2014

Comprehensive Annual Financial Report

Fiscal Year Ended December 31, 2014

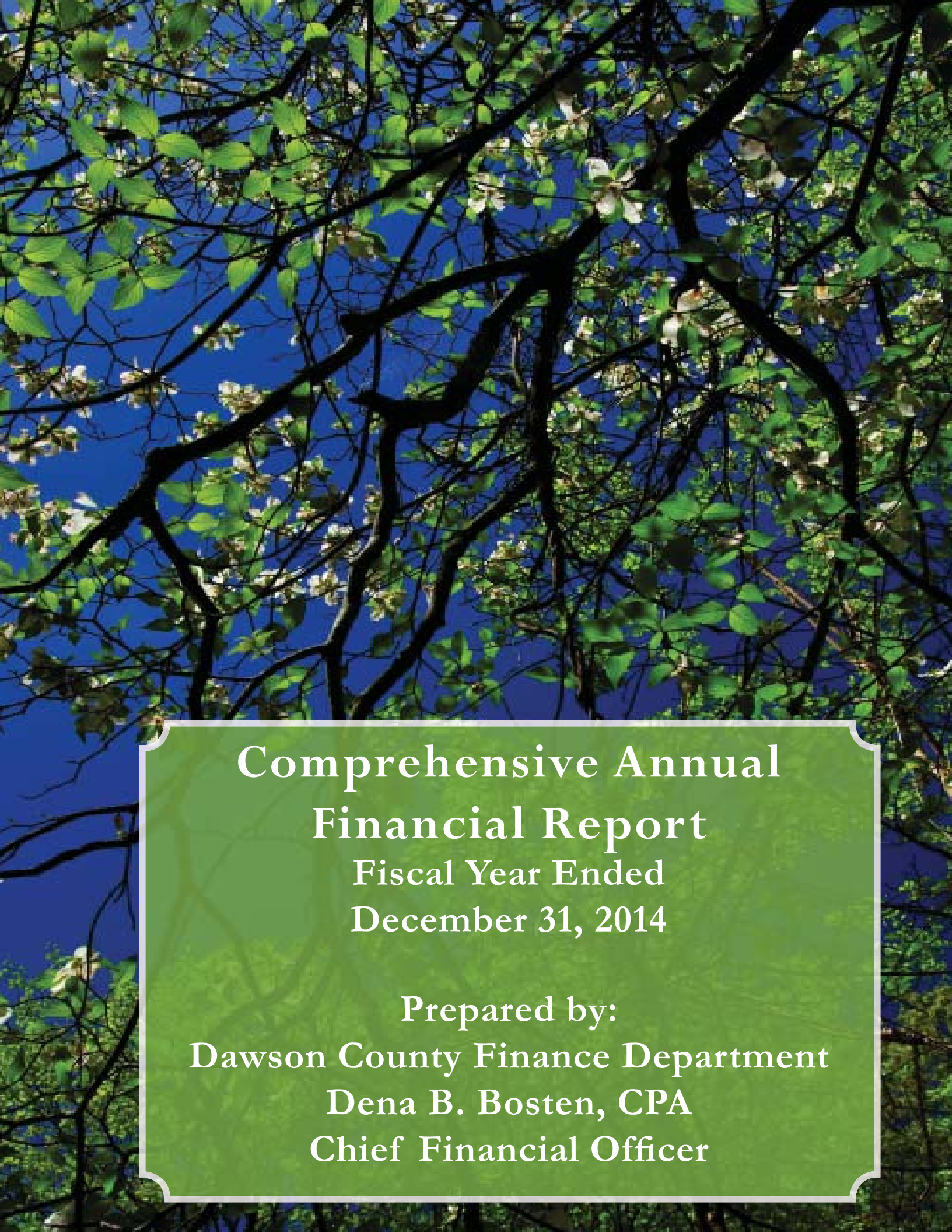


Dawson County, Georgia

Where Quality of Life Matters

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Comprehensive Annual Financial Report

Fiscal Year Ended December 31, 2014

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

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1 Introductory Section

DAWSON COUNTY, GEORGIA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
For the year ended December 31, 2014

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DAWSON COUNTY
BOARD OF COMMISSIONERS

Mike Berg
Chairman

Sharon Fausett
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 29, 2015

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 2014 Comprehensive Annual Financial Report (CAFR) for Dawson County, (the "County") for the fiscal year ended December 31, 2014, which fulfills this requirement. Dawson County's 2014 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, 2014 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 2014, the local economy showed some improvement over 2013. 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. Other elected officials and departments include the Courts, Sheriff's Department, Tax Commissioner, Tax Assessor, and Registrar. The County Manager reports directly to the Board of Commissioners, oversees the activities of the operating departments, and serves as a liaison for the Board with those departments headed by elected officials. Since the County Commission also serves as the oversight body of the Dawson County Health Department, the Dawson County Development Authority and the Dawson County Industrial Building Authority, these entities are included in this report.

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

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

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 2014, 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 include:

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 2014 dropped to 6.1% compared to a rate of 6.7% at the end of 2013. The County's unemployment rate continued to decline to 5.3% in January 2015 and was lower than the State's rate of 6.5% for the same time period.
3) Residential property revaluations during 2013 resulted in lower property values which negatively impacted the 2014 property tax levy by yielding lower property tax revenue. Current forecasts indicate that property values will stabilize in 2015, 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, new home permits, and business licenses issued during 2014 were the highest in the last five years:

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

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) 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.

On November 4, 2014, Dawson County citizens approved the continuation of the Special Purpose Local Option Sales Tax (SPLOST). SPLOST VI collections will begin in July 2015 and continue until June 2021. Unlike SPLOST V, SPLOST VI will not be pre-funded. Therefore, County leadership is working to determine project priority for SPLOST VI.

Due to the continued slow economic growth, the County's 2014 operating budget increased by a mere $1,738 compared to the 2013 budget. Although 2014 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;
- Revamped the 311 system for citizens to call for government information;
- Conducted a Government Citizens' Academy for the first time since 2011;
- 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;
- Switched to a partially self-funded health insurance plan at no cost to Dawson County employees and minimal cost increase to the County;
- Completed the Carlisle Road paving project, which was partially funded through Georgia Department of Transportation funds;
- Updated traffic markings on roads throughout the County, which was entirely funded by an Off-System Safety Improvement grant;
- Utilized Emergency 911 fees to upgrade an aging Emergency 911 system;
- Utilized restricted hotel/motel taxes to complete repairs to the pool and pool pump house;
- Received three internship grants from the Association of County Commissioners of Georgia Civic Affairs Foundation, Inc. These grants funded internships and projects within the Finance, Planning and Development, and Senior Center Departments;
- 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, 2013. This was the seventh 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, 2014

Board of Commissioners

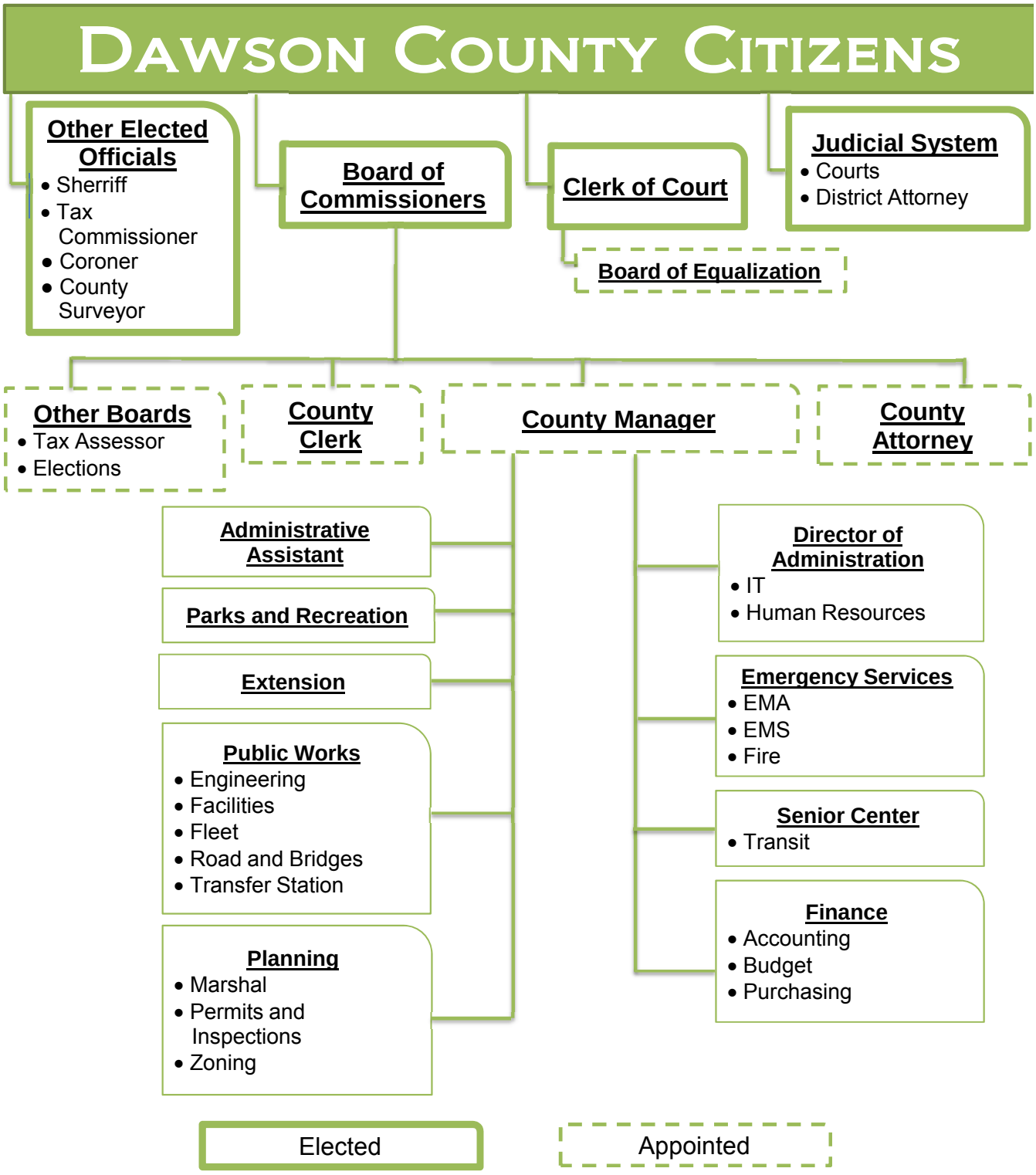
Chairman:	Mike Berg
Vice Chairman:	Gary Pichon
District 1 Commissioner:	Gary Pichon
District 2 Commissioner:	James Swafford
District 3 Commissioner:	Jimmy Hamby
District 4 Commissioner:	Julie Nix

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


DAWSON COUNTY CITIZENS
Other Elected Officials
• Sherriff
• Tax Commissioner
• Coroner
• County Surveyor
Board of Commissioners
Clerk of Court
Judicial System
• Courts
• District Attorney
Board of Equalization
Other Boards
• Tax Assessor
• Elections
County Clerk
County Manager
County Attorney
Administrative Assistant
Parks and Recreation
Extension
Public Works
• Engineering
• Facilities
• Fleet
• Road and Bridges
• Transfer Station
Planning
• Marshal
• Permits and Inspections
• Zoning
Director of Administration
• IT
• Human Resources
Emergency Services
• EMA
• EMS
• Fire
Senior Center
• Transit
Finance
• Accounting
• Budget
• Purchasing
Elected
Appointed

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

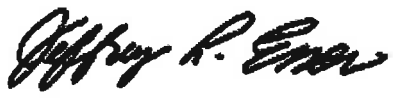
Presented to

Dawson County

Georgia

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2013



Executive Director/CEO

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2 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, 2014, 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 41.8 percent, 38.4 percent, and 67.2 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Dawson County Health Department, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

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

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Dawson County, Georgia, as of December 31, 2014, 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, 2013, which are not presented with the accompanying financial statements. In our report dated May 20, 2014, 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 2013 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 2013 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 2013 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 2013 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 28, 2015, 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 28, 2015

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, 2014. 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 $77.6 million (net position).

- As a whole, the Government's financial position improved during 2014.

- At the close of the current fiscal year, the Government's governmental funds reported combined ending fund balances of $13.3 million, which was a decrease of $3.2 million from the prior year. This decrease is mostly attributable to activity within the capital projects and SPLOST funds. These funds have project length budgets and as a result have years where expenditures exceed revenues. For example, proceeds from revenue bonds, to advance fund projects, have been recorded in previous fiscal years and the related expenditures have been recorded in successive fiscal years. Approximately 34% ($4.5 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 $5.2 million, or 26% of total general fund expenditures including transfers to other funds. Fund balance of the general fund decreased by $65 thousand.

- The Government's total debt decreased by $8.5 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, 2014 to the year ended December 31, 2013.

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

DAWSON COUNTY, GEORGIA'S NET POSITION
December 31, 2014
($ In thousands)

	GOVERNMENTAL ACTIVITIES		BUSINESS-TYPE ACTIVITIES		TOTAL	
	2014	2013	2014	2013	2014	2013
Assets						
Current and other assets	$ 22,949	$25,692	$ 933	$ 792	$ 23,881	$ 26,484
Capital assets (net of depreciation)	75,293	77,705	1,839	1,914	77,132	79,619
TOTAL ASSETS	98,242	103,397	2,771	2,706	101,013	106,103
Liabilities:						
Current liabilities	10,282	10,638	42	40	10,324	10,678
Noncurrent liabilities	3,904	12,037	820	841	4,725	12,878
TOTAL LIABILITIES	14,186	22,675	862	881	15,048	23,556
Deferred inflows of resources	8,285	7,546	-	-	8,285	7,546
Net position:						
Net investment in capital assets	69,194	65,951	1,839	1,914	71,033	67,865
Restricted	4,521	4,916	-	-	4,521	4,916
Unrestricted	2,055	2,310	71	(89)	2,126	2,221
TOTAL NET POSITION	$ 75,771	$73,177	$ 1,909	$ 1,825	$ 77,680	$ 75,002

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 $77.6 million as of December 31, 2014. The same comparison for 2013 indicates that the assets exceeded liabilities by $75 million. This is an increase of $2.6 million which is primarily due to the overall increase in revenues with expenses remaining stable.

One of the largest portions of net position, $71 million, or 91%, reflects the Government's investment in capital assets (e.g. land, buildings, machinery, and equipment) less any related debt still outstanding that was issued to acquire those items. The Government uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Government's investment in its capital assets is reported net of the outstanding debt, the resources needed to repay the debt must be provided by other sources, since the capital assets cannot be liquidated to pay these liabilities. An additional portion of the Government's net position, $4.5 million, or 6%, represents resources that are subject to external restrictions on how they may be used.

DAWSON COUNTY, GEORGIA'S CHANGES IN NET POSITION
December 31, 2014
($ In thousands)

	GOVERNMENTAL ACTIVITIES		BUSINESS-TYPE ACTIVITIES		TOTAL	
REVENUES						
Program revenues:	2014	2013	2014	2013	2014	2013
Charges for services	$ 3,540	$ 3,166	$ 681	$ 631	$ 4,221	$ 3,797
Operating grants and contributions	1,079	1,035	-	-	1,079	1,035
Capital grants and contributions	817	538	-	-	817	538
General Revenues:						
Property taxes	9,209	9,663	-	-	9,209	9,663
Sales taxes	12,398	12,013	-	-	12,398	12,013
Insurance premium tax	975	919	-	-	975	919
Other taxes	1,240	1,241	-	-	1,240	1,241
Unrestricted investment earnings	403	399	-	-	403	399
Other	44	49	-	1	44	50
TOTAL REVENUES	29,705	29,023	681	632	30,386	29,655
EXPENSES						
General Government	4,640	4,424	-	-	4,640	4,424
Judicial	2,760	2,769	-	-	2,760	2,769
Public Safety	12,027	11,706	-	-	12,027	11,706
Public Works	3,861	3,951	-	-	3,861	3,951
Health and Welfare	765	832	-	-	765	832
Culture and Recreation	1,521	1,495	-	-	1,521	1,495
Housing and Development	946	834	-	-	946	834
Interest	730	1,089	-	-	730	1,089
Solid Waste Disposal Facility	-	-	444	475	444	475
DCAR GIS	-	-	14	153	14	153
TOTAL EXPENSES	27,249	27,100	458	628	27,707	27,728
Increases in net position before transfers	2,456	1,923	223	5	2,679	1,928
Transfers	139	(10)	(139)	10	-	-
Increase in net position	2,595	1,913	84	15	2,679	1,928
Net position, beginning of year	73,176	71,264	1,825	1,810	75,001	73,074
Prior period adjustment	-	-	-	-	-	-
Net position, end of year	$ 75,771	$ 73,177	$ 1,909	$ 1,825	$ 77,680	$ 75,002

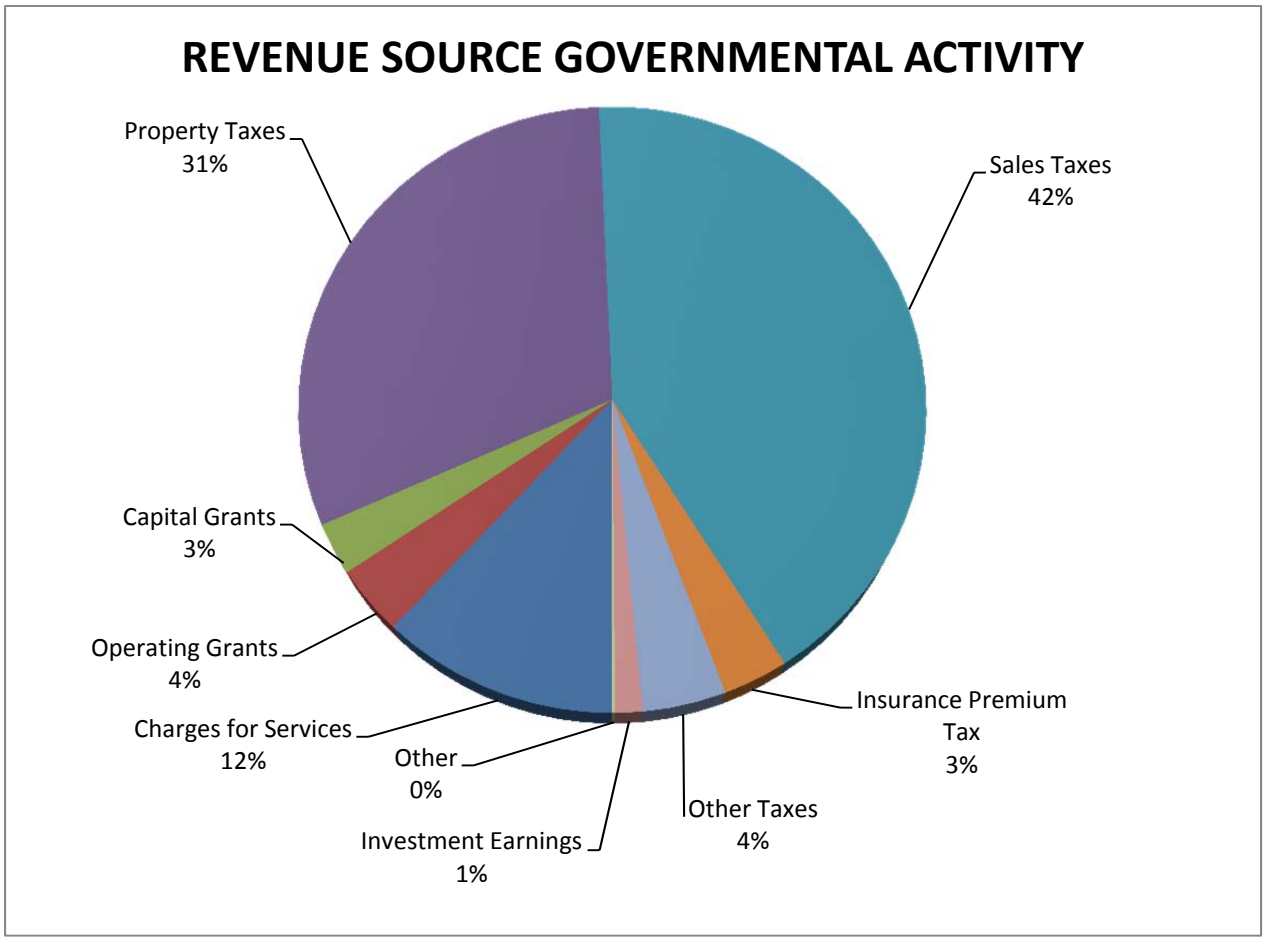
Governmental Activities: Governmental activities increased the Government's net position by $2.5 million. As mentioned above, the increase in net position is primarily due to the overall increase in revenues while expenses remained consistent with 2013.

Governmental Activities Revenues: Sales tax revenue has been the largest revenue source the last two years, with 41.7% of total revenue in 2014 compared to 41.4% in 2013. Property taxes, insurance premium tax, and other taxes (exclusive of sales tax) amounted to 38.5% in 2014, which is a slight decrease from 40.7% in 2013.

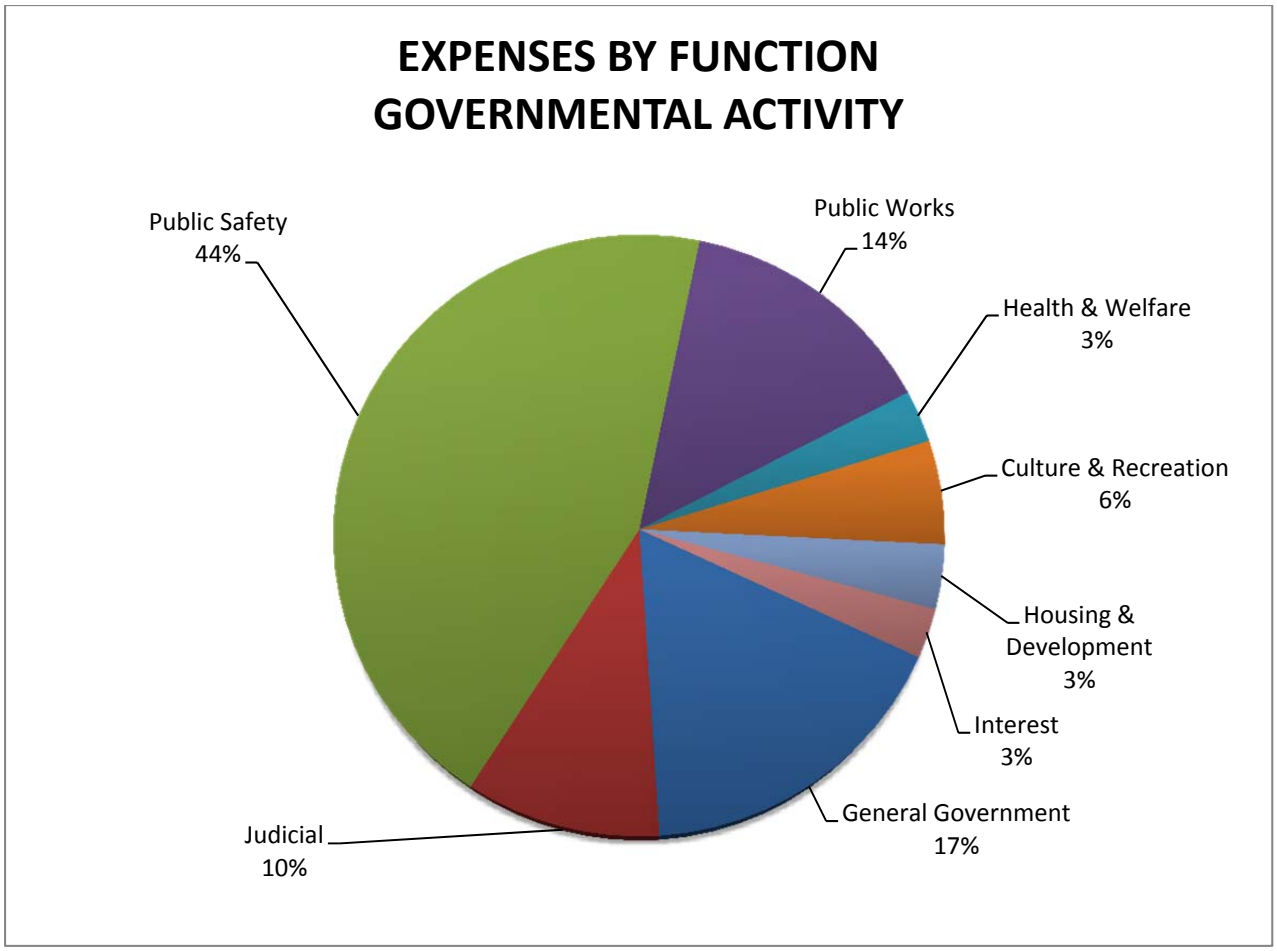
Business-type activities: Business-type activities increased the Government's net position by $84 thousand. Key elements of this increase are as follows:

- The Solid Waste Fund activity reported an increase in net position of $84 thousand, which was less than the $155 thousand increase in 2013. The primary reason for the increase in net position is due to an increase in operating revenues and decrease in operating expenses.

- The DCAR GIS Fund's net position did not change during 2014.



Governmental Activities Functional Expenses: As reflected in Dawson County's Changes in Net Position table (above), the Government expended 54% of the total expenses of the governmental activities for the judicial system and public safety, compared to 53% in 2013. 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, 2014, the governmental funds of the Government reported a combined fund balance of $13.3 million. This is a decrease of $3.2 million compared to the prior year fund balance of $16.5 million.

Major Governmental Funds: The general fund is the chief operating fund of the Government. It is used to account for all governmental financial resources not restricted by state or federal laws, local ordinances, or other externally imposed requirements. At the end of 2014, total assets were $14.9 million, total liabilities were $1.4 million, and deferred inflows of resources were $8.3 million. The ending fund balance of $5.2 million represents approximately 24% of the general fund budget for the upcoming year.

Total general fund revenue for the year, $19.8 million, was under budget by $211 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 2014 were $19.3 million, 92% of total budgeted expenditures. Expenditures for all functional areas were less than budget as departments managed to generate savings of $565 thousand during 2014. The fund balance for the general fund at the end of 2014 is $5.2 million. In the 2015 Budget, $4.5 million, or 21% of the 2015 Budget, is considered unassigned and available for emergencies, maintenance of facilities and infrastructure, and other governmental activities.

The fund balance of the debt service fund increased by $118 thousand during the current fiscal year due to timing differences of transfers in and scheduled payments of principal and interest. The debt service fund has an ending fund balance of $3.3 million.

The fund balance of the County's SPLOST fund increased by $25 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 $781 thousand.

The fund balance of the County's capital projects fund decreased by $3.1 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 $3.4 million.

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

Capital Assets and Debt Administration

Capital assets: The Government's capital assets for its governmental and business-type activities as of December 31, 2014 total $77.1 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 $2.5 million during the year include:

- Building Improvements totaled $111 thousand for the Narrowbanding project and the pool resurfacing project.

- Construction in progress totaled $94 thousand net of additions and transfers primarily due to the paving of Burt Creek Road (General and Grant Funds) and repairs to the Pool Pump House (Hotel/Motel Fund).

- Vehicle purchases, net of additions and disposals, totaled $411 thousand and included five new patrol cars, two other vehicles for the Sheriff's Office, and two new ambulances.

- Purchase of equipment totaled $1.1 million (General Fund, Capital Projects Fund, E911 Fund, and Solid Waste Fund) and two bush hogs, a heat pump condenser, stretchers, machinery and equipment associated with the Narrowbanding project, digital interview system, a utility vehicle, and two tarp systems.

- Additions to infrastructure totaled $1.2 million (General Fund, Grant Fund, and Capital Project Fund)

DAWSON COUNTY, GEORGIA'S CAPITAL ASSETS
(net of depreciation)
December 31, 2014
($ In thousands)

	Governmental Activities	Business-type Activities	Total
Land (not depreciated)	$ 13,853	$ 1,122	$ 14,975
Intangible assets	484	-	484
Construction in progress	94	-	94
Buildings and improvements	39,703	405	40,108
Furniture and fixtures	735	-	735
Vehicles, machinery and equipment	6,961	311	7,272
Infrastructure	13,463	-	13,463
Total	$ 75,293	$ 1,839	$ 77,131

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, 2014, the Government had contracts payable outstanding in the amount of $2,905,000 through an intergovernmental agreement with Etowah Water and Sewer Authority to pay $5,630,000 of the total $8,595,000 Authority's Series 2002 Revenue Bonds that is backed by the full faith and credit of the Government. On May 1, 2012, the Authority issued $2,930,000 in Revenue Refunding Bonds, Series 2012, which were issued to advance refund the $2,890,000 of outstanding Series 2002 Bonds. The Government had total bonded debt outstanding of $7,865,000 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 $835,249 of capital lease debt, backed also by the full faith and credit of the Government. The Government had no outstanding general obligation debt for 2014 other than the SPLOST debt mentioned above. The Government's total debt of $13.4 million decreased by $8 million during the past year primarily due to scheduled payments of existing debt.

The Government's bond rating from Standard and Poor's Rating Group improved during 2014 to an "AA/Very Strong" from an "A+/Strong" bond rating. 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 $103,585,400. (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 2013 without a rollback in order to provide the necessary resources for the delivery of public services.

Generally, budget amendments fall into one of the following categories: 1) amendments made to adjust the estimates that are used to prepare the original budget resolution once exact information is available; 2) amendments made to recognize new funding amounts from external sources, such as federal and state grants; and 3) increases in appropriations that become necessary to maintain services. Total amendments to the general fund increased budgeted revenues and expenditures by approximately 0.6%. 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 $65 thousand in fund balance from 2013 leaving fund balance at $5,248,483.

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 6.1% at 2014 year end, which is lower than the state rate of 7.2% for the same time frame.

- The 2014 millage tax rate remained the same as 2013 at 8.138 per $1,000 of valuation.

- Fund balance for the general fund decreased by $65 thousand for the year ended December 31, 2014, leaving a $5.2 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 2015 general fund budget increased by $777 thousand, or 3.72%, over the 2014 budget due to anticipated increase in property taxes and local option sales tax.

Economic activity in Dawson County reflects national and regional trends. Market values for real and personal property are stabilizing and, in some cases, increasing. During 2014, however, 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 $453 thousand reduction in property tax revenue. The budget for 2015, adopted in November of 2014, anticipated sales tax revenues to be above the 2014 amount budgeted because of a slight upswing in the economy. Given the retail businesses located in the County such as the North Georgia Premium Outlet Mall, Wal-Mart, Home Depot, Megel Chevrolet dealership, etc., Dawson's sales tax collection is historically more stable than surrounding counties. Additionally, construction on two new major retail developments is scheduled to begin in 2015. Once completed, there will be over 600,000 square feet of retail space. These developments will generate additional sales tax revenue in the coming years. Dawson County has also assigned $205 thousand of available fund balance for spending in the 2015 fiscal year budget. It is intended that this use of available fund balance and increase in sales and property taxes will help avoid the need to raise taxes or significantly reduce services. Management continues to closely monitor revenue collection rates and control spending.

Requests for Information

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

Basic Financial Statements

DAWSON COUNTY, GEORGIA
STATEMENT OF NET POSITION
December 31, 2014

	Primary Government			
	Governmental Activities	Business-type Activities	Total	Component Units
ASSETS				
Current assets				
Cash and cash equivalents	$ 15,071,105	$ 798,006	$ 15,869,111	$ 422,880
Investments	1,503,000	-	1,503,000	-
Restricted assets				
Cash and cash equivalents	1,098,583	-	1,098,583	-
Investments	1,838,338	-	1,838,338	-
Receivables (net)				
Accounts	629,547	134,573	764,120	44,610
Intergovernmental	266,142	-	266,142	18,750
Taxes	1,986,423	-	1,986,423	-
Inventories	160,119	-	160,119	-
Prepaids	395,270	-	395,270	-
Total current assets	22,948,527	932,579	23,881,106	486,240
Noncurrent assets				
Capital assets				
Non-depreciable	14,430,927	1,122,008	15,552,935	44,592
Depreciable (net)	60,862,489	716,666	61,579,155	113,796
Total noncurrent assets	75,293,416	1,838,674	77,132,090	158,388
Total assets	98,241,943	2,771,253	101,013,196	644,628
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION				
Current liabilities				
Bank overdrafts	-	-	-	50
Payables				
Accounts	452,354	19,374	471,728	4,927
Intergovernmental	141,328	41	141,369	-
Interest	233,619	-	233,619	-
Retainages	80,019	-	80,019	-
Accrued salaries and payroll liabilities	385,668	3,936	389,604	3,555
Compensated absences	593,204	288	593,492	20,104
Amounts held in trust	141,522	-	141,522	-
Unearned revenue	7,522	-	7,522	-
Claims reserve	96,244	-	96,244	-
Capital leases payable	90,679	-	90,679	-
Bonds payable	8,049,731	-	8,049,731	-
Contracts payable	10,000	-	10,000	-
Post-closure care costs	-	18,005	18,005	-
Total current liabilities	10,281,890	41,644	10,323,534	28,636
Noncurrent liabilities				
Compensated absences	197,735	96	197,831	13,000
Net pension obligation	67,139	-	67,139	-
Capital leases payable	744,570	-	744,570	-
Contracts payable	2,895,000	-	2,895,000	-
Post-closure care costs	-	820,170	820,170	-
Total noncurrent liabilities	3,904,444	820,266	4,724,710	13,000
Total liabilities	14,186,334	861,910	15,048,244	41,636
Deferred inflows of resources				
Unavailable revenue - property taxes	8,284,924	-	8,284,924	-

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

DAWSON COUNTY, GEORGIA
STATEMENT OF NET POSITION
December 31, 2014

	Primary Government			
	Governmental Activities	Business-type Activities	Total	Component Units
NET POSITION				
Net investment in capital assets	$ 69,194,176	$ 1,838,674	$ 71,032,850	$ 158,388
Restricted for:				
Judicial	62,257	-	62,257	-
Public Safety	180,553	-	180,553	-
Public Works	13,804	-	13,804	-
Health and Welfare	13,756	-	13,756	-
Culture and Recreation	83,047	-	83,047	-
Housing and Development	82,742	-	82,742	-
Capital Outlay	42,342	-	42,342	-
Debt Service	4,042,576	-	4,042,576	-
Unrestricted	2,055,432	70,669	2,126,101	444,604
Total net position	$ 75,770,685	$ 1,909,343	$ 77,680,028	$ 602,992

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

DAWSON COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
For the year ended December 31, 2014

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	$ 4,639,798	$ 766,939	$ 43,302	$ 0	$ (3,829,557)
Judicial	2,759,758	922,513	153,285	0	(1,683,960)
Public Safety	12,027,492	1,433,934	314,999	5,970	(10,272,589)
Public Works	3,860,791	150	79,519	811,177	(2,969,945)
Health and Welfare	764,794	12,827	242,195	0	(509,772)
Culture and Recreation	1,521,067	207,676	15,819	0	(1,297,572)
Housing and Development	945,719	195,611	229,731	0	(520,377)
Interest on long-term debt	729,714	-	-	-	(729,714)
Total governmental activities	27,249,133	3,539,650	1,078,850	817,147	(21,813,486)
Business-type activities					
Solid Waste	444,464	678,338	-	-	233,874
DCAR GIS	14,198	3,002	-	-	(11,196)
Total business-type activities	458,662	681,340	-	-	222,678
Total primary government	27,707,795	4,220,990	1,078,850	817,147	(21,590,808)
Component Units					
Development Authority of Dawson County					
Housing and Development	160,084	-	172,000	-	11,916
Industrial Building Authority of Dawson County					
Housing and Development	101,617	12,000	-	-	(89,617)
Dawson County Health Department					
Health and Welfare	543,601	165,584	210,521	-	(167,496)
Total component units	805,302	177,584	382,521	-	(245,197)

	Primary Government: Governmental Activities	Primary Government: Business-Type Activities	Primary Government: Total	Component Units
Change in net position				
Net (expense) revenue	$ (21,813,486)	$ 222,678	$ (21,590,808)	$ (245,197)
General revenues				
Taxes				
Property	9,209,150	-	9,209,150	-
Sales	12,397,993	-	12,397,993	-
Insurance premium	975,182	-	975,182	-
Intangible	163,037	-	163,037	-
Franchise	67,246	-	67,246	-
Real estate transfer	48,218	-	48,218	-
Occupational	209,298	-	209,298	-
Hotel/Motel	366,996	-	366,996	-
Alcohol	383,764	-	383,764	-
Other	1,202	-	1,202	-
Interest and investment earnings	402,927	-	402,927	241
Payments from Dawson County	-	-	-	147,000
Gain on sale of assets	1,347	-	1,347	-
Other	42,625	419	43,044	-
Transfers	138,804	(138,804)	-	-
Total general revenues and transfer	24,407,789	(138,385)	24,269,404	147,241
Change in net position	2,594,303	84,293	2,678,596	(97,956)
Net position - beginning	73,176,382	1,825,050	75,001,432	700,948
Net position - ending	$ 75,770,685	$ 1,909,343	$ 77,680,028	$ 602,992

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

DAWSON COUNTY, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2014

	General	Debt Service	SPLOST	Capital Projects	Nonmajor Governmental Funds	Totals
ASSETS						
Cash and cash equivalents	$ 10,963,101	$ 3,306,980	$ 42,343	$ 238,428	$ 520,253	$ 15,071,105
Investments	1,503,000	-	-	-	-	1,503,000
Receivables (net)						
Accounts	512,536	-	-	-	101,285	613,821
Intergovernmental	60,051	-	-	-	206,091	266,142
Taxes	1,195,265	-	738,651	-	52,507	1,986,423
Prepaids	383,651	-	-	-	-	383,651
Inventories	83,801	-	-	-	-	83,801
Due from other funds	225,606	-	-	350,374	76,387	652,367
Restricted Assets						
Cash and cash equivalents	7,819	-	-	1,090,764	-	1,098,583
Investments	-	-	-	1,838,338	-	1,838,338
Total assets	$ 14,934,830	$ 3,306,980	$ 780,994	$ 3,517,904	$ 956,523	$ 23,497,231
Liabilities						
Payables						
Accounts	$ 292,846	$ -	$ -	$ 60,310	$ 70,202	$ 423,358
Intergovernmental	78,341	-	-	-	62,951	141,292
Retainage	-	-	-	59,310	20,709	80,019
Accrued salaries and payroll liabilities	339,936	-	-	-	42,564	382,500
Due to other funds	426,761	-	-	3,055	160,798	590,614
Unearned revenue	-	-	-	-	7,522	7,522
Claims reserve	96,244	-	-	-	-	96,244
Amounts held in trust	141,522	-	-	-	-	141,522
Total liabilities	1,375,650	-	-	122,675	364,746	1,863,071
Deferred inflows of resources						
Unavailable revenue-property taxes	8,310,697	-	-	-	-	8,310,697
Fund balances						
Nonspendable:						
Prepaids	383,651	-	-	-	-	383,651
Inventories	83,801	-	-	-	-	83,801
Restricted for:						
Judicial	-	-	-	-	62,257	62,257
Public Safety	-	-	-	-	180,553	180,553
Public Works	-	-	-	12,601	1,203	13,804
Health and Welfare	13,756	-	-	-	-	13,756
Culture and Recreation	9,770	-	-	-	73,277	83,047
Housing and Development	-	-	-	-	82,742	82,742
Capital Outlay	-	-	42,342	350,000	-	392,342
Debt Service	-	3,306,980	738,652	2,576,046	-	6,621,678
Assigned to:						
General Government	-	-	-	167,572	-	167,572
Judicial	6,656	-	-	-	-	6,656
Public Safety	-	-	-	-	150,939	150,939
Housing and Development	-	-	-	-	40,806	40,806
Capital Outlay	-	-	-	289,010	-	289,010
Subsequent Year's Budget	205,000	-	-	-	-	205,000
Unassigned	4,545,849	-	-	-	-	4,545,849
Total fund balances	5,248,483	3,306,980	780,994	3,395,229	591,777	13,323,463
Total liabilities, deferred inflows of resources, and fund balances	$ 14,934,830	$ 3,306,980	$ 780,994	$ 3,517,904	$ 956,523	$ 23,497,231

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, 2014

Total fund balance - total governmental funds			$ 13,323,463
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	$ 75,293,416	
	Prepaid bond insurance costs net of amortization	11,620	75,305,036
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		25,771
Some liabilities are not due and payable in the current period and therefore are not reported in the funds. These are:			
	Bonds payable	(8,049,731)	
	Accrued interest	(233,619)	
	Accrued interest on Etowah Water and Sewer Authority Sprayfield lease, included in accounts payable	(1,908)	
	Compensated absences	(790,939)	
	Capital leases payable	(835,249)	
	Contracts payable	(2,905,000)	
	Net pension obligation	(67,139)	(12,883,585)
Net position of governmental activities			$ 75,770,685

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, 2014

	General	Debt Service	SPLOST	Capital Projects	Nonmajor Governmental Funds	Totals
REVENUES						
Taxes	$ 16,687,341	$ -	$ 6,594,903	$ -	$ 366,996	$ 23,649,240
Licenses and permits	484,128	-	-	-	-	484,128
Fines, fees and forfeitures	495,047	-	-	-	151,715	646,762
Charges for services	1,915,371	-	-	-	662,563	2,577,934
Intergovernmental	167,917	-	-	236,196	1,371,383	1,775,496
Interest	23,708	3,460	10	5,897	392	33,467
Contributions	36,234	-	-	-	84,267	120,501
Other	38,592	-	-	-	4,033	42,625
Total revenues	19,848,338	3,460	6,594,913	242,093	2,641,349	29,330,153
EXPENDITURES						
Current						
General Government	3,514,891	-	-	-	6,008	3,520,899
Judicial	2,422,519	-	-	-	335,088	2,757,607
Public Safety	9,609,464	-	-	-	1,279,676	10,889,140
Public Works	1,540,175	-	-	-	667,121	2,207,296
Health and Welfare	262,040	-	-	-	468,600	730,640
Culture and Recreation	1,265,691	-	-	-	58,903	1,324,594
Housing and Development	428,619	-	-	-	498,704	927,323
Capital outlay	-	-	631	1,688,519	-	1,689,150
Debt service	220,144	8,425,750	-	1,653	-	8,647,547
Total expenditures	19,263,543	8,425,750	631	1,690,172	3,314,100	32,694,196
Excess (deficiency) of revenues over (under) expenditures	584,795	(8,422,290)	6,594,282	(1,448,079)	(672,751)	(3,364,043)
Other financing sources (uses)						
Transfers in	-	8,540,019	-	296,073	607,409	9,443,501
Transfers out	(664,159)	-	(6,569,427)	(1,970,592)	(100,519)	(9,304,697)
Sales of capital assets	14,016	-	-	-	-	14,016
Total other financing sources (uses)	(650,143)	8,540,019	(6,569,427)	(1,674,519)	506,890	152,820
Net change in fund balance	(65,348)	117,729	24,855	(3,122,598)	(165,861)	(3,211,223)
Fund balances, January 1	5,313,831	3,189,251	756,139	6,517,827	757,638	16,534,686
Fund balances, December 31	$ 5,248,483	$ 3,306,980	$ 780,994	$ 3,395,229	$ 591,777	$ 13,323,463

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, 2014

Net change in fund balances - total governmental funds		$ (3,211,223)
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	$ 2,434,572	
Depreciation	(4,776,640)	(2,342,068)
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	(183,227)	
Related accumulated depreciation	113,405	(69,822)
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	7,747,196	
Amortization of bond premiums	369,462	
Amortization of bond insurance cost	(23,240)	
Net change in interest payable	192,219	8,285,637
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		3,685
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.		437
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.		(72,343)
Change in net position of governmental activities		$ 2,594,303

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, 2014

	Budget			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes	$ 16,883,900	$ 16,883,900	$ 16,687,341	$ (196,559)
Licenses and permits	431,350	431,350	484,128	52,778
Fines, fees and forfeitures	588,500	596,500	495,047	(101,453)
Charges for services	1,856,840	1,861,790	1,915,371	53,581
Intergovernmental	197,500	192,500	167,917	(24,583)
Interest	19,695	19,695	23,708	4,013
Contributions	-	36,238	36,234	(4)
Other	37,650	37,650	38,592	942
Total revenues	20,015,435	20,059,623	19,848,338	(211,285)
EXPENDITURES				
Current				
General Government				
Board of Commissioners	222,189	222,189	186,070	36,119
County Administration	412,711	412,711	367,791	44,920
Elections/Registrar	218,174	218,174	189,872	28,302
Financial Administration	489,111	489,111	465,036	24,075
Information Technology	233,991	233,991	221,038	12,953
Human Resources	103,306	103,306	98,036	5,270
Tax Commissioner	414,233	414,233	405,819	8,414
Tax Assessor	378,242	378,242	357,961	20,281
Risk Management	205,000	205,000	195,453	9,547
Facility Management	970,299	959,909	898,904	61,005
Board of Equalization	14,175	14,175	8,352	5,823
Other General Government	238,700	147,241	120,559	26,682
Judicial				
Superior Court	443,003	459,001	459,001	-
Clerk of Superior Court	509,882	525,582	496,316	29,266
District Attorney	595,009	595,009	590,804	4,205
Magistrate Court	237,086	247,906	247,907	(1)
Probate Court	247,809	253,436	253,435	1
Juvenile Court	83,199	106,901	106,900	1
Public Defender	266,649	268,156	268,156	-
Public Safety				
Sheriff	2,801,844	2,786,413	2,785,243	1,170
Sheriff Services	520,115	578,418	578,418	-
Detention Center	2,454,003	2,458,867	2,458,866	1
K9	36,500	36,500	24,834	11,666
Fire	1,109,514	1,091,370	1,091,372	(2)
Emergency Medical Service	1,883,730	1,946,787	1,946,771	16
Emergency Services Administration	161,480	157,727	157,727	-
Coroner	57,290	69,207	69,206	1
Animal Shelter	126,000	126,000	126,000	-
School Resource Officers	217,163	224,427	223,852	575
Marshal	139,068	139,068	134,110	4,958
Junior Police Academy	-	7,591	6,900	691
Emergency Management	12,245	6,480	6,165	315
Public Works				
Public Works Administration	207,246	207,246	175,166	32,080
Road Department	1,455,903	1,455,903	1,365,009	90,894

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, 2014

	Budget			Variance with
	Original	Final	Actual	Final Budget
EXPENDITURES (continued)				
Current				
Health and Welfare				
Health Department	$ 162,000	$ 162,000	$ 162,000	$ -
Public Welfare	64,503	64,503	13,371	51,132
Indigent Welfare	4,000	5,950	5,950	-
Senior Citizens Center	75,235	75,235	67,097	8,138
Senior Services Donation	-	24,907	5,122	19,785
CASA	6,000	6,000	6,000	-
NOA's Ark	2,500	2,500	2,500	-
Culture and Recreation				
Parks	822,730	840,564	840,564	-
Parks and Recreation	-	22,400	14,087	8,313
Parks - Women's Club Donations	-	1,459	-	1,459
Parks - Pool	26,293	30,665	30,664	1
Parks - Camping	15,233	13,846	13,846	-
Libraries	366,530	366,530	366,530	-
Housing and Development				
Conservation	700	722	721	1
Planning and Zoning	292,965	292,965	280,991	11,974
County Agent	76,347	76,347	71,907	4,440
Development Authority	75,000	75,000	75,000	-
Adult Literacy	750	750	-	750
Debt service				
General Government				
Other General Government	96,136	96,138	96,138	-
Public Safety				
Fire	124,007	124,007	124,006	1
Total expenditures	19,675,798	19,828,765	19,263,543	565,222
Excess (deficiency) of revenues over expenditures	339,637	230,858	584,795	353,937
Other financing sources (uses)				
Transfers in	80,000	135,000	-	(135,000)
Transfers out	(1,106,183)	(1,106,683)	(664,159)	442,524
Sale of capital assets	30,000	30,000	14,016	(15,984)
Contingency	(100,000)	(73,590)	-	73,590
Total other financing sources (uses)	(1,096,183)	(1,015,273)	(650,143)	365,130
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(756,546)	(784,415)	(65,348)	719,067
Fund balances, January 1	756,546	784,415	5,313,831	4,529,416
Fund balances, December 31	$ -	$ -	$ 5,248,483	$ 5,248,483

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

DAWSON COUNTY, GEORGIA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
December 31, 2014

	Business-Type Activities			Governmental Activities
	Solid Waste	DCAR GIS	Totals	Internal Service
ASSETS				
Current assets				
Cash and cash equivalents	$ 771,887	$ 26,119	$ 798,006	$ -
Accounts receivable (net)	134,573	-	134,573	15,726
Inventories	-	-	-	76,318
Total current assets	906,460	26,119	932,579	92,044
Noncurrent assets				
Capital assets				
Non-depreciable	1,122,008	-	1,122,008	-
Depreciable (net)	716,666	-	716,666	-
Total noncurrent assets	1,838,674	-	1,838,674	-
Total assets	2,745,134	26,119	2,771,253	92,044
LIABILITIES				
Current liabilities				
Accounts payable	19,374	-	19,374	27,087
Intergovernmental payable	41	-	41	35
Accrued salaries and payroll liabilities	3,653	283	3,936	3,169
Compensated absences	288	-	288	-
Due to other funds	-	-	-	61,753
Post-closure care	18,005	-	18,005	-
Total current liabilities	41,361	283	41,644	92,044
Noncurrent liabilities				
Compensated absences	96	-	96	-
Post-closure care costs	820,170	-	820,170	-
Total noncurrent liabilities	820,266	-	820,266	-
Total liabilities	861,627	283	861,910	92,044
NET POSITION				
Investment in capital assets	1,838,674	-	1,838,674	-
Unrestricted	44,833	25,836	70,669	-
Total net position	$ 1,883,507	$ 25,836	$ 1,909,343	$ -

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, 2014

	Business-Type Activities			Governmental Activities
	Solid Waste	DCAR GIS	Totals	Internal Service
OPERATING REVENUES				
Charges for sales and services	$ 678,338	$ 3,002	$ 681,340	$ -
Interfund services provided	-	-	-	1,002,655
Other	419	-	419	217,647
Total operating revenues	678,757	3,002	681,759	1,220,302
OPERATING EXPENSES				
Costs of sales and services	188,910	4,500	193,410	1,114,584
Personal services	158,536	9,698	168,234	105,718
Depreciation	97,018	-	97,018	-
Total operating expenses	444,464	14,198	458,662	1,220,302
Operating income (loss)	234,293	(11,196)	223,097	-
Transfers in (out)				
Transfers in	-	11,196	11,196	-
Transfers out	(150,000)	-	(150,000)	-
Total transfers in (out)	(150,000)	11,196	(138,804)	-
Change in net position	84,293	-	84,293	-
Net position, January 1	1,799,214	25,836	1,825,050	-
Net position, December 31	$ 1,883,507	$ 25,836	$ 1,909,343	$ -

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, 2014

	Business-Type Activities			Governmental Activities
	Solid Waste	DCAR GIS	Totals	Internal Service
Cash flows from operating activities:				
Receipts from customers	$ 667,042	$ 3,002	$ 670,044	$ 218,429
Receipts from interfund services provided	-	-	-	1,002,655
Payments to suppliers	(207,659)	(4,500)	(212,159)	(1,160,567)
Payments to employees	(158,934)	(9,657)	(168,591)	(104,428)
Net cash provided (used) by operating activities	300,449	(11,155)	289,294	(43,911)
Cash flows from non-capital financing activities:				
Receipts from other funds	-	11,196	11,196	43,911
Payments to other funds	(150,000)	-	(150,000)	-
Net cash provided (used) by non-capital financing activities	(150,000)	11,196	(138,804)	43,911
Cash flows from capital and related financing activities:				
Payments for acquisitions of capital assets	(21,496)	-	(21,496)	-
Net increase (decrease) in cash and cash equivalents	128,953	41	128,994	-
Cash and cash equivalents, January 1	642,934	26,078	669,012	-
Cash and cash equivalents, December 31	$ 771,887	$ 26,119	$ 798,006	$ -
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	$ 234,293	$ (11,196)	$ 223,097	$ -
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation expense	97,018	-	97,018	-
Landfill closure/postclosure costs	(18,005)	-	(18,005)	-
(Increase) decrease in accounts receivable	(11,715)	-	(11,715)	782
(Increase) decrease in inventories	-	-	-	(17,920)
Increase (decrease) in accounts payable	(743)	-	(743)	(28,063)
Increase (decrease) in Intergovernmental payable	(1)	-	(1)	-
Increase (decrease) in accrued payroll liabilities	(398)	41	(357)	1,290
Total adjustments	66,156	41	66,197	(43,911)
Net cash provided (used) by operating activities	$ 300,449	$ (11,155)	$ 289,294	$ (43,911)

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

DAWSON COUNTY, GEORGIA
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
December 31, 2014

	Agency Funds
ASSETS	
Cash and cash equivalents	$ 1,176,636
LIABILITIES	
Due to other agencies	$ 1,176,636

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

DAWSON COUNTY, GEORGIA
COMBINING STATEMENT OF NET POSITION
COMPONENT UNITS
December 31, 2014

	Development Authority of Dawson County	Industrial Building Authority of Dawson County	Dawson County Health Department	Totals
ASSETS				
Current assets				
Cash and cash equivalents	$ -	$ 197,774	$ 225,106	$ 422,880
Receivables, net				
Accounts	-	-	44,610	44,610
Intergovernmental	18,750	-	-	18,750
Total current assets	18,750	197,774	269,716	486,240
Noncurrent assets				
Capital assets				
Non-depreciable	-	44,592	-	44,592
Depreciable (net)	8,839	104,957	-	113,796
Total noncurrent assets	8,839	149,549	-	158,388
Total assets	27,589	347,323	269,716	644,628
LIABILITIES				
Current liabilities				
Bank overdrafts	50	-	-	50
Payables				
Accounts	-	-	4,927	4,927
Accrued salaries and expenses	3,555	-	-	3,555
Compensated absences	-	-	20,104	20,104
Total current liabilities	3,605	-	25,031	28,636
Noncurrent liabilities				
Compensated absences	-	-	13,000	13,000
Total liabilities	3,605	-	38,031	41,636
NET POSITION				
Net investment in capital assets	8,839	149,549	-	158,388
Unrestricted	15,145	197,774	231,685	444,604
Total net position	$ 23,984	$ 347,323	$ 231,685	$ 602,992

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, 2014

	Development Authority of Dawson County	Industrial Building Authority of Dawson County	Dawson County Health Department	Totals
Expenses				
Health and Welfare	$ -	$ -	$ 543,601	$ 543,601
Housing and Development	160,084	101,617	-	261,701
Total expenses	160,084	101,617	543,601	805,302
Program revenues				
Charges for services	-	12,000	165,584	177,584
Operating grants and contributions	172,000	-	210,521	382,521
Total program revenues	172,000	12,000	376,105	560,105
Net (expense) revenue	11,916	(89,617)	(167,496)	(245,197)
General revenues				
Interest	19	222	-	241
Payments from Dawson County	-	-	147,000	147,000
Total general revenues	19	222	147,000	147,241
Change in net position	11,935	(89,395)	(20,496)	(97,956)
Net position, January 1, original	12,049	436,718	247,618	696,385
Prior period adjustment	-	-	4,563	4,563
Net position, January 1, restated	12,049	436,718	252,181	700,948
Net position, December 31	$ 23,984	$ 347,323	$ 231,685	$ 602,992

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 sixty miles northeast of Atlanta.

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

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

2. Summary of Significant Accounting Policies

A. Description of Government-wide Financial Statements

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

B. Reporting Entity

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

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

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 2014, funding was partially restored and the Development Authority received $75,000 from the 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, 2014, the Health Department received $147,000 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 and the Board of Education.

Additionally, the government reports the following fund types:

Governmental Fund Types

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

Proprietary Fund Type

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

Fiduciary Fund Types

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

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 2014, the budget process required requested amounts and information for three budget years, 2015, 2016, and 2017.

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, 2014, 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, 2014, 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, 2014 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 2013 amounts have been reclassified to conform to the 2014 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, 2014 was 51 days. At December 31, 2014, the County's balance in Georgia Fund 1 was $3,744,239.

In addition to the $3,744,239 in Georgia Fund 1, the County also held certificates of deposit in the amount of $3,341,338. The certificates of deposit are reported as investments.

4. Accounts Receivable

Net accounts receivable at December 31, 2014 consist of the following:

Primary Government:		
Major Funds		
General Fund	$ 949,743	
Less: Allowance for Uncollectibles	(437,207)	$ 512,536
Solid Waste Enterprise Fund		134,573
Nonmajor Funds		
Emergency 911 Telephone Services Special Revenue Fund		95,174
Multiple Grants Special Revenue Fund		6,080
Family Connection Special Revenue Fund		31
Internal Service Fund		15,726
Total primary government		$ 764,120
Health Department Component Unit		$ 44,610

5. Intergovernmental Receivables

Intergovernmental receivables at December 31, 2014 consist of the following:

Major Funds		
General Fund		
Dawson County Board of Education	$ 53,974	
Etowah Water and Sewer Authority	1,977	
State of Georgia Board of Pardons and Paroles	525	
United States Social Security Administration	400	
Other intergovernmental receivables	3,175	$ 60,051
Nonmajor Funds		
Multiple Grants Special Revenue Fund		
Criminal Justice Coordinating Council	78,701	
Georgia Department of Transportation	60,789	
Georgia Department of Community Health	203	
Legacy Link	17,074	
Georgia Mountain Regional Commission	7,678	
Georgia Department of Planning and Budget	2,071	
Association of County Commissioner of Georiga	2,108	
United States Department of Justice	1,610	
Other intergovernmental receivables	1,646	
Restricted Programs Special Revenue Fund		
Georgia Department of Behavioral and Development Disabilities	9,274	
Georgia Department of Human Services	19,781	
Hotel/Motel Tax Special Revenue Fund		
Georgia Department of Natural Resources	5,156	206,091
Total		$ 266,142

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 2014, based upon the assessments as of January 1, 2014, were levied on July 17, 2014, billed on September 8, 2014, and due on December 1, 2014. Tax liens may be issued 90 days after the due date. The tax digest year 2014 is to fund the 2015 budget. Therefore, the tax proceeds for this year have been reported as deferred inflows of resources.

Taxes receivable as of December 31, 2014, consist of property taxes for seven years as follows:

Year of Levy		
2014	$	655,633
2013		91,624
2012		13,190
2011		9,602
2010		10,673
2009		8,324
2008		2,621
		791,667
Less allowance for uncollectible		(246,398)
Total	$	545,269

$1,388,647 of sales taxes and $52,507 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, 2014 is as follows:

	Due from:				
	Major Funds		Nonmajor Funds		
	General	Capital Projects	Governmental	Internal Service Fund	Total
Due to:					
Major Funds					
General	$ -	$ 3,055	$ 160,298	$ 61,753	$ 225,106
Capital Projects	350,374	-	-	-	350,374
Nonmajor Funds					
Governmental	76,387	-	-	-	76,387
Total	$ 426,761	$ 3,055	$ 160,298	$ 61,753	$ 651,867

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, 2014 is as follows:

	Transfers out:					
	Major Funds				Nonmajor Funds	
	General	SPLOST	Capital Projects	Solid Waste	Governmental	Total
Transfers in:						
Major Funds						
Debt Service	$ -	$ 6,569,427	$ 1,970,592	$ -	$ -	$ 8,540,019
Capital Projects	146,073	-	-	150,000	-	296,073
DCAR GIS	11,196	-	-	-	-	11,196
Nonmajor Funds						
Governmental	506,890	-	-	-	100,519	607,409
Total	$ 664,159	$ 6,569,427	$ 1,970,592	$ 150,000	$ 100,519	$ 9,454,697

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, 2014 was as follows:

	Balance 12/31/2013	Increases	Decreases	Balance 12/31/2014
Governmental activities				
Nondepreciable assets				
Land and improvements	$ 13,695,071	$ 157,921	$ -	$ 13,852,992
Intangible assets	484,000	-	-	484,000
Construction in progress	725,312	1,393,105	(2,024,482)	93,935
Total non-depreciable assets	14,904,383	1,551,026	(2,024,482)	14,430,927
Depreciable assets				
Buildings	48,795,728	111,268	-	48,906,996
Machinery and equipment	8,828,128	1,103,275	-	9,931,403
Furniture and fixtures	1,249,291	17,551	-	1,266,842
Vehicles	7,138,992	480,778	(183,227)	7,436,543
Infrastructure	69,349,988	1,195,156	-	70,545,144
Total depreciable assets	135,362,127	2,908,028	(183,227)	138,086,928
Less accumulated depreciation				
Buildings	(7,919,412)	(1,284,311)	-	(9,203,723)
Machinery and equipment	(4,974,044)	(724,402)	-	(5,698,446)
Furniture and fixtures	(350,584)	(180,936)	-	(531,520)
Vehicles	(4,350,204)	(471,713)	113,405	(4,708,512)
Infrastructure	(54,966,960)	(2,115,278)	-	(57,082,238)
Total accumulated depreciation	(72,561,204)	(4,776,640)	113,405	(77,224,439)
Total depreciable assets, net	62,800,923	(1,868,612)	(69,822)	60,862,489
Governmental activities capital assets, net	$ 77,705,306	$ (317,586)	$ (2,094,304)	$ 75,293,416
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	877,847	21,496	-	899,343
Vehicles	160,808	-	-	160,808
Total depreciable assets	1,645,534	21,496	-	1,667,030
Less accumulated depreciation				
Buildings and improvements	(184,496)	(16,887)	-	(201,383)
Machinery and equipment	(610,708)	(52,015)	-	(662,723)
Vehicles	(58,142)	(28,116)	-	(86,258)
Total accumulated depreciation	(853,346)	(97,018)	-	(950,364)
Total depreciable assets, net	792,188	(75,522)	-	716,666
Business-type activities capital assets, net	$ 1,914,196	$ (75,522)	$ -	$ 1,838,674

9. Capital Assets (continued)

Depreciation expense was charged to functions/programs as follows:

Primary Government	
Governmental activities	
General Government	$ 1,076,594
Judicial	13,291
Public Safety	1,274,708
Public Works	2,106,662
Health and Welfare	52,522
Culture and Recreation	251,664
Housing and Development	1,199
Total depreciation expense for governmental activities	$ 4,776,640
Business-type activities	
Solid Waste	$ 97,018

9. Capital Assets (continued)

Activity for the discretely presented component units for the year ended December 31, 2014 are as follows:

	Balance 12/31/2013	Increases	Decreases	Balance 12/31/2014
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	$ 1,597	$ -	$ 22,929
Total depreciable assets	21,332	1,597	-	22,929
Less accumulated depreciation				
Furniture and equipment	(12,068)	(2,022)	-	(14,090)
Total accumulated depreciation	(12,068)	(2,022)	-	(14,090)
Total Development Authority depreciable assets, net	$ 9,264	$ (425)	$ -	$ 8,839
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	(4,038)	-	-	(4,038)
Buildings	(16,628)	(3,117)	-	(19,745)
Total accumulated depreciation	(20,666)	(3,117)	-	(23,783)
Total depreciable assets, net	108,074	(3,117)	-	104,957
Total Industrial Building Authority capital assets, net	$ 152,666	$ (3,117)	$ -	$ 149,549

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, 2014 total $835,249 for governmental activities. Total assets leased under capital leases are $1,209,606 for governmental activities, consisting of:

Vehicles	$ 1,209,606

Amortization of leased equipment under capital leases is included with depreciation expense.

The following is a schedule of the future minimum lease payments together with the present value of the net minimum lease payments as of December 31, 2014:

Year Ending December 31,	Governmental activities
2015	$ 124,006
2016	124,006
2017	124,006
2018	124,006
2019	124,006
2020-2022	372,015
Total minimum lease payments	992,045
Less amounts representing interest	(156,796)
Present value of minimum lease payments	$ 835,249

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, 2014 are as follows:

Year Ending December 31,	Principal	Interest	Total
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	105,000	82,806	187,806
2020-2024	1,415,000	303,474	1,718,474
2025-2027	1,330,000	70,744	1,400,744
Totals	$2,905,000	$ 797,942	$ 3,702,942

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, 2014 was $1,431,000 and bears interest at 3.00%. The amount of interest paid in 2014 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 2014.

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, 2014, the bonds had an outstanding balance of $7,865,000.

The annual requirements to amortize bonds payable as of December 31, 2014, are as follows:

Year Ending December 31,	Principal	Interest	Total
2015	$ 7,865,000	$ 393,250	$ 8,258,250

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 $8,258,250. For the current year, the principal and interest paid and SPLOST V revenues recognized by the County were $8,425,750 and $6,594,902, respectively. Current year principal and interest payments are approximately 128% 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, 2014.

	Balance 12/31/2013	Additions	Deductions	Balance 12/31/2014	Due Within One Year
Governmental activities					
Bonds payable	$ 15,515,000	$ -	$ 7,650,000	$ 7,865,000	$ 7,865,000
Plus: original issue premium	554,193	-	369,462	184,731	184,731
Total bonds payable	16,069,193	-	8,019,462	8,049,731	8,049,731
Contracts payable - EWSA	2,915,000	-	10,000	2,905,000	10,000
Capital leases	922,445	-	87,196	835,249	90,679
Net pension obligation	67,576	237,830	238,635	66,771	-
Compensated absences	718,606	613,017	540,684	790,939	593,204
Total governmental activities	$ 20,692,820	$ 850,847	$ 8,895,977	$ 12,647,690	$ 8,743,614
Business-type activities					
Landfill post-closure care costs	$ 856,180	$ -	$ 18,005	$ 838,175	$ 18,005
Compensated Absences	631	1,189	1,436	384	288
Total business-type activities	$ 856,811	$ 1,189	$ 19,441	$ 838,559	$ 18,293

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, 2014, was as follows:

	Balance 12/31/2013	Additions	Deductions	Balance 12/31/2014	Due Within One Year
Governmental activities Health Department					
Compensated absences	$ 22,251	$ 23,705	$ 12,852	$ 33,104	$ 13,000
Total governmental activities	$ 22,251	$ 23,705	$ 12,852	$ 33,104	$ 13,000

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, 2014 is $838,175. The landfill was officially closed February 7, 2002.

13. Restricted, Committed, and Assigned Fund Balances

The following is a summary of restricted, committed, and assigned fund balances of the governmental funds for the year ended December 31, 2014:

	General	Debt Service	SPLOST	Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
Restricted for:						
Judicial						
Drug programs	$ -	$ -	$ -	$ -	$ 28,340	$ 28,340
Law library operations	-	-	-	-	8,641	8,641
Victims rights	-	-	-	-	17,546	17,546
District attorney	-	-	-	-	7,730	7,730
Public Safety						
Sheriff facilities and equipment	-	-	-	-	173,576	173,576
Inmate welfare	-	-	-	-	6,977	6,977
Public Works						
Capital projects	-	-	-	12,601	1,203	13,804
Health and Welfare						
Senior Center	13,756	-	-	-	-	13,756
Culture and Recreation						
Recreation facilities and equipment	9,770	-	-	-	73,277	83,047
Housing and Development						
Tourism product development	-	-	-	-	10,654	10,654
Family connection	-	-	-	-	72,088	72,088
Capital projects	-	-	42,342	350,000	-	392,342
Debt Service	-	3,306,980	738,652	2,576,046	-	6,621,678
	$ 23,526	$ 3,306,980	$ 780,994	$ 2,938,647	$ 400,032	$ 7,450,179
Assigned to:						
General Government						
Capital projects	$ -	$ -	$ -	$ 167,572	$ -	$ 167,572
Judicial						
Clerk of Court	6,656	-	-	-	-	6,656
Public Safety						
Emergency 911 operations	-	-	-	-	150,939	150,939
Housing and Development						
Trade and tourism	-	-	-	-	40,806	40,806
Capital projects	-	-	-	289,010	-	289,010
Subsequent Year's Budget	205,000	-	-	-	-	205,000
	$ 211,656	$ -	$ -	$ 456,582	$ 191,745	$ 859,983

14. Retirement Plans

Defined Benefit Pension Plan

(A) Plan Description

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

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 Association County Commissioners of Georgia, 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 was 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.

14. Retirement Plans (continued)

Defined Benefit Pension Plan (continued)

(A) Plan Description (continued)

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.

Current membership is as follows:

Retirees and beneficiaries currently receiving benefits	34
Terminated vested participants entitled to but not yet receiving benefits	121
Active participants	77
Disabled participants currently receiving benefits	1
Total number of participants	233

(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, 2014, (the most recent actuarial valuation date) was $3,371,231 (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.

14. Retirement Plans (continued)

Defined Benefit Pension Plan (continued)

(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.

The information was determined as part of the actuarial valuation performed as of January 1, 2014. Additional information as of the latest actuarial valuation follows:

Valuation date	January 1, 2014
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	7.50%
Expected future salary increases	3.5% - 6.0%
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)	$ 238,267
Interest on net pension obligation	5,068
Amortization of net pension obligation	(5,505)
Annual pension cost	237,830
Contributions made	238,267
Increase (decrease) in net pension obligation	(437)
Net pension obligation - beginning of year	67,576
Net pension obligation - end of year	$ 67,139

14. Retirement Plans (continued)

Defined Benefit Pension Plan (continued)

(D) Historical Trend Information

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

Schedule of Employer Contributions

Year Beginning	Annual Pension Cost (APC)	Actual County Contribution	Percentage of APC Contributed	Net Pension Obligation
1/1/2014	$ 237,830	$ 238,267	100%	$ 67,139
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

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)
12/31/2013	$ 4,133,983	$ 4,414,257	280,274	93.7%	$ 3,660,900	7.7%
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%

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 2014 were $224,844 and the County matching contribution was $156,496.

15. Hotel/Motel Lodging Tax

The County has levied an 8% lodging tax in accordance with OCGA 48-13-51. A summary of the transactions for the year ending December 31, 2014 follows:

Lodging Tax Receipts	$ 366,996	
Disbursements for trade and tourism	$ 261,833	71% of tax receipts
Disbursements for tourism product development	$ 58,903	

16. Joint Ventures

Under Georgia law, the County, in conjunction with other cities and counties in the northeast Georgia area, is a member of the Georgia Mountains Regional Commission (GMRC) and is required to pay annual dues thereto. During the year ended December 31, 2014, the County paid $23,692 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.

17. Risk Management

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

Group Health Insurance

The County carried commercial insurance for its employees through a fully-insured plan with Blue Cross Blue Shield of Georgia through 6/30/2014. Beginning 7/1/2014, the County became partially self-funded.

17. Risk Management (continued)

Group Health Insurance, continued

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

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

Group Health Insurance	
Balance, beginning of year	$ -
Current year claims and changes in estimates	1,057,778
Claim payments	(961,534)
Balance end of year	$ 96,244

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, 2014, there was no need for such an assessment.

17. Risk Management (continued)

Workers' Compensation

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

Excess losses, if any, are covered by reinsurance and would be paid by the reinsurer. The members of the Fund are assessable if the losses that the Fund must pay exceed the assets of the pool. At December 31, 2014, there was no need for such an assessment. Therefore, no liability for this has been included in these financial statements.

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

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

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

18. Commitments and Contingencies

Commitments

The County has active construction projects as of December 31, 2014. At fiscal year end, the County's commitments with contractors are as follows:

Project	Amount Spent to Date	Remaining Commitment
Park Pool Repairs	$ 14,297	$ 24,233

Contingencies

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

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

Supplementary Information

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Combining Statements

Non-major Governmental Funds

DAWSON COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2014

	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	$ 75,966	$ -	$ -	$ 65,416	$ 47,158	$ -	$ 10,744	$ 43,808	$ 48,530	$ 10,828	$ 36,985	$ 58,952	$ 121,866	$ 520,253
Receivables														
Accounts	95,174	6,080	-	31	-	-	-	-	-	-	-	-	-	101,285
Intergovernmental	-	171,881	-	29,054	-	5,156	-	-	-	-	-	-	-	206,091
Taxes	-	-	-	-	-	52,507	-	-	-	-	-	-	-	52,507
Due from other funds	-	-	-	-	23,036	53,351	-	-	-	-	-	-	-	76,387
Total assets	$ 171,140	$ 177,961	$ -	$ 94,501	$ 70,194	$ 111,014	$ 10,744	$ 43,808	$ 48,530	$ 10,828	$ 36,985	$ 58,952	$ 121,866	$ 956,523
LIABILITIES AND FUND BALANCES														
Liabilities														
Accounts payable	$ 2,150	$ 15,867	$ -	$ 111	$ -	$ -	$ -	$ -	$ -	$ 99	$ -	$ 51,975	$ -	$ 70,202
Intergovernmental payable	-	4,854	-	-	-	57,965	-	132	-	-	-	-	-	62,951
Retainage payable	-	19,120	-	-	-	1,589	-	-	-	-	-	-	-	20,709
Accrued salaries and payroll liabilities	18,051	19,943	-	3,291	-	-	1,279	-	-	-	-	-	-	42,564
Due to other funds	-	109,845	-	-	-	-	824	26,130	21,000	2,999	-	-	-	160,798
Unearned revenue	-	7,522	-	-	-	-	-	-	-	-	-	-	-	7,522
Total liabilities	20,201	177,151	-	3,402	-	59,554	2,103	26,262	21,000	3,098	-	51,975	-	364,746
Fund balances														
Restricted for:														
Judicial	-	810	-	-	-	-	8,641	17,546	27,530	7,730	-	-	-	62,257
Public Safety	-	-	-	19,011	70,194	-	-	-	-	-	36,985	6,977	47,386	180,553
Public Works	-	-	-	-	-	-	-	-	-	-	-	-	1,203	1,203
Culture and Recreation	-	-	-	-	-	-	-	-	-	-	-	-	73,277	73,277
Housing and Development	-	-	-	72,088	-	10,654	-	-	-	-	-	-	-	82,742
Assigned to:														
Public Safety	150,939	-	-	-	-	-	-	-	-	-	-	-	-	150,939
Housing and Development	-	-	-	-	-	40,806	-	-	-	-	-	-	-	40,806
Total fund balances	150,939	810	-	91,099	70,194	51,460	8,641	17,546	27,530	7,730	36,985	6,977	121,866	591,777
Total liabilities and fund balances	$ 171,140	$ 177,961	$ -	$ 94,501	$ 70,194	$ 111,014	$ 10,744	$ 43,808	$ 48,530	$ 10,828	$ 36,985	$ 58,952	$ 121,866	$ 956,523

DAWSON COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the year ended December 31, 2014

	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	$ -	$ -	$ -	$ -	$ -	$ 366,996	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 366,996
Fines, fees, and forfeitures	-	-	-	-	46,075	-	15,873	22,408	28,644	1,615	37,100	-	-	151,715
Charges for services	468,672	104,069	-	-	-	-	-	-	-	-	1,776	88,046	-	662,563
Intergovernmental	-	1,192,281	-	179,102	-	-	-	-	-	-	-	-	-	1,371,383
Interest	-	-	-	-	65	-	16	40	41	15	27	43	145	392
Contributions	-	-	-	84,267	-	-	-	-	-	-	-	-	-	84,267
Other	-	-	-	-	-	3,975	-	-	-	-	-	58	-	4,033
Total revenues	468,672	1,296,350	-	263,369	46,140	370,971	15,889	22,448	28,685	1,630	38,903	88,147	145	2,641,349
EXPENDITURES														
Current														
General Government	-	6,008	-	-	-	-	-	-	-	-	-	-	-	6,008
Judicial	-	286,401	-	-	-	-	25,399	21,043	-	2,245	-	-	-	335,088
Public Safety	913,806	188,748	-	35,668	-	-	-	-	-	-	42,828	98,626	-	1,279,676
Public Works	-	667,121	-	-	-	-	-	-	-	-	-	-	-	667,121
Health and Welfare	-	468,600	-	-	-	-	-	-	-	-	-	-	-	468,600
Culture and Recreation	-	-	-	-	-	58,903	-	-	-	-	-	-	-	58,903
Housing and Development	-	-	-	236,871	-	261,833	-	-	-	-	-	-	-	498,704
Total expenditures	913,806	1,616,878	-	272,539	-	320,736	25,399	21,043	-	2,245	42,828	98,626	-	3,314,100
Excess (deficiency) of revenues over (under) expenditures	(445,134)	(320,528)	-	(9,170)	46,140	50,235	(9,510)	1,405	28,685	(615)	(3,925)	(10,479)	145	(672,751)
Other financing sources (uses)														
Transfers in	185,464	400,047	-	21,898	-	-	-	-	-	-	-	-	-	607,409
Transfers out	-	(79,519)	-	-	-	-	-	-	(21,000)	-	-	-	-	(100,519)
Total other financing sources (uses)	185,464	320,528	-	21,898	-	-	-	-	(21,000)	-	-	-	-	506,890
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(259,670)	-	-	12,728	46,140	50,235	(9,510)	1,405	7,685	(615)	(3,925)	(10,479)	145	(165,861)
Fund balances, January 1	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
Fund balances, December 31	$ 150,939	$ 810	$ -	$ 91,099	$ 70,194	$ 51,460	$ 8,641	$ 17,546	$ 27,530	$ 7,730	$ 36,985	$ 6,977	$ 121,866	$ 591,777

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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, 2014 and 2013

	2014	2013
ASSETS		
Cash and cash equivalents	$ 10,963,101	$ 10,102,854
Investments	1,503,000	2,000,000
Receivables (net)		
Accounts	512,536	280,362
Intergovernmental	60,051	113,608
Taxes	1,195,265	1,260,490
Prepaids	383,651	349,492
Inventories	83,801	100,762
Due from other funds	225,606	152,038
Restricted assets		
Cash	7,819	7,819
Total assets	$ 14,934,830	$ 14,367,425
LIABILITIES AND FUND BALANCES		
Liabilities		
Payables		
Accounts	$ 292,846	$ 213,311
Intergovernmental	78,341	77,764
Accrued salaries and payroll liabilities	339,936	306,386
Due to other funds	426,761	701,424
Unearned revenue	-	46,529
Claims reserve	96,244	-
Amounts held in trust	141,522	139,722
Total liabilities	1,375,650	1,485,136
Deferred inflows of resources		
Unavailable revenue - property taxes	8,310,697	7,568,458
Fund balances		
Nonspendable:		
Prepaids	383,651	349,492
Inventories	83,801	100,762
Restricted for:		
Health and Welfare	13,756	4,934
Culture and Recreation	9,770	10,542
Assigned to:		
Judicial	6,656	7,749
Subsequent Year's Budget	205,000	756,546
Unassigned	4,545,849	4,083,806
Total fund balances	5,248,483	5,313,831
Total liabilities, deferred inflows of resources and fund balances	$ 14,934,830	$ 14,367,425

DAWSON COUNTY, GEORGIA
GENERAL FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
For the years ended December 31, 2014 and 2013

REVENUES	**2014**	**2013**
Taxes	$ 16,687,341	$ 16,964,982
Licenses and permits	484,128	449,059
Fines, fees and forfeitures	495,047	457,884
Charges for services	1,915,371	1,636,828
Intergovernmental	167,917	176,826
Interest	23,708	13,964
Contributions	36,234	36,684
Other	38,592	48,388
Total revenues	19,848,338	19,784,615
EXPENDITURES		
Current		
General Government	3,514,891	3,382,015
Judicial	2,422,519	2,332,030
Public Safety	9,609,464	9,311,853
Public Works	1,540,175	1,619,998
Health and Welfare	262,040	300,087
Culture and Recreation	1,265,691	1,238,232
Housing and Development	428,619	355,402
Total Current	19,043,399	18,539,617
Debt Service		
General Government	96,138	101,218
Public Safety	124,006	193,892
Public Works	-	58,921
Total Debt Service	220,144	354,031
Total expenditures	19,263,543	18,893,648
Excess of revenues over expenditures	584,795	890,967
Other financing sources (uses)		
Transfers in	-	129,669
Transfers out	(664,159)	(1,363,106)
Sale of capital assets	14,016	18,748
Total other financing sources (uses)	(650,143)	(1,214,689)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(65,348)	(323,722)
Fund balances, January 1	5,313,831	5,637,553
Fund balances, December 31	$ 5,248,483	$ 5,313,831

DAWSON COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF REVENUES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2014
(with comparative actual amounts for the year ended December 31, 2013)

	2014			2013
	Final Budget	Actual	Variance	Actual
REVENUES				
Taxes				
General property taxes				
Real and personal tax	$ 8,187,400	$ 7,683,266	$ (504,134)	$ 8,306,534
Motor vehicle tax	625,000	1,367,808	742,808	1,191,745
Mobile home tax	8,000	18,195	10,195	7,916
Timber tax	4,500	1,736	(2,764)	1,188
Cost, penalties and interest	275,000	134,469	(140,531)	179,156
Other taxes	-	1,202	1,202	-
Total general property taxes	9,099,900	9,206,676	106,776	9,686,539
Local option sales tax	6,171,000	5,803,092	(367,908)	5,623,423
Insurance premium tax	890,000	975,182	85,182	919,271
Intangibles tax	220,000	163,037	(56,963)	216,964
Real estate transfer tax	32,000	48,218	16,218	51,104
Franchise tax	68,000	67,246	(754)	59,161
Beer and wine tax	363,000	383,764	20,764	367,747
Occupational tax	40,000	40,126	126	40,773
Total taxes	16,883,900	16,687,341	(196,559)	16,964,982
Licenses and permits				
Alcohol licenses	122,500	114,785	(7,715)	113,395
Building permits	104,600	175,177	70,577	136,154
Business licenses	170,000	169,172	(828)	165,704
Other permits	34,250	24,994	(9,256)	33,806
Total licenses and permits	431,350	484,128	52,778	449,059
Fines, fees and forfeitures	596,500	495,047	(101,453)	457,884
Charges for Services				
Emergency services	590,000	720,889	130,889	591,243
Sheriff services	83,500	88,841	5,341	77,756
Prisoner board	54,000	3,452	(50,548)	7,475
Recreation fees	213,200	207,676	(5,524)	176,226
Fire protection	16,000	15,177	(823)	29,564
Collection commissions	615,000	591,810	(23,190)	523,199
Other charges for services	290,090	287,526	(2,564)	231,365
Total charges for services	1,861,790	1,915,371	53,581	1,636,828
Intergovernmental	192,500	167,917	(24,583)	176,826
Interest	19,695	23,708	4,013	13,964

DAWSON COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF REVENUES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2014
(with comparative actual amounts for the year ended December 31, 2013)

	2014			2013
	Final Budget	Actual	Variance	Actual
REVENUES				
Contributions	$ 36,238	$ 36,234	$ (4)	$ 36,684
Other				
Rental Income	27,500	25,750	(1,750)	26,601
Miscellaneous	10,150	12,842	2,692	21,787
Total other	37,650	38,592	942	48,388
Total revenues	$ 20,059,623	$ 19,848,338	$ (211,285)	$ 19,784,615

DAWSON COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2014
(with comparative actual amounts for the year ended December 31, 2013)

	2014			2013
	Final Budget	Actual	Variance	Actual
EXPENDITURES				
Current				
General Government				
Board of Commissioners				
Personal services	$ 91,604	$ 92,450	$ (846)	$ 89,120
Contract services	126,225	92,821	33,404	99,071
Materials and supplies	4,360	799	3,561	3,073
Total Board of Commissioners	222,189	186,070	36,119	191,264
County Administration				
Personal services	278,915	269,978	8,937	292,031
Contract services	121,556	88,135	33,421	88,455
Materials and supplies	12,240	9,678	2,562	5,861
Total County Administration	412,711	367,791	44,920	386,347
Elections/Registrar				
Personal services	180,924	163,834	17,090	112,919
Contract services	27,811	18,392	9,419	20,829
Materials and supplies	9,439	7,646	1,793	6,091
Total Elections/Registrar	218,174	189,872	28,302	139,839
Financial Administration				
Personal services	415,561	397,814	17,747	373,664
Contract services	67,050	62,217	4,833	62,004
Materials and supplies	6,500	5,005	1,495	5,484
Total Financial Administration	489,111	465,036	24,075	441,152
Information Technology				
Personal services	135,231	138,905	(3,674)	136,216
Contract services	92,870	80,792	12,078	85,007
Materials and supplies	5,890	1,341	4,549	2,314
Total Information Technology	233,991	221,038	12,953	223,537
Human Resources				
Personal services	93,001	91,553	1,448	75,526
Contract services	8,655	5,366	3,289	6,393
Materials and supplies	1,650	1,117	533	1,292
Total Human Resources	103,306	98,036	5,270	83,211
Tax Commissioner				
Personal services	360,711	355,251	5,460	344,435
Contract services	47,503	45,343	2,160	45,267
Materials and supplies	6,019	5,225	794	6,147
Total Tax Commissioner	414,233	405,819	8,414	395,849
Tax Assessor				
Personal services	318,202	312,002	6,200	295,728
Contract services	54,740	40,558	14,182	29,426
Materials and supplies	5,300	5,401	(101)	5,936
Total Tax Assessor	378,242	357,961	20,281	331,090

DAWSON COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2014
(with comparative actual amounts for the year ended December 31, 2013)

	2014			2013
	Final Budget	Actual	Variance	Actual
General Government (continued)				
Risk Management				
Personal services	$ 23,727	$ 15,579	$ 8,148	$ 10,760
Contract services	152,820	155,044	(2,224)	154,020
Capital outlay	-	-	-	30,137
Payments to others	28,453	24,830	3,623	22,560
Total Risk Management	205,000	195,453	9,547	217,477
Facility Management				
Personal services	412,799	400,943	11,856	391,076
Contract services	193,511	173,621	19,890	164,089
Materials and supplies	332,660	319,040	13,620	309,597
Capital outlay	20,939	5,300	15,639	-
Total Facility Management	959,909	898,904	61,005	864,762
Board of Equalization				
Personal services	9,150	5,167	3,983	8,558
Contract services	4,975	3,184	1,791	4,953
Materials and supplies	50	1	49	15
Total Board of Equalization	14,175	8,352	5,823	13,526
Other General Government				
Personal services	25,521	-	25,521	-
Contract services	78,722	77,033	1,689	50,435
Payments to others	42,998	43,526	(528)	43,526
Total Other General Govt.	147,241	120,559	26,682	93,961
Total General Government	3,798,282	3,514,891	283,391	3,382,015
Judicial				
Superior Court				
Personal services	298,218	293,818	4,400	294,630
Contract services	123,086	128,685	(5,599)	93,447
Materials and supplies	4,729	3,530	1,199	4,449
Payments to others	32,968	32,968	-	32,396
Total Superior Court	459,001	459,001	-	424,922
Clerk of Superior Court				
Personal services	437,577	421,162	16,415	429,249
Contract services	54,902	48,291	6,611	47,907
Materials and supplies	33,103	26,863	6,240	10,468
Total Clerk of Superior Court	525,582	496,316	29,266	487,624
District Attorney				
Personal services	506,449	505,404	1,045	515,052
Contract services	17,873	15,108	2,765	20,138
Materials and supplies	13,187	12,868	319	9,620
Payments to others	57,500	57,424	76	56,526
Total District Attorney	595,009	590,804	4,205	601,336

DAWSON COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2014
(with comparative actual amounts for the year ended December 31, 2013)

	2014			2013
	Final Budget	Actual	Variance	Actual
Judicial (continued)				
Magistrate Court				
Personal services	$ 228,555	$ 231,842	$ (3,287)	$ 214,459
Contract services	15,372	12,255	3,117	12,602
Materials and supplies	3,979	3,810	169	3,143
Total Magistrate Court	247,906	247,907	(1)	230,204
Probate Court				
Personal services	223,596	224,202	(606)	210,601
Contract services	26,631	26,125	506	27,660
Materials and supplies	3,209	3,108	101	2,270
Total Probate Court	253,436	253,435	1	240,531
Juvenile Court				
Personal services	3,175	3,188	(13)	2,992
Contract services	43,037	40,555	2,482	19,318
Materials and supplies	89	88	1	14
Payments to others	60,600	63,069	(2,469)	62,299
Total Juvenile Court	106,901	106,900	1	84,623
Public Defender				
Personal services	39,061	39,750	(689)	38,665
Contract services	4,925	4,489	436	5,510
Materials and supplies	3,393	3,217	176	2,167
Payments to other agencies	220,777	220,700	77	216,448
Total Public Defender	268,156	268,156	-	262,790
Total Judicial	2,455,991	2,422,519	33,472	2,332,030
Public Safety				
Sheriff				
Personal services	2,171,433	2,203,531	(32,098)	2,242,495
Contract services	311,615	298,767	12,848	276,359
Materials and supplies	303,365	282,945	20,420	245,996
Total Sheriff	2,786,413	2,785,243	1,170	2,764,850
Sheriff Services				
Personal services	561,018	566,244	(5,226)	552,914
Contract services	12,998	9,576	3,422	11,174
Materials and supplies	4,402	2,598	1,804	6,357
Total Sheriff Services	578,418	578,418	-	570,445
Detention Center				
Personal services	1,612,934	1,597,150	15,784	1,715,728
Contract services	338,781	363,763	(24,982)	199,444
Materials and supplies	507,152	497,953	9,199	489,234
Total Detention Center	2,458,867	2,458,866	1	2,404,406
K9				
Personal services	-	342	(342)	2,131
Contract services	11,144	7,871	3,273	4,650
Materials and supplies	25,356	16,621	8,735	19,949
Total K9	36,500	24,834	11,666	26,730

DAWSON COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2014
(with comparative actual amounts for the year ended December 31, 2013)

	2014			2013
	Final Budget	Actual	Variance	Actual
Public Safety (continued)				
Fire				
Personal services	$ 838,746	$ 841,129	$ (2,383)	$ 827,377
Contract services	123,536	124,075	(539)	118,877
Materials and supplies	129,088	126,168	2,920	115,815
Total Fire	1,091,370	1,091,372	(2)	1,062,069
Emergency Medical Services				
Personal services	1,701,560	1,694,548	7,012	1,648,496
Contract services	117,868	126,128	(8,260)	126,428
Materials and supplies	116,270	115,006	1,264	117,851
Capital outlay	11,089	11,089	-	-
Total Emergency Medical Services	1,946,787	1,946,771	16	1,892,775
Emergency Services Administration				
Personal services	97,006	96,997	9	96,689
Contract services	4,854	4,714	140	5,528
Materials and supplies	55,867	56,016	(149)	54,510
Total Emergency Services Administration	157,727	157,727	-	156,727
Coroner				
Personal services	43,439	43,949	(510)	38,616
Contract services	24,659	24,273	386	21,581
Materials and supplies	1,109	984	125	1,543
Total Coroner	69,207	69,206	1	61,740
Animal Shelter				
Payments to others	126,000	126,000	-	126,000
School Resource Officers				
Personal services	224,427	223,852	575	110,059
Marshal				
Personal services	121,318	120,996	322	118,430
Contract services	6,950	2,830	4,120	3,765
Materials and supplies	10,800	10,284	516	9,060
Total Marshal	139,068	134,110	4,958	131,255
Junior Police Academy				
Materials and supplies	7,591	6,900	691	2,347
Emergency Management				
Contract services	5,665	4,957	708	2,121
Materials and supplies	815	1,208	(393)	329
Total Emergency Management	6,480	6,165	315	2,450
Total Public Safety	9,628,855	9,609,464	19,391	9,311,853

DAWSON COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2014
(with comparative actual amounts for the year ended December 31, 2013)

	2014			2013
	Final Budget	Actual	Variance	Actual
Public Works				
Public Works Administration				
Personal services	$ 191,160	$ 169,704	$ 21,456	$ 168,746
Contract services	12,728	4,513	8,215	5,511
Materials and supplies	3,358	949	2,409	222
Total Public Works Administration	207,246	175,166	32,080	174,479
Road Department				
Personal services	443,933	406,076	37,857	355,964
Contract services	441,309	410,351	30,958	367,151
Materials and supplies	513,021	387,082	125,939	446,462
Capital outlay	57,640	161,500	(103,860)	275,942
Total Road Department	1,455,903	1,365,009	90,894	1,445,519
Total Public Works	1,663,149	1,540,175	122,974	1,619,998
Health and Welfare				
Health Department				
Payments to others	162,000	162,000	-	147,000
Public Welfare				
Payments to others	64,503	13,371	51,132	59,504
Indigent Welfare				
Payments to others	5,950	5,950	-	4,200
Senior Citizens Center				
Personal services	13,995	10,639	3,356	14,053
Contract services	18,495	15,121	3,374	14,122
Materials and supplies	33,795	32,387	1,408	33,326
Payments to others	8,950	8,950	-	8,450
Total Senior Citizens Center	75,235	67,097	8,138	69,951
Senior Services Donation				
Contract services	6,232	2,033	4,199	9,485
Materials and supplies	18,675	3,089	15,586	1,447
Total Senior Services Donation	24,907	5,122	19,785	10,932
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	341,095	262,040	79,055	300,087

DAWSON COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2014
(with comparative actual amounts for the year ended December 31, 2013)

	2014			2013
	Final Budget	Actual	Variance	Actual
Culture and Recreation				
Parks				
Personal services	$ 420,116	$ 418,318	$ 1,798	$ 420,636
Contract services	141,141	142,129	(988)	134,284
Materials and supplies	272,357	273,173	(816)	260,453
Capital outlay	6,950	6,944	6	6,350
Total Parks	840,564	840,564	-	821,723
Parks and Recreation				
Materials and supplies	22,400	14,087	8,313	25,526
Parks - Women's Club Donations				
Materials and supplies	1,459	-	1,459	1,000
Parks - Pool				
Personal services	16,903	16,884	19	14,662
Contract services	4,445	4,445	-	3,219
Materials and supplies	9,317	9,335	(18)	5,019
Total Parks - Pool	30,665	30,664	1	22,900
Parks - Camping				
Personal services	5,383	5,374	9	-
Contract services	2,182	2,154	28	2,901
Materials and supplies	6,281	6,318	(37)	6,652
Total Parks - Camping	13,846	13,846	-	9,553
Libraries				
Payments to others	366,530	366,530	-	357,530
Total Culture & Recreation	1,275,464	1,265,691	9,773	1,238,232
Housing and Development				
Conservation				
Contract services	722	721	1	710
Planning and Zoning				
Personal services	244,415	246,023	(1,608)	241,555
Contract services	35,600	25,263	10,337	20,955
Materials and supplies	12,950	9,705	3,245	10,593
Capital outlay	-	-	-	5,995
Total Planning and Zoning	292,965	280,991	11,974	279,098
County Agent				
Personal services	62,048	58,975	3,073	63,001
Contract services	7,149	6,218	931	5,377
Materials and supplies	7,150	6,714	436	6,466
Total County Agent	76,347	71,907	4,440	74,844
Development Authority				
Payments to others	75,000	75,000	-	-
Adult Literacy				
Payments to others	750	-	750	750
Total Housing and Development	445,784	428,619	17,165	355,402
Total Current	19,608,620	19,043,399	565,221	18,539,617

DAWSON COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2014
(with comparative actual amounts for the year ended December 31, 2013)

	2014			2013
	Final Budget	Actual	Variance	Actual
Debt Service				
General Government				
Other General Government	$ 96,138	$ 96,138	$ -	$ 101,218
Public Safety				
Sheriff	-	-	-	69,887
Fire	124,007	124,006	1	124,005
Total Public Safety	124,007	124,006	1	193,892
Public Works				
Road Department	-	-	-	58,921
Total Debt Service	220,145	220,144	1	354,031
Total Expenditures	$ 19,828,765	$ 19,263,543	$ 565,222	$ 18,893,648

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 accountfor grant funds and private contributions used to provide mentoring services to the County.

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

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

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

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

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

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

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

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Special Revenue Funds

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

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

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, 2014 and 2013

ASSETS	**2014**	**2013**
Cash and cash equivalents	$ 75,966	$ 334,947
Accounts receivable	95,174	95,585
Total assets	$ 171,140	$ 430,532
LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	$ 2,150	$ 4,396
Accrued salaries and payroll liabilities	18,051	15,527
Total liabilities	20,201	19,923
Fund balances		
Assigned to public safety	150,939	410,609
Total liabilities and fund balances	$ 171,140	$ 430,532

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, 2014
(with comparative actual amounts for the year ended December 31, 2013)

	2014			2013
	Final Budget	Actual	Variance	Actual
REVENUES				
Charges for services	$ 450,000	$ 468,672	$ 18,672	$ 469,371
EXPENDITURES				
Current				
Public Safety				
Personal services	549,455	569,058	(19,603)	544,498
Contract services	131,983	132,627	(644)	126,099
Materials and supplies	6,789	6,778	11	5,791
Capital outlay	205,343	205,343	-	7,030
Total expenditures	893,570	913,806	(20,236)	683,418
Excess (deficiency) of revenues over (under) expenditures	(443,570)	(445,134)	(1,564)	(214,047)
Other financing sources (uses)				
Transfers in	183,900	185,464	1,564	261,550
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(259,670)	(259,670)	-	47,503
Fund balance, January 1	259,670	410,609	150,939	363,106
Fund balances, December 31	$ -	$ 150,939	$ 150,939	$ 410,609

DAWSON COUNTY, GEORGIA
MULTIPLE GRANTS SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2014 and 2013

ASSETS	**2014**	**2013**
Receivables		
Accounts	$ 6,080	$ 2,851
Intergovernmental	171,881	249,696
Due from other funds	-	146,778
Total assets	$ 177,961	$ 399,325
LIABILITIES AND FUND BALANCES		
Liabilities		
Payables		
Accounts	$ 15,867	$ 79,237
Intergovernmental	4,854	8,048
Retainage	19,120	-
Accrued salaries and payroll liabilities	19,943	16,859
Unearned revenue	7,522	294,371
Due to other funds	109,845	-
Total liabilities	177,151	398,515
Fund balances		
Restricted for judicial	810	810
Total liabilities and fund balances	$ 177,961	$ 399,325

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, 2014
(with comparative actual amounts for the year ended December 31, 2013)

	2014			2013
	Final Budget	Actual	Variance	Actual
REVENUES				
Charges for services	$ 109,106	$ 104,069	$ (5,037)	$ 106,487
Intergovernmental	1,741,575	1,192,281	(549,294)	744,821
Total revenues	1,850,681	1,296,350	(554,331)	851,308
EXPENDITURES				
Current				
General Government	6,518	6,008	510	-
Judicial	340,112	286,401	53,711	354,440
Public Safety	214,545	188,748	25,797	174,963
Public Works	804,120	667,121	136,999	238,393
Health and Welfare	640,121	468,600	171,521	459,592
Total expenditures	2,005,416	1,616,878	388,538	1,227,388
Excess (deficiency) of revenues over (under) expenditures	(154,735)	(320,528)	(165,793)	(376,080)
Other financing sources (uses)				
Transfers in	671,481	400,047	(271,434)	386,728
Transfers out	-	(79,519)	(79,519)	(9,838)
Contingency	(516,746)	-	516,746	-
Total other financing sources (uses)	154,735	320,528	165,793	376,890
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	-	-	810
Fund balance, January 1	-	810	810	-
Fund balances, December 31	$ -	$ 810	$ 810	$ 810

DAWSON COUNTY, GEORGIA
MENTOR PROGRAM SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2014 and 2013

ASSETS	**2014**	**2013**
Cash and cash equivalents	$ -	$ -
LIABILITIES AND FUND BALANCES		
Liabilities	$ -	$ -
Fund balances		
Restricted for housing and development	-	-
Total liabilities and fund balances	$ -	$ -

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, 2014
(with comparative actual amounts for the year ended December 31, 2013)

	2014			2013
	Final Budget	Actual	Variance	Actual
REVENUES				
Contributions	$ -	$ -	$ -	$ -
EXPENDITURES				
Current				
Housing and Development				
Contract services	-	-	-	2,400
Payments to others	-	-	-	15,459
Total expenditures	-	-	-	17,859
Excess (deficiency) of revenues over (under) expenditures	-	-	-	(17,859)
Fund balance, January 1	-	-	-	17,859
Fund balances, December 31	$ -	$ -	$ -	$ -

DAWSON COUNTY, GEORGIA
RESTRICTED PROGRAMS SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2014 and 2013

ASSETS	**2014**	**2013**
Cash and cash equivalents	$ 65,416	$ 74,635
Receivables		
Accounts	31	-
Intergovernmental	29,054	16,663
Total assets	$ 94,501	$ 91,298
LIABILITIES AND FUND BALANCES		
Liabilities		
Payables		
Accounts	$ 111	$ 403
Intergovernmental	-	1,812
Accrued salaries and payroll liabilities	3,291	1,549
Unearned revenue	-	9,163
Total liabilities	3,402	12,927
Fund balances		
Restricted for:		
Public safety	19,011	21,040
Housing and development	72,088	57,331
Total fund balances	91,099	78,371
Total liabilities and fund balances	$ 94,501	$ 91,298

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, 2014
(with comparative actual amounts for the year ended December 31, 2013)

	2014			2013
	Final Budget	Actual	Variance	Actual
REVENUES				
Intergovernmental	$ 206,810	$ 179,102	$ (27,708)	$ 160,079
Contributions	84,770	84,267	(503)	80,055
Total revenues	291,580	263,369	(28,211)	240,134
EXPENDITURES				
Current				
Public Safety				
Contract services	1,895	1,393	502	549
Materials and supplies	24,026	9,401	14,625	6,834
Payments to others	24,874	24,874	-	23,125
Housing and Development				
Personal services	106,388	91,865	14,523	82,108
Contract services	134,757	106,094	28,663	102,847
Materials and supplies	82,777	23,912	58,865	15,730
Payments to others	15,170	15,000	170	15,135
Total expenditures	389,887	272,539	117,348	246,328
Excess (deficiency) of revenues over (under) expenditures	(98,307)	(9,170)	89,137	(6,194)
Other financing sources (uses)				
Transfers in	21,952	21,898	(54)	21,044
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(76,355)	12,728	89,083	14,850
Fund balance, January 1	76,355	78,371	2,016	63,521
Fund balances, December 31	$ -	$ 91,099	$ 91,099	$ 78,371

DAWSON COUNTY, GEORGIA
JAIL SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2014 and 2013

ASSETS	**2014**	**2013**
Cash and cash equivalents	$ 47,158	$ 81,913
Due from other funds	23,036	-
Total assets	$ 70,194	$ 81,913
LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	$ -	$ 31,964
Due to other funds	-	25,895
Total liabilities	-	57,859
Fund balances		
Restricted for public safety	70,194	24,054
Total liabilities and fund balances	$ 70,194	$ 81,913

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, 2014
(with comparative actual amounts for the year ended December 31, 2013)

	2014			2013
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines, fees and forfeitures	$ 54,650	$ 46,075	$ (8,575)	$ 41,140
Interest	350	65	(285)	118
Total revenues	55,000	46,140	(8,860)	41,258
EXPENDITURES				
Current				
Public Safety				
Contract services	-	-	-	39,728
Capital outlay	-	-	-	10,927
Total expenditures	-	-	-	50,655
Excess (deficiency) of revenues over (under) expenditures	55,000	46,140	(8,860)	(9,397)
Other financing sources (uses)				
Transfers out	(55,000)	-	55,000	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	46,140	46,140	(9,397)
Fund balance, January 1	-	24,054	24,054	33,451
Fund balances, December 31	$ -	$ 70,194	$ 70,194	$ 24,054

DAWSON COUNTY, GEORGIA
HOTEL/MOTEL TAX SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2014 and 2013

ASSETS	**2014**	**2013**
Receivables:		
Intergovernmental	$ 5,156	$ 5,677
Taxes	52,507	22,727
Due from other funds	53,351	-
Total assets	$ 111,014	$ 28,404
LIABILITIES AND FUND BALANCES		
Liabilities		
Payables		
Accounts	$ -	$ 7,425
Intergovernmental	57,965	16,707
Retainage	1,589	-
Due to other funds	-	3,047
Total liabilities	59,554	27,179
Fund balances		
Restricted for housing and development	10,654	-
Assigned to housing and development	40,806	1,225
Total fund balances	51,460	1,225
Total liabilities and fund balances	$ 111,014	$ 28,404

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, 2014
(with comparative actual amounts for the year ended December 31, 2013)

	2014			2013
	Final Budget	Actual	Variance	Actual
REVENUES				
Hotel/motel taxes	$ 374,029	$ 366,996	$ (7,033)	$ 339,379
Other	-	3,975	3,975	-
Total revenues	374,029	370,971	(3,058)	339,379
EXPENDITURES				
Current				
Culture and Recreation				
Capital outlay	53,441	58,903	(5,462)	-
Housing and Development				
Payments to others	275,888	261,833	14,055	259,709
Total expenditures	329,329	320,736	8,593	259,709
Excess (deficiency) of revenues over (under) expenditures	44,700	50,235	5,535	79,670
Other financing sources (uses)				
Transfers out	(44,700)	-	44,700	(79,669)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	50,235	50,235	1
Fund balance, January 1	-	1,225	1,225	1,224
Fund balances, December 31	$ -	$ 51,460	$ 51,460	$ 1,225

DAWSON COUNTY, GEORGIA
LAW LIBRARY SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2014 and 2013

ASSETS	**2014**	**2013**
Cash and cash equivalents	$ 10,744	$ 19,367
LIABILITIES AND FUND BALANCES		
Liabilities		
Accrued salaries and payroll liabilities	$ 1,279	$ 1,216
Due to other funds	824	-
Total liabilities	2,103	1,216
Fund balances		
Restricted for judicial	8,641	18,151
Total liabilities and fund balances	$ 10,744	$ 19,367

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, 2014
(with comparative actual amounts for the year ended December 31, 2013)

	2014			2013
REVENUES	**Final Budget**	**Actual**	**Variance**	**Actual**
Fines and forfeitures	$ 18,500	$ 15,873	$ (2,627)	$ 17,178
Interest	150	16	(134)	35
Total revenues	18,650	15,889	(2,761)	17,213
EXPENDITURES				
Current				
Judicial				
Personal services	13,150	13,096	54	13,071
Contract services	1,240	90	1,150	925
Materials and supplies	22,200	12,213	9,987	18,889
Total expenditures	36,590	25,399	11,191	32,885
Excess (deficiency) of revenues over (under) expenditures	(17,940)	(9,510)	8,430	(15,672)
Fund balance, January 1	17,940	18,151	211	33,823
Fund balances, December 31	$ -	$ 8,641	$ 8,641	$ 18,151

DAWSON COUNTY, GEORGIA
VICTIMS RIGHTS AND ASSISTANCE
SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2014 and 2013

	2013	2013
ASSETS		
Cash and cash equivalents	$ 43,808	$ 42,120
LIABILITIES AND FUND BALANCES		
Liabilities		
Payables		
Intergovernmental	$ 132	$ 5,219
Due to other funds	26,130	20,760
Total liabilities	26,262	25,979
Fund balances		
Restricted for judicial	17,546	16,141
Total liabilities and fund balances	$ 43,808	$ 42,120

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, 2014
(with comparative actual amounts for the year ended December 31, 2013)

	2013			2013
	Final Budget	Actual	Variance	Actual
REVENUES				
Fee, fines and forfeitures	$ 24,200	$ 22,408	$ (1,792)	$ 23,956
Interest	100	40	(60)	67
Total revenues	24,300	22,448	(1,852)	24,023
EXPENDITURES				
Current				
Judicial				
Contract services	2,000	1,902	98	2,285
Payments to others	20,000	19,141	859	18,842
Total expenditures	22,000	21,043	957	21,127
Excess (deficiency) of revenues over (under) expenditures	2,300	1,405	(895)	2,896
Other financing sources (uses)				
Contingency	(2,300)	-	2,300	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	1,405	1,405	2,896
Fund balance, January 1		16,141	16,141	13,245
Fund balances, December 31	$ -	$ 17,546	$ 17,546	$ 16,141

DAWSON COUNTY, GEORGIA
DRUG ABUSE TREATMENT AND EDUCATION
SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2014 and 2013

ASSETS	**2014**	**2013**
Cash and cash equivalents	$ 48,530	$ 40,845
LIABILITIES AND FUND BALANCES		
Liabilities		
Due to other funds	$ 21,000	$ 21,000
Fund balances		
Restricted for judicial	27,530	19,845
Total liabilities and fund balances	$ 48,530	$ 40,845

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, 2014
(with comparative actual amounts for the year ended December 31, 2013)

	2014			2013
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines, fees and forfeitures	$ 20,000	$ 28,644	$ 8,644	$ 18,159
Interest	1,000	41	(959)	63
Total revenues	21,000	28,685	7,685	18,222
EXPENDITURES				
Current				
Judicial				
Personal services	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	21,000	28,685	7,685	18,222
Other financing sources (uses)				
Transfers out	(21,000)	(21,000)	-	(21,000)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	7,685	7,685	(2,778)
Fund balance, January 1	-	19,845	19,845	22,623
Fund balances, December 31	$ -	$ 27,530	$ 27,530	$ 19,845

DAWSON COUNTY, GEORGIA
DISTRICT ATTORNEY SEIZURE SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2014 and 2013

ASSETS	**2014**	**2013**
Cash and cash equivalents	$ 10,828	$ 20,264
Accounts receivable	-	20
Due from other funds	-	5
Total assets	$ 10,828	$ 20,289
LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	$ 99	$ 872
Due to other funds	2,999	11,072
Total liabilities	3,098	11,944
Fund balances		
Restricted for judicial	7,730	8,345
Total liabilities and fund balances	$ 10,828	$ 20,289

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, 2014
(with comparative actual amounts for the year ended December 31, 2013)

	2014			2013
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines, fees and forfeitures	$ 11,000	$ 1,615	$ (9,385)	$ 4,811
Interest	-	15	15	30
Total revenues	11,000	1,630	(9,370)	4,841
EXPENDITURES				
Current				
Judicial				
Contract services	35	-	35	-
Materials and supplies	10,965	2,245	8,720	4,325
Capital outlay	-	-	-	7,500
Total expenditures	11,000	2,245	8,755	11,825
Excess (deficiency) of revenues over (under) expenditures	-	(615)	(615)	(6,984)
Other financing sources (uses)				
Transfers out	-	-	-	(1,000)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	(615)	(615)	(7,984)
Fund balance, January 1		8,345	8,345	16,329
Fund balances, December 31	$ -	$ 7,730	$ 7,730	$ 8,345

DAWSON COUNTY, GEORGIA
SHERIFF'S SEIZURE SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2014 and 2013

	2014	2013
ASSETS		
Cash and cash equivalents	$ 36,985	$ 40,770
Accounts receivable	-	145
Total assets	$ 36,985	$ 40,915
LIABILITIES AND FUND BALANCES		
Liabilities		
Payables		
Intergovernmental	$ -	$ 5
FUND BALANCES		
Restricted for public safety	36,985	40,910
Total liabilities and fund balances	$ 36,985	$ 40,915

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, 2014
(With comparative actual amounts for the year ended December 31, 2013)

	2014			2013
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines, fees, and forfeitures	$ 25,000	$ 37,100	$ 12,100	$ 40,529
Charges for services	2,000	1,776	(224)	2,821
Interest	100	27	(73)	55
Total revenues	27,100	38,903	11,803	43,405
EXPENDITURES				
Current				
Public Safety				
Contract services	5,000	2,640	2,360	2,844
Materials and supplies	23,000	7,519	15,481	36,811
Capital outlay	-	25,291	(25,291)	6,993
Payments to others	15,000	7,378	7,622	8,534
Total expenditures	43,000	42,828	172	55,182
Excess (deficiency) of revenues over (under) expenditures	(15,900)	(3,925)	11,975	(11,777)
Other financing sources (uses)				
Transfers out	-	-	-	(2,418)
Sale of confiscated assets	10,000	-	10,000	-
Total other financing sources (use	10,000	-	10,000	(2,418)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing us	(5,900)	(3,925)	1,975	(14,195)
Fund balance, January 1	5,900	40,910	35,010	55,105
Fund balances, December 31	$ -	$ 36,985	$ 36,985	$ 40,910

DAWSON COUNTY, GEORGIA
INMATE WELFARE
SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2014 and 2013

	2014	2013
ASSETS		
Cash and cash equivalents	$ 58,952	$ 17,456
LIABILITIES AND FUND BALANCES		
LIABILITIES		
Accounts payable	$ 51,975	$ -
FUND BALANCES		
Restricted for public safety	6,977	17,456
Total liabilities and fund balances	$ 58,952	$ 17,456

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

	2014			2013
	Final Budget	Actual	Variance	Actual
REVENUES				
Charges for services	$ 88,147	$ 88,046	$ (101)	$ 66,726
Interest	-	43	43	43
Other	-	58	58	-
Total revenues	88,147	88,147	-	66,769
EXPENDITURES				
Current				
Public Safety				
Materials and supplies	93,626	77,688	15,938	44,339
Capital outlay	5,000	20,938	(15,938)	25,000
Total expenditures	98,626	98,626	-	69,339
Excess (deficiency) of revenues over (under) expenditures	(10,479)	(10,479)	-	(2,570)
Fund balance, January 1		17,456	17,456	20,026
Fund balances, December 31	$ (10,479)	$ 6,977	$ 17,456	$ 17,456

DAWSON COUNTY, GEORGIA
FAMILY CONNECTION SPECIAL REVENUE SUBFUND
COMPARATIVE BALANCE SHEETS
Part of Restricted Program and Multiple Grants Special Revenue Funds
December 31, 2014 and 2013

	2014	2013
ASSETS		
Cash and cash equivalents	$ 46,322	$ 53,595
Receivables		
Accounts	31	-
Intergovernmental	29,054	16,663
Total assets	$ 75,407	$ 70,258
LIABILITIES AND FUND BALANCES		
Liabilities		
Payables		
Accounts	$ 28	$ 403
Intergovernmental	-	1,812
Accrued salaries and payroll liabilities	3,291	1,549
Unearned revenue	-	9,163
Total liabilities	3,319	12,927
Fund balances		
Restricted for housing and development	72,088	57,331
Total liabilities and fund balances	$ 75,407	$ 70,258

DAWSON COUNTY, GEORGIA
FAMILY CONNECTION SPECIAL REVENUE SUBFUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2014
(With comparative actual amounts for the year ended December 31, 2013)

	2014			2013
	Final Budget	Actual	Variance	Actual
REVENUES				
Intergovernmental - Federal				
OPS grant	$ 158,827	$ 133,959	$ (24,868)	$ 114,874
Intergovernmental - State				
Operating grant	47,983	45,145	(2,838)	45,205
Contributions - United Way of				
Dawson County	9,748	9,748	-	8,543
Contributions - Big Canoe	500	-	(500)	300
Contributions - Northside Hospital	15,000	15,000	-	15,000
Contributions - Backpack Buddies	6,944	6,943	(1)	-
Contributions - Private donations	18,938	18,937	(1)	19,450
Total revenues	257,940	229,732	(28,208)	203,372
EXPENDITURES				
Housing and Development				
Current				
Personal services	106,388	91,866	14,522	82,109
Contract services	134,757	106,095	28,662	102,846
Materials and supplies	82,777	23,912	58,865	15,730
Payment to other agencies	15,170	15,000	170	15,135
Total expenditures	339,092	236,873	102,219	215,820
Excess (deficiency) of revenues over (under) expenditures	(81,152)	(7,141)	74,011	(12,448)
Other financing sources (uses)				
Transfers in	21,952	21,898	54	21,044
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing us	(59,200)	14,757	73,957	8,596
Fund balance, January 1	59,200	57,331	(1,869)	48,735
Fund balances, December 31	$ -	$ 72,088	$ 72,088	$ 57,331

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Debt Service Fund

The Debit 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, 2014 and 2013

	2014	2013
ASSETS		
Cash and cash equivalents	$ 3,306,980	$ 3,189,251
LIABILITIES AND FUND BALANCES		
FUND BALANCES		
Restricted for debt service	$ 3,306,980	$ 3,189,251

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, 2014
(With comparative actual amounts for the year ended December 31, 2013)

	2014			2013
	Final Budget	Actual	Variance	Actual
REVENUES				
Interest	$ -	$ 3,460	$ 3,460	$ 3,718
EXPENDITURES				
Debt Service	8,425,750	8,425,750	-	8,116,150
Excess (deficiency) of revenues over (under) expenditures	(8,425,750)	(8,422,290)	3,460	(8,112,432)
Other financing sources (uses) Transfers in	8,425,750	8,540,019	114,269	8,014,703
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	117,729	117,729	(97,729)
Fund balances, January 1	-	3,189,251	3,189,251	3,286,980
Fund balances, December 31	$ -	$ 3,306,980	$ 3,306,980	$ 3,189,251

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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 longterm projects financed by the passage of the special purpose local option sales tax.

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

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

DAWSON COUNTY, GEORGIA
SPECIAL PURPOSE LOCAL OPTION SALES TAX
COMPARATIVE BALANCE SHEETS
December 31, 2014 and 2013

	2014	2013
ASSETS		
Cash and cash equivalents	$ 42,343	$ 240,846
Taxes receivable	738,651	713,176
Total assets	$ 780,994	$ 954,022
LIABILITIES		
Accounts payable	$ -	$ 197,883
FUND BALANCES		
Restricted for:		
Capital outlay	42,342	42,962
Debt service	738,652	713,177
Total fund balances	780,994	756,139
Total liabilities and fund balances	$ 780,994	$ 954,022

DAWSON COUNTY, GEORGIA
SPECIAL PURPOSE LOCAL OPTION SALES TAX
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
For the years ended December 31, 2014 and 2013

	2014	2013
REVENUES		
Taxes	$ 6,594,903	$ 6,389,852
Intergovernmental	-	371,256
Interest	10	363
Total revenues	6,594,913	6,761,471
EXPENDITURES		
Capital outlay		
General Government		
Other General Government	631	631
Public Safety		
Fire	-	3
Public Works		
Road Department	-	720,189
Total expenditures	631	720,823
Excess (deficiency) of revenues over (under) expenditures	6,594,282	6,040,648
Other financing sources (uses)		
Transfers in (out)		
Transfers in	-	125,580
Transfers out	(6,569,427)	(6,404,104)
Total other financing sources (uses)	(6,569,427)	(6,278,524)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	24,855	(237,876)
Fund balances, January 1	756,139	994,015
Fund balances, December 31	$ 780,994	$ 756,139

DAWSON COUNTY, GEORGIA
CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS
December 31, 2014 and 2013

	2014	2013
ASSETS		
Cash and cash equivalents	$ 238,428	$ 743,631
Due from other funds	350,374	554,646
Restricted assets		
Cash and cash equivalents	1,090,764	3,406,835
Investments	1,838,338	1,836,022
Total assets	$ 3,517,904	$ 6,541,134
LIABILITIES		
Accounts payable	$ 60,310	$ 20,885
Retainages payable	59,310	-
Due to other funds	3,055	2,422
Total liabilities	122,675	23,307
FUND BALANCES		
Restricted for:		
Public works	12,601	626,549
Capital outlay	350,000	328,425
Debt service	2,576,046	4,897,010
Assigned to:		
General government	167,572	201,873
Judicial	-	17,551
Public safety	-	250,000
Capital outlay	289,010	196,419
Total fund balances	3,395,229	6,517,827
Total liabilities and fund balances	$ 3,517,904	$ 6,541,134

DAWSON COUNTY, GEORGIA
CAPITAL PROJECTS FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
For the years ended December 31, 2014 and 2013

	2014	2013
REVENUES		
Intergovernmental	$ 236,196	$ 0
Interest	5,897	11,080
Total revenues	242,093	11,080
EXPENDITURES		
Capital Outlay		
General Government		
Information Technology	34,301	15,849
Facility Management	140	15,096
Other General Government	669	631
Judicial		
Clerk of Court	20,990	-
Public Safety		
Sheriff	150,862	132,418
Fire	331,653	518,076
Emergency Medical Services	299,760	-
Public Works		
Road Department	850,144	136,906
Culture and Recreation		
Parks	-	22,597
Debt service		
General Government		
Other General Government	1,653	1,653
Total expenditures	1,690,172	843,226
Excess (deficiency) of revenues over (under) expenditures	(1,448,079)	(832,146)
Other financing sources (uses)		
Transfers in	296,073	592,169
Transfers out	(1,970,592)	(1,610,599)
Total other financing sources (uses)	(1,674,519)	(1,018,430)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(3,122,598)	(1,850,576)
Fund balances, January 1	6,517,827	8,368,403
Fund balances, December 31	$ 3,395,229	$ 6,517,827

DAWSON COUNTY, GEORGIA
IMPACT FEES
CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS
December 31, 2014 and 2013

	2014	2013
ASSETS		
Cash and cash equivalents	$ 121,866	$ 171,721
LIABILITIES AND FUND BALANCES		
LIABILITIES		
Due to other funds	$ -	$ 50,000
FUND BALANCES		
Restricted for:		
Public Safety	47,386	47,338
Public Works	1,203	1,202
Culture and Recreation	73,277	73,181
Total fund balance	121,866	121,721
Total liabilities and fund balances	$ 121,866	$ 171,721

DAWSON COUNTY, GEORGIA
IMPACT FEES
CAPITAL PROJECTS FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
For the years ended December 31, 2014 and 2013

	2014	2013
REVENUES		
Interest	$ 145	$ 226
EXPENDITURES		
Total expenditures	-	-
Excess (deficiency) of revenues over (under) expenditures	145	226
Other financing sources (uses)		
Transfers out	-	(50,000)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing sources	145	(49,774)
Fund balances, January 1	121,721	171,495
Fund balances, December 31	$ 121,866	$ 121,721

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Enterprise Funds

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

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

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

DAWSON COUNTY, GEORGIA
SOLID WASTE ENTERPRISE FUND
COMPARATIVE STATEMENTS OF NET POSITION
December 31, 2014 and 2013

	2014	2013
ASSETS		
Current assets		
Cash and cash equivalents	$ 771,887	$ 642,934
Accounts receivable (net)	134,573	122,858
Total current assets	906,460	765,792
Capital assets		
Land	1,122,008	1,122,008
Buildings	606,879	606,879
Equipment	485,493	463,998
Vehicles	160,807	160,807
Accumulated depreciation	(536,513)	(439,496)
Total capital assets (net of accumulated depreciation)	1,838,674	1,914,196
Total assets	2,745,134	2,679,988
LIABILITIES		
Current liabilities		
Accounts payable	19,374	20,117
Intergovernmental payable	41	42
Accrued salaries and payroll liabilities	3,653	3,804
Compensated absences	288	473
Post-closure care	18,005	15,255
Total current liabilities	41,361	39,691
Long-term liabilities		
Compensated absences	96	158
Post-closure care	820,170	840,925
Total long-term liabilities	820,266	841,083
Total liabilities	861,627	880,774
NET POSITION		
Investment in capital assets	1,838,674	1,914,196
Unrestricted	44,833	(114,982)
Total net position	$ 1,883,507	$ 1,799,214

DAWSON COUNTY, GEORGIA
SOLID WASTE ENTERPRISE FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
For the years ended December 31, 2014 and 2013

	2014	2013
OPERATING REVENUES		
Charges for sales and services		
Sanitation fees	$ 657,485	$ 612,724
Recycling fees	20,853	16,058
Other	419	737
Total operating revenues	678,757	629,519
OPERATING EXPENSES		
Costs of sales and services	188,910	222,606
Personal services	158,536	160,124
Depreciation	97,018	91,946
Total operating expenses	444,464	474,676
Operating income (loss)	234,293	154,843
Transfers out	(150,000)	-
Change in net position	84,293	154,843
Net position, January 1	1,799,214	1,644,371
Net position, December 31	$ 1,883,507	$ 1,799,214

DAWSON COUNTY, GEORGIA
SOLID WASTE ENTERPRISE FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
For the years ended December 31, 2014 and 2013

	2014	2013
Cash flows from operating activities:		
Receipts from customers	$ 667,042	$ 622,920
Payments to suppliers	(207,659)	(242,166)
Payments to employees	(158,934)	(161,846)
Net cash provided (used) by operating activities	300,449	218,908
Cash flows from non-capital financing activities:		
Payments to other funds	(150,000)	-
Cash flows from capital and related financing activities:		
Payments for acquisitions of capital assets	(21,496)	(79,826)
Net increase (decrease) in cash and cash equivalents	128,953	139,082
Cash and cash equivalents, January 1	642,934	503,852
Cash and cash equivalents, December 31	$ 771,887	$ 642,934
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:		
Operating income (loss)	$ 234,293	$ 154,843
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation expense	97,018	91,946
Landfill closure/post-closure costs	(18,005)	(15,254)
(Increase) decrease in accounts receivable	(11,715)	(6,599)
Increase (decrease) in accounts payable	(743)	(4,257)
Increase (decrease) in intergovernmental payable	(1)	(49)
Increase (decrease) in accrued payroll liabilities	(398)	(1,722)
Total adjustments	66,156	64,065
Net cash provided (used) by operating activities	$ 300,449	$ 218,908

DAWSON COUNTY, GEORGIA
DCAR GIS ENTERPRISE FUND
COMPARATIVE STATEMENTS OF NET POSITION
December 31, 2014 and 2013

ASSETS	**2014**	**2013**
Current assets		
Cash and cash equivalents	$ 26,119	$ 26,078
Capital assets		
Equipment	413,850	413,850
Accumulated deprecation	(413,850)	(413,850)
Total capital assets (net of accumulated depreciation)	-	-
Total assets	26,119	26,078
LIABILITIES AND NET POSITION		
Liabilities		
Accrued salaries and payroll liabilities	283	242
NET POSITION		
Unrestricted	25,836	25,836
Total net position	$ 25,836	$ 25,836

DAWSON COUNTY, GEORGIA
DCAR GIS ENTERPRISE FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
For the years ended December 31, 2014 and 2013

OPERATING REVENUES	**2014**	**2013**
Charges for sales and services	$ 3,002	$ 2,372
OPERATING EXPENSES		
Costs of sales and services	4,500	4,500
Personal services	9,698	10,533
Depreciation	-	137,572
Total operating expenses	14,198	152,605
Operating income (loss)	(11,196)	(150,233)
Transfers in	11,196	10,291
Change in net position	-	(139,942)
Net position, January 1	25,836	165,778
Net position, December 31	$ 25,836	$ 25,836

DAWSON COUNTY, GEORGIA
DCAR GIS ENTERPRISE FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
For the years ended December 31, 2014 and 2013

	2014	2013
Cash flows from operating activities:		
Receipts from customers	$ 3,002	$ 2,372
Payments to suppliers	(4,500)	(4,500)
Payments to employees	(9,657)	(10,291)
Net cash provided (used) by operating activities	(11,155)	(12,419)
Cash flows from non-capital financing activities:		
Receipts from other funds	11,196	10,291
Net cash provided (used) by non-capital financing activities	11,196	10,291
Net increase (decrease) in cash and cash equivalents	41	(2,128)
Cash and cash equivalents, January 1	26,078	28,206
Cash and cash equivalents, December 31	$ 26,119	$ 26,078
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:		
Operating income (loss)	$ (11,196)	$ (150,233)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation expense	-	137,572
Increase (decrease) in accrued payroll liabilities	41	242
Total adjustments	41	137,814
Net cash provided (used) by operating activities	$ (11,155)	$ (12,419)

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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, 2014 and 2013

ASSETS	**2014**	**2013**
Current assets		
Accounts receivable	$ 15,726	$ 16,508
Inventories	76,318	58,398
Total assets	92,044	74,906
LIABILITIES		
Current liabilities		
Accounts payable	27,087	55,150
Intergovernmental payable	35	35
Accrued salaries and payroll liabilities	3,169	1,879
Due to other funds	61,753	17,842
Total liabilities	92,044	74,906
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, 2014 and 2013

OPERATING REVENUES	**2014**	**2013**
Charges for sales and services		
Interfund services provided	$ 1,002,655	$ 998,639
Other	217,647	212,881
Total operating revenues	1,220,302	1,211,520
OPERATING EXPENSES		
Costs of sales and services	1,114,584	1,123,414
Personal services	105,718	88,106
Total operating expenses	1,220,302	1,211,520
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, 2014 and 2013

	2014	2013
Cash flows from operating activities:		
Receipts from customers	$ 218,429	$ 210,091
Receipts from interfund services provided	1,002,655	998,639
Payments to suppliers	(1,160,567)	(1,127,108)
Payments to employees	(104,428)	(87,753)
Net cash provided (used) by operating activities	(43,911)	(6,131)
Cash flows from non-capital financing activities:		
Receipts from other funds	43,911	6,131
Net cash provided (used) by non-capital financing activities	43,911	6,131
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	782	(2,790)
(Increase) decrease in inventories	(17,920)	3,776
Increase (decrease) in accounts payable	(28,063)	(7,435)
Increase (decrease) in intergovernmental accounts payable	-	(35)
Increase (decrease) in accrued payroll liabilities	1,290	353
Total adjustments	(43,911)	(6,131)
Net cash provided (used) by operating activities	$ (43,911)	$ (6,131)

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, 2014

	Tax Commissioner	Magistrate Court	Probate Court	Clerk of Superior Court	Inmate Escrow Fund	Totals
ASSETS						
Cash and cash equivalents	$ 385,705	$ 3,441	$ 15,067	$ 730,163	$ 42,260	$ 1,176,636
LIABILITIES AND FUND BALANCES						
Liabilities						
Due to others	$ 385,705	$ 3,441	$ 15,067	$ 730,163	$ 42,260	$ 1,176,636

DAWSON COUNTY, GEORGIA
AGENCY FUNDS
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
For the year ended December 31, 2014

	Balance January 1	Additions	Deletions	Balance December 31
TAX COMMISSIONER				
ASSETS				
Cash and cash equivalents	$ 303,348	$ 32,320,939	$ 32,238,582	$ 385,705
LIABILITIES				
Due to others	$ 303,348	$ 32,320,939	$ 32,238,582	$ 385,705
MAGISTRATE COURT				
ASSETS				
Cash and cash equivalents	$ 3,877	$ 97,824	$ 98,260	$ 3,441
LIABILITIES				
Due to others	$ 3,877	$ 97,824	$ 98,260	$ 3,441
PROBATE COURT				
ASSETS				
Cash and cash equivalents	$ 17,207	$ 368,875	$ 371,015	$ 15,067
LIABILITIES				
Due to others	$ 17,207	$ 368,875	$ 371,015	$ 15,067
CLERK OF SUPERIOR COURT				
ASSETS				
Cash and cash equivalents	$ 177,584	$ 1,994,880	$ 1,442,301	$ 730,163
LIABILITIES				
Due to others	$ 177,584	$ 1,994,880	$ 1,442,301	$ 730,163
INMATE ESCROW FUND				
ASSETS				
Cash and cash equivalents	$ 18,142	$ 457,631	$ 433,513	$ 42,260
LIABILITIES				
Due to others	$ 18,142	$ 457,631	$ 433,513	$ 42,260
TOTALS				
ALL AGENCY FUNDS				
ASSETS				
Cash and cash equivalents	$ 520,158	$ 35,240,149	$ 34,583,671	$ 1,176,636
LIABILITIES				
Due to others	$ 520,158	$ 35,240,149	$ 34,583,671	$ 1,176,636

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3 Statistical Section

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DAWSON COUNTY, GEORGIA
INTRODUCTION TO STATISTICAL SECTION
(Unaudited)

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

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	128
Changes in Net Assets	J-2	129-130
Fund Balances of Governmental Funds	J-3	131
Changes in Fund Balances of Governmental Funds	J-4	132
Five Year General Fund History	J-5	133
General Governmental Tax Revenues by Source	J-6	134
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	135
Property Tax Rates (Direct and Overlapping Governments)	J-8	136
Principal Property Taxpayers	J-9	137
Property Tax Levies and Collections	J-10	138
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	139
Other Long-Term Liabilities	J-12	140
Ratios of General Bonded Debt Outstanding	J-13	141
Direct and Overlapping Governmental Activities Debt	J-14	142
Legal Debt Margin Information	J-15	143
Pledged Revenue Coverage	J-16	144
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	145
Principal Employers	J-18	146
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	147
Operating Indicators by Function	J-20	148
Capital Asset Statistics by Function	J-21	149

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

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
GOVERNMENTAL ACTIVITIES										
Invested in capital assets, net of related debt	$16,049	$20,272	$71,619	$78,191	$51,217	$60,278	$ 65,077	$ 63,685	$ 65,951	$ 69,194
Restricted:										
Judicial	34	54	63	73	-	130	97	86	63	62
Public Safety	503	542	348	348	320	265	234	221	151	181
Public Works	-	-	-	-	-	-	508	499	628	14
Health and Welfare	-	-	45	50	13	44	45	5	5	14
Culture and Recreation	-	-	12	12	28	-	98	90	84	83
Housing and Development	-	-	-	-	54	-	61	67	57	83
Capital outlay	4,122	6,015	8,735	8,733	5,088	5,291	1,438	267	43	42
Debt service	2,400	3,166	2,780	2,956	4,093	3,518	4,016	4,010	3,885	4,043
Prepaid Items	-	-	-	-	-	-	-	-	-	-
Special Revenue & Grant Funds	-	-	-	-	-	-	-	-	-	-
Unrestricted:	4,457	6,507	5,453	4,529	6,374	116	(1,140)	2,336	2,310	2,055
Total governmental activities net position	$27,565	$36,556	$89,055	$94,892	$67,187	$69,642	$ 70,432	$ 71,264	$ 73,176	$ 75,771
BUSINESS-TYPE ACTIVITIES										
Invested in capital assets, net of related debt	$ 1,974	$ 1,934	$ 1,989	$ 2,255	$ 2,271	$ 2,220	$ 2,147	$ 2,064	$ 1,914	$ 1,839
Unrestricted	(652)	(665)	(661)	(401)	(589)	(408)	(275)	(254)	(89)	71
Total business-type activities net position	$ 1,322	$ 1,269	$ 1,328	$ 1,854	$ 1,682	$ 1,812	$ 1,872	$ 1,810	$ 1,825	$ 1,909
PRIMARY GOVERNMENT										
Invested in capital assets, net of related debt	$18,023	$22,206	$73,608	$80,446	$53,488	$62,498	$ 67,224	$ 65,749	$ 67,865	$ 71,033
Restricted	34	54	11,623	11,812	9,596	9,248	6,496	5,243	4,916	4,521
Unrestricted	3,805	5,842	4,791	4,128	5,785	(292)	(1,415)	2,082	2,220	2,126
Total primary government net position	$21,862	$28,102	$90,024	$96,387	$68,869	$71,454	$ 72,304	$ 73,074	$ 75,001	$ 77,680

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 Ten Fiscal Years
(accrual basis of accounting)
(amounts expressed in thousands)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
EXPENSES										
Governmental activities:										
General Government	$ 3,517	$ 3,810	$ 4,871	$ 5,007	$ 4,683	$ 4,508	$ 4,271	$ 6,224	$ 4,424	$ 4,640
Judicial	2,005	2,251	2,403	10,778	11,798	2,559	2,512	2,583	2,769	2,760
Public Safety	8,822	8,609	10,205	2,664	2,698	12,034	12,337	11,676	11,706	12,027
Public Works	1,564	1,415	1,858	1,472	3,689	4,297	4,476	4,542	3,951	3,861
Health and Welfare	832	853	878	956	1,090	1,110	935	852	832	765
Culture and Recreation	1,653	1,621	1,755	1,436	1,578	1,728	1,650	1,555	1,495	1,521
Housing and Development	981	1,323	1,379	1,492	1,133	907	1,026	907	834	946
Interest on long-term debt	796	930	886	2,392	2,235	2,030	2,161	1,678	1,089	730
Total governmental activities expenses	20,170	20,812	24,235	26,197	28,904	29,173	29,369	30,018	27,100	27,249
Business-type activities:										
Solid Waste	259	345	201	194	441	450	447	546	475	444
Child Development Center	316	349	238	1	-	-	-	-	-	-
DCAR GIS	-	-	-	-	29	43	144	143	153	14
Total business-type activities expenses	575	694	440	440	470	493	591	689	627	459
Total primary government expenses	$ 20,745	$ 21,505	$ 24,675	$ 26,637	$ 29,374	$ 29,666	$ 29,960	$ 30,706	$ 27,727	$ 27,707
PROGRAM REVENUES										
Governmental activities:										
Charges for services:										
General Government	$ 959	$ 950	$ 1,434	$ 925	$ 1,144	$ 843	$ 599	$ 1,644	$ 616	$ 767
Judicial	863	1,133	904	1,641	1,173	1,242	1,027	1,029	912	923
Public Safety	1,065	860	1,397	1,136	963	1,198	1,258	1,308	1,297	1,434
Public Works	-	33	5	-	-	-	-	1	0	0
Health and Welfare	6	13	18	15	12	8	7	10	10	13
Culture and Recreation	214	296	224	206	179	218	218	185	176	208
Housing and Development	714	739	1,305	758	185	120	103	105	154	196
Total charges for services	3,821	4,025	5,288	4,681	3,656	3,629	3,212	4,282	3,166	3,540
Operating grants and contributions	1,710	1,431	986	1,613	1,424	1,273	1,176	1,229	1,035	1,079
Capital grants and contributions	141	1,436	3	618	61	2,225	516	290	538	817
Total governmental activities program revenues	5,672	6,892	6,276	6,912	5,141	7,127	4,904	5,801	4,739	5,436
Business-type activities:										
Charges for services:										
Solid Waste	79	304	322	355	461	579	617	621	629	678
Child Development Center	296	283	156	16	13	-	-	-	-	-
DCAR GIS	-	-	-	2	10	6	2	3	2	3
Total charges for services	375	587	478	373	484	585	619	623	631	681
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	681
Total primary government program revenues	$ 6,122	$ 7,531	$ 6,775	$ 7,467	$ 5,649	$ 7,713	$ 5,523	$ 6,425	$ 5,370	$ 6,117
Net (expense)/revenue										
Governmental activities	$ (14,498)	$ (13,920)	$ (17,959)	$ (19,285)	$ (23,763)	$ (22,046)	$ (24,465)	$ (24,216)	$ (22,361)	$(21,813)
Business-type activities	(125)	(55)	59	115	38	93	28	(65)	4	223
Total primary government net expense	$ (14,623)	$ (13,975)	$ (17,900)	$ (19,170)	$ (23,725)	$ (21,953)	$ (24,437)	$ (24,281)	$ (22,357)	$(21,591)

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
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	9,209
Sales	9,028	11,173	12,207	10,832	10,357	9,885	11,343	12,181	12,013	12,398
Insurance premium	677	710	747	765	754	733	828	884	919	975
Real estate and recording	-	568	470	323	291	223	204	249	268	211
Other	996	533	538	622	667	904	905	935	973	1,029
Total taxes	18,745	21,693	23,733	23,141	24,037	23,795	25,161	24,675	23,836	23,822
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	403
Gain on sale of capital assets	-	-	-	3	-	29	24	17	1	1
Other	-	-	-	-	-	138	166	94	48	43
Transfers	(164)	-	-	(159)	256	(36)	(31)	(2)	(10)	139
Total governmental activities	19,257	22,911	25,426	24,940	25,687	24,502	25,879	25,289	24,274	24,408
Business-type activities:										
Investment earnings	3	2	-	-	-	-	-	-	-	-
Gain on sale of capital assets	-	-	-	6	45	-	-	-	-	-
Other	-	-	-	-	-	1	1	1	1	0
Transfers	164	-	-	159	(256)	36	31	2	10	(139)
Total business-type activities	167	2	-	165	(211)	37	32	3	11	(138)
Total primary government	$ 19,424	$ 22,913	$ 25,426	$ 25,105	$ 25,476	$ 24,539	$ 25,911	$ 25,291	24,285	24,269
CHANGE IN NET POSITION										
Governmental activities	$ 4,759	$ 8,991	7,467	5,655	1,924	2,455	1,414	1,073	1,913	2,594
Business-type activities	42	(53)	59	280	(173)	130	60	(63)	15	84
Total primary government	$ 4,801	$ 8,938	$ 7,526	$ 5,935	$ 1,751	$ 2,585	$ 1,474	$ 1,010	1,928	2,679

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)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
General fund										
Reserved										
Capital projects	$ -	$ -	$ 219	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Prepaid items	311	166	197	193	193	205	-	-	-	-
Operating Reserve	-	-	-	-	-	-	-	-	-	-
Inventories	-	-	30	-	-	82	-	-	-	-
Other programs	-	-	20	21	41	182	-	-	-	-
Total reserved	311	166	466	214	234	469	-	-	-	-
Unreserved	3,990	5,821	4,761	3,124	3,104	3,733	-	-	-	-
Nonspendable	-	-	-	-	-	-	300	568	450	467
Restricted	-	-	-	-	-	-	71	22	15	24
Assigned	-	-	-	-	-	-	186	652	764	212
Unassigned	-	-	-	-	-	-	4,495	4,396	4,084	4,546
Total general fund	$ 4,301	$ 5,987	$ 5,227	$ 3,338	$ 3,338	$ 4,202	$ 5,052	$ 5,638	5,314	5,248
All other governmental funds										
Reserved:										
Capital projects	$ -	$ 9,299	$ 51,617	$ 50,219	$ 33,354	$ 20,174	$ -	$ -	$ -	$ -
Debt service	-	-	2,884	3,052	16,502	9,505	-	-	-	-
Prepaid items	2	-	-	-	-	-	-	-	-	-
Other programs	-	-	-	4	12		-	-	-	-
Total reserved	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	15,546	8,912	-	-	-	5,094	-	-	-	-
Debt service funds	2,517	3,277	-	-	-	3,130	-	-	-	-
Total unreserved	18,508	12,729	422	314	415	8,663	-	-	-	-
Restricted	-	-	-	-	-	-	20,851	12,587	10,143	7,427
Assigned	-	-	-	-	-	-	575	874	1,078	648
Total all other governmental funds	$ 18,510	$ 22,028	$ 54,923	$ 53,589	$ 50,283	$ 38,342	$ 21,426	$ 13,461	$ 11,221	$ 8,075

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)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
REVENUES										
Taxes	$ 533	$ 538	$ 622	$ 23,074	$ 23,965	$ 23,805	$ 25,007	$ 24,521	$ 23,694	$ 23,649
Licenses and permits	825	833	1,569	1,788	1,607	412	392	392	449	484
Fines, fees and forfeitures	937	1,135	1,094	953	456	803	737	778	604	647
Charges for services	1,739	1,864	2,585	968	816	2,460	2,245	3,267	2,279	2,578
Intergovernmental	1,739	2,028	1,153	1,640	1,057	1,410	1,501	1,319	1,457	1,775
Investment earnings	676	1,218	1,405	2,539	2,302	579	189	136	30	33
Other	140	228	216	264	325	416	349	294	165	163
Total revenues	6,588	7,844	8,644	31,226	30,528	29,885	30,420	30,707	28,677	29,330
EXPENDITURES										
General Government	2,417	3,176	3,604	4,220	3,915	4,109	3,832	4,512	3,397	3,521
Judicial	1,969	2,227	2,434	10,630	10,629	2,620	2,545	2,587	2,752	2,758
Public Safety	7,538	8,189	9,691	2,664	2,691	10,972	11,146	10,357	10,376	10,889
Public Works	960	1,263	1,321	1,390	1,739	1,178	1,673	1,697	1,858	2,207
Health and Welfare	761	814	837	953	1,029	1,060	880	809	760	731
Culture and Recreation	1,345	1,381	1,511	1,415	1,314	1,464	1,376	1,285	1,238	1,325
Housing and Development	938	1,220	1,361	1,496	1,122	899	1,012	896	849	927
Capital Outlay	4,686	9,066	14,055	5,419	4,265	9,096	14,904	2,629	1,562	1,689
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	7,747
Interest on long-term debt	807	863	925	1,775	2,554	2,399	2,238	1,859	1,222	900
Other debt service payments	-	76	550	44	-	95	95	-	-	-
Total expenditures	25,231	31,663	40,989	34,308	33,803	40,908	48,070	41,064	31,250	32,694
Excess of revenues over (under) expenditures	(18,642)	(23,819)	(32,344)	(3,081)	(3,275)	(11,023)	(17,650)	(10,357)	(2,573)	(3,364)
OTHER FINANCING SOURCES (USES)										
Proceeds from COPS	-	-	-	-	-	-	-	-	-	-
Proceeds from financing	-	7,834	41,416	41,416	-	-	-	2,930	-	-
Capital lease issuance	418	-	-	-	-	-	1,558	-	-	-
road improvements	-	-	-	-	-	-	-	-	-	-
Proceeds from sales of wetland credits	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	9	48	3	3	3	29	58	49	19	14
Transfers in	15,482	4,598	4,938	4,938	9,345	7,324	11,488	9,527	9,531	9,444
Transfers out	(15,645)	(4,598)	(4,938)	(4,938)	(9,379)	(7,408)	(11,520)	(9,529)	(9,542)	(9,305)
Total other financing sources (uses)	264	7,882	41,419	41,419	(31)	(55)	1,584	2,977	8	153
Net change in fund balances	$ (18,379)	$ (15,937)	$ 9,075	$ 38,338	$ (3,306)	$ (11,078)	$ (16,066)	$ (7,379)	$ (2,564)	$ (3,211)
Debt service as a percentage of noncapital expenditures	3.93%	17.28%	19.01%	19.40%	22.91%	29.89%	31.84%	41.50%	28.55%	28.58%

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)

	2010	2011	2012	2013	2014
REVENUES					
Taxes	$ 18,189	$ 18,604	$ 17,660	$ 16,965	$ 16,687
Licenses and permits	412	392	393	449	484
Fines, fees and forfeitures	655	565	555	458	495
Charges for services	1,873	1,651	2,664	1,633	1,915
Intergovernmental	379	393	333	180	168
Interest income	17	18	18	14	24
Contributions and donations	116	75	55	37	36
Miscellaneous	110	166	74	48	39
TOTAL REVENUES	21,751	21,864	21,751	19,785	19,848
EXPENDITURES					
Current					
General Government	4,103	3,828	4,512	3,397	3,515
Judicial	2,328	2,242	2,309	2,332	2,423
Public Safety	9,687	9,597	9,236	9,312	9,609
Public Works	1,083	1,540	1,556	1,620	1,540
Health and Welfare	392	382	326	300	262
Culture and Recreation	1,378	1,284	1,200	1,238	1,266
Housing and Development	516	552	380	355	429
Capital Outlay	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Debt Service	177	346	279	339	220
TOTAL EXPENDITURES	19,664	19,771	19,798	18,894	19,264
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	2,087	2,092	1,953	891	585
OTHER FINANCING SOURCES (USES)					
Transfers in/(out)	(1,223)	(1,245)	(1,416)	(1,233)	(664)
Proceeds from borrowings	-	-	-	-	-
Sale of capital assets	-	3	49	19	14
TOTAL OTHER FINANCING SOURCES (USES)	(1,223)	(1,242)	(1,367)	(1,215)	(650)
NET CHANGE IN FUND BALANCES	864	850	586	(324)	(65)
FUND BALANCES, JANUARY 1	3,338	4,202	5,052	5,638	5,314
FUND BALANCES, DECEMBER 31	$ 4,202	$ 5,052	$ 5,638	$ 5,314	$ 5,248

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
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
2014	9,209	12,398	975	48	1,192	23,822

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
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	203,936	142,354	26,669	57,464	72,806	942	5,358	171,699	6,017	1,021,004	8.138	2,552,509	40.00%
2014	724,547	202,007	134,742	24,539	56,775	61,251	893	8,567	168,800	5,997	1,038,525	8.138	2,596,312	40.00%

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*	*2005* / *2006*	*2006* / *2007*	*2007* / *2008*	*2008* / *2009*	*2009* / *2010*	*2010* / *2011*	*2011* / *2012*	*2012* / *2013*	*2013* / *2014*	*2014* / *2015*
Direct Rates:										
Dawson County Board of Commissioners:										
County Maintenance & Operations	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	15.546	15.546	17.246	17.246
School Debt Service	0.400	0.400	0.400	0.400	0.400	0.400	0.400	0.400	0.000	0.000
State of Georgia:	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.200	0.150	0.100
City of Dawsonville:	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

(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)

		2014			2005		
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	$ 16,680	1	1.94%	$ 17,042	1	1.60%
Georgia Power Company	Utility	7,387	2	0.86%	4,154	8	0.39%
Georgia Transmission	Utility	7,052	3	0.82%			
City of Atlana	Raw Land	6,808	4	0.79%	7,095	3	0.66%
Dawson Fee LLC	Residential Development	6,585	5	0.76%			
Wal-Mart Real Estate Business	Retail	5,473	6	0.64%			
Forestar (GA) Real Estate	Land Development	4,952	7	0.58%			
Sawnee EMC	Utility	3,825	8	0.44%	3,592	9	0.34%
Impulse Manufacturing inc	Manufacturer	4,736	9	0.55%			
Windstream Standard INC	Utility	3,530	10	0.41%			
Nordson Corporation	Manufacturer				4,682	7	0.44%
Inland Container Corp	Paper Company				7,330	2	0.69%
Chestatee Development	Residential Development				6,446	4	0.60%
Big Canoe Company LLC	Residential Development				6,060	5	0.57%
Dawson 400 Associates	Shopping Center				5,618	6	0.53%
Standard Telephone	Utility				3,514	10	0.33%
Totals		$ 67,028		4.53%	$ 65,534		18.06%

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

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

Fiscal Year	Tax Year	Tax Due Date	Taxes Levied for the Tax Year (Original Levy)	Adjustments	Interest, Costs, & Penalties	Total Adjusted Levy	Collected within Fiscal year of the Levy		Collections in Subsequent Years	Total Collections to Date		Uncollected Balance
							Amount	Percentage of Original Levy		Amount	Percentage of Adjusted Levy	
2005	2004	12/20/04	$ 7,963	$ (44)	$ 171	$ 8,090	6,814	85.57%	1,276	$ 8,090	100.00%	$ -
2006	2005	12/20/05	8,415	(1)	245	8,659	7,187	85.41%	1,472	8,659	100.00%	-
2007	2006	12/20/06	9,583	(2)	222	9,803	8,219	85.77%	1,558	9,801	99.98%	2
2008	2007	12/01/07	10,281	(6)	218	10,493	9,399	91.42%	1,101	10,488	99.95%	5
2009	2008	12/01/08	11,753	(12)	40	11,781	10,362	88.16%	1,417	11,776	99.96%	5
2010	2009	12/01/09	11,853	(14)	9	11,848	10,419	87.90%	1,450	11,836	99.90%	12
2011	2010	12/01/10	10,989	(10)	46	11,025	9,629	87.62%	1,406	11,009	99.85%	16
2012	2011	12/01/11	9,711	(139)	274	9,846	8,538	87.92%	1,288	9,833	99.87%	13
2013	2012	12/01/12	8,300	(111)	149	8,338	7,460	89.88%	820	8,325	99.84%	13
2014	2013	12/01/13	8,326	(30)	138	8,434	7,512	90.22%	879	8,403	99.63%	31
2015	2014	12/01/14	$ 8,541	$ (34)	$ 130	$ 8,637	7,796	91.28%	726	$ 8,407	97.34%	$ 230

[(1)] Taxes due January 20, 2003; therefore, lower collection percentage for original collection.

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

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

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

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

	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)
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
2014	835	-	2,905	7,865	-	-	11,605	1.29%	506

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)
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
2014	-	791	791	838	1	839	1,630	0.18%	71

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)
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	0.65%	684
2014	7,865	-	7,865	0.37%	343

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, 2014
(amounts expressed in thousands)

Jurisdiction	*Debt Outstanding*	*Percentage Applicable to Government*	*Amount Applicable to Government*
Direct Debt			
General Obligation Debt	$ 7,865	100.00%	$ 7,865
Capital Leases	835	100.00%	835
Contract Payable - EWSA	2,905	100.00%	2,905
Total Direct	11,605		11,605
Overlapping General Obligation Debt:			
Dawson County School System	6,600	100.00%	6,600
City of Dawsonville	-	100.00%	-
Total Overlapping General Obligation Debt	6,600		6,600
Total	$ 18,205		$ 18,205

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									
	2005	**2006**	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**
Assessed value of property	$ 1,176,299	$ 1,314,741	$ 1,412,462	$ 1,690,122	$ 1,712,029	$ 1,680,045	$ 1,469,687	$ 1,265,905	$ 1,137,139	$ 1,035,854
Debt limit (10% of total assessed value)	117,630	131,474	141,246	169,012	171,203	168,004	146,969	126,591	113,714	103,585
Amount of Debt applicable to limit:										
General obligation bonds and contracts payable	17,500	15,465	51,405	48,765	45,910	39,400	31,715	25,455	18,430	10,770
Less: Resources restricted to paying principal	(2,282)	(3,042)	(2,637)	(2,887)	(3,830)	(2,039)	-	-	-	-
Total net debt applicable to limit	15,218	12,423	48,768	45,878	42,080	37,361	31,715	25,455	18,430	10,770
Legal debt margin	$ 102,412	$ 119,051	$ 92,478	$ 123,134	$ 129,123	$ 130,643	$ 115,254	$ 101,136	$ 95,284	$ 92,815
Total net debt applicable to the limit as a percentage of debt limit	12.94%	9.45%	34.53%	27.14%	24.58%	22.24%	21.58%	20.11%	16.21%	10.40%

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
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
2014	6,595	7,650	776	0.78

(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)
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%
2014	22,957	$ 897,550	$ 39,097	6.1%

Data sources:
(1) US Bureau of the Census http://quickfacts.census.gov/qfd/states/13/13085.html
(2) Amount expressed in thousands
(3) Federal Bureau of Economic Analysis (2009 not available, estimated based on Compound Annual Growth Rate for the period 2004 through 2008)
(4) State Department of Labor http://data.bls.gov/map/MapToolServlet

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

	2014			2005		
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	538	3	4.72%	415	2	3.60%
Wal-Mart	350	4	3.07%			n/a
Dawson County Board of Commissioners	284	5	2.49%	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	7,708		67.63%	8,622		74.77%
Total	11,397		100.00%	11,532		100.00%

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

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

Function	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
General government	33	35	52	58	51	41	34	34	30	29
Public safety										
Sheriff										
Officers	71	82	92	83	82	88	87	82	84	82
Civilians	13	18	18	26	27	28	22	24	24	21
Fire										
Firefighters and officers	35	41	44	43	43	42	42	51	51	53
Civilians	1	1	1	3	3	2	1	1	1	1
Court system	24	26	30	30	32	30	31	31	31	34
Public works	21	21	24	24	23	23	23	22	22	22
Health and welfare	9	9	9	9	9	9	9	9	10	11
Recreation and culture	8	9	10	10	12	12	13	12	16	17
Housing and development	-	-	-	-	-	-	9	10	10	11
Solid Waste	-	-	-	-	-	-	1	3	3	3
Water & Sewer	-	-	1	-	-	-	-	-	-	-
Total	215	242	281	286	282	275	272	278	282	284

Source: Dawson County Human Resources

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

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

Function	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Sheriff										
Citations	2,115	2,694	2,323	2,809	1,986	1,477	1,469	1,114	1,209	1,251
Traffic Stops	7,057	8,738	9,254	14,708	13,649	10,467	9,645	9,838	7,651	6,277
Arrests	824	898	2,273	2,848	2,201	2,036	680	617	744	654
Emergency Services										
Fire calls answered	1,993	1,707	1,880	2,019	2,048	1,989	2,178	2,898	2,797	3,200
Fire Inspections	385	605	663	548	1,339	829	1,201	716	604	679
EMS Calls	2,043	1,959	2,103	2,279	2,282	2,243	2,340	2,889	2,242	2,467
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	3.2
Transfer Station										
Refuse collected (tons/month)	216	N/A	108	150	201	345	571	700	377	301
Planning and Development										
Building permits	643	680	621	389	247	250	267	263	342	347
Recreation and Culture										
Spring sports participants (2)	1,096	1,170	1,039	1,208	1,205	1,117	1,442	1,251	1,208	1,236
Total sports participants (2)	-	2,011	2,299	2,597	2,813	2,787	2,940	2,537	2,391	2,629
Facility usage	-	475	592	2,858	2,486	2,391	2,855	2,858	20,538	20,226

Sources: Various County departments

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

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

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

4 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, 2014, 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 28, 2015. 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 14-1 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 28, 2015

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, 2014. 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, 2014.

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 28, 2015

DAWSON COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2014

Federal Grant/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Number	Expenditures
Department of Agriculture			
Schools and Roads - Grants to States	10.665	N/A	$ 4,268
Department of Defense			
Payments to States in Lieu of Real Estate Taxes	12.112	N/A	12,424
Department of Interior			
Payments in Lieu of Taxes	15.226	N/A	20,603
Department of Justice			
Passed through the Criminal Justice Coordinating Council:			
Edward Byrne Memorial Formula Grant Program	16.738	B13-8-010	102,137
Violence Against Women Formula Grants	16.588	N/A	37,093
Bulletproof Vest Partnership Program	16.607	N/A	1,610
Total Department of Justice			140,840
Department of Transportation			
Passed through the Georgia Department of Transportation:			
Highway Planning and Construction	20.205	CSTEE-009-00(022)	2,502
		Project # 0011638	288,861
			291,363
Formula Grants for Other Than Urbanized Areas	20.509	GA-18-4033 / T004262	46,094
		GA-18-4033 / T004692	45,760
			91,854
Total Department of Transportation			383,217
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	26,395
		42700-362-0000013111	31,944
			58,339
Passed through the Georgia Department of Community Health:			
Title III, Part C, Nutrition Services	93.045	300036748-C	3,704
Passed through Legacy Link, Inc.:			
Title III, Part C, Nutrition Services	93.045	42700-373-000000-20931	44,613
Nutrition Services Incentive Program	93.053	& 42700-373-0000012600	12,004
			56,617
Total Aging Cluster Programs			118,660

DAWSON COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2014

Federal Grant/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Number	Expenditures
Department of Health and Human Services (Continued)			
Passed through Legacy Link, Inc.			
Social Services Block Grant	93.667	42700-373-000000-20931 & 42700-373-0000030455	$ 2,986
Passed through Georgia			
Department of Behavioral Health and Development:			
Block Grants for Prevention and Treatment of Substance Abuse	93.959	441-00-0026-0000014894	133,957
Total Department of Health and Human Services			136,943
Department of Homeland Security			
Passed through the Georgia			
Emergency Management Agency (GEMA):			
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	085-99085	68,383
Emergency Management Performance Grants	97.042	2013-EP-00051-SO1	752
		2014-0073	7,166
			7,918
Homeland Security Grant Program	97.067	EMW-2011-SS-0081-S01	3,249
		EMW-2013-SS-0054-S01	4,373
		EMW-2014-SS-0092-S01	739
			8,361
Total Department of Homeland Security			84,662
Total Federal Awards			$ 901,617

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, 2014

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, 2014. 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 position or cash flows of the County.

2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-87, *Cost Principles for State, Local and Indian Tribal Governments*, 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, 2014

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:	
20.205 Highway Planning and Construction	
Dollar threshold used to distinguish Between Type A and Type B programs:	$300,000
Auditee qualified as low-risk auditee?	Yes

2. Financial Statement Findings and Responses

14-1

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

Criteria: Proper internal controls require secure custody of pre-paid phone cards.

Effect: Since the pre-paid phone cards are kept loose in an unlocked drawer, failure by management to require secure custody of pre-paid phone cards subjects the assets of the County to greater risk of misappropriation.

Recommendation: Management should implement a policy requiring all pre-paid phone cards to be locked in a secure location.

Management Response: Management concurs with this finding. Management will implement a policy requiring all pre-paid phone cards to be locked in a secure location. This action was taken immediately upon receipt of the comment from the auditors.

3. Prior Year Audit Findings Follow-Ups

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.

The Front Desk Supervisor now approves all voids made by employees and any voids made by the Front Desk Supervisor are approved by the Tax Commissioner.

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, 2014

Project	Estimated Cost		Expenditures		
	Original	Current	Prior Year	Current Year	Total
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	7,333,726	7,333,095	631	7,333,726
	$ 24,500,000	$ 35,299,994	$ 35,299,363	$ 631	$ 35,299,994
SPLOST #5 - Commenced July 1, 2009					
LEVEL 1 COUNTY PROJECTS					
Courthouse and Administration Building	$ 50,000,000	$ 30,000,000	$ 26,453,487	$ 6,569,427	$ 33,022,914
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	26,453,487	6,569,427	33,022,914
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	$ 26,453,487	$ 6,569,427	$ 33,022,914

(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	$ 6,570,058
Intergovernmental reimbursements	-
Transfer in from General Fund	-
Total expenditures reported in financial statements	$ 6,570,058