DODGE COUNTY, GEORGIA
FINANCIAL STATEMENTS
AND
SUPPLEMENTAL INFORMATION
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2018
AND
INDEPENDENT AUDITOR'S REPORT

Dodge County, Georgia

ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2018
TABLE OF CONTENTS

Page

INTRODUCTORY SECTION

PRINCIPAL OFFICIALS....1

FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT....2-4

BASIC FINANCIAL STATEMENTS:
- Government-wide Financial Statements:
  - Statement of Net Position....5
  - Statement of Activities....6
- Fund Financial Statements:
  - Balance Sheet – Governmental Funds....7
  - Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position....8
  - Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds....9
  - Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities....10
  - Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget (GAAP Basis) and Actual – General Fund....11-13
  - Statement of Fiduciary Assets And Liabilities – Agency Funds....14
- Notes to the Financial Statements....15-36

REQUIRED SUPPLEMENTARY INFORMATION:
- Schedule of Changes in the Net Pension Liability and Related Ratios....37
- Schedule of Contributions....38
- Schedule of Pension Investment Returns....38
- Notes to Schedule of Changes in the Net pension Liability....39

SUPPLEMENTARY DATA – COMBINING FUND FINANCIAL STATEMENTSAND SCHEDULES:
- Combining Balance Sheet – Nonmajor Governmental Funds....40
- Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds....41
- Combining Balance Sheet – Special Revenue Funds....42
- Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Special Revenue Funds....43
- Combining Balance Sheet -- Capital Project Funds....44
- Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Capital Project Funds....45
- Combining Balance Sheet – Agency Funds....46
- Combining Statement of Changes in Assets and Liabilities – Agency Funds....47-49

SUPPLEMENTARY SCHEDULES:
- Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Drug Education Special Revenue Fund....50
- Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Jail Special Revenue Fund....51
- Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Law Library Special Revenue Fund....52

ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2018
TABLE OF CONTENTS

Page

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Revolving Loan Special Revenue Fund....53
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Sheriff's Condemnation and Supply Special Revenue Fund....54
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – E-911 Special Revenue Fund....55
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Sheriff's Commissary Account Special Revenue Fund....56
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Sheriff's Vending Machine Account Special Revenue Fund....57

SCHEDULES TO MEET REGULATORY REQUIREMENTS:
Schedule of Special Purpose Local Option Sales Tax 2008....58
Schedule of Special Purpose Local Option Sales Tax 2013....59
Schedule of TIA Special Purpose Local Option Sales Tax....60

STATE COMPLIANCE SECTION

Certification of 911 Expenditures....61-63
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*....64-65
Schedule of Findings and Questioned Costs....66-67

DODGE COUNTY, GEORGIA

PRINCIPAL OFFICIALS

BOARD OF COMMISSIONERS

Dan McCranie	Commissioner, Chairman
Karen Cheek	Commissioner
William T.Howell, Jr.	Commissioner, Vice Chairman
Terry Niblett	Commissioner
Brian Watkins	Commissioner

ELECTED OFFICIALS

Kay Graham	Tax Commissioner
Waymon A. McCranie, Jr.	Judge, Probate Court
Lynn Sheffield	Sheriff
Rhett Walker	Clerk of Superior Court
Lonnie Parkerson	Judge, Magistrate Court
Joe Smith	Coroner

APPOINTED OFFICIALS

Bobby Peacock	Interim County Manager

FINANCIAL SECTION

H. FRANK ERWIN, JR., P.C.
CERTIFIED PUBLIC ACCOUNTANT

P.O. Box 4158 • 5805 Oak Street
Eastman, GA 31023
(478) 374-0030 • Fax (478) 374-0082
hfrankerwincpa@bellsouth.net

MEMBER
Georgia Society of
Certified Public Accountants

MEMBER
American Institute of
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners of Roads and Revenues
Dodge County, Georgia

Report on the Financial Statements

I have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Dodge County, Georgia, as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise Dodge County, Georgia's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

My responsibility is to express opinions on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my unmodified and qualified audit opinions.

Summary of Opinions

Opinion Unit	Type of Opinion
Governmental Activities	Qualified
Aggregately Discretely Presented Component Units	Unmodified
General Fund	Qualified
TIA SPLOST Fund	Unmodified
2013 SPLOST Fund	Unmodified
Aggregate Remaining Fund Information	Unmodified

Basis for Qualified Opinion on Governmental Activities and General Fund

Management was unable to make certain supporting documentation concerning the Tax Commissioner's Office available for applying auditing procedures.

Qualified Opinions

In my opinion, except for the effects of the matter described in the "Basis for Qualified Opinion on Governmental Activities and General Fund" paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities and the General Fund of Dodge County, Georgia, as of December 31, 2018, and the changes in financial position thereof for the year ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the aggregate discretely presented component units, each major fund other than the General Fund, and the aggregate remaining fund information of the Dodge County, Georgia, as of December 31, 2018, and the respective changes in financial position, and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the defined pension benefit plan schedules on pages 36 through 38 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards general accepted in the United States of America, which consisted of inquiries, the management about the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. My opinion on the basic financial statements is not affected by this missing information.

Other Information

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Dodge County, Georgia's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedules of expenditures of special purpose local option sales tax proceeds are presented for purposes of additional analysis as required by the Official Code of Georgia 48-8-121, and are not required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and the schedules of expenditures of special purpose local option sales tax proceeds are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, I have also issued my report dated December 23, 2019, on my consideration of the Dodge County, Georgia's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulation, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of my 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 Dodge 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 Dodge County, Georgia's internal control over financial reporting and compliance.

H. Frank Eason P.C.

Eastman, Georgia
December 23, 2019

Dodge County, Georgia
STATEMENT OF NET POSITION
December 31, 2018

	Primary Government Total	Component Unit
	Governmental Activities	Dodge County Public Health Center
Assets:		
Cash	$ 7,256,810	$ 655,131
Receivables, net of allowance for uncollectibles:		-
Taxes	1,440,144	-
Accounts	78,847	-
Due from other governments	36,864	52,734
Loans receivable	105,014	-
Inventory	8,144	
Accrued Interest	478	-
Capital assets:		-
Capital assets not being depreciated	351,410	-
Capital assets being depreciated, net of		-
accumulated depreciation	10,315,512	-
Total Assets	19,593,223	707,865
Deferred Outflows of Resources:		
Pensions	160,896	101,503
Liabilities:		
Accounts payable	-	-
Salaries and benefits payable	80,291	-
Due to other governments	-	20,658
Accrued liabilities	28,811	-
Compensated absences due within one year	-	5,582
Compensated absences due after one year	-	22,329
Capital leases and notes payable due within one year	47,882	-
Capital leases and notes payable due after one year	-	-
Landfill post-closure care costs	1,157,893	-
Net pension liability	404,842	363,814
Net OPEB liability	-	284,056
Total liabilities	1,719,719	696,439
Deferred Inflows of Resources:		
Pensions	41,398	79,705
Net position:		
Net investment in capital assets	10,619,040	-
Restricted for:		
Prior year program income	-	21,467
Capital projects	4,571,540	-
Economic Development	227,890	-
Public Safety	329,272	-
Unrestricted	2,245,260	11,757
Total net position	$ 17,993,002	$ 33,224

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

Dodge County, Georgia
STATEMENT OF ACTIVITIES
For the fiscal year ended December 31, 2018

Functions	Expenses	Charges for Services and Fines	Operating Grants and Contributions	Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Primary Government Governmental Activities	Net (Expense) Revenue and Changes in Net Position: Component Unit Governmental Activities
Primary government-						
Governmental activities:						
General government	$ 1,293,216	$ 5,407	$ -	$ -	$ (1,287,809)	-
Public safety	6,184,289	2,184,094	163,372	-	(3,836,823)	-
Public works	3,036,613	213,719	2,203,017	2,293,177	1,673,300	-
Judiciary	896,765	370,380	39,426	-	(486,959)	-
Health & welfare	407,515	-	30,613	-	(376,902)	-
Recreation & culture	267,240	-	-	-	(267,240)	-
Development & housing	200,351	26,803	-	-	(173,548)	-
Community service	454,749	6,275	92,782	-	(355,692)	-
Interest on Long Term Debt	2,915	-	-	-	(2,915)	-
Total governmental activities	$12,743,653	$ 2,806,678	$ 2,529,210	$ 2,293,177	(5,114,588)	-
Component unit:						
Dodge County Puiblic Health Center	$ 489,178	$ 175,778	$ 312,980	$ -	-	(420)
General revenues:						
Property taxes					5,178,081	-
Sales taxes					952,436	-
Other taxes					1,083,923	-
Sales of capital assets					1,900	-
Interest					-	-
Other revenues					75,172	118,441
Tranfers					29,654	-
Total general revenues and transfers					7,321,166	118,441
Change in net position					2,206,578	118,021
Net position - beginning					15,786,424	253,630
Adjustments					-	(338,427)
Net position - ending					$ 17,993,002	$ 33,224

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

Dodge County, Georgia
BALANCE SHEET
GOVERNMENTAL FUNDS

December 31, 2018

	General	TIA SPLOST	2013 SPLOST	Other Governmental Funds	Total Governmental Funds
Assets:					
Cash	$ 3,500,885	$ 1,255,044	$ 1,914,691	$ 586,190	$ 7,256,810
Accounts receivable	2,750	-	-	76,097	78,847
Taxes receivable, net	1,267,887	-	172,257	-	1,440,144
Due from other governments	36,864	-	-	-	36,864
Loans receivable	-	-	-	105,014	105,014
Inventory	8,144	-	-	-	8,144
Accrued Interest	-	-	-	478	478
Total assets	4,816,530	1,255,044	2,086,948	767,779	8,926,301
Liabilities:					
Accounts payable	-	-	-	-	-
Accured liabilities	95,291	-	-	13,811	109,102
Total liabilities	95,291	-	-	13,811	109,102
Deferred inflows of resources:					
Unavailable revenue-taxes	982,264	-	-	-	982,264
Total deferred inflows of resources	982,264	-	-	-	982,264
Fund balances:					
Nonspendable					
Inventories	8,144	-	-	-	8,144
Restricted for					
Economic Development	-	-	-	227,890	227,890
Public Safety	-	-	-	329,272	329,272
Capital Projects	1,032,742	1,255,044	2,086,948	196,806	4,571,540
Unassigned	2,698,089	-	-	-	2,698,089
Total fund balances	3,738,975	1,255,044	2,086,948	753,968	7,834,935
Total liabilities, Deferred inflows of resources, and fund balances	$ 4,816,530	$ 1,255,044	$ 2,086,948	$ 767,779	$ 8,926,301

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

Dodge County, Georgia
Reconciliation of the Balance Sheet of Governmental Funds
To the Statement of Net Position
December 31, 2018

Total fund equity per balance sheet of governmental funds	$ 7,834,935
Amounts reported for governmental activites in the statement of net position are different from amounts reported in the balance sheet of governmental funds due to the following:	
Net pension obligation - To recognize asset (liability) resulting from contributions in excess of (under) the annual required contribution.	(404,842)
Deferred outflows of resources - Collective deferred outflows of resources-pension liability.	160,896
Deferred inflows of resources - Collective deferred inflows of resources-pension liablity.	(41,398)
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. (capital assets amounted to $20,783,170 accumulated depreciation amounted to $10,116,248)	10,666,922
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.	982,264
Long-term liabilities, including landfill estimated cost of closure and post closure care and capital leases payable, are not due and payable in the current period and therefore are not reported in the funds. (closure/post closure care amounted to $1,157,893; capital lease payable amounted to $47,882)	(1,205,775)
Net position of governmental activities	$ 17,993,002

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

Dodge County, Georgia
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS

For the fiscal year ended December 31, 2018

	General	TIA SPLOST	2013 SPLOST	Other Governmental Funds	Total Governmental Funds
Revenues:					
Taxes	$ 6,947,582	$ 479,076	$ 1,814,101	$ -	$ 9,240,759
Licenses and permits	31,328	-	-	-	31,328
Intergovernmental	2,140,683	-	-	437,900	2,578,583
Charges for services	986,597	-	-	1,204,172	2,190,769
Judicial fees and charges	341,877	-	-	38,998	380,875
Interest	-	-	-	937	937
Other	356,252	-	-	29,654	385,906
Total revenues	10,804,319	479,076	1,814,101	1,711,661	14,809,157
Expenditures:					
Current:					
General government	1,238,859	-	9,959	2,760	1,251,578
Public safety	4,780,297	-	59,404	1,210,325	6,050,026
Public works	1,895,338	179,715	24,764	437,900	2,537,717
Judiciary	898,889	-	-	3,638	902,527
Health & welfare	139,790	-	-	-	139,790
Recreation & culture	232,224	-	16,842	-	249,066
Development & housing	86,974	-	33,458	-	120,432
Community service	435,680	-	-	-	435,680
Capital outlay:					
Public safety	17,290	-	7,500	-	24,790
Public Works	117,430	5,000	286,600	-	409,030
Debt service:					
Pricipal retirement	46,447	-	-	36,000	82,447
Interest	2,915	-	-	-	2,915
Intergovernmental	-	-	574,895	-	574,895
Total expenditures	9,892,133	184,715	1,013,422	1,690,623	12,780,893
Excess (deficiency) of revenues over (under) expenditures	912,186	294,361	800,679	21,038	2,028,264
Other financing sources (uses):					
Surplus equipment sale	10,814	-	-	-	10,814
Transfers in	34,000	-	25	132,248	166,273
Transfers out	(132,248)	-	-	(34,025)	(166,273)
Total other financing sources and (uses)	(87,434)	-	25	98,223	10,814
Net change in fund balance	824,752	294,361	800,704	119,261	2,039,078
Fund balances - beginning	2,914,223	960,683	1,286,244	634,707	5,795,857
Adjustments	-	-	-	-	-
Fund balances - ending	3,738,975	$ 1,255,044	$ 2,086,948	$ 753,968	$ 7,834,935

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

Dodge 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, 2018

Net change in fund balances, total governmental funds	$ 2,039,078
Amounts reported for governmental activites in the Statement of Activities differ from amounts reported in the Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balances due to the following:	
Net pension obligation - To recongnize change in asset (liability) resulting from contributions in excess of (under) the annual required contribution.	2,386
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.	(174,523)
Because some revenues will not be collected for several months after the government's fiscal year end, they are not considered available revenues and are deferred in the governmental funds. Deferred revenues increased by this amount during the fiscal year.	277,664
The issuance of long - term debt (e.g., bonds, leases, notes) provides current financial resources to governmental funds, while the repayment of the principal of long term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities.	
Debt Issued or Incurred	-
Bond Issuance Costs	-
Closure/post closure care	(20,474)
Principal Repayments	
Bonds	-
Capital Leases	46,447
Notes Payable	36,000
Net position of governmental activities	2,206,578

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

Dodge County, Georgia
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL

For the fiscal year ended December 31, 2018

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes	$ 6,891,000	$6,891,000	$ 6,947,582	$ 56,582
Licenses and permits	28,000	28,000	31,328	3,328
Intergovernmental	320,000	320,000	2,140,683	1,820,683
Charges for services	1,071,000	1,071,000	986,597	(84,403)
Judicial fees and charges	465,000	465,000	341,877	(123,123)
Other	195,000	195,000	356,252	161,252
Total revenues	8,970,000	8,970,000	10,804,319	1,834,319
Current expenditures:				
General government:				
Office of Commissioner	529,989	529,989	498,151	31,838
Registrar and election	161,609	161,609	184,075	(22,466)
Office of Tax Commissioner	224,807	224,807	213,007	11,800
Tax Assessor and Appraiser	341,924	341,924	343,626	(1,702)
Tax Collector	-	-	-	-
Total general government	1,258,329	1,258,329	1,238,859	19,470
Public safety:				
Office of Sheriff	3,108,344	3,108,344	3,309,719	(201,375)
EMA	31,230	31,230	32,245	(1,015)
Coroner	32,759	32,759	26,226	6,533
EMS	997,953	997,953	1,050,874	(52,921)
Building Inspector	75,420	75,420	78,688	(3,268)
Oconee Drug Task Force	170,000	170,000	204,037	(34,037)
Miscellaneous	93,448	93,448	95,798	(2,350)
Total public safety	4,509,154	4,509,154	4,797,587	(288,433)
Public works:				
Landfill and sanitation	534,319	534,319	648,663	(114,344)
Roads	711,760	711,760	1,364,105	(652,345)
Total public works	1,246,079	1,246,079	2,012,768	(766,689)
Judiciary:				
Clerk of Superior Court	287,345	287,345	249,329	38,016
Superior Court	251,864	251,864	229,514	22,350
Probate Court	222,546	222,546	216,440	6,106
Magistrate Court	197,063	197,063	203,606	(6,543)
Total judiciary	958,818	958,818	898,889	59,929

(continued)

Dodge County, Georgia
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL - CONTINUED

For the fiscal year ended December 31, 2018

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Health & welfare:				
Eastman Dodge Nutrition Center	51,657	51,657	41,832	9,825
Public Health	93,824	93,824	93,791	33
Family and Children Services	5,000	5,000	3,367	1,633
Paupers and financial assistance	10,000	10,000	800	9,200
Total health & welfare	160,481	160,481	139,790	20,691
Recreation & culture:				
Library	69,000	69,000	50,940	18,060
Historical Society	3,500	3,500	3,500	-
Recreation	180,500	180,500	177,784	2,716
Total recreation & culture	253,000	253,000	232,224	20,776
Development & housing:				
Development Authority	48,000	48,000	60,500	(12,500)
Firefighters Association	-	-	741	(741)
Forestry Department	24,288	24,288	24,285	3
Chamber of Commerce	-	-	-	-
NRCS Conservation	2,900	2,900	1,448	1,452
Total development & housing	75,188	75,188	86,974	(11,786)
Community service:				
Extension Service	92,304	92,304	81,391	10,913
Faithful Hearts Animal Shelter	5,000	5,000	5,000	-
Miscellaneous	26,000	26,000	24,893	1,107
Airport	112,906	112,906	121,892	(8,986)
Eastman-Dodge Council on Aging	10,000	10,000	10,000	-
Dodge County Agricultural Park	500	500	182	318
Regional Development Center	13,240	13,240	13,239	1
Dodge County Farmers Market	-	-	-	-
Transit	172,540	172,540	179,083	(6,543)
Total community service	432,490	432,490	435,680	(3,190)

(continued)

Dodge County, Georgia
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL - CONTINUED

For the fiscal year ended December 31, 2018

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Debt service:				
Principal retirement	-	-	46,447	(46,447)
Interest	-	-	2,915	(2,915)
Total debt service	-	-	49,362	(49,362)
Total expenditures	8,893,539	8,893,539	9,892,133	(998,594)
Excess of revenues over expenditures	76,461	76,461	912,186	835,725
Other financing sources (uses):				
Loan proceeds	-	-	-	-
Surplus equipment sale	-	-	10,814	10,814
Transfers in	-	-	34,000	34,000
Transfers out	(61,805)	(61,995)	(132,248)	(70,253)
Total other financing sources (uses)	(61,805)	(61,995)	(87,434)	(25,439)
Net change in fund balances	14,656	14,466	824,752	810,286
Fund balnces - beginning	2,914,223	2,914,223	2,914,223	-
Fund balnces - ending	$ 2,928,879	$ 2,928,689	$ 3,738,975	$ 810,286

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

Dodge County, Georgia
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
December 31, 2018

ASSETS	
Cash	$ 2,535,440
Total assets	2,535,440
LIABILITIES	
Accounts payable	2,339,867
Funds held in escrow	195,573
Total liabilities	$ 2,535,440

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

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A Reporting Entity

Dodge County, Georgia (the Government) was chartered under the laws of Georgia in 1870. The County operates under a five member Board of Commissioners form of government. Dodge County provides various services, levies taxes, and issues licenses as provided by the Charter. These services include public safety, highway and streets, health and social services, emergency medical services, cultural and recreational programs and administrative services.

The County's basic financial statements include the accounts of all County operations. The criteria for including organizations within the County's reporting entity, as set forth in GASB No. 14 "The Financial Reporting Entity", is financial accountability. Financial accountability is defined as appointment of a voting majority of the component unit's board and either the ability to impose will by the primary government or the possibility that the component unit will provide a financial benefit to or impose a financial burden on the primary government.

Discretely Presented Component Units – Discretely presented component units are reported in a separate column in the government-wide financial statements to emphasize they are legally separate from the Government.

Dodge County Public Health Center – The financial operations of the Dodge County Public health Center are presented as a governmental fund type. The seven members of the Board of Health include the Chairmen of Dodge County, three County appointed members, the County School Superintendent, the City Administrator, and one City appointed member. The Board of Health has a June 30th year-end. The Board of Health is responsible for health programs designed for prevention, early detection, treatment and referral. The complete financial statements for Dodge County Public health Center may be obtained at the following address: Dodge County, P.O. Box 818, Eastman, GA 31023.

B Basis of Presentation

The County's basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities and fund financial statements, which provide a more detailed level of financial information.

Government-wide Financial Statements – The government-wide financial statements include a statement of net position and a statement of activities. These statements report financial information for the County as a whole. All funds other than fiduciary activities are included at the government-wide reporting level. These statements include separate columns for the governmental and business-type activities of the primary government, as well as its discretely presented component units. Individual funds are not displayed at this reporting level, but the statements distinguish governmental activities, generally supported by taxes and County general revenues, from business-type activities, generally financed in whole or in part with fees charged to external customers.

The statement of net position presents the financial position of the governmental and business-type activities of the County.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the County's governmental activities and for each identifiable activity of the business-type activities of the County. Direct expenses are those that are specifically associated with a function and therefore clearly identifiable to that function. The County does not allocate indirect expenses to functions in the statement of activities.

The statement of activities reports the expenses of a given function offset by program revenues directly related to the functional program. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity. Program revenues include: (1) charges for services which report fees and other charges to users of the County's services; (2) operating grants and contributions which finance annual operating activities including restricted investment income; and (3) capital grants and contributions which fund the acquisition, construction, or rehabilitation of capital assts. These revenues are subject to externally imposed restrictions to these program uses. For identifying to which function program revenue pertains, the determining factor for *charges for services* is which function *generates* the revenue. For *grants and contributions,* the determining factor is to which function the revenues are *restricted.*

Taxes and other revenue sources not properly included with program revenues are reported as general revenues of the County. The comparison of direct expenses with program revenues identifies the extent to which each governmental function and each identifiable business activity is self-financing or draws from the general revenues of the County.

Fund Financial Statements – During the year, the County segregates transactions related to certain County functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the County at this more detailed level. Fund financial statements are provided for governmental, proprietary, and fiduciary funds.

Major individual governmental and enterprise funds are reported in separate columns with composite columns for non-major funds. The fiduciary funds are reported by type.

Fund Accounting - The County uses funds to maintain its financial records during the year. A fund is a fiscal and accounting entity with a self-balancing set of accounts. The County uses two categories of funds: governmental and fiduciary.

Governmental Funds - Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purpose for which they may or must be used. Fund liabilities are assigned to the fund from which they will be liquidated. The County reports the difference between governmental fund assets and liabilities as fund balance. The following are the County's major governmental funds:

General Fund – The general fund accounts for all financial resources except those required to be accounted for in other funds. The general fund's fund balance is available to the County for any purpose provided it is expended or transferred according to the general laws of Georgia.

TIA SPLOST Fund – Established to separately account for Transportation Investment Act Sales Tax , which was approved by a Transportation Referendum passed in the Heart of Georgia region. This region implemented a one percent regional sales tax to fund transportation improvements. Collection of these Transportation Investment Act funds began on January 1, 2013.

2013 Special Purpose Local Option Sales Tax (SPLOST) – Established to separately account for Special Purpose Local Option Sales Tax 2013, which was approved by the citizens of Dodge County on September 27, 2013. The proceeds of this levy are designated for various capital projects totaling $13 million which include Dodge County jail debt, roads; bridges, and transportation improvement projects for Dodge County; renovations, improvements, additions to water and sewer systems, storm drainage systems, economic development, and capital improvements projects for the City of Eastman; Hospital Authority retire debt and capital improvements; economic development projects for Dodge County; sanitation projects for Dodge County; recreation department projects; building, equipment, vehicles, EMS ambulances and equipment Dodge County; rural fire department; road, bridges, transportation, and capital improvement projects for City of Rhine; road, bridges, transportation, and capital improvement projects for

City of Milan; road, bridges, transportation, and capital improvement projects for City of Chauncey; road, bridges, transportation, and capital improvement projects for City of Chester. The proceeds of this levy began on November 1, 2013. Under Georgia law, this tax can remain in effect for six years.

Fiduciary Fund – Agency Funds are used to account for assets, held by the County in a trustee capacity for the County or as an agent for other governmental units or other funds. Agency Funds custodial in mature (assets equal liabilities) and do not involve measurement of results of operations. Fiduciary funds are accounted for on the accrual basis.

C Measurement Focus

Government-wide Financial Statements – The government-wide financial statements are prepared using the economic resources measurement focus. All assets and all liabilities associated with the operation of the County are included on the statement of net position. The statement of activities reports revenues and expenses, including depreciation.

Fund Financial Statements – All governmental funds are accounted for using a flow of current financial resources measurement focus in these financial statements. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include reconciliation with brief explanations to better identify the relationship between the government-wide statements and the governmental fund statements.

D Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. At the fund reporting level, governmental funds use the modified accrual basis of accounting and fiduciary funds use the accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue, and in the presentation of expenses versus expenditures.

Revenues – Exchange Transactions – Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value is recorded on the accrual basis when the exchange takes place. On the modified accrual basis, revenue is recorded when the exchange takes place and in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the County, the phrase "available for exchange transactions" means expected to be received within twelve months of year-end.

Revenues – Non-exchange Transactions – Non-exchange transactions in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants, and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the taxable sale takes place and on the modified accrual basis, it is recognized in the year received (i.e. when considered available). Revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions also must be available (i.e., collected within 60 days) before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be susceptible to accrual: property taxes, sales taxes, interest and federal and state grants.

Deferred Revenue – Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

On governmental fund financial statements (i.e., on the modified accrual basis), receivables that will not be collected within the available period have been reported as deferred revenue (i.e., they are measurable but not available) rather than as revenue.

Sales taxes collected by the State of Georgia, Department of Revenue, for the November and December sales are reported as deferred revenue at year-end. Property taxes receivable not collected within 60 days of year-end have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met (e.g., cash advances) also are recorded as deferred revenue.

Expenses/Expenditures – On the accrual basis of accounting, expenses are recognized at the time they are incurred. On the modified accrual basis, expenditures generally are recognized in the accounting period in which the related fund liability is incurred and due, if measurable.

E Use of Estimates

Preparation of the County's financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent items at the date of the financial statements and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results could differ from those estimates.

F Advertising Costs

Advertising costs are recorded as expenditures or expenses, as appropriate, in the period incurred. No advertising costs are capitalized.

G Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are reported in order to reserve that portion of applicable appropriations, is not employed by the County because it is considered impractical and not necessary to insure effective budgetary and cash planning and control.

H Cash, Cash Equivalents, and Investments

Cash and cash equivalents include amounts in demand deposits as well as short-term investments with a maturity date within three months of the date acquitted by the County.

Investments are stated at fair value based on quoted market prices.

Georgia law authorizes local governments to invest in the following type of obligations:

- Obligations of the State of Georgia or of any other states
- Obligations issued by the United States
- Obligations fully insured or guaranteed by the United States government or governmental agency
- Obligations of any corporation of the United States government
- Prime bankers' acceptances
- The State of Georgia Local Government Investment Pool
- Repurchase agreements

- Obligations of other political subdivisions of the State of Georgia

The County maintains only checking and interest-bearing savings accounts in Georgia financial institutions as permitted by O.C.G.A 36-83-4.

I Receivables

Outstanding balances resulting in transactions between finds are reported as "due to/from other funds". Receivables are stated net of an allowance for uncollectibles, where applicable.

J Inventory

Inventories are valued at cost, which approximates market, using the first in, first out (FIFO) method. The consumption method is used to account for inventories. Under the consumption method, inventory items are recognized as expenditures when used.

K Prepaid Items

For prepaid expenditures in the government-wide and fund financial statements, the County reports the expenditures during the benefiting period.

L Capital Assets

General capital assets are those assets not specifically related to activities reported in the proprietary funds. These assets generally result from expenditures in governmental funds. The County reports these assets in the governmental activities column of the government-wide statement of net position but does not report these assets in the governmental fund financial statements.

Capital assets are defined by the Government as assets with an initial, individual cost of $5,000 or more and an estimated useful life in excess of one year. All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair market values as of the date received. Improvements (i.e., betterments) to capital assets are capitalized. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend its useful life are not capitalized.

Infrastructure assets reported in the Governmental Activities include assets acquired after the implementation date of GASB 34. The County's management has elected not to include infrastructure assets acquired prior to July 1, 2003.

All reported capital assets are depreciated except for land and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following useful lives:

Primary Government:

Infrastructure	20-50 Years
Buildings	40 Years
Improvements	7-40 Years
Equipment	5 - 15 Years

Component Unit:

Capital assets include equipment and various furniture and fixtures purchased during the performance of the

Center's programs. Depreciation of capital assets is computed using the straight-line method. Equipment, furniture, and fixtures with cost in excess of $5,000 and computer and related equipment are depreciated over a five-year life.

M Compensated Absences

All unused vacation leave lapses at year-end, therefore no liability is recorded. In accordance with the provisions of Statement of Financial Accounting Standards No. 43. *Accounting for Compensated Absences,* no liability is recorded for nonvesting accumulating rights to receive sick pay benefits.

N Accrued Liabilities and Long-term Obligations

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements.

In general, governmental funds payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of these funds. Debt service expenditures are recognized as a liability in the governmental fund financial statements when due.

O Deferred Outflows/ Inflows of Resources

The County implemented GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, Net Position* and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities.* These new standards establish accounting and financial reporting for deferred outflows and inflows of resources and the concept of net position as the residual of all other elements presented in a statement of net position.

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County has only one type of item that qualifies for reporting in this category. Under the accrual basis of accounting, pension related items are reported on the government-wide statement of net position for governmental activities. These amounts are deferred and recognized as outflows of resources in the period that the amounts become applicable.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has several types of these items that qualify for reporting in this category. Under the modified accrual basis of accounting, *unavailable revenue* from property taxes is reported only in the governmental funds balance sheet. Under the accrual basis of accounting, pension related items are reported on the government-wide statement of net position for governmental activities. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

P 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 County Commissioners of Georgia Restated Pension Plan for Dodge County Employees (Plan) and additions to/deductions 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 (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Q Fund Equity

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

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The government itself can establish limitations on the use of resources through either a commitment or an assignment. Fund balances are classified as follows:

Nonspendable: Fund balances are reported as nonspendable when 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) 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 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 by formal action of the Board of Commissioners through the adoption of a resolution prior to the end of the fiscal year. Once adopted, the limitation imposed remains in place until a similar action is taken to remove or revise the limitation. Only the Council may modify or rescind the commitment.

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 County Commissioners can authorize the County's Manager to assign fund balances. The Board may also assign fund balances as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. An additional action does not normally have to be taken for the removal of an assignment.

Unassigned: Fund balances are reported as unassigned as the residual amount when the balances do not meet any of the above criterion. Positive unassigned fund balance may be reported only when in the General Fund. Negative unassigned fund balances may be reported in all governmental funds.

Net Position

Net position represent the difference between assets and liabilities in reporting which utilizes the economic resources measurement focus. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net positions is reported as restricted using the same definition as used for restricted fund balances as described in the section above. The residual amount of equity not classified as net investment in capital assets or net position restricted is reported as net position unrestricted.

Flow Assumptions – Fund Balance

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

Flow Assumptions – Net Position

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources. In

order to calculate the amounts to report as restricted-net position and unrestricted-net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted-net position to have been depleted before unrestricted-net positions applied.

R Management Estimates

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

S Interfund Activity

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as Interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and the after non-operating revenues/expenses section in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements (i.e., they are netted).

Transfers between governmental and business-type activities on the government-wide statement of activities are reported as general revenues. Transfers between funds reported in the governmental activities column are eliminated. Transfers between funds reported in the business type activities column are eliminated.

T Post-Employment Health care Benefits

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County provides healthcare benefits to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in fill by the insured for the actual month covered. This program is offered for a duration of 18 months after the termination date. There is no associated cost to the County under this program.

U Tax Abatement Agreements

During the year ended December 31, 2018, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 77, Tax Abatement Disclosures. This statement requires the County to disclose information for any tax abatement agreements either entered into by the County, or agreements entered into by other governments that reduce the County's tax revenues. As of December 31, 2018, the County did not have any such agreements, either entered into by the County or other governments.

2) STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A Budgetary Information

The County's Board of Commissioners adopted, in a timely manner, an operating budget for the general fund and all special revenue funds, including proposed expenditures and the means of financing them for the year ended December 31, 2018 as required by its charter, generally accepted accounting principals, and Georgia law O.C.G.A. 36-81-3, and various other agencies' requirements. The operating budget may not be revised or changed during the year without approval by a majority of the members of the Board of Commissioners.

Budgets are adopted on a basis consistent with generally accepted accounting principles. Each budget is prepared on a detailed line item basis. Annual appropriated budgets are adopted for the general fund, special revenue funds, and for project length capital project funds. All annual budget appropriations lapse at fiscal year end.

The level of legal budgetary control (the level at which expenditures may not exceed appropriations) is the department level with the following provisions:

- The County Manager may authorize transfers of appropriations between line items within any departmental budget without Commission approval.
- The Board of Commissioners may amend the budget by motion during the fiscal year.

B Excess of Expenditures Over Appropriations

The following funds reported expenditures/expenses over appropriations:

Fund	Appropriation	Encumbrances/ Expenditures	Over-Appropriation
General Fund:			
Registrar and election	161,609	184,075	22,466
Tax Assessor and Appraiser	341,924	343,626	1,702
Office of Sheriff	3,108,344	3,309,719	201,375
EMA	31,230	32,245	1,015
EMS	997,953	1,050,874	52,921
Building Inspector	75,420	78,688	3,268
Oconee Drug Task Force	170,000	204,037	34,037
Miscellaneous Public Safety	93,448	95,798	2,350
Landfill and sanitation	534,319	648,663	114,344
Roads	711,760	1,364,105	652,345
Magistrate Court	197,063	203,606	6,543
Development & housing	75,188	86,974	11,786
Community service	432,490	435,680	3,190
Debt service	--	49,362	49,362
Special Revenue Fund:			
Drug Education	--	3,638	3,638
Jail	12,000	30,000	18,000
Sheriff Condemnation	5,000	8,951	3,951
E-911	450,000	522,482	72,482
Sheriff's Commissary	88,000	705,016	617,016
Sheriff's Vending Machine	3,900	4,991	1,091

3) DEPOSITS

Primary Government

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. The County does not have a deposit policy for custodial credit risk. State statutes require all deposits and investments (other than federal or state government instruments) to be collateralized at 110% by depository insurance, obligations of the U.S. government, or bonds of public authorities, counties, or municipalities. Dodge County's demand and interest-bearing deposits for all funds including the Agency Funds are reflected in the accounts of the banks (without recognition of checks written but not yet cleared or deposits in transit) in the amount of $10,064,317 at year-end. The carrying amounts for these deposits are $9,792,250.

A summary of the deposits and their associated level of risk assumed by the County follows:

Category 1: Insured or collateralized with securities held by the County or its agent in the County's name.	$ 9,679,823
Category 2: Collateralized with securities held by the pledging financial institution's trust department or agent in the County's name	-
Category 3: Uncollateralized, including any bank balance that is collateralized with securities held by the pledging financial institution, or by its trust department or agent but not in the County's name	384,494
Total Deposits	$ 10,064,317

At December 31, 2018 the County had $384,494 in deposits that were uninsured and as a result there were bank balances exposed to custodial credit risk.

Component Unit

State statutes requires all deposits and investments (other than federal or state governmental instruments) to be collateralized at 110% by depository insurance, obligations of the U.S. government, or bonds of public authorities, counties, or municipalities. At June 30, 2018, the carrying amount of the Center's bank deposits was $654,831 and the bank balance was $670,826. The Center also had an imprest petty cash fund of $300. As of June 30, 2018, the Center did not have any balances exposed to custodial credit risk as uninsured and uncollateralized.

4) PROPERTY TAXES

The Dodge County Tax Commissioner Office bills and collects property taxes and also collects taxes for the State of Georgia and the Dodge County School District. A gross tax of 11.534 mills was levied in the year 2018 and a local option sales tax credit of 0.000 mills was applied against the gross levy causing a net tax assessment of 11.534 mills.

Property taxes were levied on August 16, 2018, based on assessed property values set by the county assessors as of January 1. Notices were mailed on September 21st, and are considered due upon receipt by the taxpayer; however, the legal due date is 60 days after receipt of bill or December 20th, whichever date occurs later. After the due date passes, the bill becomes delinquent and penalties and interest are assessed.

In the governmental fund financial statements, property taxes are recorded as receivables and deferred inflows of resources unavailable at the time the tax levy is billed. Revenues are recognized as the related ad valorem taxes are collected. Additional amounts estimated to be collectible within sixty days following the close of the year are therefore susceptible to accrual in accordance with GASB standards and have been recognized as revenue.

In the government-wide financial statements, property taxes receivable and related revenue include all amounts due the County regardless of when cash is received. Over time, substantially all property taxes are collected.

5) RECEIVABLES

Receivables at December 31, 2018, for the County's individual major funds and nonmajor funds in the aggregate, including the applicable allowances for uncollectible accounts, consist of the following:

	General	Capital Projects	Total
Taxes:			
Property Taxes, 2018 fiscal year	$ 783,671	$ -	$ 783,671
Property Taxes, 2017 and prior	477,374	-	477,374
Local Option Sales Tax	90,418	-	90,418
Special Purpose Local Option	-	172,257	172,257
Gross receivables	1,351,463	172,257	1,523,720
Less: allowance for uncollectibles	(83,576)	-	(83,576)
Taxes receivable	$1,267,887	$172,257	$1,440,144

	General	Other Governmental Funds	Total
Accounts:			
Trash Pickup Fees	$ 2,750	$ -	$ 2,750
Wilcox County	-	76,097	76,097
Gross receivables	2,750	76,097	78,847
Less: allowance for uncollectibles	-	-	-
Accounts receivable	$ 2,750	$ 76,097	$ 78,847

6) DUE FROM (DUE TO) OTHER GOVERNMENTS

Amounts due to the County at December 31, 2018, are as follows:

General Fund	
Georgia Department of Transportation	$ 36,864

Amounts due from the County to other governments at December 31, 2018 are $0.

7) LOANS RECEIVABLE

Revolving Loan Special Revenue Fund

Funds provided by the Community Development Block Grant – Employment Incentive Program Grant are loaned to local businesses in accordance with the grant agreement. The status of the loan receivable at December 31, 2018 is as follows:

Cargo Ride LLC	$ 95,664
Heart of GA Metal Crafters, Inc.	9,350
Total	$105,014

The status of all loans is current except for Cargo Ride LLC which is thirty seven months behind on their loan.

8) CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2018, was as follows:

	Balance 12/31/17	Increase	Decrease	Balance 12/31/18
Governmental activities:				
Capital assets not being depreciated:				
Land	$351,410	$ ---	$ ---	$ 351,410
Construction in Progress	---	---	---	---
Total	351,410	---	---	351,410
Capital assets, being depreciated:				
Buildings	8,868,339	---	---	8,868,339
Improvements	2,091,401	---	---	2,091,401
Equipment	5,519,143	433,820	(160,713)	5,792,250
Infrastructure	3,679,764	---	---	3,679,764
Total capital assets, being depreciated	20,158,647	433,820	(160,713)	20,431,754
Less accumulated depreciation for:				
Buildings	(2,510,048)	(143,363)	---	(2,653,411)
Improvements	(1,847,589)	(103,628)	---	(1,951,217)
Equipment	(4,576,236)	(189,724)	62,680	(4,703,280)
Infrastructure	(734,739)	(73,595)	---	(808,334)
Total accumulated depreciation	(9,668,612)	(510,310)	62,680	(10,116,242)
Governmental activities capital assets, net	$10,841,445	$ (76,490)	$ (98,033)	$10,666,922

Governmental activities depreciation expense:

General government	$ 41,948
Public safety	257,737
Public works	151,258
Health & Welfare	19,993
Judicial	1,738
Recreation & Culture	18,174
Development & Housing	393
Community Service	19,069
Total governmental activities depreciation expense	$510,310

9) CAPITAL LEASES

The county has entered into a lease agreement as lease for financing the acquisition of two ambulances for the EMS Department. The lease agreement qualify as a capital lease for accounting purposes (titles transfer at the end of the lease term) and , therefore, have been recorded at the present value of the future minimum lease payments as of the date of their inception. Amortization of these assets is included in the depreciation expense recorded in the respective governmental activities. The following is an analysis of leased assets under capital leases as of December 31, 2018:

Machinery and equipment	$ 250,534
Less: Accumulated depreciation	(102,301)
Carrying value	$ 148,233

These assets under capital lease are depreciated under the County's capital asset depreciation policy and the resulting expense is reported as a component of depreciation expense.

The following is a schedule of future minimum lease payments for the financial institution lease together with the present value of net minimum lease payments as of December 31, 2017:

2019	$ 49,361
Total minimum lease payments	49,361
Less amount representing interest	(1,479)
Present value of future minimum lease payments	$ 47,882

10) NOTE PAYABLE

Notes payable at December 31, 2018 is comprised of loan proceeds used to purchase a new camera system at the jail. The equipment was purchased of November 7, 2017 and a down payment was made and the remaining balance was payable in six monthly payments starting in January 2018. The note is interest free. The following is a summary of note transactions for the year ended December 31, 2018:

Notes payable at January 1, 2018	$ 36,000
Loan proceeds	-
Payments	36,000
Notes payable at December 31, 2018	$ -

11) SHORT-TERM BORROWINGS

The County has a line of credit of $2,000,000 at a local financial institution as of December 31, 2018. The borrowing bears interest at 3.520% and matures on December 31, 2018. As of December 31, 2018, $-0- was outstanding. The line of credit is secured by a resolution of the Dodge County Board of Commissioners.

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental activities	$ -	$ -	$ -	$ -

12) LANDFILL CLOSURE AND POST CLOSURE CARE COSTS

Dodge County owns and operates a landfill located within the county. The landfill site reached capacity in 1998 and was closed. The current site is being used as a transfer station for the county's garbage. All garbage received at the landfill is transferred to a landfill located in Houston County. State and federal laws and regulations will require the Government to monitor and maintain the site for thirty years. In 1994 the total estimated liability for landfill closure

and post closure care costs were determined to be $1,443,227, which was based on 100% usage (filled) of the landfill. This amount is based on equipment, facilities, and services necessary to close, monitor, and maintain the landfill. However, the actual cost may vary due to changes in technology or changes in landfill laws and regulations. The County has been adjusting this liability over the years by an inflation factor that has been provided by the Georgia Department of Natural Resources. As of December 31, 2018, the liability was $1,157,893.

Change in landfill closure/post closure liability

Liability at January 1, 2018	$1,137,419
Additions	20,474
Reductions	---
Liability at December 31, 2018	$1,157,893

13) INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

The composition of interfund receivables, payables and transfers as of December 31, 2018, is as follows:

Transfers To/From:

Fund	In	Out	In (Out)
2013 SPLOST	$ 25	$ -	$ 25
2008 SPLOST	-	25	(25)
E-911 Fund	132,248	-	132,248
Jail Fund	-	30,000	(30,000)
Law Library Fund	-	4,000	(4,000)
General Fund	34,000	132,248	(98,248)
Total	$ 166,273	$ 166,273	$ -

Transfers of $25 from the 2008 SPLOST Fund to the 2013 SPLOST Fund were to close the bank account for servicing jail debt.

Transfers of $132,248 from the General Fund to the E-911 Fund were used to help offset expenditures incurred for public safety.

Transfers of $30,000 from the Jail Fund to the General Fund were to reimburse the General Fund for eligible expenditures for jail operations.

Transfers of $4,000 from the Law Library Fund to the General Fund were condemned funds used to reimburse the General Fund for improvements made in the Law Library.

14) 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; injuries to employees; and natural disasters; and losses resulting from providing accident and health benefits to employees, retirees, and their dependents. For these risks, settlements have not exceeded coverage for each of the past three fiscal years. The County had no significant reduction in insurance coverage from coverage in

the prior year.

During fiscal year 1992, the County entered into a self-funded group insurance plan with major medical coverage. The County currently utilizes Blue Cross Blue Shield as the Third Party Administrator. A stop loss carrier is in place to cover claims in excess of $10,000.

The County has joined together with other municipalities in the state as a member of the Group Self Insurance Workers' Compensation Fund (GSIWCF) for its workers' compensation risks and the Georgia Interlocal Risk Management Agency (GIRMA) for its liability, crime, motor vehicle, and property damage risks. GSIWCF and GIRMA exists by authority of the Official Code of Georgia (OCGA), and participates in risk sharing arrangements among Georgia county governments. As part of these risk pools, the County is obligated to pay all contributions and assessments as prescribed by the pools, to cooperate with the pools' agents and attorneys, to follow loss reduction procedures established by the funds, and to report promptly as possible, and in accordance with any coverage descriptions issued, all incidents which could result in the funds being required to pay any claims of loss. The County is also to allow the pools' agents and attorneys to represent the County in investigation, settlement discussions and all levels of litigation arising out of any claim made against the County within the scope of loss protection furnished by the funds.

Chapter 85 of Title 36 and Chapter 9 of Title 34 of the Official Code of Georgia Annotated authorize Georgia counties to form interlocal risk management agencies. GSIWCF acts as a risk management agency to function as unincorporated nonprofit instrumentalities of its member counties. GSIWCF establishes and administers one or more group self insurance funds and a risk management service to prevent or lessen the incidence and severity of workers' compensation losses occurring in the operation of member governments. GIRMA is a municipal interlocal risk management agency to function as an unincorporated nonprofit instrumentality of its member municipalities - GIRMA establishes and administers one or more group self insurance funds and a risk management service to prevent or lessen the incidence and severity of casualty and property losses occurring in the operation of municipal government . GIRMA is to defend and protect in accordance with the member government contract and related coverage descriptions any member of GIRMA against liability or loss.

The liability of the Fund to the employees of the County is specifically limited to such obligations as are imposed by applicable state laws against the employer for workers' compensation and/or employer's liability. GIRMA members shall be jointly and severally liable for all legal obligations of the pools. Based upon the financial performance of the risk pools, the County may be liable for additional premium assessments to meet any financial deficiencies or be entitled to receive a dividend. The County retains the first $5,000 of each risk of loss in the form of deductible. The County files all claims with GIRMA. GIRMA bills the County for any risk of loss up to the $5,000 deductible.

The fund is to defend, in the name of and on behalf of the members, any suits or other proceedings which may at any time be instituted against them on account of injuries or death within the realm of the Workers' Compensation Law of Georgia, or on the basis of employer's liability, including suits or other proceedings alleging such injuries and demanding compensation therefore, although such suits, other proceedings, allegations or demands be wholly groundless, false, or fraudulent. The fund is to pay all costs taxed against members in any legal proceeding defended by the members, all interest accruing after entry of judgement, and all expenses incurred for investigation, negotiation, or defense.

15) CONTINGENT LIABILITIES

Litigation

Dodge County is a defendant in several lawsuits which arose in the ordinary course of its activities. The Government follows the practice of recording liabilities resulting from claims and legal actions only when they become probable and measurable.

Possible Unasserted Claims

In the normal course of operations, the County receives grant funds from various Federal and State agencies. The grant programs are subject to audit by agents of the granting authority, the purpose of which is to ensure compliance with conditions precedent to the granting of funds. Any liability for reimbursement which may arise as the result of these audits is not believed to be material.

Guaranteed Bond Issues

Heart of Georgia Regional Airport Authority—In order for the Authority to finance the construction of a new runway, a bond issue in the amount of $2,900,000 known as "Heart of Georgia Regional Airport Authority Revenue Bond, Series 2005" was agreed to. Dodge County and the City of Eastman have, under certain conditions and circumstances, agreed to guarantee payments of principle and interest which may become due and payable under said bond.

Dodge County Hospital Authority—In order for the Authority to accomplish two objectives: one being that it has been determined that it is necessary and desirable to refinance a prior bond issuance in order to achieve debt service savings; two being that it is necessary and desirable that the Dodge County Hospital be added to , extended, improved, and equipped, in accordance with a plan prepared by the Authority, the Authority has issued $10,000,000 in original aggregate principle amount of its Revenue Anticipation Certificates (Dodge County Hospital Project) Series 2005. Dodge County has deemed it advisable to levy an annual ad valorem tax each year, as necessary and as provided by the Hospital Authorities Law to the extent the Authority's revenues are not sufficient, and to pledge the revenues derived from such tax levy to the payment of the County's obligations hereunder in order to enable the Authority to pay the principle of and interest on the Series 2005 Certificates.

16) JOINT VENTURE

Heart of Georgia Altamaha Regional Commission - Under Georgia law, the County, in conjunction with other cities and counties in the 17 county central Georgia area, is a member of the Heart of Georgia Altamaha Regional Commission (RC) and is required to pay annual dues thereto. During its year ended December 31, 2018, the County paid $13,239 in such dues. Membership in an RC is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34 which provides for the organizational structure of the RC in Georgia. The RC Board membership includes the chief elected official 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 an RC. Separate financial statements may be obtained from:

Heart of Georgia Altamaha Regional Commission
5405 Oak Street
Eastman, Georgia 31023

Ocmulgee Regional Development Authority – On August 3, 2004 the County authorized the creation and establishment of the Ocmulgee Regional Development Authority, a joint development authority which shall have as its members Dodge County, Wilcox County and Bleckley County. The purpose of the development authority shall be for each county to be eligible for an additional tax credit from the State of Georgia under the BEST Program, to receive extra points for grant applications and to have a mechanism in place in the event that a regional project could take place. As of December 31, 2018, there had been no activity.

17) RELATED ORGANIZATIONS

The Eastman Dodge Development Authority is a related organization that is excluded from the financial reporting entity because the County's accountability does not extend beyond making appointments. Audited financial statements are not available from this organization.

18) PENSION PLAN

Primary Government

A. Plan Description

The County's defined benefit pension plan, Association County Commissioners of Georgia (ACCG) Restated Pension Plan for Dodge County Employees (Plan), is administered through the Board of Trustees for the Association County Commissioner of Georgia Pension Plan and Trust. The Plan, through execution of an adoption agreement, is affiliated with the Association County Commissioners of Georgia Third Restated Defined Benefit Plan (the ACCG Plan), an agent multiple-employer pension plan, administered by GEBCorp. The ACCG Plan is an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for participating counties in Georgia. 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 County Commissioners retain this authority. The ACCG issues a publicly available financial report that includes financial statements and required supplementary information for the Plan. That report may be obtained at the County Commissioners' office in Eastman, Georgia or by writing to GEBCorp, 400 Galleria Parkway, Suite 1250, Atlanta, Georgia 30339.

B. Benefits

The Plan provides benefits upon retirement, death, disablement, and termination of employment to Plan participants and beneficiaries, if certain eligibility requirements are met. Full time employees meeting the provisions as set out in the adoption agreement were eligible to participate on the January 1 coincident with or following the date the employee completes three years of service. Employees are vested after five years of service. Participants become eligible to retire at age 65 with five years of service and three years of participation in the Plan. An employee may elect early retirement at age 55 with twenty five years of service or age 60 with twenty years of service to receive full benefits An employee may elect early retirement at age 60 with ten years of service to receive reduced benefits. Upon eligibility to retire, participants are entitled to an annual benefit in the amount of .5% of average annual compensation op to $6,600 plus 1.00% of average annual compensation in excess of $6,600 plus $36 multiplied by years of service. Compensation is averaged using the highest average of five consecutive plan years during the ten plan years preceding the participant's date of retirement or other termination.

C. Plan Membership

Participant counts as of January 1, 2018 (the most recent actuarial valuation date) and covered compensation for active participants (based on covered earnings for the preceding year) are shown below:

Retirees, beneficiaries and disables receiving benefits	14
Terminated plan participants entitled to but not yet receiving benefits	11
Active employees participating in the Plan	8
Total number of Plan Participants	33
Covered compensation for active participants	$ 344,693

D. Contributions

The County is required to contribute an actuarially determined rate. Section 47-20 of the Georgia Code sets forth the minimum funding standards for state and local governmental pension plans. Administrative expenses are based on total covered payroll pf plan members and are added to the state-required annual funding requirement.

The Georgia Constitution enables the governing authority of the County, the Commissioners, to establish and amend from time to time, the contribution rates for the employer and its plan members.

Employees are required to contribute 5% of pay. The County contributes the remaining cost of the Plan, using the basis 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 Statute 47-20. The annual County contribution meets or exceeds the minimum funding requirements of Georgia Statute 47-20. The required and actual contribution for the 2018 plan year was $34,364. This amount represents 10% of covered payroll.

E. Net Pension Liability

Effective January 1, 2015, the County implemented the provisions of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions –an amendment of GASB Statement No. 27,* as well as Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68,* which significantly changed the County's accounting for pension amounts. The information disclosed below is presented in accordance with these new standards.

Actuarial assumptions – The County's net pension liability was measured as of December 31, 2018. The total pension liability was used to calculate the net pension liability was determined by an actuarial evaluation as of January 1, 2018 with update procedures performed by the actuary to roll forward to the total pension liability measured as of December 31, 2018. The total pension liability in the January 1, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	0.00%
Salary increases	4.00% per year with an age based scale
Investment rate of return	7.00%, per year

Mortality rates were based on the RP-2000 projected with Scale AA to 2018.

The actuarial assumptions used in the January 1, 2018 valuation were based on the results of an actuarial experience study for the period of January 1, 2017 through December 31, 2017.

The long-term expected rate of return on pension plan investments was determined through a blend of using a building-blocks approach based on 20-year benchmarks (33.33%) and 30-year benchmarks (33.33%), as well as the forward-looking capital market assumptions for the moderate assets allocation (33.34%), as determined by UBS. Expected future rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major class included in the pension plan's target asset allocation as of December 31, 2018 are summarized in the following table:

Investment Return Assumptions:	
Estimated 65th percentile return based on UBS Capital Market Assumptions	6.10%
Five year performance in excess of benchmarks	0.90%
Assumed annual investment return	7.00%

Discount rate – 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 County contributions will be made based on the average County contribution made to the Plan over the prior five years. Based on this assumption, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments to current Plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all of the projected benefit payments to determine the total pension liability.

Sensitivity of the net pension liability to changes in the discount rate – The following presents the County's net pension liability calculated using the discount rate 7.00%, as well as what the County's 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%)
Net pension liability	$ 521,253	$ 404,842	$ 303,897

Pension plan fiduciary net position – Detailed information about the pension plan's fiduciary net position is available in the separately issued ACCG financial report which is publicly available at www.gebcorp.com.

Changes in the Net Pension Liability – The changes of the components of the net pension liability of the County for the year ended December 31, 2018, were as follows:

	Total Pension Liability (TPL)	Fiduciary Net Position (FNP)	Net Pension Liability (NPL)
Balance at December 31, 2017	$ 1,235,883	$ 975,642	$ 260,241
Changes for the year:			
Service Cost	18,897		18,897
Interest	86,419		86,419
Liability experience (gain) / loss	24,041		24,041
Assumption change	20,443		20,443
Employer contributions	-	34,364	(34,364)
Empoyee contributions	-	20,761	(20,761)
Net investment income	-	(40,501)	40,501
Benefit payments	(87,813)	(87,813)	-
Administrative expense		(5,276)	5,276
Other changes		(4,149)	4,149
Net changes	61,987	(82,614)	144,601
Balance at December 31, 2018	$ 1,297,870	$ 893,028	$ 404,842

Changes of assumptions – There have been no substantive changes since the last actuarial valuation.

Pension expense –

Service cost	$ 18,897
Interest on TPL	86,419
Amotization of:	
Liability experience (gain) / loss	(57,838)
Change in assumption	21,937
Asset (gain) / loss	24,599
Employee contributions	(20,761)
Projected earnings on plan inestments	(67,360)
Administrative expense	5,276
Other change in FNP	-
Total pension expense	$ 11,169

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

For the year ended December 31, 2018, the County reported deferred outflows and deferred inflows of resources related to the pension plan from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual earnings on pension plan investments	$ 105,192	$ (41,398)
Changes in assumptions	9,684	-
Differences between expected and actual experience	11,388	-
Contributions subsequent to the measurement date	34,632	-
Total	$ 160,896	$ (41,398)

County contributions subsequent to the measurement date of $34,632 are reported as deferred outflows of resources and will be recognized as a reduction of the net pension liability in the year ending December 31, 2019. Amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as flows:

Year ending December 31,	Deferred Outflows of Resources	Deferred Inflows of Resources
2019	$ 57,708	$ (13,800)
2020	23,752	(13,800)
2021	22,402	(13,798)
2022	22,402	-
	$ 126,264	$ (41,398)

Special Funding Situation-Pension Plans:

The following pension plans are all cost-sharing, multiple employer defined benefit plans. The employer contributions are funded by the State of Georgia on behalf of the local county employer. Since the County does not contribute directly to the plans, there is no net pension liability or deferred inflows or outflows to report in the financial statements of the County. GASB Statement No. 68 requires participating employers and non-employers contributing entities to recognize their proportionate share of collective net pension liability and pension expense. Each plan and fund, including benefit and contribution provisions, was established and can be amended by state law. The basic financial statements for all of the pension plans are prepared on the accrual basis of accounting. Contributions from the employers, non-employers, and members are recognized when due, based on statutory requirements. Benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Management has determined the related impact on the County's financial statements to be immaterial.

A. Employees' Retirement System of Georgia (ERS) – The ERS was established and began administering retirement benefits for State of Georgia employees on January 1, 1950 as provided by laws enacted through the Georgia General Assembly. The County's Tax Commissioner is eligible to participate in the ERS. Detailed information about the pension plan's fiduciary net position is available in the separately issued Employees' Retirement System of Georgia financial report at www.ers.ga.gov.

B. Judge of the Probate Courts Retirement Fund of Georgia (JPCRF) – The JPCRF was created in 1958 by an act of the General Assembly for the purpose of paying retirement benefits to Probate Judges of the State of Georgia. Detailed information about the pension plan's fiduciary net position is available in the separately issued Employees' Retirement System of Georgia financial report at www.pjrf.georgia.gov.

C. Magistrate Retirement Fund of Georgia (MRF) – The MRF was created by an act of the General Assembly on July 1, 2006 for the purpose of paying retirement benefits to the Chief Magistrates if the Magistrate Courts of the State of Georgia. Detailed information about the pension plan's fiduciary net position is available in the separately issued Employees' Retirement System of Georgia financial report at www.mrf.georgia.gov.

D. Superior Court Clerk's Retirement Fund of Georgia (SCCRF) – The SCCRF was created in 1952 by an act of the Georgia General Assembly for the purpose of providing retirement benefits to Clerks of the Superior Courts of Georgia. Detailed information about the pension plan's fiduciary net position is available in the separately issued Employees' Retirement System of Georgia financial report at www.sccrf.com.

E. Sheriff's Retirement Fund of Georgia (SRF) – The SRF was created by an act of the Georgia General Assembly in 1963 for the purpose of providing benefits to the elected officials serving in the capacity of Sheriff of the counties of Georgia. Detailed information about the pension plan's fiduciary net position is available in the separately issued Sheriffs' Retirement Fund of Georgia financial report that can be obtained at www.georgiasheriffs.org.

Component Unit

Dodge County Board of Health:

The Dodge County Board of Health participates in the Employees' Retirement System (ERS) cost-sharing multiple-employer defined benefit pension plan. The amounts in the Statement of Net Position as of June 30, 2018 related to to pensions are as follows: deferred outflows of resources of $61,504, net pension liability of $363,814, and deferred inflows of resources of $22,257. The detailed disclosures and required supplementary information related to pensions available in the financial statements of the Dodge County Board of Health for the fiscal year ended June 30, 2018, which can be obtained from the Dodge County Board of Health, 1121 Plaza Ave., Eastman, Georgia.

19) OTHER POSTEMPLOYMENT BENEFIT PLAN:

Component Unit

Dodge County Board of Health:

The Dodge County Board of Health participates in the State OPEB Fund cost-sharing multiple-employer defined benefit postemployment healthcare plan. The amounts recorded in the Statement of Net Position as of June 30, 2018 related to other postemployment benefits are as follows: deferred outflows of resources of $39,999, net OPEB liability of $284,056, and deferred inflows of resources of $57,448. The detailed disclosures and required supplementary information related to OPEB are available in the financial statements of Dodge County Board of Health for the fiscal year ended June 30, 2018, which can be obtained from the Dodge County Board of Health, 1121 Plaza Ave., Eastman, Georgia.

20) PRIOR PERIOD RESTATEMENT-DISCRETELY PRESENTED COMPONENT UNIT

The beginning net position of Dodge County Public Health Center component unit was restated as a result of the implementation of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions.* This statement requires employers participating in cost-sharing plans to report their proportionate share of the plan's net OPEB liability in the statement of net position. The Center's net OPEB liability decreased the beginning net position by $377,419 and deferred outflows of resources increased the beginning net position by $38,992, for a total decrease in net position as of July 1, 2017, of $338,427.

Dodge County, Georgia
REQUIRED SUPPLEMENTARY INFORMATION
EMPLOYEE PENSION PLAN
December 31, 2018

SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS

	2018	2017	2016	2015
Total pension liability				
Service cost	$ 18,897	$ 13,749	$ 16,566	$ 16,610
Interest on total pension liability	86,419	95,200	98,224	95,426
Liability experience (gain)/loss	24,041	(145,391)	-	-
Changes in assumptions	20,443	3,020	29,134	48,362
Benefit payments	(87,813)	(87,594)	(91,375)	(116,707)
Other changes	-	-	(5,297)	(6,387)
Net change in total pension liability	61,987	(121,016)	47,252	37,304
Total pension liability - beginning	1,235,883	1,356,899	1,309,647	1,272,343
Total pension liability - ending	$ 1,297,870	$ 1,235,883	$ 1,356,899	$ 1,309,647
Plan fiduciary net position				
Contributions - employer	$ 34,364	$ 34,632	$ 55,441	$ 51,134
Contributions - employee	20,761	17,235	20,692	22,797
Net investment income	(40,501)	134,141	58,931	7,985
Benefit payments	(87,813)	(87,594)	(88,072)	(89,891)
Employee contribution refunds	-	-	-	(22,598)
Administrative expenses	(5,276)	(3,160)	(7,196)	(4,100)
Other	(4,149)	(6,715)	(37,355)	(22,999)
Net change in plan fiduciary net position	(82,614)	88,539	2,441	(57,672)
Plan fiduciary net position - beginning	975,642	887,103	884,662	942,334
Plan fiduciary net position - ending	$ 893,028	$ 975,642	$ 887,103	$ 884,662
Net pension liability - ending	$ 404,842	$ 260,241	$ 469,796	$ 424,985
Plan fiduciary net position as a percentage of the total pension liability	68.81%	78.94%	65.38%	67.55%
Covered-employee payroll	$ 344,693	$ 307,610	$ 369,049	$ 408,884
Net pension liablity as a percentage of covered employee payroll	117.45%	84.60%	127.30%	103.94%

NOTE: The above information should include 10 years, if available, per GASB Statement No. 68; however, during the transition period, information should be presented for as many years as are available. The year ended december 31, 2014 is the first year that data has been measured in accordance with GASB Statement No. 68.

Dodge County, Georgia
REQUIRED SUPPLEMENTARY INFORMATION
EMPLOYEE PENSION PLAN
December 31, 2018

SCHEDULE OF CONTRIBUTIONS

	2018	2017	2016	2015
Actuarially determined contribution	$ 34,364	$ 34,632	$ 55,441	$ 51,134
Contributions in relation to the actuarially determined contribution	34,364	34,632	55,441	51,134
Contribution deficiency (excess)	$ -	$ -	$ -	$ -
Covered employee payroll	$ 344,693	$ 307,610	$ 369,049	$ 408,884
Contributions as a percentage of Covered-employee payroll	9.97%	11.26%	15.02%	12.51%

SCHEDULE OF PENSION INVESTMENT RETURNS

	2018	2017	2016	2015
Annual money-weighted rate of return, net of investment expenses for the pension plan	7.00%	7.25%	7.25%	7.50%

NOTE: The above information should include 10 years, if available, per GASB Statement No. 68; however, during the transition period, information should be presented for as many years as are available. The year ended december 31, 2014 is the first year that data has been measured in accordance with GASB Statement No. 68.

Dodge County, Georgia
Notes to Schedule of Changes in the Net pension Liability
ACCG Restated Pension Plan for Dodge County Employees

Valuation Date: Actuarially determined contribution rate was determined as of January 1, 2018, with an interest adjustment to the fiscal year. Contributions in relation to this actuarially determined contribution rate will be reported for the fiscal year ending December 31, 2018.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry Age Normal
Asset valuation method	Smoothed market value with a 5-year smoothing scale
Net investment rate of return	7.00% per year
Projected salary increases	4.00% per year with an age based scale
Cost of living adjustments	0.00%
Retirement age	Age 65 with 5 years of vesting
Mortality	RP-2000 projected with Scale AA to 2018

See Note 18 for changes in assumptions and benefit changes

Dodge County, Georgia
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
For the fiscal year ended December 31, 2018

	Special Revenue	Capital Projects	Total Nonmajor Governmental Funds
Assets:			
Cash	$ 389,384	$ 196,806	$ 586,190
Accounts Receivable	76,097	-	76,097
Loans receivable	105,014	-	105,014
Accrued Interest	478	-	478
Total assets	570,973	196,806	767,779
Liabilities:			
Resident Balances	13,811	-	13,811
Total liabilities	13,811	-	13,811
Fund balances:			
Restricted for			
Economic Development	227,890	-	227,890
Public Safety	329,272	-	329,272
Capital Projects	-	196,806	196,806
Total fund balances	557,162	196,806	753,968
Total liabilities and fund balances	$ 570,973	$ 196,806	$ 767,779

Dodge County, Georgia
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the fiscal year ended December 31, 2018

	Special Revenue	Capital Project	Total Nonmajor Governmental Funds
Revenues:			
Judical fees and charges	$ 38,998	$ -	$ 38,998
Charges for services	1,204,172	-	1,204,172
Grant	-	437,900	437,900
Interest	912	25	937
Other	29,654	-	29,654
Total revenues	1,273,736	437,925	1,711,661
Expenditures:			
Current:			
General government	-	2,760	2,760
Public safety	1,210,325	-	1,210,325
Public works	-	437,900	437,900
Judiciary	3,638		3,638
Debt service:			
Principal retirement	36,000	-	36,000
Interest		-	-
Intergovernmental	-	-	-
Total expenditures	1,249,963	440,660	1,690,623
Other financing sources (uses):			
Loan proceeds	-	-	-
Transfers in	132,248	-	132,248
Transfers out	(34,000)	(25)	(34,025)
Total other financing sources and (uses)	98,248	(25)	98,223
Net change in fund balances	122,021	(2,760)	119,261
Fund balances - beginning	435,141	199,566	634,707
Adjustments	-	-	-
Fund balances - ending	$ 557,162	$ 196,806	$ 753,968

Dodge County, Georgia
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
For the fiscal year ended December 31, 2018

	Revolving Loan Fund	Drug Education Fund	Jail Fund	Law Library	Sheriff's Commissary Fund	Sheriff's Condemnation & Supply Fund	Sheriff's Vending Machine Fund	E-911 Fund	Total Special Revenue Funds
Assets:									
Cash	$ 122,398	$ 73,316	$ 16,660	$ 17,386	$ 121,123	$ 35,865	$ 528	$ 2,108	$ 389,384
Accounts Receivable	-	-	-	-	-	-	-	76,097	76,097
Loans receivable	105,014	-	-	-	-	-	-	-	105,014
Accrued Interest	478	-	-	-	-	-	-	-	478
Total assets	227,890	73,316	16,660	17,386	121,123	35,865	528	78,205	$ 570,973
Liabilities:									
Resident Balances	-	-	-	-	13,811	-	-	-	13,811
Total liabilities	-	-	-	-	13,811	-	-	-	13,811
Fund balances:									
Restricted for									
Econnomic Develoment	227,890	-	-	-	-	-	-	-	227,890
Public Safety	-	73,316	16,660	17,386	107,312	35,865	528	78,205	329,272
Total fund balances	227,890	73,316	16,660	17,386	107,312	35,865	528	78,205	557,162
Total liabilities and fund balances	$ 227,890	$ 73,316	$ 16,660	$ 17,386	$ 121,123	$ 35,865	$ 528	$ 78,205	$ 570,973

Dodge County, Georgia
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS
For the fiscal year ended December 31, 2018

	Revolving Loan Fund	Drug Education Fund	Jail Fund	Law Library	Sheriff's Commissary Fund	Sheriff's Condemnation & Supply Fund	Sheriff's Vending Machine Fund	E-911 Fund	Total Special Revenue Fund
Revenues:									
Judicial fees and charges	$ -	$ 14,937	$ 15,773	$ 8,288	$ -	$ -	$ -	$ -	$ 38,998
Grant	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	731,889	-	4,911	467,372	1,204,172
Interest	912	-	-	-	-	-	-	-	912
Other	-	-	-	-	-	29,654	-	-	29,654
Total revenues	912	14,937	15,773	8,288	731,889	29,654	4,911	467,372	1,273,736
Expenditures:									
Current:									
General government	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	4,885	669,016	8,951	4,991	522,482	1,210,325
Judiciary	-	3,638	-	-	-	-	-	-	3,638
Development & Housing	-	-	-	-	-	-	-	-	-
Capital outlay:									
Public safety	-	-	-	-	-	-	-	-	-
Debt service:									
Principle retirement	-	-	-	-	36,000	-	-	-	36,000
Total expenditures	-	3,638	-	4,885	705,016	8,951	4,991	522,482	1,249,963
Other financing sources (uses):									
Loan proceeds	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	132,248	132,248
Transfers out	-	-	(30,000)	(4,000)	-	-	-	-	(34,000)
Total other financing sources and (uses)	-	-	(30,000)	(4,000)	-	-	-	132,248	98,248
Net change in fund balances	912	11,299	(14,227)	(597)	26,873	20,703	(80)	77,138	122,021
Fund balances - beginning	226,978	62,017	30,887	17,983	80,439	15,162	608	1,067	435,141
Fund balances - ending	$ 227,890	$ 73,316	$ 16,660	$ 17,386	$ 107,312	$ 35,865	$ 528	$ 78,205	$ 557,162

Dodge County, Georgia
COMBINING BALANCE SHEET
CAPITAL PROJECT FUNDS
For the fiscal year ended December 31, 2018

	2008 SPLOST	2014 CDBG	Total Capital Project Funds
Assets:			
Cash	$ 196,806	$ -	$ 196,806
Tax Receivable	-	-	-
Total assets	196,806	-	196,806
Liabilities:			
Accounts Payable	-	-	-
Total liabilities	-	-	-
Fund balances:			
Restricted for Capital Projects	196,806	-	196,806
Total fund balances	196,806	-	196,806
Total liabilities and fund balances	$ 196,806	$ -	$ 196,806

Dodge County, Georgia
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
CAPITAL PROJECT FUNDS
For the fiscal year ended December 31, 2018

	2008 SPLOST	2014 CDBG	Total Capital Project Funds
Revenues:			
Grant	-	437,900	437,900
Taxes	-	-	-
Interest	25	-	25
Total revenues	25	437,900	437,925
Expenditures:			
Current:			
General government	2,760	-	2,760
Public Safety	-	-	-
Public Works	-	437,900	437,900
Health Welfare	-	-	-
Recreation & culture	-	-	-
Capital Outlay:			
Public Works	-	-	-
Health Welfare	-	-	-
Recreation & culture	-	-	-
Debt service:			
Principal retirement	-	-	-
Interest	-	-	-
Intergovernmental	-	-	-
Total expenditures	2,760	437,900	440,660
Other financing sources (uses):			
Transfers in	-	-	-
Transfers out	(25)	-	(25)
Total other financing sources and (uses)	(25)	-	(25)
Net change in fund balances	(2,760)	-	(2,760)
Fund balances - beginning	199,566	-	199,566
Fund balances - ending	$ 196,806	$ -	$ 196,806

Dodge County, Georgia
AGENCY FUNDS
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
December 31, 2018

	Probate Court	Tax Commissioner	Sheriff	Clerk of Court	Magistrate Court	Totals
			ASSETS			
Cash	$ 33,413	$ 1,774,482	$ 122,074	$ 583,642	$ 21,829	$ 2,535,440
Total assets	33,413	1,774,482	122,074	583,642	21,829	2,535,440
			LIABILITIES AND FUND BALANCES			
Accounts payable	33,413	1,578,909	122,074	583,642	21,829	2,339,867
Funds held in escrow	-	195,573	-	-	-	195,573
Total liabilities	$ 33,413	$ 1,774,482	$ 122,074	$ 583,642	$ 21,829	$ 2,535,440

Dodge County, Georgia
COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
For the fiscal year ended December 31, 2018

	Balance December 31, 2017	Increase	Decrease	Balance December 31, 2018
Probate Court				
		ASSETS		
Cash	$ 25,002	$ 139,444	$ 131,033	$ 33,413
Total assets	25,002	139,444	131,033	33,413
		LIABILITIES		
Accounts payable	25,002	139,444	131,033	33,413
Total liabilities	$ 25,002	$ 139,444	$ 131,033	$ 33,413

(continued)

Dodge County, Georgia
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES - CONTINUED
For the fiscal year ended December 31, 2018

	Balance December 31, 2017	Increase	Decrease	Balance December 31, 2018
Tax Commissioner				
		ASSETS		
Cash	$ 1,185,097	$ 12,639,837	$ 12,050,452	$ 1,774,482
Total assets	1,185,097	12,639,837	12,050,452	1,774,482
		LIABILITIES		
Accounts payable	1,007,484	12,621,462	12,050,037	1,578,909
Funds held in escrow	177,613	18,375	415	195,573
Total liabilities	$ 1,185,097	$ 12,639,837	$ 12,050,452	$ 1,774,482
Sheriff				
		ASSETS		
Cash	147,664	216,848	242,438	122,074
Total assets	147,664	216,848	242,438	122,074
		LIABILITIES		
Accounts payable	147,664	216,848	242,438	122,074
Total liabilities	$ 147,664	$ 216,848	$ 242,438	$ 122,074

(continued)

Dodge County, Georgia
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES - CONTINUED
For the fiscal year ended December 31, 2018

	Balance December 31, 2017	Increase	Decrease	Balance December 31, 2018
Clerk of Court				
		ASSETS		
Cash	$ 567,256	$ 466,706	$ 450,320	$ 583,642
Total assets	567,256	466,706	450,320	583,642
		LIABILITIES		
Accounts payable	567,256	466,706	450,320	583,642
Total liabilities	$ 567,256	$ 466,706	$ 450,320	$ 583,642
Magistrate Court				
		ASSETS		
Cash	$ 20,409	$ 206,597	$ 205,177	$ 21,829
Total assets	20,409	206,597	205,177	21,829
		LIABILITIES		
Accounts payable	20,409	206,597	205,177	21,829
Total liabilities	$ 20,409	$ 206,597	$ 205,177	$ 21,829

Dodge County, Georgia
DRUG EDUCATION SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
For the fiscal year ended December 31, 2018

	Budgeted Amounts		Actual Amounts	Variance with Final Budget-Positive (Negative)
	Original	Final		
Revenues:				
Judicial fees and charges	$ 18,000	$ 18,000	$ 14,937	$ (3,063)
Other	-	-	-	-
Total revenues	18,000	18,000	14,937	(3,063)
Expenditures:				
Current:				
Judiciary	-	-	3,638	(3,638)
Total expenditures	-	-	3,638	(3,638)
Net change in fund balances	18,000	18,000	11,299	(6,701)
Fund balances - beginning	62,017	62,017	62,017	-
Fund balances - ending	$ 80,017	$ 80,017	$ 73,316	$ (6,701)

Dodge County, Georgia
JAIL SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
For the fiscal year ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget- Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Judicial fees and charges	$ 16,000	$ 16,000	$ 15,773	$ (227)
Other	-	-	-	-
Total revenues	16,000	16,000	15,773	(227)
Expenditures:				
Current:				
Public safety	12,000	12,000	30,000	(18,000)
Total expenditures	12,000	12,000	30,000	(18,000)
Net change in fund balances	4,000	4,000	(14,227)	(18,227)
Fund balances - beginning	30,887	30,887	30,887	-
Fund balances - ending	$ 34,887	$ 34,887	$ 16,660	$ (18,227)

Dodge County, Georgia
LAW LIBRARY SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
For the fiscal year ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget- Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Judicial fees and charges	$ 11,000	$ 11,000	$ 8,288	$ (2,712)
Interest	-	-	-	-
Total revenues	11,000	11,000	8,288	(2,712)
Expenditures:				
Current:				
Public safety	11,000	11,000	8,885	2,115
Total expenditures	11,000	11,000	8,885	2,115
Net change in fund balances	-	-	(597)	(597)
Fund balances - beginning	17,983	17,983	17,983	-
Fund balances - ending	$ 17,983	$ 17,983	$ 17,386	$ (4,538)

Dodge County, Georgia
REVOLVING LOAN SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
For the fiscal year ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget- Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Intergovernmental	$ -	$ -	$ -	$ -
Other	-	-	912	912
Total revenues	-	-	912	912
Expenditures:				
Current:				
Development & housing	1,000	1,000	-	(1,000)
Total expenditures	1,000	1,000	-	(1,000)
Other financing sources (uses):				
Transfers in (out)	-	-	-	-
Net change in fund balances	(1,000)	(1,000)	912	1,912
Fund balances - beginning	226,978	226,978	226,978	-
Fund balances - ending	$ 225,978	$ 225,978	$ 227,890	$ 1,912

Dodge County, Georgia
SHERIFF'S CONDEMNATION AND SUPPLY SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
For the fiscal year ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget- Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Other	$ 5,000	$ 5,000	$ 29,654	$ 24,654
Total revenues	5,000	5,000	29,654	24,654
Expenditures:				
Current:				
Public safety	5,000	5,000	8,951	(3,951)
Capital outlay:				
Public safety	-	-	-	-
Total expenditures	5,000	5,000	8,951	(3,951)
Other financing uses:				
Transfers out	-	-	-	-
Net change in fund balances	-	-	20,703	20,703
Fund balances - beginning	15,162	15,162	15,162	-
Fund balances - ending	$ 15,162	$ 15,162	$ 35,865	$ 20,703

Dodge County, Georgia
E-911 SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
For the fiscal year ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget- Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Charges for services	$ 450,000	$ 450,000	$ 467,372	$ 17,372
Total revenues	450,000	450,000	467,372	17,372
Expenditures:				
Current:				
Public Safety	450,000	450,000	522,482	(72,482)
Total expenditures	450,000	450,000	522,482	(72,482)
Other financing uses:				
Transfers in (out)	-	-	132,248	132,248
Net change in fund balances	-	-	77,138	77,138
Fund balances - beginning	1,067	1,067	1,067	-
Fund balances - ending	$ 1,067	$ 1,067	$ 78,205	$ 77,138

Dodge County, Georgia
SHERIFF'S COMMISSARY ACCOUNT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
For the fiscal year ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget- Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Charges for services	$ 88,000	$ 88,000	$ 731,889	$ 643,889
Total revenues	88,000	88,000	731,889	643,889
Expenditures:				
Current:				
Public safety	88,000	88,000	669,016	(581,016)
Capital outlay:				
Public safety	-	-	-	-
Debt service:				
Principle retirement	-	-	36,000	(36,000)
Total expenditures	88,000	88,000	705,016	(617,016)
Other financing uses:				
Loan proceeds	-	-	-	66,980
Net change in fund balances	-	-	26,873	26,873
Fund balances - beginning	80,439	80,439	80,439	-
Fund balances - ending	$ 80,439	$ 80,439	$ 107,312	$ 26,873

Dodge County, Georgia
SHERIFF'S VENDING MACHINES ACCOUNT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
For the fiscal year ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget- Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Charges for services	$ 3,900	$ 3,900	$ 4,911	$ 1,011
Total revenues	3,900	3,900	4,911	1,011
Expenditures:				
Current:				
Public safety	3,900	3,900	4,991	(1,091)
Total expenditures	3,900	3,900	4,991	(1,091)
Other financing uses:				
Transfers out	-	-	-	-
Net change in fund balances	-	-	(80)	(80)
Fund balances - beginning	608	608	608	-
Fund balances - ending	$ 608	$ 608	$ 528	$ (80)

Dodge County, Georgia
SPECIAL-PURPOSE LOCAL OPTION SALES TAX 2008
SCHEDULE OF EXPENDITURES
(Construction and Other Projects)
Year ended December 31, 2018

Project Decription	(Unaudited) Original/ Latest Estimated Cost	Prior Years Cumulative Expenditures	Total Current Year Expenditure	Total Cumulative Expenditures	(Unaudited) Estimated Percentage of Completion
Roads, streets, bridges, & transportation	$ 2,400,000	$ 1,827,233	$ -	$ 1,827,233	76.13%
Purchase of land and construction	50,000	-	-	-	0.00%
New Jail	5,500,000	7,134,229	-	7,134,229	129.71%
Dodge County Hospital	2,500,000	1,902,222	-	1,902,222	76.09%
Recreational facilities in Dodge County	100,000	75,876	-	75,876	75.88%
Rural fire departments	200,000	194,831	-	194,831	97.42%
Renovations, improvements, and additions for Dodge County buildings	550,000	121,252	2,760	124,012	22.55%
Water and sewer projects for the City of Eastman	2,680,000	2,131,638	-	2,131,638	79.54%
Recreational facilities, roads, and street improvements for the City of Chauncey	30,000	21,957	-	21,957	73.19%
Recreational facilities, roads, and street improvements for the City of Chester	30,000	24,109	-	24,109	80.36%
Recreational facilities, roads, and street improvements for the City of Milan	30,000	23,033	-	23,033	76.78%
Recreational facilities, roads, and street improvements for the City of Rhine	30,000	23,033	-	23,033	76.78%
Public safety facilities, specifically including E-911 emergency telephone system	300,000	229,422	-	229,422	76.47%
Total SPLOST 2008	$14,400,000	13,708,835	2,760	$13,711,595	
Reconciliation to expenditures reported in financial statements:					
Bond principal retirement			-		
Total expenditures			$ 2,760		

Dodge County, Georgia
SPECIAL-PURPOSE LOCAL OPTION SALES TAX 2013
SCHEDULE OF EXPENDITURES
(Construction and Other Projects)
Year ended December 31, 2018

Project Decription	(Unaudited) Original/ Latest Estimated Cost	Prior Years Cumulative Expenditures	Total Current Year Expenditure	Total Cumulative Expenditures	(Unaudited) Estimated Percentage of Completion
Jail Debt	$ 2,262,000	$ 52,280	$ -	$ 52,280.00	2.31%
Roads, Bridges, & Transportation	2,928,900	-	117,020	117,020	4.00%
Renovations, Improvements, Additions to Water & Sewer Systems, Storm Drainage Systems, Economic Development, & Capital Improvement-City of Eastman	2,419,300	1,056,173	307,346	1,363,519	56.36%
Hosiptal Authority Retire Debt & Capital Improvement	1,950,000	851,295	247,731	1,099,026	56.36%
Economic Development	780,000	198,843	-	198,843	25.49%
Sanitation	351,000	134,173	194,344	328,517	93.59%
Recreation Department	143,000	48,631	16,842	65,473	45.79%
Building & Equipment	891,800	157,488	19,509	176,997	19.85%
Vehicles	429,000	20,900	-	20,900	4.87%
EMS Ambulances & Equipment	299,000	263,234	57,356	320,590	107.22%
Rural Fire Department	390,000	79,099	33,458	112,557	28.86%
Road, Bridges, Transportation, & Capital Improvement for the City of Rhine	39,000	17,024	4,954	21,978	56.35%
Road, Bridges, Transportation, & Capital Improvement for the City of Milan	39,000	17,024	4,954	21,978	56.35%
Road, Bridges, Transportation, & Capital Improvement for the City of Chauncey	39,000	17,024	4,954	21,978	56.35%
Road, Bridges, Transportation, & Capital Improvement for the City of Chester	39,000	17,024	4,954	21,978	56.35%
Total SPLOST 2013	$13,000,000	2,930,212	1,013,422	$ 3,943,634	
Reconciliation to expenditures reported in financial statements:					
Interfund transfer out			-		
Total expenditures			$ 1,013,422		

Dodge County, Georgia
TIA SPECIAL-PURPOSE LOCAL OPTION SALES TAX
SCHEDULE OF EXPENDITURES
(Construction and Other Projects)
Year ended December 31, 2018

	Project Decription	(Unaudited) Original/ Latest Estimated Cost	Prior Years Cumulative Expenditures	Total Current Year Expenditure	Total Cumulative Expenditures	(Unaudited) Estimated Percentage of Completion
Roads		$ 6,935,023	$ 1,263,096	$ 184,715	$ 1,447,811	20.88%
Total		$ 6,935,023	1,263,096	184,715	$ 1,447,811	

Dodge County, Georgia

Certification of 9-1-1 Expenditures

For the Year Ended December 31, 2018

Line No.		O.C.G.A. Reference:	
1	Indicate UCOA Fund Type Used to Account for 9-1-1 Activity (choose one):		
	_X_ Special Revenue Fund _____ Enterprise Fund		
	Expenditures (UCOA Activity 3800)		
2	Wireless service supplier cost recovery charges (identify each supplier individually on lines below - attach list, if necessary)	46-5-134(e)	
	_____		$ _____
	_____		$ _____
	_____		$ _____
3	Emergency telephone equipment, including necessary computer hardware, software, and data base provisioning, addressing, and nonrecurring costs of establishing a 9-1-1 system:		
3a	Lease costs	46-5-134(f)(1)(A)	$ _____
3b	Purchase costs	46-5-134(f)(1)(A)	$ _____
3c	Maintenance costs	46-5-134(f)(1)(A)	$ 11,422.17
4	Rates associated with the service suppliers 9-1-1 service and other service suppliers recurring charges	46-5-134(f)(1)(B)	$ _____
5	Employees hired by the local government solely for the operation and maintenance of the emergency 9-1-1 system and employees who work as directors as defined in O.C.G.A. §46-5-138.2		
5a	Salaries and wages	46-5-134(f)(1)(C)	$ 309,970.78
5b	Employee benefits	46-5-134(f)(1)(C)	$ 64,924.81
6	Cost of training of employees who work as dispatchers or directors	46-5-134(f)(1)(D)	$ _____
7	Office supplies of the public safety answering points used directly in providing emergency 9-1-1 system services	46-5-134(f)(1)(E)	$ 10,647.36
8	Building used as a public safety answering point:		
8a	Lease costs	46-5-134(f)(1)(F)	$ _____
8b	Purchase costs	46-5-134(f)(1)(F)	$ _____
9	Computer hardware and software used at a public safety answering point, including computer assisted dispatch systems and automatic vehicle location systems:		
9a	Lease costs	46-5-134(f)(1)(G)	$ _____
9b	Purchase costs	46-5-134(f)(1)(G)	$ _____
9c	Maintenance costs	46-5-134(f)(1)(G)	$ 23,635.63

Dodge County, Georgia

Certification of 9-1-1 Expenditures

For the Year Ended December 31, 2018

Line No.		O.C.G.A. Reference:		
10	Supplies directly related to providing emergency 9-1-1 system services, including the cost of printing emergency 9-1-1 public education materials	46-5-134(f)(1)(H)	$	3,905.29
11	Logging recorders used at a public safety answering point to record telephone and radio traffic:			
11a	Lease costs	46-5-134(f)(1)(I)	$	
11b	Purchase costs	46-5-134(f)(1)(I)	$	
11c	Maintenance costs	46-5-134(f)(1)(I)	$	
12	Insurance purchased to insure against risks and liability in the operation and maintenance of the 9-1-1 system on behalf of the local government or on behalf of employees hired by the local government solely for the operation and maintenance of the 9-1-1 system and employees who work as directors	46-5-134(f)(2)(B)(i)	$	
13	Mobile communications vehicle and equipment, if the primary purpose and designation of such vehicle is to function as a backup 9-1-1 system center			
13a	Lease costs	46-5-134(f)(2(B)(ii)	$	
13b	Purchase costs	46-5-134(f)(2(B)(ii)	$	
13c	Maintenance costs	46-5-134(f)(2(B)(ii)	$	
14	Allocation of indirect costs associated with supporting the 9-1-1 system center and operations as identified and outlined in an indirect cost allocation plan approved by the local governing authority that is consistent with the costs allocated within the local government to both governmental and business-type activities	46-5-134(f)(2)(B)(iii)	$	
15	Mobile public safety voice and data equipment, geo-targeted test messaging alert systems, or towers necessary to carry out the function of 9-1-1 system operations			
15a	Lease costs	46-5-134(f)(2(B)(iv)	$	
15b	Purchase costs	46-5-134(f)(2(B)(iv)	$	
15c	Maintenance costs	46-5-134(f)(2(B)(iv)	$	
16	Public safety voice and data communications systems located in the 9-1-1 system facility that further the legislative intent of providing the highest level of emergency response service on a local, regional, and state-wide basis, including equipment and associated hardware and software that supports the use of public safety wireless voice and data communication systems			
16a	Lease costs	46-5-134(f)(2(B)(v)	$	
16b	Purchase costs	46-5-134(f)(2(B)(v)	$	
16c	Maintenance costs	46-5-134(f)(2(B)(v)	$	

Dodge County, Georgia

Certification of 9-1-1 Expenditures

For the Year Ended December 31, 2018

Line No.		O.C.G.A. Reference:	
17	Other expenditures not included in Lines 2 through 16 above. Identify by object and purpose.		
	Utilities		$ 91,770.74
	Property Insurance		$ 835.00
	Vehicle Repairs & Insurance		$ 2728.84
	Travel		$ 2,640.64
			$
			$
			$
			$
18	Total Expenditures (total of all amounts reported on Lines 2 through 17 above)		$ 522,481.26

Certification of Local Government Officials

I have reviewed the information presented in this report and certify that it is accurate and correct. I further certify that the 9-1-1 funds were expended in compliance with the expenditure requirements specified in the Official Code of Georgia Annotated (OCGA), Section 46-5-134. I understand that, in accordance with OCGA Section 46-5-134(m)(2), any local government which makes expenditures not in compliance with this Code section may be held liable for pro rata reimbursement to telephone and wireless telecommunications subscribers of amounts improperly expended. Further, the noncompliant local government shall be solely financially responsible for the reimbursement and for any costs associated with the reimbursement. Such reimbursement shall be accomplished by the service providers abating the imposition of the 9-1-1 charges and 9-1-1 wireless enhanced charges until such abatement equals the total amount of the rebate.

Signature of Chief Elected Official Dan McCranie Date 12/20/19

Print Name of Chief Elected Official Dan McCranie

Title of Chief Elected Official Chairman

Signature of Chief Financial Officer Spencer Barron Date 12/20/19

Print Name of Chief Financial Officer Spencer Barron

H. FRANK ERWIN, JR., P.C.
CERTIFIED PUBLIC ACCOUNTANT

P.O. Box 4158 • 5805 Oak Street
Eastman, GA 31023
(478) 374-0030 • Fax (478) 374-0082
hfrankerwincpa@bellsouth.net

MEMBER
Georgia Society of
Certified Public Accountants

MEMBER
American Institute of
Certified Public Accountants

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*

To the Board of Commissioners of Roads and Revenues
Dodge County, Georgia

I 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 aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Dodge County, Georgia, as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise Dodge County, Georgia's basic financial statements, and have issued my report thereon dated December 23, 2019.

Internal Control Over Financial Reporting

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

My 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 a material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. I did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses as items 2018-1 and 2018-2 that I consider to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Dodge County, Georgia's financial statements are free from material misstatement, I 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 my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Dodge County, Georgia's Response to Findings

Dodge County, Georgia's response to the findings identified in my audit is described in the accompanying schedule of findings and responses. Dodge County, Georgia's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, I express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of my 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.

H. Tuck Green Jr. P.C.

Eastman, Georgia
December 23, 2019

DODGE COUNTY, GEORGIA
Schedule of Findings and Responses
Year Ended December 31, 2018

SUMMARY OF AUDITOR'S RESULTS

(i) The auditor's report expresses an unmodified opinion on the financial statements of Dodge County, Georgia.

(ii) Two significant deficiency disclosed during the audit of the financial statements is reported in the 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*. No material weaknesses are reported.

(iii) No instances of noncompliance material to the financial statements of Dodge County were disclosed during the audit.

FINDINGS - FINANCAL STATEMENTS AUDIT

2018-1 Segregation of Duties

Condition: There is not appropriate segregation of duties between initiation, authorization, recording, processing, and reconciliation of cash accounts and other operational functions in the various funds and agencies possessed by the County.

Criteria: Internal controls should be in place which provide reasonable assurance that an individual cannot misappropriate funds without such actions being detected during the normal course of business.

Effect: Failure to properly segregate duties between recording, distribution, and reconciliation of accounts can lead to misappropriation of funds that is not detected during the normal course of business.

Recommendation: The duties of recording, distribution, and reconciliation should be segregated between employees.

Views of Responsible Officials And Planned Corrective Action: The Commissioners concur with the recommendation. Due to the size, of the County's staff, this condition cannot be totally addressed; however, this condition is minimized due to the Commissioners' involvement and the involvement of the elected officials of the agency fund offices.

2018-2 Disbursements

Condition: While testing disbursements made during the year I noted several instances were supporting documentation was not available for review. Due to the lack of supporting documentation I could not determine if the recorded expenditures were a necessary/allowable cost of the County.

Criteria: Internal controls should be in place which ensure that supporting documentation is obtained before any disbursement is made.

Effect: Due to the lack of supporting documentation I could not determine if the recorded expenditures were appropriate for the County.

Recommendation: Before any disbursements are made, proper supporting documentation should be obtained. Also this information should be retained by management for the proper time frame.

Views of Responsible Officials And Planned Corrective Action: The Commissioners concur with the recommendation. The Commissioners will express the importance of following the internal control procedures that have been adopted and obtain the proper supporting documentation for all disbursements before disbursements are made to the county manager and elected officials.

PRIOR YEAR FINDINGS

Control Deficiencies

Condition: There is not appropriate segregation of duties between initiation, authorization, recording, processing, and reconciliation of cash accounts and other operational functions in the various funds and agencies possessed by the County.

Update: Unresolved, see current year finding 2018-1

Prior Year Noncompliance Instances

The County had no instances of noncompliance reported in the December 31, 2017 report.