DOOLY COUNTY

GEORGIA

FINANCIAL REPORT

FOR THE YEAR ENDED SEPTEMBER 30, 2015

AND

INDEPENDENT AUDITOR'S REPORT

HERBERT E. ALLEN
CERTIFIED PUBLIC ACCOUNTANT
AMERICUS, GEORGIA

DOOLY COUNTY

GEORGIA

FINANCIAL REPORT

FOR THE YEAR ENDED SEPTEMBER 30, 2015

AND

INDEPENDENT AUDITOR'S REPORT

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DOOLY COUNTY, GEORGIA

ADMINISTRATION

STEPHEN C. SANDERS, COUNTY ADMINISTRATOR

LINDA C. WOODSON, COUNTY CLERK

COUNTY COMMISSIONERS

TERRELL HUDSON, CHAIRMAN

CHARLES ANDERSON, VICE COMMISSIONER

HARRY WARD, COMMISSIONER

DAVID BARRON, COMMISSIONER

EUGENE CASON, COMMISIONER

HERBERT E. ALLEN

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Member of the American Institute of Certified Public Accountants

Member of the Georgia Society of Certified Public Accountants

March 17, 2016

INDEPENDENT AUDITOR'S REPORT

Dooly County Board of Commissioners
Dooly County, Georgia
Vienna, Georgia 31092

Report on the Financial Statements

We 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 Dooly County, Georgia, as of and for the year ended September 30, 2015, which collectively comprise the County's financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Dooly County Board of Health, a component unit of Dooly County, Georgia, which statements reflect total assets of $197,100 as of June 30, 2015, and total revenues of $381,274 for the year then ended. Those financial statements were audited by other auditors whose report had been furnished to us, and our opinion, insofar as it related to the amounts included for the Dooly County Board of Health, is based on the report of the other auditors.

Management's Responsibility for the Financial Statements

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, and each major fund of Dooly County, Georgia as of September 30, 2015, and the respective changes in financial position and cash flows, for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters
Required Supplemental Information

In accordance with Government Auditing Standards, we have also issued a report dated March 17, 2016 on our consideration of Dooly County, Georgia internal control over financial reporting and on tests of its compliance with certain provisions of laws, regulations, contracts, and grants. The purpose of that report is to describe the scope of our testing of internal controls over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal controls over financial reporting on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards,* and should be read in conjunction with the auditor's report on financial statements.

Accounting principles generally accepted in the United States of America require that they identify required supplementary information, analysis and budgetary comparison information on pages 33-72 is 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 context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was made for the purpose of forming an opinion on the financial statements that collectively comprise the Dooly County, Georgia, financial statements. The combining and individual other fund financial statements are presented for purposes of additional analysis and are not a required part of the financial statements, and the procedures applied in the audit of the financial statements and, in our opinion, are fairly stated in all material respects in relation to the financial statements taken as a whole.

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United State 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. Our opinion on the basic financial statements is not affected by this missing information.

<u>Continuing Disclosure Certificate</u>

Continuing disclosure concerning the issue of $2,585,000 general obligation refunding bonds, series 2015A and $2,690,000 taxable general obligation bonds series 2015B.

HERBERT E. ALLEN, CPA

DOOLY COUNTY, GEORGIA
GOVERNMENT-WIDE STATEMENT OF NET ASSETS
SEPTEMBER 30, 2015

	Governmental Activities	Component Units: Public Health	Component Units: Industrial Dev. Authority
ASSETS			
Cash	$ 1,670,604	176,493	$ 179,920
Restricted Cash	2,337,227	-	117,360
Accounts Receivable	525,596	20,607	39,073
Other	3,515		
Capital Assets:		-	
Land	1,610,359	-	589,430
Infrastructure	2,306,311	-	
Building	13,109,518	-	1,639,412
Vehicles	3,712,972	-	
Heavy Equipment	3,160,274	-	
Furniture, Machinery & Equipment	1,191,453	-	
Capital Assets (Net) Component Unit		-	
Accumulated Depreciation	(9,766,926)	-	(131,012)
TOTAL ASSETS	$ 19,860,903	$ 197,100	$ 2,434,183
DEFERRED OUTFLOWS OF RESOURCES			
Pension cost	$ 13,623		
LIABILITIES AND NET ASSETS			
LIABILITIES			
Accounts Payable and Accrued Expenses	$ 362,425	$ 14,941	
Other Payables		-	
Bond Payable- Current	200,000	-	
PNC Bank- Current	132,224	-	
Capital Leases Payable- Current	196,758	-	
Bond Payable- Long Term	5,075,000		
PNC Bank- Long Term	224,711		
Capital Leases Payable- Long Term	566,090		
Municipalities Payable	67,441	-	
Net pension liability	1,403,809		
Estimated Liability for Landfill Closure and Postclosure Care Costs	155,550	-	
TOTAL LIABILITIES	$ 8,384,008	$ 14,941	$ -
NET ASSETS			
Invested in Capital Assets Net of Related Debt	$ 8,932,770		$ 2,228,842
Restricted Cash-USDA, Housing Rehabilitation and CHIP Grants, Federal Drug and SPLOST Funds	2,337,227	78,093	117,360.00
Unrestricted	220,521	104,066	87,981
TOTAL NET ASSETS	$ 11,490,518	$ 182,159	$ 2,434,183

The accompanying notes are an integral part of these statements.

DOOLY COUNTY, GEORGIA
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
YEAR ENDED SEPTEMBER 30, 2015

	Program Revenues				Component Units	
	Expenses	Fees, Fines & Charges for Services	Operating Grants & Contributions	Governmental Activities	Public Health	Industrial Development Authority
General Government	$ 5,608,915	$ 84,699		$ 5,693,614	$ -	$ -
Public Safety	5,466,350	3,457,784		8,924,134	-	-
Sanitation	890,696	793,955		1,684,651	-	-
Highways & Streets	1,636,912	493,164		2,130,076	-	-
Health	867,539	241,425		1,108,964	-	-
Welfare	228,653			228,653	-	-
Coroner	24,507			24,507	-	-
Culture & Recreation	352,015			352,015	-	-
Economic, Industrial & Community Development					-	-
Library and Others	258,880			258,880	-	-
Total Governmental Activities	$ 15,334,467	$ 5,071,027	$ -	$ 20,405,494	$ -	$ -
Component Units						
Public Health	$ 350,231	$ 381,274			$ 31,043	
Industrial Development Autho	30,529	128,768				98,239
General Revenues:						
Taxes:						
Property Tax				5,651,041		
SPLOST Taxes				1,301,396		
Tranportation Inv. Act				831,724		
Local Option Taxes				778,633		
Alcohol Beverage Taxes				5,204		
Insurance Premium Taxes				282,572		
Business License Taxes				24,093		
Intergovernmental				1,667,742		
Interest Earned				1,805		
Sale of Equiptment				457,075		
Miscellaneous and Other				238,042		
Total General Revenues				$ 11,239,327	$ 31,043	$ 98,239
Change in Net Assets				$ 975,887	$ 31,043	
Net Assets at Beginning of Year				13,031,496	151,116	2,335,944
Adjustment for Long Term Bond Funds, Paid Current Debt				(1,126,679)		
Net assets at End of Year				$ 12,880,704	$ 182,159	$ 2,434,183

The accompanying notes are an integral part of these statements.

DOOLY COUNTY, GEORGIA
BALANCE SHEET - GOVERNMENTAL FUNDS
September 30, 2015

Major Governmental Funds

	General Fund	Georgia Rural Fire Defense Program	Georgia Emergency Management	Sheriff Drug Fund	Sharing Drug Fund
ASSETS AND OTHER DEBITS ASSETS					
Cash	$ 1,670,604	$ -	$ -	$ -	$ -
Restricted Cash	805,373	-	-	371,719	200,100
Receivable	456,647	-	-	-	-
Other	3,515	-	-	-	-
TOTAL ASSETS	$ 2,936,139	$ -	$ -	$ 371,719	$ 200,100
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts Payable	$ 196,764	$ -	$ -	$ -	$ -
Accrued Salaries	165,661	-	-	-	-
Other Payable		-	-	-	-
USDA Note Payable	-	-	-	-	-
Municipalities Payable	-	-	-	-	-
		-	-	-	-
TOTAL LIABILITIES	$ 362,425	$ -	$ -	$ -	$ -
FUND BALANCE					
-Restricted	$ 805,373	$ -	$ -	$ 371,719	$ 200,100
-Unassigned	1,768,341	-	-	-	-
TOTAL FUND BALANCE	$ 2,573,714	$ -	$ -	$ 371,719	$ 200,100
TOTAL LIABILITIES AND FUND BALANCE	$ 2,936,139	$ -	$ -	$ 371,719	$ 200,100

The accompanying notes are an integral part of these statements.

DOOLY COUNTY, GEORGIA
BALANCE SHEET - GOVERNMENTAL FUNDS
September 30, 2015

Major Governmental Funds

Special Local Option Sales Tax Fund 2007	Hazard Mitigation HMGP-1858-0079	Special Local Option Sales Tax Fund 2013	Transportation Investment Act (TIA) 2013	Health Promotion & Wellness Grant	Dooly County Transit System	Total Government Funds
$ -	$ -	$ -	$ -	$ -	$ -	$ 1,670,604
-	-	473,505	385,456	1,760	-	2,237,913
-	-	99,314	68,949	-	-	624,910
-	-	-	-	-	-	3,515
$ -	$ -	$ 572,819	$ 454,405	$ 1,760	$ -	$ 4,536,942
$ -	$ -	$ 67,441	$ -	$ -		$ 264,205
-	-	-	-	-	-	165,661
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-					-
$ -	$ -	$ 67,441	$ -	$ -		$ 429,866
$ -	$ -	$ 505,378	$ 454,405	$ 1,760		$ 2,338,735
-	-					1,768,341
$ -	$ -	$ 482,574	$ 454,405	$ 1,760		$ 4,084,272
$ -	$ -	$ 572,819	$ 454,405	$ 1,760	$ -	$ 4,536,942

The accompanying notes are an integral part of these statements.

DOOLY COUNTY, GEORGIA
RECONCILIATION OF THE GOVERNMENT FUNDS BALANCE SHEET TO THE GOVERNMENT WIDE STATEMENT OF NET ASSETS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

Total Fund Balances - Total Governmental Funds		$ 4,107,076
Amounts reported for Governmental Activities in the Statement of Net Assets are different because:		
Capital assets used in governmental activities are not current in the Governmental Funds Balance Sheet		15,323,961
Net pension liabilities are not current financial obligations and, therefore, are not reported in the funds.		
Net pension liability		(1,403,809)
Pension Cost		13,623
Compensated Absenses		
Long-term liabilities are not due and payable in the current period and therefore they are not reported in the Governmental Funds Balance Sheet		
Capital Lease Payable	762,848	
Bond 2015-A & B	5,275,000	
Landfill Postclosure Liability	155,550	
PNC Bank	356,935	(6,550,333)
Adjustments		
Net assets of governmental activities		$ 11,490,518

The accompanying notes are an integral part of these statements.

DOOLY COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	General Fund	Housing Rehabilitation 07h-y-046-1-3356 Capital Project Fund	Georgia Emergency Management	Georgia Rural Fire Defense Program	Sharing Sheriff Fund
REVENUES					
Taxes and Special Assessments	$ 6,736,544	$ -	$ -	$ -	$ -
License and Permits	84,669	-	-	-	-
Intergovernmental	1,016,277	-	34,496	4,490	162,246
Charges for Service	1,229,469	-	-	-	-
Fines and Forfeitures	3,457,784	-	-	-	-
Sale of Equipment	79,042				
Interest Earned	1,805	-	-	-	-
Equipment Buyback	159,000				
Miscellaneous and Other	698,793	-	-	-	-
Grants - Contributions	62,386	-	-		
TOTAL REVENUES	$ 13,525,769	$ -	$ 34,496	$ 4,490	$ 162,246
EXPENDITURES- CURRENT					
General Government	$ 4,241,587	$ -	$ 34,496	$ 4,490	$ 17,788
Public Safety	5,219,135		-	-	
Sanitation	852,494	-	-	-	-
Landfill	13,666	-	-	-	-
Highways & Streets	953,742	-	-	-	-
Health	845,823	-	-	-	-
Welfare	206,937	-	-	-	-
Coroner	24,508	-	-	-	-
Library and Recreation	352,015	-	-	-	-
Economic, Industrial and		-	-	-	-
Community Development	203,933	-	-	-	-
Natural Res. Con. Svc	30,159				
Grants	62,126				
Others	407,374				
Capital Outlay		-	-	-	-
Capital Outlay - Public Safety/Fire [	-	-	-	-	-
Health EMC	-	-	-	-	-
Debt Service		-	-	-	-
DFAC Bldg - Hospital	175,018	-	-	-	-
Capital Leases	10,447	-	-	-	-
Municipalities					
Bond - Jail	2,719,988	-	-	-	-
TOTAL EXPENDITURES	$ 16,318,952	$ -	$ 34,496	$ 4,490	$ 17,788
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ (2,793,183)	$ -	$ -	$ -	$ 144,458
OTHER FINANCING SOURCES					
Capital Lease Addition	-	-	-	-	-
Bonds	5,275,000	-	-	-	-
TOTAL OTHER FINANCING SOURCE	$ 5,275,000	$ -	$ -	$ -	$ -
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES	2,481,817	-	-	-	144,458
TRANSFERS	-	-	-	-	(135,824)
FUND BALANCE- BEGINNING	200,511	-		-	191,466
PRIOR PERIOD ADJUSTMENT	(108,614)	-	-	-	-
FUND BALANCE ENDING	$ 2,573,714	$ -	$ -	$ -	$ 200,100

The accompanying notes are an integral part of these statements.

DOOLY COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR YEAR ENDED SEPTEMBER 30, 2015

Sheriff Drug Fund	Special Local Option Sales Tax Fund 2002	Hazard Mitigation HMGP-1858-0079	Special Local Option Sales Tax Fund 2013	Transportation Investment Act (TIA)	Health Promotion & Wellenss Grant	Dooly County Transit System	Total Government Funds
$ -		$ -	$ -	$ -	$ -	$ -	$ 6,736,544
-		-	-				84,669
184,085		20,400	1,301,396	831,724	3,000	242,748	3,800,862
-		-	-				1,229,469
-		-	-				3,457,784
							79,042
-		-	-				1,805
							159,000
-		-	-				698,793
-		-	-				62,386
$ 184,085		$ 20,400	$ 1,301,396	$ 831,724	$ 3,000	$ 242,748	$ 16,310,354
$ 388,514	$ -	$ 20,400	$ 15,862			$ 242,748	$ 4,965,885
	-	-	80,376	-	-	-	5,299,511
-		-	-	-	-	-	852,494
-		-	-	-	-	-	13,666
-	-	-		486,405			1,440,147
-		-			2,740		848,563
-		-	-	-	-	-	206,937
-		-	-	-	-	-	24,508
-		-	-	-	-	-	352,015
-		-	-	-	-	-	-
-		-	-	-	-	-	203,933
							30,159
							62,126
							407,374
-		-	-	-	-	-	-
-		-	19,194	-	-	-	19,194
			17,400				17,400
-		-	-	-	-	-	-
-		-	-				175,018
-		-	285,788	285,866	-	-	582,101
		-	326,668	-	-		326,668
-		-	399,985				3,119,973
$ 388,514	$ -	$ 20,400	$ 1,145,273	$ 772,271	$ 2,740	$ 242,748	$ 18,947,672
$ (204,429)	$ -	$ -	$ 156,123	$ 59,453	$ 260	$ -	$ (2,637,318)
-		-	-				-
-		-	-				5,275,000
$ -		$ -	$ -	$ -	$ -		$ 5,275,000
(204,429)	-	-	156,123	59,453	260	-	2,637,682
135,611	-	-	-	-	-	-	(213)
440,537	539	-	473,827	394,952	1,500	-	1,703,332
-	(539)	0	(147,376)				(256,529)
$ 371,719	$ -	$ -	$ 482,574	$ 454,405	$ 1,760	$ -	$ 4,084,272

The accompanying notes are an integral part of these statements.

DOOLY COUNTY, GEORGIA
Reconciliation of the Government Funds -
Statement of Revenues, Expenditures and Changes in Fund Balances to the Government-Wide Statement of Activities and Changes in Net Assets
For the Fiscal Year Ended September 30, 2015

Net change in fund balances - total government funds	2,380,940
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental Funds report capital outlay as expenditures. However, in the Government-Wide Statement of Activities and changes in Net Assets, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount of capital assets recorded in the current period.	314,774
Depreciation expense on capital assets is reported in the Government-Wide Statement of Activities and Changes in Net Assets, but they do not require the use of current financial resources. Therefore, depreciation expense on capital is not reported as expenditures in Government Funds.	(627,149)
Repayment of bond principal and Bank Loan is an expenditure in Government Funds, but the repayment reduces long-term liabilities in the Government-Wide Statement of Net Assets.	3,294,991
Compensated Absences are reported in the government-wide statement of activities but does not require the use of current financial recourses and are not reported as expenditures in governmental funds.	0
Decrease in Liability to Municipal Landfill are reduction to Expenditures in Government-Wide Statements	14,360
Capital Lease Additions	(36,594)
Capital Lease Payment (Net)	582,101
Prior Period Adjustment	796
Municipalities Payable	326,668
Bonds- Additions	(5,275,000)
	$975,887

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL GENERAL FUND TYPE
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budget	Final	Actual	Variance-Favorable (Unfavorable)
REVENUES				
Taxes	$ 6,759,996	$ 6,759,996	$ 6,736,544	$ (23,452)
License and Permits	38,000	38,000	84,669	46,669
Intergovernmental	743,000	743,000	1,016,277	273,277
Charges for Services	1,803,000	1,803,000	1,229,469	(573,531)
Fines and Forfeitures	3,530,000	3,530,000	3,457,784	(72,216)
Sale of Equipment	5,000	5,000	79,042	74,042
Interest Earned	1,200	1,200	1,805	605
Equipment Buyback	153,000	153,000	159,000	6,000
Miscellaneous and Other	874,740	874,740	698,793	(175,947)
Grants - Contributions	-	-	62,386	62,386
TOTAL REVENUES	$ 13,907,936	$ 13,907,936	$ 13,525,769	$ (382,167)
EXPENDITURES				
General Government	$ 4,097,802	$ 4,097,802	$ 4,416,605	$ (318,803)
Public Safety	5,168,339	5,168,339	5,219,135	(50,796)
Sanitation	813,400	813,400	852,494	(39,094)
Landfill	21,125	21,125	13,666	7,459
Highways & Streets	1,608,887	1,608,887	953,742	655,145
Health	877,665	877,665	845,823	31,842
Welfare	316,594	316,594	206,937	109,657
Coroner	24,749	24,749	24,508	241
Library and Recreation	351,698	351,698	352,015	(317)
Economic, Industrial and Community Development	200,321	200,321	203,933	(3,612)
Natural Res. Con. Service	33,851	33,851	30,159	3,692
Grants			62,126	(62,126)
Other	393,505	393,505	407,374	(13,869)
TOTAL EXPENDITURES	$ 13,907,936	$ 13,907,936	$ 13,588,517	$ 319,419
EXCESS OF REVENUES OVER EXPENDITURES	$ -	$ -	$ (62,748)	$ (62,748)
FUND BALANCE - BEGINNING			$ 200,511	
PRIOR PERIOD ADJUSTMENT			$ 1,854	
FUND BALANCE AT SEPTEMBER 30, 2014			$ 139,617	

The accompanying notes to the financial statements are an integral part of this statement

DOOLY COUNTY, GEORGIA
SHERIFF SHARING FUND
STATEMENT OF REVENUES - EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budget	Actual	Vartiance - Favorable Unfavorable
REVENUES			
Federl Sharing	$ 225,000	$ 165,252	$ (59,748)
Other Income	-	-	-
Equipment Sold	-	-	-
Interest	-	-	-
Confiscated Funds		-	-
TOTAL REVENUES	$ 225,000	$ 165,252	$ (59,748)
EXPENDITURES			
Public Safety	225,000	96,931	128,069
Capital Outlay		-	
TOTAL EXPENDITURES	$ 225,000	$ 96,931	$ 128,069
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ -	$ 68,321	$ 393,251
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES		$ 68,321	
FUND BALANCE BEGININNG SEPTEMBER 30, 2013		123,145	
FUND BALANCE ENDING SEPTEMBER 30, 2014		$ 191,466	

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
COMPARATIVE STATEMENT OF FIDUCIARY FUNDS
ASSETS AND LIABILITIES - AGENCY FUNDS
September 30, 2015

	2014	2013
ASSETS		
Cash and Cash Equivalents	$ 2,214,617	$ 595,052
Due from Others	-	-
TOTAL ASSETS	$ 2,214,617	$ 595,052
LIABILITIES		
Due to Others	$ 2,214,617	$ 595,052

The accompanying notes are an integral part of this statement.

Summary of Significant Accounting Policies

A. REPORTING ENTITY

Dooly County, Georgia (hereinafter the County) a political subdivision of the State of Georgia, is governed by a five-member elected board of commissioners.

The accompanying financial statements report on the financial activity for Dooly County, Georgia for the year ended September 30, 2015. The financial statements have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units.

The reporting entity consists of (a) the primary government, (b) organizations for which the primary government is financially accountable and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading and incomplete.

For financial reporting purposes, in accordance with the criteria set forth in GASB 14, the County includes all funds over which the County exercises financial accountability. The criteria used to determine financial accountability is evidenced by the following:

1. Ability to impose will on an organization by being able to significantly influence the programs, projects or activities of, or the level of services performed or provided by, the organization.

2. Financial benefit to or burden on primary government including responsibility for financing debts, entitlements to surpluses and guarantees or moral responsibility for debt.

3. Fiscal dependency for matters including authority over funds and budgetary appropriations.

4. Ability of primary government to appoint a voting majority of an organization's governing body.

The Governmental Accounting Standards Board (GASB) has issued Statement No. 34. This Statement establishes new financial reporting requirements for state and local governments throughout the United States. Its implementation creates new information and restructures much of the information that governments have presented in the past.

The GASB's intent is to make annual reports more comprehensive and easier to understand.

GASB 34 takes effect for entities the size of Dooly County, Georgia during the fiscal year ending September 30, 2004. Some of the more significant changes in GASB Statement 34 incurred:

Summary of Significant Accounting Policies (continued)

A. Reporting Entity (Continued)

1. The presentation of a government-wide statement of net assets that includes infrastructure (roads, bridges, etc.) and all debt.
2. The presentation of current and accumulated depreciation by activity.
3. The presentation of a government-wide statement of activities using full accrual accounting.
4. The presentation of the original adopted budget as well as the final amended budget in the budgetary comparison statements.

Legally separate entities, over which the County exercises financial accountability, whose operations are, in substance, part of the County's operations are blended or combined with the data from the County.

Entities, over which the County exercises financial accountability, whose operations are distinct from those of the County are discretely presented in a separate column in the government-wide financial statements.

Included for financial reporting purposes using these criteria are:

COMPONENT UNITS
In evaluating how to define the County for financial reporting purposes, management has considered all potential component units. The criteria set forth in GAAP and GASB number 14 are used to determine any potential component units. The basic, but not the only, criteria for including a potential component unit within the reporting entity is the governing body's ability to exercise financial accountability for the appointment of a voting majority of the component unit's board (simple accountability). Other criteria used to evaluate potential component units for including or exclusion from the reporting entity is ability to impose its will, the existence of financial benefit or burden, the fiscal dependency and designation of management.

In accordance with the above criteria the County has determined that the Dooly County Board of Health should be included as a discretely presented component unit. It is presented in a separate column to emphasize that it is legally separate from the County and has a fiscal year end of June 30, 2015. Separately audited basic financial statements may be obtained from the County Commissioners office or the Health Department.

In accordance with the above criteria the County has determined that the Dooly County Industrial Development Authority should be included as a discretely presented component unit. It is presented in a separate column to emphasize that it is legally separate from the County and has a fiscal year end of September 30, 2015. Separately audited basic financial statements may be obtained from the County Commissioners office or the Health Department.

Excluded from financial reporting using this criterion are:

1. The Middle Flint Regional Development Center, a joint venture described in Note T.
2. There are various other related organizations for which the County appoints board members but has no further accountability.

Summary of Significant Accounting Policies (continued)

B. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

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

The government-wide statements and fund financial statements for proprietary funds are reported using the economic resources measurement focus and the accrual basis of accounting. The economic resources measurement focus means all assets and liabilities (whether current or non-current) are included on the statement of net assets and the operating statements present increases (revenues) and the decreases (expenses) in net total assets. Under the accrual basis of accounting, revenues are recognized when earned. Expenses are recognized at the time the liability is incurred.

Governmental fund financial statements are reported using the current financial resources measurement focus and are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual; i.e., when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The County considers property taxes as available if they are collected within 60 days after year end. A one-year availability period is used for recognition of all other Governmental Fund revenues. Expenditures are recorded when the related fund liability is incurred. However, debt service expenditures, as well as expenditures related to compensated absences are recorded only when payment is due.

The revenues susceptible to accrual are property taxes, franchise fees, licenses, charges for service, interest income and intergovernmental revenues. Sales taxes collected and held by the state at year end on behalf of the government are also recognized as revenue. All other governmental fund revenues are recognized when received.

C. BASIS OF PRESENTATION

The government-wide financial statements (i.e., the statement of net assets and statement of activities) display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. These statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues and other non exchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

Summary of Significant Accounting Policies (continued)

C. BASIS OF PRESENTATION (continued)

The fund financial statements reflect the activities of the County's individual funds. Funds are organized into three categories: governmental, capital projects, and special revenue. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the County (i.e., the general fund) or meets the following criteria:

a. Total assets, liabilities, revenues or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and

b. Total assets, liabilities, revenues or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The County has elected to apply Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued on or before November 30, 1989 in the government-wide financial statements unless those pronouncements conflict with or contradict GASB pronouncements, in which case GASB prevails.

As a general rule, the effects of internal activity have been eliminated from the government-wide statements. Exceptions to this general rule are administrative charges between the County's general fund and special revenue funds. Eliminations of these charges would distort the direct costs and program revenues for the various functions concerned.

Program revenues are derived directly from a particular program or from parties outside the County's taxpayers or citizenry. Amounts reported as program revenues include 1) charges to customers or applicants for goods, services or privileges provided, 2) operating grants and contributions and 3) capital grants and contributions. All taxes are included in general revenues.

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

Columnar Headings and Description of Funds

The County uses funds to report financial position and the results of operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

Summary of Significant Accounting Policies (continued)

C. Basis of Presentation (Continued)

The County reports the following major governmental funds:

General Fund - The general fund is the County's primary operating fund and is always classified as a major fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Federal Drug Fund - to account for revenues derived from specific taxes, grants and other sources which are designated to finance particular activities of the County.

Transportation Investment Act (TIA) -

Special Local Option Sales Tax Fund 2002, 2007, and 2013 - to account for revenues derived from specific taxes, grants and other sources which are designated to finance particular activities of the County. The Capital Project funds consist of the Special Use Local Option Tax Fund.

Additionally, the County reports the following fund type:

Fiduciary Funds - account for assets held, as an agent, for individuals, private organizations, other governments and other funds. These funds are accounted for on the accrual basis.

D. BUDGET LAW AND PRACTICE

The County Clerk submits an annual budget to the Commissioners prior to the beginning of each fiscal year. The Commissioners adopt annual fiscal year appropriated budgets for County operating funds. These include the General and Special Revenue Funds. Once approved, the Commissioners may amend the legally adopted budget when unexpected modifications are required in estimated revenues and appropriations.

The legal level of budgetary control is the department level.
The budgets for the operating funds are prepared on the modified accrual basis. Revenues are budgeted in the year receipt is expected; and expenditures, which include accounts payable are budgeted in the year that the applicable purchase orders are expected to be issued. The budget and actual financial statements are reported on these bases.

BUDGETARY CONTROL

Each fund's appropriated budget is prepared on a detailed line item basis. Revenues and expenditures are budgeted by source. All budget revisions are subject to final review by the Commissioners.

The budget is incorporated into the accounting system, and used and compared to actual receipts and disbursements to insure fiscal responsibility.

Summary of Significant Accounting Policies (continued)

D. Budget Law and Practice: (Continued)

Excess expenditures over budgeted appropriations before other financing sources in individual funds were as follows:

Federal Drug Fund
Special Use Local Option Tax Funds

The nature of these funds lends itself to budget variances. The excess expenditures were funded with prior year's cash.

There were several areas where expenditures were in excess of appropriated budgeted amounts. There are various reasons for this, all of which the County is aware of. The general fund expenditures came over budgeted amounts by $. Financial Statements (page 9).

Commissioners are aware and have approved the variances; however, the budget was not formerly amended.

Material budget violations for the following departments:

General Government	$	318,803
Public Safety		50,796
Sanitation		39,094
Other		79,924
Total	$	488,617

E. ENCUMBRANCES

Encumbrance accounting is not used by Dooly County. At September 30, 2015 there were no material encumbrance type items outstanding.

F. INVENTORY AND PREPAID ITEMS

Expendable supplies are recorded as expenditures at the time items are purchased. The County does not record inventories of supplies on the books due to immateriality.

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

G. ACCOUNTS RECEIVABLE

These are amounts paid by Dooly County which are to be reimbursed during the next fiscal year. The amount is considered fully collectible.

Garbage fees are billed in advance and collected on a monthly basis. Accounts receivable are $125,322 less allowance for bad debt of $75,000 for a net total of $50,322.

Summary of Significant Accounting Policies (continued)

H. PROPERTY TAXES RECEIVABLE AND PROPERTY TAX CALENDAR

Property taxes receivable are uncollected property taxes from 2010 and prior years.

The County levies property taxes October 1 of each year and the taxes are due by December 20 of each year. All taxes not collected are shown as taxes receivable with a reserve for uncollectible. Lien dates for personal and real property taxes are June 20.

I. ACCUMULATED UNPAID VACATION, SICK PAY, AND OTHER EMPLOYEE BENEFIT AMOUNTS

Accumulated unpaid sick pay and other employee benefit amounts are not accrued in governmental funds (using the modified accrual basis of accounting. At September 30, 2015, unrecorded liabilities included approximately $186,104.

J. ACCOUNTS PAYABLE AND ACCRUED EXPENSE

These are amounts due or accrued as of September 30, 2015.

K. TIME WARRANTS

Time warrants outstanding at September 30, 2015 was $0.

L. CASH, INVESTMENTS AND DEPOSITS

At September 30, 2015, the bank account balances totaled $2,475,677. Cash and time deposits include amounts in demand deposits, passbook savings as well as certificates of deposits. All cash is separately held and reflected in its respective fund. Cash equivalents are short term, highly liquid investments with a maturity date of three months or less that can be converted to known amounts of cash.

The County's deposit policy limits deposit choices to checking accounts, money market accounts and certificates of deposits with local banks. All deposits are to be secured as required by state statutes. The state statute requires the deposits to be secured at an amount equal to the total deposits less FDIC insurance, and then multiplied by 110 percent.

The County's investment policy limits investment choices to investments complying with state statutes. These investments are limited to obligations of states, obligations issued by the U.S. government, obligations fully insured or guaranteed by the U.S. government, or by a government agency of the United States, obligations of any corporation of the U.S. government, the local government investment pool established by state law and obligations of other political subdivisions of the State of Georgia.

Summary of Significant Accounting Policies (continued)

Deposits:

Custodial Risk- Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County has a deposit policy for custodial credit risk.

M. CAPITAL ASSETS

Capital assets, which include property, plant, equipment and infrastructure assets (i.e., roads, bridges, sidewalks and similar items), are reported in the applicable governmental or business-type activities column in government-wide financial statements. Capital assets are defined by the County as assets with an initial cost of $5,000 or more and an estimated life of more than one year. All capital assets (governmental and proprietary) are valued at historical cost or estimated historical cost if actual cost is not available. Donated capital assets are valued at their fair market value when donated. Interest costs on debt incurred for the construction of capital assets are capitalized net of interest earned on the invested proceeds of construction debt over the same period. Major improvements that extend the life of an asset are capitalized. Normal maintenance and repairs are charged to expense as incurred. Preliminary and interim costs incurred by governmental and proprietary funds for capital projects are reported as "construction in progress." Costs related to abandoned projects are expensed when the project is abandoned.

The County has recorded all infrastructure assets acquired subsequent to October 1, 2003 and is currently reviewing its infrastructure to ensure that all such assets are recorded before the phase-in date for retroactive general infrastructure reporting under Governmental Accounting Standards Board Statement.

Capital assets are depreciated over their estimated lives using the straight-line method as follows:

Asset Class	Estimated Useful Lives
Furniture and Fixtures	5 to 7 Years
Machinery and Equipment	5 to 15 Years
Buildings	20 to 50 Years
Infrastructure	50 Years

Summary of Significant Accounting Policies (continued)

M. CAPITAL ASSETS (Continued)

Capital asset activity for the year ended September 30, 2015 was as follows:

	Balance Oct 1	Additions/ Completions	Retirements/ Adjustments	Balance 9-30-15
Governmental Activities:				
Capital Assets not being depreciated				
Land	$ 1,610,359	$ -	$ -	$ 1,610,359
Total Capital assets not being depreciated	$ 1,610,359	$ -	$ -	$ 1,610,359
Infrastructure	$ 2,287,311	$ 19,000	$ -	$ 2,306,311
Building	13,109,518		-	13,109,518
Vehicles	3,712,972		-	3,712,972
Heavy Equipment	3,213,426	195,249	(248,401)	3,160,274
Furniture, Fixtures and Equipment	1,090,928	100,525	-	1,191,453
Total Capital Assets being depreciated	$ 23,414,155	$ 314,774	$ (248,401)	$ 23,480,528
Less: Accumulated Depreciation for:				
Infrastructure	42,975	-	-	42,975
Building	3,073,077	-	-	3,073,077
Vehicles	2,526,671	55,744		2,582,415
VehiclesHeavy Equipment	2,586,762	515,561	-	3,102,323
Furniture, Fixtures and Equipment	910,292	55,844	-	966,136
Total Accumulated Depreciation	$ 9,139,777	$ 627,149	$ -	$ 9,766,926
Total Capital Assets being depreciated, net	$ 14,274,378	$ (312,375)	$ (248,401)	$ 13,713,602
Total Capital Assets	$ 15,884,737	$ (312,375)	$ (248,401)	$ 15,323,961

Depreciation expense was charged to Program/Functions of the Primary Government as follows:

Program Activities:	
General Government	$ 227,293
Public Safety - Sheriff	67,634
Public Safety - Fire	89,205
Health and Welfare	21,716
Highway and Streets	196,765
Sanitation	24,536
	$ 627,149

Summary of Significant Accounting Policies (continued)

M. CAPITAL ASSETS (Continued)

The County made an inventory of its governmental activities capital assets at September 30, 2003. Capital assets were adjusted for this inventory and for a change in its capital asset policy. Because of the above, governmental activities capital assets at September 30, 2003 will not agree with the previously released financial statements for September 30, 2003

Capital Leases
The government has entered into a lease agreement as lessee for financing the acquisition of road equipment. The lease agreement qualifies as a capital lease for accounting purposes and, therefore, has been recorded at the present value of the future minimum lease payments as of the inception date.

N. GENERAL LONG TERM DEBT ACCOUNTS

These accounts are established to record the amount of unmatured long-term indebtedness which is backed by the full credit of the County and certain other assets pledged. Debt which is intended to be financed from tax revenues is reported on the Government-Wide Statement of Net Assets as time warrants and is to be repaid by December 31 of each year.

Schedule of Short Term Debt:

Balance	09-30-14	$1,000,000
Received		500,000
Paid		1,500,000
Balance	09-30-15	$ 0

The purpose of short term debt is to meet current expenditures.

The general long-term debt accounts represent a summary of the general obligation debt of the County all in the form of Capital Lease Purchase Agreements and one General Obligation Bond Issue. The leases carry various renewal and purchase options including some guaranteed buy back agreements and interest rates varying from 3.9 - 6.2%. The County carries the full amount of the lease as an obligation. Amounts are provided for the repayment of these debts by various budgeted revenues and when paid is charged to equipment rental expense or debt service.

On March 17, 201, Dooly County received the proceeds $2,585,000, general obligation refunding bonds, series 2015A and $2,690,000 taxable general obligation bonds series 2015B.

Purpose of the Bonds

The proceeds of the Series 2015A Bonds will be used to (a) refund the County's outstanding General Obligation Jail Bonds, Series 1998 (the "Series 1998 Bonds"0 and (b) pay a portion of the costs of issuing the Series 2015A Bonds. The proceeds of the Series 2015B Bonds will be used to (a) pay current operating expenses of the County (the "Expense"), (b) pay the premium for a new issue municipal bond insurance policy (the "Policy") to be issued by Assured Guaranty Municipal Corp. ("AGM") and (c) pay a portion of the costs of issuing the Series 2015A Bonds and all of the costs of issuing the Series 2015B Bonds.

Summary of Significant Accounting Policies (continued)

N. General Long Term Debt Accounts (Continued)

The sources and application of funds in connection with the issuance of the Bonds are estimated below:

	Series 2015A Bonds	Series 2015B Bonds
Estimated Sources of Funds:		
Par Amount	$ 2,585,000	$ 2,690,000
Plus: Net Original Issue Premium	146,354	-
Less: Net Original Issue Discount	-	(6,585)
Total Sources of Funds	$ 2,731,354	$ 2,683,415
Estimated Application of Funds:		
Refunding of Series 1998 Bonds	$ 2,726,480	$ -
The Expenses	-	2,500,000
Cost of Issuance	4,873	183,415
Total Application of Funds	$ 2,731,354	$ 2,683,415

Fiscal Year Ended September 30	Principal	Interest	Total Debt Service
2015	-	72,786	72,786
2016	200,000	167,053	367,053
2017	220,000	162,853	382,853
2018	225,000	158,403	383,403
2019	230,000	153,565	383,565
2020	235,000	148,040	383,040
2021	240,000	141,803	381,803
2022	245,000	135,011	380,011
2023	255,000	127,695	382,695
2024	260,000	119,808	379,808
2025	270,000	111,358	381,358
2026	280,000	102,070	382,070
2027	290,000	92,095	382,095
2028	300,000	81,020	381,020
2029	310,000	70,370	380,370
2030	320,000	60,760	380,760
2031	330,000	49,200	379,200
2032	340,000	35,800	375,800
2033	355,000	21,900	376,900
2034	370,000	7,400	377,400
	5,275,000	2,018,990	7,293,990

Summary of Significant Accounting Policies (continued)

N. GENERAL LONG TERM DEBT ACCOUNTS (Continued)

The general obligation bonds are the "Dooly County, Georgia General Obligation Jail Bonds, Series 1998" in the original amount of $5,750,000. The bonds were issued to fund the cost of acquiring, constructing and equipping a new jail facility for Dooly County, Georgia. The interest rate on the bonds is at 4.55% per annum through 3-1-2005. At that time and at the end of each five year period the rate shall be at 62% of Prime as published by the Wall Street Journal, however, the rate shall not be less than 3.5% or greater than 6.25% per annum. In accordance with GASB guidance, the current rate of 5.3% per annum is used for purposes of minimum future payments.

The balance as of September 30, 2015 is $0:

Balance 9-30-14	**3,024,988**
Annual Payment	**(305,000)**
Series 2015 A	**(2,726,480)**
Interest	**6,492**
Balance 9-30-15	**$ -**

The County has entered into a number of Capital leases, which contain cancellation provisions and are special year to year leases. All capital leases are for heavy equipment.

The balance as of September 30, 2015 is:

	GENERAL	SPLOST	TOTAL
Balance 9-30-14	**$ 14,009**	**952,304**	**$ 966,313**
Additions	**-**	**92,770**	**92,770**
Payments and Retirements	**(10,447)**	**(285,788)**	**(296,235)**
Balance 9-30-15	**$ 3,562**	**$ 759,286**	**$ 762,848**

Principal and interest for the next four years is as follows:

YEAR OF MATURITY	PRINCIPAL	INTEREST	TOTAL
9/30/2016	**3,562**	**25**	**3,587**

YEAR OF MATURITY	PRINCIPAL	INTEREST	TOTAL
9/30/2016	**193,196**	**15,904**	**209,100**
9/30/2017	**88,285**	**12,347**	**100,632**
9/30/2018	**398,301**	**8,815**	**407,116**
9/30/2019	**14,090**	**2,254**	**16,344**
9/30/2020	**65,414**	**1,663**	**67,077**
	759,286	**40,983**	**800,269**

Summary of Significant Accounting Policies (continued)

N. GENERAL LONG TERM DEBT ACCOUNTS (Continued)

Long-Term Debt

On November 1, 2001, Dooly County entered in an installment sale agreement with the Dooly County Industrial Development Authority in the amount of $1,500,000 (interest rate at 5.65% per annum) payable at $12,443 per month for total of 15 years. The purpose of the loan is to build a building to serve as a Department of Family and Children Services (DFACS) office. This note is held by PNC Bank.

The balance as of September 30, 2015 is:

Balance 9-30-14	$	485,529
Payments		(128,594)
Balance 9-30-15	$	356,935

Principal and interest for the remaining length of the loan is as follows:

Principal and Interest for the next five years is as follows:

YEAR OF MATURITY	PRINCIPAL AMOUNT	INTEREST AMOUNT	TOTAL
9/30/2016	132,224	17,095	149,319
9/30/2017	140,053	9,266	149,319
9/30/2018	84,658	4,218	88,876
	$ 356,935	$ 30,579	$ 387,514

Debt Service from 9/30/2016 through 9/30/2020

YEAR OF MATURITY	PRINCIPAL AMOUNT	INTEREST AMOUNT	TOTAL
9/20/2016	528,982	200,077	729,059
9/30/2017	448,338	184,466	632,804
10/10/2018	707,959	171,436	879,395
10/20/2019	244,090	155,819	399,909
10/29/2020	300,414	149,703	450,117
	$ 2,229,783	$ 861,501	$ 3,091,284

Summary of Significant Accounting Policies (continued)

O. MUNICIPAL SOLID WASTE LANDFILL CLOSURE AND POSTCLOSURE COSTS

State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the side for thirty years after closure. The County ceased receiving waste on July 1, 1998.

The County has revised the estimates based on new estimates by the Georgia Department of Natural Resources, amounts already paid and adjustments based on management of Dooly County. Actual cost is expected to vary due to inflation, changes in technology or regulations, errors in estimates or other outside factors.

The original $900,400 reported as total estimated liability for closure and post-closure care cost at September 30, 1998, represents estimated closure cost of $72,400 and estimated post closure cost of $828,000, which was based on outside engineers and management's estimates.

Changes in amount to be provided for payment of landfill closure and post closure are as follows:

	Original Estimate	Revised Estimate
Total Estimated Liability	$900,400	$317,000
Paid FYE 9-30-98	(927)	(927)
Paid FYE 9-30-99	(12,820)	(12,820)
Paid FYE 9-30-00	(13,721)	(13,721)
Paid FYE 9-30-01	(20,339)	(20,339)
Paid FYE 9-30-02	(23,780)	(23,780)
Paid FYE 9-30-03	(15,704)	(15,704)
Paid FYE 9-30-04	(14,286)	(14,286)
Paid FYE 9-30-05	(16,633)	(16,633)
Paid FYE 9-30-06	(15,713)	(15,713)
Paid FYE 9-30-07	(21,000)	(21,000)
Paid FYE 9-30-08	(6,965)	(6,965)
Paid FYE 9-30-09	(12,761)	(12,761)
Revised 9-30-10		83,830
Paid FYE 9-30-10	(7,267)	($7,267)
Paid FYE 9-30-11	(10,341)	(10,341)
Paid FYE 9-30-12	(9,361)	(9,361)
Paid FYE 9-30-13	(10,055)	(10,055)
Paid FYE 9-30-14	(19,941)	(19,941)
Paid FYE 9-30-15	(13,666)	(13,666)
Balance 9-30-15	$655,120	$155,550

Summary of Significant Accounting Policies (continued)

P. RISK MANAGEMENT

The County is exposed to various risks of loss related to tort; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

Pursuant to Title 34, Chapter 9, Article 5 of the Official Code of Georgia Annotated, the County became a member of the Association of County Commissioners of Georgia's Group Self Insurance Worker's Compensation Fund. The effective date of membership was October 1, 1982. The liability of the fund to the employees of any employer (Dooly 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.

As part of this risk pool, the County is obligated to pay all contributions and assessments as prescribed by the pool, to cooperate with the pool's agents and attorneys, to follow loss reduction procedures established by the fund, and to report as promptly as possible, and in accordance with any coverage descriptions issued, all incidents which could result in the fund being required to pay any claim or loss. The County is also to allow the pool's 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.

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 preview of the Worker's Compensation Law of Georgia, or on the basis of employer's liability, including suits or other proceedings alleging such injuries and demanding of 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 judgment, and all expenses incurred for investigation, negotiation or defense.

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

Relative to employee unemployment benefits which is administered on a cost reimbursement basis with the Georgia Department of Labor, no fund has been established or funded for this activity nor has any accrued estimated liability been recorded. However, based on prior experience the County does not expect any major claims, and contingencies are budgeted to include minor claims.

The County purchases commercial insurance to cover other risks of loss. The coverage amounts for these risks are in amounts to the extent deemed necessary by management.
As of September 30, 2015 there were no outstanding claims that would, in management's opinion, have a material adverse effect on the County's financial condition.

Q. RECEIVABLES AND PAYABLES WITHIN THE REPORTING ENTITY

There were no receivables and payables within the reporting entity.

Summary of Significant Accounting Policies (continued)

R. CONTINGENT LIABILITIES

Dooly County, Georgia (the County) entered into a contract with the Hospital Authority of Dooly County (the Authority) on April 1, 1996. The Authority issued Revenue Certificates, Series 1996 in the amount of $2,740,000. The proceeds were to refinance Series 1991 and to be used by Dooly Medical Center (the Hospital) in order to acquire and construct certain additions, extensions and improvements to the Hospital.

The County, among other things, agreed that should all other moneys, revenues and receipts arising out of or in connection with the ownership and operations of the Hospital be insufficient to pay the principal and interest on the Revenue Certificates as the same becomes due and payable, the County will be liable to pay such principal and interest in the amount of such insufficiency, if any. Any such deficiency would be funded by an annual tax levy within the 7 mill limit as required by law.

On September 16, 2005, the Dooly County Commissioners received $398,188 from Dooly Medical Center from the proceeds of the sale of the hospital property by the Dooly County Hospital Authority.

For the year ended September 30, 2015, the County approved bond payments, including interest, totaling $171,603 which was paid. These payments were made in lieu of indigent care payments made in prior years.

Summary of Significant Accounting Policies (continued)

S. PENSION PLAN

ACCG Defined Benefit Plan

Plan Description

The County sponsors the Association County Commissioners of Georgia Restated Pension Plan for Dooly County Employees (The Plan), which is a defined benefit pension plan.

The Plan provides retirement, disability and death benefits to plan participants and beneficiaries. The plan, through execution of the 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, 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 Association of County Commissioners Deferred Benefit Plan issues a publically available financial report that includes financial statements and required supplementary information for the statewide plan. That report may be obtained by contacting the Pension Service Company at 1100 Circle 75 Parkway, Suite 320, Atlanta, GA 30339.

All full-time County employees are eligible to participate in the Plan on the employee's employment commencement date. Benefits are fully vested after five years of service. Participants become eligible to retire at age 65 or 5 years of vesting service. Upon eligibility to retire, participants are entitled to an annual benefit in the amount of 1.50% of Average Annual Compensation multiplied by years of Credited Service. The plan also provides benefits in the event of death or disability.

Funding Policy

The County is required to contribute an actuarially determined amount annually to the Plan's trust. The contribution amount is determined using actuarial methods and assumptions approved by the ACCG Plan trustees and must satisfy the minimum contribution requirement contained in the State of Georgia statutes.

Actuarial assumptions

The total pension liability as of September 30, 2015 was determined by an actuarial valuation as of December 31, 2015 using the following actuarial assumptions, applied to all periods included in the measurement:

Cost of living adjustment	2.5%	
Salary increases	4.5%-6%	Adjusted for age
Investment rate of return	7.5%	
Increase in Social Security Wage Base	5.5%	

Summary of Significant Accounting Policies (continued)

S. PENSION PLAN (continued)

Mortality rates were based on the RP-2000 Combined Mortality Table. Disability rates were based on Social Security standard rates. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investments 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.

The Trustees shall rebalance the portfolio at least annually for asset allocation purposes. The guidelines for allocation are: equities shall not exceed 70% of total plan assets, valued at cost. Fixed income shall be targeted at 30% of total plan assets, valued at cost. The guidelines for asset allocation are as follows:

	Target Allocation	Range
Fixed income	30%	25%-35%
Equities:		
Large Cap	30%	25%-35%
Mid Cap	5%	2.5%-10%
Small Cap	5%	2.5%-10%
REIT	5%	2.5%-10%
International	15%	10%-20%
Multi Cap	5%	2.5%-10%
Global allocation	5%	2.5%-10%

Discount Rate

The discount rate used to measure the total pension liability was 7.50 %. The discount rate is determined through a blend of using a building blocks approach based on 20-year benchmarks (25%) and 30-year benchmarks (25%), as well as the forward-looking capital market assumptions for a moderate asset allocation (50%), as determined by UBS. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Summary of Significant Accounting Policies (continued)

S. PENSION PLAN (continued)

	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
Balances at December 31, 2013	$2,730,462	$1,447,529	$1,282,933
Changes for the year:			
Service cost	108,978	-	108,978
Interest	204,535	-	204,535
Differences between expected and actual difference	-	-	-
Contributions - employer	-	135,009	(135,009)
Net investment income	-	102,065	(102,065)
Benefit payments	(6,659)	(6,659)	-
Administrative expense	-	(24,938)	24,938
Other	-	(19,499)	19,499
Net changes	306,854	185,978	120,876
Balances at December 31, 2014	$ 3,037,316	$ 1,633,507	$ 1,403,809

Sensitivity of the net pension liability changes in the discount rate

The following presents the net pension liability of the County, calculated using the discount rate of 7.50%, 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 (6.50%) or 1-percentage-point higher (8.50%) than the current rate:

	6.50%	8.50%
Total pension liability	$3,593,376	$2,591,891
Fiduciary net position	1,633,507	1,633,507
Net pension liability	1,959,869	958,384

Pension plan fiduciary net position

Detailed information about the pension plan's fiduciary net position is available in the separately issued GEBCorp financial report.

Summary of Significant Accounting Policies (continued)

S. PENSION PLAN (continued)

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

For the year ended June 30, 2015, the County recognized pension revenue of $17,029. At December 31, 2015, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	$ -
Changes of assumptions	-	-
Net difference between projected and actual earnings on investments	13,263	-
Total	$ 13,263	$ -

The County's contributions subsequent to the measurement date of $13,263 are reported as deferred outflows of resources and will be recognized as a reduction of the net pension liability in the year ended September 30, 2016. There were no other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension.

Summary of Significant Accounting Policies (continued)

S. PENSION PLAN (continued)

For the year ended December 31, 2014	
Total pension liability	
Service cost	$108,978
Interest	204,535
Differences between expected and actual experience	
Benefit payments	(6,659)
Net change in total pension liability	306,854
Total pension liability, beginning	2,730,462
Total pension liability, ending (a)	3,037,316
Plan fiduciary net position Contributions - employer	
Contributions - employee	$135,009
Net investment income	102,065
Benefit payments	(6,659)
Administrative expense	(24,938)
Other	(19,499)
Net change in fiduciary net position	185,978
Plan fiduciary net position - beginning	1,447,529
Plan fiduciary net position - ending (b)	1,633,507
Net pension liability - ending: (a)-(b)	1,403,809
Plan's fiduciary net position as a percentage of the total pension liability	53.8%
Covered-employee payroll	4,652,826

The schedule of employer contributions is as follows:

Year Ended September 31,	Annual Required Contribution	Percentage Contributed
2009	137,325	114.1%
2010	153,900	100.0%
2011	162,550	110.8%
2012	164,912	110.2%
2013	192,130	108.5%
2014	221,884	60.8%

Summary of Significant Accounting Policies (continued)

T. JOINT VENTURES

River Valley

Under Georgia Law, the County, in conjunction with other cities and counties in the eight county west central Georgia area, is a member of the River Valley Regional Commission (RVRC) and is required to pay annual dues thereto. During its year ended September 30, 2014, the County paid approximately $5,743 in such dues. Membership in an RVRC is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34 which provides
for the organizational structure of the RVRC in Georgia. The RVRC Board membership includes the chief elected official of each county and municipality of the area. OCGA 50-8-30.1 provides that the member governments are liable for any debts or obligations of an RVRC. Separate financial statements may be obtained from RVRC.

The Middle Georgia Regional Solid Waste Management Authority

The Middle Georgia Regional Solid Waste Management Authority was activated by the Board of Commissioners of Peach County, Macon County and Dooly County on August 30, 1993, under the provisions of the of the Regional Solid Waste Management Authority Act (Ga. Laws 1990, page 412). The Middle Georgia Regional Solid Waste Management Authority operates under a Board of Directors. There are seven directors, with two directors representing each County and one director appointed by the directors themselves. The Authority is designed to research, study and plan for the solid waste management needs of the participating counties and to gather data and research for all phases of the solid waste management needs of the counties. The Authority does not have the power to borrow money, issue bonds or enter into any financial obligations without the authorization of the participating counties who will be involved in the repayment of such obligations.

The total cost of the operation of the C&D cell and transfer station is funded from revenue received form tipping fees. Separate financial statements for the Middle Georgia Regional Solid Waste Management Authority can be obtained from the Middle Georgia Regional Solid Waste Management Authority's offices in Oglethorpe, Georgia.

U. OTHER

Certain previously reported amounts have been reclassified to conform to FYE September 30, 2015, report classifications.

V. LITIGATION

The County has been advised by council that there are no material claims against the County.

W. E911 AUTHORITY

In December 2002, the Middle Flint Regional E-911 Authority was formed by the following counties: Dooly, Macon, Marion, Schley, Sumter, Taylor and Webster. In 2005, the Authority began providing Enhanced 911 services to the member counties. The phone companies remit the 911 surcharges directly to the Authority. In addition to the phone surcharges, each member county also provides supplemental funding to the Authority. For FYE 09/30/2015, Dooly County provided a total of $34,595to the Authority.

Summary of Significant Accounting Policies (continued)
X. FUND EQUITY AND FUND BALANCE

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 assets."

Fund Balance:

Generally, the fund balance represents the difference between the current assets and the current liabilities. This is the first year the city is using the fund balance class of GASB 54. GASB 54 has established five categories of fund balance for governmental type funds. The five classes of fund balance are Non-spendable, Restricted, Committed, Assigned, and Unassigned.

Non-spendable- include prepaid items, inventory, long-term notes receivable and permanent funds.
Restricted- constrained by external parties or enabling legislation.
Committed- constrained for a specific purpose by the government, highest level of decision making authority.
Assigned-constrained for a specific purpose, but is limited by the amount of unassigned.
Unassigned- not classified as one of the above.

	9/30/2014	Change	9/30/2015
Fund Balances:			
Restricted:	$ 1,566,350	$ -	$ 1,566,350
Unassigned:	136,982	-	136,982
Total:	$ 1,703,332	$ -	$ 1,703,332

Y. MIDDLE GEORGIA REGIONAL SOLID EASTE MANAGEMENT AUTHORITY

Post-closure Care Cost.

Federal laws and regulations require the Middle Georgia Regional Solid Waste Management Authority (the "Authority") to place a final cover on its landfill when closed and perform certain maintenance and monitoring functions at the landfill site for 30 years after closure. The estimated liability for solid waste landfill closure and post-closure care costs has a balance of $1,4466,496 as of June 30, 2014 and is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfill was acquired as of June 30, 2014. In 2014, Georgia Environmental Protection Division allowed for the three-member county governments to account for their portion of the total closure/post-closure costs of the landfill based on the percentage of ownership of each county in the Authority. Macon Count's ownership percentage is 28.6%. Peach County's percentage is 48.0%. and Dooly County's percentage is 23.4%. Therefore, Dooly County's closure/post-closure care costs total $343,160 as of June 30, 2015.

However, the actual cost of closure and post-closure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations. Financial assurance requirements are to be monitored through financial ratio on testing on an annual basis. No commercial insurance has been purchased to satisfy financial assurance requirements.

HERBERT E. ALLEN

CERTIFIED PUBLIC ACCOUNTANT

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March 17, 2016

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

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

We have audited the governmental activities, the business type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information as of and for the year ended September 30, 2015, and have issued our report thereon dated February 5, 2015. We did not audit the financial statements of the Dooly County Department of Public Health which was audited by other auditors whose report as been furnished to us and our opinion as it relates to those amounts is based solely on the reports of other auditors. Except as discussed in the preceding sentences, we conducted out 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.

Internal Control over Financial Reporting

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

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or a combination of control deficiencies, that adversely affects the Dooly County, Georgia's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Dooly County, Georgia's financial statements that is more than inconsequential will not be prevented or detected by the Dooly County, Georgia's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Dooly County, Georgia's internal control.

Our consideration on internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Dooly County, Georgia's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards*. This non compliance item is described in the schedule of findings and responses.

Dooly County, Georgia's Responses to Findings

Dooly County, Georgia's response to the findings identified in our audit is described in the accompanying scheduled of findings and responses. We did not audit Dooly County, Georgia's responses and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of management, the audit committee, County Commissioner, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

HERBERT E. ALLEN, CPA

DOOLY COUNTY GEORGIA
SCHEDULE OF FINDINGS AND RESPONSES
SEPTEMBER 30, 2015

Non Compliance –

The County entered into an agreement with the Georgia Department of Transportation to provide transit operating assistance for public transportation services to non-urbanized areas.

The County agreed to provide the Georgia Department of Transportation an audit (as follows), the audit of the final statement shall be performed by an independent auditor or audit firm and shall conform to Omb circular A-133.

The County entered into an agreement with Resource Management Systems Inc., the purpose of the Agreement is to provide for a cooperative agreement between the County and Resource Management Systems, Inc. for the operation of public transportation services, the County, as the governing body, is authorized under the Official Code of Georgia Annotated Titled 32 to provide directly or through agreement with other parties, public transportation services. The Resource Management Systems, Inc. has presented itself as a ready, willing and able provider duly authorized by the Georgia Business Corporation Code and appropriately qualified to enter into a service agreement with the County for the purpose of operating public transportation services; and because of mutual benefits and interest in providing public transportation services in Dooly County, the following Agreement is agreed by and entered into between the parties. Nothing in this Agreement absolves or diminishes the contractual relationship between County and the State of Georgia Department of Transportation.

Resource Management Systems, Inc. agrees to maintain an acceptable accounting system in according with the Federal and State Regulations. Resource Management Systems, Inc. will be required to provide for an independent audit at the end of the contract period. This end-of-year audit also constitutes the final financial report; audit shall conform to Omb circular A-133. The audit shall be performed by a certified or licensed independent auditor.

Dooly County, Georgia Response

In regard to the Agreement for Transit Operating Assistance between the Georgia Department of Transportation and Dooly County for Project ID Number T004310 for the period ending 6/30/2014, the County has requested a waiver from GD
OT regarding the audited final statement of operating costs referenced in Article VII Section B of the Agreement, since Dooly County has contracted with Resource Management Systems Inc. to be the Third Part Operation of the Dooly County Transit System.

DOOLY COUNTY, GEORGIA
GENERAL FUND
BALANCE SHEET
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	September 30 2015
ASSETS	
Cash	$ 1,670,604
Restriced Cash	805,373
Accounts Receivable - Garbage -(Net)	50,322
Accounts Receivable - LOST	54,623
Due from Clerk of Court	10,445
Due from Probate Judge	195,510
Due from Sheriff	850
Due from Tax Commissioner	142,827
Due from Magistrate	2,069
Building Permits	3,515
TOTAL ASSETS	$ 2,936,139
LIABILITIES AND FUND BALANCE	
LIABILITIES	
Accounts Payables	$ 196,764
Accrued Salaries	165,661
215B Bonds	2,500,000
TOTAL LIABILITIES	$ 2,862,425
FUND BALANCE	$ 73,714
TOTAL LIABILITIES AND FUND BALANCE	$ 2,936,139

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL GENERAL FUND TYPE
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budget	Actual	Variance-Favorable (Unfavorable)
REVENUES			
Taxes	$ 6,759,996	$ 6,736,544	$ (23,452)
License and Permits	38,000	84,669	46,669
Intergovernmental	743,000	1,016,277	273,277
Charges for Services	1,803,000	1,229,469	(573,531)
Fines and Forfeitures	3,530,000	3,457,784	(72,216)
Sale of Equipment	5,000	79,042	74,042
Interest Earned	1,200	1,805	605
Equipment Buyback	153,000	159,000	6,000
Miscellaneous and Other	874,740	698,793	(175,947)
Grants - Contributions	-	62,386	62,386
TOTAL REVENUES	$ 13,907,936	$ 13,525,769	$ (382,167)
EXPENDITURES			
General Government	$ 4,097,802	$ 4,416,605	$ (318,803)
Public Safety	5,168,339	5,219,135	(50,796)
Sanitation	813,400	852,494	(39,094)
Landfill	21,125	13,666	7,459
Highways & Streets	1,608,887	953,742	655,145
Health	877,665	845,823	31,842
Welfare	316,594	206,937	109,657
Coroner	24,749	24,508	241
Library and Recreation	351,698	352,015	(317)
Economic, Industrial and Community Development	200,321	203,933	(3,612)
Natural Res. Con. Service	33,851	30,159	3,692
Grants		62126	(62,126)
Other	393,505	407,374	(13,869)
TOTAL EXPENDITURES	$ 13,907,936	$ 13,588,517	$ 319,419
EXCESS OF REVENUES OVER EXPENDITURES	$ -	$ (62,748)	$ (62,748)
OTHER FINANCING SOURCES			
Transfers		$0	
Issuance of Long-Term Debt (net)		0	
TOTAL OTHER FINANCING SOURCES		$0	
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES		$ (62,748)	
FUND BALANCE- BEGINNING		$ 200,511	
PRIOR PERIOD ADJUSTMENT		1,854	
FUND BALANCE- ENDING		$ 139,617	

DOOLY COUNTY, GEORGIA
GENERAL FUND
DETAILED STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2015

GENERAL GOVERNMENT	Budget	Actual	Variance-Favorable Unfavorable
Tax Commissioner:			
Personal Services	$ 151,669	$ 151,564	$ 105
Supplies	3,500	4,094	(594)
Other Services & Charges	25,950	19,775	6,175
Equipment Lease	7,000	0	7,000
Capital Outlay			0
TOTAL	**$ 188,119**	**$ 175,433**	**$ 12,686**
Elections:			
Personal Services	$ 150,688	$ 124,332	$ 26,356
Other Services & Charges	38,500	43,052	(4,552)
Captial Outlay	0		0
Equipment Lease	960	1,200	(240)
Supplies	3,000	685	2,315
TOTAL	**$ 193,148**	**$ 169,269**	**$ 23,879**
Judge Superior Court:			
Personal Services	$ 9,000	$ 8,968	$ 32
Supplies	5,500	4,272	1,228
Other Services & Charges	104,656	111,515	(6,859)
Capital Outlay			0
TOTAL	**$ 119,156**	**$ 124,756**	**$ (5,600)**
Clerk Superior Court:			
Personal Services	$ 206,038	$ 204,196	$ 1,842
Supplies	2,500	2,399	101
Other Services & Charges	24,900	30,310	(5,410)
Capital Outlay	0		0
Equipment Lease	6,000	4,439	1,561
TOTAL	**$ 239,438**	**$ 241,345**	**$ (1,907)**
Magistrate Court:			
Personal Services	$ 141,243	$ 141,070	$ 173
Supplies	3,000	3,324	(324)
Other Services & Charges	7,505	5,810	1,695
Equipment Lease	1,400	120	1,280
Capital Outlay	2,500	930	1,570
TOTAL	**$ 155,648**	**$ 151,254**	**$ 4,394**
Probate Court:			
Personal Services	$ 213,545	$ 210,840	$ 2,705
Supplies	6,000	6,217	(217)
Other Services & Charges	64,060	48,957	15,103
Equipment Lease	6,000	3,430	2,570
Capital Outlay	2,800		2,800
Remittances	868,648	1,029,096	(160,448)
Traffic Court			0
TOTAL	**$ 1,161,053**	**$ 1,298,541**	**$ (137,488)**
TOTAL GENERAL GOVERNMENT	**$ 4,097,802**	**$ 4,416,605**	**$ (318,803)**

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
GENERAL FUND
DETAILED STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budget	Actual	Variance-Favorable Unfavorable
PUBLIC SAFETY			
Sheriff Department:			
Personal Services	$ 1,908,676	$ 2,037,807	$ (129,131)
Supplies	55,300	51,717	3,583
Other Services & Charges	497,738	275,131	222,607
Capital Outlay	3,000	5	2,995
Confiscated Funds		244,790	(244,790)
Courthouse security	95,763	101,056	(5,293)
Equipment Lease	40,000	38,165	1,835
TOTAL	**$ 2,600,477**	**$ 2,748,671**	**$ (148,194)**
Jail:			
Personal Services	$ 1,635,417	$ 1,485,770	$ 149,647
Supplies	125,200	156,440	(31,240)
Other Services & Charges	501,464	481,366	20,098
Equipment Lease		7,059	(7,059)
Capital Outlay	50,000	59,244	(9,244)
Jail Transport	0	0	0
TOTAL	**$ 2,312,081**	**$ 2,189,879**	**$ 122,202**
Public Safety - EMA:			
Personal Services	$ 133,171	$ 133,651	$ (480)
Supplies	15,900	9,580	6,320
Other Services & Charges	70,450	79,996	(9,546)
Capital Outlay	35,000	55,809	(20,809)
Debt Service - Equipment Lease	1,260	1,550	(290)
Debt Service - USDA	0	0	0
TOTAL	**$ 255,781**	**$ 280,586**	**$ (24,805)**
TOTAL PUBLIC SAFETY	**$ 5,168,339**	**$ 5,219,135**	**$ (50,796)**
SANITATION			
Personal Services	$ 80,047	$ 93,306	$ (13,259)
Supplies	2,000	5,904	(3,904)
Other Services & Charges	731,353	753,285	(21,932)
Debt Service-Equipment Leases	0	0	0
Capital Outlay	0		0
TOTAL	**$ 813,400**	**$ 852,494**	**$ (39,094)**
LANDFILL			
Personal Services			$ -
Supplies			0
Other Services & Charges	21,125	13,666	7,459
Capital Outlay			0
TOTAL	**$ 21,125**	**$ 13,666**	**$ 7,459**

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
GENERAL FUND
DETAILED STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budget	Actual	Variance-Favorable Unfavorable
HIGHWAYS AND STREETS			
Personal Services	$ 1,153,887	$ 757,820	$ 396,067
Supplies	0	523	(523)
Other Services & Charges	455,000	195,291	259,709
Equipment Lease	0	108	(108)
Capital Outlay	0		0
TOTAL	**$ 1,608,887**	**$ 953,742**	**$ 655,145**
HEALTH - EMS			
Personal Services	$ 690,865	$ 719,756	$ (28,891)
Supplies	34,000	30,593	3,407
Other Services & Charges	104,800	83,630	21,170
Debt Service-Equipment Lease	28,000	10,752	17,248
Capital Outlay	20,000	1,091	18,909
TOTAL	**$ 877,665**	**$ 845,823**	**$ 31,842**
DEPARTMENT OF FAMILY AND CHILDREN SERVICES			
Other Services & Charges	$ 33,762	$ 181,237	$ (147,475)
Debt Service - DFCS	149,318		149,318
Dooly Medical	30,000	25,700	4,300
TOTAL	**$ 213,080**	**$ 206,937**	**$ 6,143**
CORONER			
Personal Services	$ 15,999	$ 14,816	$ 1,183
Supplies	1,000	557	443
Other Services & Charges	7,750	9,135	(1,385)
TOTAL	**$ 24,749**	**$ 24,508**	**$ 241**
RECREATION			
Personal Services	$ 164,592	$ 164,144	$ 448
Supplies	4,500	3,812	688
Other Services & Charges	64,700	59,471	5,229
Capital Outlay	5,000	11,675	(6,675)
Equipment Lease	2,000	1,970	30
TOTAL	**$ 240,792**	**$ 241,072**	**$ (280)**
ECONOMIC, INDUSTRIAL AND COMMUNITY DEVELOPMENT			
Personal Services	$ 111,271	$ 117,040	$ (5,769)
Supplies			-
Other Services, Charges & Supplements	89,050	86,892	2,158
Capital Outlay			0
TOTAL	**$ 200,321**	**$ 203,933**	**$ (3,612)**

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
GENERAL FUND
DETAILED STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budget	Actual	Variance-Favorable Unfavorable
LIBRARY			
Personal Services	$ 110,906	$ 110,943	$ (37)
Supplies			-
Other Services, Charges & Supplements	-	-	-
Capital Outlay			-
TOTAL	**$ 110,906**	**$ 110,943**	**$ (37)**
OTHER			
Animal Control	$ 24,000	$ 24,110	$ (110)
Health Department	103,514	103,514	(0)
Natural Res. Conv. Soc.	33,851	30,159	3,692
Unadilla District	364,355	274,426	89,929
Board Of Education	5,150	5,323	(173)
TOTAL	**$ 530,870**	**$ 437,532**	**$ 93,338**
TOTAL EXPENDITURES	**$ 13,907,936**	**$ 13,526,391**	**$ 381,545**

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
SHERIFF DRUG FUND
BALANCE SHEET
September 30, 2015

	2015	2014
ASSETS		
Cash	$ 371,719	$ 440,537
	-	-
TOTAL ASSETS	$ 371,719	$ 440,537
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	$ -	$ -
Note Payable	-	-
TOTAL LIABILITIES	$ -	$ -
FUND BALANCE		
Fund Balance	371,719	440,537
TOTAL FUND BALANCE	371,719	440,537
TOTAL LIABILITIES AND FUND BALANCE	$ 371,719	$ 440,537

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
SHERIFF DRUG FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budget	Actual	Variance-Favorable Unfavorable
REVENUES			
Other Income	100,000	2,612	2,612
Equipment Sold	100,000	35,381	35,381
Interest	100,000	1,832	1,832
Confiscated Funds	100,000	144,260	44,260
TOTAL REVENUES	$ 400,000	$ 184,085	$ 84,085
EXPENDITURES			
Public Safety	$ 400,000	$ 388,514	11,486
Capital Outlay	-	-	-
TOTAL EXPENDITURES	$ 400,000	$ 388,514	$ 11,486
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$0	$ (204,429)	$ 95,571
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES		$ (204,429)	
TRANSFERS		135,611	
FUND BALANCE BEGINNING		$ 440,537	
FUND BALANCE ENDING		$ 371,719	

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
SHARING SHERIFF FUND
BALANCE SHEET
September 30, 2015

	2015	2014
ASSETS		
Cash	$ 200,100	$ 191,466
	-	-
TOTAL ASSETS	$ 200,100	$ 191,466
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	$ -	$ -
Note Payable	-	-
TOTAL LIABILITIES	$ -	$ -
FUND BALANCE		
Fund Balance	200,100	191,466
TOTAL FUND BALANCE	200,100	191,466
TOTAL LIABILITIES AND FUND BALANCE	$ 200,100	$ 191,466

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
SHERIFF SHARING FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budget	Actual	Variance-Favorable Unfavorable
REVENUES			
Federal Sharing	225,000	162,246	(62,754)
TOTAL REVENUES	$ -	$ 162,246	$ (62,754)
EXPENDITURES			
Public Safety	$ 225,000	$ 17,788	207,212
Capital Outlay	-	-	-
TOTAL EXPENDITURES	$ 225,000	$ 17,788	$ 207,212
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	($225,000)	$ 144,458	$ 144,458
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES		$ 144,458	
Transfer		(135,824)	
FUND BALANCE BEGINNING		$ 191,466	
FUND BALANCE ENDING		$ 200,100	

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
SPECIAL USE LOCAL OPTION SALES TAX FUNDS
BALANCE SHEET
September 30, 2015

	Special Local Option Sales Tax Fund 2013	Special Local Option Sales Tax Fund 2007	Special Local Option Sales Tax Fund 2002	Total
ASSETS				
Cash	$ 473,505	$ -		$ 473,505
Receivable	99,314	-		99,314
TOTAL ASSETS	$ 572,819	$ -	$ -	$ 572,819
LIABILITIES AND FUND BALANCE				
LIABILITIES				
Accounts Payable	$ -		$ -	$ -
Payable Municipalities	67,441	-	-	67,441
TOTAL LIABILITIES	$ 67,441	$ -	$ -	$ 67,441
FUND BALANCE				
Fund Balance	$ 505,378	$ -	$ -	$ 505,378
TOTAL FUND BALANCE	$ 505,378	$ -	$ -	$ 505,378
TOTAL LIABILITIES AND FUND BALANCE	$ 572,819	$ -	$ -	$ 572,819

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
SPECIAL USE LOCAL OPTION SALES TAX FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (GAAP BASIS)
FOR THE YEAR ENDING SEPTEMBER 30, 2015

	Special Local Option Sales Tax Fund 2013	Special Local Option Sales Tax Fund 2007	Special Local Option Sales Tax Fund 2002	Total
REVENUES				
Sales & Use Tax	$ 1,301,106	$ -	$	$ 1,301,106
Other Income	-	-		-
Interest	290	-		290
		-		-
TOTAL REVENUES	$ 1,301,396	$ -	$	$ 1,301,396
EXPENDITURES				
General				
Courthouse	$ 15,862	$ -	$ -	$ 15,862
Public Safety				
Highways and Streets	80,376	-	-	80,376
Public Safety - Fire	-	-	-	-
Capital Outlay				
Highway & Streets	-	-		-
Public Safety - Fire	19,194	-	-	19,194
Health - EMS	17,400	-	-	17,400
Recreation	-			-
Capital Leases	285,788	-		285,788
Infrastructure	-	-		-
Bond Payment Jail	399,985	-		399,985
Municipalities	326,668	-		326,668
TOTAL EXPENDITURES	$ 1,145,273	$ -	$ -	$ 1,145,273
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ 156,123	$ -	$ -	$ 156,123
FUND BALANCE AT October 1, 2014	$ 473,827		$	$ 473,827
PRIOR PERIOD ADJUSTMENT	(147,376)			(147,376)
FUND BALANCE AT September 30, 2015	$ 482,574	$ -	$ -	$ 482,574

The accompanying notes are an integral part of this statement.

DOOLY COUNTY,GEORGIA
COMBINING BALANCE SHEET
FIDUCIARY FUNDS
September 30, 2014

ASSETS

	Agency Funds					
	Clerk of Superior Court	Probate Judge	Sheriff's Department	Tax Commissioner	Magistrate Judge	Totals 9/30/2014
Cash	$ 1,727,562	$ 231,789	$ 163,659	$ 77,453	$ 14,154	$ 2,214,617
Accounts Receivable	-	-	-	-	-	-
Reserve for Uncollectibles	-	-	-	-	-	-
TOTAL ASSETS	$ 1,727,562	$ 231,789	$ 163,659	$ 77,453	$ 14,154	$ 2,214,617
LIABILITIES						
Escrow Funds Held	$ 1,727,562	$ 231,789	$ 163,659	$ 77,453	$ 14,154	$ 2,214,617
Due to Dooly County Board of Commissioners	-	-	-	-	-	-
TOTAL LIABILITIES	$ 1,727,562	$ 231,789	$ 163,659	$ 77,453	$ 14,154	$ 2,214,617

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Balance 9/30/2013	Additions	Deductions	Eliminations	Balance 9/30/2014
Clerk of Superior Court					
Assets					
Cash	$ 214,399	$ 2,027,857	$ 496,076	$ 16,618	$ 1,729,562
Liabilities					
Escrow Funds Held	$ 214,399	$ 1,700,948	$ 185,785	$ -	$ 1,729,562
Due Dooly County	-	326,909	310,291	16,618	-
	$ 214,399	$ 2,027,857	$ 496,076	$ 16,618	$ 1,729,562
Probate Judge					
Assets					
Cash	$ (161,878)	$ 3,581,825	$ 3,014,057	$ 174,101	$ 231,789
Liabilities					
Escrow Funds Held	$ (161,878)	$ 378,925	$ (14,742)	$ -	$ 231,789
Due Dooly County	-	3,202,900	3,028,799	174,101	-
	$ (161,878)	$ 3,581,825	$ 3,014,057	$ 174,101	$ 231,789
Sheriff's Department					
Assets					
Cash	$ 235,827	$ 707,507	$ 776,640	$ 3,035	$ 163,659
Liabilities					
Escrow Funds Held	$ 235,827	$ 689,621	$ 761,789	$ -	$ 163,659
Due Dooly County	-	17,886	14,851	3,035	0
	$ 235,827	$ 707,507	$ 776,640	$ 3,035	$ 163,659
Tax Commissioner					
Assets					
Cash	$ 68,183	$ 5,870,223	$ 5,834,390	$ 26,563	$ 77,453
Liabilities					
Escrow Funds Held	$ 68,183	$ 463,350	$ 454,080	$ -	$ 77,453
Due Dooly County	-	5,406,873	5,380,310	26,563	-
	$ 68,183	$ 5,870,223	$ 5,834,390	$ 26,563	$ 77,453

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Balance 9/30/2013	Additions	Deductions	Eliminations	Balance 9/30/2014
Magistrate Judge					
Assets					
Cash	$ 9,636	$ 210,126	$ 203,406	$ 2,202	$ 14,154
Liabilities					
Escrow Funds Held	$ 9,636	$ 137,026	$ 132,508	$ -	$ 14,154
Due Dooly County	-	73,100	70,898	2,202	-
	$ 9,636	$ 210,126	$ 203,406	$ 2,202	$ 14,154
Totals					
Assets					
Cash	$ 366,167	$ 12,397,538	$ 10,328,569	$ 220,519	$ 2,214,617
Liabilities					
Escrow Funds Held	$ 366,167	$ 3,369,870	$ 1,521,420	$ -	$ 2,214,617
Due Dooly County	-	9,027,668	8,807,149	220,519	$ -
	$ 366,167	$ 12,397,538	$ 10,328,569	$ 220,519	$ 2,214,617

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
Transportation Investment Act (TIA)
BALANCE SHEET
September 30, 2015

	2015	2014
ASSETS		
Cash	$ 385,456	$ 394,952
Receivable	68,949	-
TOTAL ASSETS	$ 454,405	$ 394,952
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	$ -	$ -
Payable Municipalities	-	-
TOTAL LIABILITIES	$ -	$ -
FUND BALANCE		
Fund Balance	$ 454,405	$ 394,952
TOTAL FUND BALANCE	$ 454,405	$ 394,952
TOTAL LIABILITIES AND FUND BALANCE	$ 454,405	$ 394,952

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
Transportation Investment Act (TIA)
STATEMENT OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDING SEPTEMBER 30, 2015

	2015	2014
REVENUES		
Intergovernmental Revenues	$ 831,724	$ 800,391
TOTAL REVENUES	$ 831,724	$ 800,391
EXPENDITURES		
Public Safety		
Highways and Streets	$ 486,405	$ 196,476
Public Safety - Fire		
Capital Outlay		
Highway & Streets		48,400
Public Safety - Fire		
Health - EMS		
Capital Leases	285,866	
Infrastructure		310,389
Bond Payment Jail		
Municipalities		
TOTAL EXPENDITURES	$ 772,271	$ 555,265
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ 59,453	$ 245,126
FUND BALANCE AT October 1, 2014	$ 394,952	$ 149,826
FUND BALANCE AT September 30, 2015	$ 454,405	$ 394,952

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
Dooly County Transit System
BALANCE SHEET
September 30, 2015

	2015	2014
ASSETS		
Cash		
Receivable	-	-
TOTAL ASSETS	$ -	$ -
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	$ -	$ -
Payable Municipalities	-	-
TOTAL LIABILITIES	$ -	$ -
FUND BALANCE		
Fund Balance	$ -	$ -
TOTAL FUND BALANCE	$ -	$ -
TOTAL LIABILITIES AND FUND BALANCE	$ -	$ -

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
Dooly County Transit System
STATEMENT OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDING SEPTEMBER 30, 2015

	2015	2014
REVENUES		
Intergovernmental Revenues	$ 242,748	$ 220,902
	-	-
	-	-
	-	-
TOTAL REVENUES	$ 242,748	$ 220,902
EXPENDITURES		
Transportation Contract	$ 242,748	$ 220,902
Public Safety - Fire	-	-
Capital Outlay		
Highway & Streets		
Public Safety - Fire	-	-
Health - EMS	-	-
Capital Leases	-	-
Infrastructure	-	-
Bond Payment Jail	-	-
Municipalities	-	-
TOTAL EXPENDITURES	$ 242,748	$ 220,902
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ -	$ -
FUND BALANCE AT October 1, 2014	$ -	$ -
FUND BALANCE AT September 30, 2015	$ -	$ -

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
COMPARATIVE BALANCE SHEET
CAPITAL PROJECT FUND
HOUSING REHABILITATION 07H-Y-046-1-3356
September 30, 2015

	9/30/2015	9/30/2014
ASSETS		
Cash In Bank	$ -	$ -
TOTAL ASSETS	$ -	$ -
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Liabilities	-	-
TOTAL LIABILITIES	-	-
FUND BALANCE		
Fund Balance	$ -	$ -
TOTAL LIABILITIES AND FUND BALANCE	$ -	$ -

*On August 13, 2009 the Georgia Department of Community Affairs suspended all activity on this grant.
**On October 1, 2013 the Georgia Department of Community Affairs approved a payment plan in the amount of $115,611.69, to be paid as follows: twenty (20) quarterly payments due January 10, April 10, July 10, and October 10. The first payment, due October 10, 2013, will total $6,361.69 and will be followed by nineteen (19) quarterly payments of $5,750.00 each.

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
HOUSING REHABILITATION 07H-Y-046-1-3356
CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Project Length Budget	Actual	Variances Favorable Unfavorable
REVENUES			
Intergovernmental Revenue	$ 488,102	$ -	$ (488,102)
TOTAL REVENUES	$ 488,102	$ -	$ (488,102)
EXPENDITURES			
Rehabilitation H-14A-01	$ 405,125	$ -	$ 405,125
Contingencies C-022-00	48,810	-	48,810
Administration A-21A-00	34,167	-	34,167
TOTAL EXPENDITURES	$ -	$ -	$ 488,102
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ 488,102	$ -	$ -
FUND BALANCE - BEGINNING		$ -	
FUND BALANCE - ENDING		$ -	

*On August 13, 2009 the Georgia Department of Community Affairs suspended all activity on this gra
** On October 1, 2013 the Georgia Department of Community Affairs approved a payment plan in the amount of $115,611.69, to be paid as follows: twenty (20) quarterly payments due January 10, April 10, July 10 and October 10. The first payment due October 10, 2013, will total $6,361.69 and be followed by nineteen (19) quarterly payments of $5,750.00 each.

DOOLY COUNTY, GEORGIA
SOURCE AND APPLICATION OF FUNDS SCHEDULE
CAPITAL PROJECT FUND
HOUSING REHABILITATION 07H-Y-046-1-3356
FOR THE YEAR ENDED SEPTEMBER 30, 2015

Total Program Year 2000 Funds Allocated to Recipient	$	488,102
Funds Drawn by Recipient -		
FYE 9-30-2008		18,000
FYE 9-30-2009		314,253
FYE 9-30-2010		-
FYE 9-30-2011		-
FYE 9-30-2012		-
Funds Still Available from Program Year 2000 Resources		155,849
Total Program Year 2000 Funds Drawn and Received by Recipient		332,253
Less: Funds Applied and Expended to Program Year 2007 Costs		
FYE 9-30-2008		15,651
FYE 9-30-2009		310,797
FYE 9-30-2010		-
FYE 9-30-2011		5,805
FYE 9-30-2012		-
		332,253
Total Program year 2007 Funds Held by Recipient	$	-

*On August 13, 2009 the Georgia Department of Community Affairs suspended all activity on this grant.
** On October 1, 2013 the Georgia Department of Community Affairs approved a payment plan in the amount of $115,611.69, to be paid as follows: twenty (20) quarterly payments due January 10, April 10, July 10, and October 10. The first payment, due October 10, 2013, will total $6,361.69 and will be followed by nineteen (19) quarterly payments of $5,750.00 each.

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
SCHEDULE OF PROJECT COST
HOUSING REHABILITATION 07H-Y-046-1-3356
CAPITAL PROJECT FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2015

Program Activity	Latest Approved Budget to CHIP Funds	Accumulative Expenditures To Date CHIP Funds	Accumulative Expenditures To Date Other Funds	Grand Total Expenditures To Date	Questioned Costs
Rehabilitation H-14A-01	$ 405,125	$ 304,802	$ -	$ 304,802	$ -
Contingencies C-022-00	48,810	-	-	-	-
Administration A-21A-00	34,167	27,451	-	27,451	-
	$ 488,102	$ 332,253	$ -	$ 332,253	$ -

*On August 13, 2009 the Georgia Department of Community Affairs suspended all activity on this grant.
**On October 1, 2013 the Georgia Department of Community Affairs approved a payment plan in the amount of $115,611.69, to be paid as follows: twenty (20) quarterly payments due January 10, April 10, July 10 and October 10. The first payment, due October 10, 2013, will total $6,361.69 and will be followed by nineteen (19) quarterly payment of $5,750.00 each.

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
BALANCE SHEET
CAPITAL PROJECT FUND
Health Promotion & Wellness Grants
September 30, 2015

	9/30/2015	9/30/2014
ASSETS		
Cash In Bank	$ 1,760	$ 1,500
TOTAL ASSETS	$ 1,760	$ 1,500
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Liabilities	-	-
TOTAL LIABILITIES	-	-
FUND BALANCE		
Fund Balance	$ 1,760	$ 1,500
TOTAL LIABILITIES AND FUND BALANCE	$ 1,760	$ 1,500

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
Health Promotion & Wellness Grants
CAPITAL PROJECT FUND
FOR THE YEAR ENDING SEPTEMBER 30, 2015

	Project Length Budget	Actual	Variances Favorable Unfavorable
REVENUES			
Health Promotion & Wellness Revenue	$ -	$ 3,000	$ 3,000
TOTAL REVENUES	$ -	$ 3,000	$ 3,000
EXPENDITURES			
Employee Health Program	$ -	$ 2,740	$ (2,740)
	-	-	-
		-	-
TOTAL EXPENDITURES	$ -	$ 2,740	$ (2,740)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ -	$ 260	$ 260
FUND BALANCE - BEGINNING		1,500	
FUND BALANCE - ENDING		$ 1,760	

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
BALANCE SHEET
CAPITAL PROJECT FUND
GEORGIA EMERGENCY MANAGEMENT
September 30, 2015

	9/30/2015	9/30/2014
ASSETS		
Cash In Bank	$ -	$ -
TOTAL ASSETS	$ -	$ -
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Liabilities	$ -	$ -
TOTAL LIABILITIES	$ -	$ -
FUND BALANCE		
Fund Balance	$ -	$ -
TOTAL LIABILITIES AND FUND BALANCE	$ -	$ -

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
GEORGIA EMERGENCY MANAGEMENT
CAPITAL PROJECTS FUND
FOR THE YEAR ENDING SEPTEMBER 30, 2015

	Project Length Budget	Actual
REVENUES		
Georgia Emergency Management	$ -	$ 34,496
TOTAL REVENUES	$ -	$ 34,496
EXPENDITURES		
Georgia Emergency Management	$ -	$ 34,496
TOTAL EXPENDITURES	$ -	$ 34,496
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ -	$ -
FUND BALANCE - BEGINNING		$ -
FUND BALANCE - ENDING		$ -

The accompanying notes are an integral part of this statement.

HERBERT E. ALLEN

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March 17, 2016

INDEPENDENT AUDITOR'S REPORT ON THE SCHEDULES OF SPECIAL PURPOSE LOCAL OPTION SALES TAX

Dooly County Commissioners
Dooly County, Georgia
Vienna, Georgia 31092

We have audited the accompanying Schedule of Special Purpose Local Option Sales Tax for Dooly County, Georgia for the year ended September 30, 2015. This schedule is the responsibility of Dooly County, Georgia's management. Our responsibility is to express an opinion on the Schedule of Special Purpose Local Option Sales Tax based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Schedule of Special Purpose Local Option Sales Tax is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Schedule of Special Purpose Local Option Sales Tax. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the Schedule of Special Purpose Local Option Sales Tax. We believe that our audit provides a reasonable basis for our opinion.

The accompanying Schedule of Special Purpose Local Option Sales Tax was prepared for the purpose of complying with the Official Code of Georgia Annotated 48-8-121 on the modified accrual basis of accounting and is not intended to be a complete presentation of Dooly County, Georgia's revenues and expenditures.

In our opinion, the Schedule of Special Purpose Local Option Sales Tax referred to above presents fairly, in all material respects, the original estimated cost, the current estimated cost, and the current and prior year expenditures for each project in Dooly County, Georgia's resolution or ordinance calling for the tax for the year ended September 30, 2015, in conformity with accounting principles generally accepted in the United States of America.

HERBERT E. ALLEN, CPA

DOOLY COUNTY, GEORGIA
SPECIAL USE LOCAL OPTION TAX FUND
SCHEDULE OF EXPENDITURES
FOR YEAR ENDING SEPTEMBER 30, 2015

	Original Estimated	Expenditures Prior Years	Expenditures FYE 9-30-15	Total	Estimated Percentage of Completion
2008 - 2012					
PROJECT					
Courthouse		$ 13,500	$ 15,862	$ 29,362	
Highways and Streets		676,861	80,376	757,237	
Public Safety- Fire		-	-	-	
Capital Outlay					
Highways & Streets		48,460	-	48,460	
Public Safety- Fire		-	19,194	19,194	
Health- EMS		40,121	17,400	57,521	
Recreation		4,997	-	4,997	
Capital Leases		-	285,788	285,788	
Infrastructure		-	-	-	
Bond Payment Jail		515,711	399,985	915,696	
Municipalities		569,886	326,668	896,554	
	$ -	$1,869,536	$ 1,145,273	$3,014,809	

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
BALANCE SHEET
CAPITAL PROJECT FUND
GEORGIA RURAL FIRE DEFENSE PROGRAM
September 30, 2015

	9/30/2015
ASSETS	
Cash In Bank	$ -
TOTAL ASSETS	$ -
LIABILITIES AND FUND BALANCE	
LIABILITIES	
Liabilities	-
TOTAL LIABILITIES	-
FUND BALANCE	
Fund Balance	$ -
TOTAL LIABILITIES AND FUND BALANCE	$ -

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
GEORGIA RURAL FIRE DEFENSE PROGRAM
CAPITAL PROJECTS FUND
FOR THE YEAR ENDING SEPTEMBER 30, 2015

	Project Length Budget	Actual
REVENUES		
Rural Fire Defense Program	$ -	$ 4,490
TOTAL REVENUES	$ -	$ 4,490
EXPENDITURES		
Rural Fire Defense Program	$ -	$ 4,490
TOTAL EXPENDITURES	$ -	$ 4,490
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ -	$ -
FUND BALANCE - BEGINNING		$ -
FUND BALANCE - ENDING		$ -

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
BALANCE SHEET
HAZARD MITIGATION HMGP - 1858-0079
September 30, 2015

	9/30/2015	9/30/2014
ASSETS		
Cash In Bank	$ -	$ -
TOTAL ASSETS	$ -	$ -
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Liabilities	$ -	$ -
TOTAL LIABILITIES	$ -	$ -
FUND BALANCE		
Fund Balance	$ -	$ -
TOTAL LIABILITIES AND FUND BALANCE	$ -	$ -

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
HAZARD MITIGATION HMGP - 1858-0079
CAPITAL PROJECTS FUND
FOR THE YEAR ENDING SEPTEMBER 30, 2015

	Project Length Budget	Actual	Variances Favorable Unfavorable
REVENUES			
Hazard Mitigation	$ 20,400	$ 20,400	$ -
TOTAL REVENUES	$ 20,400	$ 20,400	$ -
EXPENDITURES			
Hazard Mitigation	$ 20,400	$ 20,400	
TOTAL EXPENDITURES	$ 20,400	$ 20,400	$ -
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ -	$ -	
FUND BALANCE - BEGINNING		$ -	
FUND BALANCE - ENDING		$ -	

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
CONTINUING DISCLOSURE- BOND ISSUE
FOR YEAR ENDING SEPTEMBER 30, 2015

Continuing disclosure concerning the issue of $2,585,000 general obligation refunding bonds, series 2015A and $2,690,000 taxable general obligation bonds series 2015B.

The county has not changed its fiscal year ending September 30, 2015.