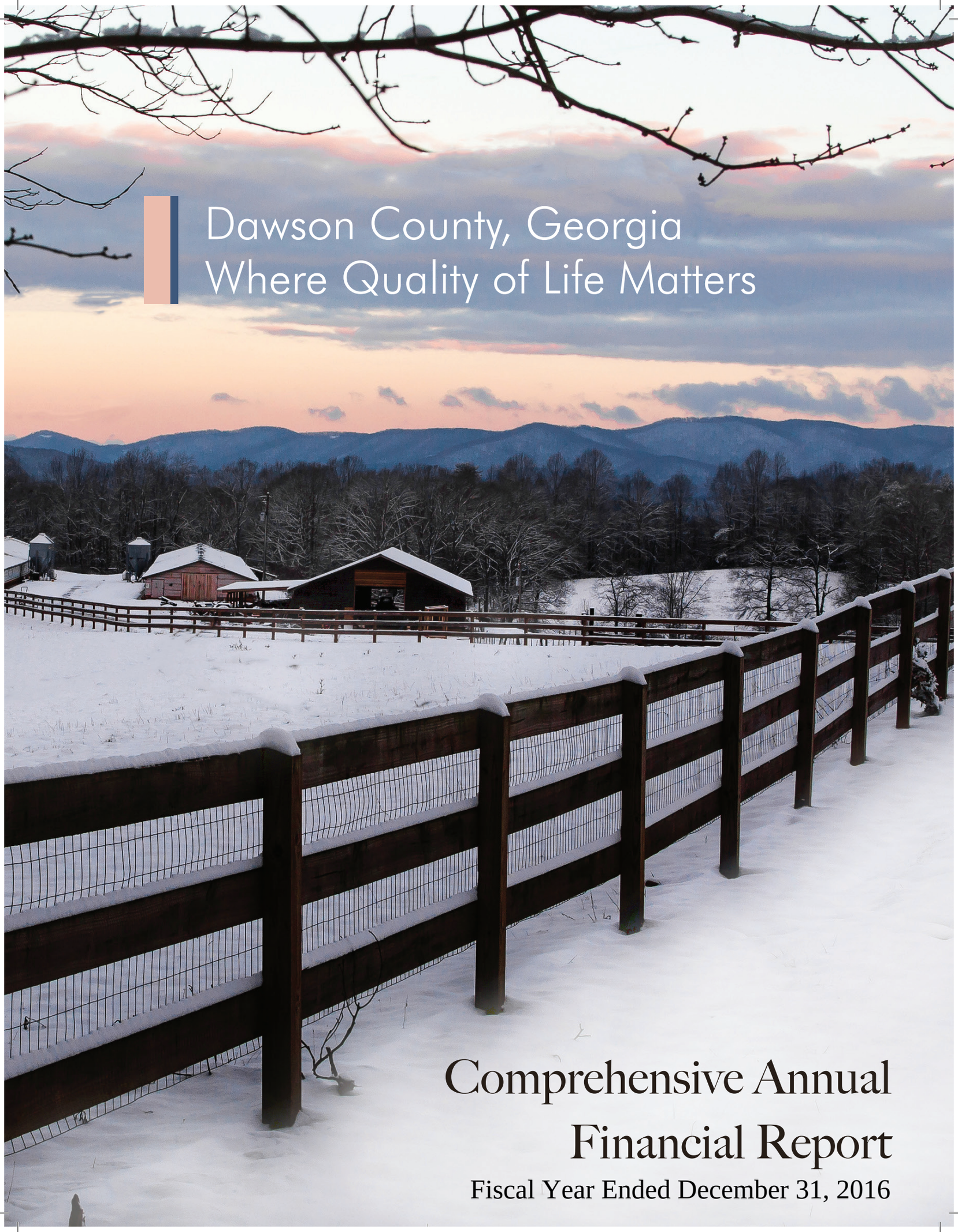


Dawson County, Georgia
Where Quality of Life Matters

Comprehensive Annual Financial Report

Fiscal Year Ended December 31, 2016

Cover & title page photos by Michele Kraft DeBlois

Comprehensive Annual Financial Report

Fiscal Year Ended December 31, 2016



Prepared by: Dawson County Finance Department

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1

Introductory Section

DAWSON COUNTY, GEORGIA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
For the year ended December 31, 2016

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DAWSON COUNTY
BOARD OF COMMISSIONERS

Billy Thurmond
Chairman

Sharon Fausett
Commissioner
District One

Chris Gaines
Commissioner
District Two

Jimmy Hamby
Commissioner
District Three

Julie Hughes Nix
Commissioner
District Four

David Headley
County Manager

Danielle Yarbrough
County Clerk

25 Justice Way
Suite 2313
Dawsonville, GA 30534
Phone 706-344-3501
Fax 706-344-3889

June 8, 2017

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 2016 Comprehensive Annual Financial Report (CAFR) for Dawson County, (the "County") for the fiscal year ended December 31, 2016, which fulfills this requirement. Dawson County's 2016 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, 2016, 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 S.R.400 Corridor, thus making the County a gateway to the mountains of North Georgia. During 2016, the local economy showed much improvement over 2015. 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 Chairman and four District Commissioners elected at large. The County operates under the County Manager form of government with nine operating departments. Other elected officials and departments include 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 concerning the millage rate determination and the final budget adoption.

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

Local Economy

Over the last couple of years, as Dawson County continues to recover from the economic down turn, the County has seen a significant improvement in the typical governmental indicators. During 2016, some economic measures indicate that the economy is stabilizing. Despite slowed economic growth during the period of 2000 to 2016, the County's population increased from 15,999 in 2000 to 23,604 (estimated) in 2016, which is approximately a 47.5% population growth rate. This population growth continues to impact all levels of service needs in the County. Some characteristics include:

1) Approximately 88% of the County's population resides in the unincorporated portion of the County with the remaining 12% residing in the one municipality, the City of Dawsonville.
2) The County's unemployment rate at the end of 2016 stood at 4.5% compared to a rate of 5.5% at the end of 2015.
3) In 2016, Dawson County saw a 4.6% increase in the total assessed value of its taxable property, resulting in slightly higher revenue from its tax levy.
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 2016 were the highest in the last seven 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
2015	397	127	1,615
2016	521	199	1,696

Long-term Financial Planning and Major Initiatives

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

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

The County citizens approved to continue the Special Purpose Local Option Sales Tax (SPLOST) in the September 2007 election, which allowed the County to collect the one (1) percent sales tax until June 2015. 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

only produced 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 expired in June 2015. The debt acquired by the county to prefund these projects was completely paid off in 2015.

On November 4, 2014, Dawson County citizens approved the continuation of the Special Purpose Local Option Sales Tax (SPLOST). SPLOST VI collections began July 2015, and will continue until June 2021. Unlike SPLOST V, SPLOST VI was not prefunded. Therefore, County leadership has put in place a priority list for SPLOST VI projects. Projects will be completed on a pay-as-you-go basis.

Expecting some increase in sales tax revenue and other revenue sources, the County's 2016 operating budget increased by $799 thousand, or 3.7% compared to the 2015 budget. Although 2016 property taxes were held at the millage rate from the prior year, property tax revenue increased by $446,000 from the prior year. The County continues to find innovative and efficient ways to improve the service it provides to its citizens. Some of the improvements and efficiencies in 2016 were:

- Provided data to citizens in many areas via the Dawson County website and social media outlets such as Facebook and Twitter;
- Conducted a Government Citizens' Academy;
- Continued use of 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;
- Continued utilization of a partially self-funded health insurance plan at no increased cost to most Dawson County employees;
- Completed the Dawson Forest Road paving project, which was partially funded through Georgia Department of Transportation funds;
- Other road projects on Grizzle Road, Lumpkin Campground Road, and Martin Road;
- Received two internship grants from the Association of County Commissioners of Georgia Civic Affairs Foundation, Inc. These grants funded internships and projects within the Finance Department and Emergency Services;
- Replaced seventeen vehicles for various departments;
- Paid off remaining debt for new fire truck;
- Renovated historic courthouse;
- Removed old jail and replaced with parking lot;
- Installed soccer field lights and batting cages at Rock Creek Park;
- Contracted to complete a salary study for county employees.

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, 2015.

This was the ninth 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,



Vickie L. Neikirk
Chief Financial Officer



David E. Headley
County Manager

DAWSON COUNTY, GEORGIA
GOVERNMENT OFFICIALS
AS OF DECEMBER 31, 2016

Board of Commissioners

Chairman:	Mike Berg
Vice Chairman:	James Swafford
District 1 Commissioner:	Sharon Fausett
District 2 Commissioner:	James Swafford
District 3 Commissioner:	Jimmy Hamby
District 4 Commissioner:	Julie Hughes Nix

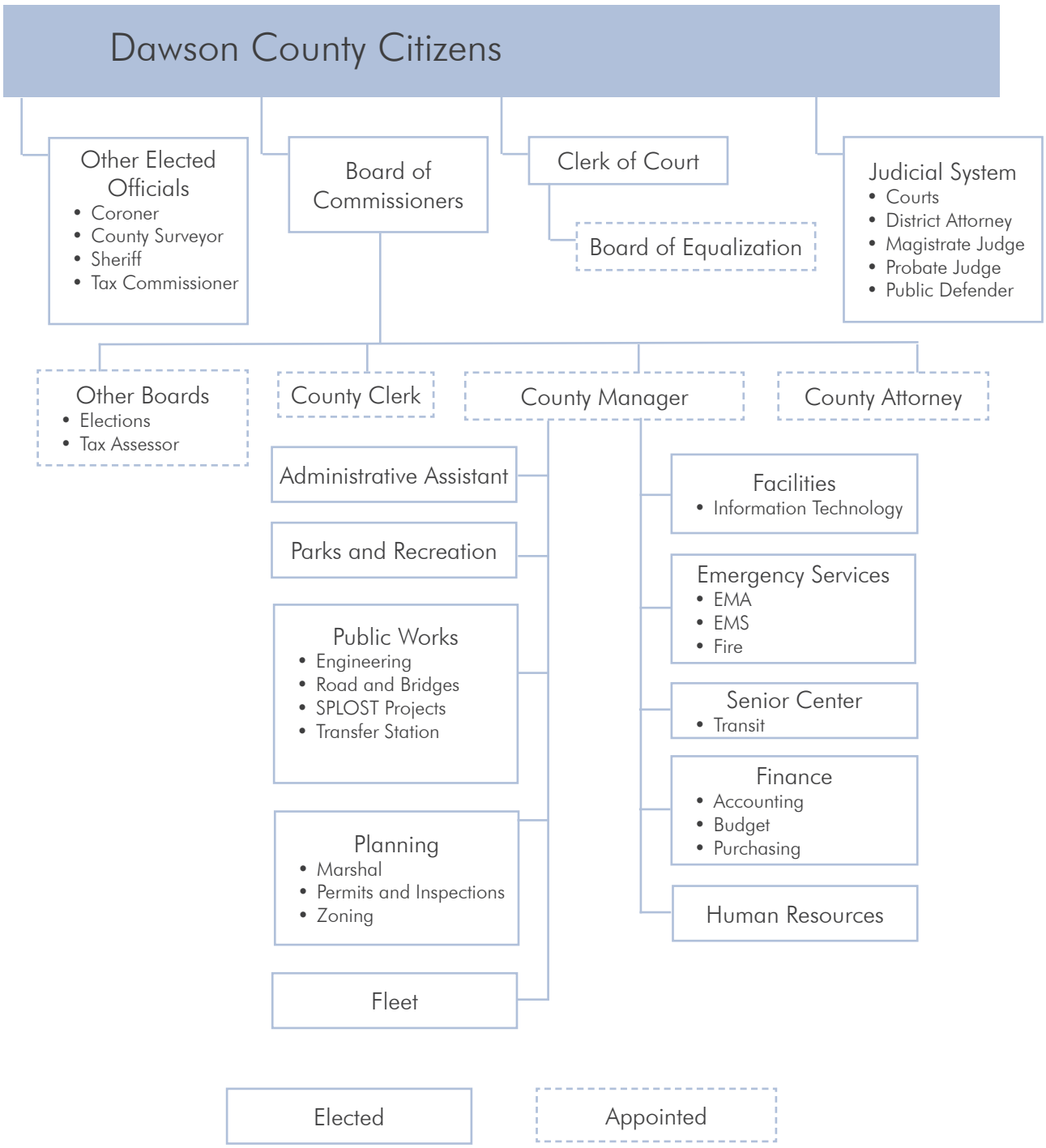
Other Elected Officials

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

Administration

County Manager:	David Headley
Clerk of Commission:	Danielle Yarbrough
Chief Financial Officer:	Vickie Neikirk

Organizational Chart



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, 2015



Executive Director/CEO

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2

Financial Section

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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, 2016, 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 1.2 percent, (54.9) percent, and 62.3 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, 2016, 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 and the required supplementary information on pages 4 through 14 and 73 through 76, respectively, 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 schedule of projects financed with special purpose local option sales tax 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 Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the financial statements.

The combining and individual fund financial statements and schedules, the schedule of projects financed with special purpose local option sales tax, 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 schedule of projects financed with special purpose local option sales tax, 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, 2015, which are not presented with the accompanying financial statements. In our report dated June 16, 2016, 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 2015 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 2015 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 2015 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 2015 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 June 8, 2017, 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
June 8, 2017

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, 2016. 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 $82.7 million (net position).

- As a whole, the Government's financial position improved during 2016.

- At the close of the current fiscal year, the Government's governmental funds reported combined ending fund balances of $13.3 million, which was an increase of $2.2 million from the prior year. This increase is mostly attributable to activity within the General Fund and SPLOST funds. SPLOST funds have project length budgets and as a result, have years where expenditures exceed revenues. General Fund experienced an increase of $1.2 million in its total fund balance. Approximately 32% ($4.3 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 $7.4 million, or 34% of total general fund expenditures including transfers to other funds. Fund balance of the general fund increased by $1.2 million.

- The Government's total debt decreased by $589 thousand 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, 2016 to the year ended December 31, 2015.

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

DAWSON COUNTY, GEORGIA'S NET POSITION
December 31, 2016
($ In thousands)

	GOVERNMENTAL ACTIVITIES		BUSINESS-TYPE ACTIVITIES		TOTAL	
	2016	2015	2016	2015	2016	2015
Assets						
Current and other assets	$ 25,157	$ 21,924	$ 1,559	$ 1,203	$ 26,716	$ 23,127
Capital assets (net of depreciation)	70,939	71,172	1,617	1,771	72,556	72,943
TOTAL ASSETS	96,097	93,095	3,176	2,974	99,273	96,070
Deferred outflows of resources	646	258	-	-	258	258
Liabilities:						
Current liabilities	2,967	2,503	56	44	3,023	2,546
Noncurrent liabilities	3,797	3,908	787	808	4,583	4,716
TOTAL LIABILITIES	6,764	6,411	843	852	7,607	7,263
Deferred inflows of resources	9,565	9,035			9,565	9,035
Net position:						
Net investment in capital assets	70,253	71,410	1,617	1,771	71,870	73,181
Restricted	5,965	4,149			5,965	4,149
Unrestricted	4,197	2,349	716	351	4,913	2,700
TOTAL NET POSITION	$ 80,414	$ 77,907	$ 2,333	$ 2,123	$ 82,747	$ 80,030

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 $82 million as of December 31, 2016. The same comparison for 2015 indicates that the assets exceeded liabilities by $80 million. This is an increase of $2.7 million which is primarily due to the overall increase in revenues with expenses remaining stable.

One of the largest portions of net position, $71.8 million, or 87%, reflects the Government's investment in capital assets (e.g. land, buildings, machinery, and equipment) less any related debt still outstanding that was issued to acquire those items. The Government uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Government's investment in its capital assets is reported net of the outstanding debt, the resources needed to repay the debt must be provided by other sources, since the capital assets cannot be liquidated to pay these liabilities. An additional portion of the Government's net position, $5.9 million, or 7%, represents resources that are subject to external restrictions on how they may be used.

DAWSON COUNTY, GEORGIA'S CHANGES IN NET POSITION
December 31, 2016
($ In thousands)

	GOVERNMENTAL ACTIVITIES		BUSINESS-TYPE ACTIVITIES		TOTAL	
REVENUES						
Program revenues:	2016	2015	2016	2015	2016	2015
Charges for services	$ 3,769	$ 3,422	$ 815	$ 697	$ 4,584	$ 4,119
Operating grants and contributions	1,824	1,494			1,824	1,494
Capital grants and contributions	459	310			459	310
General Revenues:						
Property taxes	10,492	10,129			10,492	10,129
Sales taxes	13,282	12,617			13,282	12,617
Insurance premium tax	1,111	1,044			1,111	1,044
Other taxes	1,505	1,437			1,505	1,437
Unrestricted investment earnings	51	216			51	216
Other	156	58			156	58
TOTAL REVENUES	32,649	30,728	815	697	33,464	31,423
EXPENSES						
General Government	5,009	4,608			5,009	4,608
Judicial	3,176	2,736			3,176	2,736
Public Safety	13,003	12,326			13,003	12,326
Public Works	5,145	5,175			5,145	5,175
Health and Welfare	892	829			892	829
Culture and Recreation	1,607	1,559			1,607	1,559
Housing and Development	1,183	1,084			1,183	1,084
Interest	116	327			116	327
Solid Waste Disposal Facility			601	464	601	464
DCAR GIS			15	30	15	30
TOTAL EXPENSES	30,131	28,643	616	494	30,747	29,137
Increases in net position before transfers	2,518	2,084	199	202	2,717	2,286
Transfers	(11)	(11)	11	11	(0)	0
Increase in net position	2,507	2,073	210	213	2,716	2,287
Net position, beginning of year	77,907	75,771	2,123	1,909	80,030	77,680
Prior period adjustment	-	63		-	-	63
Net position, end of year	$ 80,414	$ 77,907	$ 2,333	$ 2,123	$ 82,747	$ 80,030

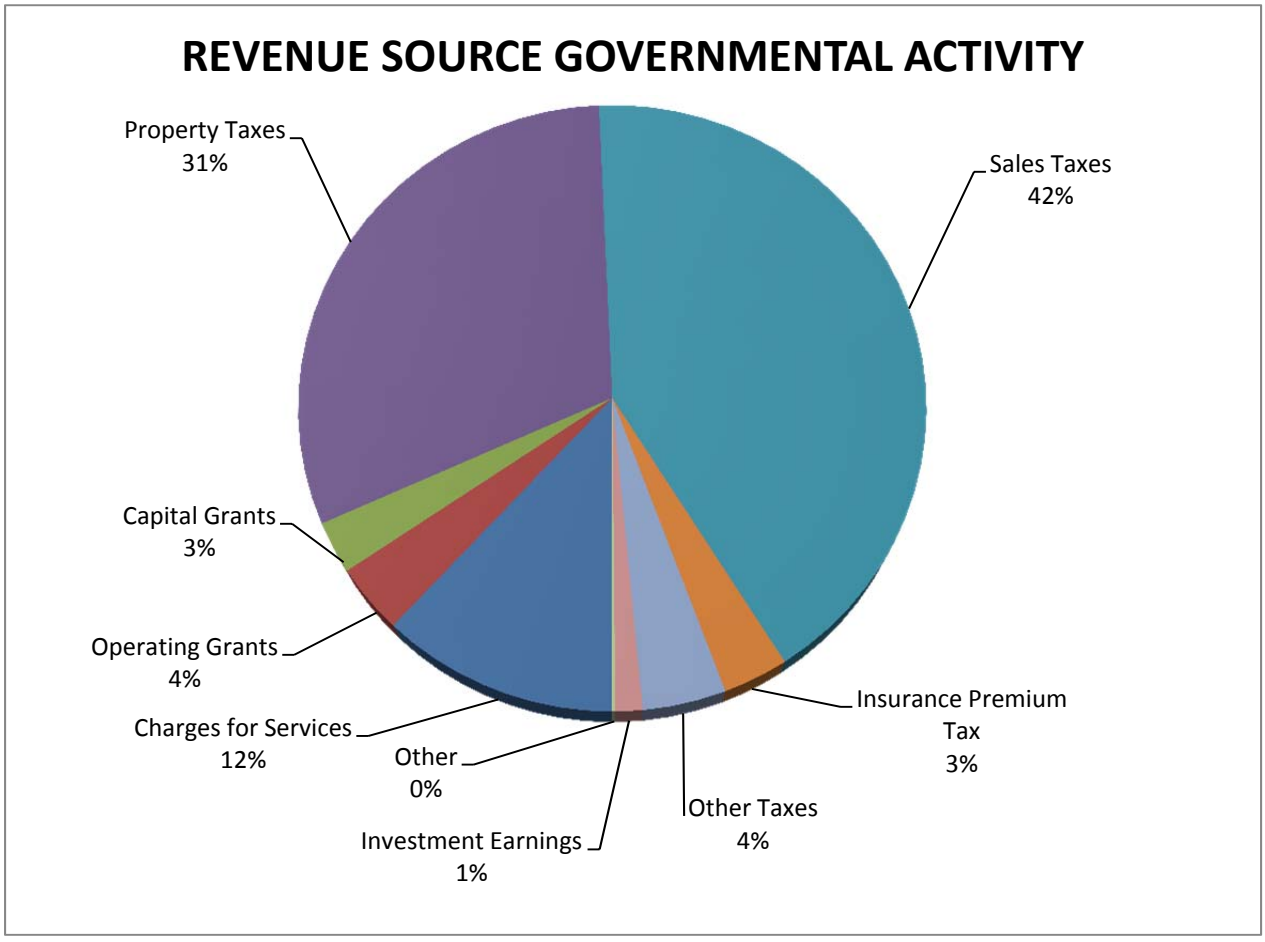
Governmental Activities: Governmental activities increased the Government's net position by $2.5 million. As mentioned above, the increase in net position is primarily due to the overall increase in revenues while expenses remained consistent with 2015.

Governmental Activities Revenues: Sales tax revenue has been the largest revenue source the last two years, with 40.7% of total revenue in 2016, compared to 41% in 2015. Property taxes, insurance premium tax, and other taxes (exclusive of sales tax) amounted to 40% in 2016, compared to 41% in 2015.

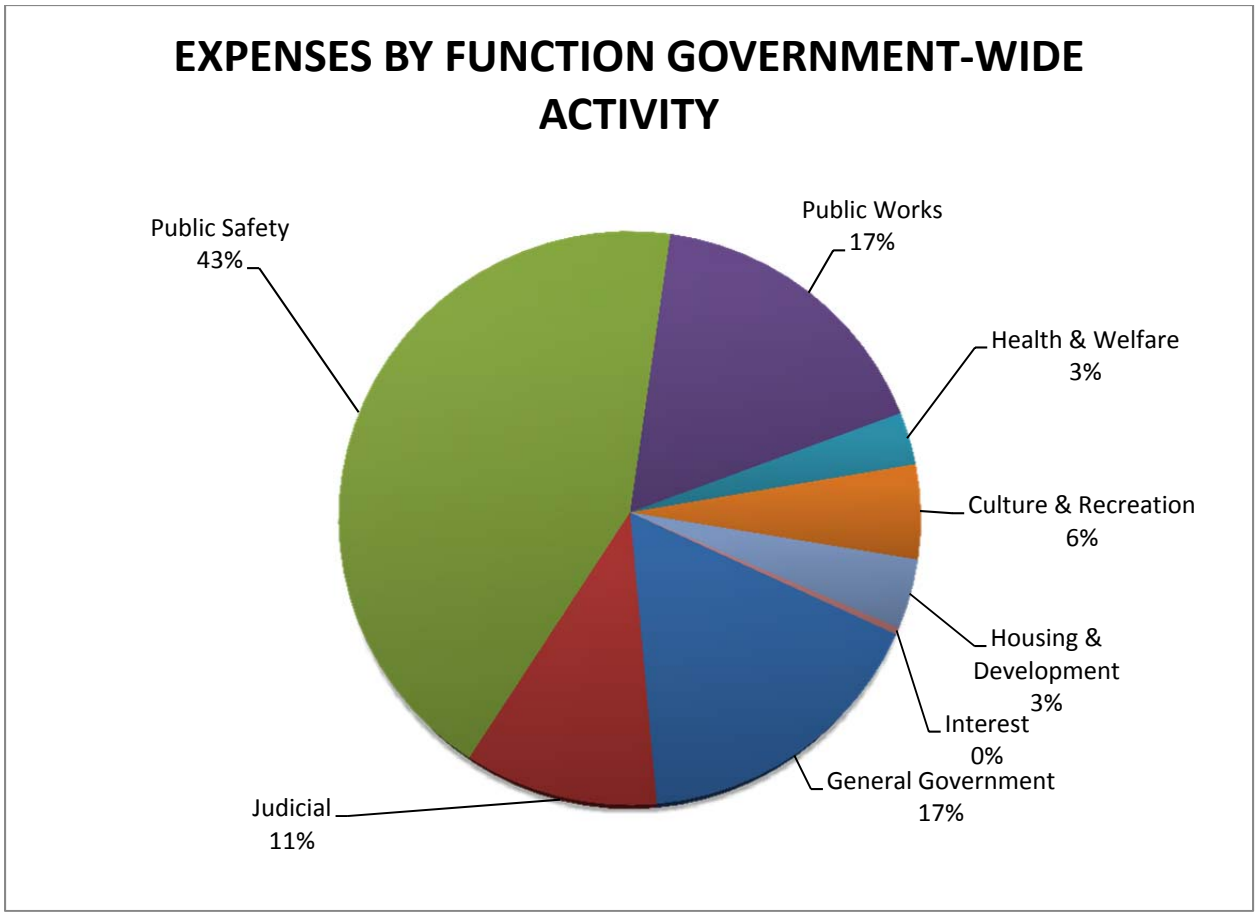
Business-type activities: Business-type activities increased the Government's net position by $213 thousand. Key elements of this increase are as follows:

- The Solid Waste Fund activity reported an increase in net position of $210 thousand, which was less than the $230 thousand increase in 2015. The primary reason for the decreased addition to net position is due to an increase in operating expenses.

- The DCAR GIS Fund's net position saw a decrease of less than $100 from 2015.



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. This is the same percentage as in 2015. 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, 2016, the governmental funds of the Government reported a combined fund balance of $13.3 million. This is an increase of $2.2 million compared to the prior year fund balance of $11.1 million.

Major Governmental Funds: The general fund is the chief operating fund of the Government. It is used to account for all governmental financial resources not restricted by state or federal laws, local ordinances, or other externally imposed requirements. At the end of 2016, total assets were $18.4 million, total liabilities were $1.46 million, and deferred inflows of resources were $9.5 million. The ending fund balance of $7.46 million represents approximately 30% of the general fund budget for the upcoming year.

Total general fund revenue for the year, $22.18 million, was over final budget by $105 thousand. Additional revenue from an increase in insurance premium tax and other taxes was realized in 2016. Total general fund expenditures for 2016 were $20.7 million, 93% of total budgeted expenditures. Expenditures for all functional areas were less than budget as departments managed to generate savings of $1.5 million during 2016. The fund balance for the general fund at the end of 2016, is $7.46 million. In the 2017 budget, $5.1 million, or 21% of the 2017 budget, is considered unassigned and available for emergencies, maintenance of facilities and infrastructure, and other governmental activities.

The fund balance of the County's SPLOST fund increased by $1.3 million during the current fiscal year. This is primarily due to the timing of revenue collections versus the timing of construction. Because the County uses "pay as you go" financing for SPLOST VI projects, projects are not started until the funds have accumulated to pay for them. The SPLOST fund has an ending fund balance of $4.8 million.

The fund balance of the County's capital projects fund decreased by $476 thousand during the current fiscal year. The decrease is due to costs associated with capital projects for public safety, roads, parks, facilities and information technology. The capital projects fund has an ending fund balance of slightly over $1 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, 2016, total $72.5 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 $386 thousand during the year include:

- Building Improvements totaled almost $400 thousand and included intermediate jail demo, historic courthouse restoration, Sheriff building roof and gutter repair, new flooring at Senior Center, baseball field improvements at Rock Creek and Veterans Park.

- Construction in progress totaled $328 thousand net of additions and transfers primarily due to improvements made at Rock Creek Park-installation of lights at soccer field and batting cages.

- Vehicle purchases totaled $1,055 thousand and included new vehicles for Facilities, Emergency Services, IT, District Attorney, Public Works and the Sheriff.

- Purchases of machinery and equipment totaled $652 thousand (General Fund, Capital Projects Fund, and SPLOST) and included life-saving equipment for Fire and Emergency Services, E911 console additions, IT servers, and Public Works equipment.

- Additions to infrastructure totaled $2.4 million (General Fund, Grant Fund, Capital Project Fund, and SPLOST)

DAWSON COUNTY, GEORGIA'S CAPITAL ASSETS
(net of depreciation)
December 31, 2016
($ In thousands)

	Governmental Activities	Business-type Activities	Total
Land (not depreciated)	$ 13,853	$ 1,122	$ 14,975
Intangible assets	484	-	484
Construction in progress	339	-	339
Buildings and improvements	37,632	372	38,003
Furniture and fixtures	373	-	373
Vehicles, machinery and equipment	6,081	123	6,205
Infrastructure	12,177	-	12,177
Total	$ 70,939	$ 1,617	$ 72,555

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, 2016, the Government had contracts payable outstanding in the amount of $2,880,000 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 $2,880,000 of outstanding Series 2002 Bonds. At December 31, 2016, the Government also had $131,763 of capital lease debt, backed also by the full faith and credit of 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 $114 million. (See Exhibit K-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 for 2016, the same as 2015, 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 0.48%. 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 less than actual revenue and other financing sources which resulted in an increase of $1,240 thousand in fund balance from 2015, leaving total fund balance at $7,465,569.

In February 2015, the County encountered a Severe Ice Storm and the County was declared a federal disaster area by the Federal government. The County incurred more than $1.5 million in debris clean-up expense. In October 2016, the County received a total of $652 thousand in reimbursement from GEMA and FEMA to offset the cost of the debris clean-up.

Economic Factors and Next Year's Budgets and Rates

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

- The County had an unemployment rate of 4.5% at 2016 year end.
- The 2016 millage tax rate remained the same as 2015, at 8.138 per $1,000 of valuation.
- Fund balance for the general fund increased by $1.2 million for the year ended December 31, 2016, providing a $7.465 million fund balance that indicates a strong financial position for the County. This was due to stringent controls on spending and increases in revenues.
- The 2017 general fund budget increased by $1.7 million, or 7.87%, over the 2016 budget due to anticipated increase in property taxes and local option sales tax, as well of use of accumulated fund balance.

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 2016, an increase in

current market values of real and personal property resulted in a 4.6% increase in the total assessed value of taxable property which resulted in $446 thousand increase in the total tax levy. The budget for 2017, adopted in November of 2016, anticipated sales tax revenues to be above the 2015 amount budgeted because of economic improvement as well as the increase in retail business in the County. 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 was completed in 2016. These developments provide over 600,000 square feet of new retail space. These developments will generate additional sales tax revenue in the coming years. Dawson County has also assigned $1.11 million of available fund balance for spending in the 2017 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, 2016

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
ASSETS				
Current assets				
Cash and cash equivalents	$ 20,003,301	$ 1,405,904	$ 21,409,205	$ 511,679
Investments	771,000	-	771,000	-
Restricted assets				
Cash and cash equivalents	400,243	-	400,243	-
Receivables (net)				
Accounts	793,206	153,261	946,467	3,515
Intergovernmental	296,380	-	296,380	2,845
Taxes	2,242,291	-	2,242,291	-
Capital lease	-	-	-	16,395
Prepaids	456,187	-	456,187	-
Inventories	194,634	-	194,634	-
Total current assets	25,157,242	1,559,165	26,716,407	534,434
Noncurrent assets				
Capital lease receivable	-	-	-	23,296,579
Capital assets				
Non-depreciable	14,676,129	1,122,008	15,798,137	44,592
Depreciable (net)	56,263,230	495,017	56,758,247	107,234
Total noncurrent assets	70,939,359	1,617,025	72,556,384	23,448,405
Total assets	96,096,601	3,176,190	99,272,791	23,982,839
DEFERRED OUTFLOW OR RESOURCES				
Pension investment return differences	297,020	-	297,020	-
Pension experience differences	-	-	-	62,448
Pension assumption changes	139,389	-	139,389	-
Pension contributions subsequent to measurement date	210,003	-	210,003	63,586
Total deferred outflow of resources	646,412	-	646,412	126,034
LIABILITIES				
Current liabilities				
Payables				
Accounts	883,705	32,144	915,849	5,147
Retainage	248,383	-	248,383	-
Intergovernmental	439,929	-	439,929	-
Interest	29,325	-	29,325	-
Accrued salaries and payroll liabilities	514,494	4,545	519,039	3,449
Compensated absences	587,263	1,109	588,372	16,366
Unearned revenue	79	-	79	-
Claims reserve	113,232	-	113,232	-
Amounts held in trust	70,199	-	70,199	-
Capital leases payable	65,415	-	65,415	-
Note payable	-	-	-	16,207
Contracts payable	15,000	-	15,000	-
Post-closure care costs	-	18,064	18,064	-
Total current liabilities	2,967,024	55,862	3,022,886	41,169
Noncurrent liabilities				
Compensated absences	195,754	370	196,124	25,598
Net pension liability	669,483	-	669,483	463,601
Capital leases payable	66,348	-	66,348	23,000,000
Note payable	-	-	-	298,074
Contracts payable	2,865,000	-	2,865,000	-
Post-closure care costs	-	786,915	786,915	-
Total noncurrent liabilities	3,796,585	787,285	4,583,870	23,787,273
Total liabilities	6,763,609	843,147	7,606,756	23,828,442

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

DAWSON COUNTY, GEORGIA
STATEMENT OF NET POSITION
December 31, 2016

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
DEFERRED INFLOWS OF RESOURCES				
Deferred revenue - property taxes	$ 9,533,527	$ -	$ 9,533,527	$ -
Pension experience differences	31,925	-	31,925	-
Pension investment return differences	-	-	-	37,154
Total deferred inflows of resources	9,565,452	-	9,565,452	37,154
NET POSITION				
Net investment in capital assets	70,252,531	1,617,025	71,869,556	151,826
Restricted for:				
Judicial	100,567	-	100,567	-
Public Safety	373,017	-	373,017	-
Public Works	76,183	-	76,183	-
Health and Welfare	20,784	-	20,784	-
Culture and Recreation	91,013	-	91,013	-
Housing and Development	68,300	-	68,300	-
Capital Outlay	5,234,839	-	5,234,839	-
Unrestricted	4,196,718	716,018	4,912,736	91,451
Total net position	$ 80,413,952	$ 2,333,043	$ 82,746,995	$ 243,277

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

DAWSON COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
For the year ended December 31, 2016

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	$ 5,008,618	$ 740,807	$ 42,473	$ -	$ (4,225,338)
Judicial	3,176,304	987,425	239,726	-	(1,949,153)
Public Safety	13,003,313	1,489,786	445,170	21,708	(11,046,649)
Public Works	5,145,024	2,358	652,994	436,834	(4,052,838)
Health and Welfare	891,990	12,172	244,461	-	(635,357)
Culture and Recreation	1,606,792	208,860	15,727	-	(1,382,205)
Housing and Development	1,182,897	327,574	183,481	-	(671,842)
Interest on long-term debt	116,065	-	-	-	(116,065)
Total governmental activities	30,131,003	3,768,982	1,824,032	458,542	(24,079,447)
Business-type activities					
Solid Waste	601,171	811,385	-	-	210,214
DCAR GIS	14,669	3,189	-	-	(11,480)
Total business-type activities	615,840	814,574	-	-	198,734
Total primary government	30,746,843	4,583,556	1,824,032	458,542	(23,880,713)
Component Units					
Development Authority of Dawson County					
Housing and Development	401,511	1,572	168,800	-	(231,139)
Industrial Building Authority of Dawson County					
Housing and Development	16,618	12,000	-	-	(4,618)
Dawson County Health Department					
Health and Welfare	646,163	254,585	224,787	-	(166,791)
Total component units	1,064,292	268,157	393,587	-	(402,548)

	Primary Government: Governmental Activities	Primary Government: Business-Type Activities	Primary Government: Total	Component Units
Change in net position				
Net (expense) revenue	$ (24,079,447)	$ 198,734	$ (23,880,713)	$ (402,548)
General revenues				
Taxes				
Property	10,492,432	-	10,492,432	-
Sales	13,282,081	-	13,282,081	-
Insurance premium	1,111,267	-	1,111,267	-
Intangible	258,696	-	258,696	-
Franchise	63,862	-	63,862	-
Real estate transfer	77,559	-	77,559	-
Occupational	219,512	-	219,512	-
Hotel/Motel	440,889	-	440,889	-
Alcohol	433,031	-	433,031	-
Other	11,042	-	11,042	-
Interest and investment earnings	51,007	-	51,007	205,937
Payments from Dawson County	-	-	-	162,000
Gain on sale of assets	38,396	-	38,396	-
Other	117,759	141	117,900	-
Transfers	(11,431)	11,431	-	-
Total general revenues and transfers	26,586,102	11,572	26,597,674	367,937
Change in net position	2,506,655	210,306	2,716,961	(34,611)
Net position - beginning (original)	77,907,297	2,122,737	80,030,034	225,145
Prior period adjustments	-	-	-	52,743
Net position - beginning (restated)	77,907,297	2,122,737	80,030,034	277,888
Net position - ending	$ 80,413,952	$ 2,333,043	$ 82,746,995	$ 243,277

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

DAWSON COUNTY, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2016

	General	SPLOST	Capital Projects	Nonmajor Governmental Funds	Totals
ASSETS					
Cash and cash equivalents	$ 13,942,287	$ 5,048,563	$ 257,652	$ 754,799	$ 20,003,301
Investments	771,000	-	-	-	771,000
Receivables (net)					
Accounts	667,240	-	-	115,120	782,360
Intergovernmental	62,408	-	-	233,972	296,380
Taxes	1,406,549	807,105	-	28,637	2,242,291
Prepaids	456,187	-	-	-	456,187
Inventories	102,312	-	-	-	102,312
Due from other funds	1,070,177	-	409,816	45,220	1,525,213
Restricted Assets					
Cash and cash equivalents	7,819	-	392,424	-	400,243
Total assets	$ 18,485,979	$ 5,855,668	$ 1,059,892	$ 1,177,748	$ 26,579,287
Liabilities					
Payables					
Accounts	$ 381,310	$ 377,543	$ 250	$ 76,041	$ 835,144
Retainages	-	248,383	-	-	248,383
Intergovernmental	769	357,833	-	81,327	439,929
Accrued salaries and payroll liabilities	444,073	-	-	67,418	511,491
Due to other funds	455,036	26,749	2,496	987,421	1,471,702
Unearned revenue	-	-	-	79	79
Claims reserve	113,232	-	-	-	113,232
Amounts held in trust	70,199	-	-	-	70,199
Total liabilities	1,464,619	1,010,508	2,746	1,212,286	3,690,159
Deferred inflows of resources					
Unavailable revenue-property taxes	9,555,791	-	-	-	9,555,791
Fund balances					
Nonspendable:					
Prepaids	456,187	-	-	-	456,187
Inventories	102,312	-	-	-	102,312
Restricted for:					
Judicial	-	-	-	100,567	100,567
Public Safety	217	-	-	372,800	373,017
Public Works	-	-	74,977	1,206	76,183
Health and Welfare	20,784	-	-	-	20,784
Culture and Recreation	17,356	-	-	73,657	91,013
Housing and Development	-	-	-	68,300	68,300
Capital Outlay	-	4,845,160	389,679	-	5,234,839
Assigned to:					
General Government	652,994	-	209,376	-	862,370
Judicial	691	-	-	-	691
Public Safety	-	-	28,055	124,255	152,310
Capital Outlay	-	-	355,059	-	355,059
Subsequent Year's Budget	1,112,403	-	-	-	1,112,403
Unassigned	5,102,625	-	-	(775,323)	4,327,302
Total fund balances	7,465,569	4,845,160	1,057,146	(34,538)	13,333,337
Total liabilities, deferred inflows of resources and fund balances	$ 18,485,979	$ 5,855,668	$ 1,059,892	$ 1,177,748	$ 26,579,287

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, 2016

Total fund balance - total governmental funds		$ 13,333,337
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		70,939,359
Revenues in the statement of activities that do not provide current financial resources are reported as deferred revenues in the funds. These are:		
Property taxes		22,264
Deferred outflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the funds. These are:		
Pension investment return differences	$ 297,020	
Pension assumption changes	139,389	
Pension experience differences	(31,925)	
Pension contributions subsequent to measurement date	210,003	614,487
Some liabilities are not due and payable in the current period and therefore are not reported in the funds. These are:		
Accrued interest	(29,325)	
Accrued interest on Etowah Water and Sewer Authority Sprayfield lease, included in accounts payable	(1,907)	
Compensated absences	(783,017)	
Capital leases payable	(131,763)	
Contracts payable	(2,880,000)	
Net pension liability	(669,483)	(4,495,495)
Net position of governmental activities		$ 80,413,952

DAWSON COUNTY, GEORGIA
STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the year ended December 31, 2016

	General	SPLOST	Capital Projects	Nonmajor Governmental Funds	Totals
REVENUES					
Taxes	$ 18,701,253	$ 7,064,886	$ -	$ 440,889	$ 26,207,028
Licenses and permits	644,358	-	-	-	644,358
Fines, fees and forfeitures	517,283	-	-	150,639	667,922
Charges for services	1,912,392	-	-	736,711	2,649,103
Intergovernmental	186,812	-	-	1,830,796	2,017,608
Interest	45,571	13,807	3,546	1,891	64,815
Contributions	60,797	-	-	79,361	140,158
Other	114,762	-	-	2,994	117,756
Total revenues	22,183,228	7,078,693	3,546	3,243,281	32,508,748
EXPENDITURES					
Current					
General Government	3,865,251	-	-	4,931	3,870,182
Judicial	2,756,005	-	26,737	414,449	3,197,191
Public Safety	10,326,018	-	-	1,162,900	11,488,918
Public Works	1,420,381	-	-	371,459	1,791,840
Health and Welfare	280,100	-	-	538,190	818,290
Culture and Recreation	1,359,071	-	-	-	1,359,071
Housing and Development	619,152	-	-	563,635	1,182,787
Capital outlay	-	4,059,922	727,141	-	4,787,063
Debt service	100,468	525,636	7,779	-	633,883
Intergovernmental	-	1,189,733	-	-	1,189,733
Total expenditures	20,726,446	5,775,291	761,657	3,055,564	30,318,958
Excess (deficiency) of revenues over (under) expenditures	1,456,782	1,303,402	(758,111)	187,717	2,189,790
Other financing sources (uses)					
Transfers in	762,994	-	281,844	739,532	1,784,370
Transfers out	(1,007,807)	-	-	(787,994)	(1,795,801)
Sales of capital assets	28,971	-	-	-	28,971
Total other financing sources (uses)	(215,842)	-	281,844	(48,462)	17,540
Net change in fund balance	1,240,940	1,303,402	(476,267)	139,255	2,207,330
Fund balances, January 1	6,224,629	3,541,758	1,533,413	(173,793)	11,126,007
Fund balances, December 31	$ 7,465,569	$ 4,845,160	$ 1,057,146	$ (34,538)	$ 13,333,337

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

Exhibit A-5

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, 2016

Net change in fund balances - total governmental funds		$ 2,207,330
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	$ 5,050,290	
Depreciation	(5,146,579)	(96,289)
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	(1,571,890)	
Related accumulated depreciation	1,435,682	(136,208)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. These include:		
Unavailable property taxes		1,865
Governmental funds report pension contributions as expenditures. However, in the statement of activities, the cost of pension benefits earned net of employee contributions is reported as pension expense.		
Pension contributions	594,010	
Cost of benefits earned net of employee contributions	(642,926)	(48,916)
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	569,545	
Net change in interest payable	7,317	576,862
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.		2,011
Change in net position of governmental activities		$ 2,506,655

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, 2016

	Budget			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes	$ 18,649,398	$ 18,649,398	$ 18,701,253	$ 51,855
Licenses and permits	516,900	516,900	644,358	127,458
Fines, fees and forfeitures	537,100	537,100	517,283	(19,817)
Charges for services	2,002,150	2,015,825	1,912,392	(103,433)
Intergovernmental	175,500	175,500	186,812	11,312
Interest	26,655	26,655	45,571	18,916
Contributions	-	60,799	60,797	(2)
Other	39,625	95,517	114,762	19,245
Total revenues	21,947,328	22,077,694	22,183,228	105,534
EXPENDITURES				
Current				
General Government				
Board of Commissioners	237,958	228,108	220,203	7,905
County Administration	330,855	329,455	308,325	21,130
Elections/Registrar	266,279	266,279	256,643	9,636
Financial Administration	515,435	515,435	511,142	4,293
Information Technology	280,667	280,667	272,937	7,730
Human Resources	151,656	158,006	150,702	7,304
Tax Commissioner	427,960	444,923	444,923	-
Tax Assessor	465,144	1,133,138	476,227	656,911
Risk Management	195,000	255,892	203,897	51,995
Facility Management	1,030,318	1,027,729	912,361	115,368
Board of Equalization	15,615	15,615	10,954	4,661
Other General Government	169,900	120,472	96,937	23,535
Judicial				
Superior Court	448,175	477,965	477,964	1
Clerk of Superior Court	563,097	599,429	582,857	16,572
District Attorney	647,459	669,679	655,198	14,481
Magistrate Court	297,814	316,605	316,605	-
Probate Court	273,338	280,276	280,276	-
Juvenile Court	93,812	157,258	156,620	638
Public Defender	288,505	288,505	286,485	2,020
Public Safety				
Sheriff	2,896,740	2,896,090	2,790,543	105,547
Sheriff Services	669,326	669,326	667,539	1,787
Detention Center	2,632,899	2,645,934	2,587,022	58,912
K9	29,900	26,294	21,106	5,188
Fire	1,454,201	1,452,800	1,403,625	49,175
Emergency Medical Service	2,261,887	2,252,053	2,154,648	97,405
Emergency Services Administration	169,227	169,217	145,101	24,116
Coroner	68,243	68,043	61,569	6,474
Animal Shelter	120,000	120,000	120,000	-
School Resource Officers	243,379	243,379	232,288	11,091
Marshal	130,077	128,809	115,908	12,901
Emergency Management	27,100	28,000	26,669	1,331
Public Works				
Public Works Administration	198,604	198,547	128,236	70,311
Road Department	1,424,813	1,385,855	1,292,145	93,710

DAWSON COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET (GAAP) AND ACTUAL
For the year ended December 31, 2016

	Budget			Variance with
	Original	Final	Actual	Final Budget
EXPENDITURES (continued)				
Current				
Health and Welfare				
Health Department	$ 162,000	$ 162,000	$ 162,000	$ -
Public Welfare	17,161	21,161	21,161	-
Indigent Welfare	4,000	4,200	4,200	-
Senior Citizens Center	75,728	75,863	75,489	374
Senior Services Donation	-	33,300	8,750	24,550
CASA	6,000	6,000	6,000	-
NOA's Ark	2,500	2,500	2,500	-
Culture and Recreation				
Parks	944,206	942,811	929,987	12,824
Parks and Recreation	-	24,945	8,941	16,004
Parks - Women's Club Donations	-	1,353	-	1,353
Parks - Pool	27,448	26,168	25,965	203
Parks - Camping	17,791	21,369	21,362	7
Libraries	373,030	373,030	372,816	214
Housing and Development				
Conservation	750	750	729	21
Planning and Zoning	407,470	410,738	392,094	18,644
County Agent	78,604	78,604	76,329	2,275
Development Authority	150,000	150,000	150,000	-
Debt service				
General Government				
Other General Government	100,470	100,470	100,468	2
Total expenditures	21,392,541	22,285,045	20,726,446	1,558,599
Excess (deficiency) of revenues over expenditures	554,787	(207,351)	1,456,782	1,664,133
Other financing sources (uses)				
Transfers in	73,125	726,119	762,994	36,875
Transfers out	(965,980)	(1,042,482)	(1,007,807)	34,675
Sale of capital assets	30,000	30,000	28,971	(1,029)
Contingency	(100,000)	-	-	-
Total other financing sources (uses)	(962,855)	(286,363)	(215,842)	70,521
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(408,068)	(493,714)	1,240,940	1,734,654
Fund balances, January 1	408,068	493,714	6,224,629	5,730,915
Fund balances, December 31	$ -	$ -	$ 7,465,569	$ 7,465,569

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

Exhibit A-7, continued

DAWSON COUNTY, GEORGIA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
December 31, 2016

	Business-Type Activities			Governmental Activities
	Solid Waste	DCAR GIS	Totals	Internal Service
ASSETS				
Current assets				
Cash and cash equivalents	$ 1,397,072	$ 8,832	$ 1,405,904	$ -
Accounts receivable (net)	153,261	-	153,261	10,846
Inventories	-	-	-	92,322
Total current assets	1,550,333	8,832	1,559,165	103,168
Noncurrent assets				
Capital assets				
Non-depreciable	1,122,008	-	1,122,008	-
Depreciable (net)	495,017	-	495,017	-
Total noncurrent assets	1,617,025	-	1,617,025	-
Total assets	3,167,358	8,832	3,176,190	103,168
LIABILITIES				
Current liabilities				
Accounts payable	32,144	-	32,144	46,654
Accrued salaries and payroll liabilities	4,141	404	4,545	3,003
Compensated absences	1,109	-	1,109	-
Due to other funds	-	-	-	53,511
Post-closure care	18,064	-	18,064	-
Total current liabilities	55,458	404	55,862	103,168
Noncurrent liabilities				
Compensated absences	370	-	370	-
Post-closure care costs	786,915	-	786,915	-
Total noncurrent liabilities	787,285	-	787,285	-
Total liabilities	842,743	404	843,147	103,168
NET POSITION				
Investment in capital assets	1,617,025	-	1,617,025	-
Unrestricted	707,590	8,428	716,018	-
Total net position	$ 2,324,615	$ 8,428	$ 2,333,043	$ -

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

Exhibit A-8

DAWSON COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
For the year ended December 31, 2016

	Business-Type Activities			Governmental Activities
	Solid Waste	DCAR GIS	Totals	Internal Service
OPERATING REVENUES				
Charges for sales and services	$ 811,385	$ 3,189	$ 814,574	$ -
Interfund services provided	-	-	-	860,618
Other	141	-	141	133,452
Total operating revenues	811,526	3,189	814,715	994,070
OPERATING EXPENSES				
Costs of sales and services	288,713	4,500	293,213	898,144
Personal services	158,126	10,169	168,295	95,926
Depreciation	92,354	-	92,354	-
Total operating expenses	539,193	14,669	553,862	994,070
Operating income (loss)	272,333	(11,480)	260,853	-
Non-operating revenues (expenses)				
Loss on sale of capital assets	(61,978)	-	(61,978)	-
Net income (loss) before transfers	210,355	(11,480)	198,875	-
Transfers in (out)				
Transfers in	-	11,431	11,431	-
Change in net position	210,355	(49)	210,306	-
Net position, January 1	2,114,260	8,477	2,122,737	-
Net position, December 31	$ 2,324,615	$ 8,428	$ 2,333,043	$ -

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, 2016

	Business-Type Activities			Governmental Activities
	Solid Waste	DCAR GIS	Totals	Internal Service
Cash flows from operating activities:				
Receipts from customers	$ 801,826	$ 3,189	$ 805,015	$ 134,504
Receipts from interfund services provided	-	-	-	860,618
Payments to suppliers	(296,117)	(6,149)	(302,266)	(892,366)
Payments to employees	(157,571)	(10,122)	(167,693)	(95,604)
Net cash provided (used) by operating activities	348,138	(13,082)	335,056	7,152
Cash flows from non-capital financing activities:				
Receipts from other funds	-	11,431	11,431	(7,152)
Net increase (decrease) in cash and cash equivalents	348,138	(1,651)	346,487	-
Cash and cash equivalents, January 1	1,048,934	10,483	1,059,417	-
Cash and cash equivalents, December 31	$ 1,397,072	$ 8,832	$ 1,405,904	$ -
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	$ 272,333	$ (11,480)	$ 260,853	$ -
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation expense	92,354	-	92,354	-
Landfill closure/postclosure costs	(18,063)	-	(18,063)	-
(Increase) decrease in accounts receivable	(9,700)	-	(9,700)	1,052
(Increase) decrease in inventories	-	-	-	(7,247)
Increase (decrease) in accounts payable	10,659	(1,649)	9,010	13,025
Increase (decrease) in accrued payroll liabilities	555	47	602	322
Total adjustments	75,805	(1,602)	74,203	7,152
Net cash provided (used) by operating activities	$ 348,138	$ (13,082)	$ 335,056	$ 7,152

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

DAWSON COUNTY, GEORGIA
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
December 31, 2016

	Agency Funds
ASSETS	
Cash and cash equivalents	$ 650,080
LIABILITIES	
Due to other agencies	$ 650,080

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

DAWSON COUNTY, GEORGIA
COMBINING STATEMENT OF NET POSITION
COMPONENT UNITS
December 31, 2016

	Development Authority of Dawson County	Industrial Building Authority of Dawson County	Dawson County Health Department	Totals
ASSETS				
Current assets				
Cash and cash equivalents	$ 6,997	$ 222,749	$ 281,933	$ 511,679
Receivables, net				
Accounts	-	-	3,515	3,515
Intergovernmental	-	-	2,845	2,845
Capital lease receivable	16,395	-	-	16,395
Total current assets	23,392	222,749	288,293	534,434
Noncurrent assets				
Capital lease receivable	23,296,579	-	-	23,296,579
Capital assets				
Non-depreciable	-	44,592	-	44,592
Depreciable (net)	8,513	98,721	-	107,234
Total noncurrent assets	23,305,092	143,313	-	23,448,405
Total assets	23,328,484	366,062	288,293	23,982,839
DEFERRED OUTFLOWS OF RESOURCES				
Pension experience differences	-	-	62,448	62,448
Pension contributions subsequent to measurement date	-	-	63,586	63,586
Total deferred outflows of resources	-	-	126,034	126,034
LIABILITIES				
Current liabilities				
Payables				
Accounts	-	-	5,147	5,147
Accrued salaries and expenses	3,449	-	-	3,449
Compensated absences	-	-	16,366	16,366
Note payable	16,207	-	-	16,207
Total current liabilities	19,656	-	21,513	41,169
Noncurrent liabilities				
Compensated absences	-	-	25,598	25,598
Net pension liability	-	-	463,601	463,601
Bond payable	23,000,000	-	-	23,000,000
Note payable	298,074	-	-	298,074
Total noncurrent liabilities	23,298,074	-	489,199	23,787,273
Total liabilities	23,317,730	-	510,712	23,828,442
DEFERRED INFLOWS OF RESOURCES				
Pension investment return differences	-	-	37,154	37,154
NET POSITION				
Net investment in capital assets	8,513	143,313	-	151,826
Unrestricted	2,241	222,749	(133,539)	91,451
Total net position	$ 10,754	$ 366,062	$ (133,539)	$ 243,277

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, 2016

	Development Authority of Dawson County	Industrial Building Authority of Dawson County	Dawson County Health Department	Totals
Expenses				
Health and Welfare	$ -	$ -	$ 646,163	$ 646,163
Housing and Development	401,511	16,618	-	418,129
Total expenses	401,511	16,618	646,163	1,064,292
Program revenues				
Charges for services	1,572	12,000	254,585	268,157
Operating grants and contributions	168,800	-	224,787	393,587
Total program revenues	170,372	12,000	479,372	661,744
Net (expense) revenue	(231,139)	(4,618)	(166,791)	(402,548)
General revenues				
Interest	205,755	182	-	205,937
Payments from Dawson County	-	-	162,000	162,000
Total general revenues	205,755	182	162,000	367,937
Change in net position	(25,384)	(4,436)	(4,791)	(34,611)
Net position, January 1, original	36,138	370,498	(181,491)	225,145
Prior period adjustment	-	-	52,743	52,743
Net position, January 1, restated	36,138	370,498	(128,748)	277,888
Net position, December 31	$ 10,754	$ 366,062	$ (133,539)	$ 243,277

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.

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

Development Authority of Dawson County – The Development Authority of Dawson County (Development Authority) is a legally separate entity. The seven-member board is appointed by the Board of Commissioners of Dawson County. There is the potential for financial benefit or burden to the primary government. The Development Authority's purpose is to encourage economic development in Dawson County. The Development Authority's year end is December 31. A copy of the Development Authority of Dawson County's financial statements can be obtained from 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. 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.

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 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 2016, the budget process required requested amounts and information for three budget years, 2017, 2018, and 2019.

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. Prepaids

Payments made to vendors for services that will benefit periods beyond December 31, 2016, are recorded as prepaids. 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 year ended December 31, 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 year ended December 31, 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 acquisition 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, 2016, 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 reports 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. The County also reports deferred outflows of resources for their defined benefit pension plan.

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. The County also reports deferred inflows of resources related to their defined benefit pension plan.

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, 2016 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 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 2015 amounts have been reclassified to conform to the 2016 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 AAAf 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, 2016 was 34 days. At December 31, 2016, the County's balance in Georgia Fund 1 was $392,424.

In addition to the $392,424 in Georgia Fund 1, the County also held certificates of deposit in the amount of $771,000. The certificates of deposit are reported as investments.

4. Accounts Receivable

Net accounts receivable at December 31, 2016 consist of the following:

Primary Government:		
Major Funds		
General Fund	$ 1,573,005	
Less: Allowance for Uncollectibles	(905,765)	$ 667,240
Solid Waste Enterprise Fund		153,261
Nonmajor Funds		
Emergency 911 Telephone Services Special Revenue Fund		91,440
Multiple Grants Special Revenue Fund		3,455
Inmate Welfare Fund		20,000
District Attorney Siezure Fund		225
Internal Service Fund		10,846
Total primary government		$ 946,467
Component Units:		
Dawson County Health Department		$ 3,515

5. Intergovernmental Receivables

Intergovernmental receivables at December 31, 2016 consist of the following:

Major Funds		
General Fund		
Dawson County Board of Education	$ 56,229	
Law Library	2,414	
City of Dawsonville	40	
State of Goeriga	125	
Etowah Water & Sewer Authority	2,850	
Dawson County Health Department	750	$ 62,408
Nonmajor Funds		
Multiple Grants Special Revenue Fund		
Criminal Justice Coordinating Council	85,429	
Georgia Department of Transportation	83,014	
U.S. Department of Justice	2,482	
Legacy Link	16,558	
Department of Human Services	9,261	
Restricted Programs Special Revenue Fund		
Georgia Department of Behavioral and Development Disabilities	7,658	
Georgia Department of Human Services	20,312	
Hotel/Motel Tax Special Revenue Fund		
Georgia Department of Natural Resources	9,258	233,972
Total primary government		$ 296,380
Component Units:		
Dawson County Health Department		
Georgia Department of Public Health		$ 2,845

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 2016, based upon the assessments as of January 1, 2016, were levied on August 25, 2016, billed on September 17, 2016, and due on December 1, 2016. Tax liens may be issued 90 days after the due date. The tax digest year 2016 is to fund the 2017 budget. Therefore, the tax proceeds for this year have been reported as deferred inflows of resources.

Taxes receivable as of December 31, 2016, consist of property taxes for seven years as follows:

Year of Levy		
2016	$	834,576
2015		72,863
2014		22,037
2013		9,526
2012		5,497
2011		5,924
2010		7,202
		957,625
Less allowance for uncollectible		(261,354)
Total	$	696,271

$1,517,383 of sales taxes and $28,637 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, 2016 is as follows:

	Due from:					
	Major Funds			Nonmajor Funds		
	General	SPLOST	Capital Projects	Governmental	Internal Service Fund	Total
Due to:						
Major Funds						
General	$ -	$ 26,749	$ 2,496	$ 987,421	$ 53,511	$ 1,070,177
Capital Projects	409,816	-	-	-	-	409,816
Nonmajor Funds						
Governmental	45,220	-	-	-	-	45,220
Total	$ 455,036	$ 26,749	$ 2,496	$ 987,421	$ 53,511	$ 1,525,213

The balances reported as Due to/Due from represent loans between the General Fund, Capital Projects Fund, nonmajor governmental funds and the SPLOST Fund, Capital Projects Fund, nonmajor governmental funds, and the Internal Service 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, 2016 is as follows:

	Transfers out:		
	Major Funds	Nonmajor Funds	
	General	Governmental	Total
Transfers in:			
Major Funds			
General	$ -	$ 762,994	$ 762,994
Capital Projects	281,844	-	281,844
DCAR GIS	11,431	-	11,431
Nonmajor Funds			
Governmental	714,532	25,000	739,532
Total	$ 1,007,807	$ 787,994	$ 1,795,801

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, 2016 was as follows:

	Balance 12/31/2015	Increases	Decreases	Balance 12/31/2016
Governmental activities				
Nondepreciable assets				
Land and improvements	$ 13,852,992	$ -	$ -	$ 13,852,992
Intangible assets	484,000	-	-	484,000
Construction in progress	17,412	351,655	(29,930)	339,137
Total non-depreciable assets	14,354,404	351,655	(29,930)	14,676,129
Depreciable assets				
Buildings	48,961,744	453,508	-	49,415,252
Machinery and equipment	10,366,829	624,208	(895,812)	10,095,225
Furniture and fixtures	1,266,842	-	-	1,266,842
Vehicles	7,158,006	1,075,761	(676,078)	7,557,689
Infrastructure	71,019,550	2,575,088	-	73,594,638
Total depreciable assets	138,772,971	4,728,565	(1,571,890)	141,929,646
Less accumulated depreciation				
Buildings	(10,490,486)	(1,292,815)	-	(11,783,301)
Machinery and equipment	(6,504,309)	(858,059)	831,789	(6,530,579)
Furniture and fixtures	(712,497)	(181,473)	-	(893,970)
Vehicles	(5,072,047)	(572,750)	603,893	(5,040,904)
Infrastructure	(59,176,180)	(2,241,482)	-	(61,417,662)
Total accumulated depreciation	(81,955,519)	(5,146,579)	1,435,682	(85,666,416)
Total depreciable assets, net	56,817,452	(418,014)	(136,208)	56,263,230
Governmental activities capital assets, ne	$ 71,171,856	$ (66,359)	$ (166,138)	$ 70,939,359
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	922,584	-	(149,670)	772,914
Vehicles	160,808	-	-	160,808
Total depreciable assets	1,690,271	-	(149,670)	1,540,601
Less accumulated depreciation				
Buildings and improvements	(218,270)	(16,933)	-	(235,203)
Machinery and equipment	(708,278)	(47,228)	87,692	(667,814)
Vehicles	(114,374)	(28,193)	-	(142,567)
Total accumulated depreciation	(1,040,922)	(92,354)	87,692	(1,045,584)
Total depreciable assets, net	649,349	(92,354)	(61,978)	495,017
Business-type activities capital assets, ne	$ 1,771,357	$ (92,354)	$ (61,978)	$ 1,617,025

9. Capital Assets (continued)

Depreciation expense was charged to functions/programs as follows:

Primary Government	
Governmental activities	
General Government	$ 1,094,047
Judicial	7,451
Public Safety	1,506,280
Public Works	2,228,841
Health and Welfare	52,250
Culture and Recreation	256,508
Housing and Development	1,202
Total depreciation expense for governmental activities	$ 5,146,579
Business-type activities	
Solid Waste	$ 92,354

9. Capital Assets (continued)

Activity for the discretely presented component units for the year ended December 31, 2016 are as follows:

	Balance 12/31/2015	Increases	Decreases	Balance 12/31/2016
Business-type activities				
Development Authority				
Depreciable assets				
Furniture and equipment	$ 25,939	$ 6,485	$ (11,615)	$ 20,809
Total depreciable assets	25,939	6,485	(11,615)	20,809
Less accumulated depreciation				
Furniture and equipment	(16,565)	(2,840)	7,109	(12,296)
Total accumulated depreciation	(16,565)	(2,840)	7,109	(12,296)
Total Development Authority depreciable assets, net	$ 9,374	$ 3,645	$ (4,506)	$ 8,513
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	(4,039)	-	-	(4,039)
Buildings	(22,862)	(3,118)	-	(25,980)
Total accumulated depreciation	(26,901)	(3,118)	-	(30,019)
Total depreciable assets, net	101,839	(3,118)	-	98,721
Total Industrial Building Authority capital assets, net	$ 146,431	$ (3,118)	$ -	$ 143,313

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, 2016 total $131,763 for governmental activities. Total assets leased under capital leases are $1,202,662 for governmental activities, consisting of:

	Governmental Activities	
	Cost	Accumulated Depreciation
Vehicles	$ 1,002,662	$ 238,124

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, 2016:

Year Ending December 31,	Governmental activities
2017	$ 67,299
2018	67,299
Total minimum lease payments	134,598
Less amounts representing interest	(2,835)
Present value of minimum lease payments	$ 131,763

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, 2027. 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 $2,880,000 of outstanding Series 2002 Bonds.

The annual requirements to amortize contracts payable as of December 31, 2016 are as follows:

Year Ending December 31,	Principal	Interest	Total
2017	$ 15,000	$ 85,026	$ 100,026
2018	15,000	84,582	99,582
2019	105,000	82,806	187,806
2020	270,000	77,256	347,256
2021	275,000	69,190	344,190
2022-2026	1,495,000	217,338	1,712,338
2027	705,000	10,434	715,434
Totals	$ 2,880,000	$ 626,632	$ 3,506,632

11. Long-Term Debt (continued)

Governmental Activities, continued

Contracts 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, 2016 was $1,431,000 and bears interest at 3.00%. The amount of interest paid in 2016 was $43,646. 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 2016.

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 year ending December 31, 2016.

	Balance 12/31/2015	Additions	Deductions	Balance 12/31/2016	Due Within One Year
Governmental activities					
Contracts payable - EWSA	$ 2,895,000	$ -	$ 15,000	$ 2,880,000	$ 15,000
Capital leases	686,308	-	554,545	131,763	65,415
Compensated absences	785,028	783,017	785,028	783,017	587,263
Total governmental activities	$ 4,366,336	$ 783,017	$ 1,354,573	$ 3,794,780	$ 667,678
Business-type activities					
Landfill post-closure care costs	$ 823,042	$ -	$ 18,063	$ 804,979	$ 18,064
Compensated Absences	545	1,479	545	1,479	1,109
Total business-type activities	$ 823,587	$ 1,479	$ 18,608	$ 806,458	$ 19,173

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. The total interest incurred and charged to expense for the year ended December 31, 2016 was $116,065 for governmental activities and $205,823 for the Development Authority of Dawson County Component Unit.

Long-term liability activity for the Health Department Component Unit for the year ended June 30, 2016, was as follows:

	Balance 6/30/2015	Additions	Deductions	Balance 6/30/2016	Due Within One Year
Governmental activities					
Health Department					
Compensated absences	$ 49,127	$ 26,019	$ 33,182	$ 41,964	$ 16,366
Total governmental activities	$ 49,127	$ 26,019	$ 33,182	$ 41,964	$ 16,366

11. Long-Term Debt (continued)

Changes in Long - Term Debt

Long-term liability activity for the Development Authority Component Unit for the year ended December 31, 2016, was as follows:

	Balance 12/31/2015	Additions	Deductions	Balance 12/31/2016	Due Within One Year
Business-type activities					
Development Authority					
Note payable	$ 329,792	$ -	$ 15,511	$ 314,281	$ 16,207
Bond payable	-	23,000,000	-	23,000,000	-
Total business-type activities	$ 329,792	$ 23,000,000	$ 15,511	$ 23,314,281	$ 16,207

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, 2016 is $804,979. 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, 2016:

	General	SPLOST	Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
Restricted for:					
Judicial					
Drug programs	$ -	$ -	$ -	$ 49,571	$ 49,571
Law library operations	-	-	-	17,653	17,653
Victims rights	-	-	-	23,859	23,859
District attorney	-	-	-	9,484	9,484
Public Safety					
Sheriff facilities and equipment	217	-	-	234,263	234,480
Inmate welfare	-	-	-	138,537	138,537
Public Works					
Capital projects	-	-	74,977	1,206	76,183
Health and Welfare					
Senior Center	20,784	-	-	-	20,784
Culture and Recreation					
Recreation facilities and equipment	17,356	-	-	73,657	91,013
Housing and Development					
Tourism product development	-	-	-	1,788	1,788
Family connection	-	-	-	66,512	66,512
Capital projects	-	4,845,160	389,679	-	5,234,839
	$ 38,357	$ 4,845,160	$ 464,656	$ 616,530	$ 5,964,703
Assigned to:					
General Government					
Capital projects	$ 652,994	$ -	$ 209,376	$ -	$ 862,370
Judicial					
Clerk of Court	691	-	-	-	691
Public Safety					
Capital projects	-	-	28,055	-	28,055
Emergency 911 operations	-	-	-	124,255	124,255
Capital projects	-	-	355,059	-	355,059
Subsequent Year's Budget	1,112,403	-	-	-	1,112,403
	$ 1,766,088	$ -	$ 592,490	$ 124,255	$ 2,482,833

14. Deficit Fund Balance

The County had a deficit fund in the amount of $775,323 in the Multiple Grant Special Revenue Fund for grant expenditures not yet reimbursed or approved for reimbursement and were not received in the availability period. The County will replenish this deficit either with future grant revenue or transfers from the General Fund.

15. Retirement Plans

Defined Benefit Pension Plan

Plan Description. The County contributes to the Association of County Commissioners of Georgia Pension Plan for Dawson County Employees (The Plan), a defined benefit pension plan, an agent multiple-employer public employee retirement system, administered by the Association of County Commissioners of Georgia. This is a defined benefit pension plan, which provides retirement, disability and death benefits to plan members and beneficiaries. The County has established provisions, which assign the authority to the Board of Commissioners to establish and amend the benefit provisions of the plan.

Control over the operation and administration of the plan is vested with ACCG along with custody of the plan assets. The plan provides that the County has no liability with respect to payments or benefits or otherwise under the plan except to pay over to ACCG such actuarially determined contributions as are required to meet minimum funding standards of the Public Retirement Systems Standards Law and provide benefits thereunder. If terminated, the plan provides that if there are funds remaining after the satisfaction of all liabilities, such funds shall not revert to the County but shall be allocated to employees. All full-time County employees are eligible to participate in the Plan after completing three years of service and having reached their 21st birthday. These benefit provisions and powers to amend the plan were established by a resolution executed by the County Board of Commissioners.

There are no loans to any of the County officials or other “party-in-interest,” and there are no prohibited transactions. The plan assets do not include any securities or investments in Dawson County. The funds are managed by independent money managers.

15. Retirement Plans (continued)

Defined Benefit Pension Plan, continued

The annual report and more detailed information regarding the plan can be obtained by writing to Pension Service Company, 1100 Circle 75 Parkway, Suite 320, Atlanta, GA 30339.

At January 1, 2015, the date of the most recent actuarial valuation, there were 232 participants consisting of the following:

Retirees, beneficiaries and disables currently receiving benefits	38
Terminated vested participants entitled to but not yet receiving benefits	121
Active participants	73
Total number of participants	232

Benefits Provided. The plan provides retirement and death benefits. Benefits are based on years of credited service, equal to one year of full-time employment. Benefits vest evenly over five years of service. Participants become eligible to retire with unreduced benefits at age 65 with 5 years of plan participation. The amount of monthly retirement benefits to be provided for each participant at their normal retirement date is equal to one percent of the participant's average annual compensation multiplied by the participant's total number of years of service. The Plan also provides benefits in the event of death or disability.

Contributions. Employees make no contributions to the plan. The County is required to contribute the remaining amounts necessary to fund the plan in compliance with the minimum funding standards of the Public Retirement Systems Standards Law. This funding policy, as specified by ordinance, has been the same since the inception of the plan. The County's actuarially determined contribution rate for the year ending December 31, 2016 was $231,194, or current rate is 7.1% of annual covered payroll. The Board of Commissioners provides for the benefits and funding policy through County ordinance and maintains the authority to change the policy.

15. Retirement Plans (continued)

Defined Benefit Pension Plan, continued

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions. At December 31, 2016, the County reported a net pension liability of $669,483. The net pension asset was measured as of December 31, 2015, and the total pension asset used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2015. For the year ended December 31, 2016, the County recognized pension expense of $258,919.

At December 31, 2016, the County reported deferred outflows of resources and deferred inflows of resources related to the plan from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$	$ (31,925)
Changes of assumptions	139,389	
Net difference between projected and actual earnings on pension plan investments	297,020	
County contributions subsequent to the measurement date	210,003	
Totals	$ 646,412	$ (31,925)

The $210,003 of deferred outflows of resources resulting from the County's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2017. Other amounts reported as deferred outflows of resources will be recognized in pension expense as follows:

Year Ending December 31	
2017	$ 117,293
2018	117,293
2019	100,761
2020	69,137
Totals	$ 404,484

15. Retirement Plans (continued)

Defined Benefit Pension Plan, continued

Actuarial Assumptions. The total pension liability in the January 1, 2015 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.00%
Projected salary increases	4.50% plus age based scale
Cost of living adjustments	N/A
Net investment rate of return	7.50%
Actuarial cost method	Entry age normal
Amortization method	Level Percent of Pay (Closed)
Remaining amortization period	10 years

Healthy mortality rates were based on the RP-2000 Combined Healthy Mortality Table with sex-distinct rates, set forward two years for males and on year for females. Disabled mortality rates were based on the Social Security Administration standard rates.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

15. Retirement Plans (continued)

Defined Benefit Pension Plan, continued

Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of December 31, 2015 are summarized in the following table:

Benchmark	Asset Allocation	Average 20 Year Return	Weighted 20 Year Return	Average 30 Year Return	Weighted 30 Year Return
S&P 500	30%	8.80%	2.64%	10.74%	3.22%
Barlay's Agg.	30%	5.75%	1.73%	7.80%	2.34%
MSCI EAFE	15%	5.44%	0.82%	9.51%	1.43%
Citi Non US WEBI	5%	5.48%	0.27%	5.48%	0.27%
NAREIT Equity	5%	9.91%	0.50%	11.35%	0.57%
Russell 2000	5%	8.96%	0.45%	9.37%	0.47%
Russell 3000	5%	8.89%	0.44%	10.58%	0.53%
S&P Mid Cap	5%	11.83%	0.59%	13.21%	0.66%
Weighted Return			7.44%		9.49%

Discount Rate. The discount rate used to measure the total pension liability was 7.50 percent. The projection of cash flows used to determine the discount rate assumed that contributions from employer will be made at contractually required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on Plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

15. Retirement Plans (continued)

Defined Benefit Pension Plan, continued

Changes in Net Pension Liability (Asset)

	Total Pension Liability (Asset) (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a) - (b)
Balances at 12/31/14	$ 5,053,380	$ 4,788,804	$ 264,576
Changes for the year:			
Service cost	98,804	-	98,804
Interest	373,770	-	373,770
Contributions—employer	(44,204)	231,194	(275,398)
Net investment income	193,000	38,230	154,770
of employee contributions	(139,579)	(139,579)	-
Administrative expense	-	(19,325)	19,325
Other changes	-	(33,636)	33,636
Net changes	481,791	76,884	404,907
Balances at 12/31/15	$ 5,535,171	$ 4,865,688	$ 669,483

Sensitivity of the Net Pension Asset/Liability to Changes in the Discount Rate. The following presents what the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower (6.50 percent) or one percentage-point higher (8.50 percent) than the current rate:

	Discount Rate	Net Pension Liabilty (Asset)
1% decrease	6.50%	$ 1,517,531
Current discount rate	7.50%	669,483
1% increase	8.50%	(28,588)

Plan Fiduciary Net Position. Detailed information about the Plan's fiduciary net position is available in the separately issued Association County Commissioners of Georgia Benefit System financial report.

15. Retirement Plans (continued)

Defined Benefit Pension Plan, continued

Other Plans. In addition to the plan above, various County employees are covered under the following plans: Georgia Firefighters' Pension Fund, Georgia State Employees' Retirement System (ERS), Magistrates' Retirement Fund of Georgia, Peace Officers' Annuity and Benefit Fund of Georgia, Probate Judges' Retirement Fund of Georgia, Sheriffs' Retirement Fund of Georgia, and Superior Court Clerks' Retirement Fund of Georgia. Further information regarding these plans can be obtained from the plans' annual reports.

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 2016 were $268,927 and the County matching contribution was $181,839.

16. 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, 2016 follows:

Lodging Tax Receipts	$ 440,889	
Disbursements for trade and tourism	$ 193,822	44% of tax receipts
Disbursements for tourism product development	$ 163,775	

17. 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, 2016, the County paid $24,023 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.

18. 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 provides health care benefits to its active 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.

18. Risk Management (continued)

Group Health Insurance, continued

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 at 1/1/2015	$	96,244
Current year claims and changes in estimates		1,820,466
Claim payments		(1,797,047)
Balance at 12/31/2015		119,663
Current year claims and changes in estimates		2,460,857
Claim payments		(2,467,288)
Balance at 12/31/2016	$	113,232

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, 2016, there was no need for such an assessment.

18. 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, 2016, 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.

19. 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.

20. Tax Abatements

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

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

The following incentive exists for the County:

Purpose	% Abated	$ Abated
Grocery Store and Retail Center	100%	$ 45,165

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Required Supplementary Information

DAWSON COUNTY, GEORGIA
SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY (ASSET) AND RELATED RATIOS
LAST TEN FISCAL YEARS
December 31, 2016
(Unaudited)

	Year End 2016	Year End 2015
Total pension liability		
Service cost	$ 98,804	$ 100,244
Interest	379,004	350,003
Assumption change	193,000	0
Benefit payments, including refunds of employee contributions	(144,813)	(127,128)
Benefit payments, including refunds of employee contributions	(44,204)	0
Net change in total pension liability	481,791	323,119
Total pension liability - beginning	5,053,380	4,730,261
Total pension liability - ending (a)	$ 5,535,171	$ 5,053,380
Plan fiduciary net position		
Contributions - employer	$ 231,194	$ 238,267
Net investment income	38,230	322,588
Benefit payments, including refunds of employee contributions	(139,579)	(127,128)
Administrative expense	(19,325)	(19,171)
Other	(33,636)	(54,553)
Net change in total pension liability	76,884	360,003
Plan fiduciary net position - beginning	4,788,804	4,428,801
Plan fiduciary net position - ending (b)	$ 4,865,688	$ 4,788,804
Net pension liability (asset) - ending : (a) - (b)	$ 669,483	$ 264,576
Plan's fiduciary net position as a percentage of the total pension liability	87.90%	94.76%
Covered-employee payroll	$ 3,248,961	$ 3,371,231
Net pension liability as a percentage of covered-employee payroll	20.61%	7.85%

Note: 2015 was the first year of implementation. Therefore, only two years are reported.

The accompanying notes to the required supplementary information are an integral part of this schedule.

DAWSON COUNTY, GEORGIA
SCHEDULE OF CONTRIBUTIONS
LAST TEN FISCAL YEARS
December 31, 2016
(Unaudited)

	Year End 2016	Year End 2015
Actuarially determined contribution	$ 231,194	$ 238,267
Contributions in relation to the actuarially determined contribution	(231,194)	(238,267)
Contribution deficiency (excess)	$ 0	$ 0
Covered-employee payroll	$ 3,248,961	$ 3,371,231
Contributions as a percentage of covered-employee payroll	7.12%	7.07%

Note: 2015 was the first year of implementation. Therefore, only two years are reported.

The accompanying notes to the required supplementary information are an integral part of this schedule.

1. Valuation Date

The actuarially determined contribution rate was determined as of December 31, 2015, with an interest adjustment to the year. Contributions in relation to this actuarially determined contribution rate will be reported for the year ending December 31, 2017.

2. Methods and Assumptions Used to Determine Contribution Rates

Actuarial cost method = Entry Age Normal

Amortization method = Level Percent of Pay (Closed)

Remaining amortization period = Remaining amortization period varies for the bases, with a net effective amortization period of 10 years

Asset valuation method = Smoothed market value with a 5-year smoothing period.

Net investment rate of return = 7.5%

Projected salary increases = 4.5% plus age based scale

Cost of living adjustments = N/A

Retirement age for inactive vested participants = 65

Mortality = Healthy mortality rates were based on the RP-2000 Combined Healthy Mortality Table with sex-distinct rates, set forward two years for males and on year for females. Disabled mortality rates were based on the Social Security Administration standard rate.

3. Changes in Benefits

There have been no substantive changes since the last actuarial valuation.

4. Changes of Assumptions

There have been no substantive changes since the last actuarial valuation.

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Supplementary Information

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Combining Statements

Non-major Governmental Funds

DAWSON COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2016

	Special Revenue											Capital Projects	
	Emergency 911 Telephone Services	Multiple Grants	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	$ 67,515	$ -	$ 64,182	$ 172,656	$ -	$ 21,217	$ 65,797	$ 95,571	$ 11,759	$ 15,124	$ 118,537	$ 122,441	$ 754,799
Receivables													
Accounts	91,440	3,455	-	-	-	-	-	-	225	-	20,000	-	115,120
Intergovernmental	-	196,744	27,970	-	9,258	-	-	-	-	-	-	-	233,972
Taxes	-	-	-	-	28,637	-	-	-	-	-	-	-	28,637
Due from other funds	-	-	-	-	45,220	-	-	-	-	-	-	-	45,220
Total assets	$ 158,955	$ 200,199	$ 92,152	$ 172,656	$ 83,115	$ 21,217	$ 65,797	$ 95,571	$ 11,984	$ 15,124	$ 138,537	$ 122,441	$ 1,177,748
LIABILITIES AND FUND BALANCES													
Liabilities													
Accounts payable	$ 455	$ 72,049	$ 3,402	$ -	$ -	$ -	$ 135	$ -	$ -	$ -	$ -	$ -	$ 76,041
Intergovernmental payable	-	-	-	-	81,327	-	-	-	-	-	-	-	81,327
Accrued salaries and payroll liabilities	34,245	26,877	3,928	-	-	2,368	-	-	-	-	-	-	67,418
Due to other funds	-	876,517	-	19,405	-	1,196	41,803	46,000	2,500	-	-	-	987,421
Unearned revenue	-	79	-	-	-	-	-	-	-	-	-	-	79
Total liabilities	34,700	975,522	7,330	19,405	81,327	3,564	41,938	46,000	2,500	-	-	-	1,212,286
Fund balances													
Restricted for:													
Judicial	-	-	-	-	-	17,653	23,859	49,571	9,484	-	-	-	100,567
Public Safety	-	-	18,310	153,251	-	-	-	-	-	15,124	138,537	47,578	372,800
Public Works	-	-	-	-	-	-	-	-	-	-	-	1,206	1,206
Culture and Recreation	-	-	-	-	-	-	-	-	-	-	-	73,657	73,657
Housing and Development	-	-	66,512	-	1,788	-	-	-	-	-	-	-	68,300
Assigned to:													
Public Safety	124,255	-	-	-	-	-	-	-	-	-	-	-	124,255
Unassigned	-	(775,323)	-	-	-	-	-	-	-	-	-	-	(775,323)
Total fund balances	124,255	(775,323)	84,822	153,251	1,788	17,653	23,859	49,571	9,484	15,124	138,537	122,441	(34,538)
Total liabilities and fund balances	$ 158,955	$ 200,199	$ 92,152	$ 172,656	$ 83,115	$ 21,217	$ 65,797	$ 95,571	$ 11,984	$ 15,124	$ 138,537	$ 122,441	$ 1,177,748

DAWSON COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the year ended December 31, 2016

	Special Revenue											Capital Projects	
REVENUES	**Emergency 911 Telephone Services**	**Multiple Grants**	**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	$ -	$ -	$ -	$ -	$ 440,889	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 440,889
Fines, fees, and forfeitures	-	-	-	55,332	-	19,490	26,300	34,147	3,002	12,368	-	-	150,639
Charges for services	490,009	108,009	-	-	-	-	-	-	-	1,127	137,566	-	736,711
Intergovernmental	-	1,675,489	155,307	-	-	-	-	-	-	-	-	-	1,830,796
Interest	-	-	-	513	-	72	185	274	37	48	321	441	1,891
Contributions	-	8,531	70,830	-	-	-	-	-	-	-	-	-	79,361
Other	-	-	-	-	2,133	-	-	-	-	-	861	-	2,994
Total revenues	490,009	1,792,029	226,137	55,845	443,022	19,562	26,485	34,421	3,039	13,543	138,748	441	3,243,281
EXPENDITURES													
Current													
General Government	-	4,931	-	-	-	-	-	-	-	-	-	-	4,931
Judicial	-	378,522	-	-	-	13,400	21,352	-	1,175	-	-	-	414,449
Public Safety	749,773	325,300	41,377	19,406	-	-	-	-	-	9,323	17,721	-	1,162,900
Public Works	-	371,459	-	-	-	-	-	-	-	-	-	-	371,459
Health and Welfare	-	538,190	-	-	-	-	-	-	-	-	-	-	538,190
Housing and Development	-	-	206,038	-	357,597	-	-	-	-	-	-	-	563,635
Total expenditures	749,773	1,618,402	247,415	19,406	357,597	13,400	21,352	-	1,175	9,323	17,721	-	3,055,564
Excess (deficiency) of revenues over (under) expenditures	(259,764)	173,627	(21,278)	36,439	85,425	6,162	5,133	34,421	1,864	4,220	121,027	441	187,717
Other financing sources (uses)													
Transfers in	255,416	466,226	17,890	-	-	-	-	-	-	-	-	-	739,532
Transfers out	-	(652,994)	-	-	(110,000)	-	-	(25,000)	-	-	-	-	(787,994)
Total other financing sources (uses)	255,416	(186,768)	17,890	-	(110,000)	-	-	(25,000)	-	-	-	-	(48,462)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(4,348)	(13,141)	(3,388)	36,439	(24,575)	6,162	5,133	9,421	1,864	4,220	121,027	441	139,255
Fund balances, January 1	128,603	(762,182)	88,210	116,812	26,363	11,491	18,726	40,150	7,620	10,904	17,510	122,000	(173,793)
Fund balances, December 31	$ 124,255	$ (775,323)	$ 84,822	$ 153,251	$ 1,788	$ 17,653	$ 23,859	$ 49,571	$ 9,484	$ 15,124	$ 138,537	$ 122,441	$ (34,538)

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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, except those required to be accounted for in another fund.

DAWSON COUNTY, GEORGIA
GENERAL FUND
COMPARATIVE BALANCE SHEETS
December 31, 2016 and 2015

	2016	2015
ASSETS		
Cash and cash equivalents	$ 13,942,287	$ 12,638,380
Investments	771,000	274,000
Receivables (net)		
Accounts	667,240	595,182
Intergovernmental	62,408	3,438
Taxes	1,406,549	1,213,453
Prepaids	456,187	446,444
Inventories	102,312	112,223
Due from other funds	1,070,177	1,103,787
Restricted assets		
Cash	7,819	7,819
Total assets	$ 18,485,979	$ 16,394,726
LIABILITIES AND FUND BALANCES		
Liabilities		
Payables		
Accounts	$ 381,310	$ 348,483
Intergovernmental	769	31
Accrued salaries and payroll liabilities	444,073	380,226
Due to other funds	455,036	165,704
Claims reserve	113,232	119,663
Amounts held in trust	70,199	100,199
Total liabilities	1,464,619	1,114,306
Deferred inflows of resources		
Unavailable revenue - property taxes	9,555,791	9,055,791
Fund balances		
Nonspendable:		
Prepaids	456,187	446,444
Inventories	102,312	112,223
Restricted for:		
Public Safety	217	-
Health and Welfare	20,784	20,784
Culture and Recreation	17,356	10,569
Assigned to:		
General Government	652,994	-
Judicial	691	18,207
Subsequent Year's Budget	1,112,403	408,068
Unassigned	5,102,625	5,208,334
Total fund balances	7,465,569	6,224,629
Total liabilities, deferred inflows of resources and fund balances	$ 18,485,979	$ 16,394,726

DAWSON COUNTY, GEORGIA
GENERAL FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
For the years ended December 31, 2016 and 2015

REVENUES	**2016**	**2015**
Taxes	$ 18,701,253	$ 17,949,355
Licenses and permits	644,358	503,206
Fines, fees and forfeitures	517,283	532,298
Charges for services	1,912,392	1,756,824
Intergovernmental	186,812	190,772
Interest	45,571	21,535
Contributions	60,797	38,960
Other	114,762	61,137
Total revenues	22,183,228	21,054,087
EXPENDITURES		
Current		
General Government	3,865,251	3,594,733
Judicial	2,756,005	2,415,837
Public Safety	10,326,018	9,716,582
Public Works	1,420,381	1,354,496
Health and Welfare	280,100	271,914
Culture and Recreation	1,359,071	1,295,317
Housing and Development	619,152	565,349
Total Current	20,625,978	19,214,228
Debt Service		
General Government	100,468	95,837
Public Safety	-	124,005
Total Debt Service	100,468	219,842
Total expenditures	20,726,446	19,434,070
Excess of revenues over expenditures	1,456,782	1,620,017
Other financing sources (uses)		
Transfers in (out)		
Transfers in	762,994	97,139
Transfers out	(1,007,807)	(752,487)
Sale of capital assets	28,971	11,477
Total other financing sources (uses)	(215,842)	(643,871)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	1,240,940	976,146
Fund balances, January 1	6,224,629	5,248,483
Fund balances, December 31	$ 7,465,569	$ 6,224,629

DAWSON COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF REVENUES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2016
(with comparative actual amounts for the year ended December 31, 2015)

	2016			2015
	Final Budget	Actual	Variance	Actual
REVENUES				
Taxes				
General property taxes				
Real and personal tax	$ 8,928,109	$ 9,191,783	$ 263,674	$ 8,504,123
Motor vehicle tax	1,345,000	1,167,877	(177,123)	1,411,800
Mobile home tax	15,000	8,116	(6,884)	7,594
Timber tax	2,000	1,710	(290)	3,404
Cost, penalties and interest	154,000	121,081	(32,919)	207,151
Other taxes	1,300	11,042	9,742	18,485
Total general property taxes	10,445,409	10,501,609	56,200	10,152,557
Local option sales tax	6,432,989	6,217,195	(215,794)	5,908,796
Insurance premium tax	990,000	1,111,267	121,267	1,044,267
Intangibles tax	230,000	258,696	28,696	243,238
Real estate transfer tax	50,000	77,559	27,559	87,781
Franchise tax	70,000	63,862	(6,138)	70,151
Beer and wine tax	386,000	433,031	47,031	405,492
Occupational tax	45,000	38,034	(6,966)	37,073
Total taxes	18,649,398	18,701,253	51,855	17,949,355
Licenses and permits				
Alcohol licenses	115,850	133,140	17,290	110,430
Building permits	195,500	293,285	97,785	180,501
Business licenses	175,000	181,478	6,478	176,332
Other permits	30,550	36,455	5,905	35,943
Total licenses and permits	516,900	644,358	127,458	503,206
Fines, fees and forfeitures	537,100	517,283	(19,817)	532,298
Charges for Services				
Emergency services	750,000	731,977	(18,023)	562,909
Sheriff services	97,500	82,447	(15,053)	103,435
Prisoner board	4,000	1,944	(2,056)	2,112
Recreation fees	221,300	208,860	(12,440)	195,646
Fire protection	26,500	30,958	4,458	15,036
Collection commissions	630,400	594,653	(35,747)	618,926
Other charges for services	286,125	261,553	(24,572)	258,760
Total charges for services	2,015,825	1,912,392	(103,433)	1,756,824
Intergovernmental	175,500	186,812	11,312	190,772
Interest	26,655	45,571	18,916	21,535

DAWSON COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF REVENUES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2016
(with comparative actual amounts for the year ended December 31, 2015)

	2016			2015
	Final Budget	Actual	Variance	Actual
REVENUES				
Contributions	$ 60,799	$ 60,797	$ (2)	$ 38,960
Other				
Rental Income	26,100	29,485	3,385	26,925
Miscellaneous	69,417	85,277	15,860	34,212
Total other	95,517	114,762	19,245	61,137
Total revenues	$ 22,077,694	$ 22,183,228	$ 105,534	$ 21,054,087

DAWSON COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2016
(with comparative actual amounts for the year ended December 31, 2015)

	2016			2015
	Final Budget	Actual	Variance	Actual
EXPENDITURES				
Current				
General Government				
Board of Commissioners				
Personal services	$ 100,898	$ 103,686	$ (2,788)	$ 94,753
Contract services	115,500	110,594	4,906	96,407
Materials and supplies	11,710	5,923	5,787	13,791
Total Board of Commissioners	228,108	220,203	7,905	204,951
County Administration				
Personal services	212,030	226,167	(14,137)	273,428
Contract services	107,905	77,451	30,454	82,354
Materials and supplies	9,520	4,707	4,813	6,795
Total County Administration	329,455	308,325	21,130	362,577
Elections/Registrar				
Personal services	230,919	232,747	(1,828)	152,585
Contract services	28,154	17,270	10,884	23,786
Materials and supplies	7,206	6,626	580	6,978
Total Elections/Registrar	266,279	256,643	9,636	183,349
Financial Administration				
Personal services	435,053	437,139	(2,086)	411,729
Contract services	75,732	69,421	6,311	64,376
Materials and supplies	4,650	4,582	68	4,094
Total Financial Administration	515,435	511,142	4,293	480,199
Information Technology				
Personal services	176,232	180,440	(4,208)	154,715
Contract services	94,195	81,068	13,127	73,485
Materials and supplies	10,240	11,429	(1,189)	6,810
Total Information Technology	280,667	272,937	7,730	235,010
Human Resources				
Personal services	136,558	131,310	5,248	114,206
Contract services	16,348	15,085	1,263	10,702
Materials and supplies	5,100	4,307	793	4,967
Total Human Resources	158,006	150,702	7,304	129,875
Tax Commissioner				
Personal services	375,235	376,278	(1,043)	350,297
Contract services	59,740	58,963	777	38,673
Materials and supplies	9,948	9,682	266	5,339
Total Tax Commissioner	444,923	444,923	-	394,309
Tax Assessor				
Personal services	416,144	419,002	(2,858)	363,372
Contract services	710,714	51,032	659,682	64,520
Materials and supplies	6,280	6,193	87	6,622
Total Tax Assessor	1,133,138	476,227	656,911	434,514

DAWSON COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2016
(with comparative actual amounts for the year ended December 31, 2015)

	2016			2015
	Final Budget	Actual	Variance	Actual
General Government (continued)				
Risk Management				
Personal services	$ 19,259	$ 2,680	$ 16,579	$ 13,212
Contract services	150,000	145,937	4,063	149,013
Materials and supplies	50,132	18,779	31,353	-
Capital outlay	-	-	-	26,719
Payments to others	36,501	36,501	-	19,075
Total Risk Management	255,892	203,897	51,995	208,019
Facility Management				
Personal services	470,418	443,553	26,865	392,779
Contract services	186,577	168,174	18,403	137,376
Materials and supplies	348,323	300,634	47,689	314,608
Capital outlay	22,411	-	22,411	14,966
Total Facility Management	1,027,729	912,361	115,368	859,729
Board of Equalization				
Personal services	10,765	8,827	1,938	8,480
Contract services	4,800	2,119	2,681	3,026
Materials and supplies	50	8	42	7
Total Board of Equalization	15,615	10,954	4,661	11,513
Other General Government				
Personal services	18,472	-	18,472	-
Contract services	58,000	53,291	4,709	46,803
Materials and supplies	-	-	-	359
Payments to others	44,000	43,646	354	43,526
Total Other General Govt.	120,472	96,937	23,535	90,688
Total General Government	4,775,719	3,865,251	910,468	3,594,733
Judicial				
Superior Court				
Personal services	311,463	304,707	6,756	287,976
Contract services	127,415	134,386	(6,971)	92,705
Materials and supplies	5,331	5,116	215	3,561
Payments to others	33,756	33,755	1	36,817
Total Superior Court	477,965	477,964	1	421,059
Clerk of Superior Court				
Personal services	520,381	507,909	12,472	434,396
Contract services	49,335	44,821	4,514	49,916
Materials and supplies	24,763	25,177	(414)	12,645
Payments to others	4,950	4,950	-	-
Total Clerk of Superior Court	599,429	582,857	16,572	496,957
District Attorney				
Personal services	576,197	562,416	13,781	519,110
Contract services	22,804	21,255	1,549	22,387
Materials and supplies	11,846	12,712	(866)	11,895
Payments to others	58,832	58,815	17	58,155
Total District Attorney	669,679	655,198	14,481	611,547

DAWSON COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2016
(with comparative actual amounts for the year ended December 31, 2015)

	2016			2015
	Final Budget	Actual	Variance	Actual
Judicial (continued)				
Magistrate Court				
Personal services	$ 293,633	$ 295,445	$ (1,812)	$ 245,300
Contract services	15,897	14,705	1,192	13,514
Materials and supplies	7,075	6,455	620	6,631
Total Magistrate Court	316,605	316,605	-	265,445
Probate Court				
Personal services	244,376	242,885	1,491	223,369
Contract services	29,050	30,628	(1,578)	30,646
Materials and supplies	6,850	6,763	87	2,938
Total Probate Court	280,276	280,276	-	256,953
Juvenile Court				
Contract services	75,980	76,423	(443)	42,895
Materials and supplies	125	329	(204)	264
Payments to others	81,153	79,868	1,285	48,421
Total Juvenile Court	157,258	156,620	638	91,580
Public Defender				
Personal services	39,379	38,444	935	38,759
Contract services	4,813	4,473	340	3,542
Materials and supplies	2,200	2,258	(58)	4,241
Payments to other agencies	242,113	241,310	803	225,754
Total Public Defender	288,505	286,485	2,020	272,296
Total Judicial	2,789,717	2,756,005	33,712	2,415,837
Public Safety				
Sheriff				
Personal services	2,338,455	2,283,568	54,887	2,225,360
Contract services	276,523	257,034	19,489	271,373
Materials and supplies	281,112	249,941	31,171	239,682
Capital outlay	-	-	-	8,322
Total Sheriff	2,896,090	2,790,543	105,547	2,744,737
Sheriff Services				
Personal services	649,426	653,613	(4,187)	602,570
Contract services	15,400	11,195	4,205	12,524
Materials and supplies	4,500	2,731	1,769	6,377
Total Sheriff Services	669,326	667,539	1,787	621,471
Detention Center				
Personal services	1,748,798	1,722,269	26,529	1,698,441
Contract services	400,323	398,649	1,674	382,277
Materials and supplies	496,813	466,104	30,709	493,937
Capital outlay	-	-	-	7,800
Total Detention Center	2,645,934	2,587,022	58,912	2,582,455

DAWSON COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2016
(with comparative actual amounts for the year ended December 31, 2015)

	2016			2015
	Final Budget	Actual	Variance	Actual
Public Safety (continued)				
K9				
Contract services	$ 7,774	$ 7,272	$ 502	$ 4,302
Materials and supplies	18,520	13,834	4,686	9,314
Total K9	26,294	21,106	5,188	13,616
Fire				
Personal services	1,142,148	1,110,134	32,014	886,780
Contract services	121,538	118,137	3,401	122,986
Materials and supplies	189,114	175,354	13,760	102,697
Capital outlay	-	-	-	7,655
Total Fire	1,452,800	1,403,625	49,175	1,120,118
Emergency Medical Services				
Personal services	2,006,312	1,890,146	116,166	1,674,258
Contract services	130,375	120,156	10,219	107,791
Materials and supplies	115,366	144,346	(28,980)	132,041
Total Emergency Medical Services	2,252,053	2,154,648	97,405	1,914,090
Emergency Services Administration				
Personal services	102,500	89,220	13,280	127,769
Contract services	6,817	5,384	1,433	4,713
Materials and supplies	59,900	50,497	9,403	50,987
Total Emergency Services Administration	169,217	145,101	24,116	183,469
Coroner				
Personal services	42,973	35,749	7,224	32,726
Contract services	24,089	25,785	(1,696)	20,245
Materials and supplies	981	35	946	1,751
Total Coroner	68,043	61,569	6,474	54,722
Animal Shelter				
Payments to others	120,000	120,000	-	126,000
School Resource Officers				
Personal services	243,379	232,288	11,091	226,253
Marshal				
Personal services	111,773	106,969	4,804	95,168
Contract services	6,650	1,659	4,991	3,790
Materials and supplies	10,386	7,280	3,106	10,366
Total Marshal	128,809	115,908	12,901	109,324
Junior Police Academy				
Materials and supplies	-	-	-	3,191
Emergency Management				
Contract services	27,625	26,501	1,124	16,395
Materials and supplies	375	168	207	741
Total Emergency Management	28,000	26,669	1,331	17,136
Total Public Safety	10,699,945	10,326,018	373,927	9,716,582

DAWSON COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2016
(with comparative actual amounts for the year ended December 31, 2015)

	2016			2015
	Final Budget	Actual	Variance	Actual
Public Works				
Public Works Administration				
Personal services	$ 184,914	$ 119,816	$ 65,098	$ 144,869
Contract services	10,573	5,668	4,905	6,658
Materials and supplies	3,060	2,752	308	71
Total Public Works Administration	198,547	128,236	70,311	151,598
Road Department				
Personal services	491,782	440,013	51,769	340,854
Contract services	481,978	468,298	13,680	419,231
Materials and supplies	395,110	344,103	51,007	437,242
Capital outlay	16,985	39,731	(22,746)	5,571
Total Road Department	1,385,855	1,292,145	93,710	1,202,898
Total Public Works	1,584,402	1,420,381	164,021	1,354,496
Health and Welfare				
Health Department				
Payments to others	162,000	162,000	-	162,000
Public Welfare				
Payments to others	21,161	21,161	-	13,462
Indigent Welfare				
Payments to others	4,200	4,200	-	2,800
Senior Citizens Center				
Personal services	14,318	14,238	80	14,128
Contract services	19,747	19,381	366	16,164
Materials and supplies	32,348	32,420	(72)	34,422
Capital outlay	-	-	-	5,080
Payments to others	9,450	9,450	-	9,450
Total Senior Citizens Center	75,863	75,489	374	79,244
Senior Services Donation				
Contract services	7,793	4,088	3,705	5,760
Materials and supplies	25,507	4,662	20,845	2,398
Total Senior Services Donation	33,300	8,750	24,550	8,158
CASA				
Payments to others	6,000	6,000	-	5,000
NOA's Ark				
Payments to other agencies	2,500	2,500	-	1,250
Total Health and Welfare	305,024	280,100	24,924	271,914
Culture and Recreation				
Parks				
Personal services	511,466	503,370	8,096	451,923
Contract services	146,862	145,910	952	133,063
Materials and supplies	276,402	272,809	3,593	279,021
Capital outlay	8,081	7,898	183	-
Total Parks	942,811	929,987	12,824	864,007

DAWSON COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2016
(with comparative actual amounts for the year ended December 31, 2015)

	2016			2015
	Final Budget	Actual	Variance	Actual
Culture and Recreation (continued)				
Parks and Recreation				
Materials and supplies	$ 24,945	$ 8,941	$ 16,004	$ 5,615
Capital outlay	-	-	-	9,988
Total Parks and Recreation	24,945	8,941	16,004	15,603
Parks - Women's Club Donations				
Materials and supplies	1,353	-	1,353	106
Parks - Pool				
Personal services	16,148	19,390	(3,242)	18,070
Contract services	4,100	2,035	2,065	1,574
Materials and supplies	5,920	4,540	1,380	7,121
Total Parks - Pool	26,168	25,965	203	26,765
Parks - Camping				
Personal services	6,769	6,750	19	5,953
Contract services	6,292	6,245	47	8,489
Materials and supplies	8,308	8,367	(59)	7,864
Total Parks - Camping	21,369	21,362	7	22,306
Libraries				
Capital outlay	6,500	6,286	214	-
Payments to others	366,530	366,530	-	366,530
Total Libraries	373,030	372,816	214	366,530
Total Culture & Recreation	1,389,676	1,359,071	30,605	1,295,317
Housing and Development				
Conservation				
Contract services	750	729	21	756
Planning and Zoning				
Personal services	344,624	342,777	1,847	302,245
Contract services	52,677	38,695	13,982	28,211
Materials and supplies	13,437	10,622	2,815	6,576
Total Planning and Zoning	410,738	392,094	18,644	337,032
County Agent				
Personal services	63,904	62,765	1,139	62,960
Contract services	7,193	7,041	152	6,374
Materials and supplies	7,207	6,223	984	7,477
Payments to others	300	300	-	-
Total County Agent	78,604	76,329	2,275	76,811
Development Authority				
Payments to others	150,000	150,000	-	150,000
Adult Literacy				
Payments to others	-	-	-	750
Total Housing and Development	640,092	619,152	20,940	565,349
Total Current	22,184,575	20,625,978	1,558,597	19,214,228

DAWSON COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2016
(with comparative actual amounts for the year ended December 31, 2015)

	2016			2015
	Final Budget	Actual	Variance	Actual
Debt Service				
General Government				
Other General Government	$ 100,470	$ 100,468	$ 2	$ 95,837
Public Safety				
Fire	-	-	-	124,005
Total Debt Service	100,470	100,468	2	219,842
Total Expenditures	$ 22,285,045	$ 20,726,446	$ 1,558,599	$ 19,434,070

Special Revenue Funds

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

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

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

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

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

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

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

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

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Special Revenue Funds

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

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

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

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

DAWSON COUNTY, GEORGIA
EMERGENCY 911 TELEPHONE SERVICES
SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2016 and 2015

ASSETS	**2016**	**2015**
Cash and cash equivalents	$ 67,515	$ 70,975
Accounts receivable	91,440	84,793
Total assets	$ 158,955	$ 155,768
LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	$ 455	$ 6,486
Accrued salaries and payroll liabilities	34,245	20,679
Total liabilities	34,700	27,165
Fund balances		
Assigned to public safety	124,255	128,603
Total liabilities and fund balances	$ 158,955	$ 155,768

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, 2016
(with comparative actual amounts for the year ended December 31, 2015)

	2016			2015
	Final Budget	Actual	Variance	Actual
REVENUES				
Charges for services	$ 475,000	$ 490,009	$ 15,009	$ 472,053
EXPENDITURES				
Current				
Public Safety				
Personal services	593,209	615,330	(22,121)	590,054
Contract services	152,770	131,178	21,592	139,604
Materials and supplies	5,589	3,265	2,324	2,856
Total expenditures	751,568	749,773	1,795	732,514
Excess (deficiency) of revenues over (under) expenditures	(276,568)	(259,764)	16,804	(260,461)
Other financing sources (uses)				
Transfers in	193,641	255,416	61,775	238,125
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(82,927)	(4,348)	78,579	(22,336)
Fund balance, January 1	82,927	128,603	45,676	150,939
Fund balances, December 31	$ -	$ 124,255	$ 124,255	$ 128,603

DAWSON COUNTY, GEORGIA
MULTIPLE GRANTS SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2016 and 2015

ASSETS	**2016**	**2015**
Receivables		
Accounts	$ 3,455	$ 4,769
Intergovernmental	196,744	237,273
Total assets	$ 200,199	$ 242,042
LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	$ 72,049	$ 6,486
Accrued salaries and payroll liabilities	26,877	25,310
Unearned revenue	79	108
Due to other funds	876,517	972,320
Total liabilities	975,522	1,004,224
Fund balances		
Unassigned	(775,323)	(762,182)
Total liabilities and fund balances	$ 200,199	$ 242,042

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, 2016
(with comparative actual amounts for the year ended December 31, 2015)

	2016			2015
	Final Budget	Actual	Variance	Actual
REVENUES				
Charges for services	$ 117,962	$ 108,009	$ (9,953)	$ 93,289
Intergovernmental	1,741,867	1,675,489	(66,378)	1,311,917
Contributions	8,531	8,531	-	1,250
Total revenues	1,868,360	1,792,029	(76,331)	1,406,456
EXPENDITURES				
Current				
General Government	1,245	4,931	(3,686)	3,541
Judicial	441,823	378,522	63,301	326,375
Public Safety	344,402	325,300	19,102	251,655
Public Works	405,000	371,459	33,541	1,460,038
Health and Welfare	686,537	538,190	148,347	488,959
Culture and Recreation	-	-	-	7,500
Total expenditures	1,879,007	1,618,402	260,605	2,538,068
Excess (deficiency) of revenues over (under) expenditures	(10,647)	173,627	184,274	(1,131,612)
Other financing sources (uses)				
Transfers in	728,641	466,226	(262,415)	369,430
Transfers out	(652,994)	(652,994)	-	(810)
Contingency	(65,000)	-	65,000	-
Total other financing sources (uses)	10,647	(186,768)	(197,415)	368,620
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	(13,141)	(13,141)	(762,992)
Fund balance, January 1	-	(762,182)	(762,182)	810
Fund balances, December 31	$ -	$ (775,323)	$ (775,323)	$ (762,182)

DAWSON COUNTY, GEORGIA
RESTRICTED PROGRAMS SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2016 and 2015

ASSETS	**2016**	**2015**
Cash and cash equivalents	$ 64,182	$ 70,953
Intergovernmental receivables	27,970	23,820
Total assets	$ 92,152	$ 94,773
LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	$ 3,402	$ 2,655
Accrued salaries and payroll liabilities	3,928	3,908
Total liabilities	7,330	6,563
Fund balances		
Restricted for:		
Public safety	18,310	17,030
Housing and development	66,512	71,180
Total fund balances	84,822	88,210
Total liabilities and fund balances	$ 92,152	$ 94,773

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, 2016
(with comparative actual amounts for the year ended December 31, 2015)

	2016			2015
	Final Budget	Actual	Variance	Actual
REVENUES				
Intergovernmental	$ 174,313	$ 155,307	$ (19,006)	$ 174,438
Contributions	70,832	70,830	(2)	87,193
Total revenues	245,145	226,137	(19,008)	261,631
EXPENDITURES				
Current				
Public Safety				
Contract services	5,823	5,367	456	2,165
Materials and supplies	16,689	2,685	14,004	8,111
Payments to others	33,325	33,325	-	35,842
Housing and Development				
Personal services	148,228	121,375	26,853	120,391
Contract services	75,078	57,996	17,082	76,606
Materials and supplies	65,673	11,667	54,006	13,889
Payments to others	15,300	15,000	300	30,108
Total expenditures	360,116	247,415	112,701	287,112
Excess (deficiency) of revenues over (under) expenditures	(114,971)	(21,278)	93,693	(25,481)
Other financing sources (uses)				
Transfers in	27,121	17,890	(9,231)	22,592
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(87,850)	(3,388)	84,462	(2,889)
Fund balance, January 1	87,850	88,210	360	91,099
Fund balances, December 31	$ -	$ 84,822	$ 84,822	$ 88,210

DAWSON COUNTY, GEORGIA
JAIL SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2016 and 2015

ASSETS	**2016**	**2015**
Cash and cash equivalents	$ 172,656	$ 116,812
LIABILITIES AND FUND BALANCES		
Liabilities		
Due to other funds	$ 19,405	$ -
Fund balances		
Restricted for public safety	153,251	116,812
Total liabilities and fund balances	$ 172,656	$ 116,812

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, 2016
(with comparative actual amounts for the year ended December 31, 2015)

	2016			2015
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines, fees and forfeitures	$ 49,900	$ 55,332	$ 5,432	$ 46,530
Interest	100	513	413	88
Total revenues	50,000	55,845	5,845	46,618
EXPENDITURES				
Current				
Public Safety				
Contract services	50,000	19,406	30,594	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	36,439	36,439	46,618
Fund balance, January 1	-	116,812	116,812	70,194
Fund balances, December 31	$ -	$ 153,251	$ 153,251	$ 116,812

DAWSON COUNTY, GEORGIA
HOTEL/MOTEL TAX SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2016 and 2015

ASSETS	**2016**	**2015**
Receivables:		
Intergovernmental	$ 9,258	$ 10,049
Taxes	28,637	47,447
Due from other funds	45,220	36,374
Total assets	$ 83,115	$ 93,870
LIABILITIES AND FUND BALANCES		
Liabilities		
Payables		
Intergovernmental	$ 81,327	$ 67,507
Fund balances		
Restricted for housing and development	1,788	7,550
Assigned to housing and development	-	18,813
Total fund balances	1,788	26,363
Total liabilities and fund balances	$ 83,115	$ 93,870

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, 2016
(with comparative actual amounts for the year ended December 31, 2015)

	2016			2015
	Final Budget	Actual	Variance	Actual
REVENUES				
Hotel/motel taxes	$ 430,724	$ 440,889	$ 10,165	$ 398,935
Other	-	2,133	2,133	1,084
Total revenues	430,724	443,022	12,298	400,019
EXPENDITURES				
Current				
Culture and Recreation				
Contract services	-	-	-	13,000
Materials and supplies	-	-	-	4,400
Capital outlay	-	-	-	21,419
Housing and Development				
Payments to others	357,599	357,597	2	289,158
Total expenditures	357,599	357,597	2	327,977
Excess (deficiency) of revenues over (under) expenditures	73,125	85,425	12,300	72,042
Other financing sources (uses)				
Transfers out	(73,125)	(110,000)	(36,875)	(97,139)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	(24,575)	(24,575)	(25,097)
Fund balance, January 1	-	26,363	26,363	51,460
Fund balances, December 31	$ -	$ 1,788	$ 1,788	$ 26,363

DAWSON COUNTY, GEORGIA
LAW LIBRARY SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2016 and 2015

ASSETS	**2016**	**2015**
Cash and cash equivalents	$ 21,217	$ 13,615
LIABILITIES AND FUND BALANCES		
Liabilities		
Accrued salaries and payroll liabilities	$ 2,368	$ 1,321
Due to other funds	1,196	803
Total liabilities	3,564	2,124
Fund balances		
Restricted for judicial	17,653	11,491
Total liabilities and fund balances	$ 21,217	$ 13,615

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, 2016
(with comparative actual amounts for the year ended December 31, 2015)

	2016			2015
REVENUES	**Final Budget**	**Actual**	**Variance**	**Actual**
Fines and forfeitures	$ 16,800	$ 19,490	$ 2,690	$ 17,161
Interest	20	72	52	16
Total revenues	16,820	19,562	2,742	17,177
EXPENDITURES				
Current				
Judicial				
Personal services	13,097	13,400	(303)	13,193
Contract services	500	-	500	865
Materials and supplies	3,223	-	3,223	269
Total expenditures	16,820	13,400	3,420	14,327
Excess (deficiency) of revenues over (under) expenditures	-	6,162	6,162	2,850
Fund balance, January 1	-	11,491	11,491	8,641
Fund balances, December 31	$ -	$ 17,653	$ 17,653	$ 11,491

DAWSON COUNTY, GEORGIA
VICTIMS RIGHTS AND ASSISTANCE
SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2016 and 2015

	2016	2015
ASSETS		
Cash and cash equivalents	$ 65,797	$ 39,311
LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	$ 135	$ -
Due to other funds	41,803	20,585
Total liabilities	41,938	20,585
Fund balances		
Restricted for judicial	23,859	18,726
Total liabilities and fund balances	$ 65,797	$ 39,311

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, 2016
(with comparative actual amounts for the year ended December 31, 2015)

	2016			2015
	Final Budget	Actual	Variance	Actual
REVENUES				
Fee, fines and forfeitures	$ 24,200	$ 26,300	$ 2,100	$ 21,586
Interest	100	185	85	46
Total revenues	24,300	26,485	2,185	21,632
EXPENDITURES				
Current				
Judicial				
Contract services	2,000	1,747	253	1,067
Payments to others	20,000	19,605	395	19,385
Total expenditures	22,000	21,352	648	20,452
Excess (deficiency) of revenues over (under) expenditures	2,300	5,133	2,833	1,180
Other financing sources (uses)				
Contingency	(2,300)	-	2,300	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	5,133	5,133	1,180
Fund balance, January 1		18,726	18,726	17,546
Fund balances, December 31	$ -	$ 23,859	$ 23,859	$ 18,726

DAWSON COUNTY, GEORGIA
DRUG ABUSE TREATMENT AND EDUCATION
SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2016 and 2015

ASSETS	**2016**	**2015**
Cash and cash equivalents	$ 95,571	$ 61,150
LIABILITIES AND FUND BALANCES		
Liabilities		
Due to other funds	$ 46,000	$ 21,000
Fund balances		
Restricted for judicial	49,571	40,150
Total liabilities and fund balances	$ 95,571	$ 61,150

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, 2016
(with comparative actual amounts for the year ended December 31, 2015)

	2016			2015
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines, fees and forfeitures	$ 30,000	$ 34,147	$ 4,147	$ 33,558
Interest	100	274	174	62
Total revenues	30,100	34,421	4,321	33,620
Other financing sources (uses)				
Transfers out	(25,000)	(25,000)	-	(21,000)
Contingency	(5,100)	-	5,100	-
Total other financing sources (uses)	(30,100)	(25,000)	5,100	(21,000)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	9,421	9,421	12,620
Fund balance, January 1	-	40,150	40,150	27,530
Fund balances, December 31	$ -	$ 49,571	$ 49,571	$ 40,150

DAWSON COUNTY, GEORGIA
DISTRICT ATTORNEY SEIZURE SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2016 and 2015

ASSETS	**2016**	**2015**
Cash and cash equivalents	$ 11,759	$ 8,945
Receivables		
Accounts	225	-
Total assets	$ 11,984	$ 8,945
LIABILITIES AND FUND BALANCES		
Liabilities		
Due to other funds	$ 2,500	$ 1,325
Fund balances		
Restricted for judicial	9,484	7,620
Total liabilities and fund balances	$ 11,984	$ 8,945

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, 2016
(with comparative actual amounts for the year ended December 31, 2015)

	2016			2015
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines, fees and forfeitures	$ 2,000	$ 3,002	$ 1,002	$ 295
Interest	-	37	37	11
Total revenues	2,000	3,039	1,039	306
EXPENDITURES				
Current				
Judicial				
Contract services	1,870	1,045	825	-
Materials and supplies	130	130	-	1,226
Total expenditures	2,000	1,175	825	1,226
Excess (deficiency) of revenues over (under) expenditures	-	1,864	1,864	(920)
Other financing sources (uses)				
Transfers in	-	-	-	810
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	1,864	1,864	(110)
Fund balance, January 1		7,620	7,620	7,730
Fund balances, December 31	$ -	$ 9,484	$ 9,484	$ 7,620

DAWSON COUNTY, GEORGIA
SHERIFF'S SEIZURE SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2016 and 2015

	2016	2015
ASSETS		
Cash and cash equivalents	$ 15,124	$ 10,904
LIABILITIES AND FUND BALANCES		
FUND BALANCES		
Restricted for public safety	$ 15,124	$ 10,904

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, 2016
(With comparative actual amounts for the year ended December 31, 2015)

	2016			2015
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines, fees, and forfeitures	$ 35,000	$ 12,368	$ (22,632)	$ 2,758
Charges for services	2,000	1,127	(873)	772
Interest	100	48	(52)	29
Total revenues	37,100	13,543	(23,557)	3,559
EXPENDITURES				
Current				
Public Safety				
Contract services	5,000	5,467	(467)	1,337
Materials and supplies	23,000	-	23,000	25,204
Payments to others	15,000	3,856	11,144	3,099
Total expenditures	43,000	9,323	33,677	29,640
Excess (deficiency) of revenues over (under) expenditures	(5,900)	4,220	10,120	(26,081)
Fund balance, January 1	5,900	10,904	5,004	36,985
Fund balances, December 31	$ -	$ 15,124	$ 15,124	$ 10,904

DAWSON COUNTY, GEORGIA
INMATE WELFARE
SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2016 and 2015

	2016	2015
ASSETS		
Cash and cash equivalents	$ 118,537	$ 46,069
Receivables		
Accounts	20,000	-
Total assets	$ 138,537	$ 46,069
LIABILITIES AND FUND BALANCES		
LIABILITIES		
Accounts payable	$ -	$ 28,559
FUND BALANCES		
Restricted for public safety	138,537	17,510
Total liabilities and fund balances	$ 138,537	$ 46,069

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, 2016
(With comparative actual amounts for the year ended December 31, 2015)

	2016			2015
	Final Budget	Actual	Variance	Actual
REVENUES				
Charges for services	$ 90,000	$ 137,566	$ 47,566	$ 114,398
Interest	50	321	271	44
Other	-	861	861	-
Total revenues	90,050	138,748	48,698	114,442
EXPENDITURES				
Current				
Public Safety				
Contract services	-	5,230	(5,230)	2,195
Materials and supplies	80,000	12,491	67,509	66,505
Capital outlay	10,050	-	10,050	35,209
Total expenditures	90,050	17,721	72,329	103,909
Excess (deficiency) of revenues over (under) expenditures	-	121,027	121,027	10,533
Fund balance, January 1	-	17,510	17,510	6,977
Fund balances, December 31	$ -	$ 138,537	$ 138,537	$ 17,510

DAWSON COUNTY, GEORGIA
FAMILY CONNECTION SPECIAL REVENUE SUBFUND
COMPARATIVE BALANCE SHEETS
Part of Restricted Program and Multiple Grants Special Revenue Funds
December 31, 2016 and 2015

	2016	2015
ASSETS		
Cash and cash equivalents	$ 45,872	$ 53,923
Receivables		
Intergovernmental	27,970	23,820
Total assets	$ 73,842	$ 77,743
LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	$ 3,402	$ 2,655
Accrued salaries and payroll liabilities	3,928	3,908
Total liabilities	7,330	6,563
Fund balances		
Restricted for housing and development	66,512	71,180
Total liabilities and fund balances	$ 73,842	$ 77,743

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, 2016
(With comparative actual amounts for the year ended December 31, 2015)

	2016			2015
	Final Budget	Actual	Variance	Actual
REVENUES				
Intergovernmental - Federal				
OPS grant	$ 174,313	$ 155,307	$ (19,006)	$ 174,438
Contributions - United Way of Dawson County	8,120	8,120	-	7,326
Contributions - Northside Hospital	15,000	15,000	-	15,000
Contributions - Backpack Buddies	-	-	-	8,852
Contributions - Private donations	5,055	5,053	(2)	11,878
Total revenues	202,488	183,480	(19,008)	217,494
EXPENDITURES				
Housing and Development				
Current				
Personal services	148,228	121,375	26,853	120,391
Contract services	75,078	57,996	17,082	76,606
Materials and supplies	65,673	11,667	54,006	13,889
Payment to other agencies	15,300	15,000	300	30,108
Total expenditures	304,279	206,038	98,241	240,994
Excess (deficiency) of revenues over (under) expenditures	(101,791)	(22,558)	79,233	(23,500)
Other financing sources (uses)				
Transfers in	27,121	17,890	9,231	22,592
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing us	(74,670)	(4,668)	70,002	(908)
Fund balance, January 1	74,670	71,180	(3,490)	72,088
Fund balances, December 31	$ -	$ 66,512	$ 66,512	$ 71,180

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Debt Service Fund

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

DAWSON COUNTY, GEORGIA
DEBT SERVICE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2016 and 2015

	2016	2015
ASSETS		
Cash and cash equivalents	$ -	$ -
LIABILITIES AND FUND BALANCES		
FUND BALANCES		
Restricted for debt service	$ -	$ -

DAWSON COUNTY, GEORGIA
DEBT SERVICE FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
For the years ended December 31, 2016 and 2015

	2016	2015
REVENUES		
Interest	$ -	$ 3,926
EXPENDITURES		
Debt Service	-	8,258,250
Excess (deficiency) of revenues over (under) expenditures	-	(8,254,324)
Other financing sources (uses)		
Transfers in	-	4,947,344
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	(3,306,980)
Fund balances, January 1	-	3,306,980
Fund balances, December 31	$ -	$ -

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Capital Projects Funds

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

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

Capital Projects Fund: This fund is used to account for the financial resources to be used for the acquisition 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, 2016 and 2015

	2016	2015
ASSETS		
Cash and cash equivalents	$ 5,048,563	$ 3,053,852
Accounts receivable	-	217,308
Taxes receivable	807,105	771,324
Total assets	$ 5,855,668	$ 4,042,484
LIABILITIES		
Accounts payable	$ 377,543	$ 217,308
Retainages payable	248,383	-
Intergovernmental payable	357,833	258,418
Due to other funds	26,749	25,000
Total liabilities	1,010,508	500,726
FUND BALANCES		
Restricted for:		
Capital outlay	4,845,160	42,367
Debt service	-	3,499,391
Total fund balances	4,845,160	3,541,758
Total liabilities and fund balances	$ 5,855,668	$ 4,042,484

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, 2016 and 2015

	2016	2015
REVENUES		
Taxes	$ 7,064,886	$ 6,708,332
Interest	13,807	678
Total revenues	7,078,693	6,709,010
EXPENDITURES		
Capital Outlay		
General Government		
Other General Government	1,944	-
Information Technology	227,154	-
Facility Management	5,209	-
Public Safety		
Sheriff	533,255	-
Fire	382,155	-
Emergency Medical Services	62,902	-
Public Works		
Road Department	2,428,967	-
Culture and Recreation		
Parks	418,336	-
Debt Service		
Public Safety		
Fire	525,636	254,514
Intergovernmental	1,189,733	692,486
Total expenditures	5,775,291	947,000
Excess (deficiency) of revenues over (under) expenditures	1,303,402	5,762,010
Other financing sources (uses)		
Transfers out	-	(3,218,554)
Sale of capital assets	-	217,308
Total other financing sources (uses)	-	(3,001,246)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	1,303,402	2,760,764
Fund balances, January 1	3,541,758	780,994
Fund balances, December 31	$ 4,845,160	$ 3,541,758

DAWSON COUNTY, GEORGIA
CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS
December 31, 2016 and 2015

	2016	2015
ASSETS		
Cash and cash equivalents	$ 257,652	$ 482,702
Due from other funds	409,816	129,330
Restricted assets		
Cash and cash equivalents	392,424	1,041,619
Total assets	$ 1,059,892	$ 1,653,651
LIABILITIES		
Accounts payable	$ 250	$ 118,147
Due to other funds	2,496	2,091
Total liabilities	2,746	120,238
FUND BALANCES		
Restricted for:		
Public works	74,977	134,960
Capital outlay	389,679	350,000
Debt service	-	515,946
Assigned to:		
General government	209,376	209,376
Public safety	28,055	22,610
Capital outlay	355,059	300,521
Total fund balances	1,057,146	1,533,413
Total liabilities and fund balances	$ 1,059,892	$ 1,653,651

DAWSON COUNTY, GEORGIA
CAPITAL PROJECTS FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
For the years ended December 31, 2016 and 2015

	2016	2015
REVENUES		
Interest	$ 3,546	$ 4,729
EXPENDITURES		
Capital Outlay		
General Government		
Information Technology	34,497	8,196
Facility Management	290,619	120
Other General Government	3,000	2,819
Judicial		
Clerk of Court	-	20,867
District Attorney	27,000	-
Public Safety		
Sheriff	2,429	332,714
Detention	11,250	-
Fire	212,639	17,412
Emergency Medical Services	-	76,592
Public Works		
Road Department	85,581	-
Vehicle Services	10,929	33,256
Health and Welfare		
Senior Center	24,961	22,683
Culture and Recreation		
Parks	24,236	11,313
Debt service		
Public Safety		
Fire	26,261	-
Public Works		
Vehicle Services	476	-
Health and Welfare		
Senior Center	7,779	-
Total expenditures	761,657	525,972
Excess (deficiency) of revenues over (under) expenditures	(758,111)	(521,243)
Other financing sources (uses)		
Transfers in	281,844	132,649
Transfers out	-	(1,728,790)
Proceeds from long-term debt	-	196,258
Total other financing sources (uses)	281,844	(1,399,883)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(476,267)	(1,921,126)
Fund balances, January 1	1,533,413	3,454,539
Fund balances, December 31	$ 1,057,146	$ 1,533,413

DAWSON COUNTY, GEORGIA
IMPACT FEES
CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS
December 31, 2016 and 2015

	2016	2015
ASSETS		
Cash and cash equivalents	$ 122,441	$ 122,000
LIABILITIES AND FUND BALANCES		
FUND BALANCES		
Restricted for:		
Public Safety	47,578	47,431
Public Works	1,206	1,205
Culture and Recreation	73,657	73,364
Total fund balance	122,441	122,000
Total liabilities and fund balances	$ 122,441	$ 122,000

DAWSON COUNTY, GEORGIA
IMPACT FEES
CAPITAL PROJECTS FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
For the years ended December 31, 2016 and 2015

	2016	2015
REVENUES		
Interest	$ 441	$ 134
Fund balances, January 1	122,000	121,866
Fund balances, December 31	$ 122,441	$ 122,000

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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, 2016 and 2015

	2016	2015
ASSETS		
Current assets		
Cash and cash equivalents	$ 1,397,072	$ 1,048,934
Accounts receivable (net)	153,261	143,561
Total current assets	1,550,333	1,192,495
Capital assets		
Land	1,122,008	1,122,008
Buildings	606,879	606,879
Equipment	359,064	508,734
Vehicles	160,807	160,807
Accumulated depreciation	(631,733)	(627,071)
Total capital assets (net of accumulated depreciation)	1,617,025	1,771,357
Total assets	3,167,358	2,963,852
LIABILITIES		
Current liabilities		
Accounts payable	32,144	21,485
Accrued salaries and payroll liabilities	4,141	4,520
Compensated absences	1,109	409
Post-closure care	18,064	15,132
Total current liabilities	55,458	41,546
Long-term liabilities		
Compensated absences	370	136
Post-closure care	786,915	807,910
Total long-term liabilities	787,285	808,046
Total liabilities	842,743	849,592
NET POSITION		
Investment in capital assets	1,617,025	1,771,357
Unrestricted	707,590	342,903
Total net position	$ 2,324,615	$ 2,114,260

DAWSON COUNTY, GEORGIA
SOLID WASTE ENTERPRISE FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
For the years ended December 31, 2016 and 2015

	2016	2015
OPERATING REVENUES		
Charges for sales and services		
Sanitation fees	$ 801,178	$ 681,557
Recycling fees	10,207	13,298
Other	141	320
Total operating revenues	811,526	695,175
OPERATING EXPENSES		
Costs of sales and services	288,713	210,426
Personal services	158,126	163,438
Depreciation	92,354	90,558
Total operating expenses	539,193	464,422
Operating income (loss)	272,333	230,753
Non-operating revenues (expenses)		
Loss on sale of capital assets	(61,978)	-
Change in net position	210,355	230,753
Net position, January 1	2,114,260	1,883,507
Net position, December 31	$ 2,324,615	$ 2,114,260

DAWSON COUNTY, GEORGIA
SOLID WASTE ENTERPRISE FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
For the years ended December 31, 2016 and 2015

	2016	2015
Cash flows from operating activities:		
Receipts from customers	$ 801,826	$ 686,188
Payments to suppliers	(296,117)	(223,449)
Payments to employees	(157,571)	(162,410)
Net cash provided (used) by operating activities	348,138	300,329
Cash flows from non-capital financing activities:		
Payments to other governments	-	(41)
Cash flows from capital and related financing activities:		
Payments for acquisitions of capital assets	-	(23,241)
Net increase (decrease) in cash and cash equivalents	348,138	277,047
Cash and cash equivalents, January 1	1,048,934	771,887
Cash and cash equivalents, December 31	$ 1,397,072	$ 1,048,934
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:		
Operating income (loss)	$ 272,333	$ 230,753
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation expense	92,354	90,558
Landfill closure/post-closure costs	(18,063)	(15,133)
(Increase) decrease in accounts receivable	(9,700)	(8,988)
Increase (decrease) in accounts payable	10,659	2,111
Increase (decrease) in accrued payroll liabilities	555	1,028
Total adjustments	75,805	69,576
Net cash provided (used) by operating activities	$ 348,138	$ 300,329

DAWSON COUNTY, GEORGIA
DCAR GIS ENTERPRISE FUND
COMPARATIVE STATEMENTS OF NET POSITION
December 31, 2016 and 2015

ASSETS	**2016**	**2015**
Current assets		
Cash and cash equivalents	$ 8,832	$ 10,483
Capital assets		
Equipment	413,850	413,850
Accumulated deprecation	(413,850)	(413,850)
Total capital assets (net of accumulated depreciation)	-	-
Total assets	8,832	10,483
LIABILITIES AND NET POSITION		
Liabilities		
Accounts payable	-	1,649
Accrued salaries and payroll liabilities	404	357
Total liabilities	404	2,006
NET POSITION		
Unrestricted	8,428	8,477
Total net position	$ 8,428	$ 8,477

DAWSON COUNTY, GEORGIA
DCAR GIS ENTERPRISE FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
For the years ended December 31, 2016 and 2015

OPERATING REVENUES	**2016**	**2015**
Charges for sales and services	$ 3,189	$ 1,900
OPERATING EXPENSES		
Costs of sales and services	4,500	19,487
Personal services	10,169	10,463
Total operating expenses	14,669	29,950
Operating income (loss)	(11,480)	(28,050)
Transfers in	11,431	10,691
Change in net position	(49)	(17,359)
Net position, January 1	8,477	25,836
Net position, December 31	$ 8,428	$ 8,477

DAWSON COUNTY, GEORGIA
DCAR GIS ENTERPRISE FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
For the years ended December 31, 2016 and 2015

	2016	2015
Cash flows from operating activities:		
Receipts from customers	$ 3,189	$ 1,900
Payments to suppliers	(6,149)	(17,838)
Payments to employees	(10,122)	(10,389)
Net cash provided (used) by operating activities	(13,082)	(26,327)
Cash flows from non-capital financing activities:		
Receipts from other funds	11,431	10,691
Net cash provided (used) by non-capital financing activities	11,431	10,691
Net increase (decrease) in cash and cash equivalents	(1,651)	(15,636)
Cash and cash equivalents, January 1	10,483	26,119
Cash and cash equivalents, December 31	$ 8,832	$ 10,483
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:		
Operating income (loss)	$ (11,480)	$ (28,050)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Increase (decrease) in accounts payable	(1,649)	1,649
Increase (decrease) in accrued payroll liabilities	47	74
Total adjustments	(1,602)	1,723
Net cash provided (used) by operating activities	$ (13,082)	$ (26,327)

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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, 2016 and 2015

ASSETS	**2016**	**2015**
Current assets		
Accounts receivable	$ 10,846	$ 11,898
Inventories	92,322	85,075
Total assets	103,168	96,973
LIABILITIES		
Current liabilities		
Accounts payable	46,654	33,629
Accrued salaries and payroll liabilities	3,003	2,681
Due to other funds	53,511	60,663
Total liabilities	103,168	96,973
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, 2016 and 2015

OPERATING REVENUES	**2016**	**2015**
Charges for sales and services		
Interfund services provided	$ 860,618	$ 802,084
Other	133,452	151,715
Total operating revenues	994,070	953,799
OPERATING EXPENSES		
Costs of sales and services	898,144	863,523
Personal services	95,926	90,276
Total operating expenses	994,070	953,799
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, 2016 and 2015

	2016	2015
Cash flows from operating activities:		
Receipts from customers	$ 134,504	$ 155,543
Receipts from interfund services provided	860,618	802,084
Payments to suppliers	(892,366)	(865,773)
Payments to employees	(95,604)	(90,764)
Net cash provided (used) by operating activities	7,152	1,090
Cash flows from non-capital financing activities:		
Receipts from other funds	(7,152)	(1,090)
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	1,052	3,828
(Increase) decrease in inventories	(7,247)	(8,757)
Increase (decrease) in accounts payable	13,025	6,542
Increase (decrease) in intergovernmental accounts payable	-	(35)
Increase (decrease) in accrued payroll liabilities	322	(488)
Total adjustments	7,152	1,090
Net cash provided (used) by operating activities	$ 7,152	$ 1,090

Agency Funds

These funds are used to account for assets held by the County as an agent to be expanded 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 the assets and related liabilities for the collection of court-related fees.

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

DAWSON COUNTY, GEORGIA
AGENCY FUNDS
COMBINING BALANCE SHEET
December 31, 2016

	Tax Commissioner	Magistrate Court	Probate Court	Clerk of Superior Court	Inmate Escrow Fund	Totals
ASSETS						
Cash and cash equivalents	$ 51,816	$ 3,785	$ 29,564	$ 526,070	$ 38,845	$ 650,080
LIABILITIES AND FUND BALANCES						
Liabilities						
Due to others	$ 51,816	$ 3,785	$ 29,564	$ 526,070	$ 38,845	$ 650,080

DAWSON COUNTY, GEORGIA
AGENCY FUNDS
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
For the year ended December 31, 2016

	Balance January 1	Additions	Deletions	Balance December 31
TAX COMMISSIONER				
ASSETS				
Cash and cash equivalents	$ 365,506	$ 34,398,111	$ 34,711,801	$ 51,816
LIABILITIES				
Due to others	$ 365,506	$ 34,398,111	$ 34,711,801	$ 51,816
MAGISTRATE COURT				
ASSETS				
Cash and cash equivalents	$ 1,755	$ 83,613	$ 81,583	$ 3,785
LIABILITIES				
Due to others	$ 1,755	$ 83,613	$ 81,583	$ 3,785
PROBATE COURT				
ASSETS				
Cash and cash equivalents	$ 33,734	$ 669,172	$ 673,342	$ 29,564
LIABILITIES				
Due to others	$ 33,734	$ 669,172	$ 673,342	$ 29,564
CLERK OF SUPERIOR COURT				
ASSETS				
Cash and cash equivalents	$ 630,941	$ 1,920,469	$ 2,025,340	$ 526,070
LIABILITIES				
Due to others	$ 630,941	$ 1,920,469	$ 2,025,340	$ 526,070
INMATE ESCROW FUND				
ASSETS				
Cash and cash equivalents	$ 70,884	$ 499,668	$ 531,707	$ 38,845
LIABILITIES				
Due to others	$ 70,884	$ 499,668	$ 531,707	$ 38,845
TOTALS				
ALL AGENCY FUNDS				
ASSETS				
Cash and cash equivalents	$ 1,102,820	$ 37,571,033	$ 38,023,773	$ 650,080
LIABILITIES				
Due to others	$ 1,102,820	$ 37,571,033	$ 38,023,773	$ 650,080

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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 Position by Component	K-1	133
Changes in Net Position	K-2	134-135
Fund Balances of Governmental Funds	K-3	136
Changes in Fund Balances of Governmental Funds	K-4	137
Five Year General Fund History	K-5	138
General Governmental Tax Revenues by Source	K-6	139
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	K-7	140
Property Tax Rates (Direct and Overlapping Governments)	K-8	141
Principal Property Taxpayers	K-9	142
Property Tax Levies and Collections	K-10	143
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	K-11	144
Other Long-Term Liabilities	K-12	145
Ratios of General Bonded Debt Outstanding	K-13	146
Direct and Overlapping Governmental Activities Debt	K-14	147
Legal Debt Margin Information	K-15	148
Pledged Revenue Coverage	K-16	149
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	K-17	150
Principal Employers	K-18	151
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	K-19	152
Operating Indicators by Function	K-20	153
Capital Asset Statistics by Function	K-21	154

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)

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
GOVERNMENTAL ACTIVITIES										
Net invested in capital assets	$71,619	$78,191	$51,217	$60,278	$ 65,077	$ 63,685	$ 65,951	$ 69,194	$ 70,368	$ 70,253
Restricted:										
Judicial	63	73	-	130	97	86	63	62	78	101
Public Safety	348	348	320	265	234	221	151	181	210	373
Public Works	-	-	-	-	508	499	628	14	136	76
Health and Welfare	45	50	13	44	45	5	5	14	21	21
Culture and Recreation	12	12	28	-	98	90	84	83	84	91
Housing and Development	-	-	54	-	61	67	57	83	79	68
Capital outlay	8,735	8,733	5,088	5,291	1,438	267	43	42	3,542	5,235
Debt service	2,780	2,956	4,093	3,518	4,016	4,010	3,885	4,043	-	-
Prepaid Items	-	-	-	-	-	-	-	-	-	-
Special Revenue & Grant Funds	-	-	-	-	-	-	-	-	-	-
Unrestricted:	5,453	4,529	6,374	116	(1,140)	2,336	2,310	2,055	3,390	4,197
Total governmental activities net position	$89,055	$94,892	$67,187	$69,642	$ 70,432	$ 71,264	$ 73,176	$ 75,771	$ 77,907	$ 80,414
BUSINESS-TYPE ACTIVITIES										
Net invested in capital assets	$ 1,989	$ 2,255	$ 2,271	$ 2,220	$ 2,147	$ 2,064	$ 1,914	$ 1,839	$ 1,771	$ 1,617
Unrestricted	(661)	(401)	(589)	(408)	(275)	(254)	(89)	71	351	716
Total business-type activities net position	$ 1,328	$ 1,854	$ 1,682	$ 1,812	$ 1,872	$ 1,810	$ 1,825	$ 1,909	$ 2,123	$ 2,333
PRIMARY GOVERNMENT										
Net invested in capital assets	$73,608	$80,446	$53,488	$62,498	$ 67,224	$ 65,749	$ 67,865	$ 71,033	$ 73,181	$ 71,870
Restricted	11,623	11,812	9,596	9,248	6,496	5,243	4,916	4,521	4,149	5,965
Unrestricted	4,791	4,128	5,785	(292)	(1,415)	2,082	2,220	2,126	2,700	4,913
Total primary government net position	$90,024	$96,387	$68,869	$71,454	$ 72,304	$ 73,074	$ 75,001	$ 77,680	$ 80,030	$ 82,747

Note: The 2015 numbers include a prior period adjustment for implementation of GASB 68.

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)

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
EXPENSES										
Governmental activities:										
General Government	$ 4,871	$ 5,007	$ 4,683	$ 4,508	$ 4,271	$ 6,224	$ 4,424	$ 4,640	$ 4,608	$ 5,009
Judicial	2,403	10,778	11,798	2,559	2,512	2,583	2,769	2,760	2,736	3,176
Public Safety	10,205	2,664	2,698	12,034	12,337	11,676	11,706	12,027	12,326	13,003
Public Works	1,858	1,472	3,689	4,297	4,476	4,542	3,951	3,861	5,175	5,145
Health and Welfare	878	956	1,090	1,110	935	852	832	765	829	892
Culture and Recreation	1,755	1,436	1,578	1,728	1,650	1,555	1,495	1,521	1,559	1,607
Housing and Development	1,379	1,492	1,133	907	1,026	907	834	946	1,084	1,183
Interest on long-term debt	886	2,392	2,235	2,030	2,161	1,678	1,089	730	327	116
Total governmental activities expenses	24,235	26,197	28,904	29,173	29,369	30,018	27,100	27,249	28,643	30,131
Business-type activities:										
Solid Waste	201	194	441	450	447	546	475	444	464	601
Child Development Center	238	1	-	-	-	-	-	-	-	-
DCAR GIS	-	-	29	43	144	143	153	14	30	15
Total business-type activities expenses	440	440	470	493	591	689	627	459	494	616
Total primary government expenses	$ 24,675	$ 26,637	$ 29,374	$ 29,666	$ 29,960	$ 30,706	$ 27,727	$ 27,707	$ 29,137	$ 30,747
PROGRAM REVENUES										
Governmental activities:										
Charges for services:										
General Government	$ 1,434	$ 925	$ 1,144	$ 843	$ 599	$ 1,644	$ 616	$ 767	$ 746	$ 741
Judicial	904	1,641	1,173	1,242	1,027	1,029	912	923	980	987
Public Safety	1,397	1,136	963	1,198	1,258	1,308	1,297	1,434	1,288	1,490
Public Works	5	-	-	-	-	1	0	0	-	2
Health and Welfare	18	15	12	8	7	10	10	13	12	12
Culture and Recreation	224	206	179	218	218	185	176	208	196	209
Housing and Development	1,305	758	185	120	103	105	154	196	201	328
Total charges for services	5,288	4,681	3,656	3,629	3,212	4,282	3,166	3,540	3,422	3,769
Operating grants and contributions	986	1,613	1,424	1,273	1,176	1,229	1,035	1,079	1,494	1,824
Capital grants and contributions	3	618	61	2,225	516	290	538	817	310	459
Total governmental activities program revenues	6,276	6,912	5,141	7,127	4,904	5,801	4,739	5,436	5,225	6,052
Business-type activities:										
Charges for services:										
Solid Waste	322	355	461	579	617	621	629	678	695	811
Child Development Center	156	16	13	-	-	-	-	-	-	-
DCAR GIS	-	2	10	6	2	3	2	3	2	3
Total charges for services	478	373	484	585	619	623	631	681	697	815
Operating grants and contributions	21	1	24	1	-	-	-	-	-	-
Capital grants and contributions	-	181	-	-	-	-	-	-	-	-
Total business-type activities program revenues	499	555	508	586	619	623	631	681	697	815
Total primary government program revenues	$ 6,775	$ 7,467	$ 5,649	$ 7,713	$ 5,523	$ 6,425	$ 5,370	$ 6,117	$ 5,922	$ 6,866
Net (expense)/revenue										
Governmental activities	$ (17,959)	$ (19,285)	$ (23,763)	$ (22,046)	$ (24,465)	$ (24,216)	$ (22,361)	$ (21,813)	$ (23,418)	$ (24,079)
Business-type activities	59	115	38	93	28	(65)	4	223	202	199
Total primary government net expense	$ (17,900)	$ (19,170)	$ (23,725)	$ (21,953)	$ (24,437)	$ (24,281)	$ (22,357)	$ (21,591)	$ (23,216)	$ (23,881)

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
GENERAL REVENUES AND OTHER CHANGES IN Net Position										
Governmental activities:										
Taxes										
Property	$ 9,771	$ 10,599	$ 11,968	$ 12,050	$ 11,881	$ 10,426	$ 9,663	$ 9,209	$ 10,129	$ 10,492
Sales	12,207	10,832	10,357	9,885	11,343	12,181	12,013	12,398	12,617	13,282
Insurance premium	747	765	754	733	828	884	919	975	1,044	1,111
Real estate and recording	470	323	291	223	204	249	268	211	88	78
Other	538	622	667	904	905	935	973	1,029	1,350	1,427
Total taxes	23,733	23,141	24,037	23,795	25,161	24,675	23,836	23,822	25,228	26,390
Sale of Wetland Credits	-	-	-	-	-	-	-	-	-	-
Homeowner Tax Relief Grant	288	315	337	-	-	-	-	-	-	-
Investment earnings	1,405	1,640	1,057	576	559	505	399	403	216	51
Gain on sale of capital assets	-	3	-	29	24	17	1	1	1	38
Other	-	-	-	138	166	94	48	43	57	118
Transfers	-	(159)	256	(36)	(31)	(2)	(10)	139	(11)	(11)
Total governmental activities	25,426	24,940	25,687	24,502	25,879	25,289	24,274	24,408	25,491	26,586
Business-type activities:										
Investment earnings	-	-	-	-	-	-	-	-	-	-
Gain on sale of capital assets	-	6	45	-	-	-	-	-	-	-
Other	-	-	-	1	1	1	1	0	0	0
Transfers	-	159	(256)	36	31	2	10	(139)	11	11
Total business-type activities	-	165	(211)	37	32	3	11	(138)	11	12
Total primary government	$ 25,426	$ 25,105	$ 25,476	$ 24,539	$ 25,911	$ 25,291	$ 24,285	$ 24,269	$ 25,502	$ 26,598
CHANGE IN NET POSITION										
Governmental activities	7,467	5,655	1,924	2,455	1,414	1,073	1,913	2,594	2,073	2,507
Business-type activities	59	280	(173)	130	60	(63)	15	84	213	210
Total primary government	$ 7,526	$ 5,935	$ 1,751	$ 2,585	$ 1,474	$ 1,010	$ 1,928	$ 2,679	$ 2,287	$ 2,717

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)

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General fund										
Reserved										
Capital projects	$ 219	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Prepaid items	197	193	193	205	-	-	-	-	-	-
Operating Reserve	-	-	-	-	-	-	-	-	-	-
Inventories	30	-	-	82	-	-	-	-	-	-
Other programs	20	21	41	182	-	-	-	-	-	-
Total reserved	466	214	234	469	-	-	-	-	-	-
Unreserved	4,761	3,124	3,104	3,733	-	-	-	-	-	
Nonspendable	-	-	-	-	300	568	450	467	559	558
Restricted	-	-	-	-	71	22	15	24	31	38
Assigned	-	-	-	-	186	652	764	212	426	1,766
Unassigned	-	-	-	-	4,495	4,396	4,084	4,546	5,208	5,103
Total general fund	$ 5,227	$ 3,338	$ 3,338	$ 4,202	$ 5,052	$ 5,638	5,314	5,248	6,225	7,466
All other governmental funds										
Reserved:										
Capital projects	$ 51,617	$ 50,219	$ 33,354	$ 20,174	$ -	$ -	$ -	$ -	$ -	$ -
Debt service	2,884	3,052	16,502	9,505	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-	-	-	-
Other programs	-	4	12		-	-	-	-	-	-
Total reserved	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	422	276	243	367	-	-	-	-	-	-
Capital projects funds	-	-	-	5,094	-	-	-	-	-	-
Debt service funds	-	-	-	3,130	-	-	-	-	-	-
Total unreserved	422	314	415	8,663	-	-	-	-	-	-
Restricted	-	-	-	-	20,851	12,587	10,143	7,427	4,984	5,926
Assigned	-	-	-	-	575	874	1,078	648	680	717
Unassigned	-	-	-	-	-	-	-	-	(762)	(775)
Total all other governmental funds	$ 54,923	$ 53,589	$ 50,283	$ 38,342	$ 21,426	$ 13,461	$ 11,221	$ 8,075	$ 4,902	$ 5,868

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)

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
REVENUES										
Taxes	$ 622	$ 23,074	$ 23,965	$ 23,805	$ 25,007	$ 24,521	$ 23,694	$ 23,649	$ 25,057	$ 26,207
Licenses and permits	1,569	1,788	1,607	412	392	392	449	484	503	644
Fines, fees and forfeitures	1,094	953	456	803	737	778	604	647	654	668
Charges for services	2,585	968	816	2,460	2,245	3,267	2,279	2,578	2,437	2,649
Intergovernmental	1,153	1,640	1,057	1,410	1,501	1,319	1,457	1,775	1,677	2,018
Investment earnings	1,405	2,539	2,302	579	189	136	30	33	31	65
Other	216	264	325	416	349	294	165	163	190	258
Total revenues	8,644	31,226	30,528	29,885	30,420	30,707	28,677	29,330	30,549	32,509
EXPENDITURES										
General Government	3,604	4,220	3,915	4,109	3,832	4,512	3,397	3,521	3,598	3,870
Judicial	2,434	10,630	10,629	2,620	2,545	2,587	2,752	2,758	2,778	3,197
Public Safety	9,691	2,664	2,691	10,972	11,146	10,357	10,376	10,889	10,880	11,489
Public Works	1,321	1,390	1,739	1,178	1,673	1,697	1,858	2,207	2,815	1,792
Health and Welfare	837	953	1,029	1,060	880	809	760	731	761	818
Culture and Recreation	1,511	1,415	1,314	1,464	1,376	1,285	1,238	1,325	1,342	1,359
Housing and Development	1,361	1,496	1,122	899	1,012	896	849	927	1,096	1,183
Capital Outlay	14,055	5,419	4,265	9,096	14,904	2,629	1,562	1,689	526	4,787
Intergovernmental	1,052	516	333	-	20	-	-	-	692	1,190
Principal on long-term debt	3,646	3,786	4,212	7,016	8,349	14,431	7,235	7,747	8,220	570
Interest on long-term debt	925	1,775	2,554	2,399	2,238	1,859	1,222	900	512	64
Other debt service payments	550	44	-	95	95	-	-	-	-	-
Total expenditures	40,989	34,308	33,803	40,908	48,070	41,064	31,250	32,694	33,221	30,319
Excess of revenues over (under) expenditures	(32,344)	(3,081)	(3,275)	(11,023)	(17,650)	(10,357)	(2,573)	(3,364)	(2,671)	2,190
OTHER FINANCING SOURCES (USES)										
Proceeds from COPS	-	-	-	-	-	-	-	-	-	-
Proceeds from financing	41,416	41,416	-	-	-	2,930	-	-	196	-
Capital lease issuance	-	-	-	-	1,558	-	-	-	-	-
road improvements	-	-	-	-	-	-	-	-	-	-
Proceeds from sales of wetland credits	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	3	3	3	29	58	49	19	14	229	29
Transfers in	4,938	4,938	9,345	7,324	11,488	9,527	9,531	9,444	5,808	1,784
Transfers out	(4,938)	(4,938)	(9,379)	(7,408)	(11,520)	(9,529)	(9,542)	(9,305)	(5,819)	(1,796)
Total other financing sources (uses)	41,419	41,419	(31)	(55)	1,584	2,977	8	153	414	18
Net change in fund balances	$ 9,075	$ 38,338	$ (3,306)	$ (11,078)	$ (16,066)	$ (7,379)	$ (2,564)	$ (3,211)	$ (2,257)	$ 2,207
Debt service as a percentage of noncapital expenditures	19.01%	19.40%	22.91%	29.89%	31.84%	41.50%	28.55%	28.58%	28.37%	2.27%

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)

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
REVENUES										
Taxes	$ 16,914	$ 17,053	$ 18,163	$ 18,189	$ 18,604	$ 17,660	$ 16,965	$ 16,687	$ 17,949	$ 18,701
Licenses and permits	740	463	431	412	392	393	449	484	503	644
Fines, fees and forfeitures	824	785	649	655	565	555	458	495	532	517
Charges for services	2,351	2,266	1,756	1,873	1,651	2,664	1,633	1,915	1,757	1,912
Intergovernmental	709	731	950	379	393	333	180	168	191	187
Interest income	572	296	14	17	18	18	14	24	22	46
Contributions and donations	76	60	103	116	75	55	37	36	39	61
Miscellaneous	70	42	39	110	166	74	48	39	61	115
TOTAL REVENUES	22,254	21,696	22,104	21,751	21,864	21,751	19,785	19,848	21,054	22,183
EXPENDITURES										
Current										
General Government	3,480	4,101	3,870	4,103	3,828	4,512	3,397	3,515	3,595	3,865
Judicial	2,230	2,375	2,380	2,328	2,242	2,309	2,332	2,423	2,416	2,756
Public Safety	8,704	9,581	9,622	9,687	9,597	9,236	9,312	9,609	9,717	10,326
Public Works	1,249	1,382	1,460	1,083	1,540	1,556	1,620	1,540	1,354	1,420
Health and Welfare	439	387	412	392	382	326	300	262	272	280
Culture and Recreation	1,500	1,414	1,309	1,378	1,284	1,200	1,238	1,266	1,295	1,359
Housing and Development	990	1,101	713	516	552	380	355	429	565	619
Capital Outlay	933	929	10	-	-	-	-	-	-	-
Intergovernmental	750	294	333	-	-	-	-	-	-	-
Debt Service	1,122	981	837	177	346	279	339	220	220	100
TOTAL EXPENDITURES	21,396	22,544	20,947	19,664	19,771	19,798	18,894	19,264	19,434	20,726
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	858	(848)	1,157	2,087	2,092	1,953	891	585	1,620	1,457
OTHER FINANCING SOURCES (USES)										
Transfers in/(out)	(1,941)	(1,052)	(1,158)	(1,223)	(1,245)	(1,416)	(1,233)	(664)	(655)	(245)
Proceeds from borrowings	320	-	-	-	-	-	-	-	-	-
Sale of capital assets	3	11	1	-	3	49	19	14	11	29
TOTAL OTHER FINANCING SOURCES (USES)	(1,618)	(1,041)	(1,157)	(1,223)	(1,242)	(1,367)	(1,215)	(650)	(644)	(216)
NET CHANGE IN FUND BALANCES	(760)	(1,889)	-	864	850	586	(324)	(65)	976	1,241
FUND BALANCES, JANUARY 1	5,987	5,227	3,338	3,338	4,202	5,052	5,638	5,314	5,248	6,225
FUND BALANCES, DECEMBER 31	$ 5,227	$ 3,338	$ 3,338	$ 4,202	$ 5,052	$ 5,638	$ 5,314	$ 5,248	$ 6,225	$ 7,466

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
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	9,207	12,398	975	48	1,021	23,649
2015	10,131	12,617	1,044	88	1,177	25,057
2016	10,489	13,282	1,111	78	1,247	26,207

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
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%
2015	792,453	142,779	24,158	24,158	60,475	46,193	889	7,829	203,568	6,509	888,859	8.138	2,222,147	40.00%
2016	829,097	24,969	162,495	24,969	60,172	35,695	956	7,606	187,171	5,442	953,345	8.138	2,383,362	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*	*2007* / *2008*	*2008* / *2009*	*2009* / *2010*	*2010* / *2011*	*2011* / *2012*	*2012* / *2013*	*2013* / *2014*	*2014* / *2015*	*2015* / *2016*	*2016* / *2017*
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	15.546	15.546	17.246	17.246	16.496	15.778
School Debt Service	0.400	0.400	0.400	0.400	0.400	0.400	-	-	-	-
State of Georgia:	0.250	0.250	0.250	0.250	0.250	0.200	0.150	0.100	0.050	
City of Dawsonville:	-	-	-	-	-	-	-	-	-	-

Source: Georgia Department of Revenue

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

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

http://dor.georgia.gov/sites/dor.georgia.gov/files/related_files/document/LGS/Property%20Tax%20Digest/2016%20mill%20rate.pdf

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

		2016			2007		
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	$ 17,615	1	1.70%	$ 17,051	1	1.42%
3Mind Dawson Forest LLC & SG Atlantic LLC	Residential Development	10,886	2	1.05%			
Georgia Transmission	Utility	8,313	3	0.80%			
Georgia Power Company	Utility	7,601	4	0.73%	4,830	8	0.40%
City of Atlana	Raw Land	6,829	5	0.66%	7,095	3	0.59%
Wal-Mart Real Estate Business	Retail	5,473	6	0.53%	6,514	5	0.54%
Forestar (GA) Real Estate	Land Development	4,759	7	0.46%	6,555	4	0.55%
Monarch at Dawson Village Inn	Property Owner	4,445	8	0.43%			
Sawnee EMC	Utility	4,017	9	0.39%			
Hendon-Bre Dawson Marketplace LLC	Retail	3,743	10	0.36%			
Dawson Fee LLC	Residential Development				8,490	2	0.71%
Nordson Corporation	Manufacturer				4,992	6	0.42%
Chestatee Development	Residential Development				4,777	9	0.40%
Big Canoe Company LLC	Residential Development				4,886	7	0.41%
Totals		$ 73,681		7.09%	$ 65,190		5.43%

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	
2008	2007	12/01/07	10,281	(8)	218	10,491	9,399	91.42%	1,103	10,491	100.00%	-
2009	2008	12/01/08	11,753	(13)	41	11,781	10,362	88.16%	1,419	11,781	100.00%	-
2010	2009	12/01/09	11,853	(15)	37	11,875	10,419	87.90%	1,480	11,899	100.20%	(24)
2011	2010	12/01/10	10,989	(9)	191	11,171	9,629	87.62%	1,542	11,170	99.99%	1
2012	2011	12/01/11	9,711	(139)	282	9,854	8,538	87.92%	1,300	9,838	99.84%	16
2013	2012	12/01/12	8,300	(109)	174	8,365	7,460	89.88%	907	8,367	100.02%	(2)
2014	2013	12/1/2013	8,326	(22)	157	8,461	7,512	90.22%	939	8,451	99.88%	10
2015	2014	12/1/2014	8,541	(45)	120	8,616	7,796	91.28%	855	8,651	100.41%	(35)
2016	2015	12/1/2015	8,742	(57)	9	8,694	8,015	91.68%	783	8,798	101.20%	(104)
2017	2016	12/1/2016	9,767	(40)	42	9,769	8,894	91.06%	95	8,989	92.02%	780

(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)
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
2015	686	-	2,895	-	-	-	3,581	0.42%	154
2016	132	-	2,880	-	-	-	3,012	0.30%	128

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)
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	-	719	719	838	1	839	1,557	0.17%	68
2015	-	785	785	823	1	824	1,609	0.19%	69
2016	-	783	783	805	1	806	1,589	0.16%	67

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)
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	0.61%	684
2014	7,865	-	7,865	0.30%	343
2015	-	-	-	0.00%	-
2016	-	-	-	0.00%	-

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, 2016
(amounts expressed in thousands)

Jurisdiction	*Debt Outstanding*	*Percentage Applicable to Government*	*Amount Applicable to Government*
Direct Debt			
General Obligation Debt	$ -	100.00%	$ -
Capital Leases	132	100.00%	132
Contract Payable - EWSA	2,880	100.00%	2,880
Total Direct	3,012		3,012
Overlapping General Obligation Debt:			
Dawson County School System	15,000	100.00%	15,000
City of Dawsonville	1,646	100.00%	1,646
Total Overlapping General Obligation Debt	16,646		16,646
Total	$ 19,658		$ 19,658

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									
	2007	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**
Assessed value of property	$ 1,412,462	$ 1,690,122	$ 1,712,029	$ 1,680,045	$ 1,469,687	$ 1,265,905	$ 1,198,721	$ 1,213,321	$ 1,098,936	$ 1,145,959
Debt limit (10% of total assessed value)	141,246	169,012	171,203	168,004	146,969	126,591	119,872	121,332	109,894	114,596
Amount of Debt applicable to limit:										
General obligation bonds and contracts payable	51,405	48,765	45,910	39,400	31,715	25,455	18,430	10,770	2,895	2,880
Less: Resources restricted to paying principal	(2,637)	(2,887)	(3,830)	(2,039)	-	-	-	-	-	-
Total net debt applicable to limit	48,768	45,878	42,080	37,361	31,715	25,455	18,430	10,770	2,895	2,880
Legal debt margin	$ 92,478	$ 123,134	$ 129,123	$ 130,643	$ 115,254	$ 101,136	$ 101,442	$ 110,562	$ 106,999	$ 111,716
Total net debt applicable to the limit as a percentage of debt limit	34.53%	27.14%	24.58%	22.24%	21.58%	20.11%	15.37%	8.88%	2.63%	2.51%

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
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
2015	3,043	7,865	393	0.37
2016	-	-	-	-

(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)
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%
2015	23,312	857,905	36,801	5.4%
2016	23,604	987,473	41,835	4.3%

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 (2015 not available, estimated based on Compound Annual Growth Rate for the period 2013 through 2014) http://www.bea.gov/regional/index.htm
(4) State Department of Labor http://data.bls.gov/map/MapToolServlet

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

	2016			2007		
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	10.40%
Gold Creek Foods LLC	600	2	5.26%	300	4	2.84%
Dawson County Board of Education	543	3	4.76%	410	2	3.88%
Wal-Mart	350	4	3.07%	350	3	3.31%
Dawson County Board of Commissioners	306	5	2.68%	280	5	2.65%
Kroger CO	280	6	2.46%	126	7	1.19%
BTD Manufacturing, LLC (Fomerly Impulse)	225	7	1.97%	115	8	1.09%
Ingles Markets, INC	150	8	1.32%			n/a
Sleeve CO INC	125	9	1.10%			n/a
World Wide manufacturing CO, INC	107	10	0.94%	100	9	0.95%
Publix Supermarkets, Inc.	100		0.88%			
The Home Depot	90		0.79%			n/a
MESH Engineering	65		0.57%			
Food Lion	55		0.48%			
Northeast Georgia Medical Center	38		0.33%			
United Community Bank	32		0.28%			
Nordson Corporation				150	6	1.42%
Amicolola Falls State Park Lodge (DNR)				100	10	0.95%
All other employers	7,231		63.45%	7,541		71.33%
Total	11,397		100.00%	10,572		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	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General government	52	58	51	41	34	34	30	29	32	35
Public safety										
Sheriff										
Officers	92	83	82	88	87	82	84	82	85	95
Civilians	18	26	27	28	22	24	24	21	20	17
Fire										
Firefighters and officers	44	43	43	42	42	51	51	53	52	63
Civilians	1	3	3	2	1	1	1	1	1	1
Court system	30	30	32	30	31	31	31	34	59	59
Public works	24	24	23	23	23	22	22	22	22	28
Health and welfare	9	9	9	9	9	9	10	11	11	11
Recreation and culture	10	10	12	12	13	12	16	17	12	12
Housing and development	-	-	-	-	9	10	10	11	12	12
Solid Waste	-	-	-	-	1	3	3	3	3	3
Water & Sewer	1	-	-	-	-	-	-	-	-	-
Total	281	286	282	275	272	278	282	284	309	336

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	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Sheriff										
Citations	2,323	2,809	1,986	1,477	1,469	1,114	1,209	1,251	1,405	1,727
Traffic Stops	9,254	14,708	13,649	10,467	9,645	9,838	7,651	6,277	5,413	4,170
Arrests	2,273	2,848	2,201	2,036	680	617	744	654	1,647	1,665
Emergency Services										
Fire calls answered	1,880	2,019	2,048	1,989	2,178	2,898	2,797	3,200	3,289	3,241
Fire Inspections	663	548	1,339	829	1,201	716	604	679	455	657
EMS Calls	2,103	2,279	2,282	2,243	2,340	2,889	2,242	2,467	3,285	2,581
Highways and streets										
Paved resurfacing (miles) (1)	22.8	11.5	7.0	6.5	6.3	8.1	5.1	3.2	4	11.2
Transfer Station										
Refuse collected (tons/month)	108	150	201	345	571	700	377	301	304	512
Planning and Development										
Building permits	621	389	247	250	267	263	342	347	397	521
Recreation and Culture										
Spring sports participants (2)	1,039	1,208	1,205	1,117	1,442	1,251	1,208	1,236	1,394	1,348
Total sports participants (2)	2,299	2,597	2,813	2,787	2,940	2,537	2,391	2,629	3,079	13,975
Facility usage	592	2,858	2,486	2,391	2,855	2,858	20,538	20,226	13,275	12,196

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	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General government										
Undeveloped Land	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	2 parcels, 79.038 acres	2 parcels, 79.038 acres
Buildings	3	4	4	4	4	4	4	4	4	4
Vehicles	3	6	6	6	4	4	4	4	4	4
Public safety										
Buildings										
Sheriff Department	2	2	2	3	3	3	3	3	3	3
Emergency Services	5	6	6	6	7	7	7	7	7	7
Vehicles										
Fire/Pumper Trucks	10	10	14	14	15	15	14	14	18	16
Other Fire Dept. Vehicles	15	16	16	16	18	17	18	18	11	10
Ambulance/Rescue	10	12	12	12	7	7	7	8	11	7
Sheriffs Vehicles	60	72	75	80	84	81	82	84	81	71
Marshal's Vehicles		3	3	3	2	2	3	3	2	1
Equipment (1)	1	1	1	1	1	1	1	2	6	7
Court system										
Buildings	2	2	2	2	2	2	2	2	2	2
Vehicles	3	1	1	1	4	4	4	4	4	4
Public works										
Buildings										
Road Department	1	1	1	1	1	1	1	1	1	1
Facilities Management	1	1	1	1	1	1	1	1	1	1
Transfer Station	2	2	3	3	3	3	3	3	3	3
Fleet Maintenance	-	-	1	1	1	1	1	1	1	1
Vehicles										
Road Department	15	15	15	15	14	13	13	13	15	24
Facilities Management	2	2	2	2	8	8	8	8	6	8
Heavy Equipment										
Road Department	17	17	18	18	19	19	19	21	22	23
Transfer Station	-	-	2	2	3	3	4	7	3	3
Fleet Maintenance	-	-	1	1	1	1	2	2	1	1
Roads										
Total Miles Paved Roads	200	201	201	208	208	216	221	223	223	205.5
Total Miles Unpaved Roads	90	89	89	70	71	63	58	58	58	77
Health and welfare										
Buildings	1	1	1	1	1	1	1	1	1	1
Vehicles	2	2	2	2	4	4	4	4	2	1
Housing and development										
Buildings	1	1	1	1	1	1	1	1	1	1
Vehicles	8	7	7	7	9	9	9	9	3	3
Recreation and culture										
Park and Recreation										
Buildings/Site Improvements	14	14	14	15	13	14	14	14	14	14
Vehicles	6	5	5	5	3	3	3	3	2	3
Equipment	1	1	1	1	1	2	3	4	16	21
Child Care Center										
Buildings	1	1	1	1	1	1	1	1	1	1

4

Other Reporting Section

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Single Audit Section

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

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Dawson County, Georgia, as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise Dawson County, Georgia's basic financial statements and have issued our report thereon dated June 8, 2017. 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.

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.*

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
June 8, 2017

Independent Auditor's Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance

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 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, 2016. 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit 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, 2016.

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 the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Dawson County'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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Rushton & Company, LLC

Certified Public Accountants

Gainesville, Georgia
June 8, 2017

DAWSON COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended December 31, 2016

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	$ 3,752
Department of Defense			
Payments to States in Lieu of Real Estate Taxes	12.112	N/A	13,264
Department of Interior			
Payments in Lieu of Taxes	15.226	N/A	21,145
Department of Justice			
Violence Against Women Formula Grants	16.588	N/A	38,789
Bulletproof Vest Partnership Program	16.607	N/A	872
Passed through the Criminal Justice Coordinating Council:			
Edward Byrne Memorial Formula Grant Program	16.738	B15-8-002	112,204
Total Department of Justice			151,865
Department of Transportation			
Passed through the Georgia Department of Transportation:			
Formula Grants for Other Than Urbanized Areas	20.509	GA-18-033 / T005505	51,817
		GA-18-034 / T005878	49,567
			101,384
Department of Health and Human Services			
Aging Cluster of Programs:			
Title III, Part B, Grants for Supportive Services and Senior Centers:			
Passed through Deanna Specialty Transportation	93.044	2016	56,001
Passed through the Georgia Department of Community Health:			
Title III, Part C, Nutrition Services	93.045	300036748-C	1,427
Passed through Legacy Link, Inc.:			
Title III, Part C, Nutrition Services	93.045	42700-373-000000-30455	37,413
Nutrition Services Incentive Program	93.053	& 42700-373-00000-49715	12,994
			50,407
Total Aging Cluster Programs			107,835

DAWSON COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended December 31, 2016

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	42700-373-000000-30455 & 42700-373-00000-49715	$ 1,916
Passed through Georgia			
Department of Behavioral Health and Development:			
Block Grants for Prevention and			
Treatment of Substance Abuse	93.959	44100-0026-0000014894	94,886
		44100-906-0000089606	7,658
			102,544
Total Department of Health and Human Services			104,460
Department of Homeland Security			
Passed through the Georgia			
Emergency Management Agency (GEMA):			
Disaster Grants - Public Assistance			
(Presidentially Declared Disasters)	97.036	985-078F4-00	559,709
Homeland Security Grant Program	97.067	EMW-2015-SS-0065-S01	12,451
Assistance to Firefighters Grant	97.044	N/A	106,279
Total Department of Homeland Security			678,439
Total Federal Awards			$ 1,182,144

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, 2016

1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Dawson County, Georgia, under programs for the federal government for the year ended December 31, 2015. The information in this schedule is presented in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principals, and Audit Requirements for Federal Awards* (Uniform Guidance). 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*, or the cost principles contained in Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,* wherein certain types of expenditures are not allowable or are limited as to reimbursement.

3. De Minimis Indirect Cost Rate

Dawson County, Georgia has elected not to use the 10-percent *de minimis* indirect cost rate allowed under the Uniform Guidance.

DAWSON COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the year ended December 31, 2016

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?	None reported
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 the Uniform Guidance?	None reported

Identification of major programs:

97.036 Disaster Grants – Public Assistance (Presidentially Declared Disasters)

Dollar threshold used to distinguish Between Type A and Type B programs:	$750,000
Auditee qualified as low-risk auditee?	Yes

2. Financial Statement Findings and Responses

None reported

3. Prior Year Audit Findings Follow-Ups

None reported

4. Federal Award Findings and Questioned Costs

The audit of our basic financial statements and schedule of expenditures of federal awards disclosed no audit findings or questioned costs which are required to be reported under Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*.

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State Reporting Section

DAWSON COUNTY, GEORGIA
SCHEDULE OF PROJECTS FINANCED WITH SPECIAL PURPOSE LOCAL OPTION SALES TAX
For the year ended December 31, 2016

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	7,333,726	-	7,333,726
	24,500,000	35,299,994	35,299,994	-	35,299,994
SPLOST #5 - Commenced July 1, 2009					
LEVEL 1 COUNTY PROJECTS					
Courthouse and Administration Building	50,000,000	30,000,000	36,241,468	233,020	36,474,488
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	-	-	1,977	1,977
CITY ALLOCATION					
City of Dawsonville	-	150,000	142,719	130,000	272,719
Subtotal All County Projects	87,400,000	42,650,000	36,384,187	364,997	36,749,184
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	42,650,000	36,384,187	364,997	36,749,184

DAWSON COUNTY, GEORGIA
SCHEDULE OF PROJECTS FINANCED WITH SPECIAL PURPOSE LOCAL OPTION SALES TAX
For the year ended December 31, 2016

Project	Estimated Cost		Expenditures		
	Original	Current	Prior Year	Current Year	Total
SPLOST #6 - Commenced July 1, 2015					
LEVEL 2 COUNTY PROJECTS					
Roads, Streets, and Bridges	21,200,000	21,200,000	-	2,429,744	2,429,744
Public Works Facilities & Equipment	2,500,000	2,500,000	-	60	60
Recycling Facility	100,000	100,000	-	-	-
Fire Station/Community Center	1,750,000	1,750,000	-	-	-
Recreational Facilities	4,067,000	4,067,000	-	418,396	418,396
Public Safety Vehicles & Equipment Sheriff	3,883,000	3,883,000	-	533,285	533,285
Public Safety Vehicles & Equipment Fire/Emergency Services	2,500,000	2,500,000	37,206	969,076	1,006,282
Information Technology Equipment	350,000	350,000	-	-	-
CITY ALLOCATION					
City of Dawsonville	9,650,000	9,650,000	549,767	1,059,733	1,609,500
Subtotal All County Projects	46,000,000	46,000,000	586,973	5,410,294	5,997,267

(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	$5,775,291

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