DOOLY COUNTY

GEORGIA

FINANCIAL REPORT

FOR THE YEAR ENDED SEPTEMBER 30, 2021

AND

INDEPENDENT AUDITOR'S REPORT

HERBERT E. ALLEN
CERTIFIED PUBLIC ACCOUNTANT
AMERICUS, GEORGIA

DOOLY COUNTY

GEORGIA

FINANCIAL REPORT

FOR THE YEAR ENDED SEPTEMBER 30, 2021

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

DAVID BARRON, CHAIRMAN

EUGENE CASON, VICE COMMISSIONER

DAVID MIXON, COMMISSIONER

TIMOTHY ROBINSON, COMMISSIONER

TONY LESTER, COMMISIONER

HERBERT E. ALLEN

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DRAFT

Member of the American Institute of Certified Public Accountants

Member of the Georgia Society of Certified Public Accountants

April 21, 2022

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, 2021, 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 $470,334 as of June 30, 2021, and revenues of $456,343 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 $3,498,975 as of September 30, 2021, and revenues of $218,152 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 these amounts is based solely on the report of their auditors.

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, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Dooly County, Georgia, as of September 30, 2021, and the respective changes in financial position, and where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America. We also prepared a budget comparison presented on page 11.

Other Matters
Required Supplemental Information

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

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 $470,334 as of June 30, 2021, and total revenues of $456,343 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 $ 3,498,975 as of September 30, 2021, and total revenues of $218,152 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 combining, individual major financial statements and the schedules listed in the table of contents are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combing, individual major and non-major fund financial statements, the schedule of expenditures of federal awards and the schedules listed in the table of contents are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Governmental Auditing Standards

In accordance with Government Auditing Standards, we have also issued a report dated April 21, 2022, 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.

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
Americus, GA 31709

DOOLY COUNTY, GEORGIA
GOVERNMENT-WIDE STATEMENT OF NET POSITION
SEPTEMBER 30, 2021

	Governmental Activities	Component Units Public Health	Industrial Dev.	Total Component Units
ASSETS				
Cash	$4,713,127	470,050	$30,761	500,811
Restricted Cash	818,555		230,486	230,486
Accounts Receivable	526,065			-
Other	-	284	10,000	10,284
Notes Receivable	-		185,475	185,475
Capital Assets:				-
Land	1,610,359			-
Infrastructure	6,947,714			-
Building	13,118,478			-
Vehicles	4,254,918			-
Heavy Equipment	5,058,044			-
Furniture, Machinery & Equipment	1,293,953			-
ABM Building Improvements	5,054,565			-
Capital Lease Equipment (SPLOST)	1,013,557			-
Capital Assets (Net) Component Unit	-		3,042,253	3,042,253
Accumulated Depreciation	$ (14,681,741)			-
TOTAL ASSETS	29,727,594	470,334	$3,498,975	3,969,309
DEFERRED OUTFLOWS OF RESOURCES				
Pension cost				
LIABILITIES AND NET POSITION				
LIABILITIES	$ 368,581			
Accounts Payable and Accrued Expenses	-			-
Other Payables			74,250	
Net Pension Liability				
ABM Building Improvements	271,111			
Bond Payable- Current	245,000			
Capital Leases Payable- Current	508,904			
Note Payable Current	0			
Bond Payable- Long Term	3,680,000			
Notes Payable- Long Term ABM	4,607,283			
Capital Leases Payable- Long Term	100,751			
Estimated Liability for Landfill Closure and Postclosure Care Costs	$ 108,600			
TOTAL LIABILITIES	9,521,649	-	74,250	74,250
DEFERRED INFLOWS OF RESOURCES				
Pension cost				
NET POSITION				
Net Investment in Capital Assets	17,568,798		3,042,253	
Restricted for:				
General Fund				
Sheriff Drug Fund	236,564			
Justice Center	-			
Transportation	441,981			
Special Local Option Sales Tax 2013	18,092			
Special Local Option Sales Tax 2019	800,534			
LMIG	352,676			
Health Promotion & Wellness Grant	4,901			
GAEMS Trauma	905			
American Rescue	933,198			
Various	-		231,486	
Unrestricted	(151,344)	470,334	150,986	621,320
TOTAL NET POSITION	20,206,305	470,334	3,424,725	3,895,059

The accompanying notes are an integral part of these statements.

DOOLY COUNTY, GEORGIA
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
YEAR ENDED SEPTEMBER 30, 2021

	Program Revenues				Component Units		Total 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				-			
Judical				-			
Library & Recreation				-			
Economic, Industrial &				-			
Community Development				-			
Interest Expense				-			
Various							
Family Connections, DFACS,							
Chamber of Commerce, NRCS,							
Educational, Mental Health				-			
Intergovernmental				-			
Municipalities				-			
Total Governmental Activities	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Component Units							
Public Health	$ 402,682	$ 456,343			$ 53,661		
Industrial Development Authority	50,057	218,152				168,095	$ 221,756
General Revenues:							
Taxes:							
Property Tax							
SPLOST Taxes							
Transportation Investment Act 2013							
Finance Ins. Business Tax							
Local Option Taxes							
Alcohol Beverage Taxes							
Insurance Premium Taxes							
Interest Earned							
Sale of Scrap Iron							
Rent							
Miscellaneous and Other							
Total General Revenues				-			
Change in Net Position				$ -	$ 53,661	$ 168,095	$ 221,756
Net Postition at Beginning of Year					416,673	3,256,630	3,673,303
Change in Net Due to Capital Lease less Accumulated Depreciation							-
Net Position at End of Year				$ -	$ 470,334	$ 3,424,725	$ 3,895,059

The accompanying notes are an integral part of these statements.

DOOLY COUNTY, GEORGIA
BALANCE SHEET - GOVERNMENTAL FUNDS
September 30, 2021

Major Governmental Funds

	General Fund	Sheriff State Drug Fund & Equipment	Sheriff Fed Drug Fund	Transportation Investment Act (TIA) 2013	Special Local Option Sales Tax Fund 2013	Special Local Option Sales Tax Fund 2019
ASSETS						
Cash	$ 2,869,265	$ 236,564	$ -	$ -	$ -	$ 674,100
Restricted Cash	-	-	-	441,981	18,092	-
Receivable	399,631	-	-	-	-	126,434
City of Unadilla	225,000	-	-	-	-	-
TOTAL ASSETS	$ 3,493,896	$ 236,564	$ -	$ 441,981	$ 18,092	$ 800,534
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Accounts Payable	$ 368,581	$ -	$ -	$ -	$ -	$ 100,220
City of Unadilla	225,000	-	-	-	-	
TOTAL LIABILITIES	$ 593,581	$ -	$ -	$ -	$ -	$ 100,220
FUND BALANCE						
-Restricted	$ -	$ 236,564	$ -	$ 441,981	$ 18,092	$ 700,314
-Unassigned	2,900,315	-	-	-	-	-
TOTAL FUND BALANCE	$ 2,900,315	$ 236,564	$ -	$ 441,981	$ 18,092	$ 700,314
TOTAL LIABILITIES AND FUND BALANCE	$ 3,493,896	$ 236,564	$ -	$ 441,981	$ 18,092	$ 800,534

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
BALANCE SHEET - GOVERNMENTAL FUNDS
September 30, 2021

	Major Governmental Funds						
	American Rescue Plan	Health Promotion & Wellness Grant	GAEMS Trauma	Dooly County Transit System	Georgia Forestry	Employee Safety Grant	Total Government Funds
	$ 933,198	$ -	$ -	$ -	$ -	$ -	$ 4,713,127
	-	4,901	905	-	-	-	818,555
	-	-	-	-	-	-	526,065
	-	-	-	-	-	-	225,000
	$ 933,198	$ 4,901	$ 905	$ -	$ -	$ -	$ 6,282,747
	$ -	$ -	$ -	$ -	$ -	$ -	$ 468,801
	-	-	-	-	-	-	225,000
	$ -	$ -	$ -	$ -	$ -	$ -	$ 693,801
	933,198	$ 4,901	$ 905	$ -	$ -	$ -	$ 2,688,631
	-	-	-	-	-	-	2,900,315
	$ 933,198	$ 4,901	$ 905	$ -	$ -	$ -	$ 5,588,946
	$ 933,198	$ 4,901	$ 905	$ -	$ -	$ -	$ 6,282,747

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, 2021

	Total Governmental Funds
Amounts reported for Governmental Activities in the Statement of Net Assets are different because:	
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds	
Cost of Capital Assets	
Less accumulated depreciation	
	0
Deferred outflows of resources for pensions reported on the government-wide statement of position but not reported on the governmental fund balance sheet	
Deferred inflows of resources for pensions reported on the government-wide statement of position but not reported on the governmental fund balance sheet	
Other long-term assets are not available to pay to the current=perioed expenditures and therefore are deferred in the funds	
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	
Bond 2015-A & B	
Landfill Postclosure Liability	
ABM Building Improvements	
Net pension liability payable (excess)	0
Net position of governmental activities	$ -

The accompanying notes are an integral part of these statements.

DOOLY COUNTY, GEORGIA+A1A1:M46
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	General Fund	Sheriff State Drug Fund & Equipment	Sheriff Fed Drug Fund	Transportation Investment Act (TIA) 2013	Special Local Option Sales Tax Fund 2013	Special Local Option Sales Tax Fund 2019
REVENUES						
Taxes and Special Assessments	$ 7,880,683	$ -	$ -	$ 1,060,651	$ -	$ 1,433,760
License and Permits	123,447	-	-	-	-	-
Intergovernmental	-	-	-	-	-	470
Charges for Service	1,250,604	-	-	-	-	-
Fines and Forfeitures	352,954	-	-	-	-	-
Judicial	4,100,787	-	-	-	-	-
Interest Earned	1,333	-	-	-	-	-
Recycable	21,356	-	-	-	-	-
Rent	182,242	-	-	-	-	-
Grants	89,277	-	-	-	-	-
Equipment Sold	-	148,146	-	-	-	-
Confiscated Funds	-	270,834	-	-	-	-
Miscellaneous	532,250	5,009	-	-	-	-
TOTAL REVENUES	$ 14,534,932	$ 423,989	$ -	$ 1,060,651	$ -	$ 1,434,230
EXPENDITURES- CURRENT						
General Government	$ 2,962,570	$ -	$ -	$ -	$ -	$ -
Public Safety	7,308,075	165,275	-	857,174	-	97,080
Sanitation	984,519	-	-	-	-	-
Judicial	1,913,395	-	-	-	-	-
Highways & Streets	82,420	-	-	-	-	851,791
Health	154,888	-	-	-	-	-
Coroner	21,830	-	-	-	-	-
Library and Recreation	382,023	-	-	-	41,747	-
Economic, Industrial and Community Development	373,300	-	-	-	-	-
Natural Res. Con. Svc	3,581	-	-	-	-	-
Grants	-	-	-	-	-	-
Other	-	-	-	-	-	-
Municipalities	-	-	-	-	-	358,350
Capital Outlay						
Public Safety/Fire Dept.	-	243,747	-	-	-	-
Health EMC	-	-	-	-	-	-
Highways & Streets	-	-	-	-	-	-
Recreation	-	-	-	-	-	-
Library	-	-	-	-	-	-
Courthouse	-	-	-	-	-	-
Intergovedrnmental						
Debt Service						
Bonds 2015						
Principal	240,000	-	-	-	-	-
Captial Leases						
Principal	9,380	-	-	307,458	-	-
Interest	-	-	-	-	-	-
Loan-ABM						
Principal	-	-	-	-	-	466,534
Municipalities	-	-	-	-	-	-
Bond - Jail Interest	-	-	-	-	-	-
TOTAL EXPENDITURES	$ 14,435,980	$ 409,022	$ -	$ 1,164,632	$ 41,747	$ 1,773,755
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ 98,952	$ 14,967	$ -	$ (103,981)	$ (41,747)	$ (339,525)
OTHER FINANCING SOURCES						
Inception of Capital Lease		-	-	-		-
Bonds	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES	$ -	$ -	$ -	$ -	$ -	$ -
NET CHANGES IN FUND BALANCE	98,952	14,967	-	(103,981)	(41,747)	(339,525)
TRANSFERS		9,835	(9,835)	-	-	
FUND BALANCE- BEGINNING (Restated)	2,801,363	211,762	9,835	498,904	59,839	806,341
Prior Period Adjustment				47,058		333,718
FUND BALANCE ENDING	$ 2,900,315	$ 236,564	$ -	$ 441,981	$ 18,092	$ 800,534

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 THE YEAR ENDED SEPTEMBER 30, 2021

LMIG	American Rescue Plan	Dooly County Transit System	Health Promotion & Wellness Grants	GAEMS Trauma Equipment	Georgia Forestry	Employee Safety Fund	Total Government Funds
$ -		$ -	$ -	$ -	$ -	$ -	$ 10,375,094
-		-	-	-	-	-	123,447
1,169,339	1,300,425	510,970				-	2,981,204
-		-	-	-	-	-	1,250,604
-		-	-	-	-	-	352,954
-		-	-	-	-	-	4,100,787
-	90	-	-	-	-	-	1,423
-		-	-	-	-	-	21,356
-		-	-	-	-	-	182,242
-		-	3,000	3,152	4,693	3,570	103,692
-		-	-	-	-	-	148,146
-		-	-	-	-	-	270,834
-		-	-	-	-	-	537,259
$ 1,169,339	$ 1,300,515	$ 510,970	$ 3,000	$ 3,152	$ 4,693	$ 3,570	$ 20,449,041
$ -	$ 367,317	$ 510,970	$ -	$ -	$ -	$ -	3,840,857
-		-	-	-	-	-	8,427,604
-		-	-	-	-	-	984,519
-		-	-	-	-	-	1,913,395
-		-	-	-	-	-	934,211
-		-	630	3,152	-	3,570	162,240
-		-	-	-	-	-	21,830
-		-	-	-	-	-	423,770
-		-	-	-	-	-	373,300
-		-	-	-	4,693	-	8,274
-		-	-	-	-	-	-
-		-	-	-	-	-	-
-		-	-	-	-	-	358,350
-		-	-	-	-	-	-
-		-	-	-	-	-	243,747
-		-	-	-	-	-	-
1,199,146		-	-	-	-	-	1,199,146
-		-	-	-	-	-	-
-		-	-	-	-	-	-
-		-	-	-	-	-	-
-		-	-	-	-	-	240,000
-		-	-	-	-	-	-
-		-	-	-	-	-	316,838
-		-	-	-	-	-	-
-		-	-	-	-	-	-
-		-	-	-	-	-	466,534
-		-	-	-	-	-	-
-		-	-	-	-	-	-
$ 1,199,146	$ 367,317	$ 510,970	$ 630	$ 3,152	$ 4,693	$ 3,570	19,914,614
$ (29,807)	$ 933,198	$ -	$ 2,370	$ -	$ -	$ -	534,427
-		-	-	-	-	-	-
-		-	-	-	-	-	-
$ -		$ -	$ -	$ -	$ -	$ -	-
(29,807)	**933,198**		**2,370**	**-**	**-**	**-**	**534,427**
-		-	-	-	-	-	-
382,483	-	-	2,531	905	-	-	4,773,963
	-						
$ 352,676	$ 933,198	$ -	$ 4,901	$ 905	$ -	$ -	5,588,946

The accompanying notes are an integral part of this statement.

Dooly County, Georgia
Reconciliation of the Government Funds -
Statement of Revenues, Expenditures and Changes in Fund Balances to the Government-Wide Statement of Activities and Changes in Net Position
For the Fiscal Year Ended September 30, 2021

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 Position, 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.

Depreciation expense on capital assets is reported in the Government-Wide Statement of Activities and Changes in Net Position, but they do not require the use of current financial resources. Therefore, depreciation expense on capital is not reported as expenditures in Government Funds.

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.

Decrease in Liability to Municipal Landfill are reduction to Expenditures in Government-Wide Statements

Net Pension Adjustment

Capital Lease Payment

Net Pension Liability

South Georgia Banking Company

*Adjust Lease Equipment, net

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, 2021

REVENUES	Budget	Final	Actual	Variance-Favorable (Unfavorable)
Taxes	$ 7,260,207	$ 7,260,207	$ 7,880,683	$ 620,476
License and Permits	54,000	54,000	123,447	69,447
Judicial	3,740,000	3,740,000	4,100,787	360,787
Intergovernmental				
Charges for Services	1,325,000	1,325,000	1,250,604	(74,396)
Fines and Forfeitures	515,000	515,000	352,954	(162,046)
Sale of Recyclables & Surplus	28,500	28,500	21,356	(7,144)
Interest Earned	1,200	1,200	1,333	133
Equipment Buyback				
Rent	217,950	217,950	182,242	(35,708)
Miscellaneous and Other	1,000,500	1,000,500	255,877	(744,623)
Grants - Contributions	98,200	98,200	89,277	(8,923)
Misc ARPA		-	276,373	276,373
TOTAL REVENUES	$ 14,240,557	$ 14,240,557	$ 14,534,932	$ 294,375
EXPENDITURES				
General Government	$ 2,951,554	$ 2,951,554	$ 2,962,570	(11,016)
Public Safety	6,822,138	6,822,138	7,308,075	(485,937)
Sanitation	915,866	915,866	984,519	(68,653)
Judicial	2,025,408	2,025,408	1,913,395	112,013
Highways & Streets	35,000	35,000	82,420	(47,420)
Health	160,399	160,399	154,888	5,511
Coroner	21,065	21,065	21,830	(765)
Library and Recreation	387,556	387,556	382,023	5,533
Economic, Industrial and Community Development	404,528	404,528	373,300	31,228
Natural Res. Con. Service	39,043	39,043	3,580	35,463
Other	-	-	-	-
TOTAL EXPENDITURES	$ 13,762,557	$ 13,762,557	$ 14,186,600	$ (424,043)
EXCESS OF REVENUES OVER EXPENDITURES	$ 478,000	$ 478,000	$ 348,332	$ (129,668)
BOND PAYMENT			(240,000)	
LEASE PAYMENT			$ (9,380)	
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES			$ 98,952	
FUND BALANCE - BEGINNING			$ 2,801,363	
FUND BALANCE AT SEPTEMBER 30, 2020			$ 2,900,315	

DOOLY COUNTY, GEORGIA
SHERIFF DRUG FUND
BALANCE SHEET
September 30, 2021

	2021	2020
ASSETS		
Cash	$ 161,564	$ 136,763
CDS	75,000	75,000
TOTAL ASSETS	$ 236,564	$ 211,763
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	$ -	$ -
Note Payable	-	-
TOTAL LIABILITIES	$ -	$ -
FUND BALANCE		
Fund Balance	236,564	211,762
TOTAL FUND BALANCE	236,564	211,762
TOTAL LIABILITIES AND FUND BALANCE	$ 236,564	$ 211,762

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
COMPARATIVE STATEMENT OF FIDUCIARY FUNDS
ASSETS AND LIABILITIES - AGENCY FUNDS
September 30, 2021

	2021	2020
ASSETS		
Cash and Cash Equivalents	$ 1,998,312	$ 1,299,234
Due from Others	-	-
TOTAL ASSETS	$ 1,998,312	$ 1,299,234
LIABILITIES		
Due to Others	$ 1,998,312	$ 1,299,234

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, 2021. 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 Position 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, 2021. 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, 2021. Separately audited basic financial statements may be obtained from the County Commissioners office or the Dooly County Industrial Development Authority.

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 Position 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 Position 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, 2089 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.

Special Local Option Sales Tax Fund 2020 - to account for revenues derived from specific taxes, grants and other sources which are designated to finance particular activities of the County. The Capital Project funds consist of the Special Use Local Option Tax Fund.

Additionally, the County reports the following fund type:

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

D. BUDGET LAW AND PRACTICE

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

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

BUDGETARY CONTROL

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

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

Summary of Significant Accounting Policies (continued)

D. Budget Law and Practice: (Continued)

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

Federal Drug Fund
Special Use Local Option Tax Funds

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

There were several areas where expenditures were in excess of appropriated budgeted amounts. There are various reasons for this, all of which the County is aware of. The general fund expenditures came over budgeted amounts by $ 613,791. Financial Statements (page 11).

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

Material budget violations for the following departments:

General Govt.	$	(11,016)
Coroner	$	(765)
Public Safety		(485,937)
Highway		(47,420)
Health		5,511
Sanitation		(68,653)
Total	$	(608,280)

E. ENCUMBRANCES

Encumbrance accounting is not used by Dooly County. At September 30, 2021 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 $ 260,756 less allowance for bad debt of $ 175,193 for a net total of $ 85,563.

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, 2021, unrecorded liabilities included approximately $ 180,000.

J. ACCOUNTS PAYABLE AND ACCRUED EXPENSE

These are amounts due or accrued as of SEPTEMBER 30, 2021.

K. TIME WARRANTS

Time warrants outstanding at September 30, 2021 was $0.

L. CASH, INVESTMENTS AND DEPOSITS

At September 30, 2021, the bank account balances totaled $ 5,531,682. 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
Vehicles	5 to 7 Years

Summary of Significant Accounting Policies (continued)

M. CAPITAL ASSETS (Continued)

Capital asset activity for the year ended September 2021 was as follows:

	Balance 9-30-20	Additions/ Completions	Retirements/A djustments	Balance 9-30-21
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	$ 5,748,568	$ 1,199,146		$ 6,947,714
Building	13,118,478	-		$ 13,118,478
Vehicles	4,254,918	-		$ 4,254,918
Heavy Equipment	5,058,044	-		$ 5,058,044
ABM Building Improvements	5,054,565	-		$ 5,054,565
Furniture, Fixtures and Equipment	1,293,953	-		$ 1,293,953
Leased Equipment (SPLOST)	1,013,557	-		$ 1,013,557
Total Capital Assets being depreciated	$ 35,542,083	$ 1,199,146		$ 36,741,229
Less: Accumulated Depreciation for:				
Infrastructure	279,362	99,090	-	378,452
Building	4,300,452	262,360	-	4,562,812
Vehicles	3,168,769	213,229		3,381,998
VehiclesHeavy Equipment	3,734,225	73,145	-	3,807,370
ABM Building Improvements	343,522	343,522	-	687,044
Furniture, Fixtures and Equipment	1,228,732	65,333	-	1,294,065
Leased Equipment (SPLOST)	380,000	190,000	-	570,000
Total Accumulated Depreciation	$ 13,435,062	$ 1,246,679	$ -	$ 14,681,741
Total Capital Assets being depreciated, net	$ 22,107,021	$ (47,533)	$ -	$ 22,059,488
Total Capital Assets	$ 23,717,380	$ (47,533)	$ -	$ 23,669,847

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

Program Activities:	
Infrastructure	$ 99,090
General Government	62,815
Public Safety - Sheriff	17,917
Public Safety - Fire	32,108
Health and Welfare	39,746
Highway and Streets	397,785
Recreation	3,302
Justice Center/Jail	131,247
ABM Building Improvements	343,522
Buildings/Equipment	119,147
	$ 1,246,679

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 Position as time warrants and is to be repaid by December 31 of each year.

Schedule of Short-Term Debt:

Balance	09-30-18	$0
Received		0
Paid		0
Balance	09-30-20	$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 used to (a) refund the County's outstanding General Obligation Jail Bonds, Series 2098 (the "Series 2098 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, 2021		
Balance 9-30-2020	$ 2,585,000	$ 1,580,000
Payments	-	(240,000)
Balance 9-30-2021	$ 2,585,000	$ 1,340,000

Fiscal Year Ended September 30	Principal	Interest	Total Debt Service
			-
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
	3,925,000	1,014,487	4,939,487

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, 2021, is:

	SPLOST	TOTAL
Balance 9-30-20	889,790	$ 889,790
Additions	-	$ -
Payments and Retirements	(280,135)	$ (280,135)
Balance 9-30-21	$ 609,655	$ 609,655

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

YEAR OF MATURITY	PRINCIPAL	INTEREST	TOTAL
9/30/2022	508,904	14,401	523,305
9/30/2023	57,028	1,883	58,911
9/30/2024	43,723	461	44,184
	609,655	16,745	626,400

ABM Building Improvements

During the month of April 2019 the County contracted with ABM Building Solutions to perform improvements on the following Buildings with an anticipated completion date of June 2020:

Courthouse	$ 2,924,639	Road Department	5,926
EDC Building	156,648	Tax Assessor/Commission Office	108,068
Health Department	195,339	DFCS	196,880
Sheriffs Department/Jail	979,152	Commision/Magistrate Court	113,119
Weight Room	44,931	EMS Station/EMA Office	105,988
Library	50,452	Williams Gym 9th St.	110,254
EMS/Voting Precint/Storage	63,169		$5,054,565

Dooly County has a line of credit with South Georgia Banking Company for the funding of these improvements. The County signed a Equipment Lease Purchase Agreement dated April 18, 2019 in the amount of $ 5,157,597. The interest rate of 3.90% per annum. Interest payments of $ 201,226 due April 1, 2020 and annual payments of principal and interest beginning April 1, 2021 in the amount of $ 466,534.

Summary of Significant Accounting Policies (continued)

N. GENERAL LONG TERM DEBT ACCOUNTS (Continued)

Fiscal Year Ended September 30	Principal	Interest	Total Debt Service
			-
2022	271,111	195,423	466,534
2023	281,832	184,703	466,534
2024	292,500	174,034	466,534
2025	304,542	161,993	466,534
2026	316,584	149,951	466,534
2027	329,102	137,432	466,534
2028	341,774	124,760	466,534
2029	355,630	110,905	466,534
2030	369,692	96,843	466,534
2031	384,310	82,224	466,534
2032	399,323	67,212	466,534
2033	415,296	51,238	466,534
2034	431,718	34,817	466,534
2035	384,980	17,746	402,726
Balance 9/30/2020		$5,157,597	
Payments	$	(260,799)	
adjustments	$	(18,404)	
Balance 9/30/2021		$4,878,394	

Long-Term Debt

On April 24, 2020, Dooly County purchased a vehicle for the EMS in the amount of $52,286 with a remaining balance of $20,000 to be paid over a period of two years at 4.435 per annum.

The balance as of September 30, 2021, is $ 0.

Balance 9/30/2020	$9,380
Payments	-9,380
Balance 9/30/2021	$0

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, 2098.

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.

Summary of Significant Accounting Policies (continued)

O. MUNICIPAL SOLID WASTE LANDFILL CLOSURE AND POSTCLOSURE COSTS (Continued)

The original $900,400 reported as total estimated liability for closure and post-closure care cost at September 30, 2098, 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.

The Post Closure cost was recalculated on December 5, 2007. Post closure cost $7910 x 30 years =$237,300.00. Payments for Post Closure since September 30, 2008.

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

Paid FYE 9-30-08	(6,965)
Paid FYE 9-30-09	(12,761)
Paid FYE 9-30-10	(7,267)
Paid FYE 0-30-11	(10,341)
Paid FYE 9-30-12	(9,361)
Paid FYE 9-30-13	(10,055)
Paid FYE 9-30-14	(19,941)
Paid FYE 9-30-15	(13,666)
Paid FYE 9-30-16	(13,666)
Paid FYE 9-30-17	(13,301)
Paid FYE 9-30-18	(13,691)
Paid FYE 9-30-19	(34,818)
Paid FYE 9-30-20	(15,730)
Paid FYE 9-30-21	(25,870)
Balance	**($244,767)**

Total remaining Assumed Cost for the is $108,600.

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, 2082. 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, 2021, 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 20.03 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 20.02 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, 2019, 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	39
Active employees	113
Total Participants	161

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, 2020 was determined by an actuarial valuation as of December 31, 2019 using the following actuarial assumptions, applied to all periods included in the measurement:

Cost of living adjustment	N/A	
Salary increases	3% - 6%	(Adjusted for age)
Investment rate of return	7.00%	
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, 2018	$4,561,207	$2,729,266	$1,831,941
Changes for the year:			
Service cost	120,608	-	120,608
Interest	317,927	-	317,927
Liability Experence (Gain)/Loss	16,286	-	16,286
Assumption Change	264,536	-	264,536
Contributions -employer	-	266,406	(266,406)
Net investment income	-	553,265	(553,265)
Benefit payments	(38,772)	(38,772)	-
Administrative expense	-	(38,882)	38,882
Other*	-	(14,137)	14,137
Net changes	680,585	727,880	(47,295)
Balances at December 31, 2019	$ 5,241,792	$ 3,457,146	$ 1,784,646

*Other Charges include Post Retirement Death Benefit Expense of $0 and Investment Expense of $14137.

At December 31, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to the plan from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual earnings on pension plan investments	$ 198,933	$ (353,686)
Changes in assumptions	378,979	(37,926)
Diffrences between expected and actual experience	48,469	(120,245)
Contributions made after measurement date	118,479	
Total	$ 744,860	$ (511,857)

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

	6.00%	8.00%
Total pension liability	$ 6,029,767	$ 4,594,512
Fiduciary net position	3,457,146	3,457,146
Net pension liability	$ 2,572,621	$ 1,137,366

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, 2020, the County recognized pension revenue of $264,536. At December 31, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Year Ending December 31	Assumptions Deferred Outflows	Investments Deferred Outflows	Deferred Inflows
2021	N/A	N/A	N/A
2022	N/A	N/A	N/A
2023	N/A	N/A	N/A
2024	N/A	N/A	N/A
2025	N/A	N/A	N/A
2026	N/A	N/A	N/A
2027	N/A	N/A	N/A
	$ -	$ -	$ -

The actuary is unable to provide the above information for 2020.

The County's contributions subsequent to the measurement date of December 31, 2019 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, 2020.

Summary of Significant Accounting Policies (continued)

S. PENSION PLAN

For the year ended December 31, 2019		
Total pension liability, beginning balance	$	4,561,207
Service cost		120,608
Interest		319,284
Assumption change		264,536
Experience (gain)/loss		16,286
Benefit payments		(40,129)
Net change in total pension liability		680,585
Total pension liability, ending balance (a)	$	5,241,792
Fiduciary net position, beginning balance		2,729,266
Employer contributions		266,406
Net investment income		553,265
Benefit payments		(38,772)
Administrative expense		(38,882)
Other		(14,137)
Net change in fiduciary net position		727,880
Plan fiduciary net position, ending balance (b)		3,457,146
Net pension liability, ending balance (a) -(b)	$	1,784,646
Pension Plan's fiduciary net position the as a percentage of total pension liability		66%
Covered-employee payroll	$	4,886,012

The schedule of employer contributions is as follows:

Year Ended December 31,	Annual Required Contribution	Percentage Contributed
2010	153,900	100.0%
2011	162,550	110.8%
2012	164,912	110.2%
2013	192,130	108.5%
2014	221,884	60.8%
2015	226,091	117.0%
2016	235,119	115.6%
2017	251,768	111.0%
2018	249,462	103.0%
2019	257,575	103.4%

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, 2021, the County paid approximately $5,206 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.

U. OTHER

Certain previously reported amounts have been reclassified to conform to FYE September 30, 2021, 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 09/30/2021, Dooly County provided a total of $48,446 to the Authority.

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 Position."

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.

Summary of Significant Accounting Policies (continued)

	9/30/2020	Change	9/30/2021
Fund Balances			
Restricted:			
Sheriff Drug Fund	$ 211,762	$ 24,802	$ 236,564
Dooly Co Justice Center	9,835	(9,835)	-
Transportation Investment Act 2013 *	498,904	(56,923)	441,981
Special Local Option Sales Tax Fund 2013	349,577	(331,485)	18,092
Special Local Option Sales Tax Fund 2019	806,341	(5,807)	800,534
LMIG	382,483	(29,807)	352,676
Health Promotion & Wellness Grants	2,531	2,370	4,901
GAEMS Trauma Equipment	905	-	905
Dooly County Transit System	-	-	-
Georgia Forestry	-	-	-
American Rescue Plan	-	933,198	933,198
Unassigned:	-	-	-
General Fund	2,032,592	(2,032,592)	
Total:	**$ 4,294,930**	**(1,506,079)**	**$ 2,788,851**

Y. MIDDLE GEORGIA REGIONAL SOLID WASTE MANAGEMENT AUTHORITY

Post-closure Care Cost.

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, 2093, under the provisions of the of the Regional Solid Waste Management Authority Act (Ga. Laws 2090, 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.

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 $1,608,195 as of June 30, 2021 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

Summary of Significant Accounting Policies (continued)

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 $376,318 as of June 30, 2021.

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.

For the year ending September 30, 2021, the Authority has been paying the monitoring cost.

Z. SUBSEQUENT EVENTS

Subsequent events have been evaluated through April 21, 2022, which is the date these financial statements were available to be issued.

HERBERT E. ALLEN

CERTIFIED PUBLIC ACCOUNTANT

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DRAFT

Member of the American Institute of Certified Public Accountants

Member of the Georgia Society of Certified Public Accountants

April 21, 2022

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, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Dooly County, Georgia as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise Dooly County, Georgia's basic financial statements and have issued our report thereon dated April 21, 2022.

Other auditors audited the financial statements of Dooly County Public Health and the Dooly County Industrial Development Authority and the Dooly County, Georgia Single Audit Report. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or

detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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
Americus, GA 31709

DOOLY COUNTY GEORGIA
SCHEDULE OF FINDINGS AND RESPONSES
SEPTEMBER 30, 2021

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 provide a compilation review on an annual basis and shall be performed by a certified public accountant.

Dooly County, Georgia Response

Dooly County has received the compilation review as of April 26, 2021, covering the years of 2018, 2019 and 2020.

DOOLY COUNTY, GEORGIA
GENERAL FUND
BALANCE SHEET
FOR THE YEAR ENDED
SEPTEMBER 30, 2020 AND 2021

	September 30 2021	September 30 2020
ASSETS		
Cash	$ 2,869,265	$ 1,919,902
Accounts Receivable - Garbage -(Net)	85,562	83,423
Accounts Receivable - LOST	61,927	61,927
Due from Clerk of Court	12,168	24,710
Due from Probate Judge	214,177	230,119
Due from Sheriff	1,505	10,775
Due from Tax Commissioner	17,435	11,743
Due from Magistrate	-	835
City of Unadilla	225,000	440,568
Building Permits	6,857	8,500
TOTAL ASSETS	$ 3,493,896	$ 2,792,502
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payables	$ 279,547	$ 200,550
Accrued Salaries	89,034	71,892
Note Payable	-	9,330
City of Unadilla	225,000	440,568
TOTAL LIABILITIES	$ 593,581	$ 722,340
FUND BALANCE	$ 2,900,315	$ 2,070,162
TOTAL LIABILITIES AND FUND BALANCE	$ 3,493,896	$ 2,792,502

* Includes $ 63,819 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, 2021

	Budget	Actual	Variance-Favorable (Unfavorable)
REVENUES			
Taxes	$ 7,260,207	$ 7,880,683	$ 620,476
License and Permits	54,000	123,447	69,447
Judical	3,740,000	4,100,787	360,787
Charges for Services	1,325,000	1,250,604	(74,396)
Fines and Forfeitures	515,000	352,954	(162,046)
Sale of Recyclables & Surplus Property	28,500	21,356	(7,144)
Interest Earned	1,200	1,333	133
Rent	217,950	182,242	(35,708)
Miscellaneous and Other	1,000,500	255,877	(744,623)
Grants - Contributions	98,200	89,277	(8,923)
Misc A.R.P.A	-	276,373	276,373
TOTAL REVENUES	$ 14,240,557	$ 14,534,932	$ 294,375
EXPENDITURES			
General Government	$ 2,951,554	$ 2,962,570	(11,016)
Public Safety	6,822,138	7,308,075	(485,937)
Sanitation	915,866	984,519	(68,653)
Judicial	2,025,408	1,913,395	112,013
Highways & Streets	35,000	82,420	(47,420)
Health	160,399	154,888	5,511
Coroner	21,065	21,830	(765)
Library and Recreation	387,556	382,023	5,533
Economic, Industrial and Community Development	404,528	373,300	31,228
Natural Res. Con. Service	39,043	3,580	35,463
Other	-	-	-
TOTAL EXPENDITURES	$ 13,762,557	$ 14,186,600	$ (424,043)
EXCESS OF REVENUES OVER EXPENDITURES	$ 478,000	$ 348,332	$ (129,668)
OTHER FINANCING SOURCES			
Bond Payment		($240,000)	
Lease Payment		(9,380)	
			$ 14,435,980
TOTAL OTHER FINANCING SOURCES		($249,380)	
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES		$ 98,952	
FUND BALANCE- BEGINNING		$ 2,801,363	
PRIOR PERIOD ADJUSTMENT			
FUND BALANCE- ENDING		$ 2,900,315	

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
SHERIFF STATE DRUG FUND
BALANCE SHEET
September 30, 2021

	2021	2020
ASSETS		
Cash	$ 161,564	$ 136,763
CDS	75,000	75,000
TOTAL ASSETS	$ 236,564	$ 211,762
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	$ -	$ -
Note Payable	-	-
TOTAL LIABILITIES	$ -	$ -
FUND BALANCE		
Fund Balance	236,564	211,762
TOTAL FUND BALANCE	236,564	211,762
TOTAL LIABILITIES AND FUND BALANCE	$ 236,564	$ 211,762

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
SHERIFF STATE DRUG FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budget	Actual	Variance-Favorable Unfavorable
REVENUES			
Other Income	100,000	553	$ (99,447)
Equipment Sold	100,000	154,645	54,645
Interest	100,000	3,788	(96,212)
Confiscated Funds	100,000	156,528	56,528
TOTAL REVENUES	$ 400,000	$ 315,514	$ (84,486)
EXPENDITURES			
Public Safety	$ 400,000	$ 111,227	288,773
TOTAL EXPENDITURES	$ 400,000	$ 111,227	$ 288,773
Capital Outlay	-	237,019	(237,019)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$0	$ (32,732)	$ (136,240)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES		$ (32,732)	
TRANSFER		$ 1,000	
FUND BALANCE BEGINNING		$ 243,494	
FUND BALANCE ENDING		$ 211,762	

The accompanying notes are an integral part of this statement

DOOLY COUNTY, GEORGIA
DOOLY COUNTY JUSTICE CENTER (FEDERAL)
BALANCE SHEET
September 30, 2021

	2021	2020
ASSETS		
Cash	$ -	$ 9,835
	-	-
TOTAL ASSETS	$ -	$ 9,835
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	$ -	$ -
Note Payable	-	-
TOTAL LIABILITIES	$ -	$ -
FUND BALANCE		
Fund Balance	$ -	9,835
TOTAL FUND BALANCE	$ -	9,835
TOTAL LIABILITIES AND FUND BALANCE	$ -	$ 9,835

** Transferred to Sheriff Drug Fund 10/1/2021

The accompanying notes are an integral part of this statement

DOOLY COUNTY, GEORGIA
DOOLY COUNTY JUSTICE CENTER (FEDERAL)
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budget	Actual	Variance-Favorable Unfavorable
REVENUES			
Interest	225,000	8	(224,992)
TOTAL REVENUES	$ 225,000	$ 8	$ (224,992)
EXPENDITURES			
Public Safety	$ 225,000		225,000
Capital Outlay	-		-
TOTAL EXPENDITURES	$ 225,000	$ -	$ 225,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$0	$ 8	$ 8
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES		$ 8	
FUND BALANCE BEGINNING		$ 9,827	
FUND BALANCE ENDING		$ 9,835	

The accompanying notes are an integral part of this statement.

DOOLY COUNTY,GEORGIA
COMBINING BALANCE SHEET
FIDUCIARY FUNDS
September 30, 2021

ASSETS

	Agency Funds					
	Clerk of Superior Court	Probate Judge	Sheriff's Department	Tax Commissioner	Magistrate Judge	Totals 9/30/2020
Cash	$ 357,480	$ 445,796	$ 588,243	$ 595,545	$ 11,248	$ 1,998,312
Accounts Receivable	-	-	-	-	-	-
Reserve for Uncollectibles	-	-	-	-	-	-
TOTAL ASSETS	$ 357,480	$ 445,796	$ 588,243	$ 595,545	$ 11,248	$ 1,998,312
LIABILITIES						
Escrow Funds Held	$ 357,480	$ 445,796	$ 588,243	$ 595,545	$ 11,248	$ 1,998,312
Due to Dooly County Board of Commissioners	-	-	-	-	-	-
TOTAL LIABILITIES	$ 357,480	$ 445,796	$ 588,243	$ 595,545	$ 11,248	$ 1,998,312

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, 2021

	Balance 9/30/2020	Additions	Deductions	Eliminations	Balance 9/30/2021
Clerk of Superior Court					
Assets					
Cash	$ 321,881				$ 357,480
Liabilities					
Escrow Funds Held	$ 411,277				
Due Dooly County	(89,396)				
	$ 321,881				$ 357,480
Probate Judge					
Assets					
Cash	$ 261,067				$ 445,796
Liabilities					
Escrow Funds Held	$ 207,375				
Due Dooly County	53,692				
	$ 261,067				$ 445,796
Sheriff's Department					
Assets					
Cash	$ 467,956				$ 588,243
Liabilities					
Escrow Funds Held	$ (615,190)				
Due Dooly County	1,083,145				
	$ 467,955				$ 588,243
Tax Commissioner					
Assets					
Cash	$ 231,790				$ 595,545
Liabilities					
Escrow Funds Held	$ 285,403				
Due Dooly County	(53,613)				
	$ 231,790				$ 595,545

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, 2021

	Balance 9/30/2020	Additions	Deductions	Eliminations	Balance 9/30/2021
Magistrate Judge					
Assets					
Cash	$ 16,540				$ 11,248
Liabilities					
Escrow Funds Held	$ 31,155				
Due Dooly County	(14,615)				
	$ 16,540				$ 11,248
Totals					
Assets					
Cash	$ 1,299,234				$ 1,998,312
Liabilities					
Escrow Funds Held	$ 330,351				
Due Dooly County					
	$ 1,347,570				$ 1,998,312

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
Transportation Investment Act (TIA)
BALANCE SHEET
September 30, 2021

	2021	2020
ASSETS		
Cash	$ 441,981	$ 498,904
Receivable	-	-
TOTAL ASSETS	$ 441,981	$ 498,904
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable		$ -
Payable Municipalities		
TOTAL LIABILITIES	$ -	$ -
FUND BALANCE		
Fund Balance	$ 441,981	$ 498,904
TOTAL FUND BALANCE	$ 441,981	$ 498,904
TOTAL LIABILITIES AND FUND BALANCE	$ 441,981	$ 498,904

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, 2021

	2021	2020
REVENUES		
Intergovernmental Revenues	$ 1,060,651	$ 989,496
TOTAL REVENUES	$ 1,060,651	$ 989,496
EXPENDITURES		
Public Safety		
Highways and Streets	$ 857,174	$ 300,000
Public Safety - Fire		
Capital Outlay		
Highway & Streets		86,624
Public Safety - Fire		11,273
Health - EMS		
Capital Leases	307,458	327,276
Infrastructure		
Bond Payment Jail		
Municipalities		
TOTAL EXPENDITURES	$ 1,164,632	$ 725,173
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ (103,981)	$ 264,323
FUND BALANCE AT October 1, 2020	$ 498,904	$ 275,494
PRIOR PERIOD ADJUSTMENT	$ 47,058	$ (40,913)
FUND BALANCE AT September 30, 2021	$ 441,981	$ 498,904

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, 2021

	2021	2020
ASSETS		
Cash In Bank	$ 18,092	$ 349,577
Receivable	-	-
TOTAL ASSETS	$ 18,092	$ 349,577
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	$ -	$ -
Payable Municipalities	-	-
TOTAL LIABILITIES	$ -	$ -
FUND BALANCE		
Fund Balance	$ 18,092	$ 349,577
TOTAL LIABILITIES AND FUND BALANCE	$ 18,092	$ 349,577

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
SPECIAL USE LOCAL OPTION SALES TAX FUNDS 2013
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	2021	2020
REVENUES		
Sales & Use Tax	-	30,165
Other Income		
Interest	-	-
TOTAL REVENUES	-	30,165
EXPENDITURES		
General		
Courthouse	-	-
Public Safety	-	960
Highways and Streets	-	118,136
Public Safety - Fire	-	-
Capital Outlay	-	-
Highways and Streets	-	-
Public Safety - Fire	-	-
Health - EMS	-	-
Recreation	39,507	13,215
Courthouse	-	9,600
Library	2,240	896
Capital Leases	-	13,294
Infrastracture	-	
Bond Payment Jail Interest	$ -	$ 75,261
Municipalities	-	-
TOTAL EXPENDITURES	$ 41,747	$ 231,362
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ (41,747)	$ (201,197)
FUND BALANCE (As Restated) AT OCTOBER 1, 2020	$ 349,577	$ 550,774
PRIOR PERIOD ADJUSTMENT	(289,738)	
FUND BALANCE AT SEPTEMBER 30, 2021	$ 18,092	$ 349,577

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
COMPARATIVE BALANCE SHEET
SPECIAL USE LOCAL OPTION SALES TAX FUNDS 2019
September 30, 2021

	2021	2020
ASSETS		
Cash In Bank	$ 674,100	$ 745,848
Receivable	$ 126,434	$ 113,635
TOTAL ASSETS	$ 800,534	$ 859,483
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	$ 100,220	$ 53,142
Payable Municipalities	$ -	$ -
TOTAL LIABILITIES	$ 100,220	$ 53,142
FUND BALANCE		
Fund Balance	$ 700,314	$ 806,341
TOTAL LIABILITIES AND FUND BALANCE	$ 800,534	$ 859,483

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
SPECIAL USE LOCAL OPTION SALES TAX FUNDS 2019
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	2021	2020
REVENUES		
Sales & Use Tax	1,433,760	1,381,982
Other Income		
Interest	470	912
TOTAL REVENUES	1,434,230	1,382,894
EXPENDITURES		
General		
Courthouse		
Public Safety		
Highways and Streets	851,791	877,522
Public Safety - Fire		
Capital Outlay		
Highways and Streets		11,000
Public Safety - Fire		
Health - EMS	-	-
Recreation	-	-
Library		
ABM- Loan Payment	466,534	
Infrastracture		
Bond Payment Jail Interest	97,080	$ 20,921
Municipalities	358,350	345,471
TOTAL EXPENDITURES	$ 1,773,755	$ 1,254,914
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ (339,525)	$ 127,980
FUND BALANCE AT OCTOBER 1, 2020	$ 806,341	$ 678,361
PRIOR PERIOD ADJUSTMENT	$ (336,718)	
FUND BALANCE AT SEPTEMBER 30, 2021	800,534	806,341

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
BALANCE SHEET
CAPITAL PROJECT FUND
HEALTH PROMOTION & WELLNESS GRANTS
September 30, 2021

	9/30/2021	9/30/2020
ASSETS		
Cash In Bank	$ 4,901	$ 2,531
TOTAL ASSETS	$ 4,901	$ 2,531
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Liabilities	-	-
TOTAL LIABILITIES	-	-
FUND BALANCE		
Fund Balance	$ 4,901	$ 2,531
TOTAL LIABILITIES AND FUND BALANCE	$ 4,901	$ 2,531

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, 2021

	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	$ 3,000	$ 630	$ 1,168
	-	-	-
		-	-
TOTAL EXPENDITURES	$ 3,000	$ 630	$ 1,168
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ -	$ 2,370	$ 1,168
FUND BALANCE - BEGINNING		2,531	
FUND BALANCE - ENDING		$ 4,901	

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
BALANCE SHEET
CAPITAL PROJECT FUND
LMIG
September 30, 2021

	9/30/2021	9/30/2020
ASSETS		
Cash In Bank	$ 352,676	$ 382,483
TOTAL ASSETS	$ 352,676	$ 382,483
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Liabilities	$ -	$ -
TOTAL LIABILITIES	$ -	$ -
FUND BALANCE		
Fund Balance	$ 352,676	$ 382,483
TOTAL LIABILITIES AND FUND BALANCE	$ 352,676	$ 382,483

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
LMIG
FOR THE YEAR ENDING SEPTEMBER 30, 2021

	Project Length Budget	Actual	Variances Favorable Unfavorable
REVENUES			
Georgia Department of Revenue	$ 600,000	$ 1,169,334	$ (569,334)
TOTAL REVENUES	$ 600,000	$ 1,169,334	$ (569,334)
EXPENDITURES			
Georgia Department of Transportation	$ 600,000	$ 1,199,146	$ (599,146)
			$ -
TOTAL EXPENDITURES	$ 600,000	$ 1,199,146	$ (599,146)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ -	$ (29,812)	$ (29,812)
FUND BALANCE - BEGINNING		$ 382,483	
FUND BALANCE - ENDING		$ 352,671	

DOOLY COUNTY, GEORGIA
BALANCE SHEET
GAEMS TRAUMA EQUIPMENT
September 30, 2021

	9/30/2021	9/30/2020
ASSETS		
Cash In Bank	$ 905	$ 905
TOTAL ASSETS	$ 905	$ 905
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Liabilities	$ -	$ -
TOTAL LIABILITIES	$ -	$ -
FUND BALANCE		
Fund Balance	$ 905	$ 905
TOTAL LIABILITIES AND FUND BALANCE	$ 905	$ 905

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, 2021

	Project Length Budget	Actual	Variances Favorable Unfavorable
REVENUES			
Equipment	$ -	$ 3,152	$ -
TOTAL REVENUES	$ -	$ 3,152	$ -
EXPENDITURES			
Equipment	$ -	$ 3,152	
TOTAL EXPENDITURES	$ -	$ 3,152	$ -
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ -	$ -	
FUND BALANCE - BEGINNING		$ 905	$ -
COUNTY CONTRIBUTION		$ -	$ -
FUND BALANCE - ENDING		$ 905	$ -

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
BALANCE SHEET
DOOLY COUNTY TRANSIT SYSTEM
September 30, 2021

	2021	2020
ASSETS		
Cash		
Receivable	-	34,903
TOTAL ASSETS	$ -	$ 34,903
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	$ -	$ 34,903
Payable Municipalities	-	-
TOTAL LIABILITIES	$ -	$ 34,903
FUND BALANCE		
Fund Balance	$ -	$ -
TOTAL FUND BALANCE	$ -	$ -
TOTAL LIABILITIES AND FUND BALANCE	$ -	$ 34,903

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, 2021

	2021	2020
REVENUES		
Intergovernmental Revenues	$ 510,970	$ 320,025
	-	-
	-	-
	-	-
TOTAL REVENUES	$ 510,970	$ 320,025
EXPENDITURES		
Transportation Contract	$ 510,970	$ 320,025
Public Safety - Fire	-	-
Capital Outlay		
Highway & Streets		
Public Safety - Fire	-	-
Health - EMS	-	-
Capital Leases	-	-
Infrastructure	-	-
Bond Payment Jail	-	-
Municipalities	-	-
TOTAL EXPENDITURES	$ 510,970	$ 320,025
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ -	$ -
FUND BALANCE AT October 1, 2020	$ -	$ -
FUND BALANCE AT September 30, 2021	$ -	$ -

The accompanying notes are an integral part of this statement.

DOOLY COUNTY, GEORGIA
BALANCE SHEET
GEORGIA FORESTRY COMMISSION GRANT
September 30, 2021

	9/30/2021	9/30/2020
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, 2021

	Project Length Budget	Actual	Variances Favorable Unfavorable
REVENUES			
Equipment	$ 4,000	$ 4,693	$ -
TOTAL REVENUES	$ 4,000	$ 4,693	$ -
EXPENDITURES			
Equipment	$ -	$ 4,693	
TOTAL EXPENDITURES	$ -	$ 4,693	$ -
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ 4,000	$ -	
FUND BALANCE - BEGINNING		$ -	$ -
COUNTY CONTRIBUTION		$ -	$ -
FUND BALANCE - ENDING		$ -	$ -

The accompanying notes are an integral part of this statement.

HERBERT E. ALLEN

CERTIFIED PUBLIC ACCOUNTANT
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DRAFT

Member of the American Institute of Certified Public Accountants

Member of the Georgia Society of Certified Public Accountants

April 21, 2022

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, 2021. 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, 2021, in conformity with accounting principles generally accepted in the United States of America.

HERBERT E. ALLEN, CPA
Americus, GA 31709

DOOLY COUNTY, GEORGIA
SPECIAL USE LOCAL OPTION TAX FUND
SCHEDULE OF EXPENDITURES
FOR YEAR ENDING SEPTEMBER 30, 2021

2013 PROJECT	Original Estimated	Prior Years	Expenditures FYE 9-30-21	Total	Estimated Percentage of Completion
Highways and Streets	$ 4,790,300	2,073,097			
Public Safety- Fire		118,136			
Capital Outlay					
Highways & Streets		463,755			
Public Safety- Fire		19,194			
Health- EMS	305,200	203,929			
Library	50,000	896	2,240	3,136	6.27%
Courthouse	380,000	52,960			
Recreation	100,000	41,799	39,507	81,306	81.31%
Capital Leases	-	299,082			
Infrastructure	-	120,015			
Bond Payment Jail	2,497,000	1,281,997			
Municipalities	2,707,500	1,626,824			
Total	$ 10,830,000	$ 6,301,684	$ 41,747	$ 84,442	

DOOLY COUNTY, GEORGIA
SPECIAL USE LOCAL OPTION TAX FUND
SCHEDULE OF EXPENDITURES
FOR YEAR ENDING SEPTEMBER 30, 2021

2019-2024 PROJECT	Original Estimated	Prior Years	Expenditures FYE 9-30-21	Total	Estimated Percentage of Completion
Courthouse	$ 250,000	$ -			
Public Safety					
Highways and Streets	4575000	$ 877,522	851,791	1,729,313	37.80%
Capital Outlay					
Highways & Streets	-	-			
Public Safety- Fire	500,000	11,000			
Health- EMS	250,000	-			
Library	50,000				
Recreation	150,000	42,500			
Capital Leases		-			
Infrastructure-Roads	-	-			
Bond Payment Jail	750,000	20,921	97,080	118,001	15.73%
Municipalities	2,175,000	571,232	358,350	929,582	42.74%
Total	$ 8,700,000	$ 1,523,175	$ 1,307,221	$ 2,776,896	

DOOLY COUNTY, GEORGIA
BALANCE SHEET
EMPLOYEE SAFETY GRANT
September 30, 2021

	9/30/2021	9/30/2020
ASSETS		
Cash In Bank	$ -	$ 905
TOTAL ASSETS	$ -	$ 905
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Liabilities	$ -	$ -
TOTAL LIABILITIES	$ -	$ -
FUND BALANCE		
Fund Balance	$ -	$ 905
TOTAL LIABILITIES AND FUND BALANCE	$ -	$ 905

DOOLY COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
EMPLOYEE SAFETY FUND
CAPITAL PROJECTS FUND
FOR THE YEAR ENDING SEPTEMBER 30, 2021

	Project Length Budget	Actual	Variances Favorable Unfavorable
REVENUES			
Equipment	$ -	$ 3,570	$ -
TOTAL REVENUES	$ -	$ 3,570	$ -
EXPENDITURES			
Equipment	$ -	$ 3,570	
TOTAL EXPENDITURES	$ -	$ 3,570	$ -
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ -	$ -	
FUND BALANCE - BEGINNING		$ -	$ -
COUNTY CONTRIBUTION		$ -	$ -
FUND BALANCE - ENDING		$ -	$ -

DOOLY COUNTY, GEORGIA
BALANCE SHEET
AMERICAN RESCUE PLAN
September 30, 2021

	9/30/2021	9/30/2020
ASSETS		
Cash In Bank	$ 933,198	$ -
TOTAL ASSETS	$ 933,198	$ -
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Liabilities	-	-
TOTAL LIABILITIES	-	-
FUND BALANCE		
Fund Balance	$ 933,198	$ -
TOTAL LIABILITIES AND FUND BALANCE	$ 933,198	$ -

DOOLY COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
AMERICAN RESCUE PLAN
FOR THE YEAR ENDING SEPTEMBER 30, 2021

	Project Length Budget	Actual	Variances Favorable Unfavorable
REVENUES			
Interest	$ -	$ 1,300,425	$ -
		$ 90	
TOTAL REVENUES	$ -	$ 1,300,515	$ -
EXPENDITURES			
American Rescue Plan	$ -	$ 367,317	
TOTAL EXPENDITURES	$ -	$ 367,317	$ -
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ -	$ 933,198	
FUND BALANCE - BEGINNING		$ -	$ -
FUND BALANCE - ENDING		$ 933,198	$ -