

Dawson County, Georgia
Where Quality of Life Matters

Comprehensive Annual Financial Report

For the Year Ended December 31, 2017

Cover photo & title page photos by Michelle Wittmer Grabowski

Comprehensive Annual Financial Report

For the Year Ended December 31, 2017



Prepared by: Dawson County Finance Department

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Introductory Section

DAWSON COUNTY, GEORGIA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
For the year ended December 31, 2017

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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

Kristen Cloud
County Clerk

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

May 18, 2018

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 2017 Comprehensive Annual Financial Report (CAFR) for Dawson County, (the "County") for the fiscal year ended December 31, 2017, which fulfills this requirement. Dawson County's 2017 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, 2017, and that the financial statements are fairly presented in conformity with GAAP. The independent auditor's report is located at the front of the financial section of this report.

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

Profile of the Government

Dawson County, established in 1857, is a growing rural county, located in the foothills of the North Georgia Mountains. There is one incorporated city in the County, the City of Dawsonville. Growth from metro Atlanta makes its way northward via the S.R.400 Corridor, thus making the County a gateway to the mountains of North Georgia. During 2017, the local economy showed much improvement over 2016. However, economic trends and growth continue to be a primary concern for the future of the County. The County is continually monitoring trends that impact the important sales tax revenue.

The governing authority of the County consists of a five-person Board of Commissioners, including a Chairman and four District Commissioners elected at large. The County operates under the County Manager form of government with 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 was continued on a rolling basis through 2017. 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 2017 some economic measures indicate that the economy continues to grow and expand. Despite slowed economic growth during the period of 2000 to 2017, the County's population increased from 15,999 in 2000 to 24,379 (estimated) in 2017, which is approximately a 52.3% 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 2017 stood at 3.5% compared to a rate of 4.5% at the end of 2016.
3) In 2017, Dawson County saw a 5.4% 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 total number of building permits, new home permits, and business licenses issued during 2017 were the highest in the last eight 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
2017	507	186	1,918

Long-term Financial Planning and Major Initiatives

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

The County implemented and collected impact fees from mid-2006 through early 2009. However, the County indefinitely suspended the impact fee collections in 2009 in an effort to stimulate the local economy. In light of the needs of a growing and expanding economy, during 2017, the County contracted with an outside firm to determine the feasibility of re-implementing Impact fees to offset the costs of new infrastructure and capital needs of a growing community.

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 2017 operating budget increased by $1.7 million, or 7.8% compared to the 2016 budget. Although 2017 property taxes were held at the millage rate from the prior year, property tax revenue increased by $594,000 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 2017 were:

- Provided data to citizens in many areas via the Dawson County website and social media outlets such as Facebook and Twitter;
- 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;
- Road-rehab projects on Tanner Road, Kelly Bridge Road, Steve Tate Highway and Thompson Road;
- Replaced nine vehicles for various departments;
- Contracted for County-wide property re-evaluation and equalization project;
- Installed an electronic message board/sign at Veteran's Memorial Park;
- Demolition of old pool house at Veteran's Memorial Park and began plan for reconstruction;
- Received generous donation from the Pauline Ivey Estate which will allow the construction of a new Senior Center;
- Emergency Services applied for SAFER Grant funding which would provide funding for new personnel (grant was awarded in early 2018);
- Completed and implemented the results of a compensation (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, 2016.

This was the tenth 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, 2017

Board of Commissioners

Chairman:	Billy Thurmond
Vice Chairman:	Julie Hughes Nix
District 1 Commissioner:	Sharon Fausett
District 2 Commissioner:	Chris Gaines
District 3 Commissioner:	Jimmy Hamby
District 4 Commissioner:	Julie Hughes Nix

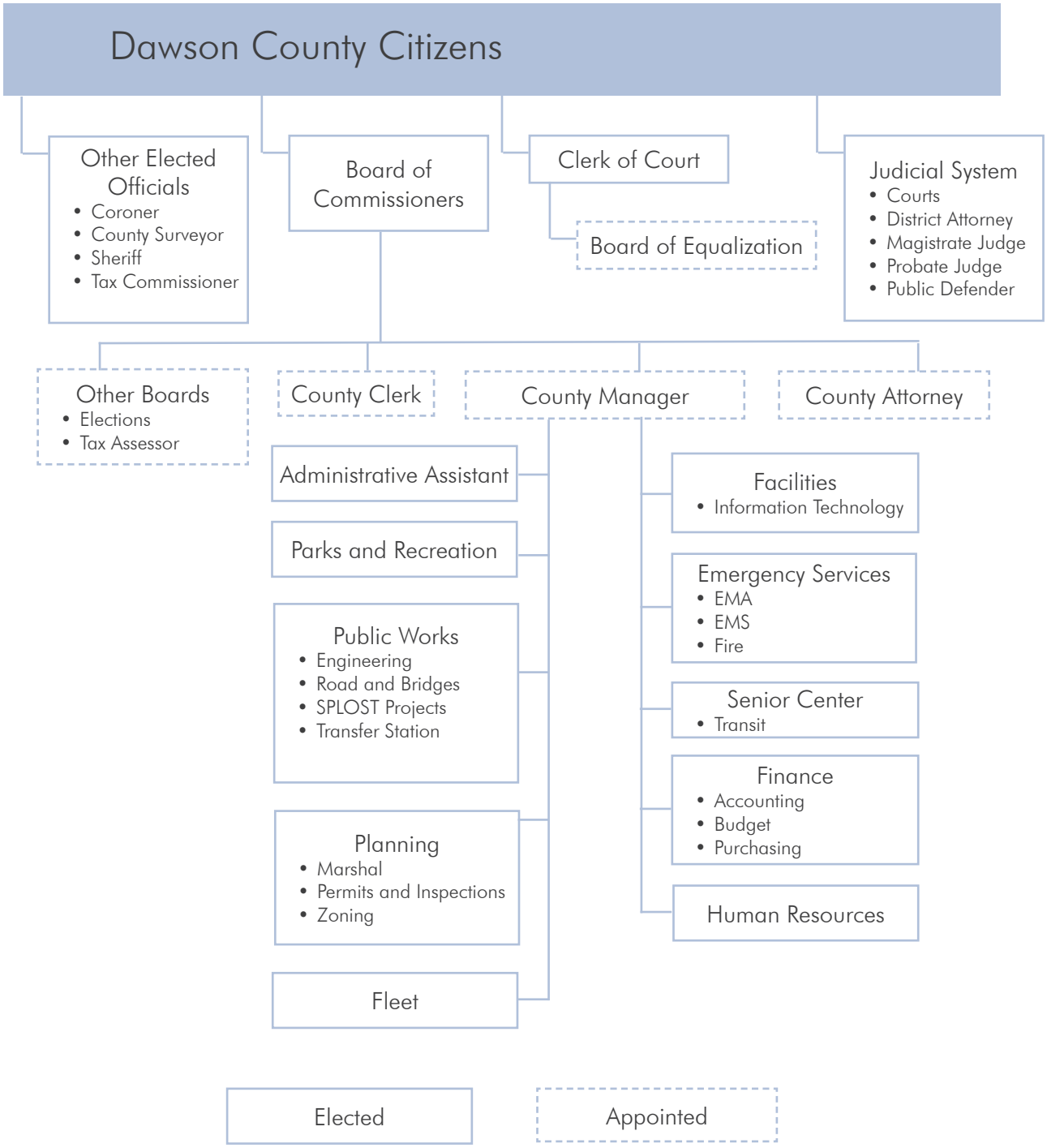
Other Elected Officials

Clerk of Court:	Justin Power
Probate Judge:	Jennifer Burt
Magistrate Judge:	Lisa Poss-Thurmond
Sheriff:	Jeff Johnson
Tax Commissioner:	Nicole Stewart

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, 2016

Christopher P. Morrill

Executive Director/CEO

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Financial Section

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Independent Auditor's Report

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

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, 2017, 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 1.4 percent, (136.7) percent, and 29.0 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Dawson County Health Department, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

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

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Dawson County, Georgia, as of December 31, 2017, 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 combining and individual fund financial statements and schedules and the schedule of projects financed with special purpose local option sales tax 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 and the schedule of projects financed with special purpose local option sales tax 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, 2016, which are not presented with the accompanying financial statements. In our report dated June 8, 2017, 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 2016 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 2016 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 2016 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 2016 combining and individual fund financial statements and schedules are fairly stated in all material respects in relation to the basic financial statements from which they have been derived.

Other Reporting Required by *Governmental Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 18, 2018, on our consideration of Dawson County, Georgia's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Dawson County' internal control over financial reporting.

Rushton & Company, LLC

Certified Public Accountants

Gainesville, Georgia
May 18, 2018

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, 2017. 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 $86.8 million (net position).

- As a whole, the Government's financial position improved during 2017.

- At the close of the current fiscal year, the Government's governmental funds reported combined ending fund balances of $15.1 million, which was an increase of $1.8 million from the prior year. This increase is mostly attributable to activity within the General Fund and non-major governmental funds. Approximately 34% ($5.1 million) of combined fund balance is considered unassigned and is available for spending at the Government's discretion (unassigned fund balance).

- At the end of the current fiscal year, total fund balance for the general fund was $8.2 million, or 36% of total general fund expenditures including transfers to other funds. Fund balance of the general fund increased by $767 thousand.

- The Government's total debt decreased by $96 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, 2017 to the year ended December 31, 2016.

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

DAWSON COUNTY, GEORGIA'S NET POSITION
December 31, 2017
($ In thousands)

	GOVERNMENTAL ACTIVITIES		BUSINESS-TYPE ACTIVITIES		TOTAL	
	2017	2016	2017	2016	2017	2016
Assets						
Current and other assets	$ 27,594	$ 25,157	$ 1,976	$ 1,559	$ 29,569	$ 26,716
Capital assets (net of depreciation)	73,089	70,939	1,558	1,617	74,648	72,556
TOTAL ASSETS	100,683	96,097	3,534	3,176	104,217	99,273
Deferred outflows of resources	653	646	-	-	258	258
Liabilities:						
Current liabilities	3,095	2,967	51	56	3,147	3,023
Noncurrent liabilities	3,879	3,797	773	787	4,651	4,583
TOTAL LIABILITIES	6,974	6,764	824	843	7,798	7,607
Deferred inflows of resources	10,220	9,565			10,220	9,565
Net position:						
Net investment in capital assets	72,448	70,253	1,558	1,617	74,007	71,870
Restricted	7,134	5,965			7,134	5,965
Unrestricted	4,560	4,197	1,151	716	5,711	4,913
TOTAL NET POSITION	$ 84,142	$ 80,414	$ 2,710	$ 2,333	$ 86,852	$ 82,747

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 $86 million as of December 31, 2017. The same comparison for 2016 indicates that the assets exceeded liabilities by $82 million. This is an increase of $4.1 million which is primarily due to the overall increase in revenues with expenses remaining stable.

One of the largest portions of net position, $74 million, or 85%, 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, $7.1 million, or 8%, represents resources that are subject to external restrictions on how they may be used.

DAWSON COUNTY, GEORGIA'S CHANGES IN NET POSITION
December 31, 2017
($ In thousands)

	GOVERNMENTAL ACTIVITIES		BUSINESS-TYPE ACTIVITIES		TOTAL	
REVENUES						
Program revenues:	2017	2016	2017	2016	2017	2016
Charges for services	$ 3,581	$ 3,769	$ 940	$ 815	$ 4,521	$ 4,584
Operating grants and contributions	1,270	1,824			1,270	1,824
Capital grants and contributions	1,749	445			1,749	445
General Revenues:						
Property taxes	11,172	10,492			11,172	10,492
Sales taxes	14,877	13,282			14,877	13,282
Insurance premium tax	1,190	1,111			1,190	1,111
Other taxes	1,664	1,505			1,664	1,505
Unrestricted investment earnings	45	65			45	65
Gain on Sale of Assets	98					
Other	43	156			43	156
TOTAL REVENUES	35,690	32,649	940	815	36,531	33,463
EXPENSES						
General Government	5,050	5,009			5,050	5,009
Judicial	3,258	3,176			3,258	3,176
Public Safety	14,078	13,003			14,078	13,003
Public Works	5,503	5,145			5,503	5,145
Health and Welfare	931	892			931	892
Culture and Recreation	1,815	1,607			1,815	1,607
Housing and Development	1,167	1,183			1,167	1,183
Interest	86	116			86	116
Solid Waste Disposal Facility			560	601	560	601
DCAR GIS			76	15	76	15
TOTAL EXPENSES	31,889	30,131	636	616	32,525	30,746
Increases in net position before transfers	3,801	2,518	303	199	4,105	2,717
Transfers	(73)	(11)	73	11	-	-
Increase in net position	3,728	2,507	376	210	4,105	2,716
Net position, beginning of year	80,414	77,907	2,333	2,123	82,747	80,030
Prior period adjustment		-			-	-
Net position, end of year	$ 84,142	$ 80,414	$ 2,709	$ 2,333	$ 86,852	$ 82,746

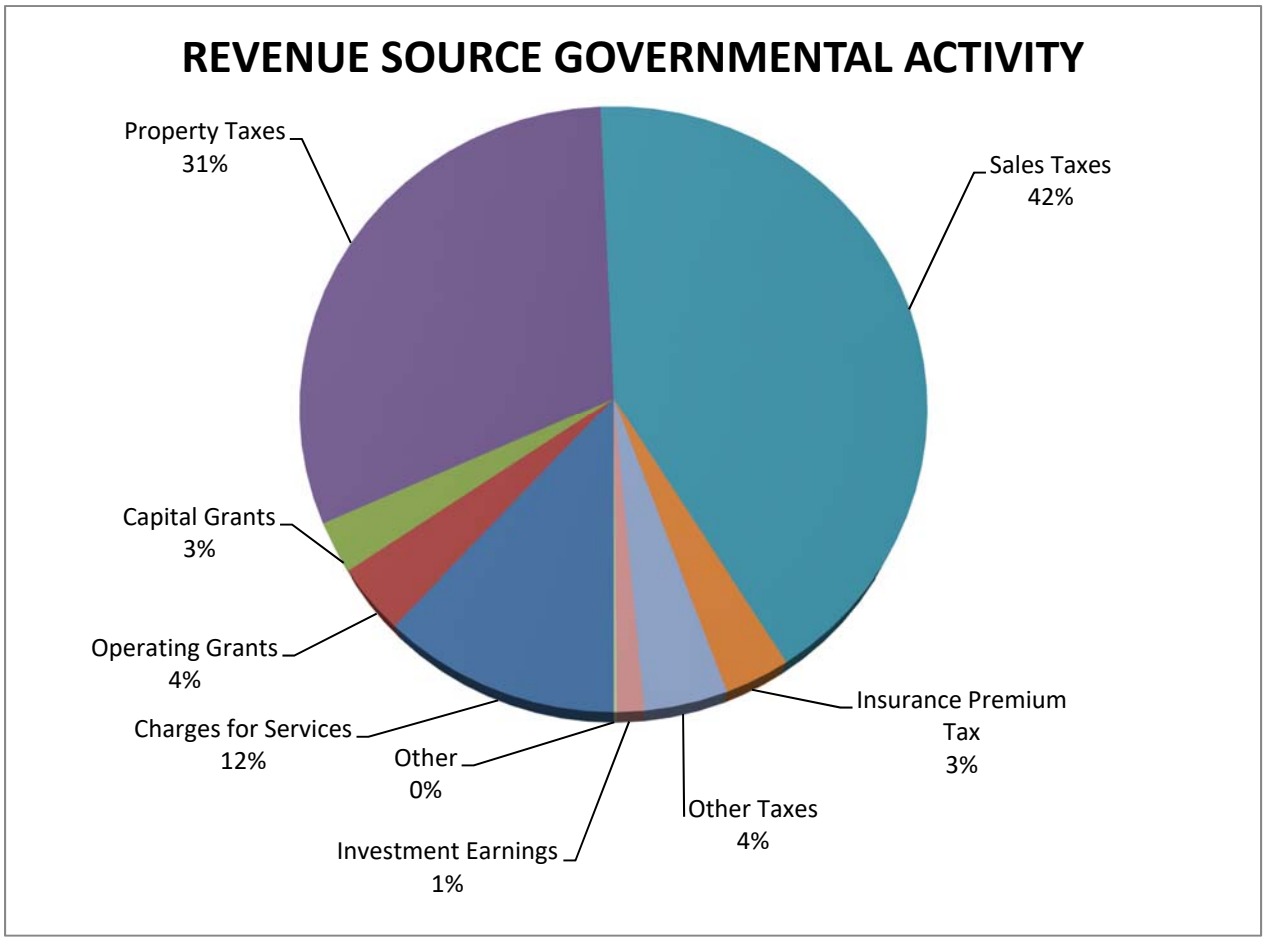
Governmental Activities: Governmental activities increased the Government's net position by $3.7 million. As mentioned above, the increase in net position is primarily due to the overall increase in revenues, while expenses remained consistent with 2016.

Governmental Activities Revenues: Sales tax revenue has been the largest revenue source the last two years, with 41.7% of total revenue in 2017, compared to 40.7% in 2016. Property taxes, insurance premium tax, and other taxes (exclusive of sales tax) amounted to 39.3% in 2017, compared to 40.1% in 2016.

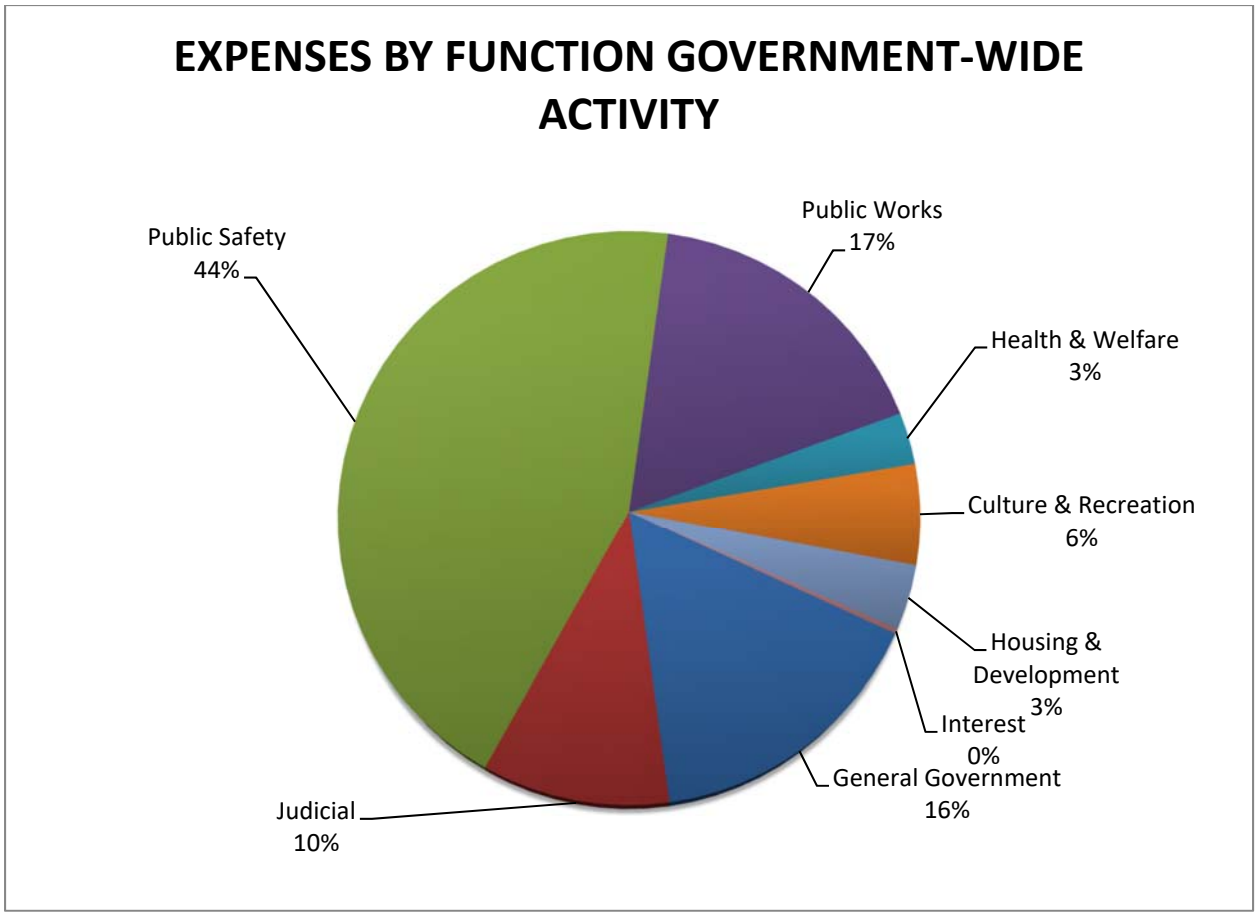
Business-type activities: Business-type activities increased the Government's net position by $376 thousand. Key elements of this increase are as follows:

- The Solid Waste Fund activity reported an increase in net position of $372 thousand, which was more than the $210 thousand increase in 2016. The primary reason for the addition to net position is due to an increase in operating revenues and expenses remaining consistent with 2016.

- The DCAR GIS Fund's net position saw an increase of less than $5 thousand from 2016.



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 2016. 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, 2017, the governmental funds of the Government reported a combined fund balance of $15.1 million. This is an increase of $1.8 million compared to the prior year fund balance of $13.3 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 2017, total assets were $19.9 million, total liabilities were $1.51 million, and deferred inflows of resources were $10.1 million. The ending fund balance of $8.2 million represents approximately 31% of the general fund budget for the upcoming year.

Total general fund revenue for the year, $23.5 million, was over final budget by $499 thousand. Additional revenue from an increase in insurance premium tax and other taxes was realized in 2017. Total general fund expenditures for 2017 were $21.5 million, 90.5% of total budgeted expenditures. Expenditures for all functional areas were less than budget as departments managed to generate savings of $2.2 million during 2017. The fund balance for the general fund at the end of 2017 is $8.2 million. In the 2018 budget, $6 million, or 23.7% of the 2018 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 $128 thousand 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 $4.9 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, 2017, total $74.6 million (net of accumulated depreciation). These assets include land, intangible assets, construction in progress, buildings, furniture, fixtures, machinery, equipment, and infrastructure.

Major capital asset transactions with net increases of approximately $2.09 million during the year include:

- Building Improvements totaled $163 thousand and included new carpet, paint and tile in the Sheriffs Administration building, field repair at Rock Creek Park, and LED Message Board installation at Veteran's Memorial Park.

- Construction in progress totaled $226 thousand net of additions and transfers primarily due to improvements made at Rock Creek Park-completion of installation of lights at soccer field and batting cages, Fire Station 9, new phone system installation, Pool House reconstruction at Veteran's Park, and Road projects.

- Vehicle purchases totaled $1,599 thousand and included new vehicles for Facilities, Planning, Emergency Services, District Attorney, Public Works, Tax Assessor, Senior Services, Environmental Health and the Sheriff.

- Purchases of machinery and equipment totaled $850 thousand (General Fund, Capital Projects Fund, and SPLOST) and included life-saving equipment for Fire and Emergency Services, and Public Works equipment.

- Additions to infrastructure totaled $5.4 million (General Fund, Grant Fund, Capital Project Fund, and SPLOST)

DAWSON COUNTY, GEORGIA'S CAPITAL ASSETS
(net of depreciation)
December 31, 2017
($ In thousands)

	Governmental Activities	Business-type Activities	Total
Land (not depreciated)	$ 13,853	$ 1,122	$ 14,975
Intangible assets	484	-	484
Construction in progress	140	-	140
Buildings and improvements	36,503	355	36,857
Furniture and fixtures	192	-	192
Vehicles, machinery and equipment	6,629	82	6,710
Infrastructure	15,289	-	15,289
Total	$ 73,089	$ 1,558	$ 74,647

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, 2017, the Government had contracts payable outstanding in the amount of $2,865,000 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, 2017, the Government also had $66,347 of capital lease debt, backed also by the full faith and credit of the Government. In 2017, a new contract was entered into with Etowah Water and Sewer Authority for the sprayfield lease. The old agreement expired in 2017. Previously, this agreement was for the County to only pay interest, but with the new agreement, the County pays both principal and interest. The balance of this new contract debt as of December 31, 2017 is $1,388,794.

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 $131 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 2017, the same as 2016, 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 5.2%. These increases are mainly attributed to increases in employee salaries resulting from the salary study completed in 2017.

For the year, actual expenditures and other financing uses were less than actual revenue and other financing sources which resulted in an increase of $767 thousand in fund balance from 2016, leaving total fund balance at $8,233,052.

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 3.5% at 2017 year end.
- The 2017 millage tax rate remained the same as 2016, at 8.138 per $1,000 of valuation.
- Fund balance for the general fund increased by $767 thousand for the year ended December 31, 2017, providing an $8.233 million fund balance that indicates a strong financial position for the County. This was due to budget management and increases in revenues.
- The 2018 general fund budget increased by $1.2 million, or 5.3%, over the 2017 adopted budget due to anticipated increase in property taxes and local option sales tax, as well as 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 2017, an increase in current market values of real and personal property resulted in a 5.4% increase in the total assessed value of taxable property which resulted in a $500 thousand increase in the total tax levy. The budget for 2018, adopted in September of 2017, anticipated sales tax revenues to be above the 2017 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, Publix, Kroger, 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 $1.46 million of available fund balance for spending in the 2018 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, 2017

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
ASSETS				
Current assets				
Cash and cash equivalents	$ 23,496,097	$ 1,810,745	$ 25,306,842	$ 397,868
Restricted assets				
Cash and cash equivalents	7,819	-	7,819	-
Receivables (net)				
Accounts	660,599	164,756	825,355	24,027
Intergovernmental	368,420	-	368,420	2,838
Taxes	2,264,229	-	2,264,229	-
Capital lease	-	-	-	17,158
Prepaids	538,529	120	538,649	-
Inventories	258,100	-	258,100	-
Total current assets	27,593,793	1,975,621	29,569,414	441,891
Noncurrent assets				
Capital lease receivable	-	-	-	23,277,931
Capital assets				
Non-depreciable	14,476,770	1,122,008	15,598,778	44,592
Depreciable (net)	58,612,715	436,449	59,049,164	102,120
Total noncurrent assets	73,089,485	1,558,457	74,647,942	23,424,643
Total assets	100,683,278	3,534,078	104,217,356	23,866,534
DEFERRED OUTFLOW OR RESOURCES				
Pension investment return differences	246,923	-	246,923	54,915
Pension experience differences	-	-	-	14,763
Pension assumption changes	225,021	-	225,021	4,575
Pension contributions subsequent to measurement date	181,461	-	181,461	70,328
Total deferred outflow of resources	653,405	-	653,405	144,581
LIABILITIES				
Current liabilities				
Payables				
Accounts	749,331	30,779	780,110	11,613
Retainage	527,725	-	527,725	-
Intergovernmental	203,444	-	203,444	-
Interest	28,726	-	28,726	-
Accrued salaries and payroll liabilities	648,946	4,582	653,528	6,024
Compensated absences	694,849	-	694,849	18,000
Unearned revenue	140	-	140	-
Claims reserve	90,437	-	90,437	-
Amounts held in trust	70,199	-	70,199	-
Capital leases payable	66,347	-	66,347	-
Note payable	-	-	-	16,972
Contracts payable	15,000	-	15,000	-
Post-closure care costs	-	16,067	16,067	-
Total current liabilities	3,095,144	51,428	3,146,572	52,609
Noncurrent liabilities				
Compensated absences	231,616	-	231,616	40,684
Net pension liability	797,143	-	797,143	540,119
Capital leases payable	-	-	-	23,000,000
Note payable	-	-	-	281,029
Contracts payable	2,850,000	-	2,850,000	-
Post-closure care costs	-	772,845	772,845	-
Total noncurrent liabilities	3,878,759	772,845	4,651,604	23,861,832
Total liabilities	6,973,903	824,273	7,798,176	23,914,441

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

DAWSON COUNTY, GEORGIA
STATEMENT OF NET POSITION
December 31, 2017

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for subsequent year	$ 10,158,549	$ -	$ 10,158,549	$ -
Pension experience differences	61,870	-	61,870	-
Pension investment return differences	-	-	-	1,865
Total deferred inflows of resources	10,220,419	-	10,220,419	1,865
NET POSITION				
Net investment in capital assets	72,448,124	1,558,457	74,006,581	146,712
Restricted for:				
Judicial	107,414	-	107,414	-
Public Safety	317,612	-	317,612	-
Public Works	563,597	-	563,597	-
Health and Welfare	47,851	-	47,851	-
Culture and Recreation	95,815	-	95,815	-
Housing and Development	83,272	-	83,272	-
Capital Outlay	5,918,837	-	5,918,837	-
Unrestricted	4,559,839	1,151,348	5,711,187	(51,903)
Total net position	$ 84,142,361	$ 2,709,805	$ 86,852,166	$ 94,809

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

DAWSON COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
For the year ended December 31, 2017

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	$ 5,049,644	$ 774,783	$ 48,727	$ -	$ (4,226,134)
Judicial	3,258,092	934,266	208,604	-	(2,115,222)
Public Safety	14,078,005	1,294,604	351,867	4,413	(12,427,121)
Public Works	5,503,110	1,850	150,000	797,789	(4,553,471)
Health and Welfare	931,452	11,786	281,322	946,793	308,449
Culture and Recreation	1,815,112	206,403	22,332	-	(1,586,377)
Housing and Development	1,167,389	357,434	207,358	-	(602,597)
Interest on long-term debt	85,985	-	-	-	(85,985)
Total governmental activities	31,888,789	3,581,126	1,270,210	1,748,995	(25,288,458)
Business-type activities					
Solid Waste	560,470	932,177	-	-	371,707
DCAR GIS	75,787	7,478	-	-	(68,309)
Total business-type activities	636,257	939,655	-	-	303,398
Total primary government	32,525,046	4,520,781	1,270,210	1,748,995	(24,985,060)
Component Units					
Development Authority of Dawson County					
Housing and Development	1,555,673	1,520	156,864	-	(1,397,289)
Industrial Building Authority of Dawson County					
Housing and Development	159,754	12,000	-	-	(147,754)
Dawson County Health Department					
Health and Welfare	704,543	257,535	218,437	-	(228,571)
Total component units	2,419,970	271,055	375,301	-	(1,773,614)

	Primary Government: Governmental Activities	Primary Government: Business-Type Activities	Primary Government: Total	Component Units
Change in net position				
Net (expense) revenue	$ (25,288,458)	$ 303,398	$ (24,985,060)	$ (1,773,614)
General revenues				
Taxes				
Property	11,172,379	-	11,172,379	-
Sales	14,876,546	-	14,876,546	-
Insurance premium	1,190,129	-	1,190,129	-
Intangible	334,113	-	334,113	-
Franchise	59,291	-	59,291	-
Real estate transfer	103,066	-	103,066	-
Occupational	214,790	-	214,790	-
Hotel/Motel	480,818	-	480,818	-
Alcohol	471,438	-	471,438	-
Other	352	-	352	-
Interest and investment earnings	45,149	-	45,149	1,392,591
Payments from Dawson County	-	-	-	162,000
Gain on sale of assets	98,280	-	98,280	-
Other	43,180	700	43,880	-
Transfers	(72,664)	72,664	-	-
Total general revenues and transfers	29,016,867	73,364	29,090,231	1,554,591
Change in net position	3,728,409	376,762	4,105,171	(219,023)
Net position - beginning (original)	80,413,952	2,333,043	82,746,995	243,277
Prior period adjustments	-	-	-	70,555
Net position - beginning (restated)	80,413,952	2,333,043	82,746,995	313,832
Net position - ending	$ 84,142,361	$ 2,709,805	$ 86,852,166	$ 94,809

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

DAWSON COUNTY, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2017

	General	SPLOST	Nonmajor Governmental Funds	Totals
ASSETS				
Cash and cash equivalents	$ 16,284,732	$ 4,789,150	$ 2,422,215	$ 23,496,097
Receivables (net)				
Accounts	534,046	-	114,871	648,917
Intergovernmental	78,664	-	289,756	368,420
Taxes	1,333,126	910,697	20,406	2,264,229
Prepaids	538,529	-	-	538,529
Inventories	172,580	-	-	172,580
Due from other funds	980,209	-	135,806	1,116,015
Restricted Assets				
Cash and cash equivalents	7,819	-	-	7,819
Total assets	$ 19,929,705	$ 5,699,847	$ 2,983,054	$ 28,612,606
Liabilities				
Payables				
Accounts	$ 643,726	$ 575	$ 50,802	$ 695,103
Retainages	-	527,725	-	527,725
Intergovernmental	2,235	136,605	64,604	203,444
Accrued salaries and payroll liabilities	576,846	-	67,911	644,757
Due to other funds	135,806	61,120	864,598	1,061,524
Unearned revenue	-	-	140	140
Claims reserve	90,437	-	-	90,437
Amounts held in trust	70,199	-	-	70,199
Total liabilities	1,519,249	726,025	1,048,055	3,293,329
Deferred inflows of resources				
Property taxes levied for subsequent year	10,158,549	-	-	10,158,549
Unavailable revenue-property taxes	18,855	-	-	18,855
Total deferred inflows of resources	10,177,404	-	-	10,177,404
Fund balances				
Nonspendable:				
Prepaids	538,529	-	-	538,529
Inventories	172,580	-	-	172,580
Restricted for:				
Judicial	-	-	107,414	107,414
Public Safety	13,794	-	303,818	317,612
Public Works	-	-	563,597	563,597
Health and Welfare	47,851	-	-	47,851
Culture and Recreation	21,956	-	73,859	95,815
Housing and Development	-	-	83,272	83,272
Capital Outlay	-	4,973,822	945,015	5,918,837
Assigned to:				
General Government	-	-	121,486	121,486
Judicial	1,874	-	-	1,874
Public Safety	-	-	115,730	115,730
Capital Outlay	-	-	440,879	440,879
Subsequent Year's Budget	1,465,573	-	-	1,465,573
Unassigned	5,970,895	-	(820,071)	5,150,824
Total fund balances	8,233,052	4,973,822	1,934,999	15,141,873
Total liabilities, deferred inflows of resources and fund balances	$ 19,929,705	$ 5,699,847	$ 2,983,054	$ 28,612,606

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, 2017

Total fund balance - total governmental funds		$ 15,141,873
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		73,089,485
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		18,855
Deferred outflows (inflows) of resources related to pensions are applicable to future periods and, therefore, are not reported in the funds. These are:		
Pension investment return differences	$ 246,923	
Pension assumption changes	225,021	
Pension contributions subsequent to measurement date	181,461	
Pension experience differences	(61,870)	591,535
Some liabilities are not due and payable in the current period and therefore are not reported in the funds. These are:		
Accrued interest	(28,726)	
Compensated absences	(926,465)	
Capital leases payable	(66,347)	
Contracts payable	(2,865,000)	
Net pension liability	(797,143)	(4,683,681)
Internal service funds are used by management to charge the costs of certain activities, such as risk management, employee benefits, and vehicle maintenance, to individual funds. Assets and liabilities of the internal service funds are included in governmental activities in the statement of net position. These are:		
Less capital assets included above		(15,706)
Net position of governmental activities		$ 84,142,361

DAWSON COUNTY, GEORGIA
STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the year ended December 31, 2017

	General	SPLOST	Nonmajor Governmental Funds	Totals
REVENUES				
Taxes	$ 20,326,390	$ 7,913,104	$ 480,818	$ 28,720,312
Licenses and permits	674,672	-	-	674,672
Fines, fees and forfeitures	449,968	-	141,034	591,002
Charges for services	1,820,100	-	681,370	2,501,470
Intergovernmental	182,414	-	1,606,073	1,788,487
Interest	40,240	14,918	4,909	60,067
Contributions	42,688	-	1,173,112	1,215,800
Other	43,180	-	-	43,180
Total revenues	23,579,652	7,928,022	4,087,316	35,594,990
EXPENDITURES				
Current				
General Government	3,946,040	-	28,350	3,974,390
Judicial	2,769,249	-	386,380	3,155,629
Public Safety	11,108,112	-	1,196,560	12,304,672
Public Works	1,345,033	-	534,423	1,879,456
Health and Welfare	290,857	-	580,767	871,624
Culture and Recreation	1,494,044	-	-	1,494,044
Housing and Development	526,855	-	620,248	1,147,103
Capital outlay	-	7,005,873	663,371	7,669,244
Debt service	100,021	-	34,361	134,382
Intergovernmental	-	1,186,966	-	1,186,966
Total expenditures	21,580,211	8,192,839	4,044,460	33,817,510
Excess (deficiency) of revenues over (under) expenditures	1,999,441	(264,817)	42,856	1,777,480
Other financing sources (uses)				
Transfers in	75,000	393,479	2,214,111	2,682,590
Transfers out	(1,312,398)	-	(1,442,856)	(2,755,254)
Sales of capital assets	5,440	-	98,280	103,720
Total other financing sources (uses)	(1,231,958)	393,479	869,535	31,056
Net change in fund balance	767,483	128,662	912,391	1,808,536
Fund balances, January 1	7,465,569	4,845,160	1,022,608	13,333,337
Fund balances, December 31	$ 8,233,052	$ 4,973,822	$ 1,934,999	$ 15,141,873

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

DAWSON COUNTY, GEORGIA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the year ended December 31, 2017

Net change in fund balances - total governmental funds			$ 1,808,536
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	$ 7,906,779	
	Depreciation	(5,609,918)	2,296,861
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	(1,155,733)	
	Related accumulated depreciation	1,008,998	(146,735)
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		(3,409)
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	181,461	
	Cost of benefits earned net of employee contributions	(332,073)	(150,612)
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	80,416	
	Change in accrued interest on Etowah Water and Sewer Authority Sprayfield lease	1,907	
	Net change in interest payable	599	82,922
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.			(143,448)
Internal service funds are used by management to charge the costs of certain activities, such as risk management, employee benefits, and vehicle maintenance, to individual funds. Net revenue (expense) of internal service funds is reported with governmental activities. These are:			
	Add depreciation expense included above	218	
	Less capital asset additions included above	(15,924)	(15,706)
Change in net position of governmental activities			$ 3,728,409

DAWSON COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET (GAAP) AND ACTUAL
For the year ended December 31, 2017

	Budget			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes	$ 19,441,909	$ 19,441,909	$ 20,326,390	$ 884,481
Licenses and permits	541,850	541,850	674,672	132,822
Fines, fees and forfeitures	484,500	484,500	449,968	(34,532)
Charges for services	2,304,175	2,333,463	1,820,100	(513,363)
Intergovernmental	167,556	167,556	182,414	14,858
Interest	21,645	21,645	40,240	18,595
Contributions	-	42,823	42,688	(135)
Other	43,375	46,270	43,180	(3,090)
Total revenues	23,005,010	23,080,016	23,579,652	499,636
EXPENDITURES				
Current				
General Government				
Board of Commissioners	237,434	187,434	143,199	44,235
County Administration	321,738	271,738	222,318	49,420
Elections/Registrar	215,864	255,059	245,378	9,681
Financial Administration	518,384	518,384	486,988	31,396
Information Technology	317,749	324,349	301,203	23,146
Human Resources	165,130	165,130	159,796	5,334
Tax Commissioner	437,661	437,661	415,224	22,437
Tax Assessor	520,740	1,109,040	651,917	457,123
Risk Management	235,000	267,874	186,614	81,260
Facility Management	1,016,164	1,004,564	891,219	113,345
Board of Equalization	16,540	16,540	13,245	3,295
County Attorney	100,000	100,000	85,287	14,713
Other General Government	419,900	341,325	143,652	197,673
Judicial				
Superior Court	461,525	467,706	464,693	3,013
Clerk of Superior Court	591,161	619,449	550,035	69,414
District Attorney	649,142	676,684	664,803	11,881
Magistrate Court	359,798	379,951	358,351	21,600
Probate Court	280,770	299,859	288,968	10,891
Juvenile Court	116,675	141,138	141,138	-
Public Defender	304,030	304,030	301,261	2,769
Public Safety				
Sheriff	3,088,622	3,326,093	3,204,148	121,945
Sheriff Services	666,519	679,967	637,426	42,541
Detention Center	2,803,381	2,887,666	2,632,664	255,002
K9	21,750	21,796	19,377	2,419
Fire	1,485,585	1,580,513	1,545,103	35,410
Emergency Medical Service	2,434,641	2,424,491	2,333,987	90,504
Emergency Services Administration	156,688	156,688	154,353	2,335
Coroner	71,278	71,278	69,298	1,980
Animal Shelter	126,000	126,000	126,000	-
School Resource Officers	242,294	246,152	230,599	15,553
Marshal	128,892	128,082	115,156	12,926
Emergency Management	47,600	47,600	40,001	7,599
Public Works				
Public Works Administration	120,300	132,945	122,910	10,035
Road Department	1,654,387	1,497,137	1,222,123	275,014

accompanying notes are an integral part of these financial statements.

Exhibit A-7, continued

DAWSON COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET (GAAP) AND ACTUAL
For the year ended December 31, 2017

	Budget			Variance with
	Original	Final	Actual	Final Budget
EXPENDITURES (continued)				
Current				
Health and Welfare				
Health Department	$ 162,000	$ 162,000	$ 162,000	$ -
Public Welfare	28,740	28,740	21,779	6,961
Indigent Welfare	4,000	8,400	8,400	-
Senior Citizens Center	80,882	83,872	83,147	725
Senior Services Donation	-	39,950	7,031	32,919
CASA	6,000	6,000	6,000	-
NOA's Ark	2,500	2,500	2,500	-
Culture and Recreation				
Parks	997,165	1,097,239	1,035,555	61,684
Parks and Recreation	-	38,284	17,102	21,182
Parks - Women's Club Donations	-	1,353	630	723
Parks - Pool	30,024	32,220	32,219	1
Parks - Camping	26,742	30,265	30,258	7
Libraries	378,280	378,280	378,280	-
Housing and Development				
Conservation	800	800	749	51
Planning and Zoning	429,325	538,242	449,620	88,622
County Agent	77,826	77,826	76,486	1,340
Debt service				
General Government				
Other General Government	100,000	100,022	100,021	1
Total expenditures	22,657,626	23,840,316	21,580,211	2,260,105
Excess (deficiency) of revenues over expenditures	347,384	(760,300)	1,999,441	2,759,741
Other financing sources (uses)				
Transfers in	90,000	90,500	75,000	(15,500)
Transfers out	(1,419,787)	(1,604,896)	(1,312,398)	292,498
Sale of capital assets	20,000	30,537	5,440	(25,097)
Contingency	(150,000)	(51,764)	-	51,764
Total other financing sources (uses)	(1,459,787)	(1,535,623)	(1,231,958)	303,665
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(1,112,403)	(2,295,923)	767,483	3,063,406
Fund balances, January 1	1,112,403	2,295,923	7,465,569	5,169,646
Fund balances, December 31	$ -	$ -	$ 8,233,052	$ 8,233,052

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

DAWSON COUNTY, GEORGIA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
December 31, 2017

	Business-Type Activities			Governmental Activities
	Solid Waste	DCAR GIS	Totals	Internal Service
ASSETS				
Current assets				
Cash and cash equivalents	$ 1,796,130	$ 14,615	$ 1,810,745	$ -
Accounts receivable (net)	164,756	-	164,756	11,682
Prepaids	-	120	120	-
Inventories	-	-	-	85,520
Total current assets	1,960,886	14,735	1,975,621	97,202
Noncurrent assets				
Capital assets				
Non-depreciable	1,122,008	-	1,122,008	-
Depreciable (net)	436,449	-	436,449	15,706
Total noncurrent assets	1,558,457	-	1,558,457	15,706
Total assets	3,519,343	14,735	3,534,078	112,908
LIABILITIES				
Current liabilities				
Accounts payable	30,779	-	30,779	54,228
Accrued salaries and payroll liabilities	2,630	1,952	4,582	4,189
Due to other funds	-	-	-	54,491
Post-closure care	16,067	-	16,067	-
Total current liabilities	49,476	1,952	51,428	112,908
Noncurrent liabilities				
Post-closure care costs	772,845	-	772,845	-
Total liabilities	822,321	1,952	824,273	112,908
NET POSITION				
Investment in capital assets	1,558,457	-	1,558,457	15,706
Unrestricted	1,138,565	12,783	1,151,348	(15,706)
Total net position	$ 2,697,022	$ 12,783	$ 2,709,805	$ -

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

DAWSON COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
For the year ended December 31, 2017

	Business-Type Activities			Governmental Activities
	Solid Waste	DCAR GIS	Totals	Internal Service
OPERATING REVENUES				
Charges for sales and services	$ 932,177	$ 7,478	$ 939,655	$ -
Interfund services provided	-	-	-	835,567
Other	700	-	700	154,178
Total operating revenues	932,877	7,478	940,355	989,745
OPERATING EXPENSES				
Costs of sales and services	360,292	9,485	369,777	868,430
Personal services	130,735	66,302	197,037	121,097
Depreciation	69,443	-	69,443	218
Total operating expenses	560,470	75,787	636,257	989,745
Operating income (loss)	372,407	(68,309)	304,098	-
Transfers in (out)				
Transfers in	-	72,664	72,664	-
Change in net position	372,407	4,355	376,762	-
Net position, January 1	2,324,615	8,428	2,333,043	-
Net position, December 31	$ 2,697,022	$ 12,783	$ 2,709,805	$ -

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, 2017

	Business-Type Activities			Governmental Activities
	Solid Waste	DCAR GIS	Totals	Internal Service
Cash flows from operating activities:				
Receipts from customers	$ 921,382	$ 7,478	$ 928,860	$ 153,342
Receipts from interfund services provided	-	-	-	835,567
Payments to suppliers	(377,724)	(9,605)	(387,329)	(854,054)
Payments to employees	(133,725)	(64,754)	(198,479)	(119,911)
Net cash provided (used) by operating activities	409,933	(66,881)	343,052	14,944
Cash flows from non-capital financing activities:				
Receipts from other funds	-	72,664	72,664	980
Cash flows from capital and related financing activities:				
Payments for acquisitions of capital assets	(10,875)	-	(10,875)	(15,924)
Net increase (decrease) in cash and cash equivalents	399,058	5,783	404,841	-
Cash and cash equivalents, January 1	1,397,072	8,832	1,405,904	-
Cash and cash equivalents, December 31	$ 1,796,130	$ 14,615	$ 1,810,745	$ -
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	$ 372,407	$ (68,309)	$ 304,098	$ -
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation expense	69,443	-	69,443	218
Landfill closure/postclosure costs	(16,067)	-	(16,067)	-
(Increase) decrease in accounts receivable	(11,495)	-	(11,495)	(836)
(Increase) decrease in prepaids	-	(120)	(120)	
(Increase) decrease in inventories	-	-	-	6,802
Increase (decrease) in accounts payable	(1,365)	-	(1,365)	7,574
Increase (decrease) in accrued payroll liabilities	(2,990)	1,548	(1,442)	1,186
Total adjustments	37,526	1,428	38,954	14,944
Net cash provided (used) by operating activities	$ 409,933	$ (66,881)	$ 343,052	$ 14,944

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

DAWSON COUNTY, GEORGIA
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
December 31, 2017

	Agency Funds
ASSETS	
Cash and cash equivalents	$ 2,271,692
LIABILITIES	
Due to other agencies	$ 2,271,692

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

DAWSON COUNTY, GEORGIA
COMBINING STATEMENT OF NET POSITION
COMPONENT UNITS
December 31, 2017

	Development Authority of Dawson County	Industrial Building Authority of Dawson County	Dawson County Health Department	Totals
ASSETS				
Current assets				
Cash and cash equivalents	$ 13,762	$ 78,168	$ 305,938	$ 397,868
Receivables, net				
Accounts	-	-	24,027	24,027
Intergovernmental	-	-	2,838	2,838
Capital lease receivable	17,158	-	-	17,158
Total current assets	30,920	78,168	332,803	441,891
Noncurrent assets				
Capital lease receivable	23,277,931	-	-	23,277,931
Capital assets				
Non-depreciable	-	44,592	-	44,592
Depreciable (net)	6,516	95,604	-	102,120
Total noncurrent assets	23,284,447	140,196	-	23,424,643
Total assets	23,315,367	218,364	332,803	23,866,534
DEFERRED OUTFLOWS OF RESOURCES				
Pension investment return differences	-	-	54,915	54,915
Pension experience differences	-	-	14,763	14,763
Pension assumption changes	-	-	4,575	4,575
Pension contributions subsequent to measurement date	-	-	70,328	70,328
Total deferred outflows of resources	-	-	144,581	144,581
LIABILITIES				
Current liabilities				
Accounts payable	5,342	-	6,271	11,613
Accrued salaries and expenses	6,024	-	-	6,024
Compensated absences	-	-	18,000	18,000
Note payable	16,972	-	-	16,972
Total current liabilities	28,338	-	24,271	52,609
Noncurrent liabilities				
Compensated absences	-	-	40,684	40,684
Net pension liability	-	-	540,119	540,119
Bond payable	23,000,000	-	-	23,000,000
Note payable	281,029	-	-	281,029
Total noncurrent liabilities	23,281,029	-	580,803	23,861,832
Total liabilities	23,309,367	-	605,074	23,914,441
DEFERRED INFLOWS OF RESOURCES				
Pension experience differences	-	-	1,865	1,865
NET POSITION				
Investment in capital assets	6,516	140,196	-	146,712
Unrestricted	(516)	78,168	(129,555)	(51,903)
Total net position	$ 6,000	$ 218,364	$ (129,555)	$ 94,809

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, 2017

	Development Authority of Dawson County	Industrial Building Authority of Dawson County	Dawson County Health Department	Totals
Expenses				
Health and Welfare	$ -	$ -	$ 704,543	$ 704,543
Housing and Development	1,555,673	159,754	-	1,715,427
Total expenses	1,555,673	159,754	704,543	2,419,970
Program revenues				
Charges for services	1,520	12,000	257,535	271,055
Operating grants and contributions	156,864	-	218,437	375,301
Total program revenues	158,384	12,000	475,972	646,356
Net (expense) revenue	(1,397,289)	(147,754)	(228,571)	(1,773,614)
General revenues				
Interest	1,392,535	56	-	1,392,591
Payments from Dawson County	-	-	162,000	162,000
Total general revenues	1,392,535	56	162,000	1,554,591
Change in net position	(4,754)	(147,698)	(66,571)	(219,023)
Net position, January 1, original	10,754	366,062	(133,539)	243,277
Prior period adjustment	-	-	70,555	70,555
Net position, January 1, restated	10,754	366,062	(62,984)	313,832
Net position, December 31	$ 6,000	$ 218,364	$ (129,555)	$ 94,809

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.

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.

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

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 2017, the budget process required requested amounts and information for three budget years, 2018, 2019, and 2020.

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, 2017, 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, 2017, 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 represent certain resources restricted by funding source or required to be set aside for the repayment of debt. They are maintained in a separate bank account and their use is limited.

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, 2017 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 2016 amounts have been reclassified to conform to the 2017 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.

4. Accounts Receivable

Net accounts receivable at December 31, 2017 consist of the following:

Primary Government:		
Major Funds		
General Fund	$ 1,920,293	
Less: Allowance for Uncollectibles	(1,386,247)	$ 534,046
Solid Waste Enterprise Fund		164,756
Nonmajor Funds		
Special Revenue Funds		
Emergency 911 Telephone Services		93,362
Multiple Grants		1,508
Inmate Welfare Fund		20,001
Internal Service Fund		
Fuel and Fleet Maintenance		11,682
Total primary government		$ 825,355
Component Units:		
Dawson County Health Department		$ 24,027

5. Intergovernmental Receivables

Intergovernmental receivables at December 31, 2017 consist of the following:

Primary Government:		
Major Funds		
General Fund		
Dawson County Board of Education	$ 61,554	
City of Dawsonville	11,098	
State of Goeriga	2,237	
Dawson County Health Department	750	
Other	3,025	$ 78,664
Nonmajor Funds		
Multiple Grants Special Revenue Fund		
Criminal Justice Coordinating Council	47,854	
Georgia Department of Transportation	95,457	
U.S. Department of Justice	19,511	
Legacy Link	41,395	
Department of Human Services	8,638	
Restricted Programs Special Revenue Fund		
Georgia Department of Behavioral and Development Disabilities	51,187	
Georgia Department of Human Services	15,006	
Hotel/Motel Tax Special Revenue Fund		
Georgia Department of Natural Resources	10,708	289,756
Total primary government		$ 368,420
Component Units:		
Dawson County Health Department		
Georgia Department of Public Health		$ 2,838

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 2017, based upon the assessments as of January 1, 2017, were levied on August 17, 2017, billed on September 29, 2017, and due on December 1, 2017. Tax liens may be issued 90 days after the due date. The tax digest year 2017 is to fund the 2018 budget. Therefore, the tax proceeds for this year have been reported as deferred inflows of resources.

Taxes receivable as of December 31, 2017, consist of property taxes for seven years as follows:

Year of Levy		
2017	$	699,586
2016		60,206
2015		10,265
2014		12,153
2013		5,812
2012		2,598
2011		4,982
		795,602
Less allowance for uncollectible		(263,882)
Total	$	531,720

$1,712,103 of sales taxes and $20,406 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, 2017 is as follows:

	Due from:				
	Major Funds		Nonmajor Funds		
	General	SPLOST	Governmental	Internal Service Fund	Total
Due to:					
Major Funds					
General	$ -	$ 61,120	$ 864,598	$ 54,491	$ 980,209
Nonmajor Funds					
Governmental	135,806	-	-	-	135,806
Total	$ 135,806	$ 61,120	$ 864,598	$ 54,491	$ 1,116,015

The balances reported as Due to/Due from represent loans between the General Fund, nonmajor governmental funds and the SPLOST 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, 2017 is as follows:

	Transfers out:		
	Major Funds	Nonmajor Funds	
	General	Governmental	Total
Transfers in:			
Major Funds			
General	$ -	$ 75,000	$ 75,000
SPLOST	1,092	392,387	393,479
DCAR GIS	72,664	-	72,664
Nonmajor Funds			
Governmental	1,238,642	975,469	2,214,111
Total	$ 1,312,398	$ 1,442,856	$ 2,755,254

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, 2017 was as follows:

	Balance 12/31/2016	Increases	Decreases	Balance 12/31/2017
Governmental activities				
Nondepreciable assets				
Land and improvements	$ 13,852,992	$ -	$ -	$ 13,852,992
Intangible assets	484,000	-	-	484,000
Construction in progress	339,137	226,329	(425,688)	139,778
Total non-depreciable assets	14,676,129	226,329	(425,688)	14,476,770
Depreciable assets				
Buildings	49,415,252	163,367	-	49,578,619
Machinery and equipment	10,095,225	842,113	(120,505)	10,816,833
Furniture and fixtures	1,266,842	-	-	1,266,842
Vehicles	7,557,689	1,599,258	(1,013,758)	8,143,189
Infrastructure	73,594,638	5,479,930	-	79,074,568
Total depreciable assets	141,929,646	8,084,668	(1,134,263)	148,880,051
Less accumulated depreciation				
Buildings	(11,783,301)	(1,292,410)	-	(13,075,711)
Machinery and equipment	(6,530,579)	(989,913)	79,890	(7,440,602)
Furniture and fixtures	(893,970)	(180,977)	-	(1,074,947)
Vehicles	(5,040,904)	(778,869)	929,108	(4,890,665)
Infrastructure	(61,417,662)	(2,367,749)	-	(63,785,411)
Total accumulated depreciation	(85,666,416)	(5,609,918)	1,008,998	(90,267,336)
Total depreciable assets, net	56,263,230	2,474,750	(125,265)	58,612,715
Governmental activities capital assets, net	$ 70,939,359	$ 2,701,079	$ (550,953)	$ 73,089,485
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	772,914	10,875	-	783,789
Vehicles	160,808	-	-	160,808
Total depreciable assets	1,540,601	10,875	-	1,551,476
Less accumulated depreciation				
Buildings and improvements	(235,203)	(16,887)	-	(252,090)
Machinery and equipment	(667,814)	(36,904)	-	(704,718)
Vehicles	(142,567)	(15,652)	-	(158,219)
Total accumulated depreciation	(1,045,584)	(69,443)	-	(1,115,027)
Total depreciable assets, net	495,017	(58,568)	-	436,449
Business-type activities capital assets, net	$ 1,617,025	$ (58,568)	$ -	$ 1,558,457

Decreases in construction in progress for governmental activities consists of projects placed in service in the amount of $404,218 and projects abandoned in the amount of $21,470.

9. Capital Assets (continued)

Depreciation expense was charged to functions/programs as follows:

Primary Government	
Governmental activities	
General Government	$ 1,039,541
Judicial	11,631
Public Safety	1,820,959
Public Works	2,379,346
Health and Welfare	43,334
Culture and Recreation	311,955
Housing and Development	2,934
Capital assets held by the government's internal service fund are charged to various functions based on their usage of the assets	218
Total depreciation expense for governmental activities	$ 5,609,918
Business-type activities	
Solid Waste	$ 69,443

9. Capital Assets (continued)

Activity for the discretely presented component units for the year ended December 31, 2017 are as follows:

	Balance 12/31/2016	Increases	Decreases	Balance 12/31/2017
Business-type activities				
Development Authority				
Depreciable assets				
Furniture and equipment	$ 20,809	$ -	$ -	$ 20,809
Total depreciable assets	20,809	-	-	20,809
Less accumulated depreciation				
Furniture and equipment	(12,296)	(1,997)	-	(14,293)
Total accumulated depreciation	(12,296)	(1,997)	-	(14,293)
Total Development Authority depreciable assets, net	$ 8,513	$ (1,997)	$ -	$ 6,516
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	(25,980)	(3,117)	-	(29,097)
Total accumulated depreciation	(30,019)	(3,117)	-	(33,136)
Total depreciable assets, net	98,721	(3,117)	-	95,604
Total Industrial Building Authority capital assets, net	$ 143,313	$ (3,117)	$ -	$ 140,196

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, 2017 total $66,347 for governmental activities. Total assets leased under capital leases are $196,258 for governmental activities, consisting of:

	Governmental Activities	
	Cost	Accumulated Depreciation
Vehicles	$ 196,258	$ 67,262

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, 2017:

Year Ending December 31,	Governmental activities
2018	$ 67,299
Less amounts representing interest	(952)
Present value of minimum lease payments	$ 66,347

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, 2017 are as follows:

Year Ending December 31,	Principal	Interest	Total
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	285,000	60,902	345,902
2023-2027	1,915,000	166,870	2,081,870
Totals	$ 2,865,000	$ 541,606	$ 3,406,606

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 note was refinanced in 2017 to extend the maturity date to August 1, 2027. The balance at December 31, 2017 was $1,388,794 and bears interest at 3.00%. The County makes monthly principal and interest payments, but is not directly liable for the debt. During 2017, the County made principal and interest payments of $40,218 and $43,356, respectively.

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, 2017.

	Balance 12/31/2016	Additions	Deductions	Balance 12/31/2017	Due Within One Year
Governmental activities					
Contracts payable - EWSA	$ 2,880,000	$ -	$ 15,000	$ 2,865,000	$ 15,000
Capital leases	131,763	-	65,416	66,347	66,347
Compensated absences	783,017	926,465	783,017	926,465	694,849
Total governmental activities	$ 3,794,780	$ 926,465	$ 863,433	$ 3,857,812	$ 776,196
Business-type activities					
Landfill post-closure care costs	$ 804,979	$ -	$ 16,067	$ 788,912	$ 16,067
Compensated absences	1,479	-	1,479	-	-
Total business-type activities	$ 806,458	$ -	$ 17,546	$ 788,912	$ 16,067

In prior years, long-term liabilities, such as compensated absences and net pension liability 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, 2017 was $85,985 for governmental activities.

Long-term liability activity for the Health Department Component Unit for the year ended June 30, 2017, was as follows:

	Balance 6/30/2016	Additions	Deductions	Balance 6/30/2017	Due Within One Year
Governmental activities					
Health Department					
Compensated absences	$ 41,964	$ 34,712	$ 17,992	$ 58,684	$ 18,000
Total governmental activities	$ 41,964	$ 34,712	$ 17,992	$ 58,684	$ 18,000

11. Long-Term Debt (continued)

Changes in Long - Term Debt, continued

Long-term liability activity for the Development Authority Component Unit for the year ended December 31, 2017, was as follows:

	Balance 12/31/2016	Additions	Deductions	Balance 12/31/2017	Due Within One Year
Business-type activities					
Development Authority					
Note payable	$ 314,281	$ -	$ 16,280	$ 298,001	$ 16,972
Bond payable	23,000,000	-	-	23,000,000	-
Total business-type activities	$ 23,314,281	$ -	$ 16,280	$ 23,298,001	$ 16,972

The total interest incurred and charged to expense for the year ended December 31, 2017 was $205,823 for the Development Authority of Dawson County Component Unit.

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, 2017 is $788,912. 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, 2017:

	General	SPLOST	Nonmajor Governmental Funds	Total Governmental Funds
Restricted for:				
Judicial				
Drug programs	$ -	$ -	$ 59,636	$ 59,636
Law library operations	-	-	20,691	20,691
Victims rights	-	-	20,571	20,571
District attorney	-	-	6,516	6,516
Public Safety				
Sheriff facilities and equipment	13,794	-	225,453	239,247
Inmate welfare	-	-	78,365	78,365
Public Works				
Capital projects	-	-	563,597	563,597
Health and Welfare				
Senior Center	47,851	-	-	47,851
Culture and Recreation				
Recreation facilities and equipment	21,956	-	73,859	95,815
Housing and Development				
Tourism product development	-	-	4,004	4,004
Family connection	-	-	79,268	79,268
Capital projects	-	4,973,822	945,015	5,918,837
	$ 83,601	$ 4,973,822	$ 2,076,975	$ 7,134,398
Assigned to:				
General Government				
Capital projects	$ -	$ -	$ 121,486	$ 121,486
Judicial				
Clerk of Court	1,874	-	-	1,874
Public Safety				
Emergency 911 operations	-	-	115,730	115,730
Capital projects	-	-	440,879	440,879
Subsequent Year's Budget	1,465,573	-	-	1,465,573
	$ 1,467,447	$ -	$ 678,095	$ 2,145,542

14. Deficit Fund Balance

The County had a deficit fund balance in the amount of $406,332 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 employees hired on or after January 1, 2007 are not eligible for participation in the previously adopted plan. For employees hired prior to January 1, 2007, 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, 2016, the date of the most recent actuarial valuation, there were 231 participants consisting of the following:

Retirees, beneficiaries and disables currently receiving benefits	42
Terminated vested participants entitled to but not yet receiving benefits	125
Active participants	64
Total number of participants	231

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, 2017 was $210,003, or 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, 2017, the County reported a net pension liability of $797,143. The net pension liability was measured as of December 31, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016. For the year ended December 31, 2017, the County recognized pension expense of $332,073. In prior years, net pension liabilities have been liquidated in the General Fund.

At December 31, 2017, 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	$ -	$ (61,870)
Changes of assumptions	225,021	-
Net difference between projected and actual earnings on pension plan investments	246,923	-
County contributions subsequent to the measurement date	181,461	-
Totals	$ 653,405	$ (61,870)

The $181,461 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, 2018. Other amounts reported as deferred outflows of resources will be recognized in pension expense as follows:

Year Ending December 31	
2018	$ 167,858
2019	151,325
2020	84,422
2021	6,469
Totals	$ 410,074

15. Retirement Plans (continued)

Defined Benefit Pension Plan, continued

Actuarial Assumptions. The total pension liability in the January 1, 2016 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	7.25%
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, 2016 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%	7.91%	2.37%	10.22%	3.07%
Barlay's Agg.	30%	5.60%	1.68%	6.56%	1.97%
MSCI EAFE	15%	4.29%	0.64%	5.73%	0.86%
Citi Non US WEBI	5%	4.66%	0.23%	5.98%	0.30%
NAREIT Equity	5%	10.79%	0.54%	10.44%	0.52%
Russell 2000	5%	8.06%	0.40%	9.33%	0.47%
Russell 3000	5%	8.03%	0.40%	10.14%	0.51%
S&P Mid Cap	5%	11.22%	0.56%	11.53%	0.58%
Weighted Return			6.82%		8.28%

Discount Rate. The discount rate used to measure the total pension liability was 7.25 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)

	Liability (Asset) (a)	Net Position (b)	Liability (Asset) (a) - (b)
Balances at 12/31/15	$ 5,535,171	$ 4,865,688	$ 669,483
Changes for the year:			
Service cost	87,521	-	87,521
Interest	409,337	-	409,337
Liability experience (gain)/loss	(61,417)	-	(61,417)
Assumption change	202,535	-	202,535
Contributions—employer	-	210,003	(210,003)
Net investment income	-	352,798	(352,798)
Benefit payments, including refunds of employee contributions	(154,705)	(154,705)	-
Administrative expense	-	(21,227)	21,227
Other changes	-	(31,258)	31,258
Net changes	483,271	355,611	127,660
Balances at 12/31/16	$ 6,018,442	$ 5,221,299	$ 797,143

Plan's fiduciary net position as a percentage of the total pension liability	86.75%
Covered payroll	$ 2,973,803
Net pension liability as a percentage of covered payroll	26.81%

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 (6.25 percent) or one percentage-point higher (8.25 percent) than the current rate:

	Discount Rate	Net Pension Liabilty (Asset)
1% decrease	6.25%	$ 1,713,620
Current discount rate	7.25%	797,143
1% increase	8.25%	42,202

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. These plans are immaterial to the financial statements.

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 2017 were $283,281 and the County matching contribution was $197,494.

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, 2017 follows:

Lodging Tax Receipts	$ 480,818	
Disbursements for trade and tourism	$ 210,358	44% of tax receipts
Disbursements for tourism product development	$ 193,244	

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, 2017, the County paid $25,969 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 1/1/2016	$	119,663
Current year claims and changes in estimates		2,460,857
Claim payments		(2,467,288)
Balance at 12/31/2016		113,232
Current year claims and changes in estimates		2,245,583
Claim payments		(2,268,378)
Balance at 12/31/2017	$	90,437

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, 2017, 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, 2017, 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	90%	$ 41,955

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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, 2017
(Unaudited)

	Year End 2017	Year End 2016	Year End 2015
Total pension liability			
Service cost	$ 87,521	$ 98,804	$ 100,244
Interest	409,337	379,004	350,003
Assumption change	202,535	193,000	0
Benefit payments, including refunds of employee contributions	(154,705)	(144,813)	(127,128)
Benefit payments, including refunds of employee contributions	(61,417)	(44,204)	0
Net change in total pension liability	483,271	481,791	323,119
Total pension liability - beginning	5,535,171	5,053,380	4,730,261
Total pension liability - ending (a)	$ 6,018,442	$ 5,535,171	$ 5,053,380
Plan fiduciary net position			
Contributions - employer	$ 210,003	$ 231,194	$ 238,267
Net investment income	352,798	38,230	322,588
Benefit payments, including refunds of employee contributions	(154,705)	(139,579)	(127,128)
Administrative expense	(21,227)	(19,325)	(19,171)
Other	(31,258)	(33,636)	(54,553)
Net change in total pension liability	355,611	76,884	360,003
Plan fiduciary net position - beginning	4,865,688	4,788,804	4,428,801
Plan fiduciary net position - ending (b)	$ 5,221,299	$ 4,865,688	$ 4,788,804
Net pension liability (asset) - ending : (a) - (b)	$ 797,143	$ 669,483	$ 264,576
Plan's fiduciary net position as a percentage of the total pension liability	86.75%	87.90%	94.76%
Covered payroll	$ 2,973,803	$ 3,248,961	$ 3,371,231
Net pension liability as a percentage of covered payroll	26.81%	20.61%	7.85%

Note: 2015 was the first year of implementation. Therefore, only three 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, 2017
(Unaudited)

	Year End 2017	Year End 2016	Year End 2015
Actuarially determined contribution	$ 210,003	$ 231,194	$ 238,267
Contributions in relation to the actuarially determined contribution	(210,003)	(231,194)	(238,267)
Contribution deficiency (excess)	$ 0	$ 0	$ 0
Covered payroll	$ 2,624,916	$ 2,973,803	$ 3,248,961
Contributions as a percentage of covered payroll	8.00%	7.77%	7.33%

Note: 2015 was the first year of implementation. Therefore, only three 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, 2016, 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, 2018.

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 = 7.25%

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, 2017

	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	Capital Projects	Impact Fees	Senior Center	Total Nonmajor Governmental Funds
ASSETS															
Cash and cash equivalents	$ 69,563	$ -	$ 39,880	$ 212,038	$ -	$ 24,089	$ 84,482	$ 109,311	$ 11,721	$ 21,096	$ 58,084	$ 724,189	$ 122,747	$ 945,015	$ 2,422,215
Receivables															
Accounts	93,362	1,508	-	-	-	-	-	-	-	-	20,001	-	-	-	114,871
Intergovernmental	-	212,855	66,193	-	10,708	-	-	-	-	-	-	-	-	-	289,756
Taxes	-	-	-	-	20,406	-	-	-	-	-	-	-	-	-	20,406
Due from other funds	-	-	-	-	37,494	-	-	-	-	-	280	98,032	-	-	135,806
Total assets	$ 162,925	$ 214,363	$ 106,073	$ 212,038	$ 68,608	$ 24,089	$ 84,482	$ 109,311	$ 11,721	$ 21,096	$ 78,365	$ 822,221	$ 122,747	$ 945,015	$ 2,983,054
LIABILITIES AND FUND BALANCES															
Liabilities															
Accounts payable	$ 21,458	$ 11,456	$ 5,389	$ -	$ -	$ -	$ 135	$ -	$ -	$ -	$ -	$ 2,914	$ 9,450	$ -	$ 50,802
Intergovernmental payable	-	-	-	-	64,604	-	-	-	-	-	-	-	-	-	64,604
Accrued salaries and payroll liabilities	25,737	37,003	3,772	-	-	1,399	-	-	-	-	-	-	-	-	67,911
Due to other funds	-	572,096	-	44,655	-	1,999	63,776	49,675	5,205	-	-	108,292	18,900	-	864,598
Unearned revenue	-	140	-	-	-	-	-	-	-	-	-	-	-	-	140
Total liabilities	47,195	620,695	9,161	44,655	64,604	3,398	63,911	49,675	5,205	-	-	111,206	28,350	-	1,048,055
Fund balances															
Restricted for:															
Judicial	-	-	-	-	-	20,691	20,571	59,636	6,516	-	-	-	-	-	107,414
Public Safety	-	-	17,644	167,383	-	-	-	-	-	21,096	78,365	-	19,330	-	303,818
Public Works	-	413,739	-	-	-	-	-	-	-	-	-	148,650	1,208	-	563,597
Culture and Recreation	-	-	-	-	-	-	-	-	-	-	-	-	73,859	-	73,859
Housing and Development	-	-	79,268	-	4,004	-	-	-	-	-	-	-	-	-	83,272
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	945,015	945,015
Assigned to:															
General Government	-	-	-	-	-	-	-	-	-	-	-	121,486	-	-	121,486
Public Safety	115,730	-	-	-	-	-	-	-	-	-	-	-	-	-	115,730
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	440,879	-	-	440,879
Unassigned	-	(820,071)	-	-	-	-	-	-	-	-	-	-	-	-	(820,071)
Total fund balances	115,730	(406,332)	96,912	167,383	4,004	20,691	20,571	59,636	6,516	21,096	78,365	711,015	94,397	945,015	1,934,999
Total liabilities and fund balances	$ 162,925	$ 214,363	$ 106,073	$ 212,038	$ 68,608	$ 24,089	$ 84,482	$ 109,311	$ 11,721	$ 21,096	$ 78,365	$ 822,221	$ 122,747	$ 945,015	$ 2,983,054

DAWSON COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the year ended December 31, 2017

	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**	**Capital Projects**	**Impact Fees**	**Senior Center**	**Total Nonmajor Governmental Funds**
Taxes	$ -	$ -	$ -	$ -	$ 480,818	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 480,818
Fines, fees, and forfeitures	-	-	-	38,907	-	17,376	18,500	38,503	1,568	26,180	-	-	-	-	141,034
Charges for services	487,224	106,613	-	-	-	-	-	-	-	630	86,903	-	-	-	681,370
Intergovernmental	-	1,428,004	178,069	-	-	-	-	-	-	-	-	-	-	-	1,606,073
Interest	-	-	-	474	-	63	185	238	29	39	218	2,150	306	1,207	4,909
Contributions	-	-	76,319	-	-	-	-	-	-	-	-	1,096,793	-	-	1,173,112
Total revenues	487,224	1,534,617	254,388	39,381	480,818	17,439	18,685	38,741	1,597	26,849	87,121	1,098,943	306	1,207	4,087,316
EXPENDITURES															
Current															
General Government	-	-	-	-	-	-	-	-	-	-	-	-	28,350	-	28,350
Judicial	-	345,441	-	-	-	14,401	21,973	-	4,565	-	-	-	-	-	386,380
Public Safety	751,236	204,209	47,696	25,249	-	-	-	-	-	20,877	147,293	-	-	-	1,196,560
Public Works	-	534,423	-	-	-	-	-	-	-	-	-	-	-	-	534,423
Health and Welfare	-	577,782	-	-	-	-	-	-	-	-	-	-	-	2,985	580,767
Housing and Development	-	-	216,646	-	403,602	-	-	-	-	-	-	-	-	-	620,248
Capital outlay	-	-	-	-	-	-	-	-	-	-	-	663,371	-	-	663,371
Debt service	-	-	-	-	-	-	-	-	-	-	-	34,361	-	-	34,361
Total expenditures	751,236	1,661,855	264,342	25,249	403,602	14,401	21,973	-	4,565	20,877	147,293	697,732	28,350	2,985	4,044,460
Excess (deficiency) of revenues over (under) expenditures	(264,012)	(127,238)	(9,954)	14,132	77,216	3,038	(3,288)	38,741	(2,968)	5,972	(60,172)	401,211	(28,044)	(1,778)	42,856
Other financing sources (uses)															
Transfers in	255,487	496,229	22,044	-	-	-	-	-	-	-	-	493,558	-	946,793	2,214,111
Transfers out	-	-	-	-	(75,000)	-	-	(28,676)	-	-	-	(1,339,180)	-	-	(1,442,856)
Sales of capital assets	-	-	-	-	-	-	-	-	-	-	-	98,280	-	-	98,280
Total other financing sources (uses)	255,487	496,229	22,044	-	(75,000)	-	-	(28,676)	-	-	-	(747,342)	-	946,793	869,535
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(8,525)	368,991	12,090	14,132	2,216	3,038	(3,288)	10,065	(2,968)	5,972	(60,172)	(346,131)	(28,044)	945,015	912,391
Fund balances, January 1	124,255	(775,323)	84,822	153,251	1,788	17,653	23,859	49,571	9,484	15,124	138,537	1,057,146	122,441	-	1,022,608
Fund balances, December 31	$ 115,730	$ (406,332)	$ 96,912	$ 167,383	$ 4,004	$ 20,691	$ 20,571	$ 59,636	$ 6,516	$ 21,096	$ 78,365	$ 711,015	$ 94,397	$ 945,015	$ 1,934,999

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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, 2017 and 2016

	2017	2016
ASSETS		
Cash and cash equivalents	$ 16,284,732	$ 13,942,287
Investments	-	771,000
Receivables (net)		
Accounts	534,046	667,240
Intergovernmental	78,664	62,408
Taxes	1,333,126	1,406,549
Prepaids	538,529	456,187
Inventories	172,580	102,312
Due from other funds	980,209	1,070,177
Restricted assets		
Cash	7,819	7,819
Total assets	$ 19,929,705	$ 18,485,979
LIABILITIES AND FUND BALANCES		
Liabilities		
Payables		
Accounts	$ 643,726	$ 381,310
Intergovernmental	2,235	769
Accrued salaries and payroll liabilities	576,846	444,073
Due to other funds	135,806	455,036
Claims reserve	90,437	113,232
Amounts held in trust	70,199	70,199
Total liabilities	1,519,249	1,464,619
Deferred inflows of resources		
Property taxes levied for subsequent year	10,158,549	9,533,527
Unavailable revenue - property taxes	18,855	22,264
Total deferred inflows of resources	10,177,404	9,555,791
Fund balances		
Nonspendable:		
Prepaids	538,529	456,187
Inventories	172,580	102,312
Restricted for:		
Public Safety	13,794	217
Health and Welfare	47,851	20,784
Culture and Recreation	21,956	17,356
Assigned to:		
General Government	-	652,994
Judicial	1,874	691
Subsequent Year's Budget	1,465,573	1,112,403
Unassigned	5,970,895	5,102,625
Total fund balances	8,233,052	7,465,569
Total liabilities, deferred inflows of resources and fund balances	$ 19,929,705	$ 18,485,979

DAWSON COUNTY, GEORGIA
GENERAL FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
For the years ended December 31, 2017 and 2016

REVENUES	**2017**	**2016**
Taxes	$ 20,326,390	$ 18,701,253
Licenses and permits	674,672	644,358
Fines, fees and forfeitures	449,968	517,283
Charges for services	1,820,100	1,912,392
Intergovernmental	182,414	186,812
Interest	40,240	45,571
Contributions	42,688	60,797
Other	43,180	114,762
Total revenues	23,579,652	22,183,228
EXPENDITURES		
Current		
General Government	3,946,040	3,865,251
Judicial	2,769,249	2,756,005
Public Safety	11,108,112	10,326,018
Public Works	1,345,033	1,420,381
Health and Welfare	290,857	280,100
Culture and Recreation	1,494,044	1,359,071
Housing and Development	526,855	619,152
Total Current	21,480,190	20,625,978
Debt Service		
General Government	100,021	100,468
Total expenditures	21,580,211	20,726,446
Excess of revenues over expenditures	1,999,441	1,456,782
Other financing sources (uses)		
Transfers in (out)		
Transfers in	75,000	762,994
Transfers out	(1,312,398)	(1,007,807)
Sale of capital assets	5,440	28,971
Total other financing sources (uses)	(1,231,958)	(215,842)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	767,483	1,240,940
Fund balances, January 1	7,465,569	6,224,629
Fund balances, December 31	$ 8,233,052	$ 7,465,569

DAWSON COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF REVENUES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2017
(with comparative actual amounts for the year ended December 31, 2016)

	2017			2016
	Final Budget	Actual	Variance	Actual
REVENUES				
Taxes				
General property taxes				
Real and personal tax	$ 9,487,832	$ 9,712,748	$ 224,916	$ 9,191,783
Motor vehicle tax	1,321,000	1,326,258	5,258	1,167,877
Mobile home tax	7,977	6,255	(1,722)	8,116
Timber tax	1,100	1,038	(62)	1,710
Cost, penalties and interest	180,000	129,488	(50,512)	121,081
Other taxes	18,000	352	(17,648)	11,042
Total general property taxes	11,015,909	11,176,139	160,230	10,501,609
Local option sales tax	6,600,000	6,963,442	363,442	6,217,195
Insurance premium tax	1,000,000	1,190,129	190,129	1,111,267
Intangibles tax	240,000	334,113	94,113	258,696
Real estate transfer tax	80,000	103,066	23,066	77,559
Franchise tax	70,000	59,291	(10,709)	63,862
Beer and wine tax	396,000	471,438	75,438	433,031
Occupational tax	40,000	28,772	(11,228)	38,034
Total taxes	19,441,909	20,326,390	884,481	18,701,253
Licenses and permits				
Alcohol licenses	120,100	134,820	14,720	133,140
Building permits	207,200	319,609	112,409	293,285
Business licenses	180,000	186,018	6,018	181,478
Other permits	34,550	34,225	(325)	36,455
Total licenses and permits	541,850	674,672	132,822	644,358
Fines, fees and forfeitures	484,500	449,968	(34,532)	517,283
Charges for Services				
Emergency services	1,100,000	580,866	(519,134)	731,977
Sheriff services	95,200	65,616	(29,584)	82,447
Prisoner board	2,200	1,356	(844)	1,944
Recreation fees	216,300	206,403	(9,897)	208,860
Fire protection	23,000	32,710	9,710	30,958
Collection commissions	625,000	623,722	(1,278)	594,653
Other charges for services	271,763	309,427	37,664	261,553
Total charges for services	2,333,463	1,820,100	(513,363)	1,912,392
Intergovernmental	167,556	182,414	14,858	186,812
Interest	21,645	40,240	18,595	45,571

DAWSON COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF REVENUES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2017
(with comparative actual amounts for the year ended December 31, 2016)

	2017			2016
	Final Budget	Actual	Variance	Actual
REVENUES				
Contributions	$ 42,823	$ 42,688	$ (135)	$ 60,797
Other				
Rental Income	30,175	26,915	(3,260)	29,485
Miscellaneous	16,095	16,265	170	85,277
Total other	46,270	43,180	(3,090)	114,762
Total revenues	$ 23,080,016	$ 23,579,652	$ 499,636	$ 22,183,228

DAWSON COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2017
(with comparative actual amounts for the year ended December 31, 2016)

	2017			2016
	Final Budget	Actual	Variance	Actual
EXPENDITURES				
Current				
General Government				
Board of Commissioners				
Personal services	$ 95,399	$ 102,646	$ (7,247)	$ 103,686
Contract services	79,844	32,555	47,289	110,594
Materials and supplies	12,191	7,998	4,193	5,923
Total Board of Commissioners	187,434	143,199	44,235	220,203
County Administration				
Personal services	204,093	193,596	10,497	226,167
Contract services	56,918	24,750	32,168	77,451
Materials and supplies	10,727	3,972	6,755	4,707
Total County Administration	271,738	222,318	49,420	308,325
Elections/Registrar				
Personal services	185,214	182,619	2,595	232,747
Contract services	23,650	19,522	4,128	17,270
Materials and supplies	4,500	43,237	(38,737)	6,626
Capital outlay	41,695	-	41,695	-
Total Elections/Registrar	255,059	245,378	9,681	256,643
Financial Administration				
Personal services	438,469	417,320	21,149	437,139
Contract services	75,665	66,734	8,931	69,421
Materials and supplies	4,250	2,934	1,316	4,582
Total Financial Administration	518,384	486,988	31,396	511,142
Information Technology				
Personal services	196,791	193,046	3,745	180,440
Contract services	111,010	97,707	13,303	81,068
Materials and supplies	10,300	4,203	6,097	11,429
Capital outlay	6,248	6,247	1	-
Total Information Technology	324,349	301,203	23,146	272,937
Human Resources				
Personal services	136,555	140,218	(3,663)	131,310
Contract services	23,975	18,461	5,514	15,085
Materials and supplies	4,600	1,117	3,483	4,307
Total Human Resources	165,130	159,796	5,334	150,702
Tax Commissioner				
Personal services	366,111	343,852	22,259	376,278
Contract services	58,784	58,241	543	58,963
Materials and supplies	12,451	13,131	(680)	9,682
Capital outlay	315	-	315	-
Total Tax Commissioner	437,661	415,224	22,437	444,923
Tax Assessor				
Personal services	455,140	478,775	(23,635)	419,002
Contract services	646,537	166,510	480,027	51,032
Materials and supplies	7,363	6,632	731	6,193
Total Tax Assessor	1,109,040	651,917	457,123	476,227

DAWSON COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2017
(with comparative actual amounts for the year ended December 31, 2016)

	2017			2016
	Final Budget	Actual	Variance	Actual
General Government (continued)				
Risk Management				
Personal services	$ 20,000	$ -	$ 20,000	$ 2,680
Contract services	165,409	146,225	19,184	145,937
Materials and supplies	31,354	21,086	10,268	18,779
Payments to others	51,111	19,303	31,808	36,501
Total Risk Management	267,874	186,614	81,260	203,897
Facility Management				
Personal services	455,064	432,719	22,345	443,553
Contract services	171,900	162,774	9,126	168,174
Materials and supplies	364,200	287,022	77,178	300,634
Capital outlay	13,400	8,704	4,696	-
Total Facility Management	1,004,564	891,219	113,345	912,361
Board of Equalization				
Personal services	10,765	10,313	452	8,827
Contract services	5,410	2,567	2,843	2,119
Materials and supplies	365	365	-	8
Total Board of Equalization	16,540	13,245	3,295	10,954
County Attorney				
Personal services	96,255	81,900	14,355	-
Contract services	2,389	1,931	458	-
Materials and supplies	1,356	1,456	(100)	-
Total Board of Equalization	100,000	85,287	14,713	-
Other General Government				
Personal services	191,829	-	191,829	-
Contract services	64,015	58,172	5,843	53,291
Payments to others	85,481	85,480	1	43,646
Total Other General Govt.	341,325	143,652	197,673	96,937
Total General Government	4,999,098	3,946,040	1,053,058	3,865,251
Judicial				
Superior Court				
Personal services	309,896	298,360	11,536	304,707
Contract services	121,064	126,905	(5,841)	134,386
Materials and supplies	4,981	4,826	155	5,116
Payments to others	31,765	34,602	(2,837)	33,755
Total Superior Court	467,706	464,693	3,013	477,964
Clerk of Superior Court				
Personal services	552,899	486,792	66,107	507,909
Contract services	50,183	46,613	3,570	44,821
Materials and supplies	16,367	16,630	(263)	25,177
Payments to others	-	-	-	4,950
Total Clerk of Superior Court	619,449	550,035	69,414	582,857

DAWSON COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2017
(with comparative actual amounts for the year ended December 31, 2016)

	2017			2016
	Final Budget	Actual	Variance	Actual
Judicial (continued)				
District Attorney				
Personal services	$ 584,259	$ 571,934	$ 12,325	$ 562,416
Contract services	19,892	18,617	1,275	21,255
Materials and supplies	12,338	14,057	(1,719)	12,712
Payments to others	60,195	60,195	-	58,815
Total District Attorney	676,684	664,803	11,881	655,198
Magistrate Court				
Personal services	355,109	335,444	19,665	295,445
Contract services	18,636	16,850	1,786	14,705
Materials and supplies	6,206	6,057	149	6,455
Total Magistrate Court	379,951	358,351	21,600	316,605
Probate Court				
Personal services	263,459	256,215	7,244	242,885
Contract services	32,246	28,448	3,798	30,628
Materials and supplies	4,154	4,305	(151)	6,763
Total Probate Court	299,859	288,968	10,891	280,276
Juvenile Court				
Contract services	78,888	77,423	1,465	76,423
Materials and supplies	250	122	128	329
Payments to others	62,000	63,593	(1,593)	79,868
Total Juvenile Court	141,138	141,138	-	156,620
Public Defender				
Personal services	45,213	44,306	907	38,444
Contract services	6,270	4,579	1,691	4,473
Materials and supplies	2,300	2,131	169	2,258
Payments to other agencies	250,247	250,245	2	241,310
Total Public Defender	304,030	301,261	2,769	286,485
Total Judicial	2,888,817	2,769,249	119,568	2,756,005
Public Safety				
Sheriff				
Personal services	2,508,784	2,413,093	95,691	2,283,568
Contract services	317,311	314,824	2,487	257,034
Materials and supplies	489,498	465,731	23,767	249,941
Capital outlay	10,500	10,500	-	-
Total Sheriff	3,326,093	3,204,148	121,945	2,790,543
Sheriff Services				
Personal services	658,431	619,896	38,535	653,613
Contract services	15,880	13,521	2,359	11,195
Materials and supplies	5,656	4,009	1,647	2,731
Total Sheriff Services	679,967	637,426	42,541	667,539

DAWSON COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2017
(with comparative actual amounts for the year ended December 31, 2016)

	2017			2016
	Final Budget	Actual	Variance	Actual
Public Safety (continued)				
Detention Center				
Personal services	$ 1,834,135	$ 1,690,983	$ 143,152	$ 1,722,269
Contract services	438,903	431,903	7,000	398,649
Materials and supplies	512,539	407,690	104,849	466,104
Capital outlay	102,089	102,088	1	-
Total Detention Center	2,887,666	2,632,664	255,002	2,587,022
K9				
Contract services	6,646	5,243	1,403	7,272
Materials and supplies	15,150	14,134	1,016	13,834
Total K9	21,796	19,377	2,419	21,106
Fire				
Personal services	1,269,514	1,252,148	17,366	1,110,134
Contract services	130,990	127,641	3,349	118,137
Materials and supplies	145,223	130,528	14,695	175,354
Capital outlay	34,786	34,786	-	-
Total Fire	1,580,513	1,545,103	35,410	1,403,625
Emergency Medical Services				
Personal services	2,140,341	2,124,465	15,876	1,890,146
Contract services	130,373	109,547	20,826	120,156
Materials and supplies	153,777	99,975	53,802	144,346
Total Emergency Medical Services	2,424,491	2,333,987	90,504	2,154,648
Emergency Services Administration				
Personal services	89,378	97,331	(7,953)	89,220
Contract services	6,550	4,255	2,295	5,384
Materials and supplies	60,760	52,767	7,993	50,497
Total Emergency Services Administration	156,688	154,353	2,335	145,101
Coroner				
Personal services	46,008	36,123	9,885	35,749
Contract services	24,318	31,293	(6,975)	25,785
Materials and supplies	952	1,882	(930)	35
Total Coroner	71,278	69,298	1,980	61,569
Animal Shelter				
Payments to others	126,000	126,000	-	120,000
School Resource Officers				
Personal services	246,152	230,599	15,553	232,288
Marshal				
Personal services	111,192	102,418	8,774	106,969
Contract services	5,345	4,387	958	1,659
Materials and supplies	11,545	8,351	3,194	7,280
Total Marshal	128,082	115,156	12,926	115,908

DAWSON COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2017
(with comparative actual amounts for the year ended December 31, 2016)

	2017			2016
	Final Budget	Actual	Variance	Actual
Public Safety (continued)				
Emergency Management				
Contract services	$ 37,790	$ 31,501	$ 6,289	$ 26,501
Materials and supplies	840	8,500	(7,660)	168
Capital outlay	8,970	-	8,970	-
Total Emergency Management	47,600	40,001	7,599	26,669
Total Public Safety	11,696,326	11,108,112	588,214	10,326,018
Public Works				
Public Works Administration				
Personal services	123,065	117,318	5,747	119,816
Contract services	8,130	4,902	3,228	5,668
Materials and supplies	1,750	690	1,060	2,752
Total Public Works Administration	132,945	122,910	10,035	128,236
Road Department				
Personal services	648,510	516,799	131,711	440,013
Contract services	418,899	408,813	10,086	468,298
Materials and supplies	428,728	296,511	132,217	344,103
Capital outlay	1,000	-	1,000	39,731
Total Road Department	1,497,137	1,222,123	275,014	1,292,145
Total Public Works	1,630,082	1,345,033	285,049	1,420,381
Health and Welfare				
Health Department				
Payments to others	162,000	162,000	-	162,000
Public Welfare				
Payments to others	28,740	21,779	6,961	21,161
Indigent Welfare				
Payments to others	8,400	8,400	-	4,200
Senior Citizens Center				
Personal services	20,900	22,927	(2,027)	14,238
Contract services	19,808	18,976	832	19,381
Materials and supplies	33,214	31,294	1,920	32,420
Payments to others	9,950	9,950	-	9,450
Total Senior Citizens Center	83,872	83,147	725	75,489
Senior Services Donation				
Contract services	3,186	2,318	868	4,088
Materials and supplies	36,764	4,713	32,051	4,662
Total Senior Services Donation	39,950	7,031	32,919	8,750
CASA				
Payments to others	6,000	6,000	-	6,000
NOA's Ark				
Payments to other agencies	2,500	2,500	-	2,500
Total Health and Welfare	331,462	290,857	40,605	280,100

DAWSON COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2017
(with comparative actual amounts for the year ended December 31, 2016)

	2017			2016
	Final Budget	Actual	Variance	Actual
Culture and Recreation				
Parks				
Personal services	$ 610,989	$ 560,668	$ 50,321	$ 503,370
Contract services	160,510	158,991	1,519	145,910
Materials and supplies	280,886	293,146	(12,260)	272,809
Capital outlay	44,854	22,750	22,104	7,898
Total Parks	1,097,239	1,035,555	61,684	929,987
Parks and Recreation				
Materials and supplies	38,284	17,102	21,182	8,941
Parks - Women's Club Donations				
Materials and supplies	1,353	630	723	-
Parks - Pool				
Personal services	18,420	18,733	(313)	19,390
Contract services	5,700	5,685	15	2,035
Materials and supplies	8,100	7,801	299	4,540
Total Parks - Pool	32,220	32,219	1	25,965
Parks - Camping				
Personal services	6,865	7,997	(1,132)	6,750
Contract services	8,252	7,695	557	6,245
Materials and supplies	10,148	9,566	582	8,367
Payments to others	5,000	5,000	-	-
Total Parks - Camping	30,265	30,258	7	21,362
Libraries				
Capital outlay	-	-	-	6,286
Payments to others	378,280	378,280	-	366,530
Total Libraries	378,280	378,280	-	372,816
Total Culture & Recreation	1,577,641	1,494,044	83,597	1,359,071
Housing and Development				
Conservation				
Contract services	800	749	51	729
Planning and Zoning				
Personal services	467,425	403,444	63,981	342,777
Contract services	55,250	34,533	20,717	38,695
Materials and supplies	15,567	11,643	3,924	10,622
Total Planning and Zoning	538,242	449,620	88,622	392,094
County Agent				
Personal services	62,426	62,713	(287)	62,765
Contract services	6,912	6,972	(60)	7,041
Materials and supplies	8,459	6,801	1,658	6,223
Payments to others	29	-	29	300
Total County Agent	77,826	76,486	1,340	76,329

DAWSON COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2017
(with comparative actual amounts for the year ended December 31, 2016)

	2017			2016
	Final Budget	Actual	Variance	Actual
Housing and Development (contnued)				
Development Authority				
Payments to others	$ -	$ 0	$ -	$ 150,000
Total Housing and Development	616,868	526,855	90,013	619,152
Total Current	23,740,294	21,480,190	2,260,104	20,625,978
Debt Service				
General Government				
Other General Government	100,022	100,021	1	100,468
Total Expenditures	$ 23,840,316	$ 21,580,211	$ 2,260,105	$ 20,726,446

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, 2017 and 2016

ASSETS	**2017**	**2016**
Cash and cash equivalents	$ 69,563	$ 67,515
Accounts receivable	93,362	91,440
Total assets	$ 162,925	$ 158,955
LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	$ 21,458	$ 455
Accrued salaries and payroll liabilities	25,737	34,245
Total liabilities	47,195	34,700
Fund balances		
Assigned to public safety	115,730	124,255
Total liabilities and fund balances	$ 162,925	$ 158,955

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, 2017
(with comparative actual amounts for the year ended December 31, 2016)

	2017			2016
	Final Budget	Actual	Variance	Actual
REVENUES				
Charges for services	$ 484,750	$ 487,224	$ 2,474	$ 490,009
EXPENDITURES				
Current				
Public Safety				
Personal services	665,012	592,134	72,878	615,330
Contract services	167,464	154,121	13,343	131,178
Materials and supplies	7,865	4,981	2,884	3,265
Total expenditures	840,341	751,236	89,105	749,773
Excess (deficiency) of revenues over (under) expenditures	(355,591)	(264,012)	91,579	(259,764)
Other financing sources (uses)				
Transfers in	255,591	255,487	(104)	255,416
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(100,000)	(8,525)	91,475	(4,348)
Fund balance, January 1	100,000	124,255	24,255	128,603
Fund balances, December 31	$ -	$ 115,730	$ 115,730	$ 124,255

DAWSON COUNTY, GEORGIA
MULTIPLE GRANTS SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2017 and 2016

ASSETS	**2017**	**2016**
Receivables		
Accounts	$ 1,508	$ 3,455
Intergovernmental	212,855	196,744
Total assets	$ 214,363	$ 200,199
LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	$ 11,456	$ 72,049
Accrued salaries and payroll liabilities	37,003	26,877
Unearned revenue	140	79
Due to other funds	572,096	876,517
Total liabilities	620,695	975,522
Fund balances		
Restricted for public works	413,739	-
Unassigned	(820,071)	(775,323)
Total fund balances	(406,332)	(775,323)
Total liabilities and fund balances	$ 214,363	$ 200,199

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, 2017
(with comparative actual amounts for the year ended December 31, 2016)

	2017			2016
	Final Budget	Actual	Variance	Actual
REVENUES				
Charges for services	$ 110,500	$ 106,613	$ (3,887)	$ 108,009
Intergovernmental	1,550,271	1,428,004	(122,267)	1,675,489
Contributions	-	-	-	8,531
Total revenues	1,660,771	1,534,617	(126,154)	1,792,029
EXPENDITURES				
Current				
General Government	-	-	-	4,931
Judicial	652,856	345,441	307,415	378,522
Public Safety	229,112	204,209	24,903	325,300
Public Works	691,132	534,423	156,709	371,459
Health and Welfare	796,474	577,782	218,692	538,190
Total expenditures	2,369,574	1,661,855	707,719	1,618,402
Excess (deficiency) of revenues over (under) expenditures	(708,803)	(127,238)	581,565	173,627
Other financing sources (uses)				
Transfers in	758,803	496,229	(262,574)	466,226
Transfers out	(500)	-	500	(652,994)
Contingency	(49,500)	-	49,500	-
Total other financing sources (uses)	708,803	496,229	(212,574)	(186,768)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	368,991	368,991	(13,141)
Fund balance, January 1	-	(775,323)	(775,323)	(762,182)
Fund balances, December 31	$ -	$ (406,332)	$ (406,332)	$ (775,323)

DAWSON COUNTY, GEORGIA
RESTRICTED PROGRAMS SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2017 and 2016

ASSETS	**2017**	**2016**
Cash and cash equivalents	$ 39,880	$ 64,182
Intergovernmental receivables	66,193	27,970
Total assets	$ 106,073	$ 92,152
LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	$ 5,389	$ 3,402
Accrued salaries and payroll liabilities	3,772	3,928
Total liabilities	9,161	7,330
Fund balances		
Restricted for:		
Public safety	17,644	17,030
Housing and development	79,268	67,792
Total fund balances	96,912	84,822
Total liabilities and fund balances	$ 106,073	$ 92,152

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, 2017
(with comparative actual amounts for the year ended December 31, 2016)

	2017			2016
	Final Budget	Actual	Variance	Actual
REVENUES				
Intergovernmental	$ 199,007	$ 178,069	$ (20,938)	$ 155,307
Contributions	76,322	76,319	(3)	70,830
Other	3,000	-	(3,000)	-
Total revenues	278,329	254,388	(23,941)	226,137
EXPENDITURES				
Current				
Public Safety				
Contract services	2,223	2,150	73	5,367
Materials and supplies	14,263	4,812	9,451	2,685
Capital outlay	6,835	6,834	1	-
Payments to others	38,170	33,900	4,270	33,325
Housing and Development				
Personal services	127,776	118,051	9,725	118,000
Contract services	94,633	68,942	25,691	59,506
Materials and supplies	87,123	14,653	72,470	13,532
Payments to others	15,000	15,000	-	15,000
Total expenditures	386,023	264,342	121,681	247,415
Excess (deficiency) of revenues over (under) expenditures	(107,694)	(9,954)	97,740	(21,278)
Other financing sources (uses)				
Transfers in	22,044	22,044	-	17,890
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(85,650)	12,090	97,740	(3,388)
Fund balance, January 1	85,650	84,822	(828)	88,210
Fund balances, December 31	$ -	$ 96,912	$ 96,912	$ 84,822

DAWSON COUNTY, GEORGIA
JAIL SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2017 and 2016

ASSETS	**2017**	**2016**
Cash and cash equivalents	$ 212,038	$ 172,656
LIABILITIES AND FUND BALANCES		
Liabilities		
Due to other funds	$ 44,655	$ 19,405
Fund balances		
Restricted for public safety	167,383	153,251
Total liabilities and fund balances	$ 212,038	$ 172,656

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, 2017
(with comparative actual amounts for the year ended December 31, 2016)

	2017			2016
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines, fees and forfeitures	$ 54,650	$ 38,907	$ (15,743)	$ 55,332
Interest	350	474	124	513
Total revenues	55,000	39,381	(15,619)	55,845
EXPENDITURES				
Current				
Public Safety				
Contract services	20,885	20,874	11	19,406
Materials and supplies	4,376	4,375	1	-
Total expenditures	25,261	25,249	12	19,406
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	29,739	14,132	(15,607)	36,439
Other financing sources (uses)				
Contingency	(29,739)	-	29,739	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	14,132	14,132	36,439
Fund balance, January 1	-	153,251	153,251	116,812
Fund balances, December 31	$ -	$ 167,383	$ 167,383	$ 153,251

DAWSON COUNTY, GEORGIA
HOTEL/MOTEL TAX SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2017 and 2016

ASSETS	**2017**	**2016**
Receivables:		
Intergovernmental	$ 10,708	$ 9,258
Taxes	20,406	28,637
Due from other funds	37,494	45,220
Total assets	$ 68,608	$ 83,115
LIABILITIES AND FUND BALANCES		
Liabilities		
Payables		
Intergovernmental	$ 64,604	$ 81,327
Fund balances		
Restricted for housing and development	4,004	1,788
Total liabilities and fund balances	$ 68,608	$ 83,115

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, 2017
(with comparative actual amounts for the year ended December 31, 2016)

	2017			2016
	Final Budget	Actual	Variance	Actual
REVENUES				
Hotel/motel taxes	$ 512,500	$ 480,818	$ (31,682)	$ 440,889
Other	-	-	-	2,133
Total revenues	512,500	480,818	(31,682)	443,022
EXPENDITURES				
Current				
Housing and Development				
Payments to others	422,500	403,602	18,898	357,597
Total expenditures	422,500	403,602	18,898	357,597
Excess (deficiency) of revenues over (under) expenditures	90,000	77,216	(12,784)	85,425
Other financing sources (uses)				
Transfers out	(90,000)	(75,000)	15,000	(110,000)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	2,216	2,216	(24,575)
Fund balance, January 1	-	1,788	1,788	26,363
Fund balances, December 31	$ -	$ 4,004	$ 4,004	$ 1,788

DAWSON COUNTY, GEORGIA
LAW LIBRARY SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2017 and 2016

ASSETS	**2017**	**2016**
Cash and cash equivalents	$ 24,089	$ 21,217
LIABILITIES AND FUND BALANCES		
Liabilities		
Accrued salaries and payroll liabilities	$ 1,399	$ 2,368
Due to other funds	1,999	1,196
Total liabilities	3,398	3,564
Fund balances		
Restricted for judicial	20,691	17,653
Total liabilities and fund balances	$ 24,089	$ 21,217

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, 2017
(with comparative actual amounts for the year ended December 31, 2016)

	2017			2016
REVENUES	**Final Budget**	**Actual**	**Variance**	**Actual**
Fines, fees and forfeitures	$ 15,107	$ 17,376	$ 2,269	$ 19,490
Interest	20	63	43	72
Total revenues	15,127	17,439	2,312	19,562
EXPENDITURES				
Current				
Judicial				
Personal services	13,551	13,569	(18)	13,400
Contract services	938	431	507	-
Materials and supplies	638	401	237	-
Total expenditures	15,127	14,401	726	13,400
Excess (deficiency) of revenues over (under) expenditures	-	3,038	3,038	6,162
Fund balance, January 1	-	17,653	17,653	11,491
Fund balances, December 31	$ -	$ 20,691	$ 20,691	$ 17,653

DAWSON COUNTY, GEORGIA
VICTIMS RIGHTS AND ASSISTANCE
SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2017 and 2016

	2017	2016
ASSETS		
Cash and cash equivalents	$ 84,482	$ 65,797
LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	$ 135	$ 135
Due to other funds	63,776	41,803
Total liabilities	63,911	41,938
Fund balances		
Restricted for judicial	20,571	23,859
Total liabilities and fund balances	$ 84,482	$ 65,797

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, 2017
(with comparative actual amounts for the year ended December 31, 2016)

	2017			2016
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines, fees and forfeitures	$ 24,200	$ 18,500	$ (5,700)	$ 26,300
Interest	100	185	85	185
Total revenues	24,300	18,685	(5,615)	26,485
EXPENDITURES				
Current				
Judicial				
Contract services	1,934	1,908	26	1,747
Payments to others	20,066	20,065	1	19,605
Total expenditures	22,000	21,973	27	21,352
Excess (deficiency) of revenues over (under) expenditures	2,300	(3,288)	(5,588)	5,133
Other financing sources (uses)				
Contingency	(2,300)	-	2,300	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	(3,288)	(3,288)	5,133
Fund balance, January 1		23,859	23,859	18,726
Fund balances, December 31	$ -	$ 20,571	$ 20,571	$ 23,859

DAWSON COUNTY, GEORGIA
DRUG ABUSE TREATMENT AND EDUCATION
SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2017 and 2016

ASSETS	**2017**	**2016**
Cash and cash equivalents	$ 109,311	$ 95,571
LIABILITIES AND FUND BALANCES		
Liabilities		
Due to other funds	$ 49,675	$ 46,000
Fund balances		
Restricted for judicial	59,636	49,571
Total liabilities and fund balances	$ 109,311	$ 95,571

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, 2017
(with comparative actual amounts for the year ended December 31, 2016)

	2017			2016
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines, fees and forfeitures	$ 30,000	$ 38,503	$ 8,503	$ 34,147
Interest	100	238	138	274
Total revenues	30,100	38,741	8,641	34,421
Other financing sources (uses)				
Transfers out	(28,675)	(28,676)	(1)	(25,000)
Contingency	(5,100)	-	5,100	-
Total other financing sources (uses)	(33,775)	(28,676)	5,099	(25,000)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(3,675)	10,065	13,740	9,421
Fund balance, January 1	3,675	49,571	45,896	40,150
Fund balances, December 31	$ -	$ 59,636	$ 59,636	$ 49,571

DAWSON COUNTY, GEORGIA
DISTRICT ATTORNEY SEIZURE SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2017 and 2016

ASSETS	**2017**	**2016**
Cash and cash equivalents	$ 11,721	$ 11,759
Receivables		
Accounts	-	225
Total assets	$ 11,721	$ 11,984
LIABILITIES AND FUND BALANCES		
Liabilities		
Due to other funds	$ 5,205	$ 2,500
Fund balances		
Restricted for judicial	6,516	9,484
Total liabilities and fund balances	$ 11,721	$ 11,984

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, 2017
(with comparative actual amounts for the year ended December 31, 2016)

	2017			2016
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines, fees and forfeitures	$ 2,000	$ 1,568	$ (432)	$ 3,002
Interest	-	29	29	37
Total revenues	2,000	1,597	(403)	3,039
EXPENDITURES				
Current				
Judicial				
Contract services	2,000	1,860	140	1,045
Materials and supplies	2,565	2,705	(140)	130
Total expenditures	4,565	4,565	-	1,175
Excess (deficiency) of revenues over (under) expenditures	(2,565)	(2,968)	(403)	1,864
Fund balance, January 1	2,565	9,484	6,919	7,620
Fund balances, December 31	$ -	$ 6,516	$ 6,516	$ 9,484

DAWSON COUNTY, GEORGIA
SHERIFF'S SEIZURE SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2017 and 2016

	2017	2016
ASSETS		
Cash and cash equivalents	$ 21,096	$ 15,124
LIABILITIES AND FUND BALANCES		
FUND BALANCES		
Restricted for public safety	$ 21,096	$ 15,124

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, 2017
(With comparative actual amounts for the year ended December 31, 2016)

	2017			2016
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines, fees, and forfeitures	$ 35,000	$ 26,180	$ (8,820)	$ 12,368
Charges for services	2,000	630	(1,370)	1,127
Interest	100	39	(61)	48
Total revenues	37,100	26,849	(10,251)	13,543
EXPENDITURES				
Current				
Public Safety				
Contract services	6,832	2,907	3,925	5,467
Materials and supplies	10,376	-	10,376	-
Capital outlay	11,500	11,500	-	-
Payments to others	14,292	6,470	7,822	3,856
Total expenditures	43,000	20,877	22,123	9,323
Excess (deficiency) of revenues over (under) expenditures	(5,900)	5,972	11,872	4,220
Fund balance, January 1	5,900	15,124	9,224	10,904
Fund balances, December 31	$ -	$ 21,096	$ 21,096	$ 15,124

DAWSON COUNTY, GEORGIA
INMATE WELFARE
SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2017 and 2016

	2017	2016
ASSETS		
Cash and cash equivalents	$ 58,084	$ 118,537
Receivables		
Accounts	20,001	20,000
Due from other funds	280	-
Total assets	$ 78,365	$ 138,537
LIABILITIES AND FUND BALANCES		
FUND BALANCES		
Restricted for public safety	$ 78,365	$ 138,537

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, 2017
(With comparative actual amounts for the year ended December 31, 2016)

	2017			2016
	Final Budget	Actual	Variance	Actual
REVENUES				
Charges for services	$ 90,000	$ 86,903	$ (3,097)	$ 137,566
Interest	50	218	168	321
Other	-	-	-	861
Total revenues	90,050	87,121	(2,929)	138,748
EXPENDITURES				
Current				
Public Safety				
Contract services	18,308	18,306	2	5,230
Materials and supplies	68,293	24,545	43,748	12,491
Capital outlay	60,693	104,442	(43,749)	-
Total expenditures	147,294	147,293	1	17,721
Excess (deficiency) of revenues over (under) expenditures	(57,244)	(60,172)	(2,928)	121,027
Fund balance, January 1	57,244	138,537	81,293	17,510
Fund balances, December 31	$ -	$ 78,365	$ 78,365	$ 138,537

DAWSON COUNTY, GEORGIA
FAMILY CONNECTION SPECIAL REVENUE SUBFUND
COMPARATIVE BALANCE SHEETS
Part of Restricted Program and Multiple Grants Special Revenue Funds
December 31, 2017 and 2016

	2017	2016
ASSETS		
Cash and cash equivalents	$ 22,236	$ 45,872
Receivables		
Intergovernmental	66,193	27,970
Total assets	$ 88,429	$ 73,842
LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	$ 5,389	$ 3,402
Accrued salaries and payroll liabilities	3,772	3,928
Total liabilities	9,161	7,330
Fund balances		
Restricted for housing and development	79,268	66,512
Total liabilities and fund balances	$ 88,429	$ 73,842

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, 2017
(With comparative actual amounts for the year ended December 31, 2016)

	2017			2016
	Final Budget	Actual	Variance	Actual
REVENUES				
Intergovernmental - Federal				
OPS grant	$ 199,007	$ 178,069	$ (20,938)	$ 155,307
Contributions - United Way of Dawson County	8,120	8,120	-	8,120
Contributions - Northside Hospital	15,000	15,000	-	15,000
Contributions - Private donations	6,171	6,169	(2)	5,053
Other	3,000	-	(3,000)	-
Total revenues	231,298	207,358	(23,940)	183,480
EXPENDITURES				
Housing and Development				
Current				
Personal services	127,776	118,051	9,725	118,000
Contract services	94,633	68,942	25,691	59,506
Materials and supplies	87,123	14,653	72,470	13,532
Payment to other agencies	15,000	15,000	-	15,000
Total expenditures	324,532	216,646	107,886	206,038
Excess (deficiency) of revenues over (under) expenditures	(93,234)	(9,288)	83,946	(22,558)
Other financing sources (uses)				
Transfers in	22,044	22,044	-	17,890
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(71,190)	12,756	83,946	(4,668)
Fund balance, January 1	71,190	66,512	(4,678)	71,180
Fund balances, December 31	$ -	$ 79,268	$ 79,268	$ 66,512

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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.

Senior Center Fund: This fund is used to account for the financial resources to be used for the construction of a new senior facility.

DAWSON COUNTY, GEORGIA
SPECIAL PURPOSE LOCAL OPTION SALES TAX
COMPARATIVE BALANCE SHEETS
December 31, 2017 and 2016

	2017	2016
ASSETS		
Cash and cash equivalents	$ 4,789,150	$ 5,048,563
Taxes receivable	910,697	807,105
Total assets	$ 5,699,847	$ 5,855,668
LIABILITIES		
Accounts payable	$ 575	$ 377,543
Retainages payable	527,725	248,383
Intergovernmental payable	136,605	357,833
Due to other funds	61,120	26,749
Total liabilities	726,025	1,010,508
FUND BALANCES		
Restricted for:		
Capital outlay	4,973,822	4,845,160
Total liabilities and fund balances	$ 5,699,847	$ 5,855,668

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, 2017 and 2016

	2017	2016
REVENUES		
Taxes	$ 7,913,104	$ 7,064,886
Interest	14,918	13,807
Total revenues	7,928,022	7,078,693
EXPENDITURES		
Capital Outlay		
General Government		
Other General Government	1,383	1,944
Information Technology	-	227,154
Facility Management	-	5,209
Public Safety		
Sheriff	586,109	533,255
Fire	2,125	382,155
Emergency Medical Services	640,448	62,902
Public Works		
Road Department	5,675,961	2,428,967
Culture and Recreation		
Parks	99,847	418,336
Debt Service		
Public Safety		
Fire	-	525,636
Intergovernmental	1,186,966	1,189,733
Total expenditures	8,192,839	5,775,291
Excess (deficiency) of revenues over (under) expenditures	(264,817)	1,303,402
Other financing sources (uses)		
Transfers in	393,479	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	128,662	1,303,402
Fund balances, January 1	4,845,160	3,541,758
Fund balances, December 31	$ 4,973,822	$ 4,845,160

DAWSON COUNTY, GEORGIA
CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS
December 31, 2017 and 2016

	2017	2016
ASSETS		
Cash and cash equivalents	$ 724,189	$ 257,652
Due from other funds	98,032	409,816
Restricted assets		
Cash and cash equivalents	-	392,424
Total assets	$ 822,221	$ 1,059,892
LIABILITIES		
Accounts payable	$ 2,914	$ 250
Due to other funds	108,292	2,496
Total liabilities	111,206	2,746
FUND BALANCES		
Restricted for:		
Public works	148,650	74,977
Capital outlay	-	389,679
Assigned to:		
General government	121,486	209,376
Public safety	-	28,055
Capital outlay	440,879	355,059
Total fund balances	711,015	1,057,146
Total liabilities and fund balances	$ 822,221	$ 1,059,892

DAWSON COUNTY, GEORGIA
CAPITAL PROJECTS FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
For the years ended December 31, 2017 and 2016

	2017	2016
REVENUES		
Contributions	$ 1,096,793	$ -
Interest	2,150	3,546
Total revenues	1,098,943	3,546
EXPENDITURES		
Capital Outlay		
General Government		
Information Technology	87,890	34,497
Facility Management	61,616	290,619
Tax Assessor	25,737	-
Other General Government	500	3,000
Judicial		
District Attorney	26,870	27,000
Public Safety		
Sheriff	-	2,429
Detention	25,000	11,250
Fire	129,625	212,639
County Marshall	23,549	-
Public Works		
Road Department	160,993	85,581
Vehicle Services	11,085	10,929
Health and Welfare		
Senior Center	38,211	24,961
Health Department	27,953	-
Culture and Recreation		
Parks	18,605	24,236
Housing and Development		
Planning and Zoning	25,737	-
Debt Service		
Public Safety		
Fire	26,265	26,261
Public Works		
Vehicle Services	320	476
Health and Welfare		
Senior Center	7,776	7,779
Total expenditures	697,732	761,657
Excess (deficiency) of revenues over (under) expenditures	401,211	(758,111)
Other financing sources (uses)		
Transfers in	493,558	281,844
Transfers out	(1,339,180)	-
Sales of capital assets	98,280	-
Total other financing sources (uses)	(747,342)	281,844
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(346,131)	(476,267)
Fund balances, January 1	1,057,146	1,533,413
Fund balances, December 31	$ 711,015	$ 1,057,146

DAWSON COUNTY, GEORGIA
IMPACT FEES
CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS
December 31, 2017 and 2016

	2017	2016
ASSETS		
Cash and cash equivalents	$ 122,747	$ 122,441
LIABILITIES AND FUND BALANCES		
LIABILITIES		
Accounts payable	9,450	-
Due to other funds	18,900	-
Total liabilities	28,350	-
FUND BALANCES		
Restricted for:		
Public safety	19,330	47,578
Public works	1,208	1,206
Culture and recreation	73,859	73,657
Total fund balances	94,397	122,441
Total liabilities and fund balances	$ 122,747	$ 122,441

DAWSON COUNTY, GEORGIA
IMPACT FEES
CAPITAL PROJECTS FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
For the years ended December 31, 2017 and 2016

	2017	2016
REVENUES		
Interest	$ 306	$ 441
EXPENDITURES		
Capital Outlay		
General Government		
Tax Assessor	28,350	-
Excess (deficiency) of revenues over (under) expenditures	(28,044)	441
Fund balances, January 1	122,441	122,000
Fund balances, December 31	$ 94,397	$ 122,441

DAWSON COUNTY, GEORGIA
SENIOR CENTER CAPITAL PROJECTS FUND
BALANCE SHEET
December 31, 2017

ASSETS	
Cash and cash equivalents	$ 945,015
FUND BALANCES	
Restricted for capital outlay	$ 945,015

DAWSON COUNTY, GEORGIA
SENIOR CENTER CAPITAL PROJECTS FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
For the year ended December 31, 2017

REVENUES		
Interest	$	1,207
EXPENDITURES		
Capital Outlay		
Health and Welfare		
Senior Center		2,985
Excess (deficiency) of revenues over (under) expenditures		(1,778)
Other financing sources (uses)		
Transfers in		946,793
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses		945,015
Fund balances, January 1		-
Fund balances, December 31	$	945,015

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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, 2017 and 2016

	2017	2016
ASSETS		
Current assets		
Cash and cash equivalents	$ 1,796,130	$ 1,397,072
Accounts receivable (net)	164,756	153,261
Total current assets	1,960,886	1,550,333
Capital assets		
Land	1,122,008	1,122,008
Buildings	606,879	606,879
Equipment	369,939	359,064
Vehicles	160,807	160,807
Accumulated depreciation	(701,176)	(631,733)
Total capital assets (net of accumulated depreciation)	1,558,457	1,617,025
Total assets	3,519,343	3,167,358
LIABILITIES		
Current liabilities		
Accounts payable	30,779	32,144
Accrued salaries and payroll liabilities	2,630	4,141
Compensated absences	-	1,109
Post-closure care	16,067	18,064
Total current liabilities	49,476	55,458
Long-term liabilities		
Compensated absences	-	370
Post-closure care	772,845	786,915
Total long-term liabilities	772,845	787,285
Total liabilities	822,321	842,743
NET POSITION		
Investment in capital assets	1,558,457	1,617,025
Unrestricted	1,138,565	707,590
Total net position	$ 2,697,022	$ 2,324,615

DAWSON COUNTY, GEORGIA
SOLID WASTE ENTERPRISE FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
For the years ended December 31, 2017 and 2016

	2017	2016
OPERATING REVENUES		
Charges for sales and services		
Sanitation fees	$ 921,926	$ 801,178
Recycling fees	10,251	10,207
Other	700	141
Total operating revenues	932,877	811,526
OPERATING EXPENSES		
Costs of sales and services	360,292	288,713
Personal services	130,735	158,126
Depreciation	69,443	92,354
Total operating expenses	560,470	539,193
Operating income (loss)	372,407	272,333
Non-operating revenues (expenses)		
Loss on sale of capital assets	-	(61,978)
Change in net position	372,407	210,355
Net position, January 1	2,324,615	2,114,260
Net position, December 31	$ 2,697,022	$ 2,324,615

DAWSON COUNTY, GEORGIA
SOLID WASTE ENTERPRISE FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
For the years ended December 31, 2017 and 2016

	2017	2016
Cash flows from operating activities:		
Receipts from customers	$ 921,382	$ 801,826
Payments to suppliers	(377,724)	(296,117)
Payments to employees	(133,725)	(157,571)
Net cash provided (used) by operating activities	409,933	348,138
Cash flows from capital and related financing activities:		
Payments for acquisitions of capital assets	(10,875)	-
Net increase (decrease) in cash and cash equivalents	399,058	348,138
Cash and cash equivalents, January 1	1,397,072	1,048,934
Cash and cash equivalents, December 31	$ 1,796,130	$ 1,397,072
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:		
Operating income (loss)	$ 372,407	$ 272,333
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation expense	69,443	92,354
Landfill closure/post-closure costs	(16,067)	(18,063)
(Increase) decrease in accounts receivable	(11,495)	(9,700)
Increase (decrease) in accounts payable	(1,365)	10,659
Increase (decrease) in accrued payroll liabilities	(2,990)	555
Total adjustments	37,526	75,805
Net cash provided (used) by operating activities	$ 409,933	$ 348,138

DAWSON COUNTY, GEORGIA
DCAR GIS ENTERPRISE FUND
COMPARATIVE STATEMENTS OF NET POSITION
December 31, 2017 and 2016

ASSETS	**2017**	**2016**
Current assets		
Cash and cash equivalents	$ 14,615	$ 8,832
Prepaid items	120	-
Total current assets	14,735	8,832
Capital assets		
Equipment	413,850	413,850
Accumulated deprecation	(413,850)	(413,850)
Total capital assets (net of accumulated depreciation)	-	-
Total assets	14,735	8,832
LIABILITIES AND NET POSITION		
Liabilities		
Accrued salaries and payroll liabilities	1,952	404
NET POSITION		
Unrestricted	12,783	8,428
Total net position	$ 12,783	$ 8,428

DAWSON COUNTY, GEORGIA
DCAR GIS ENTERPRISE FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
For the years ended December 31, 2017 and 2016

OPERATING REVENUES	**2017**	**2016**
Charges for sales and services	$ 7,478	$ 3,189
OPERATING EXPENSES		
Costs of sales and services	9,485	4,500
Personal services	66,302	10,169
Total operating expenses	75,787	14,669
Operating income (loss)	(68,309)	(11,480)
Transfers in	72,664	11,431
Change in net position	4,355	(49)
Net position, January 1	8,428	8,477
Net position, December 31	$ 12,783	$ 8,428

DAWSON COUNTY, GEORGIA
DCAR GIS ENTERPRISE FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
For the years ended December 31, 2017 and 2016

	2017	2016
Cash flows from operating activities:		
Receipts from customers	$ 7,478	$ 3,189
Payments to suppliers	(9,605)	(6,149)
Payments to employees	(64,754)	(10,122)
Net cash provided (used) by operating activities	(66,881)	(13,082)
Cash flows from non-capital financing activities:		
Receipts from other funds	72,664	11,431
Net cash provided (used) by non-capital financing activities	72,664	11,431
Net increase (decrease) in cash and cash equivalents	5,783	(1,651)
Cash and cash equivalents, January 1	8,832	10,483
Cash and cash equivalents, December 31	$ 14,615	$ 8,832
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:		
Operating income (loss)	$ (68,309)	$ (11,480)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
(Increase) decrease in prepaid items	(120)	-
Increase (decrease) in accounts payable	-	(1,649)
Increase (decrease) in accrued payroll liabilities	1,548	47
Total adjustments	1,428	(1,602)
Net cash provided (used) by operating activities	$ (66,881)	$ (13,082)

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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, 2017 and 2016

ASSETS	**2017**	**2016**
Current assets		
Accounts receivable	$ 11,682	$ 10,846
Inventories	85,520	92,322
Total current assets	97,202	103,168
Capital assets		
Equipment	15,924	-
Accumulated depreciation	(218)	-
Total capital assets (net of accumulated depreciation)	15,706	-
Total assets	112,908	103,168
LIABILITIES		
Current liabilities		
Accounts payable	54,228	46,654
Accrued salaries and payroll liabilities	4,189	3,003
Due to other funds	54,491	53,511
Total liabilities	112,908	103,168
NET POSITION		
Investment in capital assets	15,706	-
Unrestricted	(15,706)	-
Total net position	$ -	$ -

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, 2017 and 2016

OPERATING REVENUES	**2017**	**2016**
Charges for sales and services		
Interfund services provided	$ 835,567	$ 860,618
Other	154,178	133,452
Total operating revenues	989,745	994,070
OPERATING EXPENSES		
Costs of sales and services	868,430	898,144
Personal services	121,097	95,926
Depreciation	218	-
Total operating expenses	989,745	994,070
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, 2017 and 2016

	2017	2016
Cash flows from operating activities:		
Receipts from customers	$ 153,342	$ 134,504
Receipts from interfund services provided	835,567	860,618
Payments to suppliers	(854,054)	(892,366)
Payments to employees	(119,911)	(95,604)
Net cash provided (used) by operating activities	14,944	7,152
Cash flows from non-capital financing activities:		
Receipts from other funds	980	(7,152)
Cash flows from capital and related financing activities:		
Payments for acquisitions of capital assets	(15,924)	-
Net increase (decrease) in cash and cash equivalents	-	-
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:		
Depreciation expense	218	-
(Increase) decrease in accounts receivable	(836)	1,052
(Increase) decrease in inventories	6,802	(7,247)
Increase (decrease) in accounts payable	7,574	13,025
Increase (decrease) in accrued payroll liabilities	1,186	322
Total adjustments	14,944	7,152
Net cash provided (used) by operating activities	$ 14,944	$ 7,152

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, 2017

	Tax Commissioner	Magistrate Court	Probate Court	Clerk of Superior Court	Inmate Escrow Fund	Totals
ASSETS						
Cash and cash equivalents	$ 1,193,195	$ 2,445	$ 31,990	$ 1,007,494	$ 36,568	$ 2,271,692
LIABILITIES AND FUND BALANCES						
Liabilities						
Due to others	$ 1,193,195	$ 2,445	$ 31,990	$ 1,007,494	$ 36,568	$ 2,271,692

DAWSON COUNTY, GEORGIA
AGENCY FUNDS
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
For the year ended December 31, 2017

	Balance January 1	Additions	Deletions	Balance December 31
TAX COMMISSIONER				
ASSETS				
Cash and cash equivalents	$ 51,816	$ 37,507,639	$ 36,366,260	$ 1,193,195
LIABILITIES				
Due to others	$ 51,816	$ 37,507,639	$ 36,366,260	$ 1,193,195
MAGISTRATE COURT				
ASSETS				
Cash and cash equivalents	$ 3,785	$ 97,902	$ 99,242	$ 2,445
LIABILITIES				
Due to others	$ 3,785	$ 97,902	$ 99,242	$ 2,445
PROBATE COURT				
ASSETS				
Cash and cash equivalents	$ 29,564	$ 516,340	$ 513,914	$ 31,990
LIABILITIES				
Due to others	$ 29,564	$ 516,340	$ 513,914	$ 31,990
CLERK OF SUPERIOR COURT				
ASSETS				
Cash and cash equivalents	$ 526,070	$ 2,525,536	$ 2,044,112	$ 1,007,494
LIABILITIES				
Due to others	$ 526,070	$ 2,525,536	$ 2,044,112	$ 1,007,494
INMATE ESCROW FUND				
ASSETS				
Cash and cash equivalents	$ 38,845	$ 477,670	$ 479,947	$ 36,568
LIABILITIES				
Due to others	$ 38,845	$ 477,670	$ 479,947	$ 36,568
TOTALS				
ALL AGENCY FUNDS				
ASSETS				
Cash and cash equivalents	$ 650,080	$ 41,125,087	$ 39,503,475	$ 2,271,692
LIABILITIES				
Due to others	$ 650,080	$ 41,125,087	$ 39,503,475	$ 2,271,692

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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.

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

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
GOVERNMENTAL ACTIVITIES										
Net invested in capital assets	$78,191	$51,217	$60,278	$ 65,077	$ 63,685	$ 65,951	$ 69,194	$ 70,368	$ 70,253	$ 72,448
Restricted:										
Judicial	73	-	130	97	86	63	62	78	101	107
Public Safety	348	320	265	234	221	151	181	210	373	318
Public Works	-	-	-	508	499	628	14	136	76	564
Health and Welfare	50	13	44	45	5	5	14	21	21	48
Culture and Recreation	12	28	-	98	90	84	83	84	91	96
Housing and Development	-	54	-	61	67	57	83	79	68	83
Capital outlay	8,733	5,088	5,291	1,438	267	43	42	3,542	5,235	5,919
Debt service	2,956	4,093	3,518	4,016	4,010	3,885	4,043	-	-	-
Prepaid Items	-	-	-	-	-	-	-	-	-	-
Special Revenue & Grant Funds	-	-	-	-	-	-	-	-	-	-
Unrestricted:	4,529	6,374	116	(1,140)	2,336	2,310	2,055	3,390	4,197	4,560
Total governmental activities net position	$94,892	$67,187	$69,642	$ 70,432	$ 71,264	$ 73,176	$ 75,771	$ 77,907	$ 80,414	$ 84,142
BUSINESS-TYPE ACTIVITIES										
Net invested in capital assets	$ 2,255	$ 2,271	$ 2,220	$ 2,147	$ 2,064	$ 1,914	$ 1,839	$ 1,771	$ 1,617	$ 1,558
Unrestricted	(401)	(589)	(408)	(275)	(254)	(89)	71	351	716	1,151
Total business-type activities net position	$ 1,854	$ 1,682	$ 1,812	$ 1,872	$ 1,810	$ 1,825	$ 1,909	$ 2,123	$ 2,333	$ 2,710
PRIMARY GOVERNMENT										
Net invested in capital assets	$80,446	$53,488	$62,498	$ 67,224	$ 65,749	$ 67,865	$ 71,033	$ 73,181	$ 71,870	$ 74,007
Restricted	11,812	9,596	9,248	6,496	5,243	4,916	4,521	4,149	5,965	7,134
Unrestricted	4,128	5,785	(292)	(1,415)	2,082	2,220	2,126	2,700	4,913	5,711
Total primary government net position	$96,387	$68,869	$71,454	$ 72,304	$ 73,074	$ 75,001	$ 77,680	$ 80,030	$ 82,747	$ 86,852

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)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
EXPENSES										
Governmental activities:										
General Government	$ 5,007	$ 4,683	$ 4,508	$ 4,271	$ 6,224	$ 4,424	$ 4,640	$ 4,608	$ 5,009	$ 5,050
Judicial	10,778	11,798	2,559	2,512	2,583	2,769	2,760	2,736	3,176	3,258
Public Safety	2,664	2,698	12,034	12,337	11,676	11,706	12,027	12,326	13,003	14,078
Public Works	1,472	3,689	4,297	4,476	4,542	3,951	3,861	5,175	5,145	5,503
Health and Welfare	956	1,090	1,110	935	852	832	765	829	892	931
Culture and Recreation	1,436	1,578	1,728	1,650	1,555	1,495	1,521	1,559	1,607	1,815
Housing and Development	1,492	1,133	907	1,026	907	834	946	1,084	1,183	1,167
Interest on long-term debt	2,392	2,235	2,030	2,161	1,678	1,089	730	327	116	86
Total governmental activities expenses	26,197	28,904	29,173	29,369	30,018	27,100	27,249	28,643	30,131	31,889
Business-type activities:										
Solid Waste	194	441	450	447	546	475	444	464	601	560
Child Development Center	1	-	-	-	-	-	-	-	-	-
DCAR GIS	-	29	43	144	143	153	14	30	15	76
Total business-type activities expenses	440	470	493	591	689	627	459	494	616	636
Total primary government expenses	$ 26,637	$ 29,374	$ 29,666	$ 29,960	$ 30,706	$ 27,727	$ 27,707	$ 29,137	$ 30,747	$ 32,525
PROGRAM REVENUES										
Governmental activities:										
Charges for services:										
General Government	$ 925	$ 1,144	$ 843	$ 599	$ 1,644	$ 616	$ 767	$ 746	$ 741	$ 775
Judicial	1,641	1,173	1,242	1,027	1,029	912	923	980	987	934
Public Safety	1,136	963	1,198	1,258	1,308	1,297	1,434	1,288	1,490	1,295
Public Works	-	-	-	-	1	0	0	-	2	2
Health and Welfare	15	12	8	7	10	10	13	12	12	12
Culture and Recreation	206	179	218	218	185	176	208	196	209	206
Housing and Development	758	185	120	103	105	154	196	201	328	357
Total charges for services	4,681	3,656	3,629	3,212	4,282	3,166	3,540	3,422	3,769	3,581
Operating grants and contributions	1,613	1,424	1,273	1,176	1,229	1,035	1,079	1,494	1,824	1,270
Capital grants and contributions	618	61	2,225	516	290	538	817	310	459	1,749
Total governmental activities program revenues	6,912	5,141	7,127	4,904	5,801	4,739	5,436	5,225	6,052	6,600
Business-type activities:										
Charges for services:										
Solid Waste	355	461	579	617	621	629	678	695	811	932
Child Development Center	16	13	-	-	-	-	-	-	-	-
DCAR GIS	2	10	6	2	3	2	3	2	3	7
Total charges for services	373	484	585	619	623	631	681	697	815	940
Operating grants and contributions	1	24	1	-	-	-	-	-	-	-
Capital grants and contributions	181	-	-	-	-	-	-	-	-	-
Total business-type activities program revenues	555	508	586	619	623	631	681	697	815	940
Total primary government program revenues	$ 7,467	$ 5,649	$ 7,713	$ 5,523	$ 6,425	$ 5,370	$ 6,117	$ 5,922	$ 6,866	$ 7,540
Net (expense)/revenue										
Governmental activities	$ (19,285)	$ (23,763)	$ (22,046)	$ (24,465)	$(24,216)	$ (22,361)	$(21,813)	$(23,418)	$(24,093)	$(25,288)
Business-type activities	115	38	93	28	(65)	4	223	202	199	303
Total primary government net expense	$ (19,170)	$ (23,725)	$ (21,953)	$ (24,437)	$(24,281)	$ (22,357)	$(21,591)	$(23,216)	$(23,895)	$(24,985)

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
GENERAL REVENUES AND OTHER CHANGES IN Net Position										
Governmental activities:										
Taxes										
Property	$ 10,599	$ 11,968	$ 12,050	$ 11,881	$ 10,426	$ 9,663	$ 9,209	$ 10,129	$ 10,492	$ 11,172
Sales	10,832	10,357	9,885	11,343	12,181	12,013	12,398	12,617	13,282	14,878
Insurance premium	765	754	733	828	884	919	975	1,044	1,111	1,190
Real estate and recording	323	291	223	204	249	268	211	88	78	103
Other	622	667	904	905	935	973	1,029	1,350	1,427	1,561
Total taxes	23,141	24,037	23,795	25,161	24,675	23,836	23,822	25,228	26,390	28,904
Sale of Wetland Credits	-	-	-	-	-	-	-	-	-	-
Homeowner Tax Relief Grant	315	337	-	-	-	-	-	-	-	-
Investment earnings	1,640	1,057	576	559	505	399	403	216	51	45
Gain on sale of capital assets	3	-	29	24	17	1	1	1	38	98
Other	-	-	138	166	94	48	43	57	118	43
Transfers	(159)	256	(36)	(31)	(2)	(10)	139	(11)	(11)	(73)
Total governmental activities	24,940	25,687	24,502	25,879	25,289	24,274	24,408	25,491	26,586	29,017
Business-type activities:										
Investment earnings	-	-	-	-	-	-	-	-	-	-
Gain on sale of capital assets	6	45	-	-	-	-	-	-	-	-
Other	-	-	1	1	1	1	0	0	0	1
Transfers	159	(256)	36	31	2	10	(139)	11	11	73
Total business-type activities	165	(211)	37	32	3	11	(138)	11	12	74
Total primary government	$ 25,105	$ 25,476	$ 24,539	$ 25,911	$ 25,291	$ 24,285	$ 24,269	$ 25,502	$ 26,598	$ 29,091
CHANGE IN NET POSITION										
Governmental activities	5,655	1,924	2,455	1,414	1,073	1,913	2,594	2,073	2,493	3,729
Business-type activities	280	(173)	130	60	(63)	15	84	213	210	377
Total primary government	$ 5,935	$ 1,751	$ 2,585	$ 1,474	$ 1,010	$ 1,928	$ 2,679	$ 2,287	$ 2,703	$ 4,106

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)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
General fund										
Reserved										
Capital projects	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Prepaid items	193	193	205	-	-	-	-	-	-	-
Operating Reserve	-	-	-	-	-	-	-	-	-	-
Inventories	-	-	82	-	-	-	-	-	-	-
Other programs	21	41	182	-	-	-	-	-	-	-
Total reserved	214	234	469	-	-	-	-	-	-	-
Unreserved	3,124	3,104	3,733	-	-	-	-	-	-	-
Nonspendable	-	-	-	300	568	450	467	559	558	711
Restricted	-	-	-	71	22	15	24	31	38	84
Assigned	-	-	-	186	652	764	212	426	1,766	1,467
Unassigned	-	-	-	4,495	4,396	4,084	4,546	5,208	5,103	5,971
Total general fund	$ 3,338	$ 3,338	$ 4,202	$ 5,052	$ 5,638	5,314	5,248	6,225	7,466	8,233
All other governmental funds										
Reserved:										
Capital projects	$ 50,219	$ 33,354	$ 20,174	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Debt service	3,052	16,502	9,505	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-	-	-	-
Other programs	4	12		-	-	-	-	-	-	-
Total reserved	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	276	243	367	-	-	-	-	-	-	-
Capital projects funds	-	-	5,094	-	-	-	-	-	-	-
Debt service funds	-	-	3,130	-	-	-	-	-	-	-
Total unreserved	314	415	8,663	-	-	-	-	-	-	-
Restricted	-	-	-	20,851	12,587	10,143	7,427	4,984	5,926	7,051
Assigned	-	-	-	575	874	1,078	648	680	717	678
Unassigned	-	-	-	-	-	-	-	(762)	(775)	(820)
Total all other governmental funds	$ 53,589	$ 50,283	$ 38,342	$ 21,426	$ 13,461	$ 11,221	$ 8,075	$ 4,902	$ 5,868	$ 6,909

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)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
REVENUES										
Taxes	$ 23,074	$ 23,965	$ 23,805	$ 25,007	$ 24,521	$ 23,694	$ 23,649	$ 25,057	$ 26,207	$ 28,720
Licenses and permits	1,788	1,607	412	392	392	449	484	503	644	675
Fines, fees and forfeitures	953	456	803	737	778	604	647	654	668	591
Charges for services	968	816	2,460	2,245	3,267	2,279	2,578	2,437	2,649	2,501
Intergovernmental	1,640	1,057	1,410	1,501	1,319	1,457	1,775	1,677	2,018	1,788
Investment earnings	2,539	2,302	579	189	136	30	33	31	65	60
Other	264	325	416	349	294	165	163	190	258	1,259
Total revenues	31,226	30,528	29,885	30,420	30,707	28,677	29,330	30,549	32,509	35,595
EXPENDITURES										
General Government	4,220	3,915	4,109	3,832	4,512	3,397	3,521	3,598	3,870	3,974
Judicial	10,630	10,629	2,620	2,545	2,587	2,752	2,758	2,778	3,197	3,156
Public Safety	2,664	2,691	10,972	11,146	10,357	10,376	10,889	10,880	11,470	12,305
Public Works	1,390	1,739	1,178	1,673	1,697	1,858	2,207	2,815	11,489	1,879
Health and Welfare	953	1,029	1,060	880	809	760	731	761	818	872
Culture and Recreation	1,415	1,314	1,464	1,376	1,285	1,238	1,325	1,342	11,359	1,494
Housing and Development	1,496	1,122	899	1,012	896	849	927	1,096	1,183	1,147
Capital Outlay	5,419	4,265	9,096	14,904	2,629	1,562	1,689	526	4,787	7,669
Intergovernmental	516	333	-	20	-	-	-	692	1,190	1,187
Principal on long-term debt	3,786	4,212	7,016	8,349	14,431	7,235	7,747	8,220	570	80
Interest on long-term debt	1,775	2,554	2,399	2,238	1,859	1,222	900	512	64	54
Other debt service payments	44	-	95	95	-	-	-	-	-	-
Total expenditures	34,308	33,803	40,908	48,070	41,064	31,250	32,694	33,221	49,997	33,818
Excess of revenues over (under) expenditures	(3,081)	(3,275)	(11,023)	(17,650)	(10,357)	(2,573)	(3,364)	(2,671)	(17,488)	1,777
OTHER FINANCING SOURCES (USES)										
Proceeds from COPS	-	-	-	-	-	-	-	-	-	-
Proceeds from financing	41,416	-	-	-	2,930	-	-	196	-	-
Capital lease issuance	-	-	-	1,558	-	-	-	-	-	-
road improvements	-	-	-	-	-	-	-	-	-	-
Proceeds from sales of wetland credits	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	3	3	29	58	49	19	14	229	29	104
Transfers in	4,938	9,345	7,324	11,488	9,527	9,531	9,444	5,808	1,784	2,683
Transfers out	(4,938)	(9,379)	(7,408)	(11,520)	(9,529)	(9,542)	(9,305)	(5,819)	(1,796)	(2,755)
Total other financing sources (uses)	41,419	(31)	(55)	1,584	2,977	8	153	414	18	31
Net change in fund balances	$ 38,338	$ (3,306)	$ (11,078)	$ (16,066)	$ (7,379)	$ (2,564)	$ (3,211)	$ (2,257)	$ (17,470)	$ 1,809
Debt service as a percentage of noncapital expenditures	19.40%	22.91%	29.89%	31.84%	41.50%	28.55%	28.58%	28.37%	1.33%	0.43%

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)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
REVENUES										
Taxes	$ 17,053	$ 18,163	$ 18,189	$ 18,604	$ 17,660	$ 16,965	$ 16,687	$ 17,949	$ 18,701	$ 20,326
Licenses and permits	463	431	412	392	393	449	484	503	644	675
Fines, fees and forfeitures	785	649	655	565	555	458	495	532	517	450
Charges for services	2,266	1,756	1,873	1,651	2,664	1,633	1,915	1,757	1,912	1,820
Intergovernmental	731	950	379	393	333	180	168	191	187	182
Interest income	296	14	17	18	18	14	24	22	46	40
Contributions and donations	60	103	116	75	55	37	36	39	61	43
Miscellaneous	42	39	110	166	74	48	39	61	115	43
TOTAL REVENUES	21,696	22,104	21,751	21,864	21,751	19,785	19,848	21,054	22,183	23,580
EXPENDITURES										
Current										
General Government	4,101	3,870	4,103	3,828	4,512	3,397	3,515	3,595	3,865	3,946
Judicial	2,375	2,380	2,328	2,242	2,309	2,332	2,423	2,416	2,756	2,769
Public Safety	9,581	9,622	9,687	9,597	9,236	9,312	9,609	9,717	10,326	11,108
Public Works	1,382	1,460	1,083	1,540	1,556	1,620	1,540	1,354	1,420	1,345
Health and Welfare	387	412	392	382	326	300	262	272	280	291
Culture and Recreation	1,414	1,309	1,378	1,284	1,200	1,238	1,266	1,295	1,359	1,494
Housing and Development	1,101	713	516	552	380	355	429	565	619	527
Capital Outlay	929	10	-	-	-	-	-	-	-	-
Intergovernmental	294	333	-	-	-	-	-	-	-	-
Debt Service	981	837	177	346	279	339	220	220	100	100
TOTAL EXPENDITURES	22,544	20,947	19,664	19,771	19,798	18,894	19,264	19,434	20,726	21,580
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(848)	1,157	2,087	2,092	1,953	891	585	1,620	1,457	1,999
OTHER FINANCING SOURCES (USES)										
Transfers in/(out)	(1,052)	(1,158)	(1,223)	(1,245)	(1,416)	(1,233)	(664)	(655)	(245)	(1,237)
Proceeds from borrowings	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	11	1	-	3	49	19	14	11	29	5
TOTAL OTHER FINANCING SOURCES (USES)	(1,041)	(1,157)	(1,223)	(1,242)	(1,367)	(1,215)	(650)	(644)	(216)	(1,232)
NET CHANGE IN FUND BALANCES	(1,889)	-	864	850	586	(324)	(65)	976	1,241	767
FUND BALANCES, JANUARY 1	5,227	3,338	3,338	4,202	5,052	5,638	5,314	5,248	6,225	7,466
FUND BALANCES, DECEMBER 31	$ 3,338	$ 3,338	$ 4,202	$ 5,052	$ 5,638	$ 5,314	$ 5,248	$ 6,225	$ 7,466	$ 8,233

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
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	10,502	13,282	1,111	78	1,235	26,207
2017	11,176	14,877	1,190	103	1,374	28,720

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
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%
2017	955,193	27,658	193,964	27,658	68,896	28,375	952	8,701	208,423	5,738	1,097,237	8.138	2,743,093	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*	*2008* / *2009*	*2009* / *2010*	*2010* / *2011*	*2011* / *2012*	*2012* / *2013*	*2013* / *2014*	*2014* / *2015*	*2015* / *2016*	*2016* / *2017*	*2017* / *2018*
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	15.546	15.546	17.246	17.246	16.496	15.778	15.778
School Debt Service	0.400	0.400	0.400	0.400	0.400	-	-	-	-	
State of Georgia:	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

(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)

		2017			2008		
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	$ 17,960	1	1.64%	$ 17,051	1	1.42%
3Mind Dawson Forest LLC & SG Atlantic LLC	Residential Development	11,310	2	1.03%			
Georgia Transmission	Utility	7,696	3	0.70%			
Georgia Power Company	Utility	6,930	4	0.63%	5,245	9	0.44%
City of Atlanta	Raw Land	6,808	5	0.62%	12,765	2	1.06%
Wal-Mart Real Estate Business	Retail	5,850	6	0.53%	6,514	5	0.54%
Hendon-Bre Dawson Marketplace LLC	Retail	5,653	7	0.52%			
Dawson Forest Developer LLC	Residential Development	5,510	8	0.50%			
Monarch at Dawson Village Inn	Property Owner	4,425	9	0.40%			
Sawnee EMC	Utility	4,135	10	0.38%			
Forestar (GA) Real Estate	Land Development				$ 11,183	3	0.93%
Dawson Fee LLC	Real Estate Development				8,490	4	0.71%
Chestatee Development	Residential Development				6,030	6	0.50%
Dawson Cherokee Capital LLC	Residential Development				5,949	7	0.50%
Big Canoe Company LLC	Residential Development				5,858	8	0.49%
Lumpkin Campground Road LLC	Real Estate Development				5,104	10	0.42%
Totals		$ 76,276		6.95%	$ 84,189		6.59%

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	
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	11,172	9,629	87.62%	1,542	11,170	99.98%	2
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	8,376	7,460	89.88%	907	8,367	99.89%	9
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	8,634	7,796	91.28%	855	8,651	100.20%	(17)
2016	2015	12/1/2015	8,742	(57)	9	8,787	8,015	91.68%	783	8,798	100.13%	(11)
2017	2016	12/1/2016	9,767	(40)	42	10,639	10,176	104.19%	437	10,613	99.76%	26
2018	2017	12/1/2017	10,389	(67)	108	10,113	10,112	97.33%		10,112	99.99%	N/A

(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)
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
2017	66	-	2,865	-	-	-	2,931	0.30%	120

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

(1) See the Schedule of Demographic and Economic Statistics on Exhibit J-16 for personal income and population data.
(2) Premiums and discounts are not included in the General Obligation Bonds outstanding.

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)
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%	-
2017	-	-	-	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, 2017
(amounts expressed in thousands)

Jurisdiction	*Debt Outstanding*	*Percentage Applicable to Government*	*Amount Applicable to Government*
Direct Debt			
General Obligation Debt	$ -	100.00%	$ -
Capital Leases	66	100.00%	66
Contract Payable - EWSA	2,865	100.00%	2,865
Total Direct	2,931		2,931
Overlapping General Obligation Debt:			
Dawson County School System	12,210	100.00%	12,210
City of Dawsonville	1,482	100.00%	1,482
Total Overlapping General Obligation Debt	13,692		13,692
Total	$ 16,623		$ 16,623

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									
	2008	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
Assessed value of property	$ 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	$ 1,311,398
Debt limit (10% of total assessed value)	169,012	171,203	168,004	146,969	126,591	119,872	121,332	109,894	114,596	131,140
Amount of Debt applicable to limit:										
General obligation bonds and contracts payable	48,765	45,910	39,400	31,715	25,455	18,430	10,770	2,895	2,880	2,865
Less: Resources restricted to paying principal	(2,887)	(3,830)	(2,039)	-	-	-	-	-	-	-
Total net debt applicable to limit	45,878	42,080	37,361	31,715	25,455	18,430	10,770	2,895	2,880	2,865
Legal debt margin	$ 123,134	$ 129,123	$ 130,643	$ 115,254	$ 101,136	$ 101,442	$ 110,562	$ 106,999	$ 111,716	$ 128,275
Total net debt applicable to the limit as a percentage of debt limit	27.14%	24.58%	22.24%	21.58%	20.11%	15.37%	8.88%	2.63%	2.51%	2.18%

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
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	-	-	-	-
2017	-	-	-	-

(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)
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%
2017	24,379	970,918	39,826	3.6%

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

	2017			2008		
Employer	**Employees**	**Rank**	**Percentage of Total County Employment**	**Employees**	**Rank**	**Percentage of Total County Employment**
North Georgia Premium Outlet Mall	1,100	1	10.69%	1,100	1	10.40%
Dawson County Board of Education	545	2	5.29%	410	2	3.88%
Dawson County Board of Commissioners	381	3	3.70%	280	5	2.65%
Gold Creek Foods LLC	317	4	3.08%	300	4	2.84%
Kroger CO	303	5	2.94%	126	7	1.19%
Wal-Mart	300	6	2.91%	350	3	3.31%
BTD Manufacturing, LLC (Fomerly Impulse)	223	7	2.17%	115	8	1.09%
Publix Supermarkets, Inc.	125	8	1.21%			
Fort Dearborn	125	9	1.21%			
The Home Depot	126	10	1.22%			n/a
World Wide manufacturing CO, INC			0.00%	100	9	0.95%
Nordson Corporation				150	6	1.42%
Amicolola Falls State Park Lodge (DNR)				100	10	0.95%
All other employers	6,748		65.56%	7,541		71.33%
Total	10,293		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	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
General government	58	51	41	34	34	30	29	32	35	37
Public safety										
Sheriff										
Officers	83	82	88	87	82	84	82	85	95	98
Civilians	26	27	28	22	24	24	21	20	17	18
Fire										
Firefighters and officers	43	43	42	42	51	51	53	52	63	73
Civilians	3	3	2	1	1	1	1	1	1	1
Court system	30	32	30	31	31	31	34	59	59	62
Public works	24	23	23	23	22	22	22	22	28	26
Health and welfare	9	9	9	9	9	10	11	11	11	11
Recreation and culture	10	12	12	13	12	16	17	12	12	12
Housing and development	-	-	-	9	10	10	11	12	12	14
Solid Waste	-	-	-	1	3	3	3	3	3	3
Water & Sewer	-	-	-	-	-	-	-	-	-	-
Total	286	282	275	272	278	282	284	309	336	355

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	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Sheriff										
Citations	2,809	1,986	1,477	1,469	1,114	1,209	1,251	1,405	1,727	914
Traffic Stops	14,708	13,649	10,467	9,645	9,838	7,651	6,277	5,413	4,170	4,473
Arrests	2,848	2,201	2,036	680	617	744	654	1,647	1,665	1,494
Emergency Services										
Fire calls answered	2,019	2,048	1,989	2,178	2,898	2,797	3,200	3,289	3,241	153
Fire Inspections	548	1,339	829	1,201	716	604	679	455	657	208
EMS Calls	2,279	2,282	2,243	2,340	2,889	2,242	2,467	3,285	2,581	2,815
Highways and streets										
Paved resurfacing (miles) (1)	11.5	7.0	6.5	6.3	8.1	5.1	3.2	4	11.2	24.55
Transfer Station										
Refuse collected (tons/month)	150	201	345	571	700	377	301	304	512	580
Planning and Development										
Building permits	389	247	250	267	263	342	347	397	521	507
Recreation and Culture										
Spring sports participants (2)	1,208	1,205	1,117	1,442	1,251	1,208	1,236	1,394	1,348	1,694
Total sports participants (2)	2,597	2,813	2,787	2,940	2,537	2,391	2,629	3,079	13,975	13,851
Facility usage	2,858	2,486	2,391	2,855	2,858	20,538	20,226	13,275	12,196	19,995

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	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
General government										
Undeveloped Land	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	3 parcels, 79.038 acres
Buildings	4	4	4	4	4	4	4	4	4	4
Vehicles	6	6	6	4	4	4	4	4	4	1
Public safety										
Buildings										
Sheriff Department	2	2	3	3	3	3	3	3	3	3
Emergency Services	6	6	6	7	7	7	7	7	7	7
Vehicles										
Fire/Pumper Trucks	10	14	14	15	15	14	14	18	16	16
Other Fire Dept. Vehicles	16	16	16	18	17	18	18	11	10	14
Ambulance/Rescue	12	12	12	7	7	7	8	11	7	5
Sheriffs Vehicles	72	75	80	84	81	82	84	81	71	89
Marshal's Vehicles	3	3	3	2	2	3	3	2	1	3
Equipment (1)	1	1	1	1	1	1	1	1	1	1
Court system										
Buildings	2	2	2	2	2	2	2	2	2	2
Vehicles	1	1	1	4	4	4	4	4	4	5
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	3	3	3	3	3	3	3	3	3
Fleet Maintenance	-	1	1	1	1	1	1	1	1	1
Vehicles										
Road Department	15	15	15	14	13	13	13	15	24	20
Facilities Management	2	2	2	8	8	8	8	6	8	10
Heavy Equipment										
Road Department	17	18	18	19	19	19	21	22	23	17
Transfer Station	-	2	2	3	3	4	7	3	3	18
Fleet Maintenance	-	1	1	1	1	2	2	1	1	1
Roads										
Total Miles Paved Roads	201	201	208	208	216	221	223	223	205.5	205.5
Total Miles Unpaved Roads	89	89	70	71	63	58	58	58	77	75.25
Health and welfare										
Buildings	1	1	1	1	1	1	1	1	1	1
Vehicles	2	2	2	4	4	4	4	2	1	2
Housing and development										
Buildings	1	1	1	1	1	1	1	1	1	1
Vehicles	7	7	7	9	9	9	9	3	3	3
Recreation and culture										
Park and Recreation										
Buildings/Site Improvements	14	14	15	13	14	14	14	14	14	14
Vehicles	5	5	5	3	3	3	3	2	3	3
Equipment	1	1	1	1	2	3	4	16	21	26
Child Care Center										
Buildings	1	1	1	1	1	1	1	1	1	1

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4

Other Reporting Section

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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, 2017, and the related notes to the financial statements, which collectively comprise Dawson County, Georgia's basic financial statements and have issued our report thereon dated May 18, 2018. 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
May 18, 2018

State Reporting Section

DAWSON COUNTY, GEORGIA
SCHEDULE OF PROJECTS FINANCED WITH SPECIAL PURPOSE LOCAL OPTION SALES TAX
For the year ended December 31, 2017

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	$36,474,488	-	$ 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	272,719	-	272,719
Subtotal All County Projects	87,400,000	42,650,000	36,749,184	-	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	$36,749,184	-	$ 36,749,184
SPLOST #6 - Commenced July 1, 2015					
LEVEL 2 COUNTY PROJECTS					
Roads, Streets, and Bridges	$ 21,200,000	$ 21,200,000	$ 2,429,744	$ 5,283,865	$ 7,713,609
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	99,847	518,243
Public Safety Vehicles & Equipment Sheriff	3,883,000	3,883,000	533,285	586,109	1,119,394
Public Safety Vehicles & Equipment Fire/Emergency Services	2,500,000	2,500,000	1,006,282	642,573	1,648,855
Information Technology Equipment	350,000	350,000	-	-	-
CITY ALLOCATION					
City of Dawsonville	9,650,000	9,650,000	1,609,500	1,186,966	2,796,466
	$ 46,000,000	$ 46,000,000	$ 5,997,267	$ 7,799,360	$ 13,796,627

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

Current year expenditures per SPLOST schedules	$ 7,799,360
Transfer in from General Fund	393,479
Current year expenditures per SPLOST schedules	$ 8,192,839