DOOLY COUNTY

GEORGIA

FINANCIAL REPORT

FOR THE YEAR ENDED SEPTEMBER 30, 2018

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

DAVID BARRON, VICE COMMISSIONER

HARRY WARD, COMMISSIONER

TONY LESTER, COMMISSIONER

EUGENE CASON, COMMISIONER

HERBERT E. ALLEN

CERTIFIED PUBLIC ACCOUNTANT
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Member of the American Institute of Certified Public Accountants

Member of the Georgia Society of Certified Public Accountants

February 14, 2019

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, 2018, and the related notes to the financial statements, which collectively comprise Dooly County, Georgia's basic financial statements as listed in the table of contents. We did not audit the financial statements of the Dooly County Department of Public Health, which statements reflect total assets of $320,656 as of June 30, 2018, and revenues of $354,738 for the year then ended. Also, we did not audit the financial statements of the Dooly County Industrial Development Authority, which statements reflect total assets of $2,995,754 as of June 30, 2018, and revenues of $323,701 for the year then ended. Those financial statements for both component units were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it is related to the amounts included for the Dooly County Department of Public Health, is based solely on the report of their auditors.

We have audited the accompanying financial statements of the governmental activities, the business type activities the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Dooly County, Georgia, as of and for the year ended SEPTEMBER 30, 2018, which collectively comprise the County's financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We 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. 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 aggregate remaining fund information and the aggregate discreetly presented component units of Dooly County, Georgia as of September 30, 2018, 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 Reporting Required by Governmental Auditing Standards

In accordance with Government Auditing Standards, we have also issued a report dated February 14, 2019 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 grant agreements and other matters. 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.

Other Matters
Required Supplemental Information

Accounting principles generally accepted in the United States of America require that they identify required supplementary information, analysis and budgetary comparison information on pages 40-82 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 did not audit the financial statements of the Dooly County Health Department, a component unit of Dooly County, Georgia, which statements reflect total assets of $320,656 as of September 30, 2018, and total revenues of $354,738 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 Health Department, is based on the report of the other auditors.

We did not audit the financial statements of the Dooly County Development Authority, a component unit of Dooly County, Georgia, which statements reflect total assets of $ 2,995,754 as of September 30, 2018, and total revenues of $235,797 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 Development Authority, is based on the report of the other auditors.

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
Supplementary Information

Our audit was conducted 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.

The supplementary information is the responsibility of management and was derived from, and relates directly to the underlying accounting and other record used to prepare the financial statements. The supplementary information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves and other additional procedures in accordance with auditing standards generally accepted in the United States.

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.

Continuing Disclosure Certificate

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 POSITION
SEPTEMBER 30, 2018

		Component Units	
	Governmental Activities	Public Health	Industrial Dev. Authority
ASSETS			
Cash		331,870	$ 105,801
Restricted Cash			205,697
Accounts Receivable		25,011	10,000
Other			
Notes Receivable			198,000
Capital Assets:			
Land			1,157,603
Infrastructure	1,610,359		
Building	44,690,210		1,523,922
Vehicles	13,109,518		
Heavy Equipment	4,182,632		
Furniture, Machinery & Equipment	4,760,974		
Capital Assets (Net) Component Unit	1,293,953		
Accumulated Depreciation	(11,785,226)		(205,269)
TOTAL ASSETS	$ 57,862,420	$ 356,881	$ 2,995,754
DEFERRED OUTFLOWS OF RESOURCES			
Pension cost	$ 298,934		
LIABILITIES AND NET POSITION			
LIABILITIES			
Accounts Payable and Accrued Expenses			
Other Payables		17,273	
Net Pension Liability	1,450,252		
Bond Payable- Current	230,000		
Capital Leases Payable- Current	255,839		
Bond Payable- Long Term	4,400,000		
Capital Leases Payable- Long Term	978,555		
Intergovernmental Payable			
Estimated Liability for Landfill Closure and Postclosure Care Costs	114,892		
TOTAL LIABILITIES	$ 7,429,538	$ 17,273	$ -
DEFERRED OUTFLOWS OF RESOURCES			
Pension cost	$ 323,703		
NET POSITION			
Net Investment in Capital Assets	$ 12,276,066	$ 52,911	
Restricted Cash-USDA, Housing Rehabilitation & CHIP Grants, Federal Drug & SPLOST Funds		75,922	
		210,775	
Unrestricted			
TOTAL NET POSITION	$ 12,276,066	$ 339,608	$ 2,995,754

The accompanying notes are an integral part of these statements.

DOOLY COUNTY, GEORGIA
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
YEAR ENDED SEPTEMBER 30, 2018

	Program Revenues				Component Units	
	Expenses	Fees, Fines & Charges for Services	Capital Grants & Contributions	Governmental Activities	Public Health	Industrial Development Authority
General Government						
Public Safety						
Sanitation						
Highways & Streets						
Health						
Welfare						
Coroner						
Culture & Recreation						
Economic, Industrial & Community Development						
Library and Others						
Interest						
Total Governmental Activities	$ -	$ -	$ -	$ -	$ -	$ -
Component Units						
Public Health	$ 366,874	$ 402,385			$ 35,511	
Industrial Development Authority						
General Revenues:						
Taxes:						
Property Tax						
SPLOST Taxes						
Finance Ins. Business Tax						
Local Option Taxes						
Alcohol Beverage Taxes						
Insurance Premium Taxes						
Business License Taxes						
Intergovernmental						
Interest Earned						
Sale of Equiptment						
Miscellaneous and Other						
Total General Revenues				-	$ 35,511	$ -
Change in Net Position						
Net Postition at Beginning of Year (as restated)					304,097	
Net Position at End of Year				$ -	$ 339,608	$ -

The accompanying notes are an integral part of these statements.

DOOLY COUNTY, GEORGIA
BALANCE SHEET - GOVERNMENTAL FUNDS
September 30, 2018

	Major Governmental Funds		Nonmajor Governmental Funds			
	General Fund	Sheriff Drug Fund	Sharing Drug Fund	Transportation Investment Act (TIA) 2013	Special Local Option Sales Tax Fund 2013	Community Home Improvement Program 2014-910
ASSETS						
Cash	$ 1,414,328					
Restricted Cash	-	339,396	49,269	279,448	1,433,444	
Receivable	199,879				108,542	-
City of Unadilla	559,814	-	-	-		-
TOTAL ASSETS	$ 2,174,021	$ 339,396	$ 49,269	$ 279,448	$ 1,541,986	$ -
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Accounts Payable	$ 202,609			$ 15,475		
Accrued Salaries	276,618					
City of Unadilla	559,814					
Municipalities Payable	-				$ 37,979	
		-	-			-
TOTAL LIABILITIES	$ 1,039,041	$ -	$ -	$ 15,475	$ 37,979	$ -
FUND BALANCE						
-Restricted		$ 339,396	$ 49,269	$ 263,973	$ 1,504,007	$ -
-Unassigned	1,134,980	-	-	-	-	-
TOTAL FUND BALANCE	$ 1,134,980	$ 339,396	$ 49,269	$ 263,973	$ 1,504,007	$ -
TOTAL LIABILITIES AND FUND BALANCE	$ 2,174,021	$ 339,396	$ 49,269	$ 279,448	$ 1,541,986	$ -

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
BALANCE SHEET - GOVERNMENTAL FUNDS
September 30, 2018

Major Governmental Funds

Housing Rehabilitation 07H-Y-046-1-3356	Health Promotion & Wellness Grant	Federal Emergency Management	Multi Activity Program 15-b-y-046-1-5789	GAEMS Trauma	Dooly County Transit System	Georgia Forestry	Total Government Funds
	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,414,328
3,171		-	-	113	-	-	2,104,841
-	-	-	-	-	83,859	-	392,280
-	-	-	-	-	-	-	559,814
$ 3,171	$ -	$ -	$ -	$ 113	$ 83,859	$ -	$ 4,471,263
$ -	$ -	$ -	$ -	$ -			$ 218,084
-	-	-	-	-	-	-	276,618
-	-	-	-	-	-	-	559,814
-	-	-	-	-	-	-	37,979
-		-	-	-			-
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,092,495
$ 3,171		$ -	$ -	$ 113	$ (83,859)	$ -	$ 2,076,070
-		-	-	-			1,134,980
$ 3,171	$ -	$ -	$ -	$ 113	$ (83,859)	$ -	$ 3,211,050
$ 3,171	$ -	$ -	$ -	$ 113	$ (83,859)	$ -	$ 4,303,545

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
RECONCILIATION OF THE GOVERNMENT FUNDS BALANCE SHEET TO THE GOVERNMENT WIDE STATEMENT OF NET POSITION
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

Total Fund Balances - Total Governmental Funds		$ 4,377,500
Amounts reported for Governmental Activities in the Statement of Net Assets are different because:		18,140,450
Capital assets used in governmental activities are not current in the Governmental Funds Balance Sheet		16,162,066
Net pension liabilities are not current financial obligations and, therefore, are not reported in the funds.		
Net pension liability		(1,450,252)
Pension Cost		283,023
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	1,234,394	
Bond 2015-A & B	4,630,000	
Landfill Postclosure Liability	114,892	
PNC Bank	0	
Adjustments	0	(6,001,425)
Net position of governmental activities		$ 31,511,362

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, 2018

	General Fund	Sheriff Fund	Sheriff Sharing Drug Fund	Transportation Investment Act (TIA) 2013	Special Local Option Sales Tax Fund 2013	Community Home Improvement Program 2014-910
REVENUES						
Taxes and Special Assessments	$ 7,062,237					
License and Permits	33,754					
Intergovernmental	1,177,886	303,184	49	812,347	1,284,633	113,096
Charges for Service	1,413,946					
Fines and Forfeitures	3,950,011					
Sale of Equipment	45,859					
Interest Earned	1,861					
Sale of Equipment						
Rent	217,883					
Miscellaneous and Other	289,005					
TOTAL REVENUES	$ 14,192,442	$ 303,184	$ 49	$ 812,347	$ 1,284,633	$ 113,096
EXPENDITURES- CURRENT	s					
General Government	$ 4,533,483					
Public Safety	5,934,248	418,962				160,011
Sanitation	887,203					
Landfill	13,691					
Highways & Streets	195,861			866,289	463,588	
Health	920,732				100,621	
Welfare	230,382					
Coroner	20,728					
Library and Recreation	400,182				43,219	
Economic, Industrial and Community Development	246,781					
Natural Res. Con. Svc	36,692					
Grants	-					
Others	37,797					
Capital Outlay						
Public Safety/Fire Dept.						
Health EMC						
Highways & Streets	1,091,810			295,053		
Recreation						
Intergovedrnmental						
Debt Service						
DFAC Bldg	84,658				97,080	
Bonds 2015	225,600			214,896		
Capital Leases					320,986	
Bond - Jail						
TOTAL EXPENDITURES	$ 14,859,848	$ 418,962	$ -	$ 1,376,238	$ 1,025,494	$ 160,011
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ (667,406)	$ (115,778)	$ 49	$ (563,891)	$ 259,139	$ (46,915)
OTHER FINANCING SOURCES						
Inception of Capital Lease	-	-	-	-		-
Bonds	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES	$ -	$ -	$ -	$ -	$ -	$ -
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES	(667,406)	(115,778)	49	(563,891)	259,139	(46,915)
TRANSFERS	-	-	-	-	-	-
FUND BALANCE- BEGINNING	1,751,891	455,174	49,220	827,864	1,244,867	46,915
PRIOR PERIOD ADJUSTMENT	50,495					
FUND BALANCE ENDING	$ 1,134,980	$ 339,396	$ 49,269	$ 263,973	$ 1,504,006	$ -

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR YEAR ENDED SEPTEMBER 30, 2018

Housing Rehabilitation 07H-Y-046-1-3356	Health Promotion & Wellness Grants	Federal Emergency Management	Multi Activity Program 15-b-y-046-1-5789	GAEMS Trauma Equipment	Dooly County Transit System	Georgia Forestry	Total Government Funds
							7,062,237
							33,754
	3,000	199,834	48,255	4,407	236,818	4,515	4,188,024
							1,413,946
							3,950,011
							45,859
							1,861
							-
							217,883
							289,005
$ -	$ 3,000	$ 199,834	$ 48,255	$ 4,407	$ 236,818	$ 4,515	17,202,580
			$ 48,255				4,581,738
		199,834			268,788		6,981,843
							887,203
							13,691
	1,396			4,297			1,531,431
							1,021,353
							230,382
							20,728
							443,401
							-
							246,781
						4,515	41,207
							-
							37,797
							-
							-
							-
							1,386,863
							-
							-
							-
							181,738
							440,496
							320,986
							-
$ -	$ 1,394	$ 199,834	$ 48,255	$ 4,297	$ 268,788	$ 4,515	18,367,636
$ -	$ 1,606	$ -	$ -	$ 110	$ (31,970)	$ -	(1,165,056)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
-	1,606	-	-	110	(31,970)	-	(1,165,056)
-	-	-	-	-	-	-	-
	1,566			3	(51,889)		4,325,611
							50,495
$ -	$ 3,172	$ -	$ -	$ 113	$ (83,859)	$ -	3,211,050

The accompanying notes are an integral part of this statement.

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, 2018

Net change in fund balances - total government funds	$
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.	2,453,383
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.	(474,999)
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 Position.	309,658
Decrease in Liability to Municipal Landfill are reduction to Expenditures in Government-Wide Statements	13,691
Net Pension Adjustment	(63,786)
Unlocated difference	195,020
Capital Lease Additions	(865,350)
Capital Lease Payment	-564,140
Total	**$**

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, 2018

REVENUES	Budget	Final	Actual	Variance-Favorable (Unfavorable)
Taxes	$ 7,097,341	$ 7,097,341	$ 7,062,237	$ (35,104)
License and Permits	34,000	34,000	33,754	(246)
Intergovernmental	887,000	887,000	1,177,886	290,886
Charges for Services	1,807,100	1,807,100	1,413,946	(393,154)
Fines and Forfeitures	3,400,000	3,400,000	3,950,011	550,011
Sale of Equipment	37,000	37,000	45,859	8,859
Interest Earned	2,000	2,000	1,861	(139)
Equipment Buyback	-	-		-
Rent	219,390	219,390	217,883	(1,507)
Miscellaneous and Other	668,700	668,700	289,004	(379,696)
Grants - Contributions	-	-	-	-
TOTAL REVENUES	$ 14,152,531	$ 14,152,531	$ 14,192,442	$ 39,911
EXPENDITURES				
General Government	$ 4,866,332	$ 4,866,332	$ 4,533,484	$ 332,848
Public Safety	5,787,472	5,787,472	5,934,247	(146,775)
Sanitation	843,543	843,543	887,203	(43,660)
Landfill	21,125	21,125	13,691	7,434
Highways & Streets	635,000	635,000	1,287,671	(652,671)
Health	948,687	948,687	920,732	27,955
Welfare	286,594	286,594	230,382	56,212
Coroner	27,875	27,875	20,728	7,147
Library and Recreation	372,690	372,690	400,182	(27,492)
Economic, Industrial and		-		-
Community Development	293,442	293,442	246,781	46,661
Natural Res. Con. Service	37,221	37,221	36,692	529
Grants				-
Other	32,550	32,550	37,797	(5,247)
TOTAL EXPENDITURES	$ 14,152,531	$ 14,152,531	$ 14,549,590	$ (397,059)
EXCESS OF REVENUES OVER EXPENDITURES	$ -	$ -	$ (357,148)	$ (357,148)
FUND BALANCE - BEGINNING			$ (518,109)	
PRIOR PERIOD ADJUSTMENT			$ (2,792)	
FUND BALANCE AT SEPTEMBER 30, 2018			$ (878,049)	

DOOLY COUNTY, GEORGIA
SHERIFF DRUG FUND
STATEMENT OF REVENUES - EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Budget	Actual	Vartiance - Favorable Unfavorable
REVENUES			
Other Income			$ -
Equipment Sold			-
Interest			-
Confiscated Funds			-
TOTAL REVENUES	$ -	$ -	$ -
EXPENDITURES			
Public Safety			$ -
Capital Outlay	-	-	
TOTAL EXPENDITURES	$ -	$ -	$ -
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ -	$ -	$ -
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES		$ -	
TRANSFERS			
PRIOR PERIOD ADJUSTMENT			
FUND BALANCE BEGININNG SEPTEMBER 30, 2017		387,343	
FUND BALANCE ENDING SEPTEMBER 30, 2018		$ 387,343	

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
SHERIFF DRUG FUND
BALANCE SHEET
September 30, 2018

	2018	2017
ASSETS		
Cash	$ 185,896	$ 202,066
CDS	153,500	253,108
TOTAL ASSETS	$ 339,396	$ 455,174
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	$ -	$ -
Note Payable	-	-
TOTAL LIABILITIES	$ -	$ -
FUND BALANCE		
Fund Balance	339,396	455,174
TOTAL FUND BALANCE	339,396	455,174
TOTAL LIABILITIES AND FUND BALANCE	$ 339,396	$ 455,174

DOOLY COUNTY, GEORGIA
COMPARATIVE STATEMENT OF FIDUCIARY FUNDS
ASSETS AND LIABILITIES - AGENCY FUNDS
September 30, 2018

	2018	2017
ASSETS		
Cash and Cash Equivalents		$ 1,279,563
Due from Others	-	-
TOTAL ASSETS	$ -	$ 1,279,563
LIABILITIES		
Due to Others	$ -	$ 1,279,563

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, 2018. 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, 2018. 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, 2018. 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) - to account for revenues derived from a one percent regional sales tax over a ten year period to fund transportation improvements. Georgia DOT is responsible for the management of the budget, schedule, execution and delivery of all Projects contained in the Approved Investment Lists.

Special Local Option Sales Tax Fund 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. This SPLOST ended of December 31, 2018.

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 $ 875,845. 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:

Highways & Streets	$	652,671
Public Safety		146,775
Library		27,492
Other		5,247
Sanitation		43,660
Total	$	875,845

E. ENCUMBRANCES

Encumbrance accounting is not used by Dooly County. At September 30, 2018 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 $ 472,192 less allowance for bad debt of $ 375,844 for a net total of $ 96,348.

Summary of Significant Accounting Policies (continued)

H. PROPERTY TAXES RECEIVABLE AND PROPERTY TAX CALENDAR

Property taxes receivable are uncollected property taxes from 2011 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, 2018, unrecorded liabilities included approximately $ 180,000.

J. ACCOUNTS PAYABLE AND ACCRUED EXPENSE

These are amounts due or accrued as of September 30, 2018.

K. TIME WARRANTS

Time warrants outstanding at September 30, 2018 was $0.

L. CASH, INVESTMENTS AND DEPOSITS

At September 30, 2018, the bank account balances totaled $ 3,519,169. 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.

L. CASH, INVESTMENTS AND DEPOSITS (continued)

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, 2018 was as follows:

	Balance 9-30-17	Additions/ Completions	Retirements/ Adjustments	Balance 9-30-18
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	$ 3,082,177	$ 1,386,863	$ -	$ 4,469,040
Building	13,109,518	-	-	13,109,518
Vehicles	4,060,812	121,820		4,182,632
Heavy Equipment	3,894,824	865,350		4,760,174
Furniture, Fixtures and Equipment	1,214,603	79,350	-	1,293,953
Total Capital Assets being depreciated	$ 25,361,934	$ 2,453,383	$ -	$ 27,815,317
Less: Accumulated Depreciation for:				
Infrastructure	65,611	15,571	-	81,182
Building	3,539,426	236,306	-	3,775,732
Vehicles	2,723,467	18,844		2,742,311
VehiclesHeavy Equipment	3,448,990	138,945	-	3,587,935
Furniture, Fixtures and Equipment	1,032,733	65,333	-	1,098,066
Total Accumulated Depreciation	$ 10,810,227	$ 474,999	$ -	$ 11,285,226
Total Capital Assets being depreciated, net	$ 14,551,707	$ 1,978,384	$ -	$ 16,530,091
Total Capital Assets	$ 16,162,066	$ 1,978,384	$ -	$ 18,140,450

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

Program Activities:	
General Government	$ 239,712
Public Safety - Sheriff	17,915
Public Safety - Fire	30,893
Health and Welfare	12,047
Highway and Streets	167,696
Recreation	836
Jail	5,900
	$ 474,999

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	09-30-17	$0
Received		0
Paid		0
Balance	09-30-18	$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 two 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, 2015, 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 u
sed 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
Balance as of September 30, 2017		
Balance 9-30-2017	$ 2,585,000	$ 2,270,000
Payments	-	(225,000)
Balance 9-30-2018	$ 2,585,000	$ 2,045,000

Fiscal Year Ended September 30	Principal	Interest	Total Debt Service
			-
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
	4,630,000	1,457,895	6,087,895

Summary of Significant Accounting Policies (continued)

N. GENERAL LONG TERM DEBT ACCOUNTS (Continued)

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, 2018 is:

	SPLOST	TOTAL
Balance 9-30-17	933,184	$ 933,184
Additions	865,350	$ 865,350
Payments and Retirements	(564,140)	$ (564,140)
Balance 9-30-18	$ 1,234,394	$ 1,234,394

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

YEAR OF MATURITY	PRINCIPAL	INTEREST	TOTAL
9/30/2019	255,839	36,317	292,156
9/30/2020	292,541	28,150	320,691
9/30/2021	232,722	19,876	252,598
9/30/2022	453,292	11,100	464,392
	1,234,394	95,443	1,329,837

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, 2018 is:

Balance 9-30-17	$	84,658
Payments		(84,658)
Balance 9-30-18	$	-

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:

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)
Paid FYE 9-30-16	(13,666)	(13,666)
Paid FYE 9-30-17	(13,301)	(13,301)
Paid FYE 9-30-18	(13,691)	(13,691)
Balance	**$614,462**	**$114,892**

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, 2018 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. 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 publicly 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.

Participant Data

As of January 1, 2017, employee membership data related to the current plan is as follows:

Inactive employees (or their beneficiaries) currently receiving benefits	9
Inactive employees entitled to but not yet receiving benefits	34
Active employees	106
Total Participants	149

Contributions

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.

Summary of Significant Accounting Policies (continued)

S. PENSION PLAN (continued)

The County Commission provides for the benefits and funding policy through County ordinance and maintains the authority to change the policy. The administrative expenses are based on total covered compensation of active plan participants and are added to the state-required annual funding requirements. The Georgia Constitution enables the governing authority of the County, the County Board of Commissioners, to establish, and amend from time-to-time contribution rates for the County and its Plan participants.

Actuarial assumptions

The total pension liability as of September 30, 2018 was determined by an actuarial valuation as of December 31, 2017 using the following actuarial assumptions, applied to all periods included in the measurement:

Cost of living adjustment	N/A	
Salary increases	4.5% - 6%	(Adjusted for age)
Investment rate of return	7.25%	
Increase in Social Security Wage Base	5.5%	

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:	70%	65 - 75%
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%

Summary of Significant Accounting Policies (continued)

S. PENSION PLAN (continued)

Discount Rate

The discount rate used to measure the total pension liability was 7.25 %. 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

	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
Balances at December 31, 2016	$3,909,941	$2,188,413	$1,721,528
Changes for the year:			
Service cost	120,312	-	120,312
Interest	282,145	-	282,145
Liability Experence (Gain)/Loss	(100,362)	-	(100,362)
Assumption Change	9,750	-	9,750
Contributions - employer	-	279,530	(279,530)
Net investment income	-	349,826	(349,826)
Benefit payments	(36,572)	(36,572)	-
Administrative expense	-	(24,454)	24,454
Other	-	(21,781)	21,781
Net changes	275,273	546,549	(271,276)
Balances at December 31, 2017	$ 4,185,214	$ 2,734,962	$ 1,450,252

Summary of Significant Accounting Policies (continued)

S. PENSION PLAN (continued)

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 7.25%, 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 (6.25%) or 1-percentage-point higher {8.25 %) than the current rate:

	6.25%	8.25%
Total pension liability	$ 4,836,338	$ 3,648,337
Fiduciary net position	2,734,962	2,734,962
Net pension liability	$ 2,101,376	$ 913,375

Pension plan fiduciary net position

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

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

For the year ended September 30, 2018, the County recognized pension revenue of $13,186. At December 31, 2017, 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
Asset (Gain)/Loss	$ 62,611	$ (146,096)
Liability (Gain)/Loss	9,957	(177,607)
(Gain)/loss due to Assumption Change	226,366	-
Total	$ 298,934	$ (323,703)

The County's contributions subsequent to the measurement date of December 31, 2017 are reported as deferred outflows of resources and will be recognized as an increase of the net pension liability in the year ended September 30, 2018.

Summary of Significant Accounting Policies (continued)

S. PENSION PLAN

For the year ended December 31, 2017		
Total pension liability, beginning balance	$	3,909,941
Service cost		120,312
Interest		283,471
Assumption change		9,750
Experience (gain)/loss		(100,362)
Benefit payments		(37,898)
Net change in total pension liability		275,273
Total pension liability, ending balance (a)	$	4,185,214
Fiduciary net position, beginning balance		2,188,413
Employer contributions		279,530
Net investment income		349,826
Benefit payments		(36,572)
Administrative expense		(24,454)
Other		(21,781)
Net change in fiduciary net position		546,549
Plan fiduciary net position, ending balance (b)		2,734,962
Net pension liability, ending balance (a) - (b)	$	1,450,252
Pension Plan's fiduciary net position the as a percentage of total pension liability		65%
Covered-employee payroll	$	4,517,653

The schedule of employer contributions is as follows:

Year Ended December 31,	Annual Required Contribution	Percentage Contributed
2009	137,325	114.1%
2010	153,900	100.0%
2011	152,550	110.8%
2012	164,912	110.2%
2013	192,130	108.5%
2014	221,884	60.8%
2015	226,091	117.0%
2016	235,119	115.6%
2017	251,768	111.0%

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, 2018, the County paid approximately $5,355 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, 2018, 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 09/30/2018, Dooly County provided a total of $46,516 to 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.

	9/30/2017	Change	9/30/2018
Fund Balances:			
Restricted:	$ 3,094,598		
Unassigned	(1,574,502)		
Total:	$ 1,520,096	$ -	$ -

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 $357,417 as of June 30, 2018.

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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February 14, 2019

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 aggregate discretely presented component units, each major fund, and the aggregate remaining fund information and the notes to the basic financial statements, as of and for the year ended September 30, 2018, and have issued our report thereon dated February 20, 2018. We did not audit the financial statements of the Dooly County Department of Public Health which was audited by other auditors whose report has 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, 2018

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 9/30/2016, 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, 2017 AND 2018

	September 30 2018	September 30 2017
ASSETS		
Cash	$ 1,414,328	$ 1,409,720
Restriced Cash (LMIG)	-	480,782
Accounts Receivable - Garbage -(Net)	96,348	76,491
Accounts Receivable - LOST	53,575	59,339
Due from Clerk of Court	12,749	2,128
Due from Probate Judge	24,744	162,313
Due from Sheriff	(165)	2,141
Due from Tax Commissioner	3,786	52,350
Due from Magistrate	3,781	1,643
City of Unadilla	559,814	524,814
Building Permits	5,061	5,189
TOTAL ASSETS	$ 2,174,021	$ 2,776,910
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payables	$ 202,609	$ 233,678
Accrued Salaries	276,618	266,527
City of Unadilla	559,814	524,814
215B Bonds	2,045,000	2,270,000
TOTAL LIABILITIES	$ 3,084,041	$ 3,295,019
FUND BALANCE	$ (910,020)	$ (518,109)
TOTAL LIABILITIES AND FUND BALANCE	$ 2,174,021	$ 2,776,910

* Includes $ 58,507 Grant Fund Bank Account

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, 2018

	Budget	Actual	Variance-Favorable (Unfavorable)
REVENUES			
Taxes	$ 7,097,341	$ 7,062,237	$ (35,104)
License and Permits	34,000	33,754	(246)
Intergovernmental	887,000	1,177,886	290,886
Charges for Services	1,807,100	1,413,946	(393,154)
Fines and Forfeitures	3,400,000	3,950,011	550,011
Sale of Equipment	37,000	45,859	8,859
Interest Earned	2,000	1,861	(139)
Equipment Buyback	-		-
Rent	219,390	217,883	(1,507)
Miscellaneous and Other	668,700	289,004	(379,696)
Grants - Contributions	-		-
TOTAL REVENUES	$ 14,152,531	$ 14,192,442	$ 39,911
EXPENDITURES			
General Government	$ 4,866,332	$ 4,533,483	332,849
Public Safety	5,787,472	5,934,248	(146,776)
Sanitation	843,543	887,203	(43,660)
Landfill	21,125	13,691	7,434
Highways & Streets	635,000	1,287,671	(652,671)
Health	948,687	920,732	27,955
Welfare	286,594	230,382	56,212
Coroner	27,875	20,728	7,147
Library and Recreation	372,690	400,182	(27,492)
Economic, Industrial and Community Development	293,442	246,781	46,661
Natural Res. Con. Service	37,221	36,692	529
Grants	-		-
Other	32,550	37,797	(5,247)
TOTAL EXPENDITURES	$ 14,152,531	$ 14,549,590	$ (397,059)
EXCESS OF REVENUES OVER EXPENDITURES	$ -	$ (357,148)	$ (357,148)
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		$ (357,148)	
FUND BALANCE- BEGINNING		$ (518,109)	
PRIOR PERIOD ADJUSTMENT		(2,792)	
FUND BALANCE- ENDING		$ (878,049)	

DOOLY COUNTY, GEORGIA
GENERAL FUND
DETAILED STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2018

GENERAL GOVERNMENT	Budget	Actual	Variance-Favorable Unfavorable
County Commissioner Office:			
Personal Services	$ 337,951	$ 302,371	$ 35,580
Supplies	9,000	7,740	1,260
Other Services & Charges	66,400	59,323	7,077
Capital Outlay			-
Equipment Lease	1,000	750	250
Grant		-	-
TOTAL	**$ 414,351**	**$ 370,183**	**$ 44,168**
General Commissioner Office:			
Personal Service	$ -	$ -	$ -
Supplies	-		-
Other Services & Charges	1,116,615	1,040,402	76,213
Registrars Department	-	-	-
TOTAL	**$ 1,116,615**	**$ 1,040,402**	**$ 76,213**
Buildings:			
Personal Services	$ 125,538	$ 81,490	$ 44,048
Supplies	6,000	3,575	2,425
Other Services & Charges	348,565	326,866	21,699
Capital Outlay	-		0
Equipment Lease	-	-	-
TOTAL	**$ 480,103**	**$ 411,932**	**$ 68,171**
Building Inspection:			
Personal Services	$ 112,697	$ 107,875	$ 4,822
Supplies	2,200	436	1,764
Other Services & Charges	14,850	13,994	856
TOTAL	**$ 129,747**	**$ 122,305**	**$ 7,442**
Extension:			
Personal Services	$ 87,380	$ 51,514	$ 35,866
Supplies	600	1,711	(1,111)
Other Services & Charges	35,100	20,954	14,146
Capital Outlay			0
Contract Labor		500	(500)
Equipment Lease	3,600	3,151	449
TOTAL	**$ 126,680**	**$ 77,830**	**$ 48,850**
Tax Assessor:			
Personal Services	$ 252,400	$ 230,868	$ 21,532
Supplies		2,796	(2,796)
Other Services & Charges	88,500	55,119	33,381
Capital Outlay		-	0
Equipment Lease	4,500	3,566	934
TOTAL	**$ 345,400**	**$ 292,350**	**$ 53,050**

DOOLY COUNTY, GEORGIA
GENERAL FUND
DETAILED STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2018

GENERAL GOVERNMENT	Budget	Actual	Variance-Favorable Unfavorable
Tax Commissioner:			
Personal Services	$ 167,962	$ 171,266	$ (3,304)
Supplies	4,000	7,195	(3,195)
Other Services & Charges	33,450	25,976	7,474
Equipment Lease	-	734	(734)
Capital Outlay	-	-	-
TOTAL	**$ 205,412**	**$ 205,171**	**$ 241**
Elections:			
Personal Services	$ 102,217	$ 120,332	$ (18,115)
Other Services & Charges	31,500	28,546	2,954
Captial Outlay		142	(142)
Equipment Lease	3,000	2,990	10
Supplies	2,000	2,897	(897)
TOTAL	**$ 138,717**	**$ 154,907**	**$ (16,190)**
Judge Superior Court:			
Personal Services	$ 9,000	$ 6,570	$ 2,430
Supplies	12,700	10,752	1,948
Other Services & Charges	148,856	137,207	11,649
Capital Outlay	-		-
TOTAL	**$ 170,556**	**$ 154,529**	**$ 16,027**
Clerk Superior Court:			
Personal Services	$ 208,613	$ 203,672	$ 4,941
Supplies	2,500	2,512	(12)
Other Services & Charges	40,950	38,349	2,601
Capital Outlay	-	-	-
Equipment Lease	5,000	4,677	323
TOTAL	**$ 257,063**	**$ 249,209**	**$ 7,854**
Magistrate Court:			
Personal Services	$ 134,878	$ 130,328	$ 4,550
Supplies	3,200	4,034	(834)
Other Services & Charges	10,005	6,930	3,075
Equipment Lease	1,400	625	775
Capital Outlay			-
TOTAL	**$ 149,483**	**$ 141,918**	**$ 7,565**

The accompanying notes are an integral part of this statement.

Probate Court:			
Personal Services	$ 243,881	$ 236,759	$ 7,122
Supplies	6,000	6,169	(169)
Other Services & Charges	64,060	58,670	5,390
Equipment Lease	6,000	5,452	548
Capital Outlay	2,800		2,800
Remittances	1,009,464	1,005,697	3,767
Traffic Court	-	-	-
TOTAL	**$ 1,332,205**	**$ 1,312,747**	**$ 19,458**
TOTAL GENERAL GOVERNMENT	**$ 4,866,332**	**$ 4,802,272**	**$ 64,060**
PUBLIC SAFETY			
Sheriff Department:			
Personal Services	$ 2,223,918	$ 2,326,155	$ (102,237)
Supplies	48,500	108,869	(60,369)
Other Services & Charges	299,738	324,539	(24,801)
Capital Outlay	3,000		3,000
Confiscated Funds	100,000	159,223	(59,223)
Courthouse security			-
Equipment Lease	36,000	24,545	11,455
TOTAL	**$ 2,711,156**	**$ 2,943,331**	**$ (232,175)**
Jail:			
Personal Services	$ 1,884,331	$ 1,501,025	$ 383,306
Supplies	125,200	160,751	(35,551)
Other Services & Charges	235,800	655,121	(419,321)
Equipment Lease	10,000	60,636	(50,636)
Capital Outlay	45,000	1,594	43,406
Jail Transport	-	-	-
TOTAL	**$ 2,300,331**	**$ 2,379,127**	**$ (78,796)**
Public Safety - EMA/Fire Dept			
Personal Services	$ 256,964	$ 161,283	$ 95,681
Supplies	17,500	24,071	(6,571)
Other Services & Charges	119,810	123,894	(4,084)
Capital Outlay	35,000	9,178	25,822
Debt Service - Equipment Lease	1,260	1,482	(222)
Debt Service - USDA	-	-	-
TOTAL	**$ 430,534**	**$ 319,908**	**$ 110,626**
TOTAL PUBLIC SAFETY	**$ 5,442,021**	**$ 5,642,366**	**$ (200,345)**

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, 2018

	Budget	Actual	Variance-Favorable Unfavorable
SANITATION			
Personal Services	$ 110,190	$ 100,159	$ 10,031
Supplies	2,000	3,570	(1,570)
Other Services & Charges	731,353	783,474	(52,121)
Debt Service-Equipment Leases	-	-	-
Capital Outlay	-		-
TOTAL	**$ 843,543**	**$ 887,203**	**$ (43,660)**
LANDFILL			
Personal Services	$ -	$ -	$ -
Supplies		-	-
Other Services & Charges	21,125	13,691	7,434
Capital Outlay	-		-
TOTAL	**$ 21,125**	**$ 13,691**	**$ 7,434**
HIGHWAYS AND STREETS			
Personal Services	$ 18,000	$ 171,537	$ (153,537)
Supplies	-	5,267	(5,267)
Other Services & Charges	617,000	19,057	597,943
Equipment Lease	-	-	-
Capital Outlay	-	1,091,810	(1,091,810)
TOTAL	**$ 635,000**	**$ 1,287,671**	**$ (652,671)**
HEALTH - EMS			
Personal Services	$ 768,387	$ 799,019	$ (30,632)
Supplies	35,500	35,457	43
Other Services & Charges	106,800	69,940	36,860
Debt Service-Equipment Lease	28,000		28,000
Capital Outlay	10,000	16,316	(6,316)
TOTAL	**$ 948,687**	**$ 920,732**	**$ 27,955**
DEPARTMENT OF FAMILY AND CHILDREN SERVICES			
Other Services & Charges	$ 103,514	$ 103,514	$ (0)
Debt Service - DFCS	183,080	126,868	56,212
Dooly Medical	-	-	-
TOTAL	**$ 286,594**	**$ 230,382**	**$ 56,212**
CORONER			
Personal Services	$ 16,725	$ 14,451	$ 2,274
Supplies	1,500	1,923	(423)
Other Services & Charges	9,650	4,354	5,296
Capital Outlay	-	-	-
TOTAL	**$ 27,875**	**$ 20,728**	**$ 7,147**

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, 2018

	Budget	Actual	Variance-Favorable Unfavorable
RECREATION			
Personal Services	$ 186,584	$ 185,769	$ 815
Supplies	1,500	5,688	(4,188)
Other Services & Charges	67,200	90,597	(23,397)
Capital Outlay	5,000	4,693	307
Equipment Lease	1,500	2,188	(688)
TOTAL	**$ 261,784**	**$ 288,935**	**$ (27,151)**
ECONOMIC, INDUSTRIAL AND COMMUNITY DEVELOPMENT			
Personal Services	$ 189,392	$ 136,491	$ 52,901
Supplies	-		-
Other Services, Charges & Supplements	104,050	110,291	(6,241)
Capital Outlay	-		-
TOTAL	**$ 293,442**	**$ 246,781**	**$ 46,661**
LIBRARY			
Personal Services	$ -	$ -	$ -
Supplies	-		-
Other Services, Charges & Supplements	110,906	111,247	(341)
Capital Outlay	-		-
TOTAL	**$ 110,906**	**$ 111,247**	**$ (341)**
OTHER			
Animal Control	$ 24,000	$ 24,042	$ (42)
Health Department			-
Natural Res. Conv. Soc.	37,221	36,692	529
Unadilla District (Sheriff Dept)	345,451	291,881	53,570
Family Connections		13,080	
Board Of Education	8,550	675	7,875
TOTAL	**$ 415,222**	**$ 366,370**	**$ 61,932**
TOTAL EXPENDITURES	**$ 14,152,531**	**$ 14,549,590**	**$ (397,059)**

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, 2018

	Budget	Actual	Variance-Favorable Unfavorable
REVENUES			
Other Income	100,000	144	$ (99,856)
Equipment Sold	100,000	139,153	39,153
Interest	100,000	1,682	(98,318)
Confiscated Funds	100,000	162,205	62,205
TOTAL REVENUES	$ 400,000	$ 303,184	$ (96,816)
EXPENDITURES			
Public Safety	$ 100,000	$ 72,708	27,292
Capital Outlay	300,000	346,254	(46,254)
TOTAL EXPENDITURES	$ 400,000	$ 418,962	$ (18,962)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$0	$ (115,778)	$ (77,854)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES		$ (115,778)	
FUND BALANCE BEGINNING		$ 455,174	
FUND BALANCE ENDING		$ 339,396	

The accompanying notes are an integral part of this statement

DOOLY COUNTY, GEORGIA
SHARING SHERIFF FUND
BALANCE SHEET
September 30, 2018

	2018	2017
ASSETS		
Cash	$ 49,269	$ 49,220
	-	-
TOTAL ASSETS	$ 49,269	$ 49,220
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	$ -	$ -
Note Payable	-	-
TOTAL LIABILITIES	$ -	$ -
FUND BALANCE		
Fund Balance	49,269	49,220
TOTAL FUND BALANCE	49,269	49,220
TOTAL LIABILITIES AND FUND BALANCE	$ 49,269	$ 49,220

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
SHARING SHERIFF FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Budget	Actual	Variance-Favorable Unfavorable
REVENUES			
Federal Sharing	225,000	49	(224,951)
TOTAL REVENUES	$ 225,000	$ 49	$ (224,951)
EXPENDITURES			
Public Safety	$ 225,000		225,000
Capital Outlay	-	-	-
TOTAL EXPENDITURES	$ 225,000	$ -	$ 225,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$0	$ 49	$ 49
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES		$ 49	
Transfer			
FUND BALANCE BEGINNING		$ 49,220	
FUND BALANCE ENDING		$ 49,269	

The accompanying notes are an integral part of this statement.

DOOLY COUNTY,GEORGIA
COMBINING BALANCE SHEET
FIDUCIARY FUNDS
September 30, 2018

ASSETS

	Agency Funds					
	Clerk of Superior Court	Probate Judge	Sheriff's Department	Tax Commissioner	Magistrate Judge	Totals 9/30/2018
Cash	$ 443,967	$ 462,728	$ 136,045		$ 31,155	$ 1,073,895
Accounts Receivable	-	-	-	-	-	-
Reserve for Uncollectibles	-	-	-	-	-	-
TOTAL ASSETS	$ 443,967	$ 462,728	$ 136,045	$ -	$ 31,155	$ 1,073,895
LIABILITIES						
Escrow Funds Held	$ 443,967	$ 462,728	$ 136,045		$ 31,155	$ 1,073,895
Due to Dooly County Board of Commissioners	-	-	-	-	-	-
TOTAL LIABILITIES	$ 443,967	$ 462,728	$ 136,045	$ -	$ 31,155	$ 1,073,895

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, 2018

	Balance 9/30/2017	Additions	Deductions	Eliminations	Balance 9/30/2018
Clerk of Superior Court					
Assets					
Cash	$ 372,257	$ 1,543,117	$ 1,471,407	$ 12,749	$ 431,218
Liabilities					
Escrow Funds Held	$ 372,257	$ 1,196,111	$ 1,137,150	$ -	$ 431,218
Due Dooly County	-	347,006	334,257	12,749	$ -
	$ 372,257	$ 1,543,117	$ 1,471,407	$ 12,749	$ 431,218
Probate Judge					
Assets					
Cash	$ 452,768	$ 3,817,314	$ 3,782,609	$ 24,744	$ 462,728
Liabilities					
Escrow Funds Held	$ 290,455	$ 418,438	$ 230,609	$ -	$ 478,284
Due Dooly County	-	3,398,876	3,386,127	12,749	$ -
	$ 290,455	$ 3,817,314	$ 3,616,736	$ 12,749	$ 478,284
Sheriff's Department					
Assets					
Cash	$ 107,292	$ 517,153	$ 488,565	$ (165)	$ 136,045
Liabilities					
Escrow Funds Held	$ 107,292	$ 47,099	$ 18,346	$ -	$ 136,045
Due Dooly County	-	49,594	49,759	(165)	$ 0
	$ 107,292	$ 96,693	$ 68,105	$ (165)	$ 136,045
Tax Commissioner					
Assets					
Cash	$ 175,515	$ 5,963,542	$ 5,839,537	$ 3,786	$ 295,734
Liabilities					
Escrow Funds Held	$ 175,515	$ 343,515	$ 223,296	$ -	$ 295,734
Due Dooly County	-	5,620,027	5,616,241	3,786	$ -
	$ 175,515	$ 5,963,542	$ 5,839,537	$ 3,786	$ 295,734

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, 2018

	Balance 9/30/2017	Additions	Deductions	Eliminations	Balance 9/30/2018
Magistrate Judge					
Assets					
Cash	$ 27,143	$ 348,313	$ 340,520	$ 3,781	$ 31,155
Liabilities					
Escrow Funds Held	$ 27,143	$ 29,702	$ 25,690	$ -	$ 31,155
Due Dooly County	-	348,313	344,532	3,781	$ 0
	$ 27,143	$ 378,015	$ 370,222	$ 3,781	$ 31,155
Totals					
Assets					
Cash	$ 984,590	$ 12,189,439	$ 11,922,638	$ 44,895	$ 1,356,880
Liabilities					
Escrow Funds Held	$ 984,590	$ 2,034,864	$ 1,635,091	$ -	$ 1,372,435
Due Dooly County	-	9,763,816	9,730,916	44,895	$ -
	$ 984,590	$ 11,798,681	$ 11,366,007	$ 44,895	$ 1,372,369

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
Transportation Investment Act (TIA)
BALANCE SHEET
September 30, 2018

	2018	2017
ASSETS		
Cash	$ 279,448	$ 860,526
Receivable		-
TOTAL ASSETS	$ 279,448	$ 860,526
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	$ 15,475	$ 32,662
Payable Municipalities		-
TOTAL LIABILITIES	$ 15,475	$ 32,662
FUND BALANCE		
Fund Balance	$ 263,973	$ 827,864
TOTAL FUND BALANCE	$ 263,973	$ 827,864
TOTAL LIABILITIES AND FUND BALANCE	$ 279,448	$ 860,526

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, 2018

	2018	2017
REVENUES		
Intergovernmental Revenues	$ 812,347	$ 789,425
TOTAL REVENUES	$ 812,347	$ 789,425
EXPENDITURES		
Public Safety		
Highways and Streets	$ 1,106,779	$ 211,903
Public Safety - Fire		
Capital Outlay		
Highway & Streets	39,800	
Public Safety - Fire		
Health - EMS		
Capital Leases	229,659	163,685
Infrastructure		
Bond Payment Jail		
Municipalities		
TOTAL EXPENDITURES	$ 1,376,238	$ 375,588
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ (563,891)	$ 413,837
FUND BALANCE AT October 1, 2017	$ 827,864	$ 414,027
PRIOR PERIOD ADJUSTMENT		$ -
FUND BALANCE AT September 30, 2018	$ 263,973	$ 827,864

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
COMPARATIVE BALANCE SHEET
SPECIAL USE LOCAL OPTION SALES TAX FUNDS 2013
September 30, 2018

	9/30/2018	9/30/2017
ASSETS		
Cash In Bank	$ 1,433,444	$ 1,200,412
Receivable	$ 108,542	$ 101,458
TOTAL ASSETS	$ 1,541,986	$ 1,301,870
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable		$ -
Payable Municipalities	$ 37,979	$ 57,003
TOTAL LIABILITIES	$ 37,979	$ 57,003
FUND BALANCE		
Fund Balance	$ 1,504,007	$ 1,244,867
TOTAL LIABILITIES AND FUND BALANCE	$ 1,541,986	$ 1,301,870

DOOLY COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SPECIAL USE LOCAL OPTION SALES TAX FUNDS 2013
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	2018	2017
REVENUES		
Sales & Use Tax	1,284,103	1,261,702
Other Income		-
Interest	531	495
TOTAL REVENUES	1,284,634	1,262,197
EXPENDITURES		
General		
Courthouse		463
Public Safety		
Highways and Streets		
Public Safety - Fire		
Capital Outlay		
Highways and Streets	463,588	415,298
Public Safety - Fire		
Health - EMS	100,621	18,591
Recreation	37,214	11,600
Library	6,005	
Capital Leases		
Infrastracture		
Bond Payment Jail	$ 97,080	$ 97,080
Municipalities	320,986	315,030
TOTAL EXPENDITURES	$ 1,025,494	$ 858,062
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ 259,141	$ 404,135
FUND BALANCE AT OCTOBER 1, 2017	$ 1,244,867	$ 842,314
PRIOR PERIOD ADJUSTMENT		$ (1,582)
FUND BALANCE AT SEPTEMBER 30, 2018	1,504,008	1,244,867

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
COMPARATIVE BALANCE SHEET
COMMUNITY HOME IMPROVEMENT PROGRAM 2014-910
September 30, 2018

	9/30/2018	9/30/2017
ASSETS		
Cash In Bank		$ 46,915
TOTAL ASSETS	$ -	$ 46,915
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Liabilities	$ -	$ -
TOTAL LIABILITIES	$ -	$ -
FUND BALANCE		
Fund Balance		$ 46,915
TOTAL LIABILITIES AND FUND BALANCE	$ -	$ 46,915

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
COMMUNITY HOME IMPROVEMENT PROGRAM 2014-910
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Project Length Budget	Actual	Variances Favorable Unfavorable
REVENUES			
Intergovernmental Revenue	$ 306,000	$ 113,096	$ (192,904)
TOTAL REVENUES	$ 306,000	$ 113,096	$ (192,904)
EXPENDITURES			
Rehabilitation	$ 300,000	$ 154,535	$ 145,465
Administration	6,000	5,476	
TOTAL EXPENDITURES	$ 306,000	$ 160,011	$ 145,465
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ -	$ (46,915)	$ (47,439)
FUND BALANCE - BEGINNING		$ 46,915	
FUND BALANCE - ENDING		$ -	

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
SOURCE AND APPLICATION OF FUNDS SCHEDULE
COMMUNITY HOME IMPROVEMENT PROGRAM 2014-910
FOR THE YEAR ENDED SEPTEMBER 30, 2018

Total Program Year 2014 Funds Allocated to Recipient	$	306,000
Funds Drawn by Recipient		
FYE 9-30-16	$	38,715
FYE 9-30-17	$	127,486
FYE 9-30-18	$	113,096
Funds Still Available from Program Year 2014 Resources	$	26,703
Total Program Year 2014 Funds Drawn and Received by Recipient	$	279,297
Less: Funds Applied and Expended to Program Year 2014 Costs		
FYE 9-30-16		20,625
FYE 9-30-17		98,661
FYE 9-30-18		160,011
Total Program year 2014 Funds Held by Recipient	$	-

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
SCHEDULE OF PROJECT COST
COMMUNITY HOME IMPROVEMENT PROGRAM 2014-910
FOR THE YEAR ENDED SEPTEMBER 30, 2018

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	$ 300,000	$ 273,821	$ -	$ 273,821	$ -
Administration	6,000	5,476	-	5,476	-
	$ 306,000	$ 279,297	$ -	$ 279,297	$ -

The accompanying notes are an integral part of this statement.

COMPARATIVE BALANCE SHEET
CAPITAL PROJECT FUND
HOUSING REHABILITATION 07H-Y-046-1-3356
September 30, 2018

	9/30/2018	9/30/2017
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 - BUDGET AND ACTUAL
CAPITAL PROJECT FUND
HOUSING REHABILITATION 07H-Y-046-1-3356
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	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 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 be followed by nineteen (19) quarterly payments of $5,750.00 each. The County received the last payment of $ 5750.00 in the month of June 2018.

The accompanying notes are an integral part of this statement.

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, 2018

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	$ -

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
SCHEDULE OF PROJECT COST
CAPITAL PROJECT FUND
HOUSING REHABILITATION 07H-Y-046-1-3356
FOR THE YEAR ENDED SEPTEMBER 30, 2018

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	$ -

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
BALANCE SHEET
CAPITAL PROJECT FUND
HEALTH PROMOTION & WELLNESS GRANTS
September 30, 2018

	9/30/2018	9/30/2017
ASSETS		
Cash In Bank	$ 3,171	$ 1,215
TOTAL ASSETS	$ 3,171	$ 1,215
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Liabilities	-	-
TOTAL LIABILITIES	-	-
FUND BALANCE		
Fund Balance	$ 3,171	$ 1,215
TOTAL LIABILITIES AND FUND BALANCE	$ 3,171	$ 1,215

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
CAPITAL PROJECT FUND
HEALTH PROMOTION & WELLNESS GRANTS
FOR THE YEAR ENDING SEPTEMBER 30, 2018

	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	$ -	$ 1,395	$ (1,395)
	-	-	-
		-	-
TOTAL EXPENDITURES	$ -	$ 1,395	$ (1,395)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ -	$ 1,605	$ 1,605
FUND BALANCE - BEGINNING		1,566	
FUND BALANCE - ENDING		$ 3,171	

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
BALANCE SHEET
CAPITAL PROJECT FUND
FEDERAL EMERGENCY MANAGEMENT
September 30, 2018

	9/30/2018	9/30/2017
ASSETS		
Cash In Bank	$ -	$ (5,890)
TOTAL ASSETS	$ -	$ (5,890)
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Liabilities	$ -	$ -
TOTAL LIABILITIES	$ -	$ -
FUND BALANCE		
Fund Balance	$ -	$ (5,890)
TOTAL LIABILITIES AND FUND BALANCE	$ -	$ (5,890)

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
CAPITAL PROJECTS FUND
FEDERAL EMERGENCY MANAGEMENT
FOR THE YEAR ENDING SEPTEMBER 30, 2018

	2018
REVENUES	
Federal Emergency Management	$ 199,834
TOTAL REVENUES	$ 199,834
EXPENDITURES	
Georgia Emergency Management	$ (199,834)
TOTAL EXPENDITURES	$ (199,834)
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
CAPITAL PROJECT FUND
MULTI ACTIVITY PROGRAM 15b-y-046-1-5789
September 30, 2018

	9/30/2017
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
MULTI ACTIVITY PROGRAM 15b-y-046-1-5789
CAPITAL PROJECTS FUND
FOR THE YEAR ENDING SEPTEMBER 30, 2018

	Project Length Budget	Actual	Variances Favorable Unfavorable
REVENUES			
Intergovernmental Revenue	$ 800,000	$ 48,255	$ 751,745
TOTAL REVENUES	$ 800,000	$ 48,255	$ 751,745
EXPENDITURES			
Acquisition of Property (Public)			
P-001-01	$ 12,500		
Clearance			
P-004-00	2,500		
Contingencies - Unprogrammed Funds			
C-022-00	51,556		
Street Improvements			
P-03K-01	231,999		
Engineering - Street Improvements/Flood & Drainage			
T-03K-01	27,142		
Flood & Drainage Facilities			
P-03K-02	129,352		
Engineering - Street Improvements/Flood & Drainage			
T-03K-02	14,772	6,005	
Rehabilitation of Private Properties			
H-14A-01	71,891		
Reconstruction of Private Properties			
H-14A-02	202,288	42,250	
Administration			
A-21A-00	56,000		
TOTAL EXPENDITURES	$ 800,000	$ 48,255	$ 751,745
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
MATCHING FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2018

Fund Source	Match/ Leverage	Act Code	Description	Type	Activity Budget
Recipient Cash	Match	03K-01	Street Improvements	Construction	$ 40,000.00
Recipient Cash	Leverage	03K-01	Street Improvements	Construction	$ 27,000.00
Recipient Cash	Leverage	03K-01	Street Improvements	Engineering	$ 8,000.00
Applicant/Recipient In-Kind	Leverage	03K-01	Street Improvements	PER	$ 8,250.00
Recipient Cash	Leverage	14A-01	Rehabilitation of Private Properties	Construction	$ 4,409.00
Recipient Cash	Leverage	14A-02	Reconstruction of Private Properties	Construction	$ 8,912.00
Applicant/Recipient In-Kind	Leverage	21A-00	Administration	Audit	$ 2,000.00
Applicant/Recipient In-Kind	Leverage	21A-00	Administration	Granht Prep	$ 3,500.00
				Budget Total	$ 102,071.00
				Grand Total	$ 902,071.00

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
SOURCE AND APPLICATION OF FUNDS SCHEDULE
CAPITAL PROJECT FUND
MULTI ACTIVITY PROGRAM 15b-y-046-1-5789
FOR THE YEAR ENDED SEPTEMBER 30, 2018

Total Program Year 2015 Funds Allocated to Recipient	$ 800,000
Funds Drawn by Recipient -	
FYE 9-30-2016	113,114
FYE 9-30-2017	115,850
FYE 9-30-2018	48,255
Funds Still Available from Program Year 2015 Resources	522,781
Total Program Year 2015 Funds Drawn and Received by Recipient	277,219
Less: Funds Applied and Expended to Program Year 2015 Costs	
FYE 9-30-2016	113,114
FYE 9-30-2017	115,850
FYE 9-30-2018	48,255
Total Program year 2015 Funds Held by Recipient	277,219
	$ -

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
SCHEDULE OF PROJECT COST
CAPITAL PROJECT FUND
HOUSING REHABILITATION 07H-Y-046-1-3356
FOR THE YEAR ENDED SEPTEMBER 30, 2018

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
Acquisition of Property (Public)					
P-001-01	12,500	2,650		2,650	
Clearance					
P-004-00	2,500	1,500		1,500	
Contingencies - Unprogrammed Funds					
C-022-00	51,556			0	
Street Improvements					
P-03K-01	231,999	14,730		14,730	
Engineering - Street Improvements/Flood & Drainage					
T-03K-01	27,142	8,630		8,630	
Flood & Drainage Facilities					
P-03K-02	$ 129,352	$ 3,320		3,320	
Engineering - Street Improvements/Flood & Drainage					
T-03K-02	14,772	10,805		10,805	
Rehabilitation of Private Properties					
H-14A-01	71,891	82,934		82,934	
Reconstruction of Private Properties					
H-14A-02	202,288	137,750		137,750	
Administration					
A-21A-00	56,000	14,900		14,900	
TOTAL EXPENDITURES	$800,000	$277,219		277,219	

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
BALANCE SHEET
GAEMS TRAUMA EQUIPMENT
September 30, 2018

	9/30/2018	9/30/2017
ASSETS		
Cash In Bank	$ 113	$ 3
TOTAL ASSETS	$ 113	$ 3
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Liabilities	$ -	$ -
TOTAL LIABILITIES	$ -	$ -
FUND BALANCE		
Fund Balance	$ 113	$ 3
TOTAL LIABILITIES AND FUND BALANCE	$ 113	$ 3

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
GAEMS TRAUMA EQUIPMENT
CAPITAL PROJECTS FUND
FOR THE YEAR ENDING SEPTEMBER 30, 2018

	Project Length Budget	Actual	Variances Favorable Unfavorable
REVENUES			
Equipment	$ -	$ 4,407	$ -
TOTAL REVENUES	$ -	$ 4,407	$ -
EXPENDITURES			
Equipment	$ -	$ 4,297	
TOTAL EXPENDITURES	$ -	$ 4,297	$ -
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ -	$ 110	
FUND BALANCE - BEGINNING		$ 3	$ -
COUNTY CONTRIBUTION		$ -	$ -
FUND BALANCE - ENDING		$ 113	$ -

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
BALANCE SHEET
DOOLY COUNTY TRANSIT SYSTEM
September 30, 2018

	2018	2017
ASSETS		
Cash		
Receivable	83,859	51,889
TOTAL ASSETS	$ 83,859	$ 51,889
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	$ -	$ -
Payable Municipalities	-	-
TOTAL LIABILITIES	$ -	$ -
FUND BALANCE		
Fund Balance	$ 83,859	$ 51,889
TOTAL FUND BALANCE	$ 83,859	$ 51,889
TOTAL LIABILITIES AND FUND BALANCE	$ 83,859	$ 51,889

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
STATEMENT OF REVENUES AND EXPENDITURES
DOOLY COUNTY TRANSIT SYSTEM
FOR THE YEAR ENDING SEPTEMBER 30, 2018

	2018	2017
REVENUES		
Intergovernmental Revenues	$ 236,818	$ 207,800
	-	-
	-	-
	-	-
TOTAL REVENUES	$ 236,818	$ 207,800
EXPENDITURES		
Transportation Contract	$ 268,788	$ 259,689
Public Safety - Fire	-	-
Capital Outlay		
Highway & Streets		
Public Safety - Fire	-	-
Health - EMS	-	-
Capital Leases	-	-
Infrastructure	-	-
Bond Payment Jail	-	-
Municipalities	-	-
TOTAL EXPENDITURES	$ 268,788	$ 259,689
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ (31,970)	$ (51,889)
FUND BALANCE AT October 1, 2017	$ (51,889)	$ -
FUND BALANCE AT September 30, 2018	$ (83,859)	$ (51,889)

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
BALANCE SHEET
GEORGIA FORESTRY COMMISSION GRANT
September 30, 2018

	9/30/2018	9/30/2017
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 FORESTRY COMMISSION GRANT
CAPITAL PROJECTS FUND
FOR THE YEAR ENDING SEPTEMBER 30, 2018

	Project Length Budget	Actual	Variances Favorable Unfavorable
REVENUES			
Equipment	$ -	$ 4,515	$ -
TOTAL REVENUES	$ -	$ 4,515	$ -
EXPENDITURES			
Equipment	$ -	$ 4,515	
TOTAL EXPENDITURES	$ -	$ 4,515	$ -
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ -	$ -	
FUND BALANCE - BEGINNING		$ -	$ -
COUNTY CONTRIBUTION		$ -	$ -
FUND BALANCE - ENDING		$ -	$ -

The accompanying notes are an integral part of this statement.

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

February 20, 2018

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, 2018. 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, 2018, 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, 2017

2008 - 2012 PROJECT	Original Estimated	Prior Years	Expenditures FYE 9-30-17	Total	Estimated Percentage of Completion
Courthouse		$ 32,987	$ 463	$ 33,450	101.40%
Highways and Streets		1,074,703	-	1,074,703	
Public Safety- Fire		-	-	-	
Capital Outlay				-	
Highways & Streets		48,460	415,295	463,755	
Public Safety- Fire		19,194		19,194	
Health- EMS		174,834	18,591	193,425	
Recreation		16,984	11,600	28,584	
Capital Leases		285,788		285,788	
Infrastructure		-		-	
Bond Payment Jail		1,012,676	97,080	1,109,756	
Municipalities		1,194,822	315,030	1,509,852	
Total	$ -	$ 3,860,448	$ 858,059	$ 4,718,507	

DOOLY COUNTY, GEORGIA
CONTINUING DISCLOSURE- BOND ISSUE
FOR YEAR ENDING SEPTEMBER 30, 2018

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, 2018.