	31,999	15,769	34,868
Parks - Women's Club Donations				
Materials and supplies	1,724	714	1,010	3,779
Parks - Pool				
Personal services	16,150	16,367	(217)	18,180
Contract services	257	250	7	1,508
Materials and supplies	7,140	4,838	2,302	4,661
Total Parks - Pool	<u>23,547</u>	<u>21,455</u>	<u>2,092</u>	<u>24,349</u>
Parks - Camping				
Contract services	3,251	3,184	67	1,958
Materials and supplies	5,842	5,908	(66)	4,228
Total Parks - Camping	<u>9,093</u>	<u>9,092</u>	<u>1</u>	<u>6,186</u>
Libraries				
Payments to others	357,550	357,550	-	377,530
Total Culture & Recreation	<u>1,219,205</u>	<u>1,199,537</u>	<u>19,668</u>	<u>1,284,318</u>
<b>Housing and Development</b>				
Conservation				
Contract services	700	678	22	661
Planning and Zoning				
Personal services	292,043	261,827	30,216	264,430
Contract services	46,739	31,097	15,642	48,439
Materials and supplies	14,050	11,369	2,681	11,927
Payments to others	-	-	-	-
Total Planning and Zoning	<u>352,832</u>	<u>304,293</u>	<u>48,539</u>	<u>324,796</u>
County Agent				
Personal services	61,826	61,707	119	57,579
Contract services	7,389	5,848	1,541	8,548
Materials and supplies	7,440	6,890	550	7,146
Total County Agent	<u>76,655</u>	<u>74,445</u>	<u>2,210</u>	<u>73,273</u>
Development Authority				
Payments to others	-	-	-	152,413
Adult Literacy				
Payments to others	750	750	-	750
Total Housing and Development	<u>430,937</u>	<u>380,166</u>	<u>50,771</u>	<u>551,893</u>
Total Current	<u>20,528,305</u>	<u>19,518,988</u>	<u>1,009,317</u>	<u>19,425,616</u>

**DAWSON COUNTY, GEORGIA  
GENERAL FUND  
SCHEDULE OF EXPENDITURES  
BUDGET (GAAP BASIS) AND ACTUAL  
For the year ended December 31, 2012  
(with comparative actual amounts for the year ended December 31, 2011)**

	<u>2012</u>			<u>2011</u>
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>
<b>Debt Service</b>				
<b>General Government</b>				
Other General Government	\$ 44,892	\$ 26,066	\$ 18,826	\$ 92,882
<b>Public Safety</b>				
Sheriff	70,000	69,887	113	69,887
Fire	133,000	124,006	8,994	124,006
Total Public Safety	<u>203,000</u>	<u>193,893</u>	<u>9,107</u>	<u>193,893</u>
<b>Public Works</b>				
Road Department	<u>58,922</u>	<u>58,920</u>	<u>2</u>	<u>58,920</u>
Total Debt Service	<u>306,814</u>	<u>278,879</u>	<u>27,935</u>	<u>345,695</u>
Total Expenditures	<u>\$ 20,835,119</u>	<u>\$ 19,797,867</u>	<u>\$ 1,037,252</u>	<u>\$ 19,771,311</u>



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## Special Revenue Funds

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

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

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

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

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 and is restricted for the maintenance of the County Jail.

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

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

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

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## Special Revenue Funds

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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.

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

District Attorney Seizure Fund: This fund is used to account for funds collected from 10% of all seizures 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.

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

**DAWSON COUNTY, GEORGIA**  
**EMERGENCY 911 TELEPHONE SERVICES**  
**SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**December 31, 2012 and 2011**

<b>ASSETS</b>	<u>2012</u>	<u>2011</u>
Cash and cash equivalents	\$ 300,223	\$ 277,110
Accounts receivable	<u>82,034</u>	<u>82,984</u>
<b>Total assets</b>	<u><u>\$ 382,257</u></u>	<u><u>\$ 360,094</u></u>
<b>LIABILITIES AND FUND BALANCES</b>		
<b>Liabilities</b>		
Accounts payable	\$ 6,812	\$ 3,358
Accrued salaries and payroll liabilities	<u>12,339</u>	<u>11,194</u>
Total liabilities	19,151	14,552
<b>Fund balances</b>		
Assigned to public safety	<u>363,106</u>	<u>345,542</u>
<b>Total liabilities and fund balances</b>	<u><u>\$ 382,257</u></u>	<u><u>\$ 360,094</u></u>

**DAWSON COUNTY, GEORGIA**  
**EMERGENCY 911 TELEPHONE SERVICES**  
**SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the year ended December 31, 2012**  
*(with comparative actual amounts for the year ended December 31, 2011)*

	2012			2011
	Final Budget	Actual	Variance	Actual
<b>REVENUES</b>				
Charges for services	\$ 442,007	\$ 442,007	\$ -	\$ 423,604
<b>EXPENDITURES</b>				
Current				
Public Safety				
Personal services	529,915	529,915	-	570,935
Contract services	129,590	129,590	-	121,604
Materials and supplies	5,675	5,675	-	6,509
Capital outlay	14,642	14,642	-	-
<b>Total expenditures</b>	<b>679,822</b>	<b>679,822</b>	<b>-</b>	<b>699,048</b>
Excess (deficiency) of revenues over (under) expenditures	(237,815)	(237,815)	-	(275,444)
Other financing sources (uses)				
Transfers in	255,379	255,379	-	420,965
Contingency	(17,564)	-	17,564	-
<b>Total other financing sources (uses)</b>	<b>237,815</b>	<b>255,379</b>	<b>17,564</b>	<b>420,965</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	17,564	17,564	145,521
Fund balance, January 1	-	345,542	345,542	200,021
<b>Fund balances, December 31</b>	<b>\$ -</b>	<b>\$ 363,106</b>	<b>\$ 363,106</b>	<b>\$ 345,542</b>

**DAWSON COUNTY, GEORGIA**  
**MULTIPLE GRANTS SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**December 31, 2012 and 2011**

<b>ASSETS</b>	<u>2012</u>	<u>2011</u>
Intergovernmental receivable	\$ 174,477	\$ 240,412
<b>LIABILITIES AND FUND BALANCES</b>		
<b>Liabilities</b>		
Payables		
Accounts	\$ 6,998	\$ 12,291
Intergovernmental	2,307	-
Accrued salaries and payroll liabilities	11,030	11,005
Deferred revenue	8,045	7,500
Due to other funds	146,097	209,616
	<hr/>	<hr/>
Total liabilities	174,477	240,412
<b>Fund balances</b>		
Unassigned	<hr/> -	<hr/> -
	<hr/>	<hr/>
<b>Total liabilities and fund balances</b>	<u>\$ 174,477</u>	<u>\$ 240,412</u>

**DAWSON COUNTY, GEORGIA**  
**MULTIPLE GRANTS SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the year ended December 31, 2012**  
*(with comparative actual amounts for the year ended December 31, 2011)*

	2012			2011
	Final Budget	Actual	Variance	Actual
<b>REVENUES</b>				
Charges for services	\$ 97,480	\$ 97,480	\$ -	\$ 102,863
Intergovernmental	553,755	553,755	-	1,067,780
<b>Total revenues</b>	<b>651,235</b>	<b>651,235</b>	<b>-</b>	<b>1,170,643</b>
<b>EXPENDITURES</b>				
Current				
General Government	-	-	-	4,052
Judicial	207,621	207,621	-	211,252
Public Safety	220,483	220,483	-	659,177
Public Works	140,930	140,930	-	133,308
Health and Welfare	482,676	482,676	-	497,811
Culture and Recreation	85,788	85,788	-	91,214
Housing and Development	-	-	-	51,001
<b>Total expenditures</b>	<b>1,137,498</b>	<b>1,137,498</b>	<b>-</b>	<b>1,647,815</b>
Excess (deficiency) of revenues over (under) expenditures	(486,263)	(486,263)	-	(477,172)
Other financing sources (uses)				
Transfers in	486,263	486,263	-	508,832
Transfers out	-	-	-	(31,660)
<b>Total other financing sources (uses)</b>	<b>486,263</b>	<b>486,263</b>	<b>-</b>	<b>477,172</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing use	-	-	-	-
Fund balance, January 1	-	-	-	-
<b>Fund balances, December 31</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**DAWSON COUNTY, GEORGIA**  
**MENTOR PROGRAM SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
*December 31, 2012 and 2011*

<b>ASSETS</b>	<u>2012</u>	<u>2011</u>
Cash and cash equivalents	<u>\$ 17,859</u>	<u>\$ 14,053</u>
 <b>LIABILITIES AND FUND BALANCES</b>		
<b>Liabilities</b>		
Accounts payable	\$ -	\$ 60
 <b>Fund balances</b>		
Restricted for housing and development	<u>17,859</u>	<u>13,993</u>
 <b>Total liabilities and fund balances</b>	 <u>\$ 17,859</u>	 <u>\$ 14,053</u>



**DAWSON COUNTY, GEORGIA**  
**MENTOR PROGRAM SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the year ended December 31, 2012**

*(with comparative actual amounts for the year ended December 31, 2011)*

	<u>2012</u>			<u>2011</u>
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>
<b>REVENUES</b>				
Contributions	\$ 27,153	\$ 27,153	\$ -	\$ 18,531
<b>EXPENDITURES</b>				
Current				
Housing and Development				
Contract services	18,954	18,954	-	39,912
Materials and supplies	4,333	4,333	-	5,818
<b>Total expenditures</b>	<u>23,287</u>	<u>23,287</u>	<u>-</u>	<u>45,730</u>
Excess (deficiency) of revenues over (under) expenditures	<u>3,866</u>	<u>3,866</u>	<u>-</u>	<u>(27,199)</u>
Other financing sources (uses)				
Transfers in	-	-	-	31,660
Contingency	(3,866)	-	3,866	-
Total other financing sources (uses)	<u>(3,866)</u>	<u>-</u>	<u>3,866</u>	<u>31,660</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>-</u>	<u>3,866</u>	<u>3,866</u>	<u>4,461</u>
Fund balance, January 1	<u>-</u>	<u>13,993</u>	<u>13,993</u>	<u>9,532</u>
<b>Fund balances, December 31</b>	<u><u>\$ -</u></u>	<u><u>\$ 17,859</u></u>	<u><u>\$ 17,859</u></u>	<u><u>\$ 13,993</u></u>

**DAWSON COUNTY, GEORGIA**  
**RESTRICTED PROGRAMS SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**December 31, 2012 and 2011**

<b>ASSETS</b>	<u>2012</u>	<u>2011</u>
Cash and cash equivalents	\$ 56,871	\$ 70,099
Intergovernmental receivable	11,059	-
<b>Total assets</b>	<u>\$ 67,930</u>	<u>\$ 70,099</u>
<b>LIABILITIES AND FUND BALANCES</b>		
<b>Liabilities</b>		
Accounts payable	\$ 2,500	\$ 208
Accrued salaries and payroll liabilities	1,909	213
Total liabilities	<u>4,409</u>	<u>421</u>
<b>Fund balances</b>		
Restricted for:		
Public Safety	14,785	22,625
Housing and Development	48,736	47,053
Total fund balances	<u>63,521</u>	<u>69,678</u>
<b>Total liabilities and fund balances</b>	<u>\$ 67,930</u>	<u>\$ 70,099</u>

**DAWSON COUNTY, GEORGIA**  
**RESTRICTED PROGRAMS SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the year ended December 31, 2012**  
*(with comparative actual amounts for the year ended December 31, 2011)*

	2012			2011
	Final Budget	Actual	Variance	Actual
<b>REVENUES</b>				
Intergovernmental Contributions	\$ 187,362	\$ 187,362	\$ -	\$ -
	70,619	70,619	-	85,196
<b>Total revenues</b>	<u>257,981</u>	<u>257,981</u>	<u>-</u>	<u>85,196</u>
<b>EXPENDITURES</b>				
Current				
Public Safety				
Contract services	9,132	9,132	-	2,606
Materials and supplies	9,508	9,508	-	7,027
Payments to others	20,732	20,732	-	23,183
Housing and Development				
Personal services	95,452	95,452	-	24,788
Contract services	104,419	104,419	-	4,380
Materials and supplies	29,561	29,561	-	7,706
Payments to others	18,653	18,653	-	21,480
<b>Total expenditures</b>	<u>287,457</u>	<u>287,457</u>	<u>-</u>	<u>91,170</u>
Excess (deficiency) of revenues over (under) expenditures	(29,476)	(29,476)	-	(5,974)
Other financing sources (uses)				
Transfers in	23,319	23,319	-	22,109
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(6,157)	(6,157)	-	16,135
Fund balance, January 1	6,157	69,678	63,521	53,543
<b>Fund balances, December 31</b>	<u>\$ -</u>	<u>\$ 63,521</u>	<u>\$ 63,521</u>	<u>\$ 69,678</u>

**DAWSON COUNTY, GEORGIA  
JAIL SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEETS  
December 31, 2012 and 2011**

<b>ASSETS</b>	<u>2012</u>	<u>2011</u>
Cash and cash equivalents	<u>\$ 117,203</u>	<u>\$ 63,312</u>
 <b>LIABILITIES AND FUND BALANCES</b>		
<b>Liabilities</b>		
Accounts payable	\$ 7,204	\$ 10,093
Due to other funds	<u>76,548</u>	<u>44,811</u>
Total liabilities	83,752	54,904
 <b>Fund balances</b>		
Restricted for public safety	<u>33,451</u>	<u>8,408</u>
 <b>Total liabilities and fund balances</b>	 <u>\$ 117,203</u>	 <u>\$ 63,312</u>

**DAWSON COUNTY, GEORGIA  
JAIL SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
BUDGET (GAAP BASIS) AND ACTUAL  
For the year ended December 31, 2012**

*(with comparative actual amounts for the year ended December 31, 2011)*

	2012			2011
	Final Budget	Actual	Variance	Actual
<b>REVENUES</b>				
Fines, fees and forfeitures	\$ 53,760	\$ 53,760	\$ -	\$ 58,611
Interest	131	131	-	51
<b>Total revenues</b>	<u>53,891</u>	<u>53,891</u>	<u>-</u>	<u>58,662</u>
<b>EXPENDITURES</b>				
Current				
Public Safety				
Contract services	28,797	28,797	-	54,904
Materials and supplies	51	51	-	-
<b>Total expenditures</b>	<u>28,848</u>	<u>28,848</u>	<u>-</u>	<u>54,904</u>
Excess (deficiency) of revenues over (under) expenditures	25,043	25,043	-	3,758
Other financing sources (uses)				
Contingency	(25,043)	-	25,043	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	25,043	25,043	3,758
Fund balance, January 1	-	8,408	8,408	4,650
<b>Fund balances, December 31</b>	<u>\$ -</u>	<u>\$ 33,451</u>	<u>\$ 33,451</u>	<u>\$ 8,408</u>

**DAWSON COUNTY, GEORGIA**  
**HOTEL/MOTEL TAX SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**December 31, 2012 and 2011**

<b>ASSETS</b>	<u>2012</u>	<u>2011</u>
Receivables:		
Intergovernmental	\$ 6,901	\$ 7,665
Taxes	26,530	26,933
Due from other funds	<u>-</u>	<u>20,351</u>
 Total assets	 <u><u>\$ 33,431</u></u>	 <u><u>\$ 54,949</u></u>
 <b>LIABILITIES AND FUND BALANCES</b>		
<b>Liabilities</b>		
Payables		
Accounts	\$ 834	\$ 54,949
Intergovernmental	<u>31,373</u>	<u>-</u>
 Total liabilities	 <u>32,207</u>	 <u>54,949</u>
 <b>Fund balances</b>		
Assigned to housing and development	<u>1,224</u>	<u>-</u>
 Total liabilities and fund balances	 <u><u>\$ 33,431</u></u>	 <u><u>\$ 54,949</u></u>

**DAWSON COUNTY, GEORGIA**  
**HOTEL/MOTEL TAX SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the year ended December 31, 2012**

*(with comparative actual amounts for the year ended December 31, 2011)*

	2012			2011
	Final Budget	Actual	Variance	Actual
<b>REVENUES</b>				
Hotel/motel taxes	\$ 312,300	\$ 312,300	\$ -	\$ 304,878
<b>EXPENDITURES</b>				
Current				
Housing and Development				
Payments to others	244,822	244,822	-	304,878
<b>Total expenditures</b>	<b>244,822</b>	<b>244,822</b>	<b>-</b>	<b>304,878</b>
Excess (deficiency) of revenues over (under) expenditures	67,478	67,478	-	-
Other financing sources (uses)				
Transfers out	(66,254)	(66,254)	-	-
Contingency	(1,224)	-	1,224	-
Total other financing sources (uses)	(67,478)	(66,254)	1,224	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	1,224	1,224	-
Fund balance, January 1	-	-	-	-
<b>Fund balances, December 31</b>	<b>\$ -</b>	<b>\$ 1,224</b>	<b>\$ 1,224</b>	<b>\$ -</b>

**DAWSON COUNTY, GEORGIA**  
**LAW LIBRARY SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
*December 31, 2012 and 2011*

<b>ASSETS</b>	<u>2012</u>	<u>2011</u>
Cash and cash equivalents	<u>\$ 35,998</u>	<u>\$ 54,569</u>
<b>LIABILITIES AND FUND BALANCES</b>		
<b>Liabilities</b>		
Accrued salaries and payroll liabilities	\$ 236	\$ 369
Due to other funds	<u>1,939</u>	<u>-</u>
Total liabilities	2,175	369
<b>Fund balances</b>		
Restricted for judicial	<u>33,823</u>	<u>54,200</u>
 <b>Total liabilities and fund balances</b>	 <u><u>\$ 35,998</u></u>	 <u><u>\$ 54,569</u></u>



**DAWSON COUNTY, GEORGIA  
LAW LIBRARY SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
BUDGET (GAAP BASIS) AND ACTUAL  
For the year ended December 31, 2012**

*(with comparative actual amounts for the year ended December 31, 2011)*

	2012			2011
	Final Budget	Actual	Variance	Actual
<b>REVENUES</b>				
Fines and forfeitures	\$ 17,780	\$ 17,780	\$ -	\$ 18,952
Interest	76	76	-	107
<b>Total revenues</b>	<u>17,856</u>	<u>17,856</u>	<u>-</u>	<u>19,059</u>
<b>EXPENDITURES</b>				
Current				
Judicial				
Personal services	13,031	13,031	-	12,106
Contract services	3,005	3,005	-	7,923
Materials and supplies	22,197	22,197	-	24,186
<b>Total expenditures</b>	<u>38,233</u>	<u>38,233</u>	<u>-</u>	<u>44,215</u>
Excess (deficiency) of revenues over (under) expenditures	(20,377)	(20,377)	-	(25,156)
Fund balance, January 1	<u>20,377</u>	<u>54,200</u>	<u>33,823</u>	<u>79,356</u>
<b>Fund balances, December 31</b>	<u><u>\$ -</u></u>	<u><u>\$ 33,823</u></u>	<u><u>\$ 33,823</u></u>	<u><u>\$ 54,200</u></u>

**DAWSON COUNTY, GEORGIA  
VICTIMS RIGHTS AND ASSISTANCE  
SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEETS  
December 31, 2012 and 2011**

	<u>2012</u>	<u>2011</u>
<b>ASSETS</b>		
Cash and cash equivalents	<u>\$ 72,603</u>	<u>\$ 37,796</u>
 <b>LIABILITIES AND FUND BALANCES</b>		
<b>Liabilities</b>		
Payables		
Intergovernmental	\$ 4,853	\$ 4,224
Accrued salaries and payroll liabilities	-	431
Due to other funds	<u>54,505</u>	<u>33,141</u>
Total liabilities	59,358	37,796
 <b>Fund balances</b>		
Restricted for judicial	<u>13,245</u>	<u>-</u>
 <b>Total liabilities and fund balances</b>	<u>\$ 72,603</u>	<u>\$ 37,796</u>

**DAWSON COUNTY, GEORGIA  
VICTIMS RIGHTS AND ASSISTANCE  
SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
BUDGET (GAAP BASIS) AND ACTUAL  
For the year ended December 31, 2012**

*(with comparative actual amounts for the year ended December 31, 2011)*

	2012			2011
	Final Budget	Actual	Variance	Actual
<b>REVENUES</b>				
Fee, fines and forfeitures	\$ 34,731	\$ 34,731	\$ -	\$ 22,235
Interest	76	76	-	39
<b>Total revenues</b>	<u>34,807</u>	<u>34,807</u>	<u>-</u>	<u>22,274</u>
<b>EXPENDITURES</b>				
Current				
Judicial				
Personal services	444	444	-	24,911
Contract services	2,365	2,365	-	1,983
Payments to others	18,753	18,753	-	18,316
<b>Total expenditures</b>	<u>21,562</u>	<u>21,562</u>	<u>-</u>	<u>45,210</u>
Excess (deficiency) of revenues over (under) expenditures	<u>13,245</u>	<u>13,245</u>	<u>-</u>	<u>(22,936)</u>
Other financing sources (uses)				
Transfers in	-	-	-	10,439
Contingency	(13,245)	-	13,245	-
Total other financing sources (uses)	<u>(13,245)</u>	<u>-</u>	<u>13,245</u>	<u>10,439</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>-</u>	<u>13,245</u>	<u>13,245</u>	<u>(12,497)</u>
Fund balance, January 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,497</u>
<b>Fund balances, December 31</b>	<u><u>\$ -</u></u>	<u><u>\$ 13,245</u></u>	<u><u>\$ 13,245</u></u>	<u><u>\$ -</u></u>

**DAWSON COUNTY, GEORGIA  
 DRUG ABUSE TREATMENT AND EDUCATION  
 SPECIAL REVENUE FUND  
 COMPARATIVE BALANCE SHEETS  
 December 31, 2012 and 2011**

<b>ASSETS</b>	<u>2012</u>	<u>2011</u>
Cash and cash equivalents	<u>\$ 65,296</u>	<u>\$ 45,609</u>
 <b>LIABILITIES AND FUND BALANCES</b>		
<b>Liabilities</b>		
Due to other funds	\$ 42,673	\$ 21,010
 <b>Fund balances</b>		
Restricted for judicial	<u>22,623</u>	<u>24,599</u>
 <b>Total liabilities and fund balances</b>	 <u>\$ 65,296</u>	 <u>\$ 45,609</u>

**DAWSON COUNTY, GEORGIA**  
**DRUG ABUSE TREATMENT AND EDUCATION**  
**SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the year ended December 31, 2012**  
*(with comparative actual amounts for the year ended December 31, 2011)*

	<u>2012</u>			<u>2011</u>
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>
<b>REVENUES</b>				
Fines, fees and forfeitures	\$ 19,604	\$ 19,604	\$ -	\$ 19,849
Interest	83	83	-	52
<b>Total revenues</b>	<u>19,687</u>	<u>19,687</u>	<u>-</u>	<u>19,901</u>
<b>EXPENDITURES</b>				
Current				
Judicial				
Personal services	<u>663</u>	<u>663</u>	<u>-</u>	<u>11</u>
Excess (deficiency) of revenues over (under) expenditures	19,024	19,024	-	19,890
Other financing sources (uses)				
Transfers out	<u>(21,000)</u>	<u>(21,000)</u>	<u>-</u>	<u>(21,000)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(1,976)	(1,976)	-	(1,110)
Fund balance, January 1	<u>1,976</u>	<u>24,599</u>	<u>22,623</u>	<u>25,709</u>
<b>Fund balances, December 31</b>	<u>\$ -</u>	<u>\$ 22,623</u>	<u>\$ 22,623</u>	<u>\$ 24,599</u>

**DAWSON COUNTY, GEORGIA**  
**DISTRICT ATTORNEY SEIZURE SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**December 31, 2012 and 2011**

<b>ASSETS</b>	<u>2012</u>	<u>2011</u>
Cash and cash equivalents	\$ 29,349	\$ 21,194
Due from other funds	<u>549</u>	<u>400</u>
Total assets	<u>\$ 29,898</u>	<u>\$ 21,594</u>
<b>LIABILITIES AND FUND BALANCES</b>		
<b>Liabilities</b>		
Accounts payable	\$ 100	\$ -
Due to other funds	<u>13,469</u>	<u>3,588</u>
Total liabilities	13,569	3,588
<b>Fund balances</b>		
Restricted for judicial	<u>16,329</u>	<u>18,006</u>
<b>Total liabilities and fund balances</b>	<u>\$ 29,898</u>	<u>\$ 21,594</u>

**DAWSON COUNTY, GEORGIA**  
**DISTRICT ATTORNEY SEIZURE SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the year ended December 31, 2012**  
*(with comparative actual amounts for the year ended December 31, 2011)*

	2012			2011
	Final Budget	Actual	Variance	Actual
<b>REVENUES</b>				
Fines, fees and forfeitures	\$ 8,297	\$ 8,297	\$ -	\$ 6,690
Interest	39	39	-	27
<b>Total revenues</b>	<b>8,336</b>	<b>8,336</b>	<b>-</b>	<b>6,717</b>
<b>EXPENDITURES</b>				
Current				
Judicial				
Contract services	182	182	-	1,511
Materials and supplies	9,831	9,831	-	111
<b>Total expenditures</b>	<b>10,013</b>	<b>10,013</b>	<b>-</b>	<b>1,622</b>
Excess (deficiency) of revenues over (under) expenditures	(1,677)	(1,677)	-	5,095
Fund balance, January 1	1,677	18,006	16,329	12,911
<b>Fund balances, December 31</b>	<b>\$ -</b>	<b>\$ 16,329</b>	<b>\$ 16,329</b>	<b>\$ 18,006</b>

**DAWSON COUNTY, GEORGIA**  
**SHERIFF'S SEIZURE SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**December 31, 2012 and 2011**

<b>ASSETS</b>	<u>2012</u>	<u>2011</u>
Cash and cash equivalents	\$ 50,708	\$ 40,053
Accounts receivable	<u>6,188</u>	<u>-</u>
Total assets	<u>\$ 56,896</u>	<u>\$ 40,053</u>
 <b>LIABILITIES AND FUND BALANCES</b>		
<b>Liabilities</b>		
Payables		
Accounts	\$ 437	\$ -
Intergovernmental	805	-
Due to other funds	<u>549</u>	<u>400</u>
Total liabilities	1,791	400
 <b>Fund balances</b>		
Restricted for public safety	<u>55,105</u>	<u>39,653</u>
<b>Total liabilities and fund balances</b>	<u>\$ 56,896</u>	<u>\$ 40,053</u>



**DAWSON COUNTY, GEORGIA**  
**SHERIFF'S SEIZURE SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the year ended December 31, 2012**  
*(with comparative actual amounts for the year ended December 31, 2011)*

	2012			2011
	Final Budget	Actual	Variance	Actual
<b>REVENUES</b>				
Fines, fees and forfeitures	\$ 89,307	\$ 89,307	\$ -	\$ 45,956
Interest	63	63	-	45
<b>Total revenues</b>	<b>89,370</b>	<b>89,370</b>	<b>-</b>	<b>46,001</b>
<b>EXPENDITURES</b>				
Current				
Public Safety				
Contract services	1,670	1,670	-	1,818
Capital outlay	22,836	22,836	-	8,015
Materials and supplies	23,174	23,174	-	23,706
Payments to others	26,238	26,238	-	11,480
<b>Total expenditures</b>	<b>73,918</b>	<b>73,918</b>	<b>-</b>	<b>45,019</b>
Excess (deficiency) of revenues over (under) expenditures	15,452	15,452	-	982
Other financing sources (uses)				
Sale of capital assets	-	-	-	24,391
Contingency	(15,452)	-	15,452	-
<b>Total other financing sources (uses)</b>	<b>(15,452)</b>	<b>-</b>	<b>15,452</b>	<b>24,391</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	15,452	15,452	25,373
Fund balance, January 1	-	39,653	39,653	14,280
<b>Fund balances, December 31</b>	<b>\$ -</b>	<b>\$ 55,105</b>	<b>\$ 55,105</b>	<b>\$ 39,653</b>

**DAWSON COUNTY, GEORGIA**  
**INMATE WELFARE SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
*December 31, 2012 and 2011*

<b>ASSETS</b>	<u>2012</u>	<u>2011</u>
Cash and cash equivalents	<u>\$ 20,026</u>	<u>\$ 35,268</u>
 <b>LIABILITIES AND FUND BALANCES</b>		
<b>Fund balances</b>		
Restricted for public safety	<u>\$ 20,026</u>	<u>\$ 35,268</u>

**DAWSON COUNTY, GEORGIA**  
**INMATE WELFARE SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the year ended December 31, 2012**  
*(with comparative actual amounts for the year ended December 31, 2011)*

	<u>2012</u>			<u>2011</u>
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>
<b>REVENUES</b>				
Charges for services	\$ 64,016	\$ 64,016	\$ -	\$ 67,362
Interest	43	43	-	56
<b>Total revenues</b>	<u>64,059</u>	<u>64,059</u>	<u>-</u>	<u>67,418</u>
<b>EXPENDITURES</b>				
Current				
Public Safety				
Materials and supplies	48,812	48,812	-	36,875
Capital outlay	30,489	30,489	-	21,400
<b>Total expenditures</b>	<u>79,301</u>	<u>79,301</u>	<u>-</u>	<u>58,275</u>
Excess (deficiency) of revenues over (under) expenditures	(15,242)	(15,242)	-	9,143
Fund balance, January 1	<u>15,242</u>	<u>35,268</u>	<u>20,026</u>	<u>26,125</u>
<b>Fund balances, December 31</b>	<u>\$ -</u>	<u>\$ 20,026</u>	<u>\$ 20,026</u>	<u>\$ 35,268</u>

**DAWSON COUNTY, GEORGIA**  
**INMATE STORE AND WELFARE SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
*December 31, 2012 and 2011*

<b>ASSETS</b>	<b>2012</b>	<b>2011</b>
Cash and cash equivalents	\$ -	\$ -
<b>LIABILITIES AND FUND BALANCES</b>		
<b>Liabilities</b>		
Amounts held in trust	\$ -	\$ -
<b>Fund balances</b>		
Restricted for public safety	-	-
<b>Total liabilities and fund balances</b>	<b>\$ -</b>	<b>\$ -</b>

**DAWSON COUNTY, GEORGIA**  
**INMATE STORE AND WELFARE SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the year ended December 31, 2012**  
*(with comparative actual amounts for the year ended December 31, 2011)*

	2012			2011
	Final Budget	Actual	Variance	Actual
<b>REVENUES</b>	\$ -	\$ -	\$ -	\$ -
<b>EXPENDITURES</b>	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
Other financing sources (uses) Transfers out	-	-	-	(439)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	-	-	(439)
Fund balance, January 1	-	-	-	439
<b>Fund balances, December 31</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**DAWSON COUNTY, GEORGIA**  
**FAMILY CONNECTION SPECIAL REVENUE SUBFUND**  
**COMPARATIVE BALANCE SHEETS**  
*Part of Restricted Program and Multiple Grants Special Revenue Funds*  
**December 31, 2012 and 2011**

<b>ASSETS</b>	<u>2012</u>	<u>2011</u>
Cash and cash equivalents	\$ 39,586	\$ 47,474
Intergovernmental receivable	<u>11,059</u>	<u>-</u>
Total assets	<u>\$ 50,645</u>	<u>47,474</u>
<b>LIABILITIES AND FUND BALANCES</b>		
<b>Liabilities</b>		
Accounts payable	\$ -	\$ 207
Accrued salaries and payroll liabilities	<u>1,910</u>	<u>213</u>
Total liabilities	1,910	420
<b>Fund balances</b>		
Restricted for housing and development	<u>48,735</u>	<u>47,054</u>
<b>Total liabilities and fund balances</b>	<u>\$ 50,645</u>	<u>\$ 47,474</u>

**DAWSON COUNTY, GEORGIA**  
**FAMILY CONNECTION SPECIAL REVENUE SUBFUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
*Part of Restricted Program and Multiple Grants Special Revenue Funds*  
*For the year ended December 31, 2012*  
*(with comparative actual amounts for the year ended December 31, 2011)*

	2012			2011
	Final Budget	Actual	Variance	Actual
<b>REVENUES</b>				
Intergovernmental - Federal OPS grant	\$ 142,586	\$ 142,586	\$ -	\$ 40,909
Intergovernmental - State operating grant	44,776	44,776	-	41,752
Contributions - United Way of Dawson County	9,176	9,176	-	7,825
Contributions - Big Canoe	760	760	-	2,414
Contributions - Northside Hospital	15,000	15,000	-	15,000
Contributions - Private donations	14,149	14,149	-	19,739
<b>Total revenues</b>	<u>226,447</u>	<u>226,447</u>	<u>-</u>	<u>127,639</u>
<b>EXPENDITURES</b>				
Housing and Development Current				
Personal services	95,452	95,452	-	70,104
Contract services	104,419	104,419	-	8,845
Materials and supplies	29,561	29,561	-	8,926
Payment to other agencies	18,653	18,653	-	21,480
<b>Total expenditures</b>	<u>248,085</u>	<u>248,085</u>	<u>-</u>	<u>109,355</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(21,638)</u>	<u>(21,638)</u>	<u>-</u>	<u>18,284</u>
Other financing sources (uses)				
Transfers in	23,319	23,319	-	22,109
Transfers out	-	-	-	(31,660)
Contingency	(1,681)	-	1,681	-
Total other financing sources (uses)	<u>21,638</u>	<u>23,319</u>	<u>1,681</u>	<u>(9,551)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	1,681	1,681	8,733
Fund balance, January 1	-	47,054	47,054	38,321
<b>Fund balances, December 31</b>	<u>\$ -</u>	<u>\$ 48,735</u>	<u>\$ 48,735</u>	<u>\$ 47,054</u>

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## Debt Service Fund

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

**DAWSON COUNTY, GEORGIA  
DEBT SERVICE FUND  
COMPARATIVE BALANCE SHEETS  
December 31, 2012 and 2011**

<b>ASSETS</b>	<u>2012</u>	<u>2011</u>
Cash and cash equivalents	<u>\$ 3,286,980</u>	<u>\$ 3,180,867</u>
 <b>LIABILITIES AND FUND BALANCES</b>		
<b>Fund balances</b>		
Restricted for debt service	<u>\$ 3,286,980</u>	<u>\$ 3,180,867</u>

**DAWSON COUNTY, GEORGIA**  
**DEBT SERVICE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the year ended December 31, 2012**  
*(With comparative amounts for the year ended December 31, 2011)*

	<u>2012</u>			<u>2011</u>
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>
<b>REVENUES</b>				
Interest	\$ 3,597	\$ 3,597	\$ -	\$ 3,072
<b>EXPENDITURES</b>				
Debt Service	10,751,757	10,751,757	-	9,659,328
Excess (deficiency) of revenues over (under) expenditures	(10,748,160)	(10,748,160)	-	(9,656,256)
Other financing sources (uses)				
Transfer in	7,924,273	7,924,273	-	9,707,585
Bond proceeds	2,930,000	2,930,000	-	-
Contingency	(181,576)	-	181,576	-
Total other financing sources (uses)	10,672,697	10,854,273	181,576	9,707,585
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(75,463)	106,113	181,576	51,329
Fund balances, January 1	75,463	3,180,867	3,105,404	3,129,538
<b>Fund balances, December 31</b>	<b>\$ -</b>	<b>\$ 3,286,980</b>	<b>\$ 3,286,980</b>	<b>\$ 3,180,867</b>

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## Capital Projects Fund

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

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

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

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

**DAWSON COUNTY, GEORGIA**  
**SPECIAL PURPOSE LOCAL OPTION SALES TAX**  
**CAPITAL PROJECTS FUND**  
**COMPARATIVE BALANCE SHEETS**  
**December 31, 2012 and 2011**

<b>ASSETS</b>	<u>2012</u>	<u>2011</u>
Cash and cash equivalents	\$ 271,633	\$ 1,438,177
Taxes receivable	<u>727,428</u>	<u>684,597</u>
<b>Total assets</b>	<u>\$ 999,061</u>	<u>\$ 2,122,774</u>
<b>LIABILITIES AND FUND BALANCES</b>		
<b>Liabilities</b>		
Accounts payable	<u>\$ 5,046</u>	<u>\$ -</u>
<b>Fund balances</b>		
Restricted for:		
Capital Outlay	266,586	1,438,164
Debt Service	<u>727,429</u>	<u>684,610</u>
<b>Total fund balances</b>	<u>994,015</u>	<u>2,122,774</u>
<b>Total liabilities and fund balances</b>	<u>\$ 999,061</u>	<u>\$ 2,122,774</u>

**DAWSON COUNTY, GEORGIA**  
**SPECIAL PURPOSE LOCAL OPTION SALES TAX**  
**CAPITAL PROJECTS FUND**  
**COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**For the years ended December 31, 2012 and 2011**

<b>REVENUES</b>	<u>2012</u>	<u>2011</u>
Taxes	\$ 6,548,745	\$ 6,098,299
Intergovernmental	236,558	40,385
Interest	1,560	3,453
Contributions	38,665	3,500
Other	20,000	-
	<hr/>	<hr/>
<b>Total revenues</b>	<b>6,845,528</b>	<b>6,145,637</b>
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<b>EXPENDITURES</b>		
Capital outlay		
General Government		
Other General Government	599	599
Public Safety		
Fire	110,548	10,077
Public Works		
Road Department	1,357,214	544,871
Intergovernmental	-	20,000
	<hr/>	<hr/>
<b>Total expenditures</b>	<b>1,468,361</b>	<b>575,547</b>
	<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures	5,377,167	5,570,090
Other financing sources (uses)		
Transfers out	(6,505,926)	(7,819,381)
	<hr/>	<hr/>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(1,128,759)	(2,249,291)
Fund balances, January 1	2,122,774	4,372,065
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<b>Fund balances, December 31</b>	<b>\$ 994,015</b>	<b>\$ 2,122,774</b>
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**DAWSON COUNTY, GEORGIA  
CAPITAL PROJECTS FUND  
COMPARATIVE BALANCE SHEETS  
December 31, 2012 and 2011**

<b>ASSETS</b>	<u>2012</u>	<u>2011</u>
Cash and cash equivalents	\$ 430,457	\$ 805,428
Due from other funds	594,161	-
Restricted assets		
Cash and cash equivalents	3,334,194	4,121,248
Investments	4,031,753	12,975,365
Interest receivable	6,493	160,001
	<u>                    </u>	<u>                    </u>
<b>Total assets</b>	<u><u>\$ 8,397,058</u></u>	<u><u>\$ 18,062,042</u></u>
<b>LIABILITIES AND FUND BALANCES</b>		
<b>Liabilities</b>		
Accounts payable	\$ 18,013	\$ 1,789,517
Retainages payable	2,000	864,980
Accrued salaries and payroll liabilities	1,358	2,820
Due to other funds	7,284	92,850
	<u>                    </u>	<u>                    </u>
<b>Total liabilities</b>	<u>28,655</u>	<u>2,750,167</u>
<b>Fund balances</b>		
Restricted for:		
Public Works	497,455	506,590
Capital Outlay	657,036	5,457,152
Debt Service	6,704,012	9,118,009
Assigned to:		
General Government	150,522	105,334
Public Safety	-	124,332
Narrowbanding Project	250,000	-
Capital Outlay	109,378	458
	<u>                    </u>	<u>                    </u>
<b>Total fund balances</b>	<u>8,368,403</u>	<u>15,311,875</u>
<b>Total liabilities and fund balances</b>	<u><u>\$ 8,397,058</u></u>	<u><u>\$ 18,062,042</u></u>



**DAWSON COUNTY, GEORGIA**  
**CAPITAL PROJECTS FUND**  
**COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**For the years ended December 31, 2012 and 2011**

<b>REVENUES</b>	<u>2012</u>	<u>2011</u>
Intergovernmental	\$ 8,355	\$ -
Interest	111,588	163,424
Contributions	8,340	
<b>Total revenues</b>	<u>128,283</u>	<u>163,424</u>
<b>EXPENDITURES</b>		
Capital outlay		
General Government		
Information Technology	36,223	-
Tax Commissioner	-	26,636
Facility Management	649,866	12,504,307
Other General Government	2,799	599
Judicial		
Clerk of Superior Court	-	8,515
Magistrate Court	-	17,184
Public Safety		
Sheriff	262,249	352,567
Fire	46,110	1,209,606
Fuel Facility	16,711	-
Public Works		
Road Department	9,135	179,410
Health and Welfare		
Senior Citizens Center	111,420	-
Culture and Recreation		
Parks	26,280	49,900
Debt service		
General Government		
Other General Government	5,259,551	677,367
<b>Total expenditures</b>	<u>6,420,344</u>	<u>15,026,091</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(6,292,061)</u>	<u>(14,862,667)</u>
Other financing sources (uses)		
Transfers in	741,827	786,288
Transfers out	(1,393,238)	(1,888,204)
Sales of capital assets	-	30,000
Issuance of capital leases	-	1,557,806
<b>Total other financing sources (uses)</b>	<u>(651,411)</u>	<u>485,890</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(6,943,472)	(14,376,777)
Fund balances, January 1	<u>15,311,875</u>	<u>29,688,652</u>
<b>Fund balances, December 31</b>	<u>\$ 8,368,403</u>	<u>\$ 15,311,875</u>

**DAWSON COUNTY, GEORGIA  
IMPACT FEES  
CAPITAL PROJECTS FUND  
COMPARATIVE BALANCE SHEETS  
December 31, 2012 and 2011**

<b>ASSETS</b>	<u>2012</u>	<u>2011</u>
Cash and cash equivalents	<u>\$ 201,495</u>	<u>\$ 201,191</u>
 <b>LIABILITIES AND FUND BALANCES</b>		
<b>Liabilities</b>		
Due to other funds	<u>\$ 30,000</u>	<u>\$ -</u>
 <b>Fund balances</b>		
Restricted for:		
Public Safety	97,215	127,326
Public Works	1,200	938
Culture and Recreation	<u>73,080</u>	<u>72,927</u>
 <b>Total fund balances</b>	 <u>171,495</u>	 <u>201,191</u>
 <b>Total liabilities and fund balances</b>	 <u>\$ 201,495</u>	 <u>\$ 201,191</u>

**DAWSON COUNTY, GEORGIA**  
**IMPACT FEES**  
**CAPITAL PROJECTS FUND**  
**COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
*For the years ended December 31, 2012 and 2011*

<b>REVENUES</b>	<u>2012</u>	<u>2011</u>
Interest	\$ 304	\$ 1,566
 <b>EXPENDITURES</b>		
Capital Outlay		
General Government		
Other General Government	-	10
	<u>-</u>	<u>10</u>
Excess (deficiency) of revenues over (under) expenditures	304	1,556
Other financing sources (uses)		
Transfers out	(30,000)	(513,000)
	<u>(30,000)</u>	<u>(513,000)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(29,696)	(511,444)
Fund balances, January 1	<u>201,191</u>	<u>712,635</u>
<b>Fund balances, December 31</b>	<u><u>\$ 171,495</u></u>	<u><u>\$ 201,191</u></u>

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## Enterprise Funds

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

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

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

**DAWSON COUNTY, GEORGIA**  
**SOLID WASTE DISPOSAL FACILITY ENTERPRISE FUND**  
**COMPARATIVE STATEMENTS OF NET POSITION**  
**December 31, 2012 and 2011**

<b>ASSETS</b>	<u><b>2012</b></u>	<u><b>2011</b></u>
<b>Current assets</b>		
Cash and cash equivalents	\$ 503,852	\$ 486,017
Accounts receivable (net)	116,259	118,373
	<u>620,111</u>	<u>604,390</u>
<b>Capital assets</b>		
Land	1,122,008	1,122,008
Buildings	606,879	606,879
Equipment	384,171	374,731
Vehicles	160,807	40,450
Accumulated depreciation	<u>(347,549)</u>	<u>(272,800)</u>
	<u>1,926,316</u>	<u>1,871,268</u>
<b>Total assets</b>	<u><b>2,546,427</b></u>	<u><b>2,475,658</b></u>
<b>LIABILITIES</b>		
<b>Current liabilities</b>		
Accounts payable	24,374	14,760
Intergovernmental payable	91	-
Accrued salaries and payroll liabilities	3,080	2,367
Compensated absences	2,308	1,178
Post-closure care	<u>17,614</u>	<u>14,713</u>
	47,467	33,018
<b>Long-term liabilities</b>		
Compensated absences	769	-
Post-closure care	<u>853,820</u>	<u>874,335</u>
	854,589	874,335
<b>Total liabilities</b>	<u><b>902,056</b></u>	<u><b>907,353</b></u>
<b>NET POSITION</b>		
Net investment in capital assets	1,926,316	1,871,268
Unrestricted	<u>(281,945)</u>	<u>(302,963)</u>
<b>Total net position</b>	<u><b>\$ 1,644,371</b></u>	<u><b>\$ 1,568,305</b></u>

**DAWSON COUNTY, GEORGIA**  
**SOLID WASTE DISPOSAL FACILITY ENTERPRISE FUND**  
**COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND**  
**CHANGES IN NET POSITION**  
**For the years ended December 31, 2012 and 2011**

<b>OPERATING REVENUES</b>	<u>2012</u>	<u>2011</u>
Charges for sales and services		
Sanitation fees	\$ 604,697	\$ 600,276
Recycling fees	15,979	16,432
Other	815	745
	<u>621,491</u>	<u>617,453</u>
<b>Total operating revenues</b>		
	<u>621,491</u>	<u>617,453</u>
<b>OPERATING EXPENSES</b>		
Costs of sales and services	312,351	242,650
Personal services	158,633	146,711
Depreciation	74,750	58,077
	<u>545,734</u>	<u>447,438</u>
<b>Total operating expenses</b>		
	<u>545,734</u>	<u>447,438</u>
Operating income (loss)	75,757	170,015
Non-operating revenues (expenses)		
Contributions	309	300
	<u>309</u>	<u>300</u>
Change in net position	76,066	170,315
Net position, January 1	<u>1,568,305</u>	<u>1,397,990</u>
<b>Net position, December 31</b>	<u>\$ 1,644,371</u>	<u>\$ 1,568,305</u>

**DAWSON COUNTY, GEORGIA**  
**SOLID WASTE DISPOSAL FACILITY ENTERPRISE FUND**  
**COMPARATIVE STATEMENTS OF CASH FLOWS**  
**For the years ended December 31, 2012 and 2011**

	<u>2012</u>	<u>2011</u>
<b>Cash flows from operating activities:</b>		
Receipts from customers	\$ 623,605	\$ 614,121
Payments to suppliers	(320,260)	(254,025)
Payments to employees	(156,021)	(145,726)
	<u>147,324</u>	<u>214,370</u>
Net cash provided (used) by operating activities		
<b>Cash flows from non-capital financing activities:</b>		
Receipts from other governments	-	17,143
Receipt of contributions	309	300
	<u>309</u>	<u>17,443</u>
Net cash provided (used) by non-capital financing activities		
<b>Cash flows from capital and related financing activities:</b>		
Payments for acquisitions of capital assets	(129,798)	(122,870)
	<u>17,835</u>	<u>108,943</u>
Net increase (decrease) in cash		
Cash and cash equivalents, January 1	486,017	377,074
	<u>\$ 503,852</u>	<u>\$ 486,017</u>
<b>Cash and cash equivalents, December 31</b>		
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>		
Operating income (loss)	\$ 75,757	\$ 170,015
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation expense	74,750	58,077
Landfill closure/post-closure costs	(17,614)	(14,713)
(Increase) decrease in accounts receivable	2,114	(3,332)
Increase (decrease) in accounts payable	9,614	3,338
Increase (decrease) in intergovernmental payable	91	-
Increase (decrease) in accrued payroll liabilities	2,612	985
	<u>71,567</u>	<u>44,355</u>
Total adjustments		
Net cash provided (used) by operating activities	<u>\$ 147,324</u>	<u>\$ 214,370</u>



**DAWSON COUNTY, GEORGIA**  
**DCAR GIS ENTERPRISE FUND**  
**COMPARATIVE STATEMENTS OF NET POSITION**  
**December 31, 2012 and 2011**

<b>ASSETS</b>	<u>2012</u>	<u>2011</u>
<b>Current assets</b>		
Cash and cash equivalents	\$ 28,206	\$ 28,206
<b>Capital assets</b>		
Equipment	413,850	413,850
Accumulated depreciation	<u>(276,278)</u>	<u>(137,950)</u>
Total capital assets (net of accumulated depreciation)	<u>137,572</u>	<u>275,900</u>
<b>Total assets</b>	<u>165,778</u>	<u>304,106</u>
 <b>LIABILITIES AND NET POSITION</b>		
<b>NET POSITION</b>		
Net investment in capital assets	137,572	275,900
Unrestricted	<u>28,206</u>	<u>28,206</u>
<b>Total net position</b>	<u>\$ 165,778</u>	<u>\$ 304,106</u>

**DAWSON COUNTY, GEORGIA**  
**DCAR GIS ENTERPRISE FUND**  
**COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND**  
**CHANGES IN NET POSITION**  
**For the years ended December 31, 2012 and 2011**

<b>OPERATING REVENUES</b>	<u>2012</u>	<u>2011</u>
Charges for sales and services	\$ 2,696	\$ 2,481
 <b>OPERATING EXPENSES</b>		
Costs of sales and services	4,500	5,187
Personal services	-	440
Depreciation	<u>138,328</u>	<u>137,950</u>
<b>Total operating expenses</b>	<u>142,828</u>	<u>143,577</u>
Operating income (loss)	(140,132)	(141,096)
Non-operating revenues (expenses)		
Transfers in	<u>1,804</u>	<u>31,352</u>
Change in net position	(138,328)	(109,744)
Net position, January 1	<u>304,106</u>	<u>413,850</u>
<b>Net position, December 31</b>	<u><u>\$ 165,778</u></u>	<u><u>\$ 304,106</u></u>

**DAWSON COUNTY, GEORGIA**  
**DCAR GIS ENTERPRISE FUND**  
**COMPARATIVE STATEMENTS OF CASH FLOWS**  
**For the years ended December 31, 2012 and 2011**

	<u>2012</u>	<u>2011</u>
<b>Cash flows from operating activities:</b>		
Receipts from customers	\$ 2,696	\$ 2,481
Payments to suppliers	(4,500)	(10,160)
Payments to employees	-	(848)
	<u>          </u>	<u>          </u>
Net cash provided (used) by operating activities	<u>(1,804)</u>	<u>(8,527)</u>
<b>Cash flows from non-capital financing activities:</b>		
Receipts from other funds	<u>1,804</u>	<u>31,352</u>
	<u>          </u>	<u>          </u>
Net cash provided (used) by non-capital financing activities	<u>1,804</u>	<u>31,352</u>
Net increase (decrease) in cash and cash equivalents	-	22,825
Cash and cash equivalents, January 1	<u>28,206</u>	<u>5,381</u>
<b>Cash and cash equivalents, December 31</b>	<u><u>\$ 28,206</u></u>	<u><u>\$ 28,206</u></u>
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>		
Operating income (loss)	<u>\$ (140,132)</u>	<u>\$ (141,096)</u>
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation expense	138,328	137,950
Increase (decrease) in accounts payable	-	(2,048)
Increase (decrease) in intergovernmental payable	-	(2,925)
Increase (decrease) in accrued payroll liabilities	-	(408)
	<u>          </u>	<u>          </u>
Total adjustments	<u>138,328</u>	<u>132,569</u>
Net cash provided (used) by operating activities	<u><u>\$ (1,804)</u></u>	<u><u>\$ (8,527)</u></u>

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## Internal Service Funds

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

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

**DAWSON COUNTY, GEORGIA**  
**FUEL AND FLEET MAINTENANCE INTERNAL SERVICE FUND**  
**COMPARATIVE STATEMENTS OF NET POSITION**  
**December 31, 2012 and 2011**

<b>ASSETS</b>	<u>2012</u>	<u>2011</u>
<b>Current assets</b>		
Accounts receivable	\$ 13,718	\$ 16,640
Inventories	<u>62,174</u>	<u>67,383</u>
<b>Total assets</b>	<u>75,892</u>	<u>84,023</u>
 <b>LIABILITIES</b>		
<b>Current liabilities</b>		
Accounts payable	62,585	37,846
Intergovernmental payable	70	-
Accrued salaries and payroll liabilities	1,526	-
Due to other funds	<u>11,711</u>	<u>46,177</u>
<b>Total liabilities</b>	<u>75,892</u>	<u>84,023</u>
 <b>NET POSITION</b>		
Unrestricted	<u>\$ -</u>	<u>\$ -</u>

**DAWSON COUNTY, GEORGIA**  
**FUEL AND FLEET MAINTENANCE INTERNAL SERVICE FUND**  
**COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND**  
**CHANGES IN NET POSITION**  
**For the years ended December 31, 2012 and 2011**

<b>OPERATING REVENUES</b>	<u>2012</u>	<u>2011</u>
Charges for sales and services		
Interfund services provided	\$ 1,074,844	\$ 971,234
Other	176,712	183,658
	<u>1,251,556</u>	<u>1,154,892</u>
<b>Total operating revenues</b>		
	1,251,556	1,154,892
<b>OPERATING EXPENSES</b>		
Costs of sales and services	1,162,449	1,148,476
Personal services	89,107	6,416
	<u>1,251,556</u>	<u>1,154,892</u>
<b>Total operating expenses</b>		
	1,251,556	1,154,892
Change in net position	-	-
Net position, January 1	<u>-</u>	<u>-</u>
<b>Net position, December 31</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**DAWSON COUNTY, GEORGIA**  
**FUEL AND FLEET MAINTENANCE INTERNAL SERVICE FUND**  
**COMPARATIVE STATEMENTS OF CASH FLOWS**  
**For the years ended December 31, 2012 and 2011**

	<u>2012</u>	<u>2011</u>
<b>Cash flows from operating activities:</b>		
Receipts from customers	\$ 179,634	\$ 176,209
Receipts from interfund services provided	1,074,844	971,234
Payments to suppliers	(1,132,431)	(1,209,551)
Payments to employees	<u>(87,581)</u>	<u>(6,824)</u>
Net cash provided (used) by operating activities	<u>34,466</u>	<u>(68,932)</u>
<b>Cash flows from non-capital financing activities:</b>		
Receipts from other funds	<u>(34,466)</u>	<u>46,177</u>
Net cash provided (used) by non-capital financing activities	<u>(34,466)</u>	<u>46,177</u>
Net increase (decrease) in cash	-	(22,755)
Cash and cash equivalents, January 1	<u>-</u>	<u>22,755</u>
<b>Cash and cash equivalents, December 31</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>		
Operating income (loss)	<u>\$ -</u>	<u>\$ -</u>
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
(Increase) decrease in accounts receivable	2,922	(7,449)
(Increase) decrease in inventories	5,209	(20,952)
Increase (decrease) in accounts payable	24,739	(40,123)
Increase (decrease) in intergovernmental accounts payable	70	
Increase (decrease) in accrued payroll liabilities	<u>1,526</u>	<u>(408)</u>
Total adjustments	<u>34,466</u>	<u>(68,932)</u>
Net cash provided (used) by operating activities	<u><u>\$ 34,466</u></u>	<u><u>\$ (68,932)</u></u>



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## Agency Funds

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

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

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

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

**DAWSON COUNTY, GEORGIA  
AGENCY FUNDS  
COMBINING BALANCE SHEET  
December 31, 2012**

	<u>Tax Commissioner</u>	<u>Magistrate Court</u>	<u>Probate Court</u>	<u>Clerk of Superior Court</u>	<u>Inmate Escrow Fund</u>	<u>Totals</u>
<b>ASSETS</b>						
Cash	<u>\$ 2,783</u>	<u>\$ 4,224</u>	<u>\$ 20,085</u>	<u>\$ 220,404</u>	<u>\$ 23,133</u>	<u>\$ 270,629</u>
<b>LIABILITIES AND FUND BALANCES</b>						
<b>Liabilities</b>						
Due to other agencies	<u>\$ 2,783</u>	<u>\$ 4,224</u>	<u>\$ 20,085</u>	<u>\$ 220,404</u>	<u>\$ 23,133</u>	<u>\$ 270,629</u>

**DAWSON COUNTY, GEORGIA**  
**AGENCY FUNDS**  
**STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**For the year ended December 31, 2012**

	<u>Balance January 1</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31</u>
<b>TAX COMMISSIONER</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 6,290	\$ 28,544,258	\$ 28,547,765	\$ 2,783
<b>LIABILITIES</b>				
Due to others	\$ 6,290	\$ 28,544,258	\$ 28,547,765	\$ 2,783
<b>MAGISTRATE COURT</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 15,480	\$ 101,068	\$ 112,324	\$ 4,224
<b>LIABILITIES</b>				
Due to others	\$ 15,480	\$ 101,068	\$ 112,324	\$ 4,224
<b>PROBATE COURT</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 27,527	\$ 465,782	\$ 473,224	\$ 20,085
<b>LIABILITIES</b>				
Due to others	\$ 27,527	\$ 465,782	\$ 473,224	\$ 20,085
<b>CLERK OF SUPERIOR COURT</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 259,394	\$ 1,755,054	\$ 1,794,044	\$ 220,404
<b>LIABILITIES</b>				
Due to others	\$ 259,394	\$ 1,755,054	\$ 1,794,044	\$ 220,404
<b>INMATE ESCROW FUND</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 22,771	\$ 462,470	\$ 462,108	\$ 23,133
<b>LIABILITIES</b>				
Due to others	\$ 22,771	\$ 462,470	\$ 462,108	\$ 23,133
<b>TOTALS</b>				
<b>ALL AGENCY FUNDS</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 331,462	\$ 31,328,632	\$ 31,389,465	\$ 270,629
<b>LIABILITIES</b>				
Due to others	\$ 331,462	\$ 31,328,632	\$ 31,389,465	\$ 270,629

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## Part III

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# Statistical Section

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

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

<b>Contents</b>	<b>Exhibit</b>	<b>Page(s)</b>
<b>Financial Trends</b>		
<i>These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.</i>		
Net Position by Component	J-1	128
Changes in Net Position	J-2	129-130
Fund Balances of Governmental Funds	J-3	131
Changes in Fund Balances of Governmental Funds	J-4	132
Five Year General Fund History	J-5	133
General Governmental Tax Revenues by Source	J-6	134
<b>Revenue Capacity</b>		
<i>These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.</i>		
Assessed Value and Estimated Actual Value of Taxable Property	J-7	135
Property Tax Rates (Direct and Overlapping Governments)	J-8	136
Principal Property Taxpayers	J-9	137
Property Tax Levies and Collections	J-10	138
<b>Debt Capacity</b>		
<i>These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.</i>		
Ratios of Outstanding Debt by Type	J-11	139
Other Long-Term Liabilities	J-12	140
Ratios of General Bonded Debt Outstanding	J-13	141
Direct and Overlapping Governmental Activities Debt	J-14	142
Legal Debt Margin Information	J-15	143
Pledged Revenue Coverage	J-16	144
<b>Demographic and Economic Information</b>		
<i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.</i>		
Demographic and Economic Statistics	J-17	145
Principal Employers	J-18	146
<b>Operating Information</b>		
<i>These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.</i>		
Full-Time Equivalent County Government Employees by Function	J-19	147
Operating Indicators by Function	J-20	148
Capital Asset Statistics by Function	J-21	149

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

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

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
<b>GOVERNMENTAL ACTIVITIES</b>										
Net investment in capital assets	\$ 5,166	\$17,409	\$16,049	\$20,272	\$71,619	\$78,191	\$51,217	\$60,278	\$ 65,077	\$ 63,685
Restricted:										
Judicial	-	-	34	54	63	73	-	130	97	86
Public Safety	-	-	503	542	348	348	320	265	234	221
Public Works	-	-	-	-	-	-	-	-	508	499
Health and Welfare	-	-	-	-	45	50	13	44	45	5
Culture and Recreation	-	-	-	-	12	12	28	-	98	90
Housing and Development	-	-	-	-	-	-	54	-	61	67
Capital Outlay	5,189	963	4,122	6,015	8,735	8,733	5,088	5,291	1,438	267
Debt Service	-	-	2,400	3,166	2,780	2,956	4,093	3,518	4,016	4,010
Prepaid Items	271	251	-	-	-	-	-	-	-	-
Special Revenue & Grant Funds	315	379	-	-	-	-	-	-	-	-
Unrestricted	900	3,211	4,457	6,507	5,453	4,529	6,374	116	(1,140)	2,336
Total governmental activities net position	<u>\$11,841</u>	<u>\$22,213</u>	<u>\$27,565</u>	<u>\$36,556</u>	<u>\$89,055</u>	<u>\$94,892</u>	<u>\$67,187</u>	<u>\$69,642</u>	<u>\$ 70,432</u>	<u>\$ 71,264</u>
<b>BUSINESS-TYPE ACTIVITIES</b>										
Net investment in capital assets	\$ 997	\$ 1,074	\$ 1,974	\$ 1,934	\$ 1,989	\$ 2,255	\$ 2,271	\$ 2,220	\$ 2,147	\$ 2,064
Unrestricted	200	207	(652)	(665)	(661)	(401)	(589)	(408)	(275)	(254)
Total business-type activities net position	<u>\$ 1,197</u>	<u>\$ 1,281</u>	<u>\$ 1,322</u>	<u>\$ 1,269</u>	<u>\$ 1,328</u>	<u>\$ 1,854</u>	<u>\$ 1,682</u>	<u>\$ 1,812</u>	<u>\$ 1,872</u>	<u>\$ 1,810</u>
<b>PRIMARY GOVERNMENT</b>										
Net investment in capital assets	\$ 6,163	\$18,483	\$18,023	\$22,206	\$73,608	\$80,446	\$53,488	\$62,498	\$ 67,224	\$ 65,749
Restricted	-	-	34	54	11,623	11,812	9,596	9,248	6,496	5,243
Unrestricted	1,100	3,418	3,805	5,842	4,791	4,128	5,785	(292)	(1,415)	2,082
Total primary government net position	<u>\$ 7,263</u>	<u>\$21,901</u>	<u>\$21,862</u>	<u>\$28,102</u>	<u>\$90,024</u>	<u>\$96,387</u>	<u>\$68,869</u>	<u>\$71,454</u>	<u>\$ 72,304</u>	<u>\$ 73,074</u>

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

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012
<b>EXPENSES</b>									
Governmental activities:									
General Government	\$ 3,398	\$ 3,517	\$ 3,810	\$ 4,871	\$ 5,007	\$ 4,683	\$ 4,508	\$ 4,271	\$ 6,224
Judicial	1,546	2,005	2,251	2,403	10,778	11,798	2,559	2,512	2,583
Public Safety	7,409	8,822	8,609	10,205	2,664	2,698	12,034	12,337	11,676
Public Works	968	1,564	1,415	1,858	1,472	3,689	4,297	4,476	4,542
Health and Welfare	910	832	853	878	956	1,090	1,110	935	852
Culture and Recreation	1,509	1,653	1,621	1,755	1,436	1,578	1,728	1,651	1,555
Housing and Development	155	981	1,323	1,379	1,492	1,133	907	1,026	907
Interest on long-term debt	670	796	930	886	2,392	2,235	2,030	2,161	1,678
Total governmental activities expenses	16,565	20,170	20,812	24,235	26,197	28,904	29,173	29,369	30,017
Business-type activities:									
Solid Waste	242	259	345	201	194	441	450	447	546
Child Development Center	343	316	349	238	1	-	-	-	-
DCAR GIS	-	-	-	-	-	29	43	144	143
Total business-type activities expenses	585	575	694	440	440	470	493	591	689
Total primary government expenses	\$ 17,150	\$ 20,745	\$ 21,505	\$ 24,675	\$ 26,637	\$ 29,374	\$ 29,666	\$ 29,960	\$ 30,706
<b>PROGRAM REVENUES</b>									
Governmental activities:									
Charges for services:									
General Government	\$ 1,232	\$ 959	\$ 950	\$ 1,434	\$ 925	\$ 1,144	\$ 843	\$ 599	\$ 1,644
Judicial	1,004	863	1,133	904	1,641	1,173	1,242	1,027	1,029
Public Safety	749	1,065	860	1,397	1,136	963	1,198	1,258	1,308
Public Works	-	-	33	5	-	-	-	-	1
Health and Welfare	18	6	13	18	15	12	8	7	10
Culture and Recreation	155	214	296	224	206	179	218	218	185
Housing and Development	155	714	739	1,305	758	185	120	103	105
Total charges for services	3,313	3,821	4,025	5,288	4,681	3,656	3,629	3,212	4,282
Operating grants and contributions	879	1,710	1,431	986	1,613	1,424	1,273	1,176	1,229
Capital grants and contributions	139	141	1,436	3	618	61	2,225	516	290
Total governmental activities program revenues	4,331	5,672	6,892	6,276	6,912	5,141	7,127	4,904	5,801
Business-type activities:									
Charges for services:									
Solid Waste	96	79	304	322	355	461	579	617	621
Child Development Center	308	296	283	156	16	13	-	-	-
DCAR GIS	-	-	-	-	2	10	6	2	3
Total charges for services	404	375	587	478	373	484	585	619	624
Operating grants and contributions	227	75	52	21	1	24	1	-	-
Capital grants and contributions	29	-	-	-	181	-	-	-	-
Total business-type activities program revenues	660	450	639	499	555	508	586	619	624
Total primary government program revenues	\$ 4,991	\$ 6,122	\$ 7,531	\$ 6,775	\$ 7,467	\$ 5,649	\$ 7,713	\$ 5,523	\$ 6,425
Net (expense)/revenue									
Governmental activities	\$ (12,234)	\$ (14,498)	\$ (13,920)	\$ (17,959)	\$ (19,285)	\$ (23,763)	\$ (22,046)	\$ (24,465)	\$ (24,216)
Business-type activities	75	(125)	(55)	59	115	38	93	28	(65)
Total primary government net expense	\$ (12,159)	\$ (14,623)	\$ (13,975)	\$ (17,900)	\$ (19,170)	\$ (23,725)	\$ (21,953)	\$ (24,437)	\$ (24,281)

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012
<b>GENERAL REVENUES AND OTHER</b>									
<b>CHANGES IN NET ASSETS</b>									
Governmental activities:									
Taxes									
Property	\$ 7,319	\$ 8,044	\$ 8,710	\$ 9,771	\$ 10,599	\$ 11,968	\$ 12,050	\$ 11,881	\$ 10,426
Sales	7,658	9,028	11,173	12,207	10,832	10,357	9,885	11,343	12,181
Insurance premium	634	677	710	747	765	754	733	828	884
Real estate and recording	-	-	568	470	323	291	223	204	249
Other	515	996	533	538	622	667	904	905	934
Total taxes	16,126	18,745	21,693	23,733	23,141	24,037	23,795	25,161	24,674
Sale of Wetland Credits	161	-	-	-	-	-	-	-	-
Homeowner Tax Relief Grant	-	-	-	288	315	337	-	-	-
Investment earnings	253	676	1,218	1,405	1,640	1,057	576	559	505
Gain on sale of capital assets	-	-	-	-	3	-	29	24	17
Other	384	-	-	-	-	-	138	166	94
Transfers	-	(164)	-	-	(159)	256	(36)	(31)	(2)
Total governmental activities	16,924	19,257	22,911	25,426	24,940	25,687	24,502	25,879	25,288
Business-type activities:									
Investment earnings	1	3	2	-	-	-	-	-	-
Gain on sale of capital assets	-	-	-	-	6	45	-	-	-
Other	8	-	-	-	-	-	1	1	1
Transfers	-	164	-	-	159	(256)	36	31	2
Total business-type activities	9	167	2	-	165	(211)	37	32	3
Total primary government	\$ 16,933	\$ 19,424	\$ 22,913	\$ 25,426	\$ 25,105	\$ 25,476	\$ 24,539	\$ 25,911	\$ 25,291
<b>CHANGE IN NET POSITION</b>									
Governmental activities	\$ 4,690	\$ 4,759	\$ 8,991	7,467	5,655	1,924	2,455	1,414	1,072
Business-type activities	84	42	(53)	59	280	(173)	130	60	(62)
Total primary government	\$ 4,774	\$ 4,801	\$ 8,938	\$ 7,526	\$ 5,935	\$ 1,751	\$ 2,585	\$ 1,474	\$ 1,010

Note: Data for years prior to this are not available.  
Some items in the table may not add due to rounding.

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

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
<b>General fund</b>										
Reserved										
Capital projects	\$ -	\$ -	\$ -	\$ -	\$ 219	\$ -	\$ -	\$ -	\$ -	\$ -
Prepaid items	271	251	311	166	197	193	193	205	-	-
Operating Reserve	1,082	-	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	30	-	-	82	-	-
Other programs	-	-	-	-	20	21	41	182	-	-
Total reserved	1,353	251	311	166	466	214	234	469	-	-
Unreserved	-	2,374	3,990	5,821	4,761	3,124	3,104	3,733	-	-
Nonspendable	-	-	-	-	-	-	-	-	300	568
Restricted	-	-	-	-	-	-	-	-	71	22
Assigned	-	-	-	-	-	-	-	-	186	652
Unassigned	-	-	-	-	-	-	-	-	4,495	4,396
Total general fund	\$ 1,353	\$ 2,625	\$ 4,301	\$ 5,987	\$ 5,227	\$ 3,338	\$ 3,338	\$ 4,202	\$ 5,052	\$ 5,638
<b>All other governmental funds</b>										
Reserved:										
Capital projects	\$ -	\$ -	\$ -	\$ 9,299	\$ 51,617	\$ 50,219	\$ 33,354	\$ 20,174	\$ -	\$ -
Debt service	4,354	3,347	-	-	2,884	3,052	16,502	9,505	-	-
Prepaid items	206	1	2	-	-	-	-	-	-	-
Other programs	605	14,360	-	-	-	4	12	-	-	-
Total reserved	5,165	17,708	2	9,299	54,501	53,275	49,868	29,679	-	-
Unreserved, designated for:										
Capital asset purchases	339	-	-	-	-	-	60	-	-	-
Budget	-	-	-	-	-	-	-	72	-	-
Wireless service upgrades	-	-	-	-	-	38	112	-	-	-
Unreserved, undesignated, reported in:										
Special revenue funds	-	-	445	541	422	276	243	367	-	-
Capital projects funds	-	200	15,546	8,912	-	-	-	5,094	-	-
Debt service funds	-	-	2,517	3,277	-	-	-	3,130	-	-
Total unreserved	339	200	18,508	12,729	422	314	415	8,663	-	-
Restricted	-	-	-	-	-	-	-	-	20,851	12,587
Assigned	-	-	-	-	-	-	-	-	575	874
Total all other governmental funds	\$ 5,504	\$ 17,907	\$ 18,510	\$ 22,028	\$ 54,923	\$ 53,589	\$ 50,283	\$ 38,342	\$ 21,426	\$ 13,461

Note:

In 2011, the County implemented GASB 54.

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

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

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
<b>REVENUES</b>										
Taxes	\$ 1,032	\$ 968	\$ 533	\$ 538	\$ 622	\$ 23,074	\$ 23,965	\$ 23,805	\$ 25,007	\$ 24,521
Licenses and permits	706	751	825	833	1,569	1,788	1,607	412	392	392
Fines, fees and forfeitures	820	959	937	1,135	1,094	953	456	803	737	778
Charges for services	1,049	1,246	1,739	1,864	2,585	968	816	2,460	2,245	3,267
Intergovernmental	1,239	1,102	1,739	2,028	1,153	1,640	1,057	1,410	1,501	1,319
Investment earnings	76	253	676	1,218	1,405	2,539	2,302	579	189	136
Other	166	103	140	228	216	264	325	416	349	294
<b>Total revenues</b>	<b>5,088</b>	<b>5,381</b>	<b>6,588</b>	<b>7,844</b>	<b>8,644</b>	<b>31,226</b>	<b>30,528</b>	<b>29,885</b>	<b>30,420</b>	<b>30,707</b>
<b>EXPENDITURES</b>										
General Government	3,083	3,772	2,417	3,176	3,604	4,220	3,915	4,109	3,832	4,512
Judicial	1,352	1,532	1,969	2,227	2,434	10,630	10,629	2,620	2,545	2,587
Public Safety	6,596	6,886	7,538	8,189	9,691	2,664	2,691	10,972	11,146	10,358
Public Works	780	910	960	1,263	1,321	1,390	1,739	1,178	1,673	1,697
Health and Welfare	948	891	761	814	837	953	1,029	1,060	880	809
Culture and Recreation	1,278	1,303	1,345	1,381	1,511	1,415	1,314	1,464	1,376	1,285
Housing and Development	267	155	938	1,220	1,361	1,496	1,122	899	1,012	896
Capital Outlay	1,710	3,106	4,686	9,066	14,055	5,419	4,265	9,096	14,904	2,629
Intergovernmental	-	-	687	422	1,052	516	333	-	20	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Principal on long-term debt	-	-	3,123	2,966	3,646	3,786	4,212	7,016	8,349	14,431
Interest on long-term debt	-	-	807	863	925	1,775	2,554	2,399	2,238	1,859
Other debt service payments	2,320	3,359	-	76	550	44	-	95	95	-
<b>Total expenditures</b>	<b>18,334</b>	<b>21,914</b>	<b>25,231</b>	<b>31,663</b>	<b>40,989</b>	<b>34,308</b>	<b>33,803</b>	<b>40,908</b>	<b>48,070</b>	<b>41,063</b>
Excess of revenues over (under) expenditures	(13,246)	(16,533)	(18,642)	(23,819)	(32,344)	(3,081)	(3,275)	(11,023)	(17,650)	(10,356)
<b>OTHER FINANCING SOURCES (USES)</b>										
Proceeds from COPS	-	-	-	-	-	-	-	-	-	-
Proceeds from financing	-	14,081	-	7,834	41,416	41,416	-	-	-	2,930
Capital lease issuance	239	334	418	-	-	-	-	-	1,558	-
road improvements	67	-	-	-	-	-	-	-	-	-
Proceeds from sales of wetland credits	168	161	-	-	-	-	-	-	-	-
Sale of capital assets	11	-	9	48	3	3	3	29	58	49
Transfers in	-	-	15,482	4,598	4,938	4,938	9,345	7,324	11,488	9,527
Transfers out	(190)	(8)	(15,645)	(4,598)	(4,938)	(4,938)	(9,379)	(7,408)	(11,520)	(9,529)
<b>Total other financing sources (uses)</b>	<b>295</b>	<b>14,568</b>	<b>264</b>	<b>7,882</b>	<b>41,419</b>	<b>41,419</b>	<b>(31)</b>	<b>(55)</b>	<b>1,584</b>	<b>2,977</b>
<b>Net change in fund balances</b>	<b>\$ (12,952)</b>	<b>\$ (1,964)</b>	<b>\$ (18,379)</b>	<b>\$ (15,937)</b>	<b>\$ 9,075</b>	<b>\$ 38,338</b>	<b>\$ (3,306)</b>	<b>\$ (11,078)</b>	<b>\$ (16,066)</b>	<b>\$ (7,379)</b>
Debt service as a percentage of noncapital expenditures	13.96%	17.86%	3.93%	17.28%	19.01%	19.40%	22.91%	29.89%	31.84%	41.51%

In adopting the DCA Uniform Chart of Accounts in 2003, some activities were reclassified to different functions than had been reported in the financial statements. Those functions have been reclassified above so that comparisons can be made between years.

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

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

	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
<b>REVENUES</b>					
Taxes	\$ 17,053	\$ 18,163	\$ 18,189	\$ 18,604	\$ 17,660
Licenses and permits	463	431	412	392	392
Fines, fees and forfeitures	785	649	655	565	555
Charges for services	2,266	1,756	1,873	1,651	2,664
Intergovernmental	731	950	379	393	333
Interest	296	14	17	18	18
Contributions	60	103	116	75	55
Miscellaneous	42	39	110	166	74
<b>TOTAL REVENUES</b>	<b>21,696</b>	<b>22,104</b>	<b>21,751</b>	<b>21,864</b>	<b>21,751</b>
<b>EXPENDITURES</b>					
<b>Current</b>					
General Government	4,101	3,870	4,103	3,828	4,512
Judicial	2,375	2,380	2,328	2,242	2,309
Public Safety	9,581	9,622	9,687	9,597	9,236
Public Works	1,382	1,460	1,083	1,540	1,556
Health and Welfare	387	412	392	382	326
Culture and Recreation	1,414	1,309	1,378	1,284	1,200
Housing and Development	1,101	713	516	552	380
Capital Outlay	929	10	-	-	-
Intergovernmental	294	333	-	-	-
Debt Service	981	837	177	346	279
<b>TOTAL EXPENDITURES</b>	<b>22,544</b>	<b>20,947</b>	<b>19,664</b>	<b>19,771</b>	<b>19,798</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(848)</b>	<b>1,157</b>	<b>2,087</b>	<b>2,092</b>	<b>1,953</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in/(out)	(1,052)	(1,158)	(1,223)	(1,245)	(1,416)
Proceeds from borrowings	-	-	-	-	-
Sale of capital assets	11	1	-	3	49
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(1,041)</b>	<b>(1,157)</b>	<b>(1,223)</b>	<b>(1,242)</b>	<b>(1,367)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(1,889)</b>	<b>-</b>	<b>864</b>	<b>850</b>	<b>586</b>
FUND BALANCES, JANUARY 1	5,227	3,338	3,338	4,202	5,052
FUND BALANCES, DECEMBER 31	<b>\$ 3,338</b>	<b>\$ 3,338</b>	<b>\$ 4,202</b>	<b>\$ 5,052</b>	<b>\$ 5,638</b>

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

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

<b>Fiscal Year</b>	<b>Property Taxes</b>	<b>Sales Taxes</b>	<b>Insurance Premium Tax</b>	<b>Real Estate Transfer Tax</b>	<b>Other Taxes</b>	<b>Total</b>
2003	\$ 7,209	\$ 6,654	\$ 586	\$ -	\$ 1,072	\$ 15,522
2004	7,284	7,658	634	-	1,032	16,609
2005	8,044	9,028	677	-	968	18,718
2006	8,710	11,173	710	568	533	21,693
2007	9,721	12,207	747	470	538	23,683
2008	10,532	10,832	765	323	622	23,074
2009	11,896	10,357	754	291	667	23,965
2010	12,228	9,885	733	223	736	23,805
2011	11,888	11,343	828	204	744	25,007
2012	\$ 10,428	\$ 12,181	\$ 884	\$ 249	\$ 779	\$ 24,521

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

Tax Year	Real Property				Personal Property				Less Exemptions:		Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value (3)	Assessed Value as a Percentage of Actual Value
	Residential Property	Agricultural Property (1)	Commercial & Industrial	Public Utilities	Inventory & Equipment (4)	Motor Vehicles	Mobile Homes	Other (2)	Real Property	Personal Property				
2003	519,915	146,841	100,154	16,589	44,289	60,963	1,917	3,551	52,079	2,383	839,756	9.139	2,099,390	40.00%
2004	635,604	226,733	112,615	17,825	46,563	61,277	1,607	4,111	94,573	343	1,011,419	9.138	2,528,546	40.00%
2005	687,209	222,669	129,447	18,262	50,801	61,185	1,532	5,193	105,236	2,934	1,068,128	8.138	2,670,320	40.00%
2006	813,833	220,688	134,058	19,417	57,304	61,338	1,401	6,701	107,360	5,843	1,201,538	8.138	3,003,845	40.00%
2007	868,203	224,652	161,599	21,784	60,667	66,589	1,403	7,564	110,749	5,316	1,296,397	8.138	3,240,993	40.00%
2008	979,011	371,464	176,874	21,373	60,684	72,839	1,397	6,479	195,659	5,633	1,488,830	8.138	3,722,075	40.00%
2009	982,672	375,834	181,483	22,847	65,043	76,347	1,165	6,640	225,979	5,316	1,480,734	8.138	3,701,836	40.00%
2010	964,017	373,420	181,148	24,623	64,110	65,463	1,034	6,230	239,908	5,906	1,434,230	8.138	3,585,575	40.00%
2011	860,792	277,277	171,530	24,595	58,814	69,531	966	6,184	186,581	2,149	1,280,957	8.138	3,202,393	40.00%
2012	750,638	209,953	144,338	26,199	57,401	71,234	986	5,155	60,573	6,628	1,198,705	8.138	2,996,761	40.00%

Source: Georgia Department of Revenue

(1) Includes conservation use and preferential property.

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

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



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

<i>Tax Year</i>	<i>2003</i>	<i>2004</i>	<i>2005</i>	<i>2006</i>	<i>2007</i>	<i>2008</i>	<i>2009</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>
<i>Fiscal Year</i>	<i>2004</i>	<i>2005</i>	<i>2006</i>	<i>2007</i>	<i>2008</i>	<i>2009</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>
<b>Direct Rates:</b>										
<b>Dawson County Board of Commissioners:</b>										
County Maintenance & Operations	9.138	8.138	8.138	8.138	8.138	8.138	8.138	8.138	8.138	8.138
<b>Overlapping Rates:</b>										
<b>Dawson County Board of Education:</b>										
School Operations	13.646	13.646	13.646	13.646	13.646	13.646	13.646	13.646	15.546	15.546
School Debt Service	0.400	0.400	0.400	0.400	0.400	0.400	0.400	0.400	0.400	0.400
<b>State of Georgia:</b>	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.200
<b>City of Dawsonville:</b>	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000

Source: Georgia Department of Revenue

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

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

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

Taxpayer	Type of Business	2012			2003		
		Taxable Assessed	Rank	Percentage of Total Taxable Assessed	Taxable Assessed	Rank	Percentage of Total Taxable Assessed
		Value		Value	Value		Value
Chelsea GCA Realty	Outlet Mall	\$ 16,309	1	1.36%	\$ 17,042	1	2.03%
Wal-Mart Real Estate Business	Retail	8,010	2	0.67%			
Georgia Power Company	Utility	7,345	3	0.61%	3,676	7	0.44%
City of Atlanta	Raw Land	6,808	4	0.57%	6,792	2	0.81%
Dawson Fee LLC	Residential Development	6,478	5	0.54%			
Georgia Transmission	Utility	6,156	6	0.51%			
Forestar (GA) Real Estate	Land Development	5,320	7	0.44%			
Sawnee EMC	Utility	3,841	8	0.32%	3,667	8	0.44%
Nordson Corporation	Manufacturer	4,373	9	0.36%	5,322	4	0.63%
Windstream	Utility	3,147	10	0.26%			
Dawson 400 Associates LP	Real Estate Development				5,618	3	0.67%
Inland Container Corp	Paper Company				5,136	5	0.61%
Chestatee Development	Residential Development				4,790	6	0.57%
TelTek INC	Manufacturer				3,664	9	0.44%
Georgia 400 Associates	Real Estate Agency				3,620	10	0.43%
Totals		<u>\$ 67,787</u>		<u>5.66%</u>	<u>\$ 59,327</u>		<u>7.06%</u>

Source: Dawson County Tax Commissioner

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

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

Fiscal Year	Tax Year	Tax Due Date	Taxes Levied for the Tax Year (Original Levy)		Interest, Costs, & Penalties	Total Adjusted Levy	Collected within Fiscal year of the Levy		Collections in Subsequent Years	Total Collections to Date		Uncollected Balance
			Amount	Percentage of Original Levy			Amount	Percentage of Adjusted Levy				
2004	2003	12/20/03	\$ 7,395	\$ 382	\$ 158	7,935	\$ 6,124	82.81%	\$ 1,811	7,935	100.00%	-
2005	2004	12/20/04	7,963	(44)	171	8,090	6,814	85.57%	1,276	8,090	100.00%	-
2006	2005	12/20/05	8,415	(1)	245	8,659	7,187	85.41%	1,472	8,659	100.00%	-
2007	2006	12/20/06	9,583	(26)	222	9,779	8,219	85.77%	1,558	9,777	99.98%	2
2008	2007	12/01/07	10,281	3	218	10,502	9,399	91.42%	1,101	10,500	99.98%	2
2009	2008	12/01/08	11,753	(11)	40	11,782	10,362	88.16%	1,417	11,779	99.97%	3
2010	2009	12/01/09	11,853	(13)	37	11,877	10,419	87.90%	1,449	11,868	99.92%	9
2011	2010	12/01/10	10,989	(11)	65	11,043	9,629	87.62%	1,395	11,024	99.83%	19
2012	2011	12/01/11	9,711	(148)	263	9,826	8,538	87.92%	1,229	9,767	99.40%	59
2013	2012	12/01/12	\$ 8,300	\$ (89)	\$ 84	\$ 8,295	\$ 7,460	89.88%	\$ 586	\$ 8,046	97.00%	\$ 249

Taxes levied include real and personal property, motor vehicle, mobile home, timber, and heavy equipment taxes.  
Adjustments reflect changes, i.e., Not on Digest entries (NODS), Appeal settlement adjustments, error corrections, if any.

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

Last Ten Fiscal Years  
(amounts expressed in thousands)

Fiscal Year	Governmental Activities				Business-Type Activities			Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
	Capital Leases	Agreement for sale Payable	Contracts Payable	General Obligation Bonds (2)	GEFA Notes Payable	Capital Leases				
2003	\$ 5,381	\$ -	\$ 5,560	\$ -	\$ -	\$ -	\$ -	\$ 10,941	0.00%	\$ 590
2004	5,100	-	5,430	12,200	-	-	-	22,730	4.16%	1,194
2005	2,526	-	5,300	12,200	-	-	-	20,026	3.44%	1,015
2006	3,350	6,080	5,165	10,300	-	-	-	24,895	4.03%	1,206
2007	2,734	5,755	5,030	46,375	-	-	-	59,894	8.59%	2,788
2008	1,928	5,415	4,890	43,875	-	-	-	56,108	7.67%	2,550
2009	926	5,060	4,735	41,175	-	-	-	51,896	6.72%	2,301
2010	789	4,690	4,575	34,825	-	-	-	44,879	8.12%	2,010
2011	2,068	4,305	2,890	28,825	-	-	-	38,088	6.85%	1,696
2012	\$ 1,132	\$ -	\$ 2,930	\$ 22,525	\$ -	\$ -	\$ -	\$ 26,587	3.66%	\$ 1,186

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

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

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

Fiscal Year	Governmental Activities			Business-Type Activities			Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
	Landfill Closure/ Post-closure (2)	Compensated Absences	Total	Landfill Closure/ Post-closure	Compensated Absences	Total			
2003	\$ -	\$ 287	\$ 287	\$ 934	\$ 11	\$ 945	\$ 1,232	0.24%	\$ 66
2004	-	302	302	902	11	913	1,215	0.22%	64
2005	-	401	401	886	12	898	1,298	0.22%	66
2006	-	395	395	927	1	928	1,323	0.21%	64
2007	-	244	244	898	1	899	1,143	0.16%	53
2008	-	239	239	784	1	785	1,024	0.14%	47
2009	-	266	266	928	1	929	1,195	0.15%	53
2010	-	253	253	904	1	905	1,158	0.21%	52
2011	-	630	630	889	1	890	1,520	0.27%	68
2012	\$ -	\$ 671	\$ 671	\$ 871	\$ 3	\$ 874	\$ 1,545	0.21%	\$ 69

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

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

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

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

<b>Fiscal Year</b>	<b>General Obligation Bonds</b>	<b>Less: Amounts Restricted to Repaying Principal</b>	<b>Total</b>	<b>Percentage of Estimated Actual Taxable Value of Property (1)</b>	<b>Per Capita (2)</b>
2003	\$ -	\$ -	\$ -	0.00%	\$ -
2004	12,200	-	12,200	0.48%	641
2005	12,200	2,282	9,918	0.37%	503
2006	10,300	3,042	7,258	0.24%	352
2007	46,375	2,637	43,738	1.35%	2,036
2008	43,875	2,887	40,988	1.10%	1,863
2009	41,175	3,830	37,345	1.01%	1,656
2010	34,825	2,039	32,786	0.91%	1,468
2011	28,825	-	28,825	0.90%	1,283
2012	\$ 22,525	\$ -	\$ 22,525	0.75%	\$ 1,005

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

(1) See Exhibit J-7 for property value data.

(2) See Exhibit J-17 for population data.

**DAWSON COUNTY, GEORGIA**  
**Direct and Overlapping Governmental Activities Debt**  
**General Obligation and Revenue Bonds**  
**December 31, 2012**  
(amounts expressed in thousands)

<b><i>Jurisdiction</i></b>	<b><i>Debt Outstanding</i></b>	<b><i>Percentage Applicable to Government</i></b>	<b><i>Amount Applicable to Government</i></b>
Direct Debt			
General Obligation Debt	\$ 22,525	100.00%	\$ 22,525
Capital Leases	1,132	100.00%	1,132
Contract Payable - EWSA	2,930	100.00%	2,930
Total Direct	<u>26,587</u>		<u>26,587</u>
Overlapping General Obligation Debt:			
Dawson County School System	15,720	100.00%	15,720
City of Dawsonville	-	100.00%	-
Total Overlapping General Obligation Debt	<u>15,720</u>		<u>15,720</u>
Total	<u>\$ 42,307</u>		<u>\$ 42,307</u>

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

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

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

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

	FISCAL YEAR									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Assessed value of property	\$ 894,218	\$ 1,106,334	\$ 1,176,299	\$ 1,314,741	\$ 1,412,462	\$ 1,690,122	\$ 1,712,029	\$ 1,680,045	\$ 1,469,687	\$ 1,265,905
Debt limit (10% of total assessed value)	89,422	110,633	117,630	131,474	141,246	169,012	171,203	168,004	146,969	126,591
Amount of Debt applicable to limit:										
General obligation bonds and contracts payable	5,560	17,630	17,500	15,465	51,405	48,765	45,910	39,400	31,715	25,455
Less: Resources restricted to paying principal	-	-	(2,282)	(3,042)	(2,637)	(2,887)	(3,830)	(2,039)	-	-
Total net debt applicable to limit	5,560	17,630	15,218	12,423	48,768	45,878	42,080	37,361	31,715	25,455
Legal debt margin	\$ 83,862	\$ 93,003	\$ 102,412	\$ 119,051	\$ 92,478	\$ 123,134	\$ 129,123	\$ 130,643	\$ 115,254	\$ 101,136
Total net debt applicable to the limit as a percentage of debt limit	6.22%	15.94%	12.94%	9.45%	34.53%	27.14%	24.58%	22.24%	21.58%	20.11%



**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		
2003	\$	-	\$	-	-	
2004		-		-	-	
2005		-		-	-	
2006		6,005		1,900	380	2.63
2007		6,564		2,250	317	2.56
2008		5,816		2,500	1,197	1.57
2009		5,567		2,700	2,022	1.18
2010		5,314		3,500	1,861	0.99
2011		6,098		6,000	1,721	0.79
2012	\$	6,549	\$	6,300	\$ 1,421	0.85

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

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

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

Fiscal Year	Population (1)	Personal Income (2)	Per Capita Personal Income (3)	Unemployment Rate (4)
2003	\$ 18,559	\$ 506,271	\$ 27,279	3.0%
2004	19,041	546,610	28,707	4.2%
2005	19,731	581,630	29,478	3.6%
2006	20,643	617,948	29,935	3.5%
2007	21,484	696,877	32,437	3.6%
2008	22,006	731,501	33,241	5.9%
2009	22,555	772,058	34,230	9.7%
2010	22,330	552,668	24,750	10.1%
2011	22,459	555,860	24,750	10.0%
2012	\$ 22,422	\$ 726,361	\$ 32,395	7.7%

Data sources:

- (1) US Bureau of the Census
- (2) Amount expressed in thousands
- (3) Federal Bureau of Economic Analysis (2009 not available, estimated based on Compound Annual Growth Rate for the period 2004 through 2008)
- (4) State Department of Labor

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

Employer	2012			2003		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Fashion Outlet of America, INC	1,411	1	12.38%	1,100	1	9.96%
Gold Creek Foods LLC	900	2	7.90%			
Dawson County Board of Education	415	3	3.64%	415	2	3.76%
Dawson County Board of Commissioners	278	4	2.44%			
Wal-Mart	243	5	2.13%	200	4	1.81%
Impulse Manufacturing, LLC	164	6	1.44%			
Kroger CO	147	7	1.29%	116	5	1.05%
The Home Depot	141	8	1.24%			
Sleeve CO INC	105	9	0.92%	80	9	0.72%
World Wide manufacturing CO, INC	88	10	0.77%	107	6	0.97%
Nordson Corporation				233	3	2.11%
Ingles Markets, INC				90	7	0.81%
Chestatee State Bank				80	10	0.72%
All other employers	7,505		65.85%	8,622		78.08%
Total	<u>11,397</u>		<u>100.00%</u>	<u>11,043</u>		<u>100.00%</u>

Source: Dawson County Chamber of Commerce

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

<b>Function</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
General government	32	33	35	52	58	51	41	34	34
Public safety									
Sheriff									
Officers	63	71	82	92	83	82	88	87	82
Civilians	11	13	18	18	26	27	28	22	24
Fire									
Firefighters and officers	35	35	41	44	43	43	42	42	51
Civilians	1	1	1	1	3	3	2	1	1
Court system	20	24	26	30	30	32	30	31	31
Public works	23	21	21	24	24	23	23	23	22
Health and welfare	9	9	9	9	9	9	9	9	9
Recreation and culture	8	8	9	10	10	12	12	13	12
Housing and development	-	-	-	-	-	-	-	9	10
Solid Waste	-	-	-	-	-	-	-	1	3
Water & Sewer	-	-	-	1	-	-	-	-	-
<b>Total</b>	<b>202</b>	<b>215</b>	<b>242</b>	<b>281</b>	<b>286</b>	<b>282</b>	<b>275</b>	<b>272</b>	<b>278</b>

Source: Dawson County Human Resources

Note: Information prior to 2004 is not available. A full-time employee is scheduled to work 2,080 hours per year (including vacation and sick leave). Full-time-equivalent employment is calculated by dividing total labor hours by 2,080.

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

<b>Function</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
<b>Sheriff</b>										
Citations	-	-	2,115	2,694	2,323	2,809	1,986	1,477	1,469	1,114
Traffic Stops	-	-	7,057	8,738	9,254	14,708	13,649	10,467	9,645	9,838
Arrests	-	-	824	898	2,273	2,848	2,201	2,036	680	617
<b>Emergency Services</b>										
Fire calls answered	1,597	1,641	1,993	1,707	1,880	2,019	2,048	1,989	2,178	2,898
Fire Inspections	-	-	385	605	663	548	1,339	829	1,201	716
EMS Calls	1,727	1,778	2,043	1,959	2,103	2,279	2,282	2,243	2,340	2,889
<b>Highways and streets</b>										
Paved resurfacing (miles)	-	-	10.5	10.4	22.8	11.5	7.0	6.5	6.3	8.1
<b>Transfer Station</b>										
Refuse collected (tons/month)	-	-	216	N/A	108	150	201	345	571	700
<b>Planning and Development</b>										
Building permits	579	591	643	680	621	389	247	250	267	263
<b>Recreation and Culture</b>										
Spring sports participants (1)	688	809	1,096	1,170	1,039	1,208	1,205	1,117	1,442	1,251
Total sports participants (1)	-	-	-	2,011	2,299	2,597	2,813	2,787	2,940	2,537
Facility usage	-	-	-	475	592	2,858	2,486	2,391	2,855	2,858

Sources: Various County departments

Note: Information is not available for many years.

(1) Sports programs such as football and basketball were added during 2006 with the availability of additional facilities.

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

Function	2006	2007	2008	2009	2010	2011	2012
<b>General government</b>							
Undeveloped Land	1 parcel, 77.67 acres	1 parcel, 77.67 acres	1 parcel, 77.67 acres	2 parcels, 79.038 acres	2 parcels, 79.038 acres	2 parcels, 79.038 acres	2 parcels, 79.038 acres
Buildings	2	3	4	4	4	4	4
Vehicles	3	3	6	6	6	4	4
<b>Public safety</b>							
Buildings							
Sheriff Department	3	2	2	2	3	3	3
Emergency Services	5	5	6	6	6	7	7
Vehicles							
Fire/Pumper Trucks	10	10	10	14	14	15	15
Other Fire Dept. Vehicles	15	15	16	16	16	18	17
Ambulance/Rescue	10	10	12	12	12	7	7
Sheriffs Vehicles	57	60	72	75	80	84	81
Marshall's Vehicles			3	3	3	2	2
Equipment (1)	1	1	1	1	1	1	1
<b>Court system</b>							
Buildings	2	2	2	2	2	2	2
Vehicles	-	3	1	1	1	4	4
<b>Public works</b>							
Buildings							
Road Department	1	1	1	1	1	1	1
Facilities Management	1	1	1	1	1	1	1
Transfer Station	2	2	2	3	3	3	3
Fleet Maintenance	-	-	-	1	1	1	1
Vehicles							
Road Department	14	15	15	15	15	14	13
Facilities Management	2	2	2	2	2	8	8
Heavy Equipment							
Road Department	16	17	17	18	18	19	19
Transfer Station	1	-	-	2	2	3	3
Fleet Maintenance	-	-	-	1	1	1	1
Roads							
Total Miles Paved Roads	200	200	201	201	208	208	208
Total Miles Unpaved Roads	90	90	89	89	70	71	67
<b>Health and welfare</b>							
Buildings	1	1	1	1	1	1	1
Vehicles	2	2	2	2	2	4	4
<b>Housing and development</b>							
Buildings	1	1	1	1	1	1	1
Vehicles	8	8	7	7	7	9	9
<b>Recreation and culture</b>							
Park and Recreation							
Buildings/Site Improvements	14	14	14	14	15	13	14
Vehicles	5	6	5	5	5	3	3
Equipment	1	1	1	1	1	1	2
Child Care Center							
Buildings	1	1	1	1	1	1	1

Sources: Various county departments  
 Note: No data is available prior to 2006

(1) Fire Safety House (Mobile Trailer)



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## Part IV

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# Other Reporting Section

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## Single Audit Section

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This section contains reports required by OMB A-133 and grantor agencies.

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**Independent Auditor's Report on Internal Control over Financial Reporting and on  
Compliance and Other Matters Based on an Audit of Financial Statements  
Performed In Accordance with *Government Auditing Standards***

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Dawson County, Georgia, as of and for the year ended December 31, 2012, 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 May 20, 2013. Our report includes a reference to other auditors who audited the financial statements of the Dawson County Health Department, a component unit of Dawson County, Georgia, as described in our report on Dawson County, Georgia's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Dawson County, Georgia's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Dawson County's internal control. Accordingly, we do not express an opinion on the effectiveness of Dawson County's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 12-1 and 12-2 that we consider to be significant deficiencies.

## **Compliance and Other Matters**

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

## **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 findings and questioned costs. Dawson County, Georgia's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

## **Purpose of this Report**

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

*Rushton & Company, LLC*

Certified Public Accountants

Gainesville, Georgia  
May 20, 2013

**Independent Auditor's Report on Compliance for Each Major Program and on  
Internal Control over Compliance Required by OMB Circular A-133**

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

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

We have audited Dawson County, Georgia's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Dawson County's major federal programs for the year ended December 31, 2012. Dawson County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

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

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of Dawson County, Georgia's major programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Dawson County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

**Opinion on Each Major Federal Program**

In our opinion, Dawson County, Georgia complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major programs for the year ended December 31, 2012.

## Report on Internal Control over Compliance

Management of Dawson County, Georgia, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Dawson County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Dawson County's internal control over compliance.

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

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

### Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

*Rushton & Company, LLC*

Certified Public Accountants

Gainesville, Georgia

May 20, 2013

**DAWSON COUNTY, GEORGIA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended December 31, 2012**

<u>Federal Grant/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass- Through Number</u>	<u>Expenditures</u>
<b><u>Department of the Agriculture</u></b>			
Schools and Roads - Grants to States	10.665	N/A	\$ 4,507
<b><u>Department of the Defense</u></b>			
Payments to States in Lieu of Real Estate Taxes	12.112	N/A	12,600
<b><u>Department of the Interior</u></b>			
Passed through the Georgia Department of Natural Resources: Outdoor Recreation_Acquisition, Development and Planning	15.916	13-00923	41,894
<b><u>Department of Justice</u></b>			
Passed through the Criminal Justice Coordinating Council: Juvenile Accountability Block Grants	16.523	JB-09ST-0004	6,593
Edward Byrne Memorial Formula Grant Program	16.738	B11-8-006 B11-8-038	56,874 40,213 <u>97,087</u>
Violence Against Women Formula Grants	16.588	N/A	40,202
Bulletproof Vest Partnership Program	16.607	N/A	1,515
<b>Total Department of Justice</b>			<u>145,397</u>
<b><u>Department of Transportation</u></b>			
Passed through the Georgia Department of Transportation: Highway Planning and Construction	20.205	CSTEE-009-00(022)	27,686
Formula Grants for Other Than Urbanized Areas	20.509	GA-18-4032 / T003808 GA-18-4033 / T004262	46,926 48,181 <u>95,107</u>
Passed through the Georgia Department of Health and Human Services: New Freedom Program	20.521	42700-362-0000013111	33,692
<b>Total Department of Transportation</b>			<u>156,485</u>

**DAWSON COUNTY, GEORGIA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended December 31, 2012**

<u>Federal Grant/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass- Through Number</u>	<u>Expenditures</u>
<b><u>Department of Health and Human Services</u></b>			
Aging Cluster of Programs:			
Passed through the Georgia Department of Health and Human Services: Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	42700-362-0000013111	\$ 1,543
Passed through the Georgia Department of Community Health: Title III, Part C, Nutrition Services	93.045	300036748-C	8,232
Passed through Legacy Link, Inc.: Title III, Part C, Nutrition Services	93.045	42700-373-000000-8253	40,728
Nutrition Services Incentive Program	93.053	42700-373-0000012600	29,349
			<u>70,077</u>
Total Aging Cluster Programs			<u>79,852</u>
Social Services Block Grant			
Passed through Legacy Link, Inc.	93.667	42700-373-000000-8253	9,222
Passed through the Georgia Department of Health and Human Services	93.667	42700-362-0000008736 42700-362-0000013111	29,740 3,819
			<u>42,781</u>
Passed through Georgia Department of Behavioral Health and Development: Block Grants for Prevention and Treatment of Substance Abuse	93.959	441-00-0026-0000014894	142,586
<b>Total Department of Health and Human Services</b>			<u>265,219</u>
<b><u>Department of Homeland Security</u></b>			
Passed through the Georgia Emergency Management Agency (GEMA): Hazard Mitigation Grant	97.039	HMGP-1858-0029	5,103
Emergency Management Performance Grants	97.042	2012-EP-00051-SO1	6,154
Citizen Corps	97.053	GAN 2010-SS-TO-0034 GAN 2011-SS-00081-S01	3,633 1,808
			<u>5,441</u>
<b>Total Department of Homeland Security</b>			<u>16,698</u>
<b>Total Federal Awards</b>			<u>\$ 642,800</u>

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



**DAWSON COUNTY, GEORGIA**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**December 31, 2012**

**1. Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Dawson County, Georgia, under programs for the federal government for the year ended December 31, 2012. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because this schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net assets or cash flows of the County.

**2. Summary of Significant Accounting Policies**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-87, *Cost Principles for State, Local and Indian Tribal Governments*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available.

**DAWSON COUNTY, GEORGIA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
*For the year ended December 31, 2012*

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

**A. Financial Statements**

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

**B. Federal Awards**

Internal control over major programs:	
Material weakness(es) identified?	None reported
Significant deficiencies identified not considered material weaknesses?	None reported

Type of auditor's report issued on compliance for major programs:	Unqualified
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Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section .510(a)?	None reported
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Identification of major programs:

- 16.738 Edward Byrne Memorial Formula Grant Program
- 20.509 Formula Grants for Other than Urbanized Areas
- 93.959 Block Grants for Prevention and Treatment of Substance Abuse

Dollar threshold used to distinguish Between Type A and Type B programs:	\$300,000
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Auditee qualified as low-risk auditee?	No
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**DAWSON COUNTY, GEORGIA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**For the year ended December 31, 2012**

**2. Financial Statement Findings and Responses**

**12-1**

*Condition:* While performing audit procedures at the Probate Court, we noted instances where deposits were not made timely. Receipts were held for seven or more days before depositing in 7 of 25 (24%) receipts tested.

*Criteria:* Proper internal controls require that cash receipts be deposited and transactions recorded in a timely manner.

*Effect:* Failure to deposit cash receipts in a timely manner exposes the County to a greater risk of loss due to fraud.

*Recommendation:* At a minimum, deposits should be made weekly.

*Management Response:* Management concurs with this finding. The Probate Judge will make weekly deposits. This action was taken immediately upon receipt of the comment from the auditors.

**12-2**

*Condition:* While performing audit procedures at the Tax Commissioner's Office, we noted that vehicle tax back-outs do not have the original supporting documentation retained to explain the reason for the adjustment and to show proper review and authorization.

*Criteria:* Proper internal controls require that all transactions be properly supported by appropriate documentation.

*Effect:* Failure to maintain proper supporting documentation for vehicle tax back-outs subjects the assets of the County to greater risk of misappropriation.

*Recommendation:* Original supporting documentation should be retained for all back-outs documenting the reason for the adjustment.

*Management Response:* Management concurs with this finding. The Tax Commissioner will retain original supporting documentation with justification and approval of all back-outs. This action was taken immediately upon receipt of the comment from the auditors.

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

**11-1**

*Condition:* The 2010 financial statements were restated for the Governmental Activities due to an incorrect calculation of the liability for compensated absences. The County allows employees to accrue sick leave as well as vacation leave that would be compensated upon separation. In prior years, only vacation leave had been accrued. The 2010 financial statements were also restated to decrease accounts receivable for fines that are no longer being reported. Fines are not susceptible to accrual because generally they are not measurable until received.

Compensated absences were correctly calculated in 2012.

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

None reported

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## State Reporting Section

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This section contains additional reports required by the State of Georgia.

**DAWSON COUNTY, GEORGIA**  
**SCHEDULE OF PROJECTS FINANCED WITH SPECIAL PURPOSE LOCAL OPTION SALES TAX**  
**For the year ended December 31, 2012**

Project	Estimated Cost		Expenditures		
	Original	Current	Prior Year	Current Year	Total
<b>SPLOST #3 - Commenced January 1, 2000</b>					
Library	\$ 3,000,000	\$ 3,673,404	\$ 3,673,404	\$ -	\$ 3,673,404
Infrastructure (Sewer improvements)	4,500,000	4,659,995	4,659,995	-	4,659,995
County Buildings	1,500,000	750,229	750,229	-	750,229
Park	4,000,000	5,148,776	5,148,776	-	5,148,776
Roads and Bridges	5,000,000	5,001,761	5,001,761	-	5,001,761
	<u>\$ 18,000,000</u>	<u>\$ 19,234,165</u>	<u>\$ 19,234,165</u>	<u>\$ -</u>	<u>\$ 19,234,165</u>
<b>SPLOST #4 - Commenced January 1, 2005</b>					
Jail Construction	\$ 11,500,000	\$ 19,433,679	\$ 19,433,679	\$ -	\$ 19,433,679
Rock Creek Recreation Center	2,500,000	2,372,559	2,372,559	-	2,372,559
Emergency Services Projects	3,000,000	4,244,834	4,192,952	51,882	4,244,834
Administrative Facility Building & Land	2,000,000	1,915,196	1,915,196	-	1,915,196
Roads and Bridges	5,500,000	7,109,108	5,987,852	1,121,256	7,109,108
	<u>\$ 24,500,000</u>	<u>\$ 35,075,376</u>	<u>\$ 33,902,238</u>	<u>\$ 1,173,138</u>	<u>\$ 35,075,376</u>
<b>SPLOST #5 - Commenced July 1, 2009</b>					
<b>LEVEL 1 COUNTY PROJECTS</b>					
Courthouse and Administration Building	\$ 50,000,000	\$ 30,000,000	\$ 13,543,457	\$ 6,505,926	\$ 20,049,383
Sheriff's Office	12,500,000	12,500,000	-	-	-
<b>LEVEL 2 COUNTY PROJECTS</b>					
Roads, Streets, and Bridges	10,000,000	-	-	-	-
Recreational Facilities	5,000,000	-	-	-	-
Sewer Facilities	2,500,000	-	-	-	-
Library Facilities	3,000,000	-	-	-	-
Public Safety Facilities	3,900,000	-	-	-	-
Public Safety Equipment	500,000	-	-	-	-
Subtotal All County Projects	<u>87,400,000</u>	<u>42,500,000</u>	<u>13,543,457</u>	<u>6,505,926</u>	<u>20,049,383</u>
<b>CITY PROJECTS <sup>(1)</sup></b>					
Roads, Streets, Bridges and Sidewalks	2,110,000	-	-	-	-
Water and Sewer	2,000,000	-	-	-	-
Recreation	50,000	-	-	-	-
Subtotal All City Projects	<u>4,160,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total All Projects	<u>\$ 91,560,000</u>	<u>\$ 42,500,000</u>	<u>\$ 13,543,457</u>	<u>\$ 6,505,926</u>	<u>\$ 20,049,383</u>

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

Current year expenditures per SPLOST schedules	\$ 7,679,064
Intergovernmental reimbursements	236,558
Contributions	38,665
Other revenues	20,000
Total expenditures reported in financial statements	<u>\$ 7,974,287</u>