DODGE COUNTY, GEORGIA
FINANCIAL STATEMENTS
AND
SUPPLEMENTAL INFORMATION
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019
AND
INDEPENDENT AUDITOR'S REPORT

Dodge County, Georgia

ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019
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 Net Position – Custodial Funds.....14
- Notes to the Financial Statements.....15-37

REQUIRED SUPPLEMENTARY INFORMATION:
- Schedule of Changes in the Net Pension Liability and Related Ratios.....38
- Schedule of Contributions.....39
- Schedule of Pension Investment Returns.....39
- Notes to Schedule of Changes in the Net pension Liability.....40

SUPPLEMENTARY DATA – COMBINING FUND FINANCIAL STATEMENTSAND SCHEDULES:
- Combining Balance Sheet – Nonmajor Governmental Funds.....41
- Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds.....42
- Combining Balance Sheet – Special Revenue Funds.....43
- Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Special Revenue Funds.....44
- Combining Balance Sheet -- Capital Project Funds.....45
- Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Capital Project Funds.....46
- Combining Statement of Fiduciary Net Position – Custodial Funds.....47
- Combining Statement of Changes in Fiduciary Net Position – Cusdotial Funds.....48-50

SUPPLEMENTARY SCHEDULES:
- Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Drug Education Special Revenue Fund.....51
- Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Jail Special Revenue Fund.....52
- Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Law Library Special Revenue Fund.....53

Page

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Revolving Loan Special Revenue Fund....54
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Sheriff's Condemnation and Supply Special Revenue Fund....55
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – E-911 Special Revenue Fund....56
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Sheriff's Commissary Account Special Revenue Fund....57
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Sheriff's Vending Machine Account Special Revenue Fund....58
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Sheriff's Seizure Account Special Revenue Fund....59

SCHEDULES TO MEET REGULATORY REQUIREMENTS:
Schedule of Special Purpose Local Option Sales Tax 2008....60
Schedule of Special Purpose Local Option Sales Tax 2013....61
Schedule of TIA Special Purpose Local Option Sales Tax....62

STATE COMPLIANCE SECTION

Certification of 911 Expenditures....63-65
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*....66-67
Schedule of Findings and Questioned Costs....68-73

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

Spencer Barron	County Manager

FINANCIAL SECTION

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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, 2019, 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 audit opinions.

Opinions

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position 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 December 31, 2019, and the

respective changes in financial position thereof for the year 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 38 through 40 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 generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to 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 also not a 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 October 2, 2020, 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.

Eastman, Georgia
October 2, 2020

Dodge County, Georgia
STATEMENT OF NET POSITION
December 31, 2019

	Primary Government Total Governmental Activities	Component Unit Dodge County Public Health Center
Assets:		
Cash	$ 6,759,041	$ 720,589
Receivables, net of allowance for uncollectibles:		-
Taxes	1,611,388	-
Accounts	27,793	-
Due from other governments	33,199	49,878
Loans receivable	-	-
Inventory	5,600	
Accrued Interest	-	-
Capital assets:		-
Capital assets not being depreciated	351,410	-
Capital assets being depreciated, net of		-
accumulated depreciation	10,234,092	7,119
Total Assets	19,022,523	777,586
Deferred Outflows of Resources:		
Pensions	156,326	123,561
Liabilities:		
Accounts payable	23,077	-
Salaries and benefits payable	44,947	-
Due to other governments	-	24,394
Accrued liabilities	33,127	-
Compensated absences due within one year	-	6,775
Compensated absences due after one year	-	27,100
Capital leases and notes payable due within one year	39,003	-
Capital leases and notes payable due after one year	39,002	-
Landfill post-closure care costs	1,183,367	-
Net pension liability	381,588	361,154
Net OPEB liability	-	160,938
Total liabilities	1,744,111	580,361
Deferred Inflows of Resources:		
Pensions	117,648	143,081
Net position:		
Net investment in capital assets	10,507,496	7,119
Restricted for:		
Prior year program income	-	21,361
Capital projects	3,195,955	-
Economic Development	130,888	-
Public Safety	301,860	-
Unrestricted	3,180,891	149,225
Total net position	$ 17,317,090	$ 177,705

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

Dodge County, Georgia
STATEMENT OF ACTIVITIES
For the fiscal year ended December 31, 2019

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	$ 1,973,116	$ 4,409	$ 118,197	$ -	$ (1,850,510)	-
Public safety	6,689,326	2,293,068	291,065	-	(4,105,193)	-
Public works	3,950,001	218,945	190,696	-	(3,540,360)	-
Judiciary	1,043,436	364,413	78,661	-	(600,362)	-
Health & welfare	551,646	-	40,285	-	(511,361)	-
Recreation & culture	264,143	-	-	-	(264,143)	-
Development & housing	445,125	31,739	-	-	(413,386)	-
Community service	357,695	6,174	90,052	-	(261,469)	-
Interest on Long Term Debt	1,480	-	-	-	(1,480)	-
Total governmental activities	$15,275,968	$ 2,918,748	$ 808,956	$ -	(11,548,264)	-
Component unit:						
Dodge County Puiblic Health Center	$ 479,960	$ 180,253	$ 354,674	$ -	-	54,967
General revenues:						
Property taxes					5,666,985	-
Sales taxes					3,571,444	-
Other taxes					1,116,186	-
Sales of capital assets					-	-
Interest					-	-
Other revenues					517,737	89,514
Tranfers					-	-
Total general revenues and transfers					10,872,352	89,514
Change in net position					(675,912)	144,481
Net position - beginning					17,993,002	33,224
Adjustments					-	-
Net position - ending					$ 17,317,090	$ 177,705

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

Dodge County, Georgia
BALANCE SHEET
GOVERNMENTAL FUNDS

December 31, 2019

	General	2013 SPLOST	Other Governmental Funds	Total Governmental Funds
Assets:				
Cash	$ 3,324,369	$ 2,318,297	$ 1,116,375	$ 6,759,041
Accounts receivable	15,847	-	11,946	27,793
Taxes receivable, net	1,432,241	179,147	-	1,611,388
Due from other governments	33,199	-	-	33,199
Loans receivable	-	-	-	-
Inventory	5,600	-	-	5,600
Accrued Interest	-	-	-	-
Total assets	4,811,256	2,497,444	1,128,321	8,437,021
Liabilities:				
Accounts payable	5,210	-	17,867	23,077
Accured liabilities	59,947	-	18,127	78,074
Total liabilities	65,157	-	35,994	101,151
Deferred inflows of resources:				
Unavailable revenue-taxes	831,976	-	-	831,976
Total deferred inflows of resources	831,976	-	-	831,976
Fund balances:				
Nonspendable				
Inventories	5,600	-	-	5,600
Restricted for				
Economic Development	-	-	130,888	130,888
Public Safety	-	-	301,860	301,860
Capital Projects	37,484	2,497,444	661,027	3,195,955
Unassigned	3,871,039	-	(1,448)	3,869,591
Total fund balances	3,914,123	2,497,444	1,092,327	7,503,894
Total liabilities, Deferred inflows of resources, and fund balances	$ 4,811,256	$ 2,497,444	$ 1,128,321	$ 8,437,021

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, 2019

Total fund equity per balance sheet of governmental funds	$ 7,503,894
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.	(381,588)
Deferred outflows of resources - Collective deferred outflows of resources-pension liability.	156,326
Deferred inflows of resources - Collective deferred inflows of resources-pension liablity.	(117,648)
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. (capital assets amounted to $21,243,693 accumulated depreciation amounted to $10,658,191)	10,585,502
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.	831,976
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 $1,183,367; NOTE payable amounted to $78,005)	(1,261,372)
Net position of governmental activities	$ 17,317,090

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, 2019

	General	2013 SPLOST	Other Governmental Funds	Total Governmental Funds
Revenues:				
Taxes	$ 8,073,997	$ 1,997,197	$ 525,660	$ 10,596,854
Licenses and permits	35,814	-	-	35,814
Intergovernmental	1,153,392	-	14,649	1,168,041
Charges for services	1,050,025	-	1,280,157	2,330,182
Judicial fees and charges	323,732	-	41,456	365,188
Interest	-	-	-	-
Other	194,458	-	29,251	223,709
Total revenues	10,831,418	1,997,197	1,891,173	14,719,788
Expenditures:				
Current:				
General government	1,440,030	455,816	-	1,895,846
Public safety	5,012,265	51,243	1,360,054	6,423,562
Public works	2,221,177	34,246	1,100,431	3,355,854
Judiciary	1,040,766	-	1,170	1,041,936
Health & welfare	157,621	52,901	-	210,522
Recreation & culture	229,348	19,149	-	248,497
Development & housing	86,831	175,000	97,002	358,833
Community service	338,626	-	-	338,626
Capital outlay:				
General government	5	-	-	5
Public safety	117,008	22,978	93,633	233,619
Public Works	-	226,900	-	226,900
Debt service:				
Pricipal retirement	86,884	-	-	86,884
Interest	1,479	-	-	1,479
Intergovernmental	-	745,274	-	745,274
Total expenditures	10,732,040	1,783,507	2,652,290	15,167,837
Excess (deficiency) of revenues over (under) expenditures	99,378	213,690	(761,117)	(448,049)
Other financing sources (uses):				
Loan proceeds	117,008	-	-	117,008
Transfers in	-	196,806	41,238	238,044
Transfers out	(41,238)	-	(196,806)	(238,044)
Total other financing sources and (uses)	75,770	196,806	(155,568)	117,008
Net change in fund balance	175,148	410,496	(916,685)	(331,041)
Fund balances - beginning	3,738,975	2,086,948	2,009,012	7,834,935
Adjustments	-	-	-	-
Fund balances - ending	3,914,123	$ 2,497,444	$ 1,092,327	$ 7,503,894

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, 2019

Net change in fund balances, total governmental funds	$ (331,041)
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.	(57,566)
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.	(81,420)
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.	(150,288)
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	(117,008)
Bond Issuance Costs	-
Closure/post closure care	(25,474)
Principal Repayments	
Bonds	-
Capital Leases	47,882
Notes Payable	39,003
Net position of governmental activities	(675,912)

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, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes	$ 7,070,000	$7,070,000	$ 8,073,997	$ 1,003,997
Licenses and permits	28,500	28,500	35,814	7,314
Intergovernmental	302,500	302,500	1,153,392	850,892
Charges for services	1,052,000	1,052,000	1,050,025	(1,975)
Judicial fees and charges	342,000	342,000	323,732	(18,268)
Other	245,000	245,000	194,458	(50,542)
Total revenues	9,040,000	9,040,000	10,831,418	1,791,418
Current expenditures:				
General government:				
Office of Commissioner	549,863	549,863	719,313	(169,450)
Registrar and election	106,872	106,872	134,425	(27,553)
Office of Tax Commissioner	231,721	231,721	240,450	(8,729)
Tax Assessor and Appraiser	355,520	355,520	345,842	9,678
Tax Collector	-	-	-	-
Total general government	1,243,976	1,243,976	1,440,030	(196,054)
Public safety:				
Office of Sheriff	3,108,344	3,108,344	3,436,840	(328,496)
EMA	32,830	32,830	32,826	4
Coroner	32,787	32,787	38,566	(5,779)
EMS	1,042,544	1,042,544	1,247,322	(204,778)
Building Inspector	80,213	80,213	79,639	574
Oconee Drug Task Force	170,000	170,000	198,632	(28,632)
Miscellaneous	96,000	96,000	95,448	552
Total public safety	4,562,718	4,562,718	5,129,273	(566,555)
Public works:				
Landfill and sanitation	546,387	546,387	546,309	78
Roads	714,108	714,108	1,674,868	(960,760)
Total public works	1,260,495	1,260,495	2,221,177	(960,682)
Judiciary:				
Clerk of Superior Court	267,578	267,578	266,973	605
Superior Court	256,253	256,253	341,432	(85,179)
Probate Court	226,887	226,887	223,526	3,361
Magistrate Court	203,228	203,228	208,835	(5,607)
Total judiciary	953,946	953,946	1,040,766	(86,820)

(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, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Health & welfare:				
Eastman Dodge Nutrition Center	45,198	45,198	47,323	(2,125)
Public Health	94,024	94,024	104,282	(10,258)
Family and Children Services	5,000	5,000	5,191	(191)
Paupers and financial assistance	6,000	6,000	825	5,175
Total health & welfare	150,222	150,222	157,621	(7,399)
Recreation & culture:				
Library	69,000	69,000	50,940	18,060
Historical Society	3,500	3,500	3,500	-
Recreation	180,500	180,500	174,908	5,592
Total recreation & culture	253,000	253,000	229,348	23,652
Development & housing:				
Development Authority	48,000	48,000	60,500	(12,500)
Firefighters Association	-	-	890	(890)
Forestry Department	24,288	24,288	24,288	-
Chamber of Commerce	-	-	-	-
NRCS Conservation	2,500	2,500	1,153	1,347
Total development & housing	74,788	74,788	86,831	(12,043)
Community service:				
Extension Service	93,804	93,804	80,741	13,063
Faithful Hearts Animal Shelter	5,000	5,000	5,000	-
Miscellaneous	45,051	45,051	29,874	15,177
Airport	120,000	120,000	17,464	102,536
Eastman-Dodge Council on Aging	10,000	10,000	10,000	-
Dodge County Agricultural Park	500	500	321	179
Regional Development Center	13,240	13,240	9,929	3,311
Dodge County Farmers Market	-	-	-	-
Transit	179,036	179,036	185,297	(6,261)
Total community service	466,631	466,631	338,626	128,005

(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, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Debt service:				
Principal retirement	-	-	86,884	(86,884)
Interest	-	-	1,479	(1,479)
Total debt service	-	-	88,363	(88,363)
Total expenditures	8,965,776	8,965,776	10,732,040	(1,766,264)
Excess of revenues over expenditures	74,224	74,224	99,378	25,154
Other financing sources (uses):				
Loan proceeds	-	-	117,008	117,008
Surplus equipment sale	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(74,224)	(74,224)	(41,238)	32,986
Total other financing sources (uses)	(74,224)	(74,224)	75,770	149,994
Net change in fund balances	-	-	175,148	175,148
Fund balnces - beginning	3,738,975	3,738,975	3,738,975	-
Fund balnces - ending	$ 3,738,975	$ 3,738,975	$ 3,914,123	$ 175,148

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

Dodge County, Georgia
STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
December 31, 2019

ASSETS	
Cash	$ 1,062,888
Total assets	1,062,888
LIABILITIES	
Accounts payable	618,244
Funds held in escrow	444,644
Total liabilities	$ 1,062,888

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.

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 – Custodial 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. Custodial Funds are custodial in mature (assets equal liabilities) and do not involve measurement of results of operations. Fiduciary funds are accounted for on the accrual basis.

The County implemented GASB Statement No. 84, *Fiduciary Activities*. This new standard established improved guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported.

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

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 two items that qualify for reporting in this category. They are the deferred outflows of resources relating to pension and the deferred outflows of resources relating to OPEB reported in the government-wide statement of net position.

In addition to liabilities, the statement of net position will reports 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 two items that qualify for reporting in this category in the government-wide statement of net position and one item in the governmental funds balance sheet. The deferred inflows of resources relating to pension and the deferred inflows of resources relating to OPED are all reported in the government-wide statement of net position. The governmental funds report *unavailable revenue* from property taxes as deferred inflows of resources in the governmental fund balance sheet. This amount is deferred and recognized as inflows 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, 2019, 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, 2019 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:			
Office of Commissioner	549,863	719,313	169,450
Registrar and election	106,872	134,425	27,553
Office of Tax Commission	231,721	240,450	8,729
Office of Sheriff	3,108,344	3,436,840	328,496
Coroner	32,787	38,566	5,779
EMS	1,042,544	1,247,322	204,778
Oconee Drug Task Force	170,000	198,632	28,632
Road	714,108	1,674,868	960,760
Superior Court	256,253	341,432	85,179
Magistrate Court	203,228	208,835	5,607
Health & welfare	150,222	157,621	7,399
Development & housing	74,788	74,788	12,043
Debt service	--	88,363	88,363
Special Revenue Fund:			
Drug Education	--	1,170	1,170
Law Library	11,000	15,184	4,184
Revolving Loan	1,000	97,002	96,002
Sheriff Condemnation	5,000	21,176	16,176
E-911	450,000	614,386	164,386
Sheriff's Commissary	88,000	764,027	676,027
Sheriff's Vending Machine	3,900	5,019	1,119

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 Custodial 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 $10,449,558 at year-end. The carrying amounts for these deposits are $7,821,929.

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.	$ 10,255,764
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	193,794
Total Deposits	$ 10,449,558

At December 31, 2019 the County had $193,794 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 by depository insurance, obligations of the U.S. government, or bonds of public authorities, counties, or municipalities. At June 30, 2019, the carrying amount of the Center's bank deposits was $720,289 and the bank balance was $733,832. The Center also had an imprest petty cash fund of $300. As of June 30, 2019, the Center did not have any balances exposed to custodial credit risk as uninsured and uncollateralized by GASB pronouncements.

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 15.017 mills was levied in the year 2019 and a local option sales tax credit of 2.481 mills was applied against the gross levy causing a net tax assessment of 12.536 mills.

Property taxes were levied on September 13, 2019, based on assessed property values set by the county assessors as of January 1. Notices were mailed on October 10th, 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, 2019, 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, 2019 fiscal year	$ 927,675	$ -	$ 927,675
Property Taxes, 2018 and prior	482,085	-	482,085
Local Option Sales Tax	94,043	-	94,043
Special Purpose Local Option	-	179,147	179,147
Gross receivables	1,503,803	179,147	1,682,950
Less: allowance for uncollectibles	(71,562)	-	(71,562)
Taxes receivable	$1,432,241	$179,147	$1,611,388

	General	Other Governmental Funds	Total
Accounts:			
Trash Pickup Fees	$15,847	$ -	$ 15,847
Wilcox County	-	11,946	11,946
Gross receivables	15,847	11,946	27,793
Less: allowance for uncollectibles	-	-	-
Accounts receivable	$15,847	$ 11,946	$ 27,793

6) DUE FROM (DUE TO) OTHER GOVERNMENTS

Amounts due to the County at December 31, 2019, are as follows:

General Fund	
Georgia Department of Transportation	$ 33,199

Amounts due from the County to other governments at December 31, 2019 are $0.

7) CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2019, was as follows:

	Balance 12/31/18	Increase	Decrease	Balance 12/31/19
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	5	---	8,868,344
Improvements	2,091,401	---	---	2,091,401
Equipment	5,792,250	460,519	---	6,252,769
Infrastructure	3,679,764	---	---	3,679,764
Total capital assets, being depreciated	20,431,754	460,524	---	20,892,278
Less accumulated depreciation for:				
Buildings	(2,653,411)	(143,363)	---	(2,796,774)
Improvements	(1,951,217)	(89,081)	---	(2,040,298)
Equipment	(4,703,280)	(235,905)	---	(4,939,185)
Infrastructure	(808,334)	(73,595)	---	(881,929)
Total accumulated depreciation	(10,116,242)	(541,944)	---	(10,658,186)
Governmental activities capital assets, net	$10,666,922	$ (81,420)	$ ---	$10,585,502

Governmental activities depreciation expense:

General government	$ 39,456
Public safety	267,462
Public works	178,425
Health & Welfare	19,993
Judicial	1,500
Recreation & Culture	15,646
Development & Housing	393
Community Service	19,069
Total governmental activities depreciation expense	$541,944

8) 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, 2019:

Machinery and equipment	$ 250,534
Less: Accumulated depreciation	(127,355)
Carrying value	$ 123,179

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, 2019:

The County made the final payment on the lease in 2019.

9) NOTE PAYABLE

Notes payable at December 31, 2019 is comprised of loan proceeds used to purchase three Power Pro Ambulance cots for the EMS Department. The equipment was purchased on August 23, 2019 and payable in three annually payments starting in October 2019. The note is interest free. The following is a summary of note transactions for the year ended December 31, 2019:

Notes payable at January 1, 2019	$ -
Loan proceeds	117,008
Payments	39,003
Notes payable at December 31, 2019	$ 78,005

Annual requirements to amortize debt outstanding at December 31, 2019 including interest payments:

	Governmental Activities	
	Notes Payable	
Year Ending December	Principal	Interest
2020	$ 39,003	$ -
2021	39,002	-
	$ 78,005	$ -

10) SHORT-TERM BORROWINGS

The County has a line of credit of $2,000,000 at a local financial institution as of December 31, 2019. The borrowing bears interest at 3.76% and matures on December 31, 2019. As of December 31, 2019, $-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	$ -	$ -	$ -	$ -

11) 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, 2019, the liability was $1,183,367.

Change in landfill closure/post closure liability

Liability at January 1, 2019	$1,157,893
Additions	25,474
Reductions	---
Liability at December 31, 2019	$1,183,367

12) INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

The composition of interfund receivables, payables and transfers as of December 31, 2019, is as follows:

Transfers To/From:

Fund	Transfer In	Transfer Out	Net Transfers In (Out)
2013 SPLOST	$ 196,806	$ -	$ 196,806
2008 SPLOST	-	196,806	(196,806)
E-911 Fund	41,238	-	41,238
General Fund	-	41,238	(41,238)
Total	$ 238,044	$ 238,044	$ -

Transfers of $196,806 from the 2008 SPLOST Fund to the 2013 SPLOST Fund were to close the 2008 SPLOST bank account. Funds will be disbursed out of the 2013 SPLOST Fund.

Transfers of $41,238 from the General Fund to the E-911 Fund were used to help offset expenditures incurred for public safety.

13) 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.

14) 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.

15) 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, 2019, 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, 2019, there had been no activity.

16) 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.

17) 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 ACCG Retirement Services, 191 Peachtree Street NE, Suite 700, Atlanta, Georgia 30303.

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 up 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, 2019 (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	10
Active employees participating in the Plan	9
Total number of Plan Participants	33

Covered compensation for active participants	$ 415,223

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 2019 plan year were $36,412 and $46,798 respectively. This amount represents 11.3% 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, 2019. The total pension liability was used to calculate the net pension liability was determined by an actuarial evaluation as of January 1, 2020 with update procedures performed by the actuary to roll forward to the total pension liability measured as of December 31, 2019. The total pension liability in the January 1, 2019 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 Pub-2010 GE (50%) & PS (50%) Amount Weighted with Scale AA to 2019.

The actuarial assumptions used in the January 1, 2020 valuation were based on the results of an actuarial experience study for the period of January 1, 2018 through December 31, 2018.

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, 2019 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	$ 507,625	$ 381,588	$ 272,340

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.ACCGRetirement.org.

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, 2019, were as follows:

	Total Pension Liability (TPL)	Fiduciary Net Position (FNP)	Net Pension Liability (NPL)
Balance at December 31, 2018	$ 1,297,870	$ 893,028	$ 404,842
Changes for the year:			
Service Cost	20,020		20,020
Interest	87,661		87,661
Liability experience (gain) / loss	33,003		33,003
Assumption change	64,908		64,908
Employer contributions	-	46,798	(46,798)
Empoyee contributions	-	26,542	(26,542)
Net investment income	-	176,649	(176,649)
Benefit payments	(91,150)	(91,150)	-
Administrative expense		(16,723)	16,723
Other changes		(4,420)	4,420
Net changes	114,442	137,696	(23,254)
Balance at December 31, 2019	$ 1,412,312	$ 1,030,724	$ 381,588

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

Pension expense –

Service cost	$ 20,020
Interest on TPL	87,661
Amotization of:	
Liability experience (gain) / loss	26,389
Change in assumption	39,188
Asset (gain) / loss	323
Employee contributions	(26,542)
Projected earnings on plan inestments	(59,666)
Administrative expense	16,723
Other change in FNP	-
Total pension expense	$ 104,096

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

For the year ended December 31, 2019, 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
Asset (Gain)/Loss	$ 68,556	$ (117,648)
Liability (Gain)/Loss	18,002	-
(Gain)/Loss due to Assumption Change	35,404	-
Contributions subsequent to the measurement date	34,364	-
Total	$ 156,326	$ (117,648)

County contributions subsequent to the measurement date of $34,364 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, 2020. 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
2020	$ 68,257	$ (36,313)
2021	31,303	(36,311)
2022	22,402	(22,513)
2023	-	(22,511)
	$ 121,962	$ (117,648)

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, 2019 related to to pensions are as follows: deferred outflows of resources of $78,395, net pension liability of $361,154, and deferred inflows of resources of $20,607. 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, 2019, which can be obtained from the Dodge County Board of Health, 1121 Plaza Ave., Eastman, Georgia.

18) 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 and SEAD-OPEB Fund cost-sharing multiple-employer defined benefit other postemployment benefit plan. The amounts recorded in the Statement of Net Position as of June 30, 2019 related to other postemployment benefits are as follows: deferred outflows of resources of $45,166, net OPEB liability of $160,938, and deferred inflows of resources of $122,474. 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, 2019, which can be obtained from the Dodge County Board of Health, 1121 Plaza Ave., Eastman, Georgia.

19) SUBSEQUENT EVENTS

In preparing these financial statements, the County has evaluated events and transactions for potential recognition or disclosure through October 2, 2020, the date of the financial statements were available to be issued. No events occurred during this period which would require disclosure in these financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

Dodge County, Georgia
REQUIRED SUPPLEMENTARY INFORMATION
EMPLOYEE PENSION PLAN
December 31, 2019

SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS

	2019	2018	2017	2016	2015
Total pension liability					
Service cost	$ 20,020	$ 18,897	$ 13,749	$ 16,566	$ 16,610
Interest on total pension liability	87,661	86,419	95,200	98,224	95,426
Liability experience (gain)/loss	33,003	24,041	(145,391)	-	-
Changes in assumptions	64,908	20,443	3,020	29,134	48,362
Benefit payments	(91,150)	(87,813)	(87,594)	(91,375)	(116,707)
Other changes	-	-	-	(5,297)	(6,387)
Net change in total pension liability	114,442	61,987	(121,016)	47,252	37,304
Total pension liability - beginning	1,297,870	1,235,883	1,356,899	1,309,647	1,272,343
Total pension liability - ending	$ 1,412,312	$ 1,297,870	$ 1,235,883	$ 1,356,899	$ 1,309,647
Plan fiduciary net position					
Contributions - employer	$ 46,798	$ 34,364	$ 34,632	$ 55,441	$ 51,134
Contributions - employee	26,542	20,761	17,235	20,692	22,797
Net investment income	176,649	(40,501)	134,141	58,931	7,985
Benefit payments	(91,150)	(87,813)	(87,594)	(88,072)	(89,891)
Employee contribution refunds	-	-	-	-	(22,598)
Administrative expenses	(16,723)	(5,276)	(3,160)	(7,196)	(4,100)
Other	(4,420)	(4,149)	(6,715)	(37,355)	(22,999)
Net change in plan fiduciary net position	137,696	(82,614)	88,539	2,441	(57,672)
Plan fiduciary net position - beginning	893,028	975,642	887,103	884,662	942,334
Plan fiduciary net position - ending	$ 1,030,724	$ 893,028	$ 975,642	$ 887,103	$ 884,662
Net pension liability - ending	$ 381,588	$ 404,842	$ 260,241	$ 469,796	$ 424,985
Plan fiduciary net position as a percentage of the total pension liability	72.98%	68.81%	78.94%	65.38%	67.55%
Covered-employee payroll	$ 415,223	$ 344,693	$ 307,610	$ 369,049	$ 408,884
Net pension liablity as a percentage of covered employee payroll	91.90%	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, 2019

SCHEDULE OF CONTRIBUTIONS

	2019	2018	2017	2016	2015
Actuarially determined contribution	$ 40,307	$ 30,724	$ 34,632	$ 55,441	$ 51,134
Contributions in relation to the actuarially determined contribution	46,798	34,364	34,632	55,441	51,134
Contribution deficiency (excess)	$ (6,491)	$ (3,640)	$ -	$ -	$ -
Covered employee payroll	$ 415,223	$ 344,693	$ 307,610	$ 369,049	$ 408,884
Contributions as a percentage of Covered-employee payroll	11.27%	9.97%	11.26%	15.02%	12.51%

SCHEDULE OF PENSION INVESTMENT RETURNS

	2019	2018	2017	2016	2015
Annual money-weighted rate of return, net of investment expenses for the pension plan	21.34%	-5.04%	16.67%	7.12%	0.83%

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, 2020, 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, 2019.

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	2.00%
Retirement age	Age 65 with 5 years of vesting
Mortality	Pub-2010 GE (50%) & PS (50%) Amt-Weighted with Scale AA to 2019

See Note 17 for changes in assumptions and benefit changes

COMBINING FUND STATEMENTS

Dodge County, Georgia
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
For the fiscal year ended December 31, 2019

	Special Revenue	Capital Projects	Total Nonmajor Governmental Funds
Assets:			
Cash	$ 455,348	$ 661,027	$ 1,116,375
Accounts Receivable	11,946	-	11,946
Loans receivable	-	-	-
Accrued Interest	-	-	-
Total assets	467,294	661,027	1,128,321
Liabilities:			
Accounts Payable	17,867	-	17,867
Resident Balances	18,127	-	18,127
Total liabilities	35,994	-	35,994
Fund balances:			
Restricted for			
Economic Development	130,888	-	130,888
Public Safety	301,860	-	301,860
Capital Projects	-	661,027	661,027
Unassigned	(1,448)	-	(1,448)
Total fund balances	431,300	661,027	1,092,327
Total liabilities and fund balances	$ 467,294	$ 661,027	$ 1,128,321

Dodge County, Georgia
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the fiscal year ended December 31, 2019

	Special Revenue	Capital Project	Total Nonmajor Governmental Funds
Revenues:			
Judical fees and charges	$ 41,456	$ -	$ 41,456
Charges for services	1,280,157	-	1,280,157
Grant	-	14,649	14,649
Taxes	-	525,660	525,660
Interest	-	-	-
Other	29,251	-	29,251
Total revenues	1,350,864	540,309	1,891,173
Expenditures:			
Current:			
General government	-	-	-
Public safety	1,360,054	-	1,360,054
Public works	-	1,100,431	1,100,431
Judiciary	1,170	-	1,170
Development & Housing	97,002	-	97,002
Capital Outlay:			
Public Safety	59,738	33,895	93,633
Debt service:			
Principal retirement	-	-	-
Interest		-	-
Intergovernmental	-	-	-
Total expenditures	1,517,964	1,134,326	2,652,290
Other financing sources (uses):			
Loan proceeds	-	-	-
Transfers in	41,238	-	41,238
Transfers out	-	(196,806)	(196,806)
Total other financing sources and (uses)	41,238	(196,806)	(155,568)
Net change in fund balances	(125,862)	(790,823)	(916,685)
Fund balances - beginning	557,162	1,451,850	2,009,012
Adjustments	-	-	-
Fund balances - ending	$ 431,300	$ 661,027	$ 1,092,327

Dodge County, Georgia
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
For the fiscal year ended December 31, 2019

	Revolving Loan Fund	Drug Education Fund	Jail Fund	Law Library	Sheriff's Commissary Fund	Sheriff's Condemnation & Supply Fund	Sheriff's Vending Machine Fund	Sheriff's Seizure Fund	E-911 Fund	Total Special Revenue Funds
Assets:										
Cash	$ 130,888	$ 89,527	$ 29,642	$ 13,295	$ 142,881	$ 32,274	$ 702	$ 11,666	$ 4,473	$ 455,348
Accounts Receivable	-	-	-	-	-	-	-	-	11,946	11,946
Loans receivable	-	-	-	-	-	-	-	-	-	-
Accrued Interest	-	-	-	-	-	-	-	-	-	-
Total assets	130,888	89,527	29,642	13,295	142,881	32,274	702	11,666	16,419	$ 467,294
Liabilities:										
Accounts Payable	-	-	-	-	-	-	-	-	17,867	17,867
Resident Balances	-	-	-	-	18,127	-	-	-	-	18,127
Total liabilities	-	-	-	-	18,127	-	-	-	17,867	35,994
Fund balances:										
Restricted for										
Econnomic Develoment	130,888	-	-	-	-	-	-	-	-	130,888
Public Safety	-	89,527	29,642	13,295	124,754	32,274	702	11,666	-	301,860
Unassigned	-	-	-	-	-	-	-	-	(1,448)	(1,448)
Total fund balances	130,888	89,527	29,642	13,295	124,754	32,274	702	11,666	(1,448)	431,300
Total liabilities and fund balances	$ 130,888	$ 89,527	$ 29,642	$ 13,295	$ 142,881	$ 32,274	$ 702	$ 11,666	$ 16,419	$ 467,294

Dodge County, Georgia
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS
For the fiscal year ended December 31, 2019

	Revolving Loan Fund	Drug Education Fund	Jail Fund	Law Library	Sheriff's Commissary Fund	Sheriff's Condemnation & Supply Fund	Sheriff's Vending Machine Fund	Sheriff's Seizure Fund	E-911 Fund	Total Special Revenue Fund
Revenues:										
Judicial fees and charges	$ -	$ 17,381	$ 12,982	$ 11,093	$ -	$ -	$ -	$ -	$ -	$ 41,456
Grant	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	781,469	-	5,193	-	493,495	1,280,157
Interest	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	17,585	-	11,666	-	29,251
Total revenues	-	17,381	12,982	11,093	781,469	17,585	5,193	11,666	493,495	1,350,864
Expenditures:										
Current:										
General government	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	15,184	731,777	21,176	5,019	-	586,898	1,360,054
Judiciary	-	1,170	-	-	-	-	-	-	-	1,170
Development & Housing	97,002	-	-	-	-	-	-	-	-	97,002
Capital outlay:										
Public safety	-	-	-	-	32,250	-	-	-	27,488	59,738
Debt service:										
Principle retirement	-	-	-	-	-	-	-	-	-	-
Total expenditures	97,002	1,170	-	15,184	764,027	21,176	5,019	-	614,386	1,517,964
Other financing sources (uses):										
Loan proceeds	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-		-	-	-	-	-	41,238	41,238
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources and (uses)	-	-	-	-	-	-	-	-	41,238	41,238
Net change in fund balances	(97,002)	16,211	12,982	(4,091)	17,442	(3,591)	174	11,666	(79,653)	(125,862)
Fund balances - beginning	227,890	73,316	16,660	17,386	107,312	35,865	528	-	78,205	557,162
Fund balances - ending	$ 130,888	$ 89,527	$ 29,642	$ 13,295	$ 124,754	$ 32,274	$ 702	$ 11,666	$ (1,448)	$ 431,300

Dodge County, Georgia
COMBINING BALANCE SHEET
CAPITAL PROJECT FUNDS
For the fiscal year ended December 31, 2019

	2008 SPLOST	TIA SPLOST	2014 CDBG	Total Capital Project Funds
Assets:				
Cash	$ -	$ 661,027	$ -	$ 661,027
Tax Receivable	-	-	-	-
Total assets	-	661,027	-	661,027
Liabilities:				
Accounts Payable	-	-	-	-
Total liabilities	-	-	-	-
Fund balances:				
Restricted for				
Capital Projects	-	661,027	-	661,027
Total fund balances	-	661,027	-	661,027
Total liabilities and fund balances	$ -	$ 661,027	$ -	$ 661,027

Dodge County, Georgia
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
CAPITAL PROJECT FUNDS
For the fiscal year ended December 31, 2019

	2008 SPLOST	TIA SPLOST	2014 CDBG	Total Capital Project Funds
Revenues:				
Grant	$ -	$ -	$ 14,649	$ 14,649
Taxes	-	525,660	-	525,660
Interest	-	-	-	-
Total revenues	-	525,660	14,649	540,309
Expenditures:				
Current:				
General government	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	1,085,782	14,649	1,100,431
Health Welfare	-	-	-	-
Recreation & culture	-	-	-	-
Capital Outlay:				
Public Works	-	33,895	-	33,895
Health Welfare	-	-	-	-
Recreation & culture	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest	-	-	-	-
Intergovernmental	-	-	-	-
Total expenditures	-	1,119,677	14,649	1,134,326
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	(196,806)	-	-	(196,806)
Total other financing sources and (uses)	(196,806)	-	-	(196,806)
Net change in fund balances	(196,806)	(594,017)	-	(790,823)
Fund balances - beginning	196,806	1,255,044	-	1,451,850
Fund balances - ending	$ -	$ 661,027	$ -	$ 661,027

Dodge County, Georgia
CUSTODIAL FUNDS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
December 31, 2019

	Probate Court	Tax Commissioner	Sheriff	Clerk of Court	Magistrate Court	Totals
			ASSETS			
Cash	$ 16,968	$ 576,870	$ 164,649	$ 280,299	$ 24,102	$ 1,062,888
Total assets	16,968	576,870	164,649	280,299	24,102	1,062,888
			LIABILITIES AND FUND BALANCES			
Accounts payable	16,968	297,857	164,649	114,668	24,102	618,244
Funds held in escrow	-	279,013	-	165,631	-	444,644
Total liabilities	$ 16,968	$ 576,870	$ 164,649	$ 280,299	$ 24,102	$ 1,062,888

Dodge County, Georgia
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
For the fiscal year ended December 31, 2019

	Balance December 31, 2018	Increase	Decrease	Balance December 31, 2019
Probate Court				
		ASSETS		
Cash	$ 33,413	$ 100,997	$ 117,442	$ 16,968
Total assets	33,413	100,997	117,442	16,968
		LIABILITIES		
Accounts payable	33,413	100,997	117,442	16,968
Total liabilities	$ 33,413	$ 100,997	$ 117,442	$ 16,968

(continued)

Dodge County, Georgia
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - CONTINUED
CUSTODIAL FUNDS
For the fiscal year ended December 31, 2019

	Balance December 31, 2018	Increase	Decrease	Balance December 31, 2019
Tax Commissioner				
ASSETS				
Cash	$ 1,774,482	$ 13,710,483	$ 14,908,095	$ 576,870
Total assets	1,774,482	13,710,483	14,908,095	576,870
LIABILITIES				
Accounts payable	1,578,909	13,623,279	14,904,331	297,857
Funds held in escrow	195,573	87,204	3,764	279,013
Total liabilities	$ 1,774,482	$ 13,710,483	$ 14,908,095	$ 576,870
Sheriff				
ASSETS				
Cash	122,074	241,223	198,648	164,649
Total assets	122,074	241,223	198,648	164,649
LIABILITIES				
Accounts payable	122,074	241,223	198,648	164,649
Total liabilities	$ 122,074	$ 241,223	$ 198,648	$ 164,649

(continued)

Dodge County, Georgia
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - CONTINUED
CUSDOTIAL FUNDS
For the fiscal year ended December 31, 2019

	Balance December 31, 2018	Increase	Decrease	Balance December 31, 2019
Clerk of Court				
		ASSETS		
Cash	$ 583,642	$ 567,435	$ 870,778	$ 280,299
Total assets	583,642	567,435	870,778	280,299
		LIABILITIES		
Accounts payable	110,627	466,529	462,489	114,668
Funds held in escrow	473,014	100,906	408,289	165,631
Total liabilities	$ 583,642	$ 567,435	$ 870,778	$ 280,299
Magistrate Court				
		ASSETS		
Cash	$ 21,829	$ 144,522	$ 142,249	$ 24,102
Total assets	21,829	144,522	142,249	24,102
		LIABILITIES		
Accounts payable	21,829	144,522	142,249	24,102
Total liabilities	$ 21,829	$ 144,522	$ 142,249	$ 24,102

SUPPLEMENTARY SCHEDULES

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, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget-Positive (Negative)
	Original	Final		
Revenues:				
Judicial fees and charges	$ 18,000	$ 18,000	$ 17,381	$ (619)
Other	-	-	-	-
Total revenues	18,000	18,000	17,381	(619)
Expenditures:				
Current:				
Judiciary	-	-	1,170	(1,170)
Total expenditures	-	-	1,170	(1,170)
Net change in fund balances	18,000	18,000	16,211	(1,789)
Fund balances - beginning	73,316	73,316	73,316	-
Fund balances - ending	$ 91,316	$ 91,316	$ 89,527	$ (1,789)

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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget- Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Judicial fees and charges	$ 16,000	$ 16,000	$ 12,982	$ (3,018)
Other	-	-	-	-
Total revenues	16,000	16,000	12,982	(3,018)
Expenditures:				
Current:				
Public safety	12,000	12,000	-	12,000
Total expenditures	12,000	12,000	-	12,000
Net change in fund balances	4,000	4,000	12,982	8,982
Fund balances - beginning	16,660	16,660	16,660	-
Fund balances - ending	$ 20,660	$ 20,660	$ 29,642	$ 8,982

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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget- Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Judicial fees and charges	$ 11,000	$ 11,000	$ 11,093	$ 93
Interest	-	-	-	-
Total revenues	11,000	11,000	11,093	93
Expenditures:				
Current:				
Public safety	11,000	11,000	15,184	(4,184)
Total expenditures	11,000	11,000	15,184	(4,184)
Net change in fund balances	-	-	(4,091)	(4,091)
Fund balances - beginning	17,386	17,386	17,386	-
Fund balances - ending	$ 17,386	$ 17,386	$ 13,295	$ (4,091)

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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget- Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Intergovernmental	$ -	$ -	$ -	$ -
Other	-	-	-	-
Total revenues	-	-	-	-
Expenditures:				
Current:				
Development & housing	1,000	1,000	97,002	(96,002)
Total expenditures	1,000	1,000	97,002	(96,002)
Other financing sources (uses):				
Transfers in (out)	-	-	-	-
Net change in fund balances	(1,000)	(1,000)	(97,002)	(96,002)
Fund balances - beginning	227,890	227,890	227,890	-
Fund balances - ending	$ 226,890	$ 226,890	$ 130,888	$ (96,002)

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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget- Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Other	$ 5,000	$ 5,000	$ 17,585	$ 12,585
Total revenues	5,000	5,000	17,585	12,585
Expenditures:				
Current:				
Public safety	5,000	5,000	21,176	(16,176)
Capital outlay:				
Public safety	-	-	-	-
Total expenditures	5,000	5,000	21,176	(16,176)
Other financing uses:				
Transfers out	-	-	-	-
Net change in fund balances	-	-	(3,591)	(3,591)
Fund balances - beginning	35,865	35,865	35,865	-
Fund balances - ending	$ 35,865	$ 35,865	$ 32,274	$ (3,591)

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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget- Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Charges for services	$ 450,000	$ 450,000	$ 493,495	$ 43,495
Total revenues	450,000	450,000	493,495	43,495
Expenditures:				
Current:				
Public Safety	450,000	450,000	586,898	(136,898)
Capital Outlay:				
Public Safety	-	-	27,488	(27,488)
Total expenditures	450,000	450,000	614,386	(164,386)
Other financing uses:				
Transfers in (out)	-	-	41,238	41,238
Net change in fund balances	-	-	(79,653)	(79,653)
Fund balances - beginning	78,205	78,205	78,205	-
Fund balances - ending	$ 78,205	$ 78,205	$ (1,448)	$ (79,653)

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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget- Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Charges for services	$ 88,000	$ 88,000	$ 781,469	$ 693,469
Total revenues	88,000	88,000	781,469	693,469
Expenditures:				
Current:				
Public safety	88,000	88,000	731,777	(643,777)
Capital outlay:				
Public safety	-	-	32,250	(32,250)
Debt service:				
Principle retirement	-	-	-	-
Total expenditures	88,000	88,000	764,027	(676,027)
Other financing uses:				
Loan proceeds	-	-	-	-
Net change in fund balances	-	-	17,442	17,442
Fund balances - beginning	107,312	107,312	107,312	-
Fund balances - ending	$ 107,312	$ 107,312	$ 124,754	$ 17,442

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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget- Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Charges for services	$ 3,900	$ 3,900	$ 5,193	$ 1,293
Total revenues	3,900	3,900	5,193	1,293
Expenditures:				
Current:				
Public safety	3,900	3,900	5,019	(1,119)
Total expenditures	3,900	3,900	5,019	(1,119)
Other financing uses:				
Transfers out	-	-	-	-
Net change in fund balances	-	-	174	174
Fund balances - beginning	528	528	528	-
Fund balances - ending	$ 528	$ 528	$ 702	$ 174

Dodge County, Georgia
SHERIFF'S SEIZURE ACCOUNT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
For the fiscal year ended December 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget- Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Other	$ -	$ -	$ 11,666	$ 11,666
Total revenues	-	-	11,666	11,666
Expenditures:				
Current:				
Public safety	-	-	-	-
Total expenditures	-	-	-	-
Other financing uses:				
Transfers out	-	-	-	-
Net change in fund balances	-	-	11,666	11,666
Fund balances - beginning	-	-	-	-
Fund balances - ending	$ -	$ -	$ 11,666	$ 11,666

STATE COMPLIANCE SECTION

Dodge County, Georgia
SPECIAL-PURPOSE LOCAL OPTION SALES TAX 2008
SCHEDULE OF EXPENDITURES
(Construction and Other Projects)
Year ended December 31, 2019

Project Decription	(Unaudited) Original Project Length Budget	(Unaudited) Revised Project Length Budget	Prior Years Cumulative Expenditures	Total Current Year Expenditure	Total Cumulative Expenditures	(Unaudited) Estimated Percentage of Completion
Roads, streets, bridges, & transportation	$ 2,400,000	$ 2,400,000	$ 1,827,233	$ -	$ 1,827,233	76.13%
Purchase of land and construction	50,000	50,000	-	-	-	0.00%
New Jail	5,500,000	5,500,000	7,134,229	-	7,134,229	129.71%
Dodge County Hospital	2,500,000	2,500,000	1,902,222	-	1,902,222	76.09%
Recreational facilities in Dodge County	100,000	100,000	75,876	-	75,876	75.88%
Rural fire departments	200,000	200,000	194,831	-	194,831	97.42%
Renovations, improvements, and additions for Dodge County buildings	550,000	550,000	124,012	-	124,012	22.55%
Water and sewer projects for the City of Eastman	2,680,000	2,680,000	2,131,638	-	2,131,638	79.54%
Recreational facilities, roads, and street improvements for the City of Chauncey	30,000	30,000	21,957	-	21,957	73.19%
Recreational facilities, roads, and street improvements for the City of Chester	30,000	30,000	24,109	-	24,109	80.36%
Recreational facilities, roads, and street improvements for the City of Milan	30,000	30,000	23,033	-	23,033	76.78%
Recreational facilities, roads, and street improvements for the City of Rhine	30,000	30,000	23,033	-	23,033	76.78%
Public safety facilities, specifically including E-911 emergency telephone system	300,000	300,000	229,422	-	229,422	76.47%
Total SPLOST 2008	$14,400,000	$14,400,000	13,711,595	-	$13,711,595	
Reconciliation to expenditures reported in financial statements:						
Interfund transfer out				196,806		
Total expenditures				$ 196,806		

Dodge County, Georgia
SPECIAL-PURPOSE LOCAL OPTION SALES TAX 2013
SCHEDULE OF EXPENDITURES
(Construction and Other Projects)
Year ended December 31, 2019

Project Decription	(Unaudited) Original Project Length Budget	(Unaudited) Revised Project Length Budget	Prior Years Cumulative Expenditures	Total Current Year Expenditure	Total Cumulative Expenditures	(Unaudited) Estimated Percentage of Completion
Jail Debt	$ 2,262,000	$ 2,262,000	$ 52,280	$ -	$ 52,280	2.31%
Roads, Bridges, & Transportation	2,928,900	2,928,900	117,020	258,645	375,665	12.83%
Renovations, Improvements, Additions to Water & Sewer Systems, Storm Drainage Systems, Economic Development, & Capital Improvement-City of Eastman	2,419,300	2,419,300	1,363,519	398,417	1,761,936	72.83%
Hosiptal Authority Retire Debt & Capital Improvement	1,950,000	1,950,000	1,099,026	321,131	1,420,157	72.83%
Economic Development	780,000	780,000	198,843	175,000	373,843	47.93%
Sanitation	351,000	351,000	328,517	2,500	331,017	94.31%
Recreation Department	143,000	143,000	65,473	19,149	84,622	59.18%
Building & Equipment	891,800	891,800	176,997	455,816	632,813	70.96%
Vehicles	429,000	429,000	20,900	-	20,900	4.87%
EMS Ambulances & Equipment	299,000	299,000	320,590	74,221	394,811	132.04%
Rural Fire Department	390,000	390,000	112,557	52,901	165,458	42.43%
Road, Bridges, Transportation, & Capital Improvement for the City of Rhine	39,000	39,000	21,978	6,423	28,401	72.82%
Road, Bridges, Transportation, & Capital Improvement for the City of Milan	39,000	39,000	21,978	6,423	28,401	72.82%
Road, Bridges, Transportation, & Capital Improvement for the City of Chauncey	39,000	39,000	21,978	6,459	28,437	72.92%
Road, Bridges, Transportation, & Capital Improvement for the City of Chester	39,000	39,000	21,978	6,423	28,401	72.82%
Total SPLOST 2013	$13,000,000	$13,000,000	3,943,634	1,783,508	$ 5,727,142	
Reconciliation to expenditures reported in financial statements:						
Interfund transfer out				-		
Total expenditures				$ 1,783,508		

Dodge County, Georgia
TIA SPECIAL-PURPOSE LOCAL OPTION SALES TAX
SCHEDULE OF EXPENDITURES
(Construction and Other Projects)
Year ended December 31, 2019

Project Decription	(Unaudited) Original Project Length Budget	(Unaudited) Revised Project Length Budget	Prior Years Cumulative Expenditures	Total Current Year Expenditure	Total Cumulative Expenditures	(Unaudited) Estimated Percentage of Completion
Roads	$ 6,935,023	$ 6,935,023	$ 1,447,811	$ 1,119,677	$ 2,567,488	37.02%
Total	$ 6,935,023	$ 6,935,023	1,447,811	1,119,677	$ 2,567,488	

Dodge County, Georgia

Certification of 9-1-1 Expenditures

For the Year Ended December 31, 2019

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)	$ 27,488.00
3c	Maintenance costs	46-5-134(f)(1)(A)	$ 7,376.83
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)	$ 332,288.24
5b	Employee benefits	46-5-134(f)(1)(C)	$ 73,572.46
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)	$ 10,910.13
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)	$ 52,113.79

Dodge County, Georgia

Certification of 9-1-1 Expenditures

For the Year Ended December 31, 2019

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)	$ 3,794.65
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, 2019

Line No.		O.C.G.A. Reference:	
17	Other expenditures not included in Lines 2 through 16 above. Identify by object and purpose.		
	Utilities		$ 99,949.05
	Property Insurance		$ 1,005.00
	Vehicle Repairs & Insurance		$ 2,984.76
	Travel		$ 1,387.41
	Uniforms		$ 1,515.71
			$
			$
			$
18	Total Expenditures (total of all amounts reported on Lines 2 through 17 above)		$ 614,386.03

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 9/30/20

Print Name of Chief Elected Official Dan McCranie

Title of Chief Elected Official Commission Chair

Signature of Chief Financial Officer Conner Bearden Date 9/30/20

Print Name of Chief Financial Officer Conner Bearden

SCHEDULES TO MEET REGULATORY REQUIREMENTS

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

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, 2019, and the related notes to the financial statements, which collectively comprise the Dodge County, Georgia's basic financial statements and have issued my report thereon dated October 2, 2020.

Internal Control Over Financial Reporting

In planning and performing my audit of the financial statements, I considered the 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 the Dodge County, Georgia's internal control. Accordingly, I do not express an opinion on the effectiveness of the 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 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 2019-1 through 2019-8 that I consider to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the 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.



Eastman, Georgia
October 2, 2020

DODGE COUNTY, GEORGIA
Schedule of Findings and Responses
Year Ended December 31, 2019

SUMMARY OF AUDITOR'S RESULTS

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

(ii) Eight significant deficiencies 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

2019-1 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.

2019-2 Property Tax Adjustments

Condition: While testing adjustments to the property tax digest made during the year, I noted several instances where supporting documentation was not sufficient to test the adjustment made. Due to the lack of supporting documentation I could not recalculate the adjustment.

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

Effect: Due to the lack of supporting documentation I could not determine if the adjustment was calculated correctly and/or appropriate.

Recommendation: Before any adjustments are made, proper supporting documentation should be obtained and an explanation showing the calculation should be prepared. 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 implementing internal control procedures that will address this situation.

2019-3 Property Tax Revenue

Condition: While testing property tax notices, I noted several instances where I could not determine payments made by taxpayers being deposited.

Criteria: Internal controls should be in place which ensure that an audit trial is created to follow payments being receipted as received are deposited into the proper bank account.

Effect: Due to the lack of an audit trial in some transactions, I could not determine if the funds were deposited.

Recommendation: All payments made by taxpayers should be receipted at the time the payment is made in the property tax software. Once it is time to make a deposit staff should run a receipts report for the appropriate time frame. This report should be the supporting documentation for the deposit. If it does not reconcile with the deposit, notes should be made explaining the difference. This process will provide an audit trial for someone to follow in the future.

Views of Responsible Officials And Planned Corrective Action: The Commissioners concur with the recommendation. The Commissioners will express the importance of implementing internal control procedures that will address this situation.

2019-4 Mobile Home Tax Revenue

Condition: While testing mobile home tax notices, I noted six instances where I could not determine payment made by taxpayer was receipted and deposited.

Criteria: Internal controls should be in place which ensure that an audit trial is created to follow payments being receipted as received are deposited into the proper bank account.

Effect: Due to the lack of an audit trial in some transactions, I could not determine if the funds were deposited.

Recommendation: All payments made by taxpayers should be receipted at the time the payment is made in the property tax software. Once it is time to make a deposit staff should run a receipts report for the appropriate time frame. This report should be the supporting documentation for the deposit. If it does not reconcile with the deposit, notes should be made explaining the difference. This process will provide an audit trial for someone to follow in the future.

Views of Responsible Officials And Planned Corrective Action: The Commissioners concur with the recommendation. The documentation for these transactions are still stored in the old courthouse and due to some environmental issues with the building are not assessable for testing.

2019-5 Vehicle Tag Tax Revenue

Condition: While testing vehicle tag taxes, I noted eleven instances where I could not determine payment made by taxpayer was receipted and deposited.

Criteria: Internal controls should be in place which ensure that an audit trial is created to follow payments being receipted as received are deposited into the proper bank account.

Effect: Due to the lack of an audit trial in some transactions, I could not determine if the funds were deposited.

Recommendation: All payments made by taxpayers should be receipted at the time the payment is made in the property tax software. Once it is time to make a deposit staff

should run a receipts report for the appropriate time frame. This report should be the supporting documentation for the deposit. If it does not reconcile with the deposit, notes should be made explaining the difference. This process will provide an audit trial for someone to follow in the future.

Views of Responsible Officials And Planned Corrective Action: The Commissioners concur with the recommendation. The State of Georgia implemented a new software program during the year under audit. At the time the audit was being conducted, the staff was unable to login to the old software to access records requested by the auditor.

2019-6 Disbursements

Condition: While testing disbursements made during the year, I noted several instances where approval for payment was not present.

Criteria: Internal controls that have been adopted by management state that approval for payment should be obtained before any disbursement is made.

Effect: Staff has not followed the internal control policy that management has implemented.

Recommendation: Before any disbursements are made, proper approval should be obtained.

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 approval for all disbursements before disbursements are made.

2019-7 Disbursements-Magistrate Court

Condition: While testing disbursements made during the year, I noted several instances where supporting documentation was not available for review. Due to the lack of supporting documentation, I could not determine if the disbursement was appropriate.

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 disbursement was appropriate for the Department.

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 software vendor was attacked by ransomware and the Department was unable to access any prior case files.

2019-8 Disbursements-Tax Commissioner

Condition: While testing disbursements made during the year, I noted several issues: a) documentation should be made supporting refunds issued to taxpayers for overpaid taxes, b) I noted one instance where a disbursement was written for an incorrect amount required to be disbursed, c) I noted several instances where supporting documentation was not available for review.

Criteria: Internal controls should be in place which ensure that supporting documentation is obtained before any disbursement is made and once a disbursement is prepared the amount should be compared to the supporting documentation to ensure that it agrees.

Effect: Due to the lack of supporting documentation I could not determine if the disbursement was appropriate for the Department. Also, the Department disbursed the wrong amount of funds to the government.

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. Also before the disbursement is remitted the amount should be reconciled with the supporting documentation.

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 supporting documentation for all disbursements before disbursements are made and reconcile them to the supporting documentation before remitting the disbursement.

DODGE COUNTY, GEORGIA
Schedule of Findings and Responses
Year Ended December 31, 2019

PRIOR YEAR FINDINGS

Control Deficiencies

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.

Update: Unresolved, see current year finding 2019-1

Disbursements

Condition: Supporting documentation was not available for review

Update: Unresolved, see current year finding 2019-7 and 2019-8

Prior Year Noncompliance Instances

The County had no instances of noncompliance reported in the December 31, 2018 report.