

Spotlight on Douglas County, Georgia



Comprehensive Annual Financial Report For the Fiscal Year Ended December 31, 2008

Douglas County, Georgia
Comprehensive Annual Financial Report
For The Year Ended December 31, 2008

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(Unaudited)**

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INTRODUCTORY SECTION

The introductory section includes a transmittal letter from the County Administrator and Finance Director, a general government organization chart and a list of principal officials.

TOM WORTHAN
Chairman

FREDDIE ASHMON, Jr.
District I

KELLY ROBINSON
District II

MICHAEL MULCARE
District III

DAVID LATHAM
District IV



ERIC LINTON, AICP
County Administrator

LISA WATSON
County Clerk

KENNETH R. BERNARD
County Attorney

SONJA M. COX
Staff Attorney

DOUGLAS COUNTY BOARD OF COMMISSIONERS

8700 Hospital Drive • Douglasville, GA 30134
Telephone (770) 920-7266 • Fax (770) 920-7357

August 21, 2009

Honorable Members of the Douglas County Board of Commissioners and Citizens of Douglas County, Georgia.

State law requires that all local governments publish within six months of the close of each fiscal year a complete set of financial statements based on accounting principles presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the comprehensive annual financial report (CAFR) of Douglas County (the County), Georgia for the calendar year ended December 31, 2008.

This report of the financial condition of the County as of December 31, 2008, and the activity which brought about that condition meets the state requirements as well as provides full financial disclosure in accordance with GAAP.

The Finance Department prepared this report in conformance with standards of the Governmental Accounting Standards Board, the American Institute of Certified Public Accountants and the Government Finance Officers Association. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the County's management.

The purpose of the CAFR is to provide citizens, investors, grantor agencies and other interested parties with reliable information concerning the financial condition of the County. The County management believes the data as presented is accurate in all material respects. The data is presented in a manner designed to set forth fairly the financial position and results of County operations as measured by the financial activity of its various funds. Also, all disclosures necessary to enable the reader to gain the maximum understanding of the County's financial affairs have been included.

The County's financial statements have been audited by Nichols, Cauley & Associates, LLC, a firm of certified public accountants. The independent auditing firm has audited the basic financial statements and related note disclosures.

The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the calendar year ended December 31, 2008, are free of material misstatement. The independent audit involved 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

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audit, that there was a reasonable basis for rendering an unqualified opinion that the County's financial statements for the calendar year ended December 31, 2008, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

GAAP require that the County's management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of a "*Management's Discussion and Analysis*" (MD&A). This transmittal letter should be read in conjunction with MD&A.

PROFILE OF THE COUNTY

The County is governed by a full-time Chairman, elected on a countywide basis, for a four-year term, and by four part-time district Commissioners, elected within their respective districts to staggered, four-year terms. Collectively known as the "Douglas County Board of Commissioners," they appoint a full-time County Administrator, who is responsible for the administration of the County operations. The Board of Commissioners establishes policy for the operation of the government, enacts ordinances for the safety, welfare, and orderly interaction of the citizens of the County, adopts an annual budget, adopts a millage rate (including the Board of Education's levy), appoints Department Heads and the County Attorney, as well as, members to various boards, agencies, and authorities within the County, and hires an independent auditor.

The County provides a full range of services including a system of courts, law enforcement, tax collection, fire protection, emergency medical services, road construction and maintenance, solid waste disposal, code enforcement, parks and recreation programs, public transportation, libraries, planning and zoning, 911 emergency dispatching, emergency management, vehicle maintenance, tax appraisal, agricultural extension services, and general administration. In addition, the County protects the health of County residents by supporting a Board of Health and supplements social and welfare services provided by an agency of the State of Georgia, the Department of Family and Children Services. The County also has an elected coroner.

There are three municipalities located in the County. The largest city and county seat is Douglasville, with a population of 31,035 residents (Ga. County Guide). The other two municipalities are only partially located in the County. They are Villa Rica and Austell, and they are mainly located in other counties, Carroll and Cobb Counties respectively.

ECONOMIC CONDITION AND OUTLOOK

The County is included in the Atlanta, Georgia Metropolitan area. The County is located twenty-five miles west of the City of Atlanta and thirty miles east of the State of Alabama.

As part of the Metropolitan Atlanta Region, the County benefited from the economic boom that the entire Atlanta region has enjoyed in recent years. The County is poised to continue to prosper as a result of its strategic location as the "Western Gateway to Atlanta."

This year will be entered into the history books as the toughest economic times since the "Great Depression." Despite these economic challenges, the public continues to demand a high level of service from the County to make improvements to increase the quality of life for our residents; we have responded.

Like all businesses, the County has observed a decrease in revenue for the 2008 calendar year. Even with this decrease, the County financial condition is sound. Our financial condition can be credited to solid and conservative leadership from both our elected officials and our department directors. Each of us recognized the downturn in the economy early in 2008 and adjusted accordingly.

The 2009 budget is a no-frills operational budget with departmental belt tightening and very few capital projects. We are hopeful the economy will recover by mid-year and we will constantly monitor our economic condition to make the necessary adjustments.

One project slated for 2009 is our new E-911 facility and Emergency Operations Center. This facility is designed to meet the needs of the county through the year 2050 and beyond. The primary funding for this facility is paid for through special funds from local telecommunications companies. This facility will be a concrete reinforced building with the most up-to-date equipment to provide seamless 911 calls and handle any emergency situation within our boundaries.

It takes each of us as residents, business owners, and other community and government leaders to make a community successful. The County operates a very open government and we encourage each of you to participate in County government by attending commission meetings or your district commissioner's open house.

AWARDS AND ACKNOWLEDGEMENTS

As demonstrated by the statements and schedules included in the financial and required supplemental information sections of this report, the County continues meeting its responsibility for sound financial management.

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its comprehensive annual financial report for the calendar year ended December 31, 2007. This was the fifth consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy 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 comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to GFOA to determine its eligibility for another certificate.

The County has received the GFOA's Distinguished Budget Presentation Award for its annual budget document for the calendar year beginning January 1, 2009. The County's budget document has been judged by the GFOA to be proficient as a policy document, as an operations guide, as a financial plan and as a communication device, and thus the County has received this award eleven times.

The preparation of this report would not have been possible without the efficient and dedicated services of the entire staff of the Finance Department. Credit must also be given to the Chairman and members of the Douglas County Board of Commissioners for their unfailing support for maintaining the highest standards of professionalism in the management of the County's finances.

Respectfully submitted,



Eric Linton, AICP
County Administrator



Jennifer Hallman, CPFO
Finance Director

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Douglas County
Georgia

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2007

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.

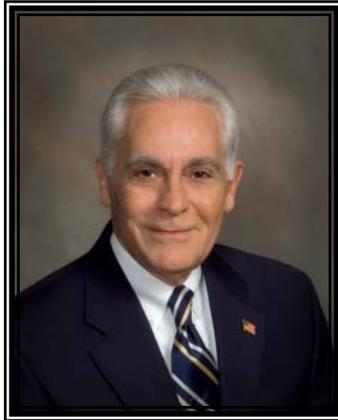


President

Executive Director



DOUGLAS COUNTY BOARD OF COMMISSIONERS & COUNTY ADMINISTRATOR



Tom Worthan
Chairman



Freddie Ashmon, Jr.
District #1



Kelly Robinson
District #2



Mike Mulcare
District #3



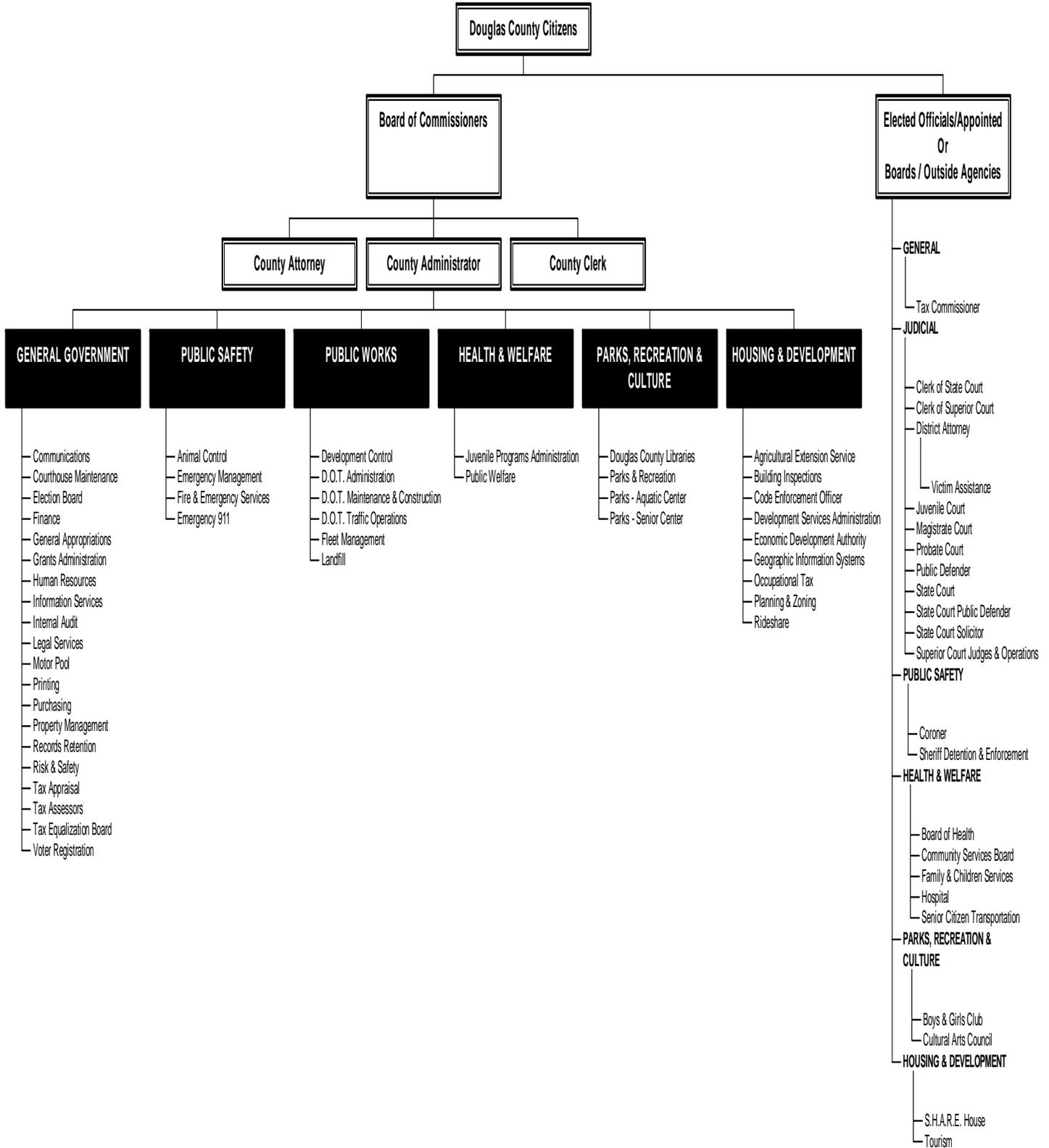
David Latham
District #4



Eric Linton
County Administrator



Douglas County Government



LIST OF OFFICIALS

DOUGLAS COUNTY, GEORGIA

COMMISSIONER , CHAIRMAN.....	TOM WORTHAN
COMMISSIONER, VICE CHAIRMAN	DAVID LATHAM
COMMISSIONER.....	FREDDIE ASHMON, JR.
COMMISSIONER.....	KELLY ROBINSON
COMMISSIONER.....	MIKE MULCARE
COUNTY ADMINISTRATOR	ERIC LINTON
COUNTY ATTORNEY.....	KENNETH BERNARD
COUNTY CLERK.....	LISA WATSON
CHIEF APPRAISER.....	BENNY WALDROP
CHIEF MAGISTRATE.....	SUSAN CAMP
CHIEF REGISTRAR	LAURIE FULTON
CLERK OF SUPERIOR COURT.....	RHONDA PAYNE
COMMUNICATIONS DIRECTOR.....	WES TALLON
CORONER	RANDY DANIEL
DEVELOPMENT SERVICES DIRECTOR.....	MARK TEAL
DISTRICT ATTORNEY.....	DAVID MCDADE
EMA DIRECTOR.....	JASON MILHOLLIN
EMERGENCY/E-911 DIRECTOR	GREG WHITAKER
FINANCE DIRECTOR.....	JENNIFER HALLMAN
FIRE CHIEF	SCOTT SPENCER
FLEET SERVICES MANAGER	DANNY AGAN
GOVERNMENT SERVICES DIRECTOR	TIM HUSSEY
INFORMATION SERVICES DIRECTOR	MIKE AMATO
INTERNAL AUDITOR.....	KRISTIN ROBINSON
JUVENILE COURT JUDGE	PEGGY WALKER
LIBRARIAN.....	CHARLOTTE HURT
MAPPING AND GIS.....	ANDY SUMMERS
PARKS AND RECREATION DIRECTOR.....	GARY DUKES
PERSONNEL DIRECTOR.....	RAY MARTIN
PLANNING/ZONING DIRECTOR	AMY BRUMELow
PROBATE JUDGE.....	HAL HAMRICK
PUBLIC DEFENDER	MONICA MYLES
PURCHASING DIRECTOR	DIANE CONNORS
RECORD RETENTION	BECKY HEBERT
RIDESHARE COORDINATOR.....	GARY WATSON
SAFETY DIRECTOR/RISK MANAGEMENT	MATT LAVERNE
SHERIFF	PHIL MILLER
TAX COMMISSIONER	TODD COWAN
TRANSPORTATION DIRECTOR	RANDY HULSEY

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FINANCIAL SECTION

The financial section includes the independent auditor's report on the financial statement audit, the MD&A, which provides a narrative introduction, overview and analysis of the financial statements, and the basic financial statements including footnotes, combining and individual fund presentations and supplementary information.



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INDEPENDENT AUDITOR'S REPORT

Douglas County Board of Commissioners
County of Douglas, Georgia
Douglasville, Georgia

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the County of Douglas, Georgia, (the County), as of and for the year ended December 31, 2008, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Douglas County Board of Health, the discretely presented component unit of the County. Those financial statements as of June 30, 2008, were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Douglas County Board of Health, is based 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit, and the report of other auditors, provides a reasonable basis for our opinion.

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 unit, each major fund, and the aggregate remaining fund information of the County of Douglas, Georgia, as of December 31, 2008, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Douglas County Board of Commissioners
County of Douglas, Georgia

In accordance with Government auditing Standards, we have also issued our report dated August 21, 2009, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contract 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Governmental Auditing Standards and should be considered in assessing the results of our audit.

The accompanying management's discussion and analysis on pages 11 through 21, and the budgetary comparison information on page 63, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, statistical section, the Schedule of Projects Constructed With Special Purpose Local Option Sales Tax Proceeds (as required by Section 48-8-121 of the Official Code of Georgia annotated), and the Grant Schedule – Georgia Department of Human Resources – Family Connection, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual nonmajor fund financial statements, the Special Purpose Local Option Sales Tax information, and the Georgia Department of Human Resources information have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The 2007 comparative information presented for certain of the individual fund financial statements has been derived from the 2007 financial statements of the County, which were audited by other auditors whose report dated June 20, 2008 expressed an unqualified opinion on those financial statements. The accompanying introductory section and statistical section have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

Richards, Cauley + Associates, LLC

Atlanta, Georgia
August 21, 2009

MANAGEMENT'S DISCUSSION AND ANALYSIS

Management's Discussion and Analysis (MD&A) is a narrative introduction, overview and analysis of the Basic financial statements prepared by the Finance Director.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Within this section of the comprehensive annual financial report for Douglas County (the County), the County's management is pleased to provide this narrative discussion and analysis of the financial activities of the County for the calendar year ended December 31, 2008. The County's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section.

2008 FINANCIAL HIGHLIGHTS

- The County's assets exceeded its liabilities by \$172,092,514 (total net assets) as of December 31, 2008.
- Total net assets are comprised of the following:
 - (1) Capital assets, net of related debt, of \$138,219,987 include property and equipment, net of accumulated depreciation, and reduced for outstanding debt related to the purchase or construction of capital assets.
 - (2) Net assets of \$25,979,607 are restricted by constraints imposed from outside the County such as debt covenants, grantors, laws, or regulations.
 - (3) Unrestricted net assets of \$7,892,920 represent the portion available to maintain the County's continuing obligations to citizens and creditors.
- The County's governmental funds reported total ending fund balance of \$36,356,424 at December 31, 2008. This compares to the prior year ending fund balance of \$46,547,048 showing an decrease of \$10,190,624 during the current year. Unreserved fund balance of \$18,196,524 at December 31, 2008 shows a \$6,854,322 decrease from the prior year amount at December 31, 2007.
- At the end of the current calendar year, the unreserved undesignated fund balance for the General Fund was \$8,140,123, or 10.6% of total General Fund expenditures.
- The failing economy has played havoc with many of the County's 2008 revenue streams.
- Overall, the County continues to maintain a strong financial position.

The above financial highlights are explained in more detail in the "financial analysis" section of this document.

OVERVIEW OF THE FINANCIAL STATEMENTS

This Management Discussion and Analysis document introduces the County's basic financial statements. The basic financial statements include: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the basic financial statements. The County also includes in this report additional information to supplement the basic financial statements. Comparative data is presented to allow comparison to the prior calendar year.

Government-wide Financial Statements

The County's annual report includes two government-wide financial statements. These statements provide both long-term and short-term information about the County's overall financial status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in accrual accounting and elimination or reclassification of activities between funds.

The first of these government-wide statements is the *Statement of Net Assets*. This is the government-wide statement of position presenting information that includes all of the County's assets and liabilities, with the difference reported as *net assets*. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the County as a whole is improving or deteriorating. Evaluation of the overall health of the County would extend to other nonfinancial factors such as diversification of the taxpayer base or the condition of County infrastructure, in addition to the financial information provided in this report.

The second government-wide statement is the *Statement of Activities*, which reports how the County's net assets changed during the current calendar year. All current year revenues and expenses are included regardless of when cash is received or paid.

An important purpose of the design of the statement of activities is to show the financial reliance of the County's distinct activities or functions on revenues provided by the County's taxpayers.

Both government-wide financial statements distinguish governmental activities of the County principally supported by taxes from business-type activities intended to recover all or a significant portion of their costs through user fees and charges. Governmental activities include general government, judicial, community development, public safety, public works, parks, recreation and culture, planning and community development and health and welfare. Business-type activities include the solid waste activities.

The government-wide financial statements are presented on pages 23 & 24 of this report.

Fund Financial Statements

A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectives. The County uses funds to ensure and demonstrate compliance with finance-related laws and regulations. Within the basic financial statements, fund financial statements focus on the County's most significant funds rather than the County as a whole. Major funds are separately reported while all others are combined into a single, aggregated presentation. Individual fund data for nonmajor funds is provided in the form of combining statements in a later section of this report.

The County has three kinds of funds:

Governmental funds are reported in the fund financial statements and encompass the same functions reported as governmental activities in the government-wide financial statements. However, the focus is very different with fund statements providing a distinctive view of the County's governmental funds. These statements report short-term fiscal accountability focusing on the use of spendable resources and balances of spendable resources available at the end of the year. They are useful in evaluating annual financing requirements of governmental programs and the commitment of spendable resources for the near-term.

Since the government-wide focus includes the long-term view, comparisons between these two perspectives may provide insight into the long-term impact of short-term financing decisions. Both the governmental fund balance sheet and the governmental fund operating statement provide a reconciliation to assist in understanding the differences between these two perspectives.

The basic governmental fund financial statements are presented on pages 25 to 28 of this report.

Individual fund information for nonmajor governmental funds is found in combining statements in a later section of this report.

Proprietary funds are reported in the fund financial statements and generally report services for which the County charges customers a fee. The County's proprietary funds are classified as an enterprise fund and two internal service funds. The enterprise fund essentially encompass the same function reported as business-type activities in the government-wide statements. The internal service funds are reported as part of the governmental activities at the government-wide financial reporting level.

The basic proprietary fund financial statements are presented on pages 29 to 31 of this report.

Fiduciary funds (i.e., the agency funds) are reported in the fiduciary fund financial statements, but are excluded from the government-wide reporting. Fiduciary fund financial statements report resources that are not available to fund County programs. These funds are used primarily by the County's constitutional officers.

The basic fiduciary fund financial statement is presented on page 32 & 33 of this report.

Notes to the Basic Financial Statements

The accompanying notes to the basic financial statements provide information essential to a full understanding of the government-wide and fund financial statements. The notes to the basic financial statements begin on page 37 of this report.

Required Supplementary Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the County's budget presentations. A budgetary comparison schedule is included as "required supplementary information" for the General Fund. Budgetary comparison schedules for all other governmental funds can be found in the supplementary information section of this report. These schedules demonstrate compliance with the County's adopted and final revised budget. Required supplementary information can be found on pages 63 to 69 of this report.

Supplementary Information

As discussed, the County reports major funds in the basic financial statements. Comparative information for major funds and combining and individual statements and schedules for nonmajor funds are presented in a supplementary information section of this report beginning on page 70.

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

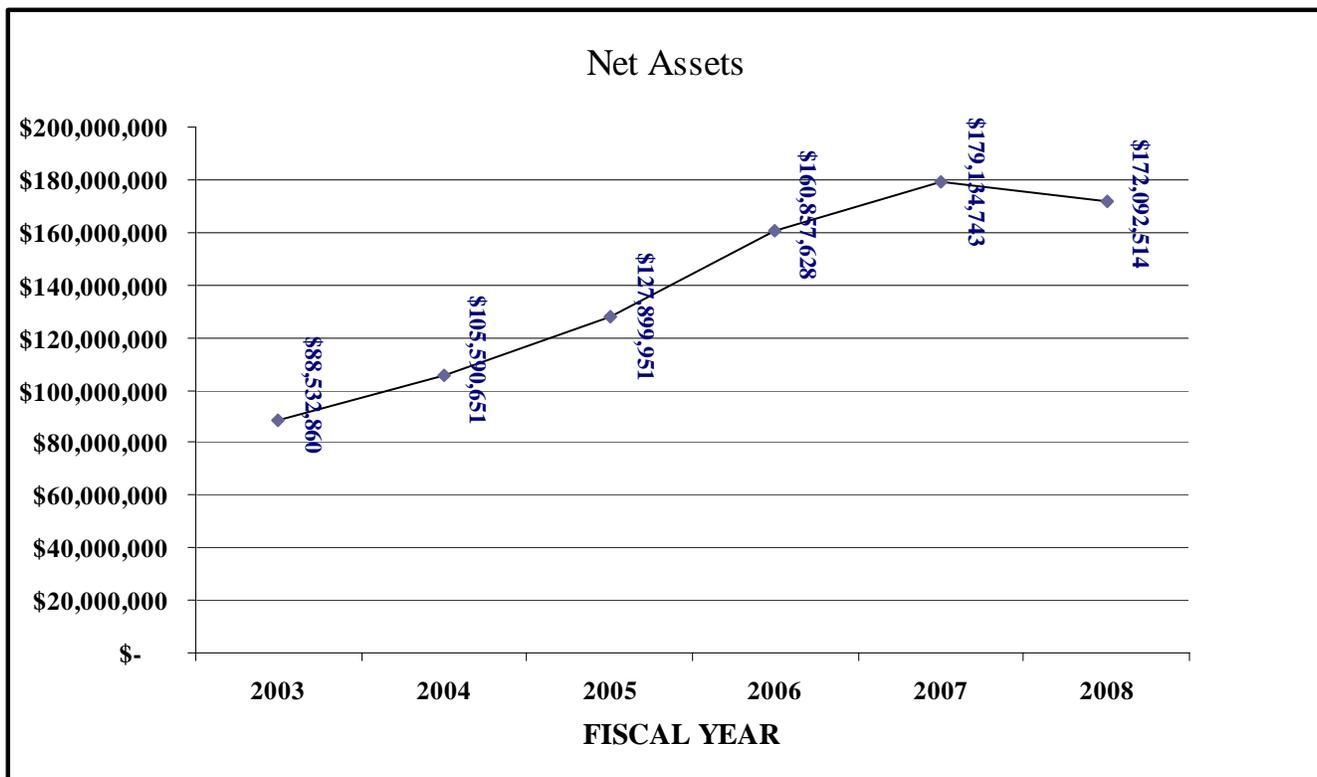
The County's net assets at calendar year-end are \$172,092,514. The following table provides a summary of the County's net assets:

Summary of Net Assets

	Governmental Activities		Business-type Activities		Total	
	2008	2007	2008	2007	2008	2007
Assets:						
Current assets	\$ 62,008,800	\$ 72,377,031	\$ 161,239	\$ 176,469	\$ 62,170,039	\$ 72,553,500
Other non-current assets	1,268,178	217,232	-	-	1,268,178	217,232
Capital assets	139,886,959	135,505,987	2,485,886	2,604,317	142,372,845	138,110,304
Total assets	203,163,937	208,100,250	2,647,125	2,780,786	205,811,062	210,881,036
Liabilities:						
Current liabilities	20,178,079	20,237,938	296,284	1,697,054	20,474,363	21,934,992
Long-term liabilities	11,384,885	9,396,506	1,859,300	414,795	13,244,185	9,811,301
Total liabilities	31,562,964	29,634,444	2,155,584	2,111,849	33,718,548	31,746,293
Net assets:						
Investment in capital assets, net of related debt	135,892,083	130,881,859	2,327,904	2,317,677	138,219,987	133,199,536
Restricted	25,979,607	29,101,966	-	-	25,979,607	29,101,966
Unrestricted	9,729,283	18,481,981	(1,836,363)	(1,648,740)	7,892,920	16,833,241
Total net assets	\$ 171,600,973	\$ 178,465,806	\$ 491,541	\$ 668,937	\$ 172,092,514	\$ 179,134,743

In the above tables, the interfund receivables and payables between governmental activities and business-type activities are not eliminated. The loan to the business-type activities (an advance) is reported as an "other non-current asset" in the governmental activities column and as a long-term payable in the business-type activities column.

The following chart reports the County's total net asset balances from fiscal year 2003 - 2008.



Current assets in both governmental activities and business-type activities decreased in calendar year December 31, 2008. Cash decreased \$13.3 million, \$9.8 million relates to the spending down of the 2002 SPLOST Fund and \$3.7 million spent in the General Fund.

The County continues to maintain a high current ratio. The current ratio compares current assets to current liabilities and is an indication of the ability to pay current obligations. The current ratio for governmental activities is 3.1 to 1 as compared to 3.6 to 1 at December 31, 2007. For the business type activities, there are more current liabilities than current assets.

The County reported positive balances in net assets for both governmental and business-type activities. During 2008, net assets decreased \$6,864,836 for governmental activities and decreased \$177,396 for business-type activities. The County's overall financial position declined during calendar year 2008. However, the County remains in a strong financial position.

Note that approximately 68.9% of the governmental activities' total assets are tied up in capital assets. The County uses these capital assets to provide services to its citizens. The business-type activities report 93.9% of their total assets as capital assets. Combining governmental activities with business type activities, the County has invested approximately 69.3% of its total assets in capital assets, as presented in the government-wide statement of net assets.

The following table provides a summary of the County's changes in net assets at December 31, 2008 and 2007:

Summary of Changes in Net Assets

	Governmental		Business-type		Total	
	2008	2007	2008	2007	2008	2007
Revenues:						
Program:						
Charges for services	\$ 16,887,673	\$ 17,194,682	\$ 2,013,022	\$ 2,076,434	\$ 18,900,695	\$ 19,271,116
Operating grants	2,029,434	2,386,135	-	-	2,029,434	2,386,135
Capital grants and contributions	1,662,929	74,307	-	-	1,662,929	74,307
General:						
Property taxes	34,751,634	31,152,722	-	-	34,751,634	31,152,722
Sales taxes	17,905,224	33,590,604	-	-	17,905,224	33,590,604
Other taxes	5,312,200	7,719,530	-	-	5,312,200	7,719,530
Other	2,960,608	4,398,407	3,017	12,959	2,963,625	4,411,366
Total revenues	81,509,702	96,516,387	2,016,039	2,089,393	83,525,741	98,605,780
Program Expenses:						
General government	13,568,649	20,368,275	-	-	13,568,649	20,368,275
Judicial	11,253,245	8,562,938	-	-	11,253,245	8,562,938
Public safety	42,180,908	28,470,517	-	-	42,180,908	28,470,517
Public works	9,712,850	9,931,591	-	-	9,712,850	9,931,591
Parks and recreation	5,956,128	4,777,631	-	-	5,956,128	4,777,631
Planning/community development	3,295,556	3,177,888	-	-	3,295,556	3,177,888
Health and welfare	2,032,292	2,578,122	-	-	2,032,292	2,578,122
Interest	374,910	519,710	-	-	374,910	519,710
Solid waste management	-	-	2,193,435	1,941,993	2,193,435	1,941,993
Total expenses	88,374,538	78,386,672	2,193,435	1,941,993	90,567,973	80,328,665
Revenues over expenses	(6,864,836)	18,129,715	(177,396)	147,400	(7,042,232)	18,277,115
Beginning net assets	178,465,809	160,336,094	668,937	521,537	179,134,746	160,857,631
Ending net assets	\$ 171,600,973	\$ 178,465,809	\$ 491,541	\$ 668,937	\$ 172,092,514	\$ 179,134,746

Governmental Activity Revenues

The County is heavily reliant on both property taxes and sales taxes to support governmental operations. Property taxes provided 42.6% of the County's total revenues as compared to 32.3% in calendar year 2007. Sales and use taxes provided 22% of the County's total revenues as compared 34.8% in calendar year 2007. The County earned approximately \$1,016,183 in investment earnings to support governmental activities as compared to \$2,279,223 in fiscal year 2007. Note that program revenues covered just 23% of governmental operating expenditures as compared to 25.1% in calendar year 2007. This means that the government's taxpayers and the County's other general revenues normally fund 77% of the governmental activities, primarily from property and sales taxes. As a result, the general economy and the success of local businesses have a major impact on the County's revenue streams.

Governmental Activity Expenses

The following table presents the cost of each of the County's programs, including the net costs (i.e., total cost less revenues generated by the activities). The net costs illustrate the financial burden that was placed on the County's taxpayers by each of these functions.

	Governmental Activities			
	Total Cost of Services	Percentage of Total	Net Cost of Services	Percentage of Total
General government	\$ 13,568,649	15.5%	\$ 10,608,043	15.6%
Judicial system	11,253,245	12.7%	9,901,223	14.6%
Public safety	42,180,908	47.7%	29,840,233	44.0%
Public works	9,712,850	11.0%	7,888,820	11.6%
Health and welfare	2,032,292	2.3%	1,835,424	2.7%
Parks, recreation and culture	5,956,128	6.7%	5,468,189	8.1%
Planning/community development	3,295,556	3.7%	1,877,660	2.8%
Interest and fiscal charges	374,910	0.4%	374,910	0.6%
Total	\$ 88,374,538	100.0%	\$ 67,794,502	100.0%

The public safety expenses, both gross and net of program revenues total over 44% of costs. As noted, total cost and net costs do not differ substantially by percentage for each function.

Business-Type Activities

Solid Waste Fund - The business-type activity is the Solid Waste Fund. Total assets decreased \$138,203 or 5%. Total liabilities increased just \$39,193. Transfer fees were \$28,709 or 3.1% below the calendar year 2007 amount. Dumping fees were down \$65,210 or 6.7% from last year due to a depressed economy, resulting in fewer trips to the landfill. In total operating revenues were down \$57,078 or 2.8%. In total, operating expenses increased \$262,193 or 13.7%. Fuel expenses increased \$213,084 or 18.6%. In addition, general expenses were up, many relating to vendor fuel cost increases passed on to the County. Repairs and maintenance expenses increased \$33,769 or 84.8%. This increase relates to the use of older equipment. As indicated later in this document, the capital assets for the Solid Waste Fund are almost 80% depreciated.

Unfortunately, during calendar year 2008, the Solid Waste Fund reported an operating loss of \$168,208 as compared to operating income of \$151,069 in calendar year 2007. Because of this loss, total net assets decreased \$177,396 or 26.5%.

FUND ANALYSIS

Governmental Funds

Governmental funds are reported in the fund statements with a short-term, inflow and outflow of spendable resources focus. This information is useful in assessing resources available at the end of the year in comparison with upcoming financing requirements. Governmental funds reported ending fund balances of \$36,356,424 compared to \$46,547,048 in 2007. The bulk of this decrease relates to the spending down of the 2002 SPLOST Fund of \$3,526,903. The General Fund reduced its fund balance by approximately \$6.3 million in this year.

Of this year-end total, \$18,023,294 is unreserved indicating availability for continuing County service delivery requirements. However, approximately \$10.5 million of this is to be utilized by special revenue funds.

Legally restricted fund balances (i.e., the reserved fund balances) include approximately \$4 million set aside for future purchases (i.e., the encumbered portion). In addition, there is approximately \$1.5 million, which is not available for general appropriation.

The total ending fund balances of governmental funds show a decrease of \$10,190,624 or 21.9% from the prior year.

Major Governmental Funds

General Fund - The General Fund is the County's primary operating fund and the largest source of day-to-day service delivery. The General Fund's fund balance decreased by \$6,253,744 or 36% as compared to a 22% decrease in 2007. The ending unreserved undesignated fund balance is considered adequate, although not excessive, representing the equivalent of 10.6% of annual expenditures. This compares to a 19.0% of annual expenditures at December 31, 2007. Obviously as the fund balance goes down, this percentage also is reduced.

General property taxes increased 11.6%. The tax digest increased 4.4% and the millage rate remained almost the same. Intangible taxes decreased \$422,800 or a 32.6% drop. This decrease relates to fewer homes refinanced. The real estate transfer taxes decreased \$123,583 or 39% due to less home sales because of a shrinking economy. Interest and penalties on property taxes increased \$197,124 or 20.7%. Again, the poor economy resulted in increased delinquent tax collections, resulting in more interest and penalties.

Local Option Sales Tax revenue was \$2,238,343 below the 2007 amount, due primarily to a shrinking economy. In total, tax revenues were 1.5% below those of 2007.

In 2008, licenses and permits were approximately \$619,000 below the prior year. Liquor registration is the only license and permit revenue that increased in 2008. All other revenues from licenses and permits decreased. The largest decrease relates to the occupational and building permits. Building permit revenues decreased as construction permits decreased.

State grants were \$1,182,245 or 40% below the 2007 amount. This decrease relates to fewer state grants in this year.

Charges for services increased \$228,553 or 5.2%. Ride share fees increased \$127,704 or 46.1% because of an increased ridership of approximately 200, and a \$5 fuel surcharge, which was added. Planning, zoning and map fees decreased 52.1% from 2007, again from a less than desirable economic growth.

In total, fines and forfeitures increased just \$58,520 or 1%. The clerk of superior court amounts were down \$107,341 or 8.2%. Because the State of Georgia has taken over the collection of probation fines from the local agencies, the County is not receiving the same resources when our local agency collected these in years past.

State court fees increased \$139,627 or 4.6% over the 2007 amount. The State Court caseload continues to increase so both civil and criminal fines and forfeitures continue to grow. Juvenile court amounts were down \$85,292 or 70.3%.

Investment earnings decreased \$454,919 to \$191,276 or 70.3%, primarily due to less money available for investment (since the 2002 SPLOST Fund is being spent down) and lower investment rates.

Most other revenue streams were consistent with the prior years' revenues.

Total General Fund expenditures decreased \$879,191 or 1.1% from 2007. The most significant changes from calendar year 2007 are described below.

General government expenditures were \$7.3 million below the 2007 amount. The majority of this change occurred in the general appropriation line item. In 2007, this appropriation included \$9 million for the purchase of land for the new jail and for other facilities. The election board expenditures increased \$360,747 or 160% due to a special election for SPLOST, and both primary and general elections in November.

Information services expenditures were up \$181,157 or 18% over 2007 due to equipment, software and equipment maintenance in 2008 that exceeded those in 2007.

Finally, public relations costs increased \$136,579 or 44% over the 2007 amount because of new equipment for Citizen's Hall, which is used for broadcasting County Commission meetings. Office remodeling resulted in a broadcasting studio.

In total, the judicial system expenditures increased \$1.1 million or 12.8%. The district attorney's expenditures increased \$251,861 or 16.9% over the 2007 amount. This increase relates to the addition of two new positions. In addition, the district attorney tried a death penalty case, which resulted in increased costs throughout the department. The costs for the public defender's office and indigent cases increased \$212,471 or 16.2%. This increase relates to two new positions, an office renovation to accommodate these new employees and related equipment.

The largest cost center, public safety increased \$3.2 million or 9.3%. The increase in the costs of the sheriff were almost \$900,000 and the increases for both the jail and fire and emergencies services each increased a little over \$1 million. Generally, these increases relate to cost of living and merit increases for a large number of employees and increased fuel costs.

The public works expenditures increased \$957,731 or 19.1%. Most of this increase relates to traffic operations (\$644,965) and roads (\$310,601). As with public safety, much of this increase relates to cost of living and merit increases. Also due to the large number of vehicles used by public works, fuel costs increased substantially. In addition, more road projects are being funded in the General Fund, rather than from the 2002 SPLOST Fund, as in previous years. Finally, \$379,438 was expended on traffic signals.

The parks and recreation department's costs increased \$926,938 or 21.2%. This increase again relates to salary increases and fuel costs. Utility costs increased \$78,000 and increased capital assets.

2002 SPLOST Capital Expenditures Fund - This fund is utilized to account for the proceeds of a 1 percent special purpose local option sales tax approved on March 19, 2002 for funding various capital outlay projects covering water and sewer facilities, public safety facilities, recreation facilities, a senior citizen center, and road, street and bridge purposes. The County also provides funds to the cities located within the County for certain capital projects, pursuant to intergovernmental agreements.

This fund is being spent down, consistent with the approved projects. At December 31, 2008, there is approximately \$10 million less cash than December 31, 2007. In this year, this fund received approximately \$400,000 of sales tax collections, \$846,701 for state aid and investment earnings of \$468,556.

Approximately \$6.8 million was expended on capital projects. At December 31, 2008, the fund balance is \$15,341,102.

Proprietary Funds

Proprietary fund statements share the same focus as the government-wide statements, reporting both short-term and long-term information about financial status. The business-type activities analysis above discusses the County's enterprise fund.

GENERAL FUND BUDGETARY HIGHLIGHTS

The General Fund's revenue budget was amended downward in 2008 by \$554,641.

The property tax budget was amended upward approximately \$3 million, however, actual revenues were approximately \$1.9 million below the amended budget. The increase in the budget related to growth in the tax digest, but because of a lagging economy, property tax collections were slowed, resulting in more property tax revenue being deferred to 2009. The sales tax budget was amended downward \$4.5 million due to a depressed economy. Intangible taxes and real estate transfer taxes were below budget because of the drop in residential home sales.

In total licenses and permits, revenues were below the final budget by \$661,701, again due to a shrinking economy.

In total, intergovernmental revenue was below the budget by \$3.8 million. A large part of this difference relates to the Homeowner's Tax Relief Grant, which was not paid by December 31, 2008. Therefore, this grant of \$1.7 million was deferred to 2009. In addition, the ride share park and ride lot was not started as planned, of which 90% or \$1,125,000 was not recognized as revenue in 2008. Finally, a Georgia Department of Transportation funded road project for \$600,000 was not completed or reimbursed in 2008.

Charges for services were below the final budget by 10.7%. The line item causing this shortage is for emergency medical services, or \$788,935 and 49.4% below the final budget. In 2007, the EMS billing was contracted out with 2008 being the first full year for this change. As a result, there was no history regarding EMS collections and our budget estimate was over-estimated.

Fines and forfeitures for the state court were \$214,273 over the final budget due to a substantially increased caseload. Investment earnings were over \$500,000 below budget, again due to a less than favorable investment return climate.

In total, the County recognized only 90% of the final revenue budget.

The General Fund's expenditure budget was increased approximately \$2.8 million or just 3.4%.

The general government function was under spent by approximately \$4.3 million or 25.4%. The general appropriation was under spent by approximately \$2.8 million or 47.8%. This budget line item includes appropriations set aside for contingencies, which were not expended in 2008. In addition, because of rising fuel costs, departments only purchased goods and services that were essential in running their departments.

Information services was under spent by \$590,255 or 33.2% due to the planned procurement of a new finance/human resources/procurement software package that was not acquired until 2009, as well as the deferment of related project costs. The County Attorney's budget was under spent by \$361,402 or 34.6%, because actual litigation deductibles and other professional services were less than anticipated.

The public works budget was under spent by \$2.9 million, \$1.9 relating to public works administration. Much of this difference related to a pavement management project that was not started in 2008, as planned.

The ride share program costs were \$1.5 million below the budget because \$1.2 million was budgeted for a part and ride lot on Bright Star road, but this project was not started. It is included in the 2009 adopted budget.

In total, the County under spent the final expenditure budget by \$10,019,397 or 11.6%. Because of the shrinking economy, all departments attempted to minimize their spending to help offset with reducing revenues.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The County's investment in capital assets, net of accumulated depreciation, for governmental and business-type activities as of December 31, 2008, was \$139,886,959 and \$2,485,886 respectively. The change in this net investment was an approximate 3.1% increase for governmental activities and a 4.5% decrease for business-type activities. See Note 3-D for additional information about changes in capital assets during the calendar year and outstanding at the end of the year.

The following table provides a summary of capital assets as of December 31, 2008 and 2007:

	Capital Assets					
	Governmental Activities		Business-type Activities		Total	
	2008	2007	2008	2007	2008	2007
Non-depreciable assets:						
Land	\$ 23,496,902	\$ 23,496,902	\$ 1,574,386	\$ 1,574,386	\$ 25,071,288	\$ 25,071,288
Construction in progress	22,475,442	15,825,825	-	-	22,475,442	15,825,825
Total non-depreciable	\$ 45,972,344	\$ 39,322,727	\$ 1,574,386	\$ 1,574,386	\$ 47,546,730	\$ 40,897,113
Depreciable assets:						
Buildings and improvements	73,665,345	73,060,794	406,241	406,241	74,071,586	73,467,035
Machinery, equipment and furniture	24,891,506	23,964,048	2,987,796	2,975,796	27,879,302	26,939,844
Infrastructure	47,997,413	46,616,074	-	-	47,997,413	46,616,074
Total depreciable assets	146,554,264	143,640,916	3,394,037	3,382,037	149,948,301	147,022,953
Less accumulated depreciation	52,639,649	47,457,656	2,482,537	2,352,131	55,122,186	49,809,787
Book value - depreciable assets	93,914,615	96,183,260	911,500	1,029,906	94,826,115	97,213,166
Percentage depreciated	36%	33%	73%	70%	37%	34%
Total Assets	\$ 139,886,959	\$ 135,505,987	\$ 2,485,886	\$ 2,604,292	\$ 142,372,845	\$ 138,110,279

At December 31, 2008, the depreciable capital assets for governmental activities were 36% depreciated. This compares slightly above the December 31, 2007 percentage. This comparison indicates that the County is replacing its assets at almost the same rate as they are depreciating which is a positive indicator. With the City's business type activities, 73% of the asset values were depreciated at December 31, 2008 compared to 70% at December 31, 2007.

For governmental activities, construction in progress increased approximately \$6.6 million for the following projects:

- Parks projects - \$2.9 million
- Roads - \$2.3 million
- Fire - \$777,348

Infrastructure increased approximately \$1.3 million for road resurfacing and traffic signals.

Long-term Debt

During fiscal year 2008, the County retired \$720,000 or 15.3% of outstanding certificates of participation.

The following table reports debt balances at December 31, 2008 and 2007:

	Outstanding Borrowings					
	Governmental Activities		Business-type Activities		Totals	
	2008	2007	2008	2007	2008	2007
Certificates of participation	\$ 3,980,000	\$ 4,700,000	\$ -	\$ -	\$ 3,980,000	\$ 4,700,000
Special assessment bonds	335,000	435,000	-	-	335,000	435,000
Capital leases	-	6,965	157,982	286,640	157,982	293,605
Total	\$ 4,315,000	\$ 5,141,965	\$ 157,982	\$ 286,640	\$ 4,472,982	\$ 5,428,605

The certificates of participation of \$3,980,000 will be repaid over a period ending in 2013.

The County maintains an “Aa2” rating from Moody’s Investors Services, Inc. for the uninsured bonds and an “Aaa” rating on the insured bonds with MBIA Insurance Corporation.

See Note 3-I for additional information about the County’s long-term debt.

A SUMMARY OF THE ECONOMIC CONDITIONS AFFECTING THE COUNTY

The County is included in the Atlanta, Georgia Metropolitan area. The County is located twenty-five miles west of the City of Atlanta and thirty miles east of the State of Alabama.

The retail sector employment accounts for almost one-third of the jobs located in the County followed by the service sector, local government, with the school board included, followed closely by manufacturing. According to the latest information available, the County’s 2008 unemployment rate of 7.6% is slightly higher than the State’s average of 7.5%. Median household income of County residents is estimated at \$62,282, which is higher than the average for the State’s 159 counties of \$49,387.

The primary revenue streams for the County are property taxes and sales taxes. This is a good revenue mix as property taxes are classified as “inelastic” and sales taxes are classified as “elastic.” Sales tax revenue is highly sensitive to fluctuations in the economy. The current economic downturn has definitely affected the County’s 2008 revenue streams and the 2009 budget is a no-frills operational budget with departmental belt tightening and very few capital projects. We are hopeful the economy will recover by mid-year and we will constantly monitor our economic condition to make the necessary adjustments.

CONTACTING THE COUNTY’S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the County’s finances, comply with finance-related laws and regulations, and demonstrate the County’s commitment to public accountability. Questions concerning any of the information provided in this report or request for additional information should be addressed to the Office of the Finance Director, 8700 Hospital Drive, Douglasville, Georgia 30134.

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BASIC FINANCIAL STATEMENTS

The basic financial statements include the government-wide statement of net assets and government-wide statement of activities which include all of the primary government's governmental activities, business-type activities and component units. In addition, the basic financial statements include the fund financial statements and the notes to the financial statements.

Douglas County, Georgia
Statement of Net Assets
December 31, 2008

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	
Assets				
Current Assets				
Cash and cash equivalents (Note 3A)	\$ 46,646,281	\$ 101,147	\$ 46,747,428	\$ 406,072
Investments	-	-	-	665,057
Receivables:				
Accounts	3,320,377	60,092	3,380,469	-
Property taxes	3,948,375	-	3,948,375	-
Sales taxes	3,013,896	-	3,013,896	-
Intergovernmental	3,534,142	-	3,534,142	6,025
Interest	4	-	4	-
Internal	332,807	(332,807)	-	-
Inventory	329,174	-	329,174	-
Prepaid items	883,744	-	883,744	-
Total Current Assets	62,008,800	(171,568)	61,837,232	1,077,154
Non-current Assets				
Deferred charge	85,811	-	85,811	-
Net pension assets (Note 3J)	1,182,367	-	1,182,367	-
Capital assets (Note 3D)				
Nondepreciable	45,972,344	1,574,386	47,546,730	-
Depreciable, net	93,914,615	911,500	94,826,115	115,099
Total Non-current Assets	141,155,137	2,485,886	143,641,023	115,099
Total Assets	203,163,937	2,314,318	205,478,255	1,192,253
Liabilities				
Current Liabilities				
Accounts payable	4,148,872	93,854	4,242,726	429
Retainage payable	351,019	-	351,019	-
Accrued expenses	2,411,172	25,703	2,436,875	-
Accrued interest	14,004	-	14,004	-
Intergovernmental payable	8,986,828	19,389	9,006,217	199,366
Other payable	361,385	-	361,385	-
Claims and judgments payable	1,264,799	-	1,264,799	-
Compensated absences payable	1,795,000	11,363	1,806,363	59,401
Capital lease obligation	-	134,880	134,880	-
Special assessment bonds	105,000	-	105,000	-
Certificates of participation	740,000	-	740,000	-
Total Current Liabilities	20,178,079	285,189	20,463,268	259,196
Long-term Liabilities (net of current portion) (Note 3I)				
Net OPEB obligation (Note 3K)	6,005,436	-	6,005,436	-
Claims and judgments payable	100,000	-	100,000	-
Compensated absences payable	1,794,573	33,386	1,827,959	-
Closure and postclosure care costs	-	1,481,100	1,481,100	-
Capital lease obligation	-	23,102	23,102	-
Special assessment bonds	230,000	-	230,000	-
Certificates of participation	3,254,876	-	3,254,876	-
Total Long-term Liabilities	11,384,885	1,537,588	12,922,473	-
Total Liabilities	31,562,964	1,822,777	33,385,741	259,196
Net Assets				
Invested in capital assets, net of related debt (Note 3L)	135,892,083	2,327,904	138,219,987	115,099
Restricted for:				
Capital projects	15,341,102	-	15,341,102	-
Debt service	82,034	-	82,034	-
Specific health program	-	-	-	12,530
Public safety	9,914,271	-	9,914,271	-
Public works	28,053	-	28,053	-
Judicial	614,147	-	614,147	-
Unrestricted	9,729,283	(1,836,363)	7,892,920	805,428
Total Net Assets	\$ 171,600,973	\$ 491,541	\$ 172,092,514	\$ 933,057

See accompanying notes to the basic financial statements

Douglas County, Georgia
Statement of Activities
For the Year Ended December 31, 2008

Function/Program	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets			Component Unit
		Charges for Services and Fines	Operating Grants, Contributions and Interest	Capital Grants and Contributions	Primary Government			
					Governmental Activities	Business-type Activities	Total	
Primary Government								
Governmental Activities								
General government	\$ 13,568,649	\$ 2,925,147	\$ 35,459	\$ -	\$ (10,608,043)	\$ -	\$ (10,608,043)	\$ -
Judicial system	11,253,245	943,280	408,742	-	(9,901,223)	-	(9,901,223)	-
Public safety	42,180,908	10,992,481	501,493	846,701	(29,840,233)	-	(29,840,233)	-
Public works	9,712,850	946,372	305,041	572,617	(7,888,820)	-	(7,888,820)	-
Health and welfare	2,032,292	-	196,868	-	(1,835,424)	-	(1,835,424)	-
Parks, recreation and culture	5,956,128	484,939	3,000	-	(5,468,189)	-	(5,468,189)	-
Planning/community development	3,295,556	595,454	578,831	243,611	(1,877,660)	-	(1,877,660)	-
Interest and fiscal charges	374,910	-	-	-	(374,910)	-	(374,910)	-
Total Governmental Activities	88,374,538	16,887,673	2,029,434	1,662,929	(67,794,502)	-	(67,794,502)	-
Business-type Activities								
Solid waste	2,193,435	2,013,022	-	-	-	(180,413)	(180,413)	-
Total Primary Government	\$ 90,567,973	\$ 18,900,695	\$ 2,029,434	\$ 1,662,929	(67,794,502)	(180,413)	(67,974,915)	-
Component Unit								
Douglas County Board of Health	\$ 2,023,067	\$ 568,500	\$ 1,515,951	\$ -	-	-	-	61,384
General Revenues								
Property taxes levied for general government purposes					34,637,247	-	34,637,247	-
Property taxes levied for debt service					114,387	-	114,387	-
Sales taxes					17,905,224	-	17,905,224	-
Insurance premium tax					3,565,937	-	3,565,937	-
Other taxes					1,746,263	-	1,746,263	-
Unrestricted grants and contracts					1,743,024	-	1,743,024	-
Gain on disposition of capital assets					110,314	-	110,314	-
Investment earnings					1,016,183	1,568	1,017,751	-
Miscellaneous					91,087	1,449	92,536	-
Total General Revenues					60,929,666	3,017	60,932,683	-
Change in Net Assets					(6,864,836)	(177,396)	(7,042,232)	61,384
Net Assets Beginning of Year					178,465,809	668,937	179,134,746	871,673
Net Assets End of Year					\$ 171,600,973	\$ 491,541	\$ 172,092,514	\$ 933,057

See accompanying notes to the basic financial statements

Douglas County, Georgia
Balance Sheet
Governmental Funds
December 31, 2008
(With Comparative Totals at December 31, 2007)

	2008			2007	
	General	2002 SPLOST	Other Governmental Funds	Total Governmental Funds	Total Governmental Funds
Assets					
Cash and cash equivalents	\$ 14,141,689	\$ 21,708,552	\$ 10,778,053	\$ 46,628,294	\$ 59,932,543
Receivables:					
Accounts	2,956,478	-	357,639	3,314,117	2,331,732
Property taxes	3,610,074	-	3,301	3,613,375	2,840,444
Sales taxes	2,963,947	49,949	-	3,013,896	3,379,057
Intergovernmental	2,587,367	361,561	585,214	3,534,142	1,698,920
Interest	-	-	4	4	984
Interfund	655,724	3,715,823	73,017	4,444,564	2,604,277
Advances	321,712	-	-	321,712	217,232
Inventory	329,174	-	-	329,174	275,000
Prepaid items	883,744	-	-	883,744	668,078
Total Assets	<u>\$ 28,449,909</u>	<u>\$ 25,835,885</u>	<u>\$ 11,797,228</u>	<u>\$ 66,083,022</u>	<u>\$ 73,948,267</u>
Liabilities and Fund Balances (Deficits)					
Liabilities					
Accounts payable	\$ 2,722,127	\$ 1,271,345	\$ 121,187	\$ 4,114,659	\$ 4,191,128
Retainage payable	-	236,610	114,409	351,019	57,984
Accrued expenditures	2,352,632	-	58,540	2,411,172	2,086,304
Intergovernmental payable	-	8,986,828	-	8,986,828	13,182,953
Interfund payable	6,084,050	-	702,918	6,786,968	3,916,422
Other payable	-	-	361,385	361,385	652,135
Deferred revenue	6,158,949	-	555,618	6,714,567	3,314,293
Total Liabilities	<u>17,317,758</u>	<u>10,494,783</u>	<u>1,914,057</u>	<u>29,726,598</u>	<u>27,401,219</u>
Fund Balances (Deficits)					
Reserved for:					
Encumbrances	1,284,168	2,688,730	-	3,972,898	5,236,893
Inventory	329,174	-	-	329,174	275,000
Prepaid items	883,744	-	-	883,744	668,078
Advances	321,712	-	-	321,712	217,232
Capital projects	-	12,652,372	-	12,652,372	15,098,999
Unreserved:					
Designated, reported in:					
General fund	173,230	-	-	173,230	94,699
Undesignated, reported in:					
General fund	8,140,123	-	-	8,140,123	14,674,629
Special revenue funds	-	-	10,556,471	10,556,471	10,359,660
Debt service funds	-	-	33,737	33,737	153,119
Capital projects funds	-	-	(707,037)	(707,037)	(231,261)
Total Fund Balances (Deficits)	<u>11,132,151</u>	<u>15,341,102</u>	<u>9,883,171</u>	<u>36,356,424</u>	<u>46,547,048</u>
Total Liabilities and Fund Balances (Deficits)	<u>\$ 28,449,909</u>	<u>\$ 25,835,885</u>	<u>\$ 11,797,228</u>	<u>\$ 66,083,022</u>	<u>\$ 73,948,267</u>

See accompanying notes to the basic financial statements

Douglas County, Georgia
Reconciliation of the Balance Sheet of Governmental Funds
to the Government-wide Statement of Net Assets
December 31, 2008

Total Governmental Fund Balances	\$	36,356,424
 Amounts reported for governmental activities in the statement of net assets are different because:		
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds (exclusive of internal service funds)		
Cost of capital assets	\$ 192,526,608	
Less accumulated depreciation	<u>(52,639,649)</u>	139,886,959
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds.		
		6,714,567
Interfund receivables and payables between governmental funds are reported on the governmental fund's balance sheet but eliminated on the government-wide statement of net assets.		
Interfund receivables	\$ (6,792,153)	
Interfund payables	<u>6,792,153</u>	-
The internal service fund is used by management to charge the costs of the group health and workers' compensation to individual funds. The assets and liabilities of the internal service funds are included in governmental activities column on the government-wide statement of net assets.		
		978,734
The special assessment receivable due from taxpayers to pay special assessment debt with County commitment is not recorded at the fund financial reporting level but is reported on the government-wide statement of net assets.		
		335,000
The net pension assets is not a current financial resources and therefore is not reported on the governmental fund's balance sheet but is reported on the government-wide statement of net assets.		
		1,182,367
Liabilities not due and payable in the current period and therefore are not reported in the governmental fund balance sheets but are reported on the government-wide statement of net assets (exclusive of internal service funds).		
Interest payable	\$ (14,004)	
Special assessment bonds with County commitment	(335,000)	
Certificates of participation	(3,994,876)	
Compensated absences	(3,589,573)	
Other postemployment benefits	<u>(6,005,436)</u>	(13,938,889)
Bond issuance costs are reported as other financing sources and uses and expenditures in the governmental fund financial statements but capitalized on the government-wide statement of net assets.		
		<u>85,811</u>
Net Assets of Governmental Activities	\$	<u>171,600,973</u>

See accompanying notes to the basic financial statements

Douglas County, Georgia
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2008
(With Comparative Totals For the Year Ended December 31, 2007)

	2008			2007	
	General	2002 SPLOST	Other Governmental Funds	Total Governmental Funds	Total Governmental Funds
Revenues					
Taxes	\$ 56,625,665	\$ 409,555	\$ 132,506	\$ 57,167,726	\$ 71,495,210
Intergovernmental	2,775,338	846,701	184,291	3,806,330	4,359,057
Licenses and permits	1,653,299	-	-	1,653,299	2,272,254
Charges for services	4,610,594	-	2,741,028	7,351,622	7,073,053
Fines and forfeitures	5,674,558	-	1,060,438	6,734,996	8,217,019
Investment earnings	191,276	468,556	351,071	1,010,903	2,265,722
Contributions and donations	35,459	-	-	35,459	36,050
Miscellaneous	133,378	-	120	133,498	178,238
Total Revenues	71,699,567	1,724,812	4,469,454	77,893,833	95,896,603
Expenditures					
Current:					
General government	12,478,752	-	-	12,478,752	19,851,087
Judicial system	10,054,565	-	384,787	10,439,352	8,482,939
Public safety	37,420,004	-	3,148,740	40,568,744	37,392,547
Public works	5,961,325	-	-	5,961,325	5,003,594
Parks, recreation and culture	5,295,209	-	-	5,295,209	4,368,271
Health and welfare	1,989,418	-	-	1,989,418	2,601,045
Planning/community development	3,083,318	-	-	3,083,318	2,898,482
Intergovernmental	-	156,129	-	156,129	3,301,090
Capital Outlay					
Judicial	-	-	3,804	3,804	-
Public safety	-	777,348	180,216	957,564	2,332,002
Public works	-	3,132,644	660,136	3,792,780	7,254,195
Parks, recreation and culture	-	2,685,594	-	2,685,594	4,888,400
Debt Service:					
Principal retirement	6,965	-	820,000	826,965	10,453,460
Interest and fiscal charges	171,451	-	193,646	365,097	717,317
Total Expenditures	76,461,007	6,751,715	5,391,329	88,604,051	109,544,429
(Deficiency) of Revenues Over Expenditures	(4,761,440)	(5,026,903)	(921,875)	(10,710,218)	(13,647,826)
Other Financing Sources (Uses)					
Proceeds from capital asset dispositions	519,594	-	-	519,594	427,543
Transfers in	293,815	1,500,000	850,813	2,644,628	5,016,889
Transfers out	(2,305,713)	-	(338,915)	(2,644,628)	(5,016,889)
Total Other Financing Sources (Uses)	(1,492,304)	1,500,000	511,898	519,594	427,543
Net Change in Fund Balances	(6,253,744)	(3,526,903)	(409,977)	(10,190,624)	(13,220,283)
Fund Balances Beginning of Year	17,385,895	18,868,005	10,293,148	46,547,048	59,767,331
Fund Balances End of Year	\$ 11,132,151	\$ 15,341,102	\$ 9,883,171	\$ 36,356,424	\$ 46,547,048

See accompanying notes to the basic financial statements

Douglas County, Georgia
Reconciliation of the Statement of Revenues, Expenditures and Changes
in Fund Balances of Governmental Funds to the Government-wide Statement of Activities
For the Year Ended December 31, 2008

Net Changes In Fund Balances - Total Governmental Funds		\$ (10,190,624)
 Amounts reported for governmental activities in the statement of activities are different because		
Governmental funds report capital outlays as expenditures on the governmental fund type operating statement. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capitalized capital outlay exceeded depreciation expense in the current period.		
Depreciation expense	\$ (5,425,031)	
Capital outlay	<u>10,015,283</u>	4,590,252
The book value of capital assets sold are reported on the government-wide statement of activities but not reported in the governmental fund's operating statement.		
		(209,280)
Revenues reported in the statement of activities that do not provide current financial resources are not reported as revenues at the fund financial reporting level.		
Deferred @ 12/31/08	\$ 6,714,567	
Deferred @ 12/31/07	<u>(3,314,293)</u>	3,400,274
Transfers between governmental funds are reported in the governmental funds operating statement but are eliminated on the government-wide statement of activities:		
Transfers in	\$ (2,644,628)	
Transfers out	<u>2,644,628</u>	-
The increase in net pension assets are reported on the government-wide statement of activities but not at the governmental fund's operating statement.		
		1,182,367
Other postemployment expenses are reported in the government-wide statement of activities, but do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.		
		(6,005,436)
Repayment of long-term debt principal is reported as an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.		
		826,965
Bond premiums are reported as an other financing source and bond issue costs are reported as expenditures on the governmental funds' operating statement, but deferred on the government-wide statement of net assets.		
Bond premium	\$ 5,552	
Bond issuance costs	<u>(17,453)</u>	(11,901)
The internal service funds used by management to charge the costs of group health insurance and workers' compensation to individual funds are not reported in the government-wide statement of activities. Governmental fund expenditures and related internal service fund revenues are eliminated.		
		(104,279)
Accrued interest is reported in the statement of activities, but does not require the use of financial resources and therefore is not reported as an expenditure in governmental funds.		
Liability @ 12/31/08	\$ (14,004)	
Liability @ 12/31/07	<u>16,092</u>	2,088
Compensated absences are reported in the statement of activities, but do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.		
Liability @ 12/31/08	\$ (3,589,573)	
Liability @ 12/31/07	<u>3,244,311</u>	(345,262)
Change In Net Assets of Governmental Activities		<u>\$ (6,864,836)</u>

See accompanying notes to the basic financial statements

Douglas County, Georgia
Proprietary Funds
Statement of Net Assets
December 31, 2008

	Business-type Activities Solid Waste	Governmental Activities - Internal Service Funds
Assets		
Current Assets:		
Cash and cash equivalents	\$ 101,147	\$ 17,987
Receivables:		
Accounts	60,092	6,260
Interfund	5,185	2,358,684
Total Current Assets	166,424	2,382,931
Noncurrent Assets:		
Capital assets:		
Nondepreciable	1,574,386	-
Depreciable	911,500	-
Total Noncurrent Assets	2,485,886	-
Total Assets	2,652,310	2,382,931
Liabilities		
Current Liabilities:		
Accounts payable	93,854	34,213
Accrued liabilities	25,703	-
Intergovernmental payable	19,389	-
Interfund payable	16,280	5,185
Claims payable	-	1,364,799
Compensated absences payable	11,363	-
Capital leases payable	134,880	-
Total Current Liabilities	301,469	1,404,197
Long-term Liabilities: (net of current portion)		
Advances	321,712	-
Closure and postclosure care costs	1,481,100	-
Compensated absences payable	33,386	-
Capital leases payable	23,102	-
Total Long-term Liabilities	1,859,300	-
Total Liabilities	2,160,769	1,404,197
Net Assets		
Invested in capital assets, net of related debt	2,327,904	-
Unrestricted	(1,836,363)	978,734
Total Net Assets	\$ 491,541	\$ 978,734

See accompanying notes to the basic financial statements

Douglas County, Georgia
Proprietary Funds
Statement of Revenues,
Expenses and Changes in Fund Net Assets
For the Year Ended December 31, 2008

	Business-type Activities Solid Waste	Governmental Activities - Internal Service Funds
Operating Revenues		
Charges for services	\$ 2,013,022	\$ 9,459,527
Miscellaneous	1,449	-
Total Operating Revenues	<u>2,014,471</u>	<u>9,459,527</u>
Operating Expenses		
Personal services	613,544	-
Purchased services	1,365,147	424,466
Supplies	73,582	-
Benefits and claims	-	9,144,620
Depreciation	130,406	-
Total Operating Expenses	<u>2,182,679</u>	<u>9,569,086</u>
Operating Income (Loss)	<u>(168,208)</u>	<u>(109,559)</u>
Nonoperating Revenue (Expenses)		
Investment earnings	1,568	5,280
Interest expense	(10,756)	-
Total Nonoperating Revenue (Expenses)	<u>(9,188)</u>	<u>5,280</u>
(Loss)	<u>(177,396)</u>	<u>(104,279)</u>
Net Assets Beginning of Year	<u>668,937</u>	<u>1,083,013</u>
Net Assets End of Year	<u>\$ 491,541</u>	<u>\$ 978,734</u>

See accompanying notes to the basic financial statements

Douglas County, Georgia
Proprietary Funds
Statement of Cash Flows
For the Year Ended December 31, 2008

	Business-type Activities Solid Waste	Governmental Activities - Internal Service Funds
Increase (Decrease) in Cash and Cash Equivalents		
Cash Flows from Operating Activities		
Cash received from customers	\$ 2,068,998	\$ 8,552,147
Cash payments for personal services	(578,614)	-
Cash payments for goods and services	(1,436,230)	(421,995)
Cash payments for claims	-	(8,687,757)
Net Cash Provided by (Used in) Operating Activities	<u>54,154</u>	<u>(557,605)</u>
Cash Flows from Noncapital Financing Activities		
Other cash receipts	25	-
Increase (decrease) in interfund loan payable	(1,463)	-
Increase in interfund loan receivable	111,033	-
Net Cash Provided by Noncapital Financing Activities	<u>109,595</u>	<u>-</u>
Cash Flows from Capital Financing Activities		
Acquisition of capital assets	(12,000)	-
Principal paid on capital leases	(128,658)	-
Interest paid on capital leases	(10,756)	-
Total Cash (Used in) Capital Financing Activities	<u>(151,414)</u>	<u>-</u>
Cash Flows from Investing Activities		
Investment earnings	1,568	6,869
Net Increase (Decrease) in Cash and Cash Equivalents	13,903	(550,736)
Cash and Cash Equivalents Beginning of Year	<u>87,244</u>	<u>568,723</u>
Cash and Cash Equivalents End of Year	<u>\$ 101,147</u>	<u>\$ 17,987</u>
Reconciliation of Operating (Loss) to Net Cash Provided by (Used in) Operating Activities		
Operating (Loss)	\$ (168,208)	\$ (109,559)
Adjustments:		
Depreciation	130,406	-
(Increase) Decrease in Assets:		
Accounts receivable	35,138	129,432
Interfund receivable	-	(356,164)
Increase (Decrease) in Liabilities:		
Interfund payable	-	(679,185)
Accounts payable	8,665	(17,125)
Accrued liabilities	(86,671)	-
Compensated absences	34,930	-
Intergovernmental payable	19,389	-
Closure and postclosure care costs	80,505	-
Claims payable	-	474,996
Net Cash Provided by (Used in) Operating Activities	<u>\$ 54,154</u>	<u>\$ (557,605)</u>

See accompanying notes to the basic financial statements

Douglas County, Georgia
Comparative Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2008 and 2007

	<u>2008</u>	<u>2007</u>
Assets		
Cash and cash equivalents	\$ 3,671,803	\$ 4,756,675
Receivables:		
Taxes	5,849,310	7,743,157
Accounts	-	46,321
Intergovernmental	-	56
	<u> </u>	<u> </u>
Total Assets	<u>\$ 9,521,113</u>	<u>\$ 12,546,209</u>
Liabilities		
Intergovernmental payable	\$ 244,891	\$ 483,973
Taxes payable to others	5,849,310	7,743,157
Due to others	3,426,912	4,319,079
	<u> </u>	<u> </u>
Total Liabilities	<u>\$ 9,521,113</u>	<u>\$ 12,546,209</u>

See accompanying notes to the basic financial statements

Douglas County, Georgia
Comparative Statement of Changes in Fiduciary Net Assets
Pension Trust Fund
For the Years Ended December 31, 2008 and 2007

	<u>2008</u>	<u>2007</u>
Additions		
Contributions:		
Employer	\$ -	\$ 2,941,304
Employee	-	1,004,405
Investment earnings:		
Dividends	-	1,184,636
Net increase (decrease) in the fair value of investments	-	(459,766)
Total Additions	<u>-</u>	<u>4,670,579</u>
Deductions		
Benefits	-	389,720
Administration	-	62,252
Transfer of assets to agent multiple employer defined benefit pension plan	<u>12,459,987</u>	<u>-</u>
Total Deductions	<u>12,459,987</u>	<u>451,972</u>
Change in Net Assets	(12,459,987)	4,218,607
Net Assets Beginning of Year	<u>12,459,987</u>	<u>8,241,380</u>
Net Assets End of Year	<u>\$ -</u>	<u>\$ 12,459,987</u>

See accompanying notes to the basic financial statements.

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**NOTES TO THE
FINANCIAL STATEMENTS**

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

Douglas County, Georgia (the County) is a political subdivision of the State of Georgia and was created by a legislative act in 1870. The County operates under a Commission-Administrator form of government and is governed by a five member elected board of county commissioners, which is governed, by state statutes and regulations. There are certain elected officials whose operations are wholly included within the financial records and financial statements of the County. These elected officials include the Sheriff, Tax Commissioner, Probate Court Judge, Magistrate Court Judge, State Court Judge, Juvenile Court Judge, Superior Court Judge and Clerk of the Superior Court. The County's major services include general government, courts, public safety, public works, health and welfare, parks, recreation and culture and planning and community development.

Note 1 - Summary of Significant Accounting Policies

The financial statements of the County have been prepared in conformity with accounting principles generally accepted in the United States (GAAP) as applied to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for governmental accounting and financial reporting. The County also applies Financial Accounting Standards Board (FASB) statements and interpretations issued on or before November 30, 1989, to its governmental activities at the government-wide financial reporting level and to its enterprise funds, provided they do not conflict with or contradict GASB pronouncements. The County follows subsequent private-sector guidance provided it does not conflict with or contradict GASB pronouncements.

The most significant of the County's accounting policies are described below.

1-A. Reporting Entity

The reporting entity is comprised of the primary government, component unit and other organizations that are included to ensure that the financial statements are not misleading. The primary government of the County consists of all funds, departments, boards and agencies that are not legally separate from the County. For the County, this entity includes the constitutionally elected officers.

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organizations; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units also may include organizations that are fiscally dependent on the County in that the County approves the budget, levies their taxes or issues their debt.

The component unit columns included on the government-wide financial statements identify the financial data of the County's discretely presented component unit. It is reported separately to emphasize that the component unit is legally separate from the County.

A brief description of the discretely presented component unit follows:

Douglas County Health Department – (Health Department) – The Health Department works to promote and preserve the health of the citizens of the County. The Health Department's Board consists of seven members, four of these members are appointed by the County Commission. Although the County does not have the authority to approve or modify the Health Department's budgets, it does have the ability to control the amount of funding it provides to the Health Department and such funding is significant to the overall operations of the Health Department. The Health Department is reported on a June 30, 2008 calendar year. Complete financial statements for the Health Department may be obtained from its administrative office at 6770 Selman Drive, Douglasville, Georgia 30210.

1-B. Basis of Presentation

The County's basic financial statements consist of government-wide statements, including a statement of net assets and a statement of activities and fund financial statements, which provide a more detailed level of financial information.

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

Note 1 - Summary of Significant Accounting Policies (Continued)

Government-wide Financial Statements - The government-wide financial statements include the statement of net assets and the statement of activities. These statements report financial information for the County as a whole. The primary government and the discretely presented component unit are presented separately within these financial statements with the focus on the primary government. Fiduciary funds are not presented in the government-wide financial statements.

The statement of net assets presents the financial position of the governmental activities of the County and its discretely presented component unit at year-end.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the County's governmental activities and for each identifiable activity of the business-type activities of the County. Direct expenses are those that are specifically associated with a function and therefore clearly identifiable to that particular function. The County does not allocate indirect expenses to functions in the statement of activities.

The statement of activities reports the expenses of a given function offset by program revenues directly connected with the functional program. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity. Program revenues include: (1) charges for services which report fees and other charges to users of the County's services; (2) operating grants and contributions which finance annual operating activities including restricted investment income; and (3) capital grants and contributions which fund the acquisition, construction, or rehabilitation of capital assets. These revenues are subject to externally imposed restrictions to these program uses. For identifying to which function program revenue pertains, the determining factor for *charges for services* is which function *generates* the revenue. For *grants and contributions*, the determining factor is to which function the revenues are *restricted*.

Other revenue sources not properly included with program revenues are reported as general revenues of the County. The comparison of direct expenses with program revenues identifies the extent to which each governmental function and each identifiable business activity is self-financing or draws from the general revenues of the County.

Fund Financial Statements - During the year, the County segregates transactions related to certain County functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the County at this more detailed level. Fund financial statements are provided for governmental, proprietary and fiduciary funds.

Major individual governmental funds are reported in separate columns.

Fund Accounting - The County uses funds to maintain its financial records during the year. A fund is a fiscal and accounting entity with a self-balancing set of accounts. The County uses three categories of funds: governmental, proprietary and fiduciary.

Governmental Funds - Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Fund liabilities are assigned to the fund from which they will be liquidated. The County reports the difference between governmental fund assets and liabilities as fund balance. The following are the County's major governmental funds:

The General Fund - The general fund accounts for all financial resources except those required to be accounted for in another fund. The general fund's fund balance is available to the County for any purpose provided it is expended or transferred according to the general laws of the State of Georgia.

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

Note 1 - Summary of Significant Accounting Policies (Continued)

2002 Special Purpose Local Option Sales Tax Capital Projects Fund - This fund is utilized to account for the proceeds of a 1 percent local option sales tax approved in March 19, 2002 for the raising of not more than \$60,945,000 for the purpose of funding various capital outlay projects covering water and sewer facilities, public safety facilities, recreation facilities, a senior citizen center; and not more than \$41,055,000 for road, street and bridge purposes. The County has entered into an Intergovernmental Agreement with the cities of Austell, Douglasville, and Villa Rica relating to the ownership and operation of certain projects and the allocation of these sales tax collections including interest earned.

Proprietary Funds – Proprietary fund reporting focuses on the determination of operating income, changes in net assets, financial position and cash flows. One of the proprietary funds is classified as an enterprise fund and the two other proprietary funds are classified as internal service funds. The major enterprise fund is defined as follows:

Solid Waste Disposal Fund - This fund accounts for the operating revenue and expenses relating to the disposal of solid waste.

The internal service funds are defined as:

Internal Service Funds – The internal service funds account for the County’s self-funding of its medical and dental claims and workers compensation programs.

Fiduciary Funds - Fiduciary fund reporting focuses on net assets. The County’s fiduciary funds include agency funds. The County’s fiduciary funds are agency funds for use by the County’s constitutional officers comprised of the Tax Commissioner, Clerk of Superior Court, Sheriff, State Court, Probate Court, Magistrate Court, and the Juvenile Court.

1-C. Measurement Focus

Government-wide Financial Statements - The government-wide financial statements are prepared using the economic resources measurement focus. All assets and all liabilities associated with the operation of the County are included on the statement of net assets. The statement of activities reports revenues and expenses.

Fund Financial Statements - All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared.

Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the governmental fund statements.

Like the government-wide statements, the proprietary fund type is accounted for on a flow of economic resources measurement focus on both financial reporting levels. All assets and all liabilities associated with the operation of these funds are included on the statements of net assets. The statements of changes in fund net assets present increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

1-D. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. At the fund reporting level, the governmental funds use the modified accrual basis of accounting. The proprietary fund uses the accrual basis of accounting at both reporting levels. Fiduciary funds are reported on the accrual basis at the fund reporting level. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue, and in the presentation of expenses versus expenditures.

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

Note 1 - Summary of Significant Accounting Policies (Continued)

Revenues – Exchange Transactions - Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On the modified accrual basis, revenue is recorded when the exchange takes place and in the calendar year in which the resources are measurable and become available. Available means that the resources will be collected within the current calendar year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current calendar year. For the County, the phrase “available for exchange transactions” means expected to be received within 60 days of year-end.

Revenues - Non-exchange Transactions - Non-exchange transactions in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the taxable sale takes place. Revenue from property taxes is recognized in the calendar year for which the taxes are levied (Note 3-C). Revenue from grants and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions also must be available (i.e., collected within 60 days) before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be susceptible to accrual: property taxes, sales taxes, charges for services and federal and state grants.

Deferred/Unearned Revenue - Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

On governmental fund financial statements (i.e., on the modified accrual basis), receivables that will not be collected within the available period have been reported as deferred revenue (i.e., they are measurable but not available) rather than as revenue.

Grants and entitlements received before the eligibility requirements are met (e.g., cash advances) also are recorded as deferred revenue.

Deferred revenue is reclassified as “*unearned revenue*” on the government-wide statement of net assets.

Expenses/Expenditures - On the accrual basis of accounting, expenses are recognized at the time they are incurred. On the modified accrual basis, expenditures generally are recognized in the accounting period in which the related fund liability is incurred and due, if measurable.

1-E. Assets, Liabilities and Fund Equity

1-E-1 Cash, Cash Equivalents, and Investments

Cash and cash equivalents include cash on hand, demand deposits, certificates of deposits and deposits with the Georgia Fund I (i.e., the local government investment pool) as well as short-term investments with a maturity date within three months of the date acquired by the County. The Health Department classifies its deposits with the Georgia Fund I as investments.

Investments are stated at fair value based on quoted market prices.

Georgia law authorizes the County to invest in the following type of obligations:

- Obligations of the State of Georgia or of any other states
- Obligations of the United States Government
- Obligations fully insured or guaranteed by the United States Government or United States Government Agency
- Obligations of any corporation of the United States Government
- Prime bankers’ acceptances
- The State of Georgia local government investment pool (i.e., Georgia Fund I)

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

Note 1 - Summary of Significant Accounting Policies (Continued)

- Repurchase agreements
- Obligations of the other political subdivisions of the State of Georgia

1-E-2 Receivables

All trade and property tax receivables are reported net of an allowance for uncollectibles, where applicable.

1-E-3 Interfund Balances

On the fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "interfund receivables/payables." Long-term interfund receivables and payables are classified as advances. These amounts are eliminated in the governmental and business-type activities columns of the statement of net assets, except for any net residual amounts due between governmental and business-type activities, which are reclassified and presented as internal balances.

1-E-4 Consumable Inventories

On the government-wide financial statements, inventories are presented at the lower of cost or market on a first-in, first-out basis and are expensed when used (i.e., the consumption method).

On the fund financial statements, inventories of governmental funds are stated at cost. Cost is determined on a first-in, first-out basis. The cost of inventory items is recorded as an expenditure in the governmental fund types when purchased (i.e., the purchases method). At year-end, fund balance is reserved for any significant amount of inventory on hand.

1-E-5 Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2008, are recorded as prepaid items using the consumption method by recording an asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed. At the fund reporting level, an equal amount of fund balance is reserved, as this amount is not available for general appropriation.

1-E-6 Capital Assets

General capital assets are those assets not specifically related to activities reported in the proprietary funds. These assets generally result from expenditures in governmental funds. The County reports these assets in the governmental activities column of the government-wide statement of net assets but does not report these assets in the government funds balance sheet.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair market values as of the date received. The County maintains a capitalization threshold of \$5,000 and an estimated useful life of two years or more (excluding infrastructure). All infrastructure is capitalized with a cost of \$50,000 and an estimated life of two years or more. The County's infrastructure consists of roads and bridges. The County's entire infrastructure has been reported regardless of acquisition date. Improvements to capital assets are capitalized. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are expensed.

All reported capital assets are depreciated except for land and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the County's historical records of necessary improvements and replacement.

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

Note 1 - Summary of Significant Accounting Policies (Continued)

Depreciation is computed using the straight-line method over the following useful lives:

Asset Class	Governmental Activities	Business-type Activities	Component Unit
Land improvements	10 - 20 Years	-	-
Buildings and improvements	25 - 50 Years	25 - 50 Years	20 Years
Machinery and equipment	5 - 20 Years	5 - 20 Years	3 Years
Vehicles	10 Years	-	3 Years
Furniture and fixtures	-	-	7 Years
Infrastructure	20 - 50 Years	-	-

At the inception of capital leases at the governmental fund reporting level, expenditures and an “other financing source” of an equal amount are reported at the net present value of future minimum lease payments.

1-E-7 Compensated Absences

Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the employer will compensate the employees for the benefits through paid time off or some other means.

Sick leave benefits are accrued as a liability using the termination payment method. An accrual for earned sick leave is made to the extent that it is probable that the benefits will result in termination payments. The liability is based on the County’s past experience of making termination payments (Note 3-G)

All compensated absence liabilities include salary-related payments, where applicable.

The total compensated absence liability is reported on the government-wide financial statements. Governmental funds report the compensated absence liability at the fund reporting level only “when due.”

1-E-8 Accrued Liabilities and Long-term Obligations

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of these funds. However, compensated absences that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are “due for payment” during the current year. Certificates of participation, bonds and capital leases are recognized as a liability in the governmental fund financial statements when due.

1-E-9 Bond Premiums

On the government-wide statement of net assets and the proprietary fund type statement of net assets, bond premiums are netted against bonds payable. On the government-wide and proprietary fund type statement of activities, bond premiums are deferred and amortized over the life of the bonds using the effective interest method.

At the government fund reporting level, bond premiums are reported as other financing sources, separately from the face amount of the bonds issued.

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

Note 1 - Summary of Significant Accounting Policies (Continued)

1-E-10 Fund Equity

Fund equity at the governmental fund financial reporting level is classified as “fund balance.” Fund equity for all other reporting is classified as “net assets.”

Fund Balance – Generally, fund balance represents the difference between the current assets and the current liabilities. The County reserves those portions of fund balance which are legally segregated for a specific future use or which do not represent available, spendable resources and therefore are not available for appropriation or expenditure. Unreserved fund balance indicates that portion of fund balance that is available for appropriation in future periods. Designations are management’s intent to set aside these resources for specific services.

Net Assets - Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt, 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. This net asset amount also is adjusted by any deferred bond premiums, discounts or refunding amounts. Net assets 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. All other net assets are reported as unrestricted.

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

1-E-11 Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the enterprise and internal service funds. For the County, these revenues are charges for services for waste collection, workers compensation and the health and dental program. Operating expenses are necessary costs incurred to provide the goods or services that are the primary activity of each fund. Nonoperating revenues and expenses include gains or losses on disposition of capital assets, investment earnings and interest expenses.

1-E-12 Interfund Activity

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after non-operating revenues/expenses section in the proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements (i.e., they are netted).

Transfers between funds reported in the governmental activities column are eliminated from the government-wide statement of activities.

1-E-13 Local Option Sales Taxes

The County receives 79.067% of a 1% local option sales tax levied on all retail sales made within the County. The proceeds of such tax collected each year are used to reduce, on a dollar-for-dollar basis, the millage equivalent amount of property taxes, which would otherwise be required to be levied in the subsequent year. This allocation was renegotiated with municipalities within Douglas County during 2004.

1-E-14 Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

Note 1 - Summary of Significant Accounting Policies (Continued)

1-E-15 Comparative Data

Comparative total data for the prior year have been presented only for individual funds in the fund financial statements in order to provide an understanding of the changes in the financial position and operations of these funds. Also, certain amounts presented in the prior year data have been reclassified to be consistent with the current year's presentation.

Note 2 – Stewardship, Compliance and Accountability

2-A. Budgetary Information – The County adopts an annual operating budget for all governmental funds except the capital projects funds, which have an adopted project budget. The budget resolution reflects the total of each department's appropriation in each fund.

Budgets are adopted on a basis consistent with GAAP with the exception of the capital projects funds, which have project length budgets, rather than annual budgets.

The legal level of control (the level at which expenditures may not legally exceed appropriations) for each adopted annual operating budget generally is the department level within each individual fund. Any change in total to a fund or changes between department appropriations within a fund requires approval of the Board of County Commissioners. The Board of County Commissioners also must approve budget transfers within departments. The County's financial analyst is authorized to transfer appropriations between line items within a department within a fund.

The original 2008 budget was amended during the year. All unencumbered annual appropriations lapse at year-end. Encumbered appropriations are carried forward to the subsequent year automatically.

2-B. Excess of Expenditures over Appropriations

The following departments overspent the final total 2008 annual budget:

General fund:	
Juvenile court	\$ 882
Public welfare	3,060
Law library fund – judicial	7,972
District attorney fund – public safety	141,443
Inmate commissary fund – public safety	91,845
Sheriff other programs fund – public safety	34,925

2-C. Deficit Fund Balances

The following funds had a deficit Fund Balance as of December 31, 2008:

Special tax district fund	\$ 48,297
GRTA arterial road fund	707,037

Note 3 - Detailed Notes on All Funds

3-A. Deposits and Investments

Deposits – All of the bank balances are insured or collateralized with securities held by the County or by its agent in the County's name or with securities held by the pledging financial institution's trust department or agent in the County's name.

State statutes require banks holding public funds to secure these funds by FDIC insurance, securities pledged at par value, and surety bonds at face value in combined aggregate totaling not less than 110 percent of the public funds held.

Investments – The only investments are reported by the Health Department, a discretely presented component unit. The Health Departments invests excess cash in the Local Government Investment Pool of the State of Georgia (Georgia Fund 1).

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

Note 3 - Detailed Notes on All Funds (Continued)

Funds included in the State Treasurer's Investment Pool are not required to be collateralized. The pool is regulated by the oversight of the Georgia Office of Treasury and Fiscal Services. The fair value of the Health Department's position in the pool approximates the value of the Health Department's pool shares.

Credit risk, value, and interest rate risk at June 30, 2008 are as follows:

Credit Risk	Value	Interest Rate Risk
AAAm rated	\$ 665,057	40 day WAM

Primary government cash and cash equivalents reconciliation:

	Cash and Cash Equivalents
Primary Government - Fund Reporting Level:	
Governmental Funds - Balance Sheet	\$ 46,628,294
Enterprise Fund Statement of Net Assets	101,147
Internal Service Fund's Statement of Net Assets	17,987
Statement of Fiduciary Assets and Liabilities	3,671,803
 Total	 \$ 50,419,231

At December 31, 2008 cash uninsured with collateral held by the pledging bank in the County's name was \$7,042,487. At December 31, 2008 cash uninsured with collateral held by the pledging bank not in the County's name was \$44,006,684.

3-B. Receivables

Receivables at December 31, 2008, consisted of taxes, interest, accounts (billings for user charges) and intergovernmental receivables arising from grants.

Receivables and payables are recorded on the County's financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and in the case of receivables, collectibility.

The allowances for uncollectibles are as follows:

- General fund - \$2,096,212
- Solid waste fund - \$34,575

3-C. Property Taxes

The Board of Commissioners levied property taxes on July 29, 2008. Property taxes attach as an enforceable lien on property as of January 1. Property taxes were billed on September 17, 2008 and are due upon receipt, however, the actual due date was November 17, 2008. The County bills and collects its own property taxes and also collects property taxes for the County Board of Education and the State of Georgia. The County also collects vehicle and mobile home taxes for the cities located in the County and the State of Georgia. Collection of the County's taxes and for the other governmental agencies is the responsibility of the Tax Commissioner's Office, which is accounted for in an agency fund.

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

Note 3 - Detailed Notes on All Funds (Continued)

3-D. Capital Assets

Governmental fund activities capital asset activity for the year ended December 31, 2008, was as follows:

	Balance 1/1/2008	Additions	Deductions	Balance 12/31/2008
Nondepreciable capital assets:				
Land	\$ 23,496,902	\$ -	\$ -	\$ 23,496,902
Construction in progress	15,825,825	7,725,231	1,075,614	22,475,442
	<u>39,322,727</u>	<u>7,725,231</u>	<u>1,075,614</u>	<u>45,972,344</u>
Total nondepreciable capital assets				
Depreciable capital assets:				
Buildings	67,492,498	83,442	-	67,575,940
Improvements other than buildings	5,568,296	521,109	-	6,089,405
Machinery and equipment	6,854,626	231,203	-	7,085,829
Vehicles	16,378,230	961,385	452,318	16,887,297
Computers	731,192	187,188	-	918,380
Infrastructure	46,616,074	1,381,339	-	47,997,413
	<u>143,640,916</u>	<u>3,365,666</u>	<u>452,318</u>	<u>146,554,264</u>
Total depreciable capital assets				
Total capital assets	<u>182,963,643</u>	<u>11,090,897</u>	<u>1,527,932</u>	<u>192,526,608</u>
Accumulated depreciation:				
Buildings	14,336,914	1,592,743	-	15,929,657
Improvements other than buildings	1,543,743	292,957	-	1,836,700
Machinery and equipment	4,071,726	495,904	-	4,567,630
Vehicles	7,003,631	1,204,793	243,038	7,965,386
Computers	564,950	84,356	-	649,306
Infrastructure	19,936,692	1,754,278	-	21,690,970
	<u>47,457,656</u>	<u>5,425,031</u>	<u>243,038</u>	<u>52,639,649</u>
Total accumulated depreciation				
Governmental activities capital assets, net	<u>\$ 135,505,987</u>	<u>\$ 5,665,866</u>	<u>\$ 1,284,894</u>	<u>\$ 139,886,959</u>
Governmental activities depreciation expense				
General government		\$ 968,171		
Judicial		57,979		
Public safety		1,496,521		
Public works		1,970,286		
Parks, recreation and culture		633,085		
Housing/community development		254,638		
Health and welfare		<u>44,351</u>		
Total governmental activities depreciation expense		<u>\$ 5,425,031</u>		

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

Note 3 - Detailed Notes on All Funds (Continued)

Business-type activities capital asset activity for the year ended December 31, 2008, was as follows:

	Balance 1/1/2008	Additions	Deductions	Balance 12/31/2008
Nondepreciable capital assets				
Land and improvements	\$ 1,574,386	\$ -	\$ -	\$ 1,574,386
Depreciable capital assets:				
Buildings and structures	406,241	-	-	406,241
Machinery and equipment	2,480,527	-	-	2,480,527
Computer software	40,360	-	-	40,360
Vehicles	454,909	12,000	-	466,909
Total depreciable capital assets	3,382,037	12,000	-	3,394,037
Total capital assets	4,956,423	12,000	-	4,968,423
Less accumulated depreciation:				
Buildings and structures	147,809	14,124	-	161,933
Machinery and equipment	1,849,361	86,082	-	1,935,443
Computer software	26,430	5,572	-	32,002
Vehicles	328,531	24,628	-	353,159
Total accumulated depreciation	2,352,131	130,406	-	2,482,537
Business-type activities capital assets, net	\$ 2,604,292	\$ (118,406)	\$ -	\$ 2,485,886

The depreciation expense for the business-type activities relates to the solid waste disposal fund.

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

Note 3 - Detailed Notes on All Funds (Continued)

The component unit's capital asset activity for the year ended June 30, 2008, was as follows:

	Balance 7/1/2007	Additions	Deductions	Balance 6/30/2008
Douglas County Health Department:				
Depreciable capital assets				
Buildings and improvements	\$ 58,114	\$ -	\$ -	\$ 58,114
Machinery and equipment	316,552	23,068	-	339,620
Vehicles	21,410	14,838	-	36,248
Furniture and fixtures	20,935	-	-	20,935
Total depreciable assets	417,011	37,906	-	454,917
Less accumulated depreciation				
Buildings and improvements	5,206	4,843	-	10,049
Machinery and equipment	288,560	22,708	-	311,268
Vehicles	3,568	3,203	-	6,771
Furniture and fixtures	10,826	904	-	11,730
Total accumulated depreciation	308,160	31,658	-	339,818
Douglas County Health Department - Capital assets, net	<u>\$ 108,851</u>	<u>\$ 6,248</u>	<u>\$ -</u>	<u>\$ 115,099</u>

3-E. Interfund Balances and Transfers

Interfund Balances - Interfund balances at December 31, 2008, consisted of the following amounts and represent charges for services or reimbursable expenses. These remaining balances resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting period, and (3) payments between funds are made.

Payable to:	Payable from:				Total
	General fund	Nonmajor governmental funds	Solid waste disposal fund	Internal service funds	
General fund	\$ -	\$ 655,724	\$ -	\$ -	\$ 655,724
2002 SPLOST fund	3,715,823	-	-	-	3,715,823
Nonmajor governmental fund	73,017	-	-	-	73,017
Solid waste fund	-	-	-	5,185	5,185
Internal service funds	2,295,210	47,194	16,280	-	2,358,684
Total	<u>\$ 6,084,050</u>	<u>\$ 702,918</u>	<u>\$ 16,280</u>	<u>\$ 5,185</u>	<u>\$ 6,808,433</u>

Advances – The general fund has made a long-term loan to the solid waste fund, totaling \$321,712 for operations. This loan will not be repaid within the next fiscal year.

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

Note 3 - Detailed Notes on All Funds (Continued)

Interfund Transfers - Interfund transfers for the year ended December 31, 2008, consisted of the following:

Transfers to	Transfers from		Total
	General fund	Nonmajor governmental funds	
General fund	\$ -	\$ 293,815	\$ 293,815
2002 SPLOST fund	1,500,000	-	1,500,000
Nonmajor governmental funds	805,713	45,100	850,813
Total	\$ 2,305,713	\$ 338,915	\$ 2,644,628

Transfers are utilized to report revenues in the fund required by statute or budget to collect such revenue, or to expend such revenue. Transfers are also utilized to account for revenues collected in the General Fund which are to be used by other funds in accordance with budgetary authorizations or anticipated capital projects. All County transfers either occur on a regular basis or are consistent with the purpose of the fund making the transfer.

3-F. Landfill Closure and Postclosure Care Costs

State and Federal laws and regulations require that the County place a final cover on its landfill when officially closed as well as perform certain maintenance and monitoring functions at the landfill site for a period of thirty years after such closure. In addition to operating expenses related to current activities of the landfill, an expense provision and related liability are being recognized based on the future closure and post closure care costs that will be incurred near or after the date the landfill no longer accepts waste. The recognition of these landfill closure and post closure care costs is based on the amount of the landfill capacity used during the year. The estimated liability for landfill closure and post closure costs has a balance of \$1,481,100 as of December 31, 2008, which is based on 100% of Landfill Phase I Sections 1 and 2, and 41.42% of the C & D Landfill Phase I, Section 3 being filled. This liability balance is recorded in the Solid Waste Enterprise Fund. It is estimated that an additional \$2,021,325 will be recognized as closure and post closure care expenses between the date of the statement of net assets and the date the landfill is expected to be filled to capacity, which is in the next 8 to 12 years. The estimated total current remaining cost of the landfill closure and post closure care of \$3,040,227 is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfill were required as of December 31, 2008. However, the actual cost of closure and post closure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

The County expects to finance the costs for the estimated landfill closure and postclosure care costs as they become due after waste is no longer accepted and during the thirty year minimum post closure period through the regular operations of the County.

3-G. Compensated Absences

Annual leave is earned at the rate of ten days per year after one year of service, twelve days per year after five years of service, eighteen days per year after ten years of service, twenty days per year after fifteen years of service, twenty four days per year after twenty two years of service and twenty five days per year after twenty four years for the remainder of employment. There is no requirement that annual leave be taken; however, there is a 35-day maximum accumulation of annual leave days. Upon termination, all employees are paid for all accumulated annual leave.

Sick leave is earned at the rate of seven hours for each month of service for all employees except firefighters who earn ten and one half hours for each month of service and is allowed to accumulate indefinitely. Unused sick leave is forfeited upon termination of employment and is therefore not recorded as a liability except as provided below.

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

Note 3 - Detailed Notes on All Funds (Continued)

An employee retiring after fifteen (15) years of service receives five (5) day's pay for each year employed by the County. (Provided the employee has accumulated enough sick hours during their employment period - 800 hours for employees on 40 hour payroll; 1,200 hours for employees on 56 hour payroll).

3-H. Short-Term Debt

The County issued tax anticipation notes on June 6, 2008 in the amount of \$14,000,000, at a 2.15% interest rate. The notes were issued for cash flow purposes. The notes were retired on December 30, 2008, from the 2008 property tax revenues collected between September and December, 2008, with interest costs totaling \$171,403.

Changes in the short-term obligations consisted of the following for the year ended December 31, 2008:

	Outstanding 1/1/2008	Additions	Reductions	Outstanding 12/31/2008
Tax anticipation notes payable:				
General fund	\$ -	\$ 14,000,000	\$ 14,000,000	\$ -

3-I. Long-Term Debt

The following is a summary of the outstanding debt issues at December 31, 2008.

Governmental Activities Debt - The County reports two outstanding debt issues at December 31, 2008.

2003 Certificates of Participation - In April 2003, the County issued \$6,785,000 certificates of participation through the Association County Commissioners of Georgia Leasing Program (ACCG) with interest rates ranging from 1.5% - 5.00%. The final payment is due December 1, 2013. These certificates represent fractionalized interests in base rentals to be paid annually through a public purpose master lease. The County entered into a building lease purchase agreement with ACCG to finance the construction of a jail annex for administration and law enforcement staff and beds and support area for inmates, and to pay for certain issuance costs and fund a reserve fund. Interest expense for fiscal year 2008 was \$165,493.

Annual debt service requirements to amortize this debt, as of December 31, 2008 follow:

Year	Principal	Interest	Total
2009	\$ 740,000	\$ 146,772	\$ 886,772
2010	760,000	125,682	885,682
2011	800,000	87,683	887,683
2012	825,000	60,082	885,082
2013	855,000	31,208	886,208
Total	\$ 3,980,000	\$ 451,427	\$4,431,427

1995 Special Assessment Debt - During 1992 the County entered into an agreement with the Douglasville/Douglas County Water and Sewer Authority whereby the Authority would issue \$1,400,000 in debt for public domain improvements, such as roads, sidewalks and water and sewer infrastructure. The bonds carry a 3.7% interest rate with a final principal payment due December 1, 2011. The improvements were made in a geographic area known as Community Improvement District No. 1. The debt is to be retired from the proceeds of a special property tax levy on the taxpayers of Community Improvement District No. 1. The obligation is included in governmental activities long-term debt as special assessment debt with government commitment. The obligation of the County to make the payments required by the agreement is a general obligation of the County. Interest expense for fiscal year 2008 was \$22,623.

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

Note 3 - Detailed Notes on All Funds (Continued)

Annual debt service requirements to amortize this debt, as of December 31, 2008 follow:

Year	Principal	Interest	Total
2009	\$ 105,000	\$ 21,272	\$ 126,272
2010	110,000	14,605	124,605
2011	<u>120,000</u>	<u>7,620</u>	<u>127,620</u>
Total	<u>\$ 335,000</u>	<u>\$ 43,497</u>	<u>\$ 378,497</u>

Business-type Activities – The County has a capital lease payable outstanding at December 31, 2008 for its business-type activities.

2006 Capital Lease – In April 2006, the County entered into a capital lease for a Caterpillar compactor for \$508,372. Payments are \$11,618 monthly, which includes principal and interest. This lease meets the criteria of a capital lease since the lessor transfers benefits and risks of ownership to the lessee at the end of the lease term. Capital lease payments are reflected as debt service expenditures at the governmental fund reporting level. The compactor acquired by the lease is included in business-type activities capital assets in the amount of \$377,043 (cost of \$508,372 less accumulated depreciation of \$131,329). The lease carries an interest rate of 4.64%. The outstanding balance of the corresponding liability is included in the business-type activities long-term debt. Interest expense for fiscal year 2008 was \$10,756.

Future minimum lease payments as of December 31, 2008 follow:

Year	Principal	Interest	Total
2009	\$ 134,880	\$ 4,534	\$ 139,414
2010	<u>23,102</u>	<u>134</u>	<u>23,236</u>
Total	<u>\$ 157,982</u>	<u>\$ 4,668</u>	<u>\$ 162,650</u>

There was no interest capitalized in 2008 with respect to the lease or other debt obligations.

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

Note 3 - Detailed Notes on All Funds (Continued)

Changes in Long-term Debt - Changes in the County's long-term obligations consisted of the following for the year ended December 31, 2008:

	Outstanding 1/1/2008	Additions	Reductions	Outstanding 12/31/2008	Amounts Due in One Year
Governmental Activities					
2003 certificates of participation	\$ 4,700,000	\$ -	\$ 720,000	\$ 3,980,000	\$ 740,000
1995 special assessment bonds	435,000	-	100,000	335,000	105,000
Deferred bond premium	20,428	-	5,552	14,876	-
Total bonded debt	5,155,428	-	825,552	4,329,876	845,000
Capital leases	6,965	-	6,965	-	-
Compensated absences	3,244,310	2,583,027	2,237,764	3,589,573	1,795,000
Claims and judgments	989,803	8,903,667	8,528,671	1,364,799	1,264,799
Total Governmental Activities	<u>\$ 9,396,506</u>	<u>\$ 11,486,694</u>	<u>\$ 11,598,952</u>	<u>\$ 9,284,248</u>	<u>\$ 3,904,799</u>
Business-type Activities					
Capital leases	\$ 286,640	\$ -	\$ 128,658	\$ 157,982	\$ 134,880
Closure and postclosure care costs	1,400,595	80,505	-	1,481,100	-
Compensated absences	41,088	28,029	24,368	44,749	11,363
Total Business-type Activities	<u>\$ 1,728,323</u>	<u>\$ 108,534</u>	<u>\$ 153,026</u>	<u>\$ 1,683,831</u>	<u>\$ 146,243</u>

The certificates of participation are being retired by the jail annex debt service fund. The capital leases are being retired by the solid waste fund. The governmental activities compensated absences liability will be paid from the fund from which the employees' salaries are paid, generally the general fund. The compensated absences liability for business-type activities is paid by the solid waste fund. Claims and judgments represent workers' compensation and health insurance costs incurred but not reported to be paid from Internal Service Funds.

Changes in the Douglas County Health Department's compensated absences liability for the year ended June 30, 2008 follow:

	Outstanding 7/1/2007	Additions	Reductions	Outstanding 6/30/2008	Amounts Due in One Year
Compensated absences	<u>\$ 52,570</u>	<u>\$ 57,091</u>	<u>\$ 50,260</u>	<u>\$ 59,401</u>	<u>\$ 59,401</u>

3-J. Pensions

The County sponsors two defined benefit plans.

Defined Benefit Plan – 1979

Plan Description - Effective December 31, 1978, the County terminated the Douglas County Employee Defined Benefit Plan a single employer defined benefit pension plan. Employees who were retired as of the time of termination are being paid their benefits from employer contributions made to the trust prior to its termination. These payments are the sole responsibility of the Metropolitan Life Insurance Company of North America. All other employees with vested benefits as of the termination of this Plan are to receive payments from the Douglas County, Georgia General Fund. The plan is administered by the Douglas County Board of Commissioners. A separately issued financial statement for this plan is not issued.

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

Note 3 - Detailed Notes on All Funds (Continued)

The following is the plan membership at December 31, 2008

Membership	
Retirees and beneficiaries currently receiving benefits	24
Active plan participants or terminated plan participants entitled to, but not yet receiving benefits	<u>17</u>
Total	<u><u>41</u></u>

Funding Policy - Benefits are being paid on a pay-as-you-go basis. During 2008, 24 employees who have retired were paid \$26,369 in benefits. Total contributions to the Plan for the years ended December 31, 2008, 2007, and 2006 were \$26,369, \$28,439, and \$29,279 respectively.

Since the plan is funded with annual appropriations on a cash basis (i.e. no trust fund assets are maintained) financial statements are not prepared. There are no assets to report.

Due to the de minimis amount of pension expenditures and the limited number of individuals involved (approximately 2% of active employees) all required payments are reported in the general fund under the caption general expenditures.

Annual Pension Cost – The County’s annual pension costs for the last three years are as follows:

Year Ended 31-Dec	Annual Pension Cost	Annual Pension Contribution	Percentage Contributed
2006	\$ 29,279	\$ 29,279	100.0%
2007	28,439	28,439	100.0%
2008	26,369	26,369	100.0%

Net Pension Obligation – The County’s annual pension cost and net pension asset at December 31, 2008 are as follows:

Calculation of Net Pension Obligation

Normal cost	\$ -
Interest on net pension obligation	-
Amortization of unfunded actuarial accrued liability (UAAL)	<u>26,369</u>
Annual pension cost	26,369
Contributions made	<u>26,369</u>
Increase in net pension asset	-
Net pension obligation at beginning of year	<u>-</u>
Net pension obligation at end of year	<u><u>\$ -</u></u>

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

Note 3 - Detailed Notes on All Funds (Continued)

Plan Funded Status – The County’s funding status based upon the most recent actuarial valuation follows:

Schedule of Funded Status						
	(1)	(2)	(3)	(4)	(5)	(6)
Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL) Entry Age	Unfunded AAL/(UAAL) (2)-(1)	Funded Ratio (2)/(1)	Annual Covered Payroll	UAAL as a Percentage of Covered Payroll
12/31/2008	\$ -	\$ 221,948	\$ 221,948	0%	\$ -	0.0%

Actuarial Valuation Information – The County’s actuarial valuation information is as follows:

Current Valuation Date	December 31, 2008
Actuarial Cost Method	Projected Unit Credit
Amortization Method	Level Dollar, Closed
Amortization Period	Remaining 13.1 Years
Actuarial Assumptions:	
Liability Discount Rate	7.00%

ACCG Pension Plan

Plan Description – On January 1, 2008, the County converted a defined benefit single-employer pension plan named the Douglas County Board of Commissioners Douglas County Defined Benefit Pension Plan (which was established January 1, 2006) to the Association of County Commissioners of Georgia Pension Plan (ACCG Plan), an agent multiple-employer defined benefit pension plan. The Board of County Commissioners authorizes amendments, participation in the pension plan, establishes the pension benefits and sets the contribution rates.

All full-time eligible employees participate in the ACCG Plan (Plan) immediately upon employment.

The County sponsors the Plan. The Plan provides retirement, disability, and death benefits to plan participants. The plan assets shall be used only for the payment of benefits to the members of the plan, in accordance with the terms of the plan.

All full time employees and employees receiving county supplements participate in the plan. Benefits vest after 5 years. Participants may retire at normal retirement, which is the later of age 65, or 5 years of vesting service. Early retirement eligibility is the later of age 55 or 10 years of vesting service. The benefit is as follows:

- 1.25% of average annual compensation times past service (i.e., service prior to January 1, 2006) less the accumulated benefit amount of other Douglas County retirement benefits.
- 2.5% of average annual compensation times future service (i.e., service after December 31, 2005),
- .25% of average annual compensation times “buy-back” units at buy back age.

Compensation is defined as the highest five years of base wages during employment with the County.

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

Note 3 - Detailed Notes on All Funds (Continued)

The following is the plan membership at December 31, 2008

Membership	
Active plan participants	887
Retirees and beneficiaries currently receiving benefits	29
Active plan participants or terminated plan participants entitled to, but not yet receiving benefits	<u>31</u>
Total	<u><u>947</u></u>

A copy of the plan's financial report may be obtained from:

Government Employee Benefits Corporation of Georgia
1100 Circle 74 Parkway, Suite 300
Atlanta, Georgia 30339

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

County employees are required to contribute 3% of base wages to the plan which were \$1,204,612. Employer's contribution to the plan for year ended December 31, 2008 was \$2,588,032.

Annual Pension Cost – The County's annual pension costs for the last three years are as follows:

Fiscal Year Beginning January 1,	Annual Pension Cost	Annual Pension Contribution	Percentage Contributed	Net Pension Obligation
2008	\$ (1,405,665)	\$ 2,588,032	-184.1%	\$ (1,182,367)

Net Pension Assets – The County's annual pension cost and net pension asset at December 31, 2008 are as follows:

Calculation of Net Pension Assets

Normal cost*	\$ (1,405,665)
Contributions made	<u>2,588,032</u>
Increase in net pension asset	3,993,697
Net pension assets at beginning of year	<u>-</u>
Net pension assets at end of year	<u><u>\$ 3,993,697</u></u>

*There is no interest component or amortization of unfunded actuarial accrued liability in the 2008 actuarial valuation.

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

Note 3 - Detailed Notes on All Funds (Continued)

Plan Funded Status – The County’s funding status based upon the most recent actuarial valuation follows:

Schedule of Funding Progress						
Measurement Date	(1) Actuarial Value of Assets	(2) Actuarial Accrued Liability (AAL)	(3) Funded Ratio (1)/(2)	(4) Unfunded AAL/(UAAL) (2)-(1)	(5) Annual Covered Payroll	(6) UAAL as a Percentage of Covered Payroll
1/1/2009	\$ 15,400,424	\$ 23,380,818	65.9%	\$ 7,980,394	\$ 33,344,478	23.9%

Actuarial Valuation Information – The County’s actuarial valuation information is as follows:

Current Valuation Date	January 1, 2009
Actuarial Cost Method	Projected Unit Credit
Amortization Method	Level Percentage of Pay, Closed
Actuarial Assumptions:	
Investment Rate of Return	8%
Projected Salary Increases	3.5% - 6% Based on Age
Expected Annual Inflation	3.00%

3-K. Other Postemployment Benefits (OPEB)

The County administers a single-employer defined benefit health care plan, the “*The Healthcare Plan of Douglas County.*” In calendar year 2008, the County implemented GASB Statement No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other than Pensions.

Plan Description and Funding Policy – The Board of County Commissioners authorizes participation in the Plan and sets the contribution rates and benefits. Coverage under the plan includes medical, prescription drug and dental benefits for retirees and dependents. For employees hired on or before January 1, 2001, the following eligibility requirements apply:

- For retired employees that are at least 62 years of age and have a minimum of 15 years of continuous service, the County will provide an insurance package that includes life insurance equal to 50% of the employees ending annual salary, and medical and dental coverage cost free to the retiree.
- For retired employees that are at least 55 years of age and have a minimum of 25 years of continuous service, the County will provide an insurance package that includes life insurance equal to 50% of the employees ending annual salary, and medical and dental coverage according to a progression schedule as follows:

Age	County Participation %	Employee Participation %
55 - 57	50%	50%
58 - 59	70%	30%
60 - 61	80%	20%
62+	100%	0%

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

Note 3 - Detailed Notes on All Funds (Continued)

- For retired employees that are at least 55 years of age and have a minimum of 30 years of continuous service, the County will provide an insurance package that includes life insurance equal to 50% of the employees ending annual salary, and medical and dental coverage according to a progression schedule as follows:

<u>Age</u>	<u>County Participation %</u>	<u>Employee Participation %</u>
55 - 57	70%	30%
58 - 59 1/2	80%	20%
59 1/2	100%	0%

- Using the rule of 80 (a combination of age and years of service), employees will be allowed to purchase pre-Medicare and lifetime medical coverage for themselves and their dependents, at reasonable group rates. The rate will be adjusted annually depending upon the negotiated County group rate.

For employees hired after January 1, 2001, the following eligibility requirements apply:

- Using the rule of 80 (a combination of age and years of service), employees will be allowed to purchase pre-Medicare and lifetime medical coverage for themselves and their dependents, at reasonable group rates. The rate will be adjusted annually depending upon the negotiated County group rate.
- These employees will have the option to purchase up to \$20,000 of life insurance at the County's voluntary group rate.

Annual OPEB Cost and Net OPEB Obligation – The following table includes the County's annual OPEB cost for the year, the amount actually contributed to the plan, and the changes in the County's net OPEB obligation:

Normal cost	\$ 3,921,670
Amortization of unfunded actuarial accrued liability (UAAL)	<u>2,083,766</u>
Annual required contribution (ARC)	6,005,436
Contributions made	<u>-</u>
Increase in net OPEB obligation	6,005,436
Net OPEB obligation, beginning of year	<u>-</u>
Net OPEB obligation, end of year	<u><u>\$ 6,005,436</u></u>

There is no interest component in the 2008 actuarial valuation.

Funded Status and Funding Progress – Since this is the first year of the plan, multiyear trend data is not applicable.

At December 31, 2008, the actuarial accrued liability was \$54,531,071. As this is the first year of the plan the County has not initiated funding of the obligation. Accordingly, the resulting unfunded actuarial accrued liability was \$54,531,071. The annual OPEB cost for fiscal year 2008 was \$6,005,436. The covered payroll was \$30,900,547. The unfunded actuarial accrued liability is 176.47% of covered payroll.

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

Note 3 - Detailed Notes on All Funds (Continued)

Actuarial Methods and Assumptions – Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

The County’s actuarial valuation information is as follows:

Actuarial Cost Method	Projected Unit Credit
Amortization Method	Level Percentage of Pay, Open
Amortization Period	30 years
Asset Valuation Method	Market Value
Actuarial Assumptions:	
Investment rate of return	4.00%
Healthcare Cost Trend Rate	11.00% to 5%
Year of Ultimate Trend Rate	2016
Inflation Rate	5%

3-L. Invested in Capital Assets, Net of Related Debt

Net assets on the government-wide statement of net assets as of December 31, 2008 are as follows:

	Governmental Activities	Business-type Activities	Component Unit
Invested in capital assets, net of related debt:			
Cost of capital assets	\$ 192,526,608	\$ 4,968,423	\$ 454,917
Less accumulated depreciation	52,639,649	2,482,537	339,818
Book value	139,886,959	2,485,886	115,099
Less capital related debt	3,980,000	157,982	-
Less unamortized bond premium	14,876	-	-
Investments in capital assets, net of related debt	<u>\$ 135,892,083</u>	<u>\$ 2,327,904</u>	<u>\$ 115,099</u>

3-M. Operating Leases

The County’s Sheriff’s department entered into an operating lease with Proteus On-Demand Facilities, LLC, financed through the Bank of North Georgia, for portable housing units in the County Jail, in September 2008. The lease is for 36 months at a rate of \$19,077 per quarter. The following payments are due to the lessor on an annual basis for the term of the lease:

2009	\$ 76,308
2010	76,308
2011	<u>57,231</u>
Total	<u>\$209,847</u>

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

Note 4 - Other Notes

4-A. 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; injuries to employees; and natural disasters. The State Constitution provides that the County (a political subdivision) may be immune for most forms of bodily injury and property damage arising out of its operations, if such losses are not insured. It is the policy of the County to utilize immunity as a legal defense against liability claims whenever the risk of loss is not insured and immunity may be asserted.

The County purchases commercial automotive liability insurance to cover its automobiles, trucks, and other on-road vehicles. Beyond the limits of the liability policies, the County asserts immunity and has never had to pay a claim in excess of those policies. Therefore, no reserve is established for these risk exposures.

Building and contents, and contractor's equipment are insured through an "all risk" property damage insurance policy and the County retains the first \$2,500-\$10,000 of each loss. This retention level is funded by an annual contingency appropriation. The appropriated limit has never been reached in any year.

During 1991, the County established a health care and employee benefits trust to provide employee benefits for losses of life and disability and for medical claims. The County is partially self-insured for these risks. Any claim exceeding \$100,000 per year per employee or total claims exceeding approximately \$6,936,110 per year are covered by a commercial insurance carrier. The contract has been based on a 12/15 run out formula on specific claims and on a 12/12 run out on aggregate claims.

Effective October 1, 1992, the County established a self-insured workers' compensation program. The program has a specific occurrence stop loss of \$350,000 for all employees except police and fire with \$500,000 with an aggregate stop loss liability of \$1,600,000 based on an annual policy term. Claims in excess of these amounts are covered by a commercial insurance carrier.

Settled claims have not exceeded this commercial coverage in any of the past three calendar years.

Budgeted transfers are made for both programs from the other funds to the risk management internal service funds. These transfers are based on information supplied by an independent risk management consultant.

A third party administrator is employed to review and process claims for these self-insurance programs.

The following represents the changes in approximate liabilities for workers' compensation from January 1, 2006 to December 31, 2008:

December 31,	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimates	Claim Payments	End of Fiscal Year Liability
2006	\$ 100,000	\$ 669,153	\$ 661,280	\$ 107,873
2007	107,873	526,728	534,601	100,000
2008	100,000	1,860,514	1,300,514	660,000

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

Note 4 - Other Notes (Continued)

The following represents the changes in approximate liabilities for the County from January 1, 2006 to December 31, 2008 for health and dental benefits:

December 31,	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimates	Claim Payments	End of Fiscal Year Liability
2006	\$ 524,533	\$ 7,247,937	\$ 7,148,317	\$ 624,153
2007	624,153	7,246,380	7,080,730	789,803
2008	789,803	7,043,153	7,128,157	704,799

4-B. Contingent Liabilities

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could result in a request for reimbursement to the grantor agency for costs disallowed under terms of the grant. Based on prior experience, the County believes such disallowances, if any, will be immaterial.

The County was a defendant in several lawsuits at December 31, 2008. In the opinion of County management, the outcome of these contingencies will not have a material effect on the financial position of the County.

4-C. Subsequent Events

The County issued tax anticipation notes on May 8, 2009 in the amounts of \$13,000,000, at a 1.5% interest rate. The notes were issued for cash flow purposes relating to general operations. The note due date is December 31, 2009.

4-D. Joint Ventures

The County participates in the following two joint ventures.

Atlanta Regional Commission (ARC) – The County, in conjunction with cities and counties in the ten-county Atlanta Region are members of the Atlanta Regional Commission (ARC) (a regional development center (RDC)). Membership in an RDC is automatic for each municipality and county in the state. The official Code of Georgia Section 50-8-34 (Georgia Planning Act of 1989) provides for the organizational structure of the RDC's. Each county and municipality in the state is required by law to pay minimum annual dues to the RDC. The RDC Board membership includes the chief elected official of each county and the chief elected official of each municipality. The County board members and municipal board members from the same county elect one member of the Board who is a resident (but not an elected or appointed official or employee of the County or municipality) to serve as the non-public Board member from a County. The Georgia Planning Act of 1989 (O.C.G.A. 50-8-34) defines RDC's as "public agencies" and instrumentalities of their members.

Georgia laws also provide that the member governments are liable for any debts or obligations of an RDC beyond its resources (O.C.G.A. 50-8-39.1).

Separately issued financial statements are available at the ARC's administrative office, 40 Courtland Street, N.E., Atlanta, Georgia 30303.

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

Note 4 - Other Notes (Continued)

West Georgia Regional Library - Douglas County assists with the operations of the West Georgia Regional Library through annual funding requests. The West Georgia Regional Library is determined to be a joint venture. The Library Board consists of thirteen members, three members appointed by the Carroll County Library Board, four members appointed by the Douglas County Library Board and two members each appointed by the Library Boards of Haralson, Heard and Paulding Counties. The Board is without authority to determine the amount of its funding, except by submission of budget requests to local governmental units from which that Library receives support and to the State of Georgia for State and Federal funding. Membership in the Library and participation in library services is at the discretion of each participating governmental agency. The Board has the power to designate management, the power to retain unreserved fund balances of local funds for continued operations and is the lowest level of oversight responsibility for the Library's operations.

Separately issued financial statements are available at the West Georgia Regional Library's administrative office, 710 Rome Street, Carrollton, Georgia, 301117.

4-E. Hotel/Motel Lodging Tax

Pursuant to an ordinance approved on June 27, 2005, the County levies a 5% lodging tax in accordance with O.C.G.A. 48-13-51 and expends 40% of the hotel/motel tax collections for the purpose of promoting tourism.

A summary of the transactions for the year ended December 31, 2008 follows:

	<u>Amounts</u>	<u>Percentage</u>
Lodging tax receipts	<u>\$ 18,119</u>	<u>100%</u>
Disbursements to:		
Douglas County Chamber of Commerce	\$ 3,624	20%
Tourism and Historical Commission	3,624	20%
General fund	<u>10,871</u>	<u>60%</u>
Total Disbursements	<u>\$ 18,119</u>	<u>100%</u>

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**REQUIRED SUPPLEMENTARY INFORMATION
OTHER THAN MD&A**

Douglas County, Georgia
General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
Taxes	\$ 60,982,700	\$ 59,159,757	\$ 56,625,665	\$ (2,534,092)
Intergovernmental	5,683,897	6,633,534	2,775,338	(3,858,196)
Licenses and permits	2,315,000	2,315,000	1,653,299	(661,701)
Charges for services	4,963,400	5,163,700	4,610,594	(553,106)
Fines and forfeitures	5,525,000	5,545,190	5,674,558	129,368
Investment earnings	692,700	692,700	191,276	(501,424)
Contributions	2,000	28,775	35,459	6,684
Miscellaneous	82,200	153,600	133,378	(20,222)
Total Revenues	80,246,897	79,692,256	71,699,567	(7,992,689)
Expenditures				
Current:				
General government	16,377,077	16,733,500	12,478,752	4,254,748
Judicial system	10,210,997	10,527,253	10,054,565	472,688
Public safety	37,470,556	37,826,275	37,420,004	406,271
Public works	7,587,618	8,862,710	5,961,325	2,901,385
Parks, recreation and culture	5,402,481	5,547,392	5,295,209	252,183
Health and welfare	1,966,678	2,017,678	1,989,418	28,260
Planning/community development	4,457,058	4,783,631	3,083,318	1,700,313
Debt Service:				
Principal retirement	-	6,965	6,965	-
Interest and fiscal charges	200,000	175,000	171,451	3,549
Total Expenditures	83,672,465	86,480,404	76,461,007	10,019,397
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,425,568)	(6,788,148)	(4,761,440)	2,026,708
Other Financing Sources (Uses)				
Proceeds from the disposition of capital assets	340,000	340,000	519,594	179,594
Transfers in	275,235	275,235	293,815	18,580
Transfers out	(2,389,093)	(2,305,713)	(2,305,713)	-
Total Other Financing Sources (Uses)	(1,773,858)	(1,690,478)	(1,492,304)	198,174
Net Change in Fund Balances	\$ (5,199,426)	\$ (8,478,626)	(6,253,744)	\$ 2,224,882
Fund Balances Beginning of Year			17,385,895	
Fund Balances End of Year			\$ 11,132,151	

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OTHER SUPPLEMENTARY INFORMATION

**COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES**

Douglas County, Georgia
General Fund
Comparative Balance Sheet
December 31, 2008 and 2007

	<u>2008</u>	<u>2007</u>
Assets		
Cash and cash equivalents	\$ 14,141,689	\$ 17,751,293
Restricted cash	-	-
Receivables:		
Accounts	2,956,478	2,012,122
Property taxes	3,610,074	2,837,142
Sales taxes	2,963,947	3,177,723
Intergovernmental	2,587,367	594,538
Interfund	655,724	247,389
Advances	321,712	217,232
Inventory	329,174	275,000
Prepaid items	883,744	668,078
Total Assets	<u>\$ 28,449,909</u>	<u>\$ 27,780,517</u>
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ 2,722,127	\$ 1,978,904
Accrued expenditures	2,352,632	2,031,639
Interfund payable	6,084,050	3,624,546
Deferred revenue	6,158,949	2,759,533
Other	-	-
Total Liabilities	<u>17,317,758</u>	<u>10,394,622</u>
Fund Balances		
Reserved for:		
Inventory	329,174	275,000
Prepaid items	883,744	668,078
Advances	321,712	217,232
Encumbrances	1,284,168	1,456,257
Unreserved:		
Designated	173,230	94,699
Undesignated	8,140,123	14,674,629
Total Fund Balances	<u>11,132,151</u>	<u>17,385,895</u>
Total Liabilities and Fund Balances	<u>\$ 28,449,909</u>	<u>\$ 27,780,517</u>

Douglas County, Georgia
General Fund
Comparative Statement of Revenues, Expenditures and
Changes in Fund Balances
For the Years Ended December 31, 2008 and 2007

	<u>2008</u>	<u>2007</u>
Revenues		
Taxes	\$ 56,625,665	\$ 57,504,056
Intergovernmental	2,775,338	4,099,809
Licenses and permits	1,653,299	2,272,254
Charges for services	4,610,594	4,382,041
Fines and forfeitures	5,674,558	5,616,038
Investment earnings	191,276	646,195
Contributions and donations	35,459	36,050
Miscellaneous	133,378	184,927
Total Revenues	<u>71,699,567</u>	<u>74,741,370</u>
Expenditures		
Current:		
General government	12,478,752	19,851,087
Judicial system	10,054,565	8,916,718
Public safety	37,420,004	34,233,855
Public works	5,961,325	5,003,594
Parks, recreation and culture	5,295,209	4,368,271
Health and welfare	1,989,418	1,930,507
Planning/community development	3,083,318	2,898,482
Debt Service:		
Principal retirement	6,965	78,460
Interest and fiscal charges	171,451	59,224
Total Expenditures	<u>76,461,007</u>	<u>77,340,198</u>
(Deficiency) of Revenues (Under) Expenditures	<u>(4,761,440)</u>	<u>(2,598,828)</u>
Other Financing Sources (Uses)		
Proceeds from the sale of capital assets	519,594	427,543
Transfers in	293,815	183,037
Transfers out	(2,305,713)	(2,904,241)
Other Financing Sources (Uses)	<u>(1,492,304)</u>	<u>(2,293,661)</u>
Net Change in Fund Balances	(6,253,744)	(4,892,489)
Fund Balances Beginning of Year	<u>17,385,895</u>	<u>22,278,384</u>
Fund Balances End of Year	<u>\$ 11,132,151</u>	<u>\$ 17,385,895</u>

Douglas County, Georgia
General Fund
Schedule of Revenues and Other Financing Sources - Budget and Actual
For the Year Ended December 31, 2008
(With Comparative Actual Amounts for The Year Ended December 31, 2007)

	2008			2007	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Taxes					
General property	\$ 27,939,200	\$ 30,938,943	\$ 28,998,056	\$ (1,940,887)	\$ 27,411,516
Motor vehicle and mobile home	2,651,500	2,328,814	2,617,292	288,478	2,635,947
Intangibles	1,200,000	1,200,000	872,897	(327,103)	1,295,697
Railroad equipment	5,000	5,000	5,649	649	4,715
Real estate transfer	360,000	360,000	193,134	(166,866)	316,717
Franchise	1,134,000	1,134,000	926,681	(207,319)	863,560
Local option sales and use	22,500,000	18,000,000	17,495,669	(504,331)	19,734,012
Alcoholic beverage excise	607,000	607,000	630,767	23,767	635,732
Insurance premium	3,600,000	3,600,000	3,565,937	(34,063)	3,481,087
Financial institution	175,000	175,000	170,696	(4,304)	173,310
Interest and penalties	811,000	811,000	1,148,887	337,887	951,763
Total Taxes	60,982,700	59,159,757	56,625,665	(2,534,092)	57,504,056
Licenses and Permits					
Licenses	1,000,000	1,000,000	1,043,134	43,134	1,215,049
Permits	1,315,000	1,315,000	610,165	(704,835)	1,057,205
Total Licenses and Permits	2,315,000	2,315,000	1,653,299	(661,701)	2,272,254
Intergovernmental					
Local	553,000	618,560	752,232	133,672	941,123
State	4,833,120	5,707,144	1,736,564	(3,970,580)	2,918,809
Federal	297,777	307,830	286,542	(21,288)	239,877
Total Intergovernmental	5,683,897	6,633,534	2,775,338	(3,858,196)	4,099,809
Totals carried forward	68,981,597	68,108,291	61,054,302	(7,053,989)	63,876,119

(continued)

Douglas County, Georgia
General Fund
Schedule of Revenues and Other Financing Sources - Budget and Actual
For the Year Ended December 31, 2008
(With Comparative Actual Amounts for The Year Ended December 31, 2007)

(continued)

	2008			Variance With Final Budget	2007
	Original Budget	Final Budget	Actual		Actual
Brought forward	\$ 68,981,597	\$ 68,108,291	\$ 61,054,302	\$ (7,053,989)	\$ 63,876,119
Revenues					
Charges for Services					
Tax collection fees	930,000	930,000	1,064,025	134,025	986,709
Emergency medical services	1,596,000	1,596,000	807,065	(788,935)	883,284
Ride share fees	299,400	440,400	404,920	(35,480)	277,216
Library fees	95,000	95,000	85,508	(9,492)	89,247
Planning, zoning and maps	296,000	296,000	190,534	(105,466)	398,086
Prisoner housing fees	430,000	430,000	500,800	70,800	445,742
Parks and recreation fees	320,000	370,000	399,431	29,431	310,734
Street lights	775,000	775,000	877,750	102,750	825,760
Animal control	45,000	45,000	42,822	(2,178)	41,344
Inmate telephone	-	-	72,329	72,329	-
Election fees	10,000	19,300	39,753	20,453	56,027
State emission fees	70,000	70,000	89,393	19,393	67,892
Other fees	97,000	97,000	36,264	(60,736)	-
Total Charges for Services	<u>4,963,400</u>	<u>5,163,700</u>	<u>4,610,594</u>	<u>(553,106)</u>	<u>4,382,041</u>
Fines and Forfeitures					
Clerk of superior court	1,330,000	1,342,190	1,202,137	(140,053)	1,309,478
State court	2,930,000	2,930,000	3,144,273	214,273	3,004,646
Magistrate court	395,000	395,000	438,606	43,606	414,162
Probate court	200,000	200,000	206,324	6,324	186,057
Sheriff	225,000	225,000	195,511	(29,489)	203,137
Juvenile court	50,000	50,000	36,099	(13,901)	121,391
Jail maintenance surcharge	315,000	315,000	366,905	51,905	365,772
Restitution	80,000	88,000	84,703	(3,297)	-
Other	-	-	-	-	11,395
Total Fines and Forfeitures	<u>5,525,000</u>	<u>5,545,190</u>	<u>5,674,558</u>	<u>129,368</u>	<u>5,616,038</u>
Investment Earnings	<u>692,700</u>	<u>692,700</u>	<u>191,276</u>	<u>(501,424)</u>	<u>646,195</u>
Contributions and Donations	<u>2,000</u>	<u>28,775</u>	<u>35,459</u>	<u>6,684</u>	<u>36,050</u>
Miscellaneous					
Rents and royalties	45,700	45,700	42,413	(3,287)	47,933
Other	36,500	107,900	90,965	(16,935)	136,994
Total Miscellaneous	<u>82,200</u>	<u>153,600</u>	<u>133,378</u>	<u>(20,222)</u>	<u>184,927</u>
Total Revenues	<u>80,246,897</u>	<u>79,692,256</u>	<u>71,699,567</u>	<u>(7,992,689)</u>	<u>74,741,370</u>
Other Financing Sources:					
Proceeds from the disposition of capital assets	340,000	340,000	519,594	179,594	427,543
Transfers in	275,235	275,235	293,815	18,580	183,037
Total Other Financing Sources	<u>615,235</u>	<u>615,235</u>	<u>813,409</u>	<u>198,174</u>	<u>610,580</u>
Total Revenues and Other Financing Sources	<u>\$ 80,862,132</u>	<u>\$ 80,307,491</u>	<u>\$ 72,512,976</u>	<u>\$ (7,794,515)</u>	<u>\$ 75,351,950</u>

Douglas County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2008
(With Comparative Actual Amounts for The Year Ended December 31, 2007)

	2008			2007	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
General Government					
Board of commissioners	\$ 925,664	\$ 971,741	\$ 937,593	\$ 34,148	\$ 825,758
Internal audit	79,582	79,582	79,459	123	52,424
Human resources	263,395	269,086	266,441	2,645	257,026
Finance	694,269	694,269	683,737	10,532	648,098
Purchasing	306,720	307,215	305,780	1,435	275,402
County attorney	1,043,893	1,043,893	682,491	361,402	610,131
Election board	337,109	597,144	586,708	10,436	225,961
Board of tax assessments	226,419	226,419	155,341	71,078	174,570
Tax commissioner	1,020,273	1,041,730	995,782	45,948	932,117
Property appraiser	1,149,874	1,149,874	1,043,775	106,099	988,111
Tax equalization board	25,350	30,350	29,734	616	18,703
Information services	1,715,223	1,777,675	1,187,420	590,255	1,006,263
Safety director	80,155	84,155	83,876	279	1,961
Building maintenance	1,431,248	1,535,209	1,440,089	95,120	1,307,630
Print shop	162,759	163,254	156,464	6,790	151,954
General appropriation	5,992,179	5,779,034	3,017,736	2,761,298	11,627,548
Voters' registration	182,343	180,843	153,463	27,380	107,959
Records retention	111,708	112,233	108,595	3,638	118,984
Grants	191,632	215,325	117,603	97,722	210,401
Public relations	437,282	474,469	446,665	27,804	310,086
Total General Government	16,377,077	16,733,500	12,478,752	4,254,748	19,851,087
Judicial System					
Superior court	562,709	562,709	462,631	100,078	481,649
District attorney	1,857,951	1,865,425	1,744,591	120,834	1,492,730
Clerk of superior court	1,709,482	1,741,286	1,669,120	72,166	1,611,299
Public defender and indigent cases	1,487,873	1,535,821	1,525,311	10,510	1,312,840
State court	357,392	366,064	327,084	38,980	301,146
Clerk of state court	396,814	396,814	368,440	28,374	301,619
State court solicitor	776,538	783,630	767,135	16,495	614,417
Public defender - state court	216,224	216,098	207,042	9,056	132,163
Magistrate court	570,473	572,829	566,164	6,665	540,223
Probate court	376,255	376,255	375,008	1,247	366,081
Juvenile court	1,137,083	1,269,482	1,270,364	(882)	1,092,013
Juvenile program	762,203	840,840	771,675	69,165	670,538
Total Judicial System	10,210,997	10,527,253	10,054,565	472,688	8,916,718
Public Safety					
Coroner	56,367	62,367	60,226	2,141	55,329
Sheriff	11,713,651	11,922,949	11,812,587	110,362	10,913,257
Jail	12,611,085	12,559,155	12,428,167	130,988	11,274,151
Fire and emergency medical services	12,276,791	12,440,377	12,329,845	110,532	11,197,946
Emergency management	196,666	217,867	185,197	32,670	243,905
Animal control	615,996	623,560	603,982	19,578	549,267
Total Public Safety	37,470,556	37,826,275	37,420,004	406,271	34,233,855
Totals carried forward	64,058,630	65,087,028	59,953,321	5,133,707	63,001,660

(continued)

Douglas County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2008
(With Comparative Actual Amounts for The Year Ended December 31, 2007)

	2008			2007	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Totals brought forward	\$ 64,058,630	\$ 65,087,028	\$ 59,953,321	\$ 5,133,707	\$ 63,001,660
Public Works					
Roads	2,453,799	3,020,931	2,598,219	422,712	2,287,618
Administration	2,112,095	2,296,167	350,195	1,945,972	350,810
Traffic operations	1,795,112	2,305,086	1,889,752	415,334	1,244,787
Motor pool	45,465	45,465	9,623	35,842	64,978
Development control	317,760	318,000	310,730	7,270	288,662
Vehicle maintenance	863,387	877,061	802,806	74,255	766,739
Total Public Works	7,587,618	8,862,710	5,961,325	2,901,385	5,003,594
Parks, Recreation and Culture					
Library	1,233,897	1,247,230	1,233,497	13,733	1,132,785
Parks and recreation	3,069,974	3,126,687	2,966,425	160,262	2,321,457
Aquatic center	704,060	770,498	720,179	50,319	577,589
Senior services center	338,550	346,977	319,108	27,869	286,440
Cultural arts council	56,000	56,000	56,000	-	50,000
Total Parks, Recreation and Culture	5,402,481	5,547,392	5,295,209	252,183	4,368,271
Planning/Community Development					
Code enforcement officers	166,078	166,788	159,536	7,252	156,206
Development services administration	128,926	129,346	128,119	1,227	131,912
Share house	15,000	15,000	15,000	-	15,000
Planning and zoning	356,623	474,529	427,694	46,835	357,295
Occupation tax	153,935	153,935	146,429	7,506	144,741
Permits and inspections	811,644	811,660	725,037	86,623	770,095
Geographic information system and mapping	235,178	247,475	241,478	5,997	253,007
Tourism	12,000	12,000	7,248	4,752	9,360
Industrial development	166,000	166,000	166,000	-	160,000
Ride share program	2,250,408	2,445,558	912,221	1,533,337	755,310
Agriculture extension service	161,266	161,340	154,556	6,784	145,556
Total Planning/ Community Development	4,457,058	4,783,631	3,083,318	1,700,313	2,898,482
Totals carried forward	81,505,787	84,280,761	74,293,173	9,987,588	75,272,007

(continued)

Douglas County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2008
(With Comparative Actual Amounts for The Year Ended December 31, 2007)

	2008			2007	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Totals brought forward	\$ 81,505,787	\$ 84,280,761	\$ 74,293,173	\$ 9,987,588	\$ 75,272,007
Health and Welfare					
General health grant	648,000	648,000	630,000	18,000	635,000
Community services board	274,000	274,000	274,000	-	240,000
Public welfare	12,000	12,000	15,060	(3,060)	12,000
Family and children services	859,478	910,478	904,710	5,768	920,722
Boys & girls club	20,000	20,000	20,000	-	20,000
Senior citizens transportation	153,200	153,200	145,648	7,552	102,785
Total Health and Welfare	1,966,678	2,017,678	1,989,418	28,260	1,930,507
Debt Service					
Principal	-	6,965	6,965	-	78,460
Interest	200,000	175,000	171,451	3,549	59,224
Total Debt Service	200,000	181,965	178,416	3,549	137,684
Total Expenditures	83,672,465	86,480,404	76,461,007	10,019,397	77,340,198
Other Financing Uses					
Transfers out	2,389,093	2,305,713	2,305,713	-	2,904,241
Total Expenditures and Other Financing Uses	\$ 86,061,558	\$ 88,786,117	\$ 78,766,720	\$ 10,019,397	\$ 80,244,439

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NONMAJOR GOVERNMENTAL FUNDS

Funds generally used to account for tax supported activities which include the nonmajor special revenue funds and the capital project funds of the County.

Debt Service Fund
Special Revenue Funds
Capital Projects Funds

Douglas County, Georgia
Combining Balance Sheet
Nonmajor Governmental Funds - By Fund Type
December 31, 2008

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Cash and cash equivalents	\$ 10,695,925	\$ 82,030	\$ 98	\$ 10,778,053
Receivables:				
Accounts	357,639	-	-	357,639
Property taxes	-	3,301	-	3,301
Intergovernmental	27,600	-	557,614	585,214
Interest	-	4	-	4
Interfund	73,017	-	-	73,017
Total Assets	\$ 11,154,181	\$ 85,335	\$ 557,712	\$ 11,797,228
Liabilities and Fund Balances (Deficit)				
Liabilities				
Accounts payable	\$ 120,026	\$ -	\$ 1,161	\$ 121,187
Retainage payable	-	-	114,409	114,409
Accrued expenditures	58,540	-	-	58,540
Other payable	361,385	-	-	361,385
Interfund payable	57,177	51,598	594,143	702,918
Deferred revenue	582	-	555,036	555,618
Total Liabilities	597,710	51,598	1,264,749	1,914,057
Fund Balances (Deficit)				
Unreserved, undesignated, reported in:				
Special revenue funds	10,556,471	-	-	10,556,471
Debt service funds	-	33,737	-	33,737
Capital projects funds	-	-	(707,037)	(707,037)
Total Fund Balances (Deficit)	10,556,471	33,737	(707,037)	9,883,171
Total Liabilities and Fund Balances (Deficit)	\$ 11,154,181	\$ 85,335	\$ 557,712	\$ 11,797,228

Douglas County, Georgia
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds - By Fund Type
For the Year Ended December 31, 2008

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Taxes	\$ 18,119	\$ 114,387	\$ -	\$ 132,506
Intergovernmental	-	-	184,291	184,291
Charges for services	2,741,028	-	-	2,741,028
Fines and forfeitures	1,060,438	-	-	1,060,438
Investment earnings	348,958	1,857	256	351,071
Miscellaneous	120	-	-	120
Total Revenues	4,168,663	116,244	184,547	4,469,454
Expenditures				
Current:				
Parks, recreation and culture	384,787	-	-	384,787
Health and welfare	3,148,740	-	-	3,148,740
Capital Outlay				
Public safety	180,216	-	-	180,216
Judicial	-	-	3,804	3,804
Public works	-	-	660,136	660,136
Debt Service				
Principal	-	820,000	-	820,000
Interest and fiscal charges	-	193,646	-	193,646
Total Expenditures	3,713,743	1,013,646	663,940	5,391,329
Excess (Deficiency) of Revenues Over (Under) Expenditures	454,920	(897,402)	(479,393)	(921,875)
Other Financing Sources (Uses)				
Transfers in	-	831,682	19,131	850,813
Transfers out	(293,815)	(19,131)	(25,969)	(338,915)
Total Other Financing Sources (Uses)	(293,815)	812,551	(6,838)	511,898
Net Change in Fund Balances (Deficit)	161,105	(84,851)	(486,231)	(409,977)
Fund Balances (Deficit) Beginning of Year	10,395,366	118,588	(220,806)	10,293,148
Fund Balances (Deficit) End of Year	\$ 10,556,471	\$ 33,737	\$ (707,037)	\$ 9,883,171

NONMAJOR SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for special revenues that are legally restricted to expenditures for specified purposes.

Drug Abuse Treatment and Education Fund – To account for monies collected under Georgia law related to additional penalties on controlled substances offenses. Such monies are restricted for drug abuse treatment and education programs relating to controlled substances and marijuana.

Sidewalk Fund – To account for funds held for future sidewalk construction as mandated by the County's zoning and subdivision ordinances. These are monies funded totally by developers/builders.

Hotel/Motel Tax Fund – To account for monies collected on all short-term room rentals by hotels and motels located in the unincorporated area of Douglas County.

Emergency Telephone System Fund – To account for monies collected under Georgia law by the telephone company on behalf of Douglas County. These monies are remitted to the County and are restricted to providing emergency 911 services to residents of the County.

Crime Victim Assistance Program Fund – To account for grant monies received for the purpose of providing counseling services to victims of crime and add on fine surcharges as required by the O.C.G.A.

Law Library – To account for fees received from Superior Court, Magistrate Court and Probate Court used to finance the Library's operations and reference manuals.

District Attorney Fund – To account for monies forfeited under O.C.G.A. 16-13-49. These funds are held to provide payment for any and all necessary expenses for the operation of the District Attorney's Office.

Inmate Commissary Fund – To account for monies collected from inmates for purchase of supplies. The profit from these sales is used for the benefit of the general inmate population.

Law Enforcement Confiscated Monies – To account for monies confiscated under Federal and Georgia law by the Douglas County Sheriff's office related to controlled substances offenses. Such monies are restricted to defray the cost of complex investigations and to purchase equipment relating to said investigations.

Sheriff Other Programs – To account for monies donated by local individuals and businesses to fund the Douglas County Sheriff Office's Drug Abuse Resistance Education and Combined Accident Reduction effort programs.

Douglas County, Georgia
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2008
(With Comparative Totals at December 31, 2007)

	2008									2007	
	Drug Treatment Abuse	Sidewalk	Emergency Telephone System	Victim Assistance	Law Library	District Attorney	Inmate Commissary	Law Enforcement Confiscated	Sheriff Other Programs	Total Nonmajor Special Revenue Funds	Total Nonmajor Special Revenue Funds
Assets											
Cash and cash equivalents	\$ 395,197	\$ 28,053	\$ 4,759,454	\$ 292,260	\$ 303,977	\$ 599,541	\$ 179,402	\$ 4,070,391	\$ 67,650	\$ 10,695,925	\$ 10,501,236
Receivables:											
Taxes	-	-	-	-	-	-	-	-	-	-	3,302
Accounts	-	-	304,685	-	13,561	-	39,393	-	-	357,639	319,610
Intergovernmental	10,003	-	-	17,597	-	-	-	-	-	27,600	4,040
Interfund	-	-	-	-	-	-	14,613	58,404	-	73,017	469,108
Total Assets	<u>\$ 405,200</u>	<u>\$ 28,053</u>	<u>\$ 5,064,139</u>	<u>\$ 309,857</u>	<u>\$ 317,538</u>	<u>\$ 599,541</u>	<u>\$ 233,408</u>	<u>\$ 4,128,795</u>	<u>\$ 67,650</u>	<u>\$ 11,154,181</u>	<u>\$ 11,297,296</u>
Liabilities and Fund Balances											
Liabilities											
Accounts payable	\$ 8,240	\$ -	\$ 103,499	\$ 7,628	\$ 659	\$ -	\$ -	\$ -	\$ -	\$ 120,026	\$ 146,782
Accrued expenditures	-	-	58,540	-	-	-	-	-	-	58,540	706,800
Due to others	-	-	-	-	-	361,385	-	-	-	361,385	-
Interfund payable	7,239	-	44,977	4,867	94	-	-	-	-	57,177	82,858
Deferred revenue	-	-	582	-	-	-	-	-	-	582	21
Total Liabilities	<u>15,479</u>	<u>-</u>	<u>207,598</u>	<u>12,495</u>	<u>753</u>	<u>361,385</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>597,710</u>	<u>936,461</u>
Fund Balances											
Reserved for:											
Encumbrances	-	-	-	-	-	-	-	-	-	-	1,175
Unreserved	389,721	28,053	4,856,541	297,362	316,785	238,156	233,408	4,128,795	67,650	10,556,471	10,359,660
Total Fund Balances	<u>389,721</u>	<u>28,053</u>	<u>4,856,541</u>	<u>297,362</u>	<u>316,785</u>	<u>238,156</u>	<u>233,408</u>	<u>4,128,795</u>	<u>67,650</u>	<u>10,556,471</u>	<u>10,360,835</u>
Total Liabilities and Fund Balances	<u>\$ 405,200</u>	<u>\$ 28,053</u>	<u>\$ 5,064,139</u>	<u>\$ 309,857</u>	<u>\$ 317,538</u>	<u>\$ 599,541</u>	<u>\$ 233,408</u>	<u>\$ 4,128,795</u>	<u>\$ 67,650</u>	<u>\$ 11,154,181</u>	<u>\$ 11,297,296</u>

Douglas County, Georgia
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2008
(With Comparative Totals For the Year Ended December 31, 2007)

	2008											2007
	Drug Treatment Abuse	Sidewalk	Hotel-Motel Tax	Emergency Telephone System	Victim Assistance	Law Library	District Attorney	Inmate Commissary	Law Enforcement Confiscated	Sheriff Other Programs	Total Nonmajor Special Revenue Funds	Total Nonmajor Special Revenue Funds
Revenues												
Taxes	\$ -	\$ -	\$ 18,119	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,119	\$ 134,562
Charges for services	-	-	-	2,498,015	-	-	-	242,891	-	122	2,741,028	2,732,356
Fines and forfeitures	136,215	-	-	-	233,699	169,896	139,977	-	380,651	-	1,060,438	2,600,981
Investment earnings	6,044	471	-	75,433	4,662	1,896	9,276	1,249	171,166	78,761	348,958	376,686
Miscellaneous	-	-	-	120	-	-	-	-	-	-	120	-
Total Revenues	142,259	471	18,119	2,573,568	238,361	171,792	149,253	244,140	551,817	78,883	4,168,663	5,844,585
Expenditures												
Current:												
Judicial	105,812	-	-	-	190,003	88,972	-	-	-	-	384,787	236,759
Public safety	-	-	-	1,760,097	-	-	291,443	258,845	793,930	44,425	3,148,740	3,158,692
Capital Outlay - public safety	-	-	-	180,216	-	-	-	-	-	-	180,216	-
Debt Service:												
Principal	-	-	-	-	-	-	-	-	-	-	-	95,000
Interest and fiscal charges	-	-	-	-	-	-	-	-	-	-	-	34,111
Total Expenditures	105,812	-	-	1,940,313	190,003	88,972	291,443	258,845	793,930	44,425	3,713,743	3,524,562
Excess (Deficiency) of Revenues Over (Under) Expenditures	36,447	471	18,119	633,255	48,358	82,820	(142,190)	(14,705)	(242,113)	34,458	454,920	2,320,023
Other Financing (Uses)												
Transfers out	-	-	(18,119)	-	(34,802)	-	(240,894)	-	-	-	(293,815)	(183,037)
Net Change in Fund Balances	36,447	471	-	633,255	13,556	82,820	(383,084)	(14,705)	(242,113)	34,458	161,105	2,136,986
Fund Balances Beginning of Year	353,274	27,582	-	4,223,286	283,806	233,965	621,240	248,113	4,370,908	33,192	10,395,366	8,223,849
Fund Balances End of Year	\$ 389,721	\$ 28,053	\$ -	\$ 4,856,541	\$ 297,362	\$ 316,785	\$ 238,156	\$ 233,408	\$ 4,128,795	\$ 67,650	\$ 10,556,471	\$ 10,360,835

Douglas County, Georgia
Drug Treatment Abuse Fund
Comparative Balance Sheet
December 31, 2008 and 2007

	<u>2008</u>	<u>2007</u>
Assets		
Cash and cash equivalents	\$ 395,197	\$ 336,019
Receivables:		
Intergovernmental	10,003	259
Interfund	-	32,996
Total Assets	<u>\$ 405,200</u>	<u>\$ 369,274</u>
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ 8,240	\$ 8,000
Interfund payable	7,239	8,000
Total Liabilities	<u>15,479</u>	<u>16,000</u>
Fund Balances		
Reserved for encumbrances	-	1,175
Unreserved	389,721	352,099
Total Fund Balances	<u>389,721</u>	<u>353,274</u>
Total Liabilities and Fund Balances	<u>\$ 405,200</u>	<u>\$ 369,274</u>

Douglas County, Georgia
Drug Treatment Abuse Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008
(With Comparative Actual Amounts for The Year Ended December 31, 2007)

	2008			2007	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	\$ 135,000	\$ 135,000	\$ 136,215	\$ 1,215	\$ 121,736
Investment earnings	17,000	17,000	6,044	(10,956)	14,441
Total Revenues	152,000	152,000	142,259	(9,741)	136,177
Expenditures					
Current:					
Public safety	108,735	108,735	105,812	2,923	99,600
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 43,265</u>	<u>\$ 43,265</u>	36,447	<u>\$ (6,818)</u>	36,577
Fund Balances Beginning of Year			<u>353,274</u>		<u>316,697</u>
Fund Balances End of Year			<u>\$ 389,721</u>		<u>\$ 353,274</u>

Douglas County, Georgia
Sidewalk Fund
Comparative Balance Sheet
December 31, 2008 and 2007

	<u>2008</u>	<u>2007</u>
Assets		
Cash and cash equivalents	<u>\$ 28,053</u>	<u>\$ 27,582</u>
Fund Balances		
Unreserved	<u>\$ 28,053</u>	<u>\$ 27,582</u>

Douglas County, Georgia
Sidewalk Fund
Schedule of Revenues and Changes
in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008
(With Comparative Actual Amounts for The Year Ended December 31, 2007)

	2008			2007	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Investment earnings	\$ -	\$ -	\$ 471	\$ 471	\$ 1,221
Fund Balances Beginning of Year			27,582		26,361
Fund Balances End of Year			\$ 28,053		\$ 27,582

Douglas County, Georgia
Hotel-Motel Tax Fund
Schedule of Revenues and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008
(With Comparative Actual Amounts for The Year Ended December 31, 2007)

	2008			2007	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Hotel motel taxes	\$ 30,000	\$ 30,000	\$ 18,119	\$ (11,881)	\$ 23,400
Other Financing Uses					
Transfers out	(30,000)	(30,000)	(18,119)	11,881	(23,400)
Net Change in Fund Balances	\$ -	\$ -	-	\$ -	-
Fund Balances Beginning of Year			-		-
Fund Balances End of Year			\$ -		\$ -

Douglas County, Georgia
Emergency Telephone Service Fund
Comparative Balance Sheet
December 31, 2008 and 2007

	<u>2008</u>	<u>2007</u>
Assets		
Cash and cash equivalents	\$ 4,759,454	\$ 4,157,408
Accounts receivable	304,685	277,856
Total Assets	<u>\$ 5,064,139</u>	<u>\$ 4,435,264</u>
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ 103,499	\$ 132,793
Accrued salaries	58,540	49,462
Interfund payable	44,977	29,723
Deferred revenue	582	-
Total Liabilities	207,598	211,978
Fund Balances		
Unreserved	4,856,541	4,223,286
Total Liabilities and Fund Balances	<u>\$ 5,064,139</u>	<u>\$ 4,435,264</u>

Douglas County, Georgia
Emergency Telephone Service Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008
(With Comparative Actual Amounts for The Year Ended December 31, 2007)

	2008			2007	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Charges for services	\$ 2,330,000	\$ 2,330,000	\$ 2,498,015	\$ 168,015	\$ 2,421,597
Investment earnings	120,000	120,000	75,433	(44,567)	173,411
Miscellaneous	-	-	120	120	-
Total Revenues	<u>2,450,000</u>	<u>2,450,000</u>	<u>2,573,568</u>	<u>123,568</u>	<u>2,595,008</u>
Expenditures					
Current:					
Public safety	1,966,035	1,968,711	1,760,097	208,614	1,761,284
Capital Outlay	<u>5,238,948</u>	<u>5,241,426</u>	<u>180,216</u>	<u>5,061,210</u>	<u>-</u>
Total Expenditures	<u>7,204,983</u>	<u>7,210,137</u>	<u>1,940,313</u>	<u>5,269,824</u>	<u>1,761,284</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (4,754,983)</u>	<u>\$ (4,760,137)</u>	633,255	<u>\$ 5,393,392</u>	833,724
Fund Balances Beginning of Year			<u>4,223,286</u>		<u>3,389,562</u>
Fund Balances End of Year			<u>\$ 4,856,541</u>		<u>\$ 4,223,286</u>

Douglas County, Georgia
Victim Assistance Fund
Comparative Balance Sheet
December 31, 2008 and 2007

	<u>2008</u>	<u>2007</u>
Assets		
Cash and cash equivalents	\$ 292,260	\$ 251,206
Receivables:		
Intergovernmental	17,597	3,781
Interfund	-	38,324
Total Assets	<u>\$ 309,857</u>	<u>\$ 293,311</u>
Liabilities and Fund Balances		
Liabilities		
Accrued expenditures	\$ 7,628	\$ 5,203
Interfund payable	4,867	4,302
Total Liabilities	12,495	9,505
Fund Balances		
Unreserved	297,362	283,806
Total Liabilities and Fund Balances	<u>\$ 309,857</u>	<u>\$ 293,311</u>

Douglas County, Georgia
Victim Assistance Fund
Schedule of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008
(With Comparative Actual Amounts for The Year Ended December 31, 2007)

	2008			Variance With Final Budget	2007
	Original Budget	Final Budget	Actual		Actual
Revenues					
Fines and forfeitures	\$ 220,000	\$ 220,000	\$ 233,699	\$ 13,699	\$ 240,361
Investment earnings	12,000	12,000	4,662	(7,338)	9,974
Total Revenues	232,000	232,000	238,361	6,361	250,335
Expenditures					
Current:					
Judicial	178,474	209,474	190,003	19,471	137,235
Excess of Revenues Over Expenditures	53,526	22,526	48,358	25,832	113,100
Other Financing (Uses)					
Transfers out	(40,000)	(45,000)	(34,802)	10,198	(101,786)
Net Change in Fund Balances	<u>\$ 13,526</u>	<u>\$ (22,474)</u>	13,556	<u>\$ 36,030</u>	11,314
Fund Balances Beginning of Year			<u>283,806</u>		<u>272,492</u>
Fund Balances End of Year			<u>\$ 297,362</u>		<u>\$ 283,806</u>

Douglas County, Georgia
Law Library Fund
Comparative Balance Sheet
December 31, 2008 and 2007

	<u>2008</u>	<u>2007</u>
Assets		
Cash and cash equivalents	\$ 303,977	\$ 217,442
Accounts receivable	13,561	21,473
Total Assets	<u>\$ 317,538</u>	<u>\$ 238,915</u>
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ 659	\$ 4,856
Interfund payable	94	94
Total Liabilities	753	4,950
Fund Balances		
Unreserved	316,785	233,965
Total Liabilities and Fund Balances	<u>\$ 317,538</u>	<u>\$ 238,915</u>

Douglas County, Georgia
Law Library Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008
 (With Comparative Actual Amounts for The Year Ended December 31, 2007)

	2008			2007	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Courts and law enforcement	\$ 88,316	\$ 88,316	\$ 169,896	\$ 81,580	\$ 156,550
Investment earnings	650	650	1,896	1,246	4,192
Total Revenues	88,966	88,966	171,792	82,826	160,742
Expenditures					
Current:					
Judicial system	81,000	81,000	88,972	(7,972)	99,524
Excess of Revenues Over Expenditures	<u>\$ 7,966</u>	<u>\$ 7,966</u>	82,820	<u>\$ 74,854</u>	61,218
Fund Balances Beginning of Year			<u>233,965</u>		<u>172,747</u>
Fund Balances End of Year			<u>\$ 316,785</u>		<u>\$ 233,965</u>

Douglas County, Georgia
District Attorney Fund
Comparative Balance Sheet
December 31, 2008 and 2007

	<u>2008</u>	<u>2007</u>
Assets		
Cash and cash equivalents	\$ 599,541	\$ 1,136,470
Interfund receivable	-	136,905
Total Assets	<u>\$ 599,541</u>	<u>\$ 1,273,375</u>
Liabilities and Fund Balances		
Liabilities		
Due to others	\$ 361,385	\$ 652,135
Fund Balances		
Unreserved	<u>238,156</u>	<u>621,240</u>
Total Liabilities and Fund Balances	<u>\$ 599,541</u>	<u>\$ 1,273,375</u>

Douglas County, Georgia
District Attorney Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008
(With Comparative Actual Amounts for The Year Ended December 31, 2007)

	2008			2007	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Courts and law enforcement	\$ 200,000	\$ 200,000	\$ 139,977	\$ (60,023)	\$ 317,493
Investment earnings	5,000	5,000	9,276	4,276	10,625
Total Revenues	205,000	205,000	149,253	(55,747)	328,118
Expenditures					
Current:					
Public safety	150,000	150,000	291,443	(141,443)	135,140
Excess (Deficiency) of Revenues Over (Under) Expenditures	55,000	55,000	(142,190)	(197,190)	192,978
Other Financing Uses					
Transfers out	-	-	(240,894)	(240,894)	(2,250)
Net Change in Fund Balances	<u>\$ 55,000</u>	<u>\$ 55,000</u>	(383,084)	<u>\$ (438,084)</u>	190,728
Fund Balances Beginning of Year			<u>621,240</u>		<u>430,512</u>
Fund Balances End of Year			<u>\$ 238,156</u>		<u>\$ 621,240</u>

Douglas County, Georgia
Inmate Commissary Fund
Comparative Balance Sheet
December 31, 2008 and 2007

	<u>2008</u>	<u>2007</u>
Assets		
Cash and cash equivalents	\$ 179,402	\$ 195,869
Receivables:		
Accounts	39,393	41,754
Interfund	<u>14,613</u>	<u>14,550</u>
Total Assets	<u>\$ 233,408</u>	<u>\$ 252,173</u>
 Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ -	\$ 1,133
Interfund payable	<u>-</u>	<u>2,927</u>
Total Liabilities	-	4,060
 Fund Balances		
Unreserved	<u>233,408</u>	<u>248,113</u>
Total Liabilities and Fund Balances	<u>\$ 233,408</u>	<u>\$ 252,173</u>

Douglas County, Georgia
Inmate Commissary Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008
 (With Comparative Actual Amounts for The Year Ended December 31, 2007)

	2008			2007	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Charges for services	\$ 340,000	\$ 340,000	\$ 242,891	\$ (97,109)	\$ 310,654
Investment earnings	1,800	1,800	1,249	(551)	1,362
Total Revenues	341,800	341,800	244,140	(97,660)	312,016
Expenditures					
Current:					
Public safety	167,000	167,000	258,845	(91,845)	241,528
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 174,800</u>	<u>\$ 174,800</u>	(14,705)	<u>\$ (189,505)</u>	70,488
Fund Balances Beginning of Year			<u>248,113</u>		<u>177,625</u>
Fund Balances End of Year			<u>\$ 233,408</u>		<u>\$ 248,113</u>

Douglas County, Georgia
Law Enforcement Confiscated Funds Fund
Comparative Balance Sheet
December 31, 2008 and 2007

	<u>2008</u>	<u>2007</u>
Assets		
Cash and cash equivalents	\$ 4,070,391	\$ 4,146,048
Interfund receivables	58,404	224,860
Total Assets	<u>\$ 4,128,795</u>	<u>\$ 4,370,908</u>
Fund Balances		
Unreserved	<u>\$ 4,128,795</u>	<u>\$ 4,370,908</u>

Douglas County, Georgia
Law Enforcement Confiscated Funds Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008
(With Comparative Actual Amounts for The Year Ended December 31, 2007)

	<u>2008</u>			<u>2007</u>	
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>	<u>Actual</u>
Revenues					
Courts and law enforcement	\$ 610,000	\$ 610,000	\$ 380,651	\$ (229,349)	\$ 1,764,841
Investment earnings	95,000	95,000	171,166	76,166	136,249
Total Revenues	705,000	705,000	551,817	(153,183)	1,901,090
Expenditures					
Current:					
Public safety	811,000	811,000	793,930	17,070	892,165
Excess (Deficiency) of Revenues Over (Under) Expenditures	(106,000)	(106,000)	(242,113)	(136,113)	1,008,925
Other Financing Uses					
Transfers out	-	-	-	-	(55,601)
Net Change in Fund Balances	<u>\$ (106,000)</u>	<u>\$ (106,000)</u>	(242,113)	<u>\$ (136,113)</u>	953,324
Fund Balances Beginning of Year			<u>4,370,908</u>		<u>3,417,584</u>
Fund Balances End of Year			<u>\$ 4,128,795</u>		<u>\$ 4,370,908</u>

Douglas County, Georgia
Sheriff Other Programs Fund
Comparative Balance Sheet
December 31, 2008 and 2007

	<u>2008</u>	<u>2007</u>
Assets		
Cash and cash equivalents	<u>\$ 67,650</u>	<u>\$ 33,192</u>
Fund Balances		
Unreserved	<u>\$ 67,650</u>	<u>\$ 33,192</u>

Douglas County, Georgia
Sheriff Other Programs Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008
(With Comparative Actual Amounts for The Year Ended December 31, 2007)

	2008			2007	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Charges for services	\$ 3,500	\$ 3,500	\$ 122	\$ (3,378)	\$ 105
Investment earnings	-	-	78,761	78,761	25,211
Total Revenues	3,500	3,500	78,883	75,383	25,316
Expenditures					
Current:					
Public safety	9,500	9,500	44,425	(34,925)	28,975
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (6,000)</u>	<u>\$ (6,000)</u>	34,458	<u>\$ 40,458</u>	(3,659)
Fund Balances Beginning of Year			<u>33,192</u>		<u>36,851</u>
Fund Balances End of Year			<u>\$ 67,650</u>		<u>\$ 33,192</u>

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NONMAJOR DEBT SERVICE FUNDS

The Debt Service Fund is utilized to account for the accumulation and disbursement of money need to comply with the interest and principal redemption requirements of the governmental fund type revenue bonds and contractual obligations.

Jail Annex Debt Service Fund – to account for the base rentals required to provide annual debt service payments pursuant to the issuance of \$6,785,000 Association County Commissioners of Georgia leasers program Certificates of Participation (Douglas County, Georgia Public Purpose Project Series 2003)

Special Tax District – to account for tax collection levied against certain property owners to fund the debt service payments due on community improvement district special assessment debt.

Douglas County, Georgia
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2008

	<u>Jail Annex</u>	<u>Special Tax District</u>	<u>Total Nonmajor Debt Service Funds</u>
Assets			
Cash and cash equivalents	\$ 82,030	\$ -	\$ 82,030
Receivables:			
Taxes	-	3,301	3,301
Interest	4	-	4
Total Assets	<u>\$ 82,034</u>	<u>\$ 3,301</u>	<u>\$ 85,335</u>
Liabilities and Fund Balances (Deficit)			
Liabilities			
Interfund payable	\$ -	\$ 51,598	\$ 51,598
Fund Balances (Deficit)			
Unreserved, undesignated	82,034	(48,297)	33,737
Total Liabilities and Fund Balances	<u>\$ 82,034</u>	<u>\$ 3,301</u>	<u>\$ 85,335</u>

Douglas County, Georgia
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2008

	<u>Jail Annex</u>	<u>Special Tax District</u>	<u>Total Nonmajor Debt Service Funds</u>
Revenues			
Property taxes	\$ -	\$ 114,387	\$ 114,387
Investment earnings	1,857	-	1,857
Total Revenues	<u>1,857</u>	<u>114,387</u>	<u>116,244</u>
Expenditures			
Debt Service:			
Principal	720,000	100,000	820,000
Interest and fiscal charges	165,493	28,153	193,646
Total Expenditures	<u>885,493</u>	<u>128,153</u>	<u>1,013,646</u>
(Deficiency) of Revenues Over Expenditures	<u>(883,636)</u>	<u>(13,766)</u>	<u>(897,402)</u>
Other Financing Sources (Uses)			
Transfers in	831,682	-	831,682
Transfers out	(19,131)	-	(19,131)
Total Other Financing Sources (Uses)	<u>812,551</u>	<u>-</u>	<u>812,551</u>
Net Change in Fund Balances	(71,085)	(13,766)	(84,851)
Fund Balances (Deficit) At Beginning of Year	<u>153,119</u>	<u>(34,531)</u>	<u>118,588</u>
Fund Balances (Deficit) At End of Year	<u>\$ 82,034</u>	<u>\$ (48,297)</u>	<u>\$ 33,737</u>

Douglas County, Georgia
Jail Annex Fund
Comparative Balance Sheet
December 31, 2008 and 2007

	<u>2008</u>	<u>2007</u>
Assets		
Cash and cash equivalents	\$ 82,030	\$ 138,891
Receivables:		
Interest	4	646
Interfund	-	13,582
Total Assets	<u>\$ 82,034</u>	<u>\$ 153,119</u>
Fund Balances		
Unreserved	<u>\$ 82,034</u>	<u>\$ 153,119</u>

Douglas County, Georgia
Jail Annex Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008
(With Comparative Actual Amounts for The Year Ended December 31, 2007)

	2008			Variance With Final Budget	2007
	Original Budget	Final Budget	Actual		Actual
Revenues					
Investment earnings	\$ -	\$ -	\$ 1,857	\$ 1,857	\$ 7,910
Expenditures					
Debt Service:					
Principal	720,000	720,000	720,000	-	705,000
Interest and fiscal charges	169,093	169,093	165,493	3,600	185,207
Total Expenditures	889,093	889,093	885,493	3,600	890,207
Excess (Deficiency) of Revenues Over (Under) Expenditures	(889,093)	(889,093)	(883,636)	5,457	(882,297)
Other Financing Sources (Uses)					
Transfers in	919,093	919,093	831,682	(87,411)	886,707
Transfers out	-	(30,000)	(19,131)	10,869	-
Total Other Financing Sources (Uses)	919,093	889,093	812,551	(76,542)	886,707
Net Change in Fund Balances	\$ 30,000	\$ -	(71,085)	\$ (71,085)	4,410
Fund Balances Beginning of Year			153,119		148,709
Fund Balances End of Year			\$ 82,034		\$ 153,119

Douglas County, Georgia
Special Tax District Fund
Comparative Balance Sheet
December 31, 2008 and 2007

	<u>2008</u>	<u>2007</u>
Assets		
Taxes receivable	\$ 3,301	\$ 3,302
Liabilities and Fund Balances (Deficits)		
Liabilities		
Interfund payable	\$ 51,598	\$ 37,812
Deferred revenue	-	21
Total Liabilities	51,598	37,833
Fund Balances (Deficits)		
Unreserved	\$ (48,297)	(34,531)
Total Liabilities and Fund Balances (Deficits)	\$ 3,301	\$ 3,302

Douglas County, Georgia
Special Tax District Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008
 (With Comparative Actual Amounts for The Year Ended December 31, 2007)

	2008			2007	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Property taxes	\$ 122,000	\$ 122,000	\$ 114,387	\$ (7,613)	\$ 111,162
Expenditures					
Debt Service:					
Principal	100,000	100,000	100,000	-	95,000
Interest and fiscal charges	28,223	28,223	28,153	70	34,111
Total Expenditures	<u>128,223</u>	<u>128,223</u>	<u>128,153</u>	<u>70</u>	<u>129,111</u>
(Deficiency) of Revenues (Under) Expenditures	<u>\$ (6,223)</u>	<u>\$ (6,223)</u>	(13,766)	<u>\$ (7,543)</u>	(17,949)
Fund Balances Beginning of Year			<u>(34,531)</u>		<u>(16,582)</u>
Fund Balances End of Year			<u>\$ (48,297)</u>		<u>\$ (34,531)</u>

MAJOR CAPITAL PROJECT FUND

2002 Special Purpose Local Option Sales Tax Capital Projects Fund

Douglas County, Georgia
2002 SPLOST Fund
Comparative Balance Sheet
December 31, 2008 and 2007

	<u>2008</u>	<u>2007</u>
Assets		
Cash and cash equivalents	\$ 21,708,552	\$ 31,504,461
Receivables:		
Sales taxes	49,949	201,334
Intergovernmental	361,561	492,837
Interest	-	268
Interfund	3,715,823	1,874,198
Total Assets	<u>\$ 25,835,885</u>	<u>\$ 34,073,098</u>
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ 1,271,345	\$ 1,964,156
Retainage payable	236,610	57,984
Intergovernmental payable	8,986,828	13,182,953
Total Liabilities	<u>10,494,783</u>	<u>15,205,093</u>
Fund Balances		
Reserved for encumbrances	2,688,730	3,779,461
Reserved for capital projects	12,652,372	15,088,544
Total Fund Balances	<u>15,341,102</u>	<u>18,868,005</u>
Total Liabilities and Fund Balances	<u>\$ 25,835,885</u>	<u>\$ 34,073,098</u>

Douglas County, Georgia
2002 SPLOST Fund
Project Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
From Inception and for the Year Ended December 31, 2008

	Original Project Length Budget	Revised Project Length Budget	Prior Years	Current Year	Project Length Total	Variance With Revised Project Budget
Revenues						
Sales taxes	\$ 102,000,000	\$ 105,610,888	\$ 105,967,955	\$ 409,555	\$ 106,377,510	\$ 766,622
Intergovernmental	15,481,488	6,572,888	3,558,892	846,701	4,405,593	(2,167,295)
Investment earnings	5,790,440	5,943,127	5,362,261	468,556	5,830,817	(112,310)
Miscellaneous	-	193,432	140,000	-	140,000	(53,432)
Total Revenues	123,271,928	118,320,335	115,029,108	1,724,812	116,753,920	(1,566,415)
Expenditures						
Current						
General government	500,000	500,000	494,939	-	494,939	(5,061)
Intergovernmental	22,256,740	30,477,568	27,990,004	156,129	28,146,133	(2,331,435)
Capital Outlay	95,918,616	87,266,546	66,371,327	6,595,586	72,966,913	(14,299,633)
Total Expenditures	118,675,356	118,244,114	94,856,270	6,751,715	101,607,984	(16,636,130)
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,596,572	76,221	20,172,838	(5,026,903)	15,145,936	15,069,715
Other Financing Sources (Uses)						
Issuance of bonds	41,898,514	41,898,514	41,898,514	-	41,898,514	-
Transfers in	-	3,675,000	2,446,388	1,500,000	3,946,388	(271,388)
Transfers out	(46,495,086)	(45,649,735)	(45,649,735)	-	(45,649,735)	-
Total Other Financing Sources (Uses)	(4,596,572)	(76,221)	(1,304,833)	1,500,000	195,167	(271,388)
Net Change in Fund Balances	\$ -	\$ -	18,868,005	(3,526,903)	\$ 15,341,103	\$ 15,341,103
Fund Balances Beginning of Year			-	18,868,005		
Fund Balances End of Year			\$ 18,868,005	\$ 15,341,102		

NONMAJOR CAPITAL PROJECT FUNDS

The Capital Project Funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary or trust funds.

The County's Nonmajor Capital Project Funds are as follows:

Jail Annex
GRTA Arterial Road

Douglas County, Georgia
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2008

	Jail Annex	GRTA Arterial Road	Total Nonmajor Capital Projects Funds
Revenues			
Intergovernmental	\$ -	\$ 184,291	\$ 184,291
Investment earnings	187	69	256
Total Revenues	187	184,360	184,547
Expenditures			
Capital Outlay			
Judicial	3,804	-	3,804
Public works	-	660,136	660,136
Total Expenditures	3,804	660,136	663,940
(Deficiency) of Revenues (Under) Expenditures	(3,617)	(475,776)	(479,393)
Other Financing Sources (Uses)			
Transfers in	19,131	-	19,131
Transfers out	(25,969)	-	(25,969)
Total Other Financing Sources (Uses)	(6,838)	-	(6,838)
Net Change in Fund Balances	(10,455)	(475,776)	(486,231)
Fund Balances (Deficit) At Beginning of Year	10,455	(231,261)	(220,806)
Fund Balances (Deficit) At End of Year	\$ -	\$ (707,037)	\$ (707,037)

Douglas County, Georgia
Jail Annex Fund
Comparative Balance Sheet
December 31, 2008 and 2007

	<u>2008</u>	<u>2007</u>
Assets		
Cash and cash equivalents	\$ -	\$ 23,966
Interest receivable	-	70
Total Assets	<u>\$ -</u>	<u>\$ 24,036</u>
Liabilities and Fund Balances		
Liabilities		
Interfund payable	\$ -	\$ 13,581
Fund Balances		
Reserved for capital projects	-	10,455
Total Liabilities and Fund Balances	<u>\$ -</u>	<u>\$ 24,036</u>

Douglas County, Georgia
Jail Annex Fund
Project Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
From Inception and for the Year Ended December 31, 2008

	<u>Project Length Budget</u>	<u>Prior Years</u>	<u>Current Year</u>	<u>Project Length Total</u>	<u>Variance With Project Budget</u>
Revenues					
Investment earnings	\$ 125,000	\$ 33,582	\$ 187	\$ 33,769	\$ (91,231)
Expenditures					
Debt Service:					
Issuance costs	192,246	186,166	-	186,166	6,080
Capital outlay - judicial	<u>6,632,758</u>	<u>6,571,122</u>	<u>3,804</u>	<u>6,574,926</u>	<u>57,832</u>
Total Expenditures	<u>6,825,004</u>	<u>6,757,288</u>	<u>3,804</u>	<u>6,761,092</u>	<u>63,912</u>
(Deficiency) of Revenue (Under) Expenditures	<u>(6,700,004)</u>	<u>(6,723,706)</u>	<u>(3,617)</u>	<u>(6,727,323)</u>	<u>(27,319)</u>
Other Financing Sources (Uses)					
Inception of capital lease	6,785,000	6,785,000	-	6,785,000	-
Capital lease premium	52,276	52,276	-	52,276	-
Transfers in	-	34,157	19,131	53,288	53,288
Tranfers out	<u>(137,272)</u>	<u>(137,272)</u>	<u>(25,969)</u>	<u>(163,241)</u>	<u>(25,969)</u>
Total Other Financing Sources (Uses)	<u>6,700,004</u>	<u>6,734,161</u>	<u>(6,838)</u>	<u>6,727,323</u>	<u>27,319</u>
Net Change in Fund Balances	<u>\$ -</u>	<u>10,455</u>	<u>(10,455)</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balances Beginning of Year		<u>-</u>	<u>10,455</u>		
Fund Balances End of Year		<u>\$ 10,455</u>	<u>\$ -</u>		

Douglas County, Georgia
GRTA Arterial Road Fund
Comparative Balance Sheet
December 31, 2008 and 2007

	<u>2008</u>	<u>2007</u>
Assets		
Cash and cash equivalents	\$ 98	\$ 12,696
Intergovernmental receivable	557,614	607,505
Total Assets	<u>\$ 557,712</u>	<u>\$ 620,201</u>
Liabilities and Fund Balances (Deficit)		
Liabilities		
Accounts payable	\$ 1,161	\$ 101,286
Retainage payable	114,409	-
Interfund payable	594,143	195,437
Deferred revenue	555,036	554,739
Total Liabilities	1,264,749	851,462
Fund Balances (Deficit)		
Unreserved, undesignated	<u>(707,037)</u>	<u>(231,261)</u>
Total Liabilities and Fund Balances	<u>\$ 557,712</u>	<u>\$ 620,201</u>

Douglas County, Georgia
GRTA Arterial Road Fund
Project Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
From Inception and for the Year Ended December 31, 2008

	<u>Project Length Budget</u>	<u>Prior Years</u>	<u>Current Year</u>	<u>Project Length Total</u>	<u>Variance With Project Budget</u>
Revenues					
Intergovernmental	\$ 19,719,000	\$ 1,077,578	\$ 184,291	\$ 1,261,869	\$ (18,457,131)
Investment earnings	-	4,187	69	4,256	4,256
Total Revenues	19,719,000	1,081,765	184,360	1,266,125	(18,452,875)
Expenditures					
Capital outlay - public works	19,719,000	1,313,026	660,136	1,973,162	17,745,838
(Deficiency) of Revenue Over Expenditures	<u>\$ -</u>	<u>(231,261)</u>	<u>(475,776)</u>	<u>\$ (707,037)</u>	<u>\$ (707,037)</u>
Fund Balances (Deficit) Beginning of Year		<u>-</u>	<u>(231,261)</u>		
Fund Balances (Deficit) End of Year		<u>\$ (231,261)</u>	<u>\$ (707,037)</u>		

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PROPRIETARY FUNDS

Proprietary Funds are the Enterprise Fund and the Internal Service Funds. The Enterprise fund accounts for the business-type activity provided to citizens while the Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other government units, on a cost reimbursement basis.

Landfill Enterprise
Group Health Insurance
Workers' Compensation

Douglas County, Georgia
Solid Waste Fund
Comparative Statement of Net Assets
December 31, 2008 and 2007

	<u>2008</u>	<u>2007</u>
Assets		
Current Assets:		
Cash and cash equivalents	\$ 101,147	\$ 87,244
Receivables:		
Accounts	60,092	95,230
Interfund	5,185	3,722
Total Current Assets	<u>166,424</u>	<u>186,196</u>
Noncurrent Assets:		
Capital assets:		
Nondepreciable	1,574,386	1,574,386
Depreciable	911,500	1,029,931
Total Noncurrent Assets	<u>2,485,886</u>	<u>2,604,317</u>
Total Assets	<u>2,652,310</u>	<u>2,790,513</u>
Liabilities		
Current Liabilities:		
Accounts payable	93,854	85,189
Accrued liabilities	25,703	112,374
Intergovernmental payable	19,389	-
Interfund payable	16,280	9,727
Compensated absences payable	11,363	-
Capital leases payable	134,880	117,716
Total Current Liabilities	<u>301,469</u>	<u>325,006</u>
Long-term Liabilities (net of current portion):		
Compensated absences payable	33,386	9,819
Advances payable	321,712	217,232
Closure and postclosure care costs	1,481,100	1,400,595
Capital leases payable	23,102	168,924
Total Long-term Liabilities	<u>1,859,300</u>	<u>1,796,570</u>
Total Liabilities	<u>2,160,769</u>	<u>2,121,576</u>
Net Assets		
Invested in capital assets, net of related debt	2,327,904	2,317,677
Unrestricted	(1,836,363)	(1,648,740)
Total Net Assets	<u>\$ 491,541</u>	<u>\$ 668,937</u>

Douglas County, Georgia
Solid Waste Fund
Comparative Statement of Revenues,
Expenses and Changes in Fund Net Assets
For the Years Ended December 31, 2008 and 2007

	<u>2008</u>	<u>2007</u>
Operating Revenues		
Transfer fees	\$ 889,632	\$ 918,341
Dumping fees	913,003	978,213
Recycling sales	210,387	174,229
Miscellaneous	1,449	766
Total Operating Revenues	<u>2,014,471</u>	<u>2,071,549</u>
Operating Expenses		
Personal services	613,544	592,301
Operating	1,365,147	1,151,343
Repairs and maintenance	73,582	39,813
Depreciation	130,406	137,029
Total Operating Expenses	<u>2,182,679</u>	<u>1,920,486</u>
Operating Income	<u>(168,208)</u>	<u>151,063</u>
Nonoperating Revenues (Expenses)		
Gain on disposition of capital assets	-	9,400
Investment earnings	1,568	3,559
Interest expense	(10,756)	(16,622)
Total Nonoperating Revenues (Expenses)	<u>(9,188)</u>	<u>(3,663)</u>
Change in Net Assets	(177,396)	147,400
Net Assets Beginning of Year	<u>668,937</u>	<u>521,537</u>
Net Assets End of Year	<u>\$ 491,541</u>	<u>\$ 668,937</u>

Douglas County, Georgia
Solid Waste Fund
Comparative Statement of Cash Flows
For the Years Ended December 31, 2008 and 2007

	<u>2008</u>	<u>2007</u>
Increase (Decrease) in Cash and Cash Equivalents		
Cash Flows from Operating Activities		
Cash received from customers	\$ 2,068,998	\$ 2,063,269
Cash payments for personal services	(578,614)	(578,635)
Cash payments for goods and services	<u>(1,436,230)</u>	<u>(1,221,953)</u>
Net Cash Provided by (Used in) Operating Activities	<u>54,154</u>	<u>262,681</u>
Cash Flows from Noncapital Financing Activities		
Other cash receipts	25	-
(Increase) decrease in interfund loan receivable	(1,463)	-
Increase (decrease) in interfund loan payable	<u>111,033</u>	<u>(150,252)</u>
Net Cash Provided by (Used in) Noncapital Financing Activities	<u>109,595</u>	<u>(150,252)</u>
Cash Flows from Capital Financing Activities		
Proceeds from the sale of capital assets	-	9,400
Acquisition of capital assets	(12,000)	(122,793)
Principal paid on capital leases	(128,658)	(16,622)
Interest paid on capital leases	<u>(10,756)</u>	<u>(2,000)</u>
Total Cash Provided by (Used in) Capital Financing Activities	<u>(151,414)</u>	<u>(132,015)</u>
Cash Flows from Investing Activities		
Investment earnings	<u>1,568</u>	<u>3,559</u>
Net Increase (Decrease) in Cash and Cash Equivalents	13,903	(16,027)
Cash and Cash Equivalents Beginning of Year	<u>87,244</u>	<u>103,271</u>
Cash and Cash Equivalents End of Year	<u>\$ 101,147</u>	<u>\$ 87,244</u>
Reconciliation of Operating (Loss) to Net Cash Provided by (Used in) Operating Activities		
Operating Income (Loss)	\$ (168,208)	\$ 151,063
Adjustments:		
Depreciation	130,406	137,029
(Increase) in Assets:		
Accounts receivables	35,138	(8,279)
Increase (Decrease) in Liabilities:		
Accounts payable	8,665	17,325
Accrued liabilities	(86,671)	14,805
Compensated absences	34,930	-
Intergovernmental payable	19,389	-
Closure and postclosure care costs	<u>80,505</u>	<u>(49,262)</u>
Net Cash Provided by (Used in) Operating Activities	<u>\$ 54,154</u>	<u>\$ 262,681</u>

Douglas County, Georgia
Internal Service Funds
Combining Statement of Net Assets
December 31, 2008

	<u>Group Health Insurance</u>	<u>Workers' Compensation</u>	<u>Total</u>
Assets			
Current Assets:			
Cash and cash equivalents	\$ 6,278	\$ 11,709	\$ 17,987
Receivables:			
Accounts	5,010	1,250	6,260
Interfund	1,269,003	1,089,681	2,358,684
Total Assets	<u>1,280,291</u>	<u>1,102,640</u>	<u>2,382,931</u>
Liabilities			
Current Liabilities:			
Accounts payable	21,136	13,077	34,213
Interfund payable	-	5,185	5,185
Claims payable	704,799	660,000	1,364,799
Total Liabilities	<u>725,935</u>	<u>678,262</u>	<u>1,404,197</u>
Net Assets			
Unrestricted	<u>\$ 554,356</u>	<u>\$ 424,378</u>	<u>\$ 978,734</u>

Douglas County, Georgia
Internal Service Funds
Combining Statement of Revenues,
Expenses and Changes in Fund Net Assets
For the Year Ended December 31, 2008

	Group Health Insurance	Workers' Compensation	Total
Operating Revenues			
Charges for services	\$ 8,734,947	\$ 724,580	\$ 9,459,527
Operating Expenses			
Claims and excess premiums	7,687,162	1,457,458	9,144,620
Administration	403,966	20,500	424,466
Total Operating Expenses	8,091,128	1,477,958	9,569,086
Operating Income (Loss)	643,819	(753,378)	(109,559)
Nonoperating Revenues			
Investment earnings	1,424	3,856	5,280
Operating Income (Loss)	645,243	(749,522)	(104,279)
Net Assets Beginning of Year	(90,887)	1,173,900	1,083,013
Net Assets End of Year	\$ 554,356	\$ 424,378	\$ 978,734

Douglas County, Georgia
Internal Service Funds
Combining Statement of Cash Flows
For the Year Ended December 31, 2008

	Group Health Insurance	Workers' Compensation	Total
Increase (Decrease) in Cash and Cash Equivalents			
Cash Flows from Operating Activities			
Cash received from customers	\$ 8,179,221	\$ 372,926	\$ 8,552,147
Cash payments for goods and services	(421,995)	-	(421,995)
Cash payments for claims	(7,772,166)	(915,591)	(8,687,757)
Net Cash Provided by (Used in) Operating Activities	<u>(14,940)</u>	<u>(542,665)</u>	<u>(557,605)</u>
Cash Flows from Investing Activities			
Investment earnings	1,428	5,441	6,869
Net Increase (Decrease) in Cash and Cash Equivalents	(13,512)	(537,224)	(550,736)
Cash and Cash Equivalents Beginning of Year	<u>19,790</u>	<u>548,933</u>	<u>568,723</u>
Cash and Cash Equivalents End of Year	<u>\$ 6,278</u>	<u>\$ 11,709</u>	<u>\$ 17,987</u>
Reconciliation of Operating (Loss) to Net Cash Provided by (Used in) Operating Activities			
Operating Income (Loss)	\$ 643,819	\$ (753,378)	\$ (109,559)
(Increase) Decrease in Assets:			
Accounts receivables	124,922	4,510	129,432
Interfund receivable	-	(356,164)	(356,164)
Increase (Decrease) in Liabilities:			
Interfund payable	(680,648)	1,463	(679,185)
Accounts payable	(18,029)	904	(17,125)
Claims payable	(85,004)	560,000	474,996
Net Cash Provided by (Used in) Operating Activities	<u>\$ (14,940)</u>	<u>\$ (542,665)</u>	<u>\$ (557,605)</u>

Douglas County, Georgia
Group Insurance Health Fund
Comparative Statement of Net Assets
December 31, 2008 and 2007

	<u>2008</u>	<u>2007</u>
Assets		
Current Assets:		
Cash and cash equivalents	\$ 6,278	\$ 19,790
Receivables:		
Accounts	5,010	129,932
Interest	-	4
Interfund	<u>1,269,003</u>	<u>588,355</u>
Total Current Assets	<u>1,280,291</u>	<u>738,081</u>
Liabilities		
Current Liabilities:		
Accounts payable	21,136	39,165
Claims payable	<u>704,799</u>	<u>789,803</u>
Total Current Liabilities	<u>725,935</u>	<u>828,968</u>
Net Assets		
Unrestricted	<u>\$ 554,356</u>	<u>\$ (90,887)</u>

Douglas County, Georgia
Group Insurance Health Fund
Comparative Statement of Revenues,
Expenses and Changes in Fund Net Assets
For the Years Ended December 31, 2008 and 2007

	<u>2008</u>	<u>2007</u>
Operating Revenues		
Charges for services	\$ 8,734,947	\$ 8,301,277
Operating Expenses		
Claims and excess premiums	7,687,162	7,970,167
Administration	403,966	344,879
Total Operating Expenses	<u>8,091,128</u>	<u>8,315,046</u>
Operating Income (Loss)	643,819	(13,769)
Nonoperating Revenues		
Investment earnings	<u>1,424</u>	<u>12,366</u>
Operating Income (Loss) Before Transfers In	645,243	(1,403)
Transfers In	<u>-</u>	<u>500,000</u>
Change in Net Assets	645,243	498,597
Net Assets Beginning of Year	<u>(90,887)</u>	<u>(589,484)</u>
Net Assets End of Year	<u>\$ 554,356</u>	<u>\$ (90,887)</u>

Douglas County, Georgia
Group Insurance Health Fund
Comparative Statement of Cash Flows
For the Years Ended December 31, 2008 and 2007

	<u>2008</u>	<u>2007</u>
Increase (Decrease) in Cash and Cash Equivalents		
Cash Flows from Operating Activities		
Cash received from customers	\$ 8,179,221	\$ 7,617,921
Cash payments for goods and services	(421,995)	-
Cash payments for claims	<u>(7,772,166)</u>	<u>(8,129,383)</u>
Net Cash Provided by (Used in) Operating Activities	<u>(14,940)</u>	<u>(511,462)</u>
Cash Flows from Noncapital Financing Activities		
Interfund transfer in	<u>-</u>	<u>500,000</u>
Cash Flows from Investing Activities		
Investment earnings	<u>1,428</u>	<u>12,383</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(13,512)	921
Cash and Cash Equivalents Beginning of Year	<u>19,790</u>	<u>18,869</u>
Cash and Cash Equivalents End of Year	<u>\$ 6,278</u>	<u>\$ 19,790</u>
Reconciliation of Operating (Loss) to Net Cash Provided by (Used in) Operating Activities		
Operating Income (Loss)	\$ 643,819	\$ (13,769)
(Increase) Decrease in Assets:		
Accounts receivables	124,922	(64,862)
Interfund receivable	-	(559,845)
Increase (Decrease) in Liabilities:		
Interfund payable	(680,648)	(58,649)
Accounts payable	(18,029)	185,663
Claims payable	<u>(85,004)</u>	<u>-</u>
Net Cash Provided by (Used in) Operating Activities	<u>\$ (14,940)</u>	<u>\$ (511,462)</u>

Douglas County, Georgia
Workers' Compensation Fund
Comparative Statement of Net Assets
December 31, 2008 and 2007

	<u>2008</u>	<u>2007</u>
Assets		
Current Assets:		
Cash and cash equivalents	\$ 11,709	\$ 548,933
Receivables:		
Accounts	1,250	5,760
Interest	-	1,585
Interfund	1,089,681	733,517
Total Current Assets	<u>1,102,640</u>	<u>1,289,795</u>
Liabilities		
Current Liabilities:		
Accounts payable	13,077	12,173
Interfund payable	5,185	3,722
Claims payable	660,000	100,000
Total Current Liabilities	<u>678,262</u>	<u>115,895</u>
Net Assets		
Unrestricted	<u>\$ 424,378</u>	<u>\$ 1,173,900</u>

Douglas County, Georgia
Workers' Compensation Fund
Comparative Statement of Revenues,
Expenses and Changes in Fund Net Assets
For the Years Ended December 31, 2008 and 2007

	<u>2008</u>	<u>2007</u>
Operating Revenues		
Charges for services	\$ 724,580	\$ 735,428
Operating Expenses		
Claims and excess premiums	1,457,458	707,230
Administration	20,500	20,500
Total Operating Expenses	<u>1,477,958</u>	<u>727,730</u>
Operating Income (Loss)	(753,378)	7,698
Nonoperating Revenues		
Investment earnings	<u>3,856</u>	<u>49,068</u>
Operating Income (Loss) Before Transfers Out	(749,522)	56,766
Transfers Out	<u>-</u>	<u>(500,000)</u>
Change in Net Assets	(749,522)	(443,234)
Net Assets Beginning of Year	<u>1,173,900</u>	<u>1,617,134</u>
Net Assets End of Year	<u>\$ 424,378</u>	<u>\$ 1,173,900</u>

Douglas County, Georgia
Workers' Compensation Fund
Comparative Statement of Cash Flows
For the Years Ended December 31, 2008 and 2007

	<u>2008</u>	<u>2007</u>
Increase (Decrease) in Cash and Cash Equivalents		
Cash Flows from Operating Activities		
Cash received from customers	\$ 372,926	\$ (9,552)
Cash payments for claims	(915,591)	(732,169)
Net Cash Provided by (Used in) Operating Activities	<u>(542,665)</u>	<u>(741,721)</u>
Cash Flows from Noncapital Financing Activities		
Interfund transfer out	-	(500,000)
Cash Flows from Investing Activities		
Investment earnings	5,441	52,588
Net Increase (Decrease) in Cash and Cash Equivalents	(537,224)	(1,189,133)
Cash and Cash Equivalents Beginning of Year	<u>548,933</u>	<u>1,738,066</u>
Cash and Cash Equivalents End of Year	<u>\$ 11,709</u>	<u>\$ 548,933</u>
Reconciliation of Operating (Loss) to Net Cash Provided by (Used in) Operating Activities		
Operating (Loss)	\$ (753,378)	\$ 7,698
(Increase) Decrease in Assets:		
Accounts receivables	4,510	(5,760)
Interfund receivable	(356,164)	(733,361)
Increase (Decrease) in Liabilities:		
Interfund payable	1,463	(5,859)
Accounts payable	904	(4,439)
Claims payable	560,000	-
Net Cash Provided by (Used in) Operating Activities	<u>\$ (542,665)</u>	<u>\$ (741,721)</u>

FIDUCIARY FUNDS

The Fiduciary Funds are used to account for assets held by the County in a fiduciary capacity.

The County's Fiduciary-Agency Funds are as follows:

Tax Commissioner
Clerk of Superior Court
Magistrate Court
Probate Court
Juvenile Court
State Court
Sheriff

Douglas County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2008

Tax Commissioner	Balance January 1, 2008	Additions	Deductions	Eliminations	Balance December 31, 2008
Assets					
Cash and cash equivalents	\$ 352,040	\$ 125,874,499	\$ 126,039,933	\$ -	\$ 186,606
Receivables:		-			
Property taxes	7,743,157	-	1,893,847	-	5,849,310
Accounts	41,883	-	41,883	-	-
Total Assets	\$ 8,137,080	\$ 125,874,499	\$ 127,975,663	\$ -	\$ 6,035,916
Liabilities					
Interfund payable	\$ -	\$ 31,905,469	\$ 31,905,469	\$ -	\$ -
Intergovernmental payable	187,467	93,064,407	93,084,325	-	167,549
Taxes payable to others	7,743,157	-	1,893,847	-	5,849,310
Due to others	206,456	904,623	1,092,022	-	19,057
Total Liabilities	\$ 8,137,080	\$ 125,874,499	\$ 127,975,663	\$ -	\$ 6,035,916
Clerk of Superior Court					
Clerk of Superior Court	Balance January 1, 2008	Additions	Deductions	Eliminations	Balance December 31, 2008
Assets					
Cash and cash equivalents	\$ 3,809,088	\$ 10,833,324	\$ 11,516,962	\$ 141,382	\$ 2,984,068
Accounts receivable	4,438	-	4,438	-	-
Total Assets	\$ 3,813,526	\$ 10,833,324	\$ 11,521,400	\$ 141,382	\$ 2,984,068
Liabilities					
Intergovernmental payable	\$ 296,506	\$ 1,762,270	\$ 1,981,434	\$ -	\$ 77,342
Interfund payable	-	5,699,517	5,558,135	141,382	-
Due to others	3,517,020	3,230,156	3,840,450	-	2,906,726
Total Liabilities	\$ 3,813,526	\$ 10,691,943	\$ 11,380,019	\$ 141,382	\$ 2,984,068
Magistrate Court					
Magistrate Court	Balance January 1, 2008	Additions	Deductions	Eliminations	Balance December 31, 2008
Assets					
Cash and cash equivalents	\$ 107,528	\$ 1,114,581	\$ 1,077,591	\$ 35,708	\$ 108,810
Liabilities					
Interfund payable	\$ -	\$ 526,664	\$ 490,956	\$ 35,708	\$ -
Due to others	107,528	587,917	586,635	-	108,810
Total Liabilities	\$ 107,528	\$ 1,114,581	\$ 1,077,591	\$ 35,708	\$ 108,810
Probate Court					
Probate Court	Balance January 1, 2008	Additions	Deductions	Eliminations	Balance December 31, 2008
Assets					
Cash and cash equivalents	\$ 4,238	\$ 285,782	\$ 271,849	\$ 16,892	\$ 1,279
Liabilities					
Interfund payable	\$ -	\$ 224,799	\$ 207,907	\$ 16,892	\$ -
Due to others	4,238	60,982	63,941	-	1,279
Total Liabilities	\$ 4,238	\$ 285,781	\$ 271,848	\$ 16,892	\$ 1,279

Douglas County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2008

Juvenile Court	Balance January 1, 2008	Additions	Deductions	Eliminations	Balance December 31, 2008
Assets					
Cash and cash equivalents	\$ 86,051	\$ 56,455	\$ 42,736	\$ 1,037	\$ 98,733
Liabilities					
Interfund payable	\$ -	\$ 39,939	\$ 38,902	\$ 1,037	\$ -
Due to others	86,051	16,516	3,834	-	98,733
Total Liabilities	\$ 86,051	\$ 56,455	\$ 42,736	\$ 1,037	\$ 98,733
State Court	Balance January 1, 2008	Additions	Deductions	Eliminations	Balance December 31, 2008
Assets					
Cash and cash equivalents	\$ 348,416	\$ 5,553,340	\$ 5,495,706	\$ 222,877	\$ 183,173
Liabilities					
Interfund payable	\$ -	\$ 4,473,375	\$ 4,250,498	\$ 222,877	\$ -
Due to others	348,416	1,079,966	1,245,209	-	183,173
Total Liabilities	\$ 348,416	\$ 5,553,341	\$ 5,495,707	\$ 222,877	\$ 183,173
Sheriff	Balance January 1, 2008	Additions	Deductions	Eliminations	Balance December 31, 2008
Assets					
Cash and cash equivalents	\$ 49,314	\$ 2,809,183	\$ 2,532,934	\$ 216,429	\$ 109,134
Intergovernmental receivable	56	-	56	-	-
Total Assets	\$ 49,370	\$ 2,809,183	\$ 2,532,990	\$ 216,429	\$ 109,134
Liabilities					
Interfund payable	\$ -	\$ 2,095,807	\$ 1,879,378	\$ 216,429	\$ -
Due to others	49,370	713,321	653,557	-	109,134
Total Liabilities	\$ 49,370	\$ 2,809,128	\$ 2,532,935	\$ 216,429	\$ 109,134
Total	Balance January 1, 2008	Additions	Deductions	Eliminations	Balance December 31, 2008
Assets					
Cash and cash equivalents	\$ 4,756,675	\$ 146,527,164	\$ 146,977,711	\$ 634,325	\$ 3,671,803
Receivables:					
Property taxes	7,743,157	-	1,893,847	-	5,849,310
Accounts	46,321	-	46,321	-	-
Intergovernmental	56	-	56	-	-
Total Assets	\$ 12,546,209	\$ 146,527,164	\$ 148,917,935	\$ 634,325	\$ 9,521,113
Liabilities					
Interfund payable	\$ -	\$ 44,965,570	\$ 44,331,245	\$ 634,325	\$ -
Intergovernmental payable	483,973	94,826,677	95,065,759	-	244,891
Taxes payable to others	7,743,157	-	1,893,847	-	5,849,310
Due to others	4,319,079	6,593,481	7,485,648	-	3,426,912
Total Liabilities	\$ 12,546,209	\$ 146,385,728	\$ 148,776,499	\$ 634,325	\$ 9,521,113

STATISTICAL SECTION

The statistical section includes selected financial and general information presented on a multi-year comparative basis. The statistics are used to provide detail data on the physical, economic social and political characteristics of the County government. They are intended to provide the financial report user with a broader and more complete understanding of the government and its financial affairs than is possible from the basic financial statements.

Douglas County, Georgia
Introduction to Statistical Section
(Unaudited)

This part of Douglas County's comprehensive annual financial report presents detailed information as a context for understanding this year's financial statements, note disclosures, and supplementary information. This information is unaudited.

Contents

Exhibits

Financial Trends

These tables contain trend information that may assist the reader in assessing the County's current financial performance by placing it in historical perspective.

I - XI-A

Revenue Capacity

These tables contain information that may assist the reader in assessing the viability of the County's two most significant "own-source" revenue sources, property taxes and sales taxes.

XII-XVII

Debt Capacity

These tables present information that may assist the reader in analyzing the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.

XVIII-XX

Demographic and Economic Information

These tables present demographic and economic information intended (1) to assist users in understanding the socioeconomic environment within which the County operates and (2) to provide information that facilitates comparisons of financial statement information over time and among counties.

XXI-XXII

Operating Information

These tables contain service and infrastructure indicators that can inform one's understanding how the information in the County's financial statements relates to the services the County provides and the activities it performs.

XXIII-XXV

Data Source:

Unless otherwise noted, the information in these tables is derived from the comprehensive annual financial report for the applicable year. The County implemented GASB Statement No. 34 in calendar year 2003, therefore exhibits presenting government-wide financial data include only six years of information.

Douglas County, Georgia
Changes in Net Assets - Governmental Activities (Unaudited)
Last Six Calendar Years ¹
(accrual basis of accounting)

	For The Calendar Year Ended December 31,					
	2003	2004	2005	2006	2007	2008
Expenses:						
General government	\$ 11,180,769	\$ 10,078,423	\$ 9,813,520	\$ 10,761,968	\$ 20,368,275	\$ 13,568,649
Judicial	6,390,194	6,963,907	7,094,402	7,862,568	8,562,938	11,253,245
Public safety	30,628,801	34,084,698	33,198,410	37,034,374	28,470,517	42,180,908
Public works	2,265,236	2,609,149	3,204,063	4,033,599	4,777,631	9,712,850
Parks, recreation and culture	4,439,668	6,974,706	7,752,182	8,937,708	9,931,591	5,956,128
Health and welfare	3,931,990	2,486,420	2,624,725	2,944,548	3,177,888	2,032,292
Planning/community development	2,005,827	2,126,200	2,816,274	2,586,407	2,578,122	3,295,556
Other	162,647	333,347	154,264	-	-	-
Interest and fiscal charges	1,528,845	1,315,216	1,174,334	1,139,024	519,710	374,910
Total Expenses	62,533,977	66,972,066	67,832,174	75,300,196	78,386,672	88,374,538
Program Revenues:						
Charges for services:						
General government	2,247,741	2,418,720	2,699,035	2,373,144	2,482,103	2,925,147
Judicial system	5,780,911	6,510,968	5,633,608	8,121,487	8,217,019	943,280
Public safety	3,040,263	3,696,669	4,373,751	4,331,868	4,594,517	10,992,481
Parks, recreation and culture	103,253	114,367	191,891	328,590	399,981	484,939
Public works	592,645	735,427	755,023	835,630	825,760	946,372
Planning/community development	257,315	353,935	557,909	613,978	675,302	595,454
Operating grants and contributions	1,652,846	2,934,111	2,497,306	2,733,485	2,386,135	2,029,434
Capital grants and contributions	554,515	739,541	245,335	788,923	74,307	1,662,929
Total Program Revenues	14,229,489	17,503,738	16,953,858	20,127,105	19,655,124	20,580,036
Net (Expense) Revenue	(48,304,488)	(49,468,328)	(50,878,316)	(55,173,091)	(58,731,548)	(67,794,502)
General Revenues:						
Taxes:						
Property	21,775,337	23,510,688	25,375,302	31,483,394	32,765,136	34,751,634
Sales	31,374,328	35,149,747	37,972,472	45,961,851	33,590,604	17,905,224
Insurance premium	2,733,979	2,958,219	3,159,014	3,310,551	3,481,087	3,565,937
Other	1,895,086	2,146,018	2,346,552	2,563,604	2,626,029	1,746,263
Unrestricted grants and contributions	1,485,433	1,513,537	1,513,543	1,739,407	1,714,801	1,743,024
Gain on sale of capital assets	-	-	217,307	226,998	191,595	110,314
Investment earnings	958,571	1,350,527	1,427,225	2,198,788	2,279,223	1,016,183
Miscellaneous	475,653	561,956	602,260	623,896	212,788	91,087
Total General Revenues	60,698,387	67,190,692	72,613,675	88,108,489	76,861,263	60,929,666
Change in Net Assets ²	\$ 12,393,899	\$ 17,722,364	\$ 21,735,359	\$ 32,935,398	\$ 18,129,715	\$ (6,864,836)

Notes:

¹ The County implemented GASB Statement No. 34 in calendar year 2003, therefore, only six years of government-wide financial data is presented.

² This amount does not include any prior period restatements.

Data Source:

Applicable years' comprehensive annual financial report.

Douglas County, Georgia
Changes in Net Assets - Governmental Activities - Percentage of Total (Unaudited)
Last Six Calendar Years ¹
(accrual basis of accounting)

	For The Calendar Year Ended December 31,					
	2003	2004	2005	2006	2007	2008
Expenses:						
General government ³	17.9%	15.0%	14.5%	14.3%	26.0%	15.4%
Judicial	10.2%	10.4%	10.5%	10.4%	10.9%	12.7%
Public safety	49.0%	50.9%	48.9%	49.2%	36.3%	47.7%
Public works	3.6%	3.9%	4.7%	5.4%	6.1%	11.0%
Parks, recreation and culture	7.1%	10.4%	11.4%	11.9%	12.7%	6.7%
Health and welfare	6.3%	3.7%	3.9%	3.9%	4.1%	2.3%
Planning/community development	3.2%	3.2%	4.2%	3.4%	3.3%	3.7%
Other	0.3%	0.5%	0.2%	0.0%	0.0%	0.0%
Interest and fiscal charges	2.4%	2.0%	1.7%	1.5%	0.6%	0.5%
Total Expenses	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Program Revenues:						
Charges for services:						
General government	15.8%	13.8%	15.9%	11.8%	12.6%	14.2%
Judicial system	40.6%	37.2%	33.2%	40.4%	41.8%	4.6%
Public safety	21.4%	21.1%	25.8%	21.5%	23.4%	53.4%
Parks, recreation and culture	0.7%	0.7%	1.1%	1.6%	2.0%	2.4%
Public works	4.2%	4.2%	4.5%	4.2%	4.2%	4.6%
Planning/community development	1.8%	2.0%	3.3%	3.1%	3.4%	2.9%
Operating grants and contributions	11.6%	16.8%	14.7%	13.6%	12.1%	9.9%
Capital grants and contributions	3.9%	4.2%	1.5%	3.8%	0.5%	8.0%
Total Program Revenues	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
General Revenues:						
Taxes:						
Property	35.9%	35.0%	34.9%	35.7%	42.6%	57.0%
Sales	51.7%	52.3%	52.3%	52.2%	43.7%	29.4%
Insurance premium	4.5%	4.4%	4.4%	3.8%	4.5%	5.9%
Other	3.1%	3.2%	3.2%	2.9%	3.4%	2.9%
Unrestricted grants and contributions	2.4%	2.3%	2.1%	2.0%	2.2%	2.9%
Gain on sale of capital assets	0.0%	0.0%	0.3%	0.3%	0.2%	0.2%
Investment earnings	1.6%	2.0%	2.0%	2.5%	3.0%	1.6%
Miscellaneous	0.8%	0.8%	0.8%	0.6%	0.4%	0.1%
Total General Revenues	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Notes:

¹ The County implemented GASB Statement No. 34 in fiscal year 2003, therefore, only six years of government-wide financial data is presented.

Data Source:

Applicable years' comprehensive annual financial report.

Douglas County, Georgia
Changes in Net Assets - Business-type Activities
Last Six Calendar Years
(accrual basis of accounting)

Source	For The Calendar Year Ended December 31,					
	2003	2004	2005	2006	2007	2008
Expenses:						
Solid waste management	\$ 1,715,471	\$ 1,893,844	\$ 2,040,397	\$ 1,880,853	\$ 1,941,993	\$ 2,193,435
Program Revenues:						
Charges for services:						
Solid waste management	1,560,606	1,960,208	1,796,228	1,983,568	2,076,434	2,013,022
Operating grants and contributions	-	-	-	154,322	-	-
Total Program Revenues	<u>1,560,606</u>	<u>1,960,208</u>	<u>1,796,228</u>	<u>2,137,890</u>	<u>2,076,434</u>	<u>2,013,022</u>
Net (Expense) Revenue	<u>(154,865)</u>	<u>66,364</u>	<u>(244,169)</u>	<u>257,037</u>	<u>134,441</u>	<u>(180,413)</u>
General Revenues:						
Investment earnings	3,296	6,246	12,064	24,056	3,559	1,568
Gain on sale of capital assets	-	-	-	-	9,400	1,449
Total General Revenues	<u>3,296</u>	<u>6,246</u>	<u>12,064</u>	<u>24,056</u>	<u>12,959</u>	<u>3,017</u>
Change in Net Assets ²	<u>\$ (151,569)</u>	<u>\$ 72,610</u>	<u>\$ (232,105)</u>	<u>\$ 281,093</u>	<u>\$ 147,400</u>	<u>\$ (177,396)</u>

Notes:

¹ The County implemented GASB Statement No. 34 in calendar year 2003, therefore, only six years of government-wide financial data is presented.

² This amount does not include any prior period restatements.

Data Source:

Applicable years' comprehensive annual financial report.

Douglas County, Georgia
Changes in Net Assets - Total
Last Six Calendar Years
(accrual basis of accounting)

Source	For the Calendar Year Ended December 31,					
	2003	2004	2005	2006	2007	2008
Expenses:						
Governmental activities ¹	\$ 62,533,977	\$ 66,972,066	\$ 67,832,174	\$ 75,300,196	\$ 78,386,672	\$ 88,374,538
Business-type activities ²	1,715,471	1,893,844	2,040,397	1,880,853	1,941,993	2,193,435
Total Expenses	64,249,448	68,865,910	69,872,571	77,181,049	80,328,665	90,567,973
Program Revenues:						
Governmental activities ¹	14,229,489	17,503,738	16,953,858	20,127,105	19,655,124	20,580,036
Business-type activities ²	1,560,606	1,960,208	1,796,228	2,137,890	2,076,434	2,013,022
Total Program Revenues	15,790,095	19,463,946	18,750,086	22,264,995	21,731,558	22,593,058
Net (Expense) Revenue	(48,459,353)	(49,401,964)	(51,122,485)	(54,916,054)	(58,597,107)	(67,974,915)
General Revenues:						
Governmental activities ¹	60,698,387	67,190,692	72,613,675	88,108,489	76,861,263	60,929,666
Business-type activities ²	3,296	6,246	12,064	24,056	12,959	3,017
Total General Revenues	60,701,683	67,196,938	72,625,739	88,132,545	76,874,222	60,932,683
Change in Net Assets³	\$ 12,242,330	\$ 17,794,974	\$ 21,503,254	\$ 33,216,491	\$ 18,277,115	\$ (7,042,232)

Notes:¹ See Exhibit I² See Exhibit III³ This amount does not include any prior period restatements.

Douglas County, Georgia
Government-wide Net Assets by Category²
Last Six Calendar Years¹
(accrual basis of accounting)

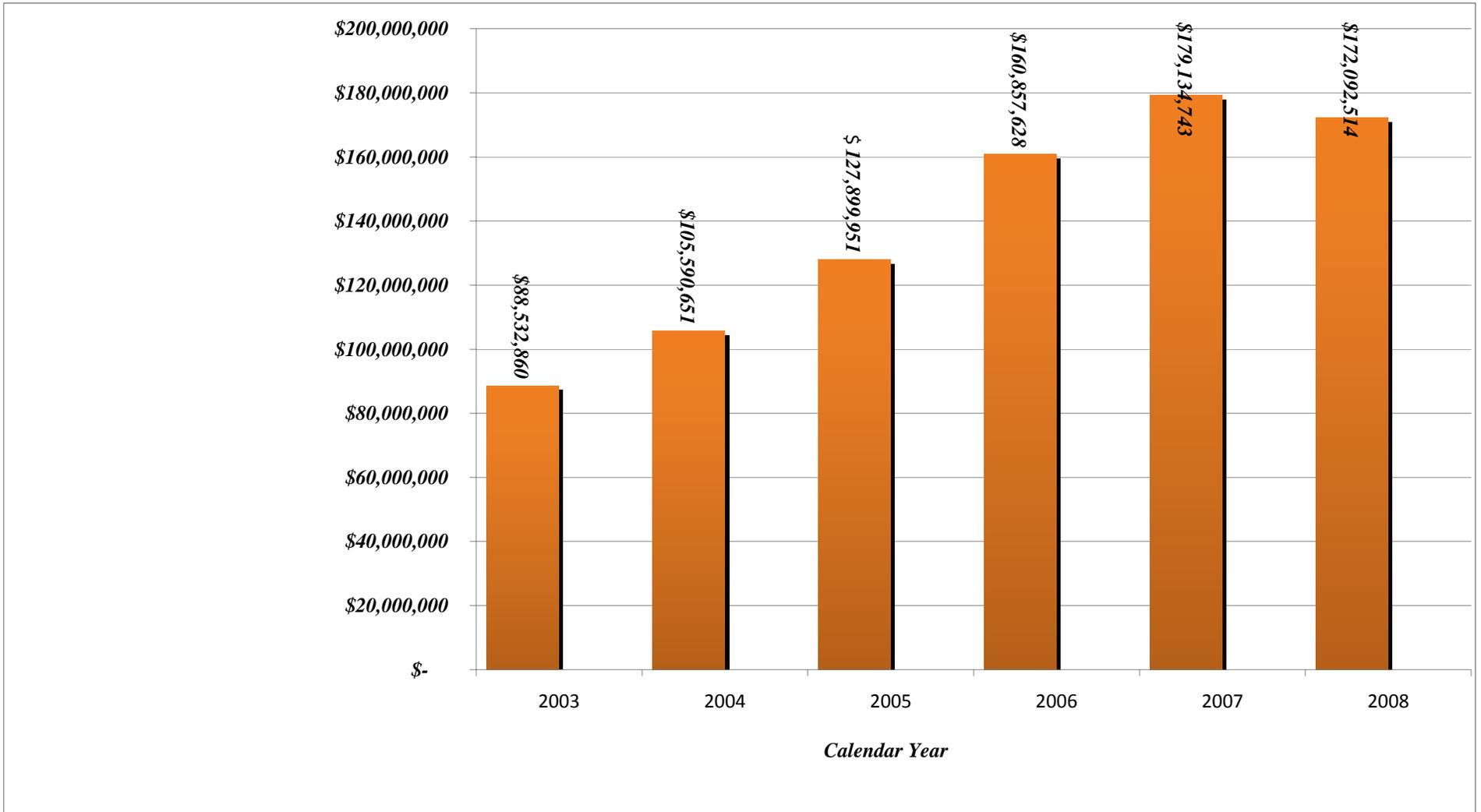
	December 31,					
	2003	2004	2005	2006	2007	2008
Governmental Activities						
Invested in capital assets, net of related debt	\$ 60,985,619	\$ 84,241,469	\$ 81,889,979	\$ 100,321,388	\$ 130,881,859	\$ 135,892,083
Restricted	31,552,971	9,090,154	30,538,080	37,501,445	29,101,966	25,979,607
Unrestricted	(4,855,024)	11,786,480	15,231,448	22,513,258	18,481,981	9,729,283
Subtotal Governmental Activities Net Assets	<u>87,683,566</u>	<u>105,118,103</u>	<u>127,659,507</u>	<u>160,336,091</u>	<u>178,465,806</u>	<u>171,600,973</u>
Business-type Activities						
Invested in capital assets, net of related debt	2,546,337	2,110,170	2,362,632	2,739,345	2,604,317	2,327,904
Unrestricted	(1,697,043)	(1,637,622)	(2,122,188)	(2,217,808)	(1,935,380)	(1,836,363)
Subtotal Business-type Activities Net Assets	<u>849,294</u>	<u>472,548</u>	<u>240,444</u>	<u>521,537</u>	<u>668,937</u>	<u>491,541</u>
Primary Government						
Invested in capital assets, net of related debt	63,531,956	86,351,639	84,252,611	103,060,733	133,486,176	138,219,987
Restricted	31,552,971	9,090,154	30,538,080	37,501,445	29,101,966	25,979,607
Unrestricted	(6,552,067)	10,148,858	13,109,260	20,295,450	16,546,601	7,892,920
Total Primary Government Net Assets	<u>\$ 88,532,860</u>	<u>\$ 105,590,651</u>	<u>\$ 127,899,951</u>	<u>\$ 160,857,628</u>	<u>\$ 179,134,743</u>	<u>\$ 172,092,514</u>

Notes:

¹ The County implemented GASB Statement No. 34 in calendar year 2003, therefore, only six years of government-wide financial data is presented.

² Accounting standards require that net assets be reported in three components in the financial statements: invested in capital assets, net of related debt; restricted; and unrestricted. Net assets are considered restricted only when (1) an external party, such as the State of Georgia or the federal government, places a restriction on how the resources may be used, or (2) enabling legislation is enacted by the County. There are no restrictions currently reported as a result of enabling legislation.

Douglas County, Georgia
Chart-Total Government-wide Net Assets
Last Six Calendar Years
(accrual basis of accounting)



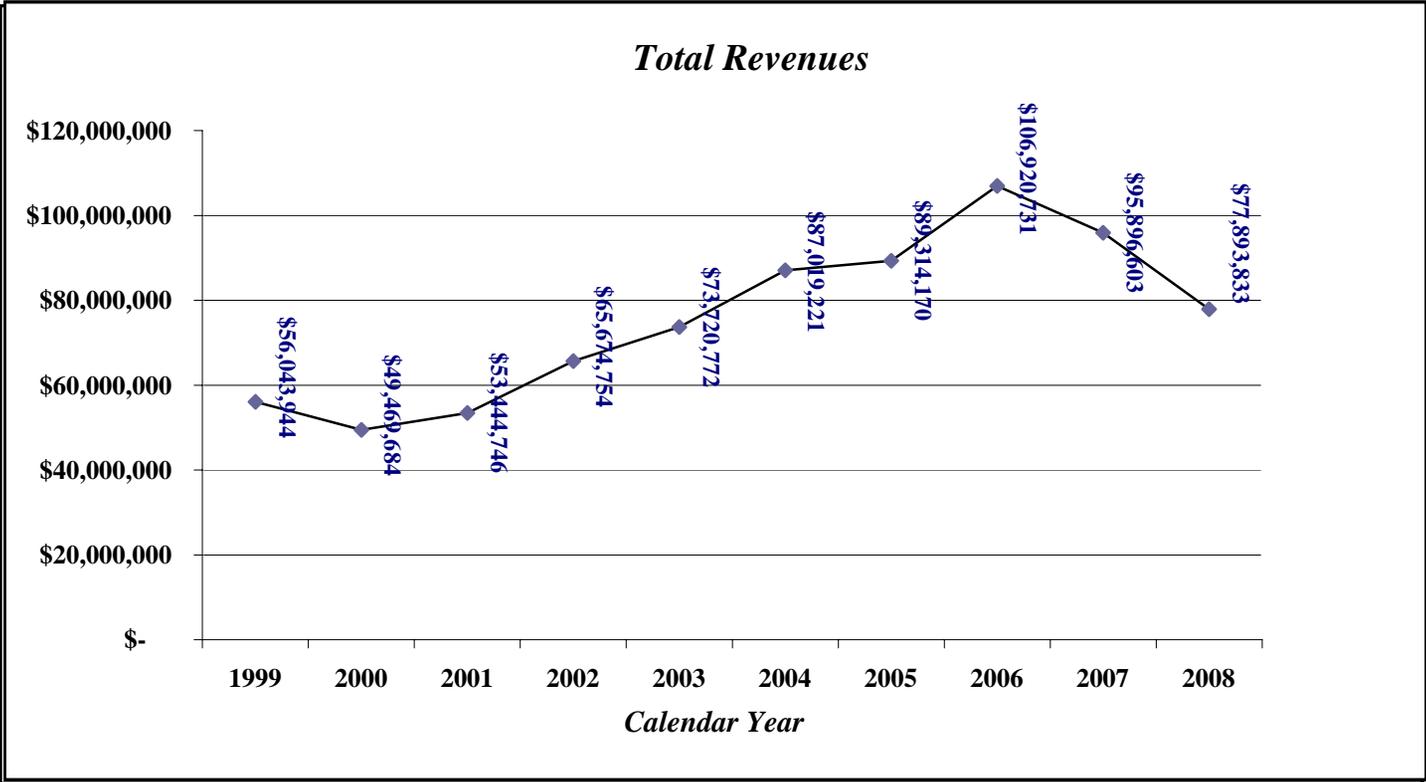
Douglas County, Georgia
General Governmental Revenues by Source (Unaudited) ¹
Last Ten Calendar Years
(modified accrual basis of accounting)

For The Calendar Year Ended December 31,										
Revenue Source	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Amounts										
Taxes	\$44,172,390	\$37,289,297	\$39,397,063	\$47,656,486	\$57,609,895	\$63,677,094	\$67,966,419	\$81,898,174	\$71,495,210	\$57,167,726
Licenses and permits	1,448,731	1,476,606	1,529,926	1,345,889	2,281,472	2,168,316	2,706,658	2,283,273	2,272,254	1,653,299
Intergovernmental	1,741,717	2,531,458	3,230,829	5,284,354	2,189,661	6,790,045	4,549,428	5,185,965	4,359,057	3,806,330
Charges for services	3,341,913	3,371,973	3,671,455	5,528,165	4,673,926	5,682,701	6,367,228	6,508,880	7,073,053	7,351,622
Fines and forfeitures	3,071,232	3,384,772	4,152,051	4,487,418	5,751,011	6,538,735	5,620,316	8,154,494	8,217,019	6,734,996
Investment earnings	1,326,676	1,158,152	488,397	678,152	752,680	1,601,635	1,448,350	2,177,549	2,265,722	1,010,903
Miscellaneous	941,285	257,426	975,025	694,290	462,127	560,695	655,771	712,396	214,288	168,957
Total revenues	\$56,043,944	\$49,469,684	\$53,444,746	\$65,674,754	\$73,720,772	\$87,019,221	\$89,314,170	\$106,920,731	\$95,896,603	\$77,893,833
% change from prior year	8.3%	-11.7%	8.0%	22.9%	12.3%	18.0%	2.6%	19.7%	-10.3%	-18.8%
Percentage of Total										
Taxes	78.8%	75.4%	73.7%	72.6%	78.1%	73.2%	76.1%	76.6%	74.6%	73.4%
Licenses and permits	2.6%	3.0%	2.9%	2.0%	3.1%	2.5%	3.0%	2.1%	2.4%	2.1%
Intergovernmental	3.1%	5.1%	6.0%	8.0%	3.0%	7.8%	5.1%	4.9%	4.5%	4.9%
Charges for services	6.0%	6.8%	6.9%	8.4%	6.3%	6.5%	7.1%	6.1%	7.4%	9.4%
Fines and forfeitures	5.5%	6.8%	7.8%	6.8%	7.8%	7.5%	6.3%	7.6%	8.6%	8.6%
Investment earnings	2.4%	2.3%	0.9%	1.0%	1.0%	1.8%	1.6%	2.0%	2.4%	1.3%
Miscellaneous	1.6%	0.6%	1.8%	1.2%	0.7%	0.7%	0.8%	0.7%	0.1%	0.3%
Total revenues	100.0%	100.0%	100.0%							

Notes:
¹ Includes all governmental fund types.

Data Source:
 Applicable years' comprehensive annual financial report.

Douglas County, Georgia
Chart-Total General Governmental Revenues
Last Ten Calendar Years
(modified accrual basis of accounting)



Douglas County, Georgia
Tax Revenues by Source - Governmental Funds (Unaudited)
Last Ten Calendar Years
(modified accrual basis of accounting)

For The Calendar Year Ended December 31,	Property	Local Option Sales	Special Purpose Local Option Sales	Insurance Premium	Other ¹	Total
Amounts						
1999	\$ 17,200,591	\$ 11,276,405	\$ 11,952,327	\$ 2,101,302	\$ 1,641,765	\$ 44,172,390
2000	19,513,100	13,235,610	104,774	2,215,448	2,220,365	37,289,297
2001	20,717,027	14,062,077	155,484	2,308,737	2,153,738	39,397,063
2002	20,657,553	14,006,554	8,270,723	2,549,291	2,172,365	47,656,486
2003	20,364,226	13,931,857	17,442,471	2,733,979	3,137,362	57,609,895
2004	22,353,961	15,544,546	19,605,201	2,958,219	3,215,167	63,677,094
2005	23,926,660	16,803,199	21,169,273	3,159,014	2,908,273	67,966,419
2006	28,879,267	20,338,201	25,623,650	3,310,551	3,746,505	81,898,174
2007	31,288,413	19,734,012	13,856,592	3,481,087	3,135,106	71,495,210
2008	33,054,967	17,495,669	409,555	3,565,937	2,641,598	57,167,726
% Change in Dollars Over 10 Years	92.2%	55.2%	-96.6%	69.7%	60.9%	29.4%
Percentage of Total						
1999	38.9%	25.5%	27.1%	4.8%	3.7%	100.0%
2000	52.3%	35.5%	0.3%	5.9%	6.0%	100.0%
2001	52.6%	35.7%	0.4%	5.9%	5.4%	100.0%
2002	43.3%	29.4%	17.4%	5.3%	4.6%	100.0%
2003	35.3%	24.2%	30.3%	4.7%	5.5%	100.0%
2004	35.1%	24.4%	30.8%	4.6%	5.1%	100.0%
2005	35.2%	24.7%	31.1%	4.6%	4.4%	100.0%
2006	35.3%	24.8%	31.3%	4.0%	4.6%	100.0%
2007	43.8%	27.6%	19.4%	4.9%	4.3%	100.0%
2008	57.8%	30.6%	0.7%	6.2%	0.7%	100.0%

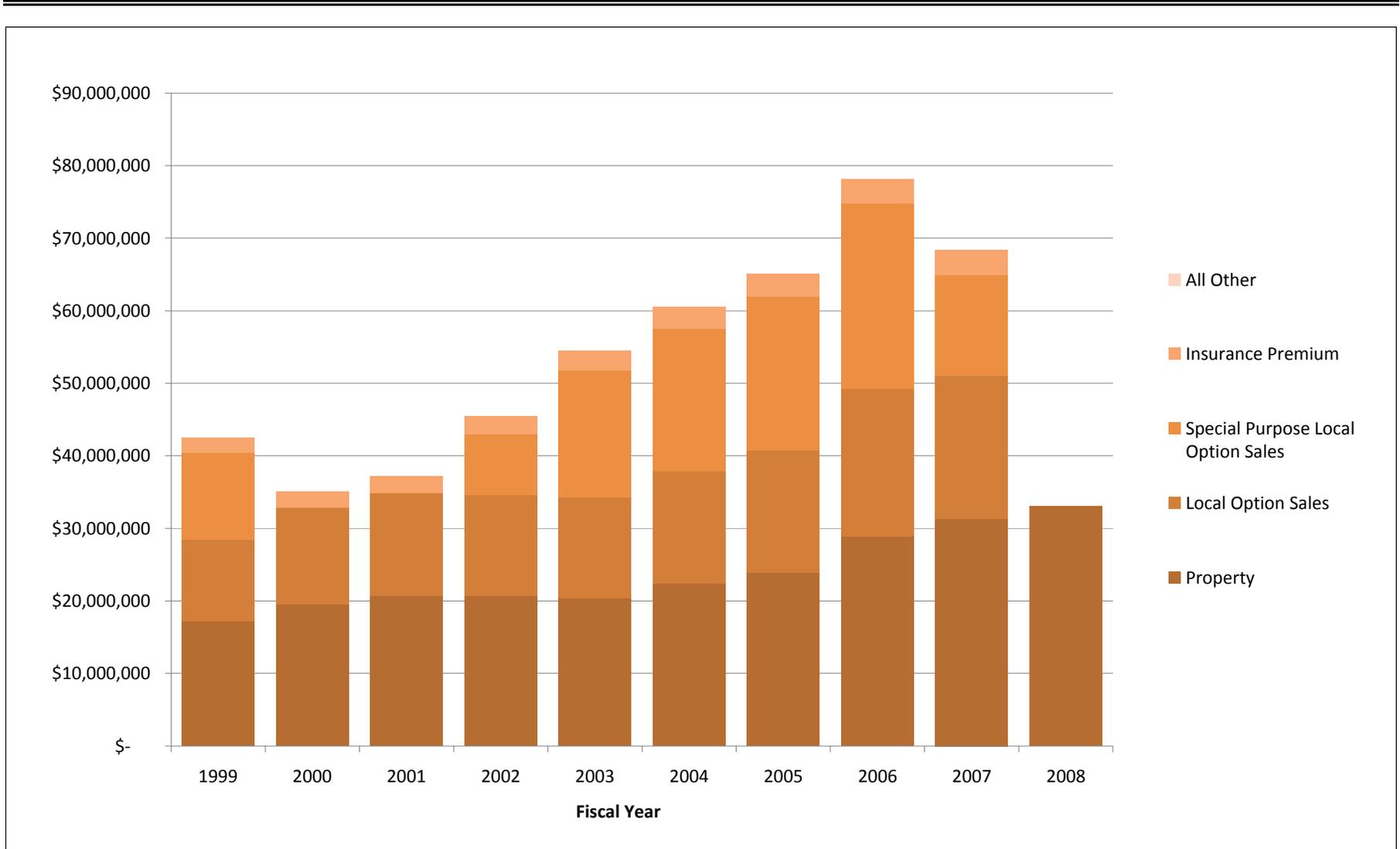
Notes:

¹ Includes franchise taxes, alcoholic beverage taxes, hotel/motel taxes and other taxes

Data Source:

Applicable years' comprehensive annual financial report.

Douglas County, Georgia
Chart-Tax Revenues by Source - Governmental Funds
Last Ten Calendar Years
(modified accrual basis of accounting)



Douglas County, Georgia
General Governmental Expenditures by Function (Unaudited) ¹
Last Ten Calendar Years
(modified accrual basis of accounting)

Function	For The Calendar Year Ended December 31,									
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Current:										
General government	\$ 5,648,281	\$ 6,584,456	\$ 7,009,510	\$ 22,195,150	\$ 10,399,013	\$ 9,163,004	\$ 8,925,498	\$ 9,901,816	\$ 19,851,087	\$ 12,478,752
Judicial	4,033,105	4,419,972	5,061,852	5,795,039	6,332,694	6,928,242	7,068,545	7,737,159	8,482,939	10,439,352
Public safety	21,688,344	24,376,689	27,296,297	28,707,992	29,941,868	32,766,526	32,749,474	36,156,805	37,392,547	40,568,744
Public works	1,864,754	2,334,250	2,168,989	2,344,044	2,102,446	2,368,337	2,927,722	4,039,816	4,368,271	5,961,325
Parks, recreation and culture	3,478,870	4,277,378	4,943,099	4,667,866	3,494,165	3,644,727	4,185,175	4,694,535	5,003,594	5,295,209
Health and welfare	1,660,829	1,470,524	1,713,017	4,104,670	3,992,972	3,298,100	2,556,348	3,831,937	2,898,482	1,989,418
Planning/community development	2,677,559	2,699,295	2,770,349	2,913,712	2,021,725	2,094,856	2,755,647	2,587,990	2,601,045	3,083,318
Other	4,555	-	-	367,146	162,647	2,707,483	2,717,923	3,103,024	3,301,090	156,129
Total Current	41,056,297	46,162,564	50,963,113	71,095,619	58,447,530	62,971,275	63,886,332	72,053,082	83,899,055	79,972,247
% Change From Prior Year	5.2%	12.4%	10.4%	39.5%	-17.8%	7.7%	1.5%	12.8%	16.4%	-4.7%
Capital Outlay	377,579	418,156	1,209,777	10,010,860	10,212,525	20,500,196	9,780,066	10,357,713	14,474,597	7,439,742
% Change From Prior Year	-95.9%	10.7%	189.3%	727.5%	2.0%	100.7%	-52.3%	5.9%	39.7%	-48.6%
Debt Service										
Principal	7,125,000	15,115,000	65,000	70,000	6,119,351	7,958,959	9,202,452	9,930,442	10,453,460	826,965
Interest and fees	1,225,868	673,864	109,940	92,464	2,592,378	1,870,859	1,628,916	1,291,110	717,317	365,097
Total Debt Service	8,350,868	15,788,864	174,940	162,464	8,711,729	9,829,818	10,831,368	11,221,552	11,170,777	1,192,062
% Change From Prior Year	0.4%	0.0%	0.0%	0.0%	100.0%	12.8%	10.2%	3.6%	-0.5%	-89.3%
Total Expenditures	\$ 49,784,744	\$ 62,369,584	\$ 52,347,830	\$ 81,268,943	\$ 77,371,784	\$ 93,301,289	\$ 84,497,766	\$ 93,632,347	\$ 109,544,429	\$ 88,604,051
% Change From Prior Year	-11.9%	25.3%	-16.1%	55.2%	-4.8%	20.6%	-9.4%	10.8%	17.0%	-19.1%
Debt Service as a % of Noncapital Expenditures	16.9%	25.5%	0.3%	0.2%	13.0%	13.5%	14.5%	13.5%	11.8%	1.5%

Notes:¹ Includes all governmental fund types.**Data Source:**

Applicable years' comprehensive annual financial report.

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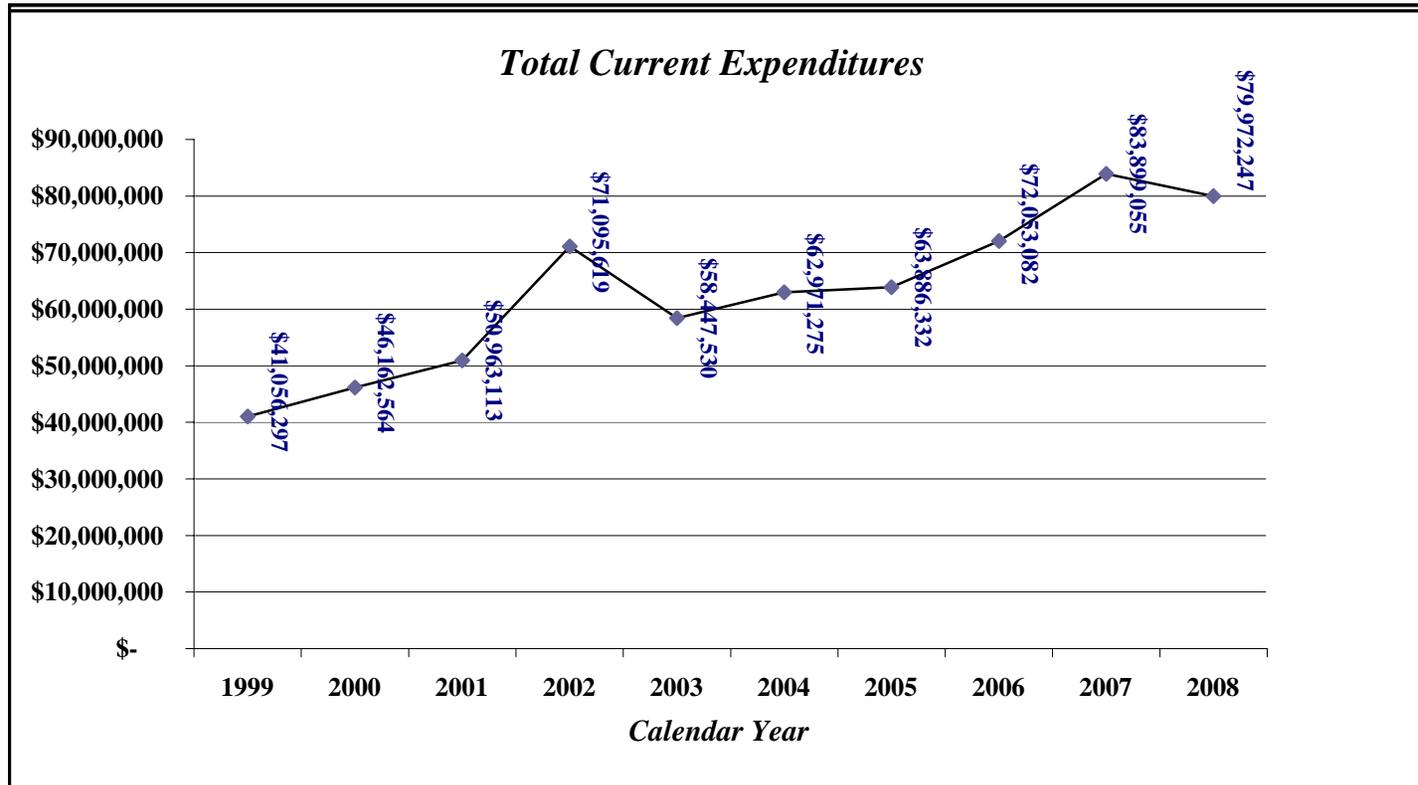
Douglas County, Georgia
General Governmental Current Expenditures by Function (Unaudited) ¹
Last Ten Calendar Years
(modified accrual basis of accounting)

For The Calendar Year Ended December 31,										
Function	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Function	Amounts									
Current:										
General government	\$ 5,648,281	\$ 6,584,456	\$ 7,009,510	\$ 22,195,150	\$ 10,399,013	\$ 9,163,004	\$ 8,925,498	\$ 9,901,816	\$ 19,851,087	\$ 12,478,752
Judicial	4,033,105	4,419,972	5,061,852	5,795,039	6,332,694	6,928,242	7,068,545	7,737,159	8,482,939	10,439,352
Public safety	21,688,344	24,376,689	27,296,297	28,707,992	29,941,868	32,766,526	32,749,474	36,156,805	37,392,547	40,568,744
Public works	1,864,754	2,334,250	2,168,989	2,344,044	2,102,446	2,368,337	2,927,722	4,039,816	4,368,271	5,961,325
Parks, recreation and culture	3,478,870	4,277,378	4,943,099	4,667,866	3,494,165	3,644,727	4,185,175	4,694,535	5,003,594	5,295,209
Health and welfare	1,660,829	1,470,524	1,713,017	4,104,670	3,992,972	3,298,100	2,556,348	3,831,937	2,898,482	1,989,418
Planning/community development	2,677,559	2,699,295	2,770,349	2,913,712	2,021,725	2,094,856	2,755,647	2,587,990	2,601,045	3,083,318
Other	4,555	-	-	367,146	162,647	2,707,483	2,717,923	3,103,024	3,301,090	156,129
Total Current	\$ 41,056,297	\$ 46,162,564	\$ 50,963,113	\$ 71,095,619	\$ 58,447,530	\$ 62,971,275	\$ 63,886,332	\$ 72,053,082	\$ 83,899,055	\$ 79,972,247
Percentage of Total										
Current:										
General government	13.8%	14.3%	13.8%	31.2%	17.8%	14.6%	14.0%	13.7%	23.7%	15.6%
Judicial	9.8%	9.6%	9.9%	8.2%	10.8%	11.0%	11.1%	10.7%	10.1%	13.1%
Public safety	52.8%	52.8%	53.6%	40.4%	51.2%	52.0%	51.3%	50.2%	44.6%	50.7%
Public works	4.5%	5.1%	4.3%	3.3%	3.6%	3.8%	4.6%	5.6%	5.2%	7.5%
Parks, recreation and culture	8.5%	9.3%	9.7%	6.6%	6.0%	5.8%	6.6%	6.5%	6.0%	6.6%
Health and welfare	4.0%	3.2%	3.4%	5.8%	6.8%	5.2%	4.0%	5.3%	3.5%	2.5%
Planning/community development	6.5%	5.7%	5.3%	4.1%	3.5%	3.3%	4.3%	3.6%	3.1%	3.9%
Other	0.1%	0.0%	0.0%	0.4%	0.3%	4.3%	4.1%	4.4%	3.8%	0.1%
Total Current	100.0%									

Notes:
¹ Includes all governmental fund types.

Data Source:
 Applicable years' comprehensive annual financial report.

Douglas County, Georgia
Chart-Total General Governmental Current Expenditures
Last Ten Calendar Years
(modified accrual basis of accounting)



Douglas County, Georgia
Summary of Changes in Fund Balances - Governmental Funds (Unaudited)
Last Ten Calendar Years
(modified accrual basis of accounting)

Source	For the Calendar Year Ended December 31,									
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Total Revenues	\$ 56,043,944	\$ 49,469,684	\$ 53,444,746	\$ 65,674,754	\$ 73,720,772	\$ 87,019,221	\$ 89,314,170	\$ 106,920,731	\$ 95,896,603	\$ 77,893,833
Total Expenditures	49,784,744	62,369,584	52,347,830	81,268,943	77,371,784	93,301,289	84,497,766	93,632,347	109,544,429	88,604,051
Excess (Deficiency) of Revenues Over (Under) Expenditures	6,259,200	(12,899,900)	1,096,916	(15,594,189)	(3,651,012)	(6,282,068)	4,816,404	13,288,384	(13,647,826)	(10,710,218)
Other Financing Sources (Uses)										
Sale of capital assets	-	451,279	-	-	-	-	-	438,846	427,543	519,594
Inception of capital lease	-	-	485,811	151,071	-	216,426	605,324	-	-	-
Issuance of revenue bonds	-	-	-	41,898,514	-	-	-	-	-	-
Issuance of certificates of participation	-	-	-	-	6,785,000	-	-	-	-	-
Premium on issue	-	-	-	-	52,276	-	-	-	-	-
Transfers in	23,873	-	2,348,978	5,456,878	9,623,847	10,896,864	11,643,403	13,315,563	5,016,889	2,644,628
Transfers out	(535,133)	(535,000)	(3,021,851)	(6,068,081)	(9,623,847)	(10,896,861)	(11,643,403)	(13,315,563)	(5,016,889)	(2,644,628)
Total Other Financing Sources (Uses)	(511,260)	(83,721)	(187,062)	41,438,382	6,837,276	216,429	605,324	438,846	427,543	519,594
Net Change in Fund Balances	\$ 5,747,940	\$ (12,983,621)	\$ 909,854	\$ 25,844,193	\$ 3,186,264	\$ (6,065,639)	\$ 5,421,728	\$ 13,727,230	\$ (13,220,283)	\$ (10,190,624)

Data Source:

Applicable years' comprehensive annual financial report.

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Douglas County, Georgia
Fund Balances - Governmental Funds (Unaudited)
Last Ten Calendar Years
(modified accrual basis of accounting)

	At December 31,									
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
General Fund										
Reserved	\$ 1,391,670	\$ 1,572,165	\$ 4,156,602	\$ 1,282,643	\$ 944,413	\$ 1,432,334	\$ 2,365,019	\$ 2,308,427	\$ 2,616,567	\$ 2,818,798
Unreserved	4,614,808	4,978,198	4,336,763	8,169,123	6,121,757	10,127,512	12,993,609	19,969,957	14,769,328	8,313,353
Subtotal General Fund	6,006,478	6,550,363	8,493,365	9,451,766	7,066,170	11,559,846	15,358,628	22,278,384	17,385,895	11,132,151
General Fund Percentage Change	16.0%	9.1%	29.7%	11.3%	-25.2%	63.6%	32.9%	45.1%	-22.0%	-36.0%
All Other Governmental Funds										
Reserved ¹	21,365,679	333,119	402,907	30,844,608	35,631,394	25,200,061	25,700,892	29,713,415	19,032,754	15,341,102
Unreserved										
Special Revenue Funds	879,541	1,607,473	2,545,345	3,707,950	4,402,024	4,117,280	5,312,789	8,176,510	10,128,399	10,556,471
Debt Service Funds	-	-	-	-	-	-	-	-	-	33,737
Capital Projects Funds	-	-	4,736,311	-	-	-	-	(142,164)	-	(707,037)
Subtotal All Other Governmental Funds	22,245,220	1,940,592	7,684,563	34,552,558	40,033,418	29,317,341	31,013,681	37,747,761	29,161,153	25,224,273
All Other Governmental Funds Percentage Change	28.4%	-91.3%	296.0%	349.6%	15.9%	-26.8%	5.8%	21.7%	-22.7%	-13.5%
Total Governmental Funds										
Reserved	22,757,349	1,905,284	4,559,509	32,127,251	36,575,807	26,632,395	28,065,911	32,021,842	21,649,321	18,159,900
Unreserved	4,614,808	4,978,198	9,073,074	8,169,123	6,121,757	10,127,512	12,993,609	19,827,793	14,769,328	7,606,316
Total Governmental Funds	\$ 27,372,157	\$ 6,883,482	\$ 13,632,583	\$ 40,296,374	\$ 42,697,564	\$ 36,759,907	\$ 41,059,520	\$ 51,849,635	\$ 36,418,649	\$ 25,766,216
All Governmental Funds Percentage Change	21.6%	-74.9%	98.0%	195.6%	6.0%	-13.9%	11.7%	26.3%	-29.8%	-29.2%

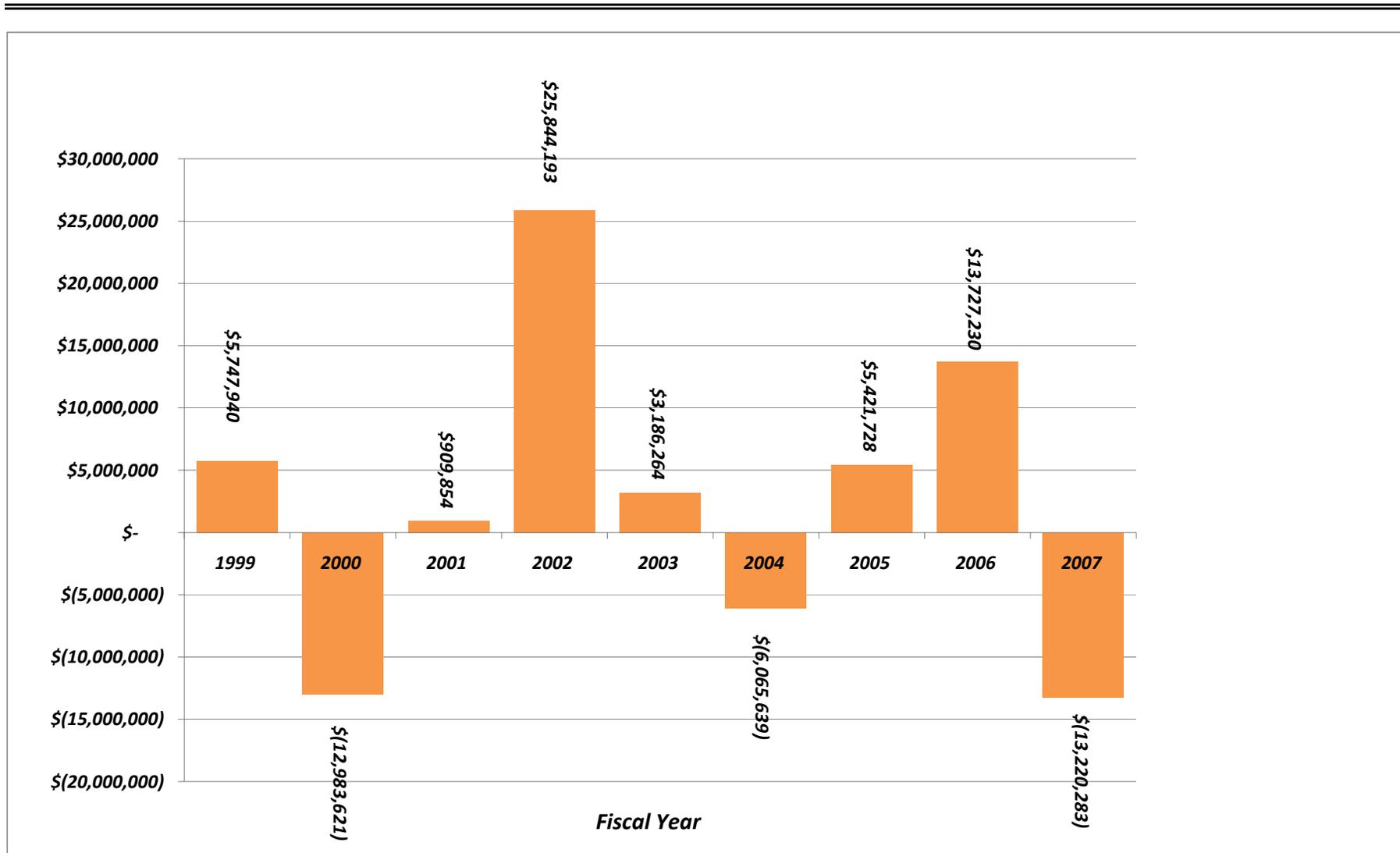
Notes:

¹ In 2002, the County issued \$40,390,000 of sales tax revenue bonds which increased reserved fund balances until the bond proceeds were expended.

Data Source:

Applicable years' comprehensive annual financial report.

Douglas County, Georgia
Chart-Changes in Fund Balances - Governmental Funds
Last Ten Calendar Years
(modified accrual basis of accounting)



Douglas County, Georgia
Taxable Assessed Value¹ and Estimated Actual Value of Property By Type (Unaudited)²
Last Ten Calendar Years

Calendar Year	Amounts										Total Direct Tax Rate ⁴	Estimated Actual Value	Annual Percentage Change
	Residential Property	Commercial Property	Industrial Property	Agricultural Property	Preferential & Conservation Use Property	Utility Property	Motor Vehicles and Mobile Homes	Other Property ³	Less: Tax Exempt Property	Total Taxable Assessed Value ¹			
1999	\$ 1,060,600,656	\$ 462,987,729	\$ 102,234,658	\$ 10,385,784	\$ 9,876,384	\$ 90,151,727	\$ 216,573,700	\$ 1,360,742	\$ 106,435,017	\$ 1,847,736,363	9.480	\$ 4,619,340,908	11.0%
2000	1,112,085,958	568,345,052	122,262,655	10,590,095	10,090,178	91,009,016	240,795,897	953,481	104,684,972	2,051,447,360	9.464	5,128,618,400	11.0%
2001	1,224,618,701	657,606,353	137,113,625	10,251,722	10,293,013	88,113,655	262,539,630	893,019	105,450,906	2,285,978,812	9.186	5,714,947,030	11.4%
2002	1,667,804,754	771,397,830	173,395,710	14,580,446	12,816,922	85,037,275	271,324,289	946,233	124,383,438	2,872,920,021	7.728	7,182,300,053	25.7%
2003	1,639,069,434	779,047,524	185,499,543	12,076,485	15,306,770	90,829,815	267,712,400	412,152	129,477,660	2,860,476,463	7.728	7,151,191,158	-0.4%
2004	1,808,173,315	808,913,186	199,712,143	12,153,559	15,726,157	87,430,101	270,782,951	749,706	130,085,040	3,073,556,078	7.631	7,683,890,195	7.4%
2005	2,229,092,268	859,282,161	199,342,308	15,505,987	16,678,081	88,060,862	268,191,683	550,243	161,947,366	3,514,756,227	7.349	8,786,890,568	14.4%
2006	2,442,886,525	936,678,190	311,247,396	14,043,328	18,564,429	97,473,189	266,347,154	852,159	225,622,935	3,862,469,435	8.240	9,656,173,588	9.9%
2007	2,848,991,365	1,088,987,935	271,350,959	17,811,045	34,843,404	99,299,833	289,839,569	888,205	540,525,847	4,111,486,468	7.861	10,278,716,170	6.4%
2008	2,974,520,016	1,118,921,626	332,960,913	20,882,123	35,542,104	104,939,900	306,579,683	583,256	602,456,587	4,292,473,034	7.826	10,731,182,585	4.4%
*	\$ 1,900,784,299	\$ 805,216,759	\$ 203,511,991	\$ 13,828,057	\$ 17,973,744	\$ 92,234,537	\$ 266,068,696	\$ 818,920	\$ 223,106,977	\$ 3,077,330,026		\$ 7,693,325,065	
**	180.5%	141.7%	225.7%	101.1%	259.9%	16.4%	41.6%	-57.1%	466.0%	132.3%		132.3%	
Percentage of Total													
1999	54.3%	23.7%	5.2%	0.5%	0.5%	4.6%	11.1%	0.1%	5.8%	94.2%			
2000	51.6%	26.4%	5.7%	0.5%	0.5%	4.2%	11.2%	0.0%	5.1%	94.9%			
2001	51.2%	27.5%	5.7%	0.4%	0.4%	3.7%	11.0%	0.0%	4.6%	95.4%			
2002	55.6%	25.7%	5.8%	0.5%	0.4%	2.8%	9.1%	0.0%	4.3%	95.7%			
2003	54.8%	26.1%	6.2%	0.4%	0.5%	3.0%	9.0%	0.0%	4.5%	95.5%			
2004	56.4%	25.2%	6.2%	0.4%	0.5%	2.7%	8.5%	0.0%	4.2%	95.8%			
2005	60.6%	23.4%	5.4%	0.4%	0.5%	2.4%	7.3%	0.0%	4.6%	95.4%			
2006	59.8%	22.9%	7.6%	0.3%	0.5%	2.4%	6.5%	0.0%	5.8%	94.2%			
2007	61.2%	23.4%	5.8%	0.4%	0.7%	2.1%	6.2%	0.0%	13.1%	86.9%			
2008	60.8%	22.9%	6.8%	0.4%	0.7%	2.1%	6.3%	0.0%	14.0%	86.0%			

* Dollar average for ten years.

** Percentage change in dollars over ten years.

Notes:

¹ All property is assessed at 40% of fair market value.

² Gross digest before homestead or freeport exemptions.

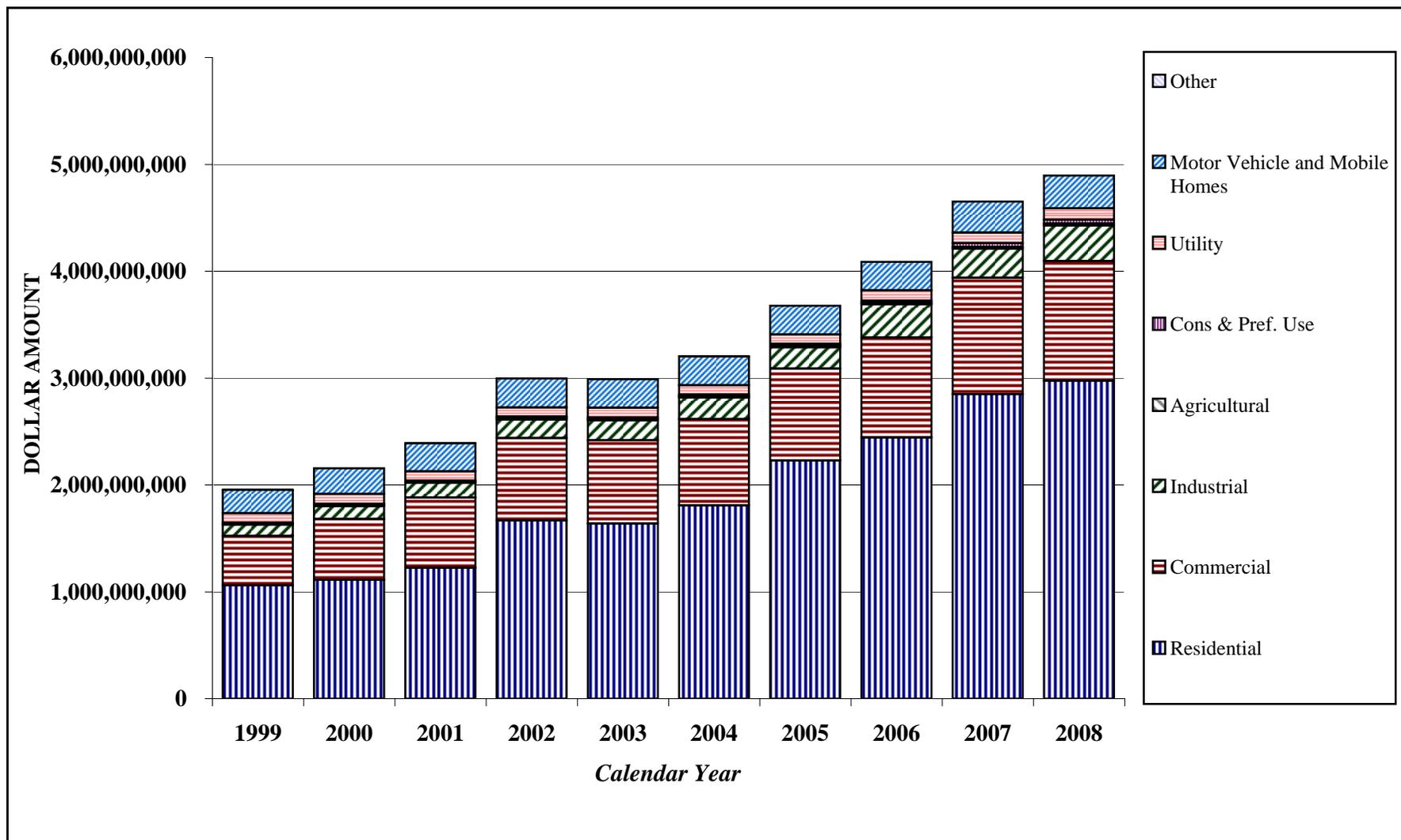
³ Generally includes timber and heavy equipment.

⁴ Tax rates expressed in rate per \$1,000

Data Source:

Georgia Department of Revenue, Tax Digest Consolidation Summary, <http://www.etax.dor.ga.gov/PTD/cds/csheets/index.aspx>

Douglas County, Georgia
 Chart-Total Assessed Value
 Last Ten Calendar Years
 (modified accrual basis of accounting)



Douglas County, Georgia
Direct, Overlapping and Underlying Property Tax Rates (Unaudited)
Last Ten Calendar Years
(rate per \$1,000 of assessed taxable value)

Calendar Year	Direct County Rate	Overlapping ¹ State of Georgia ³	Underlying Rates ²			
			City of Villa Rica	City of Austell	City of Douglasville	Douglas County Schools
1999	9.480	0.250	7.800	3.500	4.600	18.100
2000	9.464	0.250	7.700	3.500	4.591	20.100
2001	9.186	0.250	7.200	3.363	4.405	19.520
2002	7.728	0.250	7.200	3.123	3.897	19.520
2003	7.728	0.250	7.020	3.123	3.897	20.800
2004	7.631	0.250	6.871	3.123	3.854	20.500
2005	7.349	0.250	6.850	3.123	3.854	19.300
2006	8.240	0.250	6.825	3.123	3.854	20.300
2007	7.861	0.250	6.775	3.123	3.854	19.700
2008	7.826	0.250	6.129	3.123	3.854	19.700

Notes:

¹ Overlapping rates are those of governments that overlap the County's geographic boundaries.

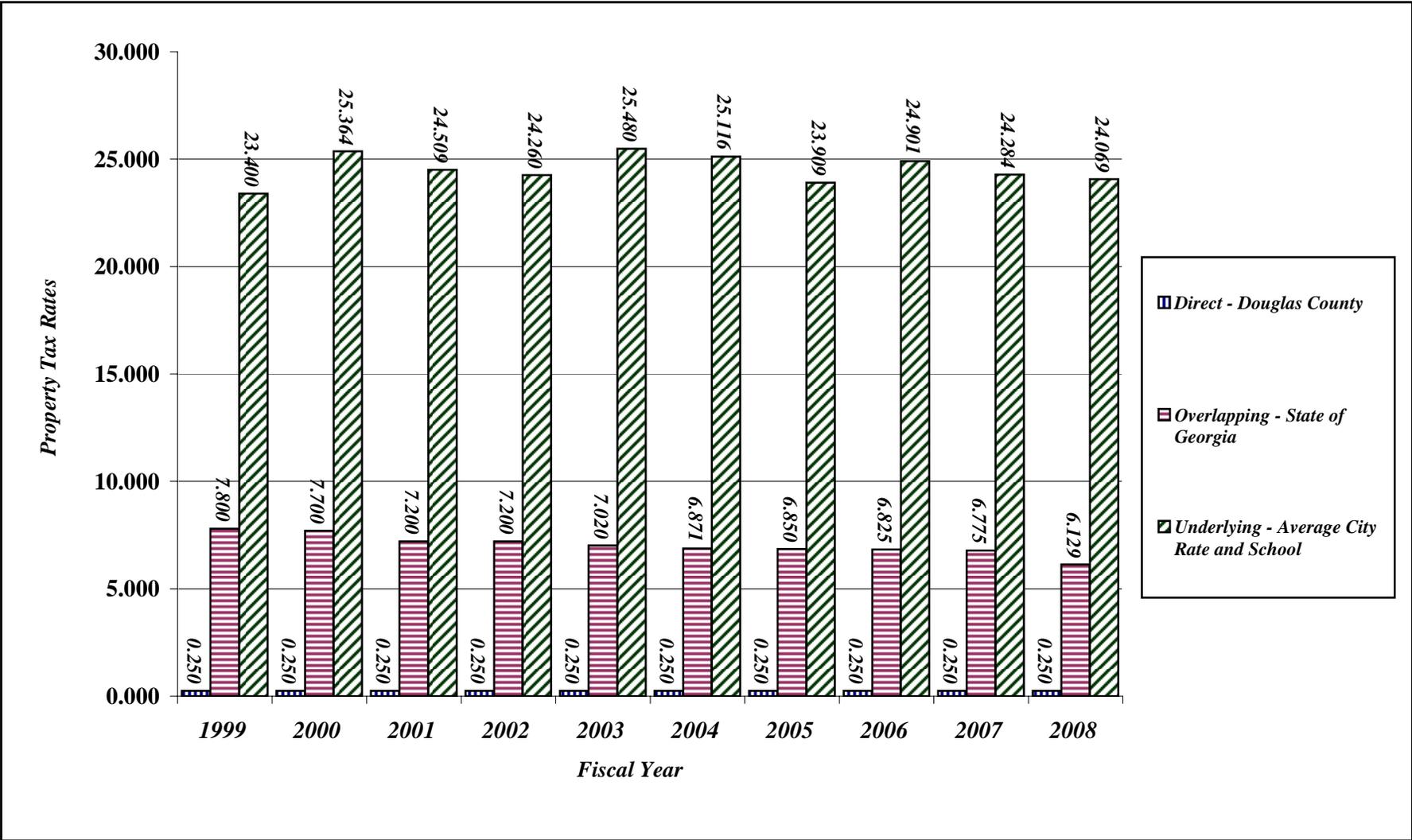
² Underlying rates are those of the City of Villa Rica, the City of Austell, the City of Douglasville and Douglas County Schools that apply to property owners located within Douglas County.

³ The State of Georgia levies one quarter of one mill on each county's taxable property to help finance their certification of each Georgia county's tax digest.

Data Source:

Georgia Department of Revenue, Property Tax Division,
<http://www.etax.dor.ga.gov/PTD/cds/csheets/millrate.aspx>

Douglas County, Georgia
Chart-Direct, Overlapping and Underlying Property Tax Rates
Last Ten Fiscal Years
(rate per \$1,000 of assessed taxable value)



Douglas County, Georgia
Property Tax Levies and Collections (Unaudited)
Last Ten Calendar Years
(in \$1,000)

Calendar Year	Taxes Levied for the Calendar Year ²	Collected Within the Fiscal Year of The Levy		Collections in Subsequent Years ³	Total Collections to Date		Total Uncollected Taxes ^{1,3}	
		Amount	Percentage of Levy		Amount	Percentage of Levy	Amount	Percentage of Levy
1999	\$ 14,655	\$ 12,746	86.97%	\$ 1,855	\$ 14,601	99.63%	\$ 54	0.37%
2000	16,307	14,898	91.36%	1,305	16,203	99.36%	104	0.64%
2001	17,779	15,907	89.47%	1,853	17,760	99.89%	19	0.11%
2002	19,338	16,943	87.62%	1,455	18,398	95.14%	940	4.86%
2003	19,291	11,253	58.33%	7,418	18,671	96.79%	620	3.21%
2004	20,590	19,006	92.31%	965	19,971	96.99%	619	3.01%
2005	22,246	20,238	90.97%	1,801	22,039	99.07%	207	0.93%
2006	27,760	25,307	91.16%	2,350	27,657	99.63%	103	0.37%
2007	29,783	26,727	89.74%	2,657	29,384	98.66%	399	1.34%
2008	31,255	26,232	83.93%	-	26,232	83.93%	5,023	16.07%

Notes:

- ¹ The amounts reported in the total uncollected taxes column are the uncollected taxes for each tax levy.
- ² The information presented in this table relates to the County's own property tax levies, and does not include those in which it collects on behalf of other governments.
- ³ When restating this exhibit to reflect the requirements of GASB Statement No. 44, the collections in the prior year have been applied to the year prior to collection, since restating this table was not practicable.

Data Source:

Douglas County Tax Commissioner's Office

Douglas County, Georgia
Principal Property Taxpayers (Unaudited)
Calendar Years Ended December 31, 2008 and 1999

2008				1999			
Principal Taxpayer	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Principal Taxpayer	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
GreyStone Power Company	\$ 40,761,123	1	2.26%	MCI Telecommunications Corp	\$ 57,617,238	1	3.32%
Georgia Power Company	16,469,806	2	0.91%	GreyStone Power Company	46,454,160	2	2.67%
BellSouth Telecommunications	14,888,200	3	0.82%	Southern Bell Telephone & Telegraph	36,022,085	3	2.07%
Georgia Transmission Corporation	13,998,847	4	0.78%	Georgia Power Company	30,216,838	4	1.74%
Arbor Place II, LLC	13,589,346	5	1.43%	Tree Terrace Associates	18,976,655	5	1.09%
Tree Terrace Associates	12,495,057	6	0.69%	Medical Center-West, Inc.	18,925,520	6	1.09%
DDRTC Douglasville Pavilion, LLC	9,459,535	7	0.52%	Arbor Place II, LLC	17,615,228	7	1.01%
Douglasville Development, LLC	9,016,149	8	0.50%	Wattles, Thomas G., ETAL	17,460,928	8	1.00%
WPRE I Rocky Ridge, LLC	8,800,000	9	0.49%	Fourth Quarter Properties	17,377,320	9	1.00%
SCI Brodick Jill Fund LLC, ETAL	8,669,883	10	0.48%	Crestmark Club, L.P.	15,496,958	10	0.89%
Total Principal Taxpayers	148,147,946		3.23%	Total Principal Taxpayers	276,162,930		15.89%
All Other Taxpayers	4,439,618,736		96.77%	All Other Taxpayers	1,461,434,750		84.11%
Total	<u>\$ 4,587,766,682</u>		<u>100.00%</u>	Total	<u>\$1,737,597,680</u>		<u>100.00%</u>

Notes:

¹ This total differs from that reported in Exhibit XII since this amount will have adjustments from the original state certified tax digest, for a variety of reasons.

Data Source:

Douglas County Tax Commissioner's Office

Douglas County, Georgia
Direct, Overlapping and Underlying Sales Tax Rates (Unaudited)
Last Ten Calendar Years

Calendar Year	Direct		Overlapping	Underlying	Total Direct, Overlapping and Underlying Rates
	Douglas County		State of	Douglas County	
	LOST ¹	SPLOST ²	Georgia	Schools ³	
1999	1.00%	0.00%	4.00%	1.00%	6.00%
2000	1.00%	0.00%	4.00%	1.00%	6.00%
2001	1.00%	0.00%	4.00%	1.00%	6.00%
2002	1.00%	1.00%	4.00%	1.00%	7.00%
2003	1.00%	1.00%	4.00%	1.00%	7.00%
2004	1.00%	1.00%	4.00%	1.00%	7.00%
2005	1.00%	1.00%	4.00%	1.00%	7.00%
2006	1.00%	1.00%	4.00%	1.00%	7.00%
2007	1.00%	1.00%	4.00%	1.00%	7.00%
2008	1.00%	0.00%	4.00%	1.00%	6.00%

Notes:

¹ The local option sales tax (LOST) was approved by referendum effective January 1, 1979 and is effective indefinitely. The County is required to reduce their property tax millage rate in the current year by the amount of these taxes collected in the prior year.

² A special purpose local option sales tax (SPLOST) was approved effective July 1, 2002 and expired June 30, 2007.

³ An education special purpose local option sales tax was approved effective July 1, 2002 and expired June 30, 2007. The current education special purpose local option sales tax was approved effective July 1, 2007 and expires June 30, 2012. The latter tax is being used to construct new school buildings and renovate existing school buildings.

Data Source:

Georgia Department of Revenue, Sales and Use Tax Division,
https://etax.dor.ga.gov/salestax/salestaxrates/LGS_2009_Apr_Rate_Chart_Historical_rates_09.pdf

Douglas County, Georgia
Taxable Sales by Category (Unaudited)
Calendar Years 2005 - 2007 ¹

	2005		2006		2007	
	Amount	Percentage	Amount	Percentage	Amount	Percentage
By Category:						
Food	\$ 216,670,821	23.68%	\$ 234,360,002	23.28%	\$ 250,899,537	23.69%
Automotive	169,928,817	18.57%	210,461,594	20.91%	221,939,638	20.95%
General	130,339,648	14.25%	143,702,244	14.28%	144,776,814	13.67%
Utilities	114,013,541	12.46%	119,084,420	11.83%	123,171,486	11.63%
Lumber	70,196,305	7.67%	78,729,366	7.82%	77,625,590	7.33%
Home	49,820,555	5.45%	52,912,980	5.26%	53,653,320	5.06%
Miscellaneous	57,357,056	6.27%	62,226,949	6.18%	59,390,222	5.61%
Manufacturing	55,094,222	6.02%	58,193,844	5.78%	68,254,164	6.44%
Miscellaneous Service	39,942,205	4.37%	46,923,006	4.66%	46,286,283	4.37%
Apparel	11,500,015	1.26%	-	0.00%	13,305,827	1.25%
Total Taxable Sales	\$ 914,863,185	100.00%	\$ 1,006,594,405	100.00%	\$ 1,059,302,881	100.00%
Total percentage increase	N/A		10.0%		5.2%	

Notes:

¹ Only three years of data is available.

Data Source:

Georgia Department of Revenue

Douglas County, Georgia
Ratios of Total Debt Outstanding by Type (Unaudited) ¹
Last Ten Calendar Years

December 31,	Governmental Activities					Business-type Activities		Percentage of Personal Income	Estimated ² Population	Per Capita
	Revenue Bonds	Special Assessment Bonds	Certificates of Participation	Capital Leases	Total	Capital Leases	Total			
1999	\$ -	\$ 1,040,000	\$ 15,055,000	\$ -	\$ 16,095,000	\$ -	\$ 16,095,000	0.012%	58,376	\$ 276
2000	-	980,000	-	-	980,000	-	980,000	0.001%	58,799	17
2001	-	915,000	-	465,375	1,380,375	-	1,380,375	0.001%	59,651	23
2002	40,390,000	845,000	-	559,314	41,794,314	-	41,794,314	0.028%	59,865	698
2003	34,430,000	770,000	6,785,000	474,963	42,459,963	-	42,459,963	0.028%	60,198	705
2004	26,795,000	695,000	6,785,000	442,430	34,717,430	-	34,717,430	0.022%	61,244	567
2005	18,510,000	615,000	6,105,000	291,506	25,521,506	-	25,521,506	0.015%	62,283	410
2006	9,575,000	530,000	5,405,000	81,318	15,591,318	409,433	16,000,751	0.009%	62,748	255
2007	-	435,000	4,700,000	6,965	5,141,965	286,640	5,428,605	0.003%	63,535	85
2008	-	335,000	3,980,000	-	4,315,000	157,982	4,472,982	0.002%	64,361	69

Data Sources:

¹ Applicable years' comprehensive annual financial report.

² Exhibit XXI

Douglas County, Georgia
Direct and Underlying Governmental Activities Debt (Unaudited)
 December 31, 2008

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable ¹	Estimated Share of Underlying Debt
Underlying Debt^{2,3}			
Douglas County Board of Education (June 30, 2008):			
General obligation bonds	\$ 238,960,000	100.0%	\$ 238,960,000
Cities			
Douglasville (June 30, 2008)			
General obligation bonds	11,010,710	100.0%	11,010,710
Capital leases	2,304,599	100.0%	2,304,599
Villa Rica (March 31, 2008)			
General obligation bonds & Revenue bonds	2,100,000	100.0%	2,100,000
Austell (June 30, 2008)			
Capital leases	423,787	100.0%	<u>423,787</u>
Total Underlying Debt			254,799,096
County Direct Debt			
Certificates of participation	3,980,000		
Special assessment bonds	<u>335,000</u>		
Total	<u>3,425,000</u>	100.0%	<u>3,425,000</u>
Total Direct and Overlapping Debt			<u>\$ 258,224,096</u>

Notes:

¹ Applicable percentages were estimated by determining the portion of another government unit's assessed value that is within the County's geographic boundaries and dividing it by each government's total assessed valuation.

² Underlying governments are those that coincide, at least in part, with the geographic boundaries of the County.

Data Source:

³ Each specific government

Douglas County, Georgia
Legal Debt Margin (Unaudited)
Last Ten Calendar Years

	December 31,				
	1999	2000	2001	2002	2003
Taxable Assessed Value ¹	\$ 1,847,736,363	\$ 2,051,447,360	\$ 2,285,978,812	\$ 2,872,920,021	\$ 2,860,476,463
Legal Debt Margin					
Debt limit (10% of assessed value) ²	\$ 184,773,636	\$ 205,144,736	\$ 228,597,881	\$ 287,292,002	\$ 286,047,646
Debt applicable to limit:					
General obligation bonds	-	-	-	-	-
Less: Amount reserved for repayment of general obligation debt	-	-	-	-	-
Total debt applicable to limit	-	-	-	-	-
Legal Debt Margin	\$ 184,773,636	\$ 205,144,736	\$ 228,597,881	\$ 287,292,002	\$ 286,047,646
Total net debt applicable to the limit as a % of the debt limit	0.00%	0.00%	0.00%	0.00%	0.00%
	2004	2005	2006	2007	2008
Taxable Assessed Value ¹	\$ 3,073,556,078	\$ 3,514,756,227	\$ 3,862,469,435	\$ 4,111,486,468	\$ 4,292,473,034
Legal Debt Margin					
Debt limit (10% of assessed value) ²	\$ 307,355,608	\$ 351,475,623	\$ 386,246,944	\$ 411,148,647	\$ 429,247,303
Debt applicable to limit:					
General obligation bonds	-	-	-	-	-
Less: Amount reserved for repayment of general obligation debt	-	-	-	-	-
Total debt applicable to limit	-	-	-	-	-
Legal Debt Margin	\$ 307,355,608	\$ 351,475,623	\$ 386,246,944	\$ 411,148,647	\$ 429,247,303
Total net debt applicable to the	0.00%	0.00%	0.00%	0.00%	0.00%

Notes:

² Under Article 9, Section 5, Paragraph 1 of the State of Georgia Constitution, the County's outstanding general obligation debt should not exceed 10% of the assessed value of the taxable property located within the County.

Data Source:

¹ Exhibit XII

Douglas County, Georgia
Demographic and Economic Statistics (Unaudited)
 Last Ten Calendar Years

Calendar Year	Population ¹	(thousands of dollars) Personal Income ²	Per Capita Personal Income ³	Per Capita Personal Income % of U.S. ³	Median Age ⁴	School Enrollment ⁵	Unemployment Rate			County Employment ⁹
							County ⁶	State of Georgia ⁷	United States ⁸	
1999	90,955	\$ 2,075,138	\$ 22,815	82%	N/A	17,003	3.0%	3.7%	4.3%	52,811
2000	92,174	2,218,905	24,073	81%	34.6	17,541	3.1%	3.4%	4.0%	51,479
2001	96,006	2,354,067	24,520	80%	N/A	18,196	3.6%	4.6%	4.6%	51,893
2002	98,650	2,475,720	25,096	81%	N/A	18,775	4.9%	4.9%	5.8%	53,023
2003	102,015	2,593,018	25,418	81%	N/A	19,738	4.8%	4.5%	6.3%	54,360
2004	106,300	2,758,591	25,951	78%	N/A	19,773	4.7%	5.1%	5.6%	55,515
2005	112,900	3,043,897	26,961	78%	N/A	22,487	5.2%	5.1%	5.0%	57,478
2006	120,300	3,332,069	27,698	75%	N/A	23,998	4.6%	4.5%	4.6%	62,734
2007	125,800	3,585,677	28,503	75%	N/A	24,403	4.5%	5.1%	4.6%	65,013
2008	127,800	3,746,968	29,319	75%	N/A	24,623	6.2%	7.5%	5.5%	61,051

Data Sources:¹ Atlanta Regional Commission² 1999 - 2006 - U.S. Bureau of Economic Analysis - <http://www.bea.gov/bea/regional/reis/default.cfm?catable=CA1-3§ion=25,2007> & 2008 estimated by management³ 1999 - 2006 Bureau of Economic Analysis - <http://www.bea.gov/bea/regional/reis/drill.cfm>, 2007 & 2008 estimated by management.⁴ U.S. Census Bureau - <http://usgovinfo.about.com/gi/dynamic/offsite.htm?site=http://factfinder.census.gov/>⁵ Douglas County Board of Education⁶ U.S. Department of Labor, Bureau of Labor Statistics, Atlanta, GA, Metropolitan Statistical Area - <http://data.bls.gov/cgi-bin/surveymost?la+13>⁷ <http://data.bls.gov/cgi-bin/surveymost>⁸ U.S. Department of Labor, Bureau of Labor Statistics, http://data.bls.gov/PDQ/servlet/SurveyOutputServlet?data_tool=latest_numbers&series_id=LNS14000000⁹ Real Estate Center, <http://recenter.tamu.edu/data/empc/LAUCN132850.htm>

N/A - Not Available

Douglas County, Georgia
Principal Employers (Unaudited)
For the Calendar Years Ended December 31, 2008 ¹ and 2007 ²

Employer	Type of Business	2008		
		Number of Employees	Rank	Percentage of Major County Employers
Douglas County Board of Education	Government	3,432	1	N/A
Wal-Mart	General Merchandise	2,000	2	N/A
Douglas County	Government	959	3	N/A
Silver Line Building Products Corp.	Building Products	850	3	N/A
Inner Harbour, Ltd.	Health Care	400	4	N/A
Not Available	Not Available	N/A	5	N/A
Not Available	Not Available	N/A	6	N/A
Not Available	Not Available	N/A	7	N/A
Not Available	Not Available	N/A	8	N/A
Not Available	Not Available	N/A	9	N/A
Not Available	Not Available	N/A	10	N/A
Total Principal Employers		7,641		N/A
Employer	Type of Business	2007		
		Number of Employees	Rank	Percentage of Major County Employers
Silver Line Building Products Corp.	Building Products	1,500	1	2.51%
Wal-Mart	General Merchandise	911	2	1.53%
Inner Harbour, Ltd.	Health Care	700	3	1.17%
Wellstar Douglas Hospital	Health Care	549	4	0.92%
Publix Supermarkets	Grocery	455	5	0.76%
APL Logistics	Frieght Transportation	370	6	0.62%
Kroger	Grocery	350	7	0.59%
Bellsouth	Communication	324	8	0.54%
Benton-Georgia, Inc.	Utility Construction	300	9	0.50%
GreyStone Power	Utility	232	10	0.39%
Total Principal Employers		5,691		9.53%
Other Employers		54,005		90.47%
Total Employers		59,696		100.00%

Notes:¹ Only information available for 2008.² This information excludes governments.**Data Source:**³ Douglas County Development Authority

Douglas County, Georgia
County Employees by Function/Program (Unaudited)
Last Ten Calendar Years

<u>Function/program</u>	<u>Calendar Year</u>									
	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
General Fund										
<i>General Government</i>										
Board of Commissioners	5	6	6	6	6	6	5	5	7	7
Finance	7	10	13	13	13	12	12	13	11	11
Purchasing	3	4	4	4	5	5	5	5	5	5
Legal Services	2	3	3	3	3	4	2	2	2	2
Information Services	7	7	7	8	8	8	8	9	11	11
Internal Audit	-	-	-	-	-	-	-	-	1	1
Personnel	5	4	4	4	4	4	4	4	4	4
Tax Commissioner	12	12	13	13	13	13	14	14	15	15
Tax Appraisal	17	17	17	17	19	18	19	19	20	21
Courthouse Maintenance	7	7	2	2	2	1	1	1	1	1
Election Board	2	2	2	2	2	2	2	2	2	2
Voter Registration	1	1	1	1	2	2	2	2	2	2
Printing	3	3	3	3	3	3	3	3	3	3
Property Management	-	-	-	-	-	-	-	4	5	7
Records Retention	-	2	2	2	2	2	2	2	2	2
Risk and Safety	-	-	-	-	-	-	-	-	1	2
Communications	-	1	1	1	2	2	2	3	3	3
Total General Government	71	79	78	79	84	82	81	88	95	99
<i>Judicial</i>										
Superior Court Judges	6	6	6	6	6	6	6	6	6	6
Clerk of Superior Court	23	23	25	26	27	28	29	29	29	30
District Attorney	20	20	23	24	25	25	14	27	27	32
Victim Witness Office	2	2	-	1	1	1	1	-	-	-
Magistrate Court	6	6	7	7	7	7	8	8	8	9
Probate Court	10	10	7	7	7	7	7	7	7	7
Juvenile Court	4	4	5	4	4	4	7	7	7	7
Public Defender	9	9	12	12	12	12	14	14	14	15
State Court Judges	-	-	2	2	2	2	2	2	2	2
State Court Solicitor	-	-	4	4	7	7	9	9	9	12
State Court Clerk	-	-	3	3	5	5	5	5	5	10
State Court Public Defender	-	-	-	1	1	1	2	2	2	3
Total Judicial	80	80	94	97	104	105	104	116	116	133
<i>Public Safety</i>										
Sheriff Enforcement	142	144	124	128	133	133	144	150	162	164
Sheriff Detention	104	104	133	139	140	154	149	151	155	165
Fire and Emergency Services	151	151	153	158	157	157	150	165	166	172
Coroner	1	1	1	1	1	1	1	1	1	1
Emergency Management	2	2	2	2	2	2	2	2	2	2
Animal Control	-	-	1	1	-	10	10	10	10	10
Total Public Safety	400	402	414	429	433	457	456	479	496	514

(Continued)

Douglas County, Georgia
County Employees by Function/Program (Unaudited)
Last Ten Calendar Years

(Continued)

<u>Function/program</u>	<u>Calendar Year</u>									
	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
Public Works										
Department of Transportation	34	34	34	34	34	38	38	40	47	49
Development Control	6	8	7	7	7	6	7	7	5	5
Fleet Management	12	12	12	12	12	12	11	12	13	13
Total Public Works	52	54	53	53	53	56	56	59	65	67
Health and Welfare										
Juvenile Programs Administration	5	5	8	8	10	10	10	11	13	13
Culture/Recreation										
Parks and Recreation	20	20	18	18	19	18	18	31	35	40
Libraries	14	14	14	15	15	15	15	15	15	15
Total Culture/Recreation	34	34	32	33	34	33	33	46	50	55
Housing and Development										
Agriculture Extension	6	6	6	7	7	5	5	6	6	6
Building Inspection	12	11	13	14	12	14	14	14	14	14
Planning and Zoning	6	6	8	8	4	4	5	4	5	5
Code Enforcement Officers Division	-	-	-	-	3	4	3	3	3	3
Development Services Administration	-	-	-	-	2	2	2	2	1	1
Occupational Tax Division	-	-	-	-	2	2	2	2	3	3
Environmental Code Enforcement	-	-	1	1	1	-	-	-	-	-
GIS Mapping	3	3	3	3	3	3	2	3	3	3
Rideshare	2	2	3	3	3	3	4	4	4	4
Economic Development	2	2	2	2	2	2	2	2	2	-
Total Housing and Development	31	30	36	38	39	39	39	40	41	39
Total General Fund	673	684	715	737	757	782	779	839	876	920
Special Revenue Funds										
E-911	18	21	20	24	24	24	20	24	25	27
Highway Safety Task Force	4	4	4	4	-	-	-	-	-	-
Victim Assistance	3	3	6	3	3	3	3	3	4	4
Total Special Revenue Funds	25	28	30	31	27	27	23	27	29	31
Enterprise Funds										
Landfill	8	9	10	8	8	8	7	8	8	8
Cafeteria	2	2	2	2	-	-	-	-	-	-
Total Enterprise Funds	10	11	12	10	8	8	7	8	8	8
Total County-wide	708	723	757	778	792	817	809	874	913	959
Percentage Change From Prior Year	N/A	2.1%	4.7%	2.8%	1.8%	3.2%	-1.0%	8.0%	4.5%	5.0%

Data Source:
 Various County Departments

Douglas County, Georgia
Operating Statistics by Function/Program (Unaudited)
Last Ten Calendar Years ¹

Function/program	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
General Government										
Total Personal Property Accounts	6,976	6,976	5,782	7,658	7,943	9,642	10,368	11,250	12,250	8,849
Total Number of Parcels	33,452	34,655	37,820	39,691	41,179	43,770	46,840	49,500	52,500	53,580
Vehicle Tags Sold	93,599	95,317	98,954	100,331	102,100	106,600	112,900	116,900	122,700	142,800
Registered Voters	49,337	53,319	53,327	52,987	54,222	61,900	52,360	67,000	67,500	76,000
Judicial System										
Civil Cases Filed	3,465	3,497	3,354	3,400	3,753	3,612	3,700	4,300	4,320	4,400
Criminal Cases Filed	3,082	3,079	2,646	1,617	1,712	1,443	1,350	1,968	2,000	2,000
Criminal Warrants Issued by Magistrate	6,667	6,762	7,164	6,182	7,088	6,430	6,480	7,170	7,200	6,770
Marriage Licenses Issued	782	826	803	754	870	1,007	1,050	1,128	1,100	1,150
Traffic Cases	-	9,400	9,400	11,216	11,060	11,640	10,000	10,230	14,000	14,830
Real Estate Documents (0s)	-	2,896	3,760	3,760	3,830	4,700	3,750	4,700	4,800	5,200
Public Safety										
Total Calls for Fire and EMS Service	7,210	9,564	9,575	10,349	10,764	10,764	12,337	12,722	13,064	13,251
Average Daily Population in Detention	451	520	549	587	656	656	711	614	669	713
Citizen Contacts	-	36,042	39,189	36,671	76,100	76,100	-	-	-	-
Public Works										
Miles of Roads Maintained	568	568	568	568	568	570	590	590	600	600
Miles of Road Resurfaced	30	18	30	32	32	34	33	37	28	28
Health and Welfare										
Youth Served through Juvenile Programs	-	55	513	534	1,140	1,130	1,120	1,130	1,300	1,400
Families Served through Juvenile Programs	-	-	388	528	840	940	1,000	1,000	1,080	2,000
Seniors and Handicapped Served	-	254	274	290	293	305	315	326	401	417
Culture/Recreation										
Library Patron Count	347,892	268,060	315,520	306,990	340,700	361,500	385,000	371,000	380,000	382,000
Adult Recreation Participants	3,822	3,822	4,450	13,865	13,865	6,300	8,000	12,000	30,000	35,000
Youth Recreation Participants	6,620	6,380	7,020	9,500	9,500	6,630	10,250	24,000	42,000	47,000
Housing and Development										
4-H, Science, and Horticulture Programs	112	120	156	166	180	214	230	235	255	275
4-H Members	977	850	1,000	1,100	1,159	1,159	1,400	1,450	1,500	1,700
Total Building Inspections Conducted	12,417	13,140	16,000	20,000	31,000	34,000	35,000	36,000	37,000	25,000
Average Daily Rideshare One-Way Trips	229	222	235	239	590	660	260	315	481	538
Special Revenue										
Calls Received on 911 System	-	93,241	95,000	94,810	101,100	108,000	118,500	107,000	120,000	121,000
Enterprise Funds										
Total Landfill Tonnage	47,834	78,389	83,653	58,081	80,960	77,880	84,810	84,850	100,260	81,870
Pounds Recycled	-	2,402	2,402	3,068	1,739	2,553	2,733	1,579	1,577	1,624

Data Source

Various County Departments

Douglas County, Georgia
Capital Asset Statistics by Function/Program (Unaudited)
Last Five Calendar Years ¹

Function/Program	2004	2005	2006	2007	2008
General Government					
Vehicles	N/A	24	42	55	48
Judicial System					
Vehicles	14	16	16	14	11
Public Safety					
Fire Stations	9	9	9	10	11
Sheriff's Department Precincts	4	2	2	2	2
Public Works					
Miles of Road	615	798	786	887	894
Health and Welfare					
County Owned Senior Services Buildings	1	1	1	1	1
Culture/Recreation					
County Libraries	2	2	2	2	2
County Parks	12	12	12	13	13
County Aquatic Centers	-	1	1	1	1
Total Acreage of Parks - Including Undeveloped	1,800	1,783	1,799	1,817	1,817
County Senior Centers	-	1	1	1	1
Housing and Development					
Rideshare Vans	35	40	40	60	74
Special Revenue					
E-911 Buildings	1	1	1	1	1
Enterprise Funds					
Buildings	5	5	5	6	6

Data Source

Various County Departments

COMPLIANCE SECTION

The Compliance Section includes schedules of projects construction with Special Purpose Local Option Sales Tax Proceeds, Department of Human Resources Grant Schedule, Independent Auditor's Reports on Internal Control, the Single Audit, Grant Certification forms, and 9-1-1 Collections and Expenditures Report.

DOUGLAS COUNTY, GEORGIA
SCHEDULE OF PROJECTS CONSTRUCTED WITH
SPECIAL PURPOSE LOCAL OPTION SALES AND USE TAX PROCEEDS
For the fiscal year ended December 31, 2008

Project	Original Estimated Cost	Revised Estimated Cost	Expenditures			Estimated Percentage of Completion
			Prior Years	Current Year	Total	
2002 SPLOST						
Fire projects:						
Training facility	\$ 1,800,000	\$ -	\$ 27,000	\$ 416,562	\$ 443,562	
Administration professional services	-	-	11,400	-	11,400	
Administrative building	450,000	-	-	-	-	
Capital equipment and vehicles	9,426,000	-	5,387,488	89,974	5,477,462	
Station construction and major renovations	1,330,000	-	2,639,823	180,725	2,820,548	
	<u>13,006,000</u>	<u>13,192,487</u>	<u>8,065,711</u>	<u>687,261</u>	<u>8,752,972</u>	66.35%
Road and bridges projects	37,634,794	23,797,398	24,138,229	3,128,034	27,266,263	114.58%
Recreation projects	41,218,093	44,139,825	28,095,988	2,780,291	30,876,279	69.95%
Debt service	4,559,729	6,636,836	6,566,338	-	6,566,338	
Intergovernmental expenditures	<u>22,256,740</u>	<u>30,477,568</u>	<u>27,990,004</u>	<u>156,129</u>	<u>28,146,133</u>	92.35%
	<u>\$ 118,675,356</u>	<u>\$ 118,244,114</u>	<u>\$ 94,856,270</u>	<u>\$ 6,751,715</u>	<u>\$ 101,607,984</u>	

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DOUGLAS COUNTY, GEORGIA
FAMILY CONNECTION PROGRAM - DHR CONTRACT #427-93-08080505-99
For the year ended December 31, 2008

	<u>CFDA</u>	<u>Budget</u>	<u>Actual ⁽¹⁾</u>	<u>Remaining Balance</u>
Revenues:				
Intergovernmental - State	N/A	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ -</u>
Expenditures:				
Health and welfare				
Contract services		<u>50,000</u>	<u>50,000</u>	<u>-</u>
		<u>50,000</u>	<u>50,000</u>	<u>-</u>
Excess of revenues over (under) expenditures		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

⁽¹⁾ Funds for 3rd and 4th quarters of 2007 received in 2008

DOUGLAS COUNTY, GEORGIA
FAMILY CONNECTION PROGRAM - DHR CONTRACT #427-93-09090333-99
For the year ended December 31, 2008

	<u>CFDA</u>	<u>Budget</u>	<u>Actual ⁽²⁾</u>	<u>Remaining Balance</u>
Revenues:				
Intergovernmental - State	N/A	<u>\$ 50,000</u>	<u>\$ 14,734</u>	<u>\$ 35,266</u>
Expenditures:				
Health and welfare				
Contract services		<u>50,000</u>	<u>14,734</u>	<u>35,266</u>
		<u>50,000</u>	<u>14,734</u>	<u>35,266</u>
Excess of revenues over (under) expenditures		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

⁽²⁾ Funds for 4Q08 and 1Q09 received in 2009

NOTE: This DHR contract is on a 7/1 - 6/30 fiscal year. References to quarters above are to Douglas County calendar fiscal months.

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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

Douglas County Board of Commissioners
County of Douglas, Georgia
Douglasville, Georgia

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the County of Douglas, Georgia, (the County), as of and for the year ended December 31, 2008, which collectively comprise the County's basic financial statements and have issued our report thereon dated August 21, 2009. 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.

Internal Control Over Financial Reporting

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

A control deficiency exists when the design or operation of a control does not allow management or employees, in their normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the County's financial statements that is more than inconsequential will not be prevented or detected by the County's internal control.

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

Douglas County Board of Commissioners
County of Douglas, Georgia

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Governmental Auditing Standards*.

The report is intended solely for the use of management, the County Board of Commissioners, others within the County, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Richels, Cauley + Associates, LLC

Atlanta, Georgia
August 21, 2009



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REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Douglas County Board of Commissioners
County of Douglas, Georgia
Douglasville, Georgia

Compliance

We have audited the compliance of the County of Douglas, Georgia, (the County), with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 *Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2008. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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 includes examining, on a test basis, evidence about the County'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. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, the County, compiled, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2008.

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal

programs. In planning and performing our audit, we considered the County's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our audit procedures for the purpose of expressing our opinion on compliance, 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 the County's internal control over compliance.

A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in their normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the County's internal control.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that noncompliance with a type of compliance requirement will not be prevented or detected by the County's internal control.

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

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the County, as of and for the year ended December 31, 2008, and have issued our report thereon dated August 21, 2009. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The report is intended solely for the use of management, the County Board of Commissioners, others within the County, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Douglas County Board of Commissioners
County of Douglas, Georgia

Richards, Cauley + Associates, LLC

Atlanta, Georgia
August 21, 2009

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DOUGLAS COUNTY, GA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2008

<u>FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM TITLE</u>	<u>Federal CFDA Number</u>	<u>Federal Program Expenditures</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>		
Children and Youth Coordinating Council:		
Purchase of Services	16.523	16,340
Criminal Justice Coordinating Council:		
Crime Victim Assistance	16.575	38,408
Bureau of Justice Assistance:		
Local Law Enforcement Block	16.579	17,328
Bulletproof Vests Partnership Program	16.607	4,650
	Total U.S. Department of Justice	<u>76,726</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>		
Georgia Department of Transportation:		
Urban Mass Transit Administration - Capital and Operating Assistance Formula Grants - Capit	20.507	220,993
Governor's Office of Highway Safety:		
Highway Enforcement of Aggressive Traffic	20.600	106,339
	Total U.S. Department of Transportation	<u>327,332</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>		
Georgia Emergency Management Agency:		
Emergency Management Civil Defense	83.544	21,061
	Total U.S. Department of Homeland Security	<u>21,061</u>
<u>U. S. DEPARTMENT OF HEALTH & HUMAN SERVICES</u>		
Georgia Department of Human Resources:		
Aging Cluster:		
Special Programs for the Aging - Title III Part B	93.044	41,124
Special Programs for the Aging - Title III Part C	93.045	118,222
Nutrition Services Incentive Program (NSIP)	93.053	18,074
Total Aging Cluster		<u>177,420</u>
Family Caregiver Support - Title III, Part E	93.052	16,936
Social Services Block Grant (SSBG)	93.667	57,415
	Total U. S. Department of Health & Human Services	<u>251,771</u>
	Total Expenditures of Federal Awards	<u>\$ 676,890</u>

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**DOUGLAS COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2008**

SECTION I – SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the financial statements of Douglas County, Georgia (the County).
2. No significant deficiencies relating to the audit of the financial statements are reported in the *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*.
3. No instances of noncompliance material to the financial statements of the County, were disclosed in the *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*.
4. No significant deficiencies relating to the audit of major federal award programs are reported in the *Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control over Compliance in Accordance with OMB Circular A-133*.
5. The auditor's report on compliance for the major federal award programs for the County expresses an unqualified opinion.
6. No audit findings that are required to be reported in accordance with section 510(a) of OMB Circular A-133 were noted.
7. The program tested as major programs was
U.S. Department of Transportation
UMTA – Capital Assistance Formula Grant – 20.507
8. The threshold for distinguishing between Type A and B programs was \$300,000.
9. The County was determined to be a low-risk auditee.

SECTION II – FINDINGS AND QUESTIONED COSTS – FINANCIAL STATEMENTS AUDIT - No matters were reported.

SECTION III – FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT - No matters were reported.

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NICHOLS, CAULEY & ASSOCIATES, LLC

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Douglas County Board of Commissioners
County of Douglas, Georgia
Douglasville, Georgia

INDEPENDENT AUDITOR'S REPORT

We have examined management's assertion included in the accompanying State of Georgia Grant Certification Forms about Douglas County, Georgia's (the County) compliance during the fiscal year ended December 31, 2008 with the requirement to use grant proceeds solely for the purpose or purposes for which the grant was made for each of the following grant awards:

Georgia Department of Community Affairs:

Local Assistance Grants:

Round-A-Bout Landscape	07-C-L-003
Fire Department - Defibrillators	08-C-L-155
Gang Awareness Training	08-C-L-156

Management is responsible for the County's compliance with this requirement. Our responsibility is to express an opinion on management's assertion about the County's compliance based on our examination.

Our examination was made in accordance with the attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about the County's compliance with this requirement and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the County's compliance with the specified requirement.

Douglas County Board of Commissioners
County of Douglas, Georgia

The report is intended solely for the information and use of the Board of Commissioners and Management of the County, the Georgia Department of Audits and Accounts, and the State grantor agency identified on the Grant Certification Form and is not intended to be and should not be used by anyone other than these specified parties.

Richels, Cauley + Associates, LLC

Atlanta, Georgia
August 21, 2009

**State of Georgia Grant Certification Form
Local Government Recipient (with no subrecipient)**

LINE	
A Local Government	Douglas County Board of Commissioners
B State Awarding Agency	Department of Community Affairs
C Grant Identification Number	LAG 07-C-L-003
D Grant Title	Local Assistance Grant
E Grant Award Date	08/17/06
F Grant Amount	\$20,000.00

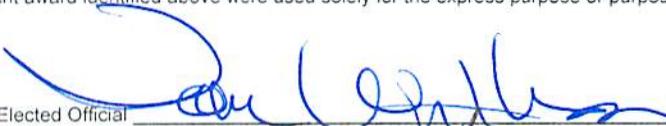
	COLUMN 1 Current Year Activity For the Year Ended:	COLUMN 2 Cumulative Grant Activity Through the Year Ended:
G	12/31/2008	12/31/2008
H	Balance - Prior Year (Cash or Accrued or Deferred Revenue) \$20,000.00	
I	Grant Receipts or Revenue Recognized \$0.00	\$20,000.00
J	Grant Disbursements or Expenditures EXCLUDING AUDIT FEES \$0.00	\$0.00
K	Disbursements or Expenditures for Audit Fees \$0.00	\$0.00
L	Balance - Current Year (Cash or Accrued or Deferred Revenue) [Line H (col 1 only) + Line I - Line J - Line K] \$20,000.00	\$20,000.00

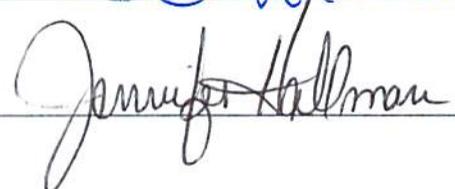
EDIT CHECKS IF FORM COMPLETED ON EXCEL SPREADSHEET:

- | | |
|---|----------------------|
| Column 1, Line L equals Column 2, Line L. | Line A Is Completed. |
| Grant Receipts/Revenue Does Not Exceed Grant Award. | Line B Is Completed. |
| Date Is Provided in Line G, Column 1. | Line C Is Completed. |
| Date Is Provided in Line G, Column 2. | Line D Is Completed. |
| Year End Dates On Line G Agree. | Line E Is Completed. |
| Column 1, Line L Foots Correctly. | Line F Is Completed. |
| Column 2, Line L Foots Correctly. | |
| Audit Fee is Within Legal Limit (\$250). | |

Certification of Local Government Officials

I have reviewed the information presented above and certify that it is accurate and correct. I further certify that the proceeds of the grant award identified above were used solely for the express purpose or purposes for which the grant was made.

Signature of Chief Elected Official  Date 4-8-09

Signature of Chief Financial Officer  Date 04/20/09

**State of Georgia Grant Certification Form
Local Government Recipient (with no subrecipient)**

LINE	
A Local Government	Douglas County Board of Commissioners
B State Awarding Agency	Department of Community Affairs
C Grant Identification Number	LAG 08-C-L-155
D Grant Title	Local Assistance Grant
E Grant Award Date	08/28/07
F Grant Amount	\$8,500.00

	COLUMN 1 Current Year Activity For the Year Ended:	COLUMN 2 Cumulative Grant Activity Through the Year Ended:
G	12/31/2008	12/31/2008
H	Balance - Prior Year (Cash or Accrued or Deferred Revenue) \$8,500.00	
I	Grant Receipts or Revenue Recognized \$0.00	\$8,500.00
J	Grant Disbursements or Expenditures EXCLUDING AUDIT FEES \$8,500.00	\$8,500.00
K	Disbursements or Expenditures for Audit Fees \$0.00	\$0.00
L	Balance - Current Year (Cash or Accrued or Deferred Revenue) [Line H (col 1 only) + Line I - Line J - Line K] \$0.00	\$0.00

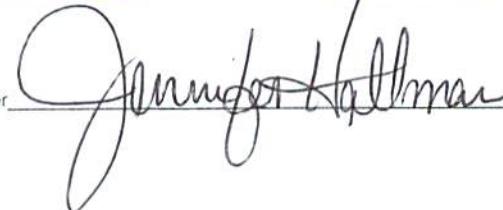
EDIT CHECKS IF FORM COMPLETED ON EXCEL SPREADSHEET:

- | | |
|---|----------------------|
| Column 1, Line L equals Column 2, Line L. | Line A Is Completed. |
| Grant Receipts/Revenue Does Not Exceed Grant Award. | Line B Is Completed. |
| Date Is Provided in Line G, Column 1. | Line C Is Completed. |
| Date Is Provided in Line G, Column 2. | Line D Is Completed. |
| Year End Dates On Line G Agree. | Line E Is Completed. |
| Column 1, Line L Foots Correctly. | Line F Is Completed. |
| Column 2, Line L Foots Correctly. | |
| Audit Fee is Within 2% Limit (\$250 max). | |

Certification of Local Government Officials

I have reviewed the information presented above and certify that it is accurate and correct. I further certify that the proceeds of the grant award identified above were used solely for the express purpose or purposes for which the grant was made.

Signature of Chief Elected Official:  Date: 4-8-09

Signature of Chief Financial Officer:  Date: 04/20/09

**State of Georgia Grant Certification Form
Local Government Recipient (with no subrecipient)**

LINE	
A Local Government	Douglas County Board of Commissioners
B State Awarding Agency	Department of Community Affairs
C Grant Identification Number	LAG 08-C-L-156
D Grant Title	Local Assistance Grant
E Grant Award Date	08/28/07
F Grant Amount	\$20,000.00

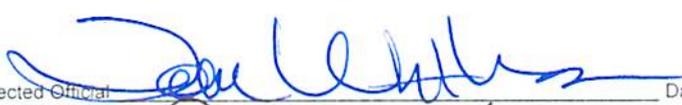
	COLUMN 1 Current Year Activity For the Year Ended:	COLUMN 2 Cumulative Grant Activity Through the Year Ended:
G	12/31/2008	12/31/2008
H	Balance - Prior Year (Cash or Accrued or Deferred Revenue) \$2,645.00	
I	Grant Receipts or Revenue Recognized \$0.00	\$20,000.00
J	Grant Disbursements or Expenditures EXCLUDING AUDIT FEES \$2,645.00	\$20,000.00
K	Disbursements or Expenditures for Audit Fees \$0.00	\$0.00
L	Balance - Current Year (Cash or Accrued or Deferred Revenue) [Line H (col 1 only) + Line I - Line J - Line K] \$0.00	\$0.00

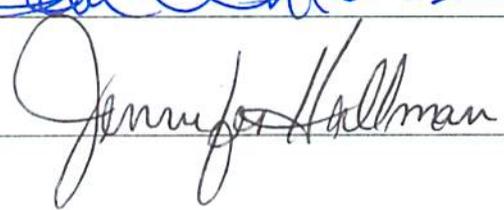
EDIT CHECKS IF FORM COMPLETED ON EXCEL SPREADSHEET:

- | | |
|---|----------------------|
| Column 1, Line L equals Column 2, Line L. | Line A Is Completed. |
| Grant Receipts/Revenue Does Not Exceed Grant Award. | Line B Is Completed. |
| Date Is Provided in Line G, Column 1. | Line C Is Completed. |
| Date Is Provided in Line G, Column 2. | Line D Is Completed. |
| Year End Dates On Line G Agree. | Line E Is Completed. |
| Column 1, Line L Foots Correctly. | Line F Is Completed. |
| Column 2, Line L Foots Correctly. | |
| Audit Fee is Within Legal Limit (\$250). | |

Certification of Local Government Officials

I have reviewed the information presented above and certify that it is accurate and correct. I further certify that the proceeds of the grant award identified above were used solely for the express purpose or purposes for which the grant was made.

Signature of Chief Elected Official  Date 4-8-09

Signature of Chief Financial Officer  Date 04/20/09

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Independent Auditor's Report on Annual Report of 9-1-1 Collections and Expenditures

Douglas County Board of Commissioners
Douglas County, Georgia
Douglasville, Georgia

We have examined management's assertion included in the accompanying Annual Report of 9-1-1 Collections and Expenditures about Douglas County, Georgia's (the County) compliance during the fiscal year ended December 31, 2008 with the requirement to expend 9-1-1 funds in compliance with the expenditure requirements of the Official Code of Georgia Annotated, Section 46-5-134. Management is responsible for the County's compliance with this requirement. Our responsibility is to express an opinion on management's assertion about the County's compliance based on our examination.

Our examination was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about the County's compliance with the above mentioned requirement and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the County's compliance with the specified requirement.

In our opinion, management's assertion that the County's complied with the aforementioned requirement during the fiscal year ended December 31, 2008 is fairly stated, in all material respects.

This report is intended solely for the information and use of the Board of Commissioners, management and the Georgia Department of Audits and Accounts, and is not intended to be and should not be used by anyone other than these specified parties.

Nichols, Cauley + Associates, LLC

Atlanta, Georgia
August 21, 2009

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Douglas County, Georgia

Annual Report of 9-1-1 Collections and Expenditures

For the Year Ended December 31, 2008

Line No.	O.C.G.A. Reference:	
1	Indicate UCOA Fund Type Used to Account for 9-1-1 Activity (choose one): <input checked="" type="checkbox"/> Special Revenue Fund <input type="checkbox"/> Enterprise Fund	
2	Monthly 9-1-1 charge billed to each exchange access facility subscriber:	46-5-134(a)(1) \$ <u>1.50</u>
3	Total revenue from exchange access facility subscribers:	\$ <u>896,053</u>
4	Does 9-1-1 system provide automatic number identification of a wireless telecommunications connection? (choose one) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
5	If the answer to Line 4 is "yes", indicate below which of the following apply (choose one) <input type="checkbox"/> System provides location of base station or cell site <input checked="" type="checkbox"/> System provides automatic location identification	46-5-134(a)(2)(A) 46-5-134(a)(2)(B)
6	If the answer to Line 4 is "yes", identify the monthly 9-1-1 charge billed to each wireless telecommunications connection subscriber:	46-5-134(a)(2) \$ <u>1.50</u>
7	Total revenue from wireless telecommunications connection subscribers:	\$ <u>1,601,962</u>
8	Total Line 3 plus Line 7 (should equal UCOA Revenue Source 34.2500)	\$ <u>2,498,015</u>
9	Additional revenue sources:	
9a	Federal (UCOA Revenue Source 33.1000) Identify each funding agency individually. Attach list, if necessary.	46-5-134(j) \$ - \$ -
9b	State (UCOA Revenue Source 33.4000) Identify each funding agency individually. Attach list, if necessary.	46-5-134(j) \$ - \$ -
9c	Local (UCOA Revenue Source 33.6000) Identify each unit of local government individually. Attach list, if necessary.	46-5-134(j) \$ - \$ -
9d	Private (UCOA Revenue Source 37.1000) Identify each private source individually. Attach list, if necessary.	46-5-134(j) \$ - \$ -

Douglas County, Georgia

Annual Report of 9-1-1 Collections and Expenditures

For the Year Ended December 31, 2008

Line No.	O.C.G.A. Reference:	
10		\$ <u>75,433</u>
11		
		\$ <u>121</u>
		\$ <u>(317)</u>
		\$ <u>-</u>
12		\$ <u><u>2,573,252</u></u>
13		
		\$ <u>113,453</u>
		\$ <u>28,841</u>
		\$ <u>6,880</u>
		\$ <u>22,996</u>
		\$ <u>2,580</u>
14		
14a	46-5-134(f)(1)	\$ <u>-</u>
14b	46-5-134(f)(1)	\$ <u>-</u>
14c	46-5-134(f)(1)	\$ <u>-</u>
15	46-5-134(f)(2)	\$ <u>-</u>
16		
16a	46-5-134(f)(3)	\$ <u>953,400</u>
16b	46-5-134(f)(3)	\$ <u>332,839</u>

Douglas County, Georgia

Annual Report of 9-1-1 Collections and Expenditures

For the Year Ended December 31, 2008

<u>Line No.</u>	<u>O.C.G.A. Reference:</u>	
17	Cost of training of employees who work as dispatchers	46-5-134(f)(3) \$ <u>5,652</u>
18	Office supplies of the public safety answering points used directly in providing emergency 9-1-1 system services	46-5-134(f)(4) \$ <u>11,237</u>
19a	Building used as a public safety answering point:	
19a1	Lease costs	46-5-134(f)(5) \$ <u>-</u>
19a2	Purchase costs	46-5-134(f)(5) \$ <u>-</u>
19b	Has the local government completed its street addressing plan? (choose one)	46-5-134(f)(5) \$ <u>-</u>
	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
20	Computer hardware and software used at a public safety answering point, including computer assisted dispatch systems:	
20a	Lease costs	46-5-134(f)(6) \$ <u>-</u>
20b	Purchase costs	46-5-134(f)(6) \$ <u>12,059</u>
20c	Maintenance costs	46-5-134(f)(6) \$ <u>38,763</u>
21	Supplies directly related to providing emergency 9-1-1 system services, including the cost of printing emergency 9-1-1 public education materials	46-5-134(f)(7) \$ <u>567</u>
22	Logging recorders used at a public safety answering point to record telephone and radio traffic:	
22a	Lease costs	46-5-134(f)(8) \$ <u>-</u>
22b	Purchase costs	46-5-134(f)(8) \$ <u>-</u>
22c	Maintenance costs	46-5-134(f)(8) \$ <u>3,417</u>
23	Other expenditures not included in Lines 13 through 22 above. Identify by object and purpose. Transfers to other funds of the local government should be reported on Line 26 and not included here.	
	<u>Communications - Landline</u>	\$ <u>170,519</u>
	<u>Utilities</u>	\$ <u>25,615</u>
	<u>Professional Services</u>	\$ <u>34,151</u>
	<u>Professional Engineering</u>	\$ <u>169,357</u>
	<u>Building Maintenance</u>	\$ <u>5,380</u>
	<u>Automotive Maintenance</u>	\$ <u>2,291</u>
24	Total Expenditures (total of all amounts reported on Lines 13 through 23 above)	\$ <u><u>1,939,997</u></u>

Douglas County, Georgia
 Annual Report of 9-1-1 Collections and Expenditures
 For the Year Ended December 31, 2008

Line No.		
	O.C.G.A. Reference:	
25	Transfers From Other Funds (identify by fund) _____	\$ _____
	_____	\$ _____
26	Transfers To Other Funds (identify by fund) _____	\$ _____
	_____	\$ _____
27	Proceeds from Capital Lease (identify by asset class and, if equipment, purpose) _____	\$ _____
	_____	\$ _____
28	Net Change in Fund Balance (Line 12 - Line 24 + Line 25 - Line 26 + Line 27)	\$ <u>633,255</u>
29	Fund Balance - Beginning of Year	\$ <u>4,223,286</u>
30	Fund Balance - End of Year	\$ <u><u>4,856,541</u></u>
31a	Do amounts on Lines 12, 24, 28, 29, and 30 agree to amounts reported in the government's audited financial statements submitted to the Georgia Department of Audits and Accounts? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
31b	If the answer to Line 31a is "no", provide explanation (including amounts) to reconcile each line item specified in Line 31a above to government's audited financial statements. Reconciliation should be attached to this report.	

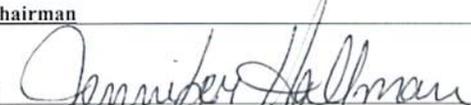
Certification of Local Government Officials

I have reviewed the information presented in this report and certify that it is accurate and correct. I further certify that the 9-1-1 funds were expended in compliance with the expenditure requirements specified in the Official Code of Georgia Annotated (OCGA), Section 46-5-134. I understand that, in accordance with OCGA Section 46-5-134(m)(2), any local government which makes expenditures not in compliance with this Code section may be held liable for pro rata reimbursement to telephone and wireless telecommunications subscribers of amounts improperly expended. Further, the noncompliant local government shall be solely financially responsible for the reimbursement and for any costs associated with the reimbursement. Such reimbursement shall be accomplished by service providers abating the imposition of the 9-1-1 charges and 9-1-1 wireless enhanced charges until such abatement equals the total amount of the rebate.

Signature of Chief Elected Official  Date 08/21/09

Print Name of Chief Elected Official Tom Worthan

Title of Chief Elected Official Chairman

Signature of Chief Financial Officer  Date 08/21/09

Print Name of Chief Financial Officer Jennifer Hallman