



RFP #324-18 AUDIT SERVICES

ADDENDUM #

Bid Closing Date: September 14, 2018 at 10:30AM, EST
Bid Issue Date: August 29, 2018
Addendum Issue Date: September 11, 2018
By: Melissa Hawk, Purchasing Manager

The following are amendments to the RFP #324-18 Audit Services:

1. The DC Family Connection may be presented in separate statements or as a special revenue sub-fund in the County's financial statements.
2. Due to recent law by the Georgia State Legislature, the E-911 Certification of 9-1-1 Expenditures, the contracted auditor will not need to be certified.
3. All other dates, terms and scope of services remain the same as posted in the RFP document.

The following are questions and answers to the RFP #324-18 Audit Services:

QUESTION: What were the base audit fees for the previous 3 years?

ANSWER: 2015 - \$41,310.00; 2016 - \$41,310.00; 2017 - \$41,310.00

QUESTION: Were there any additional fees for other services provided by the audit firm?

ANSWER: Yes. A total of \$44,560.00 was paid in 2016; a total of \$43,810.00 was paid in 2017; a total of \$49,230.00 was paid in 2018.

QUESTION: Does the County anticipate any significant new funds or component units in the next few years?

ANSWER: No.

QUESTION: How many suggested adjusting entries resulted from the previous year's audit?

ANSWER: 6, including the fund balance adjustment.

QUESTION: The RFP#324-18 requests proposers to submit one original and four (4) copies of the technical proposal on page 4 and requests one original and five (5) copies of the technical proposal on page 20. Please clarify how many copies the County should receive.

ANSWER: Please submit a total of five (5) copies of the technical proposal.

QUESTION: The State no longer requires the Auditor's to certify the annual report of expenditures prepared by the County. Does the County still intend to obtain the auditor's certification report?

ANSWER: If you are referring to the E-911 Certification of 9-1-1 Expenditures, the contracted auditor will not need to be certified.

QUESTION: The County is requesting references included in Tab A and then again in Tab F; is it acceptable to include in one place (Tab F) and then simply reference in Tab A?

ANSWER: Yes. Please ensure to return the Reference Form listed on the Vendor's Check List form and simply state see Tab F. This last form is a County-ordinance mandated form as not all solicitations afford separate tabs for references.

QUESTION: Is the County looking for three (3) to five (5) sample financial statements as the "case studies" or is a list similar clients acceptable? If looking for sample financial statements, can those be provided electronically or do they need to be printed?

ANSWER: The financial statements will be used by the evaluators during their review. If you choose not to provide hard-copy statement examples, you must ensure that there are a total of five (5) soft copies which will be distributed to the evaluators. Please ensure to make note in this tab to advise the evaluators of this method. The mentioned soft copies do not take the place of the one (1) complete Technical Proposal submitted in this manner.

QUESTION: How many audit entries were proposed by the auditor for the 2017's audit?

ANSWER: 6, including the fund balance adjustment.

QUESTION: In the Pricing Breakdown – the County is requesting "separate statements" for the DCFC – but on page 100 it states the DCFC can be presented as a fund in the financials, which appears to be how 2017 is presented; is presenting as a fund with no separate statements acceptable?

ANSWER: The audit firm prepares the tax return for Family Connection. The DC Family Connection is presented as a special revenue sub-fund in the County's financial statements. This includes a comparative balance sheet and schedule of revenues, expenditures and changes in fund balance. A separate statement is not necessary. If the contracted Auditing firm/individual wishes to provide in a separate statement, this will be acceptable as well. Please provide a cost for the separate statement as requested on the price sheet to ensure the cost offers are compared equally.

QUESTION: Can the pricing breakdown of the various components of the audit be provided for the 2017 fiscal year?

ANSWER: Yes, Base billing - \$37,310.00; Professional services - review of procedures performed on payroll by EMS - \$5,420.00; Preparation of the Tax Return – 990 for the DC Family Connection - \$750.00; DCA Report of Local Government Finances - \$1,000.00; GA DOT Local Road and Street Finance Questionnaire - \$250.00; Landfill Financial Assurance Report - \$500.00; Dawson County Development Authority - \$2,500.00; Dawson County Industrial Building Authority - \$1,500.00.

QUESTION: Can the 2017 audited financial statements for the DC Development Authority and DC Industrial Building Authority be provided?

ANSWER: Yes, please see the financial statements attached to this amendment.

Company Name

Signature of Authorized Representative

Title

Date

THIS PAGE MUST BE COMPLETED AND SUBMITTED AS PART OF YOUR PROPOSAL

**DEVELOPMENT AUTHORITY OF DAWSON COUNTY
DAWSONVILLE, GEORGIA
(A COMPONENT UNIT OF DAWSON COUNTY, GEORGIA)**

Annual Financial Report

For the years ended December 31, 2017 and 2016

**DEVELOPMENT AUTHORITY OF DAWSON COUNTY
(A COMPONENT UNIT OF DAWSON COUNTY, GEORGIA)
FINANCIAL REPORT
For the years ended December 31, 2017 and 2016**

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Independent Auditor's Report

Members of the Board of the
Development Authority of Dawson County
Dawsonville, Georgia

Report on the Financial Statements

We have audited the accompanying financial statements of the Development Authority of Dawson County, a component unit of Dawson County, Georgia, as of and for the years ended December 31, 2017 and 2016, and the related notes to the financial statements, which collectively comprise the Authority's 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 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 audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. 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 opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Development Authority of Dawson County, as of December 31, 2017 and 2016, and the respective changes in financial position and, where applicable, cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Governmental Auditing Standards*, we have also issued our report dated May 11, 2018, on our consideration of the Development Authority of Dawson County's internal control over financial reporting and our tests of 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 results of that testing, and not to provide an opinion on 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 the Development Authority of Dawson County's internal control over financial reporting and compliance.

Rushton & Company, LLC

Certified Public Accountants

Gainesville, Georgia
May 11, 2018

DEVELOPMENT AUTHORITY OF DAWSON COUNTY
(A COMPONENT UNIT OF DAWSON COUNTY, GEORGIA)
STATEMENTS OF NET POSITION
December 31, 2017 and 2016

	<u>2017</u>	<u>2016</u>
ASSETS		
Current assets		
Cash and cash equivalents	\$ 13,762	\$ 6,997
Capital lease receivable	<u>17,158</u>	<u>16,395</u>
Total current assets	<u>30,920</u>	<u>23,392</u>
Noncurrent assets		
Capital lease receivable	23,277,931	23,296,579
Depreciable capital assets, net	<u>6,516</u>	<u>8,513</u>
Total noncurrent assets	<u>23,284,447</u>	<u>23,305,092</u>
Total assets	<u>23,315,367</u>	<u>23,328,484</u>
LIABILITIES		
Current liabilities		
Accounts payable	5,342	0
Accrued salaries	0	1,543
Other payroll liabilities	6,024	1,906
Note Payable	<u>16,972</u>	<u>16,207</u>
Total current liabilities	<u>28,338</u>	<u>19,656</u>
Noncurrent liabilities		
Bond payable	23,000,000	23,000,000
Note payable	<u>281,029</u>	<u>298,074</u>
Total noncurrent liabilities	<u>23,281,029</u>	<u>23,298,074</u>
Total liabilities	<u>23,309,367</u>	<u>23,317,730</u>
NET POSITION		
Investment in capital assets	6,516	8,513
Unrestricted	<u>(516)</u>	<u>2,241</u>
Total net position	<u>\$ 6,000</u>	<u>\$ 10,754</u>

See accompanying notes to the financial statements.

DEVELOPMENT AUTHORITY OF DAWSON COUNTY
(A COMPONENT UNIT OF DAWSON COUNTY, GEORGIA)
STATEMENTS OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
For the years ended December 31, 2017 and 2016

	<u>2017</u>	<u>2016</u>
OPERATING REVENUES		
Other charges for services	\$ 1,520	\$ 1,572
Total operating revenues	<u>1,520</u>	<u>1,572</u>
OPERATING EXPENSES		
Accounting and auditing	5,787	10,841
Advertising	70	0
Condominium fees	1,725	1,500
Conferences and seminars	170	2,802
Contract services	10,500	0
Depreciation	1,997	2,840
Dues and publications	180	1,950
Economic development	60	2,702
Legal	3,048	3,665
Office expense	2,023	7,487
Other operating expense	2,555	4,148
Projects	2,500	10,299
Rent	12,000	12,000
Repairs and maintenance	1,095	1,493
Salaries and benefits	107,259	118,020
Telephone	4,742	4,667
Training	0	1,033
Travel	3,409	3,886
Utilities	<u>2,436</u>	<u>1,850</u>
Total operating expenses	<u>161,556</u>	<u>191,183</u>
Operating income (loss)	<u>(160,036)</u>	<u>(189,611)</u>
Non-operating revenues (expenses)		
Interest income	1,392,535	205,755
Interest expense	(1,394,117)	(205,823)
Contributed rent from Industrial Building Authority of Dawson County	12,000	12,000
Gain(loss) on sale of capital asset	0	(4,505)
Intergovernmental revenue	0	6,800
Operating contributions	3,000	0
Operating subsidy from Industrial Building Authority of Dawson County	141,864	0
Operating subsidy from Dawson County, Georgia	<u>0</u>	<u>150,000</u>
Total non-operating revenues (expenses)	<u>155,282</u>	<u>164,227</u>
Change in net position	(4,754)	(25,384)
Net position, January 1	<u>10,754</u>	<u>36,138</u>
Net position, December 31	<u><u>\$ 6,000</u></u>	<u><u>\$ 10,754</u></u>

See accompanying notes to the financial statements.

DEVELOPMENT AUTHORITY OF DAWSON COUNTY
(A COMPONENT UNIT OF DAWSON COUNTY, GEORGIA)
STATEMENTS OF CASH FLOWS
For the years ended December 31, 2017 and 2016

	2017	2016
Cash flows from operating activities:		
Receipts from customers	\$ 19,405	\$ 17,196
Payments to suppliers	(34,958)	(58,323)
Payments to employees	(104,684)	(118,200)
Net cash provided (used) by operating activities	(120,237)	(159,327)
Cash flows from non-capital and related financing activities:		
Grant from Department of Community Affairs	0	6,800
Operating contributions	3,000	0
Operating subsidy from Industrial Building Authority of Dawson County	141,864	0
Operating subsidy from Dawson County	0	150,000
Net cash provided (used) by non-capital financing activities	144,864	156,800
Cash flows from capital and related financing activities:		
Payments for the acquisitions of capital assets	0	(6,484)
Interest paid	(14,117)	(14,809)
Principal Payments - Note Payable	(16,280)	(15,511)
Net cash provided (used) by capital and related financing activities	(30,397)	(36,804)
Cash flows from investing activities:		
Interest received	12,535	14,741
Net increase (decrease) in cash and cash equivalents	6,765	(24,590)
Cash and cash equivalents, January 1	6,997	31,587
Cash and cash equivalents, December 31	\$ 13,762	\$ 6,997
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:		
Operating income (loss)	\$ (160,036)	\$ (189,611)
Adjustments to reconcile operating income to net cash provided by operating activities:		
Noncash contributions	12,000	12,000
Depreciation	1,997	2,840
(Increase) decrease in capital lease receivable	17,885	15,624
Increase (decrease) in accrued salaries	(1,543)	367
Increase (decrease) in accounts payable	5,342	0
Increase (decrease) in other payroll liabilities	4,118	(547)
Total adjustments	39,799	30,284
Net cash provided (used) by operating activities	\$ (120,237)	\$ (159,327)
Noncash capital and related financing activities:		
Issuance of capital lease receivable to another entity through bonds payable totaled \$0 and \$23,000,000 for the years ended December 31, 2017 and 2016, respectively.		
Interest paid on bonds for capital lease receivable issued to another entity totaled \$1,380,000 and \$0 for the years ended December 31, 2017 and 2016, respectively.		
Interest received for payment on bonds for capital lease receivable issued to another entity totaled \$1,380,000 and \$0 for the years ended December 31, 2017 and 2016, respectively.		

See accompanying notes to the financial statements.

**DEVELOPMENT AUTHORITY OF DAWSON COUNTY
(A COMPONENT UNIT OF DAWSON COUNTY, GEORGIA)
NOTES TO THE FINANCIAL STATEMENTS
For the years ended December 31, 2017 and 2016**

1. Summary of Significant Accounting Policies

A. Reporting Entity

The Development Authority of Dawson County was created by an act approved March 28, 1969, by the State of Georgia to exercise public and essential governmental functions. It was activated by a resolution of the Board of Commissioners of Dawson County in 1974. The Board shall consist of seven directors to be appointed by the governing authority of Dawson County. The Authority shall also have powers necessary or convenient to carry out and effectuate the purpose and provisions of this act. The Authority is also included as a component unit with the Dawson County, Georgia governmental "reporting entity" as defined by GASB pronouncement 14, because the Dawson County Commissioners appoint all members of the Authority's board and can, therefore, impose their will upon the Authority.

B. Basis of Presentation

The Authority reports its financial position and the results of its operations under accounting principles generally accepted in the United States of America for a stand-alone government engaged in business-type activities. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant accounting policies established in GAAP and used by the Authority are discussed below.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The Authority uses the economic resources measurement focus and the accrual basis of accounting, where revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of cash flows. The Authority has one fund, which is a proprietary (enterprise) fund.

DEVELOPMENT AUTHORITY OF DAWSON COUNTY
(A COMPONENT UNIT OF DAWSON COUNTY, GEORGIA)
NOTES TO THE FINANCIAL STATEMENTS
For the years ended December 31, 2017 and 2016

1. Summary of Significant Accounting Policies (continued)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation, continued

The Authority has elected to follow generally accepted accounting principles prescribed by the Governmental Accounting Standards Board (GASB) as well as Statements and Interpretations of the Financial Accounting Standards Board, Accounting Principles Board Opinions and Accounting Research Bulletins of the Committee on Accounting Procedure issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements. The Authority has elected not to follow subsequent private-sector guidance.

The Authority distinguishes operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services in connection with the principal ongoing operations. The principal operating revenues of the Authority are charges to customers for services. Operating expenses include the cost of services and administrative expenses. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

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

D. Budgets

The Authority's budget is approved as a part of Dawson County's overall budgeting process. It is not legally required to adopt a budget, but does so for planning and management control purposes.

E. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

DEVELOPMENT AUTHORITY OF DAWSON COUNTY
(A COMPONENT UNIT OF DAWSON COUNTY, GEORGIA)
NOTES TO THE FINANCIAL STATEMENTS
For the years ended December 31, 2017 and 2016

1. Summary of Significant Accounting Policies (continued)

F. Cash and Cash Equivalents

Cash and cash equivalents includes currency on hand and demand deposits with banks and other financial institutions. Cash also includes short-term, highly liquid investments with maturities of three months or less from the date of acquisition.

G. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2017 are recorded as prepaid items.

H. Capital Assets

Capital assets consist of furniture and equipment. The Authority defines capital assets with an initial, individual cost of \$1,000 and an estimated useful life in excess of two years. All capital assets are valued at historical cost or estimated historical cost if actual cost is not available. Donated capital assets are valued at their estimated fair value on the date donated.

The costs of normal maintenance and repairs that do not add value are charged to operations as incurred. Costs of major additions or improvements are capitalized.

Capital assets are depreciated using the straight-line method over the following useful lives:

<u>Assets</u>	<u>Years</u>
Furniture and equipment	3 - 10

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 borrowing used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on its use either through the enabling legislation adopted by the Authority or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. All other components of net position are reported as unrestricted.

DEVELOPMENT AUTHORITY OF DAWSON COUNTY
(A COMPONENT UNIT OF DAWSON COUNTY, GEORGIA)
NOTES TO THE FINANCIAL STATEMENTS
For the years ended December 31, 2017 and 2016

1. Summary of Significant Accounting Policies (continued)

I. Net Position

The Authority applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted assets are available.

2. Deposit and Investment Risk

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a financial institution failure, the Authority's deposits may not be returned. At December 31, 2017, the Authority had no uninsured deposits.

Interest Rate Risk

The Authority does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk

State of Georgia law limits investments to include certificates of deposit, repurchase agreements, direct and agency obligations of the United States, obligations of the State of Georgia or other states, obligations of other political subdivisions of the State of Georgia, and pooled investment programs of the State of Georgia. The Authority has no investment policy that would further limit its investment choices. Investments are reported at fair value.

Concentration of Credit Risk

The Authority has no formal policy on the amount the Authority may invest in any one issuer.

Foreign currency risk

The Authority has no investments denominated in a foreign currency.

DEVELOPMENT AUTHORITY OF DAWSON COUNTY
(A COMPONENT UNIT OF DAWSON COUNTY, GEORGIA)
NOTES TO THE FINANCIAL STATEMENTS
For the years ended December 31, 2017 and 2016

3. Capital Lease Receivable

In January, 2015, the Development Authority entered into a sale-leaseback contract with the Dawson County Chamber of Commerce. The Development Authority purchased land and building for \$343,484 from the Dawson Chamber with the purpose of leasing it back to them. The original amount of the capital lease is \$343,484 with an interest rate of 4.55%. The Chamber will make monthly payments of \$2,527 on the lease amount until the remainder of the lease is paid in December 2030. In addition to the lease amount, a monthly 5% fee, \$133, is also being charged by the Development Authority. At December 31, 2017, the capital lease receivable balance is 295,089. See Note 7 for Long-Term Debt – Notes Payable.

In 2016, the Development Authority entered into a capital lease agreement with The Kroger Company. The Development Authority issued a taxable industrial development revenue bond for the development and construction of the Kroger Project, with the purpose of leasing the completed project back to them. The original amount of the capital lease is \$23,000,000 with an interest rate of 6%. The Kroger Company will make annual interest payments of \$1,380,000 to be paid annually on December 1, with the principal being paid upon maturity at December 1, 2026. At December 31, 2017, the capital lease receivable balance is \$23,000,000. See Note 7 for Long-Term Debt – Bonds Payable.

Annual capital lease receivable is as follows:

Year Ending December 31,	Principal	Interest	Total
2018	\$ 17,158	\$ 1,393,163	\$ 1,410,321
2019	17,957	1,392,364	1,410,321
2020	18,759	1,391,562	1,410,321
2021	19,666	1,390,655	1,410,321
2022	20,581	1,389,739	1,410,320
2023-2027	23,118,172	5,553,431	28,671,603
2028-2030	82,796	6,019	88,815
Totals	\$ 23,295,089	\$ 12,516,933	\$ 35,812,022

DEVELOPMENT AUTHORITY OF DAWSON COUNTY
(A COMPONENT UNIT OF DAWSON COUNTY, GEORGIA)
NOTES TO THE FINANCIAL STATEMENTS
For the years ended December 31, 2017 and 2016

4. Capital Assets

Capital asset activity for the Authority for the year ended December 31, 2017 was as follows:

	<u>Balance 12/31/2016</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance 12/31/2017</u>
Depreciable assets				
Furniture and equipment	\$ 20,809	\$ 0	\$ 0	\$ 20,809
Less accumulated depreciation for:				
Furniture and equipment	(12,296)	(1,997)	0	(14,293)
Total depreciable assets, net	<u>\$ 8,513</u>	<u>\$ (1,997)</u>	<u>\$ 0</u>	<u>\$ 6,516</u>

Depreciation expense was \$1,997 and \$2,840 for the year ending December 31, 2017 and 2016, respectively.

5. Common Control

The Board of the Industrial Building Authority of Dawson County, Georgia is comprised of five of the seven board members of the Development Authority of Dawson County, Georgia. The existence of this common control could result in changes in net assets or financial position significantly different than if the authorities were autonomous.

6. Related Party Transactions

During 2017 and 2016, the Development Authority of Dawson County did not pay rent to the Industrial Building Authority of Dawson County. Rent in the amount of \$12,000 is recorded as a contribution and expense in the statement of revenues, expenses, and changes in net position for 2017 and 2016. An operating subsidy of \$141,864 is recorded as a contribution in the statements of revenues, expenses and changes in net position for 2017 and 2016. Related party transactions with the Industrial Building Authority of Dawson County totaled \$153,864 and \$12,000 for the fiscal year ending December 31, 2017 and 2016, respectively.

DEVELOPMENT AUTHORITY OF DAWSON COUNTY
(A COMPONENT UNIT OF DAWSON COUNTY, GEORGIA)
NOTES TO THE FINANCIAL STATEMENTS
For the years ended December 31, 2017 and 2016

7. Long-Term Debt

Notes Payable

In January, 2015, the Development Authority entered into a debt agreement in order to purchase land and building. The Authority received a six year note for \$343,484, interest rate of 4.55%, to be paid in monthly installments of \$2,533, with the remaining principal and interest due in January, 2022. At December 31, 2017, the outstanding balance is \$298,001. See Note 3 for Capital Lease Receivable.

Annual debt service requirements are as follows:

Year Ending December 31,	Principal	Interest	Total
2018	\$ 16,972	\$ 13,425	\$ 30,397
2019	17,773	12,624	30,397
2020	18,578	11,819	30,397
2021	19,489	10,907	30,396
2022	225,189	0	225,189
Totals	\$ 298,001	\$ 48,775	\$ 346,776

DEVELOPMENT AUTHORITY OF DAWSON COUNTY
(A COMPONENT UNIT OF DAWSON COUNTY, GEORGIA)
NOTES TO THE FINANCIAL STATEMENTS
For the years ended December 31, 2017 and 2016

7. Long-Term Debt (continued)

Bonds Payable

Taxable Industrial Development Revenue Bond, Series 2015. In 2016, the Development Authority issued a taxable industrial development revenue bond for the purpose of the development and construction of the Kroger Project in the amount of \$23,000,000. The bond was issued with an interest rate of 6%, to be paid annually on December 1, with the principal being paid upon maturity at December 1, 2026. All payments of debt service on this bond shall be paid by The Kroger Company, on behalf of the Development Authority. See Note 3 for Capital Lease Receivable.

Annual debt service requirements are as follows:

Year Ending December 31,	Principal	Interest	Total
2017	\$ 0	\$ 1,380,000	\$ 1,380,000
2018	0	1,380,000	1,380,000
2019	0	1,380,000	1,380,000
2020	0	1,380,000	1,380,000
2021	0	1,380,000	1,380,000
2022-2026	23,000,000	6,900,000	29,900,000
Totals	\$ 23,000,000	\$ 13,800,000	\$ 36,800,000

Changes in Long - Term Debt

Long-term liability activity for the Dawson County Development Authority for the year ended December 31, 2017, was as follows:

	Balance 12/31/2016	Additions	Deductions	Balance 12/31/2017	Due Within One Year
Note Payable	\$ 314,281	\$ 0	\$ (16,280)	\$ 298,001	\$ 16,972
Bond Payable	23,000,000	0	0	23,000,000	0
Total	\$ 23,314,281	\$ 0	\$ (16,280)	\$ 23,298,001	\$ 16,972

DEVELOPMENT AUTHORITY OF DAWSON COUNTY
(A COMPONENT UNIT OF DAWSON COUNTY, GEORGIA)
NOTES TO THE FINANCIAL STATEMENTS
For the years ended December 31, 2017 and 2016

8. Risk Financing Activities

The Authority is exposed to various risks of losses related to torts, thefts of, damage to, and destruction of assets; public officials errors and omissions; injuries to employees; and natural disasters. The Authority has purchased insurance to mitigate these risks.

**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*.**

Members of the Board of the
Development Authority of Dawson County

We have audited, 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, the financial statements of the Development Authority of Dawson County, a component unit of Dawson County, Georgia, as of and for the years ended December 31, 2017 and 2016, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements, and have issued our report thereon dated May 11, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Development Authority of Dawson County'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 the Development Authority of Dawson County's internal control. Accordingly, we do not express an opinion on the effectiveness of the Development Authority of Dawson County'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 Authority'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. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Development Authority of Dawson County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants 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 that are required to be reported under *Government Auditing Standards*.

The 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 Authority's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Rushton & Company, LLC

Rushton & Company, LLC
Certified Public Accountants

Gainesville, Georgia
May 11, 2018

**INDUSTRIAL BUILDING AUTHORITY OF DAWSON COUNTY
DAWSONVILLE, GEORGIA
(A COMPONENT UNIT OF DAWSON COUNTY, GEORGIA)**

Annual Financial Report

For the years ended December 31, 2017 and 2016

INDUSTRIAL BUILDING AUTHORITY OF DAWSON COUNTY
(A COMPONENT UNIT OF DAWSON COUNTY, GEORGIA)
FINANCIAL REPORT
For the years ended December 31, 2017 and 2016

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Independent Auditor's Report

Members of the Board of the
Industrial Building Authority of Dawson County
Dawsonville, Georgia

Report on the Financial Statements

We have audited the accompanying financial statements of the Industrial Building Authority of Dawson County, a component unit of Dawson County, Georgia, as of and for the years ended December 31, 2017 and 2016, and the related notes to the financial statements, which collectively comprise the Authority's 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 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 an opinion on the financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. 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 opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Industrial Building Authority of Dawson County, as of December 31, 2017 and 2016, and the respective changes in financial position and, where applicable, cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Governmental Auditing Standards*, we have also issued our report dated May 11, 2018, on our consideration of the Industrial Building Authority of Dawson County's internal control over financial reporting and our tests of 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 results of that testing, and not to provide an opinion on 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 the Industrial Building Authority of Dawson County's internal control over financial reporting and compliance.

Rushton & Company, LLC

Certified Public Accountants

Gainesville, Georgia
May 11, 2018

INDUSTRIAL BUILDING AUTHORITY OF DAWSON COUNTY
(A COMPONENT UNIT OF DAWSON COUNTY, GEORGIA)
STATEMENTS OF NET POSITION
For the years ended December 31, 2017 and 2016

	<u>2017</u>	<u>2016</u>
ASSETS		
Current assets		
Cash and cash equivalents	\$ 78,168	\$ 222,749
Noncurrent assets		
Capital assets		
Land	44,592	44,592
Building	124,701	124,701
Infrastructure	4,039	4,039
Accumulated depreciation	<u>(33,136)</u>	<u>(30,019)</u>
Total capital assets, net	<u>140,196</u>	<u>143,313</u>
Total assets	<u>218,364</u>	<u>366,062</u>
LIABILITIES		
NET POSITION		
Investment in capital assets	140,196	143,313
Unrestricted	<u>78,168</u>	<u>222,749</u>
Total net position	<u>\$ 218,364</u>	<u>\$ 366,062</u>

INDUSTRIAL BUILDING AUTHORITY OF DAWSON COUNTY
(A COMPONENT UNIT OF DAWSON COUNTY, GEORGIA)
STATEMENTS OF REVENUES, EXPENSES
For the years ended December 31, 2017 and 2016

	<u>2017</u>	<u>2016</u>
OPERATING REVENUES		
Rental income	\$ 12,000	\$ 12,000
OPERATING EXPENSES		
Accounting and auditing	1,500	1,500
Insurance	1,273	0
Depreciation expense	3,117	3,118
Total operating expenses	5,890	4,618
Operating income (loss)	6,110	7,382
Non-operating revenues (expenses)		
Interest income	56	182
Operating subsidy to Development Authority of Dawson County	(141,864)	0
Contributed rent to Development Authority of Dawson County	(12,000)	(12,000)
Total non-operating revenues (expenses)	(153,808)	(11,818)
Change in net position	(147,698)	(4,436)
Net position, January 1	366,062	370,498
Net position, December 31	<u><u>\$ 218,364</u></u>	<u><u>\$ 366,062</u></u>

See accompanying notes to the financial statements.

INDUSTRIAL BUILDING AUTHORITY OF DAWSON COUNTY
(A COMPONENT UNIT OF DAWSON COUNTY, GEORGIA)
STATEMENTS OF CASH FLOWS
For the years ended December 31, 2017 and 2016

	<u>2017</u>	<u>2016</u>
Cash flows from operating activities:		
Receipts from customers	\$ 0	\$ 28,750
Payments to suppliers	<u>(2,773)</u>	<u>(1,500)</u>
Net cash provided (used) by operating activities	(2,773)	27,250
Cash flows from non-capital and related financing activities:		
Operating subsidy to the Development Authority of Dawson County	(141,864)	0
Cash flows from investing activities:		
Interest received	<u>56</u>	<u>182</u>
Net increase (decrease) in cash and cash equivalents	(144,581)	27,432
Cash and cash equivalents, January 1	<u>222,749</u>	<u>195,317</u>
Cash and cash equivalents, December 31	<u><u>\$ 78,168</u></u>	<u><u>\$ 222,749</u></u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:		
Operating income (loss)	\$ 6,110	\$ 7,382
Adjustments to reconcile operating income to net cash provided (used) by operating activities		
Noncash contributions	(12,000)	(12,000)
Depreciation	3,117	3,118
(Increase) decrease in accounts receivable	<u>0</u>	<u>28,750</u>
Net cash provided (used) by operating activities	<u><u>\$ (2,773)</u></u>	<u><u>\$ 27,250</u></u>

INDUSTRIAL BUILDING AUTHORITY OF DAWSON COUNTY
(A COMPONENT UNIT OF DAWSON COUNTY, GEORGIA)
NOTES TO THE FINANCIAL STATEMENTS
For the years ended December 31, 2017 and 2016

1. Summary of Significant Accounting Policies

A. Reporting Entity

The Industrial Building Authority of Dawson County was created in 1962 by an amendment to the State Constitution. The Board shall consist of five directors to be appointed by the governing authority of Dawson County. The Authority shall also have powers necessary or convenient to carry out and effectuate the purposes and provisions of this act. The Authority is also included as a component unit within the Dawson County, Georgia governmental "reporting entity" as defined by GASB pronouncement 14, because the Dawson County Commissioners appoint all members of the Authority's board and can, therefore, impose their will upon the Authority.

B. Basis of Presentation

The Authority reports its financial position and the results of its operations under accounting principles generally accepted in the United States of America for a stand-alone government engaged in business-type activities. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant accounting policies established in GAAP and used by the Authority are discussed below.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The Authority uses the economic resources measurement focus and the accrual basis of accounting, where revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of cash flows. The Authority has one fund, which is a proprietary (enterprise) fund.

The Authority has elected to follow generally accepted accounting principles prescribed by the Governmental Accounting Standards Board (GASB) as well as Statements and Interpretations of the Financial Accounting Standards Board, Accounting Principles Board Opinions and Accounting Research Bulletins of the Committee on Accounting Procedure issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements. The Authority has elected not to follow subsequent private-sector guidance.

INDUSTRIAL BUILDING AUTHORITY OF DAWSON COUNTY
(A COMPONENT UNIT OF DAWSON COUNTY, GEORGIA)
NOTES TO THE FINANCIAL STATEMENTS
For the years ended December 31, 2017 and 2016

1. Summary of Significant Accounting Policies (continued)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation, continued

The Authority distinguishes operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services in connection with the principal ongoing operations. The principal operating revenues of the Authority are charges to customers for services. Operating expenses include the cost of services and administrative expenses. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

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

D. Budgets

The Authority's budget is approved as a part of Dawson County's overall budgeting process. It is not legally required to adopt a budget, but does so for planning and management control purposes.

E. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

INDUSTRIAL BUILDING AUTHORITY OF DAWSON COUNTY
(A COMPONENT UNIT OF DAWSON COUNTY, GEORGIA)
NOTES TO THE FINANCIAL STATEMENTS
For the years ended December 31, 2017 and 2016

1. Summary of Significant Accounting Policies (continued)

F. Cash and Cash Equivalents

Cash and cash equivalents includes currency on hand and demand deposits with banks and other financial institutions. Cash also includes short-term, highly liquid investments with maturities of three months or less from the date of acquisition.

G. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2017 are recorded as prepaid items.

H. Capital Assets

Capital assets consist of property, buildings and infrastructure (roads). The Authority defines capital assets with an initial, individual cost of \$1,000 and an estimated useful life in excess of two years. All capital assets are valued at historical cost or estimated historical cost if actual cost is not available. Donated capital assets are valued at their estimated fair value on the date donated.

The costs of normal maintenance and repairs that do not add value are charged to operations as incurred. Costs of major additions or improvements are capitalized.

Capital assets are depreciated using the straight-line method over the following useful lives:

<u>Assets</u>	<u>Years</u>
Infrastructure	15
Buildings	40

INDUSTRIAL BUILDING AUTHORITY OF DAWSON COUNTY
(A COMPONENT UNIT OF DAWSON COUNTY, GEORGIA)
NOTES TO THE FINANCIAL STATEMENTS
For the years ended December 31, 2017 and 2016

1. Summary of Significant Accounting Policies (continued)

I. 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 borrowing used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on its use either through the enabling legislation adopted by the Authority or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. All other components of net position are reported as unrestricted.

The Authority applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted assets are available.

2. Deposit and Investment Risk

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a financial institution failure, the Authority's deposits may not be returned. At December 31, 2017, the Authority had no uninsured deposits.

Interest Rate Risk

The Authority does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk

State of Georgia law limits investments to include certificates of deposit, repurchase agreements, direct and agency obligations of the United States, obligations of the State of Georgia or other states, obligations of other political subdivisions of the State of Georgia, and pooled investment programs of the State of Georgia. The Authority has no investment policy that would further limit its investment choices. Investments are reported at fair value.

Concentration of Credit Risk

The Authority has no formal policy on the amount the Authority may invest in any one issuer.

INDUSTRIAL BUILDING AUTHORITY OF DAWSON COUNTY
(A COMPONENT UNIT OF DAWSON COUNTY, GEORGIA)
NOTES TO THE FINANCIAL STATEMENTS
For the years ended December 31, 2017 and 2016

2. Deposit and Investment Risk (continued)

Foreign currency risk

The Authority has no investments denominated in a foreign currency.

3. Capital Assets

Capital asset activity for the Authority for the year ended December 31, 2017 was as follows:

	Balance 12/31/2016	Increases	Decreases	Balance 12/31/2017
Non-depreciable assets				
Land	\$ 44,592	\$ 0	\$ 0	\$ 44,592
Total non-depreciable assets	44,592	0	0	44,592
Depreciable assets				
Infrastructure	4,039	0	0	4,039
Buildings	124,701	0	0	124,701
Total depreciable assets	128,740	0	0	128,740
Accumulated depreciation				
Infrastructure	(4,039)	0	0	(4,039)
Buildings	(25,980)	(3,117)	0	(29,097)
Total accumulated depreciation	(30,019)	(3,117)	0	(33,136)
Total depreciable assets, net	98,721	(3,117)	0	95,604
Capital assets, net	<u>\$ 143,313</u>	<u>\$ (3,117)</u>	<u>\$ 0</u>	<u>\$ 140,196</u>

Depreciation expense was \$3,117 and \$3,118 for the years ending December 31, 2017 and 2016, respectively.

4. Common Control

The Board of the Industrial Building Authority of Dawson County, Georgia is comprised of five of the seven board members of the Development Authority of Dawson County, Georgia. The existence of this common control could result in changes in net assets or financial position significantly different than if the authorities were autonomous.

INDUSTRIAL BUILDING AUTHORITY OF DAWSON COUNTY
(A COMPONENT UNIT OF DAWSON COUNTY, GEORGIA)
NOTES TO THE FINANCIAL STATEMENTS
For the years ended December 31, 2017 and 2016

5. Related Party Transactions

The Development Authority of Dawson County did not pay rent to the Industrial Building Authority of Dawson County. Rental income of \$12,000 and an operating subsidy of \$141,864 are recorded as contributions in the statement of revenues, expenses, and changes in net position for 2017 and 2016. Related party transactions with the Development Authority of Dawson County totaled \$153,864 and \$12,000 for the fiscal year ending December 31, 2017 and 2016, respectively.

6. Risk Financing Activities

The Authority is exposed to various risks of losses related to torts, thefts of, damage to, and destruction of assets; public officials errors and omissions; injuries to employees; and natural disasters. The Authority has purchased insurance to mitigate these risks.

**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*.**

Members of the Board of the
Industrial Building Authority of Dawson County

We have audited, 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, the financial statements of the Industrial Building Authority of Dawson County, a component unit of Dawson County, Georgia, as of and for the years ended December 31, 2017 and 2016, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements, and have issued our report thereon dated May 11, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Industrial Building Authority of Dawson County'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 the Industrial Building Authority of Dawson County's internal control. Accordingly, we do not express an opinion on the effectiveness of the Industrial Building Authority of Dawson County'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 Authority'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. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Industrial Building Authority of Dawson County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants 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 that are required to be reported under *Government Auditing Standards*.

The 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 Authority's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Rushton & Company, LLC

Rushton & Company, LLC
Certified Public Accountants

Gainesville, Georgia
May 11, 2018

