


Dawson County, Georgia
Where Quality of Life Matters

A vibrant scene featuring a red Farmall tractor in the foreground, partially obscured by a field of tall sunflowers. The tractor is parked on a path of straw. In the background, a dense forest of green trees rises against a bright blue sky with scattered white clouds. The overall atmosphere is peaceful and rural.

Annual Comprehensive Financial Report

For the Year Ended December 31, 2022

PHOTOGRAPHY CREDITS
Dawson County Chamber of Commerce

A scenic view of a forested valley at sunset. The sky is a mix of blue, orange, and pink. In the foreground, a waterfall cascades over dark, wet rocks. The middle ground is filled with dense green trees and a winding road. In the background, rolling hills and mountains are visible under the colorful sky.

Dawson County, Georgia

Annual Comprehensive Financial Report

For the Year Ended December 31, 2022

Prepared by Dawson County Finance Department

DAWSON COUNTY, GEORGIA

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

Year Ended December 31, 2022

**DAWSON COUNTY, GEORGIA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2022**

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Introductory Section



DAWSON COUNTY BOARD OF COMMISSIONERS

Billy Thurmond
Chairman

Seth Stowers
Commissioner
District One

Chris Gaines
Commissioner
District Two

Alexa Bruce
Commissioner
District Three

Emory Dooley
Commissioner
District Four

Joey Leverette
County Manager

Kristen Cloud
County Clerk

June 28, 2023

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

State law requires that every general-purpose local government publish, within six months of the close of each fiscal year, a complete set of audited financial statements. We are pleased to issue to you the 2022 Annual Comprehensive Financial Report for Dawson County, (the “County”) for the fiscal year ended December 31, 2022, which fulfills this requirement. Dawson County’s 2022 Annual Report contains a complete set of financial statements presented in conformity with Generally Accepted Accounting Principles (GAAP) and audited in accordance with Generally Accepted Auditing Standards (GAAS) by a firm of licensed certified public accountants.

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

Bates, Carter and Company, LLC, a firm of licensed certified public accountants, has audited Dawson County’s financial statements. The independent audit involves: examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion of the financial statements of the County for the fiscal year ended December 31, 2022, and that the financial statements are fairly presented in conformity with GAAP. The independent auditor’s report is located at the front of the financial section of this report.

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

Profile of the Government

Dawson County, established in 1857, is a growing rural county, located in the foothills of the North Georgia Mountains. There is one incorporated city in the County, the City of Dawsonville. Growth from metro Atlanta makes its way northward via the S.R.400 Corridor, thus making the County a gateway to the mountains of North Georgia. During 2022, the local economy showed continued growth from 2021. However, economic trends and growth continue to be a primary concern for the future of the County. The County is continually monitoring trends that impact the important sales tax revenue.

The governing authority of the County consists of a five-person Board of Commissioners, including a chairman and four district commissioners elected at large. The County operates under the County Manager form of government with eleven operating departments. Other elected officials and departments include Superior Court, Juvenile Court, Magistrate Court, Probate Court, Clerk of Court, Sheriff's Department, and Tax Commissioner. The County Manager reports directly to the Board of Commissioners, oversees the activities of the operating departments, and serves as a liaison for the Board with those departments headed by elected officials. Since the County Commission also serves as the oversight body of the Dawson County Health Department, the Dawson County Development Authority and the Dawson County Industrial Building Authority, these entities are included in this report.

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

Formal budgetary integration is employed as a non-GAAP management control device during the year. An annual budget adoption process was utilized for FY 2022. All departments submit their budget requests to Finance for input into the Budget/Accounting system. After conferences and public hearings are conducted with each department and constitutional officer to review their requests, a tentative budget (Chairman's Proposed Budget) is submitted to the Commissioners and the public. Public hearings are held to obtain taxpayer comments concerning the millage rate determination and the final budget adoption.

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

Local Economy

As the pandemic continues to wind down, Dawson County has been able to maintain and provide most services during 2022.

Even following a worldwide pandemic, Dawson County continues to experience growth as the County has seen a significant improvement in the typical governmental indicators. During 2022, most economic measures indicate that the economy continues to grow and expand. Despite slowed economic growth, at times, during the period of 2000 to 2022, the County's population increased from 15,999 in 2000 to 30,138 (estimated) in 2022, which is approximately an 88.4% population increase. Dawson County is one of the fastest growing counties in the United States. This population growth continues to impact all levels of service needed in the County. Some growth data points include:

- 1) Approximately 90% of the County's population resides in the unincorporated portion of the County with the remaining 10% residing in the one municipality, the City of Dawsonville.
- 2) The County's unemployment rate at the end of 2022 stood at 2.3% compared to a rate of 2.7% at the end of 2021.
- 3) In 2022, Dawson County saw a 19% increase in the total assessed value of its taxable property, resulting in \$1.6 million in higher revenue from its tax levy even though the millage rate was rolled back partially.
- 4) The County's largest employer is North Georgia Premium Outlet Mall, which attracts many visitors from Atlanta and surrounding areas. The second and third largest employers are Dawson County Board of Education and Walmart, respectively.
- 5) The total number of building permits, new home permits, and business licenses issued during 2022 illustrate the continuing growth in the County:

Year	Building permits	New home permits	Business licenses
2011	267	36	1,431
2012	263	36	1,397
2013	342	74	1,462
2014	347	106	1,580
2015	397	127	1,615
2016	521	199	1,696
2017	507	186	1,918
2018	756	382	1,956
2019	632	331	2,074
2020	675	295	2,035
2021	927	484	2,223
2022	686	815	1,534

Long-term Financial Planning and Major Initiatives

The County continues to focus on maintaining existing infrastructure, retaining and attracting business while managing fiscal resources responsibly so that all citizens can maintain the quality of life enjoyed here in Dawson County. Financing these goals is a great concern for the County, continually trying to balance the needs of the county with the available revenue. While new business

is desired and needed to level the tax base between residential, commercial and industrial, funding the infrastructure is costly.

The County implemented and collected impact fees from mid-2006 through early 2009. However, the County indefinitely suspended the impact fee collections in 2009 in an effort to stimulate the local economy. In light of the needs of a growing and expanding economy, during 2018, the County made the decision to reactivate the collection of impact fees to offset the costs of new infrastructure and capital needs of a growing community. Collections have accumulated enough to begin use of the funds. In 2022, impact fees were used to purchase two ambulances. Impact fees were also used to purchase new books, media and materials for the library. Impact fees were utilized in FY 22 to make site improvements and expansions at both Veterans Memorial and Rock Creek parks.

On November 4, 2014, Dawson County citizens approved the continuation of the Special Purpose Local Option Sales Tax (SPLOST). SPLOST VI collections began July 2015, and ended June 2021. Projects are being completed on a pay-as-you-go basis. It is expected that the remaining SPLOST VI projects will be completed in the next couple of years.

On March 16, 2021, Dawson County citizens approved the continuation of Special Purpose Local Sales Tax (SPLOST) after June 30, 2021. SPLOST VII collections began on July 1, 2021. SPLOST VII will be in effect for six years and is expected to provide \$60,000,000 in funding for capital projects approved in the referendum. A large part of SPLOST VII will be used to construct a new Emergency Operations Center/E911 Center, and to design and install a new Emergency Communications System. Other planned SPLOST VII projects include: information technology upgrades, vehicles for Sheriff and Emergency Services, park improvements, and county road and culvert projects.

Expecting an increase in property tax revenue, sales tax, and other revenue sources, the County's 2022 adopted operating budget increased by \$1,698,649, or 5.5%, compared to the 2021 original budget. In 2022, the Board of Commissioners made the decision to rollback the millage rate slightly to provide tax relief to the citizens. Even with the rollback, the total tax levy for 2022 increased by \$1.6 million from the prior year.

The County continues to find innovative and efficient ways to improve the service it provides to its citizens. Some of the improvements and efficiencies in 2022 were:

- Audio/visual upgrade for Courtroom C;
- Computer upgrades for several departments;
- Paid off capital lease debt for fire pumper truck purchased in 2018;
- 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 & Sewer Authority, resulting in significant savings for each entity;
- Continued to utilize an in-house Fleet Maintenance Shop to perform routine maintenance for County vehicles, thus reducing cost;
- Road-rehab projects on various County-wide roads;
- Started design-work on the Highway 53/Thompson Creek roundabout with GDOT;
- Purchased/received two ambulances;
- Replaced thirty-one vehicles for various departments;
- Purchased three pieces of heavy equipment;

- Purchased a new K-9 officer;
- Received a generous land donation from Anne Styles to be used as a park;
- Started design work of Emergency Communications System;
- Installed a new metal detector/x-ray security system at the courthouse;
- Made field improvements at Veterans Memorial Park;
- Made field improvements at Rock Creek Park;
- Remodeled the county Health Department building;
- Resurfaced the pool at Veterans Memorial Park;
- In 2021, the Board made the decision to use the ARPA funding provided by the federal government to award pay increases to public safety employees. This funding will continue to help take budget pressure off the general fund for the next two years.

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in financial reporting to Dawson County for its Annual Comprehensive Financial Report for the fiscal year ended December 31, 2021. This was the 15th consecutive year that Dawson County government achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized Annual Report that satisfies both generally accepted accounting principles and applicable legal requirements.

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

Acknowledgments

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

Respectfully submitted,



Vickie L. Neikirk
Chief Financial Officer



Joey Leverette
County Manager



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Dawson County
Georgia**

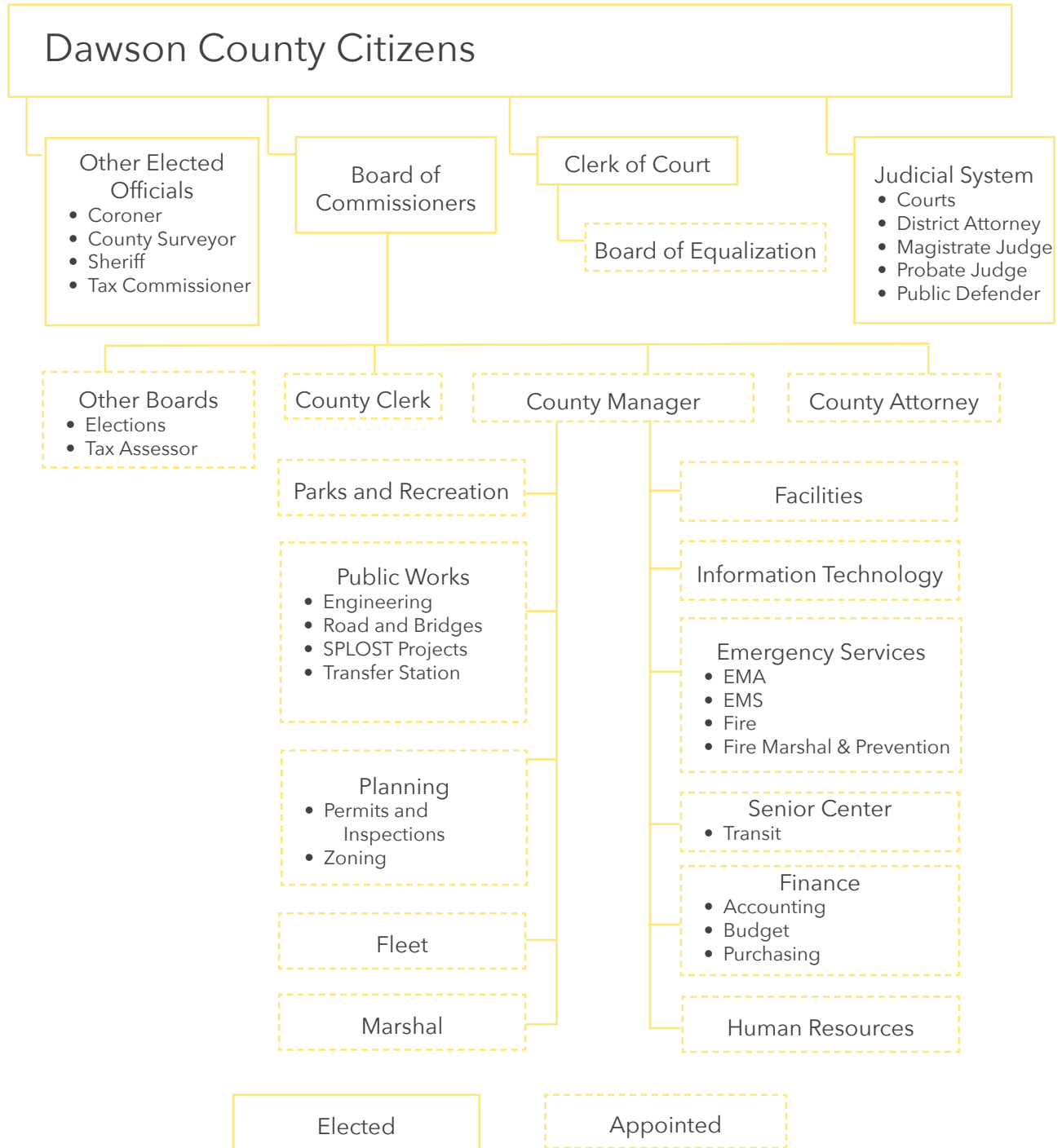
For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2021

Christopher P. Morill

Executive Director/CEO

Organizational Chart



DAWSON COUNTY, GEORGIA
GOVERNMENT OFFICIALS
AS OF DECEMBER 31, 2022

Board of Commissioners

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

Other Elected Officials

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

Administration

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

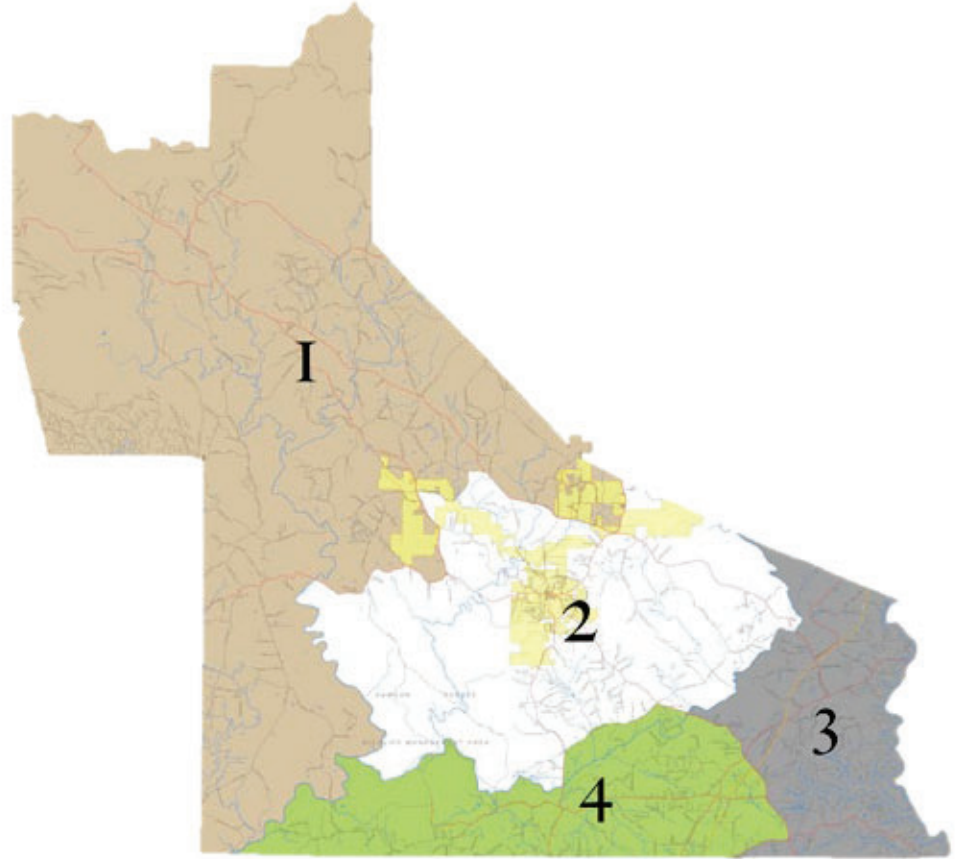
Board of Commissioners District Map



Billy Thurmond
Chairman



Sharon Fausett
District 1



Chris Gaines
District 2



Tim Satterfield
District 3



Emory Dooley
District 4

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Financial Section



INDEPENDENT AUDITOR'S REPORT

June 28, 2023

Board of Commissioners
 DAWSON COUNTY, GEORGIA
 Dawsonville, Georgia

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of DAWSON COUNTY, GEORGIA, as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of DAWSON COUNTY, GEORGIA, as of December 31, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof for the year ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Dawson County Health Department, a component unit of the County, which represents 61.90%, 37.11%, and 61.85%, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Dawson County Health Department, is based on the report of the other auditors.

Change in Accounting Principle

As discussed in Note 1 to the financial statements, the County has recorded a change in accounting principle according to GASB Statement 87, "Leases." Our opinions are not modified with respect to these matters.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government*

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing

an opinion on the effectiveness of DAWSON COUNTY, GEORGIA's internal control. Accordingly, no such opinion is expressed.

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management Discussion and Analysis, the Schedule of the Net Pension Liability - ACCG Dawson County Defined Benefit Plan, the Schedule of Contributions - ACCG Dawson County Defined Benefit Plan, the Schedule of Notes to Required Supplementary Information - ACCG Dawson County Defined Benefit Plan, the Budgetary Comparison Schedule - General Fund, and the Budgetary Comparison Schedule - American Rescue Plan Act listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the DAWSON COUNTY, GEORGIA's basic financial statements. The accompanying combining and individual nonmajor fund financial statements and Schedule of Projects Constructed with Special Sales Tax Proceeds which is presented for purposes of additional analysis as required by Official Code of Georgia 48-8-121 are presented for purposes of additional analysis and are not a required part of the basic financial statements. The Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare

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

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2023, on our consideration of the DAWSON COUNTY, GEORGIA's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the DAWSON COUNTY, GEORGIA's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering DAWSON COUNTY, GEORGIA's internal control over financial reporting and compliance.

Bates, Carter & Co., LLP

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of Dawson County, Georgia, we offer the readers of Dawson County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended December 31, 2022. This discussion's intent is to: (1) assist the reader in understanding significant financial issues; (2) provide an overview of the County's financial activities; (3) identify changes in the County's financial position; (4) identify material deviations from the original budget; and (5) identify individual fund issues or concerns. We encourage readers to consider the material presented here in conjunction with additional information furnished in the financial statements and the notes to financial statements.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

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

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

Fund Financial Statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Dawson County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

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

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

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

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

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

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

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

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

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

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

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

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

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 15-51 of this report.

Other financial information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the County's schedule of budgetary comparisons, progress in funding its obligation to provide pension benefits to its employees, and employer pension contributions. Combining and individual fund statements and schedules can be found on pages 58-72 of this report.

- Dawson County's net position at December 31, 2022 was \$121,920,907. Of this amount, \$76,174,443 represents capital assets (i.e. land, buildings and improvements, infrastructure, machinery & equipment) net of accumulated depreciation and related debt. The government's ongoing obligations to the citizens of Dawson County and creditors will be met with the remainder of \$45,746,464.
- As of December 31, 2022, the County's governmental funds reported combined ending fund balance of \$48,871,616, a change of \$10,994,784 in comparison with the prior year. The majority of the increase in the fund balance for the General Fund comes from the increase in LOST revenue and most other revenue sources. SPLOST funds saw an increase with the addition of SPLOST VII funds which have been allowed to accumulate to pay for upcoming projects.
- As of December 31, 2022, the County's General Fund reported a fund balance of \$19,855,853; an increase of \$4,438,910 in comparison with the prior year. This increase was mainly due to increased sales tax and other revenue sources exceeding expenditures. The influx of funds from the ARPA (American Rescue Plan Act) also boosted fund balance as General Fund expenses were moved to the ARPA Fund, relieving pressure from the General Fund. Dawson County has been allocated a total of \$5,071,173 from ARPA. The first half of this funding was received in FY21 and the other half was received in FY22. Last year, the County made the decision to use all of this funding to provide pay increases to all Public Safety personnel for three years.
- As of December 31, 2022, SPLOST VI was still being utilized for various projects even though tax collections were completed in the prior year. Major accomplishments for fiscal year 2022 include completion of county-wide computer system upgrade, completion of various road projects, numerous park improvements, and purchase of new vehicles for the Sheriff fleet.

- As of December 31, 2022, SPLOST VII saw collections of \$13,115,440 for the fiscal year. Expenditures totaled \$2,431,349 for the same period. The large-scale projects scheduled for SPLOST VII were in the planning and design phase during 2022.
- Dawson County's total long-term debt changed by \$(577,047). The Pension liability for the County decreased by \$(251,755). The County reduced its principal balances of debt by \$552,812. See note 7 for more details related to the County's total long term obligations.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, over time net position serves as a useful indicator of a government's financial position. In the case of Dawson County, on an entity-wide basis, assets exceeded liabilities by \$121,920,907 at the close of the fiscal year. This represents a change in net position from fiscal year 2021 of \$111,283,374.

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

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total Primary Government</u>	
	2022	2021	2022	2021	2022	2021
Current and other assets	\$ 70,716	\$ 55,050	\$ 1,670	\$ 1,578	\$ 72,386	\$ 56,628
Capital assets (net of depreciation)	<u>76,619</u>	<u>77,468</u>	<u>1,636</u>	<u>1,631</u>	<u>78,255</u>	<u>79,099</u>
Total assets	<u>147,335</u>	<u>132,518</u>	<u>3,306</u>	<u>3,209</u>	<u>150,641</u>	<u>135,727</u>
Total deferred outflows of resources	<u>130</u>	<u>157</u>	<u>-</u>	<u>-</u>	<u>130</u>	<u>157</u>
Long-term liabilities outstanding	5,402	6,011	807	775	6,209	6,786
Other liabilities	<u>5,625</u>	<u>3,431</u>	<u>28</u>	<u>26</u>	<u>5,653</u>	<u>3,457</u>
Total liabilities	<u>11,027</u>	<u>9,442</u>	<u>835</u>	<u>801</u>	<u>11,862</u>	<u>10,243</u>
Total deferred inflows of resources	<u>16,988</u>	<u>14,358</u>	<u>-</u>	<u>-</u>	<u>16,988</u>	<u>14,358</u>
Net position						
Net investment in capital assets	74,539	74,760	1,636	1,631	76,175	76,391
Restricted	28,493	20,472	-	-	28,493	20,472
Unrestricted	<u>16,418</u>	<u>13,643</u>	<u>835</u>	<u>777</u>	<u>17,253</u>	<u>14,420</u>
Total net position	<u>\$ 119,450</u>	<u>\$ 108,875</u>	<u>\$ 2,471</u>	<u>\$ 2,408</u>	<u>\$ 121,921</u>	<u>\$ 111,283</u>

Table may not add due to rounding

By far the largest portion of the County's net position (62.5%) at December 31, 2022, reflects its investment in capital assets (e.g., land, buildings, machinery and equipment), net of any related outstanding debt used to acquire those assets and accumulated depreciation. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related

debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since capital assets themselves are not used to liquidate these liabilities. An additional portion of the County's net position (23.4%) represents resources that are subject to external restrictions on how they may be used.

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

Comparative Schedule of Changes in Net Position

	December 31					
	(\$ in thousands)					
	<u>Governmental</u> <u>Activities</u>		<u>Business-Type</u> <u>Activities</u>		<u>Total Primary</u> <u>Government</u>	
	2022	2021	2022	2021	2022	2021
Revenues:						
Program revenues						
Charges for services	\$ 7,539	\$ 8,065	\$ 558	\$ 671	\$ 8,097	\$ 8,736
Operating grants and contributions	3,062	3,269	-	1	3,062	3,270
Capital grants and contributions	1,058	591	-	-	1,058	591
General revenue						
Property taxes	15,870	15,087	-	-	15,870	15,087
Sales taxes	24,560	22,267	-	-	24,560	22,267
Other taxes	4,542	4,087	-	-	4,542	4,087
Gain on sale of assets	73	31	-	-	73	31
Unrestricted investment earnings	189	25	-	-	189	25
Grants and contributions not restricted to a specific program	32	23	-	-	32	23
Total revenue	<u>56,925</u>	<u>53,445</u>	<u>558</u>	<u>672</u>	<u>57,483</u>	<u>54,117</u>
Expenses:						
General government	6,615	6,464	-	-	6,615	6,464
Judicial	4,401	4,325	-	-	4,401	4,325
Public safety	21,153	20,214	-	-	21,153	20,214
Public works	8,134	7,698	-	-	8,134	7,698
Public health and welfare	1,331	1,210	-	-	1,331	1,210
Recreation and culture	2,450	2,263	-	-	2,450	2,263
Housing and development	2,079	1,887	-	-	2,079	1,887
Principal and interest	65	76	-	-	65	76
Solid waste	-	-	519	656	519	656
Water and sewer	-	-	87	87	87	87
Total expenses	<u>46,228</u>	<u>44,137</u>	<u>606</u>	<u>743</u>	<u>46,834</u>	<u>44,880</u>
Increase in net position before transfers	10,697	9,308	(48)	(71)	10,649	9,237
Transfers	(111)	(82)	111	82	-	-
Increase (Decrease) in net position	10,586	9,226	63	11	10,649	9,237
Change in accounting principle/estimate	(11)	-	-	-	(11)	-
Net position, beginning of year	<u>108,875</u>	<u>99,649</u>	<u>2,408</u>	<u>2,397</u>	<u>111,283</u>	<u>102,046</u>
Net position, end of year	<u>\$ 119,450</u>	<u>\$ 108,875</u>	<u>\$ 2,471</u>	<u>\$ 2,408</u>	<u>\$ 121,921</u>	<u>\$ 111,283</u>

Table may not add due to rounding

The comparative schedule of changes in net position denotes a change of \$11 million in net position.

Revenue increased \$3.366 million in fiscal year 2022. The increase in Governmental Activities revenue is mainly attributable to an increase in property taxes, an increase in both LOST and SPLOST, as well as an increase in other taxes. Most categories of revenue in the Governmental funds saw an increase during 2022. Governmental Activities expenses increased by \$2,091 million or 4.7% from the previous year.

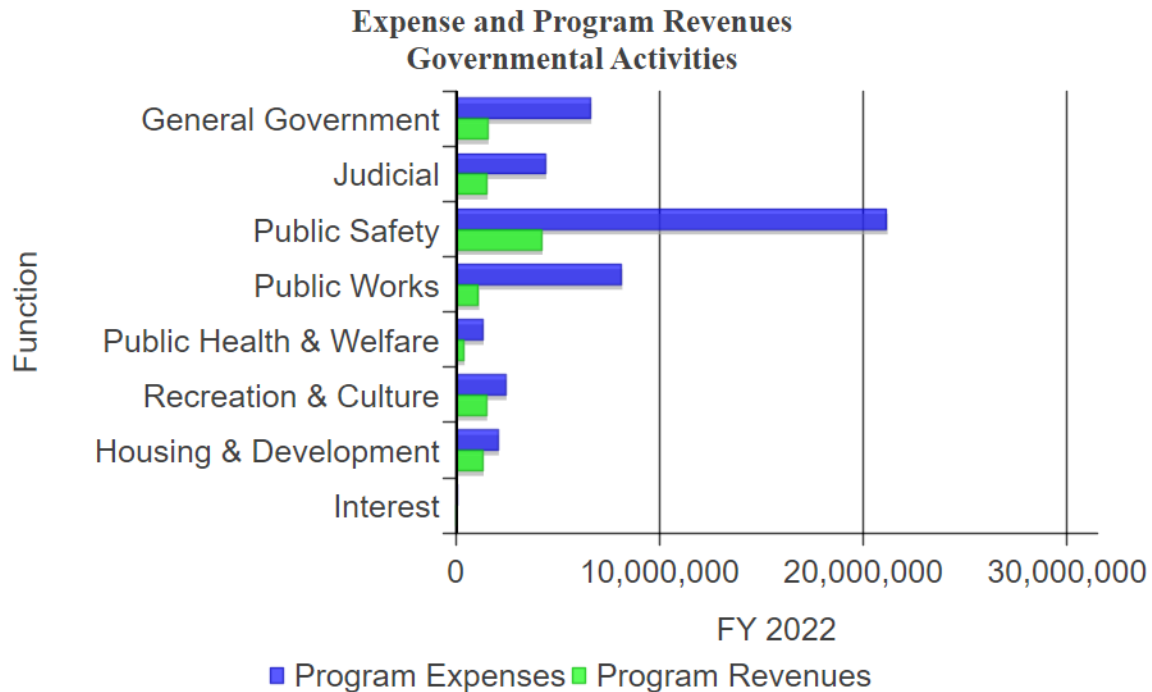
The decrease in Business-type Activities is due to the temporary halt of commercial dumping at the transfer station, which in turn results in lower tonnage collected and revenue. Business-type expenses decreased by \$137 million or 18.4% from the previous year.

Governmental Activities:

Governmental activities net position overall had a 9.7% increase from fiscal year 2021 to fiscal year 2022. This change is the result of increases in revenue that were greater than the increase in planned expenditures. Additionally, the County continued to operate in a conservative manner, resulting in departments not expending all available budgeted funds.

- Revenues saw an overall increase during 2022. This was attributable to growth in LOST, SPLOST, and charges for services revenue.
- Expenses increased \$2.09 million from fiscal year 2021. This primarily is due to increased costs for approved pay increases to personnel.

The following charts show activities by function:



**Revenues by Source - Governmental Activities
FY 2022**

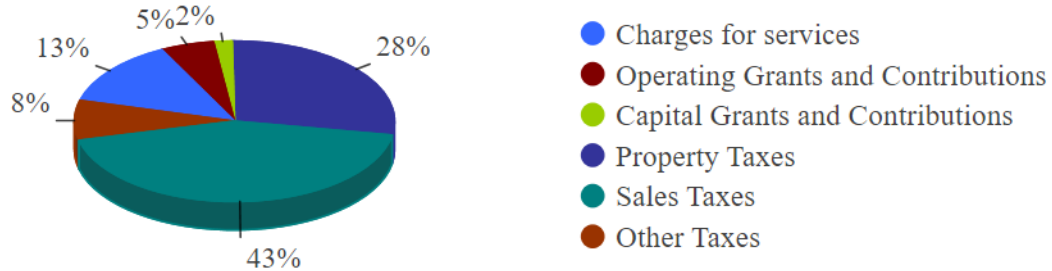


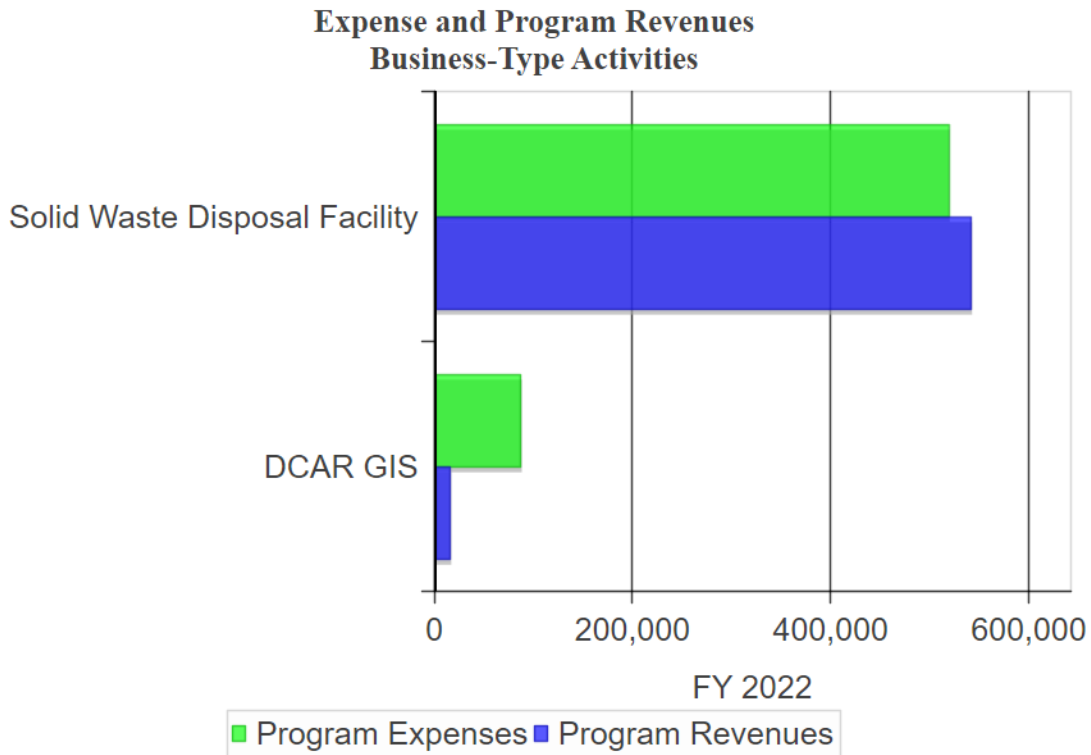
Chart shows all sources of revenue collected for governmental activities not limited to program revenue.

Business-Type Activities:

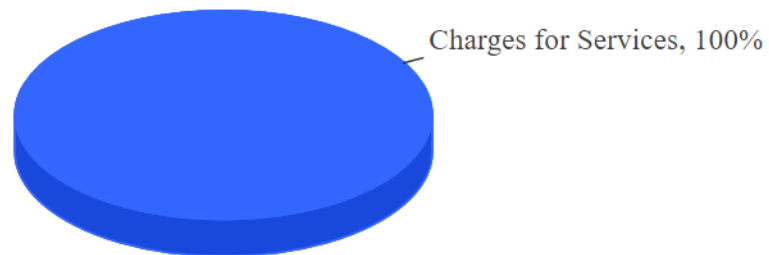
Business-type net position increased by \$63 thousand. Key elements of this change are:

- The Solid Waste Disposal Facility Fund net position increased slightly by \$53,808. This was due to revenues slightly exceeding expenses for the year. The operating revenues of \$541,810 decreased from prior year because of decreased tonnage received at the transfer station due to the halt in accepting commercial waste.
- The DCAR GIS fund's net position increased by \$8,795. This fund is mainly supported by transfers from the General Fund and minimal revenue from map sales.

The following charts show activities by enterprise operation:



**Revenues by Source - Business-Type Activities
FY 2022**



FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

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

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

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$48,871,616, a change of \$10,994,784 in comparison to the prior year. The increases in the General and SPLOST Fund Balances were primarily the result of an increase in sales tax collections. Sales tax collections have increased because of additional commercial businesses being opened at the 400 Corridor. This area of the County continues to be the hub for retail, restaurants, and other commercial businesses. The ARPA fund saw growth due to the receipt of the other half of the Dawson County allocated funding being received in FY22.

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, fund balance of the general fund was \$19,855,853. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to total fund expenditures. At the end of 2022 unassigned fund balance is \$16,637,606. Unassigned fund balance represents 54.0% of total general fund current operating expenditures.

The American Rescue Plan Act Fund accounts for funds received under the federal coronavirus rescue package designed to facilitate the United States' recovery from the economic and health effects of the COVID-19 pandemic. In 2022, the County received \$2,535,587 million in grant funds through the American Rescue Plan Act, of which \$1,309,857 was realized in current year expenditures. ARPA funds are used for premium pay and paid time off from illness due to COVID.

The SPLOST Fund accounts for the financial resources provided from a one percent Special Purpose Local Option Sales Tax. Collections for SPLOST VI began as of July 1, 2015. SPLOST VI funds were approved by voter referendum November 4, 2014 for a total of \$46,000,000 with projects including: Park improvements, Road Projects, Sheriff Vehicles, Fire and EMS Vehicles, a new Fire Station, and a Public Works Facility. City (Dawsonville) projects were included in this SPLOST, with the City receiving 15% of all SPLOST VI collections. For fiscal year 2022, SPLOST VI provided funding for several major projects including purchase of Sheriff vehicles, park improvements, IT upgrades, and fire and ambulance equipment. In 2022, SPLOST VI was used to purchase Public Works equipment and to make road improvements on several County roads.

At the end of fiscal year 2022, SPLOST Fund reported a fund balance of \$22,433,814, which represents a change from last year of \$7,296,750. This increase is a result of the addition of SPLOST VII receipts which began collection July 2021. The referendum for SPLOST VII was approved by the voters March 16, 2021. It is to be in effect for 6 years and it is expected to provide \$60,000,000 in revenue to the County and the City of Dawsonville for capital projects. It is projected that of the \$60 million in projected receipts, the City will receive approximately \$6,180,000 for its projects.

Governmental Fund Revenue and Expenditure Comparison

(\$ in thousands)

	2022	2021	Inc/Dec	%Inc/Dec		2022	2021	Inc/Dec	%Inc/Dec
Revenue					Expenditures				
Taxes	\$ 44,959	\$ 41,514	\$ 3,445	8.3 %	General Government	\$ 5,632	\$ 5,276	\$ 356	7 %
License and Permits	1,589	1,668	(79)	(4.7)%	Judicial	4,395	4,186	209	5 %
Intergovernmental	3,897	3,680	217	5.9 %	Public Health and Welfare	1,170	1,049	121	12 %
Fines and Forfeitures	770	620	150	24.2 %	Public Safety	18,755	16,496	2,259	14 %
Charges for Services	4,953	5,576	(623)	(11.2)%	Public Works	2,922	4,051	(1,129)	(28)%
Investment income	274	37	237	640.5 %	Recreation and Culture	1,936	1,791	145	8 %
Miscellaneous	398	392	6	1.5 %	Housing and Development	2,050	1,856	194	10 %
					Intergovernmental	2,361	849	1,512	178 %
					Capital Outlay	6,019	4,897	1,122	23 %
					Debt Service	622	420	202	48 %
Total Revenues	<u>\$ 56,840</u>	<u>\$ 53,487</u>	<u>\$ 3,353</u>	<u>6.3 %</u>	Total Expenditures	<u>\$ 45,862</u>	<u>\$ 40,871</u>	<u>\$ 4,991</u>	<u>12 %</u>

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

Dawson County Governmental Funds

Fund Balance

(\$ in thousands)

	2022	2021	Incr/(Decr)	% Incr/(Decr)
General Fund	\$ 19,856	\$ 15,428	\$ 4,428	28.7 %
SPLOST	22,434	15,137	7,297	48.2 %
Capital Projects	15	1	14	1,400.0%
Non-Major Funds	6,567	7,322	(755)	(10.3)%
Total Fund Balance	<u>\$ 48,872</u>	<u>\$ 37,888</u>	<u>\$ 10,984</u>	<u>29.0 %</u>

Table may not add due to rounding

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

Dawson County Proprietary Funds

Net position

(\$ in thousands)

	2022	2021	Incr/(Decr)	% Incr/-Decr
Solid Waste Disposal	\$ 2,305	\$ 2,251	\$ 54	2.4 %
DCAR GIS	91	82	9	11.0 %
Internal Service	1,250	1,251	(1)	(0.1)%
Total Net Position	<u>\$ 3,646</u>	<u>\$ 3,584</u>	<u>\$ 62</u>	<u>1.7 %</u>

Table may not add due to rounding

Unrestricted net position of the Solid Waste Disposal Facility and DCAR GIS Fund at the end of the year amounted to \$760,246. This represents a change of \$58,068 from unrestricted net position as of December 31, 2021. Other factors related to the finances of these funds have been included in the previous discussion of the business-type activities.

GENERAL FUND BUDGETARY HIGHLIGHTS

The FY 2022 adopted budget (original budget) was \$32,486,680. During the year, the Board of Commissioners amended the General Fund budget to better reflect revenue projections and utilize the planned use of fund balance committed for operations during the fiscal year 2022. The final budget was \$35,413,129. The actual revenue (inflow) was \$36,893,443, which varied from final budget by \$(1,480,314). The actual expenditures (outflows) were \$32,454,533 which varied from the final expenditure budget by \$(2,958,596). The net result is a \$4,438,910 increase in the General Fund balance.

- Sales tax revenue increase of \$1.02 million
- Property tax receipts increases by over \$500 thousand
- Capital purchases were limited to necessary purchases; however, the County expended \$1.45 million in capital with most of the funding coming from General Fund transfers and prior years reserve.

Actual expenditures came in \$2,959 thousand below budget and can be summarized as follows:

- General Government was under budget by \$758 thousand
- Judicial was under budget by \$271 thousand
- Public Safety under budget by \$164 thousand
- Public Works under budget by \$140 thousand
- Public Health and Welfare under budget by \$99 thousand
- Recreation and Culture was under budget by \$23 thousand
- Housing and Development was under budget by \$132 thousand
- Transfers out were under budget by \$1,371 thousand

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

	General Fund			Variance of Final Budget
	For the Year Ended December 31, 2022			
	-----Budget-----			
	Original	Final	Actual	
General Government	\$ 6,646,131	\$ 6,701,575	\$ 5,943,762	\$ 757,813
Judicial	3,873,181	4,101,781	3,830,398	271,383
Public Safety	14,941,717	15,536,116	15,371,991	164,125
Public Works	2,258,478	2,327,921	2,188,150	139,771
Public Health and Welfare	373,304	526,173	427,563	98,610
Recreation and Culture	1,735,485	1,964,865	1,941,385	23,480
Housing and Development	<u>1,273,381</u>	<u>1,256,581</u>	<u>1,124,458</u>	<u>132,123</u>
Transfers out	<u>1,385,003</u>	<u>2,998,117</u>	<u>1,626,826</u>	<u>1,371,291</u>
Total Charges to Appropriations	<u>\$ 32,486,680</u>	<u>\$ 35,413,129</u>	<u>\$ 32,454,533</u>	<u>\$ 2,958,596</u>

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets. The County's investment in capital assets for its government and business-type activities as of December 31, 2022, was \$78 million (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, machinery and equipment, park facilities, roads, bridges, and sewer infrastructure.

Governmental assets moved from construction in progress to the asset records during the year totaled approximately \$1.5 million. Major projects consisted of the following:

- Upgraded computers throughout the County
- Installed new data backup system
- Made improvements at the parks
- Audio/Visual courtroom upgrade
- Purchased vehicles for various departments

Dawson County's Capital Assets
(Net of depreciation)
(*\$ in thousands*)

	Governmental Activities		Business-type Activities		Total Primary Government	
	2022	2021	2022	2021	2022	2021
Intangible Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land and Improvements	14,127	13,847	1,122	1,122	15,249	14,969
Construction in Progress	1,863	1,555	22	8	1,885	1,563
Buildings	42,613	42,635	387	404	43,000	43,039
Machinery & Equipment	1,839	2,447	74	98	1,913	2,545
Vehicles	4,731	4,316	31	-	4,762	4,316
Infrastructure	11,446	13,916	-	-	11,446	13,916
Total Assets	<u>\$ 76,619</u>	<u>\$ 78,716</u>	<u>\$ 1,636</u>	<u>\$ 1,632</u>	<u>\$ 78,255</u>	<u>\$ 80,348</u>

Table may not add due to rounding

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

Long-Term Debt.

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

	Governmental Activities		Business-type Activities		Total Primary Government	
	2022	2021	2022	2021	2022	2021
Contracts Payable	\$ 1,915	\$ 2,200	\$ -	\$ -	\$ 1,915	\$ 2,200
Capital Leases	-	268	-	-	-	268
Compensated Absences	1,893	1,697	-	-	1,893	1,697
Net Pension Liability	1,594	1,846	-	-	1,594	1,846
Totals	<u>\$ 5,402</u>	<u>\$ 6,011</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,402</u>	<u>\$ 6,011</u>

Table may not add due to rounding

Additional information regarding Dawson County's long-term debt can be found in Note 7 on pages 36 through 37 of this report.

ECONOMIC OUTLOOK

With respect to the economy, fiscal year 2022 proved to be a financially successful year for Dawson County. Growth is happening all across the County, residentially and commercially. This growth has a significant impact on the services the County must provide; all while keeping in mind the County slogan, "Where Quality of Life Matters". This growth pattern is expected to continue into FY 2023 and beyond. The fiscal year 2023 economic outlook is expected to be better for Dawson County than in 2022. It is expected that Dawson County will continue to see consistent improvement in the local economy and steady real estate growth trends in the next few years.

- County millage rate was reduced from 7.625 to 7.2225 for 2022.
- Fund balance growth shows that County policy of conservative spending is working to provide financial support if other revenues show signs of weakening.
- Sales tax revenues continue to show signs of growth in the retail segment of the economy. The County is dependent on sales tax to lessen the property tax burden on citizens. Sales tax provides revenue for operational expenses and capital needs.
- FY 2023 budget was adopted utilizing the increase in both property tax and other revenues. Total General Fund adopted budget is \$37,292,621. An increase of \$4,805,941, or 14.79% from the original adopted budget for FY 2022.
- FY 2023 budget utilized \$2,098,495 of fund balance to provide funding for necessary operational costs.
- L.O.S.T revenue budgeted for 2023 at \$10,500,000, an increase of \$1,200,000, from FY 2022.
- Continued expansion along the 400 corridor shows positive growth, and bringing with it, the expectation of increased revenues to fund expanding need for county services.

In closing, Dawson County's economic outlook is bright for 2023 and beyond. The County's proximity to the Atlanta metro area positions it to continue to see significant growth in the years ahead. The County is making significant investments in public works projects, infrastructure, building/facility improvements, public safety initiatives, and technology to accommodate future expected growth. The current economy, revenue forecasting, and careful expenditure planning were taken into consideration when preparing the fiscal year 2023 budget.

REQUEST FOR INFORMATION

This financial report is designed to provide a general overview of the County's finances for all interested in the government's financials. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Chief Financial Officer, Dawson County Finance Department, 25 Justice Way Suite 2214, Dawsonville, Georgia 30534.

Basic Financial Statements

DAWSON COUNTY, GEORGIA
STATEMENT OF NET POSITION
December 31, 2022

PRIMARY GOVERNMENT

	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL	COMPONENT UNITS
ASSETS				
Cash	\$ 62,163,473	\$ 185	\$ 62,163,658	\$ 1,060,934
Investments	3,332,477	-	3,332,477	-
Lease receivable	62,028	-	62,028	-
Receivables (net of allowance for uncollectibles)	5,302,936	85,431	5,388,367	319,029
Internal balances	(1,583,925)	1,583,925	-	-
Inventories	363,207	-	363,207	-
Prepaid items	677,941	120	678,061	5,620
Restricted assets:				
Cash	7,819	-	7,819	-
Non-current assets:				
Lease receivable	388,125	-	388,125	-
Capital assets:				
Capital assets not being depreciated	15,989,281	1,143,908	17,133,189	24,592
Capital assets being depreciated	181,169,384	1,672,607	182,841,991	14,601
Less: accumulated depreciation	(120,539,207)	(1,180,595)	(121,719,802)	(12,223)
Capital assets, net of depreciation	<u>76,619,458</u>	<u>1,635,920</u>	<u>78,255,378</u>	<u>26,970</u>
TOTAL ASSETS	<u>147,333,539</u>	<u>3,305,581</u>	<u>150,639,120</u>	<u>1,412,553</u>
DEFERRED OUTFLOWS OF RESOURCES				
Pension items	<u>130,340</u>	<u>-</u>	<u>130,340</u>	<u>254,157</u>
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>130,340</u>	<u>-</u>	<u>130,340</u>	<u>254,157</u>
TOTAL ASSETS & DEFERRED OUTFLOWS	<u>147,463,879</u>	<u>3,305,581</u>	<u>150,769,460</u>	<u>1,666,710</u>
LIABILITIES				
Accounts payable	2,187,877	23,723	2,211,600	158,820
Accrued interest payable	23,618	-	23,618	-
Other accrued items	639,950	4,070	644,020	-
Unearned revenue	2,710,039	-	2,710,039	-
Amounts held in trust	62,819	-	62,819	-
Noncurrent liabilities:				
Due within one year				
Compensated absences payable	1,414,784	-	1,414,784	65,600
Accrued landfill closure / postclosure	-	22,000	22,000	-
Contracts payable	290,000	-	290,000	-
Due in more than one year				
Compensated absences payable	478,156	-	478,156	18,372
Accrued landfill closure / postclosure	-	784,611	784,611	-
Contracts payable	1,625,000	-	1,625,000	-
Net pension liability	<u>1,594,316</u>	<u>-</u>	<u>1,594,316</u>	<u>306,490</u>
TOTAL LIABILITIES	<u>11,026,559</u>	<u>834,404</u>	<u>11,860,963</u>	<u>549,282</u>
DEFERRED INFLOWS OF RESOURCES				
Pension items	766,587	-	766,587	479,961
Lease receipts	483,176	-	483,176	-
Other deferred revenue	346	-	346	-
Property taxes for next fiscal year	<u>15,737,481</u>	<u>-</u>	<u>15,737,481</u>	<u>-</u>
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>16,987,590</u>	<u>-</u>	<u>16,987,590</u>	<u>479,961</u>
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>28,014,149</u>	<u>834,404</u>	<u>28,848,553</u>	<u>1,029,243</u>
NET POSITION				
Net investment in capital assets	74,538,523	1,635,920	76,174,443	26,970
Restricted for:				
Sales tax referendum projects	22,433,814	-	22,433,814	-
Impact fee projects	4,540,467	-	4,540,467	-
Opioid Settlement	91,218	-	91,218	-
Judicial programs	371,796	-	371,796	-
Public safety programs	593,370	-	593,370	-
Health and welfare programs	89,727	-	89,727	-
Housing and development	352,665	-	352,665	-
Recreation and culture	20,128	-	20,128	-
Unrestricted	<u>16,418,022</u>	<u>835,257</u>	<u>17,253,279</u>	<u>610,497</u>
TOTAL NET POSITION	<u>\$ 119,449,730</u>	<u>\$ 2,471,177</u>	<u>\$ 121,920,907</u>	<u>\$ 637,467</u>

The accompanying notes are an integral part of this statement.

DAWSON COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2022

FUNCTIONS/PROGRAMSPROGRAM REVENUES.....			NET (EXPENSE) AND CHANGES IN NET POSITION....			
	EXPENSES	CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL	COMPONENT UNITS
PRIMARY GOVERNMENT								
GOVERNMENTAL ACTIVITIES								
General government	\$ 6,615,156	\$ 1,432,661	\$ 137,472	\$ -	\$ (5,045,023)	\$ -	\$ (5,045,023)	\$ -
Judicial	4,400,731	1,161,273	364,140	-	(2,875,318)	-	(2,875,318)	-
Public safety	21,153,393	2,153,875	2,051,946	13,772	(16,933,800)	-	(16,933,800)	-
Public works	8,134,240	68,693	6,638	1,044,698	(7,014,211)	-	(7,014,211)	-
Public health and welfare	1,331,204	8,402	383,334	-	(939,468)	-	(939,468)	-
Recreation and culture	2,450,056	1,473,606	29,115	-	(947,335)	-	(947,335)	-
Housing and development	2,078,543	1,240,016	90,840	-	(747,687)	-	(747,687)	-
Interest	65,204	-	-	-	(65,204)	-	(65,204)	-
Total Governmental Activities	<u>46,228,527</u>	<u>7,538,526</u>	<u>3,063,485</u>	<u>1,058,470</u>	<u>(34,568,046)</u>	<u>-</u>	<u>(34,568,046)</u>	<u>-</u>
BUSINESS-TYPE ACTIVITIES								
Solid waste/recycling	519,227	541,810	153	-	-	22,736	22,736	-
DCAR GIS	87,445	16,197	-	-	-	(71,248)	(71,248)	-
Total Business-Type Activities	<u>606,672</u>	<u>558,007</u>	<u>153</u>	<u>-</u>	<u>-</u>	<u>(48,512)</u>	<u>(48,512)</u>	<u>-</u>
TOTAL PRIMARY GOVERNMENT	<u>\$ 46,835,199</u>	<u>\$ 8,096,533</u>	<u>\$ 3,063,638</u>	<u>\$ 1,058,470</u>	<u>(34,568,046)</u>	<u>(48,512)</u>	<u>(34,616,558)</u>	<u>-</u>
COMPONENT UNITS								
Health Department	\$ 792,168	\$ 296,916	\$ 590,186	\$ -	-	-	-	94,934
Development Authority	511,525	1,500	545,478	-	-	-	-	35,453
Industrial Building Authority	4,240	-	-	-	-	-	-	(4,240)
TOTAL COMPONENT UNITS	<u>\$ 1,307,933</u>	<u>\$ 298,416</u>	<u>\$ 1,135,664</u>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>126,147</u>
GENERAL REVENUES								
Property taxes					15,869,816	-	15,869,816	-
Sales taxes					24,560,244	-	24,560,244	-
Insurance premium taxes					1,839,733	-	1,839,733	-
Real estate recording taxes					1,054,765	-	1,054,765	-
Other taxes					1,647,028	-	1,647,028	-
Total taxes					<u>44,971,586</u>	<u>-</u>	<u>44,971,586</u>	<u>-</u>
Unrestricted investment earnings					189,046	-	189,046	211
Grants and contributions not restricted to a specific program					31,686	-	31,686	-
Gain(loss) on sale of capital assets					72,614	-	72,614	-
TRANSFERS					<u>(111,094)</u>	<u>111,094</u>	<u>-</u>	<u>-</u>
TOTAL GENERAL REVENUES AND TRANSFERS					<u>45,153,838</u>	<u>111,094</u>	<u>45,264,932</u>	<u>211</u>
CHANGES IN NET POSITION					<u>10,585,792</u>	<u>62,582</u>	<u>10,648,374</u>	<u>126,358</u>
NET POSITION, Beginning					108,874,778	2,408,596	111,283,374	496,065
PRIOR PERIOD ADJUSTMENT					-	-	-	15,044
CHANGE IN ACCOUNTING PRINCIPLE					<u>(10,840)</u>	<u>-</u>	<u>(10,840)</u>	<u>-</u>
NET POSITION, Beginning as restated					<u>108,863,938</u>	<u>2,408,595</u>	<u>111,272,533</u>	<u>511,109</u>
NET POSITION, Ending					<u>\$ 119,449,730</u>	<u>\$ 2,471,177</u>	<u>\$ 121,920,907</u>	<u>\$ 637,467</u>

The accompanying notes are an integral part of this statement.

DAWSON COUNTY, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2022

	GENERAL	SPLOST	AMERICAN RESCUE PLAN ACT	OTHER NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
ASSETS					
Cash	\$ 31,351,029	\$ 21,475,030	\$ 3,082,004	\$ 6,255,409	\$ 62,163,472
Investments	3,332,477	-	-	-	3,332,477
Receivables (net of allowance for uncollectibles)	2,855,310	1,419,779	-	1,002,302	5,277,391
Lease receivables	450,153	-	-	-	450,153
Interfund receivables	596,672	-	-	890,519	1,487,191
Prepaid items	677,941	-	-	-	677,941
Inventories	255,858	-	-	-	255,858
Restricted assets:					
Cash	7,819	-	-	-	7,819
TOTAL ASSETS	\$ 39,527,259	\$ 22,894,809	\$ 3,082,004	\$ 8,148,230	\$ 73,652,302
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 782,801	\$ 440,906	\$ -	\$ 907,091	\$ 2,130,798
Other accrued items	592,285	-	4,906	38,232	635,423
Interfund payables	2,399,433	20,089	351,647	171,390	2,942,559
Unearned revenue	-	-	2,710,039	-	2,710,039
Deposits held	62,819	-	-	-	62,819
TOTAL LIABILITIES	3,837,338	460,995	3,066,592	1,116,713	8,481,638
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	78,045	-	-	-	78,045
Unavailable revenue - Opioid settlement	-	-	-	464,634	464,634
Deferred inflows related to lease receipts	483,176	-	-	-	483,176
Deferred revenue - other	-	-	-	346	346
Deferred revenue - next year's property tax digest	15,272,847	-	-	-	15,272,847
TOTAL DEFERRED INFLOWS OF RESOURCES	15,834,068	-	-	464,980	16,299,048
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	19,671,406	460,995	3,066,592	1,581,693	24,780,686
FUND BALANCES					
Nonspendable:					
Prepaid expenditure	677,941	-	-	-	677,941
Inventories	255,858	-	-	-	255,858
Restricted:					
Impact fee projects	-	-	-	4,540,467	4,540,467
Sales tax referendum projects	-	22,433,814	-	-	22,433,814
Opioid Settlement	-	-	-	91,218	91,218
Judicial programs	-	-	-	371,796	371,796
Public safety programs	76,098	-	-	517,273	593,371
Health and welfare programs	89,727	-	-	-	89,727
Parks and recreation programs	20,128	-	-	-	20,128
Housing and development programs	-	-	-	352,665	352,665
Assigned:					
Capital equipment and infrastructure	-	-	-	693,118	693,118
Subsequent year's budget: appropriation of fund balance	2,098,495	-	-	-	2,098,495
General government programs	-	-	15,412	-	15,412
Unassigned	16,637,606	-	-	-	16,637,606
TOTAL FUND BALANCES	19,855,853	22,433,814	15,412	6,566,537	48,871,616
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 39,527,259	\$ 22,894,809	\$ 3,082,004	\$ 8,148,230	\$ 73,652,302

The accompanying notes are an integral part of this statement.

DAWSON COUNTY, GEORGIA
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE
STATEMENT OF NET POSITION
December 31, 2022

Total Fund Balances for Governmental Funds (page 3) \$ 48,871,616

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

Capital assets used in the governmental activities are not financial resources and therefore are not reported in the funds. 76,619,458

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

Internal service fund net position is: (57,266)

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

Property taxes	78,045	
		78,045

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

Accrued interest	(23,618)	
Compensated absences	(1,892,940)	
Contracts payable	(1,915,000)	
Net pension liability	(1,594,316)	
Net deferred inflows(outflows) - pension expense	(636,247)	
		(6,062,121)

Rounding		(2)
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Total net position of governmental activities (page 1) **\$ 119,449,730**

The accompanying notes are an integral part of this statement.

DAWSON COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2022

	GENERAL	SPLOST	AMERICAN RESCUE PLAN ACT	OTHER NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
REVENUES					
Taxes	\$ 30,860,045	\$ 13,115,440	\$ -	\$ 983,745	\$ 44,959,230
Licenses and permits	1,588,537	-	-	-	1,588,537
Intergovernmental	491,442	153,702	1,309,857	1,942,084	3,897,085
Fines and forfeitures	614,165	-	-	156,280	770,445
Charges for services	2,779,437	-	-	2,173,473	4,952,910
Contributions and donations	96,677	-	-	74,457	171,134
Investment income	144,895	85,424	14,130	30,021	274,470
Miscellaneous	226,635	-	-	-	226,635
TOTAL REVENUES	36,801,833	13,354,566	1,323,987	5,360,060	56,840,446
EXPENDITURES					
Current Expenditures					
General government	5,568,535	17,454	26,670	18,888	5,631,547
Judicial	3,824,492	-	5,488	564,660	4,394,640
Public safety	15,371,993	468,993	1,189,877	1,724,159	18,755,022
Public works	2,066,142	133,954	70,667	650,776	2,921,539
Public health and welfare	337,797	-	6,902	825,706	1,170,405
Recreation and culture	1,907,935	-	3,041	24,998	1,935,974
Housing and development	1,124,456	-	7,212	918,719	2,050,387
Intergovernmental	37,500	2,324,979	-	-	2,362,479
Capital outlay	242,932	2,905,779	-	2,869,882	6,018,593
Debt service					
Principal	285,000	267,813	-	-	552,813
Interest	60,925	7,793	-	-	68,718
TOTAL EXPENDITURES	30,827,707	6,126,765	1,309,857	7,597,788	45,862,117
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	5,974,126	7,227,801	14,130	(2,237,728)	10,978,329
OTHER FINANCING SOURCES (USES)					
Sale of county property	5,000	100,000	-	22,549	127,549
Transfers in	86,610	-	-	1,571,783	1,658,393
Transfers out	(1,626,826)	(31,051)	-	(111,610)	(1,769,487)
TOTAL OTHER FINANCING SOURCES (USES)	(1,535,216)	68,949	-	1,482,722	16,455
NET CHANGE IN FUND BALANCES	4,438,910	7,296,750	14,130	(755,006)	10,994,784
FUND BALANCES, Beginning of year	15,427,783	15,137,064	1,282	7,321,543	37,887,672
CHANGE IN ACCOUNTING PRINCIPLE	(10,840)	-	-	-	(10,840)
FUND BALANCES, Beginning, as restated	15,416,943	15,137,064	1,282	7,321,543	37,876,832
FUND BALANCES, End of year	\$ 19,855,853	\$ 22,433,814	\$ 15,412	\$ 6,566,537	\$ 48,871,616

The accompanying notes are an integral part of this statement.

DAWSON COUNTY, GEORGIA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2022

Net change in fund balances (page 5)		\$ 10,994,784
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.		
Capital outlays	6,018,593	
Depreciation expense	<u>(6,798,060)</u>	(779,467)
In the statement of activities, only the gain/loss on the sale of various equipment is reported, whereas in the governmental funds, the proceeds from the sale increase financial resources. Thus, the change in net position differs from the change in fund balance by the net book value of the equipment sold.		
Net book value of equipment sold	<u>(54,935)</u>	(54,935)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Property taxes	<u>78,045</u>	78,045
Revenues reported in the funds that relate to prior years are not reported as revenue in the statement of activities.		
Property taxes	<u>(65,688)</u>	(65,688)
Under the modified accrual basis of accounting used in the governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the statement of activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available. In addition, interest on long-term debt is not recognized under the modified accrual basis of accounting until due, rather than as it accrues. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, where as these amounts are deferred and amortized in the statement of activities.		
Principal payments on long-term debt	552,813	
Accrued interest payable, current year	(23,618)	
Accrued interest payable, prior year	<u>27,133</u>	556,328
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Compensated absences, current year	(1,892,940)	
Compensated absences, prior year	<u>1,697,188</u>	(195,752)
Internal service funds are used by management to charge the costs of certain activities, such as risk management, employee benefits, and vehicle maintenance, to individual funds.		
The net revenue (expenses) of internal service funds is reported with governmental activities.		(511)
Net pension liability is not available during the current period and therefore is not reported in the funds.		
End of year	(1,594,316)	
Beginning of year	<u>1,846,071</u>	251,755
Changes in the ACCG pension plan actuarial assumptions are reported in deferred outflows and inflows.		
End of year - deferred outflows related to pension	130,340	
Beginning of year - deferred outflows related to pension	(156,676)	
End of year - deferred inflows related to pension	(766,587)	
Beginning of year - deferred inflows related to pension	<u>594,158</u>	(198,765)
Rounding		<u>(2)</u>
Changes in net position of governmental activities (page 2)		<u><u>\$ 10,585,792</u></u>

The accompanying notes are an integral part of this statement.

DAWSON COUNTY, GEORGIA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
December 31, 2022

	BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS			GOVERNMENTAL ACTIVITIES - INTERNAL SERVICE FUND
	SOLID WASTE	NON-MAJOR DCAR GIS	TOTAL	FLEET FUEL AND MAINTENANCE
ASSETS				
Current Assets				
Cash	\$ 185	\$ -	\$ 185	\$ -
Receivables (net of allowance for uncollectibles)	85,431	-	85,431	25,545
Interfund receivables	1,416,677	92,237	1,508,914	-
Prepaid items	-	120	120	-
Inventories	-	-	-	107,348
TOTAL CURRENT ASSETS	1,502,293	92,357	1,594,650	132,893
Noncurrent Assets				
Capital assets				
Capital assets not being depreciated	1,143,908	-	1,143,908	-
Capital assets being depreciated	1,258,757	413,850	1,672,607	1,382,778
Less: accumulated depreciation	(766,745)	(413,850)	(1,180,595)	(150,526)
TOTAL CAPITAL ASSETS (NET OF ACCUMULATED DEPRECIATION)	1,635,920	-	1,635,920	1,232,252
TOTAL NONCURRENT ASSETS	1,635,920	-	1,635,920	1,232,252
TOTAL ASSETS	3,138,213	92,357	3,230,570	1,365,145
LIABILITIES				
Current Liabilities				
Accounts payable	23,723	-	23,723	57,075
Other accrued items	2,964	1,106	4,070	4,527
Interfund payables	-	-	-	53,546
Accrued landfill closure/postclosure	22,000	-	22,000	-
TOTAL CURRENT LIABILITIES	48,687	1,106	49,793	115,148
Long-term Liabilities				
Accrued landfill closure/postclosure	784,611	-	784,611	-
TOTAL LONG-TERM LIABILITIES	784,611	-	784,611	-
TOTAL LIABILITIES	833,298	1,106	834,404	115,148
NET POSITION				
Net investment in capital assets	1,635,920	-	1,635,920	1,232,252
Unrestricted	668,995	91,251	760,246	17,745
TOTAL NET POSITION	\$ 2,304,915	\$ 91,251	2,396,166	\$ 1,249,997
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds			75,011	
Net position of business-type activities			\$ 2,471,177	

The accompanying notes are an integral part of this statement.

DAWSON COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
For the Year Ended December 31, 2022

	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS			GOVERNMENTAL ACTIVITIES - INTERNAL SERVICE FUNDS
	SOLID WASTE	NON-MAJOR DCAR GIS	TOTAL	FLEET FUEL AND MAINTENANCE
OPERATING REVENUES				
Charges for sales and services:				
Map and publication sales	\$ -	\$ 16,197	\$ 16,197	\$ -
Refuse collection	145,845	-	145,845	-
Landfill fees	380,524	-	380,524	-
Recycling and transfer fees	15,441	-	15,441	-
Charges for services-other	-	-	-	275
Charges to other funds	-	-	-	347,942
Total Operating Revenues	541,810	16,197	558,007	348,217
OPERATING EXPENSES				
Salaries and benefits	193,777	62,137	255,914	266,575
Other services and charges	182,924	25,308	208,232	66,667
Insurance premiums	-	-	-	2,147
Depreciation	53,877	-	53,877	44,342
Professional fees	51,953	-	51,953	-
Repairs and maintenance	36,675	-	36,675	-
Total Operating Expenses	519,206	87,445	606,651	379,731
OPERATING INCOME (LOSS)	22,604	(71,248)	(48,644)	(31,514)
NONOPERATING REVENUES (EXPENSES)				
Operating grants	153	-	153	-
Intergovernmental income	-	-	-	1,161
Total Nonoperating Revenues (Expenses)	153	-	153	1,161
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS				
Contributions	22,757	(71,248)	(48,491)	(30,353)
Transfer in	-	-	-	29,821
	31,051	80,043	111,094	-
CHANGE IN NET POSITION	53,808	8,795	62,603	(532)
TOTAL NET POSITION, Beginning of year	2,251,107	82,456	2,333,563	1,250,529
TOTAL NET POSITION, End of year	\$ 2,304,915	\$ 91,251	2,396,166	\$ 1,249,997
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds			(21)	
Change in net position of business-type activities			\$ 62,582	

The accompanying notes are an integral part of this statement.

DAWSON COUNTY, GEORGIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended December 31, 2022

	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS			GOVERNMENTAL ACTIVITIES - INTERNAL SERVICE FUNDS
	SOLID WASTE	NON-MAJOR DCAR GIS	TOTAL	FLEET FUEL AND MAINTENANCE
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers	\$ 459,002	\$ 7,305	\$ 466,307	\$ -
Payments to suppliers	(237,246)	(25,308)	(262,554)	(76,467)
Payments to employees	(194,548)	(62,040)	(256,588)	(265,753)
Internal activity-payments from (to) other funds	-	-	-	341,059
	<u>27,208</u>	<u>(80,043)</u>	<u>(52,835)</u>	<u>(1,161)</u>
Net cash provided by (used in) operating activities				
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES				
Transfers in	-	80,043	80,043	-
Contributions	153	-	153	29,821
	<u>153</u>	<u>80,043</u>	<u>80,196</u>	<u>29,821</u>
Net Cash provided (used) by non-capital financing activities				
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition and construction of capital assets	(58,412)	-	(58,412)	(29,821)
Intergovernmental revenue	-	-	-	1,161
Transfers in-capital	31,051	-	31,051	-
	<u>(27,361)</u>	<u>-</u>	<u>(27,361)</u>	<u>(28,660)</u>
Net cash provided (used) by capital and related financing activities				
Net increase (decrease) in cash and cash equivalents	-	-	-	-
CASH AND CASH EQUIVALENTS, Beginning of year	<u>185</u>	<u>-</u>	<u>185</u>	<u>-</u>
CASH, End of year	<u>\$ 185</u>	<u>\$ -</u>	<u>\$ 185</u>	<u>\$ -</u>

The accompanying notes are an integral part of this statement.

DAWSON COUNTY, GEORGIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended December 31, 2022

(CONTINUED)

	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS			GOVERNMENTAL ACTIVITIES - INTERNAL SERVICE FUNDS
	SOLID WASTE DISPOSAL FACILITY	NON-MAJOR DCAR GIS	TOTAL	FLEET FUEL AND MAINTENANCE
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating income (loss)	\$ 22,604	\$ (71,248)	\$ (48,644)	\$ (31,514)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities				
Depreciation	53,877	-	53,877	44,342
(Increase) decrease in:				
Accounts receivable	8,965	-	8,965	(1,600)
Due from other funds	(91,773)	(8,892)	(100,665)	(5,558)
Inventory	-	-	-	(19,287)
Increase (decrease) in:				
Accounts payable	2,538	-	2,538	23,257
Accrued landfill costs	31,768	-	31,768	-
Other accrued items	(771)	97	(674)	822
Due to other funds	-	-	-	(11,623)
	<u>27,208</u>	<u>(80,043)</u>	<u>(52,835)</u>	<u>(1,161)</u>
Net cash provided by (used in) operating activities	<u>\$ 27,208</u>	<u>\$ (80,043)</u>	<u>\$ (52,835)</u>	<u>\$ (1,161)</u>
SUPPLEMENTAL DISCLOSURE OF NON-CASH ACTIVITIES				
Landfill post-closure estimate adjustment	<u>\$ (50,991)</u>	<u>\$ -</u>	<u>\$ (50,991)</u>	<u>\$ -</u>

The accompanying notes are an integral part of this statement.

**DAWSON COUNTY, GEORGIA
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
December 31, 2022**

	CUSTODIAL FUNDS
ASSETS	
Cash	\$ <u>2,290,028</u>
TOTAL ASSETS	<u>2,290,028</u>
LIABILITIES	
Accounts Payable	<u>1,066,432</u>
TOTAL LIABILITIES	<u>1,066,432</u>
NET POSITION	
Restricted for others	<u>1,223,596</u>
TOTAL NET POSITION	<u><u>\$ 1,223,596</u></u>

The accompanying notes are an integral part of this statement.

DAWSON COUNTY, GEORGIA
STATEMENT OF CHANGES IN NET POSITION
FIDUCIARY FUNDS
For the Year Ended December 31, 2022

	CUSTODIAL FUNDS
ADDITIONS	
Taxes collected for other entities	\$ 51,547,260
Fees collected for other entities	4,331,036
Court individual cases	3,545,786
TOTAL ADDITIONS	59,424,082
DEDUCTIONS	
Payments of taxes to other entities	51,547,260
Payments of fees to other entities	3,733,829
Payments to others	4,428,336
TOTAL DEDUCTIONS	59,709,425
CHANGE IN NET POSITION	(285,343)
TOTAL NET POSITION, Beginning of year	1,508,939
TOTAL NET POSITION, End of year	\$ 1,223,596

The accompanying notes are an integral part of this statement.

DAWSON COUNTY, GEORGIA
COMPONENT UNITS
COMBINING STATEMENT OF NET POSITION
December 31, 2022

	DEVELOPMENT AUTHORITY OF DAWSON COUNTY	INDUSTRIAL BUILDING AUTHORITY OF DAWSON COUNTY	DAWSON COUNTY HEALTH DEPARTMENT	TOTAL
ASSETS				
Cash	\$ 202,768	\$ 167,095	\$ 691,071	\$ 1,060,934
Receivables (net of allowance for uncollectibles)	135,716	-	183,313	319,029
Prepaid items	2,830	2,790	-	5,620
Capital assets:				
Capital assets not being depreciated	-	24,592	-	24,592
Capital assets being depreciated	10,562	4,039	-	14,601
Less: accumulated depreciation	(8,184)	(4,039)	-	(12,223)
Capital assets, net of depreciation	<u>2,378</u>	<u>24,592</u>	<u>-</u>	<u>26,970</u>
TOTAL ASSETS	<u>343,692</u>	<u>194,477</u>	<u>874,384</u>	<u>1,412,553</u>
DEFERRED OUTFLOWS OF RESOURCES				
Pension expense	-	-	254,157	254,157
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>-</u>	<u>-</u>	<u>254,157</u>	<u>254,157</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>343,692</u>	<u>194,477</u>	<u>1,128,541</u>	<u>1,666,710</u>
LIABILITIES				
Accounts payable	137,240	-	21,580	158,820
Noncurrent liabilities:				
Due within one year				
Compensated absences payable	-	-	65,600	65,600
Due in more than one year				
Compensated absences payable	-	-	18,372	18,372
Net pension liability	-	-	306,490	306,490
TOTAL LIABILITIES	<u>137,240</u>	<u>-</u>	<u>412,042</u>	<u>549,282</u>
DEFERRED INFLOWS OF RESOURCES				
Pension expense	-	-	479,961	479,961
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>-</u>	<u>-</u>	<u>479,961</u>	<u>479,961</u>
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>137,240</u>	<u>-</u>	<u>892,003</u>	<u>1,029,243</u>
NET POSITION				
Net investment in capital assets	2,378	24,592	-	26,970
Unrestricted	204,074	169,885	236,538	610,497
TOTAL NET POSITION	<u>\$ 206,452</u>	<u>\$ 194,477</u>	<u>\$ 236,538</u>	<u>\$ 637,467</u>

The accompanying notes are an integral part of this statement.

**DAWSON COUNTY, GEORGIA
 COMPONENT UNITS
 COMBINING STATEMENT OF ACTIVITIES
 For the Year Ended December 31, 2022**

FUNCTIONS/PROGRAMS COMPONENT UNITSPROGRAM REVENUES.....			NET (EXPENSE) AND CHANGES IN NET POSITION....			
	EXPENSES	CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS	DEVELOPMENT AUTHORITY OF DAWSON COUNTY	INDUSTRIAL DEVELOPMENT AUTHORITY OF DAWSON COUNTY	DAWSON COUNTY HEALTH DEPARTMENT	TOTAL
GOVERNMENTAL ACTIVITIES								
Dawson County Health Department	\$ 792,168	\$ 296,916	\$ 590,186	\$ -	\$ -	\$ -	\$ 94,934	94,934
Total Governmental Activities	<u>792,168</u>	<u>296,916</u>	<u>590,186</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>94,934</u>	<u>94,934</u>
BUSINESS-TYPE ACTIVITIES								
Development Authority of Dawson County	511,525	1,500	545,478	-	35,453	-	-	35,453
Industrial Building Authority of Dawson County	4,240	-	-	-	-	(4,240)	-	(4,240)
Total Business-Type Activities	<u>515,765</u>	<u>1,500</u>	<u>545,478</u>	<u>-</u>	<u>35,453</u>	<u>(4,240)</u>	<u>-</u>	<u>31,213</u>
TOTAL COMPONENT UNITS	<u>\$ 1,307,933</u>	<u>\$ 298,416</u>	<u>\$ 1,135,664</u>	<u>\$ -</u>	<u>35,453</u>	<u>(4,240)</u>	<u>94,934</u>	<u>126,147</u>
GENERAL REVENUES								
Unrestricted investment earnings					211	-	-	211
TOTAL GENERAL REVENUES AND TRANSFERS					<u>211</u>	<u>-</u>	<u>-</u>	<u>211</u>
CHANGES IN NET POSITION					35,664	(4,240)	94,934	126,358
NET POSITION, Beginning					170,788	198,717	126,560	496,065
PRIOR PERIOD ADJUSTMENT					<u>-</u>	<u>-</u>	<u>15,044</u>	<u>15,044</u>
NET POSITION, Beginning as restated					<u>170,788</u>	<u>198,717</u>	<u>141,604</u>	<u>511,109</u>
NET POSITION, Ending					<u>\$ 206,452</u>	<u>\$ 194,477</u>	<u>\$ 236,538</u>	<u>\$ 637,467</u>

The accompanying notes are an integral part of this statement.

DAWSON COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

REPORTING ENTITY

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

Discretely Presented Component Units

The Development Authority of Dawson County (Development Authority) is a legally separate entity. The seven-member board is appointed by the Board of Commissioners of Dawson County. There is the potential for financial benefit or burden to the primary government. The Development Authority's purpose is to encourage economic development in Dawson County. The Development Authority's year end is December 31. A copy of the Development Authority of Dawson County's financial statements can be obtained from 44 Commerce Drive, Dawsonville, GA 30534. The Development Authority is presented as a business fund type.

The Industrial Building Authority of Dawson County (Building Authority) is a legally separate entity. The Board of Commissioners of Dawson County appoints the five-member board. There is the potential for financial benefit or burden to the primary government. The purpose of the Building Authority is to acquire and develop property in Dawson County. The Industrial Building Authority's year end is December 31. A copy of the Industrial Building Authority of Dawson County's financial statements can be obtained from 44 Commerce Drive, Dawsonville, GA 30534. The Building Authority is presented as a business fund type.

DAWSON COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

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

GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

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

DAWSON COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers property taxes and other revenues susceptible to accrual are considered available if they are collected within 60 days of the end of the current fiscal period for which they are imposed with the exception of federal and state grant revenue, which has a 12 month availability period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments are recorded only when payment is due.

Property taxes, sales tax, franchise taxes, charges for services, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

Cumulative effect of a change in accounting principle

In 2022, the County implemented GASB Statement No. 87, "Leases" and as a result recognized a change in accounting principle as of January 1, 2022 in order to retroactively report the change to the earliest period reported.

GASB Statement No. 87 enhances the relevance and consistency of information about governments' leasing activities. It establishes requirements for lease accounting based on the principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessor is required to recognize a lease receivable and a deferred inflow of resources. These changes were incorporated in the County's 2022 financial statements and had an effect on the beginning fund balance of the General Fund which decreased governmental net position by (\$10,840).

DAWSON COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

On January 1, 2022, the City restated its financial statements for the fiscal year ended December 31, 2021 to restate the following activity in accordance with GASB Standard 87:

Governmental Activities

General Fund

Net Position, January 1	\$ 15,427,783
To record lease receivables	511,512
To record deferred inflows of resources for lease payments	(522,352)
Restated Net Position, January 1	<u><u>\$ 15,416,943</u></u>

The government reports the following major governmental funds:

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

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

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

The County reports the following major proprietary funds:

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

Additionally, the County reports the following fund types:

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

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

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

DAWSON COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

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

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

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

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

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

ASSETS, LIABILITIES AND NET POSITION OR EQUITY

Deposits and Investments

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

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

DAWSON COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

Receivables and Payables

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

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

Property taxes attach as an enforceable lien on property as of January 1. The taxes for the 2022 digest year were levied on August 4, 2022, billed on September 12, 2022 and payable on December 1, 2022. Interest and penalties are assessed on taxes not paid by this date. The taxes are subject to lien 90 days after the due date. Property taxes levied during 2022 are to fund operations for the County's fiscal year beginning January 1, 2023.

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

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

Inventories and Prepaid Items

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

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

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

Bond Premiums and Discounts

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

DAWSON COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

Restricted Assets

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

Capital Assets

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

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

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the assets constructed. No interest was capitalized during fiscal year 2022.

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

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

DAWSON COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

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

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

DAWSON COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

Compensated Absences

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

Long-term Obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, or proprietary fund type statement of net position.

Pensions

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

Leases

Lessor

The County is a lessor for noncancellable leases of land. The County recognizes a lease receivable and deferred inflow of lease receipts in both the fund level and government-wide financial statements. The County recognizes lease receivables with an initial, individual value of \$50,000 or more.

At the commencement of the lease, the County initially measures the lease receivable of the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of the lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

DAWSON COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

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

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

Fund Equity/Net Position

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

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

- *Nonspendable* - Fund balances are reported as nonspendable when the amounts cannot be spent because they are either (a) not in spendable form (i.e., items that are not expected to be converted to cash like inventories and prepaid items) or (b) legally or contractually required to be maintained intact.
- *Restricted* - Fund balances are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.
- *Committed* - Fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints imposed by formal action of the Board of Commissioners through the adoption of a resolution prior to the end of the fiscal year. In order to modify or rescind the commitment, the Board of Commissioners must adopt another resolution.
- *Assigned* - Fund balances are reported as assigned when amounts are constrained by the County's intent to be used for specific purposes, but are neither restricted nor committed. Through resolution, the Board of Commissioners has authorized the County's Chief Financial Officer to assign fund balances.

DAWSON COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

- *Unassigned* - Fund balances are reported as unassigned as the residual amount when the balances do not meet any of the above criterion. The County reports positive unassigned fund balance only in the general fund. Negative unassigned fund balances may be reported in all other governmental funds.

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

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

Net Investment in Capital Assets

The "net investment in capital assets" reported on the government-wide statement of net position as of December 31, 2022, are as follows:

	<u>Governmental Activities</u>	<u>Business-type Activities</u>
Net investment in capital assets:		
Cost of capital assets	\$ 197,158,665	\$ 2,816,515
Less accumulated depreciation	<u>(120,539,207)</u>	<u>(1,180,595)</u>
Book value	76,619,458	1,635,920
Less capital related debt	(1,915,000)	-
Less accounts payable related to construction	<u>(165,935)</u>	-
Total net investment in capital assets	<u>\$ 74,538,523</u>	<u>\$ 1,635,920</u>

Management Estimates

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

DAWSON COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

NOTE 2 - FUND BALANCE/NET POSITION

The government-wide statement of net position reports \$28,493,185 of restricted net position, of which \$23,073,388 is restricted by enabling legislation.

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

Restricted:

General Fund

<i>Public Safety programs</i> - For funds restricted for sheriff facilities and equipment.	\$ 76,098
<i>Health and Welfare programs</i> - For funds restricted for the Senior Center.	89,727
<i>Parks and Recreation programs</i> - For funds restricted for recreation facilities and equipment.	20,128
Total Restricted General Fund	<u>185,953</u>

SPLOST Fund

<i>Capital outlay projects</i> - For funds received from the imposition of the Special Purpose Local Option Sales Tax (SPLOST) restricted by the voter approved referendum.	<u>22,433,814</u>
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DAWSON COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

Nonmajor Capital Projects Funds

Impact Fee projects -

Impact Fee Fund - For funds received from impact fees that have not been spent.	<u>4,540,467</u>
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Nonmajor Special Revenue Funds

Opioid Settlement -

Multiple Grants Fund - To account for funds received from the national opioid settlement.	91,218
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Judicial Programs -

District Attorney Seizure Fund - To account for 10% collected of all funds subject to forfeiture laws as specified.	6,839
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Victims Rights and Assistance Fund - To account for funds collected from fines and forfeitures to be used for assisting victims of crime.	35,017
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Law Library Fund - To account for funds collected from fines and forfeitures to be used for the operation of the Law Library.	42,173
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Multiple Grants Fund - To account for funds received from grants restricted by grantors for various judicial programs.	235,330
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Drug Abuse Treatment and Education Fund - To account for funds collected from fines and forfeitures to be used to create and maintain drug education programs.	<u>52,437</u>
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Restricted for Judicial programs	<u>371,796</u>
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Public Safety programs -

Emergency E911 Telephone Services Fund - To account for funds to operate the E911 center as restricted by the OCGA-46-5.	127,005
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Jail Fund - To account for funds collected from fines and forfeitures to be used for maintenance of the County Jail.	231,846
--	---------

Inmate Welfare Fund - To account for funds legally restricted for the benefit of detainees in the County Jail.	77,716
--	--------

Sheriff Seizure Fund - To account for funds seized in acts of violation of specific laws to be used to fund victim-witness assistance programs.	16,746
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Restricted Programs Fund - To account for funds collected from fines and forfeitures to be used for drug abuse, treatment and education programs, and victims assistance programs.	<u>63,960</u>
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Restricted for Public Safety programs	<u>517,273</u>
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Housing and Development programs -

Restricted Programs Fund - To account for funds received from Family Connections which are used to support mental wellness and family stability in Dawson County.	149,658
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Hotel/Motel Tax Fund - To account for funds received from Hotel/Motel tax collections which are used to support tourism in Dawson County.	<u>203,007</u>
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Restricted for Housing and Development programs	<u>352,665</u>
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Total Restricted Nonmajor Special Revenue Funds	<u>1,332,952</u>
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Total Restricted Fund Balance	<u><u>\$ 28,493,186</u></u>
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DAWSON COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

Assigned:

General Fund

Appropriated as a resource in next year's budget.	\$ 2,098,495
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American Rescue Plan Act Fund

For general government programs.	15,412
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Nonmajor Capital Projects Funds

State Road Fund - For road infrastructure & maintenance.	693,118
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Total Assigned Fund Balance	<u><u>\$ 2,807,025</u></u>
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NOTE 3 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

BUDGETARY INFORMATION

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

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

In the spring (May to June) of each year, all agencies of the County submit requests for appropriation to the Accounting and Budget Manager so that a budget may be prepared. The budget is prepared by fund, function, activity, and line item, and includes information on the past year, current year estimates, and requested appropriations for the next fiscal year.

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

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

DAWSON COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

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

DEFICIT NET POSITION

There are no funds with deficits.

NOTE 4 - DEPOSITS AND INVESTMENTS

PRIMARY GOVERNMENT

Custodial Credit Risk - Deposits

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

As of December 31, 2022, these deposits were fully insured and collateralized.

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

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

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

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

DAWSON COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

As of December 31, 2022, the County had the following investments:

Investment Type:	Fair Value	Less Than 1/ FMV Level 1	Rating (1)
Money Market	\$ 3,332,477	\$ 3,332,477	N/A
Total Debt Securities	<u>\$ 3,332,477</u>	<u>\$ 3,332,477</u>	
Maximum Investment		100.00 %	
1. Standard & Poors			

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

As of December 31, 2022, the only assets that are measured at fair value on a recurring basis in periods subsequent to initial recognition are investments. Such investments are classified within Level 1 of the valuation hierarchy.

Cash per financial statements (page 1)	
Cash	\$ 62,163,658
Restricted cash	7,819
Cash held by Fiduciary Funds (page 11)	<u>2,290,028</u>
Deposits	<u>\$ 64,461,505</u>
Investments per financial statements	
Investments	<u>\$ 3,332,477</u>
Investments as listed above	<u>\$ 3,332,477</u>

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

DAWSON COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

Interest Rate Risk

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

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

Credit Risk

State statutes authorize the County to invest in obligations of the U.S. Treasury (100%) and of its agencies and instrumentalities (80%); bonds or certificates of indebtedness of this state and of its agencies and instrumentalities (25%); certificates of deposits of banks insured by FDIC (75%); prime bankers' acceptance (10%); the State of Georgia Local Government Investment Pool (100%); repurchase agreements (25%); bonds, debentures, notes or other evidence of indebtedness of any solvent corporation subject to certain conditions (0%). Dawson County has an investment policy that prohibits the use of derivatives as an investment. They limit the amount that may be invested in certain types of investments. At December 31, 2022, the percentages are shown above.

Concentration of Credit Risk

Dawson County places limits on the amount it may invest in any one issuer as follows: Repurchase agreements - 10%; certificate of deposits - 35%; prime bankers acceptances - 10%.

Custodial Credit Risk - Investments

For an investment, this is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The County has a policy of placing investments with qualified financial institutions. As of December 31, 2022, all investments are adequately secured with insurance.

DAWSON COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

NOTE 5 - RECEIVABLES

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

Governmental Activities:	General Fund	SPLOST	Nonmajor Governmental Funds	Internal Service Funds
Receivables:				
Taxes	\$ 1,002,730	\$ 1,419,779	\$ -	\$ -
Accounts	3,827,225	-	631,936	1,600
Intergovernmental	<u>93,743</u>	<u>-</u>	<u>370,366</u>	<u>23,945</u>
Total Gross Receivables	4,923,698	1,419,779	1,002,302	25,545
Less: Allowance for Uncollectibles	<u>(2,068,388)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Net Receivables	<u><u>\$ 2,855,310</u></u>	<u><u>\$ 1,419,779</u></u>	<u><u>\$ 1,002,302</u></u>	<u><u>\$ 25,545</u></u>

Property taxes receivable at December 31, 2022, consist of the following:

<u>DIGEST YEAR</u>	<u>GENERAL FUND</u>
2023	\$ 18,150
2022	906,402
2021	56,152
2020	6,452
2019	4,761
2018	3,485
2017	1,701
2016	2,347
2015	1,063
2014	1,295
2013 and prior	922
Total	<u><u>\$ 1,002,730</u></u>

(1) 2023 only consists of taxes due on mobile homes. Taxes on real and personal property are not levied until after fiscal year end. Therefore, they are not included.

(2) General fund amounts include interest, penalties, and other costs assessed up to December 31, 2022.

DAWSON COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

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

		Solid Waste Disposal Facility
Business-type Activities:		
Receivables:		
Accounts	\$	85,431
Total Gross Receivables		85,431
Less: Allowance for Uncollectibles		-
Total Net Receivables	\$	85,431

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

	Unavailable	Unearned
Delinquent property taxes receivable (General Fund)	\$ 78,045	\$ -
Property taxes collected for next fiscal year (General Fund)	-	15,272,847
Lease Receipts (General Fund)	483,176	-
Grant proceeds prior to meeting all eligibility requirements (American Rescue Plan Act Fund)	-	2,710,039
Opioid Settlement not received (Multiple Grants Fund)	464,634	-
Deferred prepaid transit fees (Multiple Grants Fund)	-	346
Total unavailable/unearned revenue for governmental funds	\$ 1,025,855	\$ 17,983,232

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

	Development Authority	Health Department
Receivables:		
Accounts	\$ 135,716	\$ 183,313
Intergovernmental	-	-
Total Gross Receivables	135,716	183,313
Less: Allowance for Uncollectibles	-	-
Total Net Receivables	\$ 135,716	\$ 183,313

DAWSON COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

LEASE RECEIVABLES

The County implemented GASB 87, "Leases" in 2022 and as a result had a change in accounting principle in the net lease receivables of \$10,840 for the governmental activities net position to retroactively report the change to the earliest period reported.

On October 1, 2020, the County modified a thirty year lease agreement with Etowah Valley Sporting Clays Park, LLC for the lease of buildings. Based on this agreement, the County is receiving monthly variable payments through April of 2035. There are no additional renewal options included with this lease agreement.

The County is reporting leases receivable of \$450,153 at December 31, 2022. For 2022, the Authority reported lease revenue of \$32,451 and interest revenue of \$1,892 related to lease payments received. These leases are summarized as follows:

<u>Lease</u>	<u>Lease</u> <u>Receivable</u>	<u>Deferred</u> <u>Inflows related</u> <u>to lease</u> <u>receipts</u>	<u>Lease</u> <u>Revenue</u>	<u>Lease</u> <u>Interest</u> <u>Revenue</u>
Etowah Valley Sporting Clays Park, LLC	\$ 469,494	\$ 400,225	\$ 32,451	\$ 1,892
Total	<u>\$ 469,494</u>	<u>\$ 400,225</u>	<u>\$ 32,451</u>	<u>\$ 1,892</u>

DAWSON COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

NOTE 6 - CAPITAL ASSETS

PRIMARY GOVERNMENT

Capital asset activity for governmental activities the year ended December 31, 2022, was as follows:

Governmental Activities:	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Transfers</u>	<u>Ending Balance</u>
Non-Depreciable Assets:					
Infrastructure land and improvements	\$ 14,092,512	\$ 33,450	\$ -	\$ -	\$ 14,125,962
Construction in progress	<u>61,713</u>	<u>3,281,746</u>	<u>-</u>	<u>(1,480,140)</u>	<u>1,863,319</u>
Total non-depreciable capital assets	<u>14,154,225</u>	<u>3,315,196</u>	<u>-</u>	<u>(1,480,140)</u>	<u>15,989,281</u>
Depreciable Assets:					
Buildings and improvements	61,585,515	262,147	-	1,480,140	63,327,802
Machinery and equipment	14,001,230	287,162	(126,500)	-	14,161,892
Furniture and fixtures	1,266,842	-	-	-	1,266,842
Vehicles	12,845,172	2,032,081	(182,528)	29,821	14,724,546
Infrastructure	<u>87,566,294</u>	<u>122,008</u>	<u>-</u>	<u>-</u>	<u>87,688,302</u>
Total depreciable capital assets	<u>177,265,053</u>	<u>2,703,398</u>	<u>(309,028)</u>	<u>1,509,961</u>	<u>181,169,384</u>
Less Accumulated Depreciation for:					
Buildings and improvements	(18,950,597)	(1,763,711)	-	-	(20,714,308)
Machinery and equipment	(11,553,906)	(840,111)	71,565	-	(12,322,452)
Furniture and fixtures	(1,266,841)	-	-	-	(1,266,841)
Vehicles	(8,528,844)	(1,647,482)	182,528	-	(9,993,798)
Infrastructure	<u>(73,650,710)</u>	<u>(2,591,098)</u>	<u>-</u>	<u>-</u>	<u>(76,241,808)</u>
Total accumulated depreciation	<u>(113,950,898)</u>	<u>(6,842,402)</u>	<u>254,093</u>	<u>-</u>	<u>(120,539,207)</u>
Total depreciable capital assets, net	<u>63,314,155</u>	<u>(4,139,004)</u>	<u>(54,935)</u>	<u>1,509,961</u>	<u>60,630,177</u>
 Governmental activities capital assets, net	 <u>\$ 77,468,380</u>	 <u>\$ (823,808)</u>	 <u>\$ (54,935)</u>	 <u>\$ 29,821</u>	 <u>\$ 76,619,458</u>

Additions to governmental activities capital assets for fiscal year ending December 31, 2022 consist of the following:

Capital Outlay	\$ 6,018,594
Total	<u>\$ 6,018,594</u>
 Non-depreciable capital assets additions	 \$ 3,315,196
Depreciable capital assets additions	<u>2,703,398</u>
Total	<u>\$ 6,018,594</u>

DAWSON COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

Capital asset activity for business-type activities the year ended December 31, 2022, was as follows:

Business-type Activities:	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Transfers</u>	<u>Ending Balance</u>
Non-Depreciable Assets:					
Land and improvements	\$ 1,122,008	\$ -	\$ -	\$ -	\$ 1,122,008
Construction in progress	7,700	14,200	-	-	21,900
Total non-depreciable capital assets	<u>1,129,708</u>	<u>14,200</u>	<u>-</u>	<u>-</u>	<u>1,143,908</u>
Depreciable Assets:					
Buildings and improvements	716,969	-	-	-	716,969
Machinery and equipment	870,976	13,161	-	-	884,137
Vehicles	160,807	31,051	(120,357)	-	71,501
Total depreciable capital assets	<u>1,748,752</u>	<u>44,212</u>	<u>(120,357)</u>	<u>-</u>	<u>1,672,607</u>
Less Accumulated Depreciation for:					
Buildings	(313,293)	(17,140)	-	-	(330,433)
Machinery and equipment	(772,975)	(36,329)	-	-	(809,304)
Vehicles	(160,807)	(408)	120,357	-	(40,858)
Total accumulated depreciation	<u>(1,247,075)</u>	<u>(53,877)</u>	<u>120,357</u>	<u>-</u>	<u>(1,180,595)</u>
Total depreciable capital assets, net	<u>501,677</u>	<u>(9,665)</u>	<u>-</u>	<u>-</u>	<u>492,012</u>
Business-type activities capital assets, net	<u>\$ 1,631,385</u>	<u>\$ 4,535</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,635,920</u>

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

Governmental Activities:	
General Government	\$ 941,077
Judicial	9,317
Public Safety	2,332,542
Public Works	2,873,667
Public Health and Welfare	113,632
Recreation and Culture	501,632
Housing and Development	26,193
Internal Service Fund	<u>44,342</u>
Total depreciation expense-governmental activities	<u>\$ 6,842,402</u>
Business-type Activities:	
Solid Waste	<u>\$ 53,877</u>
Total depreciation expense-business-type activities	<u>\$ 53,877</u>

DAWSON COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

The County has authorized construction projects. The remaining costs are split between the portion of the contracts that have been entered into for which the work had not been done prior to December 31, 2022, and the remainder of the authorized project expenditure for which contracts have not been entered into as of year end.

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

	<u>Project Authorization</u>	<u>Expended To Date</u>	<u>Contracts in Progress</u>	<u>Authorized Not Obligated</u>	<u>Source</u>
Governmental Activities:					
Security System Upgrades	\$ 2,882,500	\$ 1,333,785	\$ -	\$ 1,548,715	SPLOST VI/Capital Projects
EOC Building	4,200	4,200	-	-	SPLOST VII
Public Health Building	4,100	4,100	-	-	SPLOST VI/Capital Projects
Technology Upgrade	68,756	1,917	-	66,839	SPLOST VI/Capital Projects
Assembly Room Upgrade	99,742	65,346	-	34,396	SPLOST VI/Capital Projects
Canoe Ramp	205,000	96,500	-	108,500	SPLOST VI
RCP	279,779	279,779	-	-	SPLOST VI & Impact Fees
Radio Systems	77,692	77,692	-	-	SPLOST VI
	<u>\$ 3,621,769</u>	<u>\$ 1,863,319</u>	<u>\$ -</u>	<u>\$ 1,758,450</u>	
Business-type Activities:					
Recycling	\$ 350,000	\$ 14,200	\$ -	\$ 335,800	Solid Waste Enterprise
Landfill Gas Reconstruction	25,000	7,700	7,300	10,000	Solid Waste Enterprise
Water and Sewerage Projects	<u>\$ 375,000</u>	<u>\$ 21,900</u>	<u>\$ 7,300</u>	<u>\$ 345,800</u>	

DAWSON COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

DISCRETELY PRESENTED COMPONENT UNITS

Activity for the *Development Authority* for the year ended December 31, 2022, was as follows:

	Beginning Balance	Additions	Retirements	Ending Balance
Business-Type Activities:				
Depreciable Assets:				
Furniture and equipment	\$ 10,562	\$ -	\$ -	\$ 10,562
Total depreciable capital assets	<u>10,562</u>	<u>-</u>	<u>-</u>	<u>10,562</u>
Less Accumulated Depreciation for:				
Furniture and equipment	(7,536)	(648)	-	(8,184)
Total accumulated depreciation	<u>(7,536)</u>	<u>(648)</u>	<u>-</u>	<u>(8,184)</u>
Total depreciable capital assets, net	<u>3,026</u>	<u>-</u>	<u>-</u>	<u>2,378</u>
Capital Assets, net	<u>\$ 3,026</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,378</u>

Activity for the *Industrial Building Authority* for the year ended December 31, 2022, was as follows:

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

DAWSON COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

NOTE 7 - LONG-TERM LIABILITIES

Long-term liability activity for the year ended December 31, 2022, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>	<u>Due After One Year</u>
Governmental Activities:						
Contracts Payable	\$ 2,200,000	\$ -	\$ (285,000)	\$ 1,915,000	\$ 290,000	\$ 1,625,000
Finance purchases payable	267,812	-	(267,812)	-	-	-
Net pension liability	1,846,071	-	(251,755)	1,594,316	-	1,594,316
Compensated absences	1,697,188	195,752	-	1,892,940	1,414,784	478,156
Governmental activities long-term liabilities	<u>\$ 6,011,071</u>	<u>\$ 195,752</u>	<u>\$ (804,567)</u>	<u>\$ 5,402,256</u>	<u>\$ 1,704,784</u>	<u>\$ 3,697,472</u>
Business-type Activities:						
Landfill closure/postclosure	\$ 774,843	\$ 31,768	\$ -	\$ 806,611	\$ 22,000	\$ 784,611
Business-type activities long-term liabilities	<u>\$ 774,843</u>	<u>\$ 31,768</u>	<u>\$ -</u>	<u>\$ 806,611</u>	<u>\$ 22,000</u>	<u>\$ 784,611</u>
Total primary government long-term liabilities	<u>\$ 6,785,914</u>	<u>\$ 227,520</u>	<u>\$ (804,567)</u>	<u>\$ 6,208,867</u>	<u>\$ 1,726,784</u>	<u>\$ 4,482,083</u>

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

GOVERNMENTAL ACTIVITIES

Contracts Payable

The County entered into an intergovernmental agreement with the Etowah Water and Sewer Authority (Authority) to assist the payment of the Etowah Water and Sewer Authority Revenue Bonds, series 2002. The County agreed to pay \$5,630,000 of the total bond issue, and Etowah Water and Sewer Authority agreed to pay the remaining \$2,965,000. The County also agreed to pay to the Authority amounts sufficient to enable the Authority to pay the debt service on the Series 2002 bonds. The bonds are issued as a combination of serial and term bonds with interest rates from 2% to 5.375% maturing from March 1, 2003 through March 1, 2027. The purpose of the bonds is to finance the improvements to the water and sewer system and refunding the outstanding bonds to the Authority.

During 2011, a partial refunding of the revenue bonds resulted in a defeasance. On May 1, 2012, the Authority issued \$2,930,000 in Revenue Refunding Bonds, Series 2012, with interest rates of 2.96%. The Series 2012 bonds were issued to advance refund the \$2,880,000 of outstanding Series 2002 Bonds. The outstanding balance of this debt at December 31, 2022 is \$1,915,000.

DAWSON COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

The annual requirements to amortize contract payables outstanding as of December 31, 2022, are as follows:

December 31,	Principal	Interest	Total
2023	\$ 290,000	\$ 52,392	\$ 342,392
2024	295,000	43,734	338,734
2025	310,000	34,780	344,780
2026	315,000	25,530	340,530
2027	705,000	10,434	715,434
	<u>\$ 1,915,000</u>	<u>\$ 166,870</u>	<u>\$ 2,081,870</u>

COMPONENT UNITS

Activity for the *Health Department* for the year ended December 31, 2022, was as follows:

Governmental activities	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year	Due After One Year
Compensated absences	\$ 93,594	\$ 55,976	\$ (65,598)	\$ 83,972	\$ 65,600	\$ 18,372
Net pension liability	565,984	-	(259,494)	306,490	-	306,490
Net OPEB liability	55,674	-	(55,674)	-	-	-
Total Governmental activities	<u>\$ 715,252</u>	<u>\$ 55,976</u>	<u>\$ (380,766)</u>	<u>\$ 390,462</u>	<u>\$ 65,600</u>	<u>\$ 324,862</u>

NOTE 8 - INTERFUND BALANCES AND ACTIVITY

The composition of interfund balances as of December 31, 2022, is as follows:

Due To	Due From					Total
	General Fund	SPLOST	American Rescue Plan Act	Other Nonmajor Governmental Funds	Internal Service Fund	
General Fund	\$ -	\$ 20,089	\$ 351,647	\$ 171,390	\$ 53,546	\$ 596,672
Other Nonmajor						
Governmental Funds	890,519	-	-	-	-	890,519
Solid Waste Fund	1,416,677	-	-	-	-	1,416,677
DCAR GIS Fund	92,237	-	-	-	-	92,237
Total	<u>\$ 2,399,433</u>	<u>\$ 20,089</u>	<u>\$ 351,647</u>	<u>\$ 171,390</u>	<u>\$ 53,546</u>	<u>\$ 2,996,105</u>

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

DAWSON COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

Interfund transfers as of the year ended December 31, 2022, are as follows:

	Transfers In				Total Transfers Out
	General Fund	Other Nonmajor Governmental Funds	Solid Waste Fund	DCAR GIS Fund	
<u>Transfers Out</u>					
General Fund	\$ -	\$ 1,546,783	\$ -	\$ 80,043	\$ 1,626,826
SPLOST	-	-	31,051	-	31,051
Other Nonmajor Governmental Funds	86,610	25,000	-	-	111,610
Total - Transfers in	\$ 86,610	\$ 1,571,783	\$ 31,051	\$ 80,043	\$ 1,769,487

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

NOTE 9 - RETIREMENT PLANS

DEFINED BENEFIT PENSION PLAN

Plan Description

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

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

DAWSON COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

All full-time County employees were eligible to participate in the Plan after completing three years of service and having reached their 21st birthday. Benefits are based on years of credited service, equal to one year of full-time employment. Benefits vest evenly over five years of service. Participants become eligible to retire after the age of 60 with at least ten years of service and three years of plan participation.

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

Participant counts as of January 1, 2021, (the preceding year actuarial valuation date) and covered compensation (base on covered earnings for the preceding year) are shown below:

Retirees, beneficiaries and disabled participants receiving benefits	63
Terminated plan participants entitled to but not yet receiving benefits	105
Active employees participating in the Plan	41
Total number of Plan participants	209
Covered compensation for active participants	\$ 2,518,099
Contributions as a percentage of its covered-employee payroll	7.28%

Contributions

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

Net Pension Liability

The County's net pension liability was measured as of December 31, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2021.

The total pension liability as of the January 1, 2021 valuation was determined by an actuarial valuation using the following actuarial assumptions, applied to all periods included in the measurement:

DAWSON COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

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

Mortality rates were based on the Pub-2010 Amount weighted Mortality Table with a blend of 50% of the General Employees Table and 50% of the Public Safety Employees with a Scale AA to 2021 for Males and Females.

The actuarial assumptions used in the January 1, 2021 valuation were based on the results of an actuarial experience study dated February, 2019.

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

Asset Class	Target Allocation	Long-term expected real rate of return*
US Fixed income	30.00%	3.90%
US Equity Large Core	30.00	7.70
International Core	15.00	8.30
SMid Cap Core	10.00	7.80
Private Real Estate	5.00	8.10
Global Core	5.00	8.30
US Equity Core	5.00	7.70
TOTAL	100.00%	

* Rates shown are net of inflation

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

DAWSON COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

Change in the Net Pension Liability

	<u>Pension</u> <u>Liability</u>	<u>Fiduciary Net</u> <u>Position</u>	<u>Net Pension</u> <u>Liability</u>
Balances at December 31, 2021	\$ 8,955,295	\$ 7,109,224	\$ 1,846,071
Changes for the year:			
Service cost	68,253	-	68,253
Interest	614,318	-	614,318
Difference between expected and actual experience	267,137	-	267,137
Contribution-employer	-	117,988	(117,988)
Contribution-employee	-	50,549	(50,549)
Net investment income	-	1,096,127	(1,096,127)
Assumption Change	1,780	-	1,780
Benefit payments	(358,664)	(358,664)	-
Administrative expense	-	(28,843)	28,843
Other charges	-	(32,578)	32,578
Net changes	<u>592,824</u>	<u>844,579</u>	<u>(251,755)</u>
Balances at December 31, 2022 *	<u>\$ 9,548,119</u>	<u>\$ 7,953,803</u>	<u>\$ 1,594,316</u>

* Measurement date December 31, 2021

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

	<u>1 % Decrease</u> <u>(6.00%)</u>	<u>Current Discount</u> <u>Rate (7.00%)</u>	<u>1% Increase</u> <u>(8.00%)</u>
County's net pension liability	<u>\$ 2,832,318</u>	<u>\$ 1,594,316</u>	<u>\$ 558,528</u>

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

DAWSON COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

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

For the year ended December 31, 2022, the County recognized pension expense of \$1,482,917. At December 31, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of assumptions	\$ 593	\$ -
Net difference between projected and actual earnings on pension plan investments	-	(766,587)
County contributions subsequent to the measurement date	129,747	-
TOTAL	\$ 130,340	\$ (766,587)

County contributions of \$129,747 subsequent to the measurement date are reported as deferred outflows of resources and will be recognized as a reduction of the net pension liability in the fiscal year ending December 31, 2023.

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

Year Ended December 31,			
2023	\$	(261,307)	
2024		(194,824)	
2025		(194,825)	
2026		(115,038)	
2027		-	
Thereafter		-	
		\$ (765,994)	

DEFINED CONTRIBUTION PLAN

Plan Description

Effective January 1, 2007, the County, by resolution, adopted the ACCG 401(a) Defined Contribution Plan for employees of Dawson County. This plan is administered by GEBCorp. Employees are immediately vested in the plan once contributions are made. The County matches 100% of employee voluntary contributions up to 5% of salary.

DAWSON COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

Funding Policy

Contributions totaling \$981,276 (\$411,607 employer and \$569,669 employee) were made in accordance with the Plan A guidelines and the designations by County Employees.

NOTE 10 - RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. During 2022, 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.

OTHER

The County is a member of the Association of the County Commissioners of Georgia Interlocal Risk Management Agency (IRMA). IRMA is a group self-insurance fund covering general liability, automobile damage and theft, fire damage, and employee dishonesty for Georgia County Governments. IRMA pays losses up to \$50,000 per individual claim for Law Enforcement and Errors and Omission, and \$25,000 per individual claim for all other types. However, excess losses, if any, are covered by reinsurance and would be paid by the reinsurer.

The members of IRMA are assessable if the losses that IRMA must pay exceed the assets of the pool. At December 31, 2022, there was not need for such assessment.

WORKERS' COMPENSATION

ACCG Group Self-Insurance Workers' Compensation Fund

The County participates in the Association County Commissioners of Georgia (ACCG) Group Self-Insurance Workers' Compensation Fund (GSIWCF), a self-insured pool cooperative arrangement 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, 2022, there was no need for such an assessment. Therefore, no liability for this has been included in the amounts below.

DAWSON COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

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

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

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

Summary of insurance coverage at the year ended December 31, 2022, was as follows:

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

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

NOTE 11 - CONTINGENT LIABILITIES AND COMMITMENTS

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

DAWSON COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

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

NOTE 12 - LANDFILL CLOSURE AND POSTCLOSURE CARE COST

State and federal laws and regulations require the County to place a final cover on a landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. The County recognizes a portion of the closure and postclosure care costs in each operating period even though actual payouts will not occur until the landfill is closed. The amount recognized each year is based on the landfill capacity used as of the balance sheet date.

As of December 31, 2022, the County has recorded a liability for the Burt Creek Landfill of \$806,611, which represents the estimated closure and postclosure costs based on 100% of landfill capacity used to date. All estimated liability for these costs has been recognized since the landfill is no longer used. The landfill was officially closed February 7, 2002. These amounts are based on what it would cost to perform all closure and postclosure in 2022. Actual cost may be higher due to inflation, changes in technology, or changes in regulations.

The County is also required to demonstrate financial assurance that the closure and postclosure care cost can be paid in the future. The County has fulfilled this requirement for the period ended December 31, 2022, based on requirements issued by the Environmental Protection Agency.

NOTE 13 - CERTAIN SIGNIFICANT ESTIMATES

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

The estimate for the closure/postclosure costs of the County's Burt Creek Landfill qualifies as a significant estimate. Dawson County's Engineering Department has estimated the remaining closure, remediation, and the thirty year post closure monitoring cost to be \$806,611. The County has accrued the difference between the estimated liability this year and the amount accrued as of the end of the previous year as an operating expense in the current year.

DAWSON COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

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

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

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

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

NOTE 14 - GEORGIA MOUNTAINS REGIONAL COMMISSION

Under Georgia law, the County, in conjunction with other cities and counties in the area are members of the Georgia Mountains Regional Commission (GMRC) and is required to pay annual dues thereto. During its year ended December 31, 2022, the County paid \$26,374 in such dues. Membership in GMRC is required by the official Code of Georgia Annotated (OCGA) Section 50-8-34 which provides for the organizational structure of the GMRC in Georgia.

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

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

NOTE 15 - HOTEL/MOTEL TAX

During the year ended December 31, 2022, the County collected \$983,745 of which \$393,498 was required to be spent to promote tourism, conventions, and trade shows. The County actually spent \$788,457. This was 200% of the tax receipts to be expended for these purposes under OCGA 48-13-51. The County complied with the requirements of this law.

DAWSON COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

NOTE 16 - CONDUIT DEBT OBLIGATIONS

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

As of December 31, 2022, the amount of industrial revenue bonds issued on behalf of private-sector entities outstanding was \$35,000,000.

In 2016, the Authority entered into a contract with the Kroger Company to issue \$23,000,000 of Series 2015 Economic Development bonds which mature December 1, 2026 and bear interest at a rate of 6.00%. The bonds are payable solely from payments received from a contract with the Kroger Company. The amount of Series 2015 debt outstanding at December 31, 2022 is \$23,000,000.

In 2021, the Authority entered into a contract with the Peaks of Dawsonville to issue \$10,000,000 of Series 2021 Economic Development bonds which mature October 1, 2023 and bear interest at a rate of 0.28%. The bonds are payable solely from payments received from a contract with the Peaks of Dawsonville. The amount of Series 2021 debt outstanding at December 31, 2022 is \$10,000,000.

In 2022, the Authority entered into a supplemental bond with the Peaks of Dawsonville to issue an additional \$2,000,000 of Series 2021 Economic Development bonds which mature October 1, 2023 and bear interest at a rate of 0.28%. The bonds are payable solely from payments received from a contract with the Peaks of Dawsonville. The amount of Series 2021 debt outstanding at December 31, 2022 is \$2,000,000.

DAWSON COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

NOTE 17 - TAX ABATEMENTS

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

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

For the fiscal year ended December 31, 2022, the County abated property taxes totaling \$93,978, 60% abated for the purpose: Grocery Store and Retail Center.

NOTE 19 - COVID-19 RELIEF

In March 2020, the World Health Organization declared the outbreak of a novel coronavirus (COVID-19) as a "Public Health Emergency of International Concern," which continues to spread throughout the world and has adversely impacted global commercial activity and contributed to significant declines and volatility in financial markets.

On March 11, 2021 the American Rescue Plan Act of 2021, ("ARPA") was enacted. The County received \$5,071,173 as of December 31, 2022. These funds are to be used for expenditures related to recovery from the COVID-19 pandemic as outlined by the United States Department of Treasury. During the current year, the County recognized \$1,259,857 as revenue and \$2,710,039 as unearned revenue. See Note 5 for more information about unearned revenue.

Required Supplementary Information

DAWSON COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE NET PENSION LIABILITY -
ACCG DAWSON COUNTY DEFINED BENEFIT PLAN
For the Year Ended December 31, 2022
"Unaudited"

<u>For the Year Ended December 31,</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Net pension liability	\$1,594,316	\$1,594,316	\$1,053,160	\$1,161,326	\$ 276,166	\$ 797,143	\$ 669,483	\$ 264,576
Covered payroll	\$2,518,099	\$2,924,532	\$2,909,037	\$3,441,061	\$2,624,916	\$2,973,803	\$3,248,961	\$3,371,231
Net pension liability as a percentage of its covered payroll	63.31%	54.52%	36.20%	33.75%	10.52%	26.81%	20.61%	7.85%
Total pension liability	\$9,548,119	\$8,955,295	\$7,513,036	\$6,712,250	\$6,281,077	\$6,018,442	\$5,535,171	\$5,053,380
Fiduciary net position	\$7,953,803	\$7,109,259	\$6,459,876	\$5,550,924	\$6,004,911	\$5,221,299	\$4,865,688	\$4,788,804
Plan fiduciary net position as a percentage of the total pension liability	83.30%	79.40%	86.00%	82.70%	95.60%	86.75%	87.90%	94.76%

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

DAWSON COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CONTRIBUTIONS -
ACCG DAWSON COUNTY DEFINED BENEFIT PLAN
For the Year Ended December 31, 2022
"Unaudited"

<u>For the Year Ended December 31,</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contribution	\$ 88,094	\$ 86,421	\$ 101,714	\$ 108,387	\$ 79,743	\$ 169,562	\$ 200,831	\$ 238,267
Contributions in relation to the contractually required contribution	129,747	117,988	125,028	125,651	181,461	210,003	231,194	238,267
Contribution deficiency (excess)	<u>\$ (41,653)</u>	<u>\$ (31,567)</u>	<u>\$ (23,314)</u>	<u>\$ (17,264)</u>	<u>\$ (101,718)</u>	<u>\$ (40,441)</u>	<u>\$ (30,363)</u>	<u>\$ -</u>
County's covered payroll	\$2,290,704	\$2,518,099	\$2,924,532	\$2,909,037	\$3,441,061	\$2,624,916	\$2,973,803	\$3,248,961
Contributions as a percentage of covered payroll	5.66%	4.69%	4.28%	4.32%	5.27%	8.00%	7.77%	7.33%

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

DAWSON COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF NOTES TO REQUIRED SUPPLEMENTARY INFORMATION -
ACCG DAWSON COUNTY DEFINED BENEFIT PLAN
For the Year Ended December 31, 2022
"Unaudited"

Method and Assumptions Used in Calculations of Actuarially Determined Contributions

The actuarially determined contribution rates in the schedule of contributions are calculated as December 31, one year prior to the end of the fiscal year in which donations are reported. The following actuarial methods and assumptions were used to determine the contractually required contributions for the year ended December 31, 2022 reported in that schedule:

Valuation Date	January 1, 2021
Actuarial Cost Method	Entry Age Normal
Amortization Method	Level percentage of payroll, open
Remaining Amortization period	30 years
Asset Valuation method	Five-year smoothed market
Inflation Rate	2.00%
Salary Increases	2.50%-5.50%, including inflation
Investment rate of return	7.00%, net of pension plan investment expense, including inflation.

DAWSON COUNTY, GEORGIA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
For the Year Ended December 31, 2022
(Required Supplementary Information)

	BUDGET AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
FUND BALANCE, Beginning of year	\$ 15,416,943	\$ 15,416,943	\$ 15,416,943	\$ -
RESOURCES (INFLOWS)				
Taxes	26,939,980	26,939,980	30,860,045	3,920,065
Licenses and permits	1,240,550	1,240,550	1,588,537	347,987
Intergovernmental	338,500	338,500	491,442	152,942
Fines and forfeitures	301,000	311,000	614,165	303,165
Charges for services	2,523,116	2,678,888	2,779,437	100,549
Contributions and donations	-	94,490	96,677	2,187
Investment income	42,050	42,050	144,895	102,845
Miscellaneous	181,800	258,314	226,635	(31,679)
Sale of county property	-	-	5,000	5,000
Transfers in	75,000	75,000	86,610	11,610
Total Resources (Inflows)	<u>31,641,996</u>	<u>31,978,772</u>	<u>36,893,443</u>	<u>4,914,671</u>
AMOUNTS AVAILABLE FOR APPROPRIATION	<u>47,058,939</u>	<u>47,395,715</u>	<u>52,310,386</u>	<u>4,914,671</u>
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
General Government				
Administration	176,206	181,636	175,806	5,830
Executive	248,293	403,967	374,179	29,788
Chief executive	1,492,816	898,033	719,637	178,396
Elections	388,305	407,487	407,487	-
Accounting	623,962	653,757	626,477	27,280
Law	2,000	2,200	2,331	(131)
Data processing/MIS	775,947	924,431	817,887	106,544
Human resources	246,640	261,789	239,977	21,812
Tax commissioner	496,700	514,321	475,136	39,185
Tax assessor	563,236	590,134	540,168	49,966
Tax assessor-real property	21,621	21,621	4,408	17,213
Risk management	398,800	542,780	432,215	110,565
Buildings	1,102,867	1,186,540	1,041,709	144,831
Public information	108,738	112,879	86,345	26,534
Total General Government	<u>6,646,131</u>	<u>6,701,575</u>	<u>5,943,762</u>	<u>757,813</u>
Judicial				
Superior court	660,141	678,777	640,249	38,528
Clerk of superior court	651,706	748,434	735,275	13,159
District attorney	830,828	852,724	793,292	59,432
Magistrate court	494,375	548,387	505,684	42,703
Probate court	347,172	376,068	352,603	23,465
Juvenile court	354,599	355,521	343,475	12,046
Public defender	534,360	541,870	459,820	82,050
Total Judicial	<u>3,873,181</u>	<u>4,101,781</u>	<u>3,830,398</u>	<u>271,383</u>
Public Safety				
Sheriff	4,251,358	4,486,569	4,486,502	67
Criminal investigation	34,350	29,430	29,430	-
Uniform patrol	22,130	22,130	17,324	4,806
Detention center	3,182,534	3,190,537	3,190,536	1
Court services	869,330	899,762	899,762	-
Fire	2,486,483	2,710,547	2,710,546	1
Firemen's association	23,510	30,696	30,678	18
Fire administration	279,072	291,582	222,473	69,109
Emergency medical services	2,843,635	2,865,944	2,865,944	-
Coroner	129,352	134,365	131,779	2,586
Agencies	-	82,233	20,100	62,133
Animal shelter	160,000	160,000	160,000	-
School resource officers	467,556	434,006	434,006	-
Other public safety	60,000	60,000	34,596	25,404
Emergency management	132,407	138,315	138,315	-
Total Public Safety	<u>14,941,717</u>	<u>15,536,116</u>	<u>15,371,991</u>	<u>164,125</u>
Public Works				
Public works administration	227,195	242,031	198,533	43,498
Highways and streets	1,670,308	1,712,041	1,629,751	82,290
Other maintenance	347,942	360,651	347,942	12,709
Other public works	13,033	13,198	11,924	1,274
Total Public Works	<u>2,258,478</u>	<u>2,327,921</u>	<u>2,188,150</u>	<u>139,771</u>

DAWSON COUNTY, GEORGIA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
For the Year Ended December 31, 2022
(Required Supplementary Information)

	BUDGET AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL		FINAL BUDGET POSITIVE (NEGATIVE)
CONTINUED.....				
Public Health and Welfare				
Health department	162,000	222,969	214,266	8,703
Indigent welfare	56,300	56,300	56,300	-
Senior citizens center	117,504	209,404	119,497	89,907
Other public health and welfare	37,500	37,500	37,500	-
Total Public Health and Welfare	<u>373,304</u>	<u>526,173</u>	<u>427,563</u>	<u>98,610</u>
Recreation and Culture				
Parks	1,310,485	1,539,865	1,516,385	23,480
Library	425,000	425,000	425,000	-
Total Recreation and Culture	<u>1,735,485</u>	<u>1,964,865</u>	<u>1,941,385</u>	<u>23,480</u>
Housing and development				
Forestry	95,738	99,190	94,565	4,625
Planning and zoning	937,643	917,391	789,893	127,498
Economic development	240,000	240,000	240,000	-
Total Housing and Development	<u>1,273,381</u>	<u>1,256,581</u>	<u>1,124,458</u>	<u>132,123</u>
Transfers out	<u>1,385,003</u>	<u>2,998,117</u>	<u>1,626,826</u>	<u>1,371,291</u>
TOTAL CHARGES TO APPROPRIATIONS	<u>32,486,680</u>	<u>35,413,129</u>	<u>32,454,533</u>	<u>2,958,596</u>
CHANGE IN FUND BALANCE	<u>(844,684)</u>	<u>(3,434,357)</u>	<u>4,438,910</u>	<u>7,873,267</u>
FUND BALANCE, End of year	<u>\$ 14,572,259</u>	<u>\$ 11,982,586</u>	<u>\$ 19,855,853</u>	<u>\$ 7,873,267</u>

NOTES TO THE BUDGETARY COMPARISON SCHEDULE
1. The budgetary basis of accounting used in this schedule is the same as GAAP.

DAWSON COUNTY, GEORGIA
AMERICAN RESCUE PLAN ACT
SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE
For the Year Ended December 31, 2022
(Required Supplementary Information)

	BUDGET AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
FUND BALANCE, Beginning of year	\$ 1,282	\$ 1,282	\$ 1,282	\$ -
RESOURCES (INFLOWS)				
Intergovernmental	-	-	1,309,857	1,309,857
Investment income	-	-	14,130	14,130
Total Resources (Inflows)	-	-	1,323,987	1,323,987
AMOUNTS AVAILABLE FOR APPROPRIATION	<u>1,282</u>	<u>1,282</u>	<u>1,325,269</u>	<u>1,323,987</u>
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
General government	-	64,064	26,670	37,394
Judicial	-	5,113	5,488	(375)
Public safety	1,450,108	1,497,972	1,189,877	308,095
Public works	77,546	86,636	70,667	15,969
Public health and welfare	-	6,603	6,902	(299)
Recreation and culture	-	2,690	3,041	(351)
Housing and development	-	6,943	7,212	(269)
TOTAL CHARGES TO APPROPRIATIONS	<u>1,527,654</u>	<u>1,670,021</u>	<u>1,309,857</u>	<u>360,164</u>
CHANGE IN FUND BALANCE	<u>(1,527,654)</u>	<u>(1,670,021)</u>	<u>14,130</u>	<u>1,684,151</u>
FUND BALANCE, End of year	<u>\$ (1,526,372)</u>	<u>\$ (1,668,739)</u>	<u>\$ 15,412</u>	<u>\$ 1,684,151</u>

NOTES TO THE BUDGETARY COMPARISON SCHEDULE

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

Combining Statements

Non-major Governmental Funds

Special Revenue Funds

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

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

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

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

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

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

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

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

Special Revenue Funds

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

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

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

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

**DAWSON COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2022**

SPECIAL REVENUE FUNDS

	EMERGENCY TELEPHONE SERVICES	DRUG ABUSE TREATMENT AND EDUCATION	MULTIPLE GRANTS FUND	JAIL	RESTRICTED PROGRAMS FUND	HOTEL MOTEL TAX	LAW LIBRARY	VICTIMS RIGHTS AND ASSISTANCE
ASSETS								
Cash	\$ 190,529	\$ 77,437	\$ -	\$ 295,218	\$ -	\$ -	\$ 42,173	\$ 36,174
Receivables (net of allowance for uncollectibles)	111,329	-	777,794	-	20,836	92,343	-	-
Due from other funds	-	-	70,573	-	194,439	235,633	-	-
TOTAL ASSETS	\$ 301,858	\$ 77,437	\$ 848,367	\$ 295,218	\$ 215,275	\$ 327,976	\$ 42,173	\$ 36,174
LIABILITIES AND FUND BALANCES								
Liabilities								
Accounts payable	\$ 11,675	\$ -	\$ 37,658	\$ 63,372	\$ -	\$ 124,969	\$ -	\$ 551
Other accrued items	17,394	-	19,181	-	1,657	-	-	-
Due to other funds	145,784	25,000	-	-	-	-	-	606
TOTAL LIABILITIES	174,853	25,000	56,839	63,372	1,657	124,969	-	1,157
DEFERRED INFLOWS OF RESOURCES								
Unavailable revenue - Opioid Settlement	-	-	464,634	-	-	-	-	-
Unavailable revenue -other	-	-	346	-	-	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	-	-	464,980	-	-	-	-	-
TOTAL LIABILITIES, AND DEFERRED INFLOWS OF RESOURCES	174,853	25,000	521,819	63,372	1,657	124,969	-	1,157
FUND BALANCES								
Restricted:								
Impact fee projects	-	-	-	-	-	-	-	-
Opioid Settlement	-	-	91,218	-	-	-	-	-
Judicial programs	-	52,437	235,330	-	-	-	42,173	35,017
Public safety programs	127,005	-	-	231,846	63,960	-	-	-
Housing and development programs	-	-	-	-	149,658	203,007	-	-
Assigned:								
Capital equipment and infrastructure	-	-	-	-	-	-	-	-
TOTAL FUND BALANCES	127,005	52,437	326,548	231,846	213,618	203,007	42,173	35,017
TOTAL LIABILITIES AND FUND BALANCES	\$ 301,858	\$ 77,437	\$ 848,367	\$ 295,218	\$ 215,275	\$ 327,976	\$ 42,173	\$ 36,174

**DAWSON COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2022**

	SPECIAL REVENUE FUNDS			CAPITAL PROJECTS FUNDS		TOTAL NONMAJOR GOVERNMENTAL FUNDS
	INMATE WELFARE	DISTRICT ATTORNEY SEIZURE	SHERIFF'S SEIZURE	CAPITAL PROJECTS FUND	IMPACT FEES	
ASSETS						
Cash	\$ 77,716	\$ 6,839	\$ 16,746	\$ 1,135,158	\$ 4,377,419	\$ 6,255,409
Receivables (net of allowance for uncollectibles)	-	-	-	-	-	1,002,302
Due from other funds	-	-	-	19,726	370,148	890,519
TOTAL ASSETS	<u>\$ 77,716</u>	<u>\$ 6,839</u>	<u>\$ 16,746</u>	<u>\$ 1,154,884</u>	<u>\$ 4,747,567</u>	<u>\$ 8,148,230</u>
LIABILITIES AND FUND BALANCES						
Liabilities						
Accounts payable	\$ -	\$ -	\$ -	\$ 461,766	\$ 207,100	\$ 907,091
Other accrued items	-	-	-	-	-	38,232
Due to other funds	-	-	-	-	-	171,390
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>461,766</u>	<u>207,100</u>	<u>1,116,713</u>
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - Opioid Settlement	-	-	-	-	-	464,634
Unavailable revenue -other	-	-	-	-	-	346
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>464,980</u>
TOTAL LIABILITIES, AND DEFERRED INFLOWS OF RESOURCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>461,766</u>	<u>207,100</u>	<u>1,581,693</u>
FUND BALANCES						
Restricted:						
Impact fee projects	-	-	-	-	4,540,467	4,540,467
Opioid Settlement	-	-	-	-	-	91,218
Judicial programs	-	6,839	-	-	-	371,796
Public safety programs	77,716	-	16,746	-	-	517,273
Housing and development programs	-	-	-	-	-	352,665
Assigned:						
Capital equipment and infrastructure	-	-	-	693,118	-	693,118
TOTAL FUND BALANCES	<u>77,716</u>	<u>6,839</u>	<u>16,746</u>	<u>693,118</u>	<u>4,540,467</u>	<u>6,566,537</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 77,716</u>	<u>\$ 6,839</u>	<u>\$ 16,746</u>	<u>\$ 1,154,884</u>	<u>\$ 4,747,567</u>	<u>\$ 8,148,230</u>

DAWSON COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2022

SPECIAL REVENUE FUNDS

	EMERGENCY TELEPHONE SERVICE	DRUG ABUSE TREATMENT AND EDUCATION	MULTIPLE GRANTS FUND	JAIL	RESTRICTED PROGRAMS FUND	HOTEL MOTEL TAX	LAW LIBRARY	VICTIMS RIGHTS AND ASSISTANCE
REVENUES								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 983,745	\$ -	\$ -
Intergovernmental	-	-	1,513,926	-	55,131	-	-	-
Fines and forfeitures	-	20,636	-	55,324	-	-	24,296	26,294
Charges for services	636,737	-	67,426	-	-	-	-	-
Contributions and donations	-	-	-	-	74,457	-	-	-
Interest income	667	315	-	1,307	-	-	179	128
TOTAL REVENUES	637,404	20,951	1,581,352	56,631	129,588	983,745	24,475	26,422
EXPENDITURES								
Current Expenditures								
General government	-	-	-	-	-	-	-	-
Judicial	-	-	559,706	-	-	-	1,863	1,641
Public safety	1,109,433	-	236,441	55,715	18,848	-	-	-
Public works	-	-	562,311	-	-	-	-	-
Public health and welfare	-	-	825,706	-	-	-	-	-
Recreation and culture	-	-	-	-	-	-	-	-
Housing and development	-	-	-	-	121,541	788,457	-	-
Capital outlay	-	-	3,309	56,900	-	-	-	-
TOTAL EXPENDITURES	1,109,433	-	2,187,473	112,615	140,389	788,457	1,863	1,641
EXCESS (DEFICIENCY) OF REVENUES OVER(UNDER)								
EXPENDITURES	(472,029)	20,951	(606,121)	(55,984)	(10,801)	195,288	22,612	24,781
OTHER FINANCING SOURCES (USES)								
Sale of county property	-	-	-	-	-	-	-	-
Transfers in	464,700	-	754,877	-	44,488	-	-	-
Transfers out	-	(25,000)	-	-	-	(71,750)	(14,860)	-
TOTAL OTHER FINANCING SOURCES (USES)	464,700	(25,000)	754,877	-	44,488	(71,750)	(14,860)	-
NET CHANGE IN FUND BALANCES	(7,329)	(4,049)	148,756	(55,984)	33,687	123,538	7,752	24,781
FUND BALANCES, Beginning of year	134,334	56,486	177,792	287,830	179,931	79,469	34,421	10,236
FUND BALANCES, End of year	\$ 127,005	\$ 52,437	\$ 326,548	\$ 231,846	\$ 213,618	\$ 203,007	\$ 42,173	\$ 35,017

DAWSON COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2022

	SPECIAL REVENUE FUNDS			CAPITAL PROJECTS FUND		TOTAL NONMAJOR GOVERNMENTAL FUNDS
	INMATE WELFARE	DISTRICT ATTORNEY SEIZURE	SHERIFF'S SEIZURE	CAPITAL PROJECTS FUND	IMPACT FEES	
REVENUES						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 983,745
Intergovernmental	-	-	-	-	373,027	1,942,084
Fines and forfeitures	-	1,841	27,889	-	-	156,280
Charges for services	117,035	-	-	-	1,352,275	2,173,473
Contributions and donations	-	-	-	-	-	74,457
Interest income	345	32	148	8,701	18,199	30,021
TOTAL REVENUES	<u>117,380</u>	<u>1,873</u>	<u>28,037</u>	<u>8,701</u>	<u>1,743,501</u>	<u>5,360,060</u>
EXPENDITURES						
Current Expenditures						
General government	-	-	-	9,333	9,555	18,888
Judicial	-	1,450	-	-	-	564,660
Public safety	106,418	-	12,809	184,495	-	1,724,159
Public works	-	-	-	88,465	-	650,776
Public health and welfare	-	-	-	-	-	825,706
Recreation and culture	-	-	-	-	24,998	24,998
Housing and development	-	-	-	8,721	-	918,719
Capital outlay	31,554	-	30,319	1,489,069	1,258,731	2,869,882
TOTAL EXPENDITURES	<u>137,972</u>	<u>1,450</u>	<u>43,128</u>	<u>1,780,083</u>	<u>1,293,284</u>	<u>7,597,788</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(20,592)</u>	<u>423</u>	<u>(15,091)</u>	<u>(1,771,382)</u>	<u>450,217</u>	<u>(2,237,728)</u>
OTHER FINANCING SOURCES (USES)						
Sale of county property	-	-	-	22,549	-	22,549
Transfers in	-	-	-	307,718	-	1,571,783
Transfers out	-	-	-	-	-	(111,610)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>330,267</u>	<u>-</u>	<u>1,482,722</u>
NET CHANGE IN FUND BALANCES	(20,592)	423	(15,091)	(1,441,115)	450,217	(755,006)
FUND BALANCES, Beginning of year	<u>98,308</u>	<u>6,416</u>	<u>31,837</u>	<u>2,134,233</u>	<u>4,090,250</u>	<u>7,321,543</u>
FUND BALANCES, End of year	<u>\$ 77,716</u>	<u>\$ 6,839</u>	<u>\$ 16,746</u>	<u>\$ 693,118</u>	<u>\$ 4,540,467</u>	<u>\$ 6,566,537</u>

DAWSON COUNTY, GEORGIA
EMERGENCY TELEPHONE SYSTEM SPECIAL REVENUE FUND
SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE
For the Year Ended December 31, 2022

	BUDGET AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
FUND BALANCE, Beginning of year	\$ 134,334	\$ 134,334	\$ 134,334	\$ -
RESOURCES (INFLOWS)				
Charges for services	550,000	550,000	636,737	86,737
Investment income	200	200	667	467
Transfer in	464,700	474,845	464,700	(10,145)
Total Resources (Inflows)	<u>1,014,900</u>	<u>1,025,045</u>	<u>1,102,104</u>	<u>77,059</u>
AMOUNTS AVAILABLE FOR APPROPRIATION	<u>1,149,234</u>	<u>1,159,379</u>	<u>1,236,438</u>	<u>77,059</u>
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Public safety	<u>1,139,900</u>	<u>1,150,045</u>	<u>1,109,433</u>	<u>40,612</u>
TOTAL CHARGES TO APPROPRIATIONS	<u>1,139,900</u>	<u>1,150,045</u>	<u>1,109,433</u>	<u>40,612</u>
CHANGE IN FUND BALANCE	<u>(125,000)</u>	<u>(125,000)</u>	<u>(7,329)</u>	<u>117,671</u>
FUND BALANCE, End of year	<u>\$ 9,334</u>	<u>\$ 9,334</u>	<u>\$ 127,005</u>	<u>\$ 117,671</u>

NOTES TO THE BUDGETARY COMPARISON SCHEDULE

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

DAWSON COUNTY, GEORGIA
DRUG ABUSE TREATMENT AND EDUCATION SPECIAL REVENUE FUND
SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE
For the Year Ended December 31, 2022

	BUDGET AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
FUND BALANCE, Beginning of year	\$ 56,486	\$ 56,486	\$ 56,486	\$ -
RESOURCES (INFLOWS)				
Fines and forfeitures	24,000	24,000	20,636	(3,364)
Investment income	1,000	1,000	315	(685)
Total Resources (Inflows)	<u>25,000</u>	<u>25,000</u>	<u>20,951</u>	<u>(4,049)</u>
AMOUNTS AVAILABLE FOR APPROPRIATION	<u>81,486</u>	<u>81,486</u>	<u>77,437</u>	<u>(4,049)</u>
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Transfers out	25,000	25,000	25,000	-
TOTAL CHARGES TO APPROPRIATIONS	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>-</u>
CHANGE IN FUND BALANCE	<u>-</u>	<u>-</u>	<u>(4,049)</u>	<u>(4,049)</u>
FUND BALANCE, End of year	<u>\$ 56,486</u>	<u>\$ 56,486</u>	<u>\$ 52,437</u>	<u>\$ (4,049)</u>

NOTES TO THE BUDGETARY COMPARISON SCHEDULE

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

DAWSON COUNTY, GEORGIA
MULTIPLE GRANTS SPECIAL REVENUE FUND
SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE
For the Year Ended December 31, 2022

	BUDGET AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
FUND BALANCE, Beginning of year	\$ 177,792	\$ 177,792	\$ 177,792	\$ -
RESOURCES (INFLOWS)				
Intergovernmental	1,563,024	1,510,532	1,513,926	3,394
Charges for services	79,000	83,036	67,426	(15,610)
Transfer in	749,987	758,528	754,877	(3,651)
Total Resources (Inflows)	<u>2,392,011</u>	<u>2,352,096</u>	<u>2,336,229</u>	<u>(15,867)</u>
AMOUNTS AVAILABLE FOR APPROPRIATION	<u>2,569,803</u>	<u>2,529,888</u>	<u>2,514,021</u>	<u>(15,867)</u>
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Judicial	625,101	629,946	559,706	70,240
Public safety	276,363	278,956	239,750	39,206
Public works	617,923	562,311	562,311	-
Public health and welfare	872,624	880,883	825,706	55,177
TOTAL CHARGES TO APPROPRIATIONS	<u>2,392,011</u>	<u>2,352,096</u>	<u>2,187,473</u>	<u>164,623</u>
CHANGE IN FUND BALANCE	<u>-</u>	<u>-</u>	<u>148,756</u>	<u>148,756</u>
FUND BALANCE, End of year	<u>\$ 177,792</u>	<u>\$ 177,792</u>	<u>\$ 326,548</u>	<u>\$ 148,756</u>

NOTES TO THE BUDGETARY COMPARISON SCHEDULE

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

DAWSON COUNTY, GEORGIA
JAIL SPECIAL REVENUE FUND
SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE
For the Year Ended December 31, 2022

	BUDGET AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
FUND BALANCE, Beginning of year	\$ 287,830	\$ 287,830	\$ 287,830	\$ -
RESOURCES (INFLOWS)				
Fines and forfeitures	34,600	52,055	55,324	3,269
Investment income	300	907	1,307	400
Total Resources (Inflows)	<u>34,900</u>	<u>52,962</u>	<u>56,631</u>	<u>3,669</u>
AMOUNTS AVAILABLE FOR APPROPRIATION	<u>322,730</u>	<u>340,792</u>	<u>344,461</u>	<u>3,669</u>
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Public safety	34,900	113,280	112,615	665
TOTAL CHARGES TO APPROPRIATIONS	<u>34,900</u>	<u>113,280</u>	<u>112,615</u>	<u>665</u>
CHANGE IN FUND BALANCE	<u>-</u>	<u>(60,318)</u>	<u>(55,984)</u>	<u>4,334</u>
FUND BALANCE, End of year	<u>\$ 287,830</u>	<u>\$ 227,512</u>	<u>\$ 231,846</u>	<u>\$ 4,334</u>

NOTES TO THE BUDGETARY COMPARISON SCHEDULE

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

DAWSON COUNTY, GEORGIA
RESTRICTED PROGRAM SPECIAL REVENUE FUND
SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE
For the Year Ended December 31, 2022

	BUDGET AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
FUND BALANCE, Beginning of year	\$ 179,931	\$ 179,931	\$ 179,931	\$ -
RESOURCES (INFLOWS)				
Intergovernmental	48,000	73,533	55,131	(18,402)
Contributions and donations	-	67,640	74,457	6,817
Transfer in	44,488	45,852	44,487	(1,365)
Total Resources (Inflows)	<u>92,488</u>	<u>187,025</u>	<u>174,075</u>	<u>(12,950)</u>
AMOUNTS AVAILABLE FOR APPROPRIATION	<u>272,419</u>	<u>366,956</u>	<u>354,006</u>	<u>(12,950)</u>
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Public safety	-	80,887	18,847	62,040
Housing and development	92,488	248,980	121,541	127,439
TOTAL CHARGES TO APPROPRIATIONS	<u>92,488</u>	<u>329,867</u>	<u>140,388</u>	<u>189,479</u>
CHANGE IN FUND BALANCE	<u>-</u>	<u>(142,842)</u>	<u>33,687</u>	<u>176,529</u>
FUND BALANCE, End of year	<u>\$ 179,931</u>	<u>\$ 37,089</u>	<u>\$ 213,618</u>	<u>\$ 176,529</u>

NOTES TO THE BUDGETARY COMPARISON SCHEDULE

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

DAWSON COUNTY, GEORGIA
HOTEL/MOTEL TAX SPECIAL REVENUE FUND
SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE
For the Year Ended December 31, 2022

	BUDGET AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
FUND BALANCE, Beginning of year	\$ 79,469	\$ 79,469	\$ 79,469	\$ -
RESOURCES (INFLOWS)				
Taxes	450,000	662,991	983,745	320,754
Total Resources (Inflows)	450,000	662,991	983,745	320,754
AMOUNTS AVAILABLE FOR APPROPRIATION	529,469	742,460	1,063,214	320,754
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Housing and development	378,250	591,241	788,457	(197,216)
Transfers out	71,750	71,750	71,750	-
TOTAL CHARGES TO APPROPRIATIONS	450,000	662,991	860,207	(197,216)
CHANGE IN FUND BALANCE	-	-	123,538	123,538
FUND BALANCE, End of year	\$ 79,469	\$ 79,469	\$ 203,007	\$ 123,538

NOTES TO THE BUDGETARY COMPARISON SCHEDULE

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

DAWSON COUNTY, GEORGIA
LAW LIBRARY SPECIAL REVENUE FUND
SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE
For the Year Ended December 31, 2022

	BUDGET AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
FUND BALANCE, Beginning of year	\$ 34,421	\$ 34,421	\$ 34,421	\$ -
RESOURCES (INFLOWS)				
Fines and forfeitures	19,600	19,600	24,296	4,696
Investment income	150	150	179	29
Total Resources (Inflows)	<u>19,750</u>	<u>19,750</u>	<u>24,475</u>	<u>4,725</u>
AMOUNTS AVAILABLE FOR APPROPRIATION	<u>54,171</u>	<u>54,171</u>	<u>58,896</u>	<u>4,725</u>
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Judicial	9,500	9,500	1,863	7,637
Transfers out	<u>14,860</u>	<u>14,860</u>	<u>14,860</u>	<u>-</u>
TOTAL CHARGES TO APPROPRIATIONS	<u>24,360</u>	<u>24,360</u>	<u>16,723</u>	<u>7,637</u>
CHANGE IN FUND BALANCE	<u>(4,610)</u>	<u>(4,610)</u>	<u>7,752</u>	<u>12,362</u>
FUND BALANCE, End of year	<u>\$ 29,811</u>	<u>\$ 29,811</u>	<u>\$ 42,173</u>	<u>\$ 12,362</u>

NOTES TO THE BUDGETARY COMPARISON SCHEDULE

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

DAWSON COUNTY, GEORGIA
VICTIMS RIGHTS AND ASSISTANCE SPECIAL REVENUE FUND
SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE
For the Year Ended December 31, 2022

	BUDGET AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
FUND BALANCE, Beginning of year	\$ 10,236	\$ 10,236	\$ 10,236	\$ -
RESOURCES (INFLOWS)				
Fines and forfeitures	17,300	17,300	26,294	8,994
Investment income	50	50	128	78
Total Resources (Inflows)	<u>17,350</u>	<u>17,350</u>	<u>26,422</u>	<u>9,072</u>
AMOUNTS AVAILABLE FOR APPROPRIATION	<u>27,586</u>	<u>27,586</u>	<u>36,658</u>	<u>9,072</u>
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Judicial	17,350	17,350	1,641	15,709
TOTAL CHARGES TO APPROPRIATIONS	<u>17,350</u>	<u>17,350</u>	<u>1,641</u>	<u>15,709</u>
CHANGE IN FUND BALANCE	<u>-</u>	<u>-</u>	<u>24,781</u>	<u>24,781</u>
FUND BALANCE, End of year	<u>\$ 10,236</u>	<u>\$ 10,236</u>	<u>\$ 35,017</u>	<u>\$ 24,781</u>

NOTES TO THE BUDGETARY COMPARISON SCHEDULE

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

DAWSON COUNTY, GEORGIA
INMATE WELFARE SPECIAL REVENUE FUND
SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE
For the Year Ended December 31, 2022

	BUDGET AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
FUND BALANCE, Beginning of year	\$ 98,308	\$ 98,308	\$ 98,308	\$ -
RESOURCES (INFLOWS)				
Charges for services	72,000	72,000	117,035	45,035
Investment income	300	300	345	45
Miscellaneous	500	500	-	(500)
Total Resources (Inflows)	<u>72,800</u>	<u>72,800</u>	<u>117,380</u>	<u>44,580</u>
AMOUNTS AVAILABLE FOR APPROPRIATION	<u>171,108</u>	<u>171,108</u>	<u>215,688</u>	<u>44,580</u>
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Public safety	<u>85,000</u>	<u>85,000</u>	<u>137,972</u>	<u>(52,972)</u>
TOTAL CHARGES TO APPROPRIATIONS	<u>85,000</u>	<u>85,000</u>	<u>137,972</u>	<u>52,972</u>
CHANGE IN FUND BALANCE	<u>(12,200)</u>	<u>(12,200)</u>	<u>(20,592)</u>	<u>(8,392)</u>
FUND BALANCE, End of year	<u>\$ 86,108</u>	<u>\$ 86,108</u>	<u>\$ 77,716</u>	<u>\$ (8,392)</u>

NOTES TO THE BUDGETARY COMPARISON SCHEDULE

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

DAWSON COUNTY, GEORGIA
DISTRICT ATTORNEY SEIZURE SPECIAL REVENUE FUND
SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE
For the Year Ended December 31, 2022

	BUDGET AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
FUND BALANCE, Beginning of year	\$ 6,416	\$ 6,416	\$ 6,416	\$ -
RESOURCES (INFLOWS)				
Fines and forfeitures	2,980	2,980	1,841	(1,139)
Investment income	20	20	32	12
Total Resources (Inflows)	<u>3,000</u>	<u>3,000</u>	<u>1,873</u>	<u>(1,127)</u>
AMOUNTS AVAILABLE FOR APPROPRIATION	<u>9,416</u>	<u>9,416</u>	<u>8,289</u>	<u>(1,127)</u>
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Judicial	3,000	3,000	1,450	1,550
TOTAL CHARGES TO APPROPRIATIONS	<u>3,000</u>	<u>3,000</u>	<u>1,450</u>	<u>1,550</u>
CHANGE IN FUND BALANCE	<u>-</u>	<u>-</u>	<u>423</u>	<u>423</u>
FUND BALANCE, End of year	<u>\$ 6,416</u>	<u>\$ 6,416</u>	<u>\$ 6,839</u>	<u>\$ 423</u>

NOTES TO THE BUDGETARY COMPARISON SCHEDULE

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

DAWSON COUNTY, GEORGIA
SHERIFF'S SEIZURE SPECIAL REVENUE FUND
SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE
For the Year Ended December 31, 2022

	BUDGET AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
FUND BALANCE, Beginning of year	\$ 31,837	\$ 31,837	\$ 31,837	\$ -
RESOURCES (INFLOWS)				
Fines and forfeitures	10,000	10,000	27,889	17,889
Investment income	160	160	148	(12)
Miscellaneous	540	540	-	(540)
Total Resources (Inflows)	<u>10,700</u>	<u>10,700</u>	<u>28,037</u>	<u>17,337</u>
AMOUNTS AVAILABLE FOR APPROPRIATION	<u>42,537</u>	<u>42,537</u>	<u>59,874</u>	<u>17,337</u>
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Public safety	<u>10,700</u>	<u>10,700</u>	<u>43,128</u>	<u>(32,428)</u>
TOTAL CHARGES TO APPROPRIATIONS	<u>10,700</u>	<u>10,700</u>	<u>43,128</u>	<u>(32,428)</u>
CHANGE IN FUND BALANCE	<u>-</u>	<u>-</u>	<u>(15,091)</u>	<u>(15,091)</u>
FUND BALANCE, End of year	<u>\$ 31,837</u>	<u>\$ 31,837</u>	<u>\$ 16,746</u>	<u>\$ (15,091)</u>

NOTES TO THE BUDGETARY COMPARISON SCHEDULE

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

DAWSON COUNTY, GEORGIA
COMBINING STATEMENT OF FIDUCIARY NET POSITION
ALL CUSTODIAL FUNDS
December 31, 2022

	TAX COMMISSIONER	CLERK OF SUPERIOR COURT	PROBATE COURT	MAGISTRATE COURT	INMATE FUND	TOTAL
ASSETS						
Cash	\$ 1,083,981	\$ 1,028,329	\$ 78,038	\$ 5,329	\$ 94,351	\$ 2,290,028
TOTAL ASSETS	<u>1,083,981</u>	<u>1,028,329</u>	<u>78,038</u>	<u>5,329</u>	<u>94,351</u>	<u>2,290,028</u>
LIABILITIES						
Accounts Payable	<u>951,927</u>	<u>94,742</u>	<u>7,299</u>	<u>1,011</u>	<u>11,453</u>	<u>1,066,432</u>
TOTAL LIABILITIES	<u>951,927</u>	<u>94,742</u>	<u>7,299</u>	<u>1,011</u>	<u>11,453</u>	<u>1,066,432</u>
NET POSITION						
Restricted for others	<u>132,054</u>	<u>933,587</u>	<u>70,739</u>	<u>4,318</u>	<u>82,898</u>	<u>1,223,596</u>
TOTAL NET POSITION	<u>\$ 132,054</u>	<u>\$ 933,587</u>	<u>\$ 70,739</u>	<u>\$ 4,318</u>	<u>\$ 82,898</u>	<u>\$ 1,223,596</u>

DAWSON COUNTY, GEORGIA
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
ALL CUSTODIAL FUNDS
For the Year Ended December 31, 2022

	TAX COMMISSIONER	CLERK OF SUPERIOR COURT	PROBATE COURT	MAGISTRATE COURT	INMATE FUND	TOTAL
ADDITIONS						
Taxes collected for other entities	\$ 51,547,260	\$ -	\$ -	\$ -	\$ -	\$ 51,547,260
Fees collected for other entities	-	2,918,482	745,222	71,797	595,535	4,331,036
Court individual cases	9,334	3,191,805	317,170	27,477	-	3,545,786
TOTAL ADDITIONS	51,556,594	6,110,287	1,062,392	99,274	595,535	59,424,082
DEDUCTIONS						
Payments of taxes to other entities	51,547,260	-	-	-	-	51,547,260
Payments of fees to other entities	-	2,914,771	749,796	69,262	-	3,733,829
Payments to others	-	3,450,201	373,346	28,552	576,237	4,428,336
TOTAL DEDUCTIONS	51,547,260	6,364,972	1,123,142	97,814	576,237	59,709,425
CHANGE IN NET POSITION	9,334	(254,685)	(60,750)	1,460	19,298	(285,343)
TOTAL NET POSITION, Beginning of year	122,720	1,188,272	131,489	2,858	63,600	1,508,939
TOTAL NET POSITION, End of year	\$ 132,054	\$ 933,587	\$ 70,739	\$ 4,318	\$ 82,898	\$ 1,223,596

Supplementary Information

DAWSON COUNTY, GEORGIA
SCHEDULE OF PROJECTS CONSTRUCTED WITH SPECIAL PURPOSE LOCAL OPTION SALES TAX
Year Ended December 31, 2022

PROJECT	ORIGINAL		CURRENT		EXPENDITURES	
	ESTIMATED COSTS	ESTIMATED COSTS	ESTIMATED COSTS	PRIOR YEARS	CURRENT YEAR	
SPLOST #6 - Commenced July 1, 2015						
LEVEL 2 COUNTY PROJECTS						
Roads, Streets, and Bridges	\$ 21,200,000	\$ 21,200,000	\$ 17,199,142	(3)	\$ (19,748)	(2)
Public Works Facilities & Equipment	2,500,000	5,130,400	4,483,860		431,135	(2)
Recycling Facility	100,000	100,000				
Fire Station/Community Center	1,750,000	1,750,000	1,595,198			-
Recreational Facilities	4,067,000	5,662,000	3,719,778		1,447,469	
Public Safety Vehicles & Equipment - Sheriff	3,883,000	4,396,310	3,212,668		1,074,618	
Public Safety Vehicles & Equipment - Fire/Emergency Services	2,500,000	3,962,086	3,306,614		399,852	
Informational Technology Equipment	350,000	871,241	526,606	(3)	112,460	
General Government		897,000			26,978	
Subtotal All County Projects	36,350,000	43,969,037	34,043,866		3,472,763	
MUNICIPAL PROJECTS						
CITY OF DAWSONVILLE (1)	9,650,000	7,767,491	8,317,106		-	
Subtotal All City Projects	9,650,000	7,767,491	8,317,106	(4)	-	
Total SPLOST #6 Projects	\$ 46,000,000	\$ 51,736,528	\$ 42,360,972		\$ 3,472,763	
SPLOST #7 - Commenced July 1, 2021						
LEVEL 2 COUNTY PROJECTS						
Public Safety Projects - Emergency Operations Center and E-911 Radio System	\$ 8,500,000	\$ 8,500,000	\$ 18,400		\$ 78,792	
OTHER COUNTY PROJECTS						
IT Infrastructure	1,500,000	1,500,000	669,910			
Courthouse and Administration Building	500,000	500,000	-			
Public Safety Vehicles & Equipment - Fire/Emergency Services	8,550,000	8,550,000	-			
Public Safety Vehicles & Equipment - Sheriff	3,400,000	3,400,000	-		23,478	
Public Works Facilities & Equipment	18,900,000	18,900,000	-			
County Administration	2,100,000	2,100,000	-			
Recreational Facilities	5,870,000	5,870,000	-			
Public Health Building	2,500,000	2,500,000	-		4,100	
Development Authority	2,000,000	2,000,000	-			
Subtotal All County Projects	45,320,000	45,320,000	669,910		106,370	
MUNICIPAL PROJECTS						
CITY OF DAWSONVILLE (1)	6,180,000	6,180,000	-		2,324,979	
Subtotal All City Projects	6,180,000	6,180,000	-		2,324,979	
Total SPLOST #7 Projects	\$ 51,500,000	\$ 51,500,000	\$ 669,910		\$ 2,431,349	

- (1) The County remits the tax collected to the City who is responsible for reporting on the expenditures in accordance with OCGA 48-8-121.
(2) Expenditures for projects have been offset by revenues from other sources. For some years, such revenues exceed expenditures.
(3) Changes in prior year expenditures due to reclassification of costs to correct project.
(4) Difference from prior year due to correction in calculation of subtotal City projects.

DAWSON COUNTY, GEORGIA
Reconciliation of Expenditures for SPLOST
Year Ended December 31, 2022

Statement of Revenues, Expenditures and Changes in Fund Balance (page 5)

	Expenditures	\$ 6,126,764
	Transfers	31,051
Subtotal		<u>6,157,815</u>
Less items not included as expenditures on SPLOST schedule below:		
Reimbursements from other governments		(153,702)
Reimbursement for damaged/exchanged property used for expenditures first before SPLOST funds		(100,000)
Transfers between SPLOST funds		-
Subtotal of adjustments		<u>(253,702)</u>
Expenditures reported on Splost schedule		<u><u>\$ 5,904,113</u></u>
 Schedule of Projects Constructed With Special Purpose Local Option Sales Tax (page 74)		
	SPLOST #6 - 2015	\$ 3,472,763
	SPLOST #7 - 2021	2,431,349
Total		<u><u>\$ 5,904,113</u></u>

3

Statistical Section

STATISTICAL SECTION

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

Contents	Table
Financial Trends	
<i>These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.</i>	
Net Position by Component	1
Changes in Net Position	2
Fund Balances of Governmental Funds	3
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Statement of Revenues, Expenditures and Changes in Fund Balances	4A
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Revenue Capacity	
<i>These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.</i>	
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Property Tax Rates (Direct and Overlapping Governments)	7
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Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

Note: Tables may not add due to rounding

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

	2013	2014	2015 ⁽¹⁾	2016	2017	2018	2019	2020	2021	2022 ⁽²⁾
GOVERNMENTAL ACTIVITIES										
Net Investment in capital assets	\$ 65,951	\$ 69,194	\$ 70,368	\$ 70,253	\$ 72,448	\$ 67,092	\$ 72,297	\$ 74,828	\$ 74,760	\$ 74,539
Restricted	4,916	4,522	4,150	5,965	7,135	11,570	12,472	12,911	20,472	28,526
Unrestricted	2,310	2,055	3,390	4,197	4,560	9,422	8,296	11,909	13,643	16,418
Total governmental activities net position	\$ 73,176	\$ 75,771	\$ 77,907	\$ 80,414	\$ 84,142	\$ 88,084	\$ 93,065	\$ 99,649	\$ 108,875	\$ 119,483
BUSINESS-TYPE ACTIVITIES										
Net Investment in capital assets	\$ 1,914	\$ 1,839	\$ 1,771	\$ 1,617	\$ 1,558	\$ 1,591	\$ 1,634	\$ 1,622	\$ 1,631	\$ 1,636
Unrestricted	(89)	71	351	716	1,151	1,372	685	775	777	835
Total business-type activities net position	\$ 1,825	\$ 1,909	\$ 2,123	\$ 2,333	\$ 2,710	\$ 2,963	\$ 2,319	\$ 2,397	\$ 2,409	\$ 2,471
PRIMARY GOVERNMENT										
Net investment in capital assets	\$ 67,865	\$ 71,033	\$ 72,139	\$ 71,870	\$ 74,006	\$ 68,682	\$ 73,931	\$ 76,451	\$ 76,391	\$ 76,174
Restricted	4,916	4,522	4,150	5,965	7,135	11,570	12,472	12,911	20,472	28,526
Unrestricted	2,221	2,126	3,741	4,913	5,711	10,795	8,981	12,684	14,420	17,253
Total primary government net position	\$ 75,001	\$ 77,680	\$ 80,030	\$ 82,747	\$ 86,852	\$ 91,047	\$ 95,384	\$ 102,046	\$ 111,283	\$ 121,954

Note:

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

(2) In 2022, the County implemented GASB 87.

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
EXPENSES										
Governmental activities:										
General government	\$ 4,424	\$ 4,640	\$ 4,608	\$ 5,009	\$ 5,050	\$ 5,899	\$ 5,962	\$ 8,357	\$ 6,464	\$ 6,615
Judicial	2,769	2,760	2,736	3,176	3,258	3,513	3,896	4,325	4,325	4,401
Public safety	11,706	12,027	12,326	13,003	14,078	15,081	16,129	16,571	20,214	21,153
Public works	3,951	3,861	5,175	5,145	5,503	5,784	6,311	7,735	7,698	8,134
Health and welfare	832	765	829	892	931	977	986	1,041	1,210	1,331
Recreation and culture	1,495	1,521	1,559	1,607	1,815	1,833	1,982	2,068	2,263	2,450
Housing and development	834	946	1,084	1,183	1,167	1,379	1,495	1,625	1,887	2,079
Interest on long-term debt	1,089	730	327	116	86	92	95	85	76	65
Total governmental activities expenses	27,100	27,249	28,643	30,131	31,889	34,558	36,857	41,808	44,137	46,229
Business-type activities:										
Solid Waste	475	444	464	601	560	590	675	568	656	519
DCAR GIS	153	14	30	15	76	68	57	61	87	87
Total business-type activities expenses	627	459	494	616	636	658	732	629	742	607
Total primary government expenses	27,727	27,707	29,137	30,747	32,525	35,216	37,589	42,436	44,879	46,835
PROGRAM REVENUES										
Governmental activities:										
Charges for services:										
General government	616	767	746	741	775	1,117	1,227	1,406	1,429	1,433
Judicial	912	923	980	987	934	794	843	769	1,066	1,161
Public safety	1,297	1,434	1,288	1,490	1,295	1,382	1,833	1,791	2,069	2,154
Public works	-	-	-	2	2	52	78	54	76	69
Health and welfare	10	13	12	12	12	9	10	4	6	8
Recreation and culture	176	208	196	209	206	428	877	1,255	2,142	1,474
Housing and development	154	196	201	328	357	352	477	828	1,277	1,240
Total charges for services	3,166	3,540	3,422	3,769	3,581	4,135	5,346	6,107	8,065	7,539
Operating grants and contributions	1,035	1,079	1,494	1,824	1,270	1,678	1,836	5,428	3,005	3,063
Capital grants and contributions	538	817	310	459	1,749	271	978	1,251	591	1,058
Total governmental activities program revenues	4,739	5,436	5,225	6,052	6,600	6,084	8,160	12,786	11,661	11,660

continued

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Business-type activities:										
Charges for services:										
Solid Waste	629	678	695	811	932	827	664	650	666	542
DCAR GIS	2	3	2	3	7	14	12	8	5	16
Total charges for services	631	681	697	815	940	841	675	658	671	558
Capital grants and contributions	-	-	-	-	-	-	-	-	-	0
Operating grants and contributions	-	-	-	-	-	-	-	-	-	-
Capital grants and contributions	-	-	-	-	-	-	-	-	-	-
Total business-type activities program revenues	631	681	697	815	940	841	675	658	671	558
Total primary government program revenues	\$ 5,370	\$ 6,117	\$ 5,922	\$ 6,866	\$ 7,540	\$ 6,925	\$ 8,835	\$ 13,443	\$ 12,332	\$ 12,219
Net (expense)/revenue										
Governmental activities	\$ (22,361)	\$ (21,813)	\$ (23,418)	\$ (24,093)	\$ (25,288)	\$ (28,474)	\$ (28,697)	\$ (29,022)	\$ (32,476)	\$ (34,568)
Business-type activities	4	223	202	199	303	182	(56)	29	(71)	(49)
Total primary government net expense	(22,357)	(21,591)	(23,216)	(23,894)	(24,985)	(28,291)	(28,753)	(28,993)	(32,547)	(34,617)
GENERAL REVENUES AND OTHER										
CHANGES IN NET POSITIONS										
Governmental activities:										
Taxes										
Property Taxes	9,663	9,209	10,129	10,492	11,172	13,303	13,576	13,479	15,087	15,870
Sales Taxes	12,013	12,398	12,617	13,282	14,878	16,142	17,354	18,513	22,267	24,560
Insurance premium tax	919	975	1,044	1,111	1,190	1,281	1,370	1,460	1,515	1,840
Real estate and recording taxes	268	211	88	78	103	579	694	1,007	1,216	1,055
Other taxes	973	1,029	1,350	1,427	1,561	1,057	1,069	1,084	1,355	1,647
Total taxes	23,836	23,822	25,228	26,390	28,904	32,362	34,063	35,542	41,440	44,972
Sale of Wetland Credits	-	-	-	-	-	-	-	-	-	-
Homeowner Tax Relief Grant	-	-	-	-	-	-	-	-	-	-
Investment earnings	399	403	216	51	45	109	152	84	25	189
Gain on sale of capital assets	1	1	1	38	98	13	291	-	31	73
Other	48	43	57	118	43	7	1	32	27	32
Transfers	(10)	139	(11)	(11)	(73)	(77)	588	(53)	(82)	(111)
Total governmental activities	24,274	24,408	25,491	26,586	29,017	32,415	35,095	35,606	41,442	45,154

continued

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Business-type activities:										
Investment earnings	-	-	-	-	-	-	-	-	-	-
Gain on sale of capital assets	-	-	-	-	-	(5)	-	(4)	-	-
Other	1	-	-	-	1	-	-	-	-	-
Transfers	10	(139)	11	11	73	77	(588)	53	82	111
Total business-type activities	11	(138)	11	12	74	71	(588)	49	82	111
Total primary government	24,285	24,269	25,502	26,598	29,091	32,486	34,507	35,655	41,524	45,265
CHANGE IN NET POSITIONS										
Governmental activities	1,913	2,594	2,073	2,493	3,729	3,942	6,398	6,584	8,966	10,586
Business-type activities	15	84	213	210	377	253	(644)	78	11	63
Total primary government	\$ 1,928	\$ 2,679	\$ 2,287	\$ 2,703	\$ 4,106	\$ 4,195	\$ 5,754	\$ 6,662	\$ 8,977	\$ 10,649

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General fund										
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	-	-	-	-	-	-	-	-	-	-
Nonspendable	450	467	559	558	711	639	979	770	568	934
Restricted	15	24	31	38	84	111	82	91	146	186
Assigned	764	212	426	1,766	1,467	656	1,875	2,069	845	2,098
Unassigned	4,084	4,546	5,208	5,103	5,971	7,832	6,004	9,276	13,869	16,638
Total general fund	\$ 5,314	\$ 5,248	\$ 6,225	\$ 7,466	\$ 8,233	\$ 9,238	\$ 8,940	\$12,205	\$15,428	\$ 19,856
All other governmental funds										
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved, reported in:										
Designated										
Special Revenue Funds										
Capital Projects Funds										
Debt Service Funds										
Restricted	10,143	7,427	4,984	5,926	7,051	11,459	12,390	12,816	20,326	28,308
Assigned	1,078	648	680	717	678	680	508	268	2,134	708
Unassigned			(762)	(775)	(820)	-	-	-	-	-
Total all other governmental funds	\$ 11,221	\$ 8,075	\$ 4,902	\$ 5,868	\$ 6,909	\$ 12,139	\$ 12,899	\$13,084	\$22,460	\$ 29,016

Note: In 2015, the County implemented GASB 68.

Note: In 2022, the County implemented GASB 87.

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

	Fiscal Year									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
REVENUES										
Taxes (see table 5)	\$ 23,694	\$ 23,649	\$ 25,057	\$ 26,207	\$ 28,720	\$ 32,260	\$ 34,067	\$ 35,519	\$ 1,355	\$ 44,959
Licenses and permits	449	484	503	644	675	669	786	1,204	1,668	1,589
Fines and forfeitures	604	647	654	668	591	502	501	372	620	770
Charges for services	2,279	2,578	2,437	2,649	2,501	1,779	3,885	4,267	5,576	4,952
Intergovernmental	1,457	1,775	1,677	2,018	1,788	2,832	2,630	6,276	3,680	3,898
Contributions and donations						136	116	402	191	171
Investment income	30	33	31	65	60	149	221	116	37	274
Miscellaneous	165	163	190	258	1,259	132	173	263	200	227
Total revenues	28,677	29,330	30,549	32,509	35,595	38,461	42,379	48,421	13,329	56,841
EXPENDITURES										
General government	3,397	3,521	3,598	3,870	3,974	4,774	4,970	5,035	5,276	5,632
Judicial	2,752	2,758	2,778	3,197	3,156	3,400	3,822	3,982	4,186	4,395
Public safety	10,376	10,889	10,880	11,470	12,305	13,200	13,903	14,963	16,496	18,755
Public works	1,858	2,207	2,815	11,489	1,879	2,023	2,356	3,689	4,051	2,922
Health and welfare	760	731	761	818	872	923	969	963	1,049	1,170
Recreation and culture	1,238	1,325	1,342	11,359	1,494	1,537	1,645	1,674	1,791	1,936
Housing and development	849	927	1,096	1,183	1,147	1,367	1,421	1,583	1,856	2,050
Intergovernmental	1,562	1,689	526	4,787	7,669	1,328	1,386	2,490	849	2,362
Capital Outlay			692	1,190	1,187	3,571	11,043	10,669	4,897	6,019
Principal on long-term debt	7,235	7,747	8,220	570	80	81	164	331	337	553
Interest on long-term debt	1,222	900	512	64	54	86	97	89	79	69
Issuance costs on long-term debt						-	-	-	-	-
Total expenditures	31,250	32,694	33,221	49,997	33,818	32,290	41,776	45,466	40,867	45,862
Excess of revenues over (under) expenditures	(2,573)	(3,364)	(2,672)	(17,488)	1,777	6,171	603	2,955	(27,538)	10,978
OTHER FINANCING SOURCES (USES)										
Sale of capital assets	19	14	229	29	104	79	300	552	56	128
Debt premiums and discounts						-	-	-	-	-
Proceeds from borrowing			196			449	-	-	-	-
Transfers in	9,531	9,444	5,808	1,784	2,683	2,275	3,586	2,570	5,072	1,658
Transfers out	(9,542)	(9,305)	(5,819)	(1,796)	(2,755)	(2,351)	(2,998)	(2,623)	(5,154)	(1,769)
Total other financing sources (uses)	8	153	414	18	31	452	888	498	(26)	16
Net change in fund balances	\$ (2,565)	\$ (3,211)	\$ (2,258)	\$ (17,470)	\$ 1,808	\$ 6,623	\$ 1,491	\$ 3,453	\$ (27,564)	\$ 10,995
Debt service as a percentage of noncapital expenditures	28.49%	27.89%	26.71%	1.40%	0.51%	0.58%	0.85%	1.20%	1.16%	1.56%

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

	2018	2019	2020	2021	2022
REVENUES					
Taxes	\$ 23,191	\$ 24,372	\$ 25,223	\$ 28,967	\$ 30,860
Licenses and permits	669	786	1,204	1,668	1,589
Fines and forfeitures	300	386	2,363	479	491
Charges for services	375	377	273	464	614
Intergovernmental	1,805	2,199	2,177	2,594	2,779
Investment income	62	40	60	97	97
Contributions and Donations	96	128	70	20	145
Miscellaneous	121	165	262	199	227
TOTAL REVENUES	26,618	28,453	31,633	34,488	36,802
EXPENDITURES					
Current					
General government	4,604	4,821	4,931	4,917	5,569
Judicial	2,899	3,289	3,394	3,562	3,824
Public safety	11,472	12,204	11,879	13,554	15,372
Public works	1,417	1,480	1,893	1,817	2,066
Health and welfare	307	316	309	318	338
Recreation and culture	1,537	1,638	1,654	1,750	1,908
Housing and development	708	775	827	992	1,124
Intergovernmental	-	2	1,012	28	38
Capital Outlay	754	210	174	372	243
Debt Service					
Principal	15	105	270	275	285
Interest	85	83	77	69	61
TOTAL EXPENDITURES	23,797	24,923	26,421	27,652	30,828
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	2,821	3,530	5,212	6,836	5,974
OTHER FINANCING SOURCES (USES)					
Proceeds from borrowings	449	-	-	-	-
Proceeds from sale of capital assets	-	16	484	-	5
Transfers in	194	63	87	759	87
Transfers out	(2,072)	(2,877)	(2,519)	(4,372)	(1,627)
TOTAL OTHER FINANCING SOURCES (USES)	(1,429)	(2,798)	(1,948)	(3,613)	(1,535)
EXCESS OF REVENUES AND OTHER FINANCING OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)	1,392	732	3,264	3,223	4,439
FUND BALANCES, JANUARY 1	8,233	9,625	8,940	12,205	15,428
Cumulative effect of change in accounting principle	-	-	-	-	(11)
Prior Period Adjustments	-	(1,417)	-	-	-
FUND BALANCES, DECEMBER 31	\$ 9,626	\$ 8,940	\$ 12,205	\$ 15,428	\$ 19,856

The accompanying notes are an integral part of this statement.

Source: Audited Financial Statements of Dawson County

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

Fiscal Year	Property Taxes	Sales Taxes	Insurance Premium Tax	Real Estate & Recording Taxes	Other Taxes	Total
2013	\$ 9,687	\$ 12,013	\$ 919	\$ 51	\$ 1,023	\$ 23,693
2014	\$ 9,207	\$ 12,398	\$ 975	\$ 58	\$ 1,021	\$ 23,659
2015	\$ 10,131	\$ 12,617	\$ 1,044	\$ 88	\$ 1,177	\$ 25,057
2016	\$ 10,502	\$ 13,282	\$ 1,111	\$ 78	\$ 1,235	\$ 26,208
2017	\$ 11,176	\$ 14,877	\$ 1,190	\$ 103	\$ 1,374	\$ 28,720
2018	\$ 13,201	\$ 16,142	\$ 1,281	\$ 579	\$ 1,057	\$ 32,260
2019	\$ 13,580	\$ 17,354	\$ 1,370	\$ 694	\$ 1,069	\$ 34,067
2020	\$ 13,457	\$ 18,513	\$ 1,460	\$ 1,007	\$ 1,084	\$ 35,519
2021	\$ 15,161	\$ 22,267	\$ 1,515	\$ 1,216	\$ 1,355	\$ 41,514
2022	\$ 15,857	\$ 24,560	\$ 1,840	\$ 1,055	\$ 1,647	\$ 44,959

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

Fiscal Year	Tax Year	Residential Property	Commercial Property	Motor Vehicles	Other (1)	Less Exemptions	Total Taxable Assessed Value	Total Direct Tax Rate (2)	Estimated Actual Value (3)	Assessed Value as a Percentage of Actual Value
2013	2012	\$ 689,192	\$ 142,354	\$ 72,806	\$ 294,368	\$ 177,716	\$ 1,021,004	8.138	\$ 2,552,510	40.00%
2014	2013	\$ 724,547	\$ 134,742	\$ 61,251	\$ 292,782	\$ 174,797	\$ 1,038,525	8.138	\$ 2,596,313	40.00%
2015	2014	\$ 792,453	\$ 24,158	\$ 46,193	\$ 236,132	\$ 210,077	\$ 888,859	8.138	\$ 2,222,148	40.00%
2016	2015	\$ 829,097	\$ 162,495	\$ 35,695	\$ 118,671	\$ 192,613	\$ 953,345	8.138	\$ 2,383,363	40.00%
2017	2016	\$ 955,193	\$ 193,964	\$ 28,375	\$ 133,866	\$ 214,161	\$ 1,097,237	8.138	\$ 2,743,093	40.00%
2018	2017	\$ 1,023,711	\$ 193,245	\$ 22,737	\$ 131,868	\$ 221,234	\$ 1,150,327	8.138	\$ 2,875,818	40.00%
2019	2018	\$ 1,036,758	\$ 202,149	\$ 18,878	\$ 127,344	\$ 297,877	\$ 1,087,252	8.138	\$ 2,718,130	40.00%
2020	2019	\$ 1,123,736	\$ 219,522	\$ 16,163	\$ 129,894	\$ 229,673	\$ 1,259,642	8.138	\$ 3,149,105	40.00%
2021	2020	\$ 1,315,736	\$ 245,630	\$ 14,805	\$ 140,525	\$ 256,592	\$ 1,460,105	8.138	\$ 3,650,261	40.00%
2022	2021	\$ 1,614,130	\$ 260,475	\$ 13,823	\$ 146,444	\$ 35,029	\$ 1,999,843	7.222	\$ 4,999,608	40.00%

Source: Georgia Department of Revenue

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

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

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

DAWSON COUNTY, GEORGIA
DIRECT AND OVERLAPPING PROPERTY TAX RATES - MILLS
LAST TEN FISCAL YEARS
(Mills - rate per \$1,000 of taxable assessed value)

<i>Tax Year</i>	<i>2013</i>	<i>2014</i>	<i>2015</i>	<i>2016</i>	<i>2017</i>	<i>2018</i>	<i>2019</i>	<i>2020</i>	<i>2021</i>	<i>2022</i>
<i>Fiscal Year</i>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
County - Incorporated	8.138	8.138	8.138	8.138	8.138	8.138	8.089	7.885	7.625	7.222
School Operations	17.246	17.246	16.496	15.778	15.778	15.778	15.778	15.778	15.000	14.200
School Debt Service	-	-	-	-	-	-	-	-	-	-
State of Georgia	0.150	0.100	0.050	-	-	-	-	-	-	-
Total Incorporated	25.534	26.067	26.796	26.458	23.916	23.916	23.867	23.663	22.625	21.422
Total Unincorporated	17.396	26.067	26.796	26.458	15.778	15.778	15.778	15.778	15.000	14.200

Municipalities

Dawsonville	-	-	-	-	-	-	-	-	-	-
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Source: Georgia Department of Revenue

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

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

Maximum rates:

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

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

Taxpayer	Tax Year 2022			Tax Year 2013		
	Taxable Assessed Value ¹	Rank ²	Percentage of Total Taxable Assessed Value	Taxable Assessed Value ¹	Rank ²	Percentage of Total Taxable Assessed Value
CHELSEA GCA REALTY	\$ 17,102	1	1.17%	16,309	1	1.36%
HENDON-BRE DAWSON MARKETPLACE LLC	13,578	2	0.93%			
3MIND DAWSON FOREST LLC & SG ATLANTIC	11,158	3	0.76%			
GEORGIA POWER COMPANY	10,188	4	0.70%	7,345	3	0.61%
CROSSINGS OF DAWSONVILLE	10,168	5	0.70%			
GEORGIA TRANSMISSION CORP	8,583	6	0.59%	6,156	6	0.51%
CITY OF ATLANTA	6,959	7	0.48%	6,808	4	0.57%
PENLER DAWSONVILLE OWNER	6,023	8	0.41%			
DAWSON FOREST DEVELOPERS LLC	5,885	9	0.40%			
SAWNEE EMC	5,471	10	0.37%	3,841	8	0.32%
WALMART REAL ESTATE BUSINESS TRUST				8,010	2	0.67%
DAWSON FEE LLC				6,478	5	0.54%
FORESTER GA REAL ESTATE				5,320	7	0.44%
NORDSON CORPORATION				4,373	9	0.36%
WINDSTREAM				3,147	10	0.26%
Totals	<u>\$ 95,116</u>		<u>6.51%</u>	<u>\$ 67,787</u>		<u>5.66%</u>

Source: Dawson County Tax Commissioner

1. Amounts expressed in thousands.

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

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

Fiscal Year	Tax Year	Tax Due Date	Taxes Levied for the Tax Year		Interest, Costs, & Penalties	Total Adjusted Levy	Collected within Fiscal year of the Levy		Collections in Subsequent Years	Total Collections to Date		Uncollected Balance
			(Original Levy)	Adjustments			Amount	Percentage of Original Levy		Amount	Percentage of Adjusted Levy	
2013	2012	12/1/2012	\$ 8,300	\$ (109)	\$ 174	\$ 8,365	\$ 7,460	89.88%	\$ 916	\$ 8,376	100.13%	\$ (11)
2014	2013	12/1/2013	\$ 8,326	\$ (22)	\$ 157	\$ 8,461	\$ 7,512	90.22%	\$ 949	\$ 8,461	100.00%	\$ -
2015	2014	12/1/2014	\$ 8,541	\$ (45)	\$ 120	\$ 8,616	\$ 7,796	91.28%	\$ 886	\$ 8,682	100.77%	\$ (66)
2016	2015	12/1/2015	\$ 8,742	\$ (57)	\$ 9	\$ 8,694	\$ 8,015	91.68%	\$ 803	\$ 8,818	99.03%	\$ (124)
2017	2016	12/1/2016	\$ 9,767	\$ (40)	\$ 42	\$ 9,769	\$ 8,894	91.06%	\$ 1,403	\$ 10,297	98.58%	\$ (528)
2018	2017	12/1/2017	\$ 10,389	\$ (67)	\$ 108	\$ 10,430	\$ 10,281	98.96%	\$ 1,245	\$ 11,526	110.51%	\$ (1,096)
2019	2018	12/1/2018	\$ 11,693	\$ (186)	\$ 89	\$ 11,596	\$ 11,492	98.28%	\$ 606	\$ 12,098	104.22%	\$ (502)
2020	2019	12/1/2019	\$ 12,021	\$ (49)	\$ 94	\$ 12,066	\$ 11,681	97.17%	\$ 598	\$ 12,279	101.77%	\$ (213)
2021	2020	12/1/2020	\$ 12,948	\$ (111)	\$ 93	\$ 12,930	\$ 12,305	95.03%	\$ 716	\$ 13,021	100.70%	\$ (91)
2022	2021	12/1/2021	\$ 13,010	\$ (382)	\$ 76	\$ 12,704	\$ 12,588	96.76%	\$ 686	\$ 13,274	104.49%	\$ (570)
2023	2022	12/1/2022	\$ 15,351	\$ (78)	\$ 77	\$ 15,350	\$ 14,218	92.62%	\$ 701	\$ 14,919	97.19%	\$ 431

Source: Dawson County Tax Commissioner's Office.

Taxes levied during the calendar year 2021 are recorded as revenues in the financial statements in 2022 since they are levied to finance that year's expenditures.

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

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

DAWSON COUNTY, GEORGIA
RATIOS OF OUTSTANDING DEBT BY TYPE
Last Ten Fiscal Years
(amounts expressed in thousands)

Fiscal Year	Governmental Activities				Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
	Capital Leases	Notes Payable	Bonds Payable	Contracts Payable (2)			
2013	\$ 922	\$ -	\$ 15,515	\$ 2,915	\$ 19,352	2.47%	\$ 853
2014	\$ 835	\$ -	\$ 7,865	\$ 2,905	\$ 11,605	1.29%	\$ 506
2015	\$ 686	\$ -	\$ -	\$ 2,895	\$ 3,581	0.42%	\$ 154
2016	\$ 132	\$ -	\$ -	\$ 2,880	\$ 3,012	0.31%	\$ 128
2017	\$ 66	\$ -	\$ -	\$ 2,865	\$ 2,931	0.30%	\$ 120
2018	\$ 449	\$ -	\$ -	\$ 2,850	\$ 3,299	0.30%	\$ 132
2019	\$ 391	\$ -	\$ -	\$ 2,745	\$ 3,136	0.28%	\$ 120
2020	\$ 330	\$ -	\$ -	\$ 2,475	\$ 2,805	0.24%	\$ 107
2021	\$ 268	\$ -	\$ -	\$ 2,200	\$ 2,468	0.23%	\$ 98
2022	\$ -	\$ -	\$ -	\$ 1,915	\$ 1,915	0.16%	\$ 73

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

(1) See the Schedule of Demographic and Economic Statistics on Table 15 for personal income and population data.

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

DAWSON COUNTY, GEORGIA
DIRECT AND OVERLAPPING GOVERNMENT ACTIVITIES DEBT
GENERAL OBLIGATION DEBT
December 31, 2022
(amounts expressed in thousands)

<i>Jurisdiction</i>	<i>Debt Outstanding</i>	<i>Percentage Applicable to Government</i>	<i>Amount Applicable to Government</i>
Intergovernmental Contracts Obligation			
Etowah Water & Sewer Authority Contracts Payable	\$ 1,915	100.00%	\$ 1,915
Total Intergovernmental Contracts Obligation	<u>1,915</u>		<u>1,915</u>
Leases			
Leases	-	100.00%	-
Total Leases	<u>-</u>		<u>-</u>
Total Direct obligations	<u>1,915</u>		<u>1,915</u>
Overlapping General Obligation Debt:			
Dawson County School System	10,000	100.00%	10,000
City of Dawsonville	4,287	100.00%	4,287
Total Overlapping General Obligation Debt	<u>14,287</u>		<u>14,287</u>
Total	<u>\$ 16,202</u>		<u>\$ 16,202</u>

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

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

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

Debt and Assessed Value per Capita¹

	Per Capita	Debt Amount
Direct General Obligation (G.O.) debt per capita	\$ -	-
Direct and Contractual G.O. debt per capita	\$ 73	\$ 1,915,000
Direct debt, Contractual Debt, Notes, and Leases per capita	\$ 73	\$ 1,915,000
Direct and Contractual Debt, Notes, Leases, and Overlapping Debt per capita	\$ 621	\$ 16,202,000
Fair Market Value of Taxable Property per capita	\$ 195	
Grossed Assessed value of property before exemptions	\$ 2,034,872	
Net Tax digest for Maintenance and operations	\$ 1,999,843	
Estimated Fair Market Value of Taxable Property	\$ 5,087,180	
Population, estimated 2020	26,108	

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

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

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Assessed value of property	\$ 1,198,720	\$ 1,213,322	\$ 1,098,936	\$ 1,145,958	\$ 1,311,398	\$ 1,371,561	\$ 1,385,129	\$ 1,489,315	\$ 1,716,697	\$ 2,034,872
Debt limit (10% of total assessed value)	119,872	121,332	109,894	114,596	131,140	137,156	138,513	148,932	171,670	203,487
Amount of Debt applicable to limit:										
General Obligation debt and contracts payable	18,430	10,770	2,895	2,880	2,865	2,850	2,745	2,475	2,200	1,915
Less: Resources restricted to paying principal	-	-	-	-	-	-	-	-	-	-
Total net debt applicable to limit	18,430	10,770	2,895	2,880	2,865	2,850	2,745	2,475	2,200	1,915
Legal debt margin	\$ 101,442	\$ 110,563	\$ 106,999	\$ 111,716	\$ 128,275	\$ 134,306	\$ 135,768	\$ 146,457	\$ 169,470	\$ 201,572
Total net debt applicable to the limit as a percentage of debt limit	15.37%	8.88%	2.63%	2.51%	2.18%	2.08%	1.98%	1.66%	1.28%	0.94%

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

Sales Tax Increment Bonds ⁽¹⁾

Fiscal Year	Sales Tax		Debt Service		Coverage
	Increment		Principal	Interest	
2013	\$ 6,390	\$	7,010	\$ 1,106	0.79
2014	\$ 6,595	\$	7,650	\$ 776	0.78
2015	\$ 3,043	\$	7,865	\$ 393	0.37
2016	-		-	-	-
2017	-		-	-	-
2018	-		-	-	-
2019	-		-	-	-
2020	-		-	-	-
2021	-		-	-	-
2022	-		-	-	-

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

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

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

Fiscal Year	Population (1)	Personal Income (2)	Per Capita Personal Income (2)	Unemployment Rate (3)
2013	22,686	\$ 784,346	\$ 34,574	7.7%
2014	22,957	\$ 897,550	\$ 39,097	6.1%
2015	23,312	\$ 857,905	\$ 36,801	5.4%
2016	23,604	\$ 987,473	\$ 41,835	4.3%
2017	24,379	\$ 970,918	\$ 39,826	3.6%
2018	25,083	\$ 1,088,101	\$ 43,380	3.3%
2019	26,108	\$ 1,180,108	\$ 45,201	2.4%
2020	26,108	\$ 1,208,226	\$ 46,278	2.8%
2021	26,798	\$ 1,290,860	\$ 48,170	1.9%
2022	30,138	\$ 1,627,331	\$ 53,996	2.3%

Data sources:

(1) US Bureau of the Census; Based on calendar year 2019

(2) Federal Bureau of Economic Analysis; Based on calendar year 2020

(3) Bureau of Labor Statistics; based on calendar year 2020

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

Employer	2022			2013		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
NORTH GEORGIA PREMIUM OUTLETS	1100	1	8.41%	1,100.00	1	10.22%
DAWSON COUNTY BOARD OF EDUCATION	549	2	4.20%	510.00	3	4.74%
WALMART	353	3	2.70%	350.00	4	3.25%
DAWSON COUNTY BOARD OF COMMISSIONERS	327	4	2.50%	282.00	5	2.62%
GOLD CREEK FOODS	292	5	2.23%	60.00	2	0.56%
BTD MANUFACTURING	233	6	1.78%			
THE HOME DEPOT	172	7	1.31%			
KROGER	145	8	1.11%	150.00	7	1.39%
PREMIER SURPLUS	125	9	0.96%			
MCC LABELS	124	10	0.95%			
IMPULSE MANUFACTURING				210.00	6	1.95%
INGLES				150.00	8	1.39%
SLEEVE CO INC				110.00	9	1.02%
WORLD WIDE MANUFACTURING COMPANY				107.00	10	0.99%
All other employers	9,665		73.86%	7,738		71.87%
Total	<u>13,085</u>		<u>100.00%</u>	<u>10,767</u>		<u>100.00%</u>

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

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

Function	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General government	30	29	32	35	37	37	36	43	50	58
Public safety										
Sheriff										
Officers	84	82	85	95	98	87	92	96	97	109
Civilians	24	21	20	17	18	19	19	16	19	18
Fire										
Firefighters and officers	51	53	52	63	73	85	80	90	68	78
Civilians	1	1	1	1	1	1	1	1	1	2
Court system	31	34	59	59	62	64	42	34	36	55
Public works	22	22	22	28	26	26	21	18	19	20
Health and welfare	10	11	11	11	11	11	9	8	9	13
Recreation and culture	16	17	12	12	12	16	5	13	14	20
Housing and development	10	11	12	12	14	11	11	11	11	12
Solid Waste	3	3	3	3	3	3	3	3	3	4
Water & Sewer	-	-	-	-	-	-	-	-	-	-
Total	282	284	309	336	355	357	319	333	327	389

Source: Dawson County Human Resources & Finance Department

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

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

Function	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Sheriff										
Accident reports	1,209	1,251	1,405	1,727	914	804	1,062	1,275	1,417	1,475
Traffic Stops	7,651	6,277	5,413	4,170	4,473	5,152	6,113	6,213	9,239	7,137
Arrests	744	654	1,647	1,665	1,494	1,612	1,645	1,660	1,926	1,735
Fire										
Calls	2,797	3,200	3,289	3,241	153	644	885	4,092	4,622	5,145
Inspections	604	679	455	657	208	370	1,403 (1)	1,497	1,564	1,660
Emergency Services										
Calls	2,242	2,467	3,285	2,581	2,815	2,806	3,014	2,984	3,506	3,878
Highways and streets										
Paved resurfacing (miles)	5.1	3.2	4.0	11.2	24.6	5.1	9.2	13.7	9.7	4.5
Sanitation										
Refuse collected (tons/month)	377	301	304	512	580	616	586	603	635	242
Parks and recreation										
Athletic participants - Spring	1,208	1,236	1,394	1,141	1,246	1,159	1,273	1,092 (2)	2,871	1,651
Athletic participants - Summer				29	55	75	55	0 (3)	55	265
Athletic participants - Fall				1,086	930	832	930	879	1,286	1,605
Athletic participants - Winter				357	368	323	368	388	4,033	783
Total Athletic Participation	2,391	2,629	3,079	2,613	2,599	2,389	2,516	2,359	8,245	4,304
Total Facility Usage									17,402	19,487
Private Rentals									4637 ^D	5,736
Special Events									208	232
Programs									513	528
Facility usage	20,538	20,226	13,275	12,196	19,995	20,936	23,372	17,123	49,716	19,487
Building permits	342	347	397	521	507	690	626	675	927	1,503

Sources: Various County departments

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

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

(3) 2020 Summer registration was inactive due to COVID

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

Function	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General government										
Undeveloped land (acres)	79.038	79.038	79.038	79.038	79.038	79.038	79.038	78.068	85.028	205.318
Buildings	4	4	4	4	4	4	4	4	4	4
Vehicles	4	4	4	4	1	1	2	1	2	3
Public Safety										
Buildings										
Sheriff Department	3	3	3	3	3	3	3	3	4	5
Emergency Services	7	7	7	7	7	7	7	8	9	8
Vehicles										
Fire/Pumper Trucks	14	14	18	16	16	14	15	16	16	16
Other Fire vehicles	18	18	11	10	14	13	13	15	17	17
Ambulance/Rescue	7	8	11	7	5	5	5	5	5	7
Sheriff's vehicles	82	84	81	71	89	99	106	99	110	126
Marshal's vehicles	3	3	2	1	3	1	1	1	2	2
Equipment	1	1	1	1	1	1	1	1	1	1
Court System										
Buildings	2	2	2	2	2	2	2	2	2	2
Vehicles	4	4	4	4	5	4	4	4	5	4
Public works										
Buildings										
Road Department	1	1	1	1	1	1	1	1	1	1
Facilities Management	1	1	1	1	1	1	1	1	1	1
Transfer Station	3	3	3	3	3	3	2	3	2	2
Fleet Maintenance	1	1	1	1	1	1	2	2	2	2
Vehicles										
Road Department	13	13	15	24	20	11	10	11	12	11
Facilities Management	8	8	6	8	10	11	11	8	10	7
Heavy Equipment										
Road Department	19	21	22	23	17	17	20	34	37	39
Transfer Station	4	7	3	3	18	20	20	14	15	15
Fleet Maintenance	2	2	1	1	1	1	2	3	3	3
Roads										
Paved Streets (miles)	221.0	223.0	223.0	205.5	205.5	206.0	206.6	258.0	218.5	219.2
Unpaved Streets (miles)	58.0	58.0	58.0	77.0	77.3	77.0	76.4	94.7	86.5	85.8
Health and welfare										
Buildings	1	1	1	1	1	1	1	1	1	1
Vehicles	4	4	2	1	2	3	4	1	1	1
Housing and development										
Buildings	1	1	1	1	1	1	1	1	1	1
Vehicles	9	9	3	3	3	5	6	5	6	6
Parks and recreation										
Buildings and site improvements	14	14	14	14	14	14	14	10	10	12
Vehicles	3	3	2	3	3	3	3	3	3	2
Equipment	3	4	16	21	26	36	38	28	29	30
Child Care Centers	1	1	1	1	1	1	-	-	-	-

Sources: Various county departments

4

Other Reporting Section

Single Audit Section

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

DAWSON COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For Year Ended December 31, 2022

FEDERAL GRANTOR/ PASS-THRU GRANTOR/ PROGRAM TITLE	FEDERAL CFDA NUMBER	GRANT/ CONTRACT NUMBER	PROGRAM OR AWARD AMOUNT	SUB-RECIPIENT EXPENDITURES	EXPENDITURES
U.S. DEPARTMENT OF JUSTICE					
Passed through the Prosecuting Attorneys' Council of Georgia					
-Victims of Crime Act Assistance Grant Program	16.575	B50-8-128	\$ 74,419	\$ -	\$ 52,850
-Victims of Crime Act Assistance Grant Program	16.575	C18-8-566	74,419	-	22,735
			148,838	-	75,585
Passed through the Criminal Justice Coordinating Council					
-Byrne Memorial Justice Assistance Grant	16.738	B20-8-010	112,204	-	112,204
-Bullet Proof Vest Partnership Program	16.607	OMB 1121-0235	5,837	-	2,624
			118,041	-	114,828
TOTAL U.S. DEPARTMENT OF JUSTICE			266,879	-	190,413
U.S. DEPARTMENT OF TRANSPORTATION					
Passed through the Georgia Department of Transportation					
-Transit Operating Assistance Grant	20.509	Contract #48400-294- IGOIP2200112 Project #T007141	132,747	-	63,889
-Transit Operating Assistance Grant	20.509	Contract #48400-294- IGOIP2200112 Project #T007223	153,085	-	70,310
			285,832	-	134,199
<i>Highway Safety Cluster of Programs</i>					
Passed thru Georgia Office of Highway Safety					
-HEAT GRANT# GA-2022-402 PT-021	20.600	GA-2022-402 PT-021	107,765		73,925
-HEAT GRANT# GA-2023-402 PT-030	20.600	GA-2023-402 PT-030	96,583		20,408
<i>Total Highway Safety Cluster of Programs</i>			204,349		94,333
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			490,181	-	228,532
U.S. DEPARTMENT OF TREASURY					
Coronavirus State & Local Fiscal Recovery funds (SLFRF) -ARPA	21.027	Dawson County, GA	5,071,173	-	1,259,857
Coronavirus State & Local Fiscal Recovery funds (LATCF) -ARPA	21.032	OMB 1505-0276	50,000		50,000
TOTAL U.S. DEPARTMENT OF TREASURY			5,121,173	-	1,309,857
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Medicare Enrollment Assistance Program	93.071	SilverSneakers	3,000	-	3,000
<i>Aging Cluster of Programs</i>					
Passed-through the Legacy Link, Inc.					
-Special Programs for the Aging: Title III, Part B: Supportive Services	93.044	42700-373-0000094045; 42700-373-0000102194	13,355		13,355
-Special Programs for the Aging: Title III, Part C: Nutrition Services	93.045	42700-373-0000094045; 42700-373-0000102194	69,568	-	69,568
-Nutrition Services Incentive Program	93.053	42700-373-0000094045; 42700-373-0000102194	32,936		32,936
Passed through Deanna Specialty Transportation, Inc.					
-Special Programs for the Aging: Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	2022: 2023	65,000	-	51,346
<i>Total Aging Cluster Programs</i>			180,859	-	167,205
Passed-through the Legacy Link, Inc.					
-Special Programs for the Aging: Title III, Part E: (Respite)	93.052	42700-373-0000094045; 42700-373-0000102194	14,628		14,628
-Social Services Block Grant	93.667	42700-373-0000102194	5,042		5,042
			19,671	-	19,671
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			203,530	-	189,876

(cont.)

DAWSON COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For Year Ended December 31, 2022

FEDERAL GRANTOR/ PASS-THRU GRANTOR/ PROGRAM TITLE	FEDERAL CFDA NUMBER	GRANT/ CONTRACT NUMBER	PROGRAM OR AWARD AMOUNT	SUB-RECIPIENT EXPENDITURES	EXPENDITURES
<i>(cont.)</i>					
FEDERAL EMERGENCY MANAGEMENT AGENCY					
Presidential Disaster Area - COVID Relief Funds	97.036	4501-DR-GA	\$ 35,059		\$ 35,059
Presidential Disaster Area - Tropical Storm ZETA (OCT 29, 2020)	97.036	4579-DR-GA	6,638		6,638
			<u>41,697</u>	-	<u>41,697</u>
Passed through the Georgia Emergency Management Agency -Emergency Management Performance Grants	97.042	EMA-2019-EP-19044-S72	7,784	-	7,784
			<u>7,784</u>	-	<u>7,784</u>
TOTAL FEDERAL EMERGENCY MANAGEMENT AGENCY			<u>49,481</u>	-	<u>49,481</u>
U.S. DEPARTMENT OF THE INTERIOR					
<i>Forest Service Schools and Roads Cluster of Programs</i>					
Schools and Roads - Grants to States	10.665		29,315	-	29,315
<i>Total Forest Service Schools and Roads Cluster of Programs</i>			<u>29,315</u>	-	<u>29,315</u>
TOTAL U.S. DEPARTMENT OF THE INTERIOR			<u>29,315</u>	-	<u>29,315</u>
SOCIAL SECURITY ADMINISTRATION					
Social Security - Work Incentives Planning and Assistance Program	96.008		2,000	-	2,000
TOTAL SOCIAL SECURITY ADMINISTRATION			<u>2,000</u>	-	<u>2,000</u>
GRAND TOTAL			<u>\$ 6,162,558</u>	<u>\$ -</u>	<u>\$ 1,999,473</u>

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

June 28, 2023

Board of Commissioners
DAWSON COUNTY, GEORGIA
Dawsonville, Georgia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of DAWSON COUNTY, GEORGIA as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise DAWSON COUNTY, GEORGIA's basic financial statements, and have issued our report thereon dated June 28, 2023.

Our report includes a reference to other auditors who audited the financial statements of the Dawson County Health Department, 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.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered DAWSON COUNTY, GEORGIA's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of DAWSON COUNTY, GEORGIA's internal control. Accordingly, we do not express an opinion on the effectiveness of the DAWSON COUNTY, GEORGIA's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant

deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2022-001 through 2022-003 to be significant deficiencies.

Report on Compliance and Other Matters

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

DAWSON COUNTY, GEORGIA's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the DAWSON COUNTY, GEORGIA's responses to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. DAWSON COUNTY, GEORGIA's response was not subjected to the other auditing procedures applied in the audit of the financial statements and accordingly, we express no opinion on them.

Purpose of this Report

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

Bates, Carter & Co., LLP

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

June 28, 2023

Board of Commissioners
DAWSON COUNTY, GEORGIA
Dawsonville, Georgia

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited DAWSON COUNTY, GEORGIA's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of DAWSON COUNTY, GEORGIA's major federal programs for the year ended December 31, 2022. DAWSON COUNTY, GEORGIA's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, DAWSON COUNTY, GEORGIA complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

We are required to be independent of DAWSON COUNTY, GEORGIA and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of DAWSON COUNTY, GEORGIA's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities of the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control that we consider to be significant deficiencies.

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

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questions costs as items 2022-001 through 2022-003 to be significant deficiencies.

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.

Government Auditing Standards requires the auditor to perform limited procedures on the DAWSON COUNTY, GEORGIA's responses to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. DAWSON COUNTY, GEORGIA's response was not subjected to the other auditing procedures applied in the audit of the financial statements and accordingly, we express no opinion on them.

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

Bates, Carter & Co., LLP

DAWSON COUNTY, GEORGIA
AUDITOR'S SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 2022

I

SUMMARY OF AUDITOR'S RESULTS:

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

II AUDIT FINDINGS - GENERALLY ACCEPTED GOVERNMENTAL AUDITING STANDARDS

Finding Number

PROBATE COURT

- 2022-001** **Statement of Condition (Re-issued):**
During testing, we noted funds held were not properly reconciled or accounted for at the end of the year. A total of \$46,890 held in cash bonds could not be properly identified.
- Criteria:**
Reporting should be in place to ensure funds held are accurate.
- Effect of Condition:**
The risk of not knowing for whom the funds belong.
- Cause of Condition:**
Insufficient record keeping.
- Recommendation:**
We recommend that a report is implemented to record all funds held activity for the year and that it is reconciled at the year end to show the accurate liability.
- Response:**
A report will be prepared to record all "funds held" activity for the year and it will be reconciled at year end to show accurate liability.
- 2022-002** **Statement of Condition:**
We noted during fieldwork that the bank reconciliations for the Probate Court Operating Account and the Cash Bond Account had not been reconciled in a timely manner.
- Criteria:**
To ensure an accurate cash balance in the accounting books, a bank reconciliation should be performed and reviewed monthly to determine all valid outstanding items are included and cleared.
- Effect of Condition:**
The risk of misappropriation of cash increases when cash is not correctly reconciled to the bank statements.
- Cause of Condition:**
Court accountant has not completed.

Recommendation:

We recommend completing reconciliations within 30 days or month end to ensure accurate financial reporting.

Response:

Bank reconcilements will be completed monthly to ensure accurate financial reporting.

SHERIFF

2022-003

Statement of Condition (Re-issued):

During testing, we noted that the bank reconciliation for the Inmate Welfare Special Revenue Fund was not completed during the year. A total of \$14,226 in outstanding checks were not properly recognized.

Criteria:

An accurate bank reconciliation should be performed on a monthly basis and items outstanding for more than 90 days should be evaluated and removed from the bank reconciliation.

Effect of Condition:

The risk of misrepresenting the cash balance.

Cause of Condition:

Process of reviewing old outstanding checks performed once per year.

Recommendation:

We recommend the records be updated to remove any invalid outstanding items from the bank reconciliation and that an additional monthly procedure is implemented to review uncleared transactions after performing the bank reconciliation every month.

Response:

Sheriff office has been monitoring the activity for this account and accounting for activity through QuickBooks, but monthly bank reconcilements need to be prepared. Sheriff staff will implement monthly bank reconcilements for this account.

III FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

There were no findings or questioned costs relating to Federal awards reported for the year ended December 31, 2022.