

Dawson County, Georgia
Where Quality of Life Matters

Annual Comprehensive Financial Report

For the Year Ended December 31, 2024

PHOTOGRAPHY CREDITS

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Annual Comprehensive Financial Report

For the Year Ended December 31, 2024



Prepared by Dawson County Finance Department

DAWSON COUNTY, GEORGIA

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2024



PREPARED BY THE DAWSON COUNTY FINANCE DEPARTMENT

DAWSON COUNTY, GEORGIA

ANNUAL FINANCIAL REPORT
(WITH INDEPENDENT AUDITOR'S REPORT)

Year Ended December 31, 2024

DAWSON COUNTY, GEORGIA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2024

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Introductory Section

DAWSON COUNTY
BOARD OF COMMISSIONERS

Billy Thurmond
Chairman

Seth Stowers
Commissioner
District One

Chris Gaines
Commissioner
District Two

Alexa Bruce
Commissioner
District Three

Chad Turkett
Commissioner
District Four

Joey Leverette
County Manager

Kristen Cloud
County Clerk

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

June 23, 2025

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 2024 Annual Comprehensive Financial Report for Dawson County, (the "County") for the fiscal year ended December 31, 2024, which fulfills this requirement. Dawson County's 2024 Annual Report contains a complete set of financial statements presented in conformity with Generally Accepted Accounting Principles (GAAP) and audited in accordance with Generally Accepted Auditing Standards (GAAS) by a firm of licensed certified public accountants.

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

Bates, Carter and Company, LLC, a firm of licensed certified public accountants, has audited Dawson County's financial statements. The independent audit involves: examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion of the financial statements of the County for the fiscal year ended December 31, 2024, 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 2024, the local economy showed continued growth from 2023. However, economic trends and growth continue to be a primary concern for the future of the County. The County is continually monitoring trends that impact the important sales tax revenue.

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

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

Formal budgetary integration is employed as a non-GAAP management control device during the year. An annual budget adoption process was utilized for FY 2024. All departments submit their budget requests to Finance for input into the Budget/Accounting system. After conferences and public hearings are conducted with each department and constitutional officer to review their requests, a tentative budget (Chairman's Proposed Budget) is submitted to the Commissioners and the public. Public hearings are held to obtain taxpayer comments concerning the millage rate determination and the final budget adoption.

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

Local Economy

Dawson County has been able to maintain, and in most cases, improve services to its citizens during 2024.

Dawson County continues to experience growth as the County has seen a significant improvement in the typical governmental indicators. During 2024, most economic measures indicate that the economy continues to grow and expand. Despite periods of slowed economic growth, the County's population is estimated to have increased from 31,732 in 2023 to 33,748 in 2024, reflecting a growth of approximately 6.35%. Dawson County is one of the fastest growing counties in the United States. This population growth continues to impact all levels of service needed in the County. Some growth data points include:

1) As of 2024, approximately 14.45% of the County's estimated population of 33,748 resides within the City of Dawsonville, while the remaining 85.55% lives in the unincorporated areas.
2) The County's unemployment rate was 2.5% at the end of 2023 and is 2.7% in 2024.
3) The County's largest employer is North Georgia Premium Outlet Mall, which attracts many visitors from Atlanta and surrounding areas. The second and third largest employers are Dawson County Board of Education and Dawson County Board of Commissioners, respectively.
4) The total number of building permits issued in 2024 was 1,168, reflecting ongoing growth in the County. Over the past 10 years, the annual number of permits has increased by approximately 237% compared to 2014.

Year	Building permits
2014	347
2015	397
2016	521
2017	507
2018	690
2019	626
2020	675
2021	927
2022	1,503
2023	1,367
2024	1,168

Dawson County offers property tax abatements through the Development Authority of Dawson County to encourage economic development, such as business relocation, retention, or expansion. These incentives are negotiated individually and involve a reduction in property taxes in exchange for commitments like job creation or investment increases. The business must enter into a sale-leaseback agreement with the Authority for tax-exempt debit financing. If the business fails to meet its goals, it may lose part of the abatement. In 2024, the County abated $50,840 in property taxes (30%) for a grocery store/retail center.

Long-term Financial Planning and Major Initiatives

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

The County implemented and collected impact fees from mid-2006 through early 2009. However, the County indefinitely suspended the impact fee collections in 2009 in an effort to stimulate the local economy. In light of the needs of a growing and expanding economy, during 2018, the County made the decision to reactivate the collection of impact fees to offset the costs of new infrastructure and capital needs of a growing community. In 2024, impact fees were used to upfit vehicles for the Sheriff's Office. Impact fees also funded new books, media, and materials for the library. In addition, impact fees were used to support site improvements at Rock Creek Park and the new Styles Park. Site improvements at Styles Park are preparing the facility for future public amenities.

On November 4, 2014, Dawson County citizens approved the continuation of the Special Purpose Local Option Sales Tax (SPLOST). SPLOST VI collections began July 2015, and ended June 2021. Projects are being completed on a pay-as-you-go basis. It is expected that the remaining SPLOST VI projects will be completed in the next couple of years. In 2024, SPLOST VI funds were used for various road improvements and to purchase equipment for the Roads Department. SPLOST VI funds also supported site improvements at both Veterans Memorial Park and Rock Creek Park, including enhancements to the Rock Creek Park walking trail and parking lot resurfacing.

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

Expecting an increase in property tax revenue, sales tax, and other revenue sources, the County's 2024 adopted General Fund operating budget increased by $6,144,637, or 16.5%, compared to the 2023 original budget. In 2024, the Board of Commissioners made the decision to rollback the millage rate to provide tax relief to the citizens. The County millage rate was reduced from 5.6340 to 5.4630 for 2024.

The County continues to find innovative and efficient ways to improve the service it provides to its citizens. Some of the improvements in 2024 were:

- Computer upgrades for several departments
- Resurfaced walking trail at Rock Creek Park
- Upgraded lighting at Rock Creek Park fields
- Improvements to the Recycling Center at the Solid Waste Station
- Security system upgrades at the Dawson County Law Enforcement Center

- Continued to utilize a fuel station for County and other government use to reduce the cost of fuel through bulk purchase. The station currently is utilized by County departments, the City of Dawsonville, the Board of Education, Public Health, and Etowah Water & Sewer Authority, resulting in significant savings for each entity;
- Continued to utilize an in-house Fleet Maintenance Shop to perform routine maintenance for County vehicles, thus reducing cost;
- Road-rehab projects on various County-wide roads;
- Replaced sixteen vehicles for various departments;
- Purchased four pieces of heavy equipment;
- Started site work for Styles Park

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in financial reporting to Dawson County for its Annual Comprehensive Financial Report for the fiscal year ended December 31, 2023. This was the 17th. consecutive year that Dawson County government achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized Annual Report that satisfies both generally accepted accounting principles and applicable legal requirements.

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

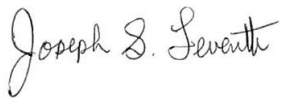
Acknowledgments

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

Respectfully submitted,



Natalie Johnson
Chief Financial Officer



Joey Leverette
County Manager

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Dawson County
Georgia

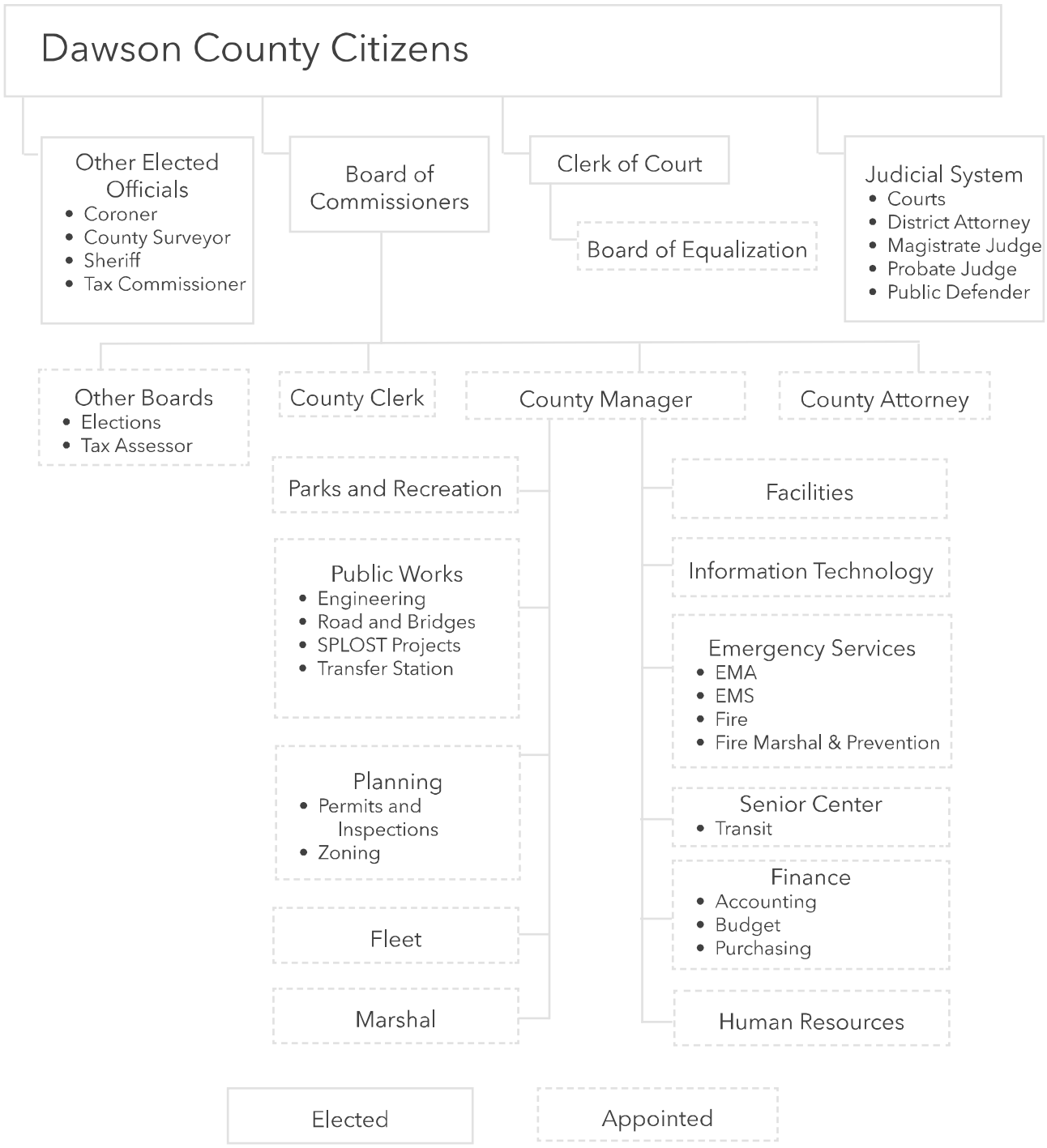
For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2023

Christopher P. Morrill

Executive Director/CEO

Organizational Chart



DAWSON COUNTY, GEORGIA
GOVERNMENT OFFICIALS
AS OF DECEMBER 31, 2024

Board of Commissioners

Chairman:	Billy Thurmond
Vice Chairman:	Chris Gaines
District 1 Commissioner:	Seth Stowers
District 2 Commissioner:	Chris Gaines
District 3 Commissioner:	Alexa Bruce
District 4 Commissioner:	Emory Dooley

Other Elected Officials

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

Administration

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

Board of Commissioners District Map



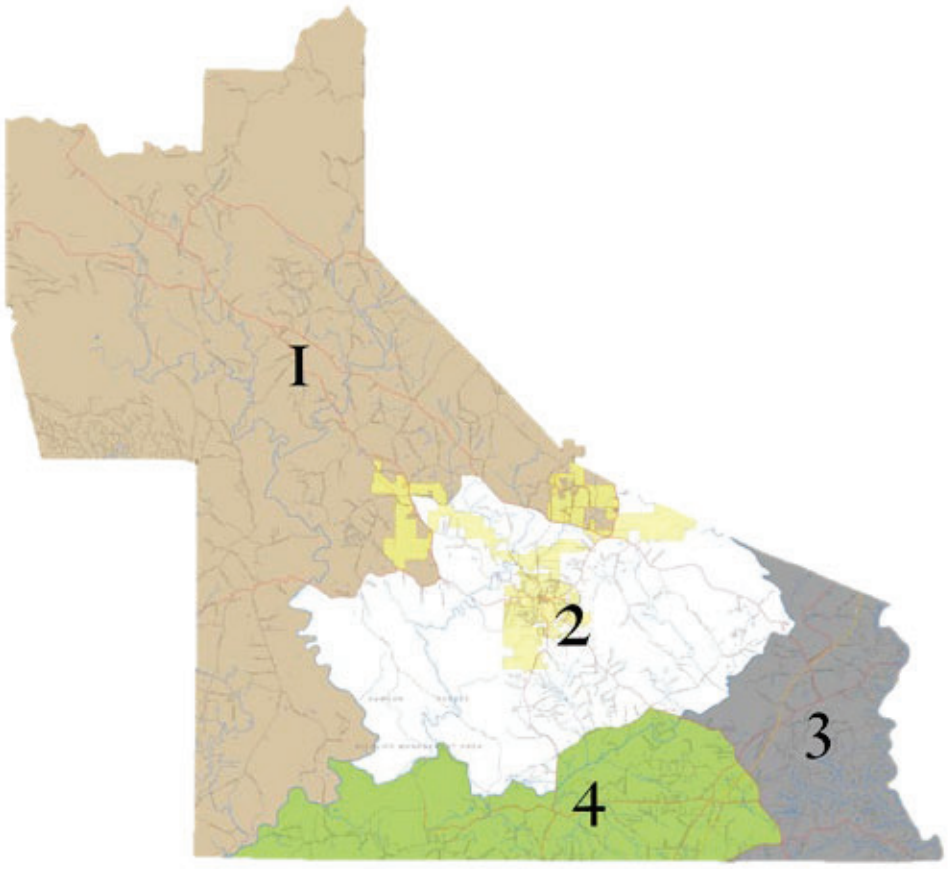
Billy Thurmond

Chairman



Seth Stowers

District 1





Chris Gaines

District 2



Alexa Bruce

District 3



Emory Dooley

District 4

2

Financial Section

BatesCarter
Exceeding expectations. Always.

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INDEPENDENT AUDITOR'S REPORT

June 23, 2025

Board of Commissioners
DAWSON COUNTY, GEORGIA
Dawsonville, Georgia

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of DAWSON COUNTY, GEORGIA, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of DAWSON COUNTY, GEORGIA, as of December 31, 2024, and the respective changes in financial position, and, where applicable, cash flows thereof for the year ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Dawson County Health Department, a component unit of the County, which represents 46.91%, (9.55)%, and 56.10%, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Dawson County Health Department, is based on the report of the other auditors.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of DAWSON COUNTY, GEORGIA's internal control. Accordingly, no such opinion is expressed.

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

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

Required Supplementary Information

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

Supplementary Information

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

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

Other Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 23, 2025, on our consideration of the DAWSON COUNTY, GEORGIA's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the DAWSON COUNTY, GEORGIA's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering DAWSON COUNTY, GEORGIA’s internal control over financial reporting and compliance.

Bates, Carter & Co., LLP

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of Dawson County, Georgia, we offer the readers of Dawson County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended December 31, 2024. This discussion's intent is to: (1) assist the reader in understanding significant financial issues; (2) provide an overview of the County's financial activities; (3) identify changes in the County's financial position; (4) identify material deviations from the original budget; and (5) identify individual fund issues or concerns. We encourage readers to consider the material presented here in conjunction with additional information furnished in the financial statements and the notes to financial statements.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

- Statement of Net Position presents information on all of the County's assets and deferred outflows of resources, and liabilities and deferred inflows of resources, with the difference between the two reported as net position. Increases or decreases in net position serve as a useful indicator of whether the financial position of the County is improving or deteriorating. It is important to note that this statement combines the governmental fund's current financial resources (short term) with capital assets and long-term liabilities.

- Statement of Activities presents information showing how the Government's net position changed during the most recent fiscal year. The statement format is different from a traditional "income statement." The format is intended to portray the extent to which governmental activities are funded by taxes and the extent to which business-type activities are supported by the revenues they generate. The statement presents all underlying events that effect the changes in net position, regardless of the timing of related cash flows. Therefore, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

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

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

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

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

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

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

SPLOST, and ARPA Fund which are considered to be major funds. Data from the other (non-major) governmental funds are combined into a single aggregated column. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

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

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

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

Proprietary funds provide the same type information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the solid waste operations of the County, which is considered to be a major fund of the County.

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

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

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

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

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 15-49 of this report.

Other financial information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the County's schedule of budgetary comparisons, progress in funding its obligation to provide pension benefits to its employees, and employer pension contributions. Combining and individual fund statements and schedules can be found on pages 56-70 of this report.

- Dawson County's net position at December 31, 2024 was $154,356,103. Of this amount, $83,122,731 represents capital assets (i.e. land, buildings and improvements, infrastructure, machinery & equipment) net of accumulated depreciation and related debt. The government's ongoing obligations to the citizens of Dawson County and creditors will be met with the remainder of $71,233,372.

- As of December 31, 2024, the County's governmental funds reported combined ending fund balance of $74,465,410, a change of $15,654,283 in comparison with the prior year. The majority of the increase in the fund balance for the General Fund comes from the increase in LOST revenue and most other revenue sources. SPLOST funds saw an increase with the addition of SPLOST VII funds which have been allowed to accumulate to pay for upcoming projects.

- As of December 31, 2024, the County's General Fund reported a fund balance of $27,876,758; an increase of $1,807,192 in comparison with the prior year. This increase was mainly due to increased sales tax and other revenue sources exceeding expenditures. The influx of funds from the ARPA (American Rescue Plan Act) also boosted fund balance as General Fund expenses were moved to the ARPA Fund, relieving pressure from the General Fund. Dawson County has been allocated a total of $5,071,173 from ARPA. The first half of this funding was received in FY21 and the other half was received in FY22. In 2021, the County made the decision to use all of this funding to provide pay increases to all Public Safety personnel for three to four years.

- As of December 31, 2024, SPLOST VI was still being utilized for various projects even though tax collections were completed in 2021. Expenditures totaled $706,549 for the same period. Major accomplishments for fiscal year 2024 include completion of county-wide computer system upgrade, completion of various road projects, numerous park improvements, and purchase of new machinery & equipment for several departments.

- As of December 31, 2024, SPLOST VII saw collections of $14,223,024 for the fiscal year. Expenditures totaled $7,202,603 for the same period. The large-scale projects scheduled for SPLOST VII were in the planning and design phase during 2024.

- As of December 31, 2024, T-SPLOST II saw collections of $3,822,607 for the fiscal year. Expenditures totaled $237,120 for the same period. The large-scale projects scheduled for T-SPLOST II were in the planning and design phase during 2024.

- Dawson County's total long-term debt changed by $(258,375). The Pension liability for the County decreased by $96,237. The County reduced its principal balances of debt by $295,000. See note 7 for more details related to the County's total long-term obligations.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, over time net position serves as a useful indicator of a government's financial position. In the case of Dawson County, on an entity-wide basis, assets exceeded liabilities by $154,356,103 at the close of the fiscal year. This represents a change in net position from fiscal year 2023 of $137,684,469.

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

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2024	2023	2024	2023	2024	2023
Current and other assets	$ 95,384	$ 79,221	$ 1,832	$ 1,564	$ 97,216	$ 80,785
Capital assets (net of depreciation)	83,124	82,543	1,945	1,803	85,069	84,346
Total assets	178,508	161,764	3,777	3,367	182,285	165,131
Total deferred outflows of resources	544	886	-	-	544	886
Long-term liabilities outstanding	6,880	7,169	894	863	7,774	8,032
Other liabilities	3,599	4,767	20	17	3,619	4,784
Total liabilities	10,479	11,936	914	880	11,393	12,816
Total deferred inflows of resources	17,080	15,517	-	-	17,080	15,517
Net position						
Net investment in capital assets	81,178	80,148	1,945	1,802	83,123	81,950
Restricted	45,850	32,369	-	-	45,850	32,369
Unrestricted	24,465	22,680	918	685	25,383	23,365
Total net position	$ 151,493	$ 135,197	$ 2,863	$ 2,487	$ 154,356	$ 137,684

Table may not add due to rounding

By far the largest portion of the County's net position (53.9%) at December 31, 2024, reflects its investment in capital assets (e.g., land, buildings, machinery and equipment), net of any related outstanding debt used to acquire those assets and accumulated depreciation. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since capital assets themselves are not used to liquidate these liabilities. An additional portion of the County's net position (29.7%) represents resources that are subject to external restrictions on how they may be used.

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

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

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2024	2023	2024	2023	2024	2023
Revenues:						
Program revenues						
Charges for services	$ 9,418	$ 7,738	$ 824	$ 644	$ 10,242	$ 8,382
Operating grants and contributions	3,672	3,730	3	2	3,675	3,732
Capital grants and contributions	2,334	2,704	-	-	2,334	2,704
General revenue						
Property taxes	17,859	19,028	-	-	17,859	19,028
Sales taxes	30,298	25,457	-	-	30,298	25,457
Other taxes	4,886	4,495	-	-	4,886	4,495
Gain on sale of assets	57	61	-	-	57	61
Unrestricted investment earnings	1,785	1,572	-	-	1,785	1,572
Grants and contributions not restricted to a specific program	40	30	-	-	40	30
Total revenue	70,349	64,815	827	646	71,176	65,461
Expenses:						
General government	8,120	7,259	-	-	8,120	7,259
Judicial	5,315	5,111	-	-	5,315	5,111
Public safety	25,418	22,908	-	-	25,418	22,908
Public works	7,817	7,011	-	-	7,817	7,011
Public health and welfare	1,428	1,395	-	-	1,428	1,395
Recreation and culture	3,327	2,993	-	-	3,327	2,993
Housing and development	2,390	2,399	-	-	2,390	2,399
Principal and interest	37	49	-	-	37	49
Solid waste	-	-	652	573	652	573
Total expenses	53,852	49,125	652	573	54,504	49,698
Increase in net position before transfers	16,497	15,690	175	73	16,672	15,763
Transfers	(201)	57	201	(57)	-	-
Increase (Decrease) in net position	16,296	15,747	376	16	16,672	15,763
Net position, beginning of year	135,197	119,450	2,487	2,471	137,684	121,921
Net position, end of year	$ 151,493	$ 135,197	$ 2,863	$ 2,487	$ 154,356	$ 137,684

Table may not add due to rounding

The comparative schedule of changes in net position denotes a change of $17 million in net position.

Revenue increased $5.715 million in fiscal year 2024. The increase in Governmental Activities revenue is mainly attributable to an increase in property taxes, an increase in both LOST and SPLOST, as well as an increase in other taxes. Most categories of revenue in the Governmental funds saw an increase during 2024. Governmental Activities expenses increased by $4,727 thousand or 9.6% from the previous year.

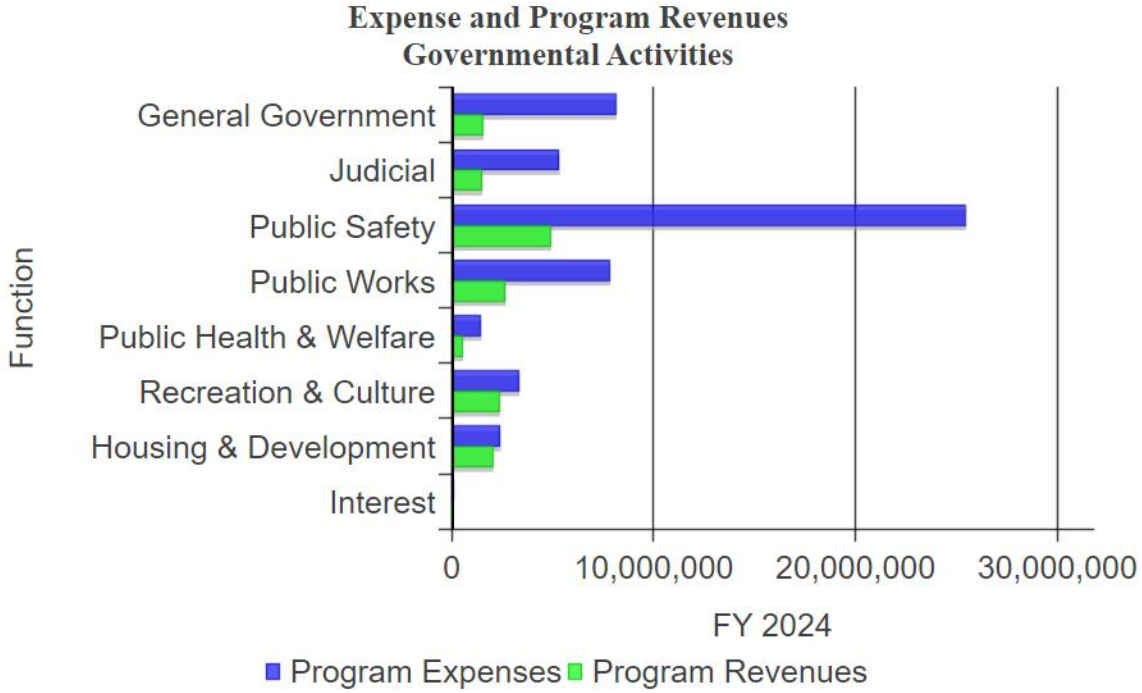
The increase in Business-type Activities is due to continued growth in refuse collections and landfill fees. Business-type expenses increased by $79 thousand or 13.8% from the previous year. The primary reason for this change was due to increased costs of running the facility, mainly personnel costs.

Governmental Activities:

Governmental activities net position overall had a 12.1% increase from fiscal year 2023 to fiscal year 2024. This change is the result of increases in revenue that were greater than the increase in planned expenditures. Additionally, the County continued to operate in a conservative manner, resulting in departments not expending all available budgeted funds.

- Revenues saw an overall increase during 2024. This was attributable to growth in LOST, SPLOST, T-SPLOST, and charges for services revenue.
- Expenses increased $4.73 million from fiscal year 2023. This primarily is due to increased costs for approved pay increases to personnel.

The following charts show activities by function:



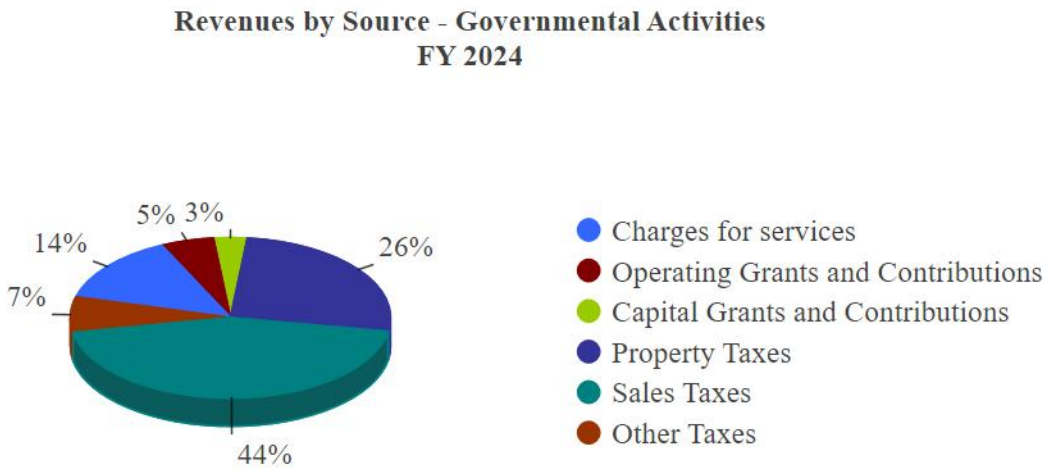


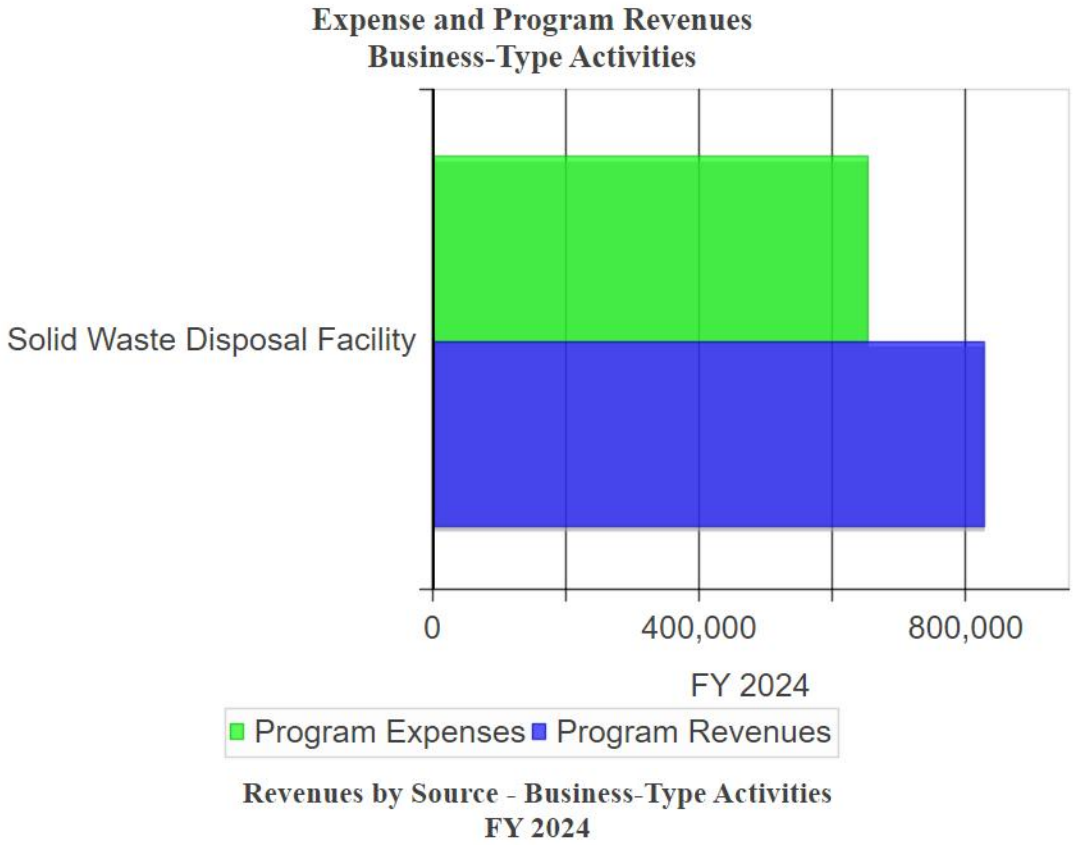
Chart shows all sources of revenue collected for governmental activities not limited to program revenue.

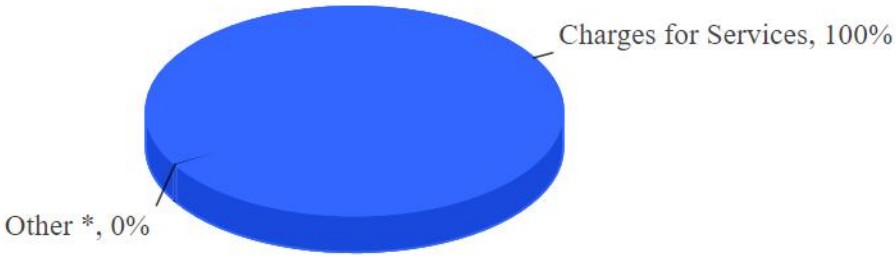
Business-Type Activities:

Business–type net position increased by $376 thousand. Key elements of this change are:

- The Solid Waste Disposal Facility Fund net position increased by $372,468. This was due to revenues slightly exceeding expenses for the year. The operating revenues of $824,130 is an increase from prior years because of increased tonnage received at the transfer station due to the halt in accepting commercial waste in prior years.

The following charts show activities by enterprise operation:





FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

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

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

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of $74,465,410, a change of $15,654,283 in comparison to the prior year. The increases in the General and SPLOST Fund Balances were primarily the result of an increase in sales tax collections. Sales tax collections have increased because of additional commercial businesses being opened at the 400 Corridor. This area of the County continues to be the hub for retail, restaurants, and other commercial businesses.

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, fund balance of the general fund was $27,876,758. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to total fund expenditures. At the end of 2024 unassigned fund balance is $18,817,870. Unassigned fund balance represents 48.9% of total general fund current operating expenditures.

The American Rescue Plan Act Fund accounts for funds received under the federal coronavirus rescue package designed to facilitate the United States' recovery from the economic and health effects of the COVID-19 pandemic. In total, the County received $5,071,173 million in grant funds through the American Rescue Plan Act. ARPA funds are used for premium pay for public safety employees and paid time off from illness due to COVID.

The SPLOST Fund accounts for the financial resources provided from a one percent Special Purpose Local Option Sales Tax. Collections for SPLOST VI began as of July 1, 2015. SPLOST VI funds were approved by voter referendum November 4, 2014 for a total of $46,000,000 with projects including: Park improvements, Road Projects, Sheriff Vehicles, Fire and EMS Vehicles, a new Fire Station, and a Public Works Facility. City (Dawsonville) projects were included in this SPLOST, with the City receiving 15% of all SPLOST VI collections. For fiscal year 2024, SPLOST VI provided funding for several major projects including park improvements, IT upgrades, and fire and ambulance equipment. In 2024, SPLOST VI was also used to purchase Public Works equipment and to make road improvements on several County roads.

At the end of fiscal year 2024, SPLOST Fund reported a fund balance of $37,719,996, which represents a change from last year of $11,147,025. This increase is a result of the addition of SPLOST VII receipts which began collection July 2021 and T-SPLOST II receipts which began collection July 2024. The referendum for SPLOST VII was approved by the voters March 16, 2021. It is to be in effect for 6 years and it is expected to provide $60,000,000 in revenue to the County and the City of Dawsonville for capital projects. It is projected that of the $60 million in projected receipts, the City will receive approximately $6,180,000 for its projects. The referendum for T-SPLOST II was approved by the voters December 8, 2023. It is to be in effect for 5 years and it is expected to provide $68,700,000 in revenue to the County and the City of Dawsonville for capital projects. It is projected that of the projected receipts, the City will receive approximately $3,075,000 for its projects.

Governmental Fund Revenue and Expenditure Comparison

($ in thousands)

Revenue	2024	2023	Inc/Dec	%Inc/Dec	Expenditures	2024	2023	Inc/Dec	%Inc/Dec
Taxes	$ 52,994	$ 48,938	$ 4,056	8.3 %	General Government	$ 7,158	$ 6,169	$ 989	16 %
License and Permits	2,108	1,560	548	35.1 %	Judicial	5,297	5,002	295	6 %
Intergovernmental	4,365	4,924	(559)	(11.4)%	Public Health and Welfare	1,273	1,243	30	2 %
Fines and Forfeitures	672	800	(128)	(16.0)%	Public Safety	23,016	20,408	2,608	13 %
Charges for Services	6,305	5,167	1,138	22.0 %	Public Works	3,190	2,722	468	17 %
Investment income	3,029	2,576	453	17.6 %	Recreation and Culture	2,477	2,207	270	12 %
Miscellaneous	676	722	(46)	(6.4)%	Housing and Development	2,405	2,360	45	2 %
					Intergovernmental	1,469	1,230	239	19 %
					Capital Outlay	7,768	13,155	(5,387)	(41)%
					Debt Service	339	342	(3)	(1)%
Total Revenues	$ 70,149	$ 64,687	$ 5,462	8.4 %	Total Expenditures	$ 54,392	$ 54,838	$ (446)	(1)%

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

Dawson County Governmental Funds
Fund Balance
($ in thousands)

	2024	2023	Incr/(Decr)	% Incr/(Decr)
General Fund	$ 27,877	$ 26,070	$ 1,807	6.9 %
SPLOST	37,720	26,573	11,147	41.9 %
American Rescue Plan Act	156	109	47	43.1%
Non-Major Funds	8,712	6,059	2,653	43.8 %
Total Fund Balance	$ 74,465	$ 58,811	$ 15,654	26.6 %

Table may not add due to rounding

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

Dawson County Proprietary Funds
Net position
($ in thousands)

	2024	2023	Incr/(Decr)	% Incr/-Decr
Solid Waste Disposal	$ 2,783	$ 2,411	$ 372	15.4 %
Internal Service	1,436	1,354	82	6.1 %
Total Net Position	$ 4,219	$ 3,765	$ 454	12.1 %

Table may not add due to rounding

Unrestricted net position of the Solid Waste Disposal Facility at the end of the year amounted to $838,511. This represents a change of $230,033 from unrestricted net position as of December 31, 2023. Other factors related to the finances of these funds have been included in the previous discussion of the business-type activities.

GENERAL FUND BUDGETARY HIGHLIGHTS

The FY 2024 adopted budget (original budget) was $43,437,258. During the year, the Board of Commissioners amended the General Fund budget to better reflect revenue projections and utilize the planned use of fund balance committed for operations during the fiscal year 2024. The final budget was $44,477,207. The actual revenue (inflow) was $42,525,243, which varied from final budget by $1,951,964. The actual expenditures (outflows) were $40,718,051 which varied from the final expenditure budget by $(3,759,156). The net result is a $1,807,192 increase in the General Fund balance.

- Sales tax revenue increase of $480 thousand
- Licenses and permits revenue increase of $548 thousand
- Charges for services revenue increase of $253 thousand

Actual expenditures came in $3.759 million below budget and can be summarized as follows:

- General Government was under budget by $1,457 thousand
- Judicial was under budget by $215 thousand
- Public Safety under budget by $861 thousand
- Public Works under budget by $723 thousand
- Public Health and Welfare under budget by $109 thousand
- Recreation and Culture was under budget by $33 thousand
- Housing and Development was under budget by $72 thousand
- Transfers out were under budget by $289 thousand

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

General Fund
For the Year Ended December 31, 2024

	Budget			Variance of
	Original	Final	Actual	Final Budget
General Government	$ 8,603,104	$ 8,616,244	$ 7,159,368	$ 1,456,876
Judicial	5,098,819	5,180,636	4,965,681	214,955
Public Safety	20,438,264	20,670,496	19,809,428	861,068
Public Works	2,973,930	3,055,756	2,333,254	722,502
Public Health and Welfare	398,734	499,547	390,331	109,216
Recreation and Culture	2,304,737	2,469,312	2,436,445	32,867
Housing and Development	1,433,919	1,479,789	1,407,590	72,199
Transfers out	2,185,751	2,505,427	2,215,954	289,473
Total Charges to Appropriations	$ 43,437,258	$ 44,477,207	$ 40,718,051	$ 3,759,156

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets. The County's investment in capital assets for its government and business-type activities as of December 31, 2024, was $85 million (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, machinery and equipment, park facilities, roads, bridges, and sewer infrastructure.

Governmental assets moved from construction in progress to the asset records during the year totaled approximately $2.5 million. Major projects consisted of the following:

- Law Enforcement Center Security System Upgrade
- Rock Creek Walking Trail
- Veteran's Memorial Park Fencing

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

	Governmental Activities		Business-type Activities		Total Primary Government	
	2024	2023	2024	2023	2024	2023
Intangible Assets	$ -	$ -	$ -	$ -	$ -	$ -
Land and Improvements	14,121	14,121	1,122	1,122	15,243	15,243
Construction in Progress	4,831	3,955	231	206	5,062	4,161
Buildings	42,457	43,109	352	369	42,809	43,478
Machinery & Equipment	4,327	1,933	33	50	4,360	1,983
Vehicles	4,005	4,783	206	55	4,211	4,838
Infrastructure	13,384	14,642	-	-	13,384	14,642
Total Assets	$ 83,125	$ 82,543	$ 1,944	$ 1,802	$ 85,069	$ 84,345

Table may not add due to rounding

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

Long–Term Debt.

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

	Governmental Activities		Business-type Activities		Total Primary Government	
	2024	2023	2024	2023	2024	2023
Contracts Payable	$ 1,330	$ 1,625	$ -	$ -	$ 1,330	$ 1,625
Compensated Absences	2,315	2,214	-	-	2,315	2,214
Net Pension Liability	3,234	3,331	-	-	3,234	3,331
Totals	$ 6,879	$ 7,170	$ -	$ -	$ 6,879	$ 7,170

Table may not add due to rounding

Additional information regarding Dawson County's long-term debt can be found in Note 7 on pages 37 through 38 of this report.

ECONOMIC OUTLOOK

With respect to the economy, fiscal year 2024 proved to be a financially successful year for Dawson County. Growth is happening all across the County, residentially and commercially. This growth has a significant impact on the services the County must provide; all while keeping in mind the County slogan, "Where Quality of Life Matters". This growth pattern is expected to continue into FY 2025 and beyond. The fiscal year 2025 economic outlook is expected to be even better for Dawson County than in 2024. It is expected that Dawson County will continue to see consistent improvement in the local economy and steady real estate growth trends in the next few years.

- County millage rate was reduced from 5.6340 to 5.4630 for 2024.

- Fund balance growth shows that County policy of conservative spending is working to provide financial support if other revenues show signs of weakening.

- Sales tax revenues continue to show signs of growth in the retail segment of the economy. The County is dependent on sales tax to lessen the property tax burden on citizens. Sales tax provides revenue for operational expenses and capital needs.

- FY 2025 budget was adopted utilizing the increase in both property tax and other revenues. Total FY25 General Fund adopted budget is $48,821,512. An increase of $5,384,254, or 12.40% from the original adopted budget for FY 2024.

- FY 2025 budget utilized $7,624,230 of fund balance to provide funding for necessary operational costs.

- L.O.S.T revenue is budgeted for 2025 at $12,250,000, an increase of $750,000, from FY 2024.

- Continued expansion along the 400 corridor shows positive growth, and bringing with it, the expectation of increased revenues to fund expanding need for county services.

In closing, Dawson County's economic outlook is bright for 2025 and beyond. The County's proximity to the Atlanta metro area positions it to continue to see significant growth in the years ahead. The County is making significant investments in public works projects, infrastructure, building/facility improvements, public safety initiatives, and technology to accommodate future expected growth. The current economy, revenue forecasting, and careful expenditure planning were taken into consideration when preparing the fiscal year 2025 budget.

REQUEST FOR INFORMATION

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

Basic Financial Statements

DAWSON COUNTY, GEORGIA
STATEMENT OF NET POSITION
December 31, 2024

	PRIMARY GOVERNMENT			
	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL	COMPONENT UNITS
ASSETS				
Cash	$ 69,182,795	$ 185	$ 69,182,980	$ 1,075,269
Investments	18,194,358	-	18,194,358	-
Lease receivable	29,251	-	29,251	-
Receivables (net of allowance for uncollectibles)	8,132,480	140,396	8,272,876	401,773
Internal balances	(1,691,614)	1,691,614	-	-
Inventories	384,866	-	384,866	-
Prepaid items	815,251	-	815,251	-
Restricted assets:				
Cash	7,819	-	7,819	-
Non-current assets:				
Lease receivable	329,937	-	329,937	-
Net OPEB asset	-	-	-	91,875
Capital assets:				
Capital assets not being depreciated	18,951,956	1,353,012	20,304,968	24,592
Capital assets being depreciated	198,795,438	1,487,935	200,283,373	14,601
Less: accumulated depreciation	(134,623,872)	(896,006)	(135,519,878)	(13,520)
Capital assets, net of depreciation	83,123,522	1,944,941	85,068,463	25,673
TOTAL ASSETS	178,508,665	3,777,136	182,285,801	1,594,590
DEFERRED OUTFLOWS OF RESOURCES				
Pension items	543,773	-	543,773	389,236
TOTAL DEFERRED OUTFLOWS OF RESOURCES	543,773	-	543,773	389,236
TOTAL ASSETS & DEFERRED OUTFLOWS	179,052,438	3,777,136	182,829,574	1,983,826
LIABILITIES				
Accounts payable	2,731,979	12,944	2,744,923	320,397
Accrued interest payable	13,123	-	13,123	-
Other accrued items	699,973	7,213	707,186	-
Unearned revenue	91,307	-	91,307	13,000
Amounts held in trust	62,819	-	62,819	-
Noncurrent liabilities:				
Due within one year				
Compensated absences payable	1,736,604	-	1,736,604	49,400
Accrued landfill closure / postclosure	-	26,000	26,000	-
Contracts payable	310,000	-	310,000	-
Due in more than one year				
Compensated absences payable	578,868	-	578,868	16,924
Accrued landfill closure / postclosure	-	868,145	868,145	-
Contracts payable	1,020,000	-	1,020,000	-
Net pension liability	3,234,382	-	3,234,382	1,051,435
TOTAL LIABILITIES	10,479,055	914,302	11,393,357	1,451,156
DEFERRED INFLOWS OF RESOURCES				
Pension items	-	-	-	59,093
Lease receipts	404,823	-	404,823	-
Other deferred revenue	205,398	-	205,398	-
Property taxes for next fiscal year	16,469,893	-	16,469,893	-
TOTAL DEFERRED INFLOWS OF RESOURCES	17,080,114	-	17,080,114	59,093
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	27,559,169	914,302	28,473,471	1,510,249
NET POSITION				
Net investment in capital assets	81,177,790	1,944,941	83,122,731	25,674
Restricted for:				
Sales tax referendum projects	37,719,996	-	37,719,996	-
Impact fee projects	5,801,226	-	5,801,226	-
General government programs	117,514	-	117,514	-
Judicial programs	487,205	-	487,205	-
Public safety programs	738,201	-	738,201	-
Public works programs	252,208	-	252,208	-
Health and welfare programs	86,115	-	86,115	-
Housing and development	622,304	-	622,304	-
Recreation and culture	25,339	-	25,339	-
Unrestricted	24,465,371	917,893	25,383,264	447,903
TOTAL NET POSITION	$ 151,493,269	$ 2,862,834	$ 154,356,103	$ 473,577

The accompanying notes are an integral part of this statement.

DAWSON COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2024

FUNCTIONS/PROGRAMS	EXPENSES	PROGRAM REVENUES: CHARGES FOR SERVICES	PROGRAM REVENUES: OPERATING GRANTS AND CONTRIBUTIONS	PROGRAM REVENUES: CAPITAL GRANTS AND CONTRIBUTIONS	NET (EXPENSE) AND CHANGES IN NET POSITION: PRIMARY GOVERNMENT: GOVERNMENTAL ACTIVITIES	NET (EXPENSE) AND CHANGES IN NET POSITION: PRIMARY GOVERNMENT: BUSINESS-TYPE ACTIVITIES	NET (EXPENSE) AND CHANGES IN NET POSITION: PRIMARY GOVERNMENT: TOTAL	NET (EXPENSE) AND CHANGES IN NET POSITION: COMPONENT UNITS
PRIMARY GOVERNMENT								
GOVERNMENTAL ACTIVITIES								
General government	$ 8,120,503	$ 1,351,103	$ 179,273	$ -	$ (6,590,127)	$ -	$ (6,590,127)	$ -
Judicial	5,315,397	1,116,594	362,085	-	(3,836,718)	-	(3,836,718)	-
Public safety	25,418,155	2,639,141	2,230,160	13,780	(20,535,074)	-	(20,535,074)	-
Public works	7,817,000	115,403	207,803	2,320,513	(5,173,281)	-	(5,173,281)	-
Public health and welfare	1,428,399	10,211	514,725	-	(903,463)	-	(903,463)	-
Recreation and culture	3,326,578	2,288,409	52,249	-	(985,920)	-	(985,920)	-
Housing and development	2,389,813	1,897,389	125,830	-	(366,594)	-	(366,594)	-
Interest	37,082	-	-	-	(37,082)	-	(37,082)	-
Total Governmental Activities	53,852,927	9,418,250	3,672,125	2,334,293	(38,428,259)	-	(38,428,259)	-
BUSINESS-TYPE ACTIVITIES								
Solid waste/recycling	652,752	824,130	3,079	-	-	174,457	174,457	-
Total Business-Type Activities	652,752	824,130	3,079	-	-	174,457	174,457	-
TOTAL PRIMARY GOVERNMENT	$ 54,505,679	$ 10,242,380	$ 3,675,204	$ 2,334,293	(38,428,259)	174,457	(38,253,802)	-
COMPONENT UNITS								
Health Department	$ 1,201,619	$ 330,823	$ 730,128	$ -	-	-	-	(140,668)
Development Authority	804,627	1,500	822,876	-	-	-	-	19,749
Industrial Building Authority	7,326	-	-	-	-	-	-	(7,326)
TOTAL COMPONENT UNITS	$ 2,013,572	$ 332,323	$ 1,553,004	$ -	-	-	-	(128,245)
GENERAL REVENUES								
Property taxes					17,859,129	-	17,859,129	-
Sales taxes					30,298,070	-	30,298,070	-
Insurance premium taxes					2,015,667	-	2,015,667	-
Real estate recording taxes					1,125,611	-	1,125,611	-
Other taxes					1,745,155	-	1,745,155	-
Total taxes					53,043,632	-	53,043,632	-
Unrestricted investment earnings					1,784,504	-	1,784,504	5,982
Grants and contributions not restricted to a specific program					39,848	-	39,848	-
Gain(loss) on sale of capital assets					57,452	-	57,452	-
TRANSFERS					(201,295)	201,295	-	-
TOTAL GENERAL REVENUES AND TRANSFERS					54,724,141	201,295	54,925,436	5,982
CHANGES IN NET POSITION					16,295,882	375,752	16,671,634	(122,263)
NET POSITION, Beginning					135,197,387	2,487,082	137,684,469	569,754
PRIOR PERIOD ADJUSTMENT					-	-	-	26,086
NET POSITION, Beginning as restated					135,197,387	2,487,082	137,684,469	595,840
NET POSITION, Ending					$ 151,493,269	$ 2,862,834	$ 154,356,103	$ 473,577

The accompanying notes are an integral part of this statement.

DAWSON COUNTY, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2024

ASSETS	GENERAL	SPLOST	AMERICAN RESCUE PLAN ACT	OTHER NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
Cash	$ 32,551,876	$ 28,923,999	$ 551,996	$ 7,154,923	$ 69,182,794
Investments	11,877,607	6,316,751	-	-	18,194,358
Receivables (net of allowance for uncollectibles)	3,913,149	3,215,923	-	983,029	8,112,101
Lease receivables	359,188	-	-	-	359,188
Interfund receivables	448,935	600,460	-	2,165,850	3,215,245
Prepaid items	802,851	12,400	-	-	815,251
Inventories	248,163	-	-	-	248,163
Restricted assets:					
Cash	7,819	-	-	-	7,819
TOTAL ASSETS	$ 50,209,588	$ 39,069,533	$ 551,996	$ 10,303,802	$ 100,134,919
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	$ 981,476	$ 1,344,437	$ 5,677	$ 277,946	$ 2,609,536
Other accrued items	638,235	-	-	53,895	692,130
Interfund payables	3,921,114	-	298,792	745,548	4,965,454
Unearned revenue	-	-	91,307	-	91,307
Deposits held	62,819	-	-	-	62,819
TOTAL LIABILITIES	5,603,644	1,344,437	395,776	1,077,389	8,421,246
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	168,149	-	-	-	168,149
Unavailable revenue - Opioid settlement	-	-	-	313,679	313,679
Deferred inflows related to lease receipts	404,823	-	-	-	404,823
Deferred revenue - other	-	-	-	200,298	200,298
Deferred revenue - next year's property tax digest	16,156,214	5,100	-	-	16,161,314
TOTAL DEFERRED INFLOWS OF RESOURCES	16,729,186	5,100	-	513,977	17,248,263
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	22,332,830	1,349,537	395,776	1,591,366	25,669,509
FUND BALANCES					
Nonspendable:					
Prepaid expenditure	802,851	12,400	-	-	815,251
Inventories	248,163	-	-	-	248,163
Restricted:					
Impact fee projects	-	-	-	5,801,226	5,801,226
Sales tax referendum projects	-	37,707,596	-	-	37,707,596
Opioid Settlement	-	-	-	252,208	252,208
General government programs	117,514	-	-	-	117,514
Judicial programs	-	-	-	487,205	487,205
Public safety programs	154,676	-	-	583,525	738,201
Health and welfare programs	86,115	-	-	-	86,115
Parks and recreation programs	25,339	-	-	-	25,339
Housing and development programs	-	-	-	622,304	622,304
Assigned:					
Capital equipment and infrastructure	-	-	-	965,968	965,968
Subsequent year's budget: appropriation of fund balance	7,624,230	-	-	-	7,624,230
General government programs	-	-	156,220	-	156,220
Unassigned	18,817,870	-	-	-	18,817,870
TOTAL FUND BALANCES	27,876,758	37,719,996	156,220	8,712,436	74,465,410
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 50,209,588	$ 39,069,533	$ 551,996	$ 10,303,802	$ 100,134,919

The accompanying notes are an integral part of this statement.

DAWSON COUNTY, GEORGIA
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION
December 31, 2024

Total Fund Balances for Governmental Funds (page 3)		$ 74,465,410
Total net position reported for governmental activities in the statement of net position is different because:		
Capital assets used in the governmental activities are not financial resources and therefore are not reported in the funds.		83,123,522
Internal service funds are used by management to charge the costs of certain activities, such as risk management, employee benefits, and vehicle maintenance, to individual funds. Assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.		
Internal service fund net position is:		85,393
Revenues in the statement of activities that do not provide current financial resources are reported as unavailable revenues in the funds.		
Property taxes	168,149	
		168,149
Some liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.		
Accrued interest	(13,123)	
Compensated absences	(2,315,472)	
Contracts payable	(1,330,000)	
Net pension liability	(3,234,382)	
Net deferred inflows(outflows) - pension expense	543,773	
		(6,349,204)
Rounding		(1)
Total net position of governmental activities (page 1)		$ 151,493,269

The accompanying notes are an integral part of this statement.

DAWSON COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2024

	GENERAL	SPLOST	AMERICAN RESCUE PLAN ACT	OTHER NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
REVENUES					
Taxes	$ 33,909,948	$ 18,045,631	$ -	$ 1,038,520	$ 52,994,099
Licenses and permits	2,108,017	-	-	-	2,108,017
Intergovernmental	659,460	-	1,305,161	2,399,923	4,364,544
Fines and forfeitures	537,760	-	-	134,525	672,285
Charges for services	3,243,485	-	-	3,061,764	6,305,249
Contributions and donations	158,336	-	-	279,035	437,371
Investment income	1,504,324	1,247,666	46,756	230,110	3,028,856
Miscellaneous	239,303	-	-	-	239,303
TOTAL REVENUES	42,360,633	19,293,297	1,351,917	7,143,877	70,149,724
EXPENDITURES					
Current Expenditures					
General government	6,820,367	3,325	8,152	326,222	7,158,066
Judicial	4,945,492	3,590	-	347,695	5,296,777
Public safety	19,809,428	1,501	1,241,827	1,963,666	23,016,422
Public works	2,333,254	176,564	55,182	625,135	3,190,135
Public health and welfare	338,554	-	-	934,024	1,272,578
Recreation and culture	2,436,445	4,240	-	36,493	2,477,178
Housing and development	1,395,640	-	-	1,009,632	2,405,272
Intergovernmental	40,000	1,428,533	-	-	1,468,533
Capital outlay	43,916	6,327,224	-	1,396,471	7,767,611
Debt service					
Principal	295,000	-	-	-	295,000
Interest	44,001	-	-	-	44,001
TOTAL EXPENDITURES	38,502,097	7,944,977	1,305,161	6,639,338	54,391,573
EXCESS (DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES	3,858,536	11,348,320	46,756	504,539	15,758,151
OTHER FINANCING SOURCES (USES)					
Sale of county property	-	-	-	97,427	97,427
Transfers in	164,610	-	-	2,215,954	2,380,564
Transfers out	(2,215,954)	(201,295)	-	(164,610)	(2,581,859)
TOTAL OTHER FINANCING SOURCES (USES)	(2,051,344)	(201,295)	-	2,148,771	(103,868)
NET CHANGE IN FUND BALANCES	1,807,192	11,147,025	46,756	2,653,310	15,654,283
FUND BALANCES, Beginning of year	26,069,566	26,572,971	109,464	6,059,126	58,811,127
FUND BALANCES, End of year	$ 27,876,758	$ 37,719,996	$ 156,220	$ 8,712,436	$ 74,465,410

The accompanying notes are an integral part of this statement.

DAWSON COUNTY, GEORGIA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2024

Net change in fund balances (page 5)		$ 15,654,283
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.		
Capital outlays	7,767,611	
Depreciation expense	(7,261,432)	506,179
In the statement of activities, only the gain/loss on the sale of various equipment is reported, whereas in the governmental funds, the proceeds from the sale increase financial resources. Thus, the change in net position differs from the change in fund balance by the net book value of the equipment sold.		
Net book value of equipment sold	(39,975)	(39,975)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Property taxes	168,149	
Donated assets	93,395	261,544
Revenues reported in the funds that relate to prior years are not reported as revenue in the statement of activities.		
Property taxes	(118,617)	(118,617)
Under the modified accrual basis of accounting used in the governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the statement of activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available. In addition, interest on long-term debt is not recognized under the modified accrual basis of accounting until due, rather than as it accrues. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, where as these amounts are deferred and amortized in the statement of activities.		
Principal payments on long-term debt	295,000	
Accrued interest payable, current year	(13,123)	
Accrued interest payable, prior year	20,042	301,919
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Compensated absences, current year	(2,315,472)	
Compensated absences, prior year	2,213,681	(101,791)
Internal service funds are used by management to charge the costs of certain activities, such as risk management, employee benefits, and vehicle maintenance, to individual funds. The net revenue (expenses) of internal service funds is reported with governmental activities.		78,811
Net pension liability is not available during the current period and therefore is not reported in the funds.		
End of year	(3,234,382)	
Beginning of year	3,330,619	96,237
Changes in the ACCG pension plan actuarial assumptions are reported in deferred outflows and inflows.		
End of year - deferred outflows related to pension	543,773	
Beginning of year - deferred outflows related to pension	(886,483)	
Beginning of year - deferred inflows related to pension	-	(342,710)
Rounding		2
Changes in net position of governmental activities (page 2)		$ 16,295,882

The accompanying notes are an integral part of this statement.

DAWSON COUNTY, GEORGIA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
December 31, 2024

	BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS		GOVERNMENTAL ACTIVITIES - INTERNAL SERVICE FUND
	SOLID WASTE	TOTAL	FLEET FUEL AND MAINTENANCE
ASSETS			
Current Assets			
Cash	$ 185	$ 185	$ -
Receivables (net of allowance for uncollectibles)	140,396	140,396	20,379
Interfund receivables	1,612,232	1,612,232	137,977
Inventories	-	-	136,703
TOTAL CURRENT ASSETS	1,752,813	1,752,813	295,059
Noncurrent Assets			
Capital assets			
Capital assets not being depreciated	1,353,012	1,353,012	-
Capital assets being depreciated	1,487,935	1,487,935	1,510,413
Less: accumulated depreciation	(896,006)	(896,006)	(238,904)
TOTAL CAPITAL ASSETS (NET OF ACCUMULATED DEPRECIATION)	1,944,941	1,944,941	1,271,509
TOTAL NONCURRENT ASSETS	1,944,941	1,944,941	1,271,509
TOTAL ASSETS	3,697,754	3,697,754	1,566,568
LIABILITIES			
Current Liabilities			
Accounts payable	12,944	12,944	122,440
Other accrued items	7,213	7,213	7,844
Accrued landfill closure/postclosure	26,000	26,000	-
TOTAL CURRENT LIABILITIES	46,157	46,157	130,284
Long-term Liabilities			
Accrued landfill closure/postclosure	868,145	868,145	-
TOTAL LONG-TERM LIABILITIES	868,145	868,145	-
TOTAL LIABILITIES	914,302	914,302	130,284
NET POSITION			
Net investment in capital assets	1,944,941	1,944,941	1,271,509
Unrestricted	838,511	838,511	164,775
TOTAL NET POSITION	$ 2,783,452	2,783,452	$ 1,436,284
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds		79,382	
Net position of business-type activities		$ 2,862,834	

The accompanying notes are an integral part of this statement.

DAWSON COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
For the Year Ended December 31, 2024

	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS		GOVERNMENTAL ACTIVITIES - INTERNAL SERVICE FUNDS
	SOLID WASTE	TOTAL	FLEET FUEL AND MAINTENANCE
OPERATING REVENUES			
Charges for sales and services:			
Refuse collection	$ 247,292	$ 247,292	$ -
Landfill fees	547,199	547,199	-
Recycling and transfer fees	29,639	29,639	-
Charges to other funds	-	-	530,743
Total Operating Revenues	824,130	824,130	530,743
OPERATING EXPENSES			
Salaries and benefits	322,864	322,864	321,785
Other services and charges	164,940	164,940	63,730
Insurance premiums	-	-	3,089
Depreciation	83,845	83,845	61,366
Professional fees	51,763	51,763	-
Repairs and maintenance	32,624	32,624	-
Total Operating Expenses	656,036	656,036	449,970
OPERATING INCOME (LOSS)	168,094	168,094	80,773
NONOPERATING REVENUES (EXPENSES)			
Operating grants	3,079	3,079	-
Intergovernmental income	-	-	1,321
Total Nonoperating Revenues (Expenses)	3,079	3,079	1,321
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	171,173	171,173	82,094
Transfer in	201,295	201,295	-
CHANGE IN NET POSITION	372,468	372,468	82,094
TOTAL NET POSITION, Beginning of year	2,410,984	2,410,984	1,354,190
TOTAL NET POSITION, End of year	$ 2,783,452	2,783,452	$ 1,436,284
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds		3,284	
Change in net position of business-type activities		$ 375,752	

The accompanying notes are an integral part of this statement.

DAWSON COUNTY, GEORGIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended December 31, 2024

	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS		GOVERNMENTAL ACTIVITIES - INTERNAL SERVICE FUNDS
CASH FLOWS FROM OPERATING ACTIVITIES	SOLID WASTE	TOTAL	FLEET FUEL AND MAINTENANCE
Receipts from customers	$ 559,371	$ 559,371	$ -
Payments to suppliers	(216,295)	(216,295)	(131,352)
Payments to employees	(321,169)	(321,169)	(318,288)
Internal activity-payments from (to) other funds	-	-	530,413
Net cash provided by (used in) operating activities	21,907	21,907	80,773
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES			
Contributions	3,079	3,079	-
Net Cash provided (used) by non-capital financing activities	3,079	3,079	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Acquisition and construction of capital assets	(226,281)	(226,281)	(82,094)
Intergovernmental revenue	-	-	1,321
Transfers in-capital	201,295	201,295	-
Net cash provided (used) by capital and related financing activities	(24,986)	(24,986)	(80,773)
Net increase (decrease) in cash and cash equivalents	-	-	-
CASH AND CASH EQUIVALENTS, Beginning of year	185	185	-
CASH, End of year	$ 185	$ 185	$ -

The accompanying notes are an integral part of this statement.

DAWSON COUNTY, GEORGIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended December 31, 2024

(CONTINUED)

	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS		GOVERNMENTAL ACTIVITIES - INTERNAL SERVICE FUNDS
	SOLID WASTE DISPOSAL FACILITY	TOTAL	FLEET FUEL AND MAINTENANCE
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES			
Operating income (loss)	$ 168,094	$ 168,094	$ 80,773
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities			
Depreciation	83,845	83,845	61,366
(Increase) decrease in:			
Accounts receivable	(14,363)	(14,363)	-
Due from other funds	(250,396)	(250,396)	(330)
Inventory	-	-	(18,638)
Increase (decrease) in:			
Accounts payable	1,961	1,961	58,790
Accrued landfill costs	31,071	31,071	-
Other accrued items	1,695	1,695	3,497
Due to other funds	-	-	(104,685)
Net cash provided by (used in) operating activities	$ 21,907	$ 21,907	$ 80,773
SUPPLEMENTAL DISCLOSURE OF NON-CASH ACTIVITIES			
Landfill post-closure estimate adjustment	$ (38,851)	$ (38,851)	$ -

The accompanying notes are an integral part of this statement.

DAWSON COUNTY, GEORGIA
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
December 31, 2024

	CUSTODIAL FUNDS
ASSETS	
Cash	$ 2,416,645
TOTAL ASSETS	2,416,645
LIABILITIES	
Accounts Payable	1,201,083
TOTAL LIABILITIES	1,201,083
NET POSITION	
Restricted for others	1,215,562
TOTAL NET POSITION	$ 1,215,562

The accompanying notes are an integral part of this statement.

DAWSON COUNTY, GEORGIA
STATEMENT OF CHANGES IN NET POSITION
FIDUCIARY FUNDS
For the Year Ended December 31, 2024

	CUSTODIAL FUNDS
ADDITIONS	
Taxes collected for other entities	$ 57,673,595
Fees collected for other entities	4,523,811
Court individual cases	981,513
TOTAL ADDITIONS	63,178,919
DEDUCTIONS	
Payments of taxes to other entities	57,673,595
Payments of fees to other entities	3,822,106
Payments to others	1,566,247
TOTAL DEDUCTIONS	63,061,948
CHANGE IN NET POSITION	116,971
TOTAL NET POSITION, Beginning of year	1,098,591
TOTAL NET POSITION, End of year	$ 1,215,562

The accompanying notes are an integral part of this statement.

DAWSON COUNTY, GEORGIA
COMPONENT UNITS
COMBINING STATEMENT OF NET POSITION
December 31, 2024

	DEVELOPMENT AUTHORITY OF DAWSON COUNTY	INDUSTRIAL BUILDING AUTHORITY OF DAWSON COUNTY	DAWSON COUNTY HEALTH DEPARTMENT	TOTAL
ASSETS				
Cash	$ 351,435	$ 169,447	$ 554,387	$ 1,075,269
Receivables (net of allowance for uncollectibles)	300,000	-	101,773	401,773
Non-current assets:				
Net OPEB asset	-	-	91,875	91,875
Capital assets:				
Capital assets not being depreciated	-	24,592	-	24,592
Capital assets being depreciated	10,562	4,039	-	14,601
Less: accumulated depreciation	(9,481)	(4,039)	-	(13,520)
Capital assets, net of depreciation	1,081	24,592	-	25,673
TOTAL ASSETS	652,516	194,039	748,035	1,594,590
DEFERRED OUTFLOWS OF RESOURCES				
Pension expense	-	-	389,236	389,236
TOTAL DEFERRED OUTFLOWS OF RESOURCES	-	-	389,236	389,236
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	652,516	194,039	1,137,271	1,983,826
LIABILITIES				
Accounts payable	314,762	-	5,635	320,397
Unearned revenue	13,000	-	-	13,000
Noncurrent liabilities:				
Due within one year				
Compensated absences payable	-	-	49,400	49,400
Due in more than one year				
Compensated absences payable	-	-	16,924	16,924
Net pension liability	-	-	1,051,435	1,051,435
TOTAL LIABILITIES	327,762	-	1,123,394	1,451,156
DEFERRED INFLOWS OF RESOURCES				
Pension expense	-	-	59,093	59,093
TOTAL DEFERRED INFLOWS OF RESOURCES	-	-	59,093	59,093
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	327,762	-	1,182,487	1,510,249
NET POSITION				
Net investment in capital assets	1,082	24,592	-	25,674
Unrestricted	323,672	169,447	(45,216)	447,903
TOTAL NET POSITION	$ 324,754	$ 194,039	$ (45,216)	$ 473,577

The accompanying notes are an integral part of this statement.

DAWSON COUNTY, GEORGIA
COMPONENT UNITS
COMBINING STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2024

		.....PROGRAM REVENUES.....			....NET (EXPENSE) AND CHANGES IN NET POSITION....			
FUNCTIONS/PROGRAMS	**EXPENSES**	**CHARGES FOR SERVICES**	**OPERATING GRANTS AND CONTRIBUTIONS**	**CAPITAL GRANTS AND CONTRIBUTIONS**	**DEVELOPMENT AUTHORITY OF DAWSON COUNTY**	**INDUSTRIAL DEVELOPMENT AUTHORITY OF DAWSON COUNTY**	**DAWSON COUNTY HEALTH DEPARTMENT**	**TOTAL**
COMPONENT UNITS								
GOVERNMENTAL ACTIVITIES								
Dawson County Health Department	$ 1,201,619	$ 330,823	$ 730,128	$ -	$ -	$ -	$ (140,668)	(140,668)
Total Governmental Activities	1,201,619	330,823	730,128	-	-	-	(140,668)	(140,668)
BUSINESS-TYPE ACTIVITIES								
Development Authority of Dawson County	804,627	1,500	822,876	-	19,749	-	-	19,749
Industrial Building Authority of Dawson County	7,326	-	-	-	-	(7,326)	-	(7,326)
Total Business-Type Activities	811,953	1,500	822,876	-	19,749	(7,326)	-	12,423
TOTAL COMPONENT UNITS	$ 2,013,572	$ 332,323	$ 1,553,004	$ -	19,749	(7,326)	(140,668)	(128,245)
GENERAL REVENUES								
Unrestricted investment earnings					410	5,572	-	5,982
TOTAL GENERAL REVENUES AND TRANSFERS					410	5,572	-	5,982
CHANGES IN NET POSITION					20,159	(1,754)	(140,668)	(122,263)
NET POSITION, Beginning					304,595	195,793	69,366	569,754
PRIOR PERIOD ADJUSTMENT					-	-	26,086	26,086
NET POSITION, Beginning as restated					304,595	195,793	95,452	595,840
NET POSITION, Ending					$ 324,754	$ 194,039	$ (45,216)	$ 473,577

The accompanying notes are an integral part of this statement.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

REPORTING ENTITY

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

Discretely Presented Component Units

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

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

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

GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

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

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

MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

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

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

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

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

The government reports the following major governmental funds:

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

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

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

The County reports the following major proprietary funds:

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

Additionally, the County reports the following fund types:

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

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

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

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

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

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

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

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

ASSETS, LIABILITIES AND NET POSITION OR EQUITY

Deposits and Investments

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

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

Receivables and Payables

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

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

Property taxes attach as an enforceable lien on property as of January 1. The taxes for the 2024 digest year were levied on August 15, 2024, billed on September 30, 2024 and payable on December 1, 2024. Interest and penalties are assessed on taxes not paid by this date. The taxes are subject to lien 90 days after the due date. Property taxes levied during 2024 are to fund operations for the County's fiscal year beginning January 1, 2025.

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

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

Inventories and Prepaid Items

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

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

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

Bond Premiums and Discounts

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

Restricted Assets

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

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g. roads, bridges, sidewalks, culverts, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of $10,000 and an estimated useful life in excess of three years.

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

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the assets constructed. No interest was capitalized during fiscal year 2024.

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

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

Deferred Outflows/Inflows of Resources

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

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

Compensated Absences

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

Long-term Obligations

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

Pensions

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

Leases

Lessor

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

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

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

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

Fund Equity/Net Position

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

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

- *Nonspendable* - Fund balances are reported as nonspendable when the amounts cannot be spent because they are either (a) not in spendable form (i.e., items that are not expected to be converted to cash like inventories and prepaid items) or (b) legally or contractually required to be maintained intact.

- *Restricted* - Fund balances are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

- *Committed* - Fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints imposed by formal action of the Board of Commissioners through the adoption of a resolution prior to the end of the fiscal year. In order to modify or rescind the commitment, the Board of Commissioners must adopt another resolution.

- *Assigned* - Fund balances are reported as assigned when amounts are constrained by the County's intent to be used for specific purposes, but are neither restricted nor committed. Through resolution, the Board of Commissioners has authorized the County's Chief Financial Officer to assign fund balances.

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

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

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

Net Investment in Capital Assets

The "net investment in capital assets" reported on the government-wide statement of net position as of December 31, 2024, are as follows:

	Governmental Activities	Business-type Activities
Net investment in capital assets:		
Cost of capital assets	$ 217,747,394	$ 2,840,947
Less accumulated depreciation	(134,623,872)	(896,006)
Book value	83,123,522	1,944,941
Less capital related debt	(1,330,000)	-
Less accounts payable related to construction	(615,732)	-
Total net investment in capital assets	$ 81,177,790	$ 1,944,941

Management Estimates

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

NOTE 2 - FUND BALANCE/NET POSITION

The government-wide statement of net position reports $45,850,108 of restricted net position, of which $38,653,591 is restricted by enabling legislation.

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

Restricted:	
General Fund	
Public Safety programs - For funds restricted for sheriff facilities and equipment.	$ 154,676
General Government programs - For funds restricted for employee safety projects.	117,514
Health and Welfare programs - For funds restricted for the Senior Center.	86,115
Parks and Recreation programs - For funds restricted for recreation facilities and equipment.	25,339
Total Restricted General Fund	383,644
SPLOST Fund	
Capital outlay projects - For funds received from the imposition of the Special Purpose Local Option Sales Tax (SPLOST) restricted by the voter approved referendum.	37,707,596
Nonmajor Capital Projects Funds	
Impact Fee projects -	
Impact Fee Fund - For funds received from impact fees that have not been spent.	5,801,226
Nonmajor Special Revenue Funds	
Opioid Settlement -	
Multiple Grants Fund - To account for funds received from the national opioid settlement.	252,208
Judicial Programs -	
District Attorney Seizure Fund - To account for 10% collected of all funds subject to forfeiture laws as specified.	10,673
Victims Rights and Assistance Fund - To account for funds collected from fines and forfeitures to be used for assisting victims of crime.	85,488
Law Library Fund - To account for funds collected from fines and forfeitures to be used for the operation of the Law Library.	59,251
Multiple Grants Fund - To account for funds received from grants restricted by grantors for various judicial programs.	268,316
Drug Abuse Treatment and Education Fund - To account for funds collected from fines and forfeitures to be used to create and maintain drug education programs.	63,477
Restricted for Judicial programs	487,205
Public Safety programs -	
Emergency E911 Telephone Services Fund - To account for funds to operate the E911 center as restricted by the OCGA-46-5.	121,209
Jail Fund - To account for funds collected from fines and forfeitures to be used for maintenance of the County Jail.	325,900

Inmate Welfare Fund - To account for funds legally restricted for the benefit of detainees in the County Jail.	59,700
Sheriff Seizure Fund - To account for funds seized in acts of violation of specific laws to be used to fund victim-witness assistance programs.	19,759
Restricted Programs Fund - To account for funds collected from fines and forfeitures to be used for drug abuse, treatment and education programs, and victims assistance programs.	56,957
Restricted for Public Safety programs	583,525
Housing and Development programs -	
Restricted Programs Fund - To account for funds received from Family Connections which are used to support mental wellness and family stability in Dawson County.	183,118
Hotel/Motel Tax Fund - To account for funds received from Hotel/Motel tax collections which are used to support tourism in Dawson County.	439,186
Restricted for Housing and Development programs	622,304
Total Restricted Nonmajor Special Revenue Funds	1,945,242
Total Restricted Fund Balance	$ 45,837,708
Assigned:	
General Fund	
Appropriated as a resource in next year's budget.	$ 7,624,230
American Rescue Plan Act Fund	
For general government programs.	156,220
Nonmajor Capital Projects Funds	
State Road Fund - For road infrastructure & maintenance.	965,968
Total Assigned Fund Balance	$ 8,746,418

NOTE 3 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

BUDGETARY INFORMATION

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

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

In the summer (July to August) of each year, all agencies of the County submit requests for appropriation to the Finance Department so that a budget may be prepared. The budget is prepared by fund, function, activity, and line item, and includes information on the past year, current year estimates, and requested appropriations for the next fiscal year.

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

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

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

DEFICIT NET POSITION

There are no funds with deficits.

NOTE 4 - DEPOSITS AND INVESTMENTS

PRIMARY GOVERNMENT

Custodial Credit Risk - Deposits

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

As of December 31, 2024, these deposits were fully insured and collateralized.

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

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

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

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

As of December 31, 2024, the County had the following investments:

		INVESTMENT MATURITIES (in Years)/FMV Level	
Investment Type:	Fair Value	Less Than 1/ FMV Level 1	Rating (1)
Public Certificate of Deposits	$ 14,705,621	$ 14,705,621	AAA
Money Market	3,488,737	3,488,737	N/A
Total Investments	$ 18,194,358	$ 18,194,358	
Maximum Investment		100.00 %	

1. Standard & Poors

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

As of December 31, 2024, the only assets that are measured at fair value on a recurring basis in periods subsequent to initial recognition are investments. Such investments are classified within Level 1 of the valuation hierarchy.

Cash per financial statements (page 1)	
Cash	$ 69,182,980
Restricted cash	7,819
Cash held by Fiduciary Funds (page 11)	2,416,645
Deposits	$ 71,607,444
Investments per financial statements	
Investments	$ 18,194,358
Investments as listed above	$ 18,194,358

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

Interest Rate Risk

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

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

Credit Risk

State statutes authorize the County to invest in obligations of the U.S. Treasury and of its agencies and instrumentalities; bonds or certificates of indebtedness of this state and of its agencies and instrumentalities; certificates of deposits of banks insured by FDIC; prime bankers' acceptance; the State of Georgia Local Government Investment Pool; repurchase agreements; and bonds, debentures, notes or other evidence of indebtedness of any solvent corporation subject to certain conditions.

Dawson County has an investment policy that prohibits the use of derivatives as an investment. They limit the amount that may be invested in certain types of investments. At December 31, 2024, the percentages of investment limitations are shown below:

Investment Type	Limit
Obligations of the U.S. Treasury	100%
U.S. Treasury agencies and instrumentalities	80%
Georgia state or agencies bonds or certificates of indebtedness	25%
Certificates of Deposits	75%
Prime bankers' acceptance	10%
State of Georgia Local Government Investment Pool	100%
Repurchase agreements	25%
Bonds of any solvent corporation	0%

Concentration of Credit Risk

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

Custodial Credit Risk - Investments

For an investment, this is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The County has a policy of placing investments with qualified financial institutions. As of December 31, 2024, all investments are adequately secured by pledging bank or by pledging bank's trust department not in the County's name.

NOTE 5 - RECEIVABLES

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

Governmental Activities:	General Fund	SPLOST	Nonmajor Governmental Funds	Internal Service Funds
Receivables:				
Taxes	$ 1,565,721	$ 3,067,312	$ -	$ -
Accounts	4,657,006	148,611	591,386	-
Intergovernmental	127,762	-	391,643	20,379
Total Gross Receivables	6,350,489	3,215,923	983,029	20,379
Less: Allowance for Uncollectibles	(2,437,340)	-	-	-
Total Net Receivables	$ 3,913,149	$ 3,215,923	$ 983,029	$ 20,379

Property taxes receivable at December 31, 2024, consist of the following:

DIGEST YEAR	GENERAL FUND
2025	$ -
2024	1,364,247
2023	139,694
2022	17,138
2021	16,756
2020	8,667
2019	8,757
2018	3,952
2017	1,074
2016	2,010
2015 and prior	3,426
Total	$ 1,565,721

(1) 2025 only consists of taxes due on mobile homes. Taxes on real and personal property are not levied until after fiscal year end. Therefore, they are not included.
(2) General fund amounts include interest, penalties, and other costs assessed up to December 31, 2024.

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

Business-type Activities:	Solid Waste Disposal Facility
Receivables:	
Accounts	$ 140,396
Total Gross Receivables	140,396
Less: Allowance for Uncollectibles	-
Total Net Receivables	$ 140,396

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

	Unavailable	Unearned
Delinquent property taxes receivable (General Fund)	$ 168,149	$ -
Property taxes collected for next fiscal year (General Fund)	-	16,161,314
Lease Receipts (General Fund)	404,823	-
Grant proceeds prior to meeting all eligibility requirements (American Rescue Plan Act Fund)	-	91,307
Opioid Settlement not received (Multiple Grants Fund)	313,679	-
Deferred prepaid transit fees (Multiple Grants Fund)	-	200,298
Total unavailable/unearned revenue for governmental funds	$ 886,651	$ 16,452,919

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

	Development Authority	Health Department
Receivables:		
Accounts	$ -	$ 101,773
Intergovernmental	300,000	-
Total Gross Receivables	300,000	101,773
Less: Allowance for Uncollectibles	-	-
Total Net Receivables	$ 300,000	$ 101,773

LEASE RECEIVABLES

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

The County is reporting leases receivable of $359,188 at December 31, 2024. For 2024, the County reported lease revenue of $39,176 and interest revenue of $4,064 related to lease payments received. These leases are summarized as follows:

Lease	Lease Receivable	Deferred Inflows related to lease receipts	Lease Revenue	Lease Interest Revenue
Etowah Valley Sporting Clays Park, LLC	$ 359,188	$ 404,823	$ 39,176	$ 4,064
Total	$ 359,188	$ 404,823	$ 39,176	$ 4,064

NOTE 6 - CAPITAL ASSETS

PRIMARY GOVERNMENT

Capital asset activity for governmental activities the year ended December 31, 2024, was as follows:

Governmental Activities:	Beginning Balance	Additions	Retirements	Transfers	Ending Balance
Non-Depreciable Assets:					
Infrastructure land and improvements	$ 14,120,952	$ -	$ -	$ -	$ 14,120,952
Construction in progress	3,955,072	3,397,957	-	(2,522,025)	4,831,004
Total non-depreciable capital assets	18,076,024	3,397,957	-	(2,522,025)	18,951,956
Depreciable Assets:					
Buildings and improvements	65,863,350	1,249,269	-	198,641	67,311,260
Machinery and equipment	15,007,795	860,907	(10,230)	2,737,234	18,595,706
Furniture and fixtures	1,266,842	-	-	-	1,266,842
Vehicles	16,219,314	924,247	(657,479)	-	16,486,082
Infrastructure	93,624,829	1,510,719	-	-	95,135,548
Total depreciable capital assets	191,982,130	4,545,142	(667,709)	2,935,875	198,795,438
Less Accumulated Depreciation for:					
Buildings and improvements	(22,754,122)	(2,100,214)	-	-	(24,854,336)
Machinery and equipment	(13,074,980)	(790,542)	10,230	(413,850)	(14,269,142)
Furniture and fixtures	(1,266,841)	-	-	-	(1,266,841)
Vehicles	(11,435,910)	(1,663,139)	617,504	-	(12,481,545)
Infrastructure	(78,983,105)	(2,768,903)	-	-	(81,752,008)
Total accumulated depreciation	(127,514,958)	(7,322,798)	627,734	(413,850)	(134,623,872)
Total depreciable capital assets, net	64,467,172	(2,777,656)	(39,975)	2,522,025	64,171,566
Governmental activities capital assets, net	$ 82,543,196	$ 620,301	$ (39,975)	$ -	$ 83,123,522

Additions to governmental activities capital assets for fiscal year ending December 31, 2024 consist of the following:

Capital Outlay	$ 7,767,610
Internal Service Fund asset additions	82,094
Donated vehicles & equipment	93,395
Total	$ 7,943,099
Non-depreciable capital assets additions	$ 3,397,957
Depreciable capital assets additions	4,545,142
Total	$ 7,943,099

Capital asset activity for business-type activities the year ended December 31, 2024, was as follows:

Business-type Activities:	Beginning Balance	Additions	Retirements	Transfers	Ending Balance
Non-Depreciable Assets:					
Land and improvements	$ 1,122,008	$ -	$ -	$ -	$ 1,122,008
Construction in progress	206,018	24,986	-	-	231,004
Total non-depreciable capital assets	1,328,026	24,986	-	-	1,353,012
Depreciable Assets:					
Buildings and improvements	716,969	-	-	-	716,969
Machinery and equipment	884,137	-	(6,785)	(413,850)	463,502
Vehicles	106,169	201,295	-	-	307,464
Total depreciable capital assets	1,707,275	201,295	(6,785)	(413,850)	1,487,935
Less Accumulated Depreciation for:					
Buildings	(347,571)	(17,186)	-	-	(364,757)
Machinery and equipment	(833,691)	(17,139)	6,785	413,850	(430,195)
Vehicles	(51,533)	(49,521)	-	-	(101,054)
Total accumulated depreciation	(1,232,795)	(83,846)	6,785	413,850	(896,006)
Total depreciable capital assets, net	474,480	117,449	-	-	591,929
Business-type activities capital assets, net	$ 1,802,506	$ 142,435	$ -	$ -	$ 1,944,941

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

Governmental Activities:	
General Government	$ 1,011,230
Judicial	7,691
Public Safety	2,109,531
Public Works	3,173,535
Public Health and Welfare	108,043
Recreation and Culture	847,013
Housing and Development	4,389
Internal Service Fund	61,366
Total depreciation expense-governmental activities	$ 7,322,798
Business-type Activities:	
Solid Waste	$ 83,846
Total depreciation expense-business-type activities	$ 83,846

The County has authorized construction projects. The remaining costs are split between the portion of the contracts that have been entered into for which the work had not been done prior to December 31, 2024, and the remainder of the authorized project expenditure for which contracts have not been entered into as of year end.

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

	Project Authorization	Expended To Date	Contracts in Progress	Authorized Not Obligated	Source
Governmental Activities:					
LCR-Market Way Intersection	$ 6,000	$ 6,000	$ -	$ -	Capital Projects
Lumpkin Campground Intersection	197,000	57,500	-	139,500	Impact Fees
EOC Building	4,000,000	1,071,530	-	2,928,470	SPLOST VII
Public Health Building	57,019	57,019	-	-	SPLOST VII/Capital Projects
Styles Park Site & Restroom	56,358	56,358	-	-	SPLOST VII/Impact Fees
Fuel Center	600,000	4,500	-	595,500	SPLOST VII
Burn Building	501,463	501,463	-	-	SPLOST VII
Magistrate software	45,273	12,167	-	33,106	Capital Projects
Radio Systems	10,996,814	1,985,166	-	9,011,648	SPLOST VI/SPLOST VII
Vehicles - Firetucks (3)	2,102,237	1,055,818	1,046,419	-	SPLOST VII
Vehicle Equipment	23,483	23,483	-	-	SPLOST VII
	$ 18,585,647	$ 4,831,004	$ 1,046,419	$ 12,708,224	
Business-type Activities:					
Recycling	$ 350,000	$ 223,304	$ -	$ 126,696	Solid Waste Enterprise
Landfill Gas Reconstruction	42,300	7,700	-	34,600	Solid Waste Enterprise
Water and Sewerage Projects	$ 392,300	$ 231,004	$ -	$ 161,296	

DISCRETELY PRESENTED COMPONENT UNITS

Activity for the *Development Authority* for the year ended December 31, 2024, was as follows:

	Beginning Balance	Additions	Retirements	Ending Balance
Business-Type Activities:				
Depreciable Assets:				
Furniture and equipment	$ 10,562	$ -	$ -	$ 10,562
Total depreciable capital assets	10,562	-	-	10,562
Less Accumulated Depreciation for:				
Furniture and equipment	(8,833)	(648)	-	(9,481)
Total accumulated depreciation	(8,833)	(648)	-	(9,481)
Total depreciable capital assets, net	1,729	-	-	1,081
Capital Assets, net	$ 1,729	$ -	$ -	$ 1,081

Activity for the *Industrial Building Authority* for the year ended December 31, 2024, was as follows:

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

NOTE 7 - LONG-TERM LIABILITIES

Long-term liability activity for the year ended December 31, 2024, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year	Due After One Year
Governmental Activities:						
Contracts Payable	$ 1,625,000	$ -	$ (295,000)	$ 1,330,000	$ 310,000	$ 1,020,000
Net pension liability	3,330,619	128,788	(225,025)	3,234,382	-	3,234,382
Compensated absences	2,213,681	1,762,052	(1,660,261)	2,315,472	1,736,604	578,868
Governmental activities long-term liabilities	$ 7,169,300	$ 1,890,840	$ (2,180,286)	$ 6,879,854	$ 2,046,604	$ 4,833,250
Business-type Activities:						
Landfill closure/postclosure	$ 863,074	$ 49,550	$ (18,479)	$ 894,145	$ 26,000	$ 868,145
Business-type activities long-term liabilities	$ 863,074	$ 49,550	$ (18,479)	$ 894,145	$ 26,000	$ 868,145
Total primary government long-term liabilities	$ 8,032,374	$ 1,940,390	$ (2,198,765)	$ 7,773,999	$ 2,072,604	$ 5,701,395

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

GOVERNMENTAL ACTIVITIES

Contracts Payable

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

During 2011, a partial refunding of the revenue bonds resulted in a defeasance. On May 1, 2012, the Authority issued $2,930,000 in Revenue Refunding Bonds, Series 2012, with interest rates of 2.96%. The Series 2012 bonds were issued to advance refund the $2,880,000 of outstanding Series 2002 Bonds. The outstanding balance of this debt at December 31, 2024 is $1,330,000.

The annual requirements to amortize contract payables outstanding as of December 31, 2024, are as follows:

December 31,	Principal	Interest	Total
2025	$ 310,000	$ 34,780	$ 344,780
2026	315,000	25,531	340,531
2027	705,000	10,434	715,434
	$ 1,330,000	$ 70,745	$ 1,400,745

COMPONENT UNITS

Activity for the *Health Department* for the year ended December 31, 2024, was as follows:

Governmental activities	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year	Due After One Year
Compensated absences	$ 61,540	$ 61,005	$ (56,221)	$ 66,324	$ 49,400	$ 16,924
Net pension liability	1,198,584	1,983	(149,132)	1,051,435	-	1,051,435
Net OPEB liability(asset)	(55,665)	(7,253)	(28,957)	(91,875)	-	(91,875)
Total Governmental activities	$ 1,204,459	$ 55,735	$ (234,310)	$ 1,025,884	$ 49,400	$ 976,484

NOTE 8 - INTERFUND BALANCES AND ACTIVITY

The composition of interfund balances as of December 31, 2024, is as follows:

	Due From			
Due To	General Fund	American Rescue Plan Act	Other Nonmajor Governmental Funds	Total
General Fund	$ -	$ 298,792	$ 150,143	$ 448,935
SPLOST	5,055	-	595,405	600,460
Other Nonmajor Governmental Funds	2,165,850	-	-	2,165,850
Internal Service Fund	137,977	-	-	137,977
Solid Waste Fund	1,612,232	-	-	1,612,232
Total	$ 3,921,114	$ 298,792	$ 745,548	$ 4,965,454

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

Interfund balances due to the SPLOST fund are related to reimbursement of costs funded from other intergovernmental revenues.

Interfund transfers as of the year ended December 31, 2024, are as follows:

	Transfers In			
Transfers Out	General Fund	Other Nonmajor Governmental Funds	Solid Waste Fund	Total Transfers Out
General Fund	$ -	$ 2,215,954	$ -	$ 2,215,954
SPLOST	-	-	201,295	201,295
Other Nonmajor Governmental Funds	164,610	-	-	164,610
Total - Transfers in	$ 164,610	$ 2,215,954	$ 201,295	$ 2,581,859

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

NOTE 9 - RETIREMENT PLANS

DEFINED BENEFIT PENSION PLAN

Plan Description

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

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

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

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

Participant counts as of January 1, 2023, (the preceding year actuarial valuation date) and covered compensation (base on covered earnings for the preceding year) are shown below:

Retirees, beneficiaries and disabled participants receiving benefits	71
Terminated plan participants entitled to but not yet receiving benefits	98
Active employees participating in the Plan	32
Total number of Plan participants	201
Covered compensation for active participants	$ 2,155,224
Contributions as a percentage of its covered-employee payroll	7.95%

Contributions

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

Net Pension Liability

The County's net pension liability was measured as of December 31, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2023.

The total pension liability as of the January 1, 2023 valuation was determined by an actuarial valuation using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.00%
Salary Increases	5.00% - 7.50%, average, including inflation
Investment rate of return	7.00%, net of pension plan investment expense, including inflation.

Mortality rates were based on the Pub-2010 Amount weighted Mortality Table with a blend of 50% of the General Employees Table and 50% of the Public Safety Employees with a Scale AA to 2023 for Males and Females.

The actuarial assumptions used in the January 1, 2023 valuation were based on the results of an actuarial experience study dated February, 2024.

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

Asset Class	Target Allocation	Long-term expected real rate of return*
US Fixed income	30.00%	3.60%
US Equity Large Core	30.00	8.20
International Core	15.00	8.90
SMid Cap Core	10.00	9.10
Private Real Estate	5.00	8.50
Global Core	5.00	8.50
US Equity Core	5.00	8.30
TOTAL	100.00%	

* Rates shown are net of inflation

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

Change in the Net Pension Liability

	Pension Liability	Fiduciary Net Position	Net Pension Liability
Balances at December 31, 2023	$ 9,830,746	$ 6,500,127	$ 3,330,619
Changes for the year:			
Service cost	55,473	-	55,473
Interest	671,179	-	671,179
Difference between expected and actual experience	273,820	-	273,820
Contribution-employer	-	176,614	(176,614)
Contribution-employee	-	48,411	(48,411)
Net investment income	-	994,605	(994,605)
Assumption Change	59,651	-	59,651
Benefit payments	(484,936)	(484,936)	-
Administrative expense	-	(34,107)	34,107
Other charges	-	(29,163)	29,163
Net changes	575,187	671,424	(96,237)
Balances at December 31, 2024 *	$ 10,405,933	$ 7,171,551	$ 3,234,382

** Measurement date December 31, 2023*

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

	1 % Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
County's net pension liability	$ 4,537,147	$ 3,234,382	$ 2,137,642

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

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

For the year ended December 31, 2024, the County recognized pension expense of $417,677. At December 31, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of assumptions	$ 13,766	$ -
Net difference between projected and actual earnings on pension plan investments	358,803	-
County contributions subsequent to the measurement date	171,204	-
TOTAL	$ 543,773	$ -

County contributions of $171,204 subsequent to the measurement date are reported as deferred outflows of resources and will be recognized as a reduction of the net pension liability in the fiscal year ending December 31, 2025.

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

Year Ended December 31,	
2025	$ 118,884
2026	121,718
2027	236,754
2028	(104,787)
2029	-
Thereafter	-
	$ 372,569

DEFINED CONTRIBUTION PLAN

Plan Description

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

Funding Policy

Contributions totaling $1,713,420 ($699,048 employer and $1,014,372 employee) were made in accordance with the Plan A guidelines and the designations by County Employees.

NOTE 10 - RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. During 2024, the County has not decreased any of its insurance coverage from the prior year, and there have been no claims in excess of insurance coverage over the past three years.

OTHER

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

The members of IRMA are assessable if the losses that IRMA must pay exceed the assets of the pool. At December 31, 2024, there was not need for such assessment.

WORKERS' COMPENSATION

ACCG Group Self-Insurance Workers' Compensation Fund

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

Excess losses, if any, are covered by reinsurance and would be paid by the reinsurer. The members of the Fund are assessable if the losses that the Fund must pay exceed the assets of the pool. At December 31, 2024, there was no need for such an assessment. Therefore, no liability for this has been included in the amounts below.

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

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

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

Summary of insurance coverage at the year ended December 31, 2024, was as follows:

Type	Amount in Force
Property	$ 77,468,380

	Limits of Liability	
Type	Each Occurrence	Aggregate
General Liability	$ 1,000,000	None
Law Enforcement Liability	$ 1,000,000	None
Errors and Omission Liability	$ 1,000,000	$ 3,000,000
Automobile Liability	$ 1,000,000	None
Employers' Liability	$ 2,000,000	$ 2,000,000
Crime Liability	$ 150,000	None
Worker's Compensation	Statutory	Statutory

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

NOTE 11 - CONTINGENT LIABILITIES AND COMMITMENTS

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

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

NOTE 12 - LANDFILL CLOSURE AND POSTCLOSURE CARE COST

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

As of December 31, 2024, the County has recorded a liability for the Burt Creek Landfill of $894,145, which represents the estimated closure and postclosure costs based on 100% of landfill capacity used to date. All estimated liability for these costs has been recognized since the landfill is no longer used. The landfill was officially closed February 7, 2002. These amounts are based on what it would cost to perform all closure and postclosure in 2024. Actual cost may be higher due to inflation, changes in technology, or changes in regulations.

The County is also required to demonstrate financial assurance that the closure and postclosure care cost can be paid in the future. The County has fulfilled this requirement for the period ended December 31, 2024, based on requirements issued by the Environmental Protection Agency.

NOTE 13 - CERTAIN SIGNIFICANT ESTIMATES

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

The estimate for the closure/postclosure costs of the County's Burt Creek Landfill qualifies as a significant estimate. Dawson County's Engineering Department has estimated the remaining closure, remediation, and the thirty year post closure monitoring cost to be $894,145. The County has accrued the difference between the estimated liability this year and the amount accrued as of the end of the previous year as an operating expense in the current year.

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

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

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

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

NOTE 14 - GEORGIA MOUNTAINS REGIONAL COMMISSION

Under Georgia law, the County, in conjunction with other cities and counties in the area are members of the Georgia Mountains Regional Commission (GMRC) and is required to pay annual dues thereto. During its year ended December 31, 2024, the County paid $31,234 in such dues. Membership in GMRC is required by the official Code of Georgia Annotated (OCGA) Section 50-8-34 which provides for the organizational structure of the GMRC in Georgia.

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

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

NOTE 15 - HOTEL/MOTEL TAX

During the year ended December 31, 2024, the County collected $1,038,520 of which $415,408 was required to be spent to promote tourism, conventions, and trade shows. The County actually spent $829,637. This was 200% of the tax receipts to be expended for these purposes under OCGA 48-13-51. The County complied with the requirements of this law.

NOTE 16 - CONDUIT DEBT OBLIGATIONS

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

As of December 31, 2024, the amount of industrial revenue bonds issued on behalf of private-sector entities outstanding was $23,000,000.

In 2016, the Authority entered into a contract with the Kroger Company to issue $23,000,000 of Series 2015 Economic Development bonds which mature December 1, 2026 and bear interest at a rate of 6.00%. The bonds are payable solely from payments received from a contract with the Kroger Company. The amount of Series 2015 debt outstanding at December 31, 2024 is $23,000,000.

NOTE 17 - TAX ABATEMENTS

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

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

For the fiscal year ended December 31, 2024, the County abated property taxes totaling $50,840, 30% abated for the purpose: Grocery Store and Retail Center.

NOTE 18 - AMERICAN RESCUE PLAN ACT FUNDING

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

On March 11, 2021 the American Rescue Plan Act of 2021, ("ARPA") was enacted. The County received $5,071,173 as of December 31, 2024 These funds are to be used for expenditures related to recovery from the COVID-19 pandemic as outlined by the United States Department of Treasury. During the current year, the County recognized $1,305,161 as revenue and $91,307 as unearned revenue. See Note 5 for more information about unearned revenue.

NOTE 19 - SUBSEQUENT EVENTS

On October 14, 2024, the County agreed to enter into a lease/purchase agreement with Peachtree Village Partners, LLC for a building located at 751 Highway 53 East in Dawsonville, Georgia. The lease commencement date was January 1, 2025, requiring monthly payments of $12,400 until the closing date of the purchase of the property. The closing date is scheduled to occur during the month of January 2035.

Required Supplementary Information

DAWSON COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE NET PENSION LIABILITY -
ACCG DAWSON COUNTY DEFINED BENEFIT PLAN
For the Year Ended December 31, 2024
"Unaudited"

For the Year Ended December 31,	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Net pension liability	$ 3,234,382	$3,330,619	$1,594,316	$ 1,846,071	$ 1,053,160	$1,161,326	$ 276,166	$ 797,143	$ 669,483	$ 264,576
Covered payroll	$ 2,155,224	$2,290,704	$2,518,099	$ 2,924,532	$ 2,909,037	$3,441,061	$ 2,624,916	$ 2,973,803	$ 3,248,961	$3,371,231
Net pension liability as a percentage of its covered payroll	150.07%	145.40%	63.31%	63.12%	36.20%	33.75%	10.52%	26.81%	20.61%	7.85%
Total pension liability	$10,405,933	$9,830,746	$9,548,119	$ 8,955,295	$ 7,513,036	$5,712,250	$ 6,281,077	$ 6,018,442	$ 5,535,171	$5,053,380
Fiduciary net position	$ 7,171,551	$6,500,127	$7,953,803	$ 7,109,259	$ 6,459,876	$5,550,924	$ 6,004,911	$ 5,221,299	$ 4,865,688	$4,788,804
Plan fiduciary net position as a percentage of the total pension liability	68.90%	66.10%	83.30%	79.40%	86.00%	82.70%	95.60%	86.75%	87.90%	94.76%

DAWSON COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CONTRIBUTIONS -
ACCG DAWSON COUNTY DEFINED BENEFIT PLAN
For the Year Ended December 31, 2024
"Unaudited"

For the Year Ended December 31,	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution	$ 165,947	$ 124,090	$ 114,549	$ 121,550	$ 125,028	$ 94,524	$ 181,461	$ 210,003	$ 231,194	$ 238,267
Contributions in relation to the contractually required contribution	171,204	176,614	129,747	117,988	125,028	125,651	181,461	210,003	231,194	238,267
Contribution deficiency (excess)	$ (5,257)	$ (52,524)	$ (15,198)	$ 3,562	$ -	$ (31,127)	$ -	$ -	$ -	$ -
County's covered payroll	$ 2,244,591	$2,220,261	$2,290,704	$ 2,518,099	$ 2,924,532	$ 2,909,037	$ 3,441,061	$ 2,624,916	$ 2,973,803	$3,248,961
Contributions as a percentage of covered payroll	7.63%	7.95%	5.66%	4.69%	4.28%	4.32%	5.27%	8.00%	7.77%	7.33%

DAWSON COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF NOTES TO REQUIRED SUPPLEMENTARY INFORMATION -
ACCG DAWSON COUNTY DEFINED BENEFIT PLAN
For the Year Ended December 31, 2024
"Unaudited"

Method and Assumptions Used in Calculations of Actuarially Determined Contributions

The actuarially determined contribution rates in the schedule of contributions are calculated as December 31, one year prior to the end of the fiscal year in which donations are reported. The following actuarial methods and assumptions were used to determine the contractually required contributions for the year ended December 31, 2024 reported in that schedule:

Valuation Date	January 1, 2023
Actuarial Cost Method	Entry Age Normal
Amortization Method	Level percentage of payroll, open
Remaining Amortization period	30 years
Asset Valuation method	Five-year smoothed market
Inflation Rate	2.00%
Salary Increases	5.50%-7.50%, including inflation
Investment rate of return	7.00%, net of pension plan investment expense, including inflation.

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
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
For the Year Ended December 31, 2024
(Required Supplementary Information)

	BUDGET AMOUNTS ORIGINAL	BUDGET AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
FUND BALANCE, Beginning of year	$ 26,069,566	$ 26,069,566	$ 26,069,566	$ -
RESOURCES (INFLOWS)				
Taxes	32,002,522	32,002,522	33,909,948	1,907,426
Licenses and permits	1,557,850	1,557,850	2,108,017	550,167
Intergovernmental	460,200	500,200	659,460	159,260
Fines and forfeitures	590,100	590,100	537,760	(52,340)
Charges for services	2,884,630	2,905,620	3,243,485	337,865
Contributions and donations	-	158,338	158,336	(2)
Investment income	1,223,500	1,223,500	1,504,324	280,824
Miscellaneous	182,640	335,972	239,303	(96,669)
Transfers in	164,610	164,610	164,610	-
Total Resources (Inflows)	39,066,052	39,438,712	42,525,243	3,086,531
AMOUNTS AVAILABLE FOR APPROPRIATION	65,135,618	65,508,278	68,594,809	3,086,531
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
General Government				
Administration	242,780	244,564	237,044	7,520
Executive	341,090	356,455	356,450	5
Chief executive	2,131,157	1,885,579	799,078	1,086,501
Elections	535,440	535,440	530,377	5,063
Accounting	759,170	759,170	730,477	28,693
Data processing/MIS	962,304	960,624	950,280	10,344
Human resources	295,864	295,864	280,085	15,779
Tax commissioner	579,369	606,232	605,932	300
Tax assessor	701,936	752,675	701,718	50,957
Tax assessor-real property	20,695	20,695	9,055	11,640
Risk management	556,350	700,447	514,963	185,484
Buildings	1,256,876	1,278,426	1,277,308	1,118
Public information	88,945	88,945	59,211	29,734
GIS	131,128	131,128	107,390	23,738
Total General Government	8,603,104	8,616,244	7,159,368	1,456,876
Judicial				
Superior court	789,501	805,998	776,294	29,704
Clerk of superior court	844,029	852,242	827,047	25,195
District attorney	1,113,308	1,164,721	1,164,721	-
Magistrate court	554,779	560,473	560,472	1
Probate court	466,207	466,207	436,094	30,113
Juvenile court	411,823	411,823	407,111	4,712
Public defender	694,803	694,803	615,210	79,593
Solicitor	224,369	224,369	178,732	45,637
Total Judicial	5,098,819	5,180,636	4,965,681	214,955
Public Safety				
Sheriff	6,110,562	5,974,279	5,719,997	254,282
Criminal investigation	33,550	50,925	50,759	166
Uniform patrol	22,530	34,530	34,376	154
Detention center	4,116,278	4,329,360	4,324,382	4,978
Court services	1,077,103	1,048,822	986,716	62,106
Fire	3,697,651	3,669,441	3,470,866	198,575
Firemen's association	49,550	80,765	76,121	4,644
Fire administration	349,480	353,231	325,709	27,522
Emergency medical services	3,826,681	3,821,242	3,639,996	181,246
Coroner	166,721	163,921	140,632	23,289
Agencies	-	137,822	40,189	97,633
Animal shelter	182,800	182,800	182,800	-
School resource officers	585,960	598,460	598,292	168
Other public safety	60,500	66,000	65,739	261
Emergency management	158,898	158,898	152,854	6,044
Total Public Safety	20,438,264	20,670,496	19,809,428	861,068

DAWSON COUNTY, GEORGIA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
For the Year Ended December 31, 2024
(Required Supplementary Information)

CONTINUED.....	BUDGET AMOUNTS ORIGINAL	FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
Public Works				
Public works administration	425,002	428,938	351,363	77,575
Highways and streets	2,005,803	2,004,842	1,444,425	560,417
Other maintenance	528,192	603,978	530,743	73,235
Other public works	14,933	17,998	6,723	11,275
Total Public Works	2,973,930	3,055,756	2,333,254	722,502
Public Health and Welfare				
Health department	162,000	162,000	162,000	-
Indigent welfare	56,300	59,100	59,100	-
Senior citizens center	140,434	238,447	129,231	109,216
Other public health and welfare	40,000	40,000	40,000	-
Total Public Health and Welfare	398,734	499,547	390,331	109,216
Recreation and Culture				
Parks	1,832,428	1,967,003	1,934,136	32,867
Library	472,309	502,309	502,309	-
Total Recreation and Culture	2,304,737	2,469,312	2,436,445	32,867
Housing and development				
Forestry	104,034	104,034	90,739	13,295
Planning and zoning	929,885	975,755	916,851	58,904
Economic development	400,000	400,000	400,000	-
Total Housing and Development	1,433,919	1,479,789	1,407,590	72,199
Transfers out	2,185,751	2,505,427	2,215,954	289,473
TOTAL CHARGES TO APPROPRIATIONS	43,437,258	44,477,207	40,718,051	3,759,156
CHANGE IN FUND BALANCE	(4,371,206)	(5,038,495)	1,807,192	6,845,687
FUND BALANCE, End of year	$ 21,698,360	$ 21,031,071	$ 27,876,758	$ 6,845,687

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

DAWSON COUNTY, GEORGIA
AMERICAN RESCUE PLAN ACT
SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE
For the Year Ended December 31, 2024
(Required Supplementary Information)

	BUDGET AMOUNTS ORIGINAL	BUDGET AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
FUND BALANCE, Beginning of year	$ 109,464	$ 109,464	$ 109,464	$ -
RESOURCES (INFLOWS)				
Intergovernmental	-	-	1,305,161	1,305,161
Investment income	-	46,756	46,756	-
Total Resources (Inflows)	-	46,756	1,351,917	1,305,161
AMOUNTS AVAILABLE FOR APPROPRIATION	109,464	156,220	1,461,381	1,305,161
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
General government	50,000	52,733	8,152	44,581
Public safety	1,165,446	1,213,858	1,241,827	(27,969)
Public works	79,181	80,469	55,182	25,287
TOTAL CHARGES TO APPROPRIATIONS	1,294,627	1,347,060	1,305,161	41,899
CHANGE IN FUND BALANCE	(1,294,627)	(1,300,304)	46,756	1,347,060
FUND BALANCE, End of year	$ (1,185,163)	$ (1,190,840)	$ 156,220	$ 1,347,060

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

Combining Statements

Non-major Governmental Funds

Special Revenue Funds

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

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

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

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

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

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

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

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

Special Revenue Funds

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

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

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

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

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).

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

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

DAWSON COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2024

	SPECIAL REVENUE FUNDS							
	EMERGENCY TELEPHONE SERVICES	DRUG ABUSE TREATMENT AND EDUCATION	MULTIPLE GRANTS FUND	JAIL	RESTRICTED PROGRAMS FUND	HOTEL MOTEL TAX	LAW LIBRARY	VICTIMS RIGHTS AND ASSISTANCE
ASSETS								
Cash	$ 259,247	$ 63,477	$ -	$ 325,900	$ -	$ -	$ 59,251	$ 85,973
Receivables (net of allowance for uncollectibles)	54,656	-	630,807	-	21,342	76,224	-	-
Due from other funds	-	-	842,006	-	221,782	496,430	-	-
TOTAL ASSETS	$ 313,903	$ 63,477	$ 1,472,813	$ 325,900	$ 243,124	$ 572,654	$ 59,251	$ 85,973
LIABILITIES AND FUND BALANCES								
Liabilities								
Accounts payable	$ 11,727	$ -	$ 23,129	$ -	$ 120	$ 133,468	$ -	$ 121
Other accrued items	31,188	-	19,778	-	2,929	-	-	-
Due to other funds	149,779	-	595,405	-	-	-	-	364
TOTAL LIABILITIES	192,694	-	638,312	-	3,049	133,468	-	485
DEFERRED INFLOWS OF RESOURCES								
Unavailable revenue - Opioid Settlement	-	-	313,679	-	-	-	-	-
Unavailable revenue -other	-	-	298	-	-	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	-	-	313,977	-	-	-	-	-
TOTAL LIABILITIES, AND DEFERRED INFLOWS OF RESOURCES	192,694	-	952,289	-	3,049	133,468	-	485
FUND BALANCES								
Restricted:								
Impact fee projects	-	-	-	-	-	-	-	-
Opioid Settlement	-	-	252,208	-	-	-	-	-
Judicial programs	-	63,477	268,316	-	-	-	59,251	85,488
Public safety programs	121,209	-	-	325,900	56,957	-	-	-
Housing and development programs	-	-	-	-	183,118	439,186	-	-
Assigned:								
Capital equipment and infrastructure	-	-	-	-	-	-	-	-
TOTAL FUND BALANCES	121,209	63,477	520,524	325,900	240,075	439,186	59,251	85,488
TOTAL LIABILITIES AND FUND BALANCES	$ 313,903	$ 63,477	$ 1,472,813	$ 325,900	$ 243,124	$ 572,654	$ 59,251	$ 85,973

DAWSON COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2024

	SPECIAL REVENUE FUNDS			CAPITAL PROJECTS FUNDS		
	INMATE WELFARE	DISTRICT ATTORNEY SEIZURE	SHERIFF'S SEIZURE	CAPTIAL PROJECTS FUND	IMPACT FEES	TOTAL NONMAJOR GOVERNMENTAL FUNDS
ASSETS						
Cash	$ 59,700	$ 10,673	$ 19,759	$ 1,004,220	$ 5,266,723	$ 7,154,923
Receivables (net of allowance for uncollectibles)	-	-	-	200,000	-	983,029
Due from other funds	-	-	-	10,544	595,088	2,165,850
TOTAL ASSETS	$ 59,700	$ 10,673	$ 19,759	$ 1,214,764	$ 5,861,811	$ 10,303,802
LIABILITIES AND FUND BALANCES						
Liabilities						
Accounts payable	$ -	$ -	$ -	$ 48,796	$ 60,585	$ 277,946
Other accrued items	-	-	-	-	-	53,895
Due to other funds	-	-	-	-	-	745,548
TOTAL LIABILITIES	-	-	-	48,796	60,585	1,077,389
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - Opioid Settlement	-	-	-	-	-	313,679
Unavailable revenue -other	-	-	-	200,000	-	200,298
TOTAL DEFERRED INFLOWS OF RESOURCES	-	-	-	200,000	-	513,977
TOTAL LIABILITIES, AND DEFERRED INFLOWS OF RESOURCES	-	-	-	248,796	60,585	1,591,366
FUND BALANCES						
Restricted:						
Impact fee projects	-	-	-	-	5,801,226	5,801,226
Opioid Settlement	-	-	-	-	-	252,208
Judicial programs	-	10,673	-	-	-	487,205
Public safety programs	59,700	-	19,759	-	-	583,525
Housing and development programs	-	-	-	-	-	622,304
Assigned:						
Capital equipment and infrastructure	-	-	-	965,968	-	965,968
TOTAL FUND BALANCES	59,700	10,673	19,759	965,968	5,801,226	8,712,436
TOTAL LIABILITIES AND FUND BALANCES	$ 59,700	$ 10,673	$ 19,759	$ 1,214,764	$ 5,861,811	$ 10,303,802

DAWSON COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2024

	SPECIAL REVENUE FUNDS							
	EMERGENCY TELEPHONE SERVICE	DRUG ABUSE TREATMENT AND EDUCATION	MULTIPLE GRANTS FUND	JAIL	RESTRICTED PROGRAMS FUND	HOTEL MOTEL TAX	LAW LIBRARY	VICTIMS RIGHTS AND ASSISTANCE
REVENUES								
Taxes	$ -	$ -	$ -	$ -	$ -	$ 1,038,520	$ -	$ -
Intergovernmental	-	-	2,313,294	-	86,629	-	-	-
Fines and forfeitures	-	28,052	-	45,287	-	-	23,138	22,049
Charges for services	611,580	-	9,819	-	-	-	-	-
Contributions and donations	-	-	2,500	-	56,535	-	-	-
Interest income	6,185	1,785	-	10,673	-	-	2,049	2,609
TOTAL REVENUES	617,765	29,837	2,325,613	55,960	143,164	1,038,520	25,187	24,658
EXPENDITURES								
Current Expenditures								
General government	-	-	2,500	-	-	-	-	-
Judicial	-	-	343,119	-	-	-	2,592	1,455
Public safety	1,318,411	-	384,760	-	17,833	-	-	-
Public works	-	-	599,339	-	-	-	-	-
Public health and welfare	-	-	934,024	-	-	-	-	-
Recreation and culture	-	-	-	-	-	-	-	-
Housing and development	-	-	-	-	179,995	829,637	-	-
Capital outlay	-	-	692,715	-	-	-	-	-
TOTAL EXPENDITURES	1,318,411	-	2,956,457	-	197,828	829,637	2,592	1,455
EXCESS (DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES	(700,646)	29,837	(630,844)	55,960	(54,664)	208,883	22,595	23,203
OTHER FINANCING SOURCES (USES)								
Sale of county property	-	-	-	-	-	-	-	-
Transfers in	700,646	-	780,922	-	70,925	-	-	-
Transfers out	-	(25,000)	-	-	-	(124,750)	(14,860)	-
TOTAL OTHER FINANCING SOURCES (USES)	700,646	(25,000)	780,922	-	70,925	(124,750)	(14,860)	-
NET CHANGE IN FUND BALANCES	-	4,837	150,078	55,960	16,261	84,133	7,735	23,203
FUND BALANCES, Beginning of year	121,209	58,640	370,446	269,940	223,814	355,053	51,516	62,285
FUND BALANCES, End of year	$ 121,209	$ 63,477	$ 520,524	$ 325,900	$ 240,075	$ 439,186	$ 59,251	$ 85,488

DAWSON COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2024

	SPECIAL REVENUE FUNDS			CAPITAL PROJECTS FUND		
	INMATE WELFARE	DISTRICT ATTORNEY SEIZURE	SHERIFF'S SEIZURE	CAPITAL PROJECTS FUND	IMPACT FEES	TOTAL NONMAJOR GOVERNMENTAL FUNDS
REVENUES						
Taxes	$ -	$ -	$ -	$ -	$ -	$ 1,038,520
Intergovernmental	-	-	-	-	-	2,399,923
Fines and forfeitures	-	1,674	14,325	-	-	134,525
Charges for services	118,231	-	-	-	2,322,134	3,061,764
Contributions and donations	-	-	-	200,000	20,000	279,035
Interest income	2,805	357	690	32,589	170,368	230,110
TOTAL REVENUES	121,036	2,031	15,015	232,589	2,512,502	7,143,877
EXPENDITURES						
Current Expenditures						
General government	-	-	-	36,668	287,054	326,222
Judicial	-	529	-	-	-	347,695
Public safety	115,691	-	4,890	122,081	-	1,963,666
Public works	-	-	-	25,796	-	625,135
Public health and welfare	-	-	-	-	-	934,024
Recreation and culture	-	-	-	1,497	34,996	36,493
Housing and development	-	-	-	-	-	1,009,632
Capital outlay	38,968	-	10,957	336,650	317,181	1,396,471
TOTAL EXPENDITURES	154,659	529	15,847	522,692	639,231	6,639,338
EXCESS (DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES	(33,623)	1,502	(832)	(290,103)	1,873,271	504,539
OTHER FINANCING SOURCES (USES)						
Sale of county property	-	-	-	97,427	-	97,427
Transfers in	-	-	-	663,461	-	2,215,954
Transfers out	-	-	-	-	-	(164,610)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	760,888	-	2,148,771
NET CHANGE IN FUND BALANCES	(33,623)	1,502	(832)	470,785	1,873,271	2,653,310
FUND BALANCES, Beginning of year	93,323	9,171	20,591	495,183	3,927,955	6,059,126
FUND BALANCES, End of year	$ 59,700	$ 10,673	$ 19,759	$ 965,968	$ 5,801,226	$ 8,712,436

DAWSON COUNTY, GEORGIA
EMERGENCY TELEPHONE SYSTEM SPECIAL REVENUE FUND
SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE
For the Year Ended December 31, 2024

	BUDGET AMOUNTS ORIGINAL	FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
FUND BALANCE, Beginning of year	$ 121,209	$ 121,209	$ 121,209	$ -
RESOURCES (INFLOWS)				
Charges for services	550,000	619,251	611,580	(7,671)
Investment income	3,000	3,000	6,185	3,185
Transfer in	757,560	696,160	700,646	4,486
Total Resources (Inflows)	1,310,560	1,318,411	1,318,411	-
AMOUNTS AVAILABLE FOR APPROPRIATION	1,431,769	1,439,620	1,439,620	-
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Public safety	1,310,560	1,318,411	1,318,411	-
TOTAL CHARGES TO APPROPRIATIONS	1,310,560	1,318,411	1,318,411	-
CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE, End of year	$ 121,209	$ 121,209	$ 121,209	$ -

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

DAWSON COUNTY, GEORGIA
DRUG ABUSE TREATMENT AND EDUCATION SPECIAL REVENUE FUND
SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE
For the Year Ended December 31, 2024

	BUDGET AMOUNTS ORIGINAL	FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
FUND BALANCE, Beginning of year	$ 58,640	$ 58,640	$ 58,640	$ -
RESOURCES (INFLOWS)				
Fines and forfeitures	24,800	24,800	28,052	3,252
Investment income	200	200	1,785	1,585
Total Resources (Inflows)	25,000	25,000	29,837	4,837
AMOUNTS AVAILABLE FOR APPROPRIATION	83,640	83,640	88,477	4,837
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Transfers out	25,000	25,000	25,000	-
TOTAL CHARGES TO APPROPRIATIONS	25,000	25,000	25,000	-
CHANGE IN FUND BALANCE	-	-	4,837	4,837
FUND BALANCE, End of year	$ 58,640	$ 58,640	$ 63,477	$ 4,837

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

DAWSON COUNTY, GEORGIA
MULTIPLE GRANTS SPECIAL REVENUE FUND
SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE
For the Year Ended December 31, 2024

	BUDGET AMOUNTS ORIGINAL	BUDGET AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
FUND BALANCE, Beginning of year	$ 370,446	$ 370,446	$ 370,446	$ -
RESOURCES (INFLOWS)				
Intergovernmental	1,654,443	2,318,260	2,313,294	(4,966)
Charges for services	12,000	10,702	9,819	(883)
Contributions and donations	-	2,500	2,500	-
Transfer in	845,266	881,154	780,922	(100,232)
Total Resources (Inflows)	2,511,709	3,212,616	3,106,535	(106,081)
AMOUNTS AVAILABLE FOR APPROPRIATION	2,882,155	3,583,062	3,476,981	(106,081)
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
General government	-	2,500	2,500	-
Judicial	547,464	384,633	343,119	41,514
Public safety	314,451	511,207	384,760	126,447
Public works	736,794	1,334,253	1,292,054	42,199
Public health and welfare	913,000	988,122	934,024	54,098
TOTAL CHARGES TO APPROPRIATIONS	2,511,709	3,220,715	2,956,457	264,258
CHANGE IN FUND BALANCE	-	(8,099)	150,078	158,177
FUND BALANCE, End of year	$ 370,446	$ 362,347	$ 520,524	$ 158,177

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

DAWSON COUNTY, GEORGIA
JAIL SPECIAL REVENUE FUND
SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE
For the Year Ended December 31, 2024

	BUDGET AMOUNTS ORIGINAL	BUDGET AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
FUND BALANCE, Beginning of year	$ 269,940	$ 269,940	$ 269,940	$ -
RESOURCES (INFLOWS)				
Fines and forfeitures	36,500	36,500	45,287	8,787
Investment income	3,500	3,500	10,673	7,173
Total Resources (Inflows)	40,000	40,000	55,960	15,960
AMOUNTS AVAILABLE FOR APPROPRIATION	309,940	309,940	325,900	15,960
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Public safety	40,000	40,000	-	40,000
TOTAL CHARGES TO APPROPRIATIONS	40,000	40,000	-	40,000
CHANGE IN FUND BALANCE	-	-	55,960	55,960
FUND BALANCE, End of year	$ 269,940	$ 269,940	$ 325,900	$ 55,960

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

DAWSON COUNTY, GEORGIA
RESTRICTED PROGRAM SPECIAL REVENUE FUND
SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE
For the Year Ended December 31, 2024

	BUDGET AMOUNTS ORIGINAL	BUDGET AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
FUND BALANCE, Beginning of year	$ 223,814	$ 223,814	$ 223,814	$ -
RESOURCES (INFLOWS)				
Intergovernmental	52,500	86,630	86,629	(1)
Contributions and donations	-	56,537	56,537	-
Transfer in	70,925	75,037	70,925	(4,112)
Total Resources (Inflows)	123,425	218,204	214,091	(4,113)
AMOUNTS AVAILABLE FOR APPROPRIATION	347,239	442,018	437,905	(4,113)
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Public safety	-	72,871	17,835	55,036
Housing and development	123,425	339,883	179,995	159,888
TOTAL CHARGES TO APPROPRIATIONS	123,425	412,754	197,830	214,924
CHANGE IN FUND BALANCE	-	(194,550)	16,261	210,811
FUND BALANCE, End of year	$ 223,814	$ 29,264	$ 240,075	$ 210,811

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

DAWSON COUNTY, GEORGIA
HOTEL/MOTEL TAX SPECIAL REVENUE FUND
SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE
For the Year Ended December 31, 2024

	BUDGET AMOUNTS ORIGINAL	BUDGET AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
FUND BALANCE, Beginning of year	$ 355,053	$ 355,053	$ 355,053	$ -
RESOURCES (INFLOWS)				
Taxes	750,000	954,388	1,038,520	84,132
Total Resources (Inflows)	750,000	954,388	1,038,520	84,132
AMOUNTS AVAILABLE FOR APPROPRIATION	1,105,053	1,309,441	1,393,573	84,132
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Housing and development	625,250	829,638	829,637	1
Transfers out	124,750	124,750	124,750	-
TOTAL CHARGES TO APPROPRIATIONS	750,000	954,388	954,387	1
CHANGE IN FUND BALANCE	-	-	84,133	84,133
FUND BALANCE, End of year	$ 355,053	$ 355,053	$ 439,186	$ 84,133

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

DAWSON COUNTY, GEORGIA
LAW LIBRARY SPECIAL REVENUE FUND
SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE
For the Year Ended December 31, 2024

	BUDGET AMOUNTS ORIGINAL	BUDGET AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
FUND BALANCE, Beginning of year	$ 51,516	$ 51,516	$ 51,516	$ -
RESOURCES (INFLOWS)				
Fines and forfeitures	20,000	20,000	23,138	3,138
Investment income	1,000	1,000	2,049	1,049
Miscellaneous	1,000	1,000	-	(1,000)
Total Resources (Inflows)	22,000	22,000	25,187	3,187
AMOUNTS AVAILABLE FOR APPROPRIATION	73,516	73,516	76,703	3,187
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Judicial	7,140	7,140	2,592	4,548
Transfers out	14,860	14,860	14,860	-
TOTAL CHARGES TO APPROPRIATIONS	22,000	22,000	17,452	4,548
CHANGE IN FUND BALANCE	-	-	7,735	7,735
FUND BALANCE, End of year	$ 51,516	$ 51,516	$ 59,251	$ 7,735

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

DAWSON COUNTY, GEORGIA
VICTIMS RIGHTS AND ASSISTANCE SPECIAL REVENUE FUND
SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE
For the Year Ended December 31, 2024

	BUDGET AMOUNTS ORIGINAL	BUDGET AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
FUND BALANCE, Beginning of year	$ 62,285	$ 62,285	$ 62,285	$ -
RESOURCES (INFLOWS)				
Fines and forfeitures	17,800	17,800	22,049	4,249
Investment income	1,200	1,200	2,609	1,409
Total Resources (Inflows)	19,000	19,000	24,658	5,658
AMOUNTS AVAILABLE FOR APPROPRIATION	81,285	81,285	86,943	5,658
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Judicial	19,000	19,000	1,455	17,545
TOTAL CHARGES TO APPROPRIATIONS	19,000	19,000	1,455	17,545
CHANGE IN FUND BALANCE	-	-	23,203	23,203
FUND BALANCE, End of year	$ 62,285	$ 62,285	$ 85,488	$ 23,203

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

DAWSON COUNTY, GEORGIA
INMATE WELFARE SPECIAL REVENUE FUND
SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE
For the Year Ended December 31, 2024

	BUDGET AMOUNTS ORIGINAL	BUDGET AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
FUND BALANCE, Beginning of year	$ 93,323	$ 93,323	$ 93,323	$ -
RESOURCES (INFLOWS)				
Charges for services	72,000	142,000	118,232	(23,768)
Investment income	300	300	2,805	2,505
Miscellaneous	500	500	-	(500)
Total Resources (Inflows)	72,800	142,800	121,037	(21,763)
AMOUNTS AVAILABLE FOR APPROPRIATION	166,123	236,123	214,360	(21,763)
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Public safety	85,000	155,000	154,660	340
TOTAL CHARGES TO APPROPRIATIONS	85,000	155,000	154,660	340
CHANGE IN FUND BALANCE	(12,200)	(12,200)	(33,623)	(21,423)
FUND BALANCE, End of year	$ 81,123	$ 81,123	$ 59,700	$ (21,423)

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

DAWSON COUNTY, GEORGIA
DISTRICT ATTORNEY SEIZURE SPECIAL REVENUE FUND
SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE
For the Year Ended December 31, 2024

	BUDGET AMOUNTS ORIGINAL	BUDGET AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
FUND BALANCE, Beginning of year	$ 9,171	$ 9,171	$ 9,171	$ -
RESOURCES (INFLOWS)				
Fines and forfeitures	1,700	1,700	1,674	(26)
Investment income	200	200	357	157
Total Resources (Inflows)	1,900	1,900	2,031	131
AMOUNTS AVAILABLE FOR APPROPRIATION	11,071	11,071	11,202	131
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Judicial	1,900	1,900	529	1,371
TOTAL CHARGES TO APPROPRIATIONS	1,900	1,900	529	1,371
CHANGE IN FUND BALANCE	-	-	1,502	1,502
FUND BALANCE, End of year	$ 9,171	$ 9,171	$ 10,673	$ 1,502

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

DAWSON COUNTY, GEORGIA
SHERIFF'S SEIZURE SPECIAL REVENUE FUND
SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE
For the Year Ended December 31, 2024

	BUDGET AMOUNTS ORIGINAL	BUDGET AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
FUND BALANCE, Beginning of year	$ 20,591	$ 20,591	$ 20,591	$ -
RESOURCES (INFLOWS)				
Fines and forfeitures	10,000	15,200	14,325	(875)
Investment income	160	160	690	530
Miscellaneous	540	540	-	(540)
Total Resources (Inflows)	10,700	15,900	15,015	(885)
AMOUNTS AVAILABLE FOR APPROPRIATION	31,291	36,491	35,606	(885)
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Public safety	10,700	15,900	15,847	53
TOTAL CHARGES TO APPROPRIATIONS	10,700	15,900	15,847	53
CHANGE IN FUND BALANCE	-	-	(832)	(832)
FUND BALANCE, End of year	$ 20,591	$ 20,591	$ 19,759	$ (832)

NOTES TO THE BUDGETARY COMPARISON SCHEDULE

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

Custodial Funds

These funds are used to account for assets held by the County as agent for individuals, private organizations, other governments and/or other funds.

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
COMBINING STATEMENT OF FIDUCIARY NET POSITION
ALL CUSTODIAL FUNDS
December 31, 2024

	TAX COMMISSIONER	CLERK OF SUPERIOR COURT	PROBATE COURT	MAGISTRATE COURT	INMATE FUND	TOTAL
ASSETS						
Cash	$ 1,144,830	$ 1,070,996	$ 80,207	$ 15,550	$ 105,062	$ 2,416,645
TOTAL ASSETS	1,144,830	1,070,996	80,207	15,550	105,062	2,416,645
LIABILITIES						
Accounts Payable	1,060,191	122,409	11,523	2,015	4,945	1,201,083
TOTAL LIABILITIES	1,060,191	122,409	11,523	2,015	4,945	1,201,083
NET POSITION						
Restricted for others	84,639	948,587	68,684	13,535	100,117	1,215,562
TOTAL NET POSITION	$ 84,639	$ 948,587	$ 68,684	$ 13,535	$ 100,117	$ 1,215,562

DAWSON COUNTY, GEORGIA
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
ALL CUSTODIAL FUNDS
For the Year Ended December 31, 2024

	TAX COMMISSIONER	CLERK OF SUPERIOR COURT	PROBATE COURT	MAGISTRATE COURT	INMATE FUND	TOTAL
ADDITIONS						
Taxes collected for other entities	$ 57,673,595	$ -	$ -	$ -	$ -	$ 57,673,595
Fees collected for other entities	-	3,206,792	507,758	86,777	722,484	4,523,811
Court individual cases	-	508,840	387,835	84,838	-	981,513
TOTAL ADDITIONS	57,673,595	3,715,632	895,593	171,615	722,484	63,178,919
DEDUCTIONS						
Payments of taxes to other entities	57,673,595	-	-	-	-	57,673,595
Payments of fees to other entities	-	3,205,433	500,357	116,316	-	3,822,106
Payments to others	47,415	373,994	369,064	44,555	731,219	1,566,247
TOTAL DEDUCTIONS	57,721,010	3,579,427	869,421	160,871	731,219	63,061,948
CHANGE IN NET POSITION	(47,415)	136,205	26,172	10,744	(8,735)	116,971
TOTAL NET POSITION, Beginning of year	132,054	812,382	42,512	2,791	108,852	1,098,591
TOTAL NET POSITION, End of year	$ 84,639	$ 948,587	$ 68,684	$ 13,535	$ 100,117	$ 1,215,562

Supplemental Information

State Reporting Section

DAWSON COUNTY, GEORGIA
SCHEDULE OF PROJECTS CONSTRUCTED WITH SPECIAL PURPOSE LOCAL OPTION SALES TAX
Year Ended December 31, 2024

PROJECT	ORIGINAL ESTIMATED COSTS	CURRENT ESTIMATED COSTS	EXPENDITURES PRIOR YEARS	EXPENDITURES CURRENT YEAR
SPLOST #6 - Commenced July 1, 2015				
LEVEL 2 COUNTY PROJECTS				
Roads, Streets, and Bridges	$ 21,200,000	$ 21,200,000	$ 19,561,896	$ 83,258
Public Works Facilities & Equipment	2,500,000	5,130,400	5,300,296	324,047
Recycling Facility	100,000	100,000		
Fire Station/Community Center	1,750,000	1,750,000	1,643,778	-
Recreational Facilities	4,067,000	5,662,000	5,477,025	299,154
Public Safety Vehicles & Equipment - Sheriff	3,883,000	4,396,310	4,390,620	-
Public Safety Vehicles & Equipment - Fire/Emergency Services	2,500,000	3,962,086	3,810,987	-
Informational Technology Equipment	350,000	871,241	876,965	90
General Government		897,000	26,978	-
Subtotal All County Projects	36,350,000	43,969,037	41,088,545	706,549
MUNICIPAL PROJECTS				
CITY OF DAWSONVILLE (1)	9,650,000	7,767,491	8,317,106	-
Subtotal All City Projects	9,650,000	7,767,491	8,317,106	-
Total SPLOST #6 Projects	$ 46,000,000	$ 51,736,528	$ 49,405,651	$ 706,549
SPLOST #7 - Commenced July 1, 2021				
LEVEL 2 COUNTY PROJECTS				
Public Safety Projects - Emergency Operations Center and E-911 Radio System	$ 8,500,000	$ 8,500,000	$ 1,396,192	$ 2,470,139
OTHER COUNTY PROJECTS				
IT Infrastructure	1,500,000	1,500,000	867,219	3,590
Courthouse and Administration Building	500,000	500,000	-	
Public Safety Vehicles & Equipment - Fire/Emergency Services	8,550,000	8,550,000	1,893,351	633,913
Public Safety Vehicles & Equipment - Sheriff	3,400,000	3,400,000	206,169	481,309
Public Works - Road Improvements & Equipment	18,900,000	18,900,000	2,098,777	1,240,439
County Administration - Vehicles, Equipment, & Fuel Center	2,100,000	2,100,000	115,614	218,739
Recreational Facilities	5,870,000	5,870,000	-	864,152
Public Health Building	2,500,000	2,500,000	4,100	52,919
Development Authority	2,000,000	2,000,000	-	
Subtotal All County Projects	53,820,000	53,820,000	6,581,422	5,965,200
MUNICIPAL PROJECTS				
CITY OF DAWSONVILLE (1)	6,180,000	6,180,000	3,515,461	1,237,403
Subtotal All City Projects	6,180,000	6,180,000	3,515,461	1,237,403
Total SPLOST #7 Projects	$ 60,000,000	$ 60,000,000	$ 10,096,883	$ 7,202,603

(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.

DAWSON COUNTY, GEORGIA
SCHEDULE OF PROJECTS CONSTRUCTED WITH SPECIAL PURPOSE LOCAL OPTION SALES TAX
Year Ended December 31, 2024

PROJECT	ORIGINAL ESTIMATED COSTS	CURRENT ESTIMATED COSTS	EXPENDITURES PRIOR YEARS	EXPENDITURES CURRENT YEAR
T-SPLOST - Commenced July 1, 2024				
COUNTY PROJECTS				
Roads, Streets, and Bridges	$ 58,286,000	$ 58,286,000	$ -	$ 45,990
Subtotal All County Projects	58,286,000	58,286,000	-	45,990
JOINT PROJECTS				
Cleve Wright Rd	290,000	290,000	-	-
Downtown By-Pass	500,000	500,000	-	-
SR9 North @ Perimeter Rd	3,224,000	3,224,000	-	-
SR9 South @ Perimeter Rd	3,325,000	3,325,000	-	-
Subtotal All Joint Projects	7,339,000	7,339,000	-	-
MUNICIPAL PROJECTS				
CITY OF DAWSONVILLE (1)	3,075,000	3,075,000	-	191,130
Subtotal All City Projects	3,075,000	3,075,000	-	191,130
Total T-SPLOST Projects	$ 68,700,000	$ 68,700,000	$ -	$ 237,120

(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.

DAWSON COUNTY, GEORGIA
Reconciliation of Expenditures for SPLOST
Year Ended December 31, 2024

Statement of Revenues, Expenditures and Changes in Fund Balance (page 5)		
	Expenditures	$ 7,944,977
	Transfers	201,295
Expenditures reported on Splost schedule		$ 8,146,272
Schedule of Projects Constructed With Special Purpose Local Option Sales Tax (page 73-74)		
	SPLOST #6 - 2015	$ 706,549
	SPLOST #7 - 2021	7,202,603
	T-SPLOST - 2024	237,120
Total		$ 8,146,272

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Statistical Section

STATISTICAL SECTION

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

Contents **Table**

Financial Trends

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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Changes in Fund Balances of Governmental Funds	4
Statement of Revenues, Expenditures and Changes in Fund Balances	4A
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Revenue Capacity

These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.

Assessed Value and Estimated Actual Value of Taxable Property	6
Property Tax Rates (Direct and Overlapping Governments)	7
Principal Property Taxpayers	8
Property Tax Levies and Collections	9

Debt Capacity

These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.

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Direct and Overlapping Governmental Activities Debt	12
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Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.

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Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.

Full-Time Equivalent County Government Employees by Function	17
Operating Indicators by Function	18
Capital Asset Statistics by Function	19

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

Note: Tables may not add due to rounding

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

	2015 [1]	2016	2017	2018	2019	2020	2021	2022[2]	2023	2024
GOVERNMENTAL ACTIVITIES										
Net Investment in capital assets	$ 70,368	$ 70,253	$ 72,448	$ 67,092	$ 72,297	$ 74,828	$ 74,760	$ 74,539	$ 80,148	$ 81,178
Restricted	4,150	5,965	7,135	11,570	12,472	12,911	20,472	28,493	32,369	45,850
Unrestricted	3,390	4,197	4,560	9,422	8,296	11,909	13,643	16,418	22,680	24,465
Total governmental activities net position	$ 77,907	$ 80,414	$ 84,142	$ 88,084	$ 93,065	$ 99,649	$ 108,875	$ 119,450	$ 135,197	$ 151,493
BUSINESS-TYPE ACTIVITIES										
Net Investment in capital assets	$ 1,771	$ 1,617	$ 1,558	$ 1,591	$ 1,634	$ 1,622	$ 1,631	$ 1,636	$ 1,803	$ 1,945
Unrestricted	351	716	1,151	1,372	685	775	777	835	685	918
Total business-type activities net position	$ 2,123	$ 2,333	$ 2,710	$ 2,963	$ 2,319	$ 2,397	$ 2,409	$ 2,471	$ 2,487	$ 2,863
PRIMARY GOVERNMENT										
Net investment in capital assets	$ 72,139	$ 71,870	$ 74,006	$ 68,682	$ 73,931	$ 76,451	$ 76,391	$ 76,175	$ 81,950	$ 83,123
Restricted	4,150	5,965	7,135	11,570	12,472	12,911	20,472	28,493	32,369	45,850
Unrestricted	3,741	4,913	5,711	10,795	8,981	12,684	14,420	17,253	23,365	25,383
Total primary government net position	$ 80,030	$ 82,747	$ 86,852	$ 91,047	$ 95,384	$ 102,046	$ 111,283	$ 121,921	$ 137,684	$ 154,356

Note:
(1) In 2015, the County implemented GASB 68.
(2) In 2022, the County implemented GASB 87.

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
EXPENSES										
Governmental activities:										
General government	$ 4,608	$ 5,009	$ 5,050	$ 5,899	$ 5,962	$ 8,357	$ 6,464	$ 6,615	$ 7,258	$ 8,121
Judicial	2,736	3,176	3,258	3,513	3,896	4,325	4,325	4,401	5,111	5,315
Public safety	12,326	13,003	14,078	15,081	16,129	16,571	20,214	21,153	22,908	25,418
Public works	5,175	5,145	5,503	5,784	6,311	7,735	7,698	8,134	7,011	7,817
Health and welfare	829	892	931	977	986	1,041	1,210	1,331	1,395	1,428
Recreation and culture	1,559	1,607	1,815	1,833	1,982	2,068	2,263	2,450	2,993	3,327
Housing and development	1,084	1,183	1,167	1,379	1,495	1,625	1,887	2,079	2,399	2,390
Interest on long-term debt	327	116	86	92	95	85	76	65	49	37
Total governmental activities expenses	28,643	30,131	31,889	34,558	36,857	41,808	44,137	46,229	49,124	53,853
Business-type activities:										
Solid Waste	464	601	560	590	675	568	656	519	573	653
DCAR GIS	30	15	76	68	57	61	87	87	-	-
Total business-type activities expenses	494	616	636	658	732	629	742	607	573	653
Total primary government expenses	29,137	30,747	32,525	35,216	37,589	42,436	44,879	46,835	49,698	54,506
PROGRAM REVENUES										
Governmental activities:										
Charges for services:										
General government	746	741	775	1,117	1,227	1,406	1,429	1,433	1,188	1,351
Judicial	980	987	934	794	843	769	1,066	1,161	1,224	1,117
Public safety	1,288	1,490	1,295	1,382	1,833	1,791	2,069	2,154	2,354	2,639
Public works	-	2	2	52	78	54	76	69	83	115
Health and welfare	12	12	12	9	10	4	6	8	11	10
Recreation and culture	196	209	206	428	877	1,255	2,142	1,474	1,472	2,288
Housing and development	201	328	357	352	477	828	1,277	1,240	1,404	1,897
Total charges for services	3,422	3,769	3,581	4,135	5,346	6,107	8,065	7,539	7,738	9,418
Operating grants and contributions	1,494	1,824	1,270	1,678	1,836	5,428	3,005	3,063	3,731	3,672
Capital grants and contributions	310	459	1,749	271	978	1,251	591	1,058	2,704	2,334
Total governmental activities program revenues	5,225	6,052	6,600	6,084	8,160	12,786	11,661	11,660	14,173	15,425

continued

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Business-type activities:										
Charges for services:										
Solid Waste	695	811	932	827	664	650	666	542	644	824
DCAR GIS	2	3	7	14	12	8	5	16	-	-
Total charges for services	697	815	940	841	675	658	671	558	644	824
Capital grants and contributions	-	-	-	-	-	-	-	0	2	3
Operating grants and contributions	-	-	-	-	-	-	-	-	-	-
an Capital grants and contributions	-	-	-	-	-	-	-	-	-	-
Total business-type activities program revenues	697	815	940	841	675	658	671	558	646	827
Total primary government program revenues	$ 5,922	$ 6,866	$ 7,540	$ 6,925	$ 8,835	$ 13,443	$ 12,332	$ 12,219	$ 14,819	$ 16,252
Net (expense)/revenue										
Governmental activities	$ (23,418)	$ (24,093)	$ (25,288)	$ (28,474)	$ (28,697)	$ (29,022)	$ (32,476)	$ (34,568)	$ (34,951)	$ (38,428)
Business-type activities	202	199	303	182	(56)	29	(71)	(49)	72	174
Total primary government net expense	(23,216)	(23,894)	(24,985)	(28,291)	(28,753)	(28,993)	(32,547)	(34,617)	(34,879)	(38,254)
GENERAL REVENUES AND OTHER CHANGES IN NET POSITIONS										
Governmental activities:										
Taxes										
Property Taxes	10,129	10,492	11,172	13,303	13,576	13,479	15,087	15,870	19,028	17,859
Sales Taxes	12,617	13,282	14,878	16,142	17,354	18,513	22,267	24,560	25,457	30,298
Insurance premium tax	1,044	1,111	1,190	1,281	1,370	1,460	1,515	1,840	1,895	2,016
Real estate and recording taxes	88	78	103	579	694	1,007	1,216	1,055	833	1,126
Other taxes	1,350	1,427	1,561	1,057	1,069	1,084	1,355	1,647	1,767	1,745
Total taxes	25,228	26,390	28,904	32,362	34,063	35,542	41,440	44,972	48,979	53,044
Sale of Wetland Credits	-	-	-	-	-	-	-	-	-	-
Homeowner Tax Relief Grant	-	-	-	-	-	-	-	-	-	-
Investment earnings	216	51	45	109	152	84	25	189	1,572	1,785
Gain on sale of capital assets	1	38	98	13	291	-	31	73	61	57
Other	57	118	43	7	1	32	27	32	31	40
Transfers	(11)	(11)	(73)	(77)	588	(53)	(82)	(111)	57	(201)
Total governmental activities	25,491	26,586	29,017	32,415	35,095	35,606	41,442	45,154	50,699	54,724

continued

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Business-type activities:										
Investment earnings	-	-	-	-	-	-	-	-	-	-
Gain on sale of capital assets	-	-	-	(5)	-	(4)	-	-	-	-
Other	-	-	1	-	-	-	-	-	-	-
Transfers	11	11	73	77	(588)	53	82	111	(57)	201
Total business-type activities	11	12	74	71	(588)	49	82	111	(57)	201
Total primary government	25,502	26,598	29,091	32,486	34,507	35,655	41,524	45,265	50,642	54,925
CHANGE IN NET POSITIONS										
Governmental activities	2,073	2,493	3,729	3,942	6,398	6,584	8,966	10,586	15,748	16,296
Business-type activities	213	210	377	253	(644)	78	11	63	16	376
Total primary government	$ 2,287	$ 2,703	$ 4,106	$ 4,195	$ 5,754	$ 6,662	$ 8,977	$ 10,649	$ 15,764	$ 16,672

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General fund										
Nonspendable	$ 559	$ 558	$ 711	$ 639	$ 979	$ 770	$ 568	$ 934	$ 943	$ 1,051
Restricted	31	38	84	111	82	91	146	186	232	384
Assigned	426	1,766	1,467	656	1,875	2,069	845	2,098	4,371	7,624
Unassigned	5,208	5,103	5,971	7,832	6,004	9,276	13,869	16,638	20,523	18,818
Total general fund	$ 6,225	$ 7,466	$ 8,233	$ 9,238	$ 8,940	$ 12,205	$ 15,428	$ 19,856	$ 26,070	$ 27,877
All other governmental funds										
Nonspendable	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 12
Restricted	4,984	5,926	7,051	11,459	12,390	12,816	20,326	28,308	32,137	45,454
Assigned	680	717	678	680	508	268	2,134	708	604	1,122
Unassigned	(762)	(775)	(820)	-	-	-	-	-	-	-
Total all other governmental funds	$ 4,902	$ 5,868	$ 6,909	$ 12,139	$ 12,899	$ 13,084	$ 22,460	$ 29,016	$ 32,741	$ 46,588

Note: In 2015, the County implemented GASB 68.

Note: In 2022, the County implemented GASB 87.

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

	Fiscal Year									
	2015	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**
REVENUES										
Taxes (see table 5)	$ 25,057	$ 26,207	$ 28,720	$ 32,260	$ 34,067	$ 35,519	$ 41,514	$ 44,959	$ 48,938	$ 52,994
Licenses and permits	503	644	675	669	786	1,204	1,668	1,589	1,560	2,108
Fines and forfeitures	654	668	591	502	501	372	620	770	800	672
Charges for services	2,437	2,649	2,501	1,779	3,885	4,267	5,576	4,952	5,167	6,305
Intergovernmental	1,677	2,018	1,788	2,832	2,630	6,276	3,680	3,898	4,924	4,366
Contributions and donations				136	116	402	191	171	538	437
Investment income	31	65	60	149	221	116	37	274	2,576	3,028
Miscellaneous	190	258	1,259	132	173	263	200	227	184	239
Total revenues	30,549	32,509	35,595	38,461	42,379	48,421	53,487	56,841	64,687	70,150
EXPENDITURES										
General government	3,598	3,870	3,974	4,774	4,970	5,035	5,276	5,632	6,169	7,158
Judicial	2,778	3,197	3,156	3,400	3,822	3,982	4,186	4,395	5,002	5,297
Public safety	10,880	11,470	12,305	13,200	13,903	14,963	16,496	18,755	20,408	23,016
Public works	2,815	11,489	1,879	2,023	2,356	3,689	4,051	2,922	2,722	3,190
Health and welfare	761	818	872	923	969	963	1,049	1,170	1,243	1,273
Recreation and culture	1,342	11,359	1,494	1,537	1,645	1,674	1,791	1,936	2,207	2,477
Housing and development	1,096	1,183	1,147	1,367	1,421	1,583	1,856	2,050	2,360	2,405
Intergovernmental	526	4,787	7,669	1,328	1,386	2,490	849	2,362	1,230	1,469
Capital Outlay	692	1,190	1,187	3,571	11,043	10,669	4,897	6,019	13,155	7,768
Principal on long-term debt	8,220	570	80	81	164	331	337	553	290	295
Interest on long-term debt	512	64	54	86	97	89	79	69	52	44
Issuance costs on long-term debt				-	-	-	-	-	-	-
Total expenditures	33,221	49,997	33,818	32,290	41,776	45,466	40,867	45,862	54,838	54,392
Excess of revenues over (under) expenditures	(2,672)	(17,488)	1,777	6,171	603	2,955	12,620	10,978	9,850	15,758
OTHER FINANCING SOURCES (USES)										
Sale of capital assets	229	29	104	79	300	552	56	128	101	97
Debt premiums and discounts				-	-	-	-	-	-	-
Proceeds from borrowing	196			449	-	-	-	-	-	-
Transfers in	5,808	1,784	2,683	2,275	3,586	2,570	5,072	1,658	1,540	2,381
Transfers out	(5,819)	(1,796)	(2,755)	(2,351)	(2,998)	(2,623)	(5,154)	(1,769)	(1,551)	(2,582)
Total other financing sources (uses)	414	18	31	452	888	498	(26)	16	90	(104)
Net change in fund balances	$ (2,258)	$ (17,470)	$ 1,808	$ 6,623	$ 1,491	$ 3,453	$ 12,594	$ 10,995	$ 9,939	$ 15,655
Debt service as a percentage of noncapital expenditures	26.71%	1.40%	0.51%	0.58%	0.85%	1.20%	1.16%	1.56%	0.82%	0.73%

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

	2020	2021	2022	2023	2024
REVENUES					
Taxes	$ 25,223	$ 28,967	$ 30,860	$ 34,176	$ 33,910
Licenses and permits	1,204	1,668	1,589	1,560	2,108
Fines and forfeitures	2,363	479	491	610	659
Charges for services	273	464	614	651	538
Intergovernmental	2,177	2,594	2,779	2,991	3,243
Investment income	60	97	97	99	158
Contributions and Donations	70	20	145	1,280	1,504
Miscellaneous	262	199	227	184	239
TOTAL REVENUES	31,633	34,488	36,802	41,550	42,361
EXPENDITURES					
Current					
General government	4,931	4,917	5,569	6,100	6,820
Judicial	3,394	3,562	3,824	4,482	4,945
Public safety	11,879	13,554	15,372	17,319	19,809
Public works	1,893	1,817	2,066	2,016	2,333
Health and welfare	309	318	338	388	338
Recreation and culture	1,654	1,750	1,908	2,176	2,436
Housing and development	827	992	1,124	1,306	1,396
Intergovernmental	1,012	28	38	40	40
Capital Outlay	174	372	243	37	44
Debt Service					
Principal	270	275	285	290	295
Interest	77	69	61	52	44
TOTAL EXPENDITURES	26,421	27,652	30,828	34,207	38,501
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	5,212	6,836	5,974	7,343	3,860
OTHER FINANCING SOURCES (USES)					
Proceeds from borrowings	-	-	-	-	-
Proceeds from sale of capital assets	484	-	5	5	-
Transfers in	87	759	87	203	165
Transfers out	(2,519)	(4,372)	(1,627)	(1,336)	(2,216)
TOTAL OTHER FINANCING SOURCES (USES)	(1,948)	(3,613)	(1,535)	(1,129)	(2,051)
EXCESS OF REVENUES AND OTHER FINANCING OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)	3,264	3,223	4,439	6,214	1,808
FUND BALANCES, JANUARY 1	8,940	12,205	15,428	19,856	26,069
Cumulative effect of change in accounting principle	-	-	(11)		
FUND BALANCES, DECEMBER 31	$ 12,205	$ 15,428	$ 19,856	$ 26,069	$ 27,877

The accompanying notes are an integral part of this statement.

Source: Audited Financial Statements of Dawson County

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

Fiscal Year	Property Taxes	Sales Taxes	Insurance Premium Tax	Real Estate & Recording Taxes	Other Taxes	Total
2015	$ 10,131	$ 12,617	$ 1,044	$ 88	$ 1,177	$ 25,057
2016	$ 10,502	$ 13,282	$ 1,111	$ 78	$ 1,235	$ 26,208
2017	$ 11,176	$ 14,877	$ 1,190	$ 103	$ 1,374	$ 28,720
2018	$ 13,201	$ 16,142	$ 1,281	$ 579	$ 1,057	$ 32,260
2019	$ 13,580	$ 17,354	$ 1,370	$ 694	$ 1,069	$ 34,067
2020	$ 13,457	$ 18,513	$ 1,460	$ 1,007	$ 1,084	$ 35,519
2021	$ 15,161	$ 22,267	$ 1,515	$ 1,216	$ 1,355	$ 41,514
2022	$ 15,857	$ 24,560	$ 1,840	$ 1,055	$ 1,647	$ 44,959
2023	$ 18,987	$ 25,457	$ 1,895	$ 833	$ 1,767	$ 48,938
2024	$ 17,810	$ 30,298	$ 2,016	$ 1,126	$ 1,745	$ 52,994

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

Fiscal Year	Tax Year	Residential Property	Commercial Property	Motor Vehicles	Other (1)	Less Exemptions	Total Taxable Assessed Value	Total Direct Tax Rate (2)	Estimated Actual Value (3)	Assessed Value as a Percentage of Actual Value
2015	2014	$ 792,453	$ 24,158	$ 46,193	$ 236,132	$ 210,077	$ 888,859	8.138	$ 2,222,148	40.00%
2016	2015	$ 829,097	$ 162,495	$ 35,695	$ 118,671	$ 192,613	$ 953,345	8.138	$ 2,383,363	40.00%
2017	2016	$ 955,193	$ 193,964	$ 28,375	$ 133,866	$ 214,161	$ 1,097,237	8.138	$ 2,743,093	40.00%
2018	2017	$ 1,023,711	$ 193,245	$ 22,737	$ 131,868	$ 221,234	$ 1,150,327	8.138	$ 2,875,818	40.00%
2019	2018	$ 1,036,758	$ 202,149	$ 18,878	$ 127,344	$ 297,877	$ 1,087,252	8.138	$ 2,718,130	40.00%
2020	2019	$ 1,123,736	$ 219,522	$ 16,163	$ 129,894	$ 229,673	$ 1,259,642	8.138	$ 3,149,105	40.00%
2021	2020	$ 1,315,736	$ 245,630	$ 14,805	$ 140,525	$ 256,592	$ 1,460,105	8.138	$ 3,650,261	40.00%
2022	2021	$ 1,614,130	$ 260,475	$ 13,823	$ 146,444	$ 35,029	$ 1,999,843	7.222	$ 4,999,608	40.00%
2023	2022	$ 2,250,029	$ 305,333	$ 14,504	$ 169,314	$ 460,834	$ 2,278,346	5.634	$ 5,695,865	40.00%
2024	2023	$ 2,353,546	$ 356,213	$ 13,928	$ 176,311	$ 529,511	$ 2,370,487	5.463	$ 5,926,218	40.00%

Source: Georgia Department of Revenue

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

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

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

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

Tax Year	***2015***	***2016***	***2017***	***2018***	***2019***	***2020***	***2021***	***2022***	***2023***	***2024***
Fiscal Year	***2016***	***2017***	***2018***	***2019***	***2020***	***2021***	***2022***	***2023***	***2024***	***2025***
County - Incorporated	8.138	8.138	8.138	8.138	8.089	7.885	7.625	7.222	5.634	5.463
School Operations	16.496	15.778	15.778	15.778	15.778	15.778	15.000	14.200	10.800	10.800
School Debt Service	-	-	-	-	-	-	-	-		-
State of Georgia	0.050	-	-	-	-	-	-	-		-
Total Incorporated	26.796	26.458	23.916	23.916	23.867	23.663	22.625	21.422	16.434	16.263
Total Unincorporated	26.796	26.458	15.778	15.778	15.778	15.778	15.000	14.200	10.800	10.800
Municipalities										
Dawsonville	-	-	-	-	-	-	-			

Source: Georgia Department of Revenue

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

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

Maximum rates:										
Total Incorporated	33.023	32.585	23.916	23.916	23.867	23.663	22.625	21.422	16.434	16.263
Total Unincorporated	26.796	26.458	15.778	15.778	15.778	15.778	15.000	14.200	10.800	10.800

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

	Tax Year 2024			Tax Year 2015		
Taxpayer	**Taxable Assessed Value[1]**	**Rank[2]**	**Percentage of Total Taxable Assessed Value**	**Taxable Assessed Value[1]**	**Rank[2]**	**Percentage of Total Taxable Assessed Value**
SMC DAWSON RIDGE LLC	$ 18,594	1	0.78%			
CHELSEA GCA REALTY	18,259	2	0.77%	16,853	1	1.90%
POINTE GRAND DAWSONVILLE LLC	15,801	3	0.67%			
GEORGIA TRANSMISSION CORP	15,702	4	0.66%	7,042	3	0.007922516
RAINER HENDON DAWSON MARKETPLACE ACQ	15,393	5	0.65%			
ADVENIR @ DAWSON HILLS LLC	14,057	6	0.59%			
DAWSON FOREST APARTMENTS LLC	13,440	7	0.57%			
CROSSINGS OF DAWSONVILLE	11,322	8	0.48%			
GEORGIA POWER COMPANY	9,959	9	0.42%	7,332	2	0.82%
ET-4 DAWSONVLLE LP	8,048	10	0.34%			
CITY OF ATLANTA				6,808	4	0.77%
DAWSON FEE LLC				6,585	5	0.74%
WALMART REAL ESTATE BUSINESS				5,473	6	0.62%
FORESTAR GA REAL ESTATE				4,759	7	0.54%
MONARCH AT DAWSON VILLAGE INN				4,446	8	0.50%
SAWNEE EMC				3,825	9	0.43%
IMPULSE MANUFACTURING INC				4,714	10	0.53%
Totals	$ 140,573		5.93%	$ 67,837		7.63%

Source: Dawson County Tax Commissioner

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

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

Fiscal Year	Tax Year	Tax Due Date	Taxes Levied for the Tax Year (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	
2016	2015	12/1/2015	$ 8,742	$ (57)	$ 9	$ 8,694		$ 8,015	91.68%	$ 803	$ 8,818	99.03%	$ (124)
2017	2016	12/1/2016	$ 9,767	$ (40)	$ 42	$ 9,769		$ 8,894	91.06%	$ 1,403	$ 10,297	98.58%	$ (528)
2018	2017	12/1/2017	$ 10,389	$ (67)	$ 108	$ 10,430		$ 10,281	98.96%	$ 1,245	$ 11,526	110.51%	$ (1,096)
2019	2018	12/1/2018	$ 11,693	$ (186)	$ 89	$ 11,596		$ 11,492	98.28%	$ 606	$ 12,098	104.22%	$ (502)
2020	2019	12/1/2019	$ 12,021	$ (49)	$ 94	$ 12,066		$ 11,681	97.17%	$ 598	$ 12,279	101.77%	$ (213)
2021	2020	12/1/2020	$ 12,948	$ (111)	$ 93	$ 12,930		$ 12,305	95.03%	$ 716	$ 13,021	100.70%	$ (91)
2022	2021	12/1/2021	$ 13,010	$ (382)	$ 76	$ 12,704		$ 12,588	96.76%	$ 686	$ 13,274	104.49%	$ (570)
2023	2022	12/1/2022	$ 15,351	$ (78)	$ 77	$ 15,350		$ 14,218	92.62%	$ 701	$ 14,919	97.19%	$ 431
2024	2023	12/1/2023	$ 14,581	$ (353)	$ 73	$ 14,301		$ 14,300	98.07%	$ 525	$ 14,825	103.66%	$ (524)
2025	2024	12/1/2024	$ 16,611	$ (138)	$ 93	$ 16,566	*(1)*	$ 16,364	98.51%	$ 817	$ 17,181	103.71%	$ (615)

Source: Dawson County Tax Commissioner's Office.

(1) Taxes levied during the calendar year 2023 are recorded as revenues in the financial statements in 2024 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						
Fiscal Year	Capital Leases	Notes Payable	Obligation Bonds Payable	Contracts Payable (2)	Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
2015	$ 686	$ -	$ -	$ 2,895	$ 3,581	0.42%	$ 154
2016	$ 132	$ -	$ -	$ 2,880	$ 3,012	0.31%	$ 128
2017	$ 66	$ -	$ -	$ 2,865	$ 2,931	0.30%	$ 120
2018	$ 449	$ -	$ -	$ 2,850	$ 3,299	0.30%	$ 132
2019	$ 391	$ -	$ -	$ 2,745	$ 3,136	0.28%	$ 120
2020	$ 330	$ -	$ -	$ 2,475	$ 2,805	0.24%	$ 107
2021	$ 268	$ -	$ -	$ 2,200	$ 2,468	0.23%	$ 98
2022	$ -	$ -	$ -	$ 1,915	$ 1,915	0.16%	$ 73
2023	$ -	$ -	$ -	$ 1,625	$ 1,625	0.08%	$ 51
2024	$ -	$ -	$ -	$ 1,330	$ 1,330	0.06%	$ 39

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

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

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

DAWSON COUNTY, GEORGIA
DIRECT AND OVERLAPPING GOVERNMENT ACTIVITIES DEBT
GENERAL OBLIGATION DEBT
December 31, 2023
(amounts expressed in thousands)

Jurisdiction	*Debt Outstanding*	*Percentage Applicable to Government*	*Amount Applicable to Government*
Intergovernmental Contracts Obligation			
Etowah Water & Sewer Authority Contracts Payable	$ 1,330	100.00%	$ 1,330
Total Intergovernmental Contracts Obligation	1,330		1,330
Total Direct obligations	1,330		1,330
Overlapping General Obligation Debt:			
Dawson County School System	5,245	100.00%	5,245
City of Dawsonville	3,639	100.00%	3,639
Total Overlapping General Obligation Debt	8,884		8,884
Total	$ 10,214		$ 10,214

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

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

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

Debt and Assessed Value per Capita[1]

	Per Capita	Debt Amount
Direct General Obligation (G.O.) debt per capita	$ -	-
Direct and Contractual G.O. debt per capita	$ 39	$ 1,330,000
Direct debt, Contractual Debt, Notes, and Leases per capita	$ 39	$ 1,330,000
Direct and Contractual Debt, Notes, Leases, and Overlapping Debt per capita	$ 303	$ 10,214,000
Fair Market Value of Taxable Property per capita	$ 215	
Grossed Assessed value of property before exemptions	$ 2,899,999	
Net Tax digest for Maintenance and operations	$ 2,370,487	
Estimated Fair Market Value of Taxable Property	$ 7,249,997	
Population, estimated 2024	33,748	

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

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

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Assessed value of property	$ 1,098,936	$ 1,145,958	$ 1,311,398	$ 1,371,561	$ 1,385,129	$ 1,489,315	$ 1,716,697	$ 2,034,872	$ 2,739,180	$ 2,899,999
Debt limit (10% of total assessed value)	109,894	114,596	131,140	137,156	138,513	148,932	171,670	203,487	273,918	290,000
Amount of Debt applicable to limit:										
General Obligation debt and contracts payable	2,895	2,880	2,865	2,850	2,745	2,475	2,200	1,915	1,625	1,330
Less: Resources restricted to paying principal	-	-	-	-	-	-	-	-	-	-
Total net debt applicable to limit	2,895	2,880	2,865	2,850	2,745	2,475	2,200	1,915	1,625	1,330
Legal debt margin	$ 106,999	$ 111,716	$ 128,275	$ 134,306	$ 135,768	$ 146,457	$ 169,470	$ 201,572	$ 272,293	$ 288,670
Total net debt applicable to the limit as a percentage of debt limit	2.63%	2.51%	2.18%	2.08%	1.98%	1.66%	1.28%	0.94%	0.59%	0.46%

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
2015	$ 3,043	$ 7,865	$ 393	0.37
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
2019	-	-	-	-
2020	-	-	-	-
2021	-	-	-	-
2022	-	-	-	-
2023	-	-	-	-
2024	-	-	-	-

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

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

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

Fiscal Year	Population (1)	Personal Income (2)	Per Capita Personal Income (2)	Unemployment Rate (3)
2015	23,312	$ 857,905	$ 36,801	5.4%
2016	23,604	$ 987,473	$ 41,835	4.3%
2017	24,379	$ 970,918	$ 39,826	3.6%
2018	25,083	$ 1,088,101	$ 43,380	3.3%
2019	26,108	$ 1,180,108	$ 45,201	2.4%
2020	26,108	$ 1,208,226	$ 46,278	2.8%
2021	26,798	$ 1,290,860	$ 48,170	1.9%
2022	30,138	$ 1,627,331	$ 53,996	2.3%
2023	31,732	$ 1,937,778	$ 61,067	2.5%
2024	33,748	$ 2,146,339	$ 63,599	2.7%

Data sources:
(1) US Bureau of the Census; Based on calendar year 2022
(2) Federal Bureau of Economic Analysis; Based on calendar year 2022
(3) Bureau of Labor Statistics; based on calendar year 2022

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

	2024			2015		
Employer	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
NORTH GEORGIA PREMIUM OUTLETS	1,322	1	9.65%	1,100	1	9.70%
DAWSON COUNTY BOARD OF EDUCATION	575	2	4.20%	538	3	4.75%
DAWSON COUNTY BOARD OF COMMISSIONERS	434	3	3.17%	284	5	2.51%
GOLD CREEK FOODS	357	4	2.61%	600	2	5.29%
KROGER	246	5	1.80%			
WALMART	228	6	1.66%	350	4	3.09%
BTD MANUFACTURING	214	7	1.56%	150	7	1.32%
PUBLIX	189	8	1.38%			
THE HOME DEPOT	160	9	1.17%			
PREMIER SURPLUS	130	10	0.95%			
IMPULSE MANUFACTURING				210	6	1.85%
INGLES				150	8	1.32%
SLEEVE CO INC				110	9	0.97%
WORLD WIDE MANUFACTURING COMPANY				107	10	0.94%
All other employers	9,847		71.87%	7,738		68.25%
Total	13,702		100.00%	11,337		100.00%

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

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

Function	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General government	32	35	43	47	53	55	59	58	42	54
Public safety										
Sheriff										
Officers	85	95	96	98	100	106	108	109	110	113
Civilians	20	17	16	19	18	20	20	18	17	19
Fire										
Firefighters and officers	52	63	71	71	71	72	73	78	78	78
Civilians	1	1	1	1	1	1	2	2	2	2
Court system	37	37	37	35	37	41	47	55	54	52
Public works	22	28	18	18	21	21	21	20	20	24
Health and welfare	11	11	11	11	13	13	14	13	26	26
Recreation and culture	12	12	10	10	10	18	20	20	28	26
Housing and development	12	12	14	11	9	9	11	12	12	13
Solid Waste	3	3	3	3	3	4	4	4	6	5
Water & Sewer	-	-	-	-	-	-	-	-	-	-
Total	287	314	320	324	336	360	379	389	395	412

Source: Dawson County Human Resources & Finance Department

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

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

Function	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Sheriff										
Accident reports	1,405	1,727	914	804	1,062	1,275	1,417	1,475	1,509	1,488
Traffic Stops	5,413	4,170	4,473	5,152	6,113	6,213	9,239	7,137	7,759	9,572
Arrests	1,647	1,665	1,494	1,612	1,645	1,660	1,926	1,735	1,736	1,722
Fire										
Calls	3,289	3,241	153	644	885	4,092	4,622	5,145	5,319	1,467
Inspections	455	657	208	370	1,403 (1)	1,497	1,564	1,660	1,116	1,337
Emergency Services										
Calls	3,285	2,581	2,815	2,806	3,014	2,984	3,506	3,878	3,975	4,049
Highways and streets										
Paved resurfacing (miles)	4.0	11.2	24.6	5.1	9.2	13.7	9.7	4.5	8.1	4.3
Sanitation										
Refuse collected (tons/month)	304	512	580	616	586	603	635	242	344	277
Parks and recreation										
Athletic participants - Spring	1,394	1,141	1,246	1,159	1,273	1,092 (2)	2,871	1,651	1,561	1,654
Athletic participants - Summer		29	55	75	55	0 (3)	55	265	267	296
Athletic participants - Fall		1,086	930	832	930	879	1,286	1,605	1,592	1,729
Athletic participants - Winter		357	368	323	368	388	4,033	783	507	539
Total Athletic Participation	3,079	2,613	2,599	2,389	2,516	2,359	8,245	4,304	3,927	4,218
Total Facility Usage							17,402	19,487	19,391	21,085
Private Rentals							4,637	5,736	7,814	7,917
Special Events							208	232	901	635
Programs							513	528	566	701
Facility usage	13,275	12,196	19,995	20,936	23,372	17,123	49,716	19,487	28,672	30,338
Protective inspection										
Building permits	397	521	507	690	626	675	927	1,503	1,367	1,168

Sources: Various County departments

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

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

(3) 2020 Summer registration was inactive due to COVID

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

Function	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General government										
Undeveloped land (acres)	79.038	79.038	79.038	79.038	79.038	78.068	85.028	205.318	204.838	204.838
Buildings	4	4	4	4	4	4	4	4	4	4
Vehicles	4	4	1	1	2	1	2	3	2	2
Public Safety										
Buildings										
Sheriff Department	3	3	3	3	3	3	4	5	5	5
Emergency Services	7	7	7	7	7	8	9	8	8	8
Vehicles										
Fire/Pumper Trucks	18	16	16	14	15	16	16	16	15	14
Other Fire vehicles	11	10	14	13	13	15	17	17	19	19
Ambulance/Rescue	11	7	5	5	5	5	5	7	11	10
Sheriff's vehicles	81	71	89	99	106	99	110	126	137	142
Marshal's vehicles	2	1	3	1	1	1	2	2	2	2
Equipment	1	1	1	1	1	1	1	1	7	9
Court System										
Buildings	2	2	2	2	2	2	2	2	2	2
Vehicles	4	4	5	4	4	4	5	4	4	4
Public works										
Buildings										
Road Department	1	1	1	1	1	1	1	1	1	1
Facilities Management	1	1	1	1	1	1	1	1	1	1
Transfer Station	3	3	3	3	2	3	2	2	2	2
Fleet Maintenance	1	1	1	1	2	2	2	2	2	2
Vehicles										
Road Department	15	24	20	11	10	11	12	11	8	9
Facilities Management	6	8	10	11	11	8	10	7	6	7
Heavy Equipment										
Road Department	22	23	17	17	20	34	37	39	40	41
Transfer Station	3	3	18	20	20	14	15	15	16	18
Fleet Maintenance	1	1	1	1	2	3	3	3	4	5
Roads										
Paved Streets (miles)	223.0	205.5	205.5	206.0	206.6	258.0	218.5	219.2	228.7	220.2
Unpaved Streets (miles)	58.0	77.0	77.3	77.0	76.4	94.7	86.5	85.8	79.9	83.3
Health and welfare										
Buildings	1	1	1	1	1	1	1	1	1	1
Vehicles	2	1	2	3	4	1	1	1	1	2
Housing and development										
Buildings	1	1	1	1	1	1	1	1	1	1
Vehicles	3	3	3	5	6	5	6	6	5	6
Parks and recreation										
Buildings and site improvements	14	14	14	14	14	10	10	12	12	12
Vehicles	2	3	3	3	3	3	3	2	3	3
Equipment	16	21	26	36	38	28	29	30	37	38
Child Care Centers	1	1	1	1	-	-	-	-	-	-

Sources: Various county departments

4

Other Reporting Section

Single Audit Section

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

DAWSON COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For Year Ended December 31, 2024

FEDERAL GRANTOR/ PASS-THRU GRANTOR/ PROGRAM TITLE	FEDERAL CFDA NUMBER	GRANT/ CONTRACT NUMBER	PROGRAM OR AWARD AMOUNT	SUB-RECIPIENT EXPENDITURES	EXPENDITURES
U.S DEPARTMENT OF JUSTICE					
Passed through the Criminal Justice Coordinating Council					
-Violence Against Women Act (VAWA)	16.588	W22-8-061	$ 71,076	$ -	$ 71,076
-Byrne Memorial Justice Assistance Grant	16.738	B22-8-011	112,204	-	112,204
-Bullet Proof Vest Partnership Program	16.607	OMB 1121-0235	14,604	-	-
TOTAL U.S. DEPARTMENT OF JUSTICE			**197,884**	-	**183,280**
U.S. DEPARTMENT OF TRANSPORTATION					
Passed through the Georgia Department of Transportation					
-Transit Operating Assistance Grant	20.509	Contract #48400-294-IGOIP2400235 Project #T007306	155,000	-	67,431
-Transit Operating Assistance Grant	20.509	Contract #48400-294-IGOIP2500047 Project #T008083	171,000	-	83,969
			326,000	-	151,400
Highway Safety Cluster of Programs					
Passed thru Georgia Office of Highway Safety					
-HEAT GRANT# GA-2022-402 PT-021	20.600	GA-2024-402 PT-016	75,878		49,075
-HEAT GRANT# GA-2023-402 PT-030	20.600	GA-2025-DawsonSO-015	51,903		10,221
Total Highway Safety Cluster of Programs			127,782		59,296
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			**453,782**	-	**210,696**
U.S. DEPARTMENT OF TREASURY					
Coronavirus State & Local Fiscal Recovery funds (SLFRF) -ARPA	21.027	Dawson County, GA	5,071,173	-	1,305,161
Passed through the State of Georgia Northeast Judicial Court					
-Coronavirus State & Local Fiscal Recovery funds (SLFRF) -ARPA	21.027	Dawson County, GA	141,467		108,342
TOTAL U.S. DEPARTMENT OF TREASURY			**5,212,640**	-	**1,413,503**
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Medicare Enrollment Assistance Program	93.071		3,000	-	3,000
Aging Cluster of Programs					
Passed-through the Legacy Link, Inc.					
-Special Programs for the Aging: Title III, Part B: Supportive Services	93.044	42700-373-0000094045; 42700-373-0000102194	37,777		37,777
-Special Programs for the Aging: Title III, Part C: Nutrition Services	93.045	42700-373-0000094045; 42700-373-0000102194	70,129	-	70,129
-Nutrition Services Incentive Program	93.053	42700-373-0000094045; 42700-373-0000102194	20,615		20,615
Passed through Deanna Specialty Transportation, Inc.					
-Special Programs for the Aging: Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	2024: 2025	70,980	-	70,980
Total Aging Cluster Programs			199,501	-	199,502
Passed-through the Legacy Link, Inc.					
-Special Programs for the Aging: Title III, Part E: (Respite)	93.052	42700-373-0000094045; 42700-373-0000102194	15,516	-	15,516
-Social Services Block Grant	93.667	42700-373-0000094045; 42700-373-0000102194	6,517	-	6,517
			22,033	-	22,033
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			**224,534**	-	**224,534**

DAWSON COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For Year Ended December 31, 2024

FEDERAL GRANTOR/ PASS-THRU GRANTOR/ PROGRAM TITLE	FEDERAL CFDA NUMBER	GRANT/ CONTRACT NUMBER	PROGRAM OR AWARD AMOUNT	SUB-RECIPIENT EXPENDITURES	EXPENDITURES
(cont.)					
U.S. DEPARTMENT OF BEHAVIORAL HEALTH					
Passed through the Georgia Department of Behavioral Health and Developmental Disabilities					
-State Targeted Response to the Opioid Crisis Grants	93.788	44100-905-CMA00004593	35,000	-	35,000
TOTAL U.S. DEPARTMENT OF BEHAVIORAL HEALTH			**35,000**	-	**35,000**
FEDERAL EMERGENCY MANAGEMENT AGENCY					
Passed through the Georgia Emergency Management Agency					
-Presidential Disaster Area- Hurricane Helene	97.036	4501-DR-GA	35,597	-	35,597
-Emergency Management Performance Grants	97.042	OEM23-044	7,784	-	7,784
-Emergency Management Performance Grants	97.042	OEM22-044	779	-	779
			8,563	-	8,563
TOTAL FEDERAL EMERGENCY MANAGEMENT AGENCY			**44,160**	**-**	**44,160**
U.S. DEPARTMENT OF THE INTERIOR					
Schools and Roads - Grants to States	10.665		31,878	-	31,878
TOTAL U.S. DEPARTMENT OF THE INTERIOR			**31,878**	-	**31,878**
SOCIAL SECURITY ADMINISTRATION					
Social Security - Work Incentives Planning and Assistance Program	96.008		4,200	-	4,200
TOTAL SOCIAL SECURITY ADMINISTRATION			**4,200**	-	**4,200**
GRAND TOTAL			**$ 6,204,077**	$ -	**$ 2,147,252**

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

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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

June 23, 2025

Board of Commissioners
Dawson County, Georgia
Dawsonville, Georgia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Dawson County, Georgia as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise Dawson County, Georgia's basic financial statements, and have issued our report thereon dated June 23, 2025. Our report includes a reference to other auditors who audited the financial statements of the Dawson County Health Department, as described in our report on Dawson County, Georgia's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report on Internal Control Over Financial Reporting

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

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

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 that might be material weaknesses or significant deficiencies. 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.

Report on Compliance and Other Matters

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

Purpose of this Report

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

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

June 23, 2025

Board of Commissioners
Dawson County, Georgia
Dawsonville, Georgia

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Dawson County, Georgia's compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of Dawson County, Georgia's major federal programs for the year ended December 31, 2024. Dawson County, Georgia's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Dawson County, Georgia complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control Over Compliance

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

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

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

Bates, Carter & Co., LLP

Dawson County, Georgia
AUDITOR'S SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 2024

I SUMMARY OF AUDITOR'S RESULTS:

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

II AUDIT FINDINGS - GENERALLY ACCEPTED GOVERNMENTAL AUDITING STANDARDS

None reported.

III FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

There were no findings or questioned costs relating to Federal awards reported for the year ended December 31, 2024.