

Dawson County, Georgia  
Where Quality of Life Matters



# Comprehensive Annual Financial Report

For the Year Ended December 31, 2020

Cover & title page photos courtesy of:  
Matthew Blackstock  
Rick Cannon  
Dawson County Finance Department  
Dawson County Fire & Emergency Services



# Comprehensive Annual Financial Report

For the Year Ended December 31, 2020



Prepared by Dawson County Finance Department

**DAWSON COUNTY, GEORGIA  
COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020**

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# Introductory Section





# DAWSON COUNTY BOARD OF COMMISSIONERS

Billy Thurmond  
Chairman

Sharon Fausett  
Commissioner  
District One

Chris Gaines  
Commissioner  
District Two

Tim Satterfield  
Commissioner  
District Three

Emory Dooley  
Commissioner  
District Four

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David Headley  
County Manager

Kristen Cloud  
County Clerk

June 23, 2021

To the Citizens, Chairman, and Board of Commissioners of Dawson County, GA:

State law requires that every general-purpose local government publish, within six months of the close of each fiscal year, a complete set of audited financial statements. We are pleased to issue to you the 2020 Comprehensive Annual Financial Report for Dawson County, (the “County”) for the fiscal year ended December 31, 2020, which fulfills this requirement. Dawson County’s 2020 Annual Report contains a complete set of financial statements presented in conformity with Generally Accepted Accounting Principles (GAAP) and audited in accordance with Generally Accepted Auditing Standards (GAAS) by a firm of licensed certified public accountants.

Management assumes full responsibility for the completeness and reliability of the information contained in this report based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements. As management, we assure that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

Bates, Carter and Company, LLC, a firm of licensed certified public accountants, has audited Dawson County’s financial statements. The independent audit involves: examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion of the financial statements of the County for the fiscal year ended December 31, 2020, and that the financial statements are fairly presented in conformity with GAAP. The independent auditor’s report is located at the front of the financial section of this report.

Management’s discussion and analysis (MD&A) immediately follows the independent auditor’s report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it. An organizational chart of the County is included, as well as a list of government officials.

## ***Profile of the Government***

Dawson County, established in 1857, is a growing rural county, located in the foothills of the North Georgia Mountains. There is one incorporated city in the County, the City of Dawsonville. Growth from metro Atlanta makes its way northward via the S.R.400 Corridor, thus making the County a gateway to the mountains of North Georgia. During 2020, the local economy showed continued growth from 2019. However, economic trends and growth continue to be a primary concern for the future of the County. The County is continually monitoring trends that impact the important sales tax revenue.

The governing authority of the County consists of a five-person Board of Commissioners, including a Chairman and four District Commissioners elected at large. The County operates under the County Manager form of government with nine operating departments. Other elected officials and departments include Superior Court, Juvenile Court, Magistrate Court, Probate Court, Clerk of Court, Sheriff's Department, and Tax Commissioner. The County Manager reports directly to the Board of Commissioners, oversees the activities of the operating departments, and serves as a liaison for the Board with those departments headed by elected officials. Since the County Commission also serves as the oversight body of the Dawson County Health Department, the Dawson County Development Authority and the Dawson County Industrial Building Authority, these entities are included in this report.

Dawson County provides a range of services including public safety (Sheriff – Law Enforcement and Emergency Services – Fire, Ambulance, Coroner and Civil Defense), judicial, health and social services, recycling services, construction and maintenance of streets and infrastructure, Geographic Information System (GIS), planning, zoning, business licensing and inspection services, and cultural and recreational programs.

Formal budgetary integration is employed as a non-GAAP management control device during the year. An annual budget adoption process was utilized for FY 2020. All departments submit their budget requests to Finance for input into the Budget/Accounting system. After conferences and public hearings are conducted with each department and constitutional officer to review their requests, a tentative budget (Chairman's Proposed Budget) is submitted to the Commissioners and the public. Public hearings are held to obtain taxpayer comments concerning the millage rate determination and the final budget adoption.

Budget changes at the department level within each fund are approved by the County Manager and/or Chief Financial Officer as outlined in the annual Budget Resolution. The Board of Commissioners must approve all other changes. Budget to actual comparisons are presented in this report for each individual fund for which an annual budget has been adopted. For the general fund, the comparisons are included in the basic financial statements. The other funds with legally adopted annual budgets are included in the combining and individual fund financial statements and schedules section. Dawson County follows the laws of Georgia regarding the control, adoption and amendment of the budget during each fiscal year.



## ***Local Economy***

As the world experienced the first pandemic in a hundred years, Dawson County was able to maintain and provide most services during 2020. On April 2, 2020, the Governor of Georgia, Brian Kemp, issued a state wide shelter in place order, which remained in effect until April 30, 2020. Some services were temporarily halted, but public safety continued to be a priority for the county. Support departments worked from home in order to keep the county running.

In spite of the pandemic, Dawson County continues to experience growth, the County has seen a significant improvement in the typical governmental indicators. During 2020, most economic measures indicate that the economy continues to grow and expand. Despite slowed economic growth, at times during the period of 2000 to 2020, the County's population increased from 15,999 in 2000 to 26,108 (estimated) in 2020, which is approximately a 63.2% population growth rate. This population growth continues to impact all levels of service needs in the County. Some characteristics include:

- 1) Approximately 90% of the County's population resides in the unincorporated portion of the County with the remaining 10% residing in the one municipality, the City of Dawsonville.
- 2) The County's unemployment rate at the end of 2020 stood at 2.8% compared to a rate of 2.4% at the end of 2019.
- 3) In 2020, Dawson County saw a 7% increase in the total assessed value of its taxable property, resulting in slightly higher revenue from its tax levy even though the millage rate was rolled back partially.
- 4) The County's largest employer is North Georgia Premium Outlet Mall, which attracts many visitors from the Atlanta and surrounding areas. The second and third largest employers are Dawson County Board of Education and Dawson County Board of Commissioners, respectively.
- 5) The total number of building permits, new home permits, and business licenses issued during 2020 illustrate the continuing growth in the County:

<b>Year</b>	<b>Building permits</b>	<b>New home permits</b>	<b>Business licenses</b>
2011	267	36	1,431
2012	263	36	1,397
2013	342	74	1,462
2014	347	106	1,580
2015	397	127	1,615
2016	521	199	1,696
2017	507	186	1,918
2018	756	382	1,956
2019	632	331	2,074
2020	675	295	2,035

## ***Long-term Financial Planning and Major Initiatives***

The County continues to focus on maintaining existing infrastructure, retaining and attracting business while managing fiscal resources responsibly so that all citizens can maintain the quality of life enjoyed here in Dawson County. Financing these goals is a great concern for the County, continually trying to balance the needs of the county with the available revenue. While new business

is desired and needed to level the tax base between residential, commercial and industrial, funding the infrastructure is costly.

The County implemented and collected impact fees from mid-2006 through early 2009. However, the County indefinitely suspended the impact fee collections in 2009 in an effort to stimulate the local economy. In light of the needs of a growing and expanding economy, during 2018, the County made the decision to reactivate the collection of impact fees to offset the costs of new infrastructure and capital needs of a growing community. Collections have accumulated enough to begin use of the funds. In 2020, Impact fees were used to purchase a much needed fire truck.

On November 4, 2014, Dawson County citizens approved the continuation of the Special Purpose Local Option Sales Tax (SPLOST). SPLOST VI collections began July 2015, and will continue until June 2021. Unlike SPLOST V, SPLOST VI was not prefunded. Therefore, County leadership has put in place a priority list for SPLOST VI projects. Projects are being completed on a pay-as-you-go basis.

Expecting some increase in property tax revenue and other revenue sources, the County's 2020 adopted operating budget increased by \$2.7 million, or 10% compared to the 2019 original budget. In 2020, the Board of Commissioners made the decision to rollback the millage rate slightly to provide tax relief to the Citizens. Even with the rollback, the total tax levy for 2020 increased by \$138 thousand from the prior year. The County continues to find innovative and efficient ways to improve the service it provides to its citizens. Some of the improvements and efficiencies in 2020 were:

- Provided information to citizens via live stream of all Board of Commission and Planning Commission meetings;
- During the Covid-19 pandemic, employees who were able to do their jobs remotely, were allowed to work from home in order to keep the County running smoothly;
- Continued use of the County's system to recycle comingled recyclables;
- Continued to utilize a fuel station for County and other government use to reduce the cost of fuel through bulk purchase. The station currently is utilized by County departments, the City of Dawsonville, the Board of Education, Public Health, and Etowah Water and Sewer Authority resulting in significant savings for each entity;
- Continued to utilize an in-house Fleet Maintenance Shop to perform routine maintenance for County vehicles thus reducing cost;
- Road-rehab projects on Kelly Bridge Road, Sweetwater Juno, Hugh Stowers Road, and Bailey Waters Road utilizing SPLOST (sales tax) dollars;
- Completed construction of a new Public Works/Fleet complex;
- Purchased a ladder truck to provide better fire protection for tall structures;
- Completed construction of a new Fire station;
- Replaced twelve vehicles for various departments;
- Made improvements at Veteran's Memorial Park;
- Built a new pavilion at Veteran's Park;
- Completed construction of a new Senior Center;
- Completed upgrade of county-wide computer system;



### *Awards*

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in financial reporting to Dawson County for its Comprehensive Annual Financial Report for the fiscal year ended December 31, 2019. This was the twelfth consecutive year that Dawson County government achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized Annual Report that satisfies both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current annual financial report continues to meet the Certificate of Achievement Programs' requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

### *Acknowledgments*

The preparation of this report has been accomplished through the dedicated effort of the entire staff of the Finance Department and the County Manager's office in conjunction with the external audit firm, Bates, Carter and Company, LLC. Additionally, we would like to thank the Board of Commissioners for their leadership and support in conducting the financial affairs of the County in a responsible manner.

Respectfully submitted,



**Vickie L. Neikirk**  
**Chief Financial Officer**



**David E. Headley**  
**County Manager**



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Dawson County  
Georgia**

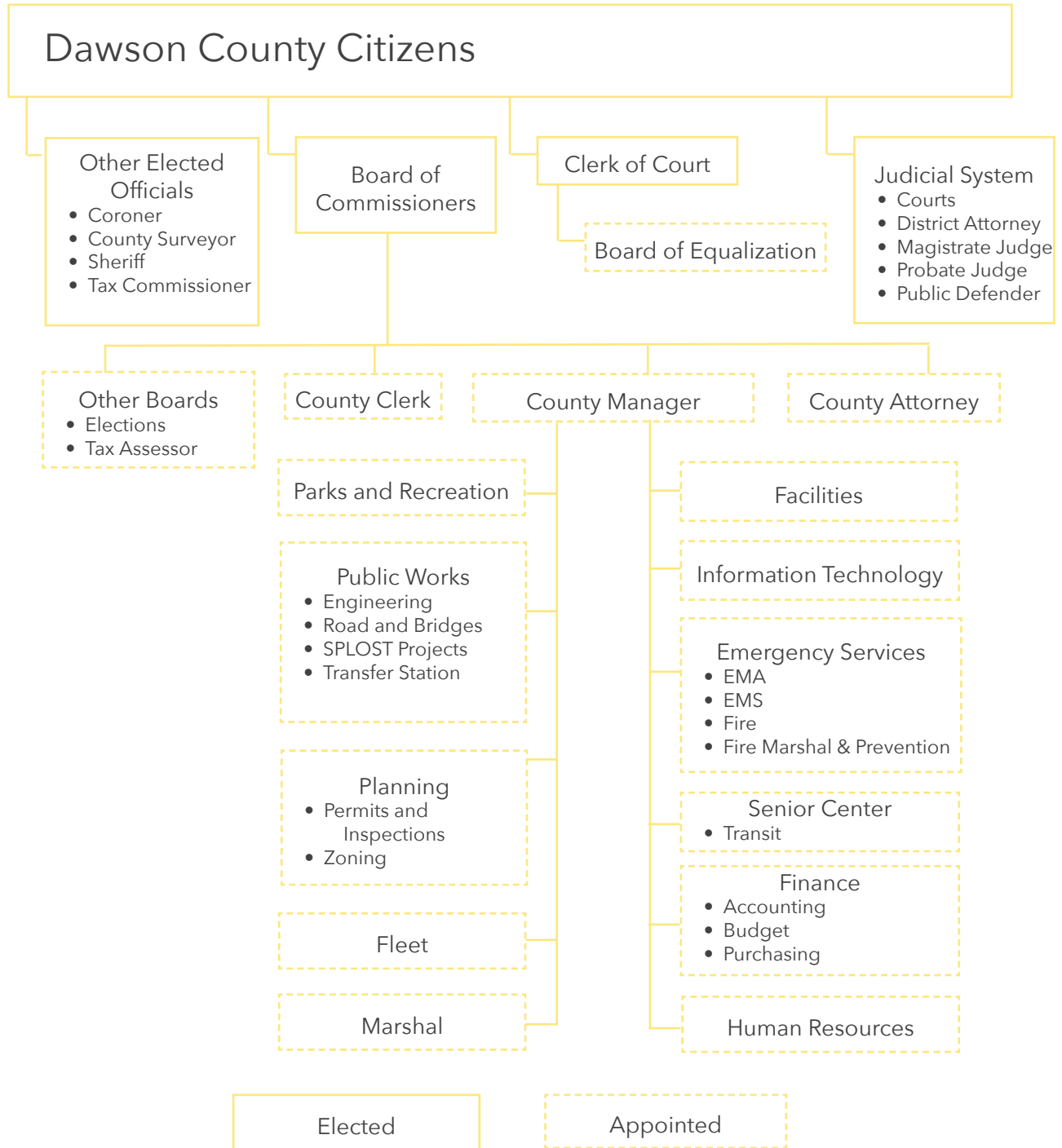
For its Comprehensive Annual  
Financial Report  
For the Fiscal Year Ended

December 31, 2019

*Christopher P. Morrill*

Executive Director/CEO

# Organizational Chart



DAWSON COUNTY, GEORGIA  
GOVERNMENT OFFICIALS  
AS OF DECEMBER 31, 2020

**Board of Commissioners**

Chairman:	Billy Thurmond
Vice Chairman:	Chris Gaines
District 1 Commissioner:	Sharon Fausett
District 2 Commissioner:	Chris Gaines
District 3 Commissioner:	Tim Satterfield
District 4 Commissioner:	Julie Hughes Nix

**Other Elected Officials**

Clerk of Court:	Justin Power
Probate Judge:	Jennifer Burt
Magistrate Judge:	Lisa Poss-Thurmond
Sheriff:	Jeff Johnson
Tax Commissioner:	Nicole Stewart

**Administration**

County Manager:	David Headley
Clerk of Commission:	Kristen Cloud
Chief Financial Officer:	Vickie Neikirk

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# Financial Section



## INDEPENDENT AUDITORS' REPORT

June 23, 2021

Board of Commissioners  
DAWSON COUNTY, GEORGIA  
Dawsonville, Georgia

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of DAWSON COUNTY, GEORGIA, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

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

### **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Dawson County Health Department, a component unit of the County, as of and for the year then ended June 30, 2020, which represent 58.01%, 11.55%, and 70.98%, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. Those financial statements were audited by other auditors whose report has been furnished to us and our opinion on the basic financial statements, insofar as it relates to the amounts included for the Dawson County Health Department is based solely on the report of the other auditors. 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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor

considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, 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 other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of DAWSON COUNTY, GEORGIA, as of December 31, 2020, 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.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, Schedule of the Net Pension Liability - ACCG Dawson County Defined Benefit Pension Plan, Schedule of Contributions - ACCG Dawson County Defined Benefit Pension Plan, Schedule of Notes to Required Supplementary Information - ACCG Dawson County Defined Benefit Pension Plan, and Budgetary Comparison Schedule - General Fund listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the DAWSON COUNTY, GEORGIA's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, Schedule of Projects Constructed with Special Sales Tax Proceeds which is presented for purposes of

additional analysis as required by Official Code of Georgia 48-8-121, and statistical section, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements, Schedule of Projects Constructed with Special Sales Tax Proceeds, and the Schedule of Expenditures of Federal Awards 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 supplementary information identified above is fairly stated in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

#### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 23, 2021, on our consideration of the DAWSON COUNTY, GEORGIA's internal control over financial reporting and on our 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 control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the DAWSON COUNTY, GEORGIA's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering DAWSON COUNTY, GEORGIA's internal control over financial reporting and compliance.

*Bates, Carter & Co., LLP*

## MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of Dawson County, Georgia, we offer the readers of Dawson County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended December 31, 2020. This discussion's intent is to: (1) assist the reader in understanding significant financial issues; (2) provide an overview of the County's financial activities; (3) identify changes in the County's financial position; (4) identify material deviations from the original budget; and (5) identify individual fund issues or concerns. We encourage readers to consider the material presented here in conjunction with additional information furnished in the financial statements and the notes to financial statements.

### OVERVIEW OF THE FINANCIAL STATEMENTS

The County's basic audited financial statements are comprised of three components: 1) government-wide financial statements; 2) fund financial statements; and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

**Government-wide Financial Statements.** The government-wide financial statements, presented on pages 1 and 2, are designed to provide readers with a broad overview of Dawson County's finances in a manner similar to that of private-sector business reporting. All governmental and business type activities are combined to arrive at a total for the Primary Government. There are two government wide statements, the statement of net position and the statement of activities which are described below:

- Statement of Net Position presents information on all of the County's assets and liabilities, with the difference between the two reported as net position. Increases or decreases in net position serve as a useful indicator of whether the financial position of the County is improving or deteriorating. It is important to note that this statement combines the governmental fund's current financial resources (short term) with capital assets and long term liabilities.
- Statement of Activities presents information showing how the Government's net position changed during the most recent fiscal year. The statement format is different from a traditional "income statement." The format is intended to portray the extent to which governmental activities are funded by taxes and the extent to which business-type activities are supported by the revenues they generate. The statement presents all underlying events that effect the changes in net position, regardless of the timing of related cash flows. Therefore revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Each of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the County include general government, judicial, public health and welfare, public safety, public works, recreation and culture, housing and development, and intergovernmental. The business-type activities of the County include solid waste and DCAR Geographical Information System (GIS) operations.

The government-wide financial statements include not only Dawson County, Georgia, itself (known as the primary government), but also a legally separate Health Department, Development Authority, and Industrial Development Authority for which Dawson County, Georgia, is financially accountable. These legally separate entities are designated as component units of the County due to the significance of their operational or financial relationships with the County. Financial information for these component units is reported separately from financial information presented for the primary government itself.

**Fund Financial Statements.** A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Dawson County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

**Governmental funds.** Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the County's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities (in the government-wide financial statements).

The County maintains separate governmental funds to account for the following activities: General; Special Revenue (Emergency Telephone System, Multiple Grants, CARES Funding, Restricted Programs, Jail, Hotel/Motel Tax, Law Library, Victims Rights and Assistance, Drug Abuse Treatment and Education, District Attorney Seizure, Sheriff's Seizure, and Inmate Welfare); and Capital Projects (SPLOST, Capital Projects, and Impact Fees). Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund and SPLOST which are considered to be major funds. Data from the other (non-major) governmental



funds are combined into a single aggregated column. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

Dawson County adopts an annual appropriated budget for its general fund and special revenue funds. Capital projects funds have project length budgets, which are adopted for the duration of the project. An annual budget for capital project funds is used for management purposes of these funds to facilitate fiscal control and accounting of activities. A budgetary comparison schedule has been provided for the general fund and special revenue funds to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 3-6 of this report.

***Proprietary funds.*** The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for its solid waste and DCAR Geographical Information System (GIS) operations. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to account for its Fuel and Fleet Maintenance Fund. The County adopts an annual budget for management purposes of these funds to facilitate fiscal control and accounting of activities in these funds. Because these services predominantly benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

Proprietary funds provide the same type information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the solid waste and DCAR Geographical Information System (GIS) operations of the County, each of which are considered to be major funds of the County.

Conversely, all internal service funds are combined into a single aggregated presentation in the proprietary fund financial statements. Individual data for the internal service funds is provided in the form of combining statements elsewhere in this report.

The basic proprietary fund financial statements can be found on pages 7-10 of this report.

***Fiduciary funds.*** Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's programs. The accounting used for fiduciary funds is much like that used for proprietary funds. Dawson County maintains seven fiduciary funds called agency funds for Tax Commissioner, Clerk of Superior Court, Probate Court, Magistrate Court, Sheriff, and Inmate Fund.

The basic fiduciary fund financial statements can be found on pages 11 and 12 of this report.

**Notes to the financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 15-50 of this report.

**Other financial information.** In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the County's schedule of budgetary comparisons, progress in funding its obligation to provide pension benefits to its employees, and employer pension contributions. Combining and individual fund statements and schedules can be found on pages 54-71 of this report.

- Dawson County's net position at December 31, 2020 was \$102,046,132. Of this amount, \$76,450,829 represents capital assets (i.e. land, buildings and improvements, infrastructure, machinery & equipment) net of accumulated depreciation and related debt. The government's ongoing obligations to the citizens of Dawson County and creditors will be met with the remainder of \$25,595,303.
- As of December 31, 2020, the County's governmental funds reported combined ending fund balance of \$25,293,146, a change of \$3,454,165 in comparison with the prior year. The majority of the increase in the fund balance for the General Fund comes from the increase in LOST revenue and charges for services. In addition, due to the pandemic, many departments did not use their full budget allocations. Capital Projects and other Non-Major funds decreased by \$59,877 due to the timing of capital projects being completed and the timing of operating expenditures.
- As of December 31, 2020, the County's General Fund reported a fund balance of \$12,204,625; an increase of \$3,264,198 in comparison with the prior year. This increase was mainly due to increased sales and property tax revenues exceeding expenditures. The influx of funds from the CARES Act also boosted fund balance as General Fund expenses were moved to the CARES Fund, relieving pressure from the General Fund.
- As of December 31, 2020, SPLOST VI completed its fifth full year of collections. Major accomplishments for fiscal year 2020 include completion of a new fire station, completion of a new Senior Center, completion of various road projects, and purchase of new vehicles for the Sheriff fleet. Collections for SPLOST VI will conclude in June 2021.
- Dawson County's total long-term debt changed by \$90,585. The Pension liability for the County decreased by \$(108,166). The County reduced its principal balances of debt by \$330,527. See note 7 for more details related to the County's total long term obligations.

## GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, over time net position serves as a useful indicator of a government's financial position. In the case of Dawson County, on an entity-wide basis, assets exceeded liabilities by \$102,046,132 at the close of the fiscal year. This represents a change in net position from fiscal year 2019 of \$6,661,944.

### Comparative Schedule of Net Position December 31 (*\$ in thousands*)

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total Primary Government</u>	
	2020	2019	2020	2019	2020	2019
Current and other assets	\$ 41,961	\$ 36,592	\$ 1,592	\$ 1,668	\$ 43,553	\$ 38,260
Capital assets (net of depreciation)	79,596	75,883	1,622	1,634	81,218	77,517
Total assets	<u>121,557</u>	<u>112,475</u>	<u>3,214</u>	<u>3,302</u>	<u>124,771</u>	<u>115,777</u>
Total deferred outflows of resources	<u>395</u>	<u>592</u>	<u>-</u>	<u>-</u>	<u>395</u>	<u>592</u>
Long-term liabilities outstanding	5,374	4,745	766	752	6,140	5,497
Other liabilities	<u>3,363</u>	<u>3,286</u>	<u>51</u>	<u>231</u>	<u>3,414</u>	<u>3,517</u>
Total liabilities	<u>8,737</u>	<u>8,031</u>	<u>817</u>	<u>983</u>	<u>9,554</u>	<u>9,014</u>
Total deferred inflows of resources	<u>13,566</u>	<u>11,971</u>	<u>-</u>	<u>-</u>	<u>13,566</u>	<u>11,971</u>
Net position						
Net investment in capital assets	74,828	72,297	1,622	1,634	76,450	73,931
Restricted	12,912	12,472	-	-	12,912	12,472
Unrestricted	<u>11,909</u>	<u>8,296</u>	<u>775</u>	<u>685</u>	<u>12,684</u>	<u>8,981</u>
Total net position	<u>\$ 99,649</u>	<u>\$ 93,065</u>	<u>\$ 2,397</u>	<u>\$ 2,319</u>	<u>\$ 102,046</u>	<u>\$ 95,384</u>

Table may not add due to rounding

By far the largest portion of the County's net position (74.9%) at December 31, 2020, reflects its investment in capital assets (e.g., land, buildings, machinery and equipment), net of any related outstanding debt used to acquire those assets and accumulated depreciation. The County uses these capital assets to provide services to citizens; consequently these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since capital assets themselves are not used to liquidate these liabilities. An additional portion of the County's net position (12.7%) represents resources that are subject to external restrictions on how they may be used.

The change in net position is an indication the County's financial position. This increase in net position is viewed as a positive indicator of financial health. At the end of the current fiscal year, the County is able to report positive net position as a whole.

**Comparative Schedule of Changes in Net Position**

**December 31**

(\$ in thousands)

	<u>Governmental</u>		<u>Business-Type</u>		<u>Total Primary</u>	
	<u>Activities</u>		<u>Activities</u>		<u>Government</u>	
	2020	2019	2020	2019	2020	2019
<b>Revenues:</b>						
Program revenues						
Charges for services	\$ 6,107	\$ 5,346	\$ 658	\$ 675	\$ 6,765	\$ 6,021
Operating grants and contributions	5,428	1,836	-	-	5,428	1,836
Capital grants and contributions	1,251	978	-	-	1,251	978
General revenue						
Property taxes	13,479	13,576	-	-	13,479	13,576
Sales taxes	18,513	17,354	-	-	18,513	17,354
Other taxes	3,550	3,133	-	-	3,550	3,133
Gain on sale of assets	-	291	(4)	-	(4)	291
Unrestricted investment earnings	84	152	-	-	84	152
Grants and contributions not restricted to a specific program	32	-	-	-	32	-
<b>Total revenue</b>	<u>48,444</u>	<u>42,666</u>	<u>654</u>	<u>675</u>	<u>49,098</u>	<u>43,341</u>
<b>Expenses:</b>						
General government	8,357	5,962	-	-	8,357	5,962
Judicial	4,325	3,896	-	-	4,325	3,896
Public safety	16,571	16,129	-	-	16,571	16,129
Public works	7,735	6,311	-	-	7,735	6,311
Public health and welfare	1,041	986	-	-	1,041	986
Recreation and culture	2,068	1,982	-	-	2,068	1,982
Housing and development	1,625	1,495	-	-	1,625	1,495
Principal and interest	85	95	-	-	85	95
Solid waste	-	-	568	674	568	674
Water and sewer	-	-	61	57	61	57
<b>Total expenses</b>	<u>41,807</u>	<u>36,856</u>	<u>629</u>	<u>731</u>	<u>42,436</u>	<u>37,587</u>
Increase in net position before transfers	6,637	5,810	25	(56)	6,662	5,754
Transfers	(53)	588	53	(588)	-	-
Increase (Decrease) in net position	6,584	6,398	78	(644)	6,662	5,754
Prior period adjustment	-	(1,417)	-	-	-	(1,417)
Net position, beginning of year	93,065	88,084	2,319	2,963	95,384	91,047
Net position, end of year	<u>\$ 99,649</u>	<u>\$ 93,065</u>	<u>\$ 2,397</u>	<u>\$ 2,319</u>	<u>\$ 102,046</u>	<u>\$ 95,384</u>

Table may not add due to rounding

The comparative schedule of changes in net position denotes a change of \$7 million in net position.

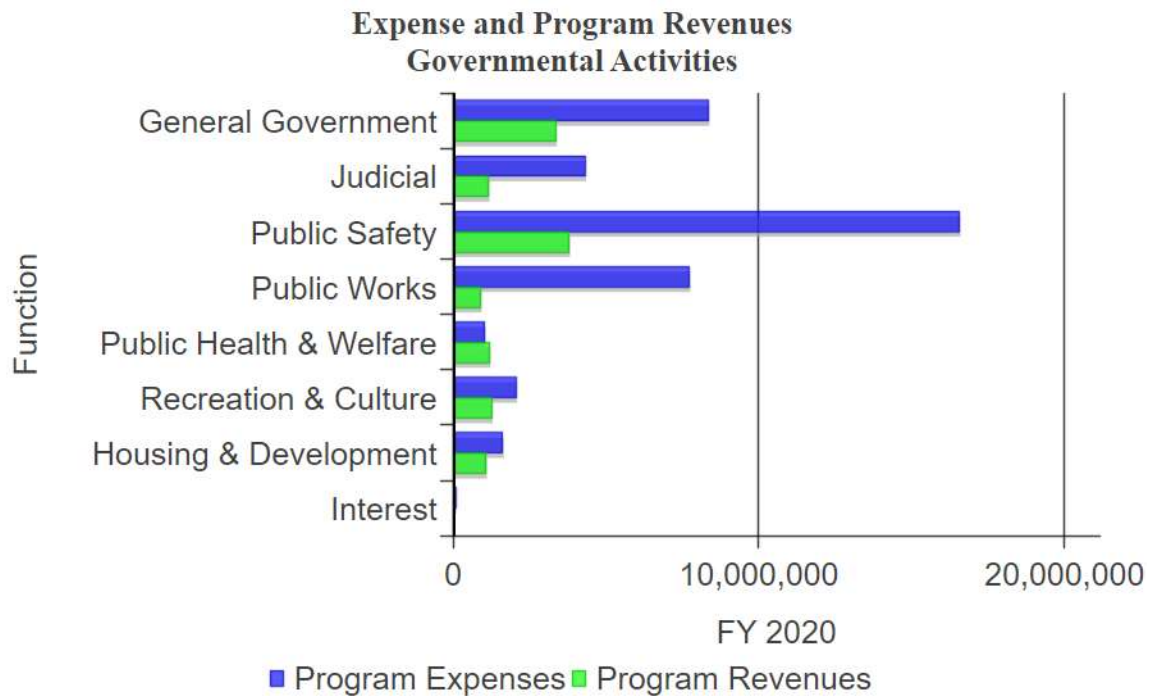
Revenue increased \$5,757 million in fiscal year 2020. The increase in Governmental Activities revenue is mainly attributable to an increase in charges for services, an increase in both LOST and SPLOST, as well as an increase in grant funding. Most categories of revenue in the Governmental funds saw an increase during 2020. The decrease in Business-type Activities is due to decreased HOST fees collected at the transfer station. Expenses increased by \$4.85 million (12.9%) from the previous year. The primary reason for this decrease was due to decreased tonnage collected at the transfer station.

## Governmental Activities:

Governmental activities net position overall had a 7.1% increase from fiscal year 2019 to fiscal year 2020. This change is the result of increases in revenue that were greater than the increase in planned expenditures. Additionally, the County continued to operate in a conservative manner, resulting in departments not expending all available budgeted funds.

- Revenues saw an overall increase during 2020. This was attributable to growth in LOST, SPLOST, and grant revenue.
- Expenses increased \$4.95 million from fiscal year 2019. This primarily is due to increased costs for personnel due to continued implementation of new salary guidelines and a 2% COLA.

The following charts show activities by function:





**Revenues by Source - Governmental Activities  
FY 2020**

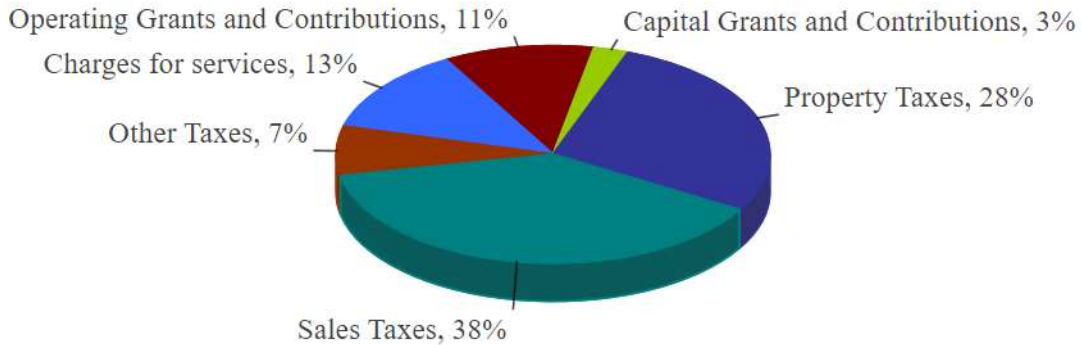


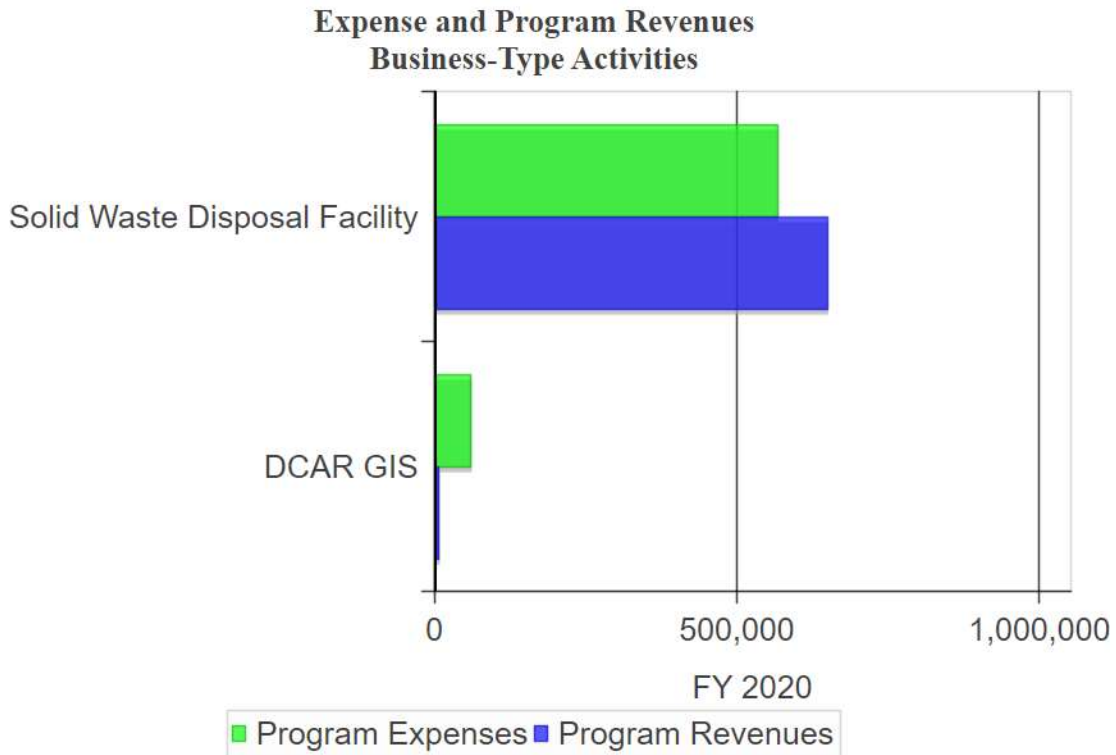
Chart shows all sources of revenue collected for governmental activities not limited to program revenue.

**Business-Type Activities:**

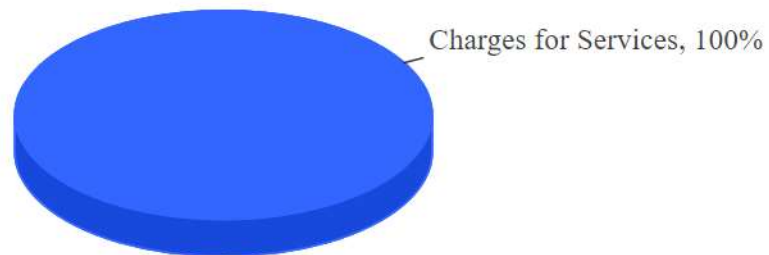
Business-type net position decreased by \$78 thousand. Key elements of this change are:

- The Solid Waste Disposal Facility Fund net position decreased slightly by \$3,112. This was due to a decrease in revenue. The operating revenues of \$649,846 decreased from prior year because of a reduction in hosting fees received from Eagle Point Landfill.
- The DCAR GIS fund's net position increased by \$182. This fund is mainly supported by transfers from the General Fund and minimal revenue from map sales.

The following charts show activities by enterprise operation:



**Revenues by Source - Business-Type Activities  
FY 2020**



## FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental Funds.** The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unreserved fund balance may serve as a useful measure of government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$25,293,146, a change of \$3,454,165 in comparison to the prior year. The increases in the General and SPLOST Fund Balances were primarily the result of an increase in sales tax collections. Sales tax collections have increased because of additional commercial businesses being opened at the 400 Corridor. This area of the County continues to be the hub for retail, restaurants, and other commercial businesses. Additionally, the Impact Fee Fund Balance increased because of the same reason - growth. There have been numerous housing developments and commercial buildings that have been added to the County and this increase in fees adds to the fund balance for Impact Fees. The County realized decreases in the Capital Projects and Other Nonmajor Funds due to various economic and operational factors as highlighted in the subsequent paragraphs.

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, fund balance of the general fund was \$12,204,625. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to total fund expenditures. At the end of 2020 unassigned fund balance is \$9,275,684. Unassigned fund balance represents 35.1% of total general fund current operating expenditures.

The Capital Projects Fund accounts for the financial resources used for the purchase and construction of major capital facilities, facility and building renovations/improvements, technology enhancements, and vehicle/heavy equipment purchases, other than those accounted for in specific funds. At the end of the current fiscal year, fund balance of the Capital Projects Fund was \$267,988. The decrease of \$(240,310) is nominal and confirms the County's quality in effectively managing capital projects. During 2020, the County decided, because of the pandemic, all major purchases would be delayed until there was more certainty about the impact to the economy. Fortunately, Dawson County was able to proceed with most of the scheduled purchases later in the year.

The Impact Fee Fund accounts for financial resources provided by a fee included with the construction permitting to be used for purchase or construction of major capital facilities or equipment in service areas impacted by economic growth. These areas are parks and recreation, fire protection, roads, and libraries. The fund balance changed from \$1,251,868 to \$1,912,495 or 52.8% increase. The increase in this fund comes from the growth of new commercial and residential additions to the County.

The SPLOST Fund accounts for the financial resources provided from a one percent Special Purpose Local Option Sales Tax. Sales tax collections for SPLOST V ended as of June 30, 2015, and collections for SPLOST VI began as of July 1, 2015. It is expected that all SPLOST IV and V funds will be used in 2021. SPLOST VI funds were approved by voter referendum for a total of \$46,000,000 with projects including: Park improvements, Road Projects, Sheriff Vehicles, Fire and EMS Vehicles, a new Fire Station, and a Public Works Facility. City projects were included in this SPLOST, with the City receiving 15% of all SPLOST VI collections. For fiscal year 2020, SPLOST VI provided funding for several major projects including purchase of Sheriff vehicles, construction of a new Fire Station, and construction of a new Senior Center. In 2020, SPLOST VI was used to purchase Public Works equipment and to make road improvements on several County roads.

SPLOST VI was approved by voter referendum in November 4, 2014. At the end of fiscal year 2020, SPLOST Fund reported a fund balance of \$9,958,946, which represents a change from last year of \$249,844. This increase is a result of normal timing and completion of various capital projects due to fiscal year 2020 being the fifth year of the SPLOST VI program. Also, the County is using the “pay as you go” method for SPLOST VI projects, so the funds need to accumulate to be able to pay for the larger projects. Now that funds have accumulated, they are being used for planned projects.

<b>Governmental Fund Revenue and Expenditure Comparison</b>									
<i>(\$ in thousands)</i>									
	2020	2019	Inc/Dec	%Inc/Dec		2020	2019	Inc/Dec	%Inc/Dec
Revenue					Expenditures				
Taxes	\$ 35,519	\$ 34,067	\$ 1,452	4.3 %	General Government	\$ 5,035	\$ 4,970	\$ 65	1 %
License and Permits	1,204	786	418	53.2 %	Judicial	3,982	3,822	160	4 %
Intergovernmental	6,277	2,631	3,646	138.6 %	Public Health and Welfare	963	969	(6)	(1)%
Fines and Forfeitures	372	501	(129)	(25.7)%	Public Safety	14,963	13,903	1,060	8 %
Charges for Services	4,267	3,885	382	9.8 %	Public Works	3,689	2,356	1,333	57 %
Investment income	116	221	(105)	(47.5)%	Recreation and Culture	1,674	1,647	27	2 %
Miscellaneous	665	289	376	130.1 %	Housing and Development	1,583	1,421	162	11 %
					Intergovernmental	2,490	1,386	1,104	80 %
					Capital Outlay	10,669	11,043	(374)	(3)%
					Debt Service	420	260	160	62 %
Total Revenues	<u>\$ 48,420</u>	<u>\$ 42,380</u>	<u>\$ 6,040</u>	<u>14.3 %</u>	Total Expenditures	<u>\$ 45,468</u>	<u>\$ 41,777</u>	<u>\$ 3,691</u>	<u>221 %</u>

The changes in fund balances for the Governmental Funds are as shown:

<b>Dawson County Governmental Funds</b>				
<b>Fund Balance</b>				
<i>(\$ in thousands)</i>				
	2020	2019	Incr/(Decr)	% Incr/(Decr)
General Fund	\$ 12,205	\$ 8,940	\$ 3,265	36.5 %
SPLOST	9,959	9,709	250	2.6 %
Non-Major Funds	3,130	3,189	(59)	(1.9)%
Total Fund Balance	<u>\$ 25,294</u>	<u>\$ 21,838</u>	<u>\$ 3,456</u>	<u>15.8 %</u>

Table may not add due to rounding

**Proprietary Funds.** The County’s proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

<b>Dawson County Proprietary Funds</b>				
<b>Net position</b>				
<i>(\$ in thousands)</i>				
	2020	2019	Incr/(Decr)	% Incr/-Decr
Solid Waste Disposal	\$ 2,240	\$ 2,237	\$ 3	0.1 %
DCAR GIS	82	82	-	0.0 %
Total Net Position	<u>\$ 2,322</u>	<u>\$ 2,319</u>	<u>\$ 3</u>	<u>0.1 %</u>

Table may not add due to rounding

Unrestricted net position of the Solid Waste Disposal Facility and DCAR GIS Fund at the end of the year amounted to \$700,067. This represents a change of \$(672,258) from unrestricted net position as of December 31, 2019. Other factors related to the finances of these funds have been included in the previous discussion of the business-type activities.

### **GENERAL FUND BUDGETARY HIGHLIGHTS**

The FY 2020 adopted budget (original budget) was \$29,911,503. During the year, the Board of Commissioners amended the General Fund budget to better reflect revenue projections and utilize the planned use of fund balance committed for operations during the fiscal year 2020. The final budget was \$32,344,111. The actual revenue (inflow) was \$32,203,605, which varied from final budget by \$140,506. The actual expenditures (outflows) were \$28,939,407 which varied from the final expenditure budget by \$(3,404,704). The net result is a \$3,264,198 increase in the General Fund balance.

- Sales tax revenue increase of \$537 thousand
- Title ad valorem tax proceeds increase of \$450 thousand
- Capital purchases were limited to necessary purchases; however, the County expended \$1.4 million in capital with \$1.1 million of the funding coming from General Fund transfers.

Actual expenditures came in \$3,405 thousand below budget and can be summarized as follows:

- General Government was under budget by \$675 thousand
- Judicial was under budget by \$154 thousand
- Public Safety under budget by \$824 thousand
- Public Works under budget by \$312 thousand
- Public Health and Welfare under budget by \$63 thousand
- Recreation and Culture was under budget by \$89 thousand
- Housing and Development was under budget by \$43 thousand



Differences between the original budget and the final amended budget difference by function:

<b>General Fund</b>				
<b>For the Year Ended December 31, 2020</b>				
	-----Budget-----			Variance of
	Original	Final	Actual	Final Budget
General Government	\$ 5,470,220	\$ 6,986,857	\$ 6,312,219	\$ 674,638
Judicial	3,514,714	3,547,897	3,394,206	153,691
Public Safety	13,830,646	12,769,054	11,945,393	823,661
Public Works	2,210,878	2,266,111	1,954,421	311,690
Public Health and Welfare	316,229	375,061	311,805	63,256
Recreation and Culture	1,725,648	1,764,345	1,675,516	88,829
Housing and Development	820,649	869,797	827,182	42,615
Total Charges to Appropriations	<u>\$ 27,888,984</u>	<u>\$ 28,579,122</u>	<u>\$ 26,420,742</u>	<u>\$ 2,158,380</u>

## CAPITAL ASSET AND DEBT ADMINISTRATION

**Capital Assets.** The County's investment in capital assets for its government and business-type activities as of December 31, 2020, was \$81 million (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, machinery and equipment, park facilities, roads, bridges, and sewer infrastructure.

Governmental assets moved from construction in progress to the asset records during the year totaled approximately \$9 million. Major projects consisted of the following:

- Upgraded computers throughout the County
- Made improvements at the parks
- Completed construction of Fire Station #8
- Completed construction on a new Senior Center
- Purchase of a ladder truck

<b>Dawson County's Capital Assets</b>						
<b>(Net of depreciation)</b>						
<i>(\$ in thousands)</i>						
	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total Primary Government</u>	
	2020	2019	2020	2019	2020	2019
Intangible Assets	\$ -	\$ 484	\$ -	\$ -	\$ -	\$ 484
Land and Improvements	13,847	13,846	1,122	1,122	14,969	14,968
Construction in Progress	1,555	5,954	8	90	1,563	6,044
Buildings	42,364	35,636	421	322	42,785	35,958
Machinery & Equipment	2,878	2,943	72	100	2,950	3,043
Furniture & Fixtures	-	3	-	-	-	3
Vehicles	4,791	4,347	-	-	4,791	4,347
Infrastructure	14,162	12,670	-	-	14,162	12,670
Total Assets	<u>\$ 79,597</u>	<u>\$ 75,883</u>	<u>\$ 1,623</u>	<u>\$ 1,634</u>	<u>\$ 81,220</u>	<u>\$ 77,517</u>

Table may not add due to rounding

Additional information on the County's capital assets can be found in Note 6 on pages 32 through 35 of this report.

## Long-Term Debt.

**Dawson County's Outstanding Debt**  
**Bonds Payable, Capital Leases, Notes Payable, Claims, and Other Debts**  
*(\$ in thousands)*

	Governmental Activities		Business-type Activities		Total Primary Government	
	2020	2019	2020	2019	2020	2019
Contracts Payable	\$ 2,475	\$ 2,745	\$ -	\$ -	\$ 2,475	\$ 2,745
Capital Leases	330	391	-	-	330	391
Compensated Absences	1,516	1,000	-	-	1,516	1,000
Net Pension Liability	1,053	1,161	-	-	1,053	1,161
Totals	<u>\$ 5,374</u>	<u>\$ 5,297</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,374</u>	<u>\$ 5,297</u>

Table may not add due to rounding

Additional information regarding Dawson County's long-term debt can be found in Note 7 on pages 36 through 38 of this report.

## ECONOMIC OUTLOOK

With respect to the economy, fiscal year 2020 was full of uncertainty and unrest. However, in spite of that, Dawson County ended the year in a very positive financial position. The fiscal year 2021 economic outlook is expected to be better for Dawson County than in 2020. It is expected that Dawson County will continue to see consistent improvement in the local economy and steady real estate growth trends in the next few years.

- County millage rate was reduced from 8.089 to 7.885 for 2020.
- Fund balance growth shows that County policy of conservative spending is working to provide financial support if other revenues show signs of weakening.
- Sales tax revenues continue to show signs of growth in the retail segment of the economy.
- FY 2021 budget was adopted utilizing the increase in both property tax and other revenues. Total General Fund adopted budget is \$30,788,031. An increase of \$876,528, or 2.9% from the original adopted budget for FY 2020.
- FY 2021 budget utilized \$2,068,526 of fund balance to provide funding for necessary operational costs.
- L.O.S.T revenue budgeted for 2021 at \$8,000,000, a decrease of \$158,806, from FY 2020. This revenue source was budgeted conservatively because of the economic uncertainty from the pandemic.

- Continued expansion along the 400 corridor shows positive growth, and bringing with it, the expectation of increased revenues to fund expanding need for county services.

In closing, Dawson County's economic outlook is bright for 2021 and beyond. The County is making significant investments in public works projects, infrastructure, building/facility improvements, public safety initiatives, and technology to accommodate future expected growth. The current economy, revenue forecasting, and careful expenditure planning were taken into consideration when preparing the fiscal year 2021 budget.

#### REQUEST FOR INFORMATION

This financial report is designed to provide a general overview of the County's finances for all interested in the government's financials. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Chief Financial Officer, Dawson County Finance Department, 25 Justice Way Suite 2214, Dawsonville, Georgia 30534.

# Basic Financial Statements

**DAWSON COUNTY, GEORGIA**  
**STATEMENT OF NET POSITION**  
**December 31, 2020**

PRIMARY GOVERNMENT

	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL	COMPONENT UNITS
<b>ASSETS</b>				
Cash	\$ 36,850,372	\$ 120	\$ 36,850,492	\$ 750,794
Investments	1,316,861	-	1,316,861	-
Capital lease receivable	-	-	-	19,518
Receivables (net of allowance for uncollectibles)	4,437,108	84,280	4,521,388	224,884
Internal balances	(1,507,374)	1,507,374	-	-
Inventories	259,657	-	259,657	-
Prepaid items	596,011	120	596,131	-
Restricted assets:				
Cash	7,819	-	7,819	-
Non-current assets:				
Capital lease receivable	-	-	-	225,068
Capital assets:				
Capital assets not being depreciated	15,401,951	1,129,708	16,531,659	24,592
Capital assets being depreciated	171,198,504	1,696,835	172,895,339	14,601
Less: accumulated depreciation	(107,004,208)	(1,204,177)	(108,208,385)	(10,926)
Capital assets, net of depreciation	<u>79,596,247</u>	<u>1,622,366</u>	<u>81,218,613</u>	<u>28,267</u>
<b>TOTAL ASSETS</b>	<u>121,556,701</u>	<u>3,214,260</u>	<u>124,770,961</u>	<u>1,248,531</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Pension expense	395,201	-	395,201	226,529
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<u>395,201</u>	<u>-</u>	<u>395,201</u>	<u>226,529</u>
<b>TOTAL ASSETS &amp; DEFERRED OUTFLOWS</b>	<u>121,951,902</u>	<u>3,214,260</u>	<u>125,166,162</u>	<u>1,475,060</u>
<b>LIABILITIES</b>				
Accounts payable	2,791,062	47,461	2,838,523	6,206
Accrued interest payable	30,525	-	30,525	-
Other accrued items	305,209	3,679	308,888	-
Due to other governments	173,086	-	173,086	-
Amounts held in trust	62,819	-	62,819	-
Noncurrent liabilities:				
Due within one year				
Compensated absences payable	1,137,014	-	1,137,014	42,350
Accrued landfill closure / postclosure	-	22,000	22,000	-
Notes payable	-	-	-	19,518
Capital leases payable	62,288	-	62,288	-
Contracts payable	275,000	-	275,000	-
Due in more than one year				
Compensated absences payable	379,005	-	379,005	24,983
Accrued landfill closure / postclosure	-	743,655	743,655	-
Notes payable	-	-	-	225,068
Capital leases payable	267,813	-	267,813	-
Contracts payable	2,200,000	-	2,200,000	-
Net OPEB liability	-	-	-	72,934
Net pension liability	1,053,160	-	1,053,160	534,221
<b>TOTAL LIABILITIES</b>	<u>8,736,981</u>	<u>816,795</u>	<u>9,553,776</u>	<u>925,280</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Pension expense	260,630	-	260,630	233,545
Other deferred revenue	738	-	738	-
Property taxes for next fiscal year	13,304,886	-	13,304,886	-
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<u>13,566,254</u>	<u>-</u>	<u>13,566,254</u>	<u>233,545</u>
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<u>22,303,235</u>	<u>816,795</u>	<u>23,120,030</u>	<u>1,158,825</u>
<b>NET POSITION</b>				
Net investment in capital assets	74,828,463	1,622,366	76,450,829	28,267
Restricted for:				
Capital outlay projects	9,958,946	-	9,958,946	-
Impact fee projects	1,912,495	-	1,912,495	-
Judicial programs	260,620	-	260,620	-
Public safety programs	681,452	-	681,452	-
Health and welfare programs	40,555	-	40,555	-
Housing and development	27,654	-	27,654	-
Recreation and culture	29,671	-	29,671	-
Unrestricted	11,908,811	775,099	12,683,910	287,968
<b>TOTAL NET POSITION</b>	<u>\$ 99,648,667</u>	<u>\$ 2,397,465</u>	<u>\$ 102,046,132</u>	<u>\$ 316,235</u>

The accompanying notes are an integral part of this statement.

**DAWSON COUNTY, GEORGIA**  
**STATEMENT OF ACTIVITIES**  
**For the Year Ended December 31, 2020**

FUNCTIONS/PROGRAMS	PROGRAM REVENUES				NET (EXPENSE) AND CHANGES IN NET POSITION			COMPONENT UNITS
	EXPENSES	CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL	
PRIMARY GOVERNMENT								
GOVERNMENTAL ACTIVITIES								
General government	\$ 8,357,178	\$ 1,406,206	\$ 1,960,773	\$ -	\$ (4,990,199)	\$ -	\$ (4,990,199)	\$ -
Judicial	4,325,090	768,771	397,298	-	(3,159,021)	-	(3,159,021)	-
Public safety	16,570,858	1,791,155	1,992,783	15,419	(12,771,501)	-	(12,771,501)	-
Public works	7,734,758	53,948	367,080	482,318	(6,831,412)	-	(6,831,412)	-
Public health and welfare	1,040,663	4,052	441,751	753,113	158,253	-	158,253	-
Recreation and culture	2,068,403	1,255,095	12,122	-	(801,186)	-	(801,186)	-
Housing and development	1,625,436	827,557	256,311	-	(541,568)	-	(541,568)	-
Interest	85,315	-	-	-	(85,315)	-	(85,315)	-
Total Governmental Activities	<u>41,807,701</u>	<u>6,106,784</u>	<u>5,428,118</u>	<u>1,250,850</u>	<u>(29,021,949)</u>	<u>-</u>	<u>(29,021,949)</u>	<u>-</u>
BUSINESS-TYPE ACTIVITIES								
Solid waste/recycling	567,866	649,846	65	-	-	82,045	82,045	-
DCAR GIS	60,760	7,850	-	-	-	(52,910)	(52,910)	-
Total Business-Type Activities	<u>628,626</u>	<u>657,696</u>	<u>65</u>	<u>-</u>	<u>-</u>	<u>29,135</u>	<u>29,135</u>	<u>-</u>
TOTAL PRIMARY GOVERNMENT	<u>\$ 42,436,327</u>	<u>\$ 6,764,480</u>	<u>\$ 5,428,183</u>	<u>\$ 1,250,850</u>	<u>(29,021,949)</u>	<u>29,135</u>	<u>(28,992,814)</u>	<u>-</u>
COMPONENT UNITS								
Health Department	\$ 689,849	\$ 227,016	\$ 643,488	\$ -	-	-	-	180,655
Development Authority	337,736	4,520	336,371	-	-	-	-	3,155
Industrial Building Authority	4,048	-	-	-	-	-	-	(4,048)
TOTAL COMPONENT UNITS	<u>\$ 1,031,633</u>	<u>\$ 231,536</u>	<u>\$ 979,859</u>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>179,762</u>
GENERAL REVENUES								
Property taxes					13,479,390	-	13,479,390	-
Sales taxes					18,512,572	-	18,512,572	-
Insurance premium taxes					1,459,831	-	1,459,831	-
Real estate recording taxes					1,006,593	-	1,006,593	-
Other taxes					1,083,644	-	1,083,644	-
Total taxes					<u>35,542,030</u>	<u>-</u>	<u>35,542,030</u>	<u>-</u>
Unrestricted investment earnings					84,435	-	84,435	15,021
Grants and contributions not restricted to a specific program					32,194	-	32,194	-
Gain(loss) on sale of capital assets					-	(3,901)	(3,901)	-
TRANSFERS					<u>(53,092)</u>	<u>53,092</u>	<u>-</u>	<u>-</u>
TOTAL GENERAL REVENUES AND TRANSFERS					<u>35,605,567</u>	<u>49,191</u>	<u>35,654,758</u>	<u>15,021</u>
CHANGES IN NET POSITION								
NET POSITION, Beginning					6,583,618	78,326	6,661,944	194,783
PRIOR PERIOD ADJUSTMENT					93,065,049	2,319,139	95,384,188	79,379
NET POSITION, Beginning as restated					<u>-</u>	<u>-</u>	<u>-</u>	<u>42,073</u>
NET POSITION, Ending					<u>\$ 99,648,667</u>	<u>\$ 2,397,465</u>	<u>\$ 102,046,132</u>	<u>\$ 316,235</u>

The accompanying notes are an integral part of this statement.

**DAWSON COUNTY, GEORGIA**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**December 31, 2020**

	GENERAL	SPLOST	OTHER NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
<b>ASSETS</b>				
Cash	\$ 23,017,797	\$ 10,902,701	\$ 2,929,874	\$ 36,850,372
Investments	1,316,290	571	-	1,316,861
Receivables (net of allowance for uncollectibles)	2,581,809	1,153,910	689,819	4,425,538
Interfund receivables	482,643	-	260,487	743,130
Prepaid items	596,011	-	-	596,011
Inventories	173,544	-	-	173,544
Restricted assets:				
Cash	7,819	-	-	7,819
<b>TOTAL ASSETS</b>	<b><u>28,175,913</u></b>	<b><u>12,057,182</u></b>	<b><u>3,880,180</u></b>	<b><u>44,113,275</u></b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities</b>				
Accounts payable	512,869	1,925,150	334,257	2,772,276
Other accrued items	258,183	-	44,447	302,630
Due to other governments	-	173,086	-	173,086
Interfund payables	1,692,829	-	371,163	2,063,992
Deposits held	62,819	-	-	62,819
<b>TOTAL LIABILITIES</b>	<b><u>2,526,700</u></b>	<b><u>2,098,236</u></b>	<b><u>749,867</u></b>	<b><u>5,374,803</u></b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue - property taxes	139,702	-	-	139,702
Deferred revenue - other	-	-	738	738
Deferred revenue - next year's property tax digest	13,304,886	-	-	13,304,886
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b><u>13,444,588</u></b>	<b><u>-</u></b>	<b><u>738</u></b>	<b><u>13,445,326</u></b>
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b><u>15,971,288</u></b>	<b><u>2,098,236</u></b>	<b><u>750,605</u></b>	<b><u>18,820,129</u></b>
<b>FUND BALANCES</b>				
<b>Nonspendable:</b>				
Prepaid expenditure	596,011	-	-	596,011
Inventories	173,544	-	-	173,544
<b>Restricted:</b>				
Capital outlay projects	-	9,958,946	-	9,958,946
Impact fee projects	-	-	1,912,495	1,912,495
Judicial programs	-	-	260,620	260,620
Public safety programs	20,634	-	660,818	681,452
Health and welfare programs	40,555	-	-	40,555
Parks and recreation programs	29,671	-	-	29,671
Housing and development programs	-	-	27,654	27,654
<b>Assigned:</b>				
Capital equipment and infrastructure	-	-	267,988	267,988
Subsequent year's budget: appropriation of fund balance	2,068,526	-	-	2,068,526
Unassigned	9,275,684	-	-	9,275,684
<b>TOTAL FUND BALANCES</b>	<b><u>12,204,625</u></b>	<b><u>9,958,946</u></b>	<b><u>3,129,575</u></b>	<b><u>25,293,146</u></b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<b><u>\$ 28,175,913</u></b>	<b><u>\$ 12,057,182</u></b>	<b><u>\$ 3,880,180</u></b>	<b><u>\$ 44,113,275</u></b>

The accompanying notes are an integral part of this statement.

**DAWSON COUNTY, GEORGIA**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE**  
**STATEMENT OF NET POSITION**  
**December 31, 2020**

**Total Fund Balances for Governmental Funds (page 3)** \$ 25,293,146

Total net position reported for governmental activities in the statement of net position is different because:

Capital assets used in the governmental activities are not financial resources and therefore are not reported in the funds. 79,596,247

Internal service funds are used by management to charge the costs of certain activities, such as risk management, employee benefits, and vehicle maintenance, to individual funds. Assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.

Internal service fund net position is: (110,196)

Revenues in the statement of activities that do not provide current financial resources are reported as unavailable revenues in the funds.

Property taxes	139,702	
		139,702

Some liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.

Accrued interest	(30,525)	
Compensated absences	(1,516,019)	
Capital leases	(330,101)	
Contracts payable	(2,475,000)	
Net pension liability	(1,053,160)	
Net deferred inflows(outflows) - pension expense	134,571	
		(5,270,234)

Rounding		2
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**Total net position of governmental activities (page 1)** **\$ 99,648,667**



**DAWSON COUNTY, GEORGIA**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**For the Year Ended December 31, 2020**

	GENERAL	SPLOST	OTHER NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
REVENUES				
Taxes	\$ 25,223,128	\$ 9,849,401	\$ 446,917	\$ 35,519,446
Licenses and permits	1,203,910	-	-	1,203,910
Intergovernmental	2,363,160	-	3,914,051	6,277,211
Fines and forfeitures	273,089	-	99,100	372,189
Charges for services	2,177,231	-	2,090,150	4,267,381
Contributions and donations	60,187	250,000	91,881	402,068
Investment income	69,929	31,882	14,505	116,316
Miscellaneous	262,316	-	986	263,302
<b>TOTAL REVENUES</b>	<b><u>31,632,950</u></b>	<b><u>10,131,283</u></b>	<b><u>6,657,590</u></b>	<b><u>48,421,823</u></b>
EXPENDITURES				
Current Expenditures				
General government	4,930,845	67,225	36,881	5,034,951
Judicial	3,394,206	-	587,684	3,981,890
Public safety	11,878,782	-	3,084,674	14,963,456
Public works	1,892,797	1,130,656	665,160	3,688,613
Public health and welfare	308,805	-	654,046	962,851
Recreation and culture	1,654,019	3,455	16,822	1,674,296
Housing and development	827,178	-	755,382	1,582,560
Intergovernmental	1,012,334	1,477,410	-	2,489,744
Capital outlay	174,498	7,130,799	3,363,317	10,668,614
Debt service				
Principal	270,000	60,527	-	330,527
Interest	77,278	11,367	-	88,645
<b>TOTAL EXPENDITURES</b>	<b><u>26,420,742</u></b>	<b><u>9,881,439</u></b>	<b><u>9,163,966</u></b>	<b><u>45,466,147</u></b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>5,212,208</u>	<u>249,844</u>	<u>(2,506,376)</u>	<u>2,955,676</u>
OTHER FINANCING SOURCES (USES)				
Sale of county property	484,000	-	67,581	551,581
Transfers in	86,655	-	2,483,576	2,570,231
Transfers out	(2,518,665)	-	(104,658)	(2,623,323)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b><u>(1,948,010)</u></b>	<b><u>-</u></b>	<b><u>2,446,499</u></b>	<b><u>498,489</u></b>
NET CHANGE IN FUND BALANCES	3,264,198	249,844	(59,877)	3,454,165
FUND BALANCES, Beginning of year	<u>8,940,427</u>	<u>9,709,102</u>	<u>3,189,452</u>	<u>21,838,981</u>
FUND BALANCES, End of year	<b><u>\$ 12,204,625</u></b>	<b><u>\$ 9,958,946</u></b>	<b><u>\$ 3,129,575</u></b>	<b><u>\$ 25,293,146</u></b>

The accompanying notes are an integral part of this statement.

**DAWSON COUNTY, GEORGIA**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**  
**For the Year Ended December 31, 2020**

<b>Net change in fund balances (page 5)</b>		<b>\$ 3,454,165</b>
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.		
Capital outlays	10,668,614	
Depreciation expense	<u>(6,510,771)</u>	4,157,843
In the statement of activities, only the gain/loss on the sale of various equipment is reported, whereas in the governmental funds, the proceeds from the sale increase financial resources. Thus, the change in net position differs from the change in fund balance by the net book value of the equipment sold.		
Net book value of equipment sold	<u>(486,361)</u>	(486,361)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Property taxes	139,702	
Donated assets	<u>41,450</u>	181,152
Revenues reported in the funds that relate to prior years are not reported as revenue in the statement of activities.		
Property taxes	<u>(117,117)</u>	(117,117)
Under the modified accrual basis of accounting used in the governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the statement of activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available. In addition, interest on long-term debt is not recognized under the modified accrual basis of accounting until due, rather than as it accrues. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, where as these amounts are deferred and amortized in the statement of activities.		
Principal payments on long-term debt	330,527	
Accrued interest payable, current year	(30,525)	
Accrued interest payable, prior year	<u>33,855</u>	333,857
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Compensated absences, current year	(1,516,019)	
Compensated absences, prior year	<u>1,000,279</u>	(515,740)
Internal service funds are used by management to charge the costs of certain activities, such as risk management, employee benefits, and vehicle maintenance, to individual funds. The net revenue (expenses) of internal service funds is reported with governmental activities.		
		(75,032)
Net pension liability is not available during the current period and therefore is not reported in the funds.		
End of year	(1,053,160)	
Beginning of year	<u>1,161,326</u>	108,166
Changes in the ACCG pension plan actuarial assumptions are reported in deferred outflows and inflows.		
End of year - deferred outflows related to pension	395,201	
Beginning of year - deferred outflows related to pension	(591,884)	
End of year - deferred inflows related to pension	(260,630)	
Beginning of year - deferred inflows related to pension	<u>-</u>	(457,313)
Rounding		
		<u>(2)</u>
<b>Changes in net position of governmental activities (page 2)</b>		<b><u>\$ 6,583,618</u></b>

The accompanying notes are an integral part of this statement.

**DAWSON COUNTY, GEORGIA**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**December 31, 2020**

	BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS			GOVERNMENTAL ACTIVITIES - INTERNAL SERVICE FUND
	SOLID WASTE	DCAR GIS	TOTAL	FLEET FUEL AND MAINTENANCE
<b>ASSETS</b>				
Current Assets				
Cash	\$ 120	\$ -	\$ 120	\$ -
Receivables (net of allowance for uncollectibles)	84,280	-	84,280	11,567
Interfund receivables	1,349,258	83,084	1,432,342	-
Prepaid items	-	120	120	-
Inventories	-	-	-	86,113
<b>TOTAL CURRENT ASSETS</b>	<b>1,433,658</b>	<b>83,204</b>	<b>1,516,862</b>	<b>97,680</b>
Noncurrent Assets				
Capital assets				
Capital assets not being depreciated	1,129,708	-	1,129,708	-
Capital assets being depreciated	1,282,985	413,850	1,696,835	1,352,957
Less: accumulated depreciation	(790,327)	(413,850)	(1,204,177)	(67,263)
<b>TOTAL CAPITAL ASSETS (NET OF ACCUMULATED DEPRECIATION)</b>	<b>1,622,366</b>	<b>-</b>	<b>1,622,366</b>	<b>1,285,694</b>
<b>TOTAL NONCURRENT ASSETS</b>	<b>1,622,366</b>	<b>-</b>	<b>1,622,366</b>	<b>1,285,694</b>
<b>TOTAL ASSETS</b>	<b>3,056,024</b>	<b>83,204</b>	<b>3,139,228</b>	<b>1,383,374</b>
<b>LIABILITIES</b>				
Current Liabilities				
Accounts payable	47,461	-	47,461	18,785
Other accrued items	2,931	748	3,679	2,580
Interfund payables	-	-	-	111,480
Accrued landfill closure/postclosure	22,000	-	22,000	-
<b>TOTAL CURRENT LIABILITIES</b>	<b>72,392</b>	<b>748</b>	<b>73,140</b>	<b>132,845</b>
Long-term Liabilities				
Accrued landfill closure/postclosure	743,655	-	743,655	-
<b>TOTAL LONG-TERM LIABILITIES</b>	<b>743,655</b>	<b>-</b>	<b>743,655</b>	<b>-</b>
<b>TOTAL LIABILITIES</b>	<b>816,047</b>	<b>748</b>	<b>816,795</b>	<b>132,845</b>
<b>NET POSITION</b>				
Net investment in capital assets	1,622,366	-	1,622,366	1,285,693
Unrestricted	617,611	82,456	700,067	(35,164)
<b>TOTAL NET POSITION</b>	<b>\$ 2,239,977</b>	<b>\$ 82,456</b>	<b>2,322,433</b>	<b>\$ 1,250,529</b>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds			75,032	
Net position of business-type activities			<u>\$ 2,397,465</u>	

The accompanying notes are an integral part of this statement.

**DAWSON COUNTY, GEORGIA**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION**  
**PROPRIETARY FUNDS**  
**For the Year Ended December 31, 2020**

	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS			GOVERNMENTAL ACTIVITIES - INTERNAL SERVICE FUNDS
	SOLID WASTE	DCAR GIS	TOTAL	FLEET FUEL AND MAINTENANCE
OPERATING REVENUES				
Charges for sales and services:				
Map and publication sales	\$ -	\$ 7,850	\$ 7,850	\$ -
Refuse collection	324,314	-	324,314	-
Landfill fees	315,972	-	315,972	-
Recycling and transfer fees	9,560	-	9,560	-
Charges to other funds	-	-	-	263,458
Total Operating Revenues	649,846	7,850	657,696	263,458
OPERATING EXPENSES				
Salaries and benefits	242,943	55,067	298,010	193,219
Other services and charges	274,024	5,693	279,717	27,966
Insurance premiums	-	-	-	1,984
Depreciation	45,232	-	45,232	40,739
Professional fees	43,913	-	43,913	-
Repairs and maintenance	36,786	-	36,786	-
Total Operating Expenses	642,898	60,760	703,658	263,908
OPERATING INCOME (LOSS)	6,948	(52,910)	(45,962)	(450)
NONOPERATING REVENUES (EXPENSES)				
Operating grants	65	-	65	-
Intergovernmental income	-	-	-	1,162
Gain (loss) on sale of capital assets	(3,901)	-	(3,901)	-
Total Nonoperating Revenues (Expenses)	(3,836)	-	(3,836)	1,162
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	3,112	(52,910)	(49,798)	712
Capital grants	-	-	-	1,249,817
Transfer in	-	53,092	53,092	-
CHANGE IN NET POSITION	3,112	182	3,294	1,250,529
TOTAL NET POSITION, Beginning of year	2,236,865	82,274	2,319,139	-
TOTAL NET POSITION, End of year	\$ 2,239,977	\$ 82,456	2,322,433	\$ 1,250,529
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds			75,032	
Change in net position of business-type activities			\$ 78,326	

The accompanying notes are an integral part of this statement.

**DAWSON COUNTY, GEORGIA**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**For the Year Ended December 31, 2020**

	<b>BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS</b>			<b>GOVERNMENTAL ACTIVITIES - INTERNAL SERVICE FUNDS</b>
	<b>SOLID WASTE</b>	<b>DCAR GIS</b>	<b>TOTAL</b>	<b>FLEET FUEL AND MAINTENANCE</b>
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers	\$ 800,147	\$ 8,803	\$ 808,950	\$ -
Payments to suppliers	(515,732)	(5,693)	(521,425)	(30,499)
Payments to employees	(246,670)	(56,202)	(302,872)	(196,782)
Internal activity-payments from (to) other funds	-	-	-	267,570
Net cash provided by (used in) operating activities	37,745	(53,092)	(15,347)	40,289
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES				
Transfers in	-	53,092	53,092	-
Contributions	65	-	65	-
Net Cash provided (used) by non-capital financing activities	65	53,092	53,157	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition and construction of capital assets	(37,810)	-	(37,810)	(41,451)
Intergovernmental revenue	-	-	-	1,162
Net cash provided (used) by capital and related financing activities	(37,810)	-	(37,810)	(40,289)
Net increase (decrease) in cash and cash equivalents	-	-	-	-
CASH AND CASH EQUIVALENTS, Beginning of year	120	-	120	-
CASH, End of year	\$ 120	\$ -	\$ 120	\$ -

The accompanying notes are an integral part of this statement.

**DAWSON COUNTY, GEORGIA**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**For the Year Ended December 31, 2020**

(CONTINUED)

	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS			GOVERNMENTAL ACTIVITIES - INTERNAL SERVICE FUNDS
	SOLID WASTE DISPOSAL FACILITY	DCAR GIS	TOTAL	FLEET FUEL AND MAINTENANCE
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating income (loss)	\$ 6,948	\$ (52,910)	\$ (45,962)	\$ (450)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities				
Depreciation	45,232	-	45,232	40,739
(Increase) decrease in:				
Accounts receivable	10,008	-	10,008	-
Due from other funds	140,293	953	141,246	4,112
Inventory	-	-	-	(9,277)
Increase (decrease) in:				
Accounts payable	(174,547)	-	(174,547)	(50,367)
Accrued landfill costs	13,538	-	13,538	-
Other accrued items	(3,727)	(1,135)	(4,862)	(3,564)
Due to other funds	-	-	-	59,096
	<u>37,745</u>	<u>(53,092)</u>	<u>(15,347)</u>	<u>40,289</u>
Net cash provided by (used in) operating activities	<u>\$ 37,745</u>	<u>\$ (53,092)</u>	<u>\$ (15,347)</u>	<u>\$ 40,289</u>
SUPPLEMENTAL DISCLOSURE OF NON-CASH ACTIVITIES				
Landfill post-closure estimate adjustment	<u>\$ (43,013)</u>	<u>\$ -</u>	<u>\$ (43,013)</u>	<u>\$ -</u>

The accompanying notes are an integral part of this statement.

**DAWSON COUNTY, GEORGIA**  
**STATEMENT OF NET POSITION**  
**FIDUCIARY FUNDS**  
**December 31, 2020**

	<b>CUSTODIAL FUNDS</b>
ASSETS	
Cash	\$ <u>2,446,457</u>
TOTAL ASSETS	<u>2,446,457</u>
LIABILITIES	
Amount held in trust	<u>1,254,895</u>
TOTAL LIABILITIES	<u>1,254,895</u>
NET POSITION	
Restricted for others	<u>1,191,562</u>
TOTAL NET POSITION	<u><u>\$ 1,191,562</u></u>

The accompanying notes are an integral part of this statement.

**DAWSON COUNTY, GEORGIA**  
**STATEMENT OF CHANGES IN NET POSITION**  
**FIDUCIARY FUNDS**  
**December 31, 2020**

		<b>CUSTODIAL FUNDS</b>
<b>ADDITIONS</b>		
Taxes collected for other entities	\$	45,041,092
Fees collected for other entities		3,180,366
Court individual cases		733,357
<b>TOTAL ADDITIONS</b>		<u>48,954,815</u>
 <b>DEDUCTIONS</b>		
Payments of taxes to other entities		44,921,716
Payments of fees to other entities		3,177,482
Payments to others		287,800
<b>TOTAL DEDUCTIONS</b>		<u>48,386,998</u>
 <b>CHANGE IN NET POSITION</b>		 567,817
 <b>TOTAL NET POSITION, Beginning of year</b>		 -
Change in accounting principle		727,283
<b>TOTAL NET POSITION, Beginning of year as restated</b>		<u>727,283</u>
 <b>TOTAL NET POSITION, End of year</b>	 \$	 <u><u>1,191,562</u></u>

The accompanying notes are an integral part of this statement.



**DAWSON COUNTY, GEORGIA**  
**COMPONENT UNITS**  
**COMBINING STATEMENT OF NET POSITION**  
**December 31, 2020**

	<b>DEVELOPMENT AUTHORITY OF DAWSON COUNTY</b>	<b>INDUSTRIAL BUILDING AUTHORITY OF DAWSON COUNTY</b>	<b>DAWSON COUNTY HEALTH DEPARTMENT</b>	<b>TOTAL</b>
<b>ASSETS</b>				
Cash	\$ 50,313	\$ 177,985	\$ 522,496	\$ 750,794
Capital lease receivable	19,518	-	-	19,518
Receivables (net of allowance for uncollectibles)	23,147	-	201,737	224,884
Non-current assets:				
Capital lease receivable	225,068	-	-	225,068
Capital assets:				
Capital assets not being depreciated	-	24,592	-	24,592
Capital assets being depreciated	10,562	4,039	-	14,601
Less: accumulated depreciation	(6,887)	(4,039)	-	(10,926)
Capital assets, net of depreciation	3,675	24,592	-	28,267
<b>TOTAL ASSETS</b>	<b>321,721</b>	<b>202,577</b>	<b>724,233</b>	<b>1,248,531</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Pension expense	-	-	226,529	226,529
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>-</b>	<b>-</b>	<b>226,529</b>	<b>226,529</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>321,721</b>	<b>202,577</b>	<b>950,762</b>	<b>1,475,060</b>
<b>LIABILITIES</b>				
Accounts payable	-	-	6,206	6,206
Noncurrent liabilities:				
Due within one year				
Compensated absences payable	-	-	42,350	42,350
Notes payable	19,518	-	-	19,518
Due in more than one year				
Compensated absences payable	-	-	24,983	24,983
Notes payable	225,068	-	-	225,068
Net pension liability	-	-	534,221	534,221
Net OPEB liability	-	-	72,934	72,934
<b>TOTAL LIABILITIES</b>	<b>244,586</b>	<b>-</b>	<b>680,694</b>	<b>925,280</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Pension expense	-	-	233,545	233,545
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>-</b>	<b>-</b>	<b>233,545</b>	<b>233,545</b>
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>244,586</b>	<b>-</b>	<b>914,239</b>	<b>1,158,825</b>
<b>NET POSITION</b>				
Net investment in capital assets	3,675	24,592	-	28,267
Unrestricted	73,460	177,985	36,523	287,968
<b>TOTAL NET POSITION</b>	<b>\$ 77,135</b>	<b>\$ 202,577</b>	<b>\$ 36,523</b>	<b>\$ 316,235</b>

The accompanying notes are an integral part of this statement.

**DAWSON COUNTY, GEORGIA  
 COMPONENT UNITS  
 COMBINING STATEMENT OF ACTIVITIES  
 For the Year Ended December 31, 2020**

FUNCTIONS/PROGRAMS COMPONENT UNITS	.....PROGRAM REVENUES.....				....NET (EXPENSE) AND CHANGES IN NET POSITION....			
	EXPENSES	CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS	DEVELOPMENT AUTHORITY OF DAWSON COUNTY	INDUSTRIAL DEVELOPMENT AUTHORITY OF DAWSON COUNTY	DAWSON COUNTY HEALTH DEPARTMENT	TOTAL
GOVERNMENTAL ACTIVITIES								
Dawson County Health Department	\$ 689,849	\$ 227,016	\$ 643,488	\$ -	\$ -	\$ -	\$ 180,655	180,655
Total Governmental Activities	<u>689,849</u>	<u>227,016</u>	<u>643,488</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>180,655</u>	<u>180,655</u>
BUSINESS-TYPE ACTIVITIES								
Development Authority of Dawson County	337,736	4,520	336,371	-	3,155	-	-	3,155
Industrial Building Authority of Dawson County	4,048	-	-	-	-	(4,048)	-	(4,048)
Total Business-Type Activities	<u>341,784</u>	<u>4,520</u>	<u>336,371</u>	<u>-</u>	<u>3,155</u>	<u>(4,048)</u>	<u>-</u>	<u>(893)</u>
<b>TOTAL COMPONENT UNITS</b>	<u>\$ 1,031,633</u>	<u>\$ 231,536</u>	<u>\$ 979,859</u>	<u>\$ -</u>	<u>3,155</u>	<u>(4,048)</u>	<u>180,655</u>	<u>179,762</u>
GENERAL REVENUES								
Unrestricted investment earnings					11,859	3,162	-	15,021
TOTAL GENERAL REVENUES AND TRANSFERS					<u>11,859</u>	<u>3,162</u>	<u>-</u>	<u>15,021</u>
CHANGES IN NET POSITION					15,014	(886)	180,655	194,783
NET POSITION, Beginning					62,121	203,463	(186,205)	79,379
PRIOR PERIOD ADJUSTMENT					-	-	42,073	42,073
NET POSITION, Beginning as restated					<u>62,121</u>	<u>203,463</u>	<u>(144,132)</u>	<u>121,452</u>
NET POSITION, Ending					<u>\$ 77,135</u>	<u>\$ 202,577</u>	<u>\$ 36,523</u>	<u>\$ 316,235</u>

The accompanying notes are an integral part of this statement.

**DAWSON COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2020**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of DAWSON COUNTY, GEORGIA, have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

**REPORTING ENTITY**

The County is a political subdivision of the State of Georgia governed by an elected Chairman and a four-member commission. In addition, there are four Constitutional Officers; the Tax Commissioner, Probate Court Judge, Sheriff, and Clerk of Superior Court. The Constitutional Officers are elected county wide. The Board of County Commissioners budgets and approves all funding used by the separate Constitutional Officers. As required by generally accepted accounting principles, these financial statements present the County and its component units, entities for which the County is considered to be financially accountable. Discretely presented component units are reported in a separate column in the combined financial statements to emphasize they are legally separate from the County.

***Discretely Presented Component Units***

The Development Authority of Dawson County (Development Authority) is a legally separate entity. The seven-member board is appointed by the Board of Commissioners of Dawson County. There is the potential for financial benefit or burden to the primary government. The Development Authority's purpose is to encourage economic development in Dawson County. The Development Authority's year end is December 31. A copy of the Development Authority of Dawson County's financial statements can be obtained from 44 Commerce Drive, Dawsonville, GA 30534. The Development Authority is presented as a business fund type.

The Industrial Building Authority of Dawson County (Building Authority) is a legally separate entity. The Board of Commissioners of Dawson County appoints the five-member board. There is the potential for financial benefit or burden to the primary government. The purpose of the Building Authority is to acquire and develop property in Dawson County. The Industrial Building Authority's year end is December 31. A copy of the Industrial Building Authority of Dawson County's financial statements can be obtained from 44 Commerce Drive, Dawsonville, GA 30534. The Building Authority is presented as a business fund type.

**DAWSON COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2020**

The Dawson County Health Department (Health Department) is charged with determining the health needs and resources of its jurisdiction, developing programs, activities, and facilities responsive to those needs, and enforcing all laws related to health matters unless they fall under the jurisdiction of other agencies. The Dawson County Board of Health (Board) governs the Health Department. The County appoints the voting majority of the Board. Additionally, the Health Department is fiscally dependent on the County since it must have its budget approved by the County. The Health Department's fiscal year end is June 30. A copy of the Dawson County Health Department's financial statements can be obtained from 54 Highway 53 East, Dawsonville, Georgia 30534. The Health Department is presented as a governmental fund type.

**GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

**MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION**

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 relates to the timing of the measurement made, regardless of the measurement focus applied.

**DAWSON COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2020**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statement. Agency funds have no measurement focus. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers property taxes and other revenues susceptible to accrual are considered available if they are collected within 60 days of the end of the current fiscal period for which they are imposed with the exception of federal and state grant revenue, which has a 12 month availability period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments are recorded only when payment is due.

Property taxes, sales tax, franchise taxes, charges for services, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The government reports the following major governmental funds:

The *General Fund* is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *SPLOST Capital Projects Fund* accounts for funds received from a local 1% sales tax reserved for construction of various capital projects.

The County reports the following major proprietary funds:

The *Solid Waste Disposal Facility Enterprise Fund* accounts for the activities of the County's solid waste transfer station.

The *DCAR GIS Enterprise Fund* accounts for activities related to geographical data related to Dawson County, as well as the Etowah Water & Sewer Authority and Dawson County Board of Education.

**DAWSON COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2020**

Additionally, the County reports the following fund types:

The *Special revenue funds* are used to account for the proceeds of specific revenue sources that are legally or donor restricted to expenditures for specified purposes.

The *Capital projects funds* account for acquisition and construction of the County's capital assets.

The *Internal Service Funds* account for operations that provide services to the other departments or agencies of the government on a cost reimbursement basis. The County uses an internal service fund to account for fuel and fleet maintenance.

The *Custodial Funds* account for assets held by the government as an agent for the Tax Commissioner, Clerk of Court, Probate Court, Magistrate Court, Juvenile Court, Sheriff, and Inmate Fund. Custodial funds are accounted for on the full accrual basis of accounting.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are interfund services provided and used are not eliminated in the process of consolidation. Elimination of these charges would distort the direct costs and program revenues for the various functions concerned.

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. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues for the Solid Waste Disposal Facility enterprise fund, DCAR GIS enterprise fund, and of the County's Internal Service funds are charges to customers for sales and services. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

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.

**DAWSON COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2020**

ASSETS, LIABILITIES AND NET POSITION OR EQUITY

***Deposits and Investments***

The County's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

Investments are recorded as fair value based on quoted market prices as of the balance sheet date. Increases or decreases in fair value during the year are recognized as part of investment income.

***Receivables and Payables***

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "interfund receivables/payables." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances." Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

All trade and property tax receivables are shown net of an allowance of uncollectibles.

Property taxes attach as an enforceable lien on property as of January 1. The taxes for the 2020 digest year were levied on August 20, 2020, billed on September 21, 2020 and payable on December 1, 2020. Interest and penalties are assessed on taxes not paid by this date. The taxes are subject to lien 90 days after the due date. Property taxes levied during 2020 are to fund operations for the County's fiscal year beginning January 1, 2021.

The County's property taxes were levied on the assessed values of all real and personal property including mobile homes and motor vehicles located in the County.

The County bills and collects its own property taxes and also those for the School Board. Only the County's tax levy is recognized as revenue when levied and uncollected taxes are recorded as unavailable and unearned revenue in the general fund.

***Inventories and Prepaid Items***

Inventories, consisting of expendable supplies, not held for resale are valued at cost using the first-in/first-out (FIFO) method. The costs of governmental fund-type inventories are recorded as expenditures when consumed rather than when purchased.

**DAWSON COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2020**

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.

The cost of prepaid items is recorded as expenditures/expense when consumed rather than when purchased.

***Bond Premiums and Discounts***

Premiums and discounts, if applicable, are deferred and amortized over the lives of the bonds and loans on a straight-line basis, which approximates the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

***Restricted Assets***

Certain proceeds of the County’s capital leases or debt issues, or funds held on the account of others, are classified as restricted assets on the balance sheet because they are maintained in separate bank accounts and their use is limited by applicable lease or debt agreements.

***Capital Assets***

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g. roads, bridges, sidewalks, culverts, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of \$5,000 and an estimated useful life in excess of three years.

In the case of the initial capitalization of general infrastructure assets (i.e., those reported by governmental activities) the County chose to include all such items regardless of their acquisition date or amount. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the assets constructed. No interest was capitalized during fiscal year 2020.

Property, plant, and equipment are depreciated using the straight line method over the following estimated useful lives:

<u>Asset</u>	<u>Years</u>	<u>Asset</u>	<u>Years</u>
Buildings	40	Vehicles	3-5
Nonstructural improvements	7-10	Furniture and fixtures	5
Machinery and equipment	5-10	Infrastructure	20



**DAWSON COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2020**

***Deferred Outflows/Inflows of Resources***

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County can have two items that qualify for reporting in this category. These two items may consist of the deferred charge on refunding and deferred charge in pension expense. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The amortization is part of the interest expense for the year. The deferred charge in pension expense represents differences between expected and actual experience with regard to economic or demographic factors in the measurement of the total pension liability and changes of assumptions about future economic or demographic factors or of other inputs. These deferred outflows will be recognized in pension expense using a systematic and rational method over a closed five-year period, beginning in the current reporting period.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The County can have three items that qualify for reporting in this category. The first item is deferred inflows related to pension expense, which represents differences between expected and actual experience with regard to economic or demographic factors in the measurement of the total pension liability and changes of assumptions about future economic or demographic factors or of other inputs. These deferred inflows will be recognized in pension expense using a systematic and rational method over a closed five-year period, beginning with the current reporting period. The remaining two items consist of unavailable revenue and unearned revenue. Unavailable revenue is reported only in the governmental funds balance sheet and only arises under the modified accrual basis of accounting. The governmental funds may report unavailable revenues from two sources: property taxes and special assessments. Unearned revenue reports the property taxes collected to fund the following fiscal year.

***Compensated Absences***

In 2020, the County revised its paid time off policy. The County no longer accrues both sick leave and personal leave. There is one accrual for Paid Time Off (PTO). At the time of the change, any employee who had been employed longer than 5 years and had accumulated sick leave, those hours were put into a sick bank and available for future use. All personal leave hours were transferred into the new PTO bank, as well as all accumulated sick leave hours for employees who had been employed less than 5 years. Maximum accrual amount of PTO is 480 hours. Only full-time employees accumulate PTO. Unused hours, of both the PTO and the sick leave bank, are paid out to employees in good standing upon their resignation or retirement.

**DAWSON COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2020**

***Long-term Obligations***

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, or proprietary fund type statement of net position.

***Pensions***

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Association of County Commissioners of Georgia (ACCG) Dawson County Defined Benefit Plan (the ACCG Plan) and additions to/from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

***Fund Equity/Net Position***

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, fund balance represents the difference between the current assets and current liabilities. In the fund financial statements, governmental funds report fund balance classifications that comprise a hierarchy based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Fund balances are classified as follows:

- *Nonspendable* - Fund balances are reported as nonspendable when the amounts cannot be spent because they are either (a) not in spendable form (i.e., items that are not expected to be converted to cash like inventories and prepaid items) or (b) legally or contractually required to be maintained intact.
- *Restricted* - Fund balances are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

**DAWSON COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2020**

- *Committed* - Fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints imposed by formal action of the Board of Commissioners through the adoption of a resolution prior to the end of the fiscal year. In order to modify or rescind the commitment, the Board of Commissioners must adopt another resolution.
- *Assigned* - Fund balances are reported as assigned when amounts are constrained by the County's intent to be used for specific purposes, but are neither restricted nor committed. Through resolution, the Board of Commissioners has authorized the County's Finance Director to assign fund balances.
- *Unassigned* - Fund balances are reported as unassigned as the residual amount when the balances do not meet any of the above criterion. The County reports positive unassigned fund balance only in the general fund. Negative unassigned fund balances may be reported in all other governmental funds.

*Net position* - Net position represents the difference between assets and liabilities. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any debt used for the acquisition, construction, or improvement of those assets. In determining the outstanding balance of any borrowing, proceeds of that debt which has not been spent is deducted. Accounts payable for costs related to acquisition, construction, or improvement of those capital assets is considered debt for this calculation. Net position is reported as restricted as described in the fund balance section above. All other net position is reported as unrestricted.

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

**DAWSON COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2020**

***Net Investment in Capital Assets***

The "net investment in capital assets" reported on the government-wide statement of net position as of December 31, 2020, are as follows:

	Governmental Activities	Business-type Activities
Net investment in capital assets:		
Cost of capital assets	\$ 186,600,455	\$ 2,826,543
Less accumulated depreciation	(107,004,208)	(1,204,177)
Book value	79,596,247	1,622,366
Less capital related debt	(2,805,101)	-
Less accounts payable related to construction	(1,962,683)	-
Total net investment in capital assets	\$ 74,828,463	\$ 1,622,366

***Management Estimates***

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

**NOTE 2 - FUND BALANCE/NET POSITION**

The government-wide statement of net position reports \$12,911,393 of restricted net position, of which \$10,122,078 is restricted by enabling legislation.

Additional details related to fund balances at the governmental fund level are presented below:

**Restricted:**

**General Fund**

<i>Public Safety programs</i> - For funds restricted for sheriff facilities and equipment.	\$ 20,634
<i>Health and Welfare programs</i> - For funds restricted for the Senior Center.	40,555
<i>Culture and Recreation programs</i> - For funds restricted for recreation facilities and equipment.	29,671
Total Restricted General Fund	90,860

**SPLOST Fund**

<i>Capital outlay projects</i> - For funds received from the imposition of the Special Purpose Local Option Sales Tax (SPLOST) restricted by the voter approved referendum.	9,958,946
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**DAWSON COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
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**Impact Fees Fund**

*Impact Fee projects* - For funds received from impact fees that have not been spent. 1,912,495

**Nonmajor Special Revenue Funds**

*Judicial Programs -*

District Attorney Seizure Fund - To account for 10% collected of all funds subject to forfeiture laws as specified. 5,240

Victims Rights and Assistance Fund - To account for funds collected from fines and forfeitures to be used for assisting victims of crime. 9,722

Law Library Fund - To account for funds collected from fines and forfeitures to be used for the operation of the Law Library. 28,860

Multiple Grants Fund - To account for funds received from grants restricted by grantors for various judicial programs. 159,309

Drug Abuse Treatment and Education Fund - To account for funds collected from fines and forfeitures to be used to create and maintain drug education programs. 57,489

Restricted for Judicial programs 260,620

*Public Safety programs -*

Emergency E911 Telephone Services Fund - To account for funds to operate the E911 center as restricted by the OCGA-46-5. 135,478

Jail Fund - To account for funds collected from fines and forfeitures to be used for maintenance of the County Jail. 273,866

Inmate Welfare Fund - To account for funds legally restricted for the benefit of detainees in the County Jail. 99,408

Sheriff Seizure Fund - To account for funds seized in acts of violation of specific laws to be used to fund victim-witness assistance programs. 23,950

Restricted Programs Fund - To account for funds collected from fines and forfeitures to be used for drug abuse, treatment and education programs, and victims assistance programs. 128,116

Restricted for Public Safety programs 660,818

*Housing and Development programs -*

Hotel/Motel Tax Fund - To account for funds received from Hotel/Motel tax collections which are used to support tourism in Dawson County. 27,654

Total Restricted Nonmajor Special Revenue Funds 949,092

**Total Restricted Fund Balance** \$ 12,911,393

**Assigned:**

**General Fund**

Appropriated as a resource in next year's budget. \$ 2,068,526

**Nonmajor Capital Projects Funds**

State Road Fund - For road infrastructure & maintenance. 267,988

**Total Assigned Fund Balance** \$ 2,336,514

**DAWSON COUNTY, GEORGIA**  
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NOTE 3 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

BUDGETARY INFORMATION

Annual appropriated budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund and special revenue funds. Project length budgets are adopted for the Capital Projects Funds. Annual operating budgets are prepared for each Enterprise and Internal Service Fund for planning, control, cost allocation, and evaluation purposes. Budgetary amounts are not formally integrated into proprietary fund general ledgers. All unencumbered appropriations lapse at fiscal year-end with all encumbered appropriations being carried into the following budget year.

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

In the spring (May to June) of each year, all agencies of the County submit requests for appropriation to the Accounting and Budget Manager so that a budget may be prepared. The budget is prepared by fund, function, activity, and line item, and includes information on the past year, current year estimates, and requested appropriations for the next fiscal year.

Before December 1, the proposed budget is presented to the County's Board of Commissioners for review. The County's Board of Commissioners holds public hearings and may add to, subtract from, or change appropriations, but may not change the form of the budget. Any changes in the budget must be within the revenues and reserves estimated as available by the Chief Financial Officer or the revenue estimates must be changed by an affirmative vote of a majority of the County's Board of Commissioners.

Authorization of Budget Adjustments and Amendments: Because a budget is not a fixed revenue and spending plan, they require adjustments from time to time. The Chief Financial Officer is authorized to approve any transfer of appropriations in any fund among the various accounts within a department or agency so long as the total budget for each department or agency is not increased.

During the year, the Commissioners authorized amendments to include appropriations for some activities that were not originally budgeted and to reclassify certain character and functional expenditures.

DEFICIT NET POSITION

There are no funds with deficits.

**DAWSON COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
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NOTE 4 - DEPOSITS AND INVESTMENTS

PRIMARY GOVERNMENT

***Custodial Credit Risk - Deposits***

In case of deposits, this is the risk that in the event of a bank failure, the County's deposits may not be returned. The County's policy permits the County to exceed the FDIC insured limit in making deposits in commercial banks and savings and loans institutions if the funds are otherwise adequately secured.

As of December 31, 2020, these deposits were fully insured and collateralized.

Depositories may secure deposits of public funds using the dedicated method or the pooled method as described below:

Under the *dedicated method*, a depository shall secure the deposits of each of its public depositors separately. State statutes require collateral pledged in the amount of 110% of deposits.

Under the *pooled method*, a depository shall secure deposits of public bodies which have deposits with it through a pool of collateral established by the depository with a custodian for the benefit of public bodies having deposits with such depository as set forth in code Section 45-8-13.1. State statutes require collateral pledged in the amount of 110% of deposits under the single bank pooled method or at least 100% of amounts greater than 20% of the daily pool balance held by any one covered depository under the multibank pooled method.

The County utilized the pooled method to secure deposits of public funds.

As of December 31, 2020, the County had the following investments:

	INVESTMENT MATURITIES (in Years)/FMV Level		
Investment Type:	Fair Value	Less Than 1/ FMV Level 1	Rating (1)
Public Certificate of Deposits	\$ 571	\$ 571	AAA
Money Market	1,316,290	1,316,290	N/A
Total Debt Securities	<u>\$ 1,316,861</u>	<u>\$ 1,316,861</u>	
Maximum Investment		100.00 %	

1. Standard & Poors

**DAWSON COUNTY, GEORGIA**  
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**For the Year Ended December 31, 2020**

A hierarchy for inputs used in measuring fair value that maximizes the use of observable inputs and minimizes the use of unobservable inputs requiring that the most observable inputs be used when available was established. Level 1 within the hierarchy states that valuations are based on unadjusted quoted market prices for identical assets in active markets. Level 2 within the hierarchy states that valuations are based on observable inputs other than Level 1 process, such as quoted prices for similar assets, quoted prices in inactive markets and other inputs that may be corroborated by observable market data. Level 3 assets are not actively traded, and their values can only be estimated using a combination of complex market prices, mathematical models, and subjective assumptions.

As of December 31, 2020, the only assets that are measured at fair value on a recurring basis in periods subsequent to initial recognition are investments. Such investments are classified within Level 1 of the valuation hierarchy.

Cash per financial statements (page 1)	
Cash	\$ 36,850,492
Restricted cash	7,819
Cash held by Fiduciary Funds (page 11)	<u>2,446,457</u>
Deposits	<u>\$ 39,304,768</u>
Investments per financial statements	
Investments	<u>\$ 1,316,861</u>
Investments as listed above	<u>\$ 1,316,861</u>

The goal of the County in investing is to obtain a reasonable return on investments with a minimum exposure to potential loss of capital due to market fluctuations.

***Interest Rate Risk***

Interest rate risk is the risk that changes in interest rates may adversely affect an investment's fair value. Since the price of a bond fluctuates with market interest rates, the risk an investor faces is that the price of a bond held in a portfolio will decline if market interest rates rise. Dawson County has a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates as follows:

Under 30 days	10% minimum	Under 1 year	75% minimum
Under 90 days	25% minimum	Under 2 years	100% minimum
Under 180 days	50% minimum		



**DAWSON COUNTY, GEORGIA**  
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***Credit Risk***

State statutes authorize the County to invest in obligations of the U.S. Treasury (100%) and of its agencies and instrumentalities (80%); bonds or certificates of indebtedness of this state and of its agencies and instrumentalities (25%); certificates of deposits of banks insured by FDIC (75%); prime bankers' acceptance (10%); the State of Georgia Local Government Investment Pool (100%); repurchase agreements (25%); bonds, debentures, notes or other evidence of indebtedness of any solvent corporation subject to certain conditions (0%). Dawson County has an investment policy that prohibits the use of derivatives as an investment. They limit the amount that may be invested in certain types of investments. At December 31, 2020, the percentages are shown above.

***Concentration of Credit Risk***

Dawson County places limits on the amount it may invest in any one issuer as follows: Repurchase agreements - 10%; certificate of deposits - 35%; prime bankers acceptances - 10%.

***Custodial Credit Risk - Investments***

For an investment, this is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The County has a policy of placing investments with qualified financial institutions. As of December 31, 2020, all investments are adequately secured with insurance.

**NOTE 5 - RECEIVABLES**

Receivables as of year-end for the County's individual major funds and nonmajor governmental and Internal Service Funds in the aggregate, including the applicable allowances for uncollectible accounts are as follows:

<b>Governmental Activities:</b>	General Fund	SPLOST	Nonmajor Governmental Funds	Internal Service Funds
Receivables:				
Taxes	\$ 1,059,336	\$ 1,153,910	\$ -	\$ -
Accounts	3,184,520	-	88,877	-
Intergovernmental	<u>119,166</u>	<u>-</u>	<u>600,942</u>	<u>11,567</u>
Total Gross Receivables	4,363,022	1,153,910	689,819	11,567
Less: Allowance for Uncollectibles	<u>(1,781,213)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Net Receivables	<u><u>\$ 2,581,809</u></u>	<u><u>\$ 1,153,910</u></u>	<u><u>\$ 689,819</u></u>	<u><u>\$ 11,567</u></u>

**DAWSON COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
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Property taxes receivable at December 31, 2020, consist of the following:

<u>DIGEST</u> <u>YEAR</u>		<u>GENERAL</u> <u>FUND (2)</u>
2021 (1)	\$	17,143
2020		926,027
2019		85,215
2018		15,208
2017		2,590
2016		4,106
2015		4,069
2014		2,563
2013		1,540
2012		-
2011		875
Total	\$	<u><u>1,059,336</u></u>

(1) 2021 only consists of taxes due on mobile homes. Taxes on real and personal property are not levied until after fiscal year end. Therefore, they are not included.

(2) General fund amounts include interest, penalties, and other costs assessed up to December 31, 2020.

Receivables as of year-end for the County's enterprise funds, including the applicable allowances for uncollectible accounts are as follows:

<b>Business-type Activities:</b>	Solid Waste Disposal Facility
Receivables:	
Accounts	\$ <u>87,579</u>
Total Gross Receivables	87,579
Less: Allowance for Uncollectibles	<u>(3,299)</u>
Total Net Receivables	<u><u>\$ 84,280</u></u>

**DAWSON COUNTY, GEORGIA**  
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Governmental funds report deferred inflows in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of deferred inflows reported as unavailable revenue and unearned revenue in the governmental funds were as follows:

	<u>Unavailable</u>	<u>Unearned</u>
Delinquent property taxes receivable (General Fund)	\$ 139,702	\$ -
Property taxes collected for next fiscal year	-	13,304,886
Deferred prepaid transit fees (Multiple Grants Fund)	-	738
Total unavailable/unearned revenue for governmental funds	<u>\$ 139,702</u>	<u>\$ 13,305,624</u>

Receivables as of year-end for the County's component units, including the applicable allowances for uncollectible accounts are as follows:

	<u>Development Authority</u>	<u>Health Department</u>
Receivables:		
Accounts	\$ 23,147	\$ 201,737
Intergovernmental	-	-
Total Gross Receivables	<u>23,147</u>	<u>201,737</u>
Less: Allowance for Uncollectibles	-	-
Total Net Receivables	<u>\$ 23,147</u>	<u>\$ 201,737</u>

**DAWSON COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2020**

NOTE 6 - CAPITAL ASSETS

PRIMARY GOVERNMENT

Capital asset activity for governmental activities the year ended December 31, 2020, was as follows:

<b>Governmental Activities:</b>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Transfers</u>	<u>Ending Balance</u>
<b>Non-Depreciable Assets:</b>					
Intangible assets	\$ 484,000	\$ -	\$ (484,000)	\$ -	\$ -
Infrastructure land and improvements	13,846,600	-	-	-	13,846,600
Construction in progress	5,955,127	4,284,239	-	(8,684,015)	1,555,351
Total non-depreciable capital assets	<u>20,285,727</u>	<u>4,284,239</u>	<u>(484,000)</u>	<u>(8,684,015)</u>	<u>15,401,951</u>
<b>Depreciable Assets:</b>					
Buildings and improvements	51,379,390	15,895	-	8,223,494	59,618,779
Machinery and equipment	12,282,757	562,798	(67,606)	496,777	13,274,726
Furniture and fixtures	1,266,842	-	-	-	1,266,842
Vehicles	10,398,101	1,835,503	(383,946)	(36,256)	11,813,402
Infrastructure	81,213,126	4,011,629	-	-	85,224,755
Total depreciable capital assets	<u>156,540,216</u>	<u>6,425,825</u>	<u>(451,552)</u>	<u>8,684,015</u>	<u>171,198,504</u>
<b>Less Accumulated Depreciation for:</b>					
Buildings and improvements	(15,743,684)	(1,511,303)	-	-	(17,254,987)
Machinery and equipment	(9,339,857)	(1,124,214)	67,004	-	(10,397,067)
Furniture and fixtures	(1,264,299)	(2,514)	-	-	(1,266,813)
Vehicles	(6,051,395)	(1,352,910)	382,187	-	(7,022,118)
Infrastructure	(68,543,393)	(2,519,830)	-	-	(71,063,223)
Total accumulated depreciation	<u>(100,942,628)</u>	<u>(6,510,771)</u>	<u>449,191</u>	<u>-</u>	<u>(107,004,208)</u>
Total depreciable capital assets, net	<u>55,597,588</u>	<u>(84,946)</u>	<u>(2,361)</u>	<u>8,684,015</u>	<u>64,194,296</u>
Governmental activities capital assets, net	<u>\$ 75,883,315</u>	<u>\$ 4,199,293</u>	<u>\$ (486,361)</u>	<u>\$ -</u>	<u>\$ 79,596,247</u>

Additions to governmental activities capital assets for fiscal year ending December 31, 2020, consist of the following:

Capital Outlay	\$ 10,668,614
Internal Service Fund asset additions	41,450
Total	<u>\$ 10,710,064</u>
Non-depreciable capital assets additions	\$ 4,284,239
Depreciable capital assets additions	6,425,825
Total	<u>\$ 10,710,064</u>

**DAWSON COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2020**

Capital asset activity for business-type activities the year ended December 31, 2020, was as follows:

<b>Business-type Activities:</b>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Transfers</u>	<u>Ending Balance</u>
Non-Depreciable Assets:					
Land and improvements	\$ 1,122,008	\$ -	\$ -	\$ -	\$ 1,122,008
Construction in progress	89,980	37,810	-	(120,090)	7,700
Total non-depreciable capital assets	<u>1,211,988</u>	<u>37,810</u>	<u>-</u>	<u>(120,090)</u>	<u>1,129,708</u>
Depreciable Assets:					
Buildings and improvements	606,879	-	(10,000)	120,090	716,969
Machinery and equipment	819,059	-	-	-	819,059
Vehicles	160,807	-	-	-	160,807
Total depreciable capital assets	<u>1,586,745</u>	<u>-</u>	<u>(10,000)</u>	<u>120,090</u>	<u>1,696,835</u>
Less Accumulated Depreciation for:					
Buildings	(284,988)	(17,264)	6,098	-	(296,154)
Machinery and equipment	(719,248)	(27,968)	-	-	(747,216)
Vehicles	(160,807)	-	-	-	(160,807)
Total accumulated depreciation	<u>(1,165,043)</u>	<u>(45,232)</u>	<u>6,098</u>	<u>-</u>	<u>(1,204,177)</u>
Total depreciable capital assets, net	<u>421,702</u>	<u>(45,232)</u>	<u>(3,902)</u>	<u>120,090</u>	<u>492,658</u>
Business-type activities capital assets, net	<u>\$ 1,633,690</u>	<u>\$ (7,422)</u>	<u>\$ (3,902)</u>	<u>\$ -</u>	<u>\$ 1,622,366</u>

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental Activities:	
General Government	\$ 967,070
Judicial	13,318
Public Safety	2,226,537
Public Works	2,801,945
Public Health and Welfare	62,343
Recreation and Culture	383,703
Housing and Development	15,116
Internal Service Fund	<u>40,739</u>
Total depreciation expense-governmental activities	<u>\$ 6,510,771</u>
Business-type Activities:	
Solid Waste	<u>\$ 45,232</u>
Total depreciation expense-business-type activities	<u>\$ 45,232</u>

**DAWSON COUNTY, GEORGIA**  
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The County has authorized construction projects. The remaining costs are split between the portion of the contracts that have been entered into for which the work had not been done prior to December 31, 2020, and the remainder of the authorized project expenditure for which contracts have not been entered into as of year end.

The source of financing for the remaining project cost is noted below:

	<u>Project Authorization</u>	<u>Expended To Date</u>	<u>Contracts in Progress</u>	<u>Authorized Not Obligated</u>	<u>Source</u>
<b>Governmental Activities:</b>					
Fire Station #8 (formerly known as Fire Station #9) Berm & RCP	\$ 1,730,034	\$ 1,535,071	\$ 4,542	\$ 190,421	SPLOST VI/Capital Projects
	<u>60,000</u>	<u>20,280</u>	<u>37,577</u>	<u>2,143</u>	SPLOST VI
	<u><u>\$ 1,790,034</u></u>	<u><u>\$ 1,555,351</u></u>	<u><u>\$ 42,119</u></u>	<u><u>\$ 192,564</u></u>	
<b>Business-type Activities:</b>					
Landfill Gas Reconstruction	\$ 25,000	\$ 7,700	\$ 7,300	\$ 10,000	Solid Waste Enterprise
Water and Sewerage Projects	<u>\$ 25,000</u>	<u>\$ 7,700</u>	<u>\$ 7,300</u>	<u>\$ 10,000</u>	

***Intangible Prepaid Sewer Capacity***

In December 1998, the County entered into an intergovernmental agreement with the Etowah Water & Sewer Authority (EWSA) which transferred 263 sewer taps of 250 gallons per day to the County. Those taps were used for County projects or sold to developers. As the taps are used, they were expensed at the fair value of \$2,000 per tap. A portion of the Sprayfield leased property (see Note 7) was sold by the EWSA in October of 2020. Proceeds from the sale were used to repurchase the remaining 242 taps valued at \$484,000, which fully settled the Authority's sewer tap agreement with the County.

**DAWSON COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2020**

DISCRETELY PRESENTED COMPONENT UNITS

Activity for the *Development Authority* for the year ended December 31, 2020, was as follows:

	Beginning Balance	Additions	Retirements	Ending Balance
<b>Business-Type Activities:</b>				
Depreciable Assets:				
Furniture and equipment	\$ 10,562	\$ -	\$ -	\$ 10,562
Total depreciable capital assets	<u>10,562</u>	<u>-</u>	<u>-</u>	<u>10,562</u>
Less Accumulated Depreciation for:				
Furniture and equipment	(6,239)	(648)	-	(6,887)
Total accumulated depreciation	<u>(6,239)</u>	<u>(648)</u>	<u>-</u>	<u>(6,887)</u>
Total depreciable capital assets, net	<u>4,323</u>	<u>-</u>	<u>-</u>	<u>3,675</u>
Capital Assets, net	<u>\$ 4,323</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,675</u>

Activity for the *Industrial Building Authority* for the year ended December 31, 2020, was as follows:

	Beginning Balance	Additions	Retirements	Ending Balance
<b>Business-type Activities:</b>				
Non-depreciable assets				
Land and improvements	\$ 24,592	\$ -	\$ -	\$ 24,592
Total non-depreciable capital assets	<u>24,592</u>	<u>-</u>	<u>-</u>	<u>24,592</u>
Depreciable Assets:				
Buildings and improvements	-	-	-	-
Infrastructure	4,039	-	-	4,039
Total depreciable capital assets	<u>4,039</u>	<u>-</u>	<u>-</u>	<u>4,039</u>
Less Accumulated Depreciation for:				
Buildings and improvements	-	-	-	-
Infrastructure	(4,039)	-	-	(4,039)
Total accumulated depreciation	<u>(4,039)</u>	<u>-</u>	<u>-</u>	<u>(4,039)</u>
Total depreciable capital assets, net	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital Assets, net	<u>\$ 24,592</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,592</u>

**DAWSON COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2020**

**NOTE 7 - LONG-TERM LIABILITIES**

Long-term liability activity for the year ended December 31, 2020, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>	<u>Due After One Year</u>
<b>Governmental Activities:</b>						
Contracts Payable	\$ 2,745,000	\$ -	\$ (270,000)	\$ 2,475,000	\$ 275,000	\$ 2,200,000
Capital leases	390,627	-	(60,526)	330,101	62,288	267,813
Net pension liability	1,161,326	-	(108,166)	1,053,160	-	1,053,160
Compensated absences	1,000,279	1,210,589	(694,849)	1,516,019	1,137,014	379,005
Governmental activities long-term liabilities	<u>\$ 5,297,232</u>	<u>\$ 1,210,589</u>	<u>\$ (1,133,541)</u>	<u>\$ 5,374,280</u>	<u>\$ 1,474,302</u>	<u>\$ 3,899,978</u>
<b>Business-type Activities:</b>						
Landfill closure/postclosure	\$ 752,117	\$ 43,013	\$ (29,475)	\$ 765,655	\$ 22,000	\$ 743,655
Business-type activities long-term liabilities	<u>\$ 752,117</u>	<u>\$ 43,013</u>	<u>\$ (29,475)</u>	<u>\$ 765,655</u>	<u>\$ 22,000</u>	<u>\$ 743,655</u>
Total primary government long-term liabilities	<u>\$ 6,049,349</u>	<u>\$ 1,253,602</u>	<u>\$ (1,163,016)</u>	<u>\$ 6,139,935</u>	<u>\$ 1,496,302</u>	<u>\$ 4,643,633</u>

Compensated absences, net pension obligation, and net other postemployment benefit obligation are generally liquidated by the general fund.

**GOVERNMENTAL ACTIVITIES**

***Contracts Payable***

The County entered into an intergovernmental agreement with the Etowah Water and Sewer Authority (Authority) to assist the payment of the Etowah Water and Sewer Authority Revenue Bonds, series 2002. The County agreed to pay \$5,630,000 of the total bond issue, and Etowah Water and Sewer Authority agreed to pay the remaining \$2,965,000. The County also agreed to pay to the Authority amounts sufficient to enable the Authority to pay the debt service on the Series 2002 bonds. The bonds are issued as a combination of serial and term bonds with interest rates from 2% to 5.375% maturing from March 1, 2003 through March 1, 2027. The purpose of the bonds is to finance the improvements to the water and sewer system and refunding the outstanding bonds to the Authority.

During 2011, a partial refunding of the revenue bonds resulted in a defeasance. On May 1, 2012, the Authority issued \$2,930,000 in Revenue Refunding Bonds, Series 2012, with interest rates of 2.96%. The Series 2012 bonds were issued to advance refund the \$2,880,000 of outstanding Series 2002 Bonds. The outstanding balance of this debt at December 31, 2020 is \$2,475,000.



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**NOTES TO FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2020**

The annual requirements to amortize contract payables outstanding as of December 31, 2020, are as follows:

<u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 275,000	\$ 69,190	\$ 344,190
2022	285,000	60,902	345,902
2023	290,000	52,392	342,392
2024	295,000	43,734	338,734
2025	310,000	34,780	344,780
2026-2027	1,020,000	35,964	1,055,964
	<u>\$ 2,475,000</u>	<u>\$ 296,962</u>	<u>\$ 2,771,962</u>

***Etowah Water and Sewer Authority Sprayfield Lease***

The County entered into an intergovernmental agreement with Etowah Water and Sewer Authority to pay the interest on a bank note used to acquire 1,236 acres of land. The note was modified on November 24, 2009, to extend the maturity date from November 24, 2009 to November 5, 2011. The note was modified in 2011 to extend the maturity date from November 5, 2011 to February 2, 2017. The note was refinanced in 2012 to extend the maturity to May 15, 2017. The note was refinanced in 2017 to extend the maturity date to August 1, 2027. The County made monthly principal and interest payments, but was not directly liable for the debt. During 2020, the County made principal and interest payments of \$109,017 and \$35,614, respectively. This note was paid in full during the current year following the sale of 305 acres of land.

***Capital Leases***

The County leases certain land and facilities under non-cancelable capital leases. The leases relate to vehicles and equipment for public safety. This year, \$90,135 was included in depreciation expense. Ownership of the related assets will be transferred to the County at the end of the lease terms.

The assets acquired through capital leases are as follows:

	<u>Governmental Activities</u>
Vehicles	\$ 449,442
Less accumulated depreciation	(255,382)
	<u>\$ 194,060</u>

**DAWSON COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2020**

These lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of future minimal lease payments as of the inception date. Minimum future lease obligations for these leases, as of December 31, 2020, are as follows:

<u>Year Ending June 30,</u>	<u>Governmental Activities</u>
2021	\$ 71,894
2022	71,894
2023	71,894
2024	71,894
2025	<u>71,894</u>
Total minimum lease payments	359,470
Less: amount representing interest (2.91%)	<u>(29,369)</u>
Present value of minimum lease payments	<u><u>\$ 330,101</u></u>

COMPONENT UNITS

Activity for the *Health Department* for the year ended December 31, 2020, was as follows:

<b>Governmental activities</b>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>	<u>Due After One Year</u>
Compensated absences	\$ 65,367	\$ 1,966	\$ -	\$ 67,333	\$ 42,350	\$ 24,983
Net pension liability	455,955	145,077	(66,811)	534,221	-	534,221
Net OPEB liability	197,679	56,764	(181,509)	72,934	-	72,934
Total Governmental activities	<u>\$ 719,001</u>	<u>\$ 203,807</u>	<u>\$ (248,320)</u>	<u>\$ 674,488</u>	<u>\$ 42,350</u>	<u>\$ 632,138</u>

Activity for the *Development Authority* for the year ended December 31, 2020, was as follows:

<b>Business-Type activities</b>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>	<u>Due After One Year</u>
Notes payable	\$ 263,193	\$ -	\$ (18,607)	\$ 244,586	\$ 19,518	\$ 225,068
Bond payable	-	-	-	-	-	-
Total Business-type activities	<u>\$ 263,193</u>	<u>\$ -</u>	<u>\$ (18,607)</u>	<u>\$ 244,586</u>	<u>\$ 19,518</u>	<u>\$ 225,068</u>

**DAWSON COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2020**

NOTE 8 - INTERFUND BALANCES AND ACTIVITY

The composition of interfund balances as of December 31, 2020, is as follows:

	Due From			Total
	General Fund	Other Nonmajor Governmental Funds	Internal Service Fund	
<u>Due To</u>				
General Fund	\$ -	\$ 371,163	\$ 111,480	\$ 482,643
Other Nonmajor Governmental Funds	260,487	-	-	260,487
Solid Waste Fund	1,349,258	-	-	1,349,258
DCAR GIS Fund	83,084	-	-	83,084
Total	<u>\$ 1,692,829</u>	<u>\$ 371,163</u>	<u>\$ 111,480</u>	<u>\$ 2,175,472</u>

These balances resulted from 1) the time lag between the dates that interfund goods and services are provided or reimbursable expenditures occur, 2) the time lag between the dates that transactions are recorded in the accounting system, 3) the time lag between the dates that payments between funds are made, 4) short-term loans, and 5) to fund capital projects.

Interfund transfers as of the year ended December 31, 2020, are as follows:

	Transfers In			Total Transfers Out
	General Fund	Other Nonmajor Governmental Funds	DCAR GIS Fund	
<u>Transfers Out</u>				
General Fund	\$ -	\$ 2,465,573	\$ 53,092	\$ 2,518,665
Other Nonmajor Governmental Funds	86,655	18,003	-	104,658
Total - Transfers in	<u>\$ 86,655</u>	<u>\$ 2,483,576</u>	<u>\$ 53,092</u>	<u>\$ 2,623,323</u>

Transfers are used to 1) supplement operating budgets, 2) help fund construction projects and debt service, and 3) move the County's matching portion on federal and state grants.

**DAWSON COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2020**

NOTE 9 - RETIREMENT PLANS

DEFINED BENEFIT PENSION PLAN

*Plan Description*

The County contributes to the Association of County Commissioners of Georgia (ACCG) Dawson County Defined Benefit Plan (the ACCG Plan), which is a defined benefit pension plan. All employees hired on or after January 1, 2007 are not eligible for participation in the previously adopted plan.

The Plan provides retirement, disability, and death benefits to plan participants and beneficiaries. The Plan, through execution of an adoption agreement, is affiliated with the Association County Commissioners of Georgia Third Restated Defined Benefit Plan (the ACCG Plan), an agent multiple-employer pension plan administered by GEBCorp. The ACCG, in its role as the Plan Sponsor, has the sole authority to amend the provisions of the ACCG Plan, as provided in Section 19.03 of the ACCG Plan document. The County has the authority to amend the adoption agreement, which defines the specific benefit provisions of the Plan, as provided in Section 19.02 of the ACCG Plan Document. The Plan issues a publicly available financial report that includes financial statements and required supplementary information for the Plan. That report may be obtained by writing to Dawson County Board of Commissioners, 25 Justice Way, Suite 2313, Dawsonville, GA 30534.

All full-time County employees were eligible to participate in the Plan after completing three years of service and having reached their 21st birthday. Benefits are based on years of credited service, equal to one year of full-time employment. Benefits vest evenly over five years of service. Participants become eligible to retire after the age of 60 with at least ten years of service and three years of plan participation.

Upon eligibility to retire, participants are entitled to a monthly benefit in the amount of 1% of average annual compensation multiplied by the participant's total number of years of service. The Plan also provides benefits in the event of death or disability.

**DAWSON COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2020**

Participant counts as of January 1, 2019, (the preceding year actuarial valuation date) and covered compensation (base on covered earnings for the preceding year) are shown below:

Retirees, beneficiaries and disabled participants receiving benefits	54
Terminated plan participants entitled to but not yet receiving benefits	127
Active employees participating in the Plan	56
Total number of Plan participants	237
Covered compensation for active participants	\$ 2,909,037
Contributions as a percentage of its covered-employee payroll	4.32%

***Contributions***

The County is required to contribute at an actuarially determined rate. 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. Section 47-20 of the Georgia Code sets forth the funding standards for state and local governmental pension plans. The annual County contribution meets or exceeds the minimum funding requirements of Georgia Statute 47-20. Beginning in 2020, all active employees who are participants in the defined benefit plan must contribute 3% each pay period.

***Net Pension Liability***

The County's net pension liability was measured as of December 31, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2019.

The total pension liability as of the January 1, 2019 valuation was determined by an actuarial valuation using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.00%
Salary Increases	2.50%-5.50%, average, including inflation
Investment rate of return	7.00%, net of pension plan investment expense, including inflation.

Mortality rates were based on the Pub-2010 GE Mortality Table with a blend of 50% of the General Employees Table and 50% of the Public Safety Employees with a Scale AA to 2019 for Males and Females.

The actuarial assumptions used in the January 1, 2019 valuation were based on the results of an actuarial experience study dated February, 2019.

**DAWSON COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2020**

The long-term expected rate of return on pension plan investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected nominal returns, net of pension plan investment expense and the assumed rate of 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 target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-term expected real rate of return*
Fixed income	30.00%	3.07%
Domestic large equities	30.00	1.97
Domestic mid equities	5.00	0.86
Domestic small equities	5.00	0.30
REIT	5.00	0.52
International	15.00	0.47
Multi cap	5.00	0.51
Global allocation	5.00	0.58
TOTAL	100.00%	

\* Rates shown are net of inflation

The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. 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.

**DAWSON COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2020**

***Change in the Net Pension Liability***

	<u>Pension Liability</u>	<u>Fiduciary Net Position</u>	<u>Net Pension Liability</u>
Balances at December 31, 2019	\$ 6,712,250	\$ 5,550,924	\$ 1,161,326
Changes for the year:			
Service cost	74,640	-	74,640
Interest	458,853	-	458,853
Difference between expected and actual experience	213,781	-	213,781
Contribution-employer	-	125,651	(125,651)
Net investment income	-	1,160,571	(1,160,571)
Assumption Change	367,951	-	367,951
Benefit payments	(314,439)	(314,439)	-
Administrative expense	-	(34,034)	34,034
Other charges	-	(28,797)	28,797
Net changes	<u>800,786</u>	<u>908,952</u>	<u>(108,166)</u>
Balances at December 31, 2020 *	<u>\$ 7,513,036</u>	<u>\$ 6,459,876</u>	<u>\$ 1,053,160</u>

\* Measurement date December 31, 2019

The following presents the County's net pension liability calculated using the discount rate of 7.00%, as well as what the County's proportionate share of the 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:

	<u>1 % Decrease (6.00%)</u>	<u>Current Discount Rate (7.00%)</u>	<u>1% Increase (8.00%)</u>
County's net pension liability	<u>\$ 2,143,180</u>	<u>\$ 1,053,160</u>	<u>\$ 149,954</u>

Detailed information about the pension plan's fiduciary net position is available in separately issued financial report. That report may be obtained by writing to Dawson County Board of Commissioners, 25 Justice Way, Suite 2313, Dawsonville, GA 30534.

**DAWSON COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2020**

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

For the year ended December 31, 2020, the County recognized pension expense of \$474,833. At December 31, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of assumptions	\$ 269,515	\$ -
Net difference between projected and actual earnings on pension plan investments	-	260,630
County contributions subsequent to the measurement date	125,686	-
<b>TOTAL</b>	<b>\$ 395,201</b>	<b>\$ 260,630</b>

County contributions of \$125,686 subsequent to the measurement date are reported as deferred outflows of resources and will be recognized as a reduction of the net pension liability in the fiscal year ending December 31, 2021.

Deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30,	
2021	\$ 224,313
2022	(59,307)
2023	(5,345)
2024	(150,776)
2025	-
Thereafter	-
	<b>\$ 8,885</b>

**DEFINED CONTRIBUTION PLAN**

***Plan Description***

Effective January 1, 2007, the County, by resolution, adopted the ACCG 401(a) Defined Contribution Plan for employees of Dawson County. This plan is administered by GEBCorp. Employees are immediately vested in the plan once contributions are made. The County matches 100% of employee voluntary contributions up to 5% of salary.



**DAWSON COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2020**

***Funding Policy***

Contributions totaling \$616,026 (\$261,892 employer and \$354,134 employee) were made in accordance with the Plan A guidelines and the designations by County Employees.

**NOTE 10 - RISK MANAGEMENT**

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. During 2020, the County has not decreased any of its insurance coverage from the prior year, and there have been no claims in excess of insurance coverage over the past three years.

**GROUP HEALTH INSURANCE**

As of July 1, 2019, the County changed coverage to a fully-insured policy and did not report an estimated liability for outstanding claims at December 31, 2020.

**OTHER**

The County is a member of the Association of the County Commissioners of Georgia Interlocal Risk Management Agency (IRMA). IRMA is a group self-insurance fund covering general liability, automobile damage and theft, fire damage, and employee dishonesty for Georgia County Governments. IRMA pays losses up to \$50,000 per individual claim for Law Enforcement and Errors and Omission, and \$25,000 per individual claim for all other types. However, excess losses, if any, are covered by reinsurance and would be paid by the reinsurer.

The members of IRMA are assessable if the losses that IRMA must pay exceed the assets of the pool. At December 31, 2020, there was not need for such assessment.

**WORKERS' COMPENSATION**

***ACCG Group Self-Insurance Workers' Compensation Fund***

The County participates in the Association County Commissioners of Georgia (ACCG) Group Self-Insurance Workers' Compensation Fund (GSIWCF), a self-insured pool cooperative arrangement amount its members to finance workers' compensation coverage. The Fund is owned by its members and is managed by a seven member Board of Trustees made up of representatives from participating counties. Losses are paid by the Fund.

Excess losses, if any, are covered by reinsurance and would be paid by the reinsurer. The members of the Fund are assessable if the losses that the Fund must pay exceed the assets of the pool. At December 31, 2020, there was no need for such an assessment. Therefore, no liability for this has been included in the amounts below.

**DAWSON COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2020**

As part of these risk pools (IRMA & GSIWCF), the County is obligated to pay all contributions and assessments, to cooperate with the pool's agents and attorneys, to follow loss reduction procedures established by the funds, and to report as promptly as possible, and in accordance with any coverage descriptions issued, all incidents that could require the fund to pay any type of loss. The County is also to allow all the pools' agents and attorneys to represent the County in investigations, settlement discussions, and all levels of litigations arising out of any claim made against the County.

The funds are to defend and protect the members of the fund against liability or loss as prescribed in the member government contract and in accordance with the worker's compensation law of Georgia. The funds are 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 the coverage.

Summary of insurance coverage at the year ended December 31, 2020, was as follows:

Property	<u>Type</u>	<u>Amount in Force</u>	
		\$ 98,172,972	
		<u>Limits of Liability</u>	
	<u>Type</u>	<u>Each Occurrence</u>	<u>Aggregate</u>
General Liability		\$ 1,000,000	None
Law Enforcement Liability		\$ 1,000,000	None
Errors and Omission Liability		\$ 1,000,000	\$ 3,000,000
Automobile Liability		\$ 1,000,000	None
Employers' Liability		\$ 2,000,000	\$ 2,000,000
Crime Liability		\$ 150,000	None
Worker's Compensation		Statutory	Statutory

There has been no significant reduction in insurance coverages from coverages in the prior year. In addition, settled claims resulting from these risks have not exceeded commercial insurance coverages in any of the past three fiscal years.

**NOTE 11 - CONTINGENT LIABILITIES AND COMMITMENTS**

The County is involved in several civil lawsuits filed in the normal course of its activities. The majority of these claims are considered minimal with a favorable outcome expected. The County's position is to vigorously defend its position or seek an out of court settlement. These particular cases are covered by the County's liability insurance less the applicable deductible amount of \$25,000 for each case.

**DAWSON COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2020**

In September of 2006, The County accepted a Community Development Block Grant from the Department of Community Affairs in the amount of \$500,000 for construction of a new Adult Learning Center. As a condition of the grant, the County must agree to use the facility for the approved purpose throughout the life of the facility. Should the facility be converted to an ineligible use, the Department of Community Affairs will require repayment of the grant. The repayment will be based on 20-year straight-line depreciation, except 100% repayment of grant funds will be required to be repaid during the first five years after the grant closeout date, which occurred February 2009.

In December 2019, a novel strain of coronavirus was reported to have surfaced in China. The World Health Organization has declared the outbreak to constitute a “Public Health Emergency of International Concern.” The spread of this virus (COVID-19) appeared in the United States and began to cause some operational disruptions in the first quarter of calendar year 2020. While this disruption is currently expected to be temporary, there is considerable uncertainty regarding the potential duration of the virus. Therefore, while management expects this matter could negatively impact operating results, the total financial impact and duration cannot be reasonably estimated at this time.

**NOTE 12 - LANDFILL CLOSURE AND POSTCLOSURE CARE COST**

State and federal laws and regulations require the County to place a final cover on a landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. The County recognizes a portion of the closure and postclosure care costs in each operating period even though actual payouts will not occur until the landfill is closed. The amount recognized each year is based on the landfill capacity used as of the balance sheet date.

As of December 31, 2020, the County has recorded a liability for the Burt Creek Landfill of \$765,655, which represents the estimated closure and postclosure costs based on 100% of landfill capacity used to date. All estimated liability for these costs has been recognized since the landfill is no longer used. The landfill was officially closed February 7, 2002. These amounts are based on what it would cost to perform all closure and postclosure in 2020. Actual cost may be higher due to inflation, changes in technology, or changes in regulations.

The County is also required to demonstrate financial assurance that the closure and postclosure care cost can be paid in the future. The County has fulfilled this requirement for the period ended December 31, 2020, based on requirements issued by the Environmental Protection Agency.

**NOTE 13 - CERTAIN SIGNIFICANT ESTIMATES**

As discussed in Note 1, estimates are used in the preparation of these financial statements. Five of the estimates qualified as a significant estimate, in that it is reasonably possible that the estimate will change in the near term due to one or more future confirming events and this change will have a material effect on the financial statements.

**DAWSON COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2020**

The estimate for the closure/postclosure costs of the County's Burt Creek Landfill qualifies as a significant estimate. Dawson County's Engineering Department has estimated the remaining closure, remediation, and the thirty year post closure monitoring cost to be \$765,655. The County has accrued the difference between the estimated liability this year and the amount accrued as of December 31, 2019, as an operating expense in the current year.

The estimate for allowance for doubtful accounts relating to Dawson County EMS accounts receivable qualifies as a significant estimate. The estimate is calculated based on 30% of accounts 1-120 days past due, 50% of accounts 121-150 days past due and 100% of accounts greater than 150 days past due.

The estimates for claims payable for workers compensation, as discussed in Note 10, qualify as significant estimates.

The estimate for accumulated depreciation on capital assets qualifies as a significant estimate. This estimate is based on the original or estimated cost of the assets depreciated over the estimated useful lives using the straight line method.

The amount reported as the estimated amounts for the net pension liability and related deferred inflows and outflows for pension expense qualify as significant estimates and are based on actuarial studies and projections.

**NOTE 14 - GEORGIA MOUNTAINS REGIONAL COMMISSION**

Under Georgia law, the County, in conjunction with other cities and counties in the area are members of the Georgia Mountains Regional Commission (GMRC) and is required to pay annual dues thereto. During its year ended December 31, 2020, the County paid \$23,959 in such dues. Membership in GMRC is required by the official Code of Georgia Annotated (OCGA) Section 50-8-34 which provides for the organizational structure of the GMRC in Georgia.

The GMRC Board membership includes the chief elected official of each county and municipality of the area. OCGA 50-8-39.1 provides that the member governments are liable for any debts or obligations of GMRC. Separate financial statements may be obtained from:

Georgia Mountains Regional Commission  
P. O. Box 1720  
Gainesville, Georgia 30503-1720

**DAWSON COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2020**

NOTE 15 - HOTEL/MOTEL TAX

During the year ended December 31, 2020, the County collected \$446,917 of which \$178,767 was required to be spent to promote tourism, conventions, and trade shows. The County actually spent \$375,082. This was 210% of the tax receipts to be expended for these purposes under OCGA 48-13-51. The County complied with the requirements of this law.

NOTE 16 - CONDUIT DEBT OBLIGATIONS

From time to time, the Development Authority of Dawson County (the Authority) has issued industrial revenue bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying leases. Upon repayment on the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the Authority, the County, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

As of December 31, 2020, the amount of industrial revenue bonds issued on behalf of private-sector entities outstanding was \$23,000,000.

In 2016, the Authority entered into a contract with the Kroger Company to issue \$23,000,000 of Series 2015 Economic Development bonds which mature December 1, 2026 and bear interest at a rate of 6.00%. The bonds are payable solely from payments received from a contract with the Kroger Company. The amount of Series 2015 debt outstanding at December 31, 2020 is \$23,000,000.

NOTE 17 - TAX ABATEMENTS

The County is subject to tax incentives granted by the Development Authority of Dawson County (the Authority), an entity created by the State of Georgia and activated by the Board of Commissioners of Dawson County. These incentives are negotiated on an individual basis as a reduction of property taxes by percentage of total taxes and have the stated purpose of increasing business activity and employment in the County by allowing localities to abate property taxes for a variety of economic development purposes, including business relocation, retention, and expansion. The incentives may be granted to any business located within or promising to relocate to a local government's geographic area and require the business to enter into a sale-leaseback transaction with the Authority in exchange for tax exempt debt financing for the purpose of locating to the area or expansion of current facilities. In addition to the commitment of the debt financing, the business may also commit to certain economic or employment increases. The incentive agreements contain a provision that the business may lose a portion of the abatement for the year if the business fails to meet its jobs and/or investment goals.

**DAWSON COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2020**

The County has not made any commitments as part of the agreement other than to reduce taxes.

For the fiscal year ended December 31, 2020, the County abated property taxes totaling \$143,874, 70% abated for the purpose: Grocery Store and Retail Center.

**NOTE 18 - CHANGE IN ACCOUNTING PRINCIPLE**

In conformity with GAAP, as set forth in Statement No. 84 of the Governmental Accounting Standards Board, "Fiduciary Activities," 2019 net position has been restated for the effects of recording liabilities and net position in the custodial funds, known as agency funds under prior standards.

The restatement affected the beginning net position in the custodial funds as follows:

	TAX COMMISSIONER	CLERK OF SUPERIOR COURT	PROBATE COURT	MAGISTRATE COURT	TOTAL
2019 net position, as previously reported	\$ -	\$ -	\$ -	\$ -	\$ -
Effect of GASB 84 on the statement of net position	65,525	623,367	35,372	3,019	727,283
2019 net position, as restated	<u>\$ 65,525</u>	<u>\$ 623,367</u>	<u>\$ 35,372</u>	<u>\$ 3,019</u>	<u>\$ 727,283</u>

# Required Supplementary Information

**DAWSON COUNTY, GEORGIA**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF THE NET PENSION LIABILITY -**  
**ACCG DAWSON COUNTY DEFINED BENEFIT PLAN**  
**For the Year Ended December 31, 2020**  
**"Unaudited"**

<u>For the Year Ended December 31,</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Net pension liability	\$ 1,053,160	\$ 1,161,326	\$ 276,166	\$ 797,143	\$ 669,483	\$ 264,576
Covered payroll	\$ 2,909,037	\$ 3,441,061	\$ 2,624,916	\$ 2,973,803	\$ 3,248,961	\$ 3,371,231
Net pension liability as a percentage of its covered payroll	36.20%	33.75%	10.52%	26.81%	20.61%	7.85%
Total pension liability	\$ 7,513,036	\$ 6,712,250	\$ 6,281,077	\$ 6,018,442	\$ 5,535,171	\$ 5,053,380
Fiduciary net position	\$ 6,459,876	\$ 5,550,924	\$ 6,004,911	\$ 5,221,299	\$ 4,865,688	\$ 4,788,804
Plan fiduciary net position as a percentage of the total pension liability	86.00%	82.70%	95.60%	86.75%	87.90%	94.76%

*NOTE: Schedule is intended to show information for the last 10 fiscal years. Additional years will be displayed as they become available.*



**DAWSON COUNTY, GEORGIA**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF CONTRIBUTIONS -**  
**ACCG DAWSON COUNTY DEFINED BENEFIT PLAN**  
**For the Year Ended December 31, 2020**  
**"Unaudited"**

<u>For the Year Ended December 31,</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contribution	\$ 125,028	\$ 125,651	\$ 181,461	\$ 210,003	\$ 231,194	\$ 238,267
Contributions in relation to the contractually required contribution	125,028	125,651	181,461	210,003	231,194	238,267
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 2,123,357	\$ 2,909,037	\$ 3,441,061	\$ 2,624,916	\$ 2,973,803	\$ 3,248,961
Contributions as a percentage of covered payroll	5.89%	4.32%	5.27%	8.00%	7.77%	7.33%

*NOTE: Schedule is intended to show information for the last 10 fiscal years. Additional years will be displayed as they become available.*

**DAWSON COUNTY, GEORGIA**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF NOTES TO REQUIRED SUPPLEMENTARY INFORMATION -**  
**ACCG DAWSON COUNTY DEFINED BENEFIT PLAN**  
**For the Year Ended December 31, 2020**  
**"Unaudited"**

**Method and Assumptions Used in Calculations of Actuarially Determined Contributions**

The actuarially determined contribution rates in the schedule of contributions are calculated as December 31, one year prior to the end of the fiscal year in which donations are reported. The following actuarial methods and assumptions were used to determine the contractually required contributions for the year ended December 31, 2020 reported in that schedule:

Valuation Date	January 1, 2019
Actuarial Cost Method	Entry Age
Amortization Method	Level percentage of payroll, open
Remaining Amortization period	30 years
Asset Valuation method	Five-year smoothed market
Inflation Rate	4.50%
Salary Increases	2.50%-5.50%, including inflation
Investment rate of return	7.00%, net of pension plan investment expense, including inflation.

# General Fund

The General Operating Fund of the County is used to account for all financial resources of the general government, except those required to be accounted for in another fund.

**DAWSON COUNTY, GEORGIA**  
**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND**  
**For the Year Ended December 31, 2020**  
**(Required Supplementary Information)**

	BUDGET AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
FUND BALANCE, Beginning of year	\$ 8,940,427	\$ 8,940,427	\$ 8,940,427	\$ -
<b>RESOURCES (INFLOWS)</b>				
Taxes	23,555,467	23,580,467	25,223,128	1,642,661
Licenses and permits	1,265,050	1,265,050	1,203,910	(61,140)
Intergovernmental	334,678	1,463,729	2,363,160	899,431
Fines and forfeitures	402,500	402,500	273,089	(129,411)
Charges for services	2,059,720	2,070,360	2,177,231	106,871
Contributions and donations	-	60,188	60,187	(1)
Investment income	92,950	92,950	69,929	(23,021)
Miscellaneous	89,999	91,499	262,316	170,817
Sale of county property	-	-	484,000	484,000
Transfers in	236,610	236,610	86,655	(149,955)
Total Resources (Inflows)	<u>28,036,974</u>	<u>29,263,353</u>	<u>32,203,605</u>	<u>2,940,252</u>
AMOUNTS AVAILABLE FOR APPROPRIATION	<u>36,977,401</u>	<u>38,203,780</u>	<u>41,144,032</u>	<u>2,940,252</u>
<b>CHARGES TO APPROPRIATIONS (OUTFLOWS)</b>				
<b>Current Expenditures</b>				
<b>General Government</b>				
Administration	167,341	167,599	126,948	40,651
Executive	237,740	247,600	247,417	183
Chief executive	1,072,864	1,370,611	913,553	457,058
Elections	289,854	367,364	366,185	1,179
Accounting	573,773	589,301	578,015	11,286
Data processing/MIS	460,212	505,156	497,815	7,341
Human resources	244,230	256,008	217,764	38,244
Tax commissioner	424,443	425,859	415,742	10,117
Tax assessor	541,682	549,025	547,300	1,725
Tax assessor-real property	18,907	18,907	10,280	8,627
Risk management	299,750	376,545	351,531	25,014
Buildings	1,050,569	1,011,548	950,969	60,579
Public information	88,855	92,000	79,366	12,634
Other general government	-	1,009,334	1,009,334	-
Total General Government	<u>5,470,220</u>	<u>6,986,857</u>	<u>6,312,219</u>	<u>674,638</u>
<b>Judicial</b>				
Superior court	531,511	538,921	521,599	17,322
Clerk of superior court	633,861	644,535	618,219	26,316
District attorney	811,806	813,774	790,369	23,405
Magistrate court	451,810	461,840	460,884	956
Probate court	354,680	354,714	316,959	37,755
Juvenile court	273,809	276,876	276,875	1
Public defender	457,237	457,237	409,301	47,936
Total Judicial	<u>3,514,714</u>	<u>3,547,897</u>	<u>3,394,206</u>	<u>153,691</u>
<b>Public Safety</b>				
Sheriff	3,846,925	4,122,695	4,105,731	16,964
Criminal investigation	32,850	32,850	26,948	5,902
Uniform patrol	33,495	33,495	9,529	23,966
Detention center	3,029,428	2,874,354	2,859,161	15,193
Court services	815,525	825,924	821,687	4,237
Fire	2,145,347	1,702,919	1,277,980	424,939
Firemen's association	15,380	20,278	20,053	225
Fire administration	161,520	170,192	169,418	774
Emergency medical services	2,815,116	2,013,391	1,746,430	266,961
Coroner	125,063	125,838	125,837	1
Agencies	-	35,301	8,641	26,660
Animal shelter	150,000	150,000	150,000	-
School resource officers	475,739	478,008	471,139	6,869
Other public safety	60,000	60,000	30,205	29,795
Emergency management	124,258	123,809	122,634	1,175
Total Public Safety	<u>13,830,646</u>	<u>12,769,054</u>	<u>11,945,393</u>	<u>823,661</u>
<b>Public Works</b>				
Public works administration	199,571	208,375	198,737	9,638
Highways and streets	1,723,044	1,697,132	1,491,044	206,088
Other maintenance	288,263	360,604	264,640	95,964
Total Public Works	<u>2,210,878</u>	<u>2,266,111</u>	<u>1,954,421</u>	<u>311,690</u>

**DAWSON COUNTY, GEORGIA**  
**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND**  
**For the Year Ended December 31, 2020**  
**(Required Supplementary Information)**

	BUDGET AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL		FINAL BUDGET POSITIVE (NEGATIVE)
CONTINUED.....				
Public Health and Welfare				
Health department	162,000	162,000	162,000	-
Indigent welfare	52,550	56,750	47,848	8,902
Senior citizens center	98,679	153,311	98,957	54,354
Other public health and welfare	3,000	3,000	3,000	-
Total Public Health and Welfare	<u>316,229</u>	<u>375,061</u>	<u>311,805</u>	<u>63,256</u>
Recreation and Culture				
Parks	1,300,648	1,339,345	1,250,516	88,829
Library	425,000	425,000	425,000	-
Total Recreation and Culture	<u>1,725,648</u>	<u>1,764,345</u>	<u>1,675,516</u>	<u>88,829</u>
Housing and development				
Conservation	900	101	100	1
Forestry	93,526	95,559	88,740	6,819
Planning and zoning	526,223	549,137	513,342	35,795
Economic development	200,000	225,000	225,000	-
Total Housing and Development	<u>820,649</u>	<u>869,797</u>	<u>827,182</u>	<u>42,615</u>
Transfers out	<u>2,022,519</u>	<u>3,764,989</u>	<u>2,518,665</u>	<u>1,246,324</u>
TOTAL CHARGES TO APPROPRIATIONS	<u>29,911,503</u>	<u>32,344,111</u>	<u>28,939,407</u>	<u>3,404,704</u>
CHANGE IN FUND BALANCE	<u>(1,874,529)</u>	<u>(3,080,758)</u>	<u>3,264,198</u>	<u>6,344,956</u>
FUND BALANCE, End of year	<u>\$ 7,065,898</u>	<u>\$ 5,859,669</u>	<u>\$ 12,204,625</u>	<u>\$ 6,344,956</u>

NOTES TO THE BUDGETARY COMPARISON SCHEDULE

1. The budgetary basis of accounting used in this schedule is the same as GAAP.

# Combining Statements

Non-major Governmental Funds

# Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources that are legally or donor restricted to expenditures for specified purposes.

*Emergency 911 Fund:* This fund is used to account for the County's share of telephone fees for the operation of its 911 emergency system.

*Multiple Grants Fund:* This fund is used to account for all reimbursement grant from state, federal, and local grantors.

*Restricted Program Fund:* This fund is used to account for funds received from donations and other funds restricted to specific programs.

*Jail Fund:* This fund is used to account for fines and fees received that are restricted for the maintenance of the County Jail.

*Hotel/Motel Tax Fund:* This fund is used to account for Hotel/Motel tax collections which are used to support tourism in Dawson County.

*Law Library Fund:* This fund is used to account for the fines and forfeitures received that are reserved for providing a County Law Library.

*Victims Rights and Assistance Fund:* This fund is used to account for the fines and forfeitures received that are reserved for assisting victims of crime.

# Special Revenue Funds

*Drug Abuse Treatment and Education Fund:* This fund is used to account for the fines and forfeitures received that are reserved to create and maintain drug education programs in the County.

*District Attorney Seizure Fund:* This fund is used to account for 10% collected of all funds subject to forfeiture laws as specified in the Sheriff's Seizure Fund.

*Sheriff's Seizure Fund:* This fund is used to account for funds seized in acts of violation of specific laws, such as controlled substance violations. Up to 33 1/3% of the amount of local funds appropriated may be spent for law enforcement purposes with the exception of salaries or rewards to law enforcement personnel at the discretion of the chief officer of the local law enforcement agency or may be used to fund victim-witness assistance programs.

*Inmate Welfare Fund:* This fund is used to account for monies legally restricted for the benefit of detainees in the County Jail.

*CARES Act Fund:* This fund is used to account for monies received to assist the County in negating the impact of the COVID-19 outbreak.



# Capital Projects Funds

Capital projects funds are used to account for the financial resources to be used for the acquisition or construction of specifically planned projects (other than those financed by proprietary funds).

*Special Purpose Local Option Sales Tax Fund:* This fund is used to account for long-term projects financed by the passage of the special purpose local option sales tax.

*Capital Projects Fund:* This fund is used to account for the financial resources to be used for the acquisition or construction of major capital projects.

*Pauline S. Ivey Senior Center Fund:* This fund is used to account for the financial resources to be used for the construction of a new senior facility.

*Impact Fees Capital Projects Fund:* This fund is used to account for impact fees restricted for the acquisition or construction of specific capital projects.

**DAWSON COUNTY, GEORGIA  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
December 31, 2020**

**SPECIAL REVENUE FUNDS**

	<b>EMERGENCY TELEPHONE SERVICES</b>	<b>DRUG ABUSE TREATMENT AND EDUCATION</b>	<b>MULTIPLE GRANTS FUND</b>	<b>JAIL</b>	<b>RESTRICTED PROGRAMS FUND</b>	<b>HOTEL MOTEL TAX</b>	<b>LAW LIBRARY</b>	<b>VICTIMS RIGHTS AND ASSISTANCE</b>
ASSETS								
Cash	\$ 183,246	\$ 75,537	\$ -	\$ 273,866	\$ -	\$ -	\$ 28,860	\$ 9,965
Receivables (net of allowance for uncollectibles)	99,984	-	496,958	-	31,250	43,017	-	-
Due from other funds	-	-	-	-	98,823	60,616	-	-
<b>TOTAL ASSETS</b>	<b>\$ 283,230</b>	<b>\$ 75,537</b>	<b>\$ 496,958</b>	<b>\$ 273,866</b>	<b>\$ 130,073</b>	<b>\$ 103,633</b>	<b>\$ 28,860</b>	<b>\$ 9,965</b>
LIABILITIES AND FUND BALANCES								
Liabilities								
Accounts payable	\$ 73,944	\$ -	\$ 32,059	\$ -	\$ -	\$ 75,979	\$ -	\$ -
Other accrued items	20,812	-	21,678	-	1,957	-	-	-
Due to other funds	52,996	18,048	283,174	-	-	-	-	243
<b>TOTAL LIABILITIES</b>	<b>147,752</b>	<b>18,048</b>	<b>336,911</b>	<b>-</b>	<b>1,957</b>	<b>75,979</b>	<b>-</b>	<b>243</b>
DEFERRED INFLOWS OF RESOURCES								
Unavailable revenue -other	-	-	738	-	-	-	-	-
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>-</b>	<b>-</b>	<b>738</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL LIABILITIES, AND DEFERRED INFLOWS OF RESOURCES</b>	<b>147,752</b>	<b>18,048</b>	<b>337,649</b>	<b>-</b>	<b>1,957</b>	<b>75,979</b>	<b>-</b>	<b>243</b>
FUND BALANCES								
Restricted:								
Impact fee projects	-	-	-	-	-	-	-	-
Judicial programs	-	57,489	159,309	-	-	-	28,860	9,722
Public safety programs	135,478	-	-	273,866	128,116	-	-	-
Housing and development programs	-	-	-	-	-	27,654	-	-
Assigned:								
Capital equipment and infrastructure	-	-	-	-	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<b>135,478</b>	<b>57,489</b>	<b>159,309</b>	<b>273,866</b>	<b>128,116</b>	<b>27,654</b>	<b>28,860</b>	<b>9,722</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 283,230</b>	<b>\$ 75,537</b>	<b>\$ 496,958</b>	<b>\$ 273,866</b>	<b>\$ 130,073</b>	<b>\$ 103,633</b>	<b>\$ 28,860</b>	<b>\$ 9,965</b>

**DAWSON COUNTY, GEORGIA  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
December 31, 2020**

CONTINUED...

	SPECIAL REVENUE FUNDS			CAPITAL PROJECTS FUNDS			
	INMATE WELFARE	DISTRICT ATTORNEY SEIZURE	SHERIFF'S SEIZURE	CAPITAL PROJECTS FUND	PAULINE S. IVEY SENIOR CENTER	IMPACT FEES	TOTAL NONMAJOR GOVERNMENTAL FUNDS
ASSETS							
Cash	\$ 99,408	\$ 4,555	\$ 23,950	\$ 374,966	\$ 437	\$ 1,855,084	\$ 2,929,874
Receivables (net of allowance for uncollectibles)	-	1,192	-	17,418	-	-	689,819
Due from other funds	-	-	-	-	-	101,048	260,487
<b>TOTAL ASSETS</b>	<b>\$ 99,408</b>	<b>\$ 5,747</b>	<b>\$ 23,950</b>	<b>\$ 392,384</b>	<b>\$ 437</b>	<b>\$ 1,956,132</b>	<b>\$ 3,880,180</b>
LIABILITIES AND FUND BALANCES							
Liabilities							
Accounts payable	\$ -	\$ -	\$ -	\$ 108,638	\$ -	\$ 43,637	\$ 334,257
Other accrued items	-	-	-	-	-	-	44,447
Due to other funds	-	507	-	15,758	437	-	371,163
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>507</b>	<b>-</b>	<b>124,396</b>	<b>437</b>	<b>43,637</b>	<b>749,867</b>
DEFERRED INFLOWS OF RESOURCES							
Unavailable revenue -other	-	-	-	-	-	-	738
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>738</b>
<b>TOTAL LIABILITIES, AND DEFERRED INFLOWS OF RESOURCES</b>	<b>-</b>	<b>507</b>	<b>-</b>	<b>124,396</b>	<b>437</b>	<b>43,637</b>	<b>750,605</b>
FUND BALANCES							
Restricted:							
Impact fee projects	-	-	-	-	-	1,912,495	1,912,495
Judicial programs	-	5,240	-	-	-	-	260,620
Public safety programs	99,408	-	23,950	-	-	-	660,818
Housing and development programs	-	-	-	-	-	-	27,654
Assigned:							
Capital equipment and infrastructure	-	-	-	267,988	-	-	267,988
<b>TOTAL FUND BALANCES</b>	<b>99,408</b>	<b>5,240</b>	<b>23,950</b>	<b>267,988</b>	<b>-</b>	<b>1,912,495</b>	<b>3,129,575</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 99,408</b>	<b>\$ 5,747</b>	<b>\$ 23,950</b>	<b>\$ 392,384</b>	<b>\$ 437</b>	<b>\$ 1,956,132</b>	<b>\$ 3,880,180</b>

**DAWSON COUNTY, GEORGIA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**For the Year Ended December 31, 2020**

**SPECIAL REVENUE FUNDS**

	<b>EMERGENCY TELEPHONE SERVICE</b>	<b>DRUG ABUSE TREATMENT AND EDUCATION</b>	<b>MULTIPLE GRANTS FUND</b>	<b>JAIL</b>	<b>RESTRICTED PROGRAMS FUND</b>	<b>HOTEL MOTEL TAX</b>	<b>LAW LIBRARY</b>	<b>VICTIMS RIGHTS AND ASSISTANCE</b>
<b>REVENUES</b>								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 446,917	\$ -	\$ -
Intergovernmental	-	-	2,522,782	-	194,496	-	-	-
Fines and forfeitures	-	17,796	-	28,645	-	-	16,646	12,991
Charges for services	572,780	-	100,625	-	-	-	-	-
Contributions and donations	-	-	21,362	-	53,101	-	-	-
Interest income	1,064	253	-	756	-	-	97	62
Miscellaneous	-	-	350	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>573,844</b>	<b>18,049</b>	<b>2,645,119</b>	<b>29,401</b>	<b>247,597</b>	<b>446,917</b>	<b>16,743</b>	<b>13,053</b>
<b>EXPENDITURES</b>								
Current Expenditures								
General government	-	-	34,658	-	-	-	-	-
Judicial	-	-	563,093	-	-	-	8,779	13,309
Public safety	976,619	-	772,458	-	5,654	-	-	-
Public works	-	-	665,160	-	-	-	-	-
Public health and welfare	-	-	653,996	-	-	-	-	-
Recreation and culture	-	-	-	-	-	-	-	-
Housing and development	-	-	-	-	258,176	375,082	-	-
Capital outlay	3,810	-	682,662	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>980,429</b>	<b>-</b>	<b>3,372,027</b>	<b>-</b>	<b>263,830</b>	<b>375,082</b>	<b>8,779</b>	<b>13,309</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)</b>								
EXPENDITURES	(406,585)	18,049	(726,908)	29,401	(16,233)	71,835	7,964	(256)
<b>OTHER FINANCING SOURCES (USES)</b>								
Sale of county property	-	-	-	-	-	-	-	-
Transfers in	502,661	-	837,233	-	24,319	-	-	-
Transfers out	-	(18,048)	-	-	-	(71,750)	(14,860)	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>502,661</b>	<b>(18,048)</b>	<b>837,233</b>	<b>-</b>	<b>24,319</b>	<b>(71,750)</b>	<b>(14,860)</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>96,076</b>	<b>1</b>	<b>110,325</b>	<b>29,401</b>	<b>8,086</b>	<b>85</b>	<b>(6,896)</b>	<b>(256)</b>
<b>FUND BALANCES, Beginning of year</b>	<b>39,402</b>	<b>57,488</b>	<b>48,984</b>	<b>244,465</b>	<b>120,030</b>	<b>27,569</b>	<b>35,756</b>	<b>9,978</b>
<b>FUND BALANCES, End of year</b>	<b>\$ 135,478</b>	<b>\$ 57,489</b>	<b>\$ 159,309</b>	<b>\$ 273,866</b>	<b>\$ 128,116</b>	<b>\$ 27,654</b>	<b>\$ 28,860</b>	<b>\$ 9,722</b>

**DAWSON COUNTY, GEORGIA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**For the Year Ended December 31, 2020**

	SPECIAL REVENUE FUNDS				CAPITAL PROJECTS FUND			TOTAL NONMAJOR GOVERNMENTAL FUNDS
	INMATE WELFARE	DISTRICT ATTORNEY SEIZURE	SHERIFF'S SEIZURE	CARES FUNDING	CAPITAL PROJECTS FUND	PAULINE S. IVEY SENIOR CENTER	IMPACT FEES	
CONTINUED...								
REVENUES								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 446,917
Intergovernmental	-	-	-	1,196,773	-	-	-	3,914,051
Fines and forfeitures	-	3,698	19,324	-	-	-	-	99,100
Charges for services	92,296	-	-	-	-	1,324,449	-	2,090,150
Contributions and donations	-	-	-	-	17,418	-	-	91,881
Interest income	258	14	48	-	2,840	4,923	4,190	14,505
Miscellaneous	312	-	-	-	324	-	-	986
<b>TOTAL REVENUES</b>	<b>92,866</b>	<b>3,712</b>	<b>19,372</b>	<b>1,196,773</b>	<b>20,582</b>	<b>4,923</b>	<b>1,328,639</b>	<b>6,657,590</b>
EXPENDITURES								
Current Expenditures								
General government	-	-	-	-	2,163	-	60	36,881
Judicial	-	2,503	-	-	-	-	-	587,684
Public safety	54,063	-	6,072	1,196,773	73,035	-	-	3,084,674
Public works	-	-	-	-	-	-	-	665,160
Public health and welfare	-	-	-	-	-	50	-	654,046
Recreation and culture	-	-	-	-	-	-	16,822	16,822
Housing and development	-	-	-	-	122,124	-	-	755,382
Capital outlay	42,293	-	-	-	1,250,514	732,908	651,130	3,363,317
<b>TOTAL EXPENDITURES</b>	<b>96,356</b>	<b>2,503</b>	<b>6,072</b>	<b>1,196,773</b>	<b>1,447,836</b>	<b>732,958</b>	<b>668,012</b>	<b>9,163,966</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)								
EXPENDITURES	(3,490)	1,209	13,300	-	(1,427,254)	(728,035)	660,627	(2,506,376)
OTHER FINANCING SOURCES (USES)								
Sale of county property	-	-	-	-	67,581	-	-	67,581
Transfers in	-	-	-	-	1,119,363	-	-	2,483,576
Transfers out	-	-	-	-	-	-	-	(104,658)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,186,944</b>	<b>-</b>	<b>-</b>	<b>2,446,499</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(3,490)</b>	<b>1,209</b>	<b>13,300</b>	<b>-</b>	<b>(240,310)</b>	<b>(728,035)</b>	<b>660,627</b>	<b>(59,877)</b>
FUND BALANCES, Beginning of year	102,898	4,031	10,650	-	508,298	728,035	1,251,868	3,189,452
FUND BALANCES, End of year	<u>\$ 99,408</u>	<u>\$ 5,240</u>	<u>\$ 23,950</u>	<u>\$ -</u>	<u>\$ 267,988</u>	<u>\$ -</u>	<u>\$ 1,912,495</u>	<u>\$ 3,129,575</u>

**DAWSON COUNTY, GEORGIA**  
**EMERGENCY TELEPHONE SYSTEM SPECIAL REVENUE FUND**  
**SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE**  
**For the Year Ended December 31, 2020**

	BUDGET AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
FUND BALANCE, Beginning of year	\$ 39,402	\$ 39,402	\$ 39,402	\$ -
RESOURCES (INFLOWS)				
Charges for services	508,663	508,663	572,780	64,117
Investment income	-	-	1,064	1,064
Transfer in	502,661	523,832	502,661	(21,171)
Total Resources (Inflows)	<u>1,011,324</u>	<u>1,032,495</u>	<u>1,076,505</u>	<u>44,010</u>
AMOUNTS AVAILABLE FOR APPROPRIATION	<u>1,050,726</u>	<u>1,071,897</u>	<u>1,115,907</u>	<u>44,010</u>
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Public safety	<u>1,011,324</u>	<u>1,032,495</u>	<u>980,429</u>	<u>52,066</u>
TOTAL CHARGES TO APPROPRIATIONS	<u>1,011,324</u>	<u>1,032,495</u>	<u>980,429</u>	<u>52,066</u>
CHANGE IN FUND BALANCE	<u>-</u>	<u>-</u>	<u>96,076</u>	<u>96,076</u>
FUND BALANCE, End of year	<u>\$ 39,402</u>	<u>\$ 39,402</u>	<u>\$ 135,478</u>	<u>\$ 96,076</u>

NOTES TO THE BUDGETARY COMPARISON SCHEDULE

1. The budgetary basis of accounting used in this schedule is the same as GAAP.

**DAWSON COUNTY, GEORGIA**  
**DRUG ABUSE TREATMENT AND EDUCATION SPECIAL REVENUE FUND**  
**SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE**  
**For the Year Ended December 31, 2020**

	BUDGET AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
FUND BALANCE, Beginning of year	\$ 57,488	\$ 57,488	\$ 57,488	\$ -
RESOURCES (INFLOWS)				
Fines and forfeitures	28,800	28,800	17,796	(11,004)
Investment income	1,200	1,200	253	(947)
Total Resources (Inflows)	<u>30,000</u>	<u>30,000</u>	<u>18,049</u>	<u>(11,951)</u>
AMOUNTS AVAILABLE FOR APPROPRIATION	<u>87,488</u>	<u>87,488</u>	<u>75,537</u>	<u>(11,951)</u>
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Judicial	5,000	5,000	-	5,000
Transfers out	<u>25,000</u>	<u>25,000</u>	<u>18,048</u>	<u>6,952</u>
TOTAL CHARGES TO APPROPRIATIONS	<u>30,000</u>	<u>30,000</u>	<u>18,048</u>	<u>11,952</u>
CHANGE IN FUND BALANCE	<u>-</u>	<u>-</u>	<u>1</u>	<u>1</u>
FUND BALANCE, End of year	<u>\$ 57,488</u>	<u>\$ 57,488</u>	<u>\$ 57,489</u>	<u>\$ 1</u>

NOTES TO THE BUDGETARY COMPARISON SCHEDULE

1. The budgetary basis of accounting used in this schedule is the same as GAAP.

**DAWSON COUNTY, GEORGIA**  
**MULTIPLE GRANTS SPECIAL REVENUE FUND**  
**SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE**  
**For the Year Ended December 31, 2020**

	BUDGET AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
FUND BALANCE, Beginning of year	\$ 48,984	\$ 48,984	\$ 48,984	\$ -
RESOURCES (INFLOWS)				
Intergovernmental	2,151,309	2,702,440	2,522,782	(179,658)
Charges for services	82,106	82,106	100,625	18,519
Contributions and donations	-	21,363	21,362	(1)
Miscellaneous	-	-	350	350
Transfer in	1,227,531	1,212,333	837,233	(375,100)
Total Resources (Inflows)	<u>3,460,946</u>	<u>4,018,242</u>	<u>3,482,352</u>	<u>(535,890)</u>
AMOUNTS AVAILABLE FOR APPROPRIATION	<u>3,509,930</u>	<u>4,067,226</u>	<u>3,531,336</u>	<u>(535,890)</u>
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
General government	-	55,486	44,177	11,309
Judicial	644,577	731,431	563,093	168,338
Public safety	617,823	1,017,454	817,573	199,881
Public works	693,480	818,480	665,160	153,320
Public health and welfare	1,505,066	1,395,391	1,282,024	113,367
TOTAL CHARGES TO APPROPRIATIONS	<u>3,460,946</u>	<u>4,018,242</u>	<u>3,372,027</u>	<u>646,215</u>
CHANGE IN FUND BALANCE	<u>-</u>	<u>-</u>	<u>110,325</u>	<u>110,325</u>
FUND BALANCE, End of year	<u>\$ 48,984</u>	<u>\$ 48,984</u>	<u>\$ 159,309</u>	<u>\$ 110,325</u>

NOTES TO THE BUDGETARY COMPARISON SCHEDULE

1. The budgetary basis of accounting used in this schedule is the same as GAAP.



**DAWSON COUNTY, GEORGIA**  
**JAIL SPECIAL REVENUE FUND**  
**SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE**  
**For the Year Ended December 31, 2020**

	BUDGET AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
FUND BALANCE, Beginning of year	\$ 244,465	\$ 244,465	\$ 244,465	\$ -
RESOURCES (INFLOWS)				
Fines and forfeitures	38,500	38,500	28,645	(9,855)
Investment income	1,000	1,000	756	(244)
Total Resources (Inflows)	<u>39,500</u>	<u>39,500</u>	<u>29,401</u>	<u>(10,099)</u>
AMOUNTS AVAILABLE FOR APPROPRIATION	<u>283,965</u>	<u>283,965</u>	<u>273,866</u>	<u>(10,099)</u>
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Public safety	39,500	39,500	-	39,500
TOTAL CHARGES TO APPROPRIATIONS	<u>39,500</u>	<u>39,500</u>	<u>-</u>	<u>39,500</u>
CHANGE IN FUND BALANCE	<u>-</u>	<u>-</u>	<u>29,401</u>	<u>29,401</u>
FUND BALANCE, End of year	<u>\$ 244,465</u>	<u>\$ 244,465</u>	<u>\$ 273,866</u>	<u>\$ 29,401</u>

NOTES TO THE BUDGETARY COMPARISON SCHEDULE

1. The budgetary basis of accounting used in this schedule is the same as GAAP.

**DAWSON COUNTY, GEORGIA**  
**RESTRICTED PROGRAM SPECIAL REVENUE FUND**  
**SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE**  
**For the Year Ended December 31, 2020**

	BUDGET AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
FUND BALANCE, Beginning of year	\$ 120,030	\$ 120,030	\$ 120,030	\$ -
RESOURCES (INFLOWS)				
Intergovernmental	195,793	194,296	194,496	200
Contributions and donations	-	53,102	53,101	(1)
Transfer in	24,319	26,257	24,319	(1,938)
Total Resources (Inflows)	<u>220,112</u>	<u>273,655</u>	<u>271,916</u>	<u>(1,739)</u>
AMOUNTS AVAILABLE FOR APPROPRIATION	<u>340,142</u>	<u>393,685</u>	<u>391,946</u>	<u>(1,739)</u>
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Public safety	-	26,288	5,654	20,634
Housing and development	220,112	356,173	258,176	97,997
TOTAL CHARGES TO APPROPRIATIONS	<u>220,112</u>	<u>382,461</u>	<u>263,830</u>	<u>118,631</u>
CHANGE IN FUND BALANCE	<u>-</u>	<u>(108,806)</u>	<u>8,086</u>	<u>116,892</u>
FUND BALANCE, End of year	<u>\$ 120,030</u>	<u>\$ 11,224</u>	<u>\$ 128,116</u>	<u>\$ 116,892</u>

NOTES TO THE BUDGETARY COMPARISON SCHEDULE

1. The budgetary basis of accounting used in this schedule is the same as GAAP.

**DAWSON COUNTY, GEORGIA**  
**HOTEL/MOTEL TAX SPECIAL REVENUE FUND**  
**SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE**  
**For the Year Ended December 31, 2020**

	BUDGET AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
FUND BALANCE, Beginning of year	\$ 27,569	\$ 27,569	\$ 27,569	\$ -
RESOURCES (INFLOWS)				
Taxes	450,000	450,000	446,917	(3,083)
Total Resources (Inflows)	450,000	450,000	446,917	(3,083)
AMOUNTS AVAILABLE FOR APPROPRIATION	477,569	477,569	474,486	(3,083)
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Housing and development	378,250	378,250	375,082	3,168
Transfers out	71,750	71,750	71,750	-
TOTAL CHARGES TO APPROPRIATIONS	450,000	450,000	446,832	3,168
CHANGE IN FUND BALANCE	-	-	85	85
FUND BALANCE, End of year	\$ 27,569	\$ 27,569	\$ 27,654	\$ 85

NOTES TO THE BUDGETARY COMPARISON SCHEDULE

1. The budgetary basis of accounting used in this schedule is the same as GAAP.

**DAWSON COUNTY, GEORGIA**  
**LAW LIBRARY SPECIAL REVENUE FUND**  
**SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE**  
**For the Year Ended December 31, 2020**

	BUDGET AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
FUND BALANCE, Beginning of year	\$ 35,756	\$ 35,756	\$ 35,756	\$ -
RESOURCES (INFLOWS)				
Fines and forfeitures	19,100	19,100	16,646	(2,454)
Investment income	150	150	97	(53)
Total Resources (Inflows)	<u>19,250</u>	<u>19,250</u>	<u>16,743</u>	<u>(2,507)</u>
AMOUNTS AVAILABLE FOR APPROPRIATION	<u>55,006</u>	<u>55,006</u>	<u>52,499</u>	<u>(2,507)</u>
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Judicial	5,500	12,726	8,779	3,947
Transfers out	<u>14,860</u>	<u>14,860</u>	<u>14,860</u>	<u>-</u>
TOTAL CHARGES TO APPROPRIATIONS	<u>20,360</u>	<u>27,586</u>	<u>23,639</u>	<u>3,947</u>
CHANGE IN FUND BALANCE	<u>(1,110)</u>	<u>(8,336)</u>	<u>(6,896)</u>	<u>1,440</u>
FUND BALANCE, End of year	<u>\$ 34,646</u>	<u>\$ 27,420</u>	<u>\$ 28,860</u>	<u>\$ 1,440</u>

NOTES TO THE BUDGETARY COMPARISON SCHEDULE

1. The budgetary basis of accounting used in this schedule is the same as GAAP.

**DAWSON COUNTY, GEORGIA**  
**VICTIMS RIGHTS AND ASSISTANCE SPECIAL REVENUE FUND**  
**SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE**  
**For the Year Ended December 31, 2020**

	BUDGET AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
FUND BALANCE, Beginning of year	\$ 9,978	\$ 9,978	\$ 9,978	\$ -
RESOURCES (INFLOWS)				
Fines and forfeitures	17,150	17,150	12,991	(4,159)
Investment income	600	600	62	(538)
Total Resources (Inflows)	<u>17,750</u>	<u>17,750</u>	<u>13,053</u>	<u>(4,697)</u>
AMOUNTS AVAILABLE FOR APPROPRIATION	<u>27,728</u>	<u>27,728</u>	<u>23,031</u>	<u>(4,697)</u>
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Judicial	17,750	17,750	13,309	4,441
TOTAL CHARGES TO APPROPRIATIONS	<u>17,750</u>	<u>17,750</u>	<u>13,309</u>	<u>4,441</u>
CHANGE IN FUND BALANCE	<u>-</u>	<u>-</u>	<u>(256)</u>	<u>(256)</u>
FUND BALANCE, End of year	<u>\$ 9,978</u>	<u>\$ 9,978</u>	<u>\$ 9,722</u>	<u>\$ (256)</u>

NOTES TO THE BUDGETARY COMPARISON SCHEDULE

1. The budgetary basis of accounting used in this schedule is the same as GAAP.

**DAWSON COUNTY, GEORGIA**  
**INMATE WELFARE SPECIAL REVENUE FUND**  
**SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE**  
**For the Year Ended December 31, 2020**

	BUDGET AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
FUND BALANCE, Beginning of year	\$ 102,898	\$ 102,898	\$ 102,898	\$ -
RESOURCES (INFLOWS)				
Charges for services	72,000	72,000	92,296	20,296
Investment income	300	300	258	(42)
Miscellaneous	500	500	312	(188)
Total Resources (Inflows)	<u>72,800</u>	<u>72,800</u>	<u>92,866</u>	<u>20,066</u>
AMOUNTS AVAILABLE FOR APPROPRIATION	<u>175,698</u>	<u>175,698</u>	<u>195,764</u>	<u>20,066</u>
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Public safety	<u>85,000</u>	<u>96,356</u>	<u>96,356</u>	<u>-</u>
TOTAL CHARGES TO APPROPRIATIONS	<u>85,000</u>	<u>96,356</u>	<u>96,356</u>	<u>-</u>
CHANGE IN FUND BALANCE	<u>(12,200)</u>	<u>(23,556)</u>	<u>(3,490)</u>	<u>20,066</u>
FUND BALANCE, End of year	<u>\$ 90,698</u>	<u>\$ 79,342</u>	<u>\$ 99,408</u>	<u>\$ 20,066</u>

NOTES TO THE BUDGETARY COMPARISON SCHEDULE

1. The budgetary basis of accounting used in this schedule is the same as GAAP.

**DAWSON COUNTY, GEORGIA**  
**DISTRICT ATTORNEY SEIZURE SPECIAL REVENUE FUND**  
**SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE**  
**For the Year Ended December 31, 2020**

	BUDGET AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
FUND BALANCE, Beginning of year	\$ 4,031	\$ 4,031	\$ 4,031	\$ -
RESOURCES (INFLOWS)				
Fines and forfeitures	3,500	3,500	3,698	198
Investment income	100	100	14	(86)
Total Resources (Inflows)	<u>3,600</u>	<u>3,600</u>	<u>3,712</u>	<u>112</u>
AMOUNTS AVAILABLE FOR APPROPRIATION	<u>7,631</u>	<u>7,631</u>	<u>7,743</u>	<u>112</u>
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Judicial	3,600	3,600	2,503	1,097
TOTAL CHARGES TO APPROPRIATIONS	<u>3,600</u>	<u>3,600</u>	<u>2,503</u>	<u>1,097</u>
CHANGE IN FUND BALANCE	<u>-</u>	<u>-</u>	<u>1,209</u>	<u>1,209</u>
FUND BALANCE, End of year	<u>\$ 4,031</u>	<u>\$ 4,031</u>	<u>\$ 5,240</u>	<u>\$ 1,209</u>

NOTES TO THE BUDGETARY COMPARISON SCHEDULE

1. The budgetary basis of accounting used in this schedule is the same as GAAP.

**DAWSON COUNTY, GEORGIA**  
**SHERIFF'S SEIZURE SPECIAL REVENUE FUND**  
**SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE**  
**For the Year Ended December 31, 2020**

	BUDGET AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
FUND BALANCE, Beginning of year	\$ 10,650	\$ 10,650	\$ 10,650	\$ -
RESOURCES (INFLOWS)				
Fines and forfeitures	10,000	10,000	19,324	9,324
Investment income	160	160	48	(112)
Miscellaneous	540	540	-	(540)
Total Resources (Inflows)	<u>10,700</u>	<u>10,700</u>	<u>19,372</u>	<u>8,672</u>
AMOUNTS AVAILABLE FOR APPROPRIATION	<u>21,350</u>	<u>21,350</u>	<u>30,022</u>	<u>8,672</u>
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Public safety	<u>10,700</u>	<u>10,700</u>	<u>6,072</u>	<u>4,628</u>
TOTAL CHARGES TO APPROPRIATIONS	<u>10,700</u>	<u>10,700</u>	<u>6,072</u>	<u>4,628</u>
CHANGE IN FUND BALANCE	<u>-</u>	<u>-</u>	<u>13,300</u>	<u>13,300</u>
FUND BALANCE, End of year	<u>\$ 10,650</u>	<u>\$ 10,650</u>	<u>\$ 23,950</u>	<u>\$ 13,300</u>

NOTES TO THE BUDGETARY COMPARISON SCHEDULE

1. The budgetary basis of accounting used in this schedule is the same as GAAP.



**DAWSON COUNTY, GEORGIA**  
**CARES FUNDING SPECIAL REVENUE FUND**  
**SUPPLEMENTAL BUDGETARY COMPARISON SCHEDULE**  
**For the Year Ended December 31, 2020**

	BUDGET AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
FUND BALANCE, Beginning of year	\$ -	\$ -	\$ -	\$ -
RESOURCES (INFLOWS)				
Intergovernmental	-	1,196,773	1,196,773	-
Total Resources (Inflows)	-	1,196,773	1,196,773	-
AMOUNTS AVAILABLE FOR APPROPRIATION	-	1,196,773	1,196,773	-
CHARGES TO APPROPRIATIONS (OUTFLOWS)				
Current Expenditures				
Public safety	-	1,196,773	1,196,773	-
TOTAL CHARGES TO APPROPRIATIONS	-	1,196,773	1,196,773	-
CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE, End of year	\$ -	\$ -	\$ -	\$ -

NOTES TO THE BUDGETARY COMPARISON SCHEDULE

1. The budgetary basis of accounting used in this schedule is the same as GAAP.

# Custodial Funds

These funds are used to account for assets held by the County as agent for individuals, private organizations, other governments and/or other funds.

*Tax Commissioner:* This fund accounts for assets and related liabilities for the collection of taxes, tag, and title fees.

*Magistrate Court, Probate Court, and Clerk of Superior Court:* These funds account for the assets and related liabilities for the collection of court-related fees.

*Inmate Escrow:* This fund accounts for the collection and disbursement of cash for inmates incarcerated at the Dawson County Detention Center.

**DAWSON COUNTY, GEORGIA**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
**ALL CUSTODIAL FUNDS**  
**December 31, 2020**

	TAX COMMISSIONER	CLERK OF SUPERIOR COURT	PROBATE COURT	MAGISTRATE COURT	INMATE FUND	TOTAL
ASSETS						
Cash	\$ 1,091,172	\$ 1,201,364	\$ 70,773	\$ 5,710	\$ 77,438	\$ 2,446,457
TOTAL ASSETS	<u>1,091,172</u>	<u>1,201,364</u>	<u>70,773</u>	<u>5,710</u>	<u>77,438</u>	<u>2,446,457</u>
LIABILITIES						
Amounts held for others	<u>1,009,811</u>	<u>165,856</u>	<u>972</u>	<u>818</u>	<u>77,438</u>	<u>1,254,895</u>
TOTAL LIABILITIES	<u>1,009,811</u>	<u>165,856</u>	<u>972</u>	<u>818</u>	<u>77,438</u>	<u>1,254,895</u>
NET POSITION						
Restricted for others	<u>81,361</u>	<u>1,035,508</u>	<u>69,801</u>	<u>4,892</u>	<u>-</u>	<u>1,191,562</u>
TOTAL NET POSITION	<u>\$ 81,361</u>	<u>\$ 1,035,508</u>	<u>\$ 69,801</u>	<u>\$ 4,892</u>	<u>\$ -</u>	<u>\$ 1,191,562</u>

**DAWSON COUNTY, GEORGIA**  
**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**ALL CUSTODIAL FUNDS**  
**For the Year Ended December 31, 2020**

	TAX COMMISSIONER	CLERK OF SUPERIOR COURT	PROBATE COURT	MAGISTRATE COURT	TOTAL
ADDITIONS					
Taxes collected for other entities	\$ 44,937,552	\$ -	\$ -	\$ -	\$ 45,041,092
Fees collected for other entities	-	2,753,931	368,910	57,525	3,180,366
Court individual cases	-	471,427	240,417	21,513	733,357
TOTAL ADDITIONS	<u>44,937,552</u>	<u>3,225,358</u>	<u>609,327</u>	<u>79,038</u>	<u>48,954,815</u>
DEDUCTIONS					
Payments of taxes to other entities	44,921,716	-	-	-	44,921,716
Payments of fees to other entities	-	2,752,616	368,910	55,956	3,177,482
Payments to others	-	60,601	205,989	21,210	287,800
TOTAL DEDUCTIONS	<u>44,921,716</u>	<u>2,813,217</u>	<u>574,899</u>	<u>77,166</u>	<u>48,386,998</u>
CHANGE IN NET POSITION	<u>15,836</u>	<u>412,141</u>	<u>34,428</u>	<u>1,872</u>	<u>567,817</u>
TOTAL NET POSITION, Beginning of year	-	-	-	-	-
CHANGE IN ACCOUNTING PRINCIPLE	<u>65,525</u>	<u>623,367</u>	<u>35,372</u>	<u>3,019</u>	<u>727,283</u>
TOTAL NET POSITION, Beginning of year as restated	<u>65,525</u>	<u>623,367</u>	<u>35,372</u>	<u>3,019</u>	<u>727,283</u>
TOTAL NET POSITION, End of year	<u>\$ 81,361</u>	<u>\$ 1,035,508</u>	<u>\$ 69,801</u>	<u>\$ 4,892</u>	<u>\$ 1,191,562</u>

# Supplemental Information

# State Reporting Section

**DAWSON COUNTY, GEORGIA**  
**SCHEDULE OF PROJECTS CONSTRUCTED WITH SPECIAL PURPOSE LOCAL OPTION SALES TAX**  
**Year Ended December 31, 2020**

PROJECT	ORIGINAL ESTIMATED COSTS	CURRENT ESTIMATED COSTS	EXPENDITURES	
			PRIOR YEARS	CURRENT YEAR
<b>SPLOST #4 - Commenced January 1, 2005</b>				
Jail Construction	\$ 11,500,000	\$ 19,433,679	\$ 19,433,679	\$ -
Rock Creek Recreation Center	2,500,000	2,372,559	2,372,559	-
Emergency Services Projects	3,000,000	4,244,834	4,244,834	-
Administrative Facility Building & Land	2,000,000	1,915,196	1,915,196	-
Roads and Bridges	5,500,000	7,374,161	7,333,726	40,435
Total SPLOST #4 Projects	<u>\$ 24,500,000</u>	<u>\$ 35,340,429</u>	<u>\$ 35,299,994</u>	<u>\$ 40,435</u>
<b>SPLOST #5 - Commenced July 1, 2009</b>				
<b>LEVEL 1 COUNTY PROJECTS</b>				
Courthouse and Administration Building	\$ 50,000,000	\$ 36,474,488	\$ 36,474,488	\$ -
Sheriff's Office	12,500,000	12,500,000	-	-
<b>LEVEL 2 COUNTY PROJECTS</b>				
Roads, Streets, and Bridges	10,000,000	51,398	51,398	-
Recreational Facilities	5,000,000	400,000	400,000	-
Sewer Facilities	2,500,000	-	-	-
Library Facilities	3,000,000	-	-	-
Public Safety Facilities	3,900,000	-	-	-
Public Safety Equipment	500,000	1,977	1,977	-
Subtotal All County Projects	<u>87,400,000</u>	<u>49,427,863</u>	<u>36,927,863</u>	<u>-</u>
<b>MUNICIPAL PROJECTS</b>				
CITY OF DAWSONVILLE (1)	4,160,000	422,719	422,719	-
Subtotal All City Projects	<u>4,160,000</u>	<u>422,719</u>	<u>422,719</u>	<u>-</u>
Total SPLOST #5 Projects	<u>\$ 91,560,000</u>	<u>\$ 49,850,582</u>	<u>\$ 37,350,582</u>	<u>\$ -</u>
<b>SPLOST #6 - Commenced July 1, 2015</b>				
<b>LEVEL 2 COUNTY PROJECTS</b>				
Roads, Streets, and Bridges	\$ 21,200,000	\$ 21,200,000	\$ 8,291,425	\$ 3,927,923
Public Works Facilities & Equipment	2,500,000	4,062,993	3,876,903	186,090
Recycling Facility	100,000	100,000	-	-
Fire Station/Community Center	1,750,000	1,750,000	325,568	1,156,446
Recreational Facilities	4,067,000	4,067,000	3,250,846	250,366
Public Safety Vehicles & Equipment - Sheriff	3,883,000	3,883,000	2,228,417	381,328
Public Safety Vehicles & Equipment - Fire/Emergency Services	2,500,000	3,234,720	1,963,070	1,271,650
Informational Technology Equipment	350,000	1,769,789	579,999	1,189,790
Subtotal All County Projects	<u>36,350,000</u>	<u>40,067,502</u>	<u>20,516,228</u>	<u>8,363,594</u>
<b>MUNICIPAL PROJECTS</b>				
CITY OF DAWSONVILLE (1)	9,650,000	9,650,000	6,018,234	1,477,410
Subtotal All City Projects	<u>9,650,000</u>	<u>9,650,000</u>	<u>4,084,628</u>	<u>1,477,410</u>
Total SPLOST #6 Projects	<u>\$ 46,000,000</u>	<u>\$ 49,717,502</u>	<u>\$ 24,600,856</u>	<u>\$ 9,841,004</u>

(1) The County remits the tax collected to the City who is responsible for reporting on the expenditures in accordance with OCGA 48-8-121.

**DAWSON COUNTY, GEORGIA**  
**Reconciliation of Expenditures for SPLOST**  
**Year Ended December 31, 2020**

**Statement of Revenues, Expenditures and Changes in Fund Balance (page 5)**

	Expenditures	\$ 9,881,439
<b>Expenditures reported on Splost schedule</b>		<u>\$ 9,881,439</u>

**Schedule of Projects Constructed With Special Purpose Local Option Sales Tax (page 74)**

	SPLOST #4 - 2005	\$ 40,435
	SPLOST #6 - 2015	9,841,004
<b>Total</b>		<u>\$ 9,881,439</u>



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# Statistical Section

## STATISTICAL SECTION

This part of the county's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

<b>Contents</b>	<b>Table</b>
<b>Financial Trends</b>	
<i>These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.</i>	
Net Position by Component	1
Changes in Net Position	2
Fund Balances of Governmental Funds	3
Changes in Fund Balances of Governmental Funds	4
Statement of Revenues, Expenditures and Changes in Fund Balances	4A
General Governmental Tax Revenues by Source	5
<b>Revenue Capacity</b>	
<i>These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.</i>	
Assessed Value and Estimated Actual Value of Taxable Property	6
Property Tax Rates (Direct and Overlapping Governments)	7
Principal Property Taxpayers	8
Property Tax Levies and Collections	9
<b>Debt Capacity</b>	
<i>These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.</i>	
Ratios of Outstanding Debt by Type	10
<i>Reserved for Future Use</i>	11
Direct and Overlapping Governmental Activities Debt	12
Legal Debt Margin Information	13
Pledged Revenue Coverage	14
<b>Demographic and Economic Information</b>	
<i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.</i>	
Demographic and Economic Statistics	15
Principal Employers	16
<b>Operating Information</b>	
<i>These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.</i>	
Full-Time Equivalent County Government Employees by Function	17
Operating Indicators by Function	18
Capital Asset Statistics by Function	19

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

Note: Tables may not add due to rounding

**DAWSON COUNTY, GEORGIA**  
**NET POSITION BY COMPONENT**  
**Last Ten Fiscal Years**  
**(accrual basis of accounting)**  
**(amounts expressed in thousands)**

	2011	2012	2013	2014	2015 <sup>(1)</sup>	2016	2017	2018	2019	2020
<b>GOVERNMENTAL ACTIVITIES</b>										
Net Investment in capital assets	\$ 65,077	\$ 63,685	\$ 65,951	\$ 69,194	\$ 70,368	\$ 70,253	\$ 72,448	\$ 67,092	\$ 72,297	\$ 74,828
Restricted	6,497	5,245	4,916	4,522	4,150	5,965	7,135	11,570	12,472	12,911
Unrestricted	(1,140)	2,336	2,310	2,055	3,390	4,197	4,560	9,422	8,296	11,909
Total governmental activities net position	\$ 70,432	\$ 71,264	\$ 73,176	\$ 75,771	\$ 77,907	\$ 80,414	\$ 84,142	\$ 88,084	\$ 93,065	\$ 99,649
<b>BUSINESS-TYPE ACTIVITIES</b>										
Net Investment in capital assets	\$ 2,147	\$ 2,064	\$ 1,914	\$ 1,839	\$ 1,771	\$ 1,617	\$ 1,558	\$ 1,591	\$ 1,634	\$ 1,622
Unrestricted	(275)	(254)	(89)	71	351	716	1,151	1,372	685	775
Total business-type activities net position	\$ 1,872	\$ 1,810	\$ 1,825	\$ 1,909	\$ 2,123	\$ 2,333	\$ 2,710	\$ 2,963	\$ 2,319	\$ 2,397
<b>PRIMARY GOVERNMENT</b>										
Net investment in capital assets	\$ 67,224	\$ 65,749	\$ 67,865	\$ 71,033	\$ 72,139	\$ 71,870	\$ 74,006	\$ 68,682	\$ 73,931	\$ 76,451
Restricted	6,497	5,245	4,916	4,522	4,150	5,965	7,135	11,570	12,472	12,911
Unrestricted	(1,415)	2,082	2,221	2,126	3,741	4,913	5,711	10,795	8,981	12,684
Total primary government net position	\$ 72,304	\$ 73,074	\$ 75,001	\$ 77,680	\$ 80,030	\$ 82,747	\$ 86,852	\$ 91,047	\$ 95,384	\$ 102,046

Note:

(1) In 2015, the County implemented GASB 68.

**DAWSON COUNTY, GEORGIA**  
**CHANGES IN NET POSITION**  
**Last Ten Fiscal Years**  
**(accrual basis of accounting)**  
**(amounts expressed in thousands)**

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>EXPENSES</b>										
Governmental activities:										
General government	\$ 4,271	\$ 6,224	\$ 4,424	\$ 4,640	\$ 4,608	\$ 5,009	\$ 5,050	\$ 5,899	\$ 5,962	\$ 8,359
Judicial	2,512	2,583	2,769	2,760	2,736	3,176	3,258	3,513	3,896	4,325
Public safety	12,337	11,676	11,706	12,027	12,326	13,003	14,078	15,081	16,129	16,570
Public works	4,476	4,542	3,951	3,861	5,175	5,145	5,503	5,784	6,311	7,734
Health and welfare	935	852	832	765	829	892	931	977	986	1,041
Recreation and culture	1,650	1,555	1,495	1,521	1,559	1,607	1,815	1,833	1,982	2,068
Housing and development	1,026	907	834	946	1,084	1,183	1,167	1,379	1,495	1,625
Interest on long-term debt	2,161	1,678	1,089	730	327	116	86	92	95	85
Total governmental activities expenses	29,369	30,018	27,100	27,249	28,643	30,131	31,889	34,558	36,857	41,809
Business-type activities:										
Solid Waste	447	546	475	444	464	601	560	590	675	568
Child Development Center	-	-	-	-	-	-	-	-	-	-
DCAR GIS	144	143	153	14	30	15	76	68	57	61
Total business-type activities expenses	591	689	627	459	494	616	636	658	732	629
Total primary government expenses	29,960	30,706	27,727	27,707	29,137	30,747	32,525	35,216	37,589	42,437
<b>PROGRAM REVENUES</b>										
Governmental activities:										
Charges for services:										
General government	599	1,644	616	767	746	741	775	1,117	1,227	1,406
Judicial	1,027	1,029	912	923	980	987	934	794	843	769
Public safety	1,258	1,308	1,297	1,434	1,288	1,490	1,295	1,382	1,833	1,791
Public works	-	1	-	-	-	2	2	52	78	54
Health and welfare	7	10	10	13	12	12	12	9	10	4
Recreation and culture	218	185	176	208	196	209	206	428	877	1,255
Housing and development	103	105	154	196	201	328	357	352	477	828
Total charges for services	3,212	4,282	3,166	3,540	3,422	3,769	3,581	4,135	5,346	6,107
Operating grants and contributions	1,176	1,229	1,035	1,079	1,494	1,824	1,270	1,678	1,836	5,428
Capital grants and contributions	516	290	538	817	310	459	1,749	271	978	1,251
Total governmental activities program revenues	4,904	5,801	4,739	5,436	5,225	6,052	6,600	6,084	8,160	12,786

continued

**DAWSON COUNTY, GEORGIA**  
**CHANGES IN NET POSITION**  
**Last Ten Fiscal Years**  
**(accrual basis of accounting)**  
**(amounts expressed in thousands)**

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Business-type activities:										
Charges for services:										
Solid Waste	617	621	629	678	695	811	932	827	664	650
Child Development Center	-	-	-	-	-	-	-	-	-	-
DCAR GIS	2	3	2	3	2	3	7	14	12	8
Total charges for services	619	623	631	681	697	815	940	841	675	658
Operating grants and contributions	-	-	-	-	-	-	-	-	-	-
Capital grants and contributions	-	-	-	-	-	-	-	-	-	-
Total business-type activities program revenues	619	623	631	681	697	815	940	841	675	658
Total primary government program revenues	\$ 5,523	\$ 6,425	\$ 5,370	\$ 6,117	\$ 5,922	\$ 6,866	\$ 7,540	\$ 6,925	\$ 8,835	\$ 13,443
Net (expense)/revenue										
Governmental activities	\$ (24,465)	\$ (24,216)	\$ (22,361)	\$ (21,813)	\$ (23,418)	\$ (24,093)	\$ (25,288)	\$ (28,474)	\$ (28,697)	\$ (29,022)
Business-type activities	28	(65)	4	223	202	199	303	182	(56)	29
Total primary government net expense	(24,437)	(24,281)	(22,357)	(21,591)	(23,216)	(23,894)	(24,985)	(28,291)	(28,753)	(28,993)
<b>GENERAL REVENUES AND OTHER</b>										
<b>CHANGES IN NET POSITIONS</b>										
Governmental activities:										
Taxes										
Property Taxes	11,881	10,426	9,663	9,209	10,129	10,492	11,172	13,303	13,576	13,479
Sales Taxes	11,343	12,181	12,013	12,398	12,617	13,282	14,878	16,142	17,354	18,513
Insurance premium tax	828	884	919	975	1,044	1,111	1,190	1,281	1,370	1,460
Real estate and recording taxes	204	249	268	211	88	78	103	579	694	1,007
Other taxes	905	935	973	1,029	1,350	1,427	1,561	1,057	1,069	1,084
Total taxes	25,161	24,675	23,836	23,822	25,228	26,390	28,904	32,362	34,063	35,542
Sale of Wetland Credits	-	-	-	-	-	-	-	-	-	-
Homeowner Tax Relief Grant	-	-	-	-	-	-	-	-	-	-
Investment earnings	559	505	399	403	216	51	45	109	152	84
Gain on sale of capital assets	24	17	1	1	1	38	98	13	291	-
Other	166	94	48	43	57	118	43	7	1	32
Transfers	(31)	(2)	(10)	139	(11)	(11)	(73)	(77)	588	(53)
Total governmental activities	25,879	25,289	24,274	24,408	25,491	26,586	29,017	32,415	35,095	35,606

continued

**DAWSON COUNTY, GEORGIA**  
**CHANGES IN NET POSITION**  
**Last Ten Fiscal Years**  
**(accrual basis of accounting)**  
**(amounts expressed in thousands)**

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Business-type activities:										
Investment earnings	-	-	-	-	-	-	-	-	-	-
Gain on sale of capital assets	-	-	-	-	-	-	-	(5)	-	(4)
Other	1	1	1	-	-	-	1	-	-	-
Transfers	31	2	10	(139)	11	11	73	77	(588)	53
Total business-type activities	32	3	11	(138)	11	12	74	71	(588)	49
Total primary government	25,911	25,291	24,285	24,269	25,502	26,598	29,091	32,486	34,507	35,655
<b>CHANGE IN NET POSITIONS</b>										
Governmental activities	1,414	1,073	1,913	2,594	2,073	2,493	3,729	3,942	6,398	6,584
Business-type activities	60	(63)	15	84	213	210	377	253	(644)	78
Total primary government	\$ 1,474	\$ 1,010	\$ 1,928	\$ 2,679	\$ 2,287	\$ 2,703	\$ 4,106	\$ 4,195	\$ 5,754	\$ 6,662

**DAWSON COUNTY, GEORGIA**  
**FUND BALANCES OF GOVERNMENTAL FUNDS**  
**Last Ten Fiscal Years**  
**(modified accrual basis of accounting)**  
**(amounts expressed in thousands)**

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General fund										
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	-	-	-	-	-	-	-	-	-	-
Nonspendable	300	568	450	467	559	558	711	639	979	770
Restricted	71	22	15	24	31	38	84	111	82	91
Assigned	186	652	764	212	426	1,766	1,467	656	1,875	2,069
Unassigned	4,495	4,396	4,084	4,546	5,208	5,103	5,971	7,832	6,004	9,276
Total general fund	\$ 5,052	\$ 5,638	\$ 5,314	\$ 5,248	\$ 6,225	\$ 7,466	\$ 8,233	\$ 9,238	\$ 8,940	\$ 12,205
All other governmental funds										
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved, reported in:										
Designated										
Special Revenue Funds										
Capital Projects Funds										
Debt Service Funds										
Restricted	20,851	12,587	10,143	7,427	4,984	5,926	7,051	11,459	12,390	12,816
Assigned	575	874	1,078	648	680	717	678	680	508	268
Unassigned					(762)	(775)	(820)	-	-	-
Total all other governmental funds	\$ 21,426	\$ 13,461	\$ 11,221	\$ 8,075	\$ 4,902	\$ 5,868	\$ 6,909	\$ 12,139	\$ 12,899	\$ 13,084

Note: In 2011, the County implemented GASB 54.

Note: In 2015, the County implemented GASB 68.

**DAWSON COUNTY, GEORGIA**  
**CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS**  
**Last Ten Fiscal Years**  
**(modified accrual basis of accounting)**  
**(amounts expressed in thousands)**

	Fiscal Year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>REVENUES</b>										
Taxes (see table 5)	\$ 25,007	\$ 24,521	\$ 23,694	\$ 23,649	\$ 25,057	\$ 26,207	\$ 28,720	\$ 32,260	\$ 34,067	\$ 35,519
Licenses and permits	392	392	449	484	503	644	675	669	786	1,204
Fines and forfeitures	737	778	604	647	654	668	591	502	501	372
Charges for services	2,245	3,267	2,279	2,578	2,437	2,649	2,501	1,779	3,885	4,267
Intergovernmental	1,501	1,319	1,457	1,775	1,677	2,018	1,788	2,832	2,630	6,276
Contributions and donations								136	116	402
Investment income	189	136	30	33	31	65	60	149	221	116
Miscellaneous	349	294	165	163	190	258	1,259	132	173	263
<b>Total revenues</b>	<b>30,420</b>	<b>30,707</b>	<b>28,677</b>	<b>29,330</b>	<b>30,549</b>	<b>32,509</b>	<b>35,595</b>	<b>38,461</b>	<b>42,379</b>	<b>48,421</b>
<b>EXPENDITURES</b>										
General government	3,832	4,512	3,397	3,521	3,598	3,870	3,974	4,774	4,970	5,035
Judicial	2,545	2,587	2,752	2,758	2,778	3,197	3,156	3,400	3,822	3,982
Public safety	11,146	10,357	10,376	10,889	10,880	11,470	12,305	13,200	13,903	14,963
Public works	1,673	1,697	1,858	2,207	2,815	11,489	1,879	2,023	2,356	3,689
Health and welfare	880	809	760	731	761	818	872	923	969	963
Recreation and culture	1,376	1,285	1,238	1,325	1,342	11,359	1,494	1,537	1,645	1,674
Housing and development	1,012	896	849	927	1,096	1,183	1,147	1,367	1,421	1,583
Intergovernmental	14,904	2,629	1,562	1,689	526	4,787	7,669	1,328	1,386	2,490
Capital Outlay	20				692	1,190	1,187	3,571	11,043	10,669
Principal on long-term debt	8,349	14,431	7,235	7,747	8,220	570	80	81	164	331
Interest on long-term debt	2,238	1,859	1,222	900	512	64	54	86	97	89
Issuance costs on long-term debt	95							-	-	-
<b>Total expenditures</b>	<b>48,070</b>	<b>41,064</b>	<b>31,250</b>	<b>32,694</b>	<b>33,221</b>	<b>49,997</b>	<b>33,818</b>	<b>32,290</b>	<b>41,776</b>	<b>45,466</b>
Excess of revenues over (under) expenditures	(17,650)	(10,357)	(2,573)	(3,364)	(2,672)	(17,488)	1,777	6,171	603	2,955
<b>OTHER FINANCING SOURCES (USES)</b>										
Sale of capital assets	58	49	19	14	229	29	104	79	300	552
Debt premiums and discounts								-	-	-
Proceeds from borrowing	1,558	2,930			196			449		
Transfers in	11,488	9,527	9,531	9,444	5,808	1,784	2,683	2,275	3,586	2,570
Transfers out	(11,520)	(9,529)	(9,542)	(9,305)	(5,819)	(1,796)	(2,755)	(2,351)	(2,998)	(2,623)
<b>Total other financing sources (uses)</b>	<b>1,584</b>	<b>2,977</b>	<b>8</b>	<b>153</b>	<b>414</b>	<b>18</b>	<b>31</b>	<b>452</b>	<b>888</b>	<b>498</b>
<b>Net change in fund balances</b>	<b>\$ (16,066)</b>	<b>\$ (7,380)</b>	<b>\$ (2,565)</b>	<b>\$ (3,211)</b>	<b>\$ (2,258)</b>	<b>\$ (17,470)</b>	<b>\$ 1,808</b>	<b>\$ 6,623</b>	<b>\$ 1,491</b>	<b>\$ 3,453</b>
Debt service as a percentage of noncapital expenditures	31.92%	42.38%	28.49%	27.89%	26.71%	1.40%	0.51%	0.58%	0.85%	1.20%



**DAWSON COUNTY, GEORGIA**  
**GENERAL FUND HISTORY**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**Last Five Fiscal Years**  
**(amounts expressed in thousands)**

	2016	2017	2018	2019	2020
<b>REVENUES</b>					
Taxes	\$ 18,701	\$ 20,326	\$ 23,191	\$ 24,372	\$ 25,223
Licenses and permits	644	675	669	786	1,204
Fines and forfeitures	517	450	300	386	2,363
Charges for services	1,912	1,820	375	377	273
Intergovernmental	187	182	1,805	2,199	2,177
Investment income	46	40	62	40	60
Contributions and Donations	61	43	96	128	70
Miscellaneous	115	43	121	165	262
<b>TOTAL REVENUES</b>	<b>22,183</b>	<b>23,580</b>	<b>26,618</b>	<b>28,453</b>	<b>31,633</b>
<b>EXPENDITURES</b>					
<b>Current</b>					
General government	3,865	3,946	4,604	4,821	4,931
Judicial	2,756	2,769	2,899	3,289	3,394
Public safety	10,326	11,108	11,472	12,204	11,879
Public works	1,420	1,345	1,417	1,480	1,893
Health and welfare	280	291	307	316	309
Recreation and culture	1,359	1,494	1,537	1,638	1,654
Housing and development	619	527	708	775	827
Intergovernmental			-	2	1,012
Capital Outlay			754	210	174
<b>Debt Service</b>					
Principal			15	105	270
Interest	100	100	85	83	77
<b>TOTAL EXPENDITURES</b>	<b>20,726</b>	<b>21,580</b>	<b>23,797</b>	<b>24,923</b>	<b>26,421</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>1,457</b>	<b>1,999</b>	<b>2,821</b>	<b>3,530</b>	<b>5,212</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Proceeds from borrowings			449	-	-
Proceeds from sale of capital assets	29	5	-	16	484
Transfers in			194	63	87
Transfers out	(245)	(1,237)	(2,072)	(2,877)	(2,519)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(216)</b>	<b>(1,232)</b>	<b>(1,429)</b>	<b>(2,798)</b>	<b>(1,948)</b>
<b>EXCESS OF REVENUES AND OTHER FINANCING OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)</b>	<b>1,241</b>	<b>767</b>	<b>1,392</b>	<b>732</b>	<b>3,264</b>
<b>FUND BALANCES, JANUARY 1</b>	<b>6,225</b>	<b>7,466</b>	<b>8,233</b>	<b>9,625</b>	<b>8,940</b>
Cumulative effect of change in accounting principle	-	-	-	-	-
Prior Period Adjustments	-	-	-	(1,417)	-
<b>FUND BALANCES, DECEMBER 31</b>	<b>\$ 7,466</b>	<b>\$ 8,233</b>	<b>\$ 9,626</b>	<b>\$ 8,940</b>	<b>\$ 12,205</b>

The accompanying notes are an integral part of this statement.

Source: Audited Financial Statements of Dawson County

**DAWSON COUNTY, GEORGIA**  
**GENERAL GOVERNMENTAL TAX REVENUES BY SOURCE**  
**Last Ten Fiscal Years**  
**(modified accrual basis of accounting)**  
**(amounts expressed in thousands)**

<b>Fiscal Year</b>	<b>Property Taxes</b>	<b>Sales Taxes</b>	<b>Insurance Premium Tax</b>	<b>Real Estate &amp; Recording Taxes</b>	<b>Other Taxes</b>	<b>Total</b>
2011	\$ 11,888	\$ 11,343	\$ 828	\$ 204	\$ 744	\$ 25,007
2012	\$ 10,428	\$ 12,181	\$ 884	\$ 249	\$ 780	\$ 24,522
2013	\$ 9,687	\$ 12,013	\$ 919	\$ 51	\$ 1,023	\$ 23,693
2014	\$ 9,207	\$ 12,398	\$ 975	\$ 58	\$ 1,021	\$ 23,659
2015	\$ 10,131	\$ 12,617	\$ 1,044	\$ 88	\$ 1,177	\$ 25,057
2016	\$ 10,502	\$ 13,282	\$ 1,111	\$ 78	\$ 1,235	\$ 26,208
2017	\$ 11,176	\$ 14,877	\$ 1,190	\$ 103	\$ 1,374	\$ 28,720
2018	\$ 13,201	\$ 16,142	\$ 1,281	\$ 579	\$ 1,057	\$ 32,260
2019	\$ 13,580	\$ 17,354	\$ 1,370	\$ 694	\$ 1,069	\$ 34,067
2020	\$ 13,457	\$ 18,513	\$ 1,460	\$ 1,007	\$ 1,084	\$ 35,519

**DAWSON COUNTY, GEORGIA**  
**ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY**  
**Last Ten Fiscal Years**  
**(modified accrual basis of accounting)**  
**(amounts expressed in thousands)**

<b>Fiscal Year</b>	<b>Tax Year</b>	<b>Residential Property</b>	<b>Commercial Property</b>	<b>Motor Vehicles</b>	<b>Other (1)</b>	<b>Less Exemptions</b>	<b>Total Taxable Assessed Value</b>	<b>Total Direct Tax Rate (2)</b>	<b>Estimated Actual Value (3)</b>	<b>Assessed Value as a Percentage of Actual Value</b>
2011	2010	\$ 860,792	\$ 171,530	\$ 69,531	\$ 367,834	\$ 188,730	\$ 1,280,957	8.138	\$ 3,202,393	40.00%
2012	2011	\$ 750,638	\$ 144,338	\$ 71,234	\$ 299,696	\$ 67,201	\$ 1,198,705	8.138	\$ 2,996,763	40.00%
2013	2012	\$ 689,192	\$ 142,354	\$ 72,806	\$ 294,368	\$ 177,716	\$ 1,021,004	8.138	\$ 2,552,510	40.00%
2014	2013	\$ 724,547	\$ 134,742	\$ 61,251	\$ 292,782	\$ 174,797	\$ 1,038,525	8.138	\$ 2,596,313	40.00%
2015	2014	\$ 792,453	\$ 24,158	\$ 46,193	\$ 236,132	\$ 210,077	\$ 888,859	8.138	\$ 2,222,148	40.00%
2016	2015	\$ 829,097	\$ 162,495	\$ 35,695	\$ 118,671	\$ 192,613	\$ 953,345	8.138	\$ 2,383,363	40.00%
2017	2016	\$ 955,193	\$ 193,964	\$ 28,375	\$ 133,866	\$ 214,161	\$ 1,097,237	8.138	\$ 2,743,093	40.00%
2018	2017	\$ 1,023,711	\$ 193,245	\$ 22,737	\$ 131,868	\$ 221,234	\$ 1,150,327	8.138	\$ 2,875,818	40.00%
2019	2018	\$ 1,036,758	\$ 202,149	\$ 18,878	\$ 127,344	\$ 297,877	\$ 1,087,252	8.138	\$ 2,718,130	40.00%
2020	2019	\$ 1,123,736	\$ 219,522	\$ 16,163	\$ 129,894	\$ 229,673	\$ 1,259,642	8.138	\$ 3,149,105	40.00%

Source: Georgia Department of Revenue

(1) Includes Mobile homes, aircraft, boats, miscellaneous personal property, timber and heavy equipment.

(2) This is the rate applicable to the unincorporated portion of the county.

(3) Property that is exempt from taxation has not been included. That is typically property owned by governments and not-for-profit organizations like churches.

**DAWSON COUNTY, GEORGIA**  
**DIRECT AND OVERLAPPING PROPERTY TAX RATES - MILLS**  
**LAST TEN FISCAL YEARS**  
(Mills - rate per \$1,000 of taxable assessed value)

<i>Tax Year</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>	<i>2014</i>	<i>2015</i>	<i>2016</i>	<i>2017</i>	<i>2018</i>	<i>2019</i>	<i>2020</i>
<u><i>Fiscal Year</i></u>	<u><i>2012</i></u>	<u><i>2013</i></u>	<u><i>2014</i></u>	<u><i>2015</i></u>	<u><i>2016</i></u>	<u><i>2017</i></u>	<u><i>2018</i></u>	<u><i>2019</i></u>	<u><i>2020</i></u>	<u><i>2021</i></u>
County - Incorporated	8.138	8.138	8.138	8.138	8.138	8.138	8.138	8.138	8.089	7.885
School Operations	15.546	15.546	17.246	17.246	16.496	15.778	15.778	15.778	15.778	15.778
School Debt Service	0.400	0.400	-	-	-	-	-	-	-	-
State of Georgia	0.250	0.200	0.150	0.100	0.050	-	-	-	-	-
Total Incorporated	23.934	23.884	25.534	26.067	26.796	26.458	23.916	23.916	23.867	23.663
Total Unincorporated	15.796	15.746	17.396	26.067	26.796	26.458	15.778	15.778	15.778	15.778

*Municipalities*

Dawsonville	-	-	-	-	-	-	-	-	-	-
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Source: Georgia Department of Revenue

Overlapping rates are those of local and county governments that apply to property owners within the County. Not all overlapping rates apply to all County property owners (e.g., the rates for special districts apply only to the proportion of the government's property owners whose property is located within the geographic boundaries of the special district. The districts that are within the city limits of municipalities that do not levy a city tax are considered with the unincorporated areas in computing the maximum rates.

**(1)** For purposes of this schedule, the County unincorporated rate is considered the total direct rate.

Maximum rates:

Total Incorporated	23.934	23.884	25.534	32.196	33.023	32.585	23.916	23.916	23.867	23.663
Total Unincorporated	15.796	15.746	17.396	26.067	26.796	26.458	15.778	15.778	15.778	15.778

**DAWSON COUNTY, GEORGIA  
PRINCIPAL PROPERTY TAXPAYERS  
Current Year and Nine Years Ago**

Taxpayer	Tax Year 2020			Tax Year 2011		
	Taxable Assessed Value <sup>1</sup>	Rank <sup>2</sup>	Percentage of Total Taxable Assessed Value	Taxable Assessed Value <sup>1</sup>	Rank <sup>2</sup>	Percentage of Total Taxable Assessed Value
HENDON-BRE DAWSON MARKETPLACE LLC	\$ 17,731	1	1.63%			
CHELSEA GCA REALTY	17,102	2	1.57%	17,051	1	0.00%
3MIND DAWSON FOREST LLC & SG ATLANTIC	11,158	3	1.03%			
CROSSINGS OF DAWSONVILLE	10,168	4	0.94%			
GEORGIA POWER COMPANY	9,547	5	0.88%	6,904	6	0.48%
CITY OF ATLANTA	6,941	6	0.64%	9,219	2	0.64%
DAWSON FOREST DEVELOPERS LLC	6,166	7	0.57%			
SAWNEE EMC	5,052	8	0.46%	3,775	10	0.26%
BTD MANUFACTURING	5,833	9	0.54%			
D R HORTON INC	4,674	10	0.43%			
WALMART REAL ESTATE BUSINESS TRUST				8,751	3	0.61%
FORESTER GA REAL ESTATE				7,755	4	0.54%
DAWSON FEE LLC				8,478	5	0.59%
GEORGIA TRANSMISSION CORP				6,271	7	0.44%
COMMUNITY & SOUTHERN BANK				5,317	8	0.37%
Totals	<u>\$ 94,371</u>		<u>8.68%</u>	<u>\$ 77,338</u>		<u>3.94%</u>

Source: Dawson County Tax Commissioner

1. Amounts expressed in thousands.

2. Rank is based on the amount of County maintenance & operations taxes billed since exemptions that reduce the assessed value can vary by entity.

**DAWSON COUNTY, GEORGIA**  
**PROPERTY TAX LEVIES AND COLLECTIONS**  
**Last Ten Tax Years**  
**(amounts expressed in thousands)**

Fiscal Year	Tax Year	Tax Due Date	Taxes Levied for the Tax Year		Interest, Costs, & Penalties	Total Adjusted Levy	Collected within Fiscal year of the Levy		Collections in Subsequent Years	Total Collections to Date		Uncollected Balance
			(Original Levy)	Adjustments			Amount	Percentage of Original Levy		Amount	Percentage of Adjusted Levy	
2011	2010	12/1/2010	\$ 10,989	\$ (9)	\$ 191	\$ 11,171	\$ 9,629	87.62%	\$ 1,542	\$ 11,171	100.00%	\$ -
2012	2011	12/1/2011	\$ 9,711	\$ (139)	\$ 282	\$ 9,854	\$ 8,538	87.92%	\$ 1,330	\$ 9,868	100.14%	\$ (14)
2013	2012	12/1/2012	\$ 8,300	\$ (109)	\$ 174	\$ 8,365	\$ 7,460	89.88%	\$ 916	\$ 8,376	100.13%	\$ (11)
2014	2013	12/1/2013	\$ 8,326	\$ (22)	\$ 157	\$ 8,461	\$ 7,512	90.22%	\$ 949	\$ 8,461	100.00%	\$ -
2015	2014	12/1/2014	\$ 8,541	\$ (45)	\$ 120	\$ 8,616	\$ 7,796	91.28%	\$ 886	\$ 8,682	100.77%	\$ (66)
2016	2015	12/1/2015	\$ 8,742	\$ (57)	\$ 9	\$ 8,694	\$ 8,015	91.68%	\$ 803	\$ 8,818	99.03%	\$ (124)
2017	2016	12/1/2016	\$ 9,767	\$ (40)	\$ 42	\$ 9,769	\$ 8,894	91.06%	\$ 1,403	\$ 10,297	98.58%	\$ (528)
2018	2017	12/1/2017	\$ 10,389	\$ (67)	\$ 108	\$ 10,430	\$ 10,281	98.96%	\$ 1,245	\$ 11,526	110.51%	\$ (1,096)
2019	2018	12/1/2018	\$ 11,693	\$ (186)	\$ 89	\$ 11,596	\$ 11,492	98.28%	\$ 606	\$ 12,098	104.22%	\$ (502)
2020	2019	12/1/2019	\$ 12,021	\$ (49)	\$ 94	\$ 12,066	\$ 11,681	97.17%	\$ 597	\$ 12,278	101.76%	\$ (212)
2021	2020	12/1/2020	\$ 12,948	\$ (111)	\$ 93	\$ 12,930	\$ 12,305	95.03%	\$ 704	\$ 13,009	100.61%	\$ (79)

Source: Dawson County Tax Commissioner's Office.

Taxes levied during the calendar year 2020 are recorded as revenues in the financial statements in 2021 since they are levied to finance that year's expenditures. Taxes levied include real and personal property, motor vehicle, mobile home, timber, and heavy equipment taxes. Adjustments reflect changes, i.e., Not on Digest entries (NODS), Appeal settlement adjustments, error corrections, if any.

**DAWSON COUNTY, GEORGIA**  
**RATIOS OF OUTSTANDING DEBT BY TYPE**  
**Last Ten Fiscal Years**  
**(amounts expressed in thousands)**

Fiscal Year	Governmental Activities				Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
	Capital Leases	Notes Payable	Bonds Payable	Contracts Payable (2)			
2011	\$ 2,068	\$ -	\$ 28,825	\$ 7,195	\$ 38,088	6.85%	\$ 1,696
2012	\$ 1,132	\$ -	\$ 22,525	\$ 2,930	\$ 26,587	3.66%	\$ 1,186
2013	\$ 922	\$ -	\$ 15,515	\$ 2,915	\$ 19,352	2.47%	\$ 853
2014	\$ 835	\$ -	\$ 7,865	\$ 2,905	\$ 11,605	1.29%	\$ 506
2015	\$ 686	\$ -	\$ -	\$ 2,895	\$ 3,581	0.42%	\$ 154
2016	\$ 132	\$ -	\$ -	\$ 2,880	\$ 3,012	0.31%	\$ 128
2017	\$ 66	\$ -	\$ -	\$ 2,865	\$ 2,931	0.30%	\$ 120
2018	\$ 449	\$ -	\$ -	\$ 2,850	\$ 3,299	0.30%	\$ 132
2019	\$ 391	\$ -	\$ -	\$ 2,745	\$ 3,136	0.28%	\$ 120
2020	\$ 330	\$ -	\$ -	\$ 2,475	\$ 2,805	0.24%	\$ 107

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

(1) See the Schedule of Demographic and Economic Statistics on Table 15 for personal income and population data.

(2) Debt includes premiums, discounts, and amounts deferred on refunding.

**DAWSON COUNTY, GEORGIA**  
**DIRECT AND OVERLAPPING GOVERNMENT ACTIVITIES DEBT**  
**GENERAL OBLIGATION DEBT**  
**December 31, 2020**  
(amounts expressed in thousands)

<i>Jurisdiction</i>	<i>Debt Outstanding</i>	<i>Percentage Applicable to Government</i>	<i>Amount Applicable to Government</i>
Intergovernmental Contracts Obligation			
Etowah Water & Sewer Authority Contracts Payable	\$ 2,475	100.00%	\$ 2,475
Total Intergovernmental Contracts Obligation	<u>2,475</u>		<u>2,475</u>
Capital Leases			
Capital Leases	330	100.00%	330
Total Capital Leases	<u>330</u>		<u>330</u>
Total Direct obligations	<u>2,805</u>		<u>2,805</u>
<b>Overlapping General Obligation Debt:</b>			
Dawson County School System	16,345	100.00%	16,345
City of Dawsonville	-	100.00%	-
Total Overlapping General Obligation Debt	<u>16,345</u>		<u>16,345</u>
Total	<u>\$ 19,150</u>		<u>\$ 19,150</u>

Sources: Assessed value data used to estimate applicable percentages provided by the State Department of Revenue. Debt outstanding provided by the County & each local government. See Table 10.

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the county. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the county. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of the county's taxable assessed value that is within the overlapping government's boundaries and dividing it by the overlapping government's total taxable assessed value.

**Debt and Assessed Value per Capita<sup>1</sup>**

	Per Capita	Debt Amount
Direct General Obligation (G.O.) debt per capita	\$ -	-
Direct and Contractual G.O. debt per capita	\$ 95	\$ 2,475,000
Direct debt, Contractual Debt, Notes, and Leases per capita	\$ 107	\$ 2,805,000
Direct and Contractual Debt, Notes, Leases, and Overlapping Debt per capita	\$ 733	\$ 19,150,000
Fair Market Value of Taxable Property per capita	\$ 143	
Grossed Assessed value of property before exemptions	\$ 1,489,315	
Net Tax digest for Maintenance and operations	\$ 1,259,642	
Estimated Fair Market Value of Taxable Property	\$ 3,723,288	
Population, estimated 2020	26,108	

<sup>1</sup> Based on estimated population for the County as shown above.

<sup>2</sup> Contractual debt represents long term Intergovernmental Contract obligations of Dawson County.



**DAWSON COUNTY, GEORGIA**  
**LEGAL DEBT MARGIN INFORMATION**  
**Last Ten Fiscal Years**  
(amounts expressed in thousands)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Assessed value of property	\$ 1,469,687	\$ 1,265,906	\$ 1,198,720	\$ 1,213,322	\$ 1,098,936	\$ 1,145,958	\$ 1,311,398	\$ 1,371,561	\$ 1,385,129	\$ 1,489,315
Debt limit (10% of total assessed value)	146,969	126,591	119,872	121,332	109,894	114,596	131,140	137,156	138,513	148,932
Amount of Debt applicable to limit:										
General Obligation debt and contracts payable	31,715	25,455	18,430	10,770	2,895	2,880	2,865	2,850	2,745	2,475
Less: Resources restricted to paying principal	-	-	-	-	-	-	-	-	-	-
Total net debt applicable to limit	31,715	25,455	18,430	10,770	2,895	2,880	2,865	2,850	2,745	2,475
Legal debt margin	\$ 115,254	\$ 101,136	\$ 101,442	\$ 110,563	\$ 106,999	\$ 111,716	\$ 128,275	\$ 134,306	\$ 135,768	\$ 146,457
Total net debt applicable to the limit as a percentage of debt limit	21.58%	20.11%	15.37%	8.88%	2.63%	2.51%	2.18%	2.08%	1.98%	1.66%

**DAWSON COUNTY, GEORGIA  
 PLEDGED REVENUE COVERAGE  
 Last Ten Fiscal Years  
 (amounts expressed in thousands)**

**Sales Tax Increment Bonds <sup>(1)</sup>**

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<b>Fiscal Year</b>	<b>Sales Tax</b>		<b>Debt Service</b>		<b>Coverage</b>
	<b>Increment</b>		<b>Principal</b>	<b>Interest</b>	
2011	\$ 6,098	\$	6,000	\$ 1,721	0.79
2012	\$ 6,549	\$	6,300	\$ 1,421	0.85
2013	\$ 6,390	\$	7,010	\$ 1,106	0.79
2014	\$ 6,595	\$	7,650	\$ 776	0.78
2015	\$ 3,043	\$	7,865	\$ 393	0.37
2016	-		-	-	-
2017	-		-	-	-
2018	-		-	-	-
2019	-		-	-	-
2020	-		-	-	-

<sup>(1)</sup> Sales tax increment bonds are backed by the sales tax revenue produced by the sales tax rate in effect when the bonds were issued.

Note: Details regarding the government's outstanding debt can be found in the notes to the financial statements.

**DAWSON COUNTY, GEORGIA**  
**DEMOGRAPHIC AND ECONOMIC STATISTICS**  
**Last Ten Fiscal Years**

Fiscal Year	Population (1)	Personal Income (2)	Per Capita Personal Income (2)	Unemployment Rate (3)
2011	22,459	\$ 555,860	\$ 24,750	10.0%
2012	22,422	\$ 726,361	\$ 32,395	7.7%
2013	22,686	\$ 784,346	\$ 34,574	7.7%
2014	22,957	\$ 897,550	\$ 39,097	6.1%
2015	23,312	\$ 857,905	\$ 36,801	5.4%
2016	23,604	\$ 987,473	\$ 41,835	4.3%
2017	24,379	\$ 970,918	\$ 39,826	3.6%
2018	25,083	\$ 1,088,101	\$ 43,380	3.3%
2019	26,108	\$ 1,180,108	\$ 45,201	2.4%
2020	26,108	\$ 1,208,226	\$ 46,278	2.8%

Data sources:

(1) US Bureau of the Census

(2) Department of Labor (amounts expressed in thousands)

**DAWSON COUNTY, GEORGIA  
PRINCIPAL EMPLOYERS  
Current Year and Nine Years Ago**

Employer	2020			2011		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
NORTH GEORGIA PREMIUM OUTLETS	1,100	1	8.41%	1,000	1	8.48%
DAWSON COUNTY BOARD OF EDUCATION	504	2	3.85%	415	3	3.52%
DAWSON COUNTY BOARD OF COMMISSIONERS	333	3	2.54%	270	5	2.29%
GOLD CREEK FOODS	317	4	2.42%	600	2	5.09%
BTD MANUFACTURING	230	5	1.76%			
KROGER	192	6	1.47%	150	6	1.27%
WALMART	221	7	1.69%	350	4	2.97%
FORT DEARBORN	115	8	0.88%			
PREMIER SURPLUS	114	9	0.87%			
PUBLIX	98	10	0.75%			
WORLD WIDE MANUFACTURING COMPANY				107	7	0.91%
DEPARTMENT OF NATURAL RESOURCES				99	8	0.84%
INGLES				90	9	0.76%
THE HOME DEPOT				90	10	0.76%
All other employers	9,861		75.36%	8,622		73.11%
Total	<u>13,085</u>		<u>100.00%</u>	<u>11,793</u>		<u>100.00%</u>

Sources: Dawson County Chamber of Commerce, Dawson County Board of Education, Dawson County Human Resources, Bureau of Economic Analysis

**DAWSON COUNTY, GEORGIA**  
**FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION**  
**Last Ten Fiscal Years**

Function	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General government	34	34	30	29	32	35	37	37	36	43
Public safety										
Sheriff										
Officers	87	82	84	82	85	95	98	87	92	96
Civilians	22	24	24	21	20	17	18	19	19	16
Fire										
Firefighters and officers	42	51	51	53	52	63	73	85	80	90
Civilians	1	1	1	1	1	1	1	1	1	1
Court system	31	31	31	34	59	59	62	64	42	34
Public works	23	22	22	22	22	28	26	26	21	18
Health and welfare	9	9	10	11	11	11	11	11	9	8
Recreation and culture	13	12	16	17	12	12	12	16	5	13
Housing and development	9	10	10	11	12	12	14	11	11	11
Solid Waste	1	3	3	3	3	3	3	3	3	3
Water & Sewer	-	-	-	-	-	-	-	-	-	0
<b>Total</b>	<b>272</b>	<b>278</b>	<b>282</b>	<b>284</b>	<b>309</b>	<b>336</b>	<b>355</b>	<b>357</b>	<b>319</b>	<b>333</b>

Source: Dawson County Human Resources & Finance Department

Notes: A full-time employee is scheduled to work 2,080 hours per year (including vacation and sick leave). Full-time-equivalent employment is calculated by dividing total labor hours by 2,080.

**DAWSON COUNTY, GEORGIA**  
**OPERATING INDICATORS BY FUNCTION**  
**Last Ten Fiscal Years**

<b>Function</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
<b>Sheriff</b>											
Accident reports	1,477	1,469	1,114	1,209	1,251	1,405	1,727	914	804	1,062	1,275
Traffic Stops	10,467	9,645	9,838	7,651	6,277	5,413	4,170	4,473	5,152	6,113	6,213
Arrests	2,036	680	617	744	654	1,647	1,665	1,494	1,612	1,645	1,660
<b>Fire</b>											
Calls	1,989	2,178	2,898	2,797	3,200	3,289	3,241	153	644	885	4,092
Inspections	829	1,201	716	604	679	455	657	208	370	1,403	1,497
<b>Emergency Services</b>											
Calls	2,243	2,340	2,889	2,242	2,467	3,285	2,581	2,815	2,806	3,014	2,984
<b>Highways and streets</b>											
Paved resurfacing (miles)	6.5	6.3	8.1	5.1	3.2	4.0	11.2	24.6	5.1	9.2	13.7
<b>Sanitation</b>											
Refuse collected (tons/month)	345	571	700	377	301	304	512	580	616	586	603
<b>Parks and recreation</b>											
Athletic participants - spring	1,117	1,442	1,251	1,208	1,236	1,394	1,348	1,694	1,163	1,394	1,394
Athletic participants - all	2,787	2,940	2,537	2,391	2,629	3,079	13,975	13,851	14,763	15,857	15,144
Facility usage	2,391	2,855	2,858	20,538	20,226	13,275	12,196	19,995	20,936	23,372	17,123
<b>Protective inspection</b>											
Building permits	250	267	263	342	347	397	521	507	1,138	626	675

Sources: Various County departments

**DAWSON COUNTY, GEORGIA**  
**CAPITAL ASSET STATISTICS BY FUNCTION**  
**Last Ten Fiscal Years**

Function	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>General government</b>										
Undeveloped land (acres)	79.038	79.038	79.038	79.038	79.038	79.038	79.038	79.038	79.038	78.068
Buildings	4	4	4	4	4	4	4	4	4	4
Vehicles	4	4	4	4	4	4	1	1	2	1
<b>Public Safety</b>										
Buildings										
Sheriff Department	3	3	3	3	3	3	3	3	3	3
Emergency Services	7	7	7	7	7	7	7	7	7	8
Vehicles										
Fire/Pumper Trucks	15	15	14	14	18	16	16	14	15	16
Other Fire vehicles	18	17	18	18	11	10	14	13	13	15
Ambulance/Rescue	7	7	7	8	11	7	5	5	5	5
Sheriff's vehicles	84	81	82	84	81	71	89	99	106	99
Marshal's vehicles	2	2	3	3	2	1	3	1	1	1
Equipment	1	1	1	1	1	1	1	1	1	1
<b>Court System</b>										
Buildings	2	2	2	2	2	2	2	2	2	2
Vehicles	4	4	4	4	4	4	5	4	4	4
<b>Public works</b>										
Buildings										
Road Department	1	1	1	1	1	1	1	1	1	1
Facilities Management	1	1	1	1	1	1	1	1	1	1
Transfer Station	3	3	3	3	3	3	3	3	2	3
Fleet Maintenance	1	1	1	1	1	1	1	1	2	2
Vehicles										
Road Department	14	13	13	13	15	24	20	11	10	11
Facilities Management	8	8	8	8	6	8	10	11	11	8
Heavy Equipment										
Road Department	19	19	19	21	22	23	17	17	20	34
Transfer Station	3	3	4	7	3	3	18	20	20	14
Fleet Maintenance	1	1	2	2	1	1	1	1	2	3
Roads										
Paved Streets (miles)	208.0	216.0	221.0	223.0	223.0	205.5	205.5	206.0	206.6	258.0
Unpaved Streets (miles)	71.0	63.0	58.0	58.0	58.0	77.0	77.3	77.0	76.4	94.7
<b>Health and welfare</b>										
Buildings	1	1	1	1	1	1	1	1	1	1
Vehicles	4	4	4	4	2	1	2	3	4	1
<b>Housing and development</b>										
Buildings	1	1	1	1	1	1	1	1	1	1
Vehicles	9	9	9	9	3	3	3	5	6	5
<b>Parks and recreation</b>										
Buildings and site improvements	13	14	14	14	14	14	14	14	14	10
Vehicles	3	3	3	3	2	3	3	3	3	3
Equipment	1	2	3	4	16	21	26	36	38	28
Child Care Centers	1	1	1	1	1	1	1	1	-	-

Sources: Various county departments

4

# Other Reporting Section



**DAWSON COUNTY, GEORGIA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For Year Ended December 31, 2020**

FEDERAL GRANTOR/ PASS-THRU GRANTOR/ PROGRAM TITLE	FEDERAL CFDA NUMBER	GRANT/ CONTRACT NUMBER	PROGRAM OR AWARD AMOUNT	SUB-RECIPIENT EXPENDITURES	EXPENDITURES
<b>U.S DEPARTMENT OF HOUSING &amp; URBAN DEVELOPMENT</b>					
Passed through Georgia Department Community Affairs					
-Community Development Block Grant Program	14.218	17p-y-042-1-5997	750,000	-	628,028
<b>TOTAL U.S DEPARTMENT OF HOUSING &amp; URBAN DEVELOPMENT</b>			<b>750,000</b>	<b>-</b>	<b>628,028</b>
<b>U.S DEPARTMENT OF THE TREASURY</b>					
Passed through Georgia Governor's Office of Planning and Budget					
- CRF Local Entity Round 1	21.019	14893- CRF	1,196,773	-	1,196,773
<b>TOTAL U.S DEPARTMENT OF THE TREASURY</b>			<b>1,196,773</b>	<b>-</b>	<b>1,196,773</b>
<b>U.S DEPARTMENT OF JUSTICE</b>					
Passed through the Prosecuting Attorneys' Council of Georgia					
-Victims of Crime Act Assistance Grant Program	16.575	C18-8-263	74,419	-	54,783
-Victims of Crime Act Assistance Grant Program	16.575	C19-8-102	74,419	-	19,937
			148,838	-	74,720
Passed through the Criminal Justice Coordinating Council					
-Byrne Memorial Justice Assistance Grant	16.738	B18-8-017	112,204	-	112,204
-Violence Against Women Act Grant	16.588	W18-8-064	19,795	-	19,794
-Violence Against Women Act Grant	16.588	W19-8-041	19,795	-	19,795
-Bullet Proof Vest Partnership Program	16.607	OMB 1121-0235	3,526	-	409
			155,320	-	152,202
<b>TOTAL U.S. DEPARTMENT OF JUSTICE</b>			<b>304,158</b>	<b>-</b>	<b>226,922</b>
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>					
Passed through the Georgia Department of Transportation					
-Transit Operating Assistance Grant	20.509	GA-18-X033 Project #T006336	132,747	-	125,085
-COVID-19 Transit Operating Assistance Grant	20.509	GA-18-X033 Project #T006336-CARES20	384,680	-	120,183
			517,427	-	245,268
Passed thru Georgia Office of Highway Safety					
-GA-2021- F.A.S.T. 402 PT-090	20.600	GA-2021-Dawson Cou-00090	213,637	-	48,550
<b>TOTAL U.S. DEPARTMENT OF TRANSPORTATION</b>			<b>731,064</b>	<b>-</b>	<b>293,818</b>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>					
-Medicare Enrollment Assistance Program	93.071		3,391	-	3,391
Passed-through the Legacy Link, Inc.					
-Special Programs for the Aging: Title III, Part E: (Respite)	93.052	42700-373-00000-83358; 42700-373-00000-94045	9,813	-	9,813
Aging Cluster of Programs					
Passed-through the Legacy Link, Inc.					
-Special Programs for the Aging: Title III, Part C: Nutrition Services	93.045	42700-373-00000-83358; 42700-373-00000-94045	125,791	-	125,791
-Nutrition Services Incentive Program	93.053	42700-373-00000-83358; 42700-373-00000-94045	54,239	-	54,239
			180,029	-	180,029
Passed through Deanna Specialty Transportation, Inc.					
-Special Programs for the Aging: Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	2020: 2021	65,000	-	63,327
Total Aging Cluster Programs			245,029	-	243,356
Passed-through the Legacy Link, Inc.					
-Social Services Block Grant	93.667	42700-373-00000-83358; 42700-373-00000-94045	2,752	-	2,752
Passed through the Georgia Department of Behavioral Health and Developmental Disabilities					
-Block Grants for Prevention and Treatment of Substance Abuse	93.959	44100-906-0000089606	147,793	-	126,726
-Block Grants for Prevention and Treatment of Substance Abuse	93.959	44100-906-0000089606	147,793	-	27,767
			295,586	-	154,494
<b>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			<b>556,571</b>	<b>-</b>	<b>413,806</b>

**DAWSON COUNTY, GEORGIA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For Year Ended December 31, 2020**

FEDERAL GRANTOR/ PASS-THRU GRANTOR/ PROGRAM TITLE	FEDERAL CFDA NUMBER	GRANT/ CONTRACT NUMBER	PROGRAM OR AWARD AMOUNT	SUB-RECIPIENT EXPENDITURES	EXPENDITURES
<b>CONTINUED...</b>					
<b>FEDERAL EMERGENCY MANAGEMENT AGENCY</b>					
-Staffing for Adequate Fire and Emergency Response (SAFER)	97.083	EMW-2016-FH-00361	181,679	-	159,137
-Presidential Disaster Area - COVID Relief Funds	97.036	4501-DR-GA	105,566	-	105,566
-Presidential Disaster Area - Tropical Storm ZETA	97.036	4579-DR-GA	70,809	-	21,680
			<u>358,054</u>	-	<u>286,383</u>
Passed through the Georgia Emergency Management Agency					
-Emergency Management Performance Grants	97.042	EMA-2019-EP-19044-S72	7,784	-	7,784
-Homeland Security Grant Program	97.067	EMW-2019-SS-0072-S01	14,000	-	1,208
			<u>21,784</u>	-	<u>8,992</u>
<b>TOTAL FEDERAL EMERGENCY MANAGEMENT AGENCY</b>			<u><b>379,838</b></u>	<u>-</u>	<u><b>295,374</b></u>
<b>U.S. DEPARTMENT OF AGRICULTURE</b>					
-Schools and Roads - Grants to States	10.665		27,297	-	27,297
<b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>			<u><b>27,297</b></u>	<u>-</u>	<u><b>27,297</b></u>
<b>U.S. DEPARTMENT OF DEFENSE</b>					
-Payments to States in Lieu of Real Estate Taxes	12.112		13,727	-	13,727
<b>TOTAL U.S. DEPARTMENT OF DEFENSE</b>			<u><b>13,727</b></u>	<u>-</u>	<u><b>13,727</b></u>
<b>SOCIAL SECURITY ADMINISTRATION</b>					
-Social Security - Work Incentives Planning and Assistance Program	96.008		2,000	-	2,000
<b>TOTAL SOCIAL SECURITY ADMINISTRATION</b>			<u><b>2,000</b></u>	<u>-</u>	<u><b>2,000</b></u>
<b>GRAND TOTAL</b>			<u><b>3,961,428</b></u>	<u>-</u>	<u><b>3,097,745</b></u>

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

1. This schedule is prepared on the modified accrual basis of accounting.
2. The County did not elect to use the 10% de minimus cost rate as covered in 2 CFR §200.414 Indirect (F&A) costs.



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*

June 23, 2021

Board of Commissioners  
 DAWSON COUNTY, GEORGIA  
 Dawsonville, 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 business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of DAWSON COUNTY, GEORGIA as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise DAWSON COUNTY, GEORGIA's basic financial statements, and have issued our report thereon dated June 23, 2021. Our report includes a reference to other auditors who audited the financial statements of the Dawson County Health Department, as described in our report on DAWSON COUNTY, GEORGIA's financial statements. 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 DAWSON 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 DAWSON COUNTY, GEORGIA's internal control. Accordingly, we do not express an opinion on the effectiveness of the DAWSON COUNTY, GEORGIA's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented,

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control described in the accompanying schedule of audit findings as items 2020-001 and 2020-002 that we consider to be significant deficiencies.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether DAWSON COUNTY, GEORGIA's financial statements are free from 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 no instances of noncompliance or other matters that is required to be reported under *Government Auditing Standards*.

### **DAWSON COUNTY, GEORGIA's Response to Findings**

DAWSON COUNTY, GEORGIA's responses to the findings identified in our audit are described in the accompanying schedule of audit findings. We did not audit DAWSON COUNTY, GEORGIA's responses, and accordingly, we express no opinion on them.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Bates, Carter & Co., LLP*

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR  
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED  
BY THE UNIFORM GUIDANCE

June 23, 2021

Board of Commissioners  
DAWSON COUNTY, GEORGIA  
Dawsonville, Georgia

***Report on Compliance for Each Major Federal Program***

We have audited DAWSON COUNTY, GEORGIA's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of DAWSON COUNTY, GEORGIA's major federal programs for the year ended December 31, 2019. DAWSON COUNTY, GEORGIA's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of DAWSON COUNTY, GEORGIA's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit requires examining, on a test basis, evidence about DAWSON COUNTY, GEORGIA's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of DAWSON COUNTY, GEORGIA's compliance.

### ***Opinion on Each Major Federal Program***

In our opinion, DAWSON COUNTY, GEORGIA complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2020.

### **Report on Internal Control Over Compliance**

Management of DAWSON COUNTY, GEORGIA is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered DAWSON COUNTY, GEORGIA's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of DAWSON COUNTY, GEORGIA's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance 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 compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Bates, Carter & Co., LLP*

**DAWSON COUNTY, GEORGIA**  
**AUDITOR'S SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ended December 31, 2020**

**I**

**SUMMARY OF AUDITOR'S RESULTS:**

1. Report issued on Financial Statements – Unmodified opinion.
2. Compliance (financial statements) – No material instances of noncompliance.
3. Internal Control (financial statements) – Two significant deficiencies, no material weakness.
4. Compliance (major programs) – Unmodified opinion, no instances of noncompliance.
5. Internal control (major programs) – Unmodified opinion, no material weaknesses.
6. Audit findings required to be reported in accordance with 2 CFR section 200.516(a)
  - i) Significant deficiencies in internal controls over major programs – None reported
  - ii) Material noncompliance related to major programs – None reported
  - iii) Known questioned costs greater than \$25,000 for major programs – None reported
  - iv) Known questioned costs greater than \$25,000 for a program not audited as major – None reported
  - v) Circumstances if report on compliance is other than unmodified – N/A
  - vi) Known fraud – N/A
  - vii) Misrepresentation in schedule of prior audit findings – None reported
7. Major programs for the year – CARES Relief Funding Grant, CFDA 21.019
8. Dollar threshold used to distinguish between Type A and Type B programs – \$750,000.
9. Does the auditee qualify as a low risk auditee – Yes.



## II AUDIT FINDINGS - GENERALLY ACCEPTED GOVERNMENTAL AUDITING STANDARDS

### Finding Number

#### PROBATE COURT

**2020-001**      **Statement of Condition:**  
During testing, we noted funds held were not properly reconciled or accounted for at the end of the year.

**Criteria:**  
Reporting should be in place to ensure funds held are accurate.

**Effect of Condition:**  
The risk of not knowing for whom the funds belong.

**Cause of Condition:**  
Insufficient record keeping.

**Recommendation:**  
We recommend that a report is implemented to record all funds held activity for the year and that it is reconciled at the year end to show the accurate liability.

**Response:**  
A measure has been put in place and a report will be implemented to insure that all funds held are reconciled at the end of the year by having our accountant reconcile the balance monthly.

#### TAX COMMISSIONER

**2020-002**      **Statement of Condition (Reissued):**  
During testing, we noted that the bank reconciliation contained outstanding transactions that have been listed for more than 90 days total \$30,473.

**Criteria:**  
An accurate bank reconciliation should be performed on a monthly basis and items outstanding for more than 90 days should be evaluated and removed from the bank reconciliation.

**Effect of Condition:**  
The risk of misrepresenting the cash balance.

**Cause of Condition:**

Process of reviewing old outstanding checks performed once per year.

**Recommendation:**

We recommend the records be updated to remove any invalid outstanding items from the bank reconciliation and that an additional monthly procedure is implemented to review uncleared transactions after performing the bank reconciliation every month.

**Response:**

The Tax Commissioner's Office is implementing an office policy that after 90 days of a check not being cashed it will be moved to an Unclaimed Funds liability account. The check will be re-issued if the office is able to contact the individual.

**III FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS**

There were no findings or questioned costs relating to Federal awards reported for the year ended December 31, 2020.