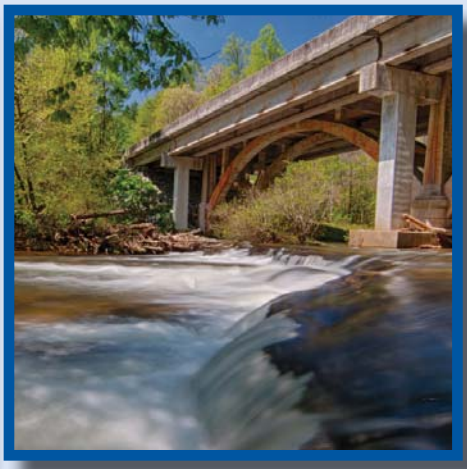
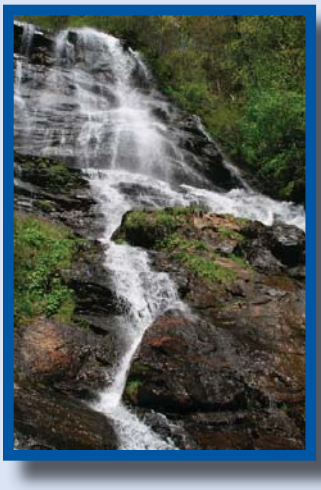
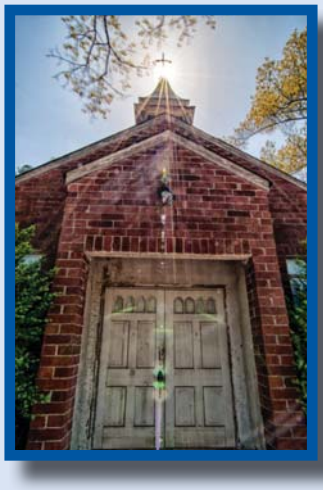
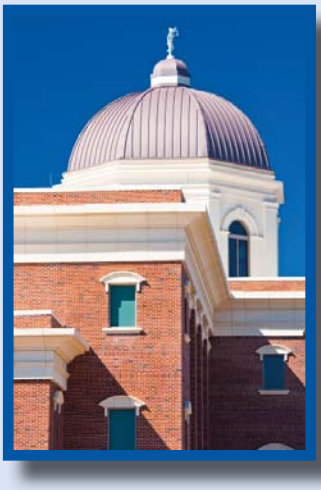


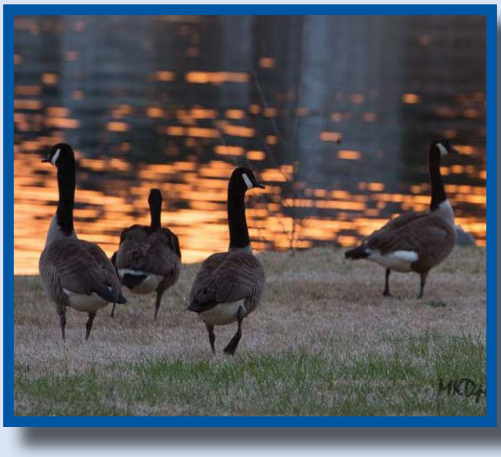


Dawson County, Georgia

WHERE THE QUALITY OF LIFE MATTERS

Comprehensive Annual Financial Report
Fiscal Year Ending December 31, 2013


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McKee's Chapel by Rick Cannon
Dawson County Government Center Dome by Rick Cannon
Fall Tree on Faucett Lake Road by David Grey
Bailey Waters Road Sunflowers courtesy of Forrest Hills Resort
Duck Sunset courtesy of Forrest Hills Resort
Dawson Farm by David Grey

Title Page



Cherry Blossoms by Rick Cannon

Comprehensive Annual Financial Report

Fiscal Year Ending December 31, 2013



Prepared by:
Dawson County Finance Department
Dena B. Bosten, CPA
Chief Financial Officer

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Part I

Introductory Section

DAWSON COUNTY, GEORGIA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
For the year ended December 31, 2013

TABLE OF CONTENTS

INTRODUCTORY SECTION:

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

FINANCIAL SECTION:

Independent Auditor's Report	**1-3**
Management's Discussion and Analysis	**4-14**

BASIC FINANCIAL STATEMENTS

Exhibit		Page (s)
	Government-wide Financial Statements	
A-1	Statement of Net Position	**15-16**
A-2	Statement of Activities	**17**
	Fund Financial Statements	
A-3	Balance Sheet – Governmental Funds	**18**
A-4	Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Assets	**19**
A-5	Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	**20**
A-6	Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	**21**
A-7	Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) to Actual – General Fund	**22-23**
A-8	Statement of Net Position – Proprietary Funds	**24**

Table of Contents, continued

FINANCIAL SECTION (continued):

BASIC FINANCIAL STATEMENTS (continued)

Fund Financial Statements (continued)

Exhibit		Page(s)
A-9	Statement of Revenues, Expenses, and Changes in Fund Net Assets – Proprietary Funds	**25**
A-10	Statement of Cash Flows – Proprietary Funds	**26**
A-11	Statement of Fiduciary Assets and Liabilities – Fiduciary Funds	**27**
A-12	Combining Statement of Net Position – Component Units	**28**
A-13	Combining Statement of Activities – Component Units	**29**
A-14	**Notes to the Financial Statements**	**30-68**

Item #		Page #
1.	Description of Government Unit	**30**
2.	Summary of Significant Accounting Policies	**30-45**
3.	Deposit and Investment Risk	**45-47**
4.	Accounts Receivable	**47**
5.	Intergovernmental Receivables	**48**
6.	Property Taxes	**49**
7.	Interfund Receivables and Payables	**50**
8.	Interfund Transfers	**51**
9.	Capital Assets	**52-54**
10.	Capital and Operating Lease Agreements	**55**
11.	Long-Term Debt	**56-59**
12.	Landfill Closure and Post-Closure Care Costs	**60**
13.	Retirement Plans	**60-64**
14.	Hotel/Motel Lodging Tax	**65**
15.	Joint Ventures	**65**
16.	Risk Management	**65-67**
17.	Commitments and Contingencies	**67-68**

Table of Contents, continued

FINANCIAL SECTION (continued):

SUPPLEMENTARY INFORMATION

COMBINING AND INDIVIDUAL FINANCIAL STATEMENTS OF FUNDS AND SUPPORTING SCHEDULES

Exhibit		Page (s)
B-1	Combining Balance Sheet – Nonmajor Governmental Funds	**69**
B-2	Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds	**70**
	GENERAL FUND	
C-1	Comparative Balance Sheets	**71**
C-2	Comparative Statements of Revenues, Expenditures and Changes in Fund Balances	**72**
C-3	Schedule of Revenues - Budget (GAAP Basis) and Actual	**73-74**
C-4	Schedule of Expenditures - Budget (GAAP Basis) and Actual	**75-81**
	SPECIAL REVENUE FUNDS	
D-1	Emergency 911 Telephone Services Special Revenue Fund Comparative Balance Sheets	**82**
D-2	Emergency 911 Telephone Services Special Revenue Fund Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget (GAAP Basis) and Actual	**83**
D-3	Multiple Grants Special Revenue Fund Comparative Balance Sheets	**84**
D-4	Multiple Grants Special Revenue Fund Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget (GAAP Basis) and Actual	**85**
D-5	Mentor Program Special Revenue Fund Comparative Balance Sheets	**86**
D-6	Mentor Program Special Revenue Fund Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget (GAAP Basis) and Actual	**87**
D-7	Restricted Programs Special Revenue Fund Comparative Balance Sheets	**88**
D-8	Restricted Programs Special Revenue Fund Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget (GAAP Basis) and Actual	**89**

Table of Contents, continued

SUPPLEMENTARY INFORMATION (continued)

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

Exhibit		Page (s)
	SPECIAL REVENUE FUNDS (continued)	
D-9	Jail Special Revenue Fund Comparative Balance Sheets	**90**
D-10	Jail Special Revenue Fund Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget (GAAP Basis) and Actual	**91**
D-11	Hotel/Motel Tax Special Revenue Fund Comparative Balance Sheets	**92**
D-12	Hotel/Motel Tax Special Revenue Fund Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget (GAAP Basis) and Actual	**93**
D-13	Law Library Special Revenue Fund Comparative Balance Sheets	**94**
D-14	Law Library Special Revenue Fund Schedule of Revenues, Expenditures And Changes in Fund Balances – Budget (GAAP Basis) and Actual	**95**
D-15	Victims Rights and Assistance Special Revenue Fund Comparative Balance Sheets	**96**
D-16	Victims Rights and Assistance Special Revenue Fund Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget (GAAP Basis) and Actual	**97**
D-17	Drug Abuse Treatment and Education Special Revenue Fund Comparative Balance Sheets	**98**
D-18	Drug Abuse Treatment and Education Special Revenue Fund Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget (GAAP Basis) and Actual	**99**
D-19	District Attorney Seizure Special Revenue Fund Comparative Balance Sheets	**100**
D-20	District Attorney Seizure Special Revenue Fund Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget (GAAP Basis) and Actual	**101**
D-21	Sheriff's Seizure Special Revenue Fund Comparative Balance Sheets	**102**
D-22	Sheriff's Seizure Special Revenue Fund Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget (GAAP Basis) and Actual	**103**

Table of Contents, continued

SUPPLEMENTARY INFORMATION (continued)

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

Exhibit		Page (s)
	SPECIAL REVENUE FUNDS (continued)	
D-23	Inmate Welfare Special Revenue Fund Comparative Balance Sheets	**104**
D-24	Inmate Welfare Special Revenue Fund Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget (GAAP Basis) and Actual	**105**
D-25	Family Connection Special Revenue Subfund Comparative Balance Sheets	**106**
D-26	Family Connection Special Revenue Subfund Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget (GAAP Basis) and Actual	**107**
	DEBT SERVICE FUND	
E-1	Debt Service Fund Comparative Balance Sheets	**108**
E-2	Debt Service Fund Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget (GAAP Basis) and Actual	**109**
	CAPITAL PROJECTS FUNDS	
F-1	Special Purpose Local Option Sales Tax Capital Projects Fund Comparative Balance Sheets	**110**
F-2	Special Purpose Local Option Sales Tax Fund Capital Projects Fund Comparative Statements of Revenues, Expenditures and Changes in Fund Balances	**111**
F-3	Capital Projects Fund Comparative Balance Sheets	**112**
F-4	Capital Projects Fund Comparative Statements of Revenues, Expenditures and Changes in Fund Balances	**113**
F-5	Impact Fees Capital Projects Fund Comparative Balance Sheets	**114**
F-6	Impact Fees Capital Projects Fund Comparative Statements of Revenues, Expenditures and Changes in Fund Balances	**115**

Table of Contents, continued

SUPPLEMENTARY INFORMATION (continued)

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

Exhibit		Page (s)
G-1	Solid Waste Disposal Facility Enterprise Fund Comparative Statements of Net Position	**116**
G-2	Solid Waste Disposal Facility Enterprise Fund Comparative Statements of Revenues, Expenses and Changes in Net Assets	**117**
G-3	Solid Waste Disposal Facility Enterprise Fund Comparative Statements of Cash Flows	**118**
G-4	DCAR GIS Enterprise Fund Comparative Statements of Net Position	**119**
G-5	DCAR GIS Enterprise Fund Comparative Statements of Revenues, Expenses and Changes in Net Assets	**120**
G-6	DCAR GIS Enterprise Fund Comparative Statements of Cash Flows	**121**
	INTERNAL SERVICE FUND	
H-1	Fuel and Fleet Maintenance Internal Service Fund Comparative Statements of Net Position	**122**
H-2	Fuel and Fleet Maintenance Internal Service Fund Comparative Statements of Revenues, Expenses and Changes in Net Assets	**123**
H-3	Fuel and Fleet Maintenance Internal Service Fund Comparative Statements of Cash Flows	**124**
	AGENCY FUNDS	
I-1	Combining Balance Sheet	**125**
I-2	Statement of Changes in Assets and Liabilities	**126**

Table of Contents, continued

STATISTICAL SECTION:

FINANCIAL TRENDS

J-1	Net Position by Component	**127**
J-2	Changes in Net Position	**128-129**
J-3	Fund Balances of Governmental Funds	**130**
J-4	Changes in Fund Balances of Governmental Funds	**131**
J-5	Five Year General Fund History	**132**
J-6	General Governmental Tax Revenues by Source	**133**

REVENUE CAPACITY

J-7	Assessed Value and Estimated Actual Value of Taxable Property	**134**
J-8	Property Tax Rates – Mills (Direct and Overlapping Governments)	**135**
J-9	Principal Property Taxpayers	**136**
J-10	Property Tax Levies and Collections	**137**

DEBT CAPACITY

J-11	Ratios of Outstanding Debt by Type	**138**
J-12	Other Long-term Liabilities	**139**
J-13	Ratios of General Bonded Debt Outstanding	**140**
J-14	Direct and Overlapping Governmental Activities Debt	**141**
J-15	Legal Debt Margin Information	**142**
J-16	Pledged Revenue Coverage	**143**

DEMOGRAPHIC AND ECONOMIC INFORMATION

J-17	Demographic and Economic Statistics	**144**
J-18	Principal Employers	**145**

Table of Contents, continued

STATISTICAL SECTION (continued):

OPERATING INFORMATION

J-19	Full-Time Equivalent County Government Employees by Function	**146**
J-20	Operating Indicators by Function	**147**
J-21	Capital Asset Statistics by Function	**148**

OTHER REPORTING SECTION:

SINGLE AUDIT SECTION

	Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*	**149-150**
	Independent Auditor's Report on Compliance with Requirements that Could Have a Direct and Material Effect on Each Major Program and on Internal Control over Compliance in Accordance with OMB Circular A-133	**151-152**
K-1	Schedule of Expenditures of Federal Awards	**153-154**
K-2	Notes to the Schedule of Expenditures of Federal Awards	**155**
K-3	Schedule of Findings and Questioned Costs	**156-157**

STATE REPORTING SECTION

L-1	Schedule of Projects Financed with Special Purpose Local Option Sales Tax	**158**

DAWSON COUNTY
BOARD OF COMMISSIONERS

Mike Berg
Chairman

Gary Pichon
Commissioner
District One

James Swafford
Commissioner
District Two

Jimmy Hamby
Commissioner
District Three

Julie Hughes Nix
Commissioner
District Four

Cindy Campbell
County Manager

Danielle Yarbrough
County Clerk

May 30, 2014

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 2013 Comprehensive Annual Financial Report (CAFR) for Dawson County, (the "County") for the fiscal year ended December 31, 2013, which fulfills this requirement. Dawson County's 2013 CAFR contains a complete set of financial statements presented in conformity with Generally Accepted Accounting Principles (GAAP) and audited in accordance with Generally Accepted Auditing Standards (GAAS) by a firm of licensed certified public accountants.

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

Rushton & Company, LLC, a firm of licensed certified public accountants, has audited Dawson County's financial statements. The independent audit involves: examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion of the financial statements of the County for the fiscal year ended December 31, 2013 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.

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

Profile of the Government

Dawson County, established in 1857, is a growing rural county, located in the foothills of the North Georgia Mountains. There is one incorporated city in the County, the City of Dawsonville. Growth from metro Atlanta makes its way northward via the 400 Corridor, thus making the County a gateway to the mountains of North Georgia. During 2013, the local economy showed some improvement over 2012. However, economic trends and growth continue to be a primary concern for the future of the County.

The governing authority of the County consists of a five-person Board of Commissioners, including a part-time Chairman and four District Commissioners elected at large. The County operates under the County Manager form of management with nine operating departments, and elected officials, i.e., the Courts, Sheriff's Department, Tax Commissioner, Tax Assessor, as well as the Registrar. The County Manager reports directly to the Board of Commissioners, 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, Dawson County Development Authority and the Dawson County Industrial Building Authority, these entities are included in this report.

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

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

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

Local Economy

Over the last couple of years during the economic downturn, Dawson County has experienced little to no growth within the commercial and residential construction industry. During 2013, some economic measures indicate that the economy is stabilizing. Despite slowed economic growth, the County's population increased from 15,999 in 2000 to 22,330 in 2010, which is approximately a 39.5% population growth. This population growth continues to impact all levels of service needs in the County regardless of the slowed economic growth. Some characteristics are:

1) Approximately 88.6% of the County's population resides in the unincorporated portion of the County with the remaining 11.4% residing in the one municipality, the City of Dawsonville.
2) The County's unemployment rate at the end of 2013 dropped to 6.7% compared to a rate of 7.7% at the end of 2012. The County's unemployment rate continued to decline to 5.9% in January 2014 and was lower than the State's rate of 7.4% for the same time period.
3) Residential property revaluations during 2012 resulted in lower property values which negatively impacted the 2013 property tax levy by yielding lower property tax revenue. Current forecasts indicate that property values will stabilize in 2014, which will likely result in a more stable digest and property tax revenue.
4) The County's largest employer is North Georgia Premium Outlet Mall, which attracts many visitors from the Atlanta and surrounding areas. The second and third largest employers are Gold Creek Foods and Dawson County Board of Education, respectively;
5) The number of building permits issued in 2013 was the highest in the last five years: 247 in 2009, 250 in 2010, 267 in 2011, 263 in 2012, and 342 in 2013. New home permits increased significantly in 2013: 25 in 2009, 34 in 2010, 36 in 2011, 36 in 2012, and 74 in 2013. Business licenses issued also increased in 2013: 1,265 in 2009, 1,372 in 2010, 1,431 in 2011, 1,397 in 2012, and 1,462 in 2013.

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 we enjoy here in Dawson County. Financing these goals is a great concern for the County especially with the continued economic decline. While new business is desired and needed to level the tax base between residential, commercial and industrial, funding the infrastructure is costly.

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

The County citizens approved to continue the Special Purpose Local Option Sales Tax (SPLOST V) in the September 2007 election, which allows the County to collect the one (1) percent sales tax until June 2015. It was anticipated that SPLOST V collections would fund a new courthouse, renovation of the existing courthouse for an administration facility, refunding of existing debt, road improvements, a new library in the 400 corridor, emergency services improvements, recreation improvements and many other projects over a six-year period. The SPLOST V referendum was based upon growth continuing as the County experienced during 2005-2007. However, with the decline in the economy, SPLOST V collections will likely only produce sufficient funds to build the new Courthouse and Administration facility under a reduced budget, eliminate some existing debt, and upgrade an aging Narrowbanding System. The prefunded courthouse facility construction

started in 2010 and was completed in 2012. SPLOST V will expire in June 2015. County leadership began planning for a possible SPLOST VI in late 2013. Voters will get the opportunity to vote on this next Special Purpose Local Option Sales Tax in 2014.

Due to the continued slow economic growth, the County's 2013 operating budget increased by a mere 0.03%, or $8,300, compared to the 2012 budget. Although 2013 property taxes were held at the millage rate from the prior year, property tax revenue was negatively impacted due to revaluations of properties that yielded lower assessed values. The County continues to find innovative ways to maintain current service levels such as:

- Provided data to citizens in many areas via the Dawson County web site and social media outlets such as Facebook and Twitter;
- Expended Impact Fees previously collected during 2008 and 2009 to pay debt service payments for fire trucks during 2013. As stated earlier, the County, in May 2009, suspended the collection of impact fees in an effort to stimulate the local economy;
- Provided a 311 number for citizens to call for government information;
- Continued to restructure departments under County Manager oversight for more efficient operations;
- Continued to expand the County's system to recycle comingled recyclables;
- Continued to utilize a fuel station for County and other government use to reduce the cost of fuel through bulk purchase. The station currently is utilized by County departments, the City of Dawsonville, the Board of Education, Public Health, and Etowah Water and Sewer Authority resulting in significant savings for each entity;
- Continued to utilize an in-house Fleet Maintenance Shop to perform routine maintenance for County vehicles thus reducing cost;
- Restructured health care benefits to maintain coverage with no cost increase to Dawson County employees or the County;
- Expended SPLOST IV collections to fund road repairs and construction;
- Installed scales at the transfer station and restructured transfer station fees;
- Replaced all leased copier machines with purchased machines;
- Sold and/or recycled surplus equipment and vehicles and replaced the most aged and critical equipment and vehicles to reduce repairs and maintenance costs;

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in financial reporting to Dawson County for its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended December 31, 2012. This was the sixth consecutive year that Dawson County government achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized CAFR that satisfies both generally accepted accounting principles and applicable legal requirements.

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

Acknowledgments

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

Respectfully submitted,



Dena Bosten, CPA
Chief Financial Officer



Cindy Campbell, CPA
County Manager

DAWSON COUNTY, GEORGIA
GOVERNMENT OFFICIALS
AS OF DECEMBER 31, 2013

Board of Commissioners

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

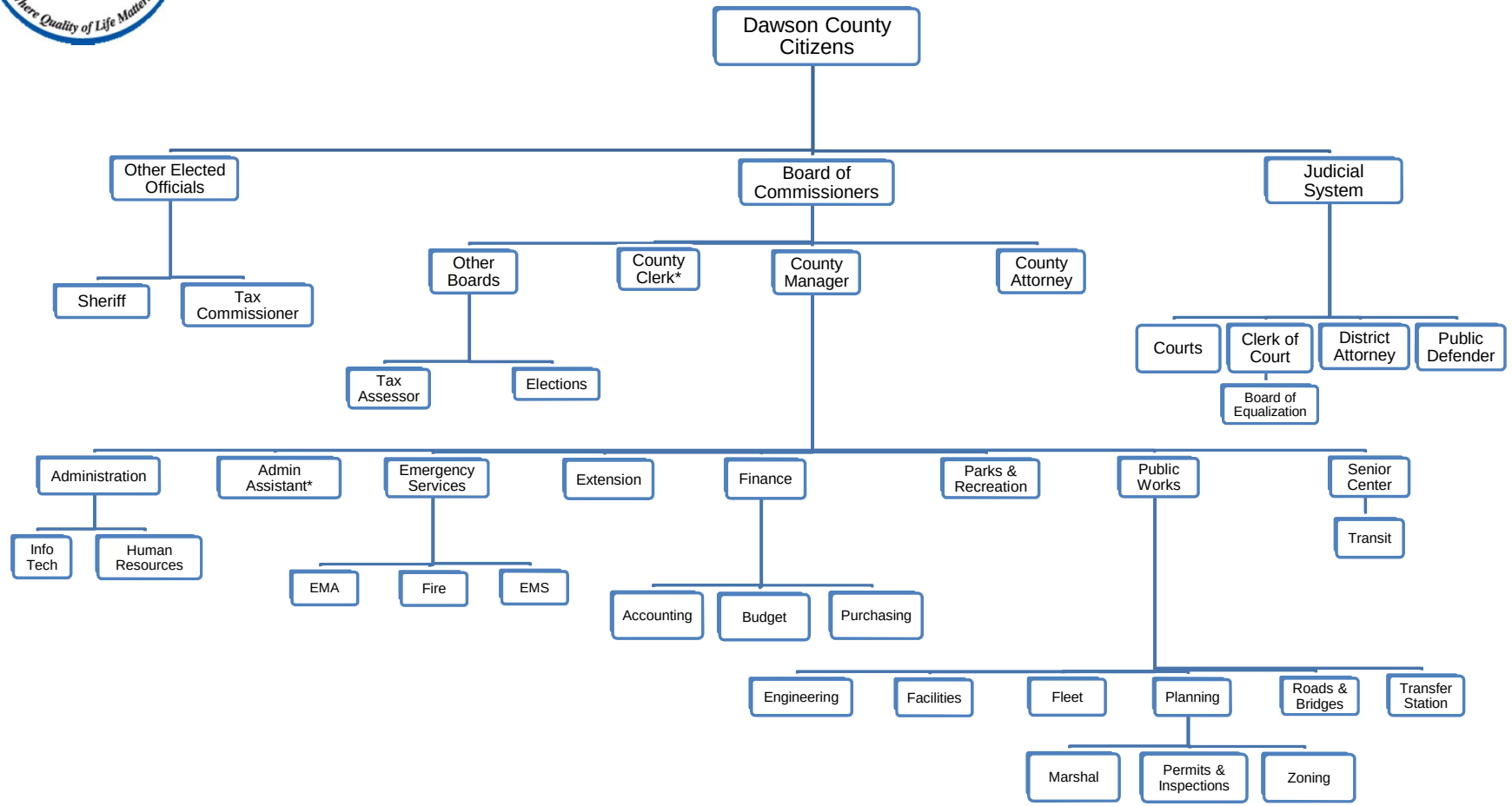
Other Elected Officials

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

Administration

County Manager:	Cindy Campbell
Clerk of Commission:	Danielle Yarbrough
Chief Financial Officer:	Dena Bosten

2013 Dawson County Organization Chart



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

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Dawson County

Georgia

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2012



Executive Director/CEO

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Part II

Financial Section

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RUSHTON & COMPANY

Independent Auditor's Report

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Dawson County, Georgia, as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Dawson County Health Department, a component unit of Dawson County, Georgia, which represent 37.7 percent, 35.5 percent, and 78.0 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Dawson County Health Department, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

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

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Dawson County, Georgia, as of December 31, 2013, and the respective changes in the financial position and, where applicable, cash flows, and the budgetary comparison of the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

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

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

We also have previously audited, in accordance with auditing standards generally accepted in the United States, Dawson County, Georgia's basic financial statements for the year ended December 31, 2012, which are not presented with the accompanying financial statements. In our report dated May 20, 2013, we expressed unmodified opinions on the respective financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information. That audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Dawson County's basic financial statements as a whole. The combining and individual fund financial statements and schedules related to the 2012 financial statements are presented for the purposes of additional analysis and are not a required part of the financial statements.

The combining and individual fund financial statements and schedules related to the 2012 financial statements are the responsibility of management and were derived from and related directly to the underlying accounting and other records used to prepare the 2012 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of those basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2012 combining and individual fund financial statements and schedules are fairly stated in all material respects in relation to the basic financial statements from which they have been derived.

Other Reporting Required by *Governmental Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 20, 2014, on our consideration of Dawson County, Georgia's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Dawson County' internal control over financial reporting.

Rushton & Company, LLC

Certified Public Accountants

Gainesville, Georgia
May 20, 2014

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of Dawson County, Georgia, (the "Government"), we offer readers of the Government's financial statements this narrative overview and analysis of the financial activities of Dawson County, Georgia for the year ended December 31, 2013. We encourage readers to read the information presented here in conjunction with additional information that we have furnished in the Government's financial statements, which follow this narrative.

Financial Highlights

- The Government's assets exceeded its liabilities at the close of the fiscal year by $75 million (net position).

- As a whole, the Government's financial position improved during 2013.

- At the close of the current fiscal year, the Government's governmental funds reported combined ending fund balances of $16.5 million, which was a decrease of $2.6 million from the prior year. This decrease is, in part, attributable to activity within the capital projects and SPLOST funds. These funds have project length budgets and as a result have years where expenditures exceed revenues. For example, proceeds from revenue bonds, to advance fund projects, have been recorded in previous fiscal years and the related expenditures have been recorded in successive fiscal years. Approximately 25% ($4.1 million) of combined fund balance is considered unassigned and is available for spending at the Government's discretion (unassigned fund balance).

- At the end of the current fiscal year, total fund balance for the general fund was $5.3 million, or 25% of total general fund expenditures including transfers to other funds. Fund balance of the general fund decreased by $323 thousand.

- The Government's total debt decreased by $7.5 million during the current fiscal year, primarily due to debt reductions via scheduled payments on existing debt.

Overview of the Financial Statements

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

Basic Financial Statements

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

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

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

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

Government-wide Financial Statements

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

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

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

Fund Financial Statements

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

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

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

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

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

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

Government-wide Financial Analysis

This report is presented in accordance with the mandates for financial statement reporting as dictated by the Governmental Accounting Standards Board (GASB) in Statement 34. This year, comparison analysis is made from the year ended December 31, 2013 to the year ended December 31, 2012.

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

DAWSON COUNTY, GEORGIA'S NET POSITION
December 31, 2013
($ In thousands)

	GOVERNMENTAL ACTIVITIES		BUSINESS-TYPE ACTIVITIES		TOTAL	
	2013	2012	2013	2012	2013	2012
Assets						
Current and other assets	$ 25,692	$28,300	$ 792	$ 648	$ 26,484	$ 28,948
Capital assets (net of depreciation)	77,705	80,906	1,914	2,064	79,619	82,970
TOTAL ASSETS	103,397	109,206	2,706	2,712	106,103	111,918
Liabilities:						
Current liabilities	10,638	9,704	40	47	10,678	9,751
Noncurrent liabilities	12,037	20,142	841	855	12,878	20,997
TOTAL LIABILITIES	22,675	29,846	881	902	23,556	30,748
Deferred inflows of resources	7,546	8,096	-	-	7,546	8,096
Net position:						
Net investment in capital assets	65,951	63,685	1,914	2,064	67,865	65,749
Restricted	4,916	5,243	-	-	4,916	5,243
Unrestricted	2,310	2,336	(89)	(254)	2,221	2,082
TOTAL NET POSITION	$ 73,177	$71,264	$ 1,825	$ 1,810	$ 75,002	$ 73,074

As noted earlier, net position may serve over time as one useful indicator of a government's financial condition. The assets of the Government exceeded liabilities by $75 million as of December 31, 2013. The same comparison for 2012 indicates that the assets exceeded liabilities by $73.1 million. This is an increase of $1.9 million which is primarily due to the overall decrease in expenses associated with debt service payments. In 2012, debt service payments were unusually high due to principal payments made following an infrequent wetland credit sale.

One of the largest portions of net position, $67.9 million, or 90%, reflects the Government's investment in capital assets (e.g. land, buildings, machinery, and equipment) less any related debt still outstanding that was issued to acquire those items. The Government uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Government's investment in its capital assets is reported net of the outstanding debt, the resources needed to repay the debt must be provided by other sources, since the capital assets cannot be liquidated to pay these liabilities. An additional portion of the Government's net position, $4.9 million, or 7%, represents resources that are subject to external restrictions on how they may be used.

DAWSON COUNTY, GEORGIA'S CHANGES IN NET POSITION
December 31, 2013
($ In thousands)

	GOVERNMENTAL ACTIVITIES		BUSINESS-TYPE ACTIVITIES		TOTAL	
REVENUES						
Program revenues:	2013	2012	2013	2012	2013	2012
Charges for services	$ 3,166	$ 4,282	$ 631	$ 623	$ 3,797	$ 4,905
Operating grants and contributions	1,035	1,229	-	1	1,035	1,230
Capital grants and contributions	538	290	-	-	538	290
General Revenues:						
Property taxes	9,663	10,426	-	-	9,663	10,426
Sales taxes	12,013	12,181	-	-	12,013	12,181
Insurance premium tax	919	885	-	-	919	885
Other taxes	1,241	1,184	-	-	1,241	1,184
Unrestricted investment earnings	399	505	-	-	399	505
Other	49	110	1	1	50	111
TOTAL REVENUES	29,023	31,092	632	625	29,655	31,717
EXPENSES						
General Government	4,424	6,224	-	-	4,424	6,224
Judicial	2,769	2,583	-	-	2,769	2,583
Public Safety	11,706	11,676	-	-	11,706	11,676
Public Works	3,951	4,542	-	-	3,951	4,542
Health and Welfare	832	852	-	-	832	852
Culture and Recreation	1,495	1,555	-	-	1,495	1,555
Housing and Development	834	907	-	-	834	907
Interest	1,089	1,678	-	-	1,089	1,678
Solid Waste Disposal Facility	-	-	475	546	475	546
DCAR GIS	-	-	153	143	153	143
TOTAL EXPENSES	27,100	30,017	628	689	27,728	30,706
Increases in net position before transfers	1,923	1,075	5	(64)	1,928	1,011
Transfers	(10)	(2)	10	2	-	-
Increase in net position	1,913	1,073	15	(62)	1,928	1,011
Net position, beginning of year	71,264	70,432	1,810	1,872	73,074	72,304
Prior period adjustment	-	(241)	-	-	-	(241)
Net position, end of year	$ 73,177	$ 71,264	$ 1,825	$ 1,810	$ 75,002	$ 73,074

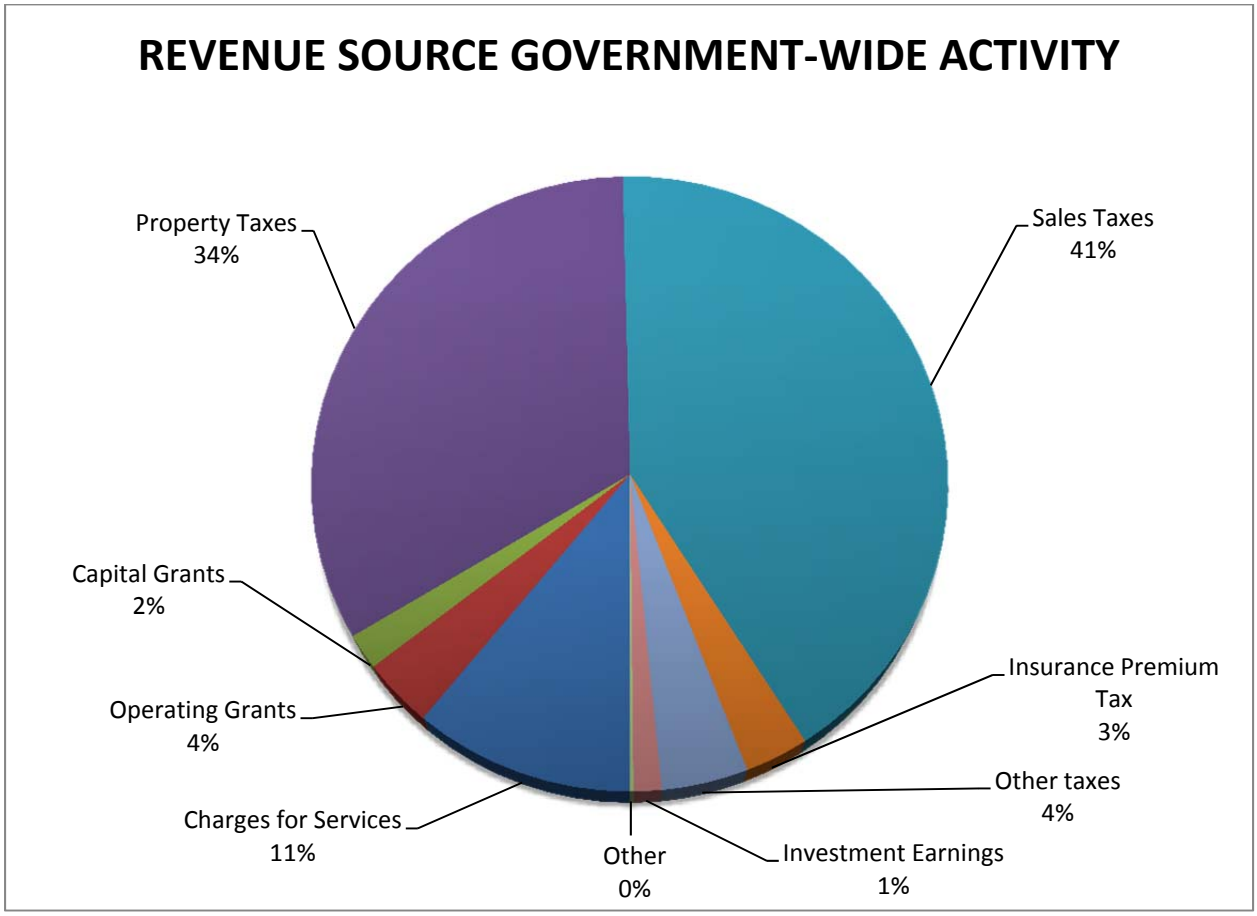
Governmental Activities: Governmental activities increased the Government's net position by $1.9 million. As mentioned above, the increase in net position is primarily due to the overall decrease in expenses associated with debt service payments. In 2012, debt service payments were unusually high due to principal payments made following an infrequent wetland credit sale.

Governmental Activities Revenues: Property taxes, insurance premium tax, and other taxes (exclusive of sales tax) have historically been the main source of revenue of the governmental activities amounting to 40.7% in 2013, which is a slight increase from 40.2% in 2012. However, during 2013, sales tax revenue became the largest revenue source with 41.4% of the revenue as compared to 39.2% in 2012.

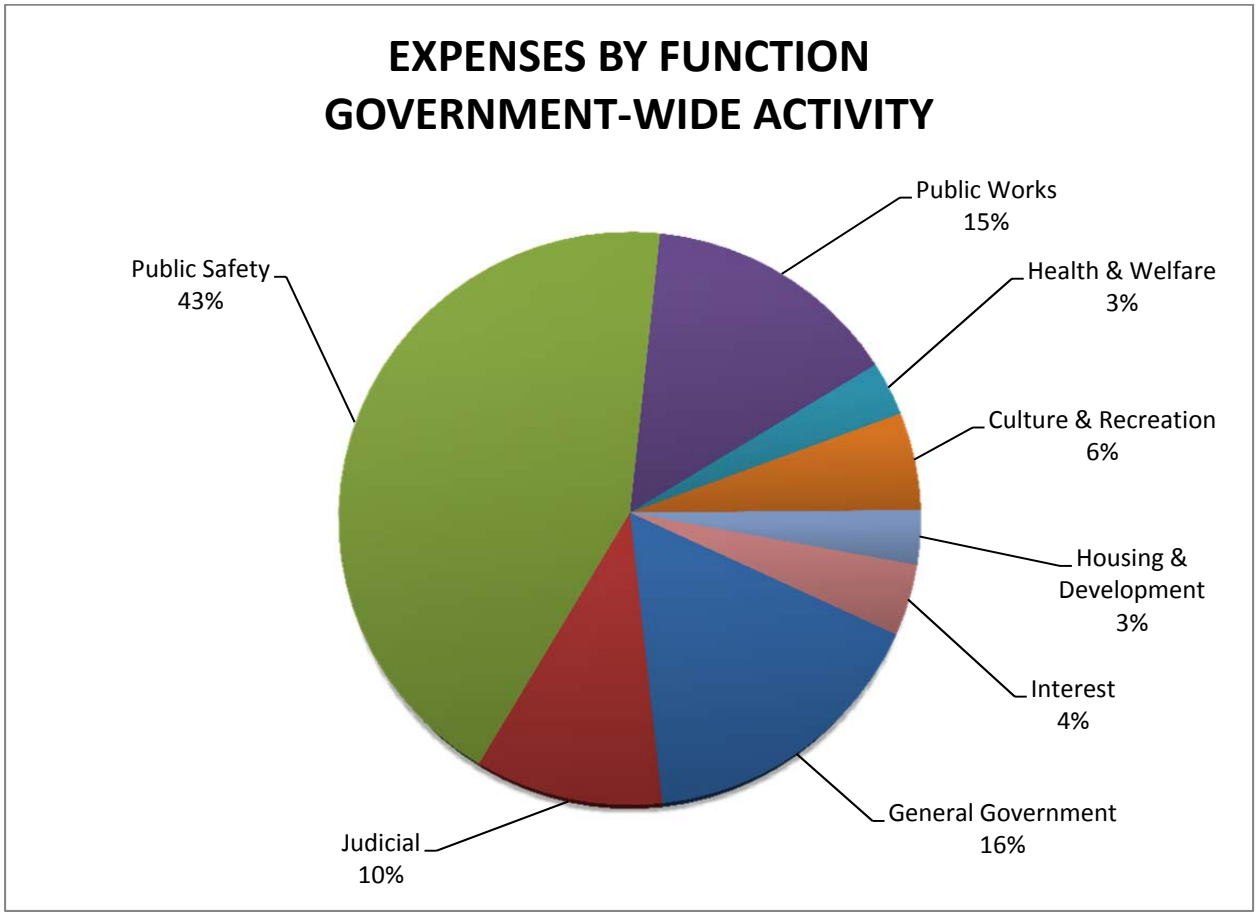
Business-type activities: Business-type activities increased the Government's net position by $15 thousand. Key elements of this increase are as follows:

- The Solid Waste Fund activity reported an increase in net position of $155 thousand, which was more than the $76 thousand increase in 2012. The primary reason for the increase in net position is due to a decrease in cost of sales and services.

- The DCAR GIS had a decrease in net position of $150 thousand, which was directly related to depreciation expense on assets.



Governmental Activities Functional Expenses: As reflected in Dawson County's Changes in Net Position table (above), the Government expended 53.4% of the total expenses of the governmental activities for the judicial system and public safety, compared to 47.5% in 2012. The chart below depicts further detail of government-wide expenses.



Financial Analysis of the Government's Funds

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

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

At December 31, 2013, the governmental funds of the Government reported a combined fund balance of $16.5 million. This is a decrease of $2.6 million under the prior year fund balance of $19.1 million.

Major Governmental Funds: The general fund is the chief operating fund of the Government. It is used to account for all governmental financial resources not restricted by state or federal laws, local ordinances, or other externally imposed requirements. At the end of 2013, total assets were $14.4 million, total liabilities were $1.5 million, and deferred inflows of resources were $7.6 million. The ending fund balance of $5.3 million represents approximately 25% of the general fund budget for the upcoming year.

Total general fund revenue for the year, $19.8 million, was under budget by $355 thousand. Additional revenue from an increase in insurance premium tax and other taxes offset a decrease in revenue from property tax. Total general fund expenditures for 2013 were $18.9 million, 95% of total budgeted expenditures. Expenditures for all functional areas were less than budget as departments managed to generate savings of $921 thousand during 2013. The fund balance for the general fund at the end of 2013 is $5.3 million. In the 2014 Budget, $4.1 million, or 20% of the 2014 Budget, is considered unassigned and available for emergencies, maintenance of facilities and infrastructure, and other governmental activities.

The fund balance of the debt service fund decreased by $98 thousand during the current fiscal year due to timing differences of transfers in and scheduled payments of principal and interest. The debt service fund has an ending fund balance of $3.2 million.

The fund balance of the County's SPLOST fund decreased by $238 thousand during the current fiscal year. This is primarily due to the timing of revenue collections versus the timing of construction costs. The SPLOST fund has an ending balance of $756 thousand.

The fund balance of the County's capital projects fund decreased by $1.9 million during the current fiscal year. The decrease is due to costs associated with upgrades to the Narrowbanding System and costs associated with the Carlisle Road paving project. The capital projects fund has an ending fund balance of $6.5 million.

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

Capital Assets and Debt Administration

Capital assets: The Government's capital assets for its governmental and business-type activities as of December 31, 2013 total $79.6 million (net of accumulated depreciation). These assets include land, intangible assets, construction in progress, buildings, furniture, fixtures, machinery, equipment, and infrastructure.

Major capital asset transactions with net decreases of approximately $3.3 million during the year include:

- Building Improvements totaled $26 thousand for repairs to Veterans Park gym doors and a new lobby floor at the Detention Center.

- Construction in progress totaled $664 thousand net of additions and transfers primarily due to the paving of Carlisle Road (Capital Projects Fund) and upgrades to the Narrowbanding System (SPLOST Fund).

- Vehicle purchases, net of additions and disposals, totaled $61 thousand and included three new patrol cars, a vehicle for the Sheriff's Office, a vehicle for Emergency Services and a vehicle for the District Attorney's Office.

- Purchase of equipment totaled $103 thousand (General Fund, Capital Projects Fund, and Solid Waste Fund) and included a lawn mower, copiers, tire changer, and weigh scales for the Transfer Station.

- Additions to infrastructure totaled $695 thousand (General Fund, Grant Fund and SPLOST Fund)

DAWSON COUNTY, GEORGIA'S CAPITAL ASSETS
(net of depreciation)
December 31, 2013
($ In thousands)

	Governmental Activities	Business-type Activities	Total
Land (not depreciated)	$ 13,695	$ 1,122	$ 14,817
Intangible assets	484	-	484
Construction in progress	725	-	725
Buildings and improvements	40,876	422	41,298
Furniture and fixtures	899	-	899
Vehicles, machinery and equipment	6,643	370	7,013
Infrastructure	14,383	-	14,383
Total	$ 77,705	$ 1,914	$ 79,619

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

Long-term Debt: As of December 31, 2013, the Government had contracts payable outstanding in the amount of $2,915,000 through an intergovernmental agreement with Etowah Water and Sewer Authority to pay $5,680,000 of the total $8,595,000 Authority's Series 2002 Revenue Bonds that is backed by the full faith and credit of the Government. On May 1, 2012, the Authority issued $2,930,000 in Revenue Refunding Bonds, Series 2012, which were issued to advance refund the $2,890,000 of outstanding Series 2002 Bonds. The Government had total bonded debt outstanding of $15,515,000 that is backed by the Special Purpose Local Option Sales Tax (SPLOST) collections. The outstanding balance at the end of the year is from the $38,325,000 original issue in 2007 to finance the costs of acquiring, constructing, remodeling, and equipping of the Courthouse and Administration Building. The 2007 SPLOST debt issuance

was approved by the citizens of the County in September of 2007. The Government also had $922,445 of capital lease debt, backed also by the full faith and credit of the Government. The Government had no outstanding general obligation debt for 2013 other than the SPLOST debt mentioned above. The Government's total debt of $21.5 million decreased by $7.5 million during the past year primarily due to scheduled payments of existing debt.

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

The State of Georgia limits the amount of general obligation debt that a unit of government can issue to 10 percent of the total assessed value of taxable property located within that government's boundaries. The legal debt limit for the Government is $102,145,000. (See Exhibit J-15 in the Statistical Section).

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

General Fund Budgetary Highlights: The County approved to maintain the millage rate the same as 2012 without a rollback in order to provide the necessary resources for the delivery of public services.

Generally, budget amendments fall into one of the following categories: 1) amendments made to adjust the estimates that are used to prepare the original budget resolution once exact information is available; 2) amendments made to recognize new funding amounts from external sources, such as federal and state grants; and 3) increases in appropriations that become necessary to maintain services. Total amendments to the general fund increased budgeted revenues by approximately 0.3% and increased budgeted expenditures by 1.2%. These increases are mainly attributed to donations received that were not budgeted during the annual budget process and carryover of unused donations.

For the year, actual expenditures and other financing uses were more than actual revenue and other financing sources which resulted in decrease of $324 thousand in fund balance from 2012 leaving fund balance at $5,313,831.

Economic Factors and Next Year's Budgets and Rates

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

- The County has an unemployment rate of 6.7% at 2013 year end, which is lower than the state rate of 8.2% for the same time frame.

- The 2013 millage tax rate remained the same as 2012 at 8.138 per $1,000 of valuation.

- Fund balance for the general fund decreased by $324 thousand for the year ended December 31, 2013, leaving a $5.3 million fund balance that still indicates a relatively strong financial position for the County. This was due to stringent controls on spending and budget cuts.

- The 2014 general fund budget remained the same as the 2013 due to anticipated decrease in property taxes but increase in local option sales tax.

Economic activity in Dawson County reflects national and regional trends. A decrease in current market values of real and personal property resulted in a 6.3% decrease in the total value of taxable property which resulted in $561 thousand reduction in property tax revenue. The budget for 2014, adopted in September of 2013, anticipated sales tax revenues to be above the 2012 amount budgeted because of a slight upswing in the economy. Given the retail businesses located in the County such as the North Georgia Premium Outlet Mall, Wal-Mart, Home Depot, Megel Chevrolet dealership, etc., Dawson's sales tax collection is historically more stable than surrounding counties. Dawson County has also assigned $757 thousand of available fund balance for spending in the 2014 fiscal year budget. It is intended that this use of available fund balance and slight increase in sales tax will help avoid the need to raise taxes or significantly reduce services. Management continues to closely monitor revenue collection rates and control spending.

Requests for Information

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

Basic Financial Statements

DAWSON COUNTY, GEORGIA
STATEMENT OF NET POSITION
December 31, 2013

	Primary Government			
	Governmental Activities	Business-type Activities	Total	Component Units
ASSETS				
Current assets				
Cash and cash equivalents	$ 15,120,619	$ 669,012	$ 15,789,631	$ 495,725
Investments	2,000,000	-	2,000,000	-
Restricted assets				
Cash and cash equivalents	3,414,654	-	3,414,654	-
Investments	1,836,022	-	1,836,022	-
Receivables (net)				
Accounts	395,471	122,858	518,329	68,460
Intergovernmental	385,644	-	385,644	-
Taxes	1,996,393	-	1,996,393	-
Inventories	159,161	-	159,161	-
Prepaids	384,351	-	384,351	-
Total current assets	25,692,315	791,870	26,484,185	564,185
Noncurrent assets				
Capital assets				
Non-depreciable	14,904,383	1,122,008	16,026,391	44,592
Depreciable (net)	62,800,923	792,188	63,593,111	117,338
Total noncurrent assets	77,705,306	1,914,196	79,619,502	161,930
Total assets	103,397,621	2,706,066	106,103,687	726,115
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION				
Current liabilities				
Payables				
Accounts	613,434	20,117	633,551	4,535
Intergovernmental	109,585	42	109,627	-
Interest	425,838	-	425,838	-
Accrued salaries and payroll liabilities	343,415	4,046	347,461	2,944
Compensated absences	538,954	473	539,427	22,251
Amounts held in trust	139,722	-	139,722	-
Unearned revenue	350,063	-	350,063	-
Capital leases payable	87,200	-	87,200	-
Bonds payable	8,019,462	-	8,019,462	-
Contracts payable	10,000	-	10,000	-
Post-closure care costs	-	15,255	15,255	-
Total current liabilities	10,637,673	39,933	10,677,606	29,730
Noncurrent liabilities				
Compensated absences	179,652	158	179,810	-
Net pension obligation	67,576	-	67,576	-
Capital leases payable	835,245	-	835,245	-
Bonds payable	8,049,731	-	8,049,731	-
Contracts payable	2,905,000	-	2,905,000	-
Post-closure care costs	-	840,925	840,925	-
Total noncurrent liabilities	12,037,204	841,083	12,878,287	-
Total liabilities	22,674,877	881,016	23,555,893	29,730
Deferred inflows of resources				
Unavailable revenue - property taxes	7,546,362	-	7,546,362	-

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

DAWSON COUNTY, GEORGIA
STATEMENT OF NET POSITION
December 31, 2013

	Primary Government			
	Governmental Activities	Business-type Activities	Total	Component Units
NET POSITION				
Net investment in capital assets	$ 65,950,954	$ 1,914,196	$ 67,865,150	$ 161,930
Restricted for:				
Judicial	63,292	-	63,292	-
Public Safety	150,798	-	150,798	-
Public Works	627,751	-	627,751	-
Health and Welfare	4,934	-	4,934	-
Culture and Recreation	83,723	-	83,723	-
Housing and Development	57,331	-	57,331	-
Capital Outlay	42,962	-	42,962	-
Debt Service	3,885,006	-	3,885,006	-
Unrestricted	2,309,631	(89,146)	2,220,485	534,455
Total net position	$ 73,176,382	$ 1,825,050	$ 75,001,432	$ 696,385

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

DAWSON COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
For the year ended December 31, 2013

FUNCTIONS/PROGRAMS	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue
Primary government					
Governmental activities					
General Government	$ 4,424,455	$ 616,164	$ 28,245	$ -	$ (3,780,046)
Judicial	2,768,667	911,979	235,360	-	(1,621,328)
Public Safety	11,706,414	1,296,768	302,639	-	(10,107,007)
Public Works	3,950,974	219	9,838	538,030	(3,402,887)
Health and Welfare	832,203	10,259	235,402	-	(586,542)
Culture and Recreation	1,494,771	176,226	20,398	-	(1,298,147)
Housing and Development	834,286	154,067	203,372	-	(476,847)
Interest on long-term debt	1,088,518	-	-	-	(1,088,518)
Total governmental activities	27,100,288	3,165,682	1,035,254	538,030	(22,361,322)
Business-type activities					
Solid Waste	474,676	628,782	228	-	154,334
DCAR GIS	152,605	2,372	-	-	(150,233)
Total business-type activities	627,281	631,154	228	-	4,101
Total primary government	27,727,569	3,796,836	1,035,482	538,030	(22,357,221)
Component Units					
Development Authority of Dawson County					
Housing and Development	162,634	8,741	132,000	-	(21,893)
Industrial Building Authority of Dawson County					
Housing and Development	136,708	12,000	-	-	(124,708)
Dawson County Health Department					
Health and Welfare	545,903	177,506	210,224	-	(158,173)
Total component units	845,245	198,247	342,224	-	(304,774)

Change in net position	Primary Government: Governmental Activities	Primary Government: Business-Type Activities	Primary Government: Total	Component Units
Net (expense) revenue	$ (22,361,322)	$ 4,101	$ (22,357,221)	$ (304,774)
General revenues				
Taxes				
Property	9,662,567	-	9,662,567	-
Sales	12,013,275	-	12,013,275	-
Insurance premium	919,271	-	919,271	-
Intangible	216,964	-	216,964	-
Franchise	59,161	-	59,161	-
Real estate transfer	51,104	-	51,104	-
Occupational	206,477	-	206,477	-
Hotel/Motel	339,379	-	339,379	-
Alcohol	367,747	-	367,747	-
Interest and investment earnings	399,224	-	399,224	2,298
Payments from Dawson County	-	-	-	162,000
Gain on sale of assets	890	-	890	-
Other	48,389	509	48,898	-
Transfers	(10,291)	10,291	-	-
Total general revenues and transfers	24,274,157	10,800	24,284,957	164,298
Change in net position	1,912,835	14,901	1,927,736	(140,476)
Net position - beginning	71,263,547	1,810,149	73,073,696	836,861
Net position - ending	$ 73,176,382	$ 1,825,050	$ 75,001,432	$ 696,385

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

DAWSON COUNTY, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2013

	General	Debt Service	SPLOST	Capital Projects	Nonmajor Governmental Funds	Totals
ASSETS						
Cash and cash equivalents	$ 10,102,854	$ 3,189,251	$ 240,846	$ 743,631	$ 844,038	$ 15,120,620
Investments	2,000,000	-	-	-	-	2,000,000
Receivables (net)						
Accounts	280,362	-	-	-	98,601	378,963
Intergovernmental	113,608	-	-	-	272,036	385,644
Taxes	1,260,490	-	713,176	-	22,727	1,996,393
Prepaids	349,492	-	-	-	-	349,492
Inventories	100,762	-	-	-	-	100,762
Due from other funds	152,038	-	-	554,646	146,783	853,467
Restricted Assets						
Cash and cash equivalents	7,819	-	-	3,406,835	-	3,414,654
Investments	-	-	-	1,836,022	-	1,836,022
Total assets	$ 14,367,425	$ 3,189,251	$ 954,022	$ 6,541,134	$ 1,384,185	$ 26,436,017
Liabilities						
Payables						
Accounts	$ 213,311	$ -	$ 197,883	$ 20,885	$ 124,297	$ 556,376
Intergovernmental	77,764	-	-	-	31,786	109,550
Accrued salaries and payroll liabilities	306,386	-	-	-	35,151	341,537
Due to other funds	701,424	-	-	2,422	131,779	835,625
Unearned revenue	46,529	-	-	-	303,534	350,063
Amounts held in trust	139,722	-	-	-	-	139,722
Total liabilities	1,485,136	-	197,883	23,307	626,547	2,332,873
Deferred inflows of resources						
Unavailable revenue-property taxes	7,568,458	-	-	-	-	7,568,458
Fund balances						
Nonspendable:						
Prepaids	349,492	-	-	-	-	349,492
Inventories	100,762	-	-	-	-	100,762
Restricted for:						
Judicial	-	-	-	-	63,292	63,292
Public Safety	-	-	-	-	150,798	150,798
Public Works	-	-	-	626,549	1,202	627,751
Health and Welfare	4,934	-	-	-	-	4,934
Culture and Recreation	10,542	-	-	-	73,181	83,723
Housing and Development	-	-	-	-	57,331	57,331
Capital Outlay	-	-	42,962	328,425	-	371,387
Debt Service	-	3,189,251	713,177	4,897,010	-	8,799,438
Assigned to:						
General Government	-	-	-	201,873	-	201,873
Judicial	7,749	-	-	17,551	-	25,300
Public Safety	-	-	-	250,000	410,609	660,609
Housing and Development	-	-	-	-	1,225	1,225
Capital Outlay	-	-	-	196,419	-	196,419
Subsequent Year's Budget	756,546	-	-	-	-	756,546
Unassigned	4,083,806	-	-	-	-	4,083,806
Total fund balances	5,313,831	3,189,251	756,139	6,517,827	757,638	16,534,686
Total liabilities, deferred inflows of resouces, and fund balances	$ 14,367,425	$ 3,189,251	$ 954,022	$ 6,541,134	$ 1,384,185	$ 26,436,017

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

DAWSON COUNTY, GEORGIA
RECONCILIATION OF THE BALANCE SHEET OF
GOVERNMENTAL FUNDS TO THE
STATEMENT OF NET POSITION
December 31, 2013

Total fund balance - total governmental funds		$ 16,534,686
Amounts reported for governmental activities in the statement of net position are different because:		
Some assets are not financial resources and therefore are not reported in the funds. These are:		
Capital assets, net of accumulated depreciation	$ 77,705,306	
Prepaid bond insurance costs net of amortization	34,860	77,740,166
Revenues in the statement of activities that do not provide current financial resources are reported as deferred revenues in the funds. These are:		
Property taxes		22,096
Some liabilities are not due and payable in the current period and therefore are not reported in the funds. These are:		
Bonds payable	(16,069,193)	
Accrued interest	(425,838)	
Accrued interest on Etowah Water and Sewer Authority Sprayfield lease, included in accounts payable	(1,908)	
Compensated absences	(718,606)	
Capital leases payable	(922,445)	
Contracts payable	(2,915,000)	
Net pension obligation	(67,576)	(21,120,566)
Net position of governmental activities		$ 73,176,382

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

DAWSON COUNTY, GEORGIA
STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the year ended December 31, 2013

	General	Debt Service	SPLOST	Capital Projects	Nonmajor Governmental Funds	Totals
REVENUES						
Taxes	$ 16,964,982	$ -	$ 6,389,852	$ -	$ 339,379	$ 23,694,213
Licenses and permits	449,059	-	-	-	-	449,059
Fines, fees and forfeitures	457,884	-	-	-	145,773	603,657
Charges for services	1,633,265	-	-	-	645,405	2,278,670
Intergovernmental	180,389	-	371,256	-	904,900	1,456,545
Interest	13,964	3,718	363	11,080	637	29,762
Contributions	36,684	-	-	-	80,055	116,739
Other	48,388	-	-	-	-	48,388
Total revenues	19,784,615	3,718	6,761,471	11,080	2,116,149	28,677,033
EXPENDITURES						
Current						
General Government	3,382,015	-	-	-	-	3,382,015
Judicial	2,332,030	-	-	-	420,277	2,752,307
Public Safety	9,311,853	-	-	-	1,064,065	10,375,918
Public Works	1,619,998	-	-	-	238,393	1,858,391
Health and Welfare	300,087	-	-	-	459,592	759,679
Culture and Recreation	1,238,232	-	-	-	-	1,238,232
Housing and Development	355,402	-	-	-	493,388	848,790
Capital outlay	-	-	720,823	841,573	-	1,562,396
Debt service	354,031	8,116,150	-	1,653	-	8,471,834
Total expenditures	18,893,648	8,116,150	720,823	843,226	2,675,715	31,249,562
Excess (deficiency) of revenues over (under) expenditures	890,967	(8,112,432)	6,040,648	(832,146)	(559,566)	(2,572,529)
Other financing sources (uses)						
Transfers in	129,669	8,014,703	125,580	592,169	669,322	9,531,443
Transfers out	(1,363,106)	-	(6,404,104)	(1,610,599)	(163,925)	(9,541,734)
Sales of capital assets	18,748	-	-	-	-	18,748
Total other financing sources (uses)	(1,214,689)	8,014,703	(6,278,524)	(1,018,430)	505,397	8,457
Net change in fund balance	(323,722)	(97,729)	(237,876)	(1,850,576)	(54,169)	(2,564,072)
Fund balances, January 1	5,637,553	3,286,980	994,015	8,368,403	811,807	19,098,758
Fund balances, December 31	$ 5,313,831	$ 3,189,251	$ 756,139	$ 6,517,827	$ 757,638	$ 16,534,686

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

DAWSON COUNTY, GEORGIA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the year ended December 31, 2013

Net change in fund balances - total governmental funds		$ (2,564,072)
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital outlays	$ 1,626,444	
Depreciation	(4,803,608)	(3,177,164)
In the statement of activities, the gain/loss on the disposal of assets is reported, whereas in the governmental funds, the proceeds from the sale of capital assets increases financial resources.		
Cost of assets disposed	(141,268)	
Related accumulated depreciation	117,317	(23,951)
The proceeds of debt issuance, net of premiums, discounts and issuance costs provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. In addition, interest on long-term debt is not recognized in the governmental funds until due, but is recognized in the statement of activities as it accrues.		
Debt principal payments	7,234,901	
Amortization of bond premiums	369,462	
Amortization of bond insurance cost	(23,239)	
Net change in interest payable	168,504	7,749,628
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. These include:		
Unavailable deferred revenue		(23,972)
Employer contributions to retirement plans in excess of annual pension costs are reported as expenditures in the governmental funds, but result in assets in the governmental activities.		368
Some expenses reported in the statement of activities do not require the use of current financial resources and are not reported as expenditures in governmental funds. This includes the net change in compensated absences.		(48,002)
Change in net position of governmental activities		$ 1,912,835

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

DAWSON COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET (GAAP) AND ACTUAL
For the year ended December 31, 2013

	Budget			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes	$ 16,816,838	$ 16,816,838	$ 16,964,982	$ 148,144
Licenses and permits	400,600	400,600	449,059	48,459
Fines, fees and forfeitures	636,800	636,800	457,884	(178,916)
Charges for services	1,770,475	1,772,275	1,633,265	(139,010)
Intergovernmental	383,500	387,069	180,389	(206,680)
Interest	18,730	18,730	13,964	(4,766)
Contributions	-	46,929	36,684	(10,245)
Other	57,800	59,900	48,388	(11,512)
Total revenues	20,084,743	20,139,141	19,784,615	(354,526)
EXPENDITURES				
Current				
General Government				
Board of Commissioners	236,269	230,943	191,264	39,679
County Administration	439,155	444,481	386,347	58,134
Elections/Registrar	141,328	141,328	139,839	1,489
Financial Administration	496,782	496,782	441,152	55,630
Information Technology	237,054	235,554	223,537	12,017
Human Resources	86,878	86,878	83,211	3,667
Tax Commissioner	410,434	410,434	395,849	14,585
Tax Assessor	354,385	354,385	331,090	23,295
Risk Management	205,000	237,238	217,477	19,761
Facility Management	989,891	979,891	864,762	115,129
Board of Equalization	12,225	14,625	13,526	1,099
Other General Government	188,700	178,336	93,961	84,375
Judicial				
Superior Court	453,585	453,345	424,922	28,423
Clerk of Superior Court	508,938	506,047	487,624	18,423
District Attorney	582,239	601,335	601,336	(1)
Magistrate Court	235,232	235,232	230,204	5,028
Probate Court	235,496	240,532	240,531	1
Juvenile Court	77,882	84,623	84,623	-
Public Defender	259,745	264,695	262,790	1,905
Public Safety				
Sheriff	2,872,483	2,809,307	2,764,850	44,457
Sheriff Services	596,741	570,541	570,445	96
Detention Center	2,237,442	2,404,404	2,404,406	(2)
K9	43,740	43,740	26,730	17,010
Fire	1,087,138	1,089,583	1,062,069	27,514
Emergency Medical Service	1,901,593	1,905,972	1,892,775	13,197
Emergency Services Administration	167,142	160,600	156,727	3,873
Coroner	59,232	61,741	61,740	1
Animal Shelter	126,000	126,000	126,000	-
School Resource Officers	163,368	110,062	110,059	3
Marshal	137,035	136,035	131,255	4,780
Junior Police Academy	-	11,063	2,347	8,716
Emergency Management	3,650	3,368	2,450	918
Public Works				
Public Works Administration	210,557	210,557	174,479	36,078
Road Department	1,531,214	1,607,800	1,445,519	162,281

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

DAWSON COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET (GAAP) AND ACTUAL
For the year ended December 31, 2013

	Budget			Variance with
	Original	Final	Actual	Final Budget
EXPENDITURES (continued)				
Current				
Health and Welfare				
Health Department	$ 147,000	$ 147,000	$ 147,000	$ -
Public Welfare	65,123	65,123	59,504	5,619
Indigent Welfare	4,000	4,200	4,200	-
Senior Citizens Center	70,235	73,804	69,951	3,853
Senior Services Donation	-	20,510	10,932	9,578
CASA	6,000	6,000	6,000	-
NOA's Ark	2,500	2,500	2,500	-
Culture and Recreation				
Parks	825,213	821,725	821,723	2
Parks and Recreation	-	35,183	25,526	9,657
Parks - Women's Club Donations	-	1,717	1,000	717
Parks - Pool	23,893	26,543	22,900	3,643
Parks - Camping	7,700	9,615	9,553	62
Libraries	357,530	357,530	357,530	-
Housing and Development				
Conservation	700	710	710	-
Planning and Zoning	359,872	364,372	279,098	85,274
County Agent	76,098	76,098	74,844	1,254
Adult Literacy	750	750	750	-
Debt service				
General Government				
Other General Government	101,506	101,218	101,218	-
Public Safety				
Sheriff	70,000	70,000	69,887	113
Fire	124,007	124,007	124,005	2
Public Works				
Road Department	58,922	58,922	58,921	1
Total expenditures	19,589,602	19,814,984	18,893,648	921,336
Excess (deficiency) of revenues over expenditures	495,141	324,157	890,967	566,810
Other financing sources (uses)				
Transfers in	121,500	121,500	129,669	8,169
Transfers out	(1,190,641)	(1,394,012)	(1,363,106)	30,906
Sale of capital assets	30,000	30,000	18,748	(11,252)
Contingency	(100,000)	(60,339)	-	60,339
Total other financing sources (uses)	(1,139,141)	(1,302,851)	(1,214,689)	88,162
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(644,000)	(978,694)	(323,722)	654,972
Fund balances, January 1	644,000	978,694	5,637,553	4,658,859
Fund balances, December 31	$ -	$ -	$ 5,313,831	$ 5,313,831

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

DAWSON COUNTY, GEORGIA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
December 31, 2013

	Business-Type Activities			Governmental Activities
	Solid Waste	DCAR GIS	Totals	Internal Service
ASSETS				
Current assets				
Cash and cash equivalents	$ 642,934	$ 26,078	$ 669,012	$ -
Accounts receivable (net)	122,858	-	122,858	16,508
Inventories	-	-	-	58,398
Total current assets	765,792	26,078	791,870	74,906
Noncurrent assets				
Capital assets				
Non-depreciable	1,122,008	-	1,122,008	-
Depreciable (net)	792,188	-	792,188	-
Total noncurrent assets	1,914,196	-	1,914,196	-
Total assets	2,679,988	26,078	2,706,066	74,906
LIABILITIES				
Current liabilities				
Accounts payable	20,117	-	20,117	55,150
Intergovernmental payable	42	-	42	35
Accrued salaries and payroll liabilities	3,804	242	4,046	1,879
Compensated absences	473	-	473	-
Due to other funds	-	-	-	17,842
Post-closure care	15,255	-	15,255	-
Total current liabilities	39,691	242	39,933	74,906
Noncurrent liabilities				
Compensated absences	158	-	158	-
Post-closure care costs	840,925	-	840,925	-
Total noncurrent liabilities	841,083	-	841,083	-
Total liabilities	880,774	242	881,016	74,906
NET POSITION				
Net investment in capital assets	1,914,196	-	1,914,196	-
Unrestricted	(114,982)	25,836	(89,146)	-
Total net position	$ 1,799,214	$ 25,836	$ 1,825,050	$ -

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

DAWSON COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
For the year ended December 31, 2013

	Business-Type Activities			Governmental Activities
	Solid Waste	DCAR GIS	Totals	Internal Service
OPERATING REVENUES				
Charges for sales and services	$ 628,782	$ 2,372	$ 631,154	$ 212,881
Interfund services provided	-	-	-	998,639
Other	509	-	509	-
Total operating revenues	629,291	2,372	631,663	1,211,520
OPERATING EXPENSES				
Costs of sales and services	222,606	4,500	227,106	1,123,414
Personal services	160,124	10,533	170,657	88,106
Depreciation	91,946	137,572	229,518	-
Total operating expenses	474,676	152,605	627,281	1,211,520
Operating income (loss)	154,615	(150,233)	4,382	-
Non-operating revenues (expenses)				
Contributions	228	-	228	-
Income (loss) before transfers	154,843	(150,233)	4,610	-
Transfers in (out)				
Transfers in	-	10,291	10,291	-
Change in net position	154,843	(139,942)	14,901	-
Net position, January 1	1,644,371	165,778	1,810,149	-
Net position, December 31	$ 1,799,214	$ 25,836	$ 1,825,050	$ -

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

DAWSON COUNTY, GEORGIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the year ended December 31, 2013

	Business-Type Activities			Governmental Activities
	Solid Waste	DCAR GIS	Totals	Internal Service
Cash flows from operating activities:				
Receipts from customers	$ 622,692	$ 2,372	$ 625,064	$ 210,091
Receipts from interfund services provided	-	-	-	998,639
Payments to suppliers	(242,166)	(4,500)	(246,666)	(1,127,108)
Payments to employees	(161,846)	(10,291)	(172,137)	(87,753)
Net cash provided (used) by operating activities	218,680	(12,419)	206,261	(6,131)
Cash flows from non-capital financing activities:				
Receipts from other funds	-	10,291	10,291	6,131
Receipt of contributions	228	-	228	-
Net cash provided (used) by non-capital financing actitivies	228	10,291	10,519	6,131
Cash flows from capital and related financing activities:				
Payments for acquisitions of capital assets	(79,826)	-	(79,826)	-
Net increase (decrease) in cash and cash equivalents	139,082	(2,128)	136,954	-
Cash and cash equivalents, January 1	503,852	28,206	532,058	-
Cash and cash equivalents, December 31	$ 642,934	$ 26,078	$ 669,012	$ -
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	$ 154,615	$ (150,233)	$ 4,382	$ -
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation expense	91,946	137,572	229,518	-
Landill closure/postclosure costs	(15,254)	-	(15,254)	-
(Increase) decrease in accounts receivable	(6,599)	-	(6,599)	(2,790)
(Increase) decrease in inventories	-	-	-	3,776
Increase (decrease) in accounts payable	(4,257)	-	(4,257)	(7,435)
Increase (decrease) in Intergovernmental payable	(49)	-	(49)	(35)
Increase (decrease) in accrued payroll liabilities	(1,722)	242	(1,480)	353
Total adjustments	64,065	137,814	201,879	(6,131)
Net cash provided (used) by operating activities	$ 218,680	$ (12,419)	$ 206,261	$ (6,131)

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

DAWSON COUNTY, GEORGIA
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
December 31, 2013

	Agency Funds
ASSETS	
Cash and cash equivalents	$ 520,158
LIABILITIES	
Due to other agencies	$ 520,158

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

DAWSON COUNTY, GEORGIA
COMBINING STATEMENT OF NET POSITION
COMPONENT UNITS
December 31, 2013

	Development Authority of Dawson County	Industrial Building Authority of Dawson County	Dawson County Health Department	Totals
ASSETS				
Current assets				
Cash and cash equivalents	$ 5,729	$ 284,052	$ 205,944	$ 495,725
Accounts receivable (net)	-	-	68,460	68,460
Total current assets	5,729	284,052	274,404	564,185
Noncurrent assets				
Capital assets				
Non-depreciable	-	44,592	-	44,592
Depreciable (net)	9,264	108,074	-	117,338
Total noncurrent assets	9,264	152,666	-	161,930
Total assets	14,993	436,718	274,404	726,115
LIABILITIES				
Current liabilities				
Payables				
Accounts	-	-	4,535	4,535
Accrued salaries and expenses	2,944	-	-	2,944
Compensated absences	-	-	22,251	22,251
Total current liabilities	2,944	-	26,786	29,730
NET POSITION				
Net investment in capital assets	9,264	152,666	-	161,930
Unrestricted	2,785	284,052	247,618	534,455
Total net position	$ 12,049	$ 436,718	$ 247,618	$ 696,385

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

DAWSON COUNTY, GEORGIA
COMBINING STATEMENT OF ACTIVITIES
COMPONENT UNITS
For the year ended December 31, 2013

	Development Authority of Dawson County	Industrial Building Authority of Dawson County	Dawson County Health Department	Totals
Expenses				
Health and Welfare	$ -	$ -	$ 545,903	$ 545,903
Housing and Development	162,634	136,708	-	299,342
Total expenses	162,634	136,708	545,903	845,245
Program revenues				
Charges for services	8,741	12,000	177,506	198,247
Operating grants and contributions	132,000	-	210,224	342,224
Total program revenues	140,741	12,000	387,730	540,471
Net (expense) revenue	(21,893)	(124,708)	(158,173)	(304,774)
General revenues				
Interest	24	2,274	-	2,298
Payments from Dawson County	-	-	162,000	162,000
Total general revenues	24	2,274	162,000	164,298
Change in net position	(21,869)	(122,434)	3,827	(140,476)
Net position, January 1, original	33,918	559,152	221,603	814,673
Prior period adjustment	-	-	22,188	22,188
Net position, January 1, restated	33,918	559,152	243,791	836,861
Net position, December 31	$ 12,049	$ 436,718	$ 247,618	$ 696,385

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

1. Description of Government Unit

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

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

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

2. Summary of Significant Accounting Policies

A. Description of Government-wide Financial Statements

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

B. Reporting Entity

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

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

2. Summary of Significant Accounting Policies (continued)

B. Reporting Entity, continued

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

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

Dawson County Development Authority – The Dawson County Development Authority (Development Authority) is a legally separate entity. The seven-member board is appointed by the Board of Commissioners of Dawson County. There is the potential for financial benefit or burden to the primary government. The Development Authority's purpose is to encourage economic development in Dawson County. At the end of fiscal year 2011, it was decided that the County would temporarily suspend funding used to subsidize the Development Authority's operations. During fiscal year 2013, the Development Authority received $0 from County Board of Commissioners to subsidize annual operations. The Development Authority's fiscal year end is December 31. A copy of the Dawson County Development Authority's financial statements can be obtained from 135 Prominence Court, Suite 170, Dawsonville, Georgia 30534. This component unit has not been included as part of the notes to the financial statements.

2. Summary of Significant Accounting Policies (continued)

B. Reporting Entity, continued

Dawson County Health Department – The Dawson County Health Department is charged with determining the health needs and resources of its jurisdiction, developing programs, activities, and facilities responsive to those needs, and enforcing all laws related to health matters unless they fall under the jurisdiction of other agencies. The Dawson County Board of Health (Board) governs the Health Department. The County appoints the voting majority of the Board. Additionally, the Health Department is fiscally dependent on the County since it must have its budget approved by the County. During the Health Department's fiscal year ending June 30, 2013, the Health Department received $162,000 from the County Board of Commissioners to subsidize annual operations. The Health Department's fiscal year end is June 30. A copy of the Dawson County Health Department's financial statements can be obtained from 54 Highway 53 East, Dawsonville, Georgia 30534.

C. Basis of Presentation – Government-wide Financial Statements

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

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

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

2. Summary of Significant Accounting Policies (continued)

D. Basis of Presentation – Fund Financial Statements

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

The County reports the following major governmental funds:

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

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

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

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

The County reports the following major proprietary funds:

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

2. Summary of Significant Accounting Policies (continued)

D. Basis of Presentation – Fund Financial Statements, continued

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

Additionally, the government reports the following fund types:

Governmental Fund Types

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

Proprietary Fund Type

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

Fiduciary Fund Types

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

2. Summary of Significant Accounting Policies (continued)

D. Basis of Presentation – Fund Financial Statements, continued

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

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

E. Measurement Focus and Basis of Accounting

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

2. Summary of Significant Accounting Policies (continued)

E. Measurement Focus and Basis of Accounting, continued

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

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

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

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

2. Summary of Significant Accounting Policies (continued)

E. Measurement Focus and Basis of Accounting, continued

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

F. Revenues and Expenditures/Expenses

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

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

2. Summary of Significant Accounting Policies (continued)

G. Budgetary Information

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

In the spring (May to June) of each year, all agencies of the government submit requests for appropriation to the Accounting and Budget Manager so that a budget may be prepared. The budget is prepared by fund, function and department, and line item and includes information on the past year, current year estimates and requested appropriations for the next fiscal year. Before December 1, the proposed budget is presented to the County's Board of Commissioners for review and adoption. The County's Board of Commissioners holds public hearings and may add to, subtract from, or change appropriations. In 2013, the budget process required requested amounts and information for three budget years, 2014, 2015, and 2016.

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

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

H. Cash and Investments

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

2. Summary of Significant Accounting Policies (continued)

I. Intergovernmental Receivables

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

J. Inventories

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

K. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2013, are recorded as prepaid items. The costs of governmental fund-type prepaids are recorded as expenditures when consumed rather than when purchased.

L. Capital Assets

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

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

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

2. Summary of Significant Accounting Policies (continued)

L. Capital Assets, continued

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

	Useful Life in Years	Capitalization Threshhold
Land	N/A	$ 1
Intangibles	N/A	$ 1
Buildings	40	$ 5,000
Funiture, fixtures and computers	5	$ 5,000
Infrastructure	20	$ 5,000
Machinery and equipment	5 - 10	$ 5,000
Nonstructural improvements	7 - 10	$ 5,000
Vehicles	3 - 5	$ 5,000

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

Intangible Prepaid Sewer Capacity – The Intergovernmental Agreement of December 1998 between Etowah Water & Sewer Authority (EWSA) transferred 263 sewer taps of 250 gallons per day to the County. Those taps may be used for County projects or sold to developers. As the taps are used, they will be expensed at the fair value of $2,000 per tap. At December 31, 2013, the County had 242 taps with a remaining value of $484,000.

M. Deferred Outflows/Inflows of Resources

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

2. Summary of Significant Accounting Policies (continued)

M. Deferred Outflows/Inflows of Resources, continued

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

N. Net Position Flow Assumption

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

O. Fund Balance Flow Assumption

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

2. Summary of Significant Accounting Policies (continued)

P. Restricted Assets and Restricted Net Position

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

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

Q. Fund Balances – Governmental Funds

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

Nonspendable – includes amounts that cannot be spent because they are either not spendable in form or are legally or contractually required to be maintained intact. All amounts reported as nonspendable at December 31, 2013 by the County are nonspendable in form. The County has not reported any amounts that are legally or contractually required to be maintained intact.

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

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

2. Summary of Significant Accounting Policies (continued)

Q. Fund Balances – Governmental Funds, continued

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

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

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

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

2. Summary of Significant Accounting Policies (continued)

R. Compensation for Future Absences

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

S. Long-Term Obligations

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

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

2. Summary of Significant Accounting Policies (continued)

T. Capital Contributions

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

U. Comparative Data and Reclassifications

Comparative total data of the prior period has been presented in the accompanying individual fund financial statements in order to provide an understanding of changes in the County's financial position and operations. Certain 2012 amounts have been reclassified to conform to the 2013 presentation.

3. Deposit and Investment Risk

Custodial Credit Risk – Deposits

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

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

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

3. Deposit and Investment Risk (continued)

Credit Risk

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

Concentration of Credit Risk

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

Foreign currency risk

The County has no investments denominated in a foreign currency.

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

3. Deposit and Investment Risk (continued)

Georgia Fund 1 is rated AAAf by Standard & Poor's. The weighted average maturity at December 31, 2013 was 59 days. At December 31, 2013, the County's balance in Georgia Fund 1 was $6,208,807.

In addition to the $6,208,466 in Georgia Fund 1, the County also held certificates of deposit in the amount of $3,836,022. The certificates of deposit are reported as investments.

4. Accounts Receivable

Net accounts receivable at December 31, 2013 consist of the following:

Primary Government:		
Major Funds		
General Fund	$ 600,115	
Less: Allowance for Uncollectibles	(319,753)	$ 280,362
Solid Waste Enterprise Fund		122,858
Nonmajor Funds		
Emergency 911 Telephone Services Special Revenue Fund		95,585
Multiple Grants Special Revenue Fund		2,851
District Attorney Seizure Special Revenue Fund		20
Sheriff's Seizure Special Revenue Fund		145
Internal Service Fund		16,508
Total primary government		$ 518,329
Health Department Component Unit		$ 68,460

5. Intergovernmental Receivables

Intergovernmental receivables at December 31, 2013 consist of the following:

Major Funds		
General Fund		
Dawson County Board of Education	$ 54,890	
Dawson County Health Department	750	
City of Dawsonville, Georgia	9,174	
Federal Emergency Management Agency	46,529	
United States Department of Corrections	146	
United States Social Security Administration	800	
Other intergovernmental receivables	1,319	$ 113,608
Nonmajor Funds		
Multiple Grants Special Revenue Fund		
Georgia Department of Health and Human Services	1,643	
Criminal Justice Coordinating Council	80,062	
Georgia Department of Transportation	129,885	
Georgia Department of Community Health	1,152	
Legacy Link	13,141	
Georgia Mountain Regional Commission	4,130	
Federal Emergency Management Agency	19,004	
United States Department of Justice	680	
Restricted Programs Special Revenue Fund		
Georgia Department of Behavioral and Development Disabilities	16,663	
Hotel/Motel Tax Special Revenue Fund		
Georgia Department of Natural Resources	5,677	272,037
Total		$ 385,645

6. Property Taxes

Property tax rates are set by the Board of Commissioners each year and are limited by statutory or constitutional provision. Property values are assessed as of January 1st each year. Property taxes for digest year 2013, based upon the assessments as of January 1, 2013, were levied on July 18, 2013, billed on September 6, 2013, and due on December 1, 2013. Tax liens may be issued 90 days after the due date. The tax digest year 2013 is to fund the 2014 budget. Therefore, the tax proceeds for this year have been reported as unearned revenue.

Taxes receivable as of December 31, 2013, consist of property taxes for seven years as follows:

Year of Levy		
2013	$	730,473
2012		71,345
2011		24,510
2010		13,439
2009		8,456
2008		2,734
2007		2,321
		853,278
Less allowance for uncollectible		(220,297)
Total	$	632,981

$1,340,685 of sales taxes and $22,727 of hotel/motel tax are also included in taxes receivable.

7. Interfund Receivables and Payables

A summary of interfund receivables and payables as of December 31, 2013 is as follows:

	Due from:				
	Major Funds		Nonmajor Funds		
	General	Capital Projects	Governmental	Internal Service Fund	Total
Due to:					
Major Funds					
General	$ -	$ 2,422	$ 131,774	$ 17,842	$ 152,038
Capital Projects	554,646	-	-	-	554,646
Nonmajor Funds					
Governmental	146,778	-	5	-	146,783
Total	$ 701,424	$ 2,422	$ 131,779	$ 17,842	$ 853,467

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

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

8. Interfund Transfers

A summary of interfund transfers as of December 31, 2013 is as follows:

	Transfers out:				
	Major Funds			Nonmajor Funds	
	General	SPLOST	Capital Projects	Governmental	Total
Transfers in:					
Major Funds					
General	$ -	$ -	$ -	$ 129,669	$ 129,669
Debt Service	-	6,404,104	1,610,599	-	8,014,703
SPLOST	125,580	-	-	-	125,580
Capital Projects	589,751	-	-	2,418	592,169
DCAR GIS	-	-	-	10,291	10,291
Nonmajor Funds					
Governmental	647,775	-	-	21,547	669,322
Total	$ 1,363,106	$ 6,404,104	$ 1,610,599	$ 163,925	$ 9,541,734

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

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

9. Capital Assets

Capital asset activity for the primary government for the year ended December 31, 2013 was as follows:

	Balance 12/31/2012	Increases	Decreases	Balance 12/31/2013
Governmental activities				
Nondepreciable assets				
Land and improvements	$ 13,679,546	$ 15,525	$ -	$ 13,695,071
Intangible assets	484,000	-	-	484,000
Construction in progress	61,655	663,657	-	725,312
Total non-depreciable assets	14,225,201	679,182	-	14,904,383
Depreciable assets				
Buildings	48,769,400	26,328	-	48,795,728
Machinery and equipment	8,804,539	23,589	-	8,828,128
Furniture and fixtures	1,249,291	-	-	1,249,291
Vehicles	7,078,210	202,050	(141,268)	7,138,992
Infrastructure	68,654,693	695,295	-	69,349,988
Total depreciable assets	134,556,133	947,262	(141,268)	135,362,127
Less accumulated depreciation				
Buildings	(6,633,229)	(1,286,183)	-	(7,919,412)
Machinery and equipment	(4,197,925)	(776,119)	-	(4,974,044)
Furniture and fixtures	(172,114)	(178,470)	-	(350,584)
Vehicles	(3,976,310)	(491,211)	117,317	(4,350,204)
Infrastructure	(52,895,335)	(2,071,625)	-	(54,966,960)
Total accumulated depreciation	(67,874,913)	(4,803,608)	117,317	(72,561,204)
Total depreciable assets, net	66,681,220	(3,856,346)	(23,951)	62,800,923
Governmental activities capital assets, net	$ 80,906,421	$ (3,177,164)	$ (23,951)	$ 77,705,306
Business-type activities				
Nondepreciable assets				
Land and improvements	$ 1,122,008	$ -	$ -	$ 1,122,008
Depreciable assets				
Buildings and improvements	606,879	-	-	606,879
Machinery and equipment	798,021	79,826	-	877,847
Vehicles	160,808	-	-	160,808
Total depreciable assets	1,565,708	79,826	-	1,645,534
Less accumulated depreciation				
Buildings and improvements	(167,609)	(16,887)	-	(184,496)
Machinery and equipment	(426,193)	(184,515)	-	(610,708)
Vehicles	(30,026)	(28,116)	-	(58,142)
Total accumulated depreciation	(623,828)	(229,518)	-	(853,346)
Total depreciable assets, net	941,880	(149,692)	-	792,188
Business-type activities capital assets, net	$ 2,063,888	$ (149,692)	$ -	$ 1,914,196

9. Capital Assets (continued)

Depreciation expense was charged to functions/programs as follows:

Primary Government	
Governmental activities	
General Government	$ 1,088,883
Judicial	11,343
Public Safety	1,321,796
Public Works	2,063,732
Health and Welfare	53,884
Culture and Recreation	262,305
Housing and Development	1,665
Total depreciation expense for governmental activities	$ 4,803,608
Business-type activities	
Solid Waste	$ 91,946
DCAR GIS	137,572
Total depreciation expense for business-type activities	$ 229,518

9. Capital Assets (continued)

Activity for the discretely presented component units for the year ended December 31, 2013 are as follows:

	Balance 12/31/2012	Increases	Decreases	Balance 12/31/2013
Governmental activities				
Health Department				
Depreciable assets				
Furniture and equipment	$ -	$ -	$ -	$ -
Total depreciable assets	-	-	-	-
Less accumulated depreciation				
Furniture and equipment	-	-	-	-
Total accumulated depreciation	-	-	-	-
Total depreciable assets, net	$ -	$ -	$ -	$ -
Business-type activities				
Development Authority				
Depreciable assets				
Furniture and equipment	$ 21,332	$ -	$ -	$ 21,332
Total depreciable assets	21,332	-	-	21,332
Less accumulated depreciation				
Furniture and equipment	(10,244)	(1,824)	-	(12,068)
Total accumulated depreciation	(10,244)	(1,824)	-	(12,068)
Total Development Authority depreciable assets, net	$ 11,088	$ (1,824)	$ -	$ 9,264
Business-type activities				
Industrial Building Authority				
Non-depreciable assets				
Land	$ 44,592	$ -	$ -	$ 44,592
Total non-depreciable assets	44,592	-	-	44,592
Depreciable assets				
Infrastructure	4,039	-	-	4,039
Buildings	124,701	-	-	124,701
Total depreciable assets	128,740	-	-	128,740
Less accumulated depreciation				
Infrastructure	(3,948)	(90)	-	(4,038)
Buildings	(13,510)	(3,118)	-	(16,628)
Total accumulated depreciation	(17,458)	(3,208)	-	(20,666)
Total depreciable assets, net	111,282	(3,208)	-	108,074
Total Industrial Building Authority capital assets, net	$ 155,874	$ (3,208)	$ -	$ 152,666

10. Capital and Operating Lease Agreements

The County has entered into agreements for the lease of certain facilities and equipment. The terms of the agreements meet the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13, which defines a capital lease generally as one which transfers benefits and risk of ownership to the lessee. The balances of these leases at December 31, 2013 total $922,445 for governmental activities. Total assets leased under capital leases are $1,209,606 for governmental activities, consisting of:

Vehicles	$ 1,209,606

The following is a schedule of the future minimum lease payments together with the present value of the net minimum lease payments as of December 31, 2013:

Year Ending December 31,	Governmental activities
2014	$ 124,006
2015	124,006
2016	124,006
2017	124,006
2018	124,006
2019-2022	496,022
Total minimum lease payments	1,116,052
Less amounts representing interest	(193,607)
Present value of minimum lease payments	$ 922,445

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

11. Long-Term Debt

Governmental Activities

Contracts Payable

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

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

The annual requirements to amortize contracts payable as of December 31, 2013 are as follows:

Year Ending December 31,	Principal	Interest	Total
2014	$ 10,000	$ 86,136	$ 96,136
2015	10,000	85,840	95,840
2016	15,000	85,470	100,470
2017	15,000	85,026	100,026
2018	15,000	84,582	99,582
2019-2023	1,225,000	342,546	1,567,546
2024-2027	1,625,000	114,478	1,739,478
Totals	$ 2,915,000	$ 884,078	$ 3,799,078

11. Long-Term Debt (continued)

Governmental Activities, continued

Contacts Payable, continued

Etowah Water and Sewer Authority Sprayfield Lease: The County entered into an intergovernmental agreement with Etowah Water and Sewer Authority to pay the interest on a bank note used to acquire 1,236 acres of land. The note was modified on November 24, 2009, to extend the maturity date from November 24, 2009 to November 5, 2011. The note was modified in 2011 to extend the maturity date from November 5, 2011 to February 6, 2012. The note was refinanced in 2012 to extend the maturity date to May 15, 2017. The balance at December 31, 2013 was $1,431,000 and bears interest at 3.00%. The amount of interest paid in 2013 was $43,526. The County makes principal payments at various times from the sale of wetland credits on the land, but is not directly liable for the debt. The County made no principal payments in 2013.

Bonds Payable

General Obligation Sales Tax Bonds, Series 2007. In 2007, the County issued general obligation bonds in the amount of $38,325,000. The bonds are issued as term bonds with interest rates from 4% to 5% maturing June 1, 2015. The purpose of the bonds is to finance the costs of acquiring, constructing, remodeling, and equipping of the Courthouse and Administration Building and the Sheriff's Office. The bonds are secured by a 1% local option sales tax approved by the voters on November 6, 2007 and then from the levy of an ad valorem tax. As of December 31, 2013, the bonds had an outstanding balance of $15,515,000.

The annual requirements to amortize bonds payable as of December 31, 2013, are as follows:

Year Ending December 31,	Principal	Interest	Total
2014	$ 7,650,000	$ 775,750	$ 8,425,750
2015	7,865,000	393,250	8,258,250
Totals	$ 15,515,000	$ 1,169,000	$ 16,684,000

11. Long-Term Debt (continued)

Governmental Activities, continued

Pledged Revenue

Dawson County has pledged SPLOST V revenues to repay its bonds payable related to its 2007 General Obligation Sales Tax Bonds with an original debt of $38,325,000. In the event that the County's SPLOST V revenues are insufficient to cover the principal and interest payments, the County has agreed to pledge its property tax revenue. The bonds are payable through 2015. The total principal and interest remaining to be paid is $16,684,000. For the current year, the principal and interest paid and SPLOST V revenues recognized by the County were $8,116,150 and $6,389,852, respectively. Current year principal and interest payments are approximately 127% of net revenues.

11. Long-Term Debt (continued)

Changes in Long - Term Debt

The following is a summary of changes in long-term debt of the County for the fiscal year ending December 31, 2013.

	Balance 12/31/2012	Additions	Deductions	Balance 12/31/2013	Due Within One Year
Governmental activities					
Bonds payable	$ 22,525,000	$ -	$ 7,010,000	$ 15,515,000	$ 7,650,000
Plus: original issue premium	923,655	-	369,462	554,193	369,462
Total bonds payable	23,448,655	-	7,379,462	16,069,193	8,019,462
Contracts payable - EWSA	2,930,000	-	15,000	2,915,000	10,000
Capital leases	1,132,346	-	209,901	922,445	87,200
Net pension obligation	67,944	280,170	280,538	67,576	-
Compensated absences	670,604	611,610	563,608	718,606	538,954
Total governmental activities	$ 28,249,549	$ 891,780	$ 8,448,509	$ 20,692,820	$ 8,655,616
Business-type activities					
Landfill post-closure care costs	$ 871,434	$ -	$ 15,255	$ 856,180	$ 15,255
Compensated Absences	3,077	1,348	3,794	631	473
Total business-type activities	$ 874,511	$ 1,348	$ 19,049	$ 856,810	$ 15,728

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

Long-term liability activity for the Health Department Component Unit for the year ended June 30, 2013, was as follows:

	Balance 12/31/2012	Additions	Deductions	Balance 12/31/2013	Due Within One Year
Governmental activities Health Department					
Compensated absences	$ 39,505	$ 17,858	$ 35,112	$ 22,251	$ 22,251
Total governmental activities	$ 39,505	$ 17,858	$ 35,112	$ 22,251	$ 22,251

12. Landfill Closure and Post-Closure Care Costs

State and Federal laws and regulations require the County to place a final cover on a landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for up to thirty years after closure. Although closure and post closure care costs will be paid only near or after the date that the landfill stops accepting waste, the County reports an estimated portion of these closure and post closure care costs as a current operating expenditure in each period based on landfill capacity used as of each balance sheet date. The estimated costs are subject to adjustment due to changes in inflation or deflation, technology, or applicable laws or regulations. The current amount of post closure care costs remaining as of December 31, 2013 is $856,180. The landfill was officially closed February 7, 2002.

13. Retirement Plans

Defined Benefit Pension Plan

(A) Plan Description

The County contributes to the Association of the County Commissioners of Georgia Restated Pension Plan for Dawson County Employees (The Plan), a defined benefit pension plan, an agent multiple-employer public employee retirement system. The Plan issues a publicly available financial report that includes financial statements and required supplementary information for the Plan. That report may be obtained by writing to Dawson County Board of Commissioners at: 25 Justice Way, Suite 2214, Dawsonville, GA 30534.

13. Retirement Plans (continued)

Defined Benefit Pension Plan (continued)

(A) Plan Description (continued)

The Plan provides retirement, disability and death benefits to plan participants and beneficiaries. The Plan, through execution of an adoption agreement, is affiliated with the Association County Commissioners of Georgia Second Restated Defined Benefit Plan (The ACCG Plan), an agent multiple-employer pension plan administered by the Government Employee's Benefit Corporation (GEBCorp). The ACCG, in its role as Plan Sponsor, has the sole authority to amend the provisions of the ACCG Plan, as provided in Section 19.03 of the ACCG Plan document. The County has the authority by resolution to amend the adoption agreement, which defines the specific benefit provisions of the Plan, as provided in section 19.02 of the ACCG Plan document.

The Defined Benefit Pension Plan was closed for new hires and rehires on January 1, 2007. Up until that point, any full-time County employee meeting the provisions as set out in the adoption agreement were eligible to participate in the Plan after completing three years of service. Benefits vested at 100% after five years of service. Participants become eligible to retire at the earlier of: a) age 65 or b) the third anniversary of the first day of the Plan Year in which the participant commenced participation in the Plan.

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

13. Retirement Plans (continued)

Defined Benefit Pension Plan (continued)

(A) Plan Description (continued)

Current membership is as follows:

Retirees and beneficiaries currently receiving benefits	31
Terminated vested participants entitled to but not yet receiving benefits	117
Active participants	86
Disabled participants currently receiving benefits	1
Total number of participants	235

(B) Funding Policy

County employees are not required to contribute to the Plan. The County contributes the entire cost of the Plan, using the actuarial basis described in the annual valuation report. The current rate is 7.7% of annual covered payroll. The County's covered payroll for employees participating in the Plan as of January 1, 2013, (the most recent actuarial valuation date) was $3,660,900 (based on covered earnings for the preceding year). The Board of Commissioners provides for the benefits and funding policy through County ordinance and maintains the authority to change the policy.

(C) Annual Pension Cost and Net Pension Obligation

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

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

13. Retirement Plans (continued)

Defined Benefit Pension Plan (continued)

(C) Annual Pension Cost and Net Pension Obligation

The information was determined as part of the actuarial valuation performed as of January 1, 2013. Additional information as of the latest actuarial valuation follows:

Valuation date	January 1, 2013
Actuarial cost method	Projected Unit Credit
Amortization method	Level Percent of Pay (closed)
Asset valuation method	Market Value
Remaining amortization period	10 Years
Actuarial assumptions:	
Assumed rate of return on assets	7.75%
Expected future salary increases	5.0% - 7.5%
Expected inflation	3.0%
Cost-of-living adjustments	N/A
Post-retirement benefit increases	N/A

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

Annual required contribution (ARC)	$ 280,538
Interest on net pension obligation	5,266
Amortization of net pension obligation	(5,634)
Annual pension cost	280,170
Contributions made	280,538
Increase (decrease) in net pension obligation	(368)
Net pension obligation - beginning of year	67,944
Net pension obligation - end of year	$ 67,576

13. Retirement Plans (continued)

Defined Benefit Pension Plan (continued)

(D) Historical Trend Information

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

Schedule of Employer Contributions

Year Beginning	Annual Pension Cost (APC)	Actual County Contribution	Percentage of APC Contributed	Net Pension Obligation
1/1/2013	$ 280,170	$ 280,538	100%	$ 67,576
1/1/2012	261,718	262,089	100%	67,944
1/1/2011	292,615	292,988	100%	68,315
1/1/2010	316,555	315,699	100%	68,688
1/1/2009	310,566	310,936	100%	67,832
1/1/2008	308,012	34,187	11%	68,202

Schedule of Funding Progress

Year Ending	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/2012	$ 3,606,212	$ 4,129,124	522,912	87.3%	$ 3,794,850	13.8%
12/31/2011	3,358,605	3,931,004	572,399	85.4%	4,558,774	12.6%
12/31/2010	3,077,143	3,806,970	729,827	80.8%	4,934,894	14.8%
12/31/2009	2,743,045	3,428,231	685,186	80.0%	5,099,175	13.4%
12/31/2008	2,351,740	3,134,142	782,402	75.0%	5,301,419	14.8%
12/31/2007	2,510,476	2,808,569	298,093	89.4%	4,984,636	6.0%

401 (a) Retirement Plan

Effective January 1, 2007, the County, by resolution, adopted the AACG 401 (a) Defined Contribution Plan for employees of Dawson County. This plan is administered by GEBCorp. Employees are immediately vested in the plan once contributions are made. The County matches 100% of employee voluntary contributions up to 4% of salary. The County may change the contribution requirements by resolution. The employee contributions for 2013 were $229,895 and the County matching contribution was $146,624.

14. Hotel/Motel Lodging Tax

On February 19, 2009, the County changed its lodging tax from 5% to 8%. A summary of the transactions for the fiscal year ending December 31, 2013 follows:

Lodging Tax Receipts	$ 339,379	
Disbursements for trade and tourism	$ 259,709	77% of tax receipts

15. Joint Ventures

Under Georgia law, the County, in conjunction with other cities and counties in the northeast Georgia area, is a member of the Georgia Mountains Regional Commission (GMRC) and is required to pay annual dues thereto. During the year ended December 31, 2013, the County paid $27,013 in such dues. Membership in a Regional Commission (RC) is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34, which provides for the organizational structure of the RC in Georgia. The RC Board membership includes the chief elected official in each county and municipality of the area. OCGA 50-8-39.1 provides that the member governments are liable for any debts or obligations of an RC. A copy of the GMRC financial statements can be obtained from GMRC, 1310 West Ridge Road, Gainesville, Georgia 30501.

16. Risk Management

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

Group Health Insurance

The County carried commercial insurance for its employees through a fully-insured plan with Blue Cross Blue Shield of Georgia.

16. Risk Management (continued)

Other

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

The members of IRMA are assessable if the losses that IRMA must pay exceed the assets of the pool. At December 31, 2013, there was no need for such an assessment.

Workers' Compensation

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

Excess losses, if any, are covered by reinsurance and would be paid by the reinsurer. The members of the Fund are assessable if the losses that the Fund must pay exceed the assets of the pool. At December 31, 2013, there was no need for such an assessment. Therefore, no liability for this has been included in these financial statements.

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

16. Risk Management (continued)

Workers' Compensation, continued

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

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

17. Commitments and Contingencies

Commitments

The County has active construction projects as of December 31, 2013. At fiscal year end, the County's commitments with contractors are as follows:

Project	Amount Spent to Date	Remaining Commitment
Radio System Consulting	$ 564,186	$ 287,646
E911 System Upgrade	7,030	202,342
Park Pool Repairs	1,645	700
Security Automation Systems	11,378	21,495
	$ 584,239	$ 512,183

Contingencies

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

17. Commitments and Contingencies (continued)

Contingencies, continued

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

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Supplementary Information

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Combining Statements

Non-major Governmental Funds

DAWSON COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2013

	Special Revenue												Capital Projects	
	Emergency 911 Telephone Services	Multiple Grants	Mentor Program	Restricted Programs	Jail	Hotel/ Motel Tax	Law Library	Victims Rights and Assistance	Drug Abuse Treatment and Education	District Attorney Seizure	Sheriff's Seizure	Inmate Welfare	Impact Fees	Total Nonmajor Governmental Funds
ASSETS														
Cash and cash equivalents	$ 334,947	$ -	$ -	$ 74,635	$ 81,913	$ -	$ 19,367	$ 42,120	$ 40,845	$ 20,264	$ 40,770	$ 17,456	$ 171,721	$ 844,038
Receivables														
Accounts	95,585	2,851	-	-	-	-	-	-	-	20	145	-	-	98,601
Intergovernmental	-	249,696	-	16,663	-	5,677	-	-	-	-	-	-	-	272,036
Taxes	-	-	-	-	-	22,727	-	-	-	-	-	-	-	22,727
Due from other funds	-	146,778	-	-	-	-	-	-	-	5	-	-	-	146,783
Total assets	$ 430,532	$ 399,325	$ -	$ 91,298	$ 81,913	$ 28,404	$ 19,367	$ 42,120	$ 40,845	$ 20,289	$ 40,915	$ 17,456	$ 171,721	$ 1,384,185
LIABILITIES AND FUND BALANCES														
Liabilities														
Accounts payable	$ 4,396	$ 79,237	$ -	$ 403	$ 31,964	$ 7,425	$ -	$ -	$ -	$ 872	$ -	$ -	$ -	$ 124,297
Intergovernmental payable	-	8,048	-	1,812	-	16,707	-	5,219	-	-	-	-	-	31,786
Accrued salaries and payroll liabilities	15,527	16,859	-	1,549	-	-	1,216	-	-	-	-	-	-	35,151
Due to other funds	-	-	-	-	25,895	3,047	-	20,760	21,000	11,072	5	-	50,000	131,779
Unearned revenue	-	294,371	-	9,163	-	-	-	-	-	-	-	-	-	303,534
Total liabilities	19,923	398,515	-	12,927	57,859	27,179	1,216	25,979	21,000	11,944	5	-	50,000	626,547
Fund balances														
Restricted for:														
Judicial	-	810	-	-	-	-	18,151	16,141	19,845	8,345	-	-	-	63,292
Public Safety	-	-	-	21,040	24,054	-	-	-	-	-	40,910	17,456	47,338	150,798
Public Works	-	-	-	-	-	-	-	-	-	-	-	-	1,202	1,202
Culture and Recreation	-	-	-	-	-	-	-	-	-	-	-	-	73,181	73,181
Housing and Development	-	-	-	57,331	-	-	-	-	-	-	-	-	-	57,331
Assigned to:													-	
Public Safety	410,609	-	-	-	-	-	-	-	-	-	-	-	-	410,609
Housing and Development	-	-	-	-	-	1,225	-	-	-	-	-	-	-	1,225
Total fund balances	410,609	810	-	78,371	24,054	1,225	18,151	16,141	19,845	8,345	40,910	17,456	121,721	757,638
Total liabilities and fund balances	$ 430,532	$ 399,325	$ -	$ 91,298	$ 81,913	$ 28,404	$ 19,367	$ 42,120	$ 40,845	$ 20,289	$ 40,915	$ 17,456	$ 171,721	$ 1,384,185

DAWSON COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the year ended December 31, 2013

	Special Revenue												Capital Projects	
REVENUES	**Emergency 911 Telephone Services**	**Multiple Grants**	**Mentor Program**	**Restricted Programs**	**Jail**	**Hotel/ Motel Tax**	**Law Library**	**Victims Rights and Assistance**	**Drug Abuse Treatment and Education**	**District Attorney Seizure**	**Sheriff's Seizure**	**Inmate Welfare**	**Impact Fees**	**Total Nonmajor Governmental Funds**
Taxes	$ -	$ -	$ -	$ -	$ -	$ 339,379	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 339,379
Fines, fees, and forfeitures	-	-	-	-	41,140	-	17,178	23,956	18,159	4,811	40,529	-	-	145,773
Charges for services	469,371	106,487	-	-	-	-	-	-	-	-	2,821	66,726	-	645,405
Intergovernmental	-	744,821	-	160,079	-	-	-	-	-	-	-	-	-	904,900
Interest	-	-	-	-	118	-	35	67	63	30	55	43	226	637
Contributions	-	-	-	80,055	-	-	-	-	-	-	-	-	-	80,055
Total revenues	469,371	851,308	-	240,134	41,258	339,379	17,213	24,023	18,222	4,841	43,405	66,769	226	2,116,149
EXPENDITURES														
Current														
Judicial	-	354,440	-	-	-	-	32,885	21,127	-	11,825	-	-	-	420,277
Public Safety	683,418	174,963	-	30,508	50,655	-	-	-	-	-	55,182	69,339	-	1,064,065
Public Works	-	238,393	-	-	-	-	-	-	-	-	-	-	-	238,393
Health and Welfare	-	459,592	-	-	-	-	-	-	-	-	-	-	-	459,592
Housing and Development	-	-	17,859	215,820	-	259,709	-	-	-	-	-	-	-	493,388
Total expenditures	683,418	1,227,388	17,859	246,328	50,655	259,709	32,885	21,127	-	11,825	55,182	69,339	-	2,675,715
Excess (deficiency) of revenues over (under) expenditures	(214,047)	(376,080)	(17,859)	(6,194)	(9,397)	79,670	(15,672)	2,896	18,222	(6,984)	(11,777)	(2,570)	226	(559,566)
Other financing sources (uses)														
Transfers in	261,550	386,728	-	21,044	-	-	-	-	-	-	-	-	-	669,322
Transfers out	-	(9,838)	-	-	-	(79,669)	-	-	(21,000)	(1,000)	(2,418)	-	(50,000)	(163,925)
Total other financing sources (uses)	261,550	376,890	-	21,044	-	(79,669)	-	-	(21,000)	(1,000)	(2,418)	-	(50,000)	505,397
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	47,503	810	(17,859)	14,850	(9,397)	1	(15,672)	2,896	(2,778)	(7,984)	(14,195)	(2,570)	(49,774)	(54,169)
Fund balances, January 1	363,106	-	17,859	63,521	33,451	1,224	33,823	13,245	22,623	16,329	55,105	20,026	171,495	811,807
Fund balances, December 31	$ 410,609	$ 810	$ -	$ 78,371	$ 24,054	$ 1,225	$ 18,151	$ 16,141	$ 19,845	$ 8,345	$ 40,910	$ 17,456	$ 121,721	$ 757,638

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General Fund

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

DAWSON COUNTY, GEORGIA
GENERAL FUND
COMPARATIVE BALANCE SHEETS
December 31, 2013 and 2012

	2013	2012
ASSETS		
Cash and cash equivalents	$ 10,102,854	$ 12,358,984
Investments	2,000,000	-
Receivables (net)		
Accounts	280,362	219,812
Intergovernmental	113,608	207,257
Taxes	1,260,490	1,418,567
Prepaids	349,492	420,659
Inventories	100,762	147,227
Due from other funds	152,038	384,226
Restricted assets		
Cash	7,819	29,093
Total assets	$ 14,367,425	$ 15,185,825
LIABILITIES AND FUND BALANCES		
Liabilities		
Payables		
Accounts	$ 213,311	$ 303,975
Intergovernmental	77,764	100,352
Accrued salaries and payroll liabilities	306,386	268,330
Due to other funds	701,424	594,161
Unearned revenue	46,529	46,068
Amounts held in trust	139,722	139,722
Total liabilities	1,485,136	1,452,608
Deferred inflows of resources		
Unavailable revenue - property taxes	7,568,458	8,095,664
Fund balances		
Nonspendable:		
Prepaids	349,492	420,659
Inventories	100,762	147,227
Restricted for:		
Health and Welfare	4,934	4,935
Culture and Recreation	10,542	16,778
Assigned to:		
Judicial	7,749	7,859
Subsequent Year's Budget	756,546	644,000
Unassigned	4,083,806	4,396,095
Total fund balances	5,313,831	5,637,553
Total liabilities, deferred inflows of resources and fund balances	$ 14,367,425	$ 15,185,825

DAWSON COUNTY, GEORGIA
GENERAL FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
For the years ended December 31, 2013 and 2012

REVENUES	**2013**	**2012**
Taxes	$ 16,964,982	$ 17,660,424
Licenses and permits	449,059	391,756
Fines, fees and forfeitures	457,884	554,925
Charges for services	1,633,265	2,663,523
Intergovernmental	180,389	333,109
Interest	13,964	18,008
Contributions	36,684	55,263
Other	48,388	73,653
Total revenues	19,784,615	21,750,661
EXPENDITURES		
Current		
General Government	3,382,015	4,511,993
Judicial	2,332,030	2,309,004
Public Safety	9,311,853	9,235,716
Public Works	1,619,998	1,556,486
Health and Welfare	300,087	326,086
Culture and Recreation	1,238,232	1,199,537
Housing and Development	355,402	380,166
Total Current	18,539,617	19,518,988
Debt Service		
General Government	101,218	26,066
Public Safety	193,892	193,893
Public Works	58,921	58,920
Total Debt Service	354,031	278,879
Total expenditures	18,893,648	19,797,867
Excess of revenues over expenditures	890,967	1,952,794
Other financing sources (uses)		
Transfers in	129,669	96,254
Transfers out	(1,363,106)	(1,512,701)
Sale of capital assets	18,748	49,103
Total other financing sources (uses)	(1,214,689)	(1,367,344)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(323,722)	585,450
Fund balances, January 1	5,637,553	5,052,103
Fund balances, December 31	$ 5,313,831	$ 5,637,553

DAWSON COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF REVENUES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2013
(with comparative actual amounts for the year ended December 31, 2012)

	2013			2012
	Final Budget	Actual	Variance	Actual
REVENUES				
Taxes				
General property taxes				
Real and personal tax	$ 8,800,000	$ 8,306,534	$ (493,466)	$ 9,535,047
Motor vehicle tax	613,000	1,191,745	578,745	621,659
Mobile home tax	10,000	7,916	(2,084)	6,770
Timber tax	7,500	1,188	(6,312)	3,864
Cost, penalties and interest	300,000	179,156	(120,844)	260,174
Total general property taxes	9,730,500	9,686,539	(43,961)	10,427,514
Local option sales tax	5,611,338	5,623,423	12,085	5,632,026
Insurance premium tax	825,000	919,271	94,271	884,477
Intangibles tax	175,000	216,964	41,964	218,383
Real estate transfer tax	32,000	51,104	19,104	30,445
Franchise tax	45,000	59,161	14,161	67,137
Beer and wine tax	360,000	367,747	7,747	361,286
Occupational tax	38,000	40,773	2,773	39,156
Total taxes	16,816,838	16,964,982	148,144	17,660,424
Licenses and permits				
Alcohol licenses	124,150	113,395	(10,755)	120,910
Building permits	93,500	136,154	42,654	91,289
Business licenses	165,000	165,704	704	155,057
Other permits	17,950	33,806	15,856	24,500
Total licenses and permits	400,600	449,059	48,459	391,756
Fines, fees and forfeitures	636,800	457,884	(178,916)	554,925
Charges for Services				
Emergency services	520,000	591,243	71,243	583,680
Sheriff services	87,000	77,756	(9,244)	75,305
Prisoner board	74,000	7,475	(66,525)	25,812
Recreation fees	221,400	176,226	(45,174)	185,272
Fire protection	12,500	29,564	17,064	15,302
Collection commissions	590,000	523,199	(66,801)	414,689
Other charges for services	267,375	227,802	(39,573)	1,363,463
Total charges for services	1,772,275	1,633,265	(139,010)	2,663,523
Intergovernmental	387,069	180,389	(206,680)	333,109
Interest	18,730	13,964	(4,766)	18,008

DAWSON COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF REVENUES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2013
(with comparative actual amounts for the year ended December 31, 2012)

	2013			2012
	Final Budget	Actual	Variance	Actual
REVENUES				
Contributions	$ 46,929	$ 36,684	$ (10,245)	$ 55,263
Other				
Rental Income	47,500	26,601	(20,899)	28,065
Miscellaneous	12,400	21,787	9,387	45,588
Total other	59,900	48,388	(11,512)	73,653
Total revenues	$ 20,139,141	$ 19,784,615	$ (354,526)	$ 21,750,661

DAWSON COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2013
(with comparative actual amounts for the year ended December 31, 2012)

	2013			2012
	Final Budget	Actual	Variance	Actual
EXPENDITURES				
Current				
General Government				
Board of Commissioners				
Personal services	$ 99,960	$ 89,120	$ 10,840	$ 93,150
Contract services	127,123	99,071	28,052	98,802
Materials and supplies	3,860	3,073	787	3,772
Total Board of Commissioners	230,943	191,264	39,679	195,724
County Administration				
Personal services	316,685	292,031	24,654	218,448
Contract services	118,796	88,455	30,341	83,633
Materials and supplies	9,000	5,861	3,139	6,368
Total County Administration	444,481	386,347	58,134	308,449
Elections/Registrar				
Personal services	108,521	112,919	(4,398)	171,603
Contract services	25,433	20,829	4,604	26,307
Materials and supplies	7,374	6,091	1,283	5,368
Total Elections/Registrar	141,328	139,839	1,489	203,278
Financial Administration				
Personal services	411,212	373,664	37,548	402,423
Contract services	79,090	62,004	17,086	61,225
Materials and supplies	6,480	5,484	996	7,612
Total Financial Administration	496,782	441,152	55,630	471,260
Information Technology				
Personal services	137,404	136,216	1,188	136,308
Contract services	91,650	85,007	6,643	81,718
Materials and supplies	6,500	2,314	4,186	2,654
Total Information Technology	235,554	223,537	12,017	220,680
Human Resources				
Personal services	76,573	75,526	1,047	66,693
Contract services	8,695	6,393	2,302	7,232
Materials and supplies	1,610	1,292	318	1,428
Total Human Resources	86,878	83,211	3,667	75,353
Tax Commissioner				
Personal services	356,187	344,435	11,752	375,098
Contract services	48,250	45,267	2,983	51,033
Materials and supplies	5,997	6,147	(150)	7,587
Total Tax Commissioner	410,434	395,849	14,585	433,718
Tax Assessor				
Personal services	308,485	295,728	12,757	315,921
Contract services	39,502	29,426	10,076	56,129
Materials and supplies	6,398	5,936	462	5,801
Total Tax Assessor	354,385	331,090	23,295	377,851

DAWSON COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2013
(with comparative actual amounts for the year ended December 31, 2012)

	2013			2012
	Final Budget	Actual	Variance	Actual
General Government (continued)				
Risk Management				
Personal services	$ 88,492	$ 10,760	$ 77,732	$ 16,680
Contract services	91,508	154,020	(62,512)	166,423
Capital outlay	30,138	30,137	1	-
Payments to others	27,100	22,560	4,540	30
Total Risk Management	237,238	217,477	19,761	183,133
Facility Management				
Personal services	416,391	391,076	25,315	395,925
Contract services	175,900	164,089	11,811	142,522
Materials and supplies	374,350	309,597	64,753	304,164
Capital outlay	13,250	-	13,250	28,344
Total Facility Management	979,891	864,762	115,129	870,955
Board of Equalization				
Personal services	9,150	8,558	592	7,024
Contract services	5,433	4,953	480	4,487
Materials and supplies	42	15	27	-
Total Board of Equalization	14,625	13,526	1,099	11,511
Public Information				
Personal services	-	-	-	9,073
Other General Government				
Personal services	46,050	-	46,050	-
Contract services	88,759	50,435	38,324	75,959
Payments to others	43,527	43,526	1	1,075,049
Total Other General Govt.	178,336	93,961	84,375	1,151,008
Total General Government	3,810,875	3,382,015	428,860	4,511,993
Judicial				
Superior Court				
Personal services	318,735	294,630	24,105	297,953
Contract services	97,970	93,447	4,523	95,998
Materials and supplies	4,244	4,449	(205)	4,638
Payments to others	32,396	32,396	-	39,187
Total Superior Court	453,345	424,922	28,423	437,776
Clerk of Superior Court				
Personal services	438,888	429,249	9,639	436,590
Contract services	50,000	47,907	2,093	51,682
Materials and supplies	17,159	10,468	6,691	23,380
Total Clerk of Superior Court	506,047	487,624	18,423	511,652
District Attorney				
Personal services	512,722	515,052	(2,330)	497,598
Contract services	21,365	20,138	1,227	21,272
Materials and supplies	10,245	9,620	625	9,855
Payments to others	57,003	56,526	477	54,451
Total District Attorney	601,335	601,336	(1)	583,176

DAWSON COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2013
(with comparative actual amounts for the year ended December 31, 2012)

	2013			2012
	Final Budget	Actual	Variance	Actual
Judicial (continued)				
Magistrate Court				
Personal services	$ 216,092	$ 214,459	$ 1,633	$ 188,069
Contract services	15,452	12,602	2,850	13,043
Materials and supplies	3,688	3,143	545	4,228
Total Magistrate Court	235,232	230,204	5,028	205,340
Probate Court				
Personal services	208,432	210,601	(2,169)	175,539
Contract services	28,300	27,660	640	27,143
Materials and supplies	3,800	2,270	1,530	2,879
Total Probate Court	240,532	240,531	1	205,561
Juvenile Court				
Personal services	5,582	2,992	2,590	3,216
Contract services	18,391	19,318	(927)	14,739
Materials and supplies	50	14	36	23
Payments to others	60,600	62,299	(1,699)	77,525
Total Juvenile Court	84,623	84,623	-	95,503
Public Defender				
Personal services	38,754	38,665	89	37,489
Contract services	7,111	5,510	1,601	4,856
Materials and supplies	2,350	2,167	183	2,479
Payments to other agencies	216,480	216,448	32	225,172
Total Public Defender	264,695	262,790	1,905	269,996
Total Judicial	2,385,809	2,332,030	53,779	2,309,004
Public Safety				
Sheriff				
Personal services	2,242,042	2,242,495	(453)	2,267,431
Contract services	283,046	276,359	6,687	249,947
Materials and supplies	284,219	245,996	38,223	269,901
Total Sheriff	2,809,307	2,764,850	44,457	2,787,279
Sheriff Services				
Personal services	549,841	552,914	(3,073)	494,282
Contract services	14,055	11,174	2,881	2,037
Materials and supplies	6,645	6,357	288	3,634
Total Sheriff Services	570,541	570,445	96	499,953
Detention Center				
Personal services	1,689,104	1,715,728	(26,624)	1,737,019
Contract services	199,615	199,444	171	210,746
Materials and supplies	515,685	489,234	26,451	500,591
Total Detention Center	2,404,404	2,404,406	(2)	2,448,356
K9				
Personal services	-	2,131	(2,131)	-
Contract services	12,700	4,650	8,050	-
Materials and supplies	31,040	19,949	11,091	87
Total K9	43,740	26,730	17,010	87

DAWSON COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2013
(with comparative actual amounts for the year ended December 31, 2012)

	2013			2012
	Final Budget	Actual	Variance	Actual
Public Safety (continued)				
Fire				
Personal services	$ 848,068	$ 827,377	$ 20,691	$ 877,065
Contract services	120,250	118,877	1,373	102,163
Materials and supplies	121,265	115,815	5,450	115,858
Total Fire	1,089,583	1,062,069	27,514	1,095,086
Emergency Medical Services				
Personal services	1,662,093	1,648,496	13,597	1,571,477
Contract services	129,904	126,428	3,476	133,021
Materials and supplies	113,975	117,851	(3,876)	113,552
Total Emergency Medical Services	1,905,972	1,892,775	13,197	1,818,050
Emergency Services Administration				
Personal services	99,292	96,689	2,603	93,351
Contract services	5,234	5,528	(294)	7,397
Materials and supplies	56,074	54,510	1,564	54,767
Total Emergency Services Administration	160,600	156,727	3,873	155,515
Coroner				
Personal services	40,951	38,616	2,335	32,090
Contract services	19,290	21,581	(2,291)	16,925
Materials and supplies	1,500	1,543	(43)	-
Total Coroner	61,741	61,740	1	49,015
Animal Shelter				
Payments to others	126,000	126,000	-	120,000
School Resource Officers				
Personal services	110,062	110,059	3	113,521
Marshal				
Personal services	121,285	118,430	2,855	120,103
Contract services	5,450	3,765	1,685	3,782
Materials and supplies	9,300	9,060	240	10,504
Total Marshal	136,035	131,255	4,780	134,389
Junior Police Academy				
Materials and supplies	11,063	2,347	8,716	10,649
Emergency Management				
Contract services	2,268	2,121	147	2,809
Materials and supplies	1,100	329	771	1,007
Total Emergency Management	3,368	2,450	918	3,816
Total Public Safety	9,432,416	9,311,853	120,563	9,235,716

DAWSON COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2013
(with comparative actual amounts for the year ended December 31, 2012)

	2013			2012
	Final Budget	Actual	Variance	Actual
Public Works				
Public Works Administration				
Personal services	$ 194,471	$ 168,746	$ 25,725	$ 186,094
Contract services	12,686	5,511	7,175	10,732
Materials and supplies	3,400	222	3,178	3,988
Total Public Works Administration	210,557	174,479	36,078	200,814
Road Department				
Personal services	488,994	355,964	133,030	409,678
Contract services	402,748	367,151	35,597	440,893
Materials and supplies	443,984	446,462	(2,478)	499,801
Capital outlay	272,074	275,942	(3,868)	5,300
Total Road Department	1,607,800	1,445,519	162,281	1,355,672
Total Public Works	1,818,357	1,619,998	198,359	1,556,486
Health and Welfare				
Health Department				
Payments to others	147,000	147,000	-	162,000
Public Welfare				
Payments to others	65,123	59,504	5,619	60,553
Indigent Welfare				
Payments to others	4,200	4,200	-	4,550
Senior Citizens Center				
Personal services	14,000	14,053	(53)	22,392
Contract services	15,426	14,122	1,304	14,496
Materials and supplies	35,928	33,326	2,602	31,404
Payments to others	8,450	8,450	-	8,450
Total Senior Citizens Center	73,804	69,951	3,853	76,742
Senior Services Donation				
Contract services	9,485	9,485	-	9,138
Materials and supplies	11,025	1,447	9,578	4,603
Total Senior Services Donation	20,510	10,932	9,578	13,741
CASA				
Payments to others	6,000	6,000	-	6,000
NOA's Ark				
Payments to other agencies	2,500	2,500	-	2,500
Total Health and Welfare	319,137	300,087	19,050	326,086

DAWSON COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2013
(with comparative actual amounts for the year ended December 31, 2012)

	2013			2012
	Final Budget	Actual	Variance	Actual
Culture and Recreation				
Parks				
Personal services	$ 407,259	$ 420,636	$ (13,377)	$ 403,480
Contract services	136,363	134,284	2,079	128,719
Materials and supplies	271,753	260,453	11,300	239,865
Capital outlay	6,350	6,350	-	6,663
Total Parks	821,725	821,723	2	778,727
Parks and Recreation				
Materials and supplies	35,183	25,526	9,657	31,999
Parks - Women's Club Donations				
Materials and supplies	1,717	1,000	717	714
Parks - Pool				
Personal services	18,193	14,662	3,531	16,367
Contract services	3,219	3,219	-	250
Materials and supplies	5,131	5,019	112	4,838
Total Parks - Pool	26,543	22,900	3,643	21,455
Parks - Camping				
Contract services	2,949	2,901	48	3,184
Materials and supplies	6,666	6,652	14	5,908
Total Parks - Camping	9,615	9,553	62	9,092
Libraries				
Payments to others	357,530	357,530	-	357,550
Total Culture & Recreation	1,252,313	1,238,232	14,081	1,199,537
Housing and Development				
Conservation				
Contract services	710	710	-	678
Planning and Zoning				
Personal services	305,972	241,555	64,417	261,827
Contract services	38,250	20,955	17,295	31,097
Materials and supplies	14,150	10,593	3,557	11,369
Capital outlay	6,000	5,995	5	-
Total Planning and Zoning	364,372	279,098	85,274	304,293
County Agent				
Personal services	61,898	63,001	(1,103)	61,707
Contract services	7,050	5,377	1,673	5,848
Materials and supplies	7,150	6,466	684	6,890
Total County Agent	76,098	74,844	1,254	74,445
Adult Literacy				
Payments to others	750	750	-	750
Total Housing and Development	441,930	355,402	86,528	380,166
Total Current	19,460,837	18,539,617	921,220	19,518,988

DAWSON COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2013
(with comparative actual amounts for the year ended December 31, 2012)

	2013			2012
	Final Budget	Actual	Variance	Actual
Debt Service				
General Government				
Other General Government	$ 101,218	$ 101,218	$ -	$ 26,066
Public Safety				
Sheriff	70,000	69,887	113	69,887
Fire	124,007	124,005	2	124,006
Total Public Safety	194,007	193,892	115	193,893
Public Works				
Road Department	58,922	58,921	1	58,920
Total Debt Service	354,147	354,031	116	278,879
Total Expenditures	$ 19,814,984	$ 18,893,648	$ 921,336	$ 19,797,867

Special Revenue Funds

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

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

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

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

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

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

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

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

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

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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.

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

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

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

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

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

DAWSON COUNTY, GEORGIA
EMERGENCY 911 TELEPHONE SERVICES
SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2013 and 2012

ASSETS	**2013**	**2012**
Cash and cash equivalents	$ 334,947	$ 300,223
Accounts receivable	95,585	82,034
Total assets	$ 430,532	$ 382,257
LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	$ 4,396	$ 6,812
Accrued salaries and payroll liabilities	15,527	12,339
Total liabilities	19,923	19,151
Fund balances		
Assigned to public safety	410,609	363,106
Total liabilities and fund balances	$ 430,532	$ 382,257

DAWSON COUNTY, GEORGIA
EMERGENCY 911 TELEPHONE SERVICES
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2013
(with comparative actual amounts for the year ended December 31, 2012)

	2013			2012
	Final Budget	Actual	Variance	Actual
REVENUES				
Charges for services	$ 398,292	$ 469,371	$ 71,079	$ 442,007
EXPENDITURES				
Current				
Public Safety				
Personal services	523,525	544,498	(20,973)	529,915
Contract services	129,103	126,099	3,004	129,590
Materials and supplies	7,215	5,791	1,424	5,675
Capital outlay	225,000	7,030	217,970	14,642
Total expenditures	884,843	683,418	201,425	679,822
Excess (deficiency) of revenues over (under) expenditures	(486,551)	(214,047)	272,504	(237,815)
Other financing sources (uses)				
Transfers in	261,550	261,550	-	255,379
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(225,001)	47,503	272,504	17,564
Fund balance, January 1	225,001	363,106	138,105	345,542
Fund balances, December 31	$ -	$ 410,609	$ 410,609	$ 363,106

DAWSON COUNTY, GEORGIA
MULTIPLE GRANTS SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2013 and 2012

ASSETS	**2013**	**2012**
Receivables		
Accounts	$ 2,851	$ -
Intergovernmental	249,696	174,477
Due from other funds	146,778	-
Total assets	$ 399,325	$ 174,477
LIABILITIES AND FUND BALANCES		
Liabilities		
Payables		
Accounts	$ 79,237	$ 6,998
Intergovernmental	8,048	2,307
Accrued salaries and payroll liabilities	16,859	11,030
Unearned revenue	294,371	8,045
Due to other funds	-	146,097
Total liabilities	398,515	174,477
Fund balances		
Restricted for judicial	810	-
Total liabilities and fund balances	$ 399,325	$ 174,477

DAWSON COUNTY, GEORGIA
MULTIPLE GRANTS SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2013
(with comparative actual amounts for the year ended December 31, 2012)

	2013			2012
	Final Budget	Actual	Variance	Actual
REVENUES				
Charges for services	$ 97,082	$ 106,487	$ 9,405	$ 97,480
Intergovernmental	1,389,230	744,821	(644,409)	553,755
Contributions	7,000	-	(7,000)	-
Total revenues	1,493,312	851,308	(642,004)	651,235
EXPENDITURES				
Current				
Judicial	505,651	354,440	151,211	207,621
Public Safety	208,624	174,963	33,661	220,483
Public Works	270,000	238,393	31,607	140,930
Health and Welfare	614,758	459,592	155,166	482,676
Culture and Recreation	-	-	-	85,788
Total expenditures	1,599,033	1,227,388	371,645	1,137,498
Excess (deficiency) of revenues over (under) expenditures	(105,721)	(376,080)	(270,359)	(486,263)
Other financing sources (uses)				
Transfers in	696,110	386,728	(309,382)	486,263
Transfers out	-	(9,838)	(9,838)	-
Contingency	(590,389)	-	590,389	-
Total other financing sources (uses)	105,721	376,890	271,169	486,263
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing use	-	810	810	-
Fund balance, January 1	-	-	-	-
Fund balances, December 31	$ -	$ 810	$ 810	$ -

DAWSON COUNTY, GEORGIA
MENTOR PROGRAM SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2013 and 2012

ASSETS	**2013**	**2012**
Cash and cash equivalents	$ -	$ 17,859
LIABILITIES AND FUND BALANCES		
Liabilities	$ -	$ -
Fund balances		
Restricted for housing and development	-	17,859
Total liabilities and fund balances	$ -	$ 17,859

DAWSON COUNTY, GEORGIA
MENTOR PROGRAM SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2013
(with comparative actual amounts for the year ended December 31, 2012)

	2013			2012
	Final Budget	Actual	Variance	Actual
REVENUES				
Contributions	$ -	$ -	$ -	$ 27,153
EXPENDITURES				
Current				
Housing and Development				
Contract services	2,400	2,400	-	18,954
Materials and supplies	19,443	-	19,443	4,333
Payments to others	-	15,459	(15,459)	-
Total expenditures	21,843	17,859	3,984	23,287
Excess (deficiency) of revenues over (under) expenditures	(21,843)	(17,859)	3,984	3,866
Fund balance, January 1	21,843	17,859	(3,984)	13,993
Fund balances, December 31	$ -	$ -	$ -	$ 17,859

DAWSON COUNTY, GEORGIA
RESTRICTED PROGRAMS SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2013 and 2012

ASSETS	**2013**	**2012**
Cash and cash equivalents	$ 74,635	$ 56,871
Intergovernmental receivable	16,663	11,059
Total assets	$ 91,298	$ 67,930
LIABILITIES AND FUND BALANCES		
Liabilities		
Payables		
Accounts	$ 403	$ 2,500
Intergovernmental	1,812	-
Accrued salaries and payroll liabilities	1,549	1,909
Unearned revenue	9,163	-
Total liabilities	12,927	4,409
Fund balances		
Restricted for:		
Public Safety	21,040	14,785
Housing and Development	57,331	48,736
Total fund balances	78,371	63,521
Total liabilities and fund balances	$ 91,298	$ 67,930

DAWSON COUNTY, GEORGIA
RESTRICTED PROGRAMS SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2013
(with comparative actual amounts for the year ended December 31, 2012)

	2013			2012
	Final Budget	Actual	Variance	Actual
REVENUES				
Intergovernmental	$ 169,962	$ 160,079	$ (9,883)	$ 187,362
Contributions	80,057	80,055	(2)	70,619
Total revenues	250,019	240,134	(9,885)	257,981
EXPENDITURES				
Current				
Public Safety				
Contract services	659	549	110	9,132
Materials and supplies	23,878	6,834	17,044	9,508
Payments to others	23,125	23,125	0	20,732
Housing and Development				
Personal services	81,048	82,108	(1,060)	95,452
Contract services	116,751	102,847	13,904	104,419
Materials and supplies	72,504	15,730	56,774	29,561
Payments to others	15,000	15,135	(135)	18,653
Total expenditures	332,965	246,328	86,637	287,457
Excess (deficiency) of revenues over (under) expenditures	(82,946)	(6,194)	76,752	(29,476)
Other financing sources (uses)				
Transfers in	23,152	21,044	(2,108)	23,319
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(59,794)	14,850	74,644	(6,157)
Fund balance, January 1	59,794	63,521	3,727	69,678
Fund balances, December 31	$ -	$ 78,371	$ 78,371	$ 63,521

DAWSON COUNTY, GEORGIA
JAIL SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2013 and 2012

ASSETS	**2013**	**2012**
Cash and cash equivalents	$ 81,913	$ 117,203
LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	$ 31,964	$ 7,204
Due to other funds	25,895	76,548
Total liabilities	57,859	83,752
Fund balances		
Restricted for public safety	24,054	33,451
Total liabilities and fund balances	$ 81,913	$ 117,203

DAWSON COUNTY, GEORGIA
JAIL SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2013
(with comparative actual amounts for the year ended December 31, 2012)

	2013			2012
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines, fees and forfeitures	$ 69,900	$ 41,140	$ (28,760)	$ 53,760
Interest	100	118	18	131
Total revenues	70,000	41,258	(28,742)	53,891
EXPENDITURES				
Current				
Public Safety				
Contract services	70,000	39,728	30,272	28,797
Materials and supplies	-	-	-	51
Capital outlay	11,000	10,927	73	-
Total expenditures	81,000	50,655	30,345	28,848
Excess (deficiency) of revenues over (under) expenditures	(11,000)	(9,397)	1,603	25,043
Fund balance, January 1	11,000	33,451	22,451	8,408
Fund balances, December 31	$ -	$ 24,054	$ 24,054	$ 33,451

DAWSON COUNTY, GEORGIA
HOTEL/MOTEL TAX SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2013 and 2012

ASSETS	**2013**	**2012**
Receivables:		
Intergovernmental	$ 5,677	$ 6,901
Taxes	22,727	26,530
Total assets	$ 28,404	$ 33,431
LIABILITIES AND FUND BALANCES		
Liabilities		
Payables		
Accounts	$ 7,425	$ 834
Intergovernmental	16,707	31,373
Due to other funds	3,047	-
Total liabilities	27,179	32,207
Fund balances		
Assigned to housing and development	1,225	1,224
Total liabilities and fund balances	$ 28,404	$ 33,431

DAWSON COUNTY, GEORGIA
HOTEL/MOTEL TAX SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2013
(with comparative actual amounts for the year ended December 31, 2012)

	2013			2012
	Final Budget	Actual	Variance	Actual
REVENUES				
Hotel/motel taxes	$ 339,379	$ 339,379	$ -	$ 312,300
EXPENDITURES				
Current				
Housing and Development				
Payments to others	267,879	259,709	8,170	244,822
Total expenditures	267,879	259,709	8,170	244,822
Excess (deficiency) of revenues over (under) expenditures	71,500	79,670	8,170	67,478
Other financing sources (uses)				
Transfers out	(71,500)	(79,669)	(8,169)	(66,254)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	1	1	1,224
Fund balance, January 1	-	1,224	1,224	-
Fund balances, December 31	$ -	$ 1,225	$ 1,225	$ 1,224

DAWSON COUNTY, GEORGIA
LAW LIBRARY SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2013 and 2012

ASSETS	**2013**	**2012**
Cash and cash equivalents	$ 19,367	$ 35,998
LIABILITIES AND FUND BALANCES		
Liabilities		
Accrued salaries and payroll liabilities	$ 1,216	$ 236
Due to other funds	-	1,939
Total liabilities	1,216	2,175
Fund balances		
Restricted for judicial	18,151	33,823
Total liabilities and fund balances	$ 19,367	$ 35,998

DAWSON COUNTY, GEORGIA
LAW LIBRARY SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2013
(with comparative actual amounts for the year ended December 31, 2012)

	2013			2012
REVENUES	**Final Budget**	**Actual**	**Variance**	**Actual**
Fines and forfeitures	$ 23,800	$ 17,178	$ (6,622)	$ 17,780
Interest	100	35	(65)	76
Total revenues	23,900	17,213	(6,687)	17,856
EXPENDITURES				
Current				
Judicial				
Personal services	12,300	13,071	(771)	13,031
Contract services	2,040	925	1,115	3,005
Materials and supplies	19,050	18,889	161	22,197
Total expenditures	33,390	32,885	505	38,233
Excess (deficiency) of revenues over (under) expenditures	(9,490)	(15,672)	(6,182)	(20,377)
Fund balance, January 1	9,490	33,823	24,333	54,200
Fund balances, December 31	$ -	$ 18,151	$ 18,151	$ 33,823

DAWSON COUNTY, GEORGIA
VICTIMS RIGHTS AND ASSISTANCE
SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2013 and 2012

	2013	2012
ASSETS		
Cash and cash equivalents	$ 42,120	$ 72,603
LIABILITIES AND FUND BALANCES		
Liabilities		
Payables		
Intergovernmental	$ 5,219	$ 4,853
Due to other funds	20,760	54,505
Total liabilities	25,979	59,358
Fund balances		
Restricted for judicial	16,141	13,245
Total liabilities and fund balances	$ 42,120	$ 72,603

DAWSON COUNTY, GEORGIA
VICTIMS RIGHTS AND ASSISTANCE
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2013
(with comparative actual amounts for the year ended December 31, 2012)

	2013			2012
	Final Budget	Actual	Variance	Actual
REVENUES				
Fee, fines and forfeitures	$ 21,900	$ 23,956	$ 2,056	$ 34,731
Interest	100	67	(33)	76
Total revenues	22,000	24,023	2,023	34,807
EXPENDITURES				
Current				
Judicial				
Personal services	-	-	-	444
Contract services	2,103	2,285	(182)	2,365
Payments to others	19,897	18,842	1,055	18,753
Total expenditures	22,000	21,127	873	21,562
Excess (deficiency) of revenues over (under) expenditures	-	2,896	2,896	13,245
Fund balance, January 1	-	13,245	13,245	-
Fund balances, December 31	$ -	$ 16,141	$ 16,141	$ 13,245

DAWSON COUNTY, GEORGIA
DRUG ABUSE TREATMENT AND EDUCATION
SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2013 and 2012

ASSETS	**2013**	**2012**
Cash and cash equivalents	$ 40,845	$ 65,296
LIABILITIES AND FUND BALANCES		
Liabilities		
Due to other funds	$ 21,000	$ 42,673
Fund balances		
Restricted for judicial	19,845	22,623
Total liabilities and fund balances	$ 40,845	$ 65,296

DAWSON COUNTY, GEORGIA
DRUG ABUSE TREATMENT AND EDUCATION
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2013
(with comparative actual amounts for the year ended December 31, 2012)

	2013			2012
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines, fees and forfeitures	$ 24,500	$ 18,159	$ (6,341)	$ 19,604
Interest	3,500	63	(3,437)	83
Total revenues	28,000	18,222	(9,778)	19,687
EXPENDITURES				
Current				
Judicial				
Personal services	-	-	-	663
Excess (deficiency) of revenues over (under) expenditures	28,000	18,222	(9,778)	19,024
Other financing sources (uses)				
Transfers out	(28,000)	(21,000)	7,000	(21,000)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	(2,778)	(2,778)	(1,976)
Fund balance, January 1	-	22,623	22,623	24,599
Fund balances, December 31	$ -	$ 19,845	$ 19,845	$ 22,623

DAWSON COUNTY, GEORGIA
DISTRICT ATTORNEY SEIZURE SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2013 and 2012

ASSETS	**2013**	**2012**
Cash and cash equivalents	$ 20,264	$ 29,349
Accounts receivable	20	-
Due from other funds	5	549
Total assets	$ 20,289	$ 29,898
LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	$ 872	$ 100
Due to other funds	11,072	13,469
Total liabilities	11,944	13,569
Fund balances		
Restricted for judicial	8,345	16,329
Total liabilities and fund balances	$ 20,289	$ 29,898

DAWSON COUNTY, GEORGIA
DISTRICT ATTORNEY SEIZURE SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2013
(with comparative actual amounts for the year ended December 31, 2012)

	2013			2012
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines, fees and forfeitures	$ 10,000	$ 4,811	$ (5,189)	$ 8,297
Interest	-	30	30	39
Total revenues	10,000	4,841	(5,159)	8,336
EXPENDITURES				
Current				
Judicial				
Contract services	35	-	35	182
Materials and supplies	8,700	4,325	4,375	9,831
Capital outlay	7,500	7,500	-	-
Total expenditures	16,235	11,825	4,410	10,013
Excess (deficiency) of revenues over (under) expenditures	(6,235)	(6,984)	(749)	(1,677)
Other financing sources (uses)				
Transfers out	-	(1,000)	(1,000)	-
Contingency	(3,765)	-	3,765	-
Total other financing sources (uses)	(3,765)	(1,000)	2,765	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(10,000)	(7,984)	2,016	(1,677)
Fund balance, January 1	10,000	16,329	6,329	18,006
Fund balances, December 31	$ -	$ 8,345	$ 5,329	$ 16,329

DAWSON COUNTY, GEORGIA
SHERIFF'S SEIZURE SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2013 and 2012

ASSETS	**2013**	**2012**
Cash and cash equivalents	$ 40,770	$ 50,708
Accounts receivable	145	6,188
Total assets	$ 40,915	$ 56,896
LIABILITIES AND FUND BALANCES		
Liabilities		
Payables		
Accounts	$ -	$ 437
Intergovernmental	-	805
Due to other funds	5	549
Total liabilities	5	1,791
Fund balances		
Restricted for public safety	40,910	55,105
Total liabilities and fund balances	$ 40,915	$ 56,896

DAWSON COUNTY, GEORGIA
SHERIFF'S SEIZURE SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2013
(with comparative actual amounts for the year ended December 31, 2012)

	2013			2012
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines, fees and forfeitures	$ 27,355	$ 40,529	$ 13,174	$ 89,307
Charges for services	-	2,821	2,821	-
Interest	50	55	5	63
Total revenues	27,405	43,405	16,000	89,370
EXPENDITURES				
Current				
Public Safety				
Contract services	2,000	2,844	(844)	1,670
Capital outlay	16,000	6,993	9,007	22,836
Materials and supplies	24,600	36,811	(12,211)	23,174
Payments to others	15,000	8,534	6,466	26,238
Total expenditures	57,600	55,182	2,418	73,918
Excess (deficiency) of revenues over (under) expenditures	(30,195)	(11,777)	18,418	15,452
Other financing sources (uses)				
Transfer out	-	(2,418)	(2,418)	-
Sale of confiscated assets	16,000	-	(16,000)	-
Total other financing sources (uses)	16,000	(2,418)	(18,418)	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(14,195)	(14,195)	-	15,452
Fund balance, January 1	14,195	55,105	40,910	39,653
Fund balances, December 31	$ -	$ 40,910	$ 40,910	$ 55,105

DAWSON COUNTY, GEORGIA
INMATE WELFARE SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2013 and 2012

ASSETS	**2013**	**2012**
Cash and cash equivalents	$ 17,456	$ 20,026
LIABILITIES AND FUND BALANCES		
Fund balances		
Restricted for public safety	$ 17,456	$ 20,026

DAWSON COUNTY, GEORGIA
INMATE WELFARE SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2013
(with comparative actual amounts for the year ended December 31, 2012)

	2013			2012
	Final Budget	Actual	Variance	Actual
REVENUES				
Charges for services	$ 66,770	$ 66,726	$ (44)	$ 64,016
Interest	-	43	43	43
Total revenues	66,770	66,769	(1)	64,059
EXPENDITURES				
Current				
Public Safety				
Materials and supplies	50,000	44,339	5,661	48,812
Capital outlay	19,341	25,000	(5,659)	30,489
Total expenditures	69,341	69,339	2	79,301
Excess (deficiency) of revenues over (under) expenditures	(2,571)	(2,570)	1	(15,242)
Fund balance, January 1	2,571	20,026	17,455	35,268
Fund balances, December 31	$ -	$ 17,456	$ 17,456	$ 20,026

DAWSON COUNTY, GEORGIA
FAMILY CONNECTION SPECIAL REVENUE SUBFUND
COMPARATIVE BALANCE SHEETS
Part of Restricted Program and Multiple Grants Special Revenue Funds
December 31, 2013 and 2012

ASSETS	**2013**	**2012**
Cash and cash equivalents	$ 53,595	$ 39,586
Intergovernmental receivable	16,663	11,059
Total assets	$ 70,258	50,645
LIABILITIES AND FUND BALANCES		
Liabilities		
Payables		
Accounts	$ 403	$ -
Intergovernmental	1,812	-
Accrued salaries and payroll liabilities	1,549	1,910
Unearned revenue	9,163	-
Total liabilities	12,927	1,910
Fund balances		
Restricted for housing and development	57,331	48,735
Total liabilities and fund balances	$ 70,258	$ 50,645

DAWSON COUNTY, GEORGIA
FAMILY CONNECTION SPECIAL REVENUE SUBFUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
Part of Restricted Program and Multiple Grants Special Revenue Funds
For the year ended December 31, 2013
(with comparative actual amounts for the year ended December 31, 2012)

	2013			2012
	Final Budget	Actual	Variance	Actual
REVENUES				
Intergovernmental - Federal				
OPS grant	$ 124,037	$ 114,874	$ (9,163)	$ 142,586
Intergovernmental - State				
operating grant	45,925	45,205	(720)	44,776
Contributions - United Way of				
Dawson County	8,543	8,543	(0)	9,176
Contributions - Big Canoe	300	300	-	760
Contributions - Northside Hospital	15,000	15,000	-	15,000
Contributions - Private donations	19,451	19,450	(1)	14,149
Total revenues	213,256	203,372	(9,884)	226,447
EXPENDITURES				
Housing and Development				
Current				
Personal services	81,048	82,108	(1,060)	95,452
Contract services	116,751	102,847	13,904	104,419
Materials and supplies	72,504	15,730	56,774	29,561
Payment to other agencies	15,000	15,135	(135)	18,653
Total expenditures	285,303	215,820	69,483	248,085
Excess (deficiency) of revenues over (under) expenditures	(72,047)	(12,448)	(59,599)	(21,638)
Other financing sources (uses)				
Transfers in	23,152	21,044	(2,108)	23,319
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(48,895)	8,596	(61,707)	1,681
Fund balance, January 1	48,895	48,735	(160)	47,054
Fund balances, December 31	$ -	$ 57,331	$ (61,867)	$ 48,735

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Debt Service Fund

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

DAWSON COUNTY, GEORGIA
DEBT SERVICE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2013 and 2012

ASSETS	**2013**	**2012**
Cash and cash equivalents	$ 3,189,251	$ 3,286,980
LIABILITIES AND FUND BALANCES		
Fund balances		
Restricted for debt service	$ 3,189,251	$ 3,286,980

DAWSON COUNTY, GEORGIA
DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2013
(With comparative amounts for the year ended December 31, 2012)

	2013			2012
	Final Budget	Actual	Variance	Actual
REVENUES				
Interest	$ 3,718	$ 3,718	$ -	$ 3,597
EXPENDITURES				
Debt Service	8,116,150	8,116,150	-	10,751,757
Excess (deficiency) of revenues over (under) expenditures	(8,112,432)	(8,112,432)	-	(10,748,160)
Other financing sources (uses)				
Transfers in	8,014,703	8,014,703	-	7,924,273
Bond proceeds	-	-	-	2,930,000
Total other financing sources (uses)	8,014,703	8,014,703	-	10,854,273
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(97,729)	(97,729)	-	106,113
Fund balances, January 1	97,729	3,286,980	3,189,251	3,180,867
Fund balances, December 31	$ -	$ 3,189,251	$ 3,189,251	$ 3,286,980

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Capital Project Funds

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

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

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

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

DAWSON COUNTY, GEORGIA
SPECIAL PURPOSE LOCAL OPTION SALES TAX
CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS
December 31, 2013 and 2012

ASSETS	**2013**	**2012**
Cash and cash equivalents	$ 240,846	$ 271,633
Taxes receivable	713,176	727,428
Total assets	$ 954,022	$ 999,061
LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	$ 197,883	$ 5,046
Fund balances		
Restricted for:		
Capital Outlay	42,962	266,586
Debt Service	713,177	727,429
Total fund balances	756,139	994,015
Total liabilities and fund balances	$ 954,022	$ 999,061

DAWSON COUNTY, GEORGIA
SPECIAL PURPOSE LOCAL OPTION SALES TAX
CAPITAL PROJECTS FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
For the years ended December 31, 2013 and 2012

REVENUES	**2013**	**2012**
Taxes	$ 6,389,852	$ 6,548,745
Intergovernmental	371,256	236,558
Interest	363	1,560
Contributions	-	38,665
Other	-	20,000
Total revenues	6,761,471	6,845,528
EXPENDITURES		
Capital outlay		
General Government		
Other General Government	631	599
Public Safety		
Fire	3	110,548
Public Works		
Road Department	720,189	1,357,214
Total expenditures	720,823	1,468,361
Excess (deficiency) of revenues over (under) expenditures	6,040,648	5,377,167
Other financing sources (uses)		
Transfers in	125,580	-
Transfers out	(6,404,104)	(6,505,926)
Total other financing sources (uses)	(6,278,524)	(6,505,926)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(237,876)	(1,128,759)
Fund balances, January 1	994,015	2,122,774
Fund balances, December 31	$ 756,139	$ 994,015

DAWSON COUNTY, GEORGIA
CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS
December 31, 2013 and 2012

ASSETS	**2013**	**2012**
Cash and cash equivalents	$ 743,631	$ 430,457
Due from other funds	554,646	594,161
Restricted assets		
Cash and cash equivalents	3,406,835	3,334,194
Investments	1,836,022	4,031,753
Interest receivable	-	6,493
Total assets	$ 6,541,134	$ 8,397,058
LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	$ 20,885	$ 18,013
Retainages payable	-	2,000
Accrued salaries and payroll liabilities	-	1,358
Due to other funds	2,422	7,284
Total liabilities	23,307	28,655
Fund balances		
Restricted for:		
Public Works	626,549	497,455
Capital Outlay	328,425	657,036
Debt Service	4,897,010	6,704,012
Assigned to:		
General Government	201,873	150,522
Judicial	17,551	-
Public Safety	250,000	250,000
Capital Outlay	196,419	109,378
Total fund balances	6,517,827	8,368,403
Total liabilities and fund balances	$ 6,541,134	$ 8,397,058

DAWSON COUNTY, GEORGIA
CAPITAL PROJECTS FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
For the years ended December 31, 2013 and 2012

REVENUES	**2013**	**2012**
Intergovernmental	$ -	$ 8,355
Interest	11,080	111,588
Contributions	-	8,340
Total revenues	11,080	128,283
EXPENDITURES		
Capital outlay		
General Government		
Information Technology	15,849	36,223
Facility Management	15,096	649,866
Other General Government	631	2,799
Public Safety		
Sheriff	132,418	262,249
Fire	518,076	46,110
Fuel Facility	-	16,711
Public Works		
Road Department	136,906	9,135
Health and Welfare		
Senior Citizens Center	-	111,420
Culture and Recreation		
Parks	22,597	26,280
Debt service		
General Government		
Other General Government	1,653	5,259,551
Total expenditures	843,226	6,420,344
Excess (deficiency) of revenues over (under) expenditures	(832,146)	(6,292,061)
Other financing sources (uses)		
Transfers in	592,169	741,827
Transfers out	(1,610,599)	(1,393,238)
Total other financing sources (uses)	(1,018,430)	(651,411)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(1,850,576)	(6,943,472)
Fund balances, January 1	8,368,403	15,311,875
Fund balances, December 31	$ 6,517,827	$ 8,368,403

DAWSON COUNTY, GEORGIA
IMPACT FEES
CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS
December 31, 2013 and 2012

ASSETS	**2013**	**2012**
Cash and cash equivalents	$ 171,721	$ 201,495
LIABILITIES AND FUND BALANCES		
Liabilities		
Due to other funds	$ 50,000	$ 30,000
Fund balances		
Restricted for:		
Public Safety	47,338	97,215
Public Works	1,202	1,200
Culture and Recreation	73,181	73,080
Total fund balances	121,721	171,495
Total liabilities and fund balances	$ 171,721	$ 201,495

DAWSON COUNTY, GEORGIA
IMPACT FEES
CAPITAL PROJECTS FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
For the years ended December 31, 2013 and 2012

REVENUES	**2013**	**2012**
Interest	$ 226	$ 304
EXPENDITURES		
Total expenditures	-	-
Excess (deficiency) of revenues over (under) expenditures	226	304
Other financing sources (uses)		
Transfers out	(50,000)	(30,000)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(49,774)	(29,696)
Fund balances, January 1	171,495	201,191
Fund balances, December 31	$ 121,721	$ 171,495

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Enterprise Funds

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

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

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

DAWSON COUNTY, GEORGIA
SOLID WASTE DISPOSAL FACILITY ENTERPRISE FUND
COMPARATIVE STATEMENTS OF NET POSITION
December 31, 2013 and 2012

ASSETS	**2013**	**2012**
Current assets		
Cash and cash equivalents	$ 642,934	$ 503,852
Accounts receivable (net)	122,858	116,259
Total current assets	765,792	620,111
Capital assets		
Land	1,122,008	1,122,008
Buildings	606,879	606,879
Equipment	463,998	384,171
Vehicles	160,807	160,807
Accumulated depreciation	(439,496)	(347,549)
Total capital assets (net of accumulated depreciation)	1,914,196	1,926,316
Total assets	2,679,988	2,546,427
LIABILITIES		
Current liabilities		
Accounts payable	20,117	24,374
Intergovernmental payable	42	91
Accrued salaries and payroll liabilities	3,804	3,080
Compensated absences	631	2,308
Post-closure care	15,255	17,614
Total current liabilities	39,849	47,467
Long-term liabilities		
Compensated absences	-	769
Post-closure care	840,925	853,820
Total long-term liabilities	840,925	854,589
Total liabilities	880,774	902,056
NET POSITION		
Net investment in capital assets	1,914,196	1,926,316
Unrestricted	(114,982)	(281,945)
Total net position	$ 1,799,214	$ 1,644,371

DAWSON COUNTY, GEORGIA
SOLID WASTE DISPOSAL FACILITY ENTERPRISE FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
For the years ended December 31, 2013 and 2012

OPERATING REVENUES	**2013**	**2012**
Charges for sales and services		
Sanitation fees	$ 612,724	$ 604,697
Recycling fees	16,058	15,979
Other	509	815
Total operating revenues	629,291	621,491
OPERATING EXPENSES		
Costs of sales and services	222,606	312,351
Personal services	160,124	158,633
Depreciation	91,946	74,750
Total operating expenses	474,676	545,734
Operating income (loss)	154,615	75,757
Non-operating revenues (expenses)		
Contributions	228	309
Change in net position	154,843	76,066
Net position, January 1	1,644,371	1,568,305
Net position, December 31	$ 1,799,214	$ 1,644,371

DAWSON COUNTY, GEORGIA
SOLID WASTE DISPOSAL FACILITY ENTERPRISE FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
For the years ended December 31, 2013 and 2012

	2013	2012
Cash flows from operating activities:		
Receipts from customers	$ 622,692	$ 623,605
Payments to suppliers	(242,166)	(320,260)
Payments to employees	(161,846)	(156,021)
Net cash provided (used) by operating activities	218,680	147,324
Cash flows from non-capital financing activities:		
Receipt of contributions	228	309
Cash flows from capital and related financing activities:		
Payments for acquisitions of capital assets	(79,826)	(129,798)
Net increase (decrease) in cash and cash equivalents	139,082	17,835
Cash and cash equivalents, January 1	503,852	486,017
Cash and cash equivalents, December 31	$ 642,934	$ 503,852
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:		
Operating income (loss)	$ 154,615	$ 75,757
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation expense	91,946	74,750
Landfill closure/post-closure costs	(15,254)	(17,614)
(Increase) decrease in accounts receivable	(6,599)	2,114
Increase (decrease) in accounts payable	(4,257)	9,614
Increase (decrease) in intergovernmental payable	(49)	91
Increase (decrease) in accrued payroll liabilities	(1,722)	2,612
Total adjustments	64,065	71,567
Net cash provided (used) by operating activities	$ 218,680	$ 147,324

DAWSON COUNTY, GEORGIA
DCAR GIS ENTERPRISE FUND
COMPARATIVE STATEMENTS OF NET POSITION
December 31, 2013 and 2012

ASSETS	**2013**	**2012**
Current assets		
Cash and cash equivalents	$ 26,078	$ 28,206
Capital assets		
Equipment	413,850	413,850
Accumulated deprecation	(413,850)	(276,278)
Total capital assets (net of accumulated depreciation)	-	137,572
Total assets	26,078	165,778
LIABILITIES AND NET POSITION		
Liabilities		
Accrued salaries and payroll liabilities	242	-
NET POSITION		
Net investment in capital assets	-	137,572
Unrestricted	25,836	28,206
Total net position	$ 25,836	$ 165,778

DAWSON COUNTY, GEORGIA
DCAR GIS ENTERPRISE FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
For the years ended December 31, 2013 and 2012

OPERATING REVENUES	**2013**	**2012**
Charges for sales and services	$ 2,372	$ 2,696
OPERATING EXPENSES		
Costs of sales and services	4,500	4,500
Personal services	10,533	-
Depreciation	137,572	138,328
Total operating expenses	152,605	142,828
Operating income (loss)	(150,233)	(140,132)
Non-operating revenues (expenses)		
Transfers in	10,291	1,804
Change in net position	(139,942)	(138,328)
Net position, January 1	165,778	304,106
Net position, December 31	$ 25,836	$ 165,778

DAWSON COUNTY, GEORGIA
DCAR GIS ENTERPRISE FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
For the years ended December 31, 2013 and 2012

	2013	2012
Cash flows from operating activities:		
Receipts from customers	$ 2,372	$ 2,696
Payments to suppliers	(4,500)	(4,500)
Payments to employees	(10,291)	-
Net cash provided (used) by operating activities	(12,419)	(1,804)
Cash flows from non-capital financing activities:		
Receipts from other funds	10,291	1,804
Net cash provided (used) by non-capital financing activities	10,291	1,804
Net increase (decrease) in cash and cash equivalents	(2,128)	-
Cash and cash equivalents, January 1	28,206	28,206
Cash and cash equivalents, December 31	$ 26,078	$ 28,206
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:		
Operating income (loss)	$ (150,233)	$ (140,132)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation expense	137,572	138,328
Increase (decrease) in accrued payroll liabilities	242	0
Total adjustments	137,814	138,328
Net cash provided (used) by operating activities	$ (12,419)	$ (1,804)

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Internal Service Fund

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

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

DAWSON COUNTY, GEORGIA
FUEL AND FLEET MAINTENANCE INTERNAL SERVICE FUND
COMPARATIVE STATEMENTS OF NET POSITION
December 31, 2013 and 2012

ASSETS	**2013**	**2012**
Current assets		
Accounts receivable	$ 16,508	$ 13,718
Inventories	58,398	62,174
Total assets	74,906	75,892
LIABILITIES		
Current liabilities		
Accounts payable	55,150	62,585
Intergovernmental payable	35	70
Accrued salaries and payroll liabilities	1,879	1,526
Due to other funds	17,842	11,711
Total liabilities	74,906	75,892
NET POSITION		
Unrestricted	$ -	$ -

DAWSON COUNTY, GEORGIA
FUEL AND FLEET MAINTENANCE INTERNAL SERVICE FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
For the years ended December 31, 2013 and 2012

OPERATING REVENUES	**2013**	**2012**
Charges for sales and services		
Interfund services provided	$ 998,639	$ 1,074,844
Other	212,881	176,712
Total operating revenues	1,211,520	1,251,556
OPERATING EXPENSES		
Costs of sales and services	1,123,414	1,162,449
Personal services	88,106	89,107
Total operating expenses	1,211,520	1,251,556
Change in net position	-	-
Net position, January 1	-	-
Net position, December 31	$ -	$ -

DAWSON COUNTY, GEORGIA
FUEL AND FLEET MAINTENANCE INTERNAL SERVICE FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
For the years ended December 31, 2013 and 2012

	2013	2012
Cash flows from operating activities:		
Receipts from customers	$ 210,091	$ 179,634
Receipts from interfund services provided	998,639	1,074,844
Payments to suppliers	(1,127,108)	(1,132,431)
Payments to employees	(87,753)	(87,581)
Net cash provided (used) by operating activities	(6,131)	34,466
Cash flows from non-capital financing activities:		
Receipts from other funds	6,131	(34,466)
Net cash provided (used) by non-capital financing activities	6,131	(34,466)
Net increase (decrease) in cash	-	-
Cash and cash equivalents, January 1	-	-
Cash and cash equivalents, December 31	$ -	$ -
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:		
Operating income (loss)	$ -	$ -
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
(Increase) decrease in accounts receivable	(2,790)	2,922
(Increase) decrease in inventories	3,776	5,209
Increase (decrease) in accounts payable	(7,435)	24,739
Increase (decrease) in intergovernmental accounts payable	(35)	70
Increase (decrease) in accrued payroll liabilities	353	1,526
Total adjustments	(6,131)	34,466
Net cash provided (used) by operating activities	$ (6,131)	$ 34,466

Agency Funds

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

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

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

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

DAWSON COUNTY, GEORGIA
AGENCY FUNDS
COMBINING BALANCE SHEET
December 31, 2013

	Tax Commissioner	Magistrate Court	Probate Court	Clerk of Superior Court	Inmate Escrow Fund	Totals
ASSETS						
Cash	$ 303,348	$ 3,877	$ 17,207	$ 177,584	$ 18,142	$ 520,158
LIABILITIES AND FUND BALANCES						
Liabilities						
Due to other agencies	$ 303,348	$ 3,877	$ 17,207	$ 177,584	$ 18,142	$ 520,158

DAWSON COUNTY, GEORGIA
AGENCY FUNDS
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
For the year ended December 31, 2013

	Balance January 1	Additions	Deletions	Balance December 31
TAX COMMISSIONER				
ASSETS				
Cash and cash equivalents	$ 2,783	$ 29,852,450	$ 29,551,885	$ 303,348
LIABILITIES				
Due to others	$ 2,783	$ 29,852,450	$ 29,551,885	$ 303,348
MAGISTRATE COURT				
ASSETS				
Cash and cash equivalents	$ 4,224	$ 125,399	$ 125,746	$ 3,877
LIABILITIES				
Due to others	$ 4,224	$ 125,399	$ 125,746	$ 3,877
PROBATE COURT				
ASSETS				
Cash and cash equivalents	$ 20,085	$ 423,414	$ 426,292	$ 17,207
LIABILITIES				
Due to others	$ 20,085	$ 423,414	$ 426,292	$ 17,207
CLERK OF SUPERIOR COURT				
ASSETS				
Cash and cash equivalents	$ 220,404	$ 1,475,990	$ 1,518,810	$ 177,584
LIABILITIES				
Due to others	$ 220,404	$ 1,475,990	$ 1,518,810	$ 177,584
INMATE ESCROW FUND				
ASSETS				
Cash and cash equivalents	$ 23,133	$ 410,411	$ 415,402	$ 18,142
LIABILITIES				
Due to others	$ 23,133	$ 410,411	$ 415,402	$ 18,142
TOTALS				
ALL AGENCY FUNDS				
ASSETS				
Cash and cash equivalents	$ 270,629	$ 32,287,664	$ 32,038,135	$ 520,158
LIABILITIES				
Due to others	$ 270,629	$ 32,287,664	$ 32,038,135	$ 520,158

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Part III

Statistical Section

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DAWSON COUNTY, GEORGIA
INTRODUCTION TO STATISTICAL SECTION
(Unaudited)

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

Contents	**Exhibit**	**Page(s)**
Financial Trends		
These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.		
Net Assets by Component	J-1	127
Changes in Net Assets	J-2	128-129
Fund Balances of Governmental Funds	J-3	130
Changes in Fund Balances of Governmental Funds	J-4	131
Five Year General Fund History	J-5	132
General Governmental Tax Revenues by Source	J-6	133
Revenue Capacity		
These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.		
Assessed Value and Estimated Actual Value of Taxable Property	J-7	134
Property Tax Rates (Direct and Overlapping Governments)	J-8	135
Principal Property Taxpayers	J-9	136
Property Tax Levies and Collections	J-10	137
Debt Capacity		
These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.		
Ratios of Outstanding Debt by Type	J-11	138
Other Long-Term Liabilities	J-12	139
Ratios of General Bonded Debt Outstanding	J-13	140
Direct and Overlapping Governmental Activities Debt	J-14	141
Legal Debt Margin Information	J-15	142
Pledged Revenue Coverage	J-16	143
Demographic and Economic Information		
These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.		
Demographic and Economic Statistics	J-17	144
Principal Employers	J-18	145
Operating Information		
These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.		
Full-Time Equivalent County Government Employees by Function	J-19	146
Operating Indicators by Function	J-20	147
Capital Asset Statistics by Function	J-21	148

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

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
GOVERNMENTAL ACTIVITIES										
Invested in capital assets, net of related debt	$17,409	$16,049	$20,272	$71,619	$78,191	$51,217	$60,278	$ 65,077	$ 63,685	$ 65,951
Restricted:										
Judicial	-	34	54	63	73	-	130	97	86	63
Public Safety	-	503	542	348	348	320	265	234	221	151
Public Works	-	-	-	-	-	-	-	508	499	628
Health and Welfare	-	-	-	45	50	13	44	45	5	5
Culture and Recreation	-	-	-	12	12	28	-	98	90	84
Housing and Development	-	-	-	-	-	54	-	61	67	57
Capital outlay	963	4,122	6,015	8,735	8,733	5,088	5,291	1,438	267	43
Debt service	-	2,400	3,166	2,780	2,956	4,093	3,518	4,016	4,010	3,885
Prepaid Items	251	-	-	-	-	-	-	-	-	-
Special Revenue & Grant Funds	379	-	-	-	-	-	-	-	-	-
Unrestricted:	3,211	4,457	6,507	5,453	4,529	6,374	116	(1,140)	2,336	2,310
Total governmental activities net position	$22,213	$27,565	$36,556	$89,055	$94,892	$67,187	$69,642	$ 70,432	$ 71,264	$ 73,176
BUSINESS-TYPE ACTIVITIES										
Invested in capital assets, net of related debt	$ 1,074	$ 1,974	$ 1,934	$ 1,989	$ 2,255	$ 2,271	$ 2,220	$ 2,147	$ 2,064	$ 1,914
Unrestricted	207	(652)	(665)	(661)	(401)	(589)	(408)	(275)	(254)	(89)
Total business-type activities net position	$ 1,281	$ 1,322	$ 1,269	$ 1,328	$ 1,854	$ 1,682	$ 1,812	$ 1,872	$ 1,810	$ 1,825
PRIMARY GOVERNMENT										
Invested in capital assets, net of related debt	$18,483	$18,023	$22,206	$73,608	$80,446	$53,488	$62,498	$ 67,224	$ 65,749	$ 67,865
Restricted	-	34	54	11,623	11,812	9,596	9,248	6,496	5,243	4,916
Unrestricted	3,418	3,805	5,842	4,791	4,128	5,785	(292)	(1,415)	2,082	2,220
Total primary government net position	$21,901	$21,862	$28,102	$90,024	$96,387	$68,869	$71,454	$ 72,304	$ 73,074	$ 75,001

Note: The County adopted GASB 34 in 2003. Data for years prior to this are not available.
Some items in the table may not add due to rounding.

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013
EXPENSES									
Governmental activities:									
General Government	$ 3,517	$ 3,810	$ 4,871	$ 5,007	$ 4,683	$ 4,508	$ 4,271	$ 6,224	$ 4,424
Judicial	2,005	2,251	2,403	10,778	11,798	2,559	2,512	2,583	2,769
Public Safety	8,822	8,609	10,205	2,664	2,698	12,034	12,337	11,676	11,706
Public Works	1,564	1,415	1,858	1,472	3,689	4,297	4,476	4,542	3,951
Health and Welfare	832	853	878	956	1,090	1,110	935	852	832
Culture and Recreation	1,653	1,621	1,755	1,436	1,578	1,728	1,650	1,555	1,495
Housing and Development	981	1,323	1,379	1,492	1,133	907	1,026	907	834
Interest on long-term debt	796	930	886	2,392	2,235	2,030	2,161	1,678	1,089
Total governmental activities expenses	20,170	20,812	24,235	26,197	28,904	29,173	29,369	30,018	27,100
Business-type activities:									
Solid Waste	259	345	201	194	441	450	447	546	475
Child Development Center	316	349	238	1	-	-	-	-	-
DCAR GIS	-	-	-	-	29	43	144	143	153
Total business-type activities expenses	575	694	440	440	470	493	591	689	627
Total primary government expenses	$ 20,745	$ 21,505	$ 24,675	$ 26,637	$ 29,374	$ 29,666	$ 29,960	$ 30,706	$ 27,727
PROGRAM REVENUES									
Governmental activities:									
Charges for services:									
General Government	$ 959	$ 950	$ 1,434	$ 925	$ 1,144	$ 843	$ 599	$ 1,644	$ 616
Judicial	863	1,133	904	1,641	1,173	1,242	1,027	1,029	912
Public Safety	1,065	860	1,397	1,136	963	1,198	1,258	1,308	1,297
Public Works	-	33	5	-	-	-	-	1	0
Health and Welfare	6	13	18	15	12	8	7	10	10
Culture and Recreation	214	296	224	206	179	218	218	185	176
Housing and Development	714	739	1,305	758	185	120	103	105	154
Total charges for services	3,821	4,025	5,288	4,681	3,656	3,629	3,212	4,282	3,166
Operating grants and contributions	1,710	1,431	986	1,613	1,424	1,273	1,176	1,229	1,035
Capital grants and contributions	141	1,436	3	618	61	2,225	516	290	538
Total governmental activities program revenues	5,672	6,892	6,276	6,912	5,141	7,127	4,904	5,801	4,739
Business-type activities:									
Charges for services:									
Solid Waste	79	304	322	355	461	579	617	621	629
Child Development Center	296	283	156	16	13	-	-	-	-
DCAR GIS	-	-	-	2	10	6	2	3	2
Total charges for services	375	587	478	373	484	585	619	623	631
Operating grants and contributions	75	52	21	1	24	1	-	-	-
Capital grants and contributions	-	-	-	181	-	-	-	-	-
Total business-type activities program revenues	450	639	499	555	508	586	619	623	631
Total primary government program revenues	$ 6,122	$ 7,531	$ 6,775	$ 7,467	$ 5,649	$ 7,713	$ 5,523	$ 6,425	$ 5,370
Net (expense)/revenue									
Governmental activities	$ (14,498)	$ (13,920)	$ (17,959)	$ (19,285)	$ (23,763)	$ (22,046)	$ (24,465)	$ (24,216)	$ (22,361)
Business-type activities	(125)	(55)	59	115	38	93	28	(65)	4
Total primary government net expense	$ (14,623)	$ (13,975)	$ (17,900)	$ (19,170)	$ (23,725)	$ (21,953)	$ (24,437)	$ (24,281)	$ (22,357)

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013
GENERAL REVENUES AND OTHER CHANGES IN NET ASSETS									
Governmental activities:									
Taxes									
Property	$ 8,044	$ 8,710	$ 9,771	$ 10,599	$ 11,968	$ 12,050	$ 11,881	$ 10,426	9,663
Sales	9,028	11,173	12,207	10,832	10,357	9,885	11,343	12,181	12,013
Insurance premium	677	710	747	765	754	733	828	884	919
Real estate and recording	-	568	470	323	291	223	204	249	268
Other	996	533	538	622	667	904	905	935	973
Total taxes	18,745	21,693	23,733	23,141	24,037	23,795	25,161	24,675	23,836
Sale of Wetland Credits	-	-	-	-	-	-	-	-	-
Homeowner Tax Relief Grant	-	-	288	315	337	-	-	-	-
Investment earnings	676	1,218	1,405	1,640	1,057	576	559	505	399
Gain on sale of capital assets	-	-	-	3	-	29	24	17	1
Other	-	-	-	-	-	138	166	94	48
Transfers	(164)	-	-	(159)	256	(36)	(31)	(2)	(10)
Total governmental activities	19,257	22,911	25,426	24,940	25,687	24,502	25,879	25,289	24,274
Business-type activities:									
Investment earnings	3	2	-	-	-	-	-	-	-
Gain on sale of capital assets	-	-	-	6	45	-	-	-	-
Other	-	-	-	-	-	1	1	1	1
Transfers	164	-	-	159	(256)	36	31	2	10
Total business-type activities	167	2	-	165	(211)	37	32	3	11
Total primary government	$ 19,424	$ 22,913	$ 25,426	$ 25,105	$ 25,476	$ 24,539	$ 25,911	$ 25,291	24,285
CHANGE IN NET POSITION									
Governmental activities	$ 4,759	$ 8,991	7,467	5,655	1,924	2,455	1,414	1,073	1,913
Business-type activities	42	(53)	59	280	(173)	130	60	(63)	15
Total primary government	$ 4,801	$ 8,938	$ 7,526	$ 5,935	$ 1,751	$ 2,585	$ 1,474	$ 1,010	1,928

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

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General fund										
Reserved										
Capital projects	$ -	$ -	$ -	$ 219	$ -	$ -	$ -	$ -	$ -	$ -
Prepaid items	251	311	166	197	193	193	205	-	-	-
Operating Reserve	-	-	-	-	-	-	-	-	-	-
Inventories	-	-	-	30	-	-	82	-	-	-
Other programs	-	-	-	20	21	41	182	-	-	-
Total reserved	251	311	166	466	214	234	469	-	-	-
Unreserved	2,374	3,990	5,821	4,761	3,124	3,104	3,733	-	-	-
Nonspendable	-	-	-	-	-	-	-	300	568	450
Restricted	-	-	-	-	-	-	-	71	22	15
Assigned	-	-	-	-	-	-	-	186	652	764
Unassigned	-	-	-	-	-	-	-	4,495	4,396	4,084
Total general fund	$ 2,625	$ 4,301	$ 5,987	$ 5,227	$ 3,338	$ 3,338	$ 4,202	$ 5,052	$ 5,638	5,314
All other governmental funds										
Reserved:										
Capital projects	$ -	$ -	$ 9,299	$ 51,617	$ 50,219	$ 33,354	$ 20,174	$ -	$ -	$ -
Debt service	3,347	-	-	2,884	3,052	16,502	9,505	-	-	-
Prepaid items	1	2	-	-	-	-	-	-	-	-
Other programs	14,360	-	-	-	4	12		-	-	-
Total reserved	17,708	2	9,299	54,501	53,275	49,868	29,679	-	-	-
Unreserved, designated for:										
Capital asset purchases	-	-	-	-	-	60	-	-	-	-
Budget	-	-	-	-	-	-	72	-	-	-
Wireless service upgrades	-	-	-	-	38	112	-	-	-	-
Unreserved, undesignated, reported in:										
Special revenue funds	-	445	541	422	276	243	367	-	-	-
Capital projects funds	200	15,546	8,912	-	-	-	5,094	-	-	-
Debt service funds	-	2,517	3,277	-	-	-	3,130	-	-	-
Total unreserved	200	18,508	12,729	422	314	415	8,663	-	-	-
Restricted	-	-	-	-	-	-	-	20,851	12,587	10,143
Assigned	-	-	-	-	-	-	-	575	874	1,078
Total all other governmental funds	$ 17,907	$ 18,510	$ 22,028	$ 54,923	$ 53,589	$ 50,283	$ 38,342	$ 21,426	$ 13,461	$ 11,221

Note:
In 2011, the County implemented GASB 54.
Some items in the table may not add due to rounding.

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
REVENUES										
Taxes	$ 968	$ 533	$ 538	$ 622	$ 23,074	$ 23,965	$ 23,805	$ 25,007	$ 24,521	$ 23,694
Licenses and permits	751	825	833	1,569	1,788	1,607	412	392	392	449
Fines, fees and forfeitures	959	937	1,135	1,094	953	456	803	737	778	604
Charges for services	1,246	1,739	1,864	2,585	968	816	2,460	2,245	3,267	2,279
Intergovernmental	1,102	1,739	2,028	1,153	1,640	1,057	1,410	1,501	1,319	1,457
Investment earnings	253	676	1,218	1,405	2,539	2,302	579	189	136	30
Other	103	140	228	216	264	325	416	349	294	165
Total revenues	5,381	6,588	7,844	8,644	31,226	30,528	29,885	30,420	30,707	28,677
EXPENDITURES										
General Government	3,772	2,417	3,176	3,604	4,220	3,915	4,109	3,832	4,512	3,397
Judicial	1,532	1,969	2,227	2,434	10,630	10,629	2,620	2,545	2,587	2,752
Public Safety	6,886	7,538	8,189	9,691	2,664	2,691	10,972	11,146	10,357	10,376
Public Works	910	960	1,263	1,321	1,390	1,739	1,178	1,673	1,697	1,858
Health and Welfare	891	761	814	837	953	1,029	1,060	880	809	760
Culture and Recreation	1,303	1,345	1,381	1,511	1,415	1,314	1,464	1,376	1,285	1,238
Housing and Development	155	938	1,220	1,361	1,496	1,122	899	1,012	896	849
Capital Outlay	3,106	4,686	9,066	14,055	5,419	4,265	9,096	14,904	2,629	1,562
Intergovernmental	-	687	422	1,052	516	333	-	20	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Principal on long-term debt	-	3,123	2,966	3,646	3,786	4,212	7,016	8,349	14,431	7,235
Interest on long-term debt	-	807	863	925	1,775	2,554	2,399	2,238	1,859	1,222
Other debt service payments	3,359	-	76	550	44	-	95	95	-	-
Total expenditures	21,914	25,231	31,663	40,989	34,308	33,803	40,908	48,070	41,064	31,250
Excess of revenues over (under) expenditures	(16,533)	(18,642)	(23,819)	(32,344)	(3,081)	(3,275)	(11,023)	(17,650)	(10,357)	(2,573)
OTHER FINANCING SOURCES (USES)										
Proceeds from COPS	-	-	-	-	-	-	-	-	-	-
Proceeds from financing	14,081	-	7,834	41,416	41,416	-	-	-	2,930	-
Capital lease issuance	334	418	-	-	-	-	-	1,558	-	-
road improvements	-	-	-	-	-	-	-	-	-	-
Proceeds from sales of wetland credits	161	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	9	48	3	3	3	29	58	49	19
Transfers in	-	15,482	4,598	4,938	4,938	9,345	7,324	11,488	9,527	9,531
Transfers out	(8)	(15,645)	(4,598)	(4,938)	(4,938)	(9,379)	(7,408)	(11,520)	(9,529)	(9,542)
Total other financing sources (uses)	14,568	264	7,882	41,419	41,419	(31)	(55)	1,584	2,977	8
Net change in fund balances	$ (1,964)	$ (18,379)	$ (15,937)	$ 9,075	$ 38,338	$ (3,306)	$ (11,078)	$ (16,066)	$ (7,379)	$ (2,564)
Debt service as a percentage of noncapital expenditures	17.86%	3.93%	17.28%	19.01%	19.40%	22.91%	29.89%	31.84%	41.50%	28.55%

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

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

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

	2009	2010	2011	2012	2013
REVENUES					
Taxes	$ 18,163	$ 18,189	$ 18,604	$ 17,660	$ 16,965
Licenses and permits	431	412	392	393	449
Fines, fees and forfeitures	649	655	565	555	458
Charges for services	1,756	1,873	1,651	2,664	1,633
Intergovernmental	950	379	393	333	180
Interest income	14	17	18	18	14
Contributions and donations	103	116	75	55	37
Miscellaneous	39	110	166	74	48
TOTAL REVENUES	22,104	21,751	21,864	21,751	19,785
EXPENDITURES					
Current					
General Government	3,870	4,103	3,828	4,512	3,397
Judicial	2,380	2,328	2,242	2,309	2,332
Public Safety	9,622	9,687	9,597	9,236	9,312
Public Works	1,460	1,083	1,540	1,556	1,620
Health and Welfare	412	392	382	326	300
Culture and Recreation	1,309	1,378	1,284	1,200	1,238
Housing and Development	713	516	552	380	355
Capital Outlay	10	-	-	-	-
Intergovernmental	333	-	-	-	-
Debt Service	837	177	346	279	339
TOTAL EXPENDITURES	20,947	19,664	19,771	19,798	18,894
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	1,157	2,087	2,092	1,953	891
OTHER FINANCING SOURCES (USES)					
Transfers in/(out)	(1,158)	(1,223)	(1,245)	(1,416)	(1,233)
Proceeds from borrowings	-	-	-	-	-
Sale of capital assets	1	-	3	49	19
TOTAL OTHER FINANCING SOURCES (USES)	(1,157)	(1,223)	(1,242)	(1,367)	(1,215)
NET CHANGE IN FUND BALANCES	-	864	850	586	(324)
FUND BALANCES, JANUARY 1	3,338	3,338	4,202	5,052	5,638
FUND BALANCES, DECEMBER 31	$ 3,338	$ 4,202	$ 5,052	$ 5,638	$ 5,314

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

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

Fiscal Year	Property Taxes	Sales Taxes	Insurance Premium Tax	Real Estate Transfer Tax	Other Taxes	Total
2004	7,284	7,658	634	-	1,032	16,609
2005	8,044	9,028	677	-	968	18,718
2006	8,710	11,173	710	568	533	21,693
2007	9,721	12,207	747	470	538	23,683
2008	10,532	10,832	765	323	622	23,074
2009	11,896	10,357	754	291	667	23,965
2010	12,228	9,885	733	223	736	23,805
2011	11,888	11,343	828	204	744	25,007
2012	10,428	12,181	884	249	780	24,521
2013	$ 9,687	$ 12,013	$ 919	$ 51	$ 1,023	$ 23,694

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)

	Real Property				Personal Property				Less Exemptions:					
Tax Year	Residential Property	Agricultural Property (1)	Commercial & Industrial	Public Utilities	Inventory & Equipment (4)	Motor Vehicles	Mobile Homes	Other (2)	Real Property	Personal Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value (3)	Assessed Value as a Percentage of Actual Value
2004	635,604	226,733	112,615	17,825	46,563	61,277	1,607	4,111	94,573	343	1,011,419	9.138	2,528,546	40.00%
2005	687,209	222,669	129,447	18,262	50,801	61,185	1,532	5,193	105,236	2,934	1,068,128	8.138	2,670,320	40.00%
2006	813,833	220,688	134,058	19,417	57,304	61,338	1,401	6,701	107,360	5,843	1,201,538	8.138	3,003,845	40.00%
2007	868,203	224,652	161,599	21,784	60,667	66,589	1,403	7,564	110,749	5,316	1,296,397	8.138	3,240,993	40.00%
2008	979,011	371,464	176,874	21,373	60,684	72,839	1,397	6,479	195,659	5,633	1,488,830	8.138	3,722,075	40.00%
2009	982,672	375,834	181,483	22,847	65,043	76,347	1,165	6,640	225,979	5,316	1,480,734	8.138	3,701,836	40.00%
2010	964,017	373,420	181,148	24,623	64,110	65,463	1,034	6,230	239,908	5,906	1,434,230	8.138	3,585,575	40.00%
2011	860,792	277,277	171,530	24,595	58,814	69,531	966	6,184	186,581	2,149	1,280,957	8.138	3,202,393	40.00%
2012	750,638	209,953	144,338	26,199	57,401	71,234	986	5,155	60,573	6,628	1,198,705	8.138	2,996,761	40.00%
2013	689,192	142,354	26,669	26,669	57,464	72,806	942	5,358	171,699	6,017	843,737	8.138	2,109,342	40.00%

Source: Georgia Department of Revenue
(1) Includes conservation use and preferential property.
(2) Includes aircraft, boats, miscellaneous personal property, timber and heavy equipment.
(3) Property that is exempt from taxation has not been included. That is typically property owned by governments and not-for-profit organizations like churches.

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

Tax Year / *Fiscal Year*	*2002* / *2003*	*2003* / *2004*	*2004* / *2005*	*2005* / *2006*	*2006* / *2007*	*2007* / *2008*	*2008* / *2009*	*2009* / *2010*	*2010* / *2011*	*2011* / *2012*	*2012* / *2013*	*2013* / *2014*
Direct Rates:												
Dawson County Board of Commissioners:												
County Maintenance & Operations	9.139	9.138	8.138	8.138	8.138	8.138	8.138	8.138	8.138	8.138	8.138	8.138
Overlapping Rates:												
Dawson County Board of Education:												
School Operations	13.646	13.646	13.646	13.646	13.646	13.646	13.646	13.646	13.646	15.546	15.546	17.246
School Debt Service	0.400	0.400	0.400	0.400	0.400	0.400	0.400	0.400	0.400	0.400	0.400	0.000
State of Georgia:	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.200	0.150
City of Dawsonville:	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000

Source: Georgia Department of Revenue

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

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

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

		2013			2004		
Taxpayer	**Type of Business**	**Taxable Assessed Value**	**Rank**	**Percentage of Total Taxable Assessed Value**	**Taxable Assessed Value**	**Rank**	**Percentage of Total Taxable Assessed Value**
Chelsea GCA Realty	Outlet Mall	$ 16,309	1	1.93%	$ 17,042	1	1.60%
Georgia Power Company	Utility	7,544	2	0.89%	4,109	8	0.38%
City of Atlana	Raw Land	6,808	3	0.81%	7,095	3	0.66%
Dawson Fee LLC	Residential Development	6,585	4	0.78%			
Georgia Transmission	Utility	6,461	5	0.77%			
Forestar (GA) Real Estate	Land Development	5,317	6	0.63%			
Wal-Mart Real Estate Business	Retail	5,200	7	0.62%			
Nordson Corporation	Manufacturer	4,373	8	0.52%	5,322	7	0.50%
Impulse Manufacturing inc	Manufacturer	4,269	9	0.51%			
Sawnee EMC	Utility	3,771	10	0.45%	3,592	9	0.34%
Inland Container Corp	Paper Company				7,754	2	0.73%
Chestatee Development	Residential Development				3,877	4	0.36%
Big Canoe Company LLC	Residential Development				5,238	5	0.49%
Dawson 400 Associates	Shopping Center				5,618	6	0.53%
Standard Telephone	Utility				3,514	10	0.33%
Totals		$ 66,637		4.50%	$ 63,162		17.41%

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

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

Fiscal Year	Tax Year	Tax Due Date	Taxes Levied for the Tax Year (Original Levy)	Adjustments	Interest, Costs, & Penalties	Total Adjusted Levy	Collected within Fiscal year of the Levy		Collections in Subsequent Years	Total Collections to Date		Uncollected Balance
							Amount	Percentage of Original Levy		Amount	Percentage of Adjusted Levy	
2004	2003	12/20/03	$ 7,395	$ 382	$ 158	$ 7,935	$ 6,124	82.81%	$ 1,811	$ 7,935	100.00%	-
2005	2004	12/20/04	7,963	(44)	171	8,090	6,814	85.57%	1,276	8,090	100.00%	-
2006	2005	12/20/05	8,415	(1)	245	8,659	7,187	85.41%	1,472	8,659	100.00%	-
2007	2006	12/20/06	9,583	(26)	222	9,779	8,219	85.77%	1,558	9,777	99.98%	2
2008	2007	12/01/07	10,281	3	218	10,502	9,399	91.42%	1,101	10,500	99.98%	2
2009	2008	12/01/08	11,753	(11)	40	11,782	10,362	88.16%	1,417	11,779	99.97%	3
2010	2009	12/01/09	11,853	(13)	37	11,877	10,419	87.90%	1,449	11,868	99.92%	9
2011	2010	12/01/10	10,989	(11)	65	11,043	9,629	87.62%	1,395	11,024	99.83%	19
2012	2011	12/01/11	9,711	(148)	263	9,826	8,538	87.92%	1,229	9,767	99.40%	59
2013	2012	12/01/12	8,300	(89)	84	8,295	7,460	89.88%	586	8,046	97.00%	249
2014	2013	12/01/13	$ 8,326	$ 36	$ 56	$ 8,418	$ 7,512	90.22%	$ 636	$ 8,148	96.79%	$ 270

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.

Source: Dawson County Tax Commissioner

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

	Governmental Activities				Business-Type Activities				
Fiscal Year	Capital Leases	Agreement for sale Payable	Contracts Payable	General Obligation Bonds (2)	GEFA Notes Payable	Capital Leases	Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
2004	5,100	-	5,430	12,200	-	-	22,730	4.16%	1,194
2005	2,526	-	5,300	12,200	-	-	20,026	3.44%	1,015
2006	3,350	6,080	5,165	10,300	-	-	24,895	4.03%	1,206
2007	2,734	5,755	5,030	46,375	-	-	59,894	8.59%	2,788
2008	1,928	5,415	4,890	43,875	-	-	56,108	7.67%	2,550
2009	926	5,060	4,735	41,175	-	-	51,896	6.72%	2,301
2010	789	4,690	4,575	34,825	-	-	44,879	8.12%	2,010
2011	2,068	4,305	2,890	28,825	-	-	38,088	6.85%	1,696
2012	1,132	-	2,930	22,525	-	-	26,587	3.66%	1,186
2013	$ 922	$ -	$ 2,915	$ 15,515	$ -	$ -	$ 19,352	2.47%	$ 853

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

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

DAWSON COUNTY, GEORGIA
OTHER LONG-TERM LIABILITIES

Last Ten Fiscal Years
(amounts expressed in thousands)

	Governmental Activities			Business-Type Activities					
Fiscal Year	Landfill Closure/ Post-closure (2)	Compensated Absences	Total	Landfill Closure/ Post-closure	Compensated Absences	Total	Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
2003	$ -	$ 287	$ 287	$ 934	$ 11	$ 945	$ 1,232	0.24%	$ 66
2004	-	302	302	902	11	913	1,215	0.22%	64
2005	-	401	401	886	12	898	1,298	0.22%	66
2006	-	395	395	927	1	928	1,323	0.21%	64
2007	-	244	244	898	1	899	1,143	0.16%	53
2008	-	239	239	784	1	785	1,024	0.14%	47
2009	-	266	266	928	1	929	1,195	0.15%	53
2010	-	253	253	904	1	905	1,158	0.21%	52
2011	-	630	630	889	1	890	1,520	0.27%	68
2012	-	671	671	871	3	874	1,545	0.21%	69
2013	$ -	$ 719	$ 719	$ 856	$ -	$ 856	$ 1,575	0.20%	$ 69

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.
(1) See the Schedule of Demographic and Economic Statistics on Exhibit 17 for personal income and population data.
(2) Landfill closure/postclosure costs were moved from the General fund to the Solid Waste Enterprise fund in 2004.

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

Fiscal Year	General Obligation Bonds	Less: Amounts Restricted to Repaying Principal	Total	Percentage of Estimated Actual Taxable Value of Property (1)	Per Capita (2)
2004	12,200	-	12,200	0.48%	641
2005	12,200	2,282	9,918	0.37%	503
2006	10,300	3,042	7,258	0.24%	352
2007	46,375	2,637	43,738	1.35%	2,036
2008	43,875	2,887	40,988	1.10%	1,863
2009	41,175	3,830	37,345	1.01%	1,656
2010	34,825	2,039	32,786	0.91%	1,468
2011	28,825	-	28,825	0.90%	1,283
2012	22,525	-	22,525	0.75%	1,005
2013	$ 15,515	$ -	$ 15,515	0.74%	$ 684

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.
(1) See Table 7 for property value data.
(2) See Table 17 for population data.

DAWSON COUNTY, GEORGIA
Direct and Overlapping Governmental Activities Debt
General Obligation and Revenue Bonds
December 31, 2013
(amounts expressed in thousands)

Jurisdiction	*Debt Outstanding*	*Percentage Applicable to Government*	*Amount Applicable to Government*
Direct Debt			
General Obligation Debt	$ 15,515	100.00%	$ 15,515
Capital Leases	922	100.00%	922
Contract Payable - EWSA	2,915	100.00%	2,915
Total Direct	19,352		19,352
Overlapping General Obligation Debt:			
Dawson County School System	9,900	100.00%	9,900
City of Dawsonville	-	100.00%	-
Total Overlapping General Obligation Debt	9,900		9,900
Total	$ 29,252		$ 29,252

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

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

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

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

	FISCAL YEAR									
	2004	**2005**	**2006**	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**
Assessed value of property	$ 1,106,334	$ 1,176,299	$ 1,314,741	$ 1,412,462	$ 1,690,122	$ 1,712,029	$ 1,680,045	$ 1,469,687	$ 1,265,905	$ 1,021,454
Debt limit (10% of total assessed value)	110,633	117,630	131,474	141,246	169,012	171,203	168,004	146,969	126,591	102,145
Amount of Debt applicable to limit:										
General obligation bonds and contracts payable	17,630	17,500	15,465	51,405	48,765	45,910	39,400	31,715	25,455	18,430
Less: Resources restricted to paying principal	-	(2,282)	(3,042)	(2,637)	(2,887)	(3,830)	(2,039)	-	-	-
Total net debt applicable to limit	17,630	15,218	12,423	48,768	45,878	42,080	37,361	31,715	25,455	18,430
Legal debt margin	$ 93,003	$ 102,412	$ 119,051	$ 92,478	$ 123,134	$ 129,123	$ 130,643	$ 115,254	$ 101,136	$ 83,715
Total net debt applicable to the limit as a percentage of debt limit	15.94%	12.94%	9.45%	34.53%	27.14%	24.58%	22.24%	21.58%	20.11%	18.04%

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

Sales Tax Increment Bonds (1)

Fiscal Year	Sales Tax Increment	Debt Service Principal	Debt Service Interest	Coverage
2004	-	-	-	-
2005	-	-	-	-
2006	6,005	1,900	380	2.63
2007	6,564	2,250	317	2.56
2008	5,816	2,500	1,197	1.57
2009	5,567	2,700	2,022	1.18
2010	5,314	3,500	1,861	0.99
2011	6,098	6,000	1,721	0.79
2012	6,549	6,300	1,421	0.85
2013	$ 6,390	$ 7,010	$ 1,106	0.79

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

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

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

Fiscal Year	Population (1)	Personal Income (2)	Per Capita Personal Income (3)	Unemployment Rate (4)
2004	19,041	$ 546,610	$ 28,707	4.2%
2005	19,731	581,630	29,478	3.6%
2006	20,643	617,948	29,935	3.5%
2007	21,484	696,877	32,437	3.6%
2008	22,006	731,501	33,241	5.9%
2009	22,555	772,058	34,230	9.7%
2010	22,330	552,668	24,750	10.1%
2011	22,459	555,860	24,750	10.0%
2012	22,422	726,361	32,395	7.7%
2013	22,686	$ 784,346	$ 34,574	7.7%

Data sources:
(1) US Bureau of the Census http://quickfacts.census.gov/qfd/state
(2) Amount expressed in thousands
(3) Federal Bureau of Economic Analysis (2009 not available, estimated based on Compound Annual Growth Rate for the period 2004 through 2008)
(4) State Department of Labor

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

	2013			2004		
Employer	**Employees**	**Rank**	**Percentage of Total County Employment**	**Employees**	**Rank**	**Percentage of Total County Employment**
North Georgia Premium Outlet Mall	1,100	1	9.65%	1,100	1	9.54%
Gold Creek Foods LLC	600	2	5.26%	150	5	1.30%
Dawson County Board of Education	510	3	4.47%	415	2	3.60%
Wal-Mart	350	4	3.07%			n/a
Dawson County Board of Commissioners	282	5	2.47%	270	3	2.34%
Impulse Manufacturing, LLC	210	6	1.84%			n/a
Kroger CO	150	7	1.32%	116	6	1.01%
Ingles Markets, INC	150	8	1.32%	90	9	0.78%
Sleeve CO INC	110	9	0.97%	80	10	0.69%
World Wide manufacturing CO, INC	107	10	0.94%	107	7	0.93%
The Home Depot	90		0.79%	90	9	0.78%
Nordson Corporation				233	4	2.02%
Chestatee State Bank				80	10	0.69%
84 Lumber Co.				80	10	0.69%
Amicolola Falls State Park Lodge (DNR)				99	8	0.86%
All other employers	7,738		67.90%	8,622		74.77%
Total	11,397		100.00%	11,532		100.00%

Source: Dawson County Chamber of Commerce
Source: Dawson County Board of Education
Source: Human Resources

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

Function	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General government	32	33	35	52	58	51	41	34	34	30
Public safety										
Sheriff										
Officers	63	71	82	92	83	82	88	87	82	84
Civilians	11	13	18	18	26	27	28	22	24	24
Fire										
Firefighters and officers	35	35	41	44	43	43	42	42	51	51
Civilians	1	1	1	1	3	3	2	1	1	1
Court system	20	24	26	30	30	32	30	31	31	31
Public works	23	21	21	24	24	23	23	23	22	22
Health and welfare	9	9	9	9	9	9	9	9	9	10
Recreation and culture	8	8	9	10	10	12	12	13	12	16
Housing and development	-	-	-	-	-	-	-	9	10	10
Solid Waste	-	-	-	-	-	-	-	1	3	3
Water & Sewer	-	-	-	1	-	-	-	-	-	-
Total	202	215	242	281	286	282	275	272	278	282

Source: Dawson County Human Resources

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

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

Function	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Sheriff										
Citations	-	2,115	2,694	2,323	2,809	1,986	1,477	1,469	1,114	1,209
Traffic Stops	-	7,057	8,738	9,254	14,708	13,649	10,467	9,645	9,838	7,651
Arrests	-	824	898	2,273	2,848	2,201	2,036	680	617	744
Emergency Services										
Fire calls answered	1,641	1,993	1,707	1,880	2,019	2,048	1,989	2,178	2,898	2,797
Fire Inspections	-	385	605	663	548	1,339	829	1,201	716	604
EMS Calls	1,778	2,043	1,959	2,103	2,279	2,282	2,243	2,340	2,889	2,242
Highways and streets										
Paved resurfacing (miles) (1)	-	10.5	10.4	22.8	11.5	7.0	6.5	6.3	8.1	5.1
Transfer Station										
Refuse collected (tons/month)	-	216	N/A	108	150	201	345	571	700	377
Planning and Development										
Building permits	591	643	680	621	389	247	250	267	263	342
Recreation and Culture										
Spring sports participants (2)	809	1,096	1,170	1,039	1,208	1,205	1,117	1,442	1,251	1,208
Total sports participants (2)	-	-	2,011	2,299	2,597	2,813	2,787	2,940	2,537	2,391
Facility usage	-	-	475	592	2,858	2,486	2,391	2,855	2,858	2,887

Sources: Various County departments

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

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

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

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

(1) Fire Safety House (Mobile Trailer)

Part IV

Other Reporting Section

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Single Audit Section

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

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RUSHTON & COMPANY

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Dawson County, Georgia, as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise Dawson County, Georgia's basic financial statements and have issued our report thereon dated May 20, 2014. Our report includes a reference to other auditors who audited the financial statements of the Dawson County Health Department, a component unit of Dawson County, Georgia, as described in our report on Dawson County, Georgia's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 13-1 that we consider to be significant deficiencies.

Compliance and Other Matters

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

Dawson County, Georgia's Response to Findings

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

Purpose of this Report

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

Rushton & Company, LLC

Certified Public Accountants

Gainesville, Georgia
May 20, 2014

RUSHTON & COMPANY

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

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

Report on Compliance for Each Major Federal Program

We have audited Dawson County, Georgia's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Dawson County's major federal programs for the year ended December 31, 2013. Dawson County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, Dawson County, Georgia complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major programs for the year ended December 31, 2013.

Report on Internal Control over Compliance

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

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

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

Purpose of this Report

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

Rushton & Company, LLC

Certified Public Accountants

Gainesville, Georgia
May 20, 2014

DAWSON COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2013

Federal Grant/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Number	Expenditures
Department of the Interior			
Payments in Lieu of Taxes	15.226	N/A	$ 19,071
Department of Justice			
Passed through the Criminal Justice Coordinating Council:			
Edward Byrne Memorial Formula Grant Program	16.738	B18-8-025	97,086
Violence Against Women Formula Grants	16.588	N/A	39,341
Bulletproof Vest Partnership Program	16.607	N/A	2,179
Total Department of Justice			138,606
Department of Transportation			
Passed through the Georgia Department of Transportation:			
Highway Planning and Construction	20.205	CSTEE-009-00(022)	108
Formula Grants for Other Than Urbanized Areas	20.509	GA-18-4033 / T004262	43,913
		GA-18-4033 / T004692	47,272
			91,185
Total Department of Transportation			91,293
Department of Health and Human Services			
Aging Cluster of Programs:			
Passed through the Georgia Department of Health and Human Services:			
Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	42700-362-23666	9,333
		42700-362-0000013111	14,045
			23,378
Passed through the Georgia Department of Community Health:			
Title III, Part C, Nutrition Services	93.045	300036748-C	8,725
Passed through Legacy Link, Inc.:			
Title III, Part C, Nutrition Services	93.045	42700-373-000000-20931	36,899
Nutrition Services Incentive Program	93.053	& 42700-373-0000012600	15,095
			51,994
Total Aging Cluster Programs			84,097

DAWSON COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2013

Federal Grant/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Number	Expenditures
Department of Health and Human Services (Continued)			
Passed through the Georgia			
Department of Health and Human Services			
Temporary Assistance for Needy Families	93.558	42700-362-23666	$ 380
		42700-362-0000013111	280
			660
Social Services Block Grant			
Passed through Legacy Link, Inc.	93.667	42700-373-000000-20931	3,915
Passed through the Georgia		& 42700-373-0000012600	
Department of Health and Human Services	93.667	42700-362-23666	1,826
		42700-362-0000013111	26,856
			32,597
Passed through Georgia			
Department of Behavioral Health and Development:			
Block Grants for Prevention and			
Treatment of Substance Abuse	93.959	441-00-0026-0000014894	114,873
Total Department of Health and Human Services			232,227
Department of Homeland Security			
Passed through the Georgia			
Emergency Management Agency (GEMA):			
Disaster Grants - Public Assistance			
(Presidentially Declared Disasters)	97.036	085-99085	9,838
Hazard Mitigation Grant	97.039	HMGP-1858-0029	2,716
Emergency Management Performance Grants	97.042	2012-EP-00051-SO1	545
		2013-EP-00051-SO1	6,447
			6,992
Homeland Security Grant Program	97.067	EMW-2011-SS-0081-S01	3,751
Total Department of Homeland Security			23,297
Total Federal Awards			$ 504,494

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

DAWSON COUNTY, GEORGIA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
December 31, 2013

1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Dawson County, Georgia, under programs for the federal government for the year ended December 31, 2013. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because this schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net assets or cash flows of the County.

2. Summary of Significant Accounting Policies

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

DAWSON COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the year ended December 31, 2013

1. Summary of the Auditor's Results

A. Financial Statements

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

B. Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	None reported
Significant deficiencies identified not considered material weaknesses?	None reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section .510(a)?	None reported

Identification of major programs:

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

Dollar threshold used to distinguish Between Type A and Type B programs:	$300,000
Auditee qualified as low-risk auditee?	No

2. Financial Statement Findings and Responses

13-1

Condition: While performing audit procedures at the Tax Commissioner's Office, we noted that the same employee entering back-outs is approving back-outs.

Criteria: Proper internal controls require adequate segregation of duties in control over back-outs.

Effect: Since the same employee is entering and approving back-outs, failure by management to approve back-outs subjects the assets of the County to greater risk of misappropriation.

Recommendation: An employee other than the one entering back-outs should approve all back-outs.

Management Response: Management concurs with this finding. The Front Desk Supervisor will approve all voids made by employees; any voids made by the Front Desk Supervisor will be approved by the Tax Commissioner. This action was taken immediately upon receipt of the comment from the auditors.

3. Prior Year Audit Findings Follow-Ups

12-1

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

Deposits were made at least once per week.

12-2

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

Original supporting documentation was retained for back-outs documenting the reason for the adjustment.

4. Federal Award Findings and Questioned Costs

None reported

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State Reporting Section

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

DAWSON COUNTY, GEORGIA
SCHEDULE OF PROJECTS FINANCED WITH SPECIAL PURPOSE LOCAL OPTION SALES TAX
For the year ended December 31, 2013

Project	Estimated Cost		Expenditures		
	Original	Current	Prior Year	Current Year	Total
SPLOST #3 - Commenced January 1, 2000					
Library	$ 3,000,000	$ 3,673,404	$ 3,673,404	$ -	$ 3,673,404
Infrastructure (Sewer improvements)	4,500,000	4,659,995	4,659,995	-	4,659,995
County Buildings	1,500,000	750,229	750,229	-	750,229
Park	4,000,000	5,148,776	5,148,776	-	5,148,776
Roads and Bridges	5,000,000	5,001,761	5,001,761	-	5,001,761
	$ 18,000,000	$ 19,234,165	$ 19,234,165	$ -	$ 19,234,165
SPLOST #4 - Commenced January 1, 2005					
Jail Construction	$ 11,500,000	$ 19,433,679	$ 19,433,679	$ -	$ 19,433,679
Rock Creek Recreation Center	2,500,000	2,372,559	2,372,559	-	2,372,559
Emergency Services Projects	3,000,000	4,244,834	4,244,834	-	4,244,834
Administrative Facility Building & Land	2,000,000	1,915,196	1,915,196	-	1,915,196
Roads and Bridges	5,500,000	7,333,095	7,109,108	223,987	7,333,095
	$ 24,500,000	$ 35,299,363	$ 35,075,376	$ 223,987	$ 35,299,363
SPLOST #5 - Commenced July 1, 2009					
LEVEL 1 COUNTY PROJECTS					
Courthouse and Administration Building	$ 50,000,000	$ 30,000,000	$ 20,049,383	$ 6,404,104	$ 26,453,487
Sheriff's Office	12,500,000	12,500,000	-	-	-
LEVEL 2 COUNTY PROJECTS					-
Roads, Streets, and Bridges	10,000,000	-	-	-	-
Recreational Facilities	5,000,000	-	-	-	-
Sewer Facilities	2,500,000	-	-	-	-
Library Facilities	3,000,000	-	-	-	-
Public Safety Facilities	3,900,000	-	-	-	-
Public Safety Equipment	500,000	-	-	-	-
					-
Subtotal All County Projects	87,400,000	42,500,000	20,049,383	6,404,104	26,453,487
CITY PROJECTS [(1)]					
Roads, Streets, Bridges and Sidewalks	2,110,000	-	-	-	-
Water and Sewer	2,000,000	-	-	-	-
Recreation	50,000	-	-	-	-
Subtotal All City Projects	4,160,000	-	-	-	-
Total All Projects	$ 91,560,000	$ 42,500,000	$ 20,049,383	$ 6,404,104	$ 26,453,487

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

Current year expenditures per SPLOST schedules	$ 6,628,091
Intergovernmental reimbursements	371,256
Transfer in from General Fund	125,580
Total expenditures reported in financial statements	$ 7,124,927