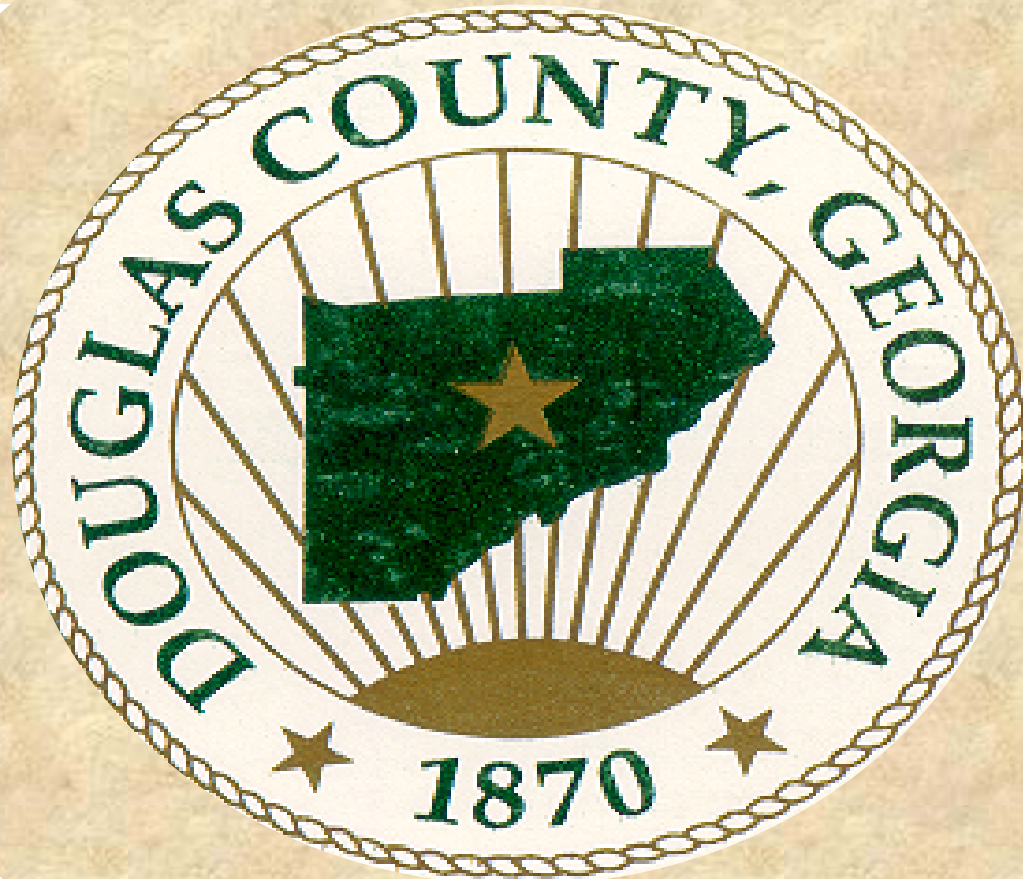


# **DOUGLAS COUNTY, GEORGIA**



**Comprehensive Annual  
Financial Report  
For the Fiscal Year Ended  
December 31, 2010**



**Douglas County, Georgia**  
*Comprehensive Annual Financial Report*  
*For The Year Ended December 31, 2010*

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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.



July 27, 2011

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, 2010.

This report of the financial condition of the County as of December 31, 2010, 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.

Management of the County is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the County are protected from loss, theft or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and, (2) the valuation of costs and benefits requires estimates and judgments by management.

As an enhancement to internal financial controls the Finance Department prepares and distributes to the County's Finance Committee, Board of Commissioners and County Administrator a monthly financial status report which compares estimated revenues to actual revenues, and estimated expenditures (appropriations) to actual expenditures.

All accounting records for general governmental operations at the fund level are maintained on a modified accrual basis with the revenues recorded when measurable and available, and expenditures recorded when the services or goods are received and the liabilities incurred.

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, 2010, 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 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, 2010, 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 30,098 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.

By any account, 2010 continued to be a difficult year financially. The declining National economy led to job losses and other hardships for families. Many properties were foreclosed upon. There were drastic cutbacks in spending. There were drastic cutbacks in budgets of businesses and families, as revenue and income greatly reduced for most people. The economic downturn began in September 2008 and continued in 2010, although late in the year, there seemed to be signs of positive growth in the National economy.

Douglas County's major industry – construction – was hard hit with few new buildings being constructed and many being vacated. Construction support services were also hard hit.

Then the September rains came. We had flash flooding in the western part of the County, and rising floodwaters in the eastern half. We lost seven citizens, hundreds of homes, and floods affected thousands of lives.

We learned from 2010 and its experiences and we will move forward with positive outlook and actions while recognizing that 2010 is now part of our history and experience.

In spite of this we are especially pleased that we were able to manage our budget without any long-term debt. The only debt that we carry is for the Blake Gammill Building of the Sheriff's Department, which will be retired in 2013.

We are choosing to move positively into the future. 2011 will no doubt be a year of transition, a year that will find us reassessing our priorities. We will continue to provide services to our citizens at the highest level possible at the lowest cost. The National economy, and that of our County, is slowly rebounding, but we will continue to be very cautious with our budget and our spending, making every dollar as effective as possible.

We are continuing to use the \$3.8 million in Neighborhood Stabilization Funds for the purchase and rehabilitation of foreclosed homes, making them more affordable and more livable for our citizens.

In 2011, we will open our new 911 and Emergency Operations Center that is currently under construction. This new state-of-the-art building will bring together every response and services agency in times of crisis into one room where coordination and communication can more easily be accomplished. The September 2009 floods revealed a strong need for this type of facility. In addition, the new 911 VIPER software will allow our citizens to text 911 when they may be unable to speak to them, and to send pictures and video to 911 that can be quickly transferred to law enforcement should these be able to help in crime solving.

~~The new jail and law enforcement center will begin construction this year and will be funded with SPLOST. In 2010, it is our goal to begin planning for a new fire station in the Thornton Road/Riverside Parkway Industrial District so that this vitally important area of our County is better protected.~~

We will complete the construction of a new library just south of the Dog River off Highway 5. The new 15,000-square foot facility is planned to be a “library in the woods” and take advantage of the natural surroundings of the 900-acre Dog River Park. This much needed facility will open in the winter of 2011.

The new Lithia Springs Park is now operational. It replaced the Woodrow Wilson and Lithia Springs Girls Parks that were built decades ago and which are often flooded by Sweetwater Creek. The new park is located on South Sweetwater Road at Mt. Vernon Road. Programs in our Parks also are expected to have record attendance. All four high schools in Douglas County now have swim teams that use the Boundary Waters Aquatic Center, as do four private swim teams. The Aquatic Center was used by 7,500 participants in 2010, and its popularity increases each year. The Woodie Fite Senior Center activities are at capacity, so we will start planning in 2011 for a future community center.

~~Using State, Federal and local funds, we plan on constructing eleven transportation improvement projects in 2010 in addition to the~~ final repairs from the September floods and other projects begun in 2010.

We are using Federal stimulus money whenever and wherever we can qualify for its use, and we actively pursue State DOT funds for roadway paving and construction projects. We are also taking advantage of FEMA funds to purchase 13 flood-prone residential properties in the Austell Homes area of the County. All purchased houses will be torn down and the property will be returned to green space, deed-restricted so that no houses can ever again be built on the land, keeping these citizens from ever again having to face the fear of rising waters.

We are aggressively working to bring jobs to Douglas County. We work with the County Development Authority to attract industries, jobs and investments, but we will also focus on entrepreneurship and small businesses in 2011. To encourage growth in this sector, we will boost our efforts with the Chamber of Commerce and the City and County Development Authorities.

We will use higher education initiatives as a gateway to economic opportunity. Douglas County is now the home to West Georgia Technical College, Strayer University, and off-site classes of the University of West Georgia.

2010 finds Douglas County moving forward. We have learned from the past, but we are looking to the future. The State of our County is transitional - we are changing - changing the way we govern, changing the way we budget, changing the way we relate to citizens, but changing for the better.

## **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, 2009. This was the seventh 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, 2010. 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 twelve 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, as well as, the assistance and contributions by the County Administrator's Office. 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, 2009

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



**Henry Mitchell III**  
District #1



**Kelly Robinson**  
District #2



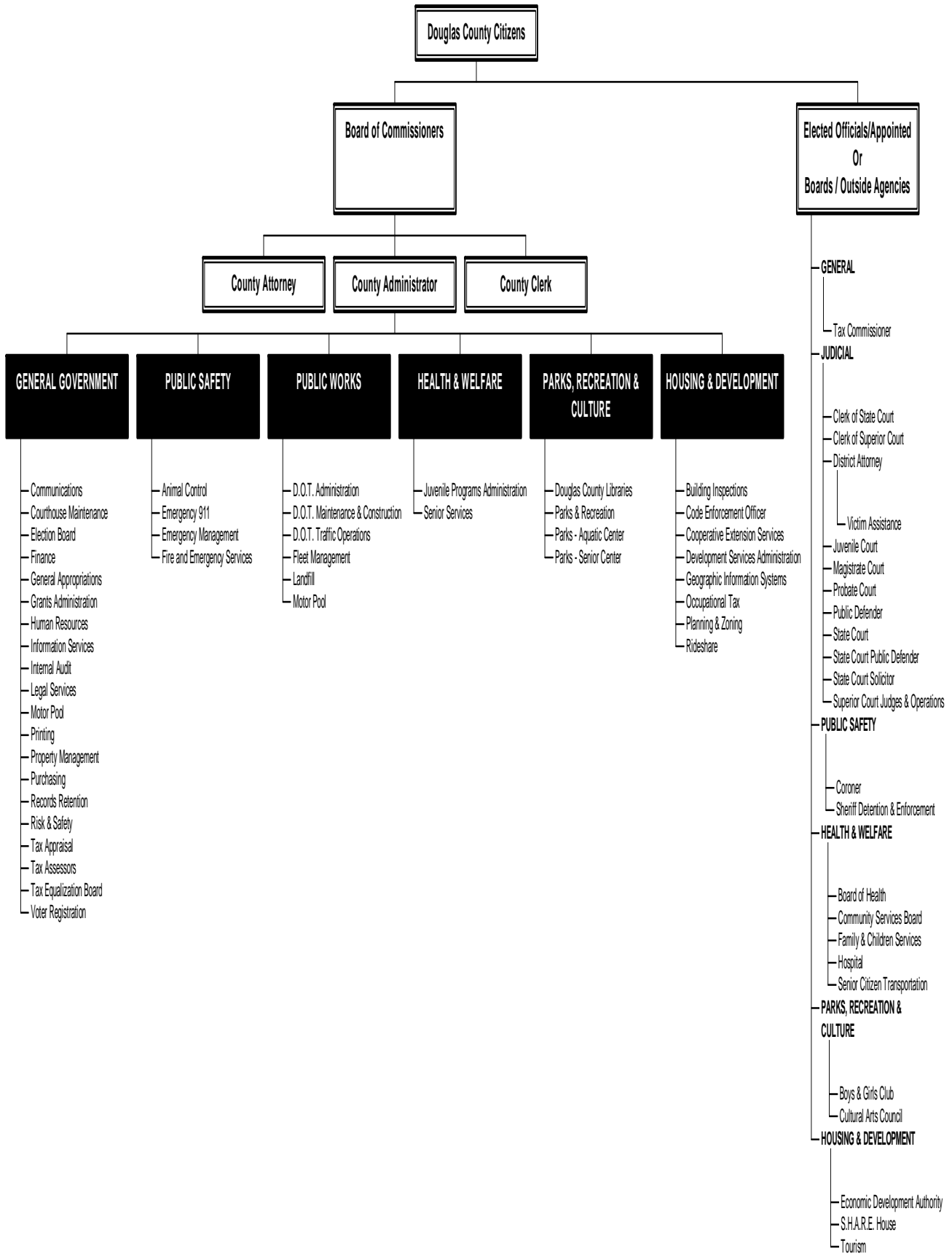
**Mike Mulcare**  
District #3



**Ann Jones Guider**  
District #4



**Eric Linton**  
County Administrator



**LIST OF OFFICIALS**

**DOUGLAS COUNTY, GEORGIA**

|                                      |                           |
|--------------------------------------|---------------------------|
| <b>COMMISSIONER, CHAIRMAN</b>        | <b>TOM WORTHAN</b>        |
| <b>COMMISSIONER, VICE CHAIRMAN</b>   | <b>MIKE MULCARE</b>       |
| <b>COMMISSIONER</b>                  | <b>HENRY MITCHELL III</b> |
| <b>COMMISSIONER</b>                  | <b>KELLY ROBINSON</b>     |
| <b>COMMISSIONER</b>                  | <b>ANN JONES GUIDER</b>   |
| <b>COUNTY ADMINISTRATOR</b>          | <b>ERIC LINTON</b>        |
| <b>COUNTY ATTORNEY</b>               | <b>KENNETH BERNARD</b>    |
| <b>COUNTY CLERK</b>                  | <b>LISA WATSON</b>        |
| <b>CHIEF APPRAISER</b>               | <b>BENNY WALDROP</b>      |
| <b>CHIEF MAGISTRATE</b>              | <b>SUSAN CAMP</b>         |
| <b>CHIEF REGISTRAR</b>               | <b>LAURIE FULTON</b>      |
| <b>CLERK OF SUPERIOR COURT</b>       | <b>RHONDA PAYNE</b>       |
| <b>COMMUNICATIONS DIRECTOR</b>       | <b>WES TALLON</b>         |
| <b>CORONER</b>                       | <b>RANDY DANIEL</b>       |
| <b>DEVELOPMENT SERVICES DIRECTOR</b> | <b>MARK TEAL</b>          |
| <b>DISTRICT ATTORNEY</b>             | <b>DAVID MCDADE</b>       |
| <b>EMA DIRECTOR</b>                  | <b>JASON MILHOLLIN</b>    |
| <b>EMERGENCY/E-911 DIRECTOR</b>      | <b>GREG WHITAKER</b>      |
| <b>FINANCE DIRECTOR</b>              | <b>JENNIFER HALLMAN</b>   |
| <b>FIRE CHIEF</b>                    | <b>SCOTT SPENCER</b>      |
| <b>FLEET SERVICES DIRECTOR</b>       | <b>DANNY AGAN</b>         |
| <b>GOVERNMENT SERVICES DIRECTOR</b>  | <b>TIM HUSSEY</b>         |
| <b>HUMAN RESOURCES DIRECTOR</b>      | <b>RAY MARTIN</b>         |
| <b>INFORMATION SERVICES DIRECTOR</b> | <b>MIKE AMATO</b>         |
| <b>INTERNAL AUDITOR</b>              | <b>KRISTIN ROBINSON</b>   |
| <b>JUVENILE COURT JUDGE</b>          | <b>PEGGY WALKER</b>       |
| <b>LIBRARIAN</b>                     | <b>CHARLOTTE HURT</b>     |
| <b>MAPPING AND GIS</b>               | <b>ANDY SUMMERS</b>       |
| <b>PARKS AND RECREATION DIRECTOR</b> | <b>GARY DUKES</b>         |
| <b>PLANNING/ZONING DIRECTOR</b>      | <b>AMY BRUMLOW</b>        |
| <b>PROBATE JUDGE</b>                 | <b>HAL HAMRICK</b>        |
| <b>PUBLIC DEFENDER</b>               | <b>MONICA MYLES</b>       |
| <b>PURCHASING DIRECTOR</b>           | <b>BILL PEACOCK</b>       |
| <b>RECORD RETENTION</b>              | <b>BECKY HEBERT</b>       |
| <b>RIDESHARE COORDINATOR</b>         | <b>JIM WATSON</b>         |
| <b>SHERIFF</b>                       | <b>PHIL MILLER</b>        |
| <b>TAX COMMISSIONER</b>              | <b>TODD COWAN</b>         |
| <b>TRANSPORTATION DIRECTOR</b>       | <b>RANDY HULSEY</b>       |

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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.





## NICHOLS, CAULEY & ASSOCIATES, LLC

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### INDEPENDENT AUDITOR'S REPORT

Douglas County Board of Commissioners  
Douglas County, 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, 2010, 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, 2010 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 opinions.

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the Douglas County, Georgia, as of December 31, 2010, 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.



## **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, 2010. The County's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section.

### 2010 FINANCIAL HIGHLIGHTS

- The County's assets exceeded its liabilities by \$169,956,442 (total net assets) as of December 31, 2010.
- Total net assets are comprised of the following:
  - (1) Capital assets, net of related debt, of \$154,835,285 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 \$24,774,752 are restricted by constraints imposed from outside the County such as debt covenants, grantors, laws, or regulations.
  - (3) Unrestricted net assets report a deficit of \$9,653,595.
- The County's governmental funds reported total ending fund balance of \$33,158,494 at December 31, 2010. This compares to the prior year ending fund balance of \$33,008,409 showing an increase of \$150,085 during the current year. Unreserved fund balance of \$17,473,878 at December 31, 2010 shows a \$1,082,967 increase over the prior year amount at December 31, 2009.
- At the end of the current calendar year, the unreserved undersigned fund balance for the General Fund was \$6,714,541, or 9.1% of total General Fund expenditures.
- The failing economy has played havoc with many of the County's 2010 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, planning/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 **12 & 13** 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 **14 to 17** 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 **18 to 21** 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 **39** 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 26 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 \_\_\_ - \_\_\_ 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 67.

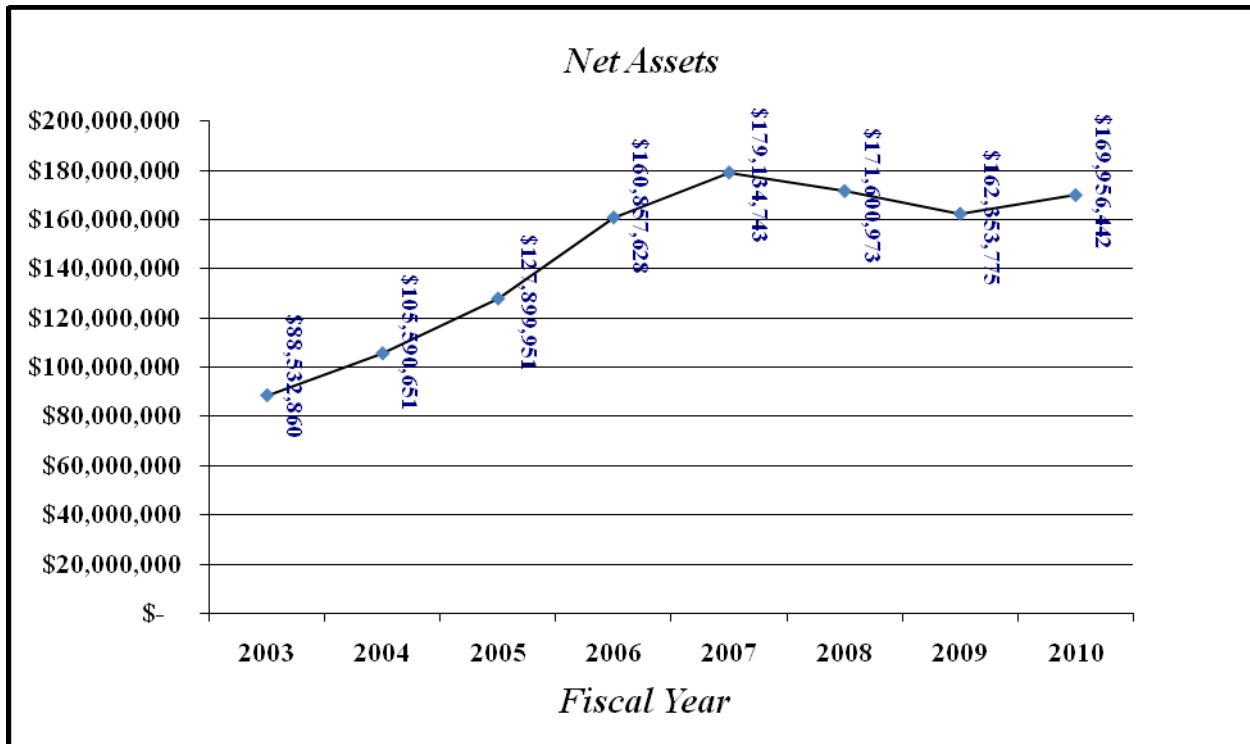
**FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE**

The County's net assets at calendar year-end are \$169,956,442. The following table provides a summary of the County's net assets:

**Summary of Net Assets**

|  | Governmental Activities |                | Business-type Activities |             | Total          |                |
|--|-------------------------|----------------|--------------------------|-------------|----------------|----------------|
|  | 2010                    | 2009           | 2010                     | 2009        | 2010           | 2009           |
| Assets:  |                         |                |                          |             |                |                |
| Current assets                                       | \$ 79,393,810           | \$ 73,617,384  | \$ 81,224                | \$ 121,661  | \$ 79,475,034  | \$ 73,739,045  |
| Other non-current assets                             | 2,302,421               | 2,536,708      | -                        | -           | 2,302,421      | 2,536,708      |
| Capital assets                                       | 155,112,339             | 142,732,905    | 2,326,718                | 2,450,430   | 157,439,057    | 145,183,335    |
| Total assets   | 236,808,570             | 218,886,997    | 2,407,942                | 2,572,091   | 239,216,512    | 221,459,088    |
| Liabilities:   |                         |                |                          |             |                |                |
| Current liabilities                                  | 46,460,216              | 40,188,899     | 91,814                   | 109,961     | 46,552,030     | 40,298,860     |
| Long-term liabilities                                | 21,128,577              | 16,857,083     | 1,579,463                | 1,949,370   | 22,708,040     | 18,806,453     |
| Total liabilities                                    | 67,588,793              | 57,045,982     | 1,671,277                | 2,059,331   | 69,260,070     | 59,105,313     |
| Net assets:  |                         |                |                          |             |                |                |
| Investment in capital assets,<br>net of related debt | 152,508,567             | 139,253,581    | 2,326,718                | 2,427,328   | 154,835,285    | 141,680,909    |
| Restricted   | 24,774,752              | 21,613,968     | -                        | -           | 24,774,752     | 21,613,968     |
| Unrestricted   | (8,063,542)             | 973,466        | (1,590,053)              | (1,914,568) | (9,653,595)    | (941,102)      |
| Total net assets                                     | \$ 169,219,777          | \$ 161,841,015 | \$ 736,665               | \$ 512,760  | \$ 169,956,442 | \$ 162,353,775 |

The following chart reports the County's total net asset balances from calendar year 2003 - 2010.



Current assets in governmental activities increased in calendar year December 31, 2010 by \$5.8 million and for business-type activities decreased about \$40,000. Current liabilities increased \$6.3 million for governmental activities and for business-type activities decreased approximately \$18,150.

The County continues to maintain high current ratios. 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 1.7 to 1 as compared to 1.8 to 1 at December 31, 2009. 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 2010, net assets increased \$7,378,762 for governmental activities and increased \$223,905 for business-type activities.

The unrestricted net assets reported a governmental activities net assets deficit which primarily relates to an increase in the other postemployment benefit obligations since currently we are not funding this cost. In total, the County's total net assets increased approximately \$7.6 million. This total increase relates to the capitalization of capital assets, particularly the new County jail under construction.

Note that approximately 90.1% of the governmental activities' total assets are tied up in capital assets. The County uses these capital assets to provide services to its citizens.

*(This page is continued on the subsequent page)*

The following table provides a summary of the County's changes in net assets at December 31, 2010 and 2009:

Summary of Changes in Net Assets

|                                     | Governmental<br>Activities |                | Business-type<br>Activities |              | Total          |                |
|-------------------------------------|----------------------------|----------------|-----------------------------|--------------|----------------|----------------|
|                                     | 2010                       | 2009           | 2010                        | 2009         | 2010           | 2009           |
| Revenues:                           |                            |                |                             |              |                |                |
| Program:                            |                            |                |                             |              |                |                |
| Charges for services and fines      | \$ 15,218,968              | \$ 16,678,940  | \$ 1,792,773                | \$ 1,862,515 | \$ 17,011,741  | \$ 18,541,455  |
| Operating grants                    | 2,859,424                  | 1,795,370      | 54,383                      | 15,520       | 2,913,807      | 1,810,890      |
| Capital grants<br>and contributions | 5,028,051                  | 3,889,753      | -                           | -            | 5,028,051      | 3,889,753      |
| General:                            |                            |                |                             |              |                |                |
| Property taxes                      | 37,510,186                 | 35,434,026     | -                           | -            | 37,510,186     | 35,434,026     |
| Sales taxes                         | 31,513,715                 | 16,057,099     | -                           | -            | 31,513,715     | 16,057,099     |
| Other taxes                         | 5,218,023                  | 5,225,963      | -                           | -            | 5,218,023      | 5,225,963      |
| Other                               | 1,201,994                  | 575,644        | 869                         | 892          | 1,202,863      | 576,536        |
| Total revenues                      | 98,550,361                 | 79,656,796     | 1,848,025                   | 1,878,927    | 100,398,386    | 81,535,722     |
| Program Expenses:                   |                            |                |                             |              |                |                |
| General government                  | 14,191,098                 | 13,585,109     | -                           | -            | 14,191,098     | 13,585,109     |
| Judicial                            | 11,137,903                 | 11,011,229     | -                           | -            | 11,137,903     | 11,011,229     |
| Public safety                       | 47,554,679                 | 44,336,061     | -                           | -            | 47,554,679     | 44,336,061     |
| Public works                        | 6,032,383                  | 10,028,106     | -                           | -            | 6,032,383      | 10,028,106     |
| Parks, recreation and culture       | 1,700,418                  | 6,066,321      | -                           | -            | 1,700,418      | 6,066,321      |
| Planning/community development      | 5,355,402                  | 2,700,466      | -                           | -            | 5,355,402      | 2,700,466      |
| Health and welfare                  | 5,049,385                  | 1,502,006      | -                           | -            | 5,049,385      | 1,502,006      |
| Interest                            | 150,331                    | 187,455        | -                           | -            | 150,331        | 187,455        |
| Solid waste management              | -                          | -              | 1,624,120                   | 1,857,708    | 1,624,120      | 1,857,708      |
| Total expenses                      | 91,171,599                 | 89,416,753     | 1,624,120                   | 1,857,708    | 92,795,719     | 91,274,461     |
| Revenues over expenses              | 7,378,762                  | (9,759,958)    | 223,905                     | 21,219       | 7,602,667      | (9,738,739)    |
| Beginning net assets                | 161,841,015                | 171,600,973    | 512,760                     | 491,541      | 162,353,775    | 172,092,514    |
| Ending net assets                   | \$ 169,219,777             | \$ 161,841,015 | \$ 736,665                  | \$ 512,760   | \$ 169,956,442 | \$ 162,353,775 |

Governmental Activity Revenues

The County is heavily reliant on both property taxes and sales taxes to support governmental operations. Property taxes provided 38.1% of the County's total revenues as compared to 44.5% in calendar year 2009, Sales and use taxes provided 32% of the County's total revenues as compared 20.2% in calendar year 2009. Because of the County's healthy financial position, we have been able to earn approximately \$197,360 in investment earnings to support governmental activities as compared to \$285,380 in fiscal year 2009. Some of these investment earnings are reported as operating revenues. This substantial decrease relates to lower interest rates and less resources available for investment, primarily due to the spending down of the 2002 special purpose local option sales taxes.

Note that program revenues covered just 25.3% of governmental operating expenditures as compared to 25% in calendar year 2009. This means that the government's taxpayers and the County's other general revenues normally fund 74.7% 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.

|                                | <b>Governmental Activities</b>    |                                |                                 |                                |
|--------------------------------|-----------------------------------|--------------------------------|---------------------------------|--------------------------------|
|                                | <b>Total Cost<br/>of Services</b> | <b>Percentage<br/>of Total</b> | <b>Net Cost<br/>of Services</b> | <b>Percentage<br/>of Total</b> |
| General government             | \$ 14,191,098                     | 15.6%                          | \$ 11,687,463                   | 17.2%                          |
| Judicial system                | 11,137,903                        | 12.2%                          | 9,263,023                       | 13.6%                          |
| Public safety                  | 47,554,679                        | 52.2%                          | 36,881,302                      | 54.2%                          |
| Public works                   | 6,032,383                         | 6.6%                           | 663,923                         | 1.0%                           |
| Health and welfare             | 1,700,418                         | 1.9%                           | 264,062                         | 0.4%                           |
| Parks, recreation and culture  | 5,355,402                         | 5.9%                           | 4,849,651                       | 7.1%                           |
| Planning/community development | 5,049,385                         | 4.5%                           | 4,305,401                       | 6.3%                           |
| Interest and fiscal charges    | 150,331                           | 0.2%                           | 150,331                         | 0.2%                           |
| <b>Total</b>                   | <b>\$ 91,171,599</b>              | <b>100.0%</b>                  | <b>\$ 68,065,156</b>            | <b>100.0%</b>                  |

The public safety expenditures, both gross and net of program revenues total over 52% 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 \$181,113. Total liabilities decreased \$405,018. Transfer fees were \$41,606 or 4.5% below the calendar year 2009 amount. Dumping fees were down \$112,703 or 14.5% from last year due to an economic slowdown, particularly in real estate development and construction, resulting in less waste being deposited in the landfill. However, recycling fees increased \$84,567 or 51.7%. This increase relates to:

- The impact of a more favorable commodities market.
- Some of our contracts were renegotiated resulting in increased payments.
- The recycle program was expanded to add the collection of electronics, mattresses, vacuum cleaners, etc.

In total operating revenues were down \$69,904 or 3.8%.

In total, operating expenses decreased \$229,306 or 12.4%.

In total, operating costs were down \$256,386 or 22.7% below the 2009 expenses. The reductions relate primarily to less hauling costs from our transfer station. In addition, we did not incur any landfill closure costs in 2010, as compared to \$77,340 in 2009.

Repairs and maintenance costs were \$7,353 or 27.9% higher than calendar year 2009 because of repairs necessary for our aging fleet of vehicles.

Fortunately, during calendar year 2010, the Solid Waste Fund reported operating income of \$169,484 as compared to operating income of \$10,082 in calendar year 2009.

## **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 \$33,158,494 compared to \$33,008,409 in 2009. The 2002 SPLOST fund spent down \$3.2 million but the 2010 SPLOST fund reported \$5.5 million more revenue than expenditures and the nonmajor governmental funds reported \$3.2 million more expenditures than revenues.

Of this year-end total, \$17,473,878 is unreserved indicating availability for continuing County service delivery requirements. However, approximately \$9.8 million of this unreserved fund balance is committed to special revenue funds.

Legally restricted fund balances (i.e., the reserved fund balances) include \$340,714 set aside for future purchases (i.e., the encumbered portion). There is \$14.3 fund balance reserved for SPLOST projects. In addition, there is approximately \$1.1 million, which is not available for general appropriation.

The total ending fund balances of governmental funds show an increase of \$150,085 or 1/2% 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 \$3,442,254 or 28.9% as compared to a 7.1% increase in 2009. The ending unreserved undesignated fund balance is considered adequate, although not excessive, representing the equivalent of 9.1% of annual expenditures. This compares to an 11.8% at December 31, 2009. Obviously as the fund balance goes down, this percentage also is reduced.

General property taxes increased \$1,015,281 or 3.8%. Taxes for motor vehicles and mobile homes decreased \$58,933 or 2.6%. Intangible taxes decreased \$289,992 or a 39.7% drop. This decrease relates to a poor economy resulting in fewer homes purchased and refinanced, therefore, lower intangible taxes. In addition, the County does not collect intangible taxes on homes that go through the foreclosure process.

Sales taxes revenue was \$287,754 or 1.8% above the 2009 amount. In total, tax revenues were just 1.7% above those of 2009.

In 2010, licenses and permits were \$230,128 or 18.5% below the prior year. Building permits decreased \$195,008 from 2010, or 48.4%. This decrease relates to a continuing depressed economy with minimal residential and commercial construction.

State grants decreased approximately \$2.1 million below the 2009 amount. This decrease relates to the homeowners tax relief grant that was recognized as revenue in 2009 (\$1,743,023) but was eliminated by the grantor, or the State of Georgia. This revenue was passed on to the property taxpayers. However, now the taxpayers will no longer receive this tax relief.

Local intergovernmental revenue increased \$640,759 over fiscal year 2009.

Total charges for services decreased \$112,254 or just 1.8%. Emergency medical services decreased \$522,525 or 26.8% from the 2009 amount. This decrease results in an increase in deferred revenue for these services of \$404,568.

The revenue from prisoner housing fees increased \$386,514 or 53.7% over the 2009 amount. This increase relates to the number of the housing of state prisoners for additional days over the 2009 volume.

In total, fines and forfeitures decreased \$693,123 or 12.6%. The state court amounts were down \$468,612 or 15.6%. Because of a distressed economy, fines are not being paid as frequently as in the past, resulting in a "bench warrant" or "failure to appear" status.

Most other revenue streams were consistent with the prior years' revenues. In total, the County recognized \$1,326,831 or 1.7% below the 2009 total revenues.

Total General Fund expenditures decreased \$754,324 or 1% from 2009. The most significant changes from calendar year 2009 are described below.

Total general government expenditures increased \$980,592 or 8% over the 2009 amount. The majority of this change occurred in the general appropriation function or \$1.2 million. In 2009, the County had substantial costs related to severe flooding. The costs of repair, much of which occurred in 2010, were charged to this function since FEMA was reimbursing a portion of the costs.

In total, the judicial system expenditures increased \$185,079 or just 1.9%. The largest cost center, public safety increased \$509,219 or 1.4%.

The public works expenditures decreased \$3.1 million or 41.6%. This total decrease relates to road projects that were delayed due to budget concerns.

The parks, recreation and culture department's costs increased \$1,062,806 or 22.1% over 2009. All of this increase relates to increased library costs paid to West Georgia Regional Library, our partner, on the construction of a new library. \$1.3 million was paid.

Planning and community development costs decreased \$567,455. Permits and inspections were down \$163,027 due to less development within the County. The ride-share program costs decreased \$252,076 from 2009 due to the purchase of equipment in 2009 totaling \$284,740, which was not duplicated in 2010.

In the health and welfare expenditures, the senior services costs increased substantially to \$909,390. This increase relates to the assumption of the full fund of the in 2010 since the State of Georgia eliminated program funding.

**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 in 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, 2010, there is approximately \$2.8 million less cash than December 31, 2009. In this year, this fund received \$249,979 in intergovernmental revenue.

Approximately \$3.8 million was expended on capital projects. At December 31, 2010, the fund balance is \$8,810,457 as compared to \$10,307,930 at December 31, 2009.

**2010 SPLOST Capital Expenditures Fund**

This fund is utilized to account for the proceeds of a 1 percent special purpose local option sales tax, approved in February 2, 2010 for the raising of not more than \$150,000,000 for the purpose of funding a capital outlay project consisting of the acquisition, construction and equipping of a jail and related law enforcement complex for the County, and the reimbursement of all or a portion of the amounts previously paid by the County to acquire land on which the project will be located and other related costs.

At December 31, 2010, there is approximately \$9.4 million in cash. In this year, this fund received approximately \$15.3 million of sales tax collections. Approximately \$9.8 million was expended on the new jail project. At December 31, 2010, the fund balance is \$5.5 million.

### **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 upward in 2010, or \$584,760 or less than 1%.

Tax revenues were below the final budget by approximately \$5.5 million. \$4.5 of this amount relates to general property taxes. The tax digest decreased more than anticipated and our collection rate was lower than budgeted.

Intangible taxes, sales taxes and insurance premium taxes were all below the budget due to the depressed economy.

In total, intergovernmental revenue was above the budget by \$1.1 million, all relating to federal revenues. This overage relates to FEMA recovery for costs incurred relating to the flood as mentioned above.

Charges for services were above the final budget by \$647,654 or 12%. Prisoner-housing fees were \$601,218 over the final budget because of additional state prisoners as explained above. Fines and forfeitures for the state court were \$460,449 below the final budget due to an increase in unpaid fines.

The General Fund's expenditure budget was increased just \$330,883 less than 1%.

The general government function was over spent by \$181,062 or 1.4%. The general appropriation was over spent by approximately \$1 million. The major differences relate to the additional required flood costs not budgeted.

The public safety budget was under spent by \$552,063 or just 1.5%. Emergency services were under spent by \$691,620 due to the planned construction of a new E-911 center, which was delayed until 2011.

The public works budget was under spent by approximately \$927,105. As part of this under spending, the traffic operations budget was under spent by \$527,493. There was a road stripping line project budgeted for \$300,000, with the costs fully reimbursable from the Georgia Department of Transportation, which was deferred to 2011.

In total, the County under spent the final expenditure budget by \$1,808,675 or 2.4%. 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, 2010, was \$155,112,339 and \$2,326,718 respectively. The change in this net investment was an approximate 1% decrease for governmental activities and a 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.

*(This page continued on the subsequent page)*

The following table provides a summary of capital asset activity:

|  | <b>Capital Assets</b>          |                       |                                 |                     |                       |                       |
|--|--------------------------------|-----------------------|---------------------------------|---------------------|-----------------------|-----------------------|
|  | <b>Governmental Activities</b> |                       | <b>Business-type Activities</b> |                     | <b>Total</b>          |                       |
|  | <b>2010</b>                    | <b>2009</b>           | <b>2010</b>                     | <b>2009</b>         | <b>2010</b>           | <b>2009</b>           |
| Non-depreciable assets:                |                                |                       |                                 |                     |                       |                       |
| Land                                   | \$ 24,486,322                  | \$ 23,753,375         | \$ 1,574,386                    | \$ 1,574,386        | \$ 26,060,708         | \$ 25,327,761         |
| Construction in progress               | 26,229,072                     | 14,280,786            | -                               | -                   | 26,229,072            | 14,280,786            |
| <b>Total non-depreciable</b>           | <b>\$ 50,715,394</b>           | <b>\$ 38,034,161</b>  | <b>\$ 1,574,386</b>             | <b>\$ 1,574,386</b> | <b>\$ 52,289,780</b>  | <b>\$ 39,608,547</b>  |
| Depreciable assets:                    |                                |                       |                                 |                     |                       |                       |
| Buildings and improvements             | 89,527,490                     | 87,930,061            | 430,241                         | 430,241             | 89,957,731            | 88,360,302            |
| Machinery, equipment and furniture     | 28,664,837                     | 27,026,881            | 3,054,546                       | 3,054,546           | 31,719,383            | 30,081,427            |
| Infrastructure                         | 50,985,799                     | 48,093,673            | -                               | -                   | 50,985,799            | 48,093,673            |
| <b>Total depreciable assets</b>        | <b>169,178,126</b>             | <b>163,050,615</b>    | <b>3,484,787</b>                | <b>3,484,787</b>    | <b>172,662,913</b>    | <b>166,535,402</b>    |
| Less accumulated depreciation          | 64,781,181                     | 58,351,871            | 2,732,455                       | 2,608,743           | 67,513,636            | 60,960,614            |
| <b>Book value - depreciable assets</b> | <b>104,396,945</b>             | <b>104,698,744</b>    | <b>752,332</b>                  | <b>876,044</b>      | <b>105,149,277</b>    | <b>105,574,788</b>    |
| Percentage depreciated                 | 38%                            | 36%                   | 78%                             | 75%                 | 39%                   | 37%                   |
| <b>Total Assets</b>                    | <b>\$ 155,112,339</b>          | <b>\$ 142,732,905</b> | <b>\$ 2,326,718</b>             | <b>\$ 2,450,430</b> | <b>\$ 157,439,057</b> | <b>\$ 145,183,335</b> |

At December 31, 2010, the depreciable capital assets for governmental activities were 38% depreciated. This compares to 36% at December 31, 2009 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, 78% of the asset values were depreciated at December 31, 2010 compared to 75% at December 31, 2009.

For governmental activities, the balance of construction in progress relates to the following projects:

- Computer upgrades - \$21,409
- SPLOST Road projects – \$6,923,326
- SPLOST Fire equipment – \$1,666,693
- SPLOST parks projects – \$1,612,139
- GRTA projects \$2,033,423

In the infrastructure category, costs increased about \$2.9 million, which relates to resurfacing road projects funded by the 2002 SPLOST.

**Debt**

During fiscal year 2010, the County retired \$760,000 or 23.5% of outstanding certificates of participation.

*(This page continued on the subsequent page)*

The following table reports debt balances at December 31, 2010 and 2009:

|                               | <b>Outstanding Borrowings</b>      |                     |                                     |                  |                     |                     |
|-------------------------------|------------------------------------|---------------------|-------------------------------------|------------------|---------------------|---------------------|
|                               | <b>Governmental<br/>Activities</b> |                     | <b>Business-type<br/>Activities</b> |                  | <b>Totals</b>       |                     |
|                               | <b>2010</b>                        | <b>2009</b>         | <b>2010</b>                         | <b>2009</b>      | <b>2009</b>         | <b>2008</b>         |
| Certificates of participation | \$ 2,480,000                       | \$ 3,240,000        | \$ -                                | \$ -             | \$ 2,480,000        | \$ 3,240,000        |
| Special assessment bonds      | 120,000                            | 230,000             | -                                   | -                | 120,000             | 230,000             |
| Capital leases                | -                                  | -                   | -                                   | 23,102           | -                   | 23,102              |
| <b>Total</b>                  | <b>\$ 2,600,000</b>                | <b>\$ 3,470,000</b> | <b>\$ -</b>                         | <b>\$ 23,102</b> | <b>\$ 2,600,000</b> | <b>\$ 3,493,102</b> |

The certificates of participation balance of \$2,480,000 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-five 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 2010 unemployment rate of 10.5% is slightly higher than the State’s average of 9.8%. Median household income of County residents is estimated at \$63,268, which is higher than the average for the State’s 159 counties of \$50,834.

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 2010 revenue streams and the 2010 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, 2010**

|   | <b>Primary Government</b>      |                                 |                       | <b>Component Unit</b> |
|---|--------------------------------|---------------------------------|-----------------------|-----------------------|
|   | <b>Governmental Activities</b> | <b>Business-type Activities</b> | <b>Total</b>          |                       |
| <b>Assets</b>   |                                |                                 |                       |                       |
| <b>Current Assets</b>   |                                |                                 |                       |                       |
| Cash and cash equivalents (Note 3A)                             | \$ 38,920,578                  | \$ 69,919                       | \$ 38,990,497         | \$ 214,093            |
| Investments   | -                              | -                               | -                     | 602,814               |
| Receivables:  |                                |                                 |                       |                       |
| Accounts  | 3,430,606                      | 74,141                          | 3,504,747             | -                     |
| Property taxes  | 4,837,500                      | -                               | 4,837,500             | -                     |
| Sales taxes   | 3,844,491                      | -                               | 3,844,491             | -                     |
| Intergovernmental   | 27,241,934                     | -                               | 27,241,934            | 38,252                |
| Internal  | 62,836                         | (62,836)                        | -                     | -                     |
| Inventory   | 361,644                        | -                               | 361,644               | -                     |
| Prepaid items   | 694,221                        | -                               | 694,221               | -                     |
| <b>Total Current Assets</b>                                     | <b>79,393,810</b>              | <b>81,224</b>                   | <b>79,475,034</b>     | <b>855,159</b>        |
| <b>Non-current Assets</b>                                       |                                |                                 |                       |                       |
| Deferred charge   | 50,905                         | -                               | 50,905                | -                     |
| Net pension assets (Note 3J)                                    | 2,251,516                      | -                               | 2,251,516             | -                     |
| Capital assets (Note 3D)  |                                |                                 |                       |                       |
| Nondepreciable  | 50,715,394                     | 1,574,387                       | 52,289,781            | -                     |
| Depreciable, net  | 104,396,945                    | 752,331                         | 105,149,276           | 77,780                |
| <b>Total Non-current Assets</b>                                 | <b>157,414,760</b>             | <b>2,326,718</b>                | <b>159,741,478</b>    | <b>77,780</b>         |
| <b>Total Assets</b>   | <b>236,808,570</b>             | <b>2,407,942</b>                | <b>239,216,512</b>    | <b>932,939</b>        |
| <b>Liabilities</b>  |                                |                                 |                       |                       |
| <b>Current Liabilities</b>                                      |                                |                                 |                       |                       |
| Accounts payable  | 8,218,430                      | 57,150                          | 8,275,580             | 1,564                 |
| Retainage payable   | 1,063,244                      | -                               | 1,063,244             | -                     |
| Accrued expenses  | 978,687                        | 9,873                           | 988,560               | 40,347                |
| Accrued interest  | 11,595                         | -                               | 11,595                | -                     |
| Intergovernmental payable                                       | 31,004,615                     | 12,549                          | 31,017,164            | 78,876                |
| Other payable   | 428,792                        | -                               | 428,792               | -                     |
| Claims and judgments payable                                    | 1,515,340                      | -                               | 1,515,340             | -                     |
| Compensated absences payable                                    | 2,319,513                      | 12,242                          | 2,331,755             | 59,750                |
| Special assessment bonds  | 120,000                        | -                               | 120,000               | -                     |
| Certificates of participation                                   | 800,000                        | -                               | 800,000               | -                     |
| <b>Total Current Liabilities</b>                                | <b>46,460,216</b>              | <b>91,814</b>                   | <b>46,552,030</b>     | <b>180,537</b>        |
| <b>Long-term Liabilities (net of current portion) (Note 3I)</b> |                                |                                 |                       |                       |
| Net OPEB obligation (Note 3K)                                   | 17,125,291                     | -                               | 17,125,291            | -                     |
| Compensated absences payable                                    | 2,319,514                      | 36,725                          | 2,356,239             | 2,256                 |
| Closure and postclosure care costs                              | -                              | 1,542,738                       | 1,542,738             | -                     |
| Certificates of participation                                   | 1,683,772                      | -                               | 1,683,772             | -                     |
| <b>Total Long-term Liabilities</b>                              | <b>21,128,577</b>              | <b>1,579,463</b>                | <b>22,708,040</b>     | <b>2,256</b>          |
| <b>Total Liabilities</b>  | <b>67,588,793</b>              | <b>1,671,277</b>                | <b>69,260,070</b>     | <b>182,793</b>        |
| <b>Net Assets</b>   |                                |                                 |                       |                       |
| Invested in capital assets, net of related debt (Note 3L)       | 152,508,567                    | 2,326,718                       | 154,835,285           | 77,780                |
| Restricted for:   |                                |                                 |                       |                       |
| Capital projects  | 14,881,681                     | -                               | 14,881,681            | -                     |
| Debt service  | 62,842                         | -                               | 62,842                | -                     |
| Specific health program   | -                              | -                               | -                     | 11,351                |
| Public safety   | 8,551,297                      | -                               | 8,551,297             | -                     |
| Public works  | 33,349                         | -                               | 33,349                | -                     |
| Judicial  | 706,359                        | -                               | 706,359               | -                     |
| Planning/community development                                  | 539,224                        | -                               | 539,224               | -                     |
| Unrestricted  | (8,063,542)                    | (1,590,053)                     | (9,653,595)           | 661,015               |
| <b>Total Net Assets</b>   | <b>\$ 169,219,777</b>          | <b>\$ 736,665</b>               | <b>\$ 169,956,442</b> | <b>\$ 750,146</b>     |

See accompanying notes to the basic financial statements

Douglas County, Georgia  
Statement of Activities  
For the Year Ended December 31, 2010

| 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                 |                   |
| <b>Primary Government</b>                             |                      |                                |  |                                  |   |                          |                       |                   |
| <b>Governmental Activities</b>                        |                      |                                |  |                                  |   |                          |                       |                   |
| General government                                    | \$ 14,191,098        | \$ 2,399,280                   | \$ 104,355                                   | \$ -                             | \$ (11,687,463)                                 | \$ -                     | \$ (11,687,463)       | \$ -              |
| Judicial system                                       | 11,137,903           | 1,500,209                      | 374,671                                      | -                                | (9,263,023)                                     | -                        | (9,263,023)           | -                 |
| Public safety   | 47,554,679           | 9,483,325                      | 887,575                                      | 302,477                          | (36,881,302)                                    | -                        | (36,881,302)          | -                 |
| Public works  | 6,032,383            | 881,982                        | 56,467                                       | 4,430,011                        | (663,923)                                       | -                        | (663,923)             | -                 |
| Health and welfare                                    | 1,700,418            | -                              | 1,436,356                                    | -                                | (264,062)                                       | -                        | (264,062)             | -                 |
| Parks, recreation and culture                         | 5,355,402            | 505,751                        | -  | -                                | (4,849,651)                                     | -                        | (4,849,651)           | -                 |
| Planning/community development                        | 5,049,385            | 448,421                        | -  | 295,563                          | (4,305,401)                                     | -                        | (4,305,401)           | -                 |
| Interest and fiscal charges                           | 150,331              | -                              | -  | -                                | (150,331)                                       | -                        | (150,331)             | -                 |
| <b>Total Governmental Activities</b>                  | <b>91,171,600</b>    | <b>15,218,968</b>              | <b>2,859,424</b>                             | <b>5,028,051</b>                 | <b>(68,065,156)</b>                             | <b>-</b>                 | <b>(68,065,156)</b>   | <b>-</b>          |
| <b>Business-type Activities</b>                       |                      |                                |  |                                  |   |                          |                       |                   |
| Solid waste   | 1,624,120            | 1,792,773                      | 54,383                                       | -                                | -   | 223,036                  | 223,036               | -                 |
| <b>Total Primary Government</b>                       | <b>\$ 92,795,720</b> | <b>\$ 17,011,741</b>           | <b>\$ 2,913,807</b>                          | <b>\$ 5,028,051</b>              | <b>(68,065,156)</b>                             | <b>223,036</b>           | <b>(67,842,120)</b>   | <b>-</b>          |
| <b>Component Unit</b>                                 |                      |                                |  |                                  |   |                          |                       |                   |
| Douglas County Board of Health                        | \$ 1,923,239         | \$ 711,560                     | \$ 1,129,917                                 | \$ -                             | -   | -                        | -                     | (81,762)          |
| <b>General Revenues</b>                               |                      |                                |  |                                  |   |                          |                       |                   |
| Property taxes levied for general government purposes |                      |                                |  |                                  | 37,388,316                                      | -                        | 37,388,316            | -                 |
| Property taxes levied for debt service                |                      |                                |  |                                  | 121,870   | -                        | 121,870               | -                 |
| Sales taxes   |                      |                                |  |                                  | 31,513,715                                      | -                        | 31,513,715            | -                 |
| Insurance premium tax                                 |                      |                                |  |                                  | 3,418,404                                       | -                        | 3,418,404             | -                 |
| Other taxes   |                      |                                |  |                                  | 1,799,619                                       | -                        | 1,799,619             | -                 |
| Investment earnings                                   |                      |                                |  |                                  | 140,738   | 290                      | 141,028               | -                 |
| Miscellaneous   |                      |                                |  |                                  | 1,061,256                                       | 579                      | 1,061,835             | -                 |
| <b>Total General Revenues</b>                         |                      |                                |  |                                  | <b>75,443,918</b>                               | <b>869</b>               | <b>75,444,787</b>     | <b>-</b>          |
| <b>Change in Net Assets</b>                           |                      |                                |  |                                  | <b>7,378,762</b>                                | <b>223,905</b>           | <b>7,602,667</b>      | <b>(81,762)</b>   |
| <b>Net Assets Beginning of Year</b>                   |                      |                                |  |                                  | <b>161,841,015</b>                              | <b>512,760</b>           | <b>162,353,775</b>    | <b>831,908</b>    |
| <b>Net Assets End of Year</b>                         |                      |                                |  |                                  | <b>\$ 169,219,777</b>                           | <b>\$ 736,665</b>        | <b>\$ 169,956,442</b> | <b>\$ 750,146</b> |

See accompanying notes to the basic financial statements

**Douglas County, Georgia**  
**Balance Sheet**  
**Governmental Funds**  
**December 31, 2010**  
*(With Comparative Totals at December 31, 2009)*

|   | <b>2010</b>          |                        |                        |   |   | <b>2009</b>                             |
|---|----------------------|------------------------|------------------------|---|---|---|
|   | <b>General</b>       | <b>2002<br/>SPLOST</b> | <b>2010<br/>SPLOST</b> | <b>Other<br/>Governmental<br/>Funds</b> | <b>Total<br/>Governmental<br/>Funds</b> | <b>Total<br/>Governmental<br/>Funds</b> |
| <b>Assets</b>   |                      |                        |                        |   |   |   |
| Cash and cash equivalents                             | \$ 6,487,902         | \$ 12,019,590          | \$ 9,378,142           | \$ 10,613,860                           | \$ 38,499,494                           | \$ 37,846,319                           |
| Receivables:  |                      |                        |                        |   |   |   |
| Accounts  | 3,055,073            | -                      | -                      | 332,729                                 | 3,387,802                               | 2,882,934                               |
| Property taxes  | 4,714,199            | -                      | -                      | 3,301                                   | 4,717,500                               | 4,156,082                               |
| Sales taxes   | 1,697,307            | -                      | 2,147,184              | -                                       | 3,844,491                               | 2,220,116                               |
| Intergovernmental                                     | 875,573              | 26,036,114             | -                      | 330,247                                 | 27,241,934                              | 24,832,761                              |
| Interest  | -                    | -                      | -                      | -                                       | -                                       | -                                       |
| Interfund   | 979,031              | 2,342,716              | -                      | 1,940,094                               | 5,261,841                               | 4,332,437                               |
| Advances  | -                    | -                      | -                      | -                                       | -                                       | 360,796                                 |
| Inventory   | 361,644              | -                      | -                      | -                                       | 361,644                                 | 261,174                                 |
| Prepaid items   | 694,221              | -                      | -                      | -                                       | 694,221                                 | 733,773                                 |
| <b>Total Assets</b>                                   | <b>\$ 18,864,950</b> | <b>\$ 40,398,420</b>   | <b>\$ 11,525,326</b>   | <b>\$ 13,220,231</b>                    | <b>\$ 84,008,927</b>                    | <b>\$ 77,626,392</b>                    |
| <b>Liabilities and Fund Balances (Deficits)</b>       |                      |                        |                        |   |   |   |
| <b>Liabilities</b>                                    |                      |                        |                        |   |   |   |
| Accounts payable                                      | \$ 1,098,563         | \$ 341,996             | \$ 5,662,850           | \$ 1,111,271                            | \$ 8,214,680                            | \$ 3,887,768                            |
| Retainage payable                                     | 71,142               | 241,352                | 384,896                | 365,854                                 | 1,063,244                               | 237,759                                 |
| Accrued expenditures                                  | 947,945              | -                      | -                      | 30,742                                  | 978,687                                 | 809,852                                 |
| Intergovernmental payable                             | -                    | 31,004,615             | -                      | -                                       | 31,004,615                              | 30,987,736                              |
| Interfund payable                                     | 4,086,895            | -                      | -                      | 876,343                                 | 4,963,238                               | 4,720,001                               |
| Other payable   | -                    | -                      | -                      | 428,792                                 | 428,792                                 | 341,751                                 |
| Deferred revenue                                      | 4,178,941            | -                      | -                      | 18,236                                  | 4,197,177                               | 3,633,116                               |
| <b>Total Liabilities</b>                              | <b>10,383,486</b>    | <b>31,587,963</b>      | <b>6,047,746</b>       | <b>2,831,238</b>                        | <b>50,850,433</b>                       | <b>44,617,983</b>                       |
| <b>Fund Balances (Deficits)</b>                       |                      |                        |                        |   |   |   |
| Reserved for:   |                      |                        |                        |   |   |   |
| Encumbrances  | 340,714              | -                      | -                      | -                                       | 340,714                                 | 6,471,561                               |
| Inventory   | 361,644              | -                      | -                      | -                                       | 361,644                                 | 261,174                                 |
| Prepaid items   | 694,221              | -                      | -                      | -                                       | 694,221                                 | 733,773                                 |
| Advances  | -                    | -                      | -                      | -                                       | -                                       | 360,796                                 |
| Capital projects                                      | -                    | 8,810,457              | 5,477,580              | -                                       | 14,288,037                              | 8,790,194                               |
| Unreserved:   |                      |                        |                        |   |   |   |
| Designated, reported in:                              |                      |                        |                        |   |   |   |
| General fund  | 370,344              | -                      | -                      | -                                       | 370,344                                 | 297,600                                 |
| Undesignated, reported in:                            |                      |                        |                        |   |   |   |
| General fund  | 6,714,541            | -                      | -                      | -                                       | 6,714,541                               | 8,855,042                               |
| Special revenue funds                                 | -                    | -                      | -                      | 9,830,229                               | 9,830,229                               | 7,693,611                               |
| Debt service funds                                    | -                    | -                      | -                      | (34,880)                                | (34,880)                                | (20,522)                                |
| Capital projects funds                                | -                    | -                      | -                      | 593,644                                 | 593,644                                 | (434,820)                               |
| <b>Total Fund Balances (Deficits)</b>                 | <b>8,481,464</b>     | <b>8,810,457</b>       | <b>5,477,580</b>       | <b>10,388,993</b>                       | <b>33,158,494</b>                       | <b>33,008,409</b>                       |
| <b>Total Liabilities and Fund Balances (Deficits)</b> | <b>\$ 18,864,950</b> | <b>\$ 40,398,420</b>   | <b>\$ 11,525,326</b>   | <b>\$ 13,220,231</b>                    | <b>\$ 84,008,927</b>                    | <b>\$ 77,626,392</b>                    |

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**  
**For the Year Ended December 31, 2010**

|  |                     |                           |
|--|---------------------|---------------------------|
| <b>Total Governmental Fund Balances</b>  | \$                  | 33,158,494                |
| <b>Amounts reported for governmental activities in the statement of net assets are different because:</b>  |                     |                           |
| Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds.  |                     |                           |
| Cost of capital assets   | \$ 219,893,520      |                           |
| Less accumulated depreciation  | <u>(64,781,181)</u> | 155,112,339               |
| Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds.   |                     |                           |
|  |                     | 4,197,177                 |
| 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  | \$ (5,453,090)      |                           |
| Interfund payables   | <u>5,453,090</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. |                     |                           |
|  |                     | (1,290,969)               |
| 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.   |                     |                           |
|  |                     | 120,000                   |
| 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.   |                     |                           |
|  |                     | 2,251,516                 |
| 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   | \$ (11,595)         |                           |
| Special assessment bonds with County commitment  | (120,000)           |                           |
| Certificates of participation  | (2,483,772)         |                           |
| Compensated absences   | (4,639,027)         |                           |
| Other postemployment benefits  | <u>(17,125,291)</u> | (24,379,685)              |
| 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>50,905</u>             |
| <b>Net Assets of Governmental Activities</b>   | <b>\$</b>           | <b><u>169,219,777</u></b> |

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, 2010**  
**(With Comparative Totals For the Year Ended December 31, 2009)**

|  | <b>2010</b>         |                        |                        | <b>2009</b>                             |   |   |
|--|---------------------|------------------------|------------------------|---|---|---|
|  | <b>General</b>      | <b>2002<br/>SPLOST</b> | <b>2010<br/>SPLOST</b> | <b>Other<br/>Governmental<br/>Funds</b> | <b>Total<br/>Governmental<br/>Funds</b> | <b>Total<br/>Governmental<br/>Funds</b> |
| <b>Revenues</b>  |                     |                        |                        |   |   |   |
| Taxes  | \$ 58,127,016       | \$ 25                  | \$ 15,267,674          | \$ 262,135                              | \$ 73,656,850                           | \$ 57,329,291                           |
| Intergovernmental  | 4,868,168           | 249,979                | -                      | 2,755,884                               | 7,874,031                               | 8,155,742                               |
| Licenses and permits   | 1,014,080           | -                      | -                      | -                                       | 1,014,080                               | 1,244,208                               |
| Charges for services   | 6,050,829           | -                      | -                      | 2,544,740                               | 8,595,569                               | 8,722,239                               |
| Fines and forfeitures  | 4,819,539           | -                      | -                      | 769,908                                 | 5,589,447                               | 6,775,033                               |
| Investment earnings  | 32,348              | 16,509                 | 6,357                  | 124,845                                 | 180,059                                 | 284,876                                 |
| Contributions and donations  | 103,677             | -                      | -                      | -                                       | 103,677                                 | 24,192                                  |
| Miscellaneous  | 121,145             | 388,087                | -                      | 572,932                                 | 1,082,164                               | 307,161                                 |
| <b>Total Revenues</b>  | <b>75,136,802</b>   | <b>654,600</b>         | <b>15,274,031</b>      | <b>7,030,444</b>                        | <b>98,095,877</b>                       | <b>82,842,742</b>                       |
| <b>Expenditures</b>  |                     |                        |                        |   |   |   |
| <b>Current:</b>  |                     |                        |                        |   |   |   |
| General government   | 13,164,891          | -                      | -                      | -                                       | 13,164,891                              | 12,184,299                              |
| Judicial system  | 9,959,550           | -                      | -                      | 235,891                                 | 10,195,441                              | 9,999,046                               |
| Public safety  | 37,015,797          | -                      | -                      | 2,298,074                               | 39,313,871                              | 39,096,687                              |
| Public works   | 4,380,484           | -                      | -                      | -                                       | 4,380,484                               | 7,499,322                               |
| Parks, recreation and culture  | 5,862,375           | -                      | -                      | -                                       | 5,862,375                               | 4,799,569                               |
| Health and welfare   | 1,629,390           | -                      | -                      | -                                       | 1,629,390                               | 1,435,117                               |
| Planning/community development                                       | 2,125,588           | -                      | -                      | 2,441,518                               | 4,567,106                               | 2,693,043                               |
| <b>Intergovernmental</b>   | <b>-</b>            | <b>5,028</b>           | <b>-</b>               | <b>-</b>                                | <b>5,028</b>                            | <b>27,279</b>                           |
| <b>Capital Outlay</b>  |                     |                        |                        |   |   |   |
| Public safety  | -                   | 3,847,045              | 9,796,451              | 2,827,113                               | 16,470,609                              | 1,767,867                               |
| Public works   | -                   | -                      | -                      | 1,365,171                               | 1,365,171                               | 4,819,293                               |
| Parks, recreation and culture  | -                   | -                      | -                      | -                                       | -                                       | 854,486                                 |
| <b>Debt Service:</b>   |                     |                        |                        |   |   |   |
| Principal retirement   | -                   | -                      | -                      | 870,000                                 | 870,000                                 | 845,000                                 |
| Interest and fiscal charges  | -                   | -                      | -                      | 144,318                                 | 144,318                                 | 172,075                                 |
| <b>Total Expenditures</b>  | <b>74,138,075</b>   | <b>3,852,073</b>       | <b>9,796,451</b>       | <b>10,182,085</b>                       | <b>97,968,684</b>                       | <b>86,193,083</b>                       |
| <b>Excess (Deficiency) of Revenues<br/>Over (Under) Expenditures</b> | <b>998,727</b>      | <b>(3,197,473)</b>     | <b>5,477,580</b>       | <b>(3,151,641)</b>                      | <b>127,193</b>                          | <b>(3,350,341)</b>                      |
| <b>Other Financing Sources (Uses)</b>                                |                     |                        |                        |   |   |   |
| Proceeds from the disposition of capital assets                      | 22,892              | -                      | -                      | -                                       | 22,892                                  | 2,326                                   |
| Transfers in   | 193,485             | 1,700,000              | -                      | 3,407,358                               | 5,300,843                               | 982,249                                 |
| Transfers out  | (4,657,358)         | -                      | -                      | (643,485)                               | (5,300,843)                             | (982,249)                               |
| <b>Total Other Financing Sources (Uses)</b>                          | <b>(4,440,981)</b>  | <b>1,700,000</b>       | <b>-</b>               | <b>2,763,873</b>                        | <b>22,892</b>                           | <b>2,326</b>                            |
| <b>Net Change in Fund Balances</b>                                   | <b>(3,442,254)</b>  | <b>(1,497,473)</b>     | <b>5,477,580</b>       | <b>(387,768)</b>                        | <b>150,085</b>                          | <b>(3,348,015)</b>                      |
| <b>Fund Balances Beginning of Year</b>                               | <b>11,923,718</b>   | <b>10,307,930</b>      | <b>-</b>               | <b>10,776,761</b>                       | <b>33,008,409</b>                       | <b>36,356,424</b>                       |
| <b>Fund Balances End of Year</b>                                     | <b>\$ 8,481,464</b> | <b>\$ 8,810,457</b>    | <b>\$ 5,477,580</b>    | <b>\$ 10,388,993</b>                    | <b>\$ 33,158,494</b>                    | <b>\$ 33,008,409</b>                    |

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, 2010**

|  |                    |                         |
|--|--------------------|-------------------------|
| <b>Net Changes In Fund Balances - Total Governmental Funds</b>   | \$                 | 150,085                 |
| <br><b>Amounts reported for governmental activities in the statement of activities are different because</b>   |                    |                         |
| Governmental funds report capital outlays as expenditures on the governmental fund type operating statement. However, in the government-wide 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   | \$ (6,516,032)     |                         |
| Capital outlay   | <u>18,989,655</u>  | 12,473,623              |
| 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.   |                    |                         |
|  |                    | (94,189)                |
| Revenues reported in the government-wide statement of activities that do not provide current financial resources are not reported as revenues at the fund financial reporting level.   |                    |                         |
| Deferred @ 12/31/10  | \$ 4,197,177       |                         |
| Deferred @ 12/31/09  | <u>(3,633,116)</u> | 564,061                 |
| The principal paid by the taxpayers who are responsible for the special assessment debt is recorded as tax revenue in the governmental fund operating statement, but is offset against the special assessment receivable in the governmentwide statement of net assets and therefore, it not reported as revenue in the government-wide statement of activities.                   |                    |                         |
|  |                    | (110,000)               |
| Transfers between governmental funds are reported in the governmental funds operating statement but are eliminated on the government-wide statement of activities:   |                    |                         |
| Transfers in   | \$ (5,300,843)     |                         |
| Transfers out  | <u>5,300,843</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.   |                    |                         |
| Net assets @ 12/31/10  | \$ 2,251,516       |                         |
| Net assets @ 12/31/09  | <u>(2,107,554)</u> | 143,962                 |
| 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.   |                    |                         |
| Liability @ 12/31/10   | \$ (17,125,291)    |                         |
| Liability @ 12/31/09   | <u>12,249,629</u>  | (4,875,662)             |
| Repayment of long-term debt principal is reported as an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the government-wide statement of net assets.   |                    |                         |
|  |                    | 870,000                 |
| 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.   |                    |                         |
|  |                    | (733,082)               |
| Accrued interest is reported in the government-wide statement of activities, but does not require the use of financial resources and therefore is not reported as an expenditure in governmental funds.  |                    |                         |
| Liability @ 12/31/10   | \$ (11,595)        |                         |
| Liability @ 12/31/09   | <u>17,483</u>      | 5,888                   |
| Compensated absences 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.  |                    |                         |
| Liability @ 12/31/10   | \$ (4,639,027)     |                         |
| Liability @ 12/31/09   | <u>3,635,004</u>   | (1,004,023)             |
| <b>Change In Net Assets of Governmental Activities</b>   | <b>\$</b>          | <b><u>7,378,762</u></b> |

See accompanying notes to the basic financial statements

**Douglas County, Georgia**  
**Proprietary Funds**  
**Statement of Net Assets**  
**December 31, 2010**

|  | <b>Business-type<br/>Activities<br/>Solid<br/>Waste</b> | <b>Governmental<br/>Activities -<br/>Internal<br/>Service Funds</b> |
|--|---|---|
| <b>Assets</b>  |   |   |
| <b>Current Assets:</b>                                 |   |   |
| Cash and cash equivalents                              | \$ 69,919   | \$ 421,084  |
| Receivables:   |   |   |
| Accounts   | 74,141  | 42,804  |
| Interfund  | -   | 254,085   |
| <b>Total Current Assets</b>                            | <b>144,060</b>  | <b>717,973</b>  |
| <b>Noncurrent Assets:</b>                              |   |   |
| Capital assets:  |   |   |
| Nondepreciable   | 1,574,387   | -   |
| Depreciable, net                                       | 752,331   | -   |
| <b>Total Noncurrent Assets</b>                         | <b>2,326,718</b>  | <b>-</b>  |
| <b>Total Assets</b>                                    | <b>2,470,778</b>  | <b>717,973</b>  |
| <b>Liabilities</b>                                     |   |   |
| <b>Current Liabilities:</b>                            |   |   |
| Accounts payable                                       | 57,150  | 3,750   |
| Accrued liabilities                                    | 9,873   | -   |
| Intergovernmental payable                              | 12,549  | -   |
| Interfund payable                                      | 62,836  | 489,852   |
| Claims payable   | -   | 1,515,340   |
| Compensated absences payable                           | 12,242  | -   |
| <b>Total Current Liabilities</b>                       | <b>154,650</b>  | <b>2,008,942</b>  |
| <b>Long-term Liabilities: (net of current portion)</b> |   |   |
| Closure and postclosure care costs                     | 1,542,738   | -   |
| Compensated absences payable                           | 36,725  | -   |
| <b>Total Long-term Liabilities</b>                     | <b>1,579,463</b>  | <b>-</b>  |
| <b>Total Liabilities</b>                               | <b>1,734,113</b>  | <b>2,008,942</b>  |
| <b>Net Assets</b>                                      |   |   |
| Invested in capital assets, net of related debt        | 2,326,718   | -   |
| Unrestricted   | (1,590,053)   | (1,290,969)   |
| <b>Total Net Assets</b>                                | <b>\$ 736,665</b>                                       | <b>\$ (1,290,969)</b>   |

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, 2010**

|  | <b>Business-type<br/>Activities<br/>Solid<br/>Waste</b> | <b>Governmental<br/>Activities -<br/>Internal<br/>Service Funds</b> |
|--|---|---|
| <b>Operating Revenues</b>                    |   |   |
| Charges for services                         | \$ 1,792,773  | \$ 9,593,255  |
| Miscellaneous                                | 579   | -   |
| <b>Total Operating Revenues</b>              | <u>1,793,352</u>  | <u>9,593,255</u>  |
| <b>Operating Expenses</b>                    |   |   |
| Personal services                            | 594,268   | -   |
| Purchased services                           | 872,145   | 488,452   |
| Repairs and maintenance                      | 33,745  | -   |
| Benefits and claims                          | -   | 9,838,308   |
| Depreciation                                 | 123,710   | -   |
| <b>Total Operating Expenses</b>              | <u>1,623,868</u>  | <u>10,326,760</u>   |
| <b>Operating Income (Loss)</b>               | <u>169,484</u>  | <u>(733,505)</u>  |
| <b>Nonoperating Revenue (Expenses)</b>       |   |   |
| Operating grants                             | 54,383  | -   |
| Investment earnings                          | 290   | 423   |
| Interest expense                             | (252)   | -   |
| <b>Total Nonoperating Revenue (Expenses)</b> | <u>54,421</u>   | <u>423</u>  |
| <b>Change in Net Assets</b>                  | 223,905   | (733,082)   |
| <b>Net Assets Beginning of Year</b>          | <u>512,760</u>  | <u>(557,887)</u>  |
| <b>Net Assets End of Year</b>                | <u>\$ 736,665</u>                                       | <u>\$ (1,290,969)</u>   |

See accompanying notes to the basic financial statements

Douglas County, Georgia  
Proprietary Funds  
Statement of Cash Flows  
For the Year Ended December 31, 2010

|   | <b>Business-type<br/>Activities<br/>Solid<br/>Waste</b> | <b>Governmental<br/>Activities -<br/>Internal<br/>Service Funds</b> |
|---|---|---|
| <b>Increase (Decrease) in Cash and Cash Equivalents</b>   |   |   |
| <b>Cash Flows from Operating Activities</b>   |   |   |
| Cash received from customers  | \$ 1,828,708  | \$ 9,885,248  |
| Cash payments for personal services   | (587,789)   | -   |
| Cash payments for goods and services  | (916,525)   | (399,054)   |
| Cash payments for claims  | -   | (9,464,891)   |
| <b>Net Cash Provided by (Used in) Operating Activities</b>  | <u>324,394</u>  | <u>21,303</u>   |
| <b>Cash Flows from Noncapital Financing Activities</b>  |   |   |
| Operating grant   | 54,383  | -   |
| Increase (decrease) in interfund loan payable   | (1,437,362)   | -   |
| Increase in interfund loan receivable   | 1,092,164   | -   |
| <b>Net Cash Provided by Noncapital Financing Activities</b>   | <u>(290,815)</u>  | <u>-</u>  |
| <b>Cash Flows from Capital Financing Activities</b>   |   |   |
| Principal paid on capital leases  | (23,102)  | -   |
| Interest paid on capital leases   | (252)   | -   |
| <b>Total Cash (Used in) Capital Financing Activities</b>  | <u>(23,354)</u>   | <u>-</u>  |
| <b>Cash Flows from Investing Activities</b>   |   |   |
| Investment earnings   | 290   | 423   |
| <b>Net Increase (Decrease) in Cash and Cash Equivalents</b>   | 10,515  | 21,726  |
| <b>Cash and Cash Equivalents Beginning of Year</b>  | <u>59,404</u>   | <u>399,358</u>  |
| <b>Cash and Cash Equivalents End of Year</b>  | <u>\$ 69,919</u>  | <u>\$ 421,084</u>   |
| <b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities</b> |   |   |
| <b>Operating Income (Loss)</b>  | \$ 169,484  | \$ (733,505)  |
| <b>Adjustments:</b>   |   |   |
| Depreciation  | 123,710   | -   |
| <b>(Increase) Decrease in Assets:</b>   |   |   |
| Accounts receivable   | 35,356  | (35,175)  |
| Interfund receivable  | -   | 327,168   |
| <b>Increase (Decrease) in Liabilities:</b>  |   |   |
| Interfund payable   | -   | 343,401   |
| Accounts payable  | 3,477   | 1   |
| Accrued liabilities   | 2,261   | -   |
| Intergovernmental payable   | (1,662)   | -   |
| Compensated absences  | 4,218   | -   |
| Closure and postclosure care costs  | (12,450)  | -   |
| Claims payable  | -   | 119,413   |
| <b>Net Cash Provided by (Used in) Operating Activities</b>  | <u>\$ 324,394</u>                                       | <u>\$ 21,303</u>  |

See accompanying notes to the basic financial statements

**Douglas County, Georgia**  
**Comparative Statement of Fiduciary Assets and Liabilities**  
**Agency Funds**  
**December 31, 2010 and 2009**

|                           | <u>2010</u>         | <u>2009</u>          |
|---------------------------|---------------------|----------------------|
| <b>Assets</b>             |                     |                      |
| Cash and cash equivalents | \$ 2,638,167        | \$ 3,180,038         |
| Taxes receivable          | 7,305,281           | 8,449,366            |
| <b>Total Assets</b>       | <u>\$ 9,943,448</u> | <u>\$ 11,629,404</u> |
| <b>Liabilities</b>        |                     |                      |
| Intergovernmental payable | \$ 157,727          | \$ 147,549           |
| Taxes payable to others   | 7,305,281           | 8,449,366            |
| Due to others             | 2,480,440           | 3,032,489            |
| <b>Total Liabilities</b>  | <u>\$ 9,943,448</u> | <u>\$ 11,629,404</u> |

See accompanying notes to the basic financial statements

**NOTES TO THE  
FINANCIAL STATEMENTS**



**Douglas County, Georgia**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2010*

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**Douglas County, Georgia**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2010**

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, 2010 fiscal 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, 2010**

**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, 2010**

**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.

**2010 Special Purpose Local Option Sales Tax Capital Project** - This fund is utilized to account for the proceeds of a 1 percent local option sales tax approved in February 2, 2010 for the raising of not more than \$150,000,000 for the purpose of funding a capital outlay project consisting of the acquisition, construction and equipping of a jail and related law enforcement complex for the County, and the reimbursement of all or a portion of the amounts previously paid by the County to acquire land on which the project will be located and other related costs.

**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.

**Douglas County, Georgia**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2010**

**Note 1 - Summary of Significant Accounting Policies (Continued)**

**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.

**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.

**Douglas County, Georgia**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2010*

**Note 1 - Summary of Significant Accounting Policies (Continued)**

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)
- 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, 2010, 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.

**Douglas County, Georgia**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2010**

**Note 1 - Summary of Significant Accounting Policies (Continued)**

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.

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

| Asset Class                | Governmental<br>Activities | Business-type<br>Activities | Component<br>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           |
| Computers                  | 5 - 10 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.

**Douglas County, Georgia**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2010**

**Note 1 - Summary of Significant Accounting Policies (Continued)**

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 and bonds are recognized as a liability in the governmental fund financial statements when due.

**1-E-9 Bond Premiums and Issuance Costs**

On the government-wide statement of net assets and the proprietary fund type statement of net assets, bond premiums are netted against bonds payable and bond issuance costs are reported as deferred charges. On the government-wide and proprietary fund type statement of activities, bond premiums and bond issuance costs 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. Bond issuance costs are reported as debt service expenditures.

**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).

**Douglas County, Georgia**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2010*

**Note 1 - Summary of Significant Accounting Policies (Continued)**

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 in 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. Significant estimates include compensated absences, capital assets, net, claims and judgments and net OPEB obligation.

**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 2010 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 2010 annual budget:

|                                     |              |
|-------------------------------------|--------------|
| General fund:                       |              |
| General appropriation               | \$ 1,003,746 |
| Records retention                   | 2,268        |
| Clerk of superior court             | 13,787       |
| Public defender and indigent cases  | 18,053       |
| Public defender – state court       | 2,786        |
| Coroner                             | 10,402       |
| Jail                                | 108,514      |
| Fire and emergency medical services | 53,773       |

**Douglas County, Georgia**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2010**

**Note 2 – Stewardship, Compliance and Accountability (Continued)**

|   |           |
|---|-----------|
| Aquatic center                              | \$ 28,840 |
| Development services administration         | 50        |
| Tourism                                     | 45,906    |
| Senior citizens transportation              | 180,365   |
| Sheriff other programs fund – public safety | 26,937    |

**2-C. Deficit Fund Equities**

The following funds had a deficit fund equities as of December 31, 2010:

|                             |           |
|-----------------------------|-----------|
| Special tax district fund   | \$ 97,722 |
| Group health insurance fund | 1,102,313 |
| Workers' compensation fund  | 188,656   |

**Note 3 - Detailed Notes on All Funds**

**3-A. Deposits and Investments**

**Deposits** – 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.

**Custodial Credit Risk – Deposits** – The custodial credit risk for deposits is the risk that, in the event of a bank failure, the County's deposits may not be recovered. The County's cash and investment policies do not specifically address custodial credit risk. At December 31, 2010 cash uninsured with collateral held by the pledging bank in the County's name was \$6,610,330. At December 31, 2010 cash uninsured with collateral held by the pledging bank not in the County's name was \$38,936,596.

**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).

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 December 31, 2010 are as follows:

| <u>Credit Risk</u> | <u>Value</u> | <u>Interest Rate Risk</u> |
|--------------------|--------------|---------------------------|
| AAAm rated         | \$ 602,814   | 46 day WAM                |

Primary government cash and cash equivalents reconciliation at December 31, 2010:

|   | <u>Cash and<br/>Cash Equivalents</u> |
|---|--------------------------------------|
| Primary Government - Fund Reporting Level:      |                                      |
| Governmental Funds - Balance Sheet              | \$ 38,499,494                        |
| Enterprise Fund Statement of Net Assets         | 69,919                               |
| Internal Service Fund's Statement of Net Assets | 421,084                              |
| Statement of Fiduciary Assets and Liabilities   | <u>2,638,167</u>                     |
| Total   | <u>\$ 41,628,664</u>                 |

**Douglas County, Georgia**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2010*

***Note 3 - Detailed Notes on All Funds (Continued)***

***3-B. Receivables***

Receivables at December 31, 2010, 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 - \$3,871,606
- Solid waste fund - \$35,704

***3-C. Property Taxes***

The Board of Commissioners levied property taxes on August 3, 2010. Property taxes attach as an enforceable lien on property as of January 1. Property taxes were billed on September 15, 2010 and are due upon receipt, however, the actual due date was November 16, 2010. 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.

*(This page continued on the subsequent page)*

**Douglas County, Georgia**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2010**

**Note 3 - Detailed Notes on All Funds (Continued)**

**3-D. Capital Assets**

Governmental fund activities capital asset activity for the year ended December 31, 2010, was as follows:

|   | Balance<br>1/1/2010   | Additions            | Deductions          | Balance<br>12/31/2010 |
|---|-----------------------|----------------------|---------------------|-----------------------|
| Nondepreciable capital assets:                            |                       |                      |                     |                       |
| Land  | \$ 23,753,375         | \$ 732,947           | \$ -                | \$ 24,486,322         |
| Construction in progress                                  | 14,280,786            | 17,857,187           | 5,908,901           | 26,229,072            |
| <b>Total nondepreciable capital assets</b>                | <b>38,034,161</b>     | <b>18,590,134</b>    | <b>5,908,901</b>    | <b>50,715,394</b>     |
| Depreciable capital assets:                               |                       |                      |                     |                       |
| Buildings   | 67,889,096            | -                    | -                   | 67,889,096            |
| Improvements other than buildings                         | 20,040,964            | 1,597,430            | -                   | 21,638,394            |
| Machinery and equipment                                   | 8,492,977             | 427,611              | 5,895               | 8,914,693             |
| Vehicles  | 17,540,377            | 840,152              | 175,018             | 18,205,511            |
| Computers   | 993,527               | 551,106              | -                   | 1,544,633             |
| Infrastructure  | 48,093,673            | 2,892,126            | -                   | 50,985,799            |
| <b>Total depreciable capital assets</b>                   | <b>163,050,615</b>    | <b>6,308,425</b>     | <b>180,913</b>      | <b>169,178,126</b>    |
| <b>Total capital assets</b>                               | <b>201,084,776</b>    | <b>24,898,559</b>    | <b>6,089,814</b>    | <b>219,893,520</b>    |
| Accumulated depreciation:                                 |                       |                      |                     |                       |
| Buildings   | 17,527,798            | 1,601,294            | -                   | 19,129,092            |
| Improvements other than buildings                         | 2,454,820             | 1,159,211            | -                   | 3,614,031             |
| Machinery and equipment                                   | 5,053,578             | 589,187              | 5,895               | 5,636,870             |
| Vehicles  | 9,101,366             | 1,221,037            | 80,827              | 10,241,576            |
| Computers   | 743,576               | 116,763              | -                   | 860,339               |
| Infrastructure  | 23,470,733            | 1,828,540            | -                   | 25,299,273            |
| <b>Total accumulated depreciation</b>                     | <b>58,351,871</b>     | <b>6,516,032</b>     | <b>86,722</b>       | <b>64,781,181</b>     |
| <b>Governmental activities capital assets, net</b>        | <b>\$ 142,732,905</b> | <b>\$ 18,382,527</b> | <b>\$ 6,003,092</b> | <b>\$ 155,112,339</b> |
| Governmental activities depreciation expense              |                       |                      |                     |                       |
| General government  |                       | \$ 986,083           |                     |                       |
| Judicial  |                       | 31,470               |                     |                       |
| Public safety   |                       | 1,657,980            |                     |                       |
| Public works  |                       | 2,028,335            |                     |                       |
| Parks, recreation and culture                             |                       | 45,810               |                     |                       |
| Planning/community development                            |                       | 1,461,926            |                     |                       |
| Health and welfare  |                       | 304,428              |                     |                       |
| <b>Total governmental activities depreciation expense</b> |                       | <b>\$ 6,516,032</b>  |                     |                       |

**Douglas County, Georgia**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2010**

**Note 3 - Detailed Notes on All Funds (Continued)**

Business-type activities capital asset activity for the year ended December 31, 2010, was as follows:

|  | Balance<br>1/1/2010 | Additions    | Deductions | Balance<br>12/31/2010 |
|--|---------------------|--------------|------------|-----------------------|
| Nondepreciable capital assets                |                     |              |            |                       |
| Land and improvements                        | \$ 1,574,386        | \$ -         | \$ -       | \$ 1,574,386          |
| Depreciable capital assets:                  |                     |              |            |                       |
| Buildings and structures                     | 430,241             | -            | -          | 430,241               |
| Machinery and equipment                      | 2,547,277           | -            | -          | 2,547,277             |
| Computer software                            | 40,360              | -            | -          | 40,360                |
| Vehicles                                     | 466,909             | -            | -          | 466,909               |
| Total depreciable capital assets             | 3,484,787           | -            | -          | 3,484,787             |
| Total capital assets                         | 5,059,173           | -            | -          | 5,059,173             |
| Less accumulated depreciation:               |                     |              |            |                       |
| Buildings and structures                     | 176,991             | 14,520       | -          | 191,511               |
| Machinery and equipment                      | 2,017,746           | 84,686       | -          | 2,102,432             |
| Computer software                            | 37,574              | 2,786        | -          | 40,360                |
| Vehicles                                     | 376,434             | 21,718       | -          | 398,152               |
| Total accumulated depreciation               | 2,608,743           | 123,710      | -          | 2,732,455             |
| Business-type activities capital assets, net | \$ 2,450,430        | \$ (123,710) | \$ -       | \$ 2,326,718          |

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

*(This page continued on the subsequent page)*

**Douglas County, Georgia**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2010**

**Note 3 - Detailed Notes on All Funds (Continued)**

The component unit's capital asset activity for the year ended June 30, 2010, was as follows:

|   | Balance<br>7/1/2009 | Additions          | Deductions  | Balance<br>6/30/2010 |
|---|---------------------|--------------------|-------------|----------------------|
| Douglas County Health Department:                         |                     |                    |             |                      |
| Depreciable capital assets                                |                     |                    |             |                      |
| Buildings and improvements                                | \$ 58,114           | \$ -               | \$ -        | \$ 58,114            |
| Machinery and equipment                                   | 358,581             | -                  | -           | 358,581              |
| Vehicles  | 36,248              | -                  | -           | 36,248               |
| Furniture and fixtures                                    | 37,105              | -                  | -           | 37,105               |
| Total depreciable assets                                  | 490,048             | -                  | -           | 490,048              |
| Less accumulated depreciation                             |                     |                    |             |                      |
| Buildings and improvements                                | 10,170              | 2,906              | -           | 13,076               |
| Machinery and equipment                                   | 330,981             | 14,274             | -           | 345,255              |
| Vehicles  | 28,828              | 4,947              | -           | 33,775               |
| Furniture and fixtures                                    | 16,190              | 3,972              | -           | 20,162               |
| Total accumulated depreciation                            | 386,169             | 26,099             | -           | 412,268              |
| Douglas County Health Department -<br>Capital assets, net | <u>\$ 103,879</u>   | <u>\$ (26,099)</u> | <u>\$ -</u> | <u>\$ 77,780</u>     |

**3-E. Interfund Balances and Transfers**

**Interfund Balances** - Interfund balances at December 31, 2010, 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<br>fund     | Nonmajor<br>governmental<br>funds | Solid<br>waste<br>disposal<br>fund | Internal<br>service<br>funds |                     |
| General fund                  | \$ -                | \$ 426,343                        | \$ 62,836                          | \$ 489,852                   | \$ 979,031          |
| 2002 SPLOST fund              | 2,342,716           | -                                 | -                                  | -                            | 2,342,716           |
| Nonmajor governmental<br>fund | 1,490,094           | 450,000                           | -                                  | -                            | 1,940,094           |
| Internal service funds        | 254,085             | -                                 | -                                  | -                            | 254,085             |
| Total                         | <u>\$ 4,086,895</u> | <u>\$ 876,343</u>                 | <u>\$ 62,836</u>                   | <u>\$ 489,852</u>            | <u>\$ 5,515,926</u> |

**Douglas County, Georgia**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2010**

**Note 3 - Detailed Notes on All Funds (Continued)**

**Interfund Transfers** - Interfund transfers for the year ended December 31, 2010, consisted of the following:

| Transfers to                | Transfers from      |                             | Total               |
|-----------------------------|---------------------|-----------------------------|---------------------|
|                             | General fund        | Nonmajor governmental funds |                     |
| General fund                | \$ -                | \$ 193,485                  | \$ 193,485          |
| 2002 SPLOST fund            | 1,700,000           | -                           | 1,700,000           |
| Nonmajor governmental funds | 2,957,358           | 450,000                     | 3,407,358           |
| <b>Total</b>                | <b>\$ 4,657,358</b> | <b>\$ 643,485</b>           | <b>\$ 5,300,843</b> |

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 \$1,542,738 as of December 31, 2010, which is based on 100% of Landfill Phase I Sections 1 and 2, and 48.67% 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 no additional costs 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 \$1,542,738 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, 2010. 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, 2010**

**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). Sick pay payout is only applicable to those hired prior to 1/1/2001.

**3-H. Short-Term Debt**

The County issued tax anticipation notes on May 7, 2010 in the amount of \$16,000,000, at a .0854% interest rate. The notes were issued for cash flow purposes. The notes were retired on December 30, 2010, from the 2010 property tax revenues collected between September and December, 2010, with interest costs totaling \$88,816.

Changes in the short-term obligations consisted of the following for the year ended December 31, 2010:

|                                 | Outstanding<br>1/1/2010 | Additions     | Reductions    | Outstanding<br>12/31/2010 |
|---------------------------------|-------------------------|---------------|---------------|---------------------------|
| Tax anticipation notes payable: |                         |               |               |                           |
| General fund                    | \$ -                    | \$ 16,000,000 | \$ 16,000,000 | \$ -                      |

**3-I. Long-Term Debt**

The following is a summary of the outstanding debt issues at December 31, 2010.

**Governmental Activities Debt** - The County reports two outstanding debt issues at December 31, 2010.

**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 cost for calendar year 2010 was \$125,682.

Annual debt service requirements to amortize this debt, as of December 31, 2010 follow:

| Year  | Principal    | Interest   | Total       |
|-------|--------------|------------|-------------|
| 2011  | \$ 800,000   | \$ 87,683  | \$ 887,683  |
| 2012  | 825,000      | 60,082     | 885,082     |
| 2013  | 855,000      | 31,208     | 886,208     |
| Total | \$ 2,480,000 | \$ 178,973 | \$2,658,973 |

**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 cost for calendar year 2010 was \$14,605.

**Douglas County, Georgia**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2010**

**Note 3 - Detailed Notes on All Funds (Continued)**

Annual debt service requirements to amortize this debt, as of December 31, 2010 follow:

| Year | Principal         | Interest        | Total             |
|------|-------------------|-----------------|-------------------|
| 2011 | <u>\$ 120,000</u> | <u>\$ 7,620</u> | <u>\$ 127,620</u> |

**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 was retired in 2010. Interest expense for calendar year 2010 was \$134.

**Changes in Long-term Debt** - Changes in the County's long-term obligations consisted of the following for the year ended December 31, 2010:

| Governmental Activities               | Outstanding<br>1/1/2010 | Additions            | Reductions           | Outstanding<br>12/31/2010 | Amounts Due<br>in One Year |
|---------------------------------------|-------------------------|----------------------|----------------------|---------------------------|----------------------------|
| 2003 certificates of participation    | \$ 3,240,000            | \$ -                 | \$ 760,000           | \$ 2,480,000              | \$ 800,000                 |
| 1995 special assessment bonds         | 230,000                 | -                    | 110,000              | 120,000                   | 120,000                    |
| Deferred bond premium                 | 9,324                   | -                    | 5,552                | 3,772                     | -                          |
| <b>Total bonded debt</b>              | <b>3,479,324</b>        | <b>-</b>             | <b>875,552</b>       | <b>2,603,772</b>          | <b>920,000</b>             |
| Compensated absences                  | 3,635,004               | 3,924,048            | 2,920,026            | 4,639,026                 | 2,319,513                  |
| Claims and judgments                  | 1,395,927               | 8,993,493            | 8,874,080            | 1,515,340                 | 1,515,340                  |
| <b>Total Governmental Activities</b>  | <b>\$ 8,510,255</b>     | <b>\$ 12,917,541</b> | <b>\$ 12,669,658</b> | <b>\$ 8,758,138</b>       | <b>\$ 4,754,853</b>        |
| <b>Business-type Activities</b>       |                         |                      |                      |                           |                            |
| Capital leases                        | \$ 23,102               | \$ -                 | \$ 23,102            | \$ -                      | \$ -                       |
| Closure and postclosure care costs    | 1,555,188               | -                    | 12,450               | 1,542,738                 | -                          |
| Compensated absences                  | 44,749                  | 15,405               | 11,187               | 48,967                    | 12,242                     |
| <b>Total Business-type Activities</b> | <b>\$ 1,623,039</b>     | <b>\$ 15,405</b>     | <b>\$ 46,739</b>     | <b>\$ 1,591,705</b>       | <b>\$ 12,242</b>           |

The certificates of participation are being retired by the jail annex debt service fund. The capital leases were 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 the internal service funds.

Changes in the Douglas County Health Department's compensated absences liability for the year ended June 30, 2010 follow:

| Compensated absences | Outstanding<br>7/1/2009 | Additions        | Reductions       | Outstanding<br>6/30/2010 | Amounts Due<br>in One Year |
|----------------------|-------------------------|------------------|------------------|--------------------------|----------------------------|
|                      | <u>\$ 65,616</u>        | <u>\$ 56,140</u> | <u>\$ 59,750</u> | <u>\$ 62,006</u>         | <u>\$ 59,750</u>           |

**Douglas County, Georgia**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2010*

**Note 3 - Detailed Notes on All Funds (Continued)**

**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 County general fund. The plan is administered by the County Board of Commissioners. A separately issued financial statement for this plan is not issued.

The following is the plan membership at December 31, 2010

| Membership   |                  |
|--|------------------|
| Retirees and beneficiaries currently receiving benefits  | 27               |
| Active plan participants or terminated plan participants entitled to, but not yet receiving benefits | <u>10</u>        |
| Total  | <u><u>37</u></u> |

**Funding Policy** - Benefits are being paid on a pay-as-you-go basis. During 2010, 27 employees who have retired were paid \$36,182 in benefits. Total contributions to the Plan for the years ended December 31, 2010, 2009, and 2008 were \$36,182, \$23,986 and \$26,369 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.

*(This page continued on the subsequent page)*

**Douglas County, Georgia**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2010**

**Note 3 - Detailed Notes on All Funds (Continued)**

**Net Pension Obligation** – The County’s annual pension cost and net pension asset at December 31, 2010 are as follows:

Calculation of Net Pension Obligation

|   |    |        |
|---|----|--------|
| Normal cost   | \$ | -      |
| Interest on net pension obligation                          |    | -      |
| Amortization of unfunded actuarial accrued liability (UAAL) |    | 36,182 |
| Annual pension cost   |    | 36,182 |
| Contributions made  |    | 36,182 |
| Increase in net pension asset                               |    | -      |
| Net pension obligation at beginning of year                 |    | -      |
| Net pension obligation at end of year                       | \$ | -      |

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

| Year Ended<br>December 31, | Annual<br>Pension<br>Cost | Annual<br>Pension<br>Contribution | Percentage<br>Contributed |
|----------------------------|---------------------------|-----------------------------------|---------------------------|
| 2008                       | \$ 26,369                 | \$ 26,369                         | 100.0%                    |
| 2009                       | 23,986                    | 23,986                            | 100.0%                    |
| 2010                       | 36,182                    | 36,182                            | 100.0%                    |

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

| Schedule of Funded Status      |                                 |  |                                   |                            |                              |  |
|--------------------------------|---------------------------------|--|-----------------------------------|----------------------------|------------------------------|--|
| (1)                            | (2)                             | (3)  | (4)                               | (5)                        | (6)                          |  |
| Actuarial<br>Valuation<br>Date | Actuarial<br>Value<br>of Assets | Actuarial<br>Accrued<br>Liability (AAL)<br>Entry Age | Unfunded<br>AAL/(UAAL)<br>(2)-(1) | Funded<br>Ratio<br>(2)/(1) | Annual<br>Covered<br>Payroll | UAAL as a<br>Percentage of<br>Covered<br>Payroll |
| 12/31/2009                     | \$ -                            | \$ 203,551   | \$ 203,551                        | 0%                         | \$ -                         | 0.0%   |
| 12/31/2010                     | -                               | 175,063  | 175,063                           | 0%                         | -                            | 0.0%   |

**Douglas County, Georgia**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2010**

**Note 3 - Detailed Notes on All Funds (Continued)**

**Actuarial Valuation Information** – The County’s actuarial valuation information for the two most recent actuarial valuations is as follows:

|                         |                       |                       |
|-------------------------|-----------------------|-----------------------|
| Current Valuation Date  | December 31, 2009     | December 31, 2010     |
| Actuarial Cost Method   | Projected Unit Credit | Projected Unit Credit |
| Amortization Method     | Level Dollar, Closed  | Level Dollar, Closed  |
| Amortization Period     | Remaining 13.1 Years  | Remaining 10.9 Years  |
| Actuarial Assumptions:  |                       |                       |
| Liability Discount Rate | 7.00%                 | 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.

The following is the plan membership at January 1, 2010:

|  |       |
|--|-------|
| Membership   |       |
| Active plan participants   | 892   |
| Retirees and beneficiaries currently receiving benefits  | 60    |
| Active plan participants or terminated plan participants entitled to, but not yet receiving benefits | 51    |
| Total  | 1,003 |

**Douglas County, Georgia**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2010**

**Note 3 - Detailed Notes on All Funds (Continued)**

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. The County's first actuarial valuation was conducted on January 1, 2008 and subsequent valuations will be conducted biennially thereafter.

County employees are required to contribute 3% of base wages to the plan, which were \$1,125,497 for the plan year ended December 31, 2009 and \$1,784,510 for the plan year ended December 31, 2010. Employer's contribution to the plan for year ended December 31, 2009 was \$2,714,321 or 5% of covered payroll. Employer's contribution to the plan for year ended December 31, 2010 was \$2,189,499 or 6% of covered payroll.

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

| Fiscal Year<br>Beginning<br>January 1, | Annual<br>Pension<br>Cost | Annual<br>Pension<br>Contribution | Percentage<br>Contributed | Net Pension<br>Obligation |
|--|---------------------------|-----------------------------------|---------------------------|---------------------------|
| 2008                                   | \$ 1,405,665              | \$ 2,588,032                      | 184.1%                    | \$ (1,182,367)            |
| 2009                                   | 1,789,134                 | 2,714,321                         | 151.7%                    | (2,107,554)               |
| 2010                                   | 2,045,537                 | 2,189,499                         | 107.0%                    | (2,251,516)               |

**Net Pension Assets** – The County's estimated annual pension cost and net pension asset at December 31, 2010 and 2009 are as follows:

|   | <u>December 31, 2010</u>     | <u>December 31, 2009</u>     |
|---|------------------------------|------------------------------|
| Calculation of Net Pension Assets                           |                              |                              |
| Normal cost   | \$ 2,034,106                 | \$ 1,782,721                 |
| Interest on net pension asset                               | (163,335)                    | (91,633)                     |
| Amortization of unfunded actuarial accrued liability (UAAL) | <u>174,766</u>               | <u>98,046</u>                |
| Annual required contribution (ARC)                          | 2,045,537                    | 1,789,134                    |
| Contributions made  | <u>(2,189,499)</u>           | <u>(2,714,321)</u>           |
| Increase in net pension asset                               | (143,962)                    | (925,187)                    |
| Net pension assets at beginning of year                     | <u>(2,107,554)</u>           | <u>(1,182,367)</u>           |
| Net pension assets at end of year                           | <u><u>\$ (2,251,516)</u></u> | <u><u>\$ (2,107,554)</u></u> |

**Douglas County, Georgia**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2010**

**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)<br>Actuarial Value of Assets | (2)<br>Actuarial Accrued Liability (AAL) | (3)<br>Funded Ratio (1)/(2) | (4)<br>Unfunded AAL/(UAAL) (2)-(1) | (5)<br>Annual Covered Payroll | (6)<br>UAAL as a Percentage of Covered Payroll |
| 1/1/2010                     | \$ 19,532,600                    | \$ 27,932,431                            | 69.9%                       | \$ 8,399,831                       | \$ 35,742,732                 | 23.5%  |

Actuarial valuations for pension plans involve the estimates of the value of reported amounts and assumptions about the probability of events far into the future, and that actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made in the future.

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

|                            |                                 |
|----------------------------|---------------------------------|
| Current Valuation Date     | January 1, 2010                 |
| Actuarial Cost Method      | Projected Unit Credit           |
| Amortization Method        | Level Percentage of Pay, Closed |
| Amortization Period:       |                                 |
| Initial Liability          | 30 years from January 1, 2009   |
| Assumption Change          | 30 years from January 1, 2010   |
| Actuarial Gains and Losses | 15 year from January 1, 2010    |
| Asset Valuation Method     | Smoothed Market Value           |
| Actuarial Assumptions:     |                                 |
| Investment Rate of Return  | 7.75%                           |
| 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.*”

**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.

**Douglas County, Georgia**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2010*

**Note 3 - Detailed Notes on All Funds (Continued)**

- 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:

| <u>Age</u> | <u>County<br/>Participation %</u> | <u>Employee<br/>Participation %</u> |
|------------|-----------------------------------|-------------------------------------|
| 55 - 57    | 50%                               | 50%                                 |
| 58 - 59    | 70%                               | 30%                                 |
| 60 - 61    | 80%                               | 20%                                 |
| 62+        | 100%                              | 0%                                  |

- 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<br/>Participation %</u> | <u>Employee<br/>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.

Actuarial valuations for OPEB plans involve estimates of the value of reported amounts and assumptions about the probability of events far into the future and actuarially determine amounts are subject to continual revision as results are compared to past expectations and new estimates are made into the future.

**Douglas County, Georgia**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2010**

**Note 3 - Detailed Notes on All Funds (Continued)**

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

|   | December 31, 2010 |
|---|-------------------|
| Normal cost   | \$ 2,765,303      |
| Amortization of unfunded actuarial accrued liability (UAAL) | 2,110,359         |
| Annual required contribution (ARC)                          | 4,875,662         |
| Contributions made  | -                 |
| Increase in net OPEB obligation                             | 4,875,662         |
| Net OPEB obligation, beginning of year                      | 12,249,629        |
| Net OPEB obligation, end of year                            | \$ 17,125,291     |

**Funded Status and Funding Progress** – The County’s funding status based upon the most recent actuarial valuations follow:

| Schedule of Funding Progress |                           |                                   |                      |                             |                        |   |
|------------------------------|---------------------------|-----------------------------------|----------------------|-----------------------------|------------------------|---|
|                              | (1)                       | (2)                               | (3)                  | (4)                         | (5)                    | (6)                                     |
| Measurement Date             | Actuarial Value of Assets | Actuarial Accrued Liability (AAL) | Funded Ratio (1)/(2) | Unfunded AAL/(UAAL) (2)-(1) | Annual Covered Payroll | UAAL as a Percentage of Covered Payroll |
| 1/1/2010                     | \$ -                      | \$ 55,227,001                     | 0.0%                 | \$ 55,227,001               | \$ 35,399,027          | 156.0%                                  |

Actuarial valuations for OPEB plans involve the estimates of the value of reported amounts and assumptions about the probability of events far into the future, and that actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made in the future.

**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.

**Douglas County, Georgia**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2010*

**Note 3 - Detailed Notes on All Funds (Continued)**

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  | 10.5% to 5%                   |
| Year of Ultimate Trend Rate | 2017                          |
| Inflation Rate              | 3%                            |

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

The "invested in capital assets, net of related debt" reported on the government-wide statement of net assets as of December 31, 2010 are as follows:

|  | Governmental<br>Activities | Business-type<br>Activities | Component<br>Unit |
|--|----------------------------|-----------------------------|-------------------|
| Invested in capital assets, net of related debt: |                            |                             |                   |
| Cost of capital assets                           | \$ 219,893,520             | \$ 5,059,173                | \$ 490,048        |
| Less accumulated depreciation                    | 64,781,181                 | 2,732,455                   | 412,268           |
| Book value                                       | 155,112,339                | 2,326,718                   | 77,780            |
| Less capital related debt                        | 2,600,000                  | -                           | -                 |
| Less unamortized bond premium                    | 3,772                      | -                           | -                 |
| Invested in capital assets, net of related debt  | \$ 152,508,567             | \$ 2,326,718                | \$ 77,780         |

**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:

|      |                  |
|------|------------------|
| 2011 | <u>\$ 57,231</u> |
|------|------------------|

**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.

**Douglas County, Georgia**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2010**

**Note 4 - Other Notes (Continued)**

The County purchases commercial automotive liability insurance to cover its automobiles, trucks, commercial vehicles 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 property and flood insurance policies and the County retains the first \$10,000 - \$25,000 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, 2008 to December 31, 2010:

| December<br>31, | Beginning of<br>Fiscal Year<br>Liability | Current Year<br>Claims and Changes<br>in Estimates | Claim<br>Payments | End of<br>Fiscal Year<br>Liability |
|-----------------|--|--|-------------------|------------------------------------|
| 2008            | \$ 100,000                               | \$ 1,860,514                                       | \$ 1,300,514      | \$ 660,000                         |
| 2009            | 660,000                                  | 838,921  | 828,612           | 670,309                            |
| 2010            | 670,309                                  | 93,014   | 92,932            | 670,391                            |

The following represents the changes in approximate liabilities for the County from January 1, 2008 to December 31, 2010 for health and dental benefits:

| December<br>31, | Beginning of<br>Fiscal Year<br>Liability | Current Year<br>Claims and Changes<br>in Estimates | Claim<br>Payments | End of<br>Fiscal Year<br>Liability |
|-----------------|--|--|-------------------|------------------------------------|
| 2008            | \$ 789,803                               | \$ 7,043,153                                       | \$ 7,128,157      | \$ 704,799                         |
| 2009            | 704,799                                  | 7,637,091  | 7,616,272         | 725,618                            |
| 2010            | 725,618                                  | 8,900,479  | 8,781,148         | 844,949                            |

**Douglas County, Georgia**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2010**

**Note 4 - Other Notes (Continued)**

**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, 2010. 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. 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.

**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, 30117.

**4-D. 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.

**Douglas County, Georgia**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2010*

**Note 4 - Other Notes (Continued)**

A summary of the transactions for the year ended December 31, 2010 follows:

|                                    | <u>Amounts</u>    | <u>Percentage</u> |
|------------------------------------|-------------------|-------------------|
| Lodging tax receipts               | <u>\$ 140,265</u> | <u>100%</u>       |
| Disbursements to:                  |                   |                   |
| Douglas County Chamber of Commerce | \$ 28,053         | 20%               |
| Tourism and Historical Commission  | 28,053            | 20%               |
| General fund                       | <u>84,159</u>     | <u>60%</u>        |
| Total Disbursements                | <u>\$ 140,265</u> | <u>100%</u>       |

**4-E. Subsequent Events**

Subsequent to year end, the County issued \$97,245,000 of General Obligation Sales Tax Bonds, Series 2011, to be used to pay the costs of (i) acquiring, constructing, and equipping a jail and related law enforcement complex, and (ii) paying the costs associated with issuing the bonds. The bonds have an interest rate range of 2% - 5% and with final maturity of August 1, 2016.

**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, 2010**

|  | <b>Original<br/>Budget</b> | <b>Final<br/>Budget</b> | <b>Actual</b>       | <b>Variance<br/>With Final<br/>Budget</b> |
|--|----------------------------|-------------------------|---------------------|---|
| <b>Revenues</b>  |                            |                         |                     |   |
| Taxes  | \$ 63,670,400              | \$ 63,670,400           | \$ 58,127,016       | \$ (5,543,384)                            |
| Intergovernmental  | 3,407,250                  | 3,760,664               | 4,868,168           | 1,107,504                                 |
| Licenses and permits   | 1,130,500                  | 1,130,500               | 1,014,080           | (116,420)                                 |
| Charges for services   | 5,393,400                  | 5,403,175               | 6,050,829           | 647,654                                   |
| Fines and forfeitures  | 5,244,000                  | 5,271,007               | 4,819,539           | (451,468)                                 |
| Investment earnings  | 60,500                     | 60,500                  | 32,348              | (28,152)                                  |
| Contributions  | 3,000                      | 103,356                 | 103,677             | 321                                       |
| Miscellaneous  | 44,000                     | 138,208                 | 121,145             | (17,063)                                  |
| <b>Total Revenues</b>  | <b>78,953,050</b>          | <b>79,537,810</b>       | <b>75,136,802</b>   | <b>(4,401,008)</b>                        |
| <b>Expenditures</b>  |                            |                         |                     |   |
| <b>Current:</b>  |                            |                         |                     |   |
| General government   | 12,397,457                 | 12,983,829              | 13,164,891          | (181,062)                                 |
| Judicial system  | 9,658,107                  | 10,331,755              | 9,959,550           | 372,205                                   |
| Public safety  | 36,325,154                 | 37,567,860              | 37,015,797          | 552,063                                   |
| Public works   | 7,575,604                  | 5,307,589               | 4,380,484           | 927,105                                   |
| Parks, recreation and culture  | 5,800,473                  | 5,890,103               | 5,862,375           | 27,728                                    |
| Health and welfare   | 1,449,025                  | 1,449,025               | 1,629,390           | (180,365)                                 |
| Planning/community development                                       | 2,410,047                  | 2,416,589               | 2,125,588           | 291,001                                   |
| <b>Total Expenditures</b>  | <b>75,615,867</b>          | <b>75,946,750</b>       | <b>74,138,075</b>   | <b>1,808,675</b>                          |
| <b>Excess (Deficiency) of Revenues<br/>Over (Under) Expenditures</b> | <b>3,337,183</b>           | <b>3,591,060</b>        | <b>998,727</b>      | <b>(2,592,333)</b>                        |
| <b>Other Financing Sources (Uses)</b>                                |                            |                         |                     |   |
| Proceeds from the disposition of capital assets                      | 2,500                      | 2,500                   | 22,892              | 20,392                                    |
| Transfers in   | 47,000                     | 47,000                  | 193,485             | 146,485                                   |
| Transfers out  | -                          | -                       | (4,657,358)         | (4,657,358)                               |
| <b>Total Other Financing Sources (Uses)</b>                          | <b>49,500</b>              | <b>49,500</b>           | <b>(4,440,981)</b>  | <b>(4,490,481)</b>                        |
| <b>Net Change in Fund Balances</b>                                   | <b>\$ 3,386,683</b>        | <b>\$ 3,640,560</b>     | <b>(3,442,254)</b>  | <b>\$ (7,082,814)</b>                     |
| <b>Fund Balances Beginning of Year</b>                               |                            |                         | <b>11,923,718</b>   |   |
| <b>Fund Balances End of Year</b>                                     |                            |                         | <b>\$ 8,481,464</b> |   |

**Douglas County, Georgia**  
**Required Supplementary Information**  
**Schedule of Funding Progress**  
**December 31, 2010**

| <b>Employees' Retirement Plan</b>       |  |  |   |  |   |  |
|---|--|--|---|--|---|--|
| <b>Actuarial<br/>Valuation<br/>Date</b> | <b>(1)<br/>Actuarial<br/>Value<br/>of Assets</b> | <b>(2)<br/>Actuarial<br/>Accrued<br/>Liability (AAL)</b> | <b>(3)<br/>Funded<br/>Ratio<br/>(1)/(2)</b> | <b>(4)<br/>Unfunded<br/>AAL/(UAAL)<br/>(2)-(1)</b> | <b>(5)<br/>Annual<br/>Covered<br/>Payroll</b> | <b>(6)<br/>UAAL as a<br/>Percentage of<br/>Covered<br/>Payroll<br/>(4)/(5)</b> |
| 12/31/2008                              | \$ 15,400,424                                    | \$ 23,380,818  | 65.9%                                       | \$ 7,980,394                                       | \$ 33,344,478                                 | 23.9%  |
| 12/31/2009                              | 19,532,600                                       | 27,932,431   | 69.9%                                       | 8,399,831  | 35,742,732                                    | 23.5%  |

| <b>Health Care Plan of Douglas County</b> |  |  |   |  |   |  |
|---|--|--|---|--|---|--|
| <b>Measurement<br/>Date</b>               | <b>(1)<br/>Actuarial<br/>Value<br/>of Assets</b> | <b>(2)<br/>Actuarial<br/>Accrued<br/>Liability (AAL)</b> | <b>(3)<br/>Funded<br/>Ratio<br/>(1)/(2)</b> | <b>(4)<br/>Unfunded<br/>AAL/(UAAL)<br/>(2)-(1)</b> | <b>(5)<br/>Annual<br/>Covered<br/>Payroll</b> | <b>(6)<br/>UAAL as a<br/>Percentage of<br/>Covered<br/>Payroll</b> |
| 1/1/2008                                  | \$ -   | \$ 54,531,701  | 0.0%  | \$ 54,531,701                                      | \$ 30,900,547                                 | 176.5%   |
| 1/1/2010                                  | -  | 55,227,001   | 0.0%  | 55,227,001   | 35,399,027                                    | 156.0%   |

See notes to the basic financial statements for actuarial assumptions used in the above calculations.

**OTHER SUPPLEMENTARY INFORMATION**



**COMBINING AND INDIVIDUAL FUND  
STATEMENTS AND SCHEDULES**



**Douglas County, Georgia**  
**General Fund**  
**Comparative Balance Sheet**  
**December 31, 2010 and 2009**

|  | <u>2010</u>          | <u>2009</u>          |
|--|----------------------|----------------------|
| <b>Assets</b>                              |                      |                      |
| Cash and cash equivalents                  | \$ 6,487,902         | \$ 11,434,737        |
| Receivables:                               |                      |                      |
| Accounts                                   | 3,055,073            | 2,523,419            |
| Property taxes                             | 4,714,199            | 4,152,781            |
| Sales taxes                                | 1,697,307            | 1,850,724            |
| Intergovernmental                          | 875,573              | 1,872,221            |
| Interfund                                  | 979,031              | 634,518              |
| Advances                                   | -                    | 360,796              |
| Inventory                                  | 361,644              | 261,174              |
| Prepaid items                              | 694,221              | 733,773              |
| <b>Total Assets</b>                        | <u>\$ 18,864,950</u> | <u>\$ 23,824,143</u> |
| <b>Liabilities and Fund Balances</b>       |                      |                      |
| <b>Liabilities</b>                         |                      |                      |
| Accounts payable                           | \$ 1,098,563         | \$ 3,478,176         |
| Retainage payable                          | 71,142               | 59,810               |
| Accrued expenditures                       | 947,945              | 783,843              |
| Interfund payable                          | 4,086,895            | 4,228,525            |
| Deferred revenue                           | 4,178,941            | 3,350,071            |
| <b>Total Liabilities</b>                   | <u>10,383,486</u>    | <u>11,900,425</u>    |
| <b>Fund Balances</b>                       |                      |                      |
| Reserved for:                              |                      |                      |
| Encumbrances                               | 340,714              | 1,415,333            |
| Inventory                                  | 361,644              | 261,174              |
| Prepaid items                              | 694,221              | 733,773              |
| Advances                                   | -                    | 360,796              |
| Unreserved:                                |                      |                      |
| Designated                                 | 370,344              | 297,600              |
| Undesignated                               | 6,714,541            | 8,855,042            |
| <b>Total Fund Balances</b>                 | <u>8,481,464</u>     | <u>11,923,718</u>    |
| <b>Total Liabilities and Fund Balances</b> | <u>\$ 18,864,950</u> | <u>\$ 23,824,143</u> |

**Douglas County, Georgia**  
**General Fund**  
*Comparative Statement of Revenues, Expenditures and*  
*Changes in Fund Balances*  
*For the Years Ended December 31, 2010 and 2009*

|   | <b>2010</b>         | <b>2009</b>          |
|---|---------------------|----------------------|
| <b>Revenues</b>                                 |                     |                      |
| Taxes   | \$ 58,127,016       | \$ 57,111,735        |
| Intergovernmental                               | 4,868,168           | 6,057,084            |
| Licenses and permits                            | 1,014,080           | 1,244,208            |
| Charges for services                            | 6,050,829           | 6,163,074            |
| Fines and forfeitures                           | 4,819,539           | 5,512,662            |
| Investment earnings                             | 32,348              | 75,759               |
| Contributions and donations                     | 103,677             | 24,192               |
| Miscellaneous                                   | 121,145             | 274,919              |
| <b>Total Revenues</b>                           | <b>75,136,802</b>   | <b>76,463,633</b>    |
| <b>Expenditures</b>                             |                     |                      |
| <b>Current:</b>                                 |                     |                      |
| General government                              | 13,164,891          | 12,184,299           |
| Judicial system                                 | 9,959,550           | 9,774,471            |
| Public safety                                   | 37,015,797          | 36,506,578           |
| Public works                                    | 4,380,484           | 7,499,322            |
| Parks, recreation and culture                   | 5,862,375           | 4,799,569            |
| Health and welfare                              | 1,629,390           | 1,435,117            |
| Planning/community development                  | 2,125,588           | 2,693,043            |
| <b>Total Expenditures</b>                       | <b>74,138,075</b>   | <b>74,892,399</b>    |
| <b>Excess (Deficiency) of Revenues</b>          |                     |                      |
| <b>Over (Under) Expenditures</b>                | <b>998,727</b>      | <b>1,571,234</b>     |
| <b>Other Financing Sources (Uses)</b>           |                     |                      |
| Proceeds from the disposition of capital assets | 22,892              | 2,326                |
| Transfers in                                    | 193,485             | 100,128              |
| Transfers out                                   | (4,657,358)         | (882,121)            |
| <b>Other Financing Sources (Uses)</b>           | <b>(4,440,981)</b>  | <b>(779,667)</b>     |
| <b>Net Change in Fund Balances</b>              | <b>(3,442,254)</b>  | <b>791,567</b>       |
| <b>Fund Balances Beginning of Year</b>          | <b>11,923,718</b>   | <b>11,132,151</b>    |
| <b>Fund Balances End of Year</b>                | <b>\$ 8,481,464</b> | <b>\$ 11,923,718</b> |

**Douglas County, Georgia**  
**General Fund**  
*Schedule of Revenues and Other Financing Sources - Budget and Actual*  
*For the Year Ended December 31, 2010*  
*(With Comparative Actual Amounts for The Year Ended December 31, 2009)*

|                                   | 2010               |                   |                   | 2009                             |                   |
|-----------------------------------|--------------------|-------------------|-------------------|----------------------------------|-------------------|
|                                   | Original<br>Budget | Final<br>Budget   | Actual            | Variance<br>With Final<br>Budget | Actual            |
| <b>Revenues</b>                   |                    |                   |                   |                                  |                   |
| <b>Taxes</b>                      |                    |                   |                   |                                  |                   |
| General property                  | \$ 37,483,000      | \$ 37,483,000     | \$ 32,894,524     | \$ (4,588,476)                   | \$ 31,686,552     |
| Motor vehicle and mobile home     | 2,251,000          | 2,251,000         | 2,235,705         | (15,295)                         | 2,294,638         |
| Intangibles                       | 720,000            | 720,000           | 441,063           | (278,937)                        | 731,055           |
| Railroad equipment                | 5,600              | 5,600             | 12,251            | 6,651                            | 5,606             |
| Real estate transfer              | 100,000            | 100,000           | 88,608            | (11,392)                         | 106,975           |
| Franchise                         | 940,000            | 940,000           | 966,766           | 26,766                           | 907,649           |
| Local option sales and use        | 16,700,000         | 16,700,000        | 16,246,016        | (453,984)                        | 15,958,262        |
| Alcoholic beverage excise         | 634,000            | 634,000           | 594,960           | (39,040)                         | 619,497           |
| Insurance premium                 | 3,650,000          | 3,650,000         | 3,418,404         | (231,596)                        | 3,514,807         |
| Financial institution             | 130,000            | 130,000           | 97,628            | (32,372)                         | 145,933           |
| Interest and penalties            | 1,056,800          | 1,056,800         | 1,131,091         | 74,291                           | 1,140,761         |
| <b>Total Taxes</b>                | <b>63,670,400</b>  | <b>63,670,400</b> | <b>58,127,016</b> | <b>(5,543,384)</b>               | <b>57,111,735</b> |
| <b>Licenses and Permits</b>       |                    |                   |                   |                                  |                   |
| Licenses                          | 848,000            | 848,000           | 805,858           | (42,142)                         | 840,978           |
| Permits                           | 282,500            | 282,500           | 208,222           | (74,278)                         | 403,230           |
| <b>Total Licenses and Permits</b> | <b>1,130,500</b>   | <b>1,130,500</b>  | <b>1,014,080</b>  | <b>(116,420)</b>                 | <b>1,244,208</b>  |
| <b>Intergovernmental</b>          |                    |                   |                   |                                  |                   |
| Local                             | 1,020,000          | 1,025,000         | 1,556,633         | 531,633                          | 915,874           |
| State                             | 1,872,650          | 1,702,022         | 919,903           | (782,119)                        | 3,039,877         |
| Federal                           | 514,600            | 1,033,642         | 2,391,632         | 1,357,990                        | 2,101,333         |
| <b>Total Intergovernmental</b>    | <b>3,407,250</b>   | <b>3,760,664</b>  | <b>4,868,168</b>  | <b>1,107,504</b>                 | <b>6,057,084</b>  |
| Totals carried forward            | 68,208,150         | 68,561,564        | 64,009,264        | (4,552,300)                      | 64,413,027        |

**Douglas County, Georgia**  
**General Fund**  
*Schedule of Revenues and Other Financing Sources - Budget and Actual*  
*For the Year Ended December 31, 2010*  
*(With Comparative Actual Amounts for The Year Ended December 31, 2009)*

(continued)

|   | 2010                 |                      |                      | Variance<br>With Final<br>Budget | 2009                 |
|---|----------------------|----------------------|----------------------|----------------------------------|----------------------|
|   | Original<br>Budget   | Final<br>Budget      | Actual               |                                  | Actual               |
| Brought forward                                   | \$ 68,208,150        | \$ 68,561,564        | \$ 64,009,264        | \$ (4,552,300)                   | \$ 64,413,027        |
| <b>Revenues</b>                                   |                      |                      |                      |                                  |                      |
| <b>Charges for Services</b>                       |                      |                      |                      |                                  |                      |
| Tax collection fees                               | 1,030,000            | 1,030,000            | 1,012,657            | (17,343)                         | 1,078,153            |
| Emergency medical services                        | 1,250,000            | 1,250,000            | 1,428,673            | 178,673                          | 1,951,198            |
| Ride share fees                                   | 444,000              | 444,000              | 406,459              | (37,541)                         | 431,801              |
| Library fees                                      | 80,000               | 80,000               | 74,501               | (5,499)                          | 76,935               |
| Planning, zoning and maps                         | 79,900               | 79,900               | 41,962               | (37,938)                         | 194,272              |
| Prisoner housing fees                             | 505,000              | 505,000              | 1,106,218            | 601,218                          | 719,704              |
| Parks and recreation fees                         | 400,000              | 409,775              | 431,250              | 21,475                           | 419,864              |
| Street lights                                     | 880,000              | 880,000              | 881,982              | 1,982                            | 899,344              |
| Animal control                                    | 82,000               | 82,000               | 82,715               | 715                              | 40,307               |
| Inmate telephone                                  | 239,000              | 239,000              | 232,777              | (6,223)                          | 239,157              |
| Election fees                                     | 10,000               | 10,000               | 8,805                | (1,195)                          | 22,934               |
| State emission fees                               | 72,000               | 72,000               | 70,458               | (1,542)                          | 54,053               |
| Other fees  | 321,500              | 321,500              | 272,372              | (49,128)                         | 35,352               |
| <b>Total Charges for Services</b>                 | <b>5,393,400</b>     | <b>5,403,175</b>     | <b>6,050,829</b>     | <b>647,654</b>                   | <b>6,163,074</b>     |
| <b>Fines and Forfeitures</b>                      |                      |                      |                      |                                  |                      |
| Clerk of superior court                           | 1,175,000            | 1,188,207            | 1,079,674            | (108,533)                        | 1,184,771            |
| State court                                       | 2,990,000            | 2,990,000            | 2,529,551            | (460,449)                        | 2,998,163            |
| Magistrate court                                  | 400,000              | 400,000              | 543,416              | 143,416                          | 415,070              |
| Probate court                                     | 215,000              | 215,000              | 256,754              | 41,754                           | 205,062              |
| Sheriff   | 10,500               | 10,500               | 14,118               | 3,618                            | 288,395              |
| Juvenile court                                    | 43,500               | 51,500               | 48,707               | (2,793)                          | 42,253               |
| Jail maintenance surcharge                        | 350,000              | 350,000              | 307,539              | (42,461)                         | 324,805              |
| Restitution                                       | 60,000               | 65,800               | 39,780               | (26,020)                         | 54,143               |
| <b>Total Fines and Forfeitures</b>                | <b>5,244,000</b>     | <b>5,271,007</b>     | <b>4,819,539</b>     | <b>(451,468)</b>                 | <b>5,512,662</b>     |
| <b>Investment Earnings</b>                        | <b>60,500</b>        | <b>60,500</b>        | <b>32,348</b>        | <b>(28,152)</b>                  | <b>75,759</b>        |
| <b>Contributions and Donations</b>                | <b>3,000</b>         | <b>103,356</b>       | <b>103,677</b>       | <b>321</b>                       | <b>24,192</b>        |
| <b>Miscellaneous</b>                              |                      |                      |                      |                                  |                      |
| Rents and royalties                               | 17,000               | 17,000               | 20,908               | 3,908                            | 16,896               |
| Other   | 27,000               | 121,208              | 100,237              | (20,971)                         | 258,023              |
| <b>Total Miscellaneous</b>                        | <b>44,000</b>        | <b>138,208</b>       | <b>121,145</b>       | <b>(17,063)</b>                  | <b>274,919</b>       |
| <b>Total Revenues</b>                             | <b>78,953,050</b>    | <b>79,537,810</b>    | <b>75,136,802</b>    | <b>(4,401,008)</b>               | <b>76,463,633</b>    |
| <b>Other Financing Sources:</b>                   |                      |                      |                      |                                  |                      |
| Proceeds from the disposition of capital assets   | 2,500                | 2,500                | 22,892               | 20,392                           | 2,326                |
| Transfers in                                      | 47,000               | 47,000               | 193,485              | 146,485                          | 100,128              |
| <b>Total Other Financing Sources</b>              | <b>49,500</b>        | <b>49,500</b>        | <b>216,377</b>       | <b>166,877</b>                   | <b>102,454</b>       |
| <b>Total Revenues and Other Financing Sources</b> | <b>\$ 79,002,550</b> | <b>\$ 79,587,310</b> | <b>\$ 75,353,179</b> | <b>\$ (4,234,131)</b>            | <b>\$ 76,566,087</b> |

**Douglas County, Georgia**  
**General Fund**  
*Schedule of Expenditures and Other Financing Uses - Budget and Actual*  
*For the Year Ended December 31, 2010*  
*(With Comparative Actual Amounts for The Year Ended December 31, 2009)*

|                                     | 2010               |                   |                   | 2009                             |                   |
|-------------------------------------|--------------------|-------------------|-------------------|----------------------------------|-------------------|
|                                     | Original<br>Budget | Final<br>Budget   | Actual            | Variance<br>With Final<br>Budget | Actual            |
| <b>General Government</b>           |                    |                   |                   |                                  |                   |
| Board of commissioners              | \$ 904,705         | \$ 908,305        | \$ 841,801        | \$ 66,504                        | \$ 814,987        |
| Internal audit                      | 79,326             | 79,326            | 78,735            | 591                              | 73,343            |
| Human resources                     | 250,168            | 250,300           | 238,944           | 11,356                           | 251,822           |
| Finance                             | 673,168            | 675,668           | 674,771           | 897                              | 677,195           |
| Purchasing                          | 297,647            | 297,647           | 291,807           | 5,840                            | 314,782           |
| County attorney                     | 850,948            | 850,948           | 694,785           | 156,163                          | 723,160           |
| Election board                      | 396,674            | 416,994           | 357,256           | 59,738                           | 228,444           |
| Board of tax assessments            | 151,527            | 163,741           | 162,508           | 1,233                            | 136,950           |
| Tax commissioner                    | 1,098,015          | 1,098,015         | 1,019,101         | 78,914                           | 966,841           |
| Property appraiser                  | 1,030,099          | 1,030,099         | 950,745           | 79,354                           | 986,966           |
| Tax equalization board              | 18,190             | 56,210            | 44,918            | 11,292                           | 29,519            |
| Information services                | 961,548            | 1,299,889         | 1,207,627         | 92,262                           | 1,178,279         |
| Safety director                     | 127,634            | 133,952           | 132,933           | 1,019                            | 127,312           |
| Building maintenance                | 1,283,303          | 1,356,203         | 1,334,270         | 21,933                           | 1,326,044         |
| Print shop                          | 152,622            | 152,622           | 151,843           | 779                              | 149,481           |
| General appropriation               | 3,468,974          | 3,353,870         | 4,357,616         | (1,003,746)                      | 3,180,751         |
| Voters' registration                | 118,133            | 118,811           | 92,173            | 26,638                           | 92,886            |
| Records retention                   | 100,077            | 100,077           | 102,345           | (2,268)                          | 100,355           |
| Grants                              | 118,544            | 304,197           | 125,739           | 178,458                          | 487,486           |
| Public relations                    | 316,155            | 336,955           | 304,974           | 31,981                           | 337,696           |
| <b>Total General Government</b>     | <b>12,397,457</b>  | <b>12,983,829</b> | <b>13,164,891</b> | <b>(181,062)</b>                 | <b>12,184,299</b> |
| <b>Judicial System</b>              |                    |                   |                   |                                  |                   |
| Superior court                      | 463,681            | 498,681           | 465,550           | 33,131                           | 435,738           |
| District attorney                   | 1,661,628          | 1,921,451         | 1,759,706         | 161,745                          | 1,714,219         |
| Clerk of superior court             | 1,642,287          | 1,715,614         | 1,729,401         | (13,787)                         | 1,616,074         |
| Public defender and indigent cases  | 1,384,987          | 1,469,987         | 1,488,040         | (18,053)                         | 1,417,427         |
| State court                         | 392,441            | 445,879           | 417,248           | 28,631                           | 321,491           |
| Clerk of state court                | 388,660            | 388,660           | 355,054           | 33,606                           | 378,886           |
| State court solicitor               | 764,532            | 826,527           | 770,669           | 55,858                           | 758,556           |
| Public defender - state court       | 207,950            | 207,950           | 210,736           | (2,786)                          | 207,055           |
| Magistrate court                    | 578,534            | 578,534           | 574,825           | 3,709                            | 565,357           |
| Probate court                       | 340,820            | 340,820           | 339,735           | 1,085                            | 360,754           |
| Juvenile court                      | 1,074,799          | 1,124,799         | 1,083,944         | 40,855                           | 1,225,145         |
| Juvenile program                    | 757,788            | 812,853           | 764,642           | 48,211                           | 773,769           |
| <b>Total Judicial System</b>        | <b>9,658,107</b>   | <b>10,331,755</b> | <b>9,959,550</b>  | <b>372,205</b>                   | <b>9,774,471</b>  |
| <b>Public Safety</b>                |                    |                   |                   |                                  |                   |
| Coroner                             | 77,427             | 85,427            | 95,829            | (10,402)                         | 54,025            |
| Sheriff                             | 11,286,525         | 11,452,063        | 11,425,656        | 26,407                           | 11,057,728        |
| Jail                                | 12,815,067         | 13,080,105        | 13,188,619        | (108,514)                        | 12,815,453        |
| Fire and emergency medical services | 11,482,166         | 11,546,540        | 11,600,313        | (53,773)                         | 11,821,619        |
| Emergency management                | 146,781            | 885,236           | 193,616           | 691,620                          | 198,776           |
| Animal control                      | 517,188            | 518,489           | 511,764           | 6,725                            | 558,977           |
| <b>Total Public Safety</b>          | <b>36,325,154</b>  | <b>37,567,860</b> | <b>37,015,797</b> | <b>552,063</b>                   | <b>36,506,578</b> |
| Totals carried forward              | 58,380,718         | 60,883,444        | 60,140,238        | 743,206                          | 58,465,348        |

**Douglas County, Georgia**  
**General Fund**  
*Schedule of Expenditures and Other Financing Uses - Budget and Actual*  
*For the Year Ended December 31, 2010*  
*(With Comparative Actual Amounts for The Year Ended December 31, 2009)*

|  | 2010               |                  |                  | 2009                             |                  |
|--|--------------------|------------------|------------------|----------------------------------|------------------|
|  | Original<br>Budget | Final<br>Budget  | Actual           | Variance<br>With Final<br>Budget | Actual           |
| Totals brought forward                           | \$ 58,380,718      | \$ 60,883,444    | \$ 60,140,238    | \$ 743,206                       | \$ 58,465,348    |
| <b>Public Works</b>                              |                    |                  |                  |                                  |                  |
| Roads  | 4,857,476          | 1,955,706        | 1,835,559        | 120,147                          | 4,853,411        |
| Administration                                   | 379,897            | 520,980          | 267,945          | 253,035                          | 302,202          |
| Traffic operations                               | 1,290,194          | 1,734,884        | 1,207,391        | 527,493                          | 1,337,535        |
| Motor pool                                       | 1,139              | 1,139            | (3,938)          | 5,077                            | 270              |
| Development control                              | 303,694            | 302,559          | 300,255          | 2,304                            | 302,084          |
| Vehicle maintenance                              | 743,204            | 792,321          | 773,272          | 19,049                           | 703,820          |
| <b>Total Public Works</b>                        | <b>7,575,604</b>   | <b>5,307,589</b> | <b>4,380,484</b> | <b>927,105</b>                   | <b>7,499,322</b> |
| <b>Parks, Recreation and Culture</b>             |                    |                  |                  |                                  |                  |
| Library  | 2,476,062          | 2,481,464        | 2,475,710        | 5,754                            | 1,327,177        |
| Parks and recreation                             | 2,307,534          | 2,375,562        | 2,327,275        | 48,287                           | 2,375,324        |
| Aquatic center                                   | 704,892            | 704,892          | 733,732          | (28,840)                         | 755,223          |
| Senior services center                           | 276,985            | 293,185          | 290,658          | 2,527                            | 306,845          |
| Cultural arts council                            | 35,000             | 35,000           | 35,000           | -                                | 35,000           |
| <b>Total Parks, Recreation and Culture</b>       | <b>5,800,473</b>   | <b>5,890,103</b> | <b>5,862,375</b> | <b>27,728</b>                    | <b>4,799,569</b> |
| <b>Planning/Community Development</b>            |                    |                  |                  |                                  |                  |
| Code enforcement officers                        | 149,574            | 150,939          | 150,902          | 37                               | 147,623          |
| Development services administration              | 123,977            | 124,812          | 124,862          | (50)                             | 124,531          |
| Share house                                      | 10,000             | 10,000           | 10,000           | -                                | 10,000           |
| Planning and zoning                              | 307,562            | 314,095          | 312,535          | 1,560                            | 382,015          |
| Occupation tax                                   | 141,634            | 135,659          | 114,384          | 21,275                           | 141,719          |
| Permits and inspections                          | 509,103            | 508,443          | 414,093          | 94,350                           | 577,120          |
| Geographic information<br>system and mapping     | 196,697            | 196,697          | 185,635          | 11,062                           | 209,101          |
| Tourism  | 10,200             | 10,200           | 56,106           | (45,906)                         | 15,231           |
| Industrial development                           | 25,000             | 25,000           | 25,000           | -                                | 100,000          |
| Ride share program                               | 788,401            | 792,845          | 587,847          | 204,998                          | 839,923          |
| Agriculture extension service                    | 147,899            | 147,899          | 144,224          | 3,675                            | 145,780          |
| <b>Total Planning/<br/>Community Development</b> | <b>2,410,047</b>   | <b>2,416,589</b> | <b>2,125,588</b> | <b>291,001</b>                   | <b>2,693,043</b> |
| Totals carried forward                           | 74,166,842         | 74,497,725       | 72,508,685       | 1,989,040                        | 73,457,282       |

**Douglas County, Georgia**  
**General Fund**  
*Schedule of Expenditures and Other Financing Uses - Budget and Actual*  
*For the Year Ended December 31, 2010*  
*(With Comparative Actual Amounts for The Year Ended December 31, 2009)*

|  | <b>2010</b>                |                         |                      | <b>2009</b>                               |                      |
|--|----------------------------|-------------------------|----------------------|---|----------------------|
|  | <b>Original<br/>Budget</b> | <b>Final<br/>Budget</b> | <b>Actual</b>        | <b>Variance<br/>With Final<br/>Budget</b> | <b>Actual</b>        |
| Totals brought forward                                 | \$ 74,166,842              | \$ 74,497,725           | \$ 72,508,685        | \$ 1,989,040                              | \$ 73,457,282        |
| <b>Health and Welfare</b>                              |                            |                         |                      |   |                      |
| General health grant                                   | 400,000                    | 400,000                 | 400,000              | -   | 475,000              |
| Community services board                               | 150,000                    | 150,000                 | 150,000              | -   | 150,000              |
| Public welfare   | -                          | -                       | -                    | -   | 15,000               |
| Family and children services                           | 155,000                    | 155,000                 | 155,000              | -   | 693,743              |
| Boys & girls club                                      | 15,000                     | 15,000                  | 15,000               | -   | 15,000               |
| Senior citizens transportation                         | 729,025                    | 729,025                 | 909,390              | (180,365)                                 | 86,374               |
| <b>Total Health and Welfare</b>                        | <b>1,449,025</b>           | <b>1,449,025</b>        | <b>1,629,390</b>     | <b>(180,365)</b>                          | <b>1,435,117</b>     |
| <b>Total Expenditures</b>                              | <b>75,615,867</b>          | <b>75,946,750</b>       | <b>74,138,075</b>    | <b>1,808,675</b>                          | <b>74,892,399</b>    |
| <b>Other Financing Uses</b>                            |                            |                         |                      |   |                      |
| Transfers out  | 3,386,683                  | 5,298,952               | 4,657,358            | 641,594                                   | 882,121              |
| <b>Total Expenditures and Other<br/>Financing Uses</b> | <b>\$ 79,002,550</b>       | <b>\$ 81,245,702</b>    | <b>\$ 78,795,433</b> | <b>\$ 2,450,269</b>                       | <b>\$ 75,774,520</b> |

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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, 2010*

|   | <b>Nonmajor<br/>Special<br/>Revenue<br/>Funds</b> | <b>Nonmajor<br/>Debt<br/>Service<br/>Funds</b> | <b>Nonmajor<br/>Capital<br/>Projects<br/>Funds</b> | <b>Total<br/>Nonmajor<br/>Governmental<br/>Funds</b> |
|---|---|--|--|--|
| <b>Assets</b>   |   |  |  |  |
| Cash and cash equivalents                             | \$ 10,544,883                                     | \$ 62,842                                      | \$ 6,135   | \$ 10,613,860  |
| Receivables:  |   |  |  |  |
| Accounts  | 332,729   | -  | -  | 332,729  |
| Property taxes  | -   | 3,301  | -  | 3,301  |
| Intergovernmental                                     | 3,430   | -  | 326,817  | 330,247  |
| Interfund   | 128,447   | -  | 1,811,647  | 1,940,094  |
| <b>Total Assets</b>                                   | <b>\$ 11,009,489</b>                              | <b>\$ 66,143</b>                               | <b>\$ 2,144,599</b>                                | <b>\$ 13,220,231</b>                                 |
| <b>Liabilities and Fund Balances (Deficits)</b>       |   |  |  |  |
| <b>Liabilities</b>                                    |   |  |  |  |
| Accounts payable                                      | \$ 539,412  | \$ -   | \$ 571,859   | \$ 1,111,271   |
| Retainage payable                                     | 180,211   | -  | 185,643  | 365,854  |
| Accrued expenditures                                  | 30,742  | -  | -  | 30,742   |
| Interfund payable                                     | 103   | 101,023  | 775,217  | 876,343  |
| Other payable   | 428,792   | -  | -  | 428,792  |
| Deferred revenue                                      | -   | -  | 18,236   | 18,236   |
| <b>Total Liabilities</b>                              | <b>1,179,260</b>                                  | <b>101,023</b>                                 | <b>1,550,955</b>                                   | <b>2,831,238</b>                                     |
| <b>Fund Balances (Deficits)</b>                       |   |  |  |  |
| Reserved for encumbrances                             | -   | -  | -  | -  |
| Unreserved, undesignated, reported in:                |   |  |  |  |
| Special revenue funds                                 | 9,830,229   | -  | -  | 9,830,229  |
| Debt service funds                                    | -   | (34,880)                                       | -  | (34,880)   |
| Capital projects funds                                | -   | -  | 593,644  | 593,644  |
| <b>Total Fund Balances (Deficits)</b>                 | <b>9,830,229</b>                                  | <b>(34,880)</b>                                | <b>593,644</b>                                     | <b>10,388,993</b>                                    |
| <b>Total Liabilities and Fund Balances (Deficits)</b> | <b>\$ 11,009,489</b>                              | <b>\$ 66,143</b>                               | <b>\$ 2,144,599</b>                                | <b>\$ 13,220,231</b>                                 |

**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, 2010**

|  | <b>Nonmajor<br/>Special<br/>Revenue<br/>Funds</b> | <b>Nonmajor<br/>Debt<br/>Service<br/>Fund</b> | <b>Nonmajor<br/>Capital<br/>Projects<br/>Funds</b> | <b>Total<br/>Nonmajor<br/>Governmental<br/>Funds</b> |
|--|---|---|--|--|
| <b>Revenues</b>  |   |   |  |  |
| Taxes  | \$ 140,265  | \$ 121,870                                    | \$ -   | \$ 262,135   |
| Intergovernmental  | 2,441,518   | -   | 314,366  | 2,755,884  |
| Charges for services   | 2,544,740   | -   | -  | 2,544,740  |
| Fines and forfeitures  | 769,908   | -   | -  | 769,908  |
| Investment earnings  | 124,844   | 1   | -  | 124,845  |
| Miscellaneous  | 572,932   | -   | -  | 572,932  |
| <b>Total Revenues</b>  | <b>6,594,207</b>                                  | <b>121,871</b>                                | <b>314,366</b>                                     | <b>7,030,444</b>                                     |
| <b>Expenditures</b>  |   |   |  |  |
| <b>Current:</b>  |   |   |  |  |
| Parks, recreation and culture  | 235,891   | -   | -  | 235,891  |
| Health and welfare   | 2,298,074   | -   | -  | 2,298,074  |
| Planning/community development                                       | 2,441,518   | -   | -  | 2,441,518  |
| <b>Capital Outlay</b>  |   |   |  |  |
| Public safety  | 2,827,113   | -   | -  | 2,827,113  |
| Public works   | -   | -   | 1,365,171  | 1,365,171  |
| <b>Debt Service</b>  |   |   |  |  |
| Principal  | -   | 870,000                                       | -  | 870,000  |
| Interest and fiscal charges  | -   | 144,318                                       | -  | 144,318  |
| <b>Total Expenditures</b>  | <b>7,802,596</b>                                  | <b>1,014,318</b>                              | <b>1,365,171</b>                                   | <b>10,182,085</b>                                    |
| <b>Excess (Deficiency) of Revenues<br/>Over (Under) Expenditures</b> | <b>(1,208,389)</b>                                | <b>(892,447)</b>                              | <b>(1,050,805)</b>                                 | <b>(3,151,641)</b>                                   |
| <b>Other Financing Sources (Uses)</b>                                |   |   |  |  |
| Transfers in   | -   | 878,089                                       | 2,529,269  | 3,407,358  |
| Transfers out  | (193,485)   | -   | (450,000)  | (643,485)  |
| <b>Total Other Financing Sources (Uses)</b>                          | <b>(193,485)</b>                                  | <b>878,089</b>                                | <b>2,079,269</b>                                   | <b>2,763,873</b>                                     |
| <b>Net Change in Fund Balances (Deficit)</b>                         | <b>(1,401,874)</b>                                | <b>(14,358)</b>                               | <b>1,028,464</b>                                   | <b>(387,768)</b>                                     |
| <b>Fund Balances (Deficit) Beginning of Year</b>                     | <b>11,232,103</b>                                 | <b>(20,522)</b>                               | <b>(434,820)</b>                                   | <b>10,776,761</b>                                    |
| <b>Fund Balances (Deficit) End of Year</b>                           | <b>\$ 9,830,229</b>                               | <b>\$ (34,880)</b>                            | <b>\$ 593,644</b>                                  | <b>\$ 10,388,993</b>                                 |

## **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.

Neighborhood Stabilization Program – To account for grant monies received under Division B, Title III of the Housing and Economic Recovery Act (HERA) of 2008 for the purpose of stabilizing communities that have suffered from foreclosures and abandonment, through the purchase and redevelopment of foreclosed and abandoned homes and residential properties.

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  
For the Year Ended December 31, 2010  
(With Comparative Totals at December 31, 2009)

|  | 2010                 |                  |                            |                                    |                   |                   |                   |                   |                             |                        | 2009                                 |                                      |
|--|----------------------|------------------|----------------------------|------------------------------------|-------------------|-------------------|-------------------|-------------------|-----------------------------|------------------------|--------------------------------------|--------------------------------------|
|  | Drug Treatment Abuse | Sidewalk         | Emergency Telephone System | Neighborhood Stabilization Program | Victim Assistance | Law Library       | District Attorney | Inmate Commissary | Law Enforcement Confiscated | Sheriff Other Programs | Total Nonmajor Special Revenue Funds | Total Nonmajor Special Revenue Funds |
| <b>Assets</b>                              |                      |                  |                            |                                    |                   |                   |                   |                   |                             |                        |                                      |                                      |
| Cash and cash equivalents                  | \$ 322,342           | \$ 33,349        | \$ 3,477,358               | \$ 539,224                         | \$ 275,633        | \$ 444,461        | \$ 547,207        | \$ 267,891        | \$ 4,565,598                | \$ 71,820              | \$ 10,544,883                        | \$ 11,465,204                        |
| Receivables:                               |                      |                  |                            |                                    |                   |                   |                   |                   |                             |                        |                                      |                                      |
| Accounts                                   | 9,665                | -                | 323,064                    | -                                  | -                 | -                 | -                 | -                 | -                           | -                      | 332,729                              | 359,515                              |
| Intergovernmental                          | 316                  | -                | -                          | -                                  | 3,114             | -                 | -                 | -                 | -                           | -                      | 3,430                                | 5,780                                |
| Interfund                                  | -                    | -                | -                          | -                                  | -                 | -                 | -                 | 42,997            | 85,450                      | -                      | 128,447                              | 93,212                               |
| <b>Total Assets</b>                        | <u>\$ 332,323</u>    | <u>\$ 33,349</u> | <u>\$ 3,800,422</u>        | <u>\$ 539,224</u>                  | <u>\$ 278,747</u> | <u>\$ 444,461</u> | <u>\$ 547,207</u> | <u>\$ 310,888</u> | <u>\$ 4,651,048</u>         | <u>\$ 71,820</u>       | <u>\$ 11,009,489</u>                 | <u>\$ 11,923,711</u>                 |
| <b>Liabilities and Fund Balances</b>       |                      |                  |                            |                                    |                   |                   |                   |                   |                             |                        |                                      |                                      |
| <b>Liabilities</b>                         |                      |                  |                            |                                    |                   |                   |                   |                   |                             |                        |                                      |                                      |
| Accounts payable                           | \$ 9,534             | \$ -             | \$ 515,130                 | \$ -                               | \$ 14,748         | \$ -              | \$ -              | \$ -              | \$ -                        | \$ -                   | \$ 539,412                           | \$ 254,707                           |
| Retainage payable                          | -                    | -                | 180,211                    | -                                  | -                 | -                 | -                 | -                 | -                           | -                      | 180,211                              | -                                    |
| Accrued expenditures                       | -                    | -                | 28,641                     | -                                  | 2,101             | -                 | -                 | -                 | -                           | -                      | 30,742                               | 26,009                               |
| Due to others                              | -                    | -                | -                          | -                                  | -                 | -                 | 428,792           | -                 | -                           | -                      | 428,792                              | 341,751                              |
| Interfund payable                          | -                    | -                | 103                        | -                                  | -                 | -                 | -                 | -                 | -                           | -                      | 103                                  | 69,141                               |
| <b>Total Liabilities</b>                   | <u>9,534</u>         | <u>-</u>         | <u>724,085</u>             | <u>-</u>                           | <u>16,849</u>     | <u>-</u>          | <u>428,792</u>    | <u>-</u>          | <u>-</u>                    | <u>-</u>               | <u>1,179,260</u>                     | <u>691,608</u>                       |
| <b>Fund Balances</b>                       |                      |                  |                            |                                    |                   |                   |                   |                   |                             |                        |                                      |                                      |
| Reserved for:                              |                      |                  |                            |                                    |                   |                   |                   |                   |                             |                        |                                      |                                      |
| Encumbrances                               | -                    | -                | -                          | -                                  | -                 | -                 | -                 | -                 | -                           | -                      | -                                    | 3,538,492                            |
| Unreserved                                 | 322,789              | 33,349           | 3,076,337                  | 539,224                            | 261,898           | 444,461           | 118,415           | 310,888           | 4,651,048                   | 71,820                 | 9,830,229                            | 7,693,611                            |
| <b>Total Fund Balances</b>                 | <u>322,789</u>       | <u>33,349</u>    | <u>3,076,337</u>           | <u>539,224</u>                     | <u>261,898</u>    | <u>444,461</u>    | <u>118,415</u>    | <u>310,888</u>    | <u>4,651,048</u>            | <u>71,820</u>          | <u>9,830,229</u>                     | <u>11,232,103</u>                    |
| <b>Total Liabilities and Fund Balances</b> | <u>\$ 332,323</u>    | <u>\$ 33,349</u> | <u>\$ 3,800,422</u>        | <u>\$ 539,224</u>                  | <u>\$ 278,747</u> | <u>\$ 444,461</u> | <u>\$ 547,207</u> | <u>\$ 310,888</u> | <u>\$ 4,651,048</u>         | <u>\$ 71,820</u>       | <u>\$ 11,009,489</u>                 | <u>\$ 11,923,711</u>                 |

Douglas County, Georgia  
 Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
 Nonmajor Special Revenue Funds  
 For the Year Ended December 31, 2010  
 (With Comparative Totals For the Year Ended December 31, 2009)

|  | 2010                 |                  |                 |                            |                                    |                   |                   |                   |                   |                             |                        |                                      | 2009                                 |
|--|----------------------|------------------|-----------------|----------------------------|------------------------------------|-------------------|-------------------|-------------------|-------------------|-----------------------------|------------------------|--------------------------------------|--------------------------------------|
|  | Drug Treatment Abuse | Sidewalk         | Hotel-Motel Tax | Emergency Telephone System | Neighborhood Stabilization Program | Victim Assistance | Law Library       | District Attorney | Inmate Commissary | Law Enforcement Confiscated | Sheriff Other Programs | Total Nonmajor Special Revenue Funds | Total Nonmajor Special Revenue Funds |
| <b>Revenues</b>  |                      |                  |                 |                            |                                    |                   |                   |                   |                   |                             |                        |                                      |                                      |
| Taxes  | \$ -                 | \$ -             | \$ 140,265      | \$ -                       | \$ -                               | \$ -              | \$ -              | \$ -              | \$ -              | \$ -                        | \$ -                   | \$ 140,265                           | \$ 38,077                            |
| Intergovernmental  | -                    | -                | -               | -                          | 2,441,518                          | -                 | -                 | -                 | -                 | -                           | -                      | 2,441,518                            | -                                    |
| Charges for services   | -                    | 5,000            | -               | 2,478,906                  | -                                  | -                 | -                 | 60,834            | -                 | -                           | -                      | 2,544,740                            | 2,559,165                            |
| Fines and forfeitures  | 71,536               | -                | -               | -                          | -                                  | 174,421           | 119,813           | 30,481            | -                 | 373,657                     | -                      | 769,908                              | 1,262,371                            |
| Investment earnings  | 787                  | 91               | -               | 11,002                     | -                                  | 583               | 1,718             | 2,915             | -                 | 107,714                     | 34                     | 124,844                              | 170,174                              |
| Miscellaneous  | -                    | -                | -               | 964                        | 539,224                            | -                 | -                 | -                 | -                 | -                           | 32,744                 | 572,932                              | 32,242                               |
| <b>Total Revenues</b>  | <b>72,323</b>        | <b>5,091</b>     | <b>140,265</b>  | <b>2,490,872</b>           | <b>2,980,742</b>                   | <b>175,004</b>    | <b>121,531</b>    | <b>33,396</b>     | <b>60,834</b>     | <b>481,371</b>              | <b>32,778</b>          | <b>6,594,207</b>                     | <b>4,062,029</b>                     |
| <b>Expenditures</b>  |                      |                  |                 |                            |                                    |                   |                   |                   |                   |                             |                        |                                      |                                      |
| <b>Current:</b>  |                      |                  |                 |                            |                                    |                   |                   |                   |                   |                             |                        |                                      |                                      |
| Judicial   | -                    | -                | -               | -                          | -                                  | 161,257           | 74,634            | -                 | -                 | -                           | -                      | 235,891                              | 224,575                              |
| Public safety  | 100,899              | -                | -               | 1,752,412                  | -                                  | -                 | -                 | 134,616           | 11,894            | 266,916                     | 31,337                 | 2,298,074                            | 2,590,109                            |
| Planning/Community development                                   | -                    | -                | -               | -                          | 2,441,518                          | -                 | -                 | -                 | -                 | -                           | -                      | 2,441,518                            | -                                    |
| <b>Capital Outlay:</b>   |                      |                  |                 |                            |                                    |                   |                   |                   |                   |                             |                        |                                      |                                      |
| Public safety  | -                    | -                | -               | 2,827,113                  | -                                  | -                 | -                 | -                 | -                 | -                           | -                      | 2,827,113                            | 464,035                              |
| Public works   | -                    | -                | -               | -                          | -                                  | -                 | -                 | -                 | -                 | -                           | -                      | -                                    | 7,550                                |
| <b>Total Expenditures</b>  | <b>100,899</b>       | <b>-</b>         | <b>-</b>        | <b>4,579,525</b>           | <b>2,441,518</b>                   | <b>161,257</b>    | <b>74,634</b>     | <b>134,616</b>    | <b>11,894</b>     | <b>266,916</b>              | <b>31,337</b>          | <b>7,802,596</b>                     | <b>3,286,269</b>                     |
| <b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b> | <b>(28,576)</b>      | <b>5,091</b>     | <b>140,265</b>  | <b>(2,088,653)</b>         | <b>539,224</b>                     | <b>13,747</b>     | <b>46,897</b>     | <b>(101,220)</b>  | <b>48,940</b>     | <b>214,455</b>              | <b>1,441</b>           | <b>(1,208,389)</b>                   | <b>775,760</b>                       |
| <b>Other Financing (Uses)</b>                                    |                      |                  |                 |                            |                                    |                   |                   |                   |                   |                             |                        |                                      |                                      |
| Transfers out  | -                    | -                | (140,265)       | -                          | -                                  | (42,645)          | -                 | (10,575)          | -                 | -                           | -                      | (193,485)                            | (100,128)                            |
| <b>Net Change in Fund Balances</b>                               | <b>(28,576)</b>      | <b>5,091</b>     | <b>-</b>        | <b>(2,088,653)</b>         | <b>539,224</b>                     | <b>(28,898)</b>   | <b>46,897</b>     | <b>(111,795)</b>  | <b>48,940</b>     | <b>214,455</b>              | <b>1,441</b>           | <b>(1,401,874)</b>                   | <b>675,632</b>                       |
| <b>Fund Balances Beginning of Year</b>                           | <b>351,365</b>       | <b>28,258</b>    | <b>-</b>        | <b>5,164,990</b>           | <b>-</b>                           | <b>290,796</b>    | <b>397,564</b>    | <b>230,210</b>    | <b>261,948</b>    | <b>4,436,593</b>            | <b>70,379</b>          | <b>11,232,103</b>                    | <b>10,556,471</b>                    |
| <b>Fund Balances End of Year</b>                                 | <b>\$ 322,789</b>    | <b>\$ 33,349</b> | <b>\$ -</b>     | <b>\$ 3,076,337</b>        | <b>\$ 539,224</b>                  | <b>\$ 261,898</b> | <b>\$ 444,461</b> | <b>\$ 118,415</b> | <b>\$ 310,888</b> | <b>\$ 4,651,048</b>         | <b>\$ 71,820</b>       | <b>\$ 9,830,229</b>                  | <b>\$ 11,232,103</b>                 |

**Douglas County, Georgia**  
**Drug Treatment Abuse Fund**  
**Comparative Balance Sheet**  
**December 31, 2010 and 2009**

|  | <u>2010</u>       | <u>2009</u>       |
|--|-------------------|-------------------|
| <b>Assets</b>                              |                   |                   |
| Cash and cash equivalents                  | \$ 322,342        | \$ 354,375        |
| Receivables:                               |                   |                   |
| Accounts                                   | 9,665             | 5,748             |
| Intergovernmental                          | <u>316</u>        | <u>257</u>        |
| <b>Total Assets</b>                        | <u>\$ 332,323</u> | <u>\$ 360,380</u> |
| <b>Liabilities and Fund Balances</b>       |                   |                   |
| <b>Liabilities</b>                         |                   |                   |
| Accounts payable                           | \$ 9,534          | \$ 9,015          |
| <b>Fund Balances</b>                       |                   |                   |
| Unreserved, undesignated                   | <u>322,789</u>    | <u>351,365</u>    |
| <b>Total Liabilities and Fund Balances</b> | <u>\$ 332,323</u> | <u>\$ 360,380</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, 2010**  
*(With Comparative Actual Amounts for The Year Ended December 31, 2009)*

|  | 2010               |                 |                   | 2009                             |                   |
|--|--------------------|-----------------|-------------------|----------------------------------|-------------------|
|  | Original<br>Budget | Final<br>Budget | Actual            | Variance<br>With Final<br>Budget | Actual            |
| <b>Revenues</b>  |                    |                 |                   |                                  |                   |
| Fines and forfeitures  | \$ 110,380         | \$ 110,380      | \$ 71,536         | \$ (38,844)                      | \$ 65,470         |
| Investment earnings  | 1,500              | 1,500           | 787               | (713)                            | 1,491             |
| <b>Total Revenues</b>  | 111,880            | 111,880         | 72,323            | (39,557)                         | 66,961            |
| <b>Expenditures</b>  |                    |                 |                   |                                  |                   |
| <b>Current:</b>  |                    |                 |                   |                                  |                   |
| Public safety  | 111,880            | 111,880         | 100,899           | 10,981                           | 105,317           |
| <b>Excess (Deficiency) of Revenues<br/>Over (Under) Expenditures</b> | <u>\$ -</u>        | <u>\$ -</u>     | (28,576)          | <u>\$ (28,576)</u>               | (38,356)          |
| <b>Fund Balances Beginning of Year</b>                               |                    |                 | <u>351,365</u>    |                                  | <u>389,721</u>    |
| <b>Fund Balances End of Year</b>                                     |                    |                 | <u>\$ 322,789</u> |                                  | <u>\$ 351,365</u> |

**Douglas County, Georgia**  
**Sidewalk Fund**  
**Comparative Balance Sheet**  
**December 31, 2010 and 2009**

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|  | <u>2010</u>      | <u>2009</u>      |
|--|------------------|------------------|
| <b>Assets</b>                              |                  |                  |
| Cash and cash equivalents                  | \$ 33,349        | \$ 72,708        |
| <b>Liabilities and Fund Balances</b>       |                  |                  |
| <b>Liabilities</b>                         |                  |                  |
| Accounts payable                           | \$ -             | \$ 44,450        |
| <b>Fund Balances</b>                       |                  |                  |
| Unreserved, undesignated                   | 33,349           | 28,258           |
| <b>Total Liabilities and Fund Balances</b> | <u>\$ 33,349</u> | <u>\$ 72,708</u> |

**Douglas County, Georgia**  
**Sidewalk Fund**  
*Comparative Statement of Revenues, Expenditures and Changes*  
*in Fund Balances - Budget and Actual*  
*For the Years Ended December 31, 2010 and 2009*

|   | 2010               |                 |           | 2009                             |           |
|---|--------------------|-----------------|-----------|----------------------------------|-----------|
|   | Original<br>Budget | Final<br>Budget | Actual    | Variance<br>With Final<br>Budget | Actual    |
| <b>Revenues</b>                             |                    |                 |           |                                  |           |
| Charges for services                        | \$ -               | \$ -            | \$ 5,000  | \$ 5,000                         | \$ 7,550  |
| Investment earnings                         | 200                | 200             | 91        | (109)                            | 205       |
| <b>Total Revenues</b>                       | 200                | 200             | 5,091     | 4,891                            | 7,755     |
| <b>Expenditures</b>                         |                    |                 |           |                                  |           |
| Capital Outlay                              | -                  | -               | -         | -                                | 7,550     |
| <b>Excess of Revenues Over Expenditures</b> | 200                | 200             | 5,091     | 4,891                            | 205       |
| <b>Fund Balances Beginning of Year</b>      | -                  | -               | 28,258    | -                                | 28,053    |
| <b>Fund Balances End of Year</b>            | \$ 200             | \$ 200          | \$ 33,349 | \$ 4,891                         | \$ 28,258 |

**Douglas County, Georgia**  
**Hotel-Motel Tax Fund**  
**Schedule of Revenues and**  
**Changes in Fund Balances - Budget and Actual**  
**For the Year Ended December 31, 2010**  
*(With Comparative Actual Amounts for The Year Ended December 31, 2009)*

|  | 2010               |                 |             | Variance             | 2009        |
|--|--------------------|-----------------|-------------|----------------------|-------------|
|  | Original<br>Budget | Final<br>Budget | Actual      | With Final<br>Budget | Actual      |
| <b>Revenues</b>                        |                    |                 |             |                      |             |
| Hotel motel taxes                      | \$ 30,000          | \$ 30,000       | \$ 140,265  | \$ 110,265           | \$ 38,077   |
| <b>Other Financing Uses</b>            |                    |                 |             |                      |             |
| Transfers out                          | (30,000)           | (30,000)        | (140,265)   | (110,265)            | (38,077)    |
| <b>Net Change in Fund Balances</b>     | <u>\$ -</u>        | <u>\$ -</u>     | -           | <u>\$ -</u>          | -           |
| <b>Fund Balances Beginning of Year</b> |                    |                 | -           |                      | -           |
| <b>Fund Balances End of Year</b>       |                    |                 | <u>\$ -</u> |                      | <u>\$ -</u> |

**Douglas County, Georgia**  
**Emergency Telephone Service Fund**  
**Comparative Balance Sheet**  
**December 31, 2010 and 2009**

|  | <u>2010</u>         | <u>2009</u>         |
|--|---------------------|---------------------|
| <b>Assets</b>                              |                     |                     |
| Cash and cash equivalents                  | \$ 3,477,358        | \$ 5,090,132        |
| Accounts receivable                        | 323,064             | 359,515             |
| <b>Total Assets</b>                        | <u>\$ 3,800,422</u> | <u>\$ 5,449,647</u> |
| <b>Liabilities and Fund Balances</b>       |                     |                     |
| <b>Liabilities</b>                         |                     |                     |
| Accounts payable                           | \$ 515,130          | \$ 201,242          |
| Retainage payable                          | 180,211             | -                   |
| Accrued salaries                           | 28,641              | 24,114              |
| Interfund payable                          | 103                 | 59,301              |
| <b>Total Liabilities</b>                   | <u>724,085</u>      | <u>284,657</u>      |
| <b>Fund Balances</b>                       |                     |                     |
| Reserved for encumbrances                  | -                   | 3,538,492           |
| Unreserved, undesignated                   | 3,076,337           | 1,626,498           |
| <b>Total Fund Balances</b>                 | <u>3,076,337</u>    | <u>5,164,990</u>    |
| <b>Total Liabilities and Fund Balances</b> | <u>\$ 3,800,422</u> | <u>\$ 5,449,647</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, 2010**  
*(With Comparative Actual Amounts for The Year Ended December 31, 2009)*

|  | <b>2010</b>                |                         |                     | <b>2009</b>                               |                     |
|--|----------------------------|-------------------------|---------------------|---|---------------------|
|  | <b>Original<br/>Budget</b> | <b>Final<br/>Budget</b> | <b>Actual</b>       | <b>Variance<br/>With Final<br/>Budget</b> | <b>Actual</b>       |
| <b>Revenues</b>  |                            |                         |                     |   |                     |
| Charges for services   | \$ 2,520,000               | \$ 2,520,000            | \$ 2,478,906        | \$ (41,094)                               | \$ 2,463,527        |
| Investment earnings  | 10,000                     | 10,000                  | 11,002              | 1,002                                     | 19,431              |
| Miscellaneous  | -                          | -                       | 964                 | 964                                       | 265                 |
| <b>Total Revenues</b>  | <b>2,530,000</b>           | <b>2,530,000</b>        | <b>2,490,872</b>    | <b>(39,128)</b>                           | <b>2,483,223</b>    |
| <b>Expenditures</b>  |                            |                         |                     |   |                     |
| <b>Current:</b>  |                            |                         |                     |   |                     |
| Public safety  | 1,905,774                  | 1,905,774               | 1,752,412           | 153,362                                   | 1,710,739           |
| <b>Capital Outlay</b>  | <b>4,538,097</b>           | <b>4,538,097</b>        | <b>2,827,113</b>    | <b>1,710,984</b>                          | <b>464,035</b>      |
| <b>Total Expenditures</b>  | <b>6,443,871</b>           | <b>6,443,871</b>        | <b>4,579,525</b>    | <b>1,864,346</b>                          | <b>2,174,774</b>    |
| <b>Excess (Deficiency) of Revenues<br/>Over (Under) Expenditures</b> | <b>\$ (3,913,871)</b>      | <b>\$ (3,913,871)</b>   | <b>(2,088,653)</b>  | <b>\$ 1,825,218</b>                       | <b>308,449</b>      |
| <b>Fund Balances Beginning of Year</b>                               |                            |                         | <b>5,164,990</b>    |   | <b>4,856,541</b>    |
| <b>Fund Balances End of Year</b>                                     |                            |                         | <b>\$ 3,076,337</b> |   | <b>\$ 5,164,990</b> |

**Douglas County, Georgia**  
**Neighborhood Stabilization Program**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**For the Year Ended December 31, 2010**

|   | <b>2010</b>                |                         |                   |   |
|---|----------------------------|-------------------------|-------------------|---|
|   | <b>Original<br/>Budget</b> | <b>Final<br/>Budget</b> | <b>Actual</b>     | <b>Variance<br/>With Final<br/>Budget</b> |
| <b>Revenues</b>                             |                            |                         |                   |   |
| Intergovernmental                           | \$ 3,809,526               | \$ 3,809,526            | \$ 2,441,518      | \$ (1,368,008)                            |
| Miscellaneous                               | 2,288,000                  | 2,288,000               | 539,224           | (1,748,776)                               |
| <b>Total Revenues</b>                       | <u>6,097,526</u>           | <u>6,097,526</u>        | <u>2,980,742</u>  | <u>(3,116,784)</u>                        |
| <b>Expenditures</b>                         |                            |                         |                   |   |
| <b>Current:</b>                             |                            |                         |                   |   |
| Planning/Community Development              | <u>6,097,526</u>           | <u>6,097,526</u>        | <u>2,441,518</u>  | <u>3,656,008</u>                          |
| <b>Excess of Revenues Over Expenditures</b> | <u>\$ -</u>                | <u>\$ -</u>             | 539,224           | <u>\$ 539,224</u>                         |
| <b>Fund Balances Beginning of Year</b>      |                            |                         | <u>-</u>          |   |
| <b>Fund Balances End of Year</b>            |                            |                         | <u>\$ 539,224</u> |   |

**Douglas County, Georgia**  
**Victim Assistance Fund**  
**Comparative Balance Sheet**  
**December 31, 2010 and 2009**

|  | <u>2010</u>       | <u>2009</u>       |
|--|-------------------|-------------------|
| <b>Assets</b>                              |                   |                   |
| Cash and cash equivalents                  | \$ 275,633        | \$ 296,914        |
| Intergovernmental receivable               | 3,114             | 5,523             |
| <b>Total Assets</b>                        | <u>\$ 278,747</u> | <u>\$ 302,437</u> |
| <b>Liabilities and Fund Balances</b>       |                   |                   |
| <b>Liabilities</b>                         |                   |                   |
| Accounts payable                           | \$ 14,748         | \$ -              |
| Accrued expenditures                       | 2,101             | 1,895             |
| Interfund payable                          | -                 | 9,746             |
| <b>Total Liabilities</b>                   | 16,849            | 11,641            |
| <b>Fund Balances</b>                       |                   |                   |
| Unreserved, undesignated                   | 261,898           | 290,796           |
| <b>Total Liabilities and Fund Balances</b> | <u>\$ 278,747</u> | <u>\$ 302,437</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, 2010*  
*(With Comparative Actual Amounts for The Year Ended December 31, 2009)*

|  | <b>2010</b>                |                         |                   | <b>Variance<br/>With Final<br/>Budget</b> | <b>2009</b>       |
|--|----------------------------|-------------------------|-------------------|---|-------------------|
|  | <b>Original<br/>Budget</b> | <b>Final<br/>Budget</b> | <b>Actual</b>     |   | <b>Actual</b>     |
| <b>Revenues</b>  |                            |                         |                   |   |                   |
| Fines and forfeitures  | \$ 212,859                 | \$ 212,859              | \$ 174,421        | \$ (38,438)                               | \$ 184,900        |
| Investment earnings  | 1,000                      | 1,000                   | 583               | (417)                                     | 1,110             |
| <b>Total Revenues</b>  | 213,859                    | 213,859                 | 175,004           | (38,855)                                  | 186,010           |
| <b>Expenditures</b>  |                            |                         |                   |   |                   |
| <b>Current:</b>  |                            |                         |                   |   |                   |
| Judicial   | 168,859                    | 168,859                 | 161,257           | 7,602                                     | 159,995           |
| <b>Excess (Deficiency) of Revenues<br/>Over (Under) Expenditures</b> | 45,000                     | 45,000                  | 13,747            | (31,253)                                  | 26,015            |
| <b>Other Financing (Uses)</b>  |                            |                         |                   |   |                   |
| Transfers out  | (45,000)                   | (45,000)                | (42,645)          | 2,355                                     | (32,581)          |
| <b>Net Change in Fund Balances</b>                                   | <u>\$ -</u>                | <u>\$ -</u>             | (28,898)          | <u>\$ (28,898)</u>                        | (6,566)           |
| <b>Fund Balances Beginning of Year</b>                               |                            |                         | 290,796           |   | 297,362           |
| <b>Fund Balances End of Year</b>                                     |                            |                         | <u>\$ 261,898</u> |   | <u>\$ 290,796</u> |

**Douglas County, Georgia**  
**Law Library Fund**  
**Comparative Balance Sheet**  
**December 31, 2010 and 2009**

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|  | <u>2010</u>       | <u>2009</u>       |
|--|-------------------|-------------------|
| <b>Assets</b>                              |                   |                   |
| Cash and cash equivalents                  | <u>\$ 444,461</u> | <u>\$ 397,658</u> |
| <b>Liabilities and Fund Balances</b>       |                   |                   |
| <b>Liabilities</b>                         |                   |                   |
| Interfund payable                          | \$ -              | \$ 94             |
| <b>Fund Balances</b>                       |                   |                   |
| Unreserved, undesignated                   | <u>444,461</u>    | <u>397,564</u>    |
| <b>Total Liabilities and Fund Balances</b> | <u>\$ 444,461</u> | <u>\$ 397,658</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, 2010**  
 (With Comparative Actual Amounts for The Year Ended December 31, 2009)

|   | 2010               |                 |                   | 2009                             |                   |
|---|--------------------|-----------------|-------------------|----------------------------------|-------------------|
|   | Original<br>Budget | Final<br>Budget | Actual            | Variance<br>With Final<br>Budget | Actual            |
| <b>Revenues</b>                             |                    |                 |                   |                                  |                   |
| Fines and forfeitures                       | \$ 92,000          | \$ 92,000       | \$ 119,813        | \$ 27,813                        | \$ 142,695        |
| Investment earnings                         | 450                | 450             | 1,718             | 1,268                            | 2,664             |
| <b>Total Revenues</b>                       | 92,450             | 92,450          | 121,531           | 29,081                           | 145,359           |
| <b>Expenditures</b>                         |                    |                 |                   |                                  |                   |
| <b>Current:</b>                             |                    |                 |                   |                                  |                   |
| Judicial system                             | 86,000             | 86,000          | 74,634            | 11,366                           | 64,580            |
| <b>Excess of Revenues Over Expenditures</b> | <u>\$ 6,450</u>    | <u>\$ 6,450</u> | 46,897            | <u>\$ 40,447</u>                 | 80,779            |
| <b>Fund Balances Beginning of Year</b>      |                    |                 | <u>397,564</u>    |                                  | <u>316,785</u>    |
| <b>Fund Balances End of Year</b>            |                    |                 | <u>\$ 444,461</u> |                                  | <u>\$ 397,564</u> |

**Douglas County, Georgia**  
**District Attorney Fund**  
**Comparative Balance Sheet**  
**December 31, 2010 and 2009**

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|  | <u>2010</u>       | <u>2009</u>       |
|--|-------------------|-------------------|
| <b>Assets</b>                              |                   |                   |
| Cash and cash equivalents                  | <u>\$ 547,207</u> | <u>\$ 571,961</u> |
| <b>Liabilities and Fund Balances</b>       |                   |                   |
| <b>Liabilities</b>                         |                   |                   |
| Due to others                              | \$ 428,792        | \$ 341,751        |
| <b>Fund Balances</b>                       |                   |                   |
| Unreserved, undesignated                   | <u>118,415</u>    | <u>230,210</u>    |
| <b>Total Liabilities and Fund Balances</b> | <u>\$ 547,207</u> | <u>\$ 571,961</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, 2010**  
*(With Comparative Actual Amounts for The Year Ended December 31, 2009)*

|  | <b>2010</b>                |                         |                   | <b>2009</b>                               |                   |
|--|----------------------------|-------------------------|-------------------|---|-------------------|
|  | <b>Original<br/>Budget</b> | <b>Final<br/>Budget</b> | <b>Actual</b>     | <b>Variance<br/>With Final<br/>Budget</b> | <b>Actual</b>     |
| <b>Revenues</b>  |                            |                         |                   |   |                   |
| Fines and forfeitures  | \$ 150,000                 | \$ 150,000              | \$ 30,481         | \$ (119,519)                              | \$ 183,360        |
| Investment earnings  | 5,000                      | 5,000                   | 2,915             | (2,085)                                   | 5,089             |
| <b>Total Revenues</b>  | 155,000                    | 155,000                 | 33,396            | (121,604)                                 | 188,449           |
| <b>Expenditures</b>  |                            |                         |                   |   |                   |
| <b>Current:</b>  |                            |                         |                   |   |                   |
| Public safety  | 200,000                    | 200,000                 | 134,616           | 65,384                                    | 166,925           |
| <b>Excess (Deficiency) of Revenues<br/>Over (Under) Expenditures</b> | (45,000)                   | (45,000)                | (101,220)         | (56,220)                                  | 21,524            |
| <b>Other Financing Uses</b>  |                            |                         |                   |   |                   |
| Transfers out  | -                          | -                       | (10,575)          | (10,575)                                  | (29,470)          |
| <b>Net Change in Fund Balances</b>                                   | <u>\$ (45,000)</u>         | <u>\$ (45,000)</u>      | (111,795)         | <u>\$ (66,795)</u>                        | (7,946)           |
| <b>Fund Balances Beginning of Year</b>                               |                            |                         | <u>230,210</u>    |   | <u>238,156</u>    |
| <b>Fund Balances End of Year</b>                                     |                            |                         | <u>\$ 118,415</u> |   | <u>\$ 230,210</u> |

**Douglas County, Georgia**  
**Inmate Commissary Fund**  
**Comparative Balance Sheet**  
**December 31, 2010 and 2009**

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|                           | <u>2010</u>       | <u>2009</u>       |
|---------------------------|-------------------|-------------------|
| <b>Assets</b>             |                   |                   |
| Cash and cash equivalents | \$ 267,891        | \$ 218,951        |
| Interfund receivable      | <u>42,997</u>     | <u>42,997</u>     |
| <b>Total Assets</b>       | <u>\$ 310,888</u> | <u>\$ 261,948</u> |
| <b>Fund Balances</b>      |                   |                   |
| Unreserved, undesignated  | <u>\$ 310,888</u> | <u>\$ 261,948</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, 2010**  
 (With Comparative Actual Amounts for The Year Ended December 31, 2009)

|   | 2010               |                    |                   | Variance<br>With Final<br>Budget | 2009              |
|---|--------------------|--------------------|-------------------|----------------------------------|-------------------|
|   | Original<br>Budget | Final<br>Budget    | Actual            |                                  | Actual            |
| <b>Revenues</b>                             |                    |                    |                   |                                  |                   |
| Charges for services                        | \$ 36,000          | \$ 36,000          | \$ 60,834         | \$ 24,834                        | \$ 88,088         |
| Investment earnings                         | 300                | 300                | -                 | (300)                            | 427               |
| <b>Total Revenues</b>                       | 36,300             | 36,300             | 60,834            | 24,534                           | 88,515            |
| <b>Expenditures</b>                         |                    |                    |                   |                                  |                   |
| <b>Current:</b>                             |                    |                    |                   |                                  |                   |
| Public safety                               | 56,000             | 56,000             | 11,894            | 44,106                           | 59,975            |
| <b>Excess of Revenues Over Expenditures</b> | <u>\$ (19,700)</u> | <u>\$ (19,700)</u> | 48,940            | <u>\$ 68,640</u>                 | 28,540            |
| <b>Fund Balances Beginning of Year</b>      |                    |                    | 261,948           |                                  | 233,408           |
| <b>Fund Balances End of Year</b>            |                    |                    | <u>\$ 310,888</u> |                                  | <u>\$ 261,948</u> |

**Douglas County, Georgia**  
**Law Enforcement Confiscated Funds Fund**  
**Comparative Balance Sheet**  
**December 31, 2010 and 2009**

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|                           | <u>2010</u>         | <u>2009</u>         |
|---------------------------|---------------------|---------------------|
| <b>Assets</b>             |                     |                     |
| Cash and cash equivalents | \$ 4,565,598        | \$ 4,386,378        |
| Interfund receivables     | 85,450              | 50,215              |
| <b>Total Assets</b>       | <u>\$ 4,651,048</u> | <u>\$ 4,436,593</u> |
| <b>Fund Balances</b>      |                     |                     |
| Unreserved, undesignated  | <u>\$ 4,651,048</u> | <u>\$ 4,436,593</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, 2010**  
 (With Comparative Actual Amounts for The Year Ended December 31, 2009)

|  | 2010                |                     |                     | 2009                             |                     |
|--|---------------------|---------------------|---------------------|----------------------------------|---------------------|
|  | Original<br>Budget  | Final<br>Budget     | Actual              | Variance<br>With Final<br>Budget | Actual              |
| <b>Revenues</b>  |                     |                     |                     |                                  |                     |
| Fines and forfeitures  | \$ 200,000          | \$ 200,000          | \$ 373,657          | \$ 173,657                       | \$ 685,946          |
| Investment earnings  | 61,000              | 61,000              | 107,714             | 46,714                           | 139,649             |
| <b>Total Revenues</b>  | 261,000             | 261,000             | 481,371             | 220,371                          | 825,595             |
| <b>Expenditures</b>  |                     |                     |                     |                                  |                     |
| <b>Current:</b>  |                     |                     |                     |                                  |                     |
| Public safety  | 496,000             | 496,000             | 266,916             | 229,084                          | 517,797             |
| <b>Excess (Deficiency) of Revenues<br/>Over (Under) Expenditures</b> | <u>\$ (235,000)</u> | <u>\$ (235,000)</u> | 214,455             | <u>\$ 449,455</u>                | 307,798             |
| <b>Fund Balances Beginning of Year</b>                               |                     |                     | 4,436,593           |                                  | 4,128,795           |
| <b>Fund Balances End of Year</b>                                     |                     |                     | <u>\$ 4,651,048</u> |                                  | <u>\$ 4,436,593</u> |

**Douglas County, Georgia**  
**Sheriff Other Programs Fund**  
**Comparative Balance Sheet**  
**December 31, 2010 and 2009**

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|                           | <u>2010</u>      | <u>2009</u>      |
|---------------------------|------------------|------------------|
| <b>Assets</b>             |                  |                  |
| Cash and cash equivalents | <u>\$ 71,820</u> | <u>\$ 70,379</u> |
| <b>Fund Balances</b>      |                  |                  |
| Unreserved, undesignated  | <u>\$ 71,820</u> | <u>\$ 70,379</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, 2010**  
 (With Comparative Actual Amounts for The Year Ended December 31, 2009)

|   | 2010               |                 |                  | 2009                             |                  |
|---|--------------------|-----------------|------------------|----------------------------------|------------------|
|   | Original<br>Budget | Final<br>Budget | Actual           | Variance<br>With Final<br>Budget | Actual           |
| <b>Revenues</b>                             |                    |                 |                  |                                  |                  |
| Investment earnings                         | \$ -               | \$ -            | \$ 34            | \$ 34                            | \$ 108           |
| Miscellaneous                               | 6,000              | 6,000           | 32,744           | 26,744                           | 31,977           |
| <b>Total Revenues</b>                       | 6,000              | 6,000           | 32,778           | 26,778                           | 32,085           |
| <b>Expenditures</b>                         |                    |                 |                  |                                  |                  |
| <b>Current:</b>                             |                    |                 |                  |                                  |                  |
| Public safety                               | 4,400              | 4,400           | 31,337           | (26,937)                         | 29,356           |
| <b>Excess of Revenues Over Expenditures</b> | <u>\$ 1,600</u>    | <u>\$ 1,600</u> | 1,441            | <u>\$ (159)</u>                  | 2,729            |
| <b>Fund Balances Beginning of Year</b>      |                    |                 | <u>70,379</u>    |                                  | <u>67,650</u>    |
| <b>Fund Balances End of Year</b>            |                    |                 | <u>\$ 71,820</u> |                                  | <u>\$ 70,379</u> |

### **NONMAJOR DEBT SERVICE FUND**

The Debt Service Fund is utilized to account for the accumulation and disbursement of money needed 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, 2010**

|   | <u>Jail<br/>Annex</u> | <u>Special<br/>Tax District</u> | <u>Total<br/>Nonmajor<br/>Debt Service<br/>Funds</u> |
|---|-----------------------|---------------------------------|--|
| <b>Assets</b>   |                       |                                 |  |
| Cash and cash equivalents                             | \$ 62,842             | \$ -                            | \$ 62,842  |
| Taxes receivable                                      | -                     | 3,301                           | 3,301  |
| <b>Total Assets</b>                                   | <u>\$ 62,842</u>      | <u>\$ 3,301</u>                 | <u>\$ 66,143</u>                                     |
| <b>Liabilities and Fund Balances (Deficits)</b>       |                       |                                 |  |
| <b>Liabilities</b>                                    |                       |                                 |  |
| Interfund payable                                     | \$ -                  | \$ 101,023                      | \$ 101,023   |
| <b>Fund Balances (Deficits)</b>                       |                       |                                 |  |
| Unreserved, undesignated                              | 62,842                | (97,722)                        | (34,880)   |
| <b>Total Liabilities and Fund Balances (Deficits)</b> | <u>\$ 62,842</u>      | <u>\$ 3,301</u>                 | <u>\$ 66,143</u>                                     |

**Douglas County, Georgia**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Debt Service Funds**  
**For the Year Ended December 31, 2010**

|  | <u>Jail<br/>Annex</u> | <u>Special<br/>Tax District</u> | <u>Total<br/>Nonmajor<br/>Debt Service<br/>Funds</u> |
|--|-----------------------|---------------------------------|--|
| <b>Revenues</b>                                      |                       |                                 |  |
| Property taxes                                       | \$ -                  | \$ 121,870                      | \$ 121,870   |
| Investment earnings                                  | 1                     | -                               | 1  |
| <b>Total Revenues</b>                                | <u>1</u>              | <u>121,870</u>                  | <u>121,871</u>                                       |
| <b>Expenditures</b>                                  |                       |                                 |  |
| <b>Debt Service:</b>                                 |                       |                                 |  |
| Principal  | 760,000               | 110,000                         | 870,000  |
| Interest and fiscal charges                          | 129,183               | 15,135                          | 144,318  |
| <b>Total Expenditures</b>                            | <u>889,183</u>        | <u>125,135</u>                  | <u>1,014,318</u>                                     |
| <b>(Deficiency) of Revenues (Under) Expenditures</b> | (889,182)             | (3,265)                         | (892,447)  |
| <b>Other Financing Sources</b>                       |                       |                                 |  |
| Transfers in   | 878,089               | -                               | 878,089  |
| <b>Net Change in Fund Balances</b>                   | (11,093)              | (3,265)                         | (14,358)   |
| <b>Fund Balances (Deficits) At Beginning of Year</b> | <u>73,935</u>         | <u>(94,457)</u>                 | <u>(20,522)</u>                                      |
| <b>Fund Balances (Deficits) At End of Year</b>       | <u>\$ 62,842</u>      | <u>\$ (97,722)</u>              | <u>\$ (34,880)</u>                                   |

**Douglas County, Georgia**  
**Jail Annex Fund**  
**Comparative Balance Sheet**  
**December 31, 2010 and 2009**

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|                           | <u>2010</u>      | <u>2009</u>      |
|---------------------------|------------------|------------------|
| <b>Assets</b>             |                  |                  |
| Cash and cash equivalents | <u>\$ 62,842</u> | <u>\$ 73,935</u> |
| <b>Fund Balances</b>      |                  |                  |
| Unreserved, undesignated  | <u>\$ 62,842</u> | <u>\$ 73,935</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, 2010*  
*(With Comparative Actual Amounts for The Year Ended December 31, 2009)*

|  | <b>2010</b>                |                         |                  | <b>2009</b>                               |                  |
|--|----------------------------|-------------------------|------------------|---|------------------|
|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>    | <u>Variance<br/>With Final<br/>Budget</u> | <u>Actual</u>    |
| <b>Revenues</b>  |                            |                         |                  |   |                  |
| Investment earnings  | \$ -                       | \$ -                    | \$ 1             | \$ 1                                      | \$ 53            |
| <b>Expenditures</b>  |                            |                         |                  |   |                  |
| <b>Debt Service:</b>   |                            |                         |                  |   |                  |
| Principal  | 760,000                    | 760,000                 | 760,000          | -   | 740,000          |
| Interest and fiscal charges  | 129,683                    | 129,683                 | 129,183          | 500                                       | 150,273          |
| <b>Total Expenditures</b>  | <u>889,683</u>             | <u>889,683</u>          | <u>889,183</u>   | <u>500</u>                                | <u>890,273</u>   |
| <b>Excess (Deficiency) of Revenues<br/>Over (Under) Expenditures</b> | (889,683)                  | (889,683)               | (889,182)        | 501                                       | (890,220)        |
| <b>Other Financing Sources</b>                                       |                            |                         |                  |   |                  |
| Transfers in   | <u>889,683</u>             | <u>889,683</u>          | <u>878,089</u>   | <u>(11,594)</u>                           | <u>882,121</u>   |
| <b>Net Change in Fund Balances</b>                                   | <u>\$ -</u>                | <u>\$ -</u>             | (11,093)         | <u>\$ (11,093)</u>                        | (8,099)          |
| <b>Fund Balances Beginning of Year</b>                               |                            |                         | <u>73,935</u>    |   | <u>82,034</u>    |
| <b>Fund Balances End of Year</b>                                     |                            |                         | <u>\$ 62,842</u> |   | <u>\$ 73,935</u> |

**Douglas County, Georgia**  
**Special Tax District Fund**  
**Comparative Balance Sheet**  
**December 31, 2010 and 2009**

|   | <u>2010</u>     | <u>2009</u>     |
|---|-----------------|-----------------|
| <b>Assets</b>   |                 |                 |
| Receivables:  |                 |                 |
| Taxes   | <u>\$ 3,301</u> | <u>\$ 3,301</u> |
| <b>Liabilities and Fund Balances (Deficits)</b>       |                 |                 |
| <b>Liabilities</b>                                    |                 |                 |
| Interfund payable                                     | \$ 101,023      | \$ 97,758       |
| <b>Fund Balances (Deficits)</b>                       |                 |                 |
| Unreserved, undesignated                              | <u>(97,722)</u> | <u>(94,457)</u> |
| <b>Total Liabilities and Fund Balances (Deficits)</b> | <u>\$ 3,301</u> | <u>\$ 3,301</u> |

**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, 2010**  
 (With Comparative Actual Amounts for The Year Ended December 31, 2009)

|  | <b>2010</b>                |                         |                    | <b>Variance</b>              | <b>2009</b>        |
|--|----------------------------|-------------------------|--------------------|------------------------------|--------------------|
|  | <b>Original<br/>Budget</b> | <b>Final<br/>Budget</b> | <b>Actual</b>      | <b>With Final<br/>Budget</b> | <b>Actual</b>      |
| <b>Revenues</b>                                      |                            |                         |                    |                              |                    |
| Property taxes                                       | \$ -                       | \$ 125,205              | \$ 121,870         | \$ (3,335)                   | \$ 80,642          |
| <b>Expenditures</b>                                  |                            |                         |                    |                              |                    |
| <b>Debt Service:</b>                                 |                            |                         |                    |                              |                    |
| Principal  | -                          | 110,000                 | 110,000            | -                            | 105,000            |
| Interest and fiscal charges                          | -                          | 15,205                  | 15,135             | 70                           | 21,802             |
| <b>Total Expenditures</b>                            | <b>-</b>                   | <b>125,205</b>          | <b>125,135</b>     | <b>70</b>                    | <b>126,802</b>     |
| <b>(Deficiency) of Revenues (Under) Expenditures</b> | <b>\$ -</b>                | <b>\$ -</b>             | <b>(3,265)</b>     | <b>\$ (3,265)</b>            | <b>(46,160)</b>    |
| <b>Fund Balances Beginning of Year</b>               |                            |                         | <b>(94,457)</b>    |                              | <b>(48,297)</b>    |
| <b>Fund Balances End of Year</b>                     |                            |                         | <b>\$ (97,722)</b> |                              | <b>\$ (94,457)</b> |

**MAJOR CAPITAL PROJECT FUND**

2002 Special Purpose Option Sales Tax Capital Projects Fund



**Douglas County, Georgia**  
**2002 SPLOST Fund**  
**Comparative Balance Sheet**  
**December 31, 2010 and 2009**

|  | <u>2010</u>          | <u>2009</u>          |
|--|----------------------|----------------------|
| <b>Assets</b>                              |                      |                      |
| Cash and cash equivalents                  | \$ 12,019,590        | \$ 14,872,093        |
| Receivables:                               |                      |                      |
| Sales taxes                                | -                    | 369,392              |
| Intergovernmental                          | 26,036,114           | 22,664,360           |
| Interfund                                  | <u>2,342,716</u>     | <u>3,604,707</u>     |
| <b>Total Assets</b>                        | <u>\$ 40,398,420</u> | <u>\$ 41,510,552</u> |
| <b>Liabilities and Fund Balances</b>       |                      |                      |
| <b>Liabilities</b>                         |                      |                      |
| Accounts payable                           | \$ 341,996           | \$ 154,727           |
| Retainage payable                          | 241,352              | 60,159               |
| Intergovernmental payable                  | <u>31,004,615</u>    | <u>30,987,736</u>    |
| <b>Total Liabilities</b>                   | <u>31,587,963</u>    | <u>31,202,622</u>    |
| <b>Fund Balances</b>                       |                      |                      |
| <b>Reserved for:</b>                       |                      |                      |
| Encumbrances                               | -                    | 1,517,736            |
| Capital projects                           | <u>8,810,457</u>     | <u>8,790,194</u>     |
| <b>Total Fund Balances</b>                 | <u>8,810,457</u>     | <u>10,307,930</u>    |
| <b>Total Liabilities and Fund Balances</b> | <u>\$ 40,398,420</u> | <u>\$ 41,510,552</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, 2010

|  | Original<br>Project<br>Length<br>Budget | Revised<br>Project<br>Length<br>Budget | Prior<br>Years<br>Actual | Current<br>Year<br>Actual | Reclassification   | Project<br>Length<br>Actual<br>Total | Variance<br>With Revised<br>Project Length<br>Budget |
|--|---|--|--------------------------|---------------------------|--------------------|--------------------------------------|--|
| <b>Revenues</b>  |   |  |                          |                           |                    |                                      |  |
| Sales taxes  | \$ 102,000,000                          | \$ 105,610,888                         | \$ 106,476,347           | \$ 25                     | \$ 156,135         | \$ 106,632,507                       | \$ 1,021,619   |
| Intergovernmental  | 15,481,488                              | 6,572,888                              | 6,188,492                | 249,979                   | 4,800,995          | 11,239,466                           | 4,666,578  |
| Investment earnings  | 5,790,440                               | 5,943,127                              | 5,869,640                | 16,509                    | (1,214,635)        | 4,671,514                            | (1,271,613)  |
| Miscellaneous  | -                                       | 193,432                                | 140,000                  | 388,087                   | 237,943            | 766,030                              | 572,598  |
| <b>Total Revenues</b>  | <u>123,271,928</u>                      | <u>118,320,335</u>                     | <u>118,674,479</u>       | <u>654,600</u>            | <u>3,980,438</u>   | <u>123,309,517</u>                   | <u>4,989,182</u>                                     |
| <b>Expenditures</b>  |   |  |                          |                           |                    |                                      |  |
| <b>Current</b>   |   |  |                          |                           |                    |                                      |  |
| General government   | 500,000                                 | 500,000                                | 494,939                  | -                         | 3,249              | 498,188                              | (1,812)  |
| Intergovernmental  | 22,256,740                              | 30,477,568                             | 28,173,412               | 5,028                     | (1,725,990)        | 26,452,450                           | (4,025,118)  |
| Capital Outlay   | 95,918,616                              | 87,266,546                             | 79,893,365               | 3,847,045                 | 283,791            | 84,024,201                           | (3,242,345)  |
| <b>Total Expenditures</b>  | <u>118,675,356</u>                      | <u>118,244,114</u>                     | <u>108,561,716</u>       | <u>3,852,073</u>          | <u>(1,438,950)</u> | <u>110,974,839</u>                   | <u>(7,269,275)</u>                                   |
| <b>Excess (Deficiency) of Revenues<br/>Over (Under) Expenditures</b> | <u>4,596,572</u>                        | <u>76,221</u>                          | <u>10,112,763</u>        | <u>(3,197,473)</u>        | <u>5,419,388</u>   | <u>12,334,678</u>                    | <u>12,258,457</u>                                    |
| <b>Other Financing Sources (Uses)</b>                                |   |  |                          |                           |                    |                                      |  |
| Issuance of bonds  | 41,898,514                              | 41,898,514                             | 41,898,514               | -                         | -                  | 41,898,514                           | -  |
| Transfers in   | -                                       | 3,675,000                              | 3,946,388                | 1,700,000                 | (241,057)          | 5,405,331                            | (1,730,331)  |
| Transfers out  | (46,495,086)                            | (45,649,735)                           | (45,649,735)             | -                         | (5,178,331)        | (50,828,066)                         | 5,178,331  |
| <b>Total Other Financing Sources (Uses)</b>                          | <u>(4,596,572)</u>                      | <u>(76,221)</u>                        | <u>195,167</u>           | <u>1,700,000</u>          | <u>(5,419,388)</u> | <u>(3,524,221)</u>                   | <u>3,448,000</u>                                     |
| <b>Net Change in Fund Balances</b>                                   | <u>\$ -</u>                             | <u>\$ -</u>                            | <u>10,307,930</u>        | <u>(1,497,473)</u>        | <u>\$ -</u>        | <u>\$ 8,810,457</u>                  | <u>\$ 8,810,457</u>                                  |
| <b>Fund Balances Beginning of Year</b>                               |   |  | <u>-</u>                 | <u>10,307,930</u>         |                    |                                      |  |
| <b>Fund Balances End of Year</b>                                     |   |  | <u>\$ 10,307,930</u>     | <u>\$ 8,810,457</u>       |                    |                                      |  |

### **NONMAJOR CAPITAL PROJECT FUND**

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.

GRTA Arterial Road



**Douglas County, Georgia**  
**Combining Balance Sheet**  
**Nonmajor Capital Projects Funds**  
**December 31, 2010**

|  | <b>GRTA<br/>Arterial<br/>Road</b> | <b>Capital<br/>Transportation</b> | <b>Total<br/>Nonmajor<br/>Capital Projects<br/>Funds</b> |
|--|-----------------------------------|-----------------------------------|--|
| <b>Assets</b>                              |                                   |                                   |  |
| Cash and cash equivalents                  | \$ 6,135                          | \$ -                              | \$ 6,135   |
| Receivables:                               |                                   |                                   |  |
| Intergovernmental                          | 326,817                           | -                                 | 326,817  |
| Interfund                                  | 450,001                           | 1,361,646                         | 1,811,647  |
| <b>Total Assets</b>                        | <b>\$ 782,953</b>                 | <b>\$ 1,361,646</b>               | <b>\$ 2,144,599</b>                                      |
| <b>Liabilities and Fund Balances</b>       |                                   |                                   |  |
| <b>Liabilities</b>                         |                                   |                                   |  |
| Accounts payable                           | \$ 4,024                          | \$ 567,835                        | \$ 571,859   |
| Retainage payable                          | 122,583                           | 63,060                            | 185,643  |
| Interfund payable                          | 325,217                           | 450,000                           | 775,217  |
| Deferred revenue                           | 18,236                            | -                                 | 18,236   |
| <b>Total Liabilities</b>                   | <b>470,060</b>                    | <b>1,080,895</b>                  | <b>1,550,955</b>   |
| <b>Fund Balances</b>                       |                                   |                                   |  |
| Unreserved, undesignated                   | 312,893                           | 280,751                           | 593,644  |
| <b>Total Liabilities and Fund Balances</b> | <b>\$ 782,953</b>                 | <b>\$ 1,361,646</b>               | <b>\$ 2,144,599</b>                                      |

**Douglas County, Georgia**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Capital Projects Funds**  
**For the Year Ended December 31, 2010**

|  | <b>GRTA<br/>Arterial<br/>Road</b> | <b>Capital<br/>Transportation</b> | <b>Total<br/>Nonmajor<br/>Capital Projects<br/>Funds</b> |
|--|-----------------------------------|-----------------------------------|--|
| <b>Revenues</b>  |                                   |                                   |  |
| Intergovernmental  | \$ 314,366                        | \$ -                              | \$ 314,366   |
| Investment earnings  | -                                 | -                                 | -  |
| <b>Total Revenues</b>  | 314,366                           | -                                 | 314,366  |
| <b>Expenditures</b>  |                                   |                                   |  |
| <b>Capital Outlay</b>  |                                   |                                   |  |
| Public works   | 16,653                            | 1,348,518                         | 1,365,171  |
| <b>Excess (Deficiency) of Revenues<br/>Over (Under) Expenditures</b> | 297,713                           | (1,348,518)                       | (1,050,805)  |
| <b>Other Financing Sources (Uses)</b>                                |                                   |                                   |  |
| Transfers in   | 450,000                           | 2,079,269                         | 2,529,269  |
| Transfers out  | -                                 | (450,000)                         | (450,000)  |
| <b>Other Financing Sources (Uses)</b>                                | 450,000                           | 1,629,269                         | 2,079,269  |
| <b>Net Change in Fund Balances</b>                                   | 747,713                           | 280,751                           | 1,028,464  |
| <b>Fund Balances (Deficits) At Beginning of Year</b>                 | (434,820)                         | -                                 | (434,820)  |
| <b>Fund Balances (Deficits) At End of Year</b>                       | <u>\$ 312,893</u>                 | <u>\$ 280,751</u>                 | <u>\$ 593,644</u>  |

**Douglas County, Georgia**  
**GRTA Arterial Road Fund**  
**Comparative Balance Sheet**  
**December 31, 2010 and 2009**

|   | <u>2010</u>       | <u>2009</u>       |
|---|-------------------|-------------------|
| <b>Assets</b>   |                   |                   |
| Cash and cash equivalents                             | \$ 6,135          | \$ 350            |
| Receivables:  |                   |                   |
| Intergovernmental                                     | 326,817           | 290,400           |
| Interfund   | 450,001           | -                 |
| <b>Total Assets</b>                                   | <u>\$ 782,953</u> | <u>\$ 290,750</u> |
| <b>Liabilities and Fund Balances (Deficits)</b>       |                   |                   |
| <b>Liabilities</b>                                    |                   |                   |
| Accounts payable                                      | \$ 4,024          | \$ 158            |
| Retainage payable                                     | 122,583           | 117,790           |
| Interfund payable                                     | 325,217           | 324,577           |
| Deferred revenue                                      | 18,236            | 283,045           |
| <b>Total Liabilities</b>                              | 470,060           | 725,570           |
| <b>Fund Balances (Deficits)</b>                       |                   |                   |
| Unreserved, undesignated                              | 312,893           | (434,820)         |
| <b>Total Liabilities and Fund Balances (Deficits)</b> | <u>\$ 782,953</u> | <u>\$ 290,750</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, 2010**

|  | <u>Project<br/>Length<br/>Budget</u> | <u>Prior<br/>Years<br/>Actual</u> | <u>Current<br/>Year<br/>Actual</u> | <u>Project<br/>Length<br/>Total</u> | <u>Variance<br/>With Project<br/>Length Budget</u> |
|--|--------------------------------------|-----------------------------------|------------------------------------|-------------------------------------|--|
| <b>Revenues</b>  |                                      |                                   |                                    |                                     |  |
| Intergovernmental  | \$ 19,719,000                        | \$ 1,577,627                      | \$ 314,366                         | \$ 1,891,993                        | \$ (17,827,007)                                    |
| Investment earnings  | -                                    | 4,323                             | -                                  | 4,323                               | 4,323  |
| <b>Total Revenues</b>  | 19,719,000                           | 1,581,950                         | 314,366                            | 1,896,316                           | (17,822,684)                                       |
| <b>Expenditures</b>  |                                      |                                   |                                    |                                     |  |
| <b>Capital outlay - public works</b>                                 | 19,719,000                           | 2,016,770                         | 16,653                             | 2,033,423                           | 17,685,577   |
| <b>Excess (Deficiency) of Revenues<br/>Over (Under) Expenditures</b> | -                                    | (434,820)                         | 297,713                            | (137,107)                           | (137,107)  |
| <b>Other Financing Sources</b>                                       |                                      |                                   |                                    |                                     |  |
| Transfers in   | 450,000                              | -                                 | 450,000                            | 450,000                             | -  |
| <b>Net Change in Fund Balances</b>                                   | <u>\$ 450,000</u>                    | (434,820)                         | 747,713                            | <u>\$ 312,893</u>                   | <u>\$ (137,107)</u>                                |
| <b>Fund Balances (Deficit) Beginning of Year</b>                     |                                      | -                                 | (434,820)                          |                                     |  |
| <b>Fund Balances (Deficit) End of Year</b>                           |                                      | <u>\$ (434,820)</u>               | <u>\$ 312,893</u>                  |                                     |  |

## **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.

Solid Waste Enterprise  
Group Health Insurance  
Workers' Compensation



**Douglas County, Georgia**  
**Solid Waste Fund**  
**Comparative Statement of Net Assets**  
**December 31, 2010 and 2009**

|  | <u>2010</u>       | <u>2009</u>       |
|--|-------------------|-------------------|
| <b>Assets</b>  |                   |                   |
| <b>Current Assets:</b>                                 |                   |                   |
| Cash and cash equivalents                              | \$ 69,919         | \$ 59,404         |
| Receivables:   |                   |                   |
| Accounts   | 74,141            | 109,495           |
| Interfund  | -                 | 32,562            |
| <b>Total Current Assets</b>                            | <u>144,060</u>    | <u>201,461</u>    |
| <b>Noncurrent Assets:</b>                              |                   |                   |
| Capital assets:  |                   |                   |
| Nondepreciable   | 1,574,387         | 1,574,387         |
| Depreciable, net                                       | 752,331           | 876,043           |
| <b>Total Noncurrent Assets</b>                         | <u>2,326,718</u>  | <u>2,450,430</u>  |
| <b>Total Assets</b>                                    | <u>2,470,778</u>  | <u>2,651,891</u>  |
| <b>Liabilities</b>                                     |                   |                   |
| <b>Current Liabilities:</b>                            |                   |                   |
| Accounts payable                                       | 57,150            | 53,673            |
| Accrued liabilities                                    | 9,873             | 7,612             |
| Intergovernmental payable                              | 12,549            | 14,211            |
| Interfund payable                                      | 62,836            | 79,800            |
| Compensated absences payable                           | 12,242            | 11,363            |
| Capital leases payable                                 | -                 | 23,102            |
| <b>Total Current Liabilities</b>                       | <u>154,650</u>    | <u>189,761</u>    |
| <b>Long-term Liabilities (net of current portion):</b> |                   |                   |
| Compensated absences payable                           | 36,725            | 33,386            |
| Advances payable                                       | -                 | 360,796           |
| Closure and postclosure care costs                     | 1,542,738         | 1,555,188         |
| <b>Total Long-term Liabilities</b>                     | <u>1,579,463</u>  | <u>1,949,370</u>  |
| <b>Total Liabilities</b>                               | <u>1,734,113</u>  | <u>2,139,131</u>  |
| <b>Net Assets</b>                                      |                   |                   |
| Invested in capital assets, net of related debt        | 2,326,718         | 2,427,328         |
| Unrestricted   | (1,590,053)       | (1,914,568)       |
| <b>Total Net Assets</b>                                | <u>\$ 736,665</u> | <u>\$ 512,760</u> |

**Douglas County, Georgia**  
**Solid Waste Fund**  
*Comparative Statement of Revenues,*  
*Expenses and Changes in Fund Net Assets*  
*For the Years Ended December 31, 2010 and 2009*

|   | <u>2010</u>       | <u>2009</u>       |
|---|-------------------|-------------------|
| <b>Operating Revenues</b>                     |                   |                   |
| Transfer fees                                 | \$ 878,558        | \$ 920,164        |
| Dumping fees                                  | 666,159           | 778,862           |
| Recycling sales                               | 248,056           | 163,489           |
| Miscellaneous                                 | 579               | 741               |
| <b>Total Operating Revenues</b>               | <u>1,793,352</u>  | <u>1,863,256</u>  |
| <b>Operating Expenses</b>                     |                   |                   |
| Personal services                             | 594,268           | 572,045           |
| Operating                                     | 872,145           | 1,128,531         |
| Repairs and maintenance                       | 33,745            | 26,392            |
| Depreciation                                  | 123,710           | 126,206           |
| <b>Total Operating Expenses</b>               | <u>1,623,868</u>  | <u>1,853,174</u>  |
| <b>Operating Income (Loss)</b>                | <u>169,484</u>    | <u>10,082</u>     |
| <b>Nonoperating Revenues (Expenses)</b>       |                   |                   |
| Operating grants                              | 54,383            | 15,520            |
| Investment earnings                           | 290               | 151               |
| Interest expense                              | (252)             | (4,534)           |
| <b>Total Nonoperating Revenues (Expenses)</b> | <u>54,421</u>     | <u>11,137</u>     |
| <b>Change in Net Assets</b>                   | 223,905           | 21,219            |
| <b>Net Assets Beginning of Year</b>           | <u>512,760</u>    | <u>491,541</u>    |
| <b>Net Assets End of Year</b>                 | <u>\$ 736,665</u> | <u>\$ 512,760</u> |

**Douglas County, Georgia**  
**Solid Waste Fund**  
**Comparative Statement of Cash Flows**  
**For the Years Ended December 31, 2010 and 2009**

|  | <u>2010</u>       | <u>2009</u>        |
|--|-------------------|--------------------|
| <b>Increase (Decrease) in Cash and Cash Equivalents</b>  |                   |                    |
| <b>Cash Flows from Operating Activities</b>  |                   |                    |
| Cash received from customers   | \$ 1,828,708      | \$ 1,808,675       |
| Cash payments for personal services  | (587,789)         | (572,045)          |
| Cash payments for goods and services   | <u>(916,525)</u>  | <u>(1,139,107)</u> |
| <b>Net Cash Provided by (Used in) Operating Activities</b>                                       | <u>324,394</u>    | <u>97,523</u>      |
| <b>Cash Flows from Noncapital Financing Activities</b>   |                   |                    |
| Operating grant  | 54,383            | -                  |
| ( Increase) decrease in interfund loan receivable  | (1,437,362)       | (11,857)           |
| Increase (decrease) in interfund loan payable  | <u>1,092,164</u>  | <u>102,604</u>     |
| <b>Net Cash Provided by (Used in) Noncapital Financing Activities</b>                            | <u>(290,815)</u>  | <u>90,747</u>      |
| <b>Cash Flows from Capital Financing Activities</b>  |                   |                    |
| Acquisition of capital assets  | -                 | (90,750)           |
| Principal paid on capital leases   | (23,102)          | (134,880)          |
| Interest paid on capital leases  | <u>(252)</u>      | <u>(4,534)</u>     |
| <b>Total Cash Provided by (Used in) Capital Financing Activities</b>                             | <u>(23,354)</u>   | <u>(230,164)</u>   |
| <b>Cash Flows from Investing Activities</b>  |                   |                    |
| Investment earnings  | <u>290</u>        | <u>151</u>         |
| <b>Net Increase (Decrease) in Cash and Cash Equivalents</b>                                      | 10,515            | (41,743)           |
| <b>Cash and Cash Equivalents Beginning of Year</b>   | <u>59,404</u>     | <u>101,147</u>     |
| <b>Cash and Cash Equivalents End of Year</b>   | <u>\$ 69,919</u>  | <u>\$ 59,404</u>   |
| <b>Reconciliation of Operating (Loss) to Net Cash Provided by (Used in) Operating Activities</b> |                   |                    |
| <b>Operating Income (Loss)</b>   | \$ 169,484        | \$ 10,082          |
| <b>Adjustments:</b>  |                   |                    |
| Depreciation   | 123,710           | 126,206            |
| <b>(Increase) Decrease in Assets:</b>  |                   |                    |
| Accounts receivables   | 35,356            | (49,403)           |
| <b>Increase (Decrease) in Liabilities:</b>   |                   |                    |
| Accounts payable   | 3,477             | -                  |
| Accrued liabilities  | 2,261             | (40,181)           |
| Compensated absences   | 4,218             | (18,091)           |
| Intergovernmental payable  | (1,662)           | (5,178)            |
| Closure and postclosure care costs   | <u>(12,450)</u>   | <u>74,088</u>      |
| <b>Net Cash Provided by (Used in) Operating Activities</b>                                       | <u>\$ 324,394</u> | <u>\$ 97,523</u>   |

**Douglas County, Georgia**  
**Internal Service Funds**  
**Combining Statement of Net Assets**  
**December 31, 2010**

|                                  | <b>Group<br/>Health<br/>Insurance</b> | <b>Workers'<br/>Compensation</b> | <b>Total</b>          |
|----------------------------------|---------------------------------------|----------------------------------|-----------------------|
| <b>Assets</b>                    |                                       |                                  |                       |
| <b>Current Assets:</b>           |                                       |                                  |                       |
| Cash and cash equivalents        | \$ 221,253                            | \$ 199,831                       | \$ 421,084            |
| Receivables:                     |                                       |                                  |                       |
| Accounts                         | 11,735                                | 31,069                           | 42,804                |
| Interfund                        | -                                     | 254,085                          | 254,085               |
| <b>Total Assets</b>              | <b>232,988</b>                        | <b>484,985</b>                   | <b>717,973</b>        |
| <b>Liabilities</b>               |                                       |                                  |                       |
| <b>Current Liabilities:</b>      |                                       |                                  |                       |
| Accounts payable                 | 500                                   | 3,250                            | 3,750                 |
| Interfund payable                | 489,852                               | -                                | 489,852               |
| Claims payable                   | 844,949                               | 670,391                          | 1,515,340             |
| <b>Total Current Liabilities</b> | <b>1,335,301</b>                      | <b>673,641</b>                   | <b>2,008,942</b>      |
| <b>Net Assets</b>                |                                       |                                  |                       |
| Unrestricted                     | <b>\$ (1,102,313)</b>                 | <b>\$ (188,656)</b>              | <b>\$ (1,290,969)</b> |

**Douglas County, Georgia**  
**Internal Service Funds**  
**Combining Statement of Revenues,**  
**Expenses and Changes in Fund Net Assets**  
**For the Year Ended December 31, 2010**

|                                     | <b>Group<br/>Health<br/>Insurance</b> | <b>Workers'<br/>Compensation</b> | <b>Total</b>          |
|-------------------------------------|---------------------------------------|----------------------------------|-----------------------|
| <b>Operating Revenues</b>           |                                       |                                  |                       |
| Charges for services                | \$ 8,866,088                          | \$ 727,167                       | \$ 9,593,255          |
| <b>Operating Expenses</b>           |                                       |                                  |                       |
| Claims and excess premiums          | 9,633,450                             | 204,858                          | 9,838,308             |
| Administration                      | 399,054                               | 89,398                           | 488,452               |
| <b>Total Operating Expenses</b>     | 10,032,504                            | 294,256                          | 10,326,760            |
| <b>Operating (Loss)</b>             | (1,166,416)                           | 432,911                          | (733,505)             |
| <b>Nonoperating Revenues</b>        |                                       |                                  |                       |
| Investment earnings                 | 296                                   | 127                              | 423                   |
| <b>Change in Net Assets</b>         | (1,166,120)                           | 433,038                          | (733,082)             |
| <b>Net Assets Beginning of Year</b> | 63,807                                | (621,694)                        | (557,887)             |
| <b>Net Assets End of Year</b>       | <u>\$ (1,102,313)</u>                 | <u>\$ (188,656)</u>              | <u>\$ (1,290,969)</u> |

**Douglas County, Georgia**  
**Internal Service Funds**  
**Combining Statement of Cash Flows**  
**For the Year Ended December 31, 2010**

|  | <b>Group<br/>Health<br/>Insurance</b> | <b>Workers'<br/>Compensation</b> | <b>Total</b>      |
|--|---------------------------------------|----------------------------------|-------------------|
| <b>Increase (Decrease) in Cash and Cash Equivalents</b>  |                                       |                                  |                   |
| <b>Cash Flows from Operating Activities</b>  |                                       |                                  |                   |
| Cash received from customers   | \$ 9,443,039                          | \$ 442,209                       | \$ 9,885,248      |
| Cash payments for goods and services   | (399,054)                             | -                                | (399,054)         |
| Cash payments for claims   | (9,024,267)                           | (440,624)                        | (9,464,891)       |
| <b>Net Cash Provided by (Used in) Operating Activities</b>                                       | <u>19,718</u>                         | <u>1,585</u>                     | <u>21,303</u>     |
| <b>Cash Flows from Investing Activities</b>  |                                       |                                  |                   |
| Investment earnings  | <u>296</u>                            | <u>127</u>                       | <u>423</u>        |
| <b>Net Increase (Decrease) in Cash and Cash Equivalents</b>                                      | 20,014                                | 1,712                            | 21,726            |
| <b>Cash and Cash Equivalents Beginning of Year</b>   | <u>201,239</u>                        | <u>198,119</u>                   | <u>399,358</u>    |
| <b>Cash and Cash Equivalents End of Year</b>   | <u>\$ 221,253</u>                     | <u>\$ 199,831</u>                | <u>\$ 421,084</u> |
| <b>Reconciliation of Operating (Loss) to Net Cash Provided by (Used in) Operating Activities</b> |                                       |                                  |                   |
| <b>Operating (Loss)</b>  | \$ (1,166,416)                        | \$ 432,911                       | \$ (733,505)      |
| <b>(Increase) Decrease in Assets:</b>  |                                       |                                  |                   |
| Accounts receivables   | (4,106)                               | (31,069)                         | (35,175)          |
| Interfund receivable   | 581,057                               | (253,889)                        | 327,168           |
| <b>Increase (Decrease) in Liabilities:</b>   |                                       |                                  |                   |
| Interfund payable  | 489,852                               | (146,451)                        | 343,401           |
| Accounts payable   | -                                     | 1                                | 1                 |
| Claims payable   | 119,331                               | 82                               | 119,413           |
| <b>Net Cash Provided by (Used in) Operating Activities</b>                                       | <u>\$ 19,718</u>                      | <u>\$ 1,585</u>                  | <u>\$ 21,303</u>  |

**Douglas County, Georgia**  
**Group Insurance Health Fund**  
**Comparative Statement of Net Assets**  
**December 31, 2010 and 2009**

|                                  | <u>2010</u>           | <u>2009</u>      |
|----------------------------------|-----------------------|------------------|
| <b>Assets</b>                    |                       |                  |
| <b>Current Assets:</b>           |                       |                  |
| Cash and cash equivalents        | \$ 221,253            | \$ 201,239       |
| Receivables:                     |                       |                  |
| Accounts                         | 11,735                | 7,629            |
| Interfund                        | -                     | 581,057          |
| <b>Total Current Assets</b>      | <u>232,988</u>        | <u>789,925</u>   |
| <b>Liabilities</b>               |                       |                  |
| <b>Current Liabilities:</b>      |                       |                  |
| Accounts payable                 | 500                   | 500              |
| Claims payable                   | 844,949               | 607,104          |
| Interfund payable                | 489,852               | -                |
| <b>Total Current Liabilities</b> | <u>1,335,301</u>      | <u>607,604</u>   |
| <b>Long-term Liabilities</b>     |                       |                  |
| Claims payable                   | -                     | 118,514          |
| <b>Total Liabilities</b>         | <u>1,335,301</u>      | <u>726,118</u>   |
| <b>Net Assets</b>                |                       |                  |
| Unrestricted                     | <u>\$ (1,102,313)</u> | <u>\$ 63,807</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, 2010 and 2009**

|                                     | <u>2010</u>           | <u>2009</u>      |
|-------------------------------------|-----------------------|------------------|
| <b>Operating Revenues</b>           |                       |                  |
| Charges for services                | \$ 8,866,088          | \$ 8,239,775     |
| <b>Operating Expenses</b>           |                       |                  |
| Claims and excess premiums          | 9,633,450             | 8,305,019        |
| Administration                      | 399,054               | 425,669          |
| <b>Total Operating Expenses</b>     | <u>10,032,504</u>     | <u>8,730,688</u> |
| <b>Operating (Loss)</b>             | (1,166,416)           | (490,913)        |
| <b>Nonoperating Revenues</b>        |                       |                  |
| Investment earnings                 | <u>296</u>            | <u>364</u>       |
| <b>Change in Net Assets</b>         | (1,166,120)           | (490,549)        |
| <b>Net Assets Beginning of Year</b> | <u>63,807</u>         | <u>554,356</u>   |
| <b>Net Assets End of Year</b>       | <u>\$ (1,102,313)</u> | <u>\$ 63,807</u> |

**Douglas County, Georgia**  
**Group Insurance Health Fund**  
**Comparative Statement of Cash Flows**  
**For the Years Ended December 31, 2010 and 2009**

|  | <u>2010</u>        | <u>2009</u>        |
|--|--------------------|--------------------|
| <b>Increase (Decrease) in Cash and Cash Equivalents</b>  |                    |                    |
| <b>Cash Flows from Operating Activities</b>  |                    |                    |
| Cash received from customers   | \$ 9,443,039       | \$ 8,925,102       |
| Cash payments for goods and services   | (399,054)          | (446,305)          |
| Cash payments for claims   | <u>(9,024,267)</u> | <u>(8,284,200)</u> |
| <b>Net Cash Provided by (Used in) Operating Activities</b>                                       | <u>19,718</u>      | <u>194,597</u>     |
| <b>Cash Flows from Investing Activities</b>  |                    |                    |
| Investment earnings  | <u>296</u>         | <u>364</u>         |
| <b>Net Increase (Decrease) in Cash and Cash Equivalents</b>                                      | 20,014             | 194,961            |
| <b>Cash and Cash Equivalents Beginning of Year</b>   | <u>201,239</u>     | <u>6,278</u>       |
| <b>Cash and Cash Equivalents End of Year</b>   | <u>\$ 221,253</u>  | <u>\$ 201,239</u>  |
| <b>Reconciliation of Operating (Loss) to Net Cash Provided by (Used in) Operating Activities</b> |                    |                    |
| <b>Operating (Loss)</b>  | \$ (1,166,416)     | \$ (490,913)       |
| <b>(Increase) Decrease in Assets:</b>  |                    |                    |
| Accounts receivables   | (4,106)            | (2,619)            |
| Interfund receivable   | 581,057            | 687,946            |
| <b>Increase (Decrease) in Liabilities:</b>   |                    |                    |
| Accounts payable   | -                  | (20,636)           |
| Claims payable   | 119,331            | 20,819             |
| Interfund payable  | <u>489,852</u>     | <u>-</u>           |
| <b>Net Cash Provided by (Used in) Operating Activities</b>                                       | <u>\$ 19,718</u>   | <u>\$ 194,597</u>  |

**Douglas County, Georgia**  
**Workers' Compensation Fund**  
**Comparative Statement of Net Assets**  
**December 31, 2010 and 2009**

|                                  | <u>2010</u>         | <u>2009</u>         |
|----------------------------------|---------------------|---------------------|
| <b>Assets</b>                    |                     |                     |
| <b>Current Assets:</b>           |                     |                     |
| Cash and cash equivalents        | \$ 199,831          | \$ 198,119          |
| Receivables:                     |                     |                     |
| Accounts                         | 31,069              | -                   |
| Interfund                        | 254,085             | 196                 |
| <b>Total Current Assets</b>      | <u>484,985</u>      | <u>198,315</u>      |
| <b>Liabilities</b>               |                     |                     |
| <b>Current Liabilities:</b>      |                     |                     |
| Accounts payable                 | 3,250               | 3,249               |
| Interfund payable                | -                   | 146,451             |
| Claims payable                   | 670,391             | 657,695             |
| <b>Total Current Liabilities</b> | <u>673,641</u>      | <u>807,395</u>      |
| <b>Long-term Liabilities</b>     |                     |                     |
| Claims payable                   | <u>-</u>            | <u>12,614</u>       |
| <b>Total Liabilities</b>         | <u>673,641</u>      | <u>820,009</u>      |
| <b>Net Assets</b>                |                     |                     |
| Unrestricted                     | <u>\$ (188,656)</u> | <u>\$ (621,694)</u> |

**Douglas County, Georgia**  
**Workers' Compensation Fund**  
**Comparative Statement of Revenues,**  
**Expenses and Changes in Fund Net Assets**  
**For the Years Ended December 31, 2010 and 2009**

|                                     | <u>2010</u>         | <u>2009</u>         |
|-------------------------------------|---------------------|---------------------|
| <b>Operating Revenues</b>           |                     |                     |
| Charges for services                | \$ 727,167          | \$ -                |
| <b>Operating Expenses</b>           |                     |                     |
| Claims and excess premiums          | 204,858             | 940,989             |
| Administration                      | 89,398              | 105,223             |
| <b>Total Operating Expenses</b>     | <u>294,256</u>      | <u>1,046,212</u>    |
| <b>Operating Income (Loss)</b>      | 432,911             | (1,046,212)         |
| <b>Nonoperating Revenues</b>        |                     |                     |
| Investment earnings                 | <u>127</u>          | <u>140</u>          |
| <b>Change in Net Assets</b>         | 433,038             | (1,046,072)         |
| <b>Net Assets Beginning of Year</b> | <u>(621,694)</u>    | <u>424,378</u>      |
| <b>Net Assets End of Year</b>       | <u>\$ (188,656)</u> | <u>\$ (621,694)</u> |

**Douglas County, Georgia**  
**Workers' Compensation Fund**  
**Comparative Statement of Cash Flows**  
**For the Years Ended December 31, 2010 and 2009**

|  | <u>2010</u>       | <u>2009</u>       |
|--|-------------------|-------------------|
| <b>Increase (Decrease) in Cash and Cash Equivalents</b>  |                   |                   |
| <b>Cash Flows from Operating Activities</b>  |                   |                   |
| Cash received from customers   | \$ 442,209        | \$ 1,090,735      |
| Cash payments for claims   | (440,624)         | (904,465)         |
| <b>Net Cash Provided by (Used in) Operating Activities</b>                                       | <u>1,585</u>      | <u>186,270</u>    |
| <b>Cash Flows from Investing Activities</b>  |                   |                   |
| Investment earnings  | <u>127</u>        | <u>140</u>        |
| <b>Net Increase (Decrease) in Cash and Cash Equivalents</b>                                      | 1,712             | 186,410           |
| <b>Cash and Cash Equivalents Beginning of Year</b>   | <u>198,119</u>    | <u>11,709</u>     |
| <b>Cash and Cash Equivalents End of Year</b>   | <u>\$ 199,831</u> | <u>\$ 198,119</u> |
| <b>Reconciliation of Operating (Loss) to Net Cash Provided by (Used in) Operating Activities</b> |                   |                   |
| <b>Operating Income (Loss)</b>   | \$ 432,911        | \$ (1,046,212)    |
| <b>(Increase) Decrease in Assets:</b>  |                   |                   |
| Accounts receivables   | (31,069)          | 1,250             |
| Interfund receivable   | (253,889)         | 1,089,485         |
| <b>Increase (Decrease) in Liabilities:</b>   |                   |                   |
| Interfund payable  | (146,451)         | 141,266           |
| Accounts payable   | 1                 | (9,828)           |
| Claims payable   | <u>82</u>         | <u>10,309</u>     |
| <b>Net Cash Provided by (Used in) Operating Activities</b>                                       | <u>\$ 1,585</u>   | <u>\$ 186,270</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, 2010**

| <b>Tax Commissioner</b>        | <b>Balance<br/>January 1, 2010</b> | <b>Additions</b>      | <b>Deductions</b>     | <b>Eliminations</b> | <b>Balance<br/>December 31, 2010</b> |
|--------------------------------|------------------------------------|-----------------------|-----------------------|---------------------|--------------------------------------|
| <b>Assets</b>                  |                                    |                       |                       |                     |                                      |
| Cash and cash equivalents      | \$ 246,111                         | \$ 132,444,181        | \$ 132,415,832        | \$ 54,800           | \$ 219,660                           |
| Property taxes receivable      | 8,449,366                          | -                     | 1,144,085             | -                   | 7,305,281                            |
| <b>Total Assets</b>            | <b>\$ 8,695,477</b>                | <b>\$ 132,444,181</b> | <b>\$ 133,559,917</b> | <b>\$ 54,800</b>    | <b>\$ 7,524,941</b>                  |
| <b>Liabilities</b>             |                                    |                       |                       |                     |                                      |
| Interfund payable              | \$ -                               | \$ 35,820,376         | \$ 35,765,576         | \$ 54,800           | \$ -                                 |
| Intergovernmental payable      | 54,705                             | 82,981,490            | 82,995,718            | -                   | 40,477                               |
| Taxes payable to others        | 8,449,366                          | -                     | 1,144,085             | -                   | 7,305,281                            |
| Due to others                  | 191,406                            | 13,642,315            | 13,654,538            | -                   | 179,183                              |
| <b>Total Liabilities</b>       | <b>\$ 8,695,477</b>                | <b>\$ 132,444,181</b> | <b>\$ 133,559,917</b> | <b>\$ 54,800</b>    | <b>\$ 7,524,941</b>                  |
| <b>Clerk of Superior Court</b> |                                    |                       |                       |                     |                                      |
| <b>Clerk of Superior Court</b> | <b>Balance<br/>January 1, 2010</b> | <b>Additions</b>      | <b>Deductions</b>     | <b>Eliminations</b> | <b>Balance<br/>December 31, 2010</b> |
| <b>Assets</b>                  |                                    |                       |                       |                     |                                      |
| Cash and cash equivalents      | \$ 2,308,759                       | \$ 7,392,744          | \$ 7,730,181          | \$ 169,261          | \$ 1,802,061                         |
| <b>Liabilities</b>             |                                    |                       |                       |                     |                                      |
| Intergovernmental payable      | \$ 92,844                          | \$ 1,109,837          | \$ 1,085,431          | \$ -                | \$ 117,250                           |
| Interfund payable              | -                                  | 4,132,707             | 3,963,446             | 169,261             | -                                    |
| Due to others                  | 2,215,915                          | 2,150,200             | 2,681,304             | -                   | 1,684,811                            |
| <b>Total Liabilities</b>       | <b>\$ 2,308,759</b>                | <b>\$ 7,392,744</b>   | <b>\$ 7,730,181</b>   | <b>\$ 169,261</b>   | <b>\$ 1,802,061</b>                  |
| <b>Magistrate Court</b>        |                                    |                       |                       |                     |                                      |
| <b>Magistrate Court</b>        | <b>Balance<br/>January 1, 2010</b> | <b>Additions</b>      | <b>Deductions</b>     | <b>Eliminations</b> | <b>Balance<br/>December 31, 2010</b> |
| <b>Assets</b>                  |                                    |                       |                       |                     |                                      |
| Cash and cash equivalents      | \$ 143,650                         | \$ 1,213,206          | \$ 1,182,095          | \$ 47,050           | \$ 127,711                           |
| <b>Liabilities</b>             |                                    |                       |                       |                     |                                      |
| Interfund payable              | \$ -                               | \$ 628,461            | \$ 581,411            | \$ 47,050           | \$ -                                 |
| Intergovernmental payable      | -                                  | 920                   | 920                   | -                   | -                                    |
| Due to others                  | 143,650                            | 583,825               | 599,764               | -                   | 127,711                              |
| <b>Total Liabilities</b>       | <b>\$ 143,650</b>                  | <b>\$ 1,213,206</b>   | <b>\$ 1,182,095</b>   | <b>\$ 47,050</b>    | <b>\$ 127,711</b>                    |
| <b>Probate Court</b>           |                                    |                       |                       |                     |                                      |
| <b>Probate Court</b>           | <b>Balance<br/>January 1, 2010</b> | <b>Additions</b>      | <b>Deductions</b>     | <b>Eliminations</b> | <b>Balance<br/>December 31, 2010</b> |
| <b>Assets</b>                  |                                    |                       |                       |                     |                                      |
| Cash and cash equivalents      | \$ 4,712                           | \$ 349,402            | \$ 327,897            | \$ 22,116           | \$ 4,101                             |
| <b>Liabilities</b>             |                                    |                       |                       |                     |                                      |
| Interfund payable              | \$ -                               | \$ 276,553            | \$ 254,437            | \$ 22,116           | \$ -                                 |
| Due to others                  | 4,712                              | 72,849                | 73,460                | -                   | 4,101                                |
| <b>Total Liabilities</b>       | <b>\$ 4,712</b>                    | <b>\$ 349,402</b>     | <b>\$ 327,897</b>     | <b>\$ 22,116</b>    | <b>\$ 4,101</b>                      |

**Douglas County, Georgia**  
**Combining Statement of Changes in Assets and Liabilities**  
**Agency Funds**  
**For the Year Ended December 31, 2010**

| <b>Juvenile Court</b>     | <b>Balance<br/>January 1, 2010</b> | <b>Additions</b>      | <b>Deductions</b>     | <b>Eliminations</b> | <b>Balance<br/>December 31, 2010</b> |
|---------------------------|------------------------------------|-----------------------|-----------------------|---------------------|--------------------------------------|
| <b>Assets</b>             |                                    |                       |                       |                     |                                      |
| Cash and cash equivalents | \$ 122,069                         | \$ 46,245             | \$ 49,962             | \$ 1,937            | \$ 116,415                           |
| <b>Liabilities</b>        |                                    |                       |                       |                     |                                      |
| Interfund payable         | \$ -                               | \$ 46,030             | \$ 44,093             | \$ 1,937            | \$ -                                 |
| Due to others             | 122,069                            | 215                   | 5,869                 | -                   | 116,415                              |
| <b>Total Liabilities</b>  | <b>\$ 122,069</b>                  | <b>\$ 46,245</b>      | <b>\$ 49,962</b>      | <b>\$ 1,937</b>     | <b>\$ 116,415</b>                    |
| <b>State Court</b>        | <b>Balance<br/>January 1, 2010</b> | <b>Additions</b>      | <b>Deductions</b>     | <b>Eliminations</b> | <b>Balance<br/>December 31, 2010</b> |
| <b>Assets</b>             |                                    |                       |                       |                     |                                      |
| Cash and cash equivalents | \$ 238,669                         | \$ 4,329,723          | \$ 4,146,755          | \$ 214,440          | \$ 207,197                           |
| <b>Liabilities</b>        |                                    |                       |                       |                     |                                      |
| Interfund payable         | \$ -                               | \$ 3,318,506          | \$ 3,104,066          | \$ 214,440          | \$ -                                 |
| Intergovernmental payable | -                                  | 8,397                 | 8,397                 | -                   | -                                    |
| Due to others             | 238,669                            | 1,002,820             | 1,034,292             | -                   | 207,197                              |
| <b>Total Liabilities</b>  | <b>\$ 238,669</b>                  | <b>\$ 4,329,723</b>   | <b>\$ 4,146,755</b>   | <b>\$ 214,440</b>   | <b>\$ 207,197</b>                    |
| <b>Sheriff</b>            | <b>Balance<br/>January 1, 2010</b> | <b>Additions</b>      | <b>Deductions</b>     | <b>Eliminations</b> | <b>Balance<br/>December 31, 2010</b> |
| <b>Assets</b>             |                                    |                       |                       |                     |                                      |
| Cash and cash equivalents | \$ 116,068                         | \$ 2,734,273          | \$ 2,408,215          | \$ 281,104          | \$ 161,022                           |
| <b>Liabilities</b>        |                                    |                       |                       |                     |                                      |
| Interfund payable         | \$ -                               | \$ 1,632,756          | \$ 1,351,652          | \$ 281,104          | \$ -                                 |
| Due to others             | 116,068                            | 1,101,517             | 1,056,563             | -                   | 161,022                              |
| <b>Total Liabilities</b>  | <b>\$ 116,068</b>                  | <b>\$ 2,734,273</b>   | <b>\$ 2,408,215</b>   | <b>\$ 281,104</b>   | <b>\$ 161,022</b>                    |
| <b>Total</b>              | <b>Balance<br/>January 1, 2010</b> | <b>Additions</b>      | <b>Deductions</b>     | <b>Eliminations</b> | <b>Balance<br/>December 31, 2010</b> |
| <b>Assets</b>             |                                    |                       |                       |                     |                                      |
| Cash and cash equivalents | \$ 3,180,038                       | \$ 148,509,774        | \$ 148,260,937        | \$ 790,708          | \$ 2,638,167                         |
| Property taxes receivable | 8,449,366                          | -                     | 1,144,085             | -                   | 7,305,281                            |
| <b>Total Assets</b>       | <b>\$ 11,629,404</b>               | <b>\$ 148,509,774</b> | <b>\$ 149,405,022</b> | <b>\$ 790,708</b>   | <b>\$ 9,943,448</b>                  |
| <b>Liabilities</b>        |                                    |                       |                       |                     |                                      |
| Interfund payable         | \$ -                               | \$ 45,855,389         | \$ 45,064,681         | \$ 790,708          | \$ -                                 |
| Intergovernmental payable | 147,549                            | 84,100,644            | 84,090,466            | -                   | 157,727                              |
| Taxes payable to others   | 8,449,366                          | -                     | 1,144,085             | -                   | 7,305,281                            |
| Due to others             | 3,032,489                          | 18,553,741            | 19,105,790            | -                   | 2,480,440                            |
| <b>Total Liabilities</b>  | <b>\$ 11,629,404</b>               | <b>\$ 148,509,774</b> | <b>\$ 149,405,022</b> | <b>\$ 790,708</b>   | <b>\$ 9,943,448</b>                  |

## **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)***

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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***

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**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 seven years of information.

**Douglas County, Georgia**  
**Changes in Net Assets - Governmental Activities (Unaudited)**  
**Last Eight Calendar Years <sup>1</sup>**  
**(accrual basis of accounting)**

|  | For The Calendar Year Ended December 31, |                      |                      |                      |                      |                       |                       |                     |
|--|--|----------------------|----------------------|----------------------|----------------------|-----------------------|-----------------------|---------------------|
|  | 2003                                     | 2004                 | 2005                 | 2006                 | 2007                 | 2008                  | 2009                  | 2010                |
| <b>Expenses:</b>                         |  |                      |                      |                      |                      |                       |                       |                     |
| General government                       | \$ 11,180,769                            | \$ 10,078,423        | \$ 9,813,520         | \$ 10,761,968        | \$ 20,368,275        | \$ 13,568,649         | \$ 13,585,109         | \$ 14,191,098       |
| Judicial                                 | 6,390,194                                | 6,963,907            | 7,094,402            | 7,862,568            | 8,562,938            | 11,253,245            | 11,011,229            | 11,137,903          |
| Public safety                            | 30,628,801                               | 34,084,698           | 33,198,410           | 37,034,374           | 28,470,517           | 42,180,908            | 44,336,061            | 47,554,679          |
| Public works                             | 2,265,236                                | 2,609,149            | 3,204,063            | 4,033,599            | 4,777,631            | 9,712,850             | 10,028,106            | 6,032,383           |
| Parks, recreation and culture            | 4,439,668                                | 6,974,706            | 7,752,182            | 8,937,708            | 9,931,591            | 5,956,128             | 1,502,006             | 1,700,418           |
| Health and welfare                       | 3,931,990                                | 2,486,420            | 2,624,725            | 2,944,548            | 3,177,888            | 2,032,292             | 6,066,321             | 5,355,402           |
| Planning/community development           | 2,005,827                                | 2,126,200            | 2,816,274            | 2,586,407            | 2,578,122            | 3,295,556             | 2,700,466             | 5,049,385           |
| 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               | 187,455               | 150,331             |
| <b>Total Expenses</b>                    | <b>62,533,977</b>                        | <b>66,972,066</b>    | <b>67,832,174</b>    | <b>75,300,196</b>    | <b>78,386,672</b>    | <b>88,374,538</b>     | <b>89,416,753</b>     | <b>91,171,599</b>   |
| <b>Program Revenues:</b>                 |  |                      |                      |                      |                      |                       |                       |                     |
| Charges for services:                    |  |                      |                      |                      |                      |                       |                       |                     |
| General government                       | 2,247,741                                | 2,418,720            | 2,699,035            | 2,373,144            | 2,482,103            | 2,925,147             | 2,451,596             | 2,399,280           |
| Judicial system                          | 5,780,911                                | 6,510,968            | 5,633,608            | 8,121,487            | 8,217,019            | 943,280               | 2,016,668             | 1,500,209           |
| Public safety                            | 3,040,263                                | 3,696,669            | 4,373,751            | 4,331,868            | 4,594,517            | 10,992,481            | 10,119,838            | 9,483,325           |
| Parks, recreation and culture            | 103,253                                  | 114,367              | 191,891              | 328,590              | 399,981              | 484,939               | 496,799               | 881,982             |
| Public works                             | 592,645                                  | 735,427              | 755,023              | 835,630              | 825,760              | 946,372               | 967,966               | 505,751             |
| Planning/community development           | 257,315                                  | 353,935              | 557,909              | 613,978              | 675,302              | 595,454               | 626,073               | 448,421             |
| Operating grants and contributions       | 1,652,846                                | 2,934,111            | 2,497,306            | 2,733,485            | 2,386,135            | 2,029,434             | 1,795,370             | 2,859,424           |
| Capital grants and contributions         | 554,515                                  | 739,541              | 245,335              | 788,923              | 74,307               | 1,662,929             | 3,889,753             | 5,028,051           |
| <b>Total Program Revenues</b>            | <b>14,229,489</b>                        | <b>17,503,738</b>    | <b>16,953,858</b>    | <b>20,127,105</b>    | <b>19,655,124</b>    | <b>20,580,036</b>     | <b>22,364,063</b>     | <b>23,106,443</b>   |
| <b>Net (Expense) Revenue</b>             | <b>(48,304,488)</b>                      | <b>(49,468,328)</b>  | <b>(50,878,316)</b>  | <b>(55,173,091)</b>  | <b>(58,731,548)</b>  | <b>(67,794,502)</b>   | <b>(67,052,690)</b>   | <b>(68,065,156)</b> |
| <b>General Revenues:</b>                 |  |                      |                      |                      |                      |                       |                       |                     |
| Taxes:                                   |  |                      |                      |                      |                      |                       |                       |                     |
| Property                                 | 21,775,337                               | 23,510,688           | 25,375,302           | 31,483,394           | 32,765,136           | 34,751,634            | 35,434,026            | 37,510,186          |
| Sales                                    | 31,374,328                               | 35,149,747           | 37,972,472           | 45,961,851           | 33,590,604           | 17,905,224            | 16,057,099            | 31,513,715          |
| Insurance premium                        | 2,733,979                                | 2,958,219            | 3,159,014            | 3,310,551            | 3,481,087            | 3,565,937             | 3,514,807             | 3,418,404           |
| Other                                    | 1,895,086                                | 2,146,018            | 2,346,552            | 2,563,604            | 2,626,029            | 1,746,263             | 1,711,156             | 1,799,619           |
| 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             | 285,380               | 140,738             |
| Miscellaneous                            | 475,653                                  | 561,956              | 602,260              | 623,896              | 212,788              | 91,087                | 290,264               | 1,061,256           |
| <b>Total General Revenues</b>            | <b>60,698,387</b>                        | <b>67,190,692</b>    | <b>72,613,675</b>    | <b>88,108,489</b>    | <b>76,861,263</b>    | <b>60,929,666</b>     | <b>57,292,732</b>     | <b>75,443,918</b>   |
| <b>Change in Net Assets <sup>2</sup></b> | <b>\$ 12,393,899</b>                     | <b>\$ 17,722,364</b> | <b>\$ 21,735,359</b> | <b>\$ 32,935,398</b> | <b>\$ 18,129,715</b> | <b>\$ (6,864,836)</b> | <b>\$ (9,759,958)</b> | <b>\$ 7,378,762</b> |

**Notes:**

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

<sup>2</sup> 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 Eight Calendar Years <sup>1</sup>**  
**(accrual basis of accounting)**

|                                       | For The Calendar Year Ended December 31, |               |               |               |               |               |               |               |
|---------------------------------------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
|                                       | 2003                                     | 2004          | 2005          | 2006          | 2007          | 2008          | 2009          | 2010          |
| <b>Expenses:</b>                      |  |               |               |               |               |               |               |               |
| General government <sup>3</sup>       | 17.9%                                    | 15.0%         | 14.5%         | 14.3%         | 26.0%         | 15.4%         | 15.2%         | 15.6%         |
| Judicial                              | 10.2%                                    | 10.4%         | 10.5%         | 10.4%         | 10.9%         | 12.7%         | 12.3%         | 12.2%         |
| Public safety                         | 49.0%                                    | 50.9%         | 48.9%         | 49.2%         | 36.3%         | 47.7%         | 49.6%         | 52.2%         |
| Public works                          | 3.6%                                     | 3.9%          | 4.7%          | 5.4%          | 6.1%          | 11.0%         | 11.2%         | 6.6%          |
| Parks, recreation and culture         | 7.1%                                     | 10.4%         | 11.4%         | 11.9%         | 12.7%         | 6.7%          | 1.7%          | 1.9%          |
| Health and welfare                    | 6.3%                                     | 3.7%          | 3.9%          | 3.9%          | 4.1%          | 2.3%          | 6.8%          | 5.9%          |
| Planning/community development        | 3.2%                                     | 3.2%          | 4.2%          | 3.4%          | 3.3%          | 3.7%          | 3.0%          | 5.5%          |
| Other                                 | 0.3%                                     | 0.5%          | 0.2%          | 0.0%          | 0.0%          | 0.0%          | 0.0%          | 0.0%          |
| Interest and fiscal charges           | 2.4%                                     | 2.0%          | 1.7%          | 1.5%          | 0.6%          | 0.5%          | 0.2%          | 0.1%          |
| <b>Total Expenses</b>                 | <b>100.0%</b>                            | <b>100.0%</b> | <b>100.0%</b> | <b>100.0%</b> | <b>100.0%</b> | <b>100.0%</b> | <b>100.0%</b> | <b>100.0%</b> |
| <b>Program Revenues:</b>              |  |               |               |               |               |               |               |               |
| Charges for services:                 |  |               |               |               |               |               |               |               |
| General government                    | 15.8%                                    | 13.8%         | 15.9%         | 11.8%         | 12.6%         | 14.2%         | 11.0%         | 10.4%         |
| Judicial system                       | 40.6%                                    | 37.2%         | 33.2%         | 40.4%         | 41.8%         | 4.6%          | 9.0%          | 6.5%          |
| Public safety                         | 21.4%                                    | 21.1%         | 25.8%         | 21.5%         | 23.4%         | 53.4%         | 45.3%         | 41.0%         |
| Parks, recreation and culture         | 0.7%                                     | 0.7%          | 1.1%          | 1.6%          | 2.0%          | 2.4%          | 2.2%          | 3.8%          |
| Public works                          | 4.2%                                     | 4.2%          | 4.5%          | 4.2%          | 4.2%          | 4.6%          | 4.3%          | 2.2%          |
| Planning/community development        | 1.8%                                     | 2.0%          | 3.3%          | 3.1%          | 3.4%          | 2.9%          | 2.8%          | 1.9%          |
| Operating grants and contributions    | 11.6%                                    | 16.8%         | 14.7%         | 13.6%         | 12.1%         | 9.9%          | 8.0%          | 12.4%         |
| Capital grants and contributions      | 3.9%                                     | 4.2%          | 1.5%          | 3.8%          | 0.5%          | 8.0%          | 17.4%         | 21.8%         |
| <b>Total Program Revenues</b>         | <b>100.0%</b>                            | <b>100.0%</b> | <b>100.0%</b> | <b>100.0%</b> | <b>100.0%</b> | <b>100.0%</b> | <b>100.0%</b> | <b>100.0%</b> |
| <b>General Revenues:</b>              |  |               |               |               |               |               |               |               |
| Taxes:                                |  |               |               |               |               |               |               |               |
| Property                              | 35.9%                                    | 35.0%         | 34.9%         | 35.7%         | 42.6%         | 57.0%         | 61.8%         | 49.7%         |
| Sales                                 | 51.7%                                    | 52.3%         | 52.3%         | 52.2%         | 43.7%         | 29.4%         | 28.0%         | 41.8%         |
| Insurance premium                     | 4.5%                                     | 4.4%          | 4.4%          | 3.8%          | 4.5%          | 5.9%          | 6.1%          | 4.5%          |
| Other                                 | 3.1%                                     | 3.2%          | 3.2%          | 2.9%          | 3.4%          | 2.9%          | 3.2%          | 2.4%          |
| Unrestricted grants and contributions | 2.4%                                     | 2.3%          | 2.1%          | 2.0%          | 2.2%          | 2.9%          | 0.0%          | 0.0%          |
| Gain on sale of capital assets        | 0.0%                                     | 0.0%          | 0.3%          | 0.3%          | 0.2%          | 0.2%          | 0.0%          | 0.0%          |
| Investment earnings                   | 1.6%                                     | 2.0%          | 2.0%          | 2.5%          | 3.0%          | 1.6%          | 0.4%          | 0.2%          |
| Miscellaneous                         | 0.8%                                     | 0.8%          | 0.8%          | 0.6%          | 0.4%          | 0.1%          | 0.5%          | 1.4%          |
| <b>Total General Revenues</b>         | <b>100.0%</b>                            | <b>100.0%</b> | <b>100.0%</b> | <b>100.0%</b> | <b>100.0%</b> | <b>100.0%</b> | <b>100.0%</b> | <b>100.0%</b> |

**Notes:**

<sup>1</sup> The County implemented GASB Statement No. 34 in fiscal year 2003, therefore, only eight 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 Eight Calendar Years*  
*(accrual basis of accounting)*

| For The Calendar Year Ended December 31, |                     |                  |                     |                   |                   |                     |                  |                   |
|--|---------------------|------------------|---------------------|-------------------|-------------------|---------------------|------------------|-------------------|
| Source                                   | 2003                | 2004             | 2005                | 2006              | 2007              | 2008                | 2009             | 2010              |
| <b>Expenses:</b>                         |                     |                  |                     |                   |                   |                     |                  |                   |
| Solid waste management                   | \$ 1,715,471        | \$ 1,893,844     | \$ 2,040,397        | \$ 1,880,853      | \$ 1,941,993      | \$ 2,193,435        | \$ 1,857,708     | \$ 1,624,120      |
| <b>Program Revenues:</b>                 |                     |                  |                     |                   |                   |                     |                  |                   |
| Charges for services:                    |                     |                  |                     |                   |                   |                     |                  |                   |
| Solid waste management                   | 1,560,606           | 1,960,208        | 1,796,228           | 1,983,568         | 2,076,434         | 2,013,022           | 1,862,515        | 1,793,352         |
| Operating grants and contributions       | -                   | -                | -                   | 154,322           | -                 | -                   | 15,520           | 54,383            |
| <b>Total Program Revenues</b>            | <b>1,560,606</b>    | <b>1,960,208</b> | <b>1,796,228</b>    | <b>2,137,890</b>  | <b>2,076,434</b>  | <b>2,013,022</b>    | <b>1,878,035</b> | <b>1,847,735</b>  |
| <b>Net (Expense) Revenue</b>             | <b>(154,865)</b>    | <b>66,364</b>    | <b>(244,169)</b>    | <b>257,037</b>    | <b>134,441</b>    | <b>(180,413)</b>    | <b>20,327</b>    | <b>223,615</b>    |
| <b>General Revenues:</b>                 |                     |                  |                     |                   |                   |                     |                  |                   |
| Investment earnings                      | 3,296               | 6,246            | 12,064              | 24,056            | 3,559             | 1,568               | 151              | 290               |
| Gain on sale of capital assets           | -                   | -                | -                   | -                 | 9,400             | 1,449               | 741              | -                 |
| <b>Total General Revenues</b>            | <b>3,296</b>        | <b>6,246</b>     | <b>12,064</b>       | <b>24,056</b>     | <b>12,959</b>     | <b>3,017</b>        | <b>892</b>       | <b>290</b>        |
| <b>Change in Net Assets <sup>2</sup></b> | <b>\$ (151,569)</b> | <b>\$ 72,610</b> | <b>\$ (232,105)</b> | <b>\$ 281,093</b> | <b>\$ 147,400</b> | <b>\$ (177,396)</b> | <b>\$ 21,219</b> | <b>\$ 223,905</b> |

**Notes:**

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

<sup>2</sup> 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 Eight Calendar Years**  
**(accrual basis of accounting)**

For the Calendar Year Ended December 31,

| Source                                  | 2003                 | 2004                 | 2005                 | 2006                 | 2007                 | 2008                  | 2009                  | 2010                |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|-----------------------|---------------------|
| <b>Expenses:</b>                        |                      |                      |                      |                      |                      |                       |                       |                     |
| Governmental activities <sup>1</sup>    | \$ 62,533,977        | \$ 66,972,066        | \$ 67,832,174        | \$ 75,300,196        | \$ 78,386,672        | \$ 88,374,538         | \$ 89,416,753         | \$ 91,171,599       |
| Business-type activities <sup>2</sup>   | 1,715,471            | 1,893,844            | 2,040,397            | 1,880,853            | 1,941,993            | 2,193,435             | 1,857,708             | 1,624,120           |
| <b>Total Expenses</b>                   | <b>64,249,448</b>    | <b>68,865,910</b>    | <b>69,872,571</b>    | <b>77,181,049</b>    | <b>80,328,665</b>    | <b>90,567,973</b>     | <b>91,274,461</b>     | <b>92,795,719</b>   |
| <b>Program Revenues:</b>                |                      |                      |                      |                      |                      |                       |                       |                     |
| Governmental activities <sup>1</sup>    | 14,229,489           | 17,503,738           | 16,953,858           | 20,127,105           | 19,655,124           | 20,580,036            | 22,364,063            | 23,106,443          |
| Business-type activities <sup>2</sup>   | 1,560,606            | 1,960,208            | 1,796,228            | 2,137,890            | 2,076,434            | 2,013,022             | 1,878,035             | 1,847,735           |
| <b>Total Program Revenues</b>           | <b>15,790,095</b>    | <b>19,463,946</b>    | <b>18,750,086</b>    | <b>22,264,995</b>    | <b>21,731,558</b>    | <b>22,593,058</b>     | <b>24,242,098</b>     | <b>24,954,178</b>   |
| <b>Net (Expense) Revenue</b>            | <b>(48,459,353)</b>  | <b>(49,401,964)</b>  | <b>(51,122,485)</b>  | <b>(54,916,054)</b>  | <b>(58,597,107)</b>  | <b>(67,974,915)</b>   | <b>(67,032,363)</b>   | <b>(67,841,541)</b> |
| <b>General Revenues:</b>                |                      |                      |                      |                      |                      |                       |                       |                     |
| Governmental activities <sup>1</sup>    | 60,698,387           | 67,190,692           | 72,613,675           | 88,108,489           | 76,861,263           | 60,929,666            | 57,292,732            | 75,443,918          |
| Business-type activities <sup>2</sup>   | 3,296                | 6,246                | 12,064               | 24,056               | 12,959               | 3,017                 | 892                   | 290                 |
| <b>Total General Revenues</b>           | <b>60,701,683</b>    | <b>67,196,938</b>    | <b>72,625,739</b>    | <b>88,132,545</b>    | <b>76,874,222</b>    | <b>60,932,683</b>     | <b>57,293,624</b>     | <b>75,444,208</b>   |
| <b>Change in Net Assets<sup>3</sup></b> | <b>\$ 12,242,330</b> | <b>\$ 17,794,974</b> | <b>\$ 21,503,254</b> | <b>\$ 33,216,491</b> | <b>\$ 18,277,115</b> | <b>\$ (7,042,232)</b> | <b>\$ (9,738,739)</b> | <b>\$ 7,602,667</b> |

**Notes:**<sup>1</sup> See Exhibit I<sup>2</sup> See Exhibit III<sup>3</sup> This amount does not include any prior period restatements.

**Douglas County, Georgia**  
**Government-wide Net Assets by Category**<sup>2</sup>  
**Last Eight Calendar Years**<sup>1</sup>  
**(accrual basis of accounting)**

|   | December 31,         |                       |                       |                       |                       |                       |                       |                       |
|---|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
|   | 2003                 | 2004                  | 2005                  | 2006                  | 2007                  | 2008                  | 2009                  | 2010                  |
| <b>Governmental Activities</b>                          |                      |                       |                       |                       |                       |                       |                       |                       |
| Invested in capital assets,<br>net of related debt      | \$ 60,985,619        | \$ 84,241,469         | \$ 81,889,979         | \$ 100,321,388        | \$ 130,881,859        | \$ 135,892,083        | \$ 139,253,581        | \$ 152,508,567        |
| Restricted  | 31,552,971           | 9,090,154             | 30,538,080            | 37,501,445            | 29,101,966            | 25,979,607            | 21,613,968            | 24,774,752            |
| Unrestricted  | (4,855,024)          | 11,786,480            | 15,231,448            | 22,513,258            | 18,481,981            | 9,729,283             | 973,466               | (8,063,542)           |
| <b>Subtotal Governmental<br/>Activities Net Assets</b>  | <b>87,683,566</b>    | <b>105,118,103</b>    | <b>127,659,507</b>    | <b>160,336,091</b>    | <b>178,465,806</b>    | <b>171,600,973</b>    | <b>161,841,015</b>    | <b>169,219,777</b>    |
| <b>Business-type Activities</b>                         |                      |                       |                       |                       |                       |                       |                       |                       |
| Invested in capital assets,<br>net of related debt      | 2,546,337            | 2,110,170             | 2,362,632             | 2,739,345             | 2,604,317             | 2,327,904             | 2,427,328             | 2,326,718             |
| Unrestricted  | (1,697,043)          | (1,637,622)           | (2,122,188)           | (2,217,808)           | (1,935,380)           | (1,836,363)           | (1,914,568)           | (1,590,053)           |
| <b>Subtotal Business-type<br/>Activities Net Assets</b> | <b>849,294</b>       | <b>472,548</b>        | <b>240,444</b>        | <b>521,537</b>        | <b>668,937</b>        | <b>491,541</b>        | <b>512,760</b>        | <b>736,665</b>        |
| <b>Primary Government</b>                               |                      |                       |                       |                       |                       |                       |                       |                       |
| Invested in capital assets,<br>net of related debt      | 63,531,956           | 86,351,639            | 84,252,611            | 103,060,733           | 133,486,176           | 138,219,987           | 141,680,909           | 154,835,285           |
| Restricted  | 31,552,971           | 9,090,154             | 30,538,080            | 37,501,445            | 29,101,966            | 25,979,607            | 21,613,968            | 24,774,752            |
| Unrestricted <sup>3</sup>                               | (6,552,067)          | 10,148,858            | 13,109,260            | 20,295,450            | 16,546,601            | 7,892,920             | (941,102)             | (9,653,595)           |
| <b>Total Primary<br/>Government Net Assets</b>          | <b>\$ 88,532,860</b> | <b>\$ 105,590,651</b> | <b>\$ 127,899,951</b> | <b>\$ 160,857,628</b> | <b>\$ 179,134,743</b> | <b>\$ 172,092,514</b> | <b>\$ 162,353,775</b> | <b>\$ 169,956,442</b> |

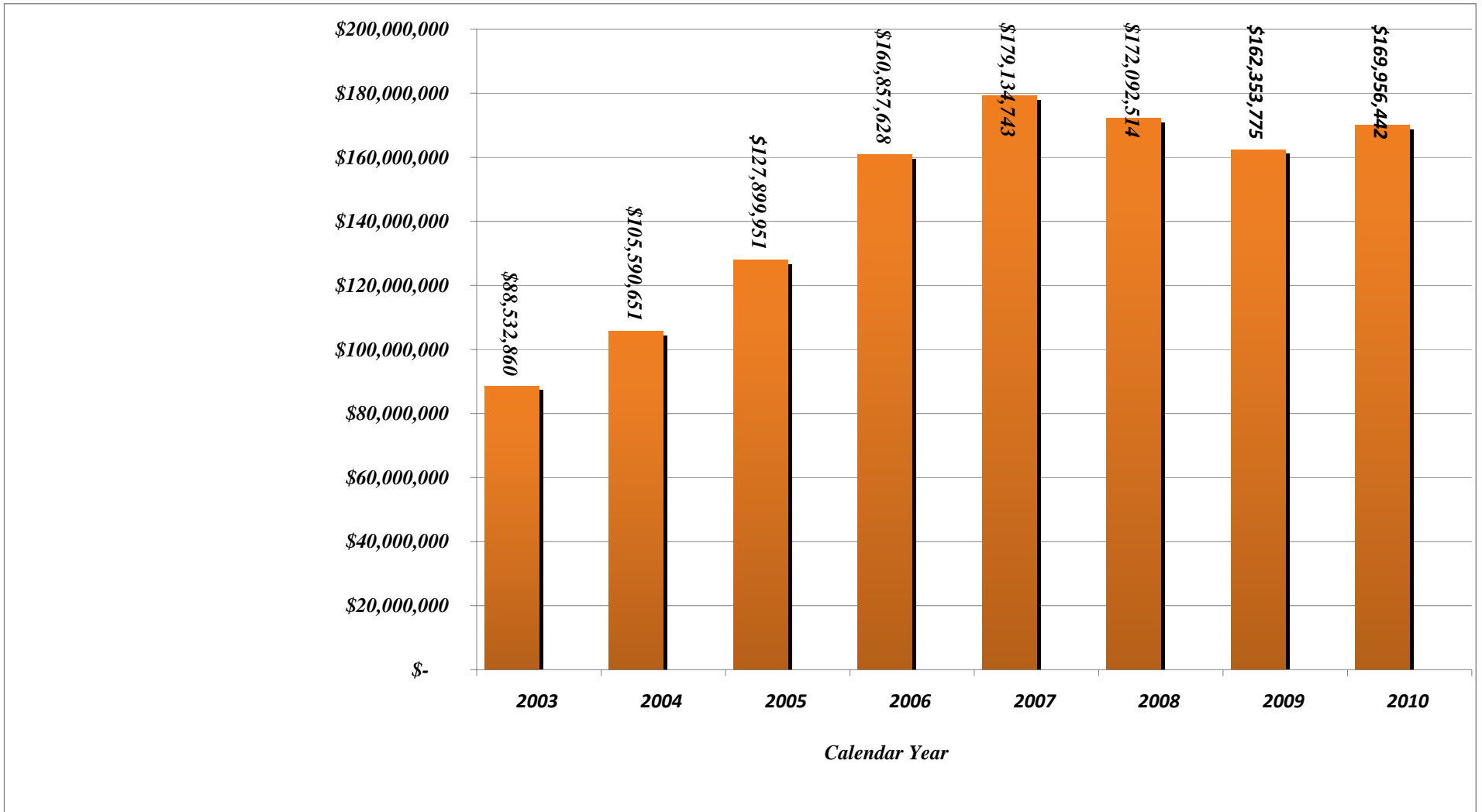
**Notes:**

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

<sup>2</sup> 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.

<sup>3</sup> The primary reasons that the unrestricted net assets have been reduced in 2008 and 2009 relates to the recessionary economy and the accrual of other post employment benefits that the County currently is not funding.

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



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

| For the Calendar Year Ended December 31, |                            |                      |                      |                      |                      |                       |                      |                      |                      |                      |
|--|----------------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|----------------------|----------------------|----------------------|----------------------|
| Revenue Source                           | 2001                       | 2002                 | 2003                 | 2004                 | 2005                 | 2006                  | 2007                 | 2008                 | 2009                 | 2010                 |
|  | <b>Amounts</b>             |                      |                      |                      |                      |                       |                      |                      |                      |                      |
| Taxes                                    | \$ 39,397,063              | \$ 47,656,486        | \$ 57,609,895        | \$ 63,677,094        | \$ 67,966,419        | \$ 81,898,174         | \$ 71,495,210        | \$ 57,167,726        | \$ 57,329,291        | \$ 73,656,850        |
| Licenses and permits                     | 1,529,926                  | 1,345,889            | 2,281,472            | 2,168,316            | 2,706,658            | 2,283,273             | 2,272,254            | 1,653,299            | 1,244,208            | 1,014,080            |
| Intergovernmental                        | 3,230,829                  | 5,284,354            | 2,189,661            | 6,790,045            | 4,549,428            | 5,185,965             | 4,359,057            | 3,806,330            | 8,155,742            | 7,874,031            |
| Charges for services                     | 3,671,455                  | 5,528,165            | 4,673,926            | 5,682,701            | 6,367,228            | 6,508,880             | 7,073,053            | 7,351,622            | 8,722,239            | 8,595,569            |
| Fines and forfeitures                    | 4,152,051                  | 4,487,418            | 5,751,011            | 6,538,735            | 5,620,316            | 8,154,494             | 8,217,019            | 6,734,996            | 6,775,033            | 5,589,447            |
| Investment earnings                      | 488,397                    | 678,152              | 752,680              | 1,601,635            | 1,448,350            | 2,177,549             | 2,265,722            | 1,010,903            | 284,876              | 180,059              |
| Miscellaneous                            | 975,025                    | 694,290              | 462,127              | 560,695              | 655,771              | 712,396               | 214,288              | 168,957              | 331,353              | 1,185,841            |
| Total revenues                           | <u>\$ 53,444,746</u>       | <u>\$ 65,674,754</u> | <u>\$ 73,720,772</u> | <u>\$ 87,019,221</u> | <u>\$ 89,314,170</u> | <u>\$ 106,920,731</u> | <u>\$ 95,896,603</u> | <u>\$ 77,893,833</u> | <u>\$ 82,842,742</u> | <u>\$ 98,095,877</u> |
| % change from prior year                 | <u>8.0%</u>                | <u>22.9%</u>         | <u>12.3%</u>         | <u>18.0%</u>         | <u>2.6%</u>          | <u>19.7%</u>          | <u>-10.3%</u>        | <u>-18.8%</u>        | <u>6.4%</u>          | <u>18.4%</u>         |
|  | <b>Percentage of Total</b> |                      |                      |                      |                      |                       |                      |                      |                      |                      |
| Taxes                                    | 73.7%                      | 72.6%                | 78.1%                | 73.2%                | 76.1%                | 76.6%                 | 74.6%                | 73.4%                | 69.2%                | 75.1%                |
| Licenses and permits                     | 2.9%                       | 2.0%                 | 3.1%                 | 2.5%                 | 3.0%                 | 2.1%                  | 2.4%                 | 2.1%                 | 1.5%                 | 1.0%                 |
| Intergovernmental                        | 6.0%                       | 8.0%                 | 3.0%                 | 7.8%                 | 5.1%                 | 4.9%                  | 4.5%                 | 4.9%                 | 9.8%                 | 8.0%                 |
| Charges for services                     | 6.9%                       | 8.4%                 | 6.3%                 | 6.5%                 | 7.1%                 | 6.1%                  | 7.4%                 | 9.4%                 | 10.5%                | 8.8%                 |
| Fines and forfeitures                    | 7.8%                       | 6.8%                 | 7.8%                 | 7.5%                 | 6.3%                 | 7.6%                  | 8.6%                 | 8.6%                 | 8.2%                 | 5.7%                 |
| Investment earnings                      | 0.9%                       | 1.0%                 | 1.0%                 | 1.8%                 | 1.6%                 | 2.0%                  | 2.4%                 | 1.3%                 | 0.3%                 | 0.2%                 |
| Miscellaneous                            | 1.8%                       | 1.2%                 | 0.7%                 | 0.7%                 | 0.8%                 | 0.7%                  | 0.1%                 | 0.3%                 | 0.5%                 | 1.2%                 |
| Total revenues                           | <u>100.0%</u>              | <u>100.0%</u>        | <u>100.0%</u>        | <u>100.0%</u>        | <u>100.0%</u>        | <u>100.0%</u>         | <u>100.0%</u>        | <u>100.0%</u>        | <u>100.0%</u>        | <u>100.0%</u>        |

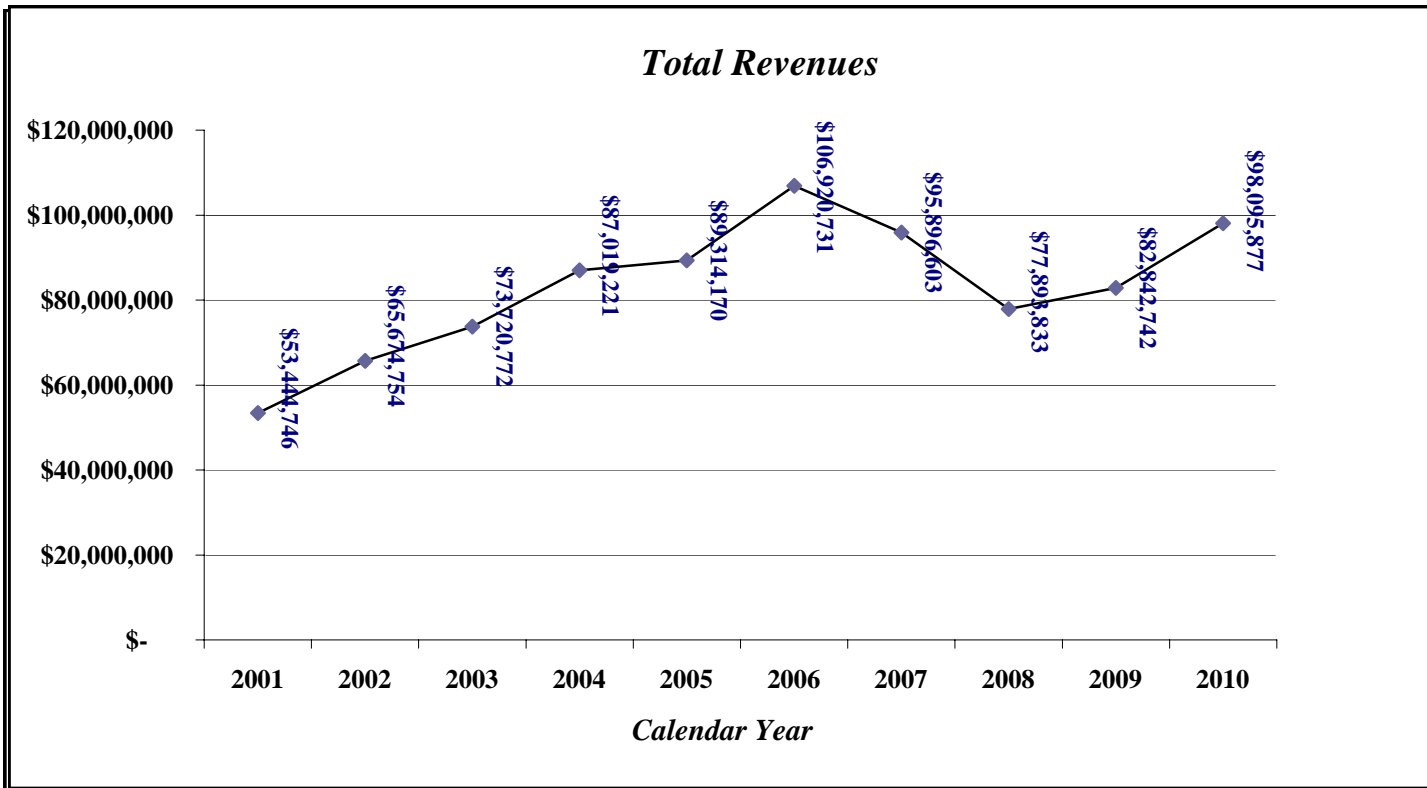
**Notes:**

<sup>1</sup> 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<br>Calendar Year<br>Ended December 31, | Property      | Local<br>Option Sales | Special<br>Purpose<br>Local<br>Option Sales | Insurance<br>Premium | Other <sup>1</sup> | Total         |
|--|---------------|-----------------------|---|----------------------|--------------------|---------------|
| <b>Amounts</b>                                 |               |                       |   |                      |                    |               |
| 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    |
| 2009   | 34,905,468    | 15,958,262            | 98,837                                      | 3,514,807            | 2,851,917          | 57,329,291    |
| 2010   | 35,794,021    | 16,246,016            | 15,267,699                                  | 3,418,404            | 2,930,710          | 73,656,850    |
| <b>% Change in Dollars</b>                     |               |                       |   |                      |                    |               |
| <b>Over 10 Years</b>                           | 72.8%         | 15.5%                 | 9719.5%                                     | 48.1%                | 36.1%              | 87.0%         |
| <b>Percentage of Total</b>                     |               |                       |   |                      |                    |               |
| 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%                 | 4.7%               | 100.0%        |
| 2009   | 60.9%         | 27.8%                 | 0.2%  | 6.1%                 | 5.0%               | 100.0%        |
| 2010   | 48.6%         | 22.1%                 | 20.7%                                       | 4.6%                 | 4.0%               | 100.0%        |

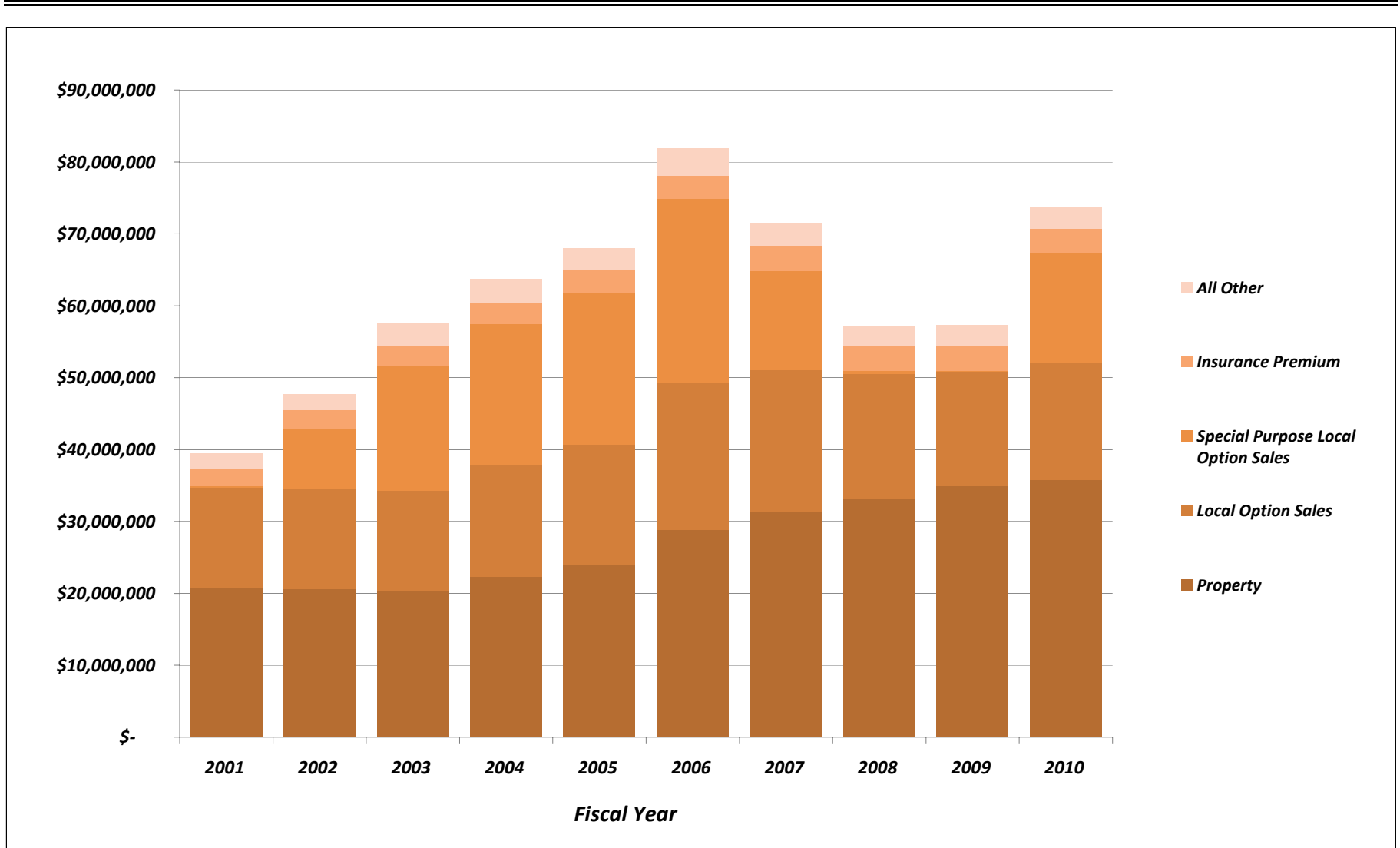
**Notes:**

<sup>1</sup> 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) <sup>1</sup>**  
**Last Ten Calendar Years**  
*(modified accrual basis of accounting)*

| Function  | For the Calendar Year Ended December 31, |                      |                      |                      |                      |                      |                       |                      |                      |                      |
|---|--|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|----------------------|----------------------|----------------------|
|   | 2001                                     | 2002                 | 2003                 | 2004                 | 2005                 | 2006                 | 2007                  | 2008                 | 2009                 | 2010                 |
| <b>Current:</b>                                       |  |                      |                      |                      |                      |                      |                       |                      |                      |                      |
| General government                                    | \$ 7,009,510                             | \$ 22,195,150        | \$ 10,399,013        | \$ 9,163,004         | \$ 8,925,498         | \$ 9,901,816         | \$ 19,851,087         | \$ 12,478,752        | \$ 12,184,299        | \$ 13,164,891        |
| Judicial  | 5,061,852                                | 5,795,039            | 6,332,694            | 6,928,242            | 7,068,545            | 7,737,159            | 8,482,939             | 10,439,352           | 9,999,046            | 10,195,441           |
| Public safety   | 27,296,297                               | 28,707,992           | 29,941,868           | 32,766,526           | 32,749,474           | 36,156,805           | 37,392,547            | 40,568,744           | 39,096,687           | 39,313,871           |
| Public works  | 2,168,989                                | 2,344,044            | 2,102,446            | 2,368,337            | 2,927,722            | 4,039,816            | 4,368,271             | 5,961,325            | 7,499,322            | 4,380,484            |
| Parks, recreation and culture                         | 4,943,099                                | 4,667,866            | 3,494,165            | 3,644,727            | 4,185,175            | 4,694,535            | 5,003,594             | 5,295,209            | 4,799,569            | 5,862,375            |
| Health and welfare                                    | 1,713,017                                | 4,104,670            | 3,992,972            | 3,298,100            | 2,556,348            | 3,831,937            | 2,898,482             | 1,989,418            | 1,435,117            | 1,629,390            |
| Planning/community development                        | 2,770,349                                | 2,913,712            | 2,021,725            | 2,094,856            | 2,755,647            | 2,587,990            | 2,601,045             | 3,083,318            | 2,693,043            | 4,567,106            |
| Other   | -  | 367,146              | 162,647              | 2,707,483            | 2,717,923            | 3,103,024            | 3,301,090             | 156,129              | 27,279               | 5,028                |
| <b>Total Current</b>                                  | <b>50,963,113</b>                        | <b>71,095,619</b>    | <b>58,447,530</b>    | <b>62,971,275</b>    | <b>63,886,332</b>    | <b>72,053,082</b>    | <b>83,899,055</b>     | <b>79,972,247</b>    | <b>77,734,362</b>    | <b>79,118,586</b>    |
| <b>% Change From Prior Year</b>                       | <b>10.4%</b>                             | <b>39.5%</b>         | <b>-17.8%</b>        | <b>7.7%</b>          | <b>1.5%</b>          | <b>12.8%</b>         | <b>16.4%</b>          | <b>-4.7%</b>         | <b>-2.8%</b>         | <b>1.8%</b>          |
| <b>Capital Outlay</b>                                 | <b>1,209,777</b>                         | <b>10,010,860</b>    | <b>10,212,525</b>    | <b>20,500,196</b>    | <b>9,780,066</b>     | <b>10,357,713</b>    | <b>14,474,597</b>     | <b>7,439,742</b>     | <b>7,441,646</b>     | <b>17,835,780</b>    |
| <b>% Change From Prior Year</b>                       | <b>189.3%</b>                            | <b>727.5%</b>        | <b>2.0%</b>          | <b>100.7%</b>        | <b>-52.3%</b>        | <b>5.9%</b>          | <b>39.7%</b>          | <b>-48.6%</b>        | <b>0.0%</b>          | <b>139.7%</b>        |
| <b>Debt Service</b>                                   |  |                      |                      |                      |                      |                      |                       |                      |                      |                      |
| Principal   | 65,000                                   | 70,000               | 6,119,351            | 7,958,959            | 9,202,452            | 9,930,442            | 10,453,460            | 826,965              | 845,000              | 870,000              |
| Interest and fees                                     | 109,940                                  | 92,464               | 2,592,378            | 1,870,859            | 1,628,916            | 1,291,110            | 717,317               | 365,097              | 172,075              | 144,318              |
| <b>Total Debt Service</b>                             | <b>174,940</b>                           | <b>162,464</b>       | <b>8,711,729</b>     | <b>9,829,818</b>     | <b>10,831,368</b>    | <b>11,221,552</b>    | <b>11,170,777</b>     | <b>1,192,062</b>     | <b>1,017,075</b>     | <b>1,014,318</b>     |
| <b>% Change From Prior Year</b>                       | <b>0.0%</b>                              | <b>-7.1%</b>         | <b>5262.3%</b>       | <b>12.8%</b>         | <b>10.2%</b>         | <b>3.6%</b>          | <b>-0.5%</b>          | <b>-89.3%</b>        | <b>-14.7%</b>        | <b>-0.3%</b>         |
| <b>Total Expenditures</b>                             | <b>\$ 52,347,830</b>                     | <b>\$ 81,268,943</b> | <b>\$ 77,371,784</b> | <b>\$ 93,301,289</b> | <b>\$ 84,497,766</b> | <b>\$ 93,632,347</b> | <b>\$ 109,544,429</b> | <b>\$ 88,604,051</b> | <b>\$ 86,193,083</b> | <b>\$ 97,968,684</b> |
| <b>% Change From Prior Year</b>                       | <b>-16.1%</b>                            | <b>55.2%</b>         | <b>-4.8%</b>         | <b>20.6%</b>         | <b>-9.4%</b>         | <b>10.8%</b>         | <b>17.0%</b>          | <b>-19.1%</b>        | <b>-2.7%</b>         | <b>13.7%</b>         |
| <b>Debt Service as a % of Noncapital Expenditures</b> | <b>0.3%</b>                              | <b>0.2%</b>          | <b>13.0%</b>         | <b>13.5%</b>         | <b>14.5%</b>         | <b>13.5%</b>         | <b>11.8%</b>          | <b>1.5%</b>          | <b>1.3%</b>          | <b>1.3%</b>          |

**Notes:**<sup>1</sup> 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) <sup>1</sup>**  
**Last Ten Calendar Years**  
*(modified accrual basis of accounting)*

| For the Calendar Year Ended December 31, |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Function                                 | 2001                 | 2002                 | 2003                 | 2004                 | 2005                 | 2006                 | 2007                 | 2008                 | 2009                 | 2010                 |
| <b>Amounts</b>                           |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| <b>Current:</b>                          |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| General government                       | \$ 7,009,510         | \$ 22,195,150        | \$ 10,399,013        | \$ 9,163,004         | \$ 8,925,498         | \$ 9,901,816         | \$ 19,851,087        | \$ 12,478,752        | \$ 12,184,299        | \$ 13,164,891        |
| Judicial                                 | 5,061,852            | 5,795,039            | 6,332,694            | 6,928,242            | 7,068,545            | 7,737,159            | 8,482,939            | 10,439,352           | 9,999,046            | 10,195,441           |
| Public safety                            | 27,296,297           | 28,707,992           | 29,941,868           | 32,766,526           | 32,749,474           | 36,156,805           | 37,392,547           | 40,568,744           | 39,096,687           | 39,313,871           |
| Public works                             | 2,168,989            | 2,344,044            | 2,102,446            | 2,368,337            | 2,927,722            | 4,039,816            | 4,368,271            | 5,961,325            | 7,499,322            | 4,380,484            |
| Parks, recreation and culture            | 4,943,099            | 4,667,866            | 3,494,165            | 3,644,727            | 4,185,175            | 4,694,535            | 5,003,594            | 5,295,209            | 4,799,569            | 5,862,375            |
| Health and welfare                       | 1,713,017            | 4,104,670            | 3,992,972            | 3,298,100            | 2,556,348            | 3,831,937            | 2,898,482            | 1,989,418            | 1,435,117            | 1,629,390            |
| Planning/community development           | 2,770,349            | 2,913,712            | 2,021,725            | 2,094,856            | 2,755,647            | 2,587,990            | 2,601,045            | 3,083,318            | 2,693,043            | 4,567,106            |
| Other                                    | -                    | 367,146              | 162,647              | 2,707,483            | 2,717,923            | 3,103,024            | 3,301,090            | 156,129              | 27,279               | 5,028                |
| <b>Total Current</b>                     | <b>\$ 50,963,113</b> | <b>\$ 71,095,619</b> | <b>\$ 58,447,530</b> | <b>\$ 62,971,275</b> | <b>\$ 63,886,332</b> | <b>\$ 72,053,082</b> | <b>\$ 83,899,055</b> | <b>\$ 79,972,247</b> | <b>\$ 77,734,362</b> | <b>\$ 79,118,586</b> |
| <b>Percentage of Total</b>               |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| <b>Current:</b>                          |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| General government                       | 13.8%                | 31.2%                | 17.8%                | 14.6%                | 14.0%                | 13.7%                | 23.7%                | 15.6%                | 15.7%                | 16.6%                |
| Judicial                                 | 9.9%                 | 8.2%                 | 10.8%                | 11.0%                | 11.1%                | 10.7%                | 10.1%                | 13.1%                | 12.9%                | 12.9%                |
| Public safety                            | 53.6%                | 40.4%                | 51.2%                | 52.0%                | 51.3%                | 50.2%                | 44.6%                | 50.7%                | 50.3%                | 49.7%                |
| Public works                             | 4.3%                 | 3.3%                 | 3.6%                 | 3.8%                 | 4.6%                 | 5.6%                 | 5.2%                 | 7.5%                 | 9.6%                 | 5.5%                 |
| Parks, recreation and culture            | 9.7%                 | 6.6%                 | 6.0%                 | 5.8%                 | 6.6%                 | 6.5%                 | 6.0%                 | 6.6%                 | 6.2%                 | 7.4%                 |
| Health and welfare                       | 3.4%                 | 5.8%                 | 6.8%                 | 5.2%                 | 4.0%                 | 5.3%                 | 3.5%                 | 2.5%                 | 1.8%                 | 2.1%                 |
| Planning/community development           | 5.3%                 | 4.1%                 | 3.5%                 | 3.3%                 | 4.3%                 | 3.6%                 | 3.1%                 | 3.9%                 | 3.5%                 | 5.8%                 |
| Other                                    | 0.0%                 | 0.4%                 | 0.3%                 | 4.3%                 | 4.1%                 | 4.4%                 | 3.8%                 | 0.1%                 | 0.0%                 | 0.0%                 |
| <b>Total Current</b>                     | <b>100.0%</b>        | <b>100.0%</b>        | <b>100.0%</b>        | <b>100.0%</b>        | <b>100.0%</b>        | <b>100.0%</b>        | <b>100.0%</b>        | <b>100.0%</b>        | <b>100.0%</b>        | <b>100.0%</b>        |

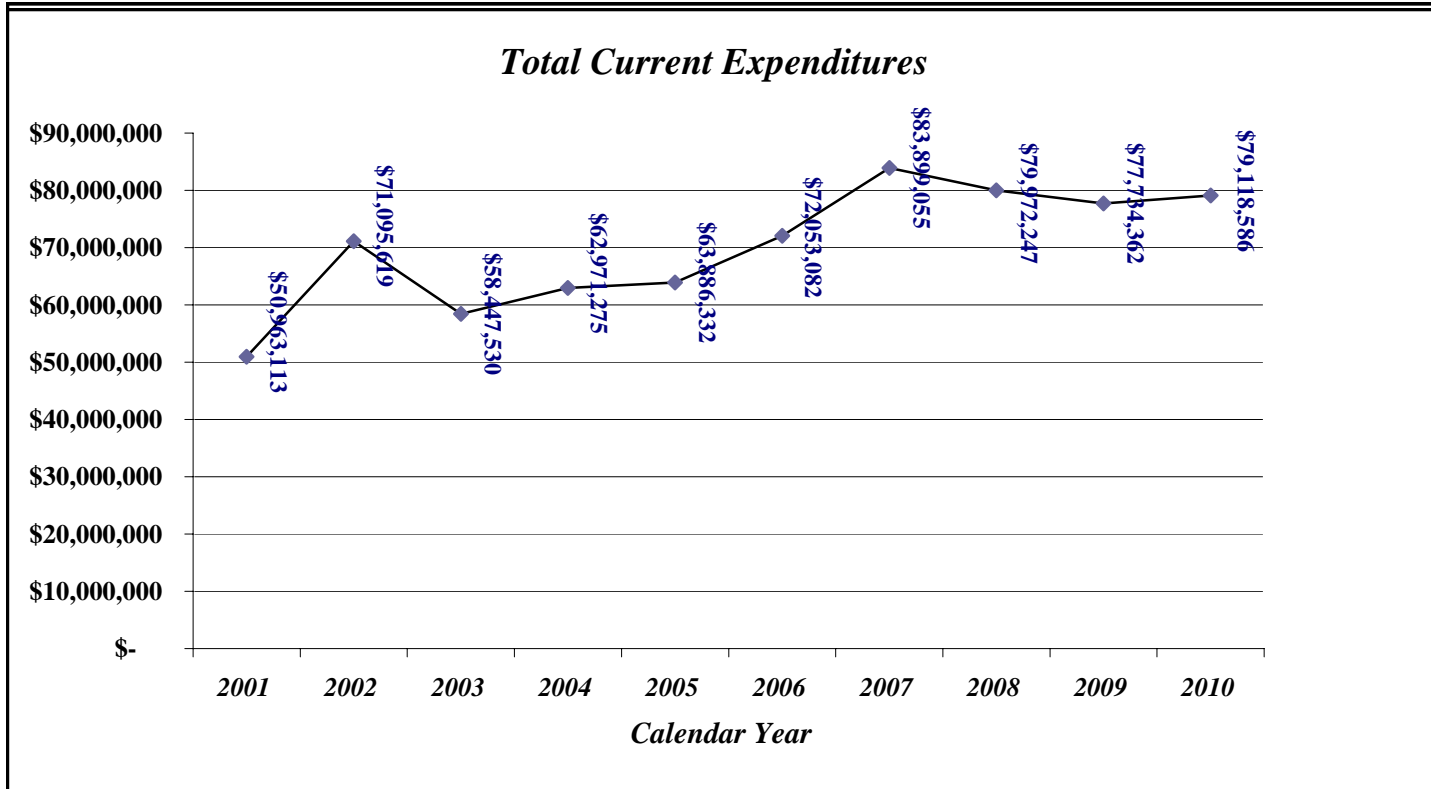
**Notes:**

<sup>1</sup> 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, |                      |                     |                       |                     |                      |                        |                        |                       |                   |
|--|--|----------------------|---------------------|-----------------------|---------------------|----------------------|------------------------|------------------------|-----------------------|-------------------|
|  | 2001                                     | 2002                 | 2003                | 2004                  | 2005                | 2006                 | 2007                   | 2008                   | 2009                  | 2010              |
| <b>Total Revenues</b>  | \$ 53,444,746                            | \$ 65,674,754        | \$ 73,720,772       | \$ 87,019,221         | \$ 89,314,170       | \$ 106,920,731       | \$ 95,896,603          | \$ 77,893,833          | \$ 82,842,742         | \$ 98,095,877     |
| <b>Total Expenditures</b>  | 52,347,830                               | 81,268,943           | 77,371,784          | 93,301,289            | 84,497,766          | 93,632,347           | 109,544,429            | 88,604,051             | 86,193,083            | 97,968,684        |
| <b>Excess (Deficiency) of Revenues<br/>Over (Under) Expenditures</b> | 1,096,916                                | (15,594,189)         | (3,651,012)         | (6,282,068)           | 4,816,404           | 13,288,384           | (13,647,826)           | (10,710,218)           | (3,350,341)           | 127,193           |
| <b>Other Financing Sources (Uses)</b>                                |  |                      |                     |                       |                     |                      |                        |                        |                       |                   |
| Sale of capital assets   | -  | -                    | -                   | -                     | -                   | 438,846              | 427,543                | 519,594                | 2,326                 | 22,892            |
| Inception of capital lease   | 485,811                                  | 151,071              | -                   | 216,426               | 605,324             | -                    | -                      | -                      | -                     | -                 |
| Issuance of revenue bonds  | -  | 41,898,514           | -                   | -                     | -                   | -                    | -                      | -                      | -                     | -                 |
| Issuance of certificates<br>of participation                         | -  | -                    | 6,785,000           | -                     | -                   | -                    | -                      | -                      | -                     | -                 |
| Premium on issue   | -  | -                    | 52,276              | -                     | -                   | -                    | -                      | -                      | -                     | -                 |
| Transfers in   | 2,348,978                                | 5,456,878            | 9,623,847           | 10,896,864            | 11,643,403          | 13,315,563           | 5,016,889              | 2,644,628              | 982,249               | 5,300,843         |
| Transfers out  | (3,021,851)                              | (6,068,081)          | (9,623,847)         | (10,896,861)          | (11,643,403)        | (13,315,563)         | (5,016,889)            | (2,644,628)            | (982,249)             | (5,300,843)       |
| <b>Total Other Financing<br/>Sources (Uses)</b>                      | (187,062)                                | 41,438,382           | 6,837,276           | 216,429               | 605,324             | 438,846              | 427,543                | 519,594                | 2,326                 | 22,892            |
| <b>Net Change in Fund Balances</b>                                   | <u>\$ 909,854</u>                        | <u>\$ 25,844,193</u> | <u>\$ 3,186,264</u> | <u>\$ (6,065,639)</u> | <u>\$ 5,421,728</u> | <u>\$ 13,727,230</u> | <u>\$ (13,220,283)</u> | <u>\$ (10,190,624)</u> | <u>\$ (3,348,015)</u> | <u>\$ 150,085</u> |

**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,      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|   | 2001                 | 2002                 | 2003                 | 2004                 | 2005                 | 2006                 | 2007                 | 2008                 | 2009                 | 2010                 |
| <b>General Fund</b>                                   |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| Reserved  | \$ 4,156,602         | \$ 1,282,643         | \$ 944,413           | \$ 1,432,334         | \$ 2,365,019         | \$ 2,308,427         | \$ 2,616,567         | \$ 2,818,798         | \$ 2,771,076         | \$ 1,396,579         |
| Unreserved  | 4,336,763            | 8,169,123            | 6,121,757            | 10,127,512           | 12,993,609           | 19,969,957           | 14,769,328           | 8,313,353            | 9,152,642            | 7,084,885            |
| <b>Subtotal General Fund</b>                          | <b>8,493,365</b>     | <b>9,451,766</b>     | <b>7,066,170</b>     | <b>11,559,846</b>    | <b>15,358,628</b>    | <b>22,278,384</b>    | <b>17,385,895</b>    | <b>11,132,151</b>    | <b>11,923,718</b>    | <b>8,481,464</b>     |
| <b>General Fund Percentage Change</b>                 | <b>29.7%</b>         | <b>11.3%</b>         | <b>-25.2%</b>        | <b>63.6%</b>         | <b>32.9%</b>         | <b>45.1%</b>         | <b>-22.0%</b>        | <b>-36.0%</b>        | <b>7.1%</b>          | <b>-28.9%</b>        |
| <b>All Other Governmental Funds</b>                   |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| Reserved <sup>1</sup>                                 | 402,907              | 30,844,608           | 35,631,394           | 25,200,061           | 25,700,892           | 29,713,415           | 19,032,754           | 15,341,102           | 13,846,422           | 14,288,037           |
| Unreserved  |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| Special Revenue Funds                                 | 2,545,345            | 3,707,950            | 4,402,024            | 4,117,280            | 5,312,789            | 8,176,510            | 10,128,399           | 10,556,471           | 7,693,611            | 9,830,229            |
| Debt Service Funds                                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | 33,737               | (20,522)             | (34,880)             |
| Capital Projects Funds                                | 4,736,311            | -                    | -                    | -                    | -                    | (142,164)            | -                    | (707,037)            | (434,820)            | 593,644              |
| <b>Subtotal All Other Governmental Funds</b>          | <b>7,684,563</b>     | <b>34,552,558</b>    | <b>40,033,418</b>    | <b>29,317,341</b>    | <b>31,013,681</b>    | <b>37,747,761</b>    | <b>29,161,153</b>    | <b>25,224,273</b>    | <b>21,084,691</b>    | <b>24,677,030</b>    |
| <b>All Other Governmental Funds Percentage Change</b> | <b>296.0%</b>        | <b>349.6%</b>        | <b>15.9%</b>         | <b>-26.8%</b>        | <b>5.8%</b>          | <b>21.7%</b>         | <b>-22.7%</b>        | <b>-13.5%</b>        | <b>-16.4%</b>        | <b>17.0%</b>         |
| <b>Total Governmental Funds</b>                       |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| Reserved  | 4,559,509            | 32,127,251           | 36,575,807           | 26,632,395           | 28,065,911           | 32,021,842           | 21,649,321           | 18,159,900           | 16,617,498           | 15,684,616           |
| Unreserved  | 9,073,074            | 8,169,123            | 6,121,757            | 10,127,512           | 12,993,609           | 19,827,793           | 14,769,328           | 18,196,524           | 16,390,911           | 17,473,878           |
| <b>Total Governmental Funds</b>                       | <b>\$ 13,632,583</b> | <b>\$ 40,296,374</b> | <b>\$ 42,697,564</b> | <b>\$ 36,759,907</b> | <b>\$ 41,059,520</b> | <b>\$ 51,849,635</b> | <b>\$ 36,418,649</b> | <b>\$ 36,356,424</b> | <b>\$ 33,008,409</b> | <b>\$ 33,158,494</b> |
| <b>All Governmental Funds Percentage Change</b>       | <b>98.0%</b>         | <b>195.6%</b>        | <b>6.0%</b>          | <b>-13.9%</b>        | <b>11.7%</b>         | <b>26.3%</b>         | <b>-29.8%</b>        | <b>-0.2%</b>         | <b>-9.2%</b>         | <b>0.5%</b>          |

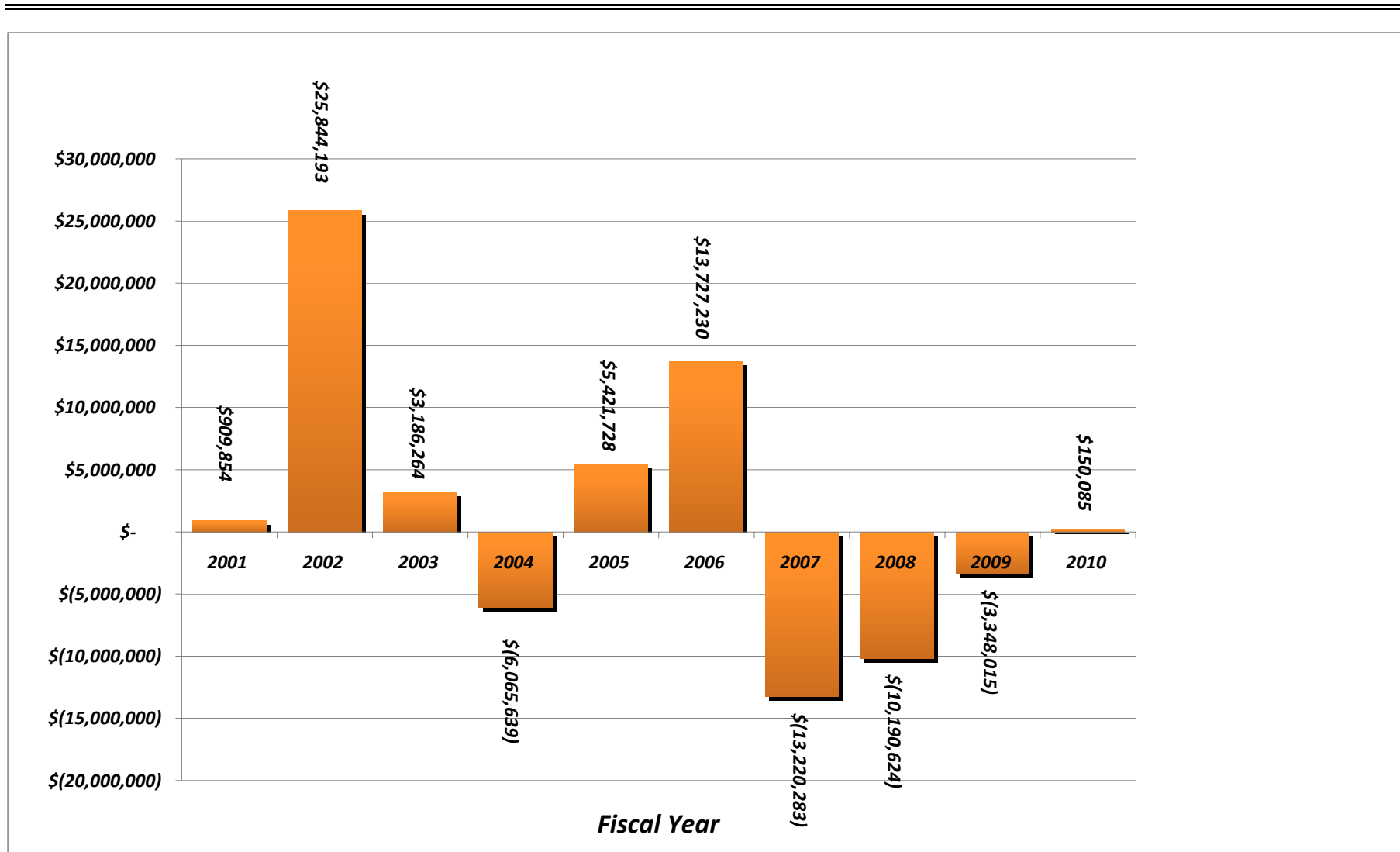
**Notes:**

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

**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 Value<sup>1</sup> and Estimated Actual Value of Property By Type (Unaudited)<sup>2</sup>**  
**Last Ten Calendar Years**

| Calendar Year       | Amounts              |                     |                     |                       |  |                  |                                 |                             |                           |   | Total Direct Tax Rate <sup>4</sup> | 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 <sup>3</sup> | Less: Tax Exempt Property | Total Taxable Assessed Value <sup>1</sup> |                                    |                        |                          |
| 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%                     |
| 2009                | 2,921,948,442        | 1,123,301,833       | 342,437,045         | 21,740,764            | 37,631,652                               | 111,081,626      | 322,663,144                     | 558,753                     | 613,839,030               | 4,267,524,229                             | 7.932                              | 10,668,810,573         | -0.6%                    |
| 2010                | 2,347,986,698        | 1,033,612,691       | 327,095,329         | 18,655,854            | 37,624,457                               | 115,050,461      | 277,705,184                     | 499,566                     | 538,715,910               | 3,619,514,330                             | 9.900                              | 9,048,785,825          | -15.2%                   |
| *                   | \$2,195,233,869      | \$ 877,604,351      | \$ 226,327,825      | \$ 14,663,087         | \$ 19,971,360                            | \$ 92,648,079    | \$ 275,414,670                  | \$ 734,372                  | \$ 292,643,201            | \$ 3,359,264,567                          |                                    | \$ 8,398,161,418       |                          |
| **                  | 91.7%                | 57.2%               | 138.6%              | 82.0%                 | 265.5%                                   | 30.6%            | 5.8%                            | -44.1%                      | 410.9%                    | 58.3%                                     |                                    | 58.3%                  |                          |
| Percentage of Total |                      |                     |                     |                       |  |                  |                                 |                             |                           |   |                                    |                        |                          |
| 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%                                     |                                    |                        |                          |
| 2009                | 59.9%                | 23.0%               | 7.0%                | 0.4%                  | 0.8%                                     | 2.3%             | 6.6%                            | 0.0%                        | 14.4%                     | 85.6%                                     |                                    |                        |                          |
| 2010                | 56.5%                | 24.9%               | 7.9%                | 0.4%                  | 0.9%                                     | 2.8%             | 6.7%                            | 0.0%                        | 14.9%                     | 85.1%                                     |                                    |                        |                          |

\* Dollar average for ten years.

\*\* Percentage change in dollars over ten years.

**Notes:**

<sup>1</sup> All property is assessed at 40% of fair market value.

<sup>2</sup> Gross digest before homestead or freeport exemptions.

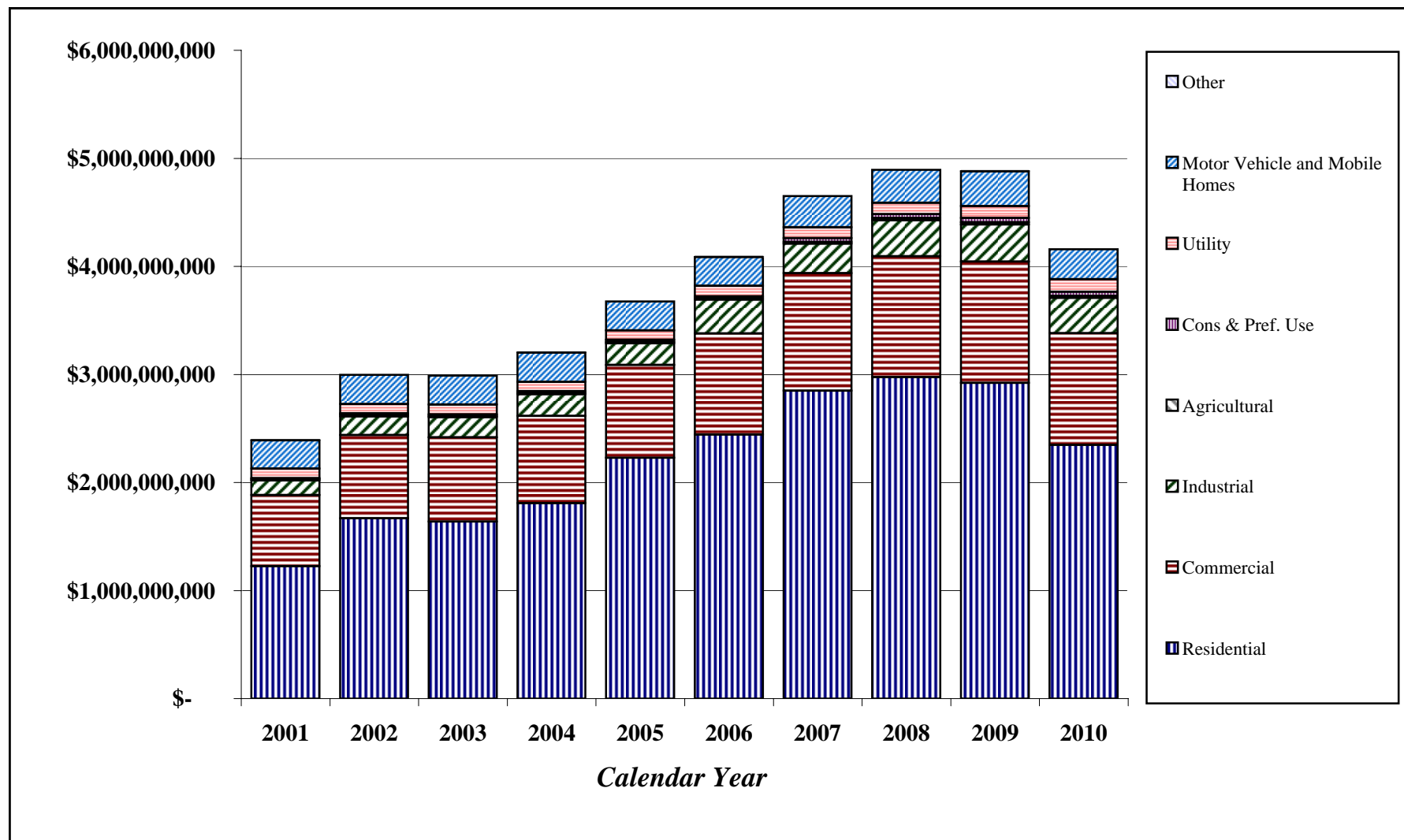
<sup>3</sup> Generally includes timber and heavy equipment.

<sup>4</sup> 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 <sup>1</sup> State of Georgia <sup>3</sup> | Underlying Rates <sup>2</sup> |                 |                      |                        |
|---------------|--------------------|--|-------------------------------|-----------------|----------------------|------------------------|
|               |                    |  | City of Villa Rica            | City of Austell | City of Douglasville | Douglas County Schools |
| 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                 |
| 2009          | 7.932              | 0.250  | 6.775                         | 3.123           | 5.120                | 21.350                 |
| 2010          | 9.900              | 0.250  | 6.775                         | 3.123           | 3.854                | 24.100                 |

**Notes:**

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

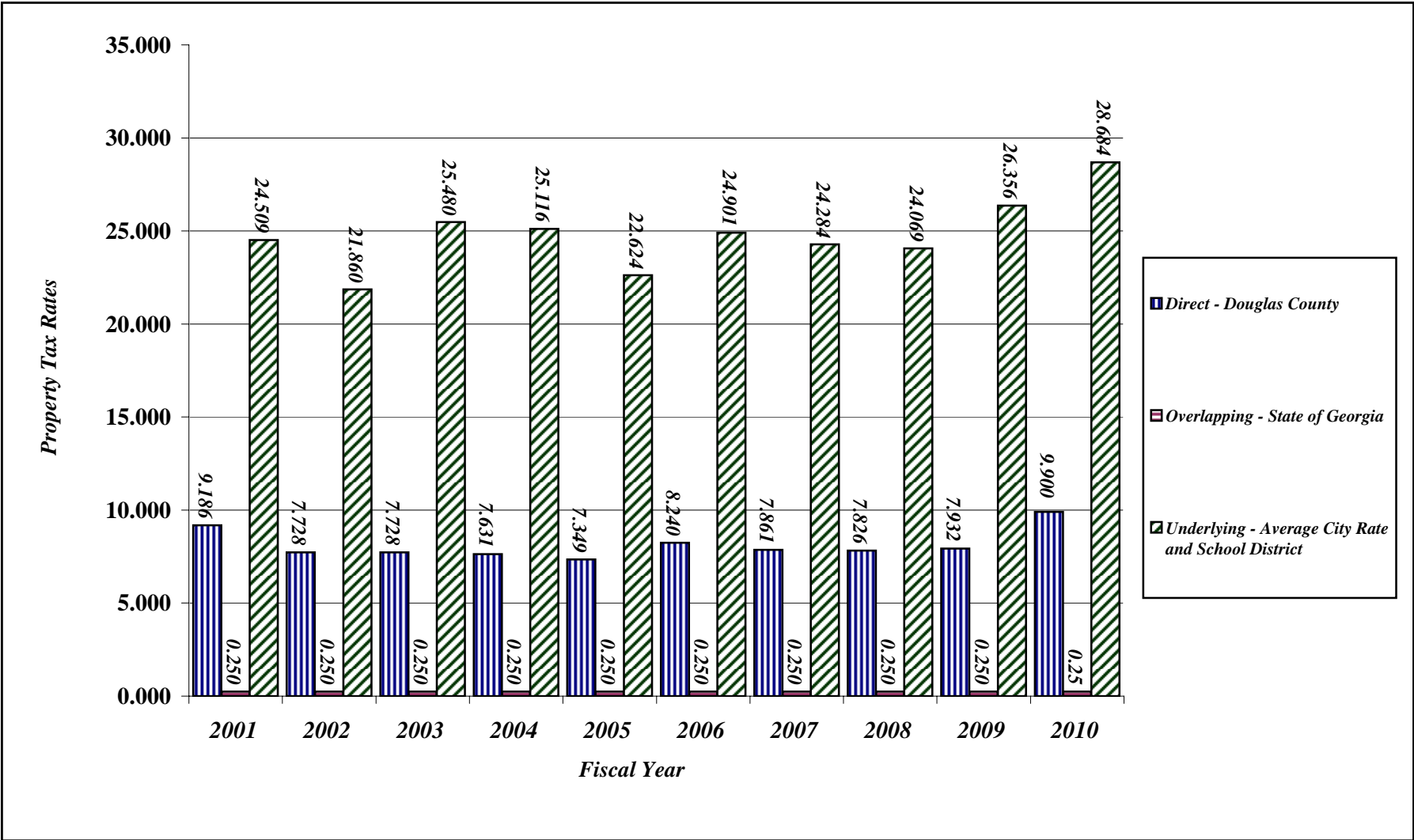
<sup>2</sup> Underlying rates are those of the City of Villa Rica, the City of Austell, the City of Douglasville and Douglas County Schools that apply to property owners located within Douglas County.

<sup>3</sup> 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 <sup>2</sup> | Collected Within the Fiscal Year of The Levy |                    | Collections in Subsequent Years <sup>3</sup> | Total Collections to Date |                    | Total Uncollected Taxes <sup>1,3</sup> |                    |
|---------------|---|--|--------------------|--|---------------------------|--------------------|--|--------------------|
|               |   | Amount                                       | Percentage of Levy |  | Amount                    | Percentage of Levy | Amount                                 | Percentage of Levy |
| 2001          | \$ 17,779                                       | \$ 15,907                                    | 89.47%             | \$ 1,305                                     | \$ 17,212                 | 96.81%             | \$ 567                                 | 3.19%              |
| 2002          | 19,338  | 16,943                                       | 87.62%             | 1,853  | 18,796                    | 97.20%             | 542                                    | 2.80%              |
| 2003          | 19,291  | 11,253                                       | 58.33%             | 7,374  | 18,627                    | 96.56%             | 664                                    | 3.44%              |
| 2004          | 20,590  | 19,006                                       | 92.31%             | 2,295  | 21,301                    | 103.45%            | (711)                                  | -3.45%             |
| 2005          | 22,246  | 20,238                                       | 90.97%             | 1,966  | 22,204                    | 99.81%             | 42                                     | 0.19%              |
| 2006          | 27,760  | 25,307                                       | 91.16%             | 2,345  | 27,652                    | 99.61%             | 108                                    | 0.39%              |
| 2007          | 29,783  | 26,727                                       | 89.74%             | 2,780  | 29,507                    | 99.07%             | 276                                    | 0.93%              |
| 2008          | 31,255  | 26,232                                       | 83.93%             | 5,558  | 31,790                    | 101.71%            | (535)                                  | -1.71%             |
| 2009          | 31,654  | 27,494                                       | 86.86%             | 3,017  | 30,511                    | 96.39%             | 1,143                                  | 3.61%              |
| 2010          | 34,242  | 29,630                                       | 86.86%             | -  | 29,630                    | 86.53%             | 4,612                                  | 13.47%             |

**Notes:**

<sup>1</sup> The amounts reported in the total uncollected taxes column are the uncollected taxes for each tax levy.

<sup>2</sup> 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.

<sup>3</sup> 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. As a result, some years report more than a 100% collection rate.

**Data Source:**

Douglas County Tax Commissioner's Office

**Douglas County, Georgia**  
**Principal Property Taxpayers (Unaudited)**  
**Calendar Years Ended December 31, 2010 and 2003**

| 2010                                  |                        |      |  | 2003                             |                        |      |  |
|---------------------------------------|------------------------|------|--|----------------------------------|------------------------|------|--|
| 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               | \$ 44,486,580          | 1    | 2.47%                                      | GreyStone Power Company          | \$ 72,880,086          | 1    | 2.64%                                      |
| Georgia Power Company                 | 16,975,136             | 2    | 0.94%                                      | Georgia Power Company            | 23,741,053             | 2    | 0.86%                                      |
| Georgia Transmission Corporation      | 16,379,880             | 3    | 0.91%                                      | Georgia Transmission Corporation | 22,020,789             | 3    | 0.80%                                      |
| BellSouth Telecommunications          | 13,493,015             | 4    | 0.75%                                      | BellSouth Telecommunications     | 21,176,750             | 4    | 0.77%                                      |
| Birch Landing Atlanta Apartments, LLL | 12,344,954             | 5    | 1.30%                                      | Arbor Place II, LLC              | 27,424,893             | 5    | 0.99%                                      |
| Arbor Place II, LLC                   | 11,161,960             | 6    | 0.62%                                      | Tree Terrace Associates          | 29,408,742             | 6    | 1.06%                                      |
| Lytos-Creekside II, Inc.              | 10,486,640             | 7    | 0.58%                                      | Applied Industrial Technologies  | 26,681,411             | 7    | 0.97%                                      |
| DDRTC Douglasville Pavilion, LLC      | 9,107,680              | 8    | 0.50%                                      | MCI WorldCom Network             | 22,689,789             | 8    | 0.82%                                      |
| WPRE I Rocky Ridge, LLC               | 8,788,720              | 9    | 0.49%                                      | Inland Southeast Douglasville    | 20,850,080             | 9    | 0.75%                                      |
| Centerpoint Properties Trust          | 8,339,760              | 10   | 0.46%                                      | Robert Bosch Corporation         | 20,385,807             | 10   | 0.74%                                      |
| Total Principal Taxpayers             | 151,564,325            |      | 3.91%                                      | Total Principal Taxpayers        | 287,259,400            |      | 10.39%                                     |
| All Other Taxpayers                   | 3,728,575,045          |      | 96.09%                                     | All Other Taxpayers              | 2,476,776,719          |      | 89.61%                                     |
| Total <sup>1</sup>                    | \$ 3,880,139,370       |      | 100.00%                                    | Total <sup>1</sup>               | \$2,764,036,119        |      | 100.00%                                    |

**Notes:**

<sup>1</sup> 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<br>Year | Direct            |                     | Overlapping         | Underlying                             | Total<br>Direct, Overlapping<br>and Underlying Rates |
|------------------|-------------------|---------------------|---------------------|--|--|
|                  | Douglas County    |                     | State of<br>Georgia | Douglas County<br>Schools <sup>3</sup> |  |
|                  | LOST <sup>1</sup> | SPLOST <sup>2</sup> |                     |  |  |
| 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%  |
| 2009             | 1.00%             | 0.00%               | 4.00%               | 1.00%                                  | 6.00%  |
| 2010             | 1.00%             | 1.00%               | 4.00%               | 1.00%                                  | 7.00%  |

**Notes:**

<sup>1</sup> 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.

<sup>2</sup> A special purpose local option sales tax (SPLOST) was approved effective July 1, 2002 and expired June 30, 2007. A special purpose local option sales tax (SPLOST) was approved effective February 2, 2010.

<sup>3</sup> 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](https://etax.dor.ga.gov/salestax/salestaxrates/LGS_2009_Apr_Rate_Chart_Historical_rates_09.pdf)

**Douglas County, Georgia**  
**Sales Taxes by Category (Unaudited)**  
**Calendar Years 2005 - 2007 <sup>1</sup>**

|                                  | 2005                  |                | 2006                    |                | 2007                    |                |
|----------------------------------|-----------------------|----------------|-------------------------|----------------|-------------------------|----------------|
|                                  | Amount                | Percentage     | Amount                  | Percentage     | Amount                  | Percentage     |
| <b>By Category:</b>              |                       |                |                         |                |                         |                |
| <i>SIC codes:</i> <sup>2</sup>   |                       |                |                         |                |                         |                |
| Food                             | \$ 216,670,821        | 23.68%         | \$ 234,360,002          | 23.28%         | \$ 250,899,537          | 23.69%         |
| Apparel                          | 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%         |
| Automotive                       | 114,013,541           | 12.46%         | 119,084,420             | 11.83%         | 123,171,486             | 11.63%         |
| Home                             | 70,196,305            | 7.67%          | 78,729,366              | 7.82%          | 77,625,590              | 7.33%          |
| Lumber                           | 49,820,555            | 5.45%          | 52,912,980              | 5.26%          | 53,653,320              | 5.06%          |
| Miscellaneous Service            | 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%          |
| Utilities                        | 39,942,205            | 4.37%          | 46,923,006              | 4.66%          | 46,286,283              | 4.37%          |
| Miscellaneous                    | 11,500,015            | 1.26%          | -                       | 0.00%          | 13,305,827              | 1.26%          |
| <b>Total Taxable Sales</b>       | <b>\$ 914,863,185</b> | <b>100.00%</b> | <b>\$ 1,006,594,405</b> | <b>100.00%</b> | <b>\$ 1,059,302,881</b> | <b>100.00%</b> |
| <b>Total Percentage Increase</b> | N/A                   |                | 10.0%                   |                | 5.2%                    |                |

**Notes:**

<sup>1</sup> Only three years of data is available. The Georgia Department of Revenue no longer provides this information.

<sup>2</sup> Standard Industrial Classification (SIC)

**Data Source:**

Georgia Department of Revenue, Local Government Services Division  
<https://etax.dor.ga.gov/STDistribution/Default.aspx>

**Douglas County, Georgia**  
*Ratios of Total Debt Outstanding by Type (Unaudited) <sup>1</sup>*  
*Last Ten Calendar Years*

| December 31, | Governmental Activities |                          |                               |                |              | Business-type Activities |              | Percentage of Personal Income | Estimated <sup>2</sup> Population | Per Capita |
|--------------|-------------------------|--------------------------|-------------------------------|----------------|--------------|--------------------------|--------------|-------------------------------|-----------------------------------|------------|
|              | Revenue Bonds           | Special Assessment Bonds | Certificates of Participation | Capital Leases | Total        | Capital Leases           | Total        |                               |                                   |            |
| 2001         | \$ -                    | \$ 915,000               | \$ -                          | \$ 465,375     | \$ 1,380,375 | \$ -                     | \$ 1,380,375 | 0.001%                        | 96,006                            | \$ 14      |
| 2002         | 40,390,000              | 845,000                  | -                             | 559,314        | 41,794,314   | -                        | 41,794,314   | 0.016%                        | 98,650                            | 424        |
| 2003         | 34,430,000              | 770,000                  | 6,785,000                     | 474,963        | 42,459,963   | -                        | 42,459,963   | 0.016%                        | 102,015                           | 416        |
| 2004         | 26,795,000              | 695,000                  | 6,785,000                     | 442,430        | 34,717,430   | -                        | 34,717,430   | 0.012%                        | 106,300                           | 327        |
| 2005         | 18,510,000              | 615,000                  | 6,105,000                     | 291,506        | 25,521,506   | -                        | 25,521,506   | 0.008%                        | 112,900                           | 226        |
| 2006         | 9,575,000               | 530,000                  | 5,405,000                     | 81,318         | 15,591,318   | 409,433                  | 16,000,751   | 0.005%                        | 120,300                           | 133        |
| 2007         | -                       | 435,000                  | 4,700,000                     | 6,965          | 5,141,965    | 286,640                  | 5,428,605    | 0.001%                        | 125,800                           | 43         |
| 2008         | -                       | 335,000                  | 3,980,000                     | -              | 4,315,000    | 157,982                  | 4,472,982    | 0.001%                        | 127,800                           | 35         |
| 2009         | -                       | 230,000                  | 3,240,000                     | -              | 3,470,000    | 23,102                   | 3,493,102    | 0.001%                        | 128,800                           | 27         |
| 2010         | -                       | 120,000                  | 2,480,000                     | -              | 2,600,000    | -                        | 2,600,000    | 0.001%                        | 129,800                           | 20         |

**Data Sources:**

<sup>1</sup> Applicable years' comprehensive annual financial report.

<sup>2</sup> Exhibit XXI

**Douglas County, Georgia**  
**Direct and Underlying Governmental Activities Debt (Unaudited)**  
**December 31, 2010**

| <b>Governmental Unit</b>                           | <b>Debt<br/>Outstanding</b> | <b>Estimated<br/>Percentage<br/>Applicable <sup>1</sup></b> | <b>Estimated<br/>Share of<br/>Underlying<br/>Debt</b> |
|--|-----------------------------|---|---|
| <b>Underlying Debt<sup>2,3</sup></b>               |                             |   |   |
| Douglas County Board of Education (June 30, 2010): |                             |   |   |
| General obligation bonds                           | \$ 215,230,000              | 100.0%  | \$ 215,230,000  |
| Cities   |                             |   |   |
| Douglasville (June 30, 2008)                       |                             |   |   |
| General obligation bonds                           | 32,708,895                  | 100.0%  | 32,708,895  |
| Capital leases                                     | 2,135,476                   | 100.0%  | 2,135,476   |
| Villa Rica (March 31, 2008)                        |                             |   |   |
| General obligation bonds & Revenue bonds           | 900,000                     | 100.0%  | 900,000   |
| Austell (June 30, 2008)                            |                             |   |   |
| Capital leases                                     | 163,929                     | 100.0%  | <u>163,929</u>  |
| <b>Total Underlying Debt</b>                       |                             |   | <b>251,138,300</b>                                    |
| <b>County Direct Debt</b>                          |                             |   |   |
| Certificates of participation                      | 2,480,000                   |   |   |
| Special assessment bonds                           | <u>120,000</u>              |   |   |
| Total  | <u>2,600,000</u>            | 100.0%  | <u>2,600,000</u>                                      |
| <b>Total Direct and Overlapping Debt</b>           |                             |   | <b><u><u>\$ 253,738,300</u></u></b>                   |

**Notes:**

<sup>1</sup> 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.

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

**Data Source:**

<sup>3</sup> Each specific government

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

|   | December 31,     |                  |                  |                  |                  |
|---|------------------|------------------|------------------|------------------|------------------|
|   | 2001             | 2002             | 2003             | 2004             | 2005             |
| <b>Taxable Assessed Value <sup>1</sup></b>                      | \$ 2,285,978,812 | \$ 2,872,920,021 | \$ 2,860,476,463 | \$ 3,073,556,078 | \$ 3,514,756,227 |
| <b>Legal Debt Margin</b>  |                  |                  |                  |                  |                  |
| Debt limit (10% of assessed value) <sup>2</sup>                 | \$ 228,597,881   | \$ 287,292,002   | \$ 286,047,646   | \$ 307,355,608   | \$ 351,475,623   |
| Debt applicable to limit:                                       |                  |                  |                  |                  |                  |
| General obligation bonds  | -                | -                | -                | -                | -                |
| Less: Amount reserved for repayment of general obligation debt  | -                | -                | -                | -                | -                |
| Total debt applicable to limit                                  | -                | -                | -                | -                | -                |
| <b>Legal Debt Margin</b>  | \$ 228,597,881   | \$ 287,292,002   | \$ 286,047,646   | \$ 307,355,608   | \$ 351,475,623   |
| Total net debt applicable to the limit as a % of the debt limit | 0.00%            | 0.00%            | 0.00%            | 0.00%            | 0.00%            |
|   | 2006             | 2007             | 2008             | 2009             | 2010             |
| <b>Taxable Assessed Value <sup>1</sup></b>                      | \$ 3,862,469,435 | \$ 4,111,486,468 | \$ 4,292,473,034 | \$ 4,267,524,229 | \$ 3,619,514,330 |
| <b>Legal Debt Margin</b>  |                  |                  |                  |                  |                  |
| Debt limit (10% of assessed value) <sup>2</sup>                 | \$ 386,246,944   | \$ 411,148,647   | \$ 429,247,303   | \$ 426,752,423   | \$ 361,951,433   |
| Debt applicable to limit:                                       |                  |                  |                  |                  |                  |
| General obligation bonds  | -                | -                | -                | -                | -                |
| Less: Amount reserved for repayment of general obligation debt  | -                | -                | -                | -                | -                |
| Total debt applicable to limit                                  | -                | -                | -                | -                | -                |
| <b>Legal Debt Margin</b>  | \$ 386,246,944   | \$ 411,148,647   | \$ 429,247,303   | \$ 426,752,423   | \$ 361,951,433   |
| Total net debt applicable to the limit as a % of the debt limit | 0.00%            | 0.00%            | 0.00%            | 0.00%            | 0.00%            |

**Notes:**

<sup>2</sup> 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:**

<sup>1</sup> Exhibit XII

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

| Calendar Year | Population <sup>1</sup> | (thousands of dollars)<br>Personal Income <sup>2</sup> | Per Capita Personal Income <sup>3</sup> | Per Capita Personal Income % of U.S. <sup>3</sup> | Median Age <sup>4</sup> | School Enrollment <sup>5</sup> | Unemployment Rate   |                               |                            | County Employment <sup>6</sup> |
|---------------|-------------------------|--|---|---|-------------------------|--------------------------------|---------------------|-------------------------------|----------------------------|--------------------------------|
|               |                         |  |   |   |                         |                                | County <sup>6</sup> | State of Georgia <sup>6</sup> | United States <sup>7</sup> |                                |
| 2001          | 96,006                  | \$ 2,602,642   | \$ 27,252                               | 88%   | 34.6                    | 18,196                         | 3.2%                | 4.0%                          | 4.7%                       | 50,674                         |
| 2002          | 98,650                  | 2,639,164  | 26,869                                  | 85%   | 34.6                    | 18,775                         | 4.5%                | 4.8%                          | 5.8%                       | 50,659                         |
| 2003          | 102,015                 | 2,727,440  | 26,882                                  | 83%   | 34.6                    | 19,738                         | 4.7%                | 4.8%                          | 6.0%                       | 51,134                         |
| 2004          | 106,300                 | 2,879,258  | 27,011                                  | 80%   | 34.6                    | 19,773                         | 4.8%                | 4.7%                          | 5.5%                       | 53,375                         |
| 2005          | 112,900                 | 3,123,754  | 27,799                                  | 78%   | 34.6                    | 22,487                         | 5.5%                | 5.2%                          | 5.1%                       | 56,573                         |
| 2006          | 120,300                 | 3,377,727  | 28,438                                  | 75%   | 34.6                    | 23,998                         | 5.0%                | 4.7%                          | 4.6%                       | 59,250                         |
| 2007          | 125,800                 | 3,670,553  | 29,524                                  | 74%   | 34.6                    | 24,403                         | 4.8%                | 4.7%                          | 5.0%                       | 61,336                         |
| 2008          | 127,800                 | 3,844,533  | 30,009                                  | 73%   | 34.6                    | 24,623                         | 6.5%                | 6.3%                          | 7.3%                       | 61,313                         |
| 2009          | 128,800                 | 3,823,091  | 29,476                                  | 72%   | 34.6                    | 24,692                         | 10.6%               | 9.7%                          | 9.9%                       | 58,003                         |
| 2010          | 129,800                 | 3,801,770  | 29,289                                  | 72%   | 33.5                    | 24,417                         | 11.1%               | 10.2%                         | 9.4%                       | 56,870                         |

**Data Sources:**

<sup>1</sup> 2001 - 2009 Atlanta Regional Commission, 2010 estimated by management

<sup>2</sup> 2001 - 2009 - U.S. Bureau of Economic Analysis - <http://www.bea.gov/regional/reis/>, 2010 estimated by management

<sup>3</sup> 2001 - 2008 Bureau of Economic Analysis - <http://www.bea.gov/regional/reis/drill.cfm>, 2009 & 2010 estimated by management.

<sup>4</sup> U.S. Census Bureau - <http://usgovinfo.about.com/gi/dynamic/offsite.htm?site=http://factfinder.census.gov/>

<sup>5</sup> Douglas County Board of Education

<sup>6</sup> Real Estate Center, <http://recenter.tamu.edu/data/emp/>

<sup>7</sup> U.S. Department of Labor, Bureau of Labor Statistics, [http://data.bls.gov/PDQ/servlet/SurveyOutputServlet?data\\_tool=latest\\_numbers&series\\_id=LNS14000000](http://data.bls.gov/PDQ/servlet/SurveyOutputServlet?data_tool=latest_numbers&series_id=LNS14000000)

**Douglas County, Georgia**  
**Principal Employers (Unaudited)**  
**For the Calendar Years Ended December 31, 2010<sup>1</sup> and 2003**

| Employer                            | Type of Business               | 2010                |      |                                      |
|-------------------------------------|--------------------------------|---------------------|------|--------------------------------------|
|                                     |                                | Number of Employees | Rank | Percentage of Major County Employers |
| Douglas County School System        | Government                     | 3,365               | 1    | 5.28%                                |
| Silver Line Building Products, LLC  | Building Products              | 844                 | 2    | 1.32%                                |
| Douglas County                      | Government                     | 800                 | 3    | 1.25%                                |
| WellStar Douglas Hospital           | Healthcare                     | 750                 | 4    | 1.18%                                |
| American Red Cross Blood Services   | Healthcare                     | 500                 | 5    | 0.78%                                |
| Youth Villages, Inc.                | Youth Healthcare               | 456                 | 6    | 0.72%                                |
| APL Logistics                       | International Transportation   | 400                 | 7    | 0.63%                                |
|                                     |                                | N/A                 | 8    | N/A                                  |
|                                     |                                | N/A                 | 9    | N/A                                  |
|                                     |                                | N/A                 | 10   | N/A                                  |
| <b>Total Principal Employers</b>    |                                | 7,115               |      | 11.16%                               |
| <b>Other Employers</b>              |                                | 56,635              |      | 88.84%                               |
| <b>Total Employers</b>              |                                | 63,750              |      | 100.00%                              |
| Employer                            | Type of Business               | 2003                |      |                                      |
|                                     |                                | Number of Employees | Rank | Percentage of Major County Employers |
| Silver Line Building Products Corp. | Building Products              | 1,118               | 1    | 2.06%                                |
| Douglas County Government           | Government                     | 864                 | 2    | 1.59%                                |
| Wal-Mart                            | Retail                         | 550                 | 3    | 1.01%                                |
| Revest                              | Manufacturing                  | 550                 | 4    | 1.01%                                |
| WellStar Douglas Hospital           | Healthcare                     | 450                 | 5    | 0.83%                                |
| Kroger                              | Grocery                        | 415                 | 6    | 0.76%                                |
| Doors and Building Components       | Manufacturing                  | 315                 | 7    | 0.58%                                |
| Benton-Georgia, Inc.                | Communication                  | 300                 | 8    | 0.55%                                |
| Inner Harbour Hospitals, Ltd.       | Healthcare                     | 300                 | 9    | 0.55%                                |
| Randstad                            | Administrative Services Agency | 265                 | 10   | 0.49%                                |
| <b>Total Principal Employers</b>    |                                | 5,127               |      | 9.43%                                |
| <b>Other Employers</b>              |                                | 49,233              |      | 90.57%                               |
| <b>Total Employers</b>              |                                | 54,360              |      | 100.00%                              |

**Data Source:**<sup>1</sup> Douglas County Chamber of Commerce

N/A - Not Available

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

| <b>Function/program</b>         | <b>Calendar Year</b> |             |             |             |             |             |             |             |             |             |
|---------------------------------|----------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
|                                 | <b>2001</b>          | <b>2002</b> | <b>2003</b> | <b>2004</b> | <b>2005</b> | <b>2006</b> | <b>2007</b> | <b>2008</b> | <b>2009</b> | <b>2010</b> |
| <b>General Fund</b>             |                      |             |             |             |             |             |             |             |             |             |
| <b>General Government</b>       |                      |             |             |             |             |             |             |             |             |             |
| Board of Commissioners          | 6                    | 6           | 6           | 6           | 5           | 5           | 7           | 7           | 7           | 7           |
| Finance                         | 13                   | 13          | 13          | 12          | 12          | 13          | 11          | 11          | 11          | 11          |
| Purchasing                      | 4                    | 4           | 5           | 5           | 5           | 5           | 5           | 5           | 5           | 5           |
| Legal Services                  | 3                    | 3           | 3           | 4           | 2           | 2           | 2           | 2           | 2           | 2           |
| Information Services            | 7                    | 8           | 8           | 8           | 8           | 9           | 11          | 11          | 11          | 11          |
| Internal Audit                  | -                    | -           | -           | -           | -           | -           | 1           | 1           | 1           | 1           |
| Personnel                       | 4                    | 4           | 4           | 4           | 4           | 4           | 4           | 4           | 4           | 4           |
| Tax Commissioner                | 13                   | 13          | 13          | 13          | 14          | 14          | 15          | 15          | 20          | 20          |
| Tax Appraisal                   | 17                   | 17          | 19          | 18          | 19          | 19          | 20          | 21          | 19          | 19          |
| Courthouse Maintenance          | 2                    | 2           | 2           | 1           | 1           | 1           | 1           | 1           | 1           | 1           |
| Election Board                  | 2                    | 2           | 2           | 2           | 2           | 2           | 2           | 2           | 2           | 2           |
| Voter Registration              | 1                    | 1           | 2           | 2           | 2           | 2           | 2           | 2           | 2           | 2           |
| Printing                        | 3                    | 3           | 3           | 3           | 3           | 3           | 3           | 3           | 3           | 3           |
| Property Management             | -                    | -           | -           | -           | -           | 4           | 5           | 7           | 7           | 7           |
| Records Retention               | 2                    | 2           | 2           | 2           | 2           | 2           | 2           | 2           | 2           | 2           |
| Risk and Safety                 | -                    | -           | -           | -           | -           | -           | 1           | 2           | 2           | 2           |
| Communications                  | 1                    | 1           | 2           | 2           | 2           | 3           | 3           | 3           | 3           | 3           |
| <b>Total General Government</b> | <b>78</b>            | <b>79</b>   | <b>84</b>   | <b>82</b>   | <b>81</b>   | <b>88</b>   | <b>95</b>   | <b>99</b>   | <b>102</b>  | <b>102</b>  |
| <b>Judicial</b>                 |                      |             |             |             |             |             |             |             |             |             |
| Superior Court Judges           | 6                    | 6           | 6           | 6           | 6           | 6           | 6           | 6           | 6           | 6           |
| Clerk of Superior Court         | 25                   | 26          | 27          | 28          | 29          | 29          | 29          | 30          | 30          | 31          |
| District Attorney               | 23                   | 24          | 25          | 25          | 14          | 27          | 27          | 32          | 32          | 32          |
| Victim Witness Office           | -                    | 1           | 1           | 1           | 1           | -           | -           | -           | -           | -           |
| Magistrate Court                | 7                    | 7           | 7           | 7           | 8           | 8           | 8           | 9           | 8           | 8           |
| Probate Court                   | 7                    | 7           | 7           | 7           | 7           | 7           | 7           | 7           | 7           | 7           |
| Juvenile Court                  | 5                    | 4           | 4           | 4           | 7           | 7           | 7           | 7           | 7           | 7           |
| Public Defender                 | 12                   | 12          | 12          | 12          | 14          | 14          | 14          | 15          | 15          | 15          |
| State Court Judges              | 2                    | 2           | 2           | 2           | 2           | 2           | 2           | 2           | 2           | 2           |
| State Court Solicitor           | 4                    | 4           | 7           | 7           | 9           | 9           | 9           | 12          | 12          | 12          |
| State Court Clerk               | 3                    | 3           | 5           | 5           | 5           | 5           | 5           | 10          | 10          | 10          |
| State Court Public Defender     | -                    | 1           | 1           | 1           | 2           | 2           | 2           | 3           | 3           | 3           |
| <b>Total Judicial</b>           | <b>94</b>            | <b>97</b>   | <b>104</b>  | <b>105</b>  | <b>104</b>  | <b>116</b>  | <b>116</b>  | <b>133</b>  | <b>132</b>  | <b>133</b>  |
| <b>Public Safety</b>            |                      |             |             |             |             |             |             |             |             |             |
| Sheriff Enforcement             | 124                  | 128         | 133         | 133         | 144         | 150         | 162         | 164         | 165         | 165         |
| Sheriff Detention               | 133                  | 139         | 140         | 154         | 149         | 151         | 155         | 165         | 160         | 160         |
| Fire and Emergency Services     | 153                  | 158         | 157         | 157         | 150         | 165         | 166         | 172         | 172         | 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          | 10          | 10          |
| <b>Total Public Safety</b>      | <b>414</b>           | <b>429</b>  | <b>433</b>  | <b>457</b>  | <b>456</b>  | <b>479</b>  | <b>496</b>  | <b>514</b>  | <b>510</b>  | <b>510</b>  |

(Continued)

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

(Continued)

| <u>Function/program</u>                  | <u>Calendar Year</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> | <u>2009</u>  | <u>2010</u> |
| <b>Public Works</b>                      |                      |             |             |             |              |             |             |             |              |             |
| Department of Transportation             | 34                   | 34          | 34          | 38          | 38           | 40          | 47          | 49          | 47           | 47          |
| Development Control                      | 7                    | 7           | 7           | 6           | 7            | 7           | 5           | 5           | 4            | 4           |
| Fleet Management                         | 12                   | 12          | 12          | 12          | 11           | 12          | 13          | 13          | 12           | 12          |
| <b>Total Public Works</b>                | <b>53</b>            | <b>53</b>   | <b>53</b>   | <b>56</b>   | <b>56</b>    | <b>59</b>   | <b>65</b>   | <b>67</b>   | <b>63</b>    | <b>63</b>   |
| <b>Health and Welfare</b>                |                      |             |             |             |              |             |             |             |              |             |
| Juvenile Programs Administration         | 8                    | 8           | 10          | 10          | 10           | 11          | 13          | 13          | 13           | 13          |
| <b>Culture/Recreation</b>                |                      |             |             |             |              |             |             |             |              |             |
| Parks and Recreation                     | 18                   | 18          | 19          | 18          | 18           | 31          | 35          | 40          | 40           | 39          |
| Libraries                                | 14                   | 15          | 15          | 15          | 15           | 15          | 15          | 15          | 15           | 15          |
| <b>Total Culture/Recreation</b>          | <b>32</b>            | <b>33</b>   | <b>34</b>   | <b>33</b>   | <b>33</b>    | <b>46</b>   | <b>50</b>   | <b>55</b>   | <b>55</b>    | <b>54</b>   |
| <b>Housing and Development</b>           |                      |             |             |             |              |             |             |             |              |             |
| Agriculture Extension                    | 6                    | 7           | 7           | 5           | 5            | 6           | 6           | 6           | 6            | 6           |
| Building Inspection                      | 13                   | 14          | 12          | 14          | 14           | 14          | 14          | 14          | 13           | 13          |
| Planning and Zoning                      | 8                    | 8           | 4           | 4           | 5            | 4           | 5           | 5           | 5            | 5           |
| Code Enforcement Officers Division       | -                    | -           | 3           | 4           | 3            | 3           | 3           | 3           | 3            | 3           |
| Development Services Administration      | -                    | -           | 2           | 2           | 2            | 2           | 1           | 1           | 1            | 1           |
| Occupational Tax Division                | -                    | -           | 2           | 2           | 2            | 2           | 3           | 3           | 3            | 3           |
| Environmental Code Enforcement           | 1                    | 1           | 1           | -           | -            | -           | -           | -           | -            | -           |
| GIS Mapping                              | 3                    | 3           | 3           | 3           | 2            | 3           | 3           | 3           | 3            | 3           |
| Rideshare                                | 3                    | 3           | 3           | 3           | 4            | 4           | 4           | 4           | 4            | 4           |
| Economic Development                     | 2                    | 2           | 2           | 2           | 2            | 2           | 2           | -           | -            | -           |
| <b>Total Housing and Development</b>     | <b>36</b>            | <b>38</b>   | <b>39</b>   | <b>39</b>   | <b>39</b>    | <b>40</b>   | <b>41</b>   | <b>39</b>   | <b>38</b>    | <b>38</b>   |
| <b>Total General Fund</b>                | <b>715</b>           | <b>737</b>  | <b>757</b>  | <b>782</b>  | <b>779</b>   | <b>839</b>  | <b>876</b>  | <b>920</b>  | <b>913</b>   | <b>913</b>  |
| <b>Special Revenue Funds</b>             |                      |             |             |             |              |             |             |             |              |             |
| E-911                                    | 20                   | 24          | 24          | 24          | 20           | 24          | 25          | 27          | 25           | 25          |
| Highway Safety Task Force                | 4                    | 4           | -           | -           | -            | -           | -           | -           | -            | -           |
| Victim Assistance                        | 6                    | 3           | 3           | 3           | 3            | 3           | 4           | 4           | 3            | 3           |
| <b>Total Special Revenue Funds</b>       | <b>30</b>            | <b>31</b>   | <b>27</b>   | <b>27</b>   | <b>23</b>    | <b>27</b>   | <b>29</b>   | <b>31</b>   | <b>28</b>    | <b>28</b>   |
| <b>Enterprise Funds</b>                  |                      |             |             |             |              |             |             |             |              |             |
| Landfill                                 | 10                   | 8           | 8           | 8           | 7            | 8           | 8           | 8           | 8            | 8           |
| Cafeteria                                | 2                    | 2           | -           | -           | -            | -           | -           | -           | -            | -           |
| <b>Total Enterprise Funds</b>            | <b>12</b>            | <b>10</b>   | <b>8</b>    | <b>8</b>    | <b>7</b>     | <b>8</b>    | <b>8</b>    | <b>8</b>    | <b>8</b>     | <b>8</b>    |
| <b>Total County-wide</b>                 | <b>757</b>           | <b>778</b>  | <b>792</b>  | <b>817</b>  | <b>809</b>   | <b>874</b>  | <b>913</b>  | <b>959</b>  | <b>949</b>   | <b>949</b>  |
| <b>Percentage Change From Prior Year</b> | <b>4.7%</b>          | <b>2.8%</b> | <b>1.8%</b> | <b>3.2%</b> | <b>-1.0%</b> | <b>8.0%</b> | <b>4.5%</b> | <b>5.0%</b> | <b>-1.0%</b> | <b>0.0%</b> |

**Data Source:**  
 Various County Departments

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

| <b>Function/program</b>                   | <b>Calendar Year</b> |             |             |             |             |             |             |             |             |             |
|---|----------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
|   | <b>2001</b>          | <b>2002</b> | <b>2003</b> | <b>2004</b> | <b>2005</b> | <b>2006</b> | <b>2007</b> | <b>2008</b> | <b>2009</b> | <b>2010</b> |
| <b>General Government</b>                 |                      |             |             |             |             |             |             |             |             |             |
| Total Personal Property Accounts          | 5,782                | 7,658       | 7,943       | 9,642       | 10,368      | 11,250      | 12,250      | 8,849       | 9,500       | 9,000       |
| Total Number of Parcels                   | 37,820               | 39,691      | 41,179      | 43,770      | 46,840      | 49,500      | 52,500      | 53,580      | 54,000      | 54,200      |
| Vehicle Tags Sold                         | 98,954               | 100,331     | 102,100     | 106,600     | 112,900     | 116,900     | 122,700     | 142,800     | 165,600     | 128,000     |
| Registered Voters                         | 53,327               | 52,987      | 54,222      | 61,900      | 52,360      | 67,000      | 67,500      | 76,000      | 76,000      | 81,900      |
| <b>Judicial System</b>                    |                      |             |             |             |             |             |             |             |             |             |
| Civil Cases Filed                         | 3,354                | 3,400       | 3,753       | 3,612       | 3,700       | 4,300       | 4,320       | 4,400       | 6,000       | 6,100       |
| Criminal Cases Filed                      | 2,646                | 1,617       | 1,712       | 1,443       | 1,350       | 1,968       | 2,000       | 2,000       | 2,000       | 2,200       |
| Criminal Warrants Issued by Magistrate    | 7,164                | 6,182       | 7,088       | 6,430       | 6,480       | 7,170       | 7,200       | 6,770       | 7,000       | 6,500       |
| Marriage Licenses Issued                  | 803                  | 754         | 870         | 1,007       | 1,050       | 1,128       | 1,100       | 1,150       | 1,200       | 1,200       |
| Traffic Cases                             | 9,400                | 11,216      | 11,060      | 11,640      | 10,000      | 10,230      | 14,000      | 14,830      | 16,310      | 12,690      |
| Real Estate Documents (Os)                | 3,760                | 3,760       | 3,830       | 4,700       | 3,750       | 4,700       | 4,800       | 5,200       | 5,000       | 3,950       |
| <b>Public Safety</b>                      |                      |             |             |             |             |             |             |             |             |             |
| Total Calls for Fire and EMS Service      | 9,575                | 10,349      | 10,764      | 10,764      | 12,337      | 12,722      | 13,064      | 13,251      | 13,648      | 13,639      |
| Average Daily Population in Detention     | 549                  | 587         | 656         | 656         | 711         | 614         | 669         | 713         | 744         | 816         |
| Citizen Contacts                          | 39,189               | 36,671      | 76,100      | 76,100      | -           | -           | -           | -           | -           | -           |
| <b>Public Works</b>                       |                      |             |             |             |             |             |             |             |             |             |
| Miles of Roads Maintained                 | 568                  | 568         | 568         | 570         | 590         | 590         | 600         | 600         | 700         | 900         |
| Miles of Road Resurfaced                  | 30                   | 32          | 32          | 34          | 33          | 37          | 28          | 28          | 28          | 28          |
| <b>Health and Welfare</b>                 |                      |             |             |             |             |             |             |             |             |             |
| Youth Served through Juvenile Programs    | 513                  | 534         | 1,140       | 1,130       | 1,120       | 1,130       | 1,300       | 1,400       | 1,590       | 1,650       |
| Families Served through Juvenile Programs | 388                  | 528         | 840         | 940         | 1,000       | 1,000       | 1,080       | 2,000       | 1,200       | 1,250       |
| Seniors and Handicapped Served            | 274                  | 290         | 293         | 305         | 315         | 326         | 401         | 417         | 425         | 440         |
| <b>Culture/Recreation</b>                 |                      |             |             |             |             |             |             |             |             |             |
| Library Patron Count                      | 315,520              | 306,990     | 340,700     | 361,500     | 385,000     | 371,000     | 380,000     | 382,000     | 402,000     | 393,600     |
| Adult Recreation Participants             | 4,450                | 13,865      | 13,865      | 6,300       | 8,000       | 12,000      | 30,000      | 35,000      | 38,500      | 50,000      |
| Youth Recreation Participants             | 7,020                | 9,500       | 9,500       | 6,630       | 10,250      | 24,000      | 42,000      | 47,000      | 51,700      | 53,000      |
| <b>Housing and Development</b>            |                      |             |             |             |             |             |             |             |             |             |
| 4-H, Science, and Horticulture Programs   | 156                  | 166         | 180         | 214         | 230         | 235         | 255         | 275         | 285         | 290         |
| 4-H Members                               | 1,000                | 1,100       | 1,159       | 1,159       | 1,400       | 1,450       | 1,500       | 1,700       | 1,800       | 1,800       |
| Total Building Inspections Conducted      | 16,000               | 20,000      | 31,000      | 34,000      | 35,000      | 36,000      | 37,000      | 25,000      | 19,000      | 7,000       |
| Average Daily Rideshare One-Way Trips     | 235                  | 239         | 590         | 660         | 260         | 315         | 481         | 538         | 577         | 655         |
| <b>Special Revenue</b>                    |                      |             |             |             |             |             |             |             |             |             |
| Calls Received on 911 System              | 95,000               | 94,810      | 101,100     | 108,000     | 118,500     | 107,000     | 120,000     | 121,000     | 121,000     | 126,000     |
| <b>Enterprise Funds</b>                   |                      |             |             |             |             |             |             |             |             |             |
| Total Landfill Tonnage                    | 83,653               | 58,081      | 80,960      | 77,880      | 84,810      | 84,850      | 100,260     | 81,870      | 89,500      | 42,147      |
| Pounds Recycled                           | 2,402                | 3,068       | 1,739       | 2,553       | 2,733       | 1,579       | 1,577       | 1,624       | 1,700       | 3,720       |

**Data Source**

Various County Departments

**Douglas County, Georgia**  
**Capital Asset Statistics by Function/Program (Unaudited)**  
**Last Seven Calendar Years <sup>1</sup>**

| Function/Program                               | Calendar Year |       |       |       |       |       |       |
|--|---------------|-------|-------|-------|-------|-------|-------|
|  | 2004          | 2005  | 2006  | 2007  | 2008  | 2009  | 2010  |
| General Government                             |               |       |       |       |       |       |       |
| Vehicles                                       | N/A           | 24    | 42    | 55    | 48    | 48    | 49    |
| Judicial System                                |               |       |       |       |       |       |       |
| Vehicles                                       | 14            | 16    | 16    | 14    | 11    | 11    | 11    |
| Public Safety                                  |               |       |       |       |       |       |       |
| Fire Stations                                  | 9             | 9     | 9     | 10    | 11    | 10    | 10    |
| Training Facility                              | -             | -     | -     | -     | -     | -     | 1     |
| Sheriff's Department Precincts                 | 4             | 2     | 2     | 2     | 2     | 1     | 1     |
| Public Works                                   |               |       |       |       |       |       |       |
| Miles of Road                                  | 615           | 798   | 786   | 887   | 894   | 892   | 892   |
| Health and Welfare                             |               |       |       |       |       |       |       |
| County Owned Senior Services Buildings         | 1             | 1     | 1     | 1     | 1     | 1     | 1     |
| Culture/Recreation                             |               |       |       |       |       |       |       |
| County Libraries                               | 2             | 2     | 2     | 2     | 2     | 2     | 2     |
| County Parks                                   | 12            | 12    | 12    | 13    | 13    | 13    | 14    |
| County Aquatic Centers                         | -             | 1     | 1     | 1     | 1     | 1     | 1     |
| Total Acreage of Parks - Including Undeveloped | 1,800         | 1,783 | 1,799 | 1,817 | 1,817 | 1,817 | 1,817 |
| County Senior Centers                          | -             | 1     | 1     | 1     | 1     | 1     | 1     |
| Housing and Development                        |               |       |       |       |       |       |       |
| Rideshare Vans                                 | 35            | 40    | 40    | 60    | 74    | 98    | 98    |
| Special Revenue                                |               |       |       |       |       |       |       |
| E-911 Buildings                                | 1             | 1     | 1     | 1     | 1     | 1     | 1     |
| Enterprise Funds                               |               |       |       |       |       |       |       |
| Buildings                                      | 5             | 5     | 5     | 6     | 6     | 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**  
**FAMILY CONNECTION PROGRAM - DHR CONTRACT #427-93-10100374-99**  
**For the year ended December 31, 2010**

|   | <u>CFDA</u> | <u>Budget</u>    | <u>Actual</u>    | <u>Remaining<br/>Balance</u> |
|---|-------------|------------------|------------------|------------------------------|
| Revenues:                                       |             |                  |                  |                              |
| Intergovernmental - State                       | N/A         | <u>\$ 46,075</u> | <u>\$ 45,000</u> | <u>\$ 1,075</u>              |
| Expenditures:                                   |             |                  |                  |                              |
| Health and welfare                              |             |                  |                  |                              |
| Contract services                               |             | <u>46,075</u>    | <u>45,000</u>    | <u>1,075</u>                 |
|   |             | <u>46,075</u>    | <u>45,000</u>    | <u>1,075</u>                 |
| Excess of revenues over<br>(under) expenditures |             | <u>\$ -</u>      | <u>\$ -</u>      | <u>\$ -</u>                  |

**DOUGLAS COUNTY, GEORGIA**  
**FAMILY CONNECTION PROGRAM - DHR CONTRACT #427-93-11110121-99**  
**For the year ended December 31, 2010**

|   | <u>CFDA</u> | <u>Budget</u>    | <u>Actual</u>    | <u>Remaining<br/>Balance</u> |
|---|-------------|------------------|------------------|------------------------------|
| Revenues:                                       |             |                  |                  |                              |
| Intergovernmental - State                       | N/A         | <u>\$ 42,250</u> | <u>\$ 12,724</u> | <u>\$ 29,526</u>             |
| Expenditures:                                   |             |                  |                  |                              |
| Health and welfare                              |             |                  |                  |                              |
| Contract services                               |             | <u>42,250</u>    | <u>12,724</u>    | <u>29,526</u>                |
|   |             | <u>42,250</u>    | <u>12,724</u>    | <u>29,526</u>                |
| Excess of revenues over<br>(under) expenditures |             | <u>\$ -</u>      | <u>\$ -</u>      | <u>\$ -</u>                  |

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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  
Douglas County, 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 Douglas County, Georgia, (the County), as of and for the year ended December 31, 2010, which collectively comprise the County's basic financial statements and have issued our report thereon dated July 19, 2011. 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. 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, 2010, 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.

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

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies 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*.

We noted certain matters related to internal control that we reported to management of the County in a separate later dated July 19, 2011.

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  
July 19, 2011



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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  
Douglas County, Georgia  
Douglasville, Georgia

#### Compliance

We have audited the compliance of Douglas County, 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 could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2010. 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, complied, in all material respects, with the requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2010.

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 and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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 deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance 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, 2010, and have issued our report thereon dated July 19, 2011. 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.

*Richels, Cauley + Associates, LLC*

Atlanta, Georgia  
July 19, 2011

DOUGLAS COUNTY, GA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2010

| Federal Grantor/Pass-Through<br>Grantor/Program Title  | Federal<br>CFDA<br>Number | Pass Through<br>Entity Number | Federal<br>Program<br>Expenditures |
|--|---------------------------|-------------------------------|------------------------------------|
| <b>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>   |                           |                               |                                    |
| Pass through Georgia Department of Community Affairs<br>Community Development Block Grants/State's<br>program and Non-Entitlement Grants in Hawaii | 14.228                    | 08-NS-5058                    | \$ 2,441,458                       |
| <b>U.S. DEPARTMENT OF JUSTICE</b>  |                           |                               |                                    |
| Bulletproof Vests Partnership Program  | 16.607                    | N/A                           | 8,379                              |
| ARRA - Edward Byrne Memorial Formula<br>Grant Program  | 16.579                    | N/A                           | 50,869                             |
| Pass through Criminal Justice Coordinating Council:<br>ARRA - Edward Byrne Memorial Justice<br>Assistant Grant Program                             | 16.803                    | B82-8-104                     | 54,868                             |
| ARRA - Edward Byrne Memorial Justice<br>Assistant Grant Program  | 16.803                    | B82-8-108                     | 14,921                             |
| ARRA - Edward Byrne Memorial Justice<br>Assistant Grant Program  | 16.803                    | B82-8-118                     | 32,476                             |
|  |                           |                               | <u>102,265</u>                     |
| Pass through Criminal Justice Coordinating Council:<br>Crime Victim Assistance   | 16.575                    | C09-8-050                     | 23,648                             |
| Pass through Children & Youth Coordinating Council:<br>Juvenile Accountability Block Grants  | 16.523                    | 07ST-004                      | 6,959                              |
|  |                           |                               | <u>192,120</u>                     |
| <b>U.S. DEPARTMENT OF TRANSPORTATION</b>   |                           |                               |                                    |
| Pass through Criminal Justice Coordinating Council:<br>ARRA - Federal Transit Formula Grants   | 20.507                    | GA-90-X274-00                 | 225,370                            |
| Federal Transit Formula Grants   | 20.507                    | ARRA GA-96-X007               | 19,324                             |
|  |                           |                               | <u>244,694</u>                     |
| Pass through Governor's Office of Highway Safety:<br>Highway Enforcement of Aggressive Traffic   | 20.600                    | GA-2010-000-00382             | 88,857                             |
|  |                           |                               | <u>333,551</u>                     |
| <b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>  |                           |                               |                                    |
| Pass through Georgia Emergency Management Agency:<br>Emergency Management Performance Grant  | 97.042                    | P09-9-050                     | 27,902                             |
| Emergency Management Performance Grant   | 97.042                    | P10-9-050                     | 27,652                             |
|  |                           |                               | <u>55,554</u>                      |
| Disaster Assistance  | 83.516                    | HMGP-1858-0015                | 13,566                             |
| Disaster Assistance  | 83.516                    | FEMA-1858-DR-GA               | 1,775,124                          |
|  |                           |                               | <u>1,788,690</u>                   |
|  |                           |                               | <u>1,844,244</u>                   |
| <b>Total U.S. Department of Homeland Security</b>  |                           |                               | <b>(continued)</b>                 |

DOUGLAS COUNTY, GA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2010

| Federal Grantor/Pass-Through<br>Grantor/Program Title        | Federal<br>CFDA<br>Number | Pass Through<br>Entity Number | Federal<br>Program<br>Expenditures |
|--|---------------------------|-------------------------------|------------------------------------|
| <b>U. S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES</b>       |                           |                               |                                    |
| Pass through Georgia Department of Human Resources:          |                           |                               |                                    |
| Aging Cluster:   |                           |                               |                                    |
| Special Programs for the Aging - Title III Part B            | 93.044                    | 008AS1                        | 47,767                             |
| Special Programs for the Aging - Title III Part C            | 93.045                    | 008AS4                        | 129,323                            |
| Nutrition Services Incentive Program (NSIP)                  | 93.053                    | 008AU1                        | 34,478                             |
| Total Aging Cluster  |                           |                               | <u>211,568</u>                     |
| Family Caregiver Support - Title III, Part E                 | 93.052                    | 008AS3                        | 16,938                             |
| Social Services Block Grant (SSBG)                           | 93.667                    | 008AS2                        | 40,016                             |
| <b>Total U. S. Department of Health &amp; Human Services</b> |                           |                               | <u>268,522</u>                     |
| Total Expenditures of Federal Awards                         |                           |                               | <u>\$ 5,079,895</u>                |

Douglas County, Georgia  
 Schedule of Findings and Questioned Costs  
 Year Ended December 31, 2010

**SECTION I – SUMMARY OF AUDIT RESULTS**

Financial Statements

Type of auditor’s report issued: unqualified  
 Internal control over financial reporting:  
   Material weakness identified? \_\_\_\_\_ yes      X   no  
   Significant deficiency identified  
     not considered to be material weaknesses? \_\_\_\_\_ yes      X   none  
 Noncompliance material to financial statements  
 noted? \_\_\_\_\_ yes      X   no

Federal Awards

Internal Control over major programs:  
   Material weakness identified? \_\_\_\_\_ yes      X   no  
   Significant deficiency identified  
     not considered to be material weaknesses? \_\_\_\_\_ yes      X   none  
 Type of auditor’s report issued on compliance  
 For major programs: unqualified  
 Any audit findings disclosed that are required  
 To be reported in accordance with  
 Circular A-133, Section .510(a)? \_\_\_\_\_ yes      X   no

Identification of major programs:

| <u>CFDA Number</u> | <u>Name of Federal Programs</u>  |
|--------------------|--|
| 14.228             | Community Develop Block Grants/State’s<br>Program and Non-Entitlement Grants in Hawaii |
| 16.803             | Edward Byrne Memorial Justice Assistant<br>Grant Program                               |

Dollar threshold used to distinguish  
 Between Type A and Type B programs: \$300,000  
 Auditee qualified as low-risk auditee?   X   yes    \_\_\_\_\_ no

Douglas County, Georgia  
Schedule of Findings and Questioned Costs  
Year Ended December 31, 2010

**Section II – Financial Statement Findings**

None Reported

**Section III – Federal Award Findings**

None Reported



Douglas County Board of Commissioners  
Douglas County, 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.

*Richals, Cauley + Associates, LLC*

Atlanta, Georgia  
July 19, 2011

**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 - Hwy. 166 Round-A-Bout |
| E Grant Award Date .....            | 08/17/06                                       |
| F Grant Amount .....                | \$20,000.00                                    |

|   | COLUMN 1<br>Current Year Activity<br>For the Year Ended:   | COLUMN 2<br>Cumulative Grant Activity<br>Through the Year Ended: |
|---|--|--|
| G | 12/31/2010   | 12/31/2010   |
| H | Balance - Prior Year<br>(Cash or Accrued or Deferred Revenue) \$5,995.00   |  |
| I | Grant Receipts or Revenue Recognized \$0.00  | \$20,000.00  |
| J | Grant Disbursements or Expenditures EXCLUDING AUDIT FEES \$5,995.00  | \$20,000.00  |
| K | Disbursements or Expenditures for Audit Fees \$0.00  | \$0.00   |
| L | Balance - Current Year<br>(Cash or Accrued or Deferred Revenue)<br>[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: 3-17-11

Signature of Chief Financial Officer:  Date: 03/17/11

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## NICHOLS, CAULEY & ASSOCIATES, LLC

A Professional Services Firm of:  
Certified Public Accountants  
Certified Internal Auditors  
Certified Financial Planners®  
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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, 2010 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, 2010 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  
July 19, 2011

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Douglas County, Georgia

Annual Report of 9-1-1 Collections and Expenditures

For the Year Ended December 31, 2010

| Line<br>No. | O.C.G.A.<br>Reference: |  |
|-------------|------------------------|--|
| 1           |                        | Indicate UCOA Fund Type Used to Account for 9-1-1 Activity (choose one):<br><br><input checked="" type="checkbox"/> Special Revenue Fund <input type="checkbox"/> Enterprise Fund  |
| 2           | 46-5-134(a)(1)         | Monthly 9-1-1 charge billed to each exchange access facility subscriber:      \$ <u>1.50</u>   |
| 3           |                        | Total revenue from exchange access facility subscribers:      \$ <u>828,286</u>  |
| 4           |                        | Does 9-1-1 system provide automatic number identification of a wireless telecommunications connection? (choose one)<br><br><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)<br><br><input type="checkbox"/> System provides location of base station or cell site      46-5-134(a)(2)(A)<br><input checked="" type="checkbox"/> System provides automatic location identification      46-5-134(a)(2)(B)  |
| 6           | 46-5-134(a)(2)         | If the answer to Line 4 is "yes", identify the monthly 9-1-1 charge billed to each wireless telecommunications connection subscriber:      \$ <u>1.50</u>  |
| 7           |                        | Total revenue from wireless telecommunications connection subscribers:      \$ <u>1,650,620</u>  |
| 8           |                        | Total Line 3 plus Line 7 (should equal UCOA Revenue Source 34.2500)      \$ <u>2,478,906</u>   |
| 9           |                        | Additional revenue sources:  |
| 9a          | 46-5-134(j)            | Federal (UCOA Revenue Source 33.1000)<br>Identify each funding agency individually. Attach list, if necessary.<br><br><hr style="width: 50%; margin-left: 0;"/> <hr style="width: 50%; margin-left: 0;"/> <div style="display: flex; justify-content: flex-end; align-items: flex-end; width: 100px;">             \$ <u>          -</u><br/>             \$ <u>          -</u> </div>         |
| 9b          | 46-5-134(j)            | State (UCOA Revenue Source 33.4000)<br>Identify each funding agency individually. Attach list, if necessary.<br><br><hr style="width: 50%; margin-left: 0;"/> <hr style="width: 50%; margin-left: 0;"/> <div style="display: flex; justify-content: flex-end; align-items: flex-end; width: 100px;">             \$ <u>          -</u><br/>             \$ <u>          -</u> </div>           |
| 9c          | 46-5-134(j)            | Local (UCOA Revenue Source 33.6000)<br>Identify each unit of local government individually. Attach list, if necessary.<br><br><hr style="width: 50%; margin-left: 0;"/> <hr style="width: 50%; margin-left: 0;"/> <div style="display: flex; justify-content: flex-end; align-items: flex-end; width: 100px;">             \$ <u>          -</u><br/>             \$ <u>          -</u> </div> |
| 9d          | 46-5-134(j)            | Private (UCOA Revenue Source 37.1000)<br>Identify each private source individually. Attach list, if necessary.<br><br><hr style="width: 50%; margin-left: 0;"/> <hr style="width: 50%; margin-left: 0;"/> <div style="display: flex; justify-content: flex-end; align-items: flex-end; width: 100px;">             \$ <u>          -</u><br/>             \$ <u>          -</u> </div>         |

Douglas County, Georgia

Annual Report of 9-1-1 Collections and Expenditures

For the Year Ended December 31, 2010

| Line No. | O.C.G.A. Reference: |                            |
|----------|---------------------|----------------------------|
| 10       |                     | \$ <u>11,002</u>           |
| 11       |                     |                            |
|          |                     | \$ <u>964</u>              |
|          |                     | \$ <u>-</u>                |
|          |                     | \$ <u>-</u>                |
|          |                     | \$ <u>-</u>                |
|          |                     | \$ <u>-</u>                |
|          |                     | \$ <u>-</u>                |
|          |                     | \$ <u>-</u>                |
|          |                     | \$ <u>-</u>                |
|          |                     | \$ <u>-</u>                |
| 12       |                     | \$ <u><u>2,490,872</u></u> |
| 13       |                     |                            |
|          |                     | \$ <u>116,398</u>          |
|          |                     | \$ <u>33,090</u>           |
|          |                     | \$ <u>29,313</u>           |
|          |                     | \$ <u>151</u>              |
|          |                     | \$ <u>-</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>1,004,299</u>        |
| 16b      | 46-5-134(f)(3)      | \$ <u>315,515</u>          |

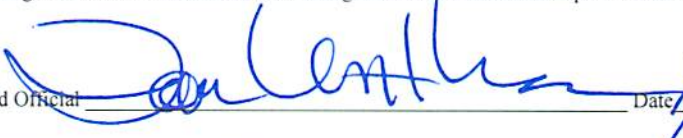


Douglas County, Georgia  
 Annual Report of 9-1-1 Collections and Expenditures  
 For the Year Ended December 31, 2010

| <u>Line No.</u> | <u>O.C.G.A. Reference:</u> |  | \$          |
|-----------------|----------------------------|--|-------------|
| 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)   | (2,088,653) |
| 29              |                            | Fund Balance - Beginning of Year   | 5,164,990   |
| 30              |                            | Fund Balance - End of Year   | 3,076,337   |
| 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. |             |

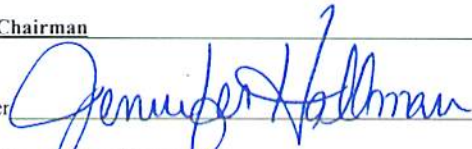
**Certification of Local Government Officials**

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 7/26/11

Print Name of Chief Elected Official Tom Worthan

Title of Chief Elected Official Chairman

Signature of Chief Financial Officer  Date 07/26/11

Print Name of Chief Financial Officer Jennifer Hallman