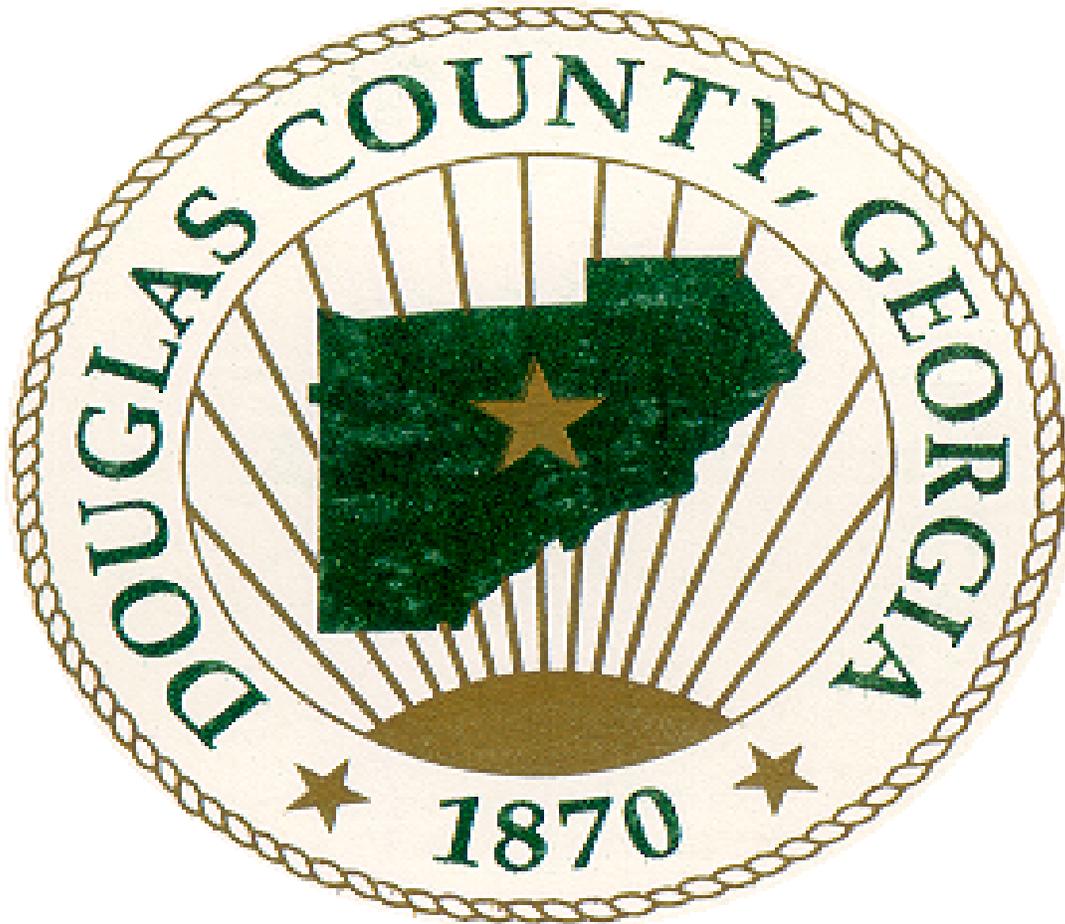


DOUGLAS COUNTY, GEORGIA



Comprehensive Annual Financial Report For the Fiscal Year Ended December 31, 2009

Douglas County, Georgia
Comprehensive Annual Financial Report
For The Year Ended December 31, 2009

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INTRODUCTORY SECTION

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

TOM WORTHAN
Chairman

FREDDIE ASHMON, Jr.
District I

KELLY ROBINSON
District II

MICHAEL MULCARE
District III

DAVID LATHAM
District IV



ERIC LINTON, AICP
County Administrator

LISA WATSON
County Clerk

KENNETH R. BERNARD
County Attorney

SONJA M. COX
Staff Attorney

DOUGLAS COUNTY BOARD OF COMMISSIONERS

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

May 26, 2010

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, 2009.

This report of the financial condition of the County as of December 31, 2009, 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, 2009, 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, 2009, 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, 2009 was a rough year. 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 2009, 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 2009 and its experiences and we will move forward with positive outlook and actions while recognizing that 2009 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 paid off in 2013. The big hit on our 2009 budget was the flooding and the \$11 million of damage to County roads and bridges. FEMA and State assistance only cover a portion of the costs. Reserves built into the budget had to be used.

We are choosing to move positively into the future. 2010 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 using \$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 2010, 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 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 also begin 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 fall of 2011.

The new Lithia Springs Park will start construction soon, replacing the Woodrow Wilson and Lithia Springs Girls Parks that were built decades ago and which are often flooded by Sweetwater Creek. The new park will be located on South Sweetwater Road at Mt. Vernon Road, and should open in late 2010. 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 2009, and its popularity increases each year. The Woodie Fite Senior Center activities are at capacity, so we will start planning in 2010 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 continuing repairs from the September floods and other projects begun in 2009.

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 17 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 2010. 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, 2008. This was the sixth consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

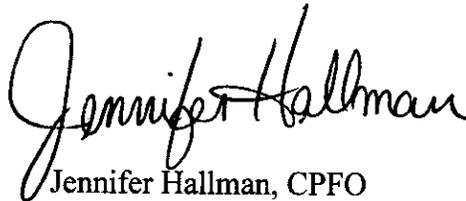
The County has received the GFOA's Distinguished Budget Presentation Award for its annual budget document for the calendar year beginning January 1, 2009. The County's budget document has been judged by the GFOA to be proficient as a policy document, as an operations guide, as a financial plan and as a communication device, and thus the County has received this award ten 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, 2008

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

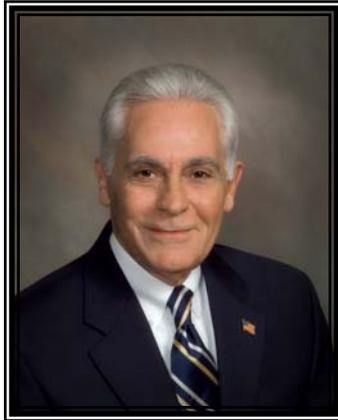


President

Executive Director



DOUGLAS COUNTY BOARD OF COMMISSIONERS & COUNTY ADMINISTRATOR



Tom Worthan
Chairman



Freddie Ashmon, Jr.
District #1



Kelly Robinson
District #2



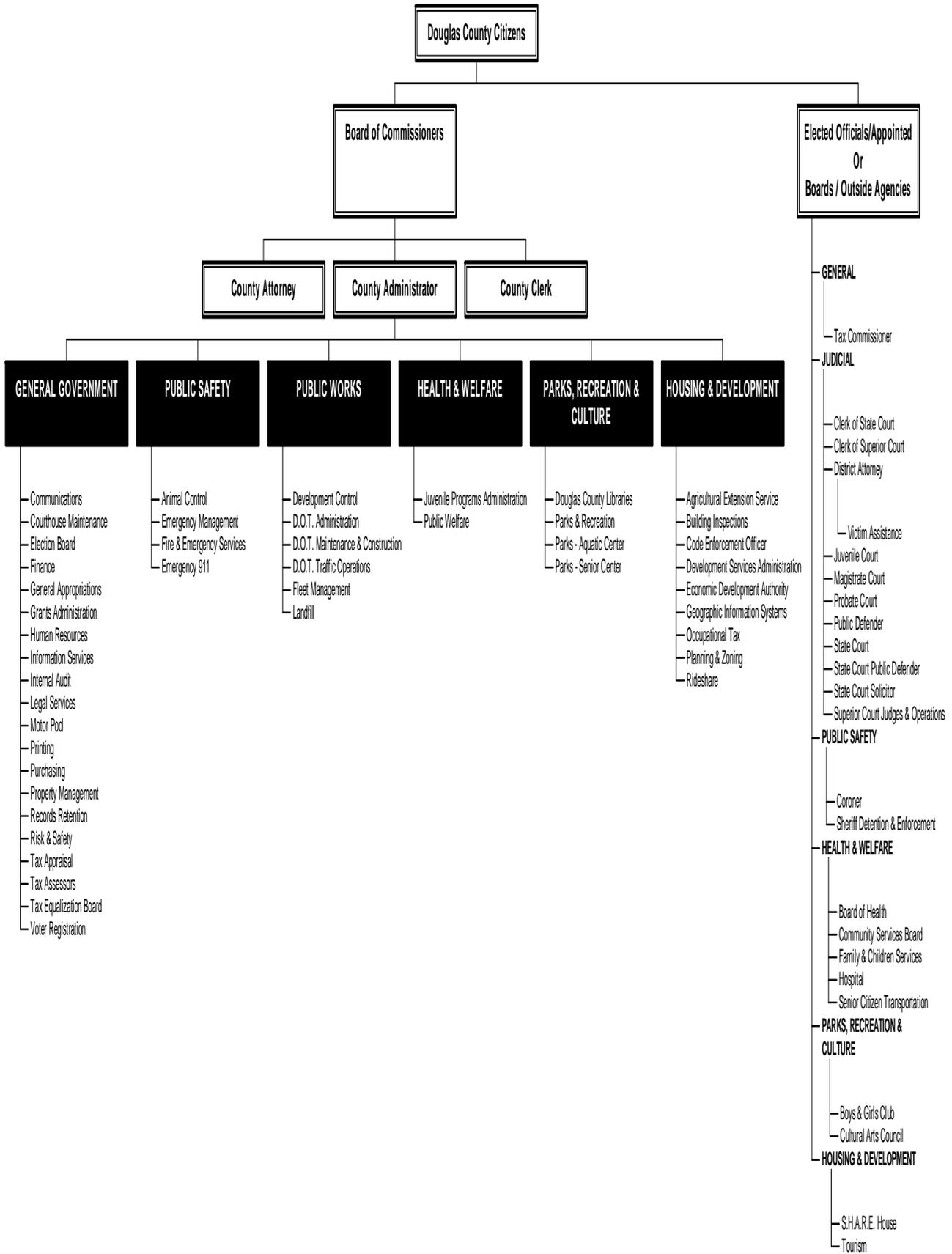
Mike Mulcare
District #3



David Latham
District #4



Eric Linton
County Administrator



LIST OF OFFICIALS

DOUGLAS COUNTY, GEORGIA

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

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FINANCIAL SECTION

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



NICHOLS, CAULEY & ASSOCIATES, LLC

A Professional Services Firm of:
Certified Public Accountants
Certified Internal Auditors
Certified Government Auditing Professionals
Certified Financial Planners™
Certified Valuation Analysts

REPLY TO:
2970 Clairmont Rd, Suite 725
Atlanta, Georgia 30329
404-214-1301
FAX 404-214-1302

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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, 2009, 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, 2009, 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, 2009, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Douglas County Board of Commissioners
Douglas County, Georgia

In accordance with Government Auditing Standards, we have also issued our report dated May 26, 2010, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contract and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Governmental Auditing Standards and should be considered in assessing the results of our audit.

The accompanying management's discussion and analysis on pages 13 through 24, and the budgetary comparison information on page 65, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

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

Richels, Cauley + Associates, LLC

Atlanta, Georgia
May 26, 2010

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, 2009. The County's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section.

2009 FINANCIAL HIGHLIGHTS

- The County's assets exceeded its liabilities by \$162,353,775 (total net assets) as of December 31, 2009.
- Total net assets are comprised of the following:
 - (1) Capital assets, net of related debt, of \$141,680,909 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 \$21,613,968 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 \$941,102.
- The County's governmental funds reported total ending fund balance of \$33,008,409 at December 31, 2009. This compares to the prior year ending fund balance of \$36,356,424 showing a decrease of \$3,348,015 during the current year. Unreserved fund balance of \$16,390,911 at December 31, 2009 shows a \$1,805,613 decrease from the prior year amount at December 31, 2008.
- At the end of the current calendar year, the unreserved undesignated fund balance for the General Fund was \$8,855,042, or 11.8% of total General Fund expenditures.
- The failing economy has played havoc with many of the County's 2009 revenue streams.
- Overall, the County continues to maintain a strong financial position.

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

OVERVIEW OF THE FINANCIAL STATEMENTS

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

Government-wide Financial Statements

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

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

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

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

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

The government-wide financial statements are presented on pages 25 and 26 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 27 to 30 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 encompasses 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 31 to 33 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 34 and 35 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 38 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 page 65 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 to 73.

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

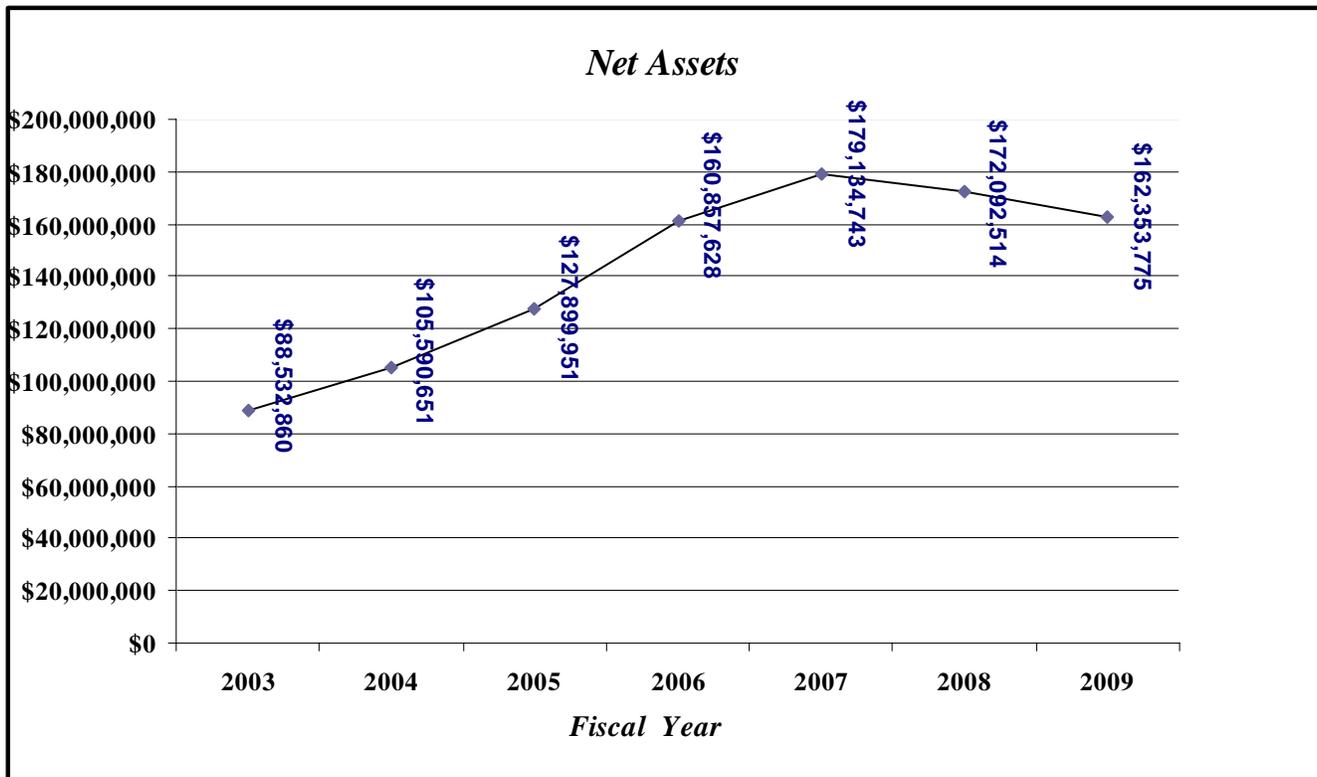
The County's net assets at calendar year-end are \$162,353,775. The following table provides a summary of the County's net assets:

Summary of Net Assets

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>	
	<u>2009</u>	<u>2008</u>	<u>2009</u>	<u>2008</u>	<u>2009</u>	<u>2008</u>
Assets:						
Current assets	\$ 73,617,384	\$ 62,008,800	\$ 121,661	\$ 161,239	\$ 73,739,045	\$ 62,170,039
Other non-current assets	2,536,708	1,268,178	-	-	2,536,708	1,268,178
Capital assets	142,732,905	139,886,959	2,089,634	2,485,886	144,822,539	142,372,845
Total assets	<u>218,886,997</u>	<u>203,163,937</u>	<u>2,211,295</u>	<u>2,647,125</u>	<u>221,098,292</u>	<u>205,811,062</u>
Liabilities:						
Current liabilities	40,188,899	20,178,079	109,961	296,284	40,298,860	20,474,363
Long-term liabilities	16,857,083	11,384,885	1,588,574	1,859,300	18,445,657	13,244,185
Total liabilities	<u>57,045,982</u>	<u>31,562,964</u>	<u>1,698,535</u>	<u>2,155,584</u>	<u>58,744,517</u>	<u>33,718,548</u>
Net assets:						
Investment in capital assets, net of related debt	139,253,581	135,892,083	2,427,328	2,327,904	141,680,909	138,219,987
Restricted	21,613,968	25,979,607	-	-	21,613,968	25,979,607
Unrestricted	973,466	9,729,283	(1,914,568)	(1,836,363)	(941,102)	7,892,920
Total net assets	<u>\$ 161,841,015</u>	<u>\$ 171,600,973</u>	<u>\$ 512,760</u>	<u>\$ 491,541</u>	<u>\$ 162,353,775</u>	<u>\$ 172,092,514</u>

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

The following chart reports the County's total net asset balances from fiscal year 2003 - 2009.



Current assets in both governmental activities and business-type activities increased in calendar year December 31, 2009. Cash decreased \$8.4 million, \$6.8 in decreases relates to the spending down of the 2002 SPLOST Fund and \$2.7 million spent in the General Fund., while other funds experienced increases.

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 1.8 to 1 as compared to 3.1 to 1 at December 31, 2008. 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 2009, net assets decreased \$9,759,958 for governmental activities and increased \$21,219 for business-type activities. Of this decrease, the major contributor was the increase in the other post-employment benefit obligation liability of \$6.2 million, which is not currently being funded. The County's overall financial position declined during calendar year 2009; however, the County remains in a strong financial position, in spite of a depressed economy.

Note that approximately 65.2% of the governmental activities' total assets are tied up in capital assets. The County uses these capital assets to provide services to its citizens. Combining governmental activities with business type activities, the County has invested approximately 65.7% of its total assets in capital assets, as presented in the government-wide statement of net assets.

(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, 2009 and 2008:

Summary of Changes in Net Assets

	Governmental Activities		Business-type Activities		Total	
	2009	2008	2009	2008	2009	2008
Revenues:						
Program:						
Charges for services + fines	\$ 16,678,940	\$ 16,887,673	\$ 1,862,515	\$ 2,013,022	\$ 18,541,455	\$ 18,900,695
Operating grants	1,795,370	2,029,434	15,520	-	1,810,890	2,029,434
Capital grants and contributions	3,889,753	1,662,929	-	-	3,889,753	1,662,929
General:						
Property taxes	35,434,026	34,751,634	-	-	35,434,026	34,751,634
Sales taxes	16,057,099	17,905,224	-	-	16,057,099	17,905,224
Other taxes	5,225,963	5,312,200	-	-	5,225,963	5,312,200
Other	575,644	2,960,608	892	3,017	576,536	2,963,625
Total revenues	79,656,795	81,509,702	1,878,927	2,016,039	81,535,722	83,525,741
Program Expenses:						
General government	13,585,109	13,568,649	-	-	13,585,109	13,568,649
Judicial	11,011,229	11,253,245	-	-	11,011,229	11,253,245
Public safety	44,336,061	42,180,908	-	-	44,336,061	42,180,908
Public works	10,028,106	9,712,850	-	-	10,028,106	9,712,850
Parks, recreation and culture	6,066,321	5,956,128	-	-	6,066,321	5,956,128
Planning/community development	2,700,466	3,295,556	-	-	2,700,466	3,295,556
Health and welfare	1,502,006	2,032,292	-	-	1,502,006	2,032,292
Interest	187,455	374,910	-	-	187,455	374,910
Solid waste management	-	-	1,857,708	2,193,435	1,857,708	2,193,435
Total expenses	89,416,753	88,374,538	1,857,708	2,193,435	91,274,461	90,567,973
Revenues over expenses	(9,759,958)	(6,864,836)	21,219	(177,396)	(9,738,739)	(7,042,232)
Beginning net assets	171,600,973	178,465,809	491,541	668,937	172,092,514	179,134,746
Ending net assets	\$ 161,841,015	\$ 171,600,973	\$ 512,760	\$ 491,541	\$ 162,353,775	\$ 172,092,514

Governmental Activity Revenues

The County is heavily reliant on both property taxes and sales taxes to support governmental operations. Property taxes provided 44.5% of the County's total revenues as compared to 42.6% in calendar year 2008, Sales and use taxes provided 20.2% of the County's total revenues as compared 22% in calendar year 2008. The County has been able to earn approximately \$285,380 in investment earnings to support governmental activities as compared to \$1,016,183 in fiscal year 2008. This substantial decrease relates to lower interest rates and less resources available for investment, primarily due to the spending down of the special purpose local option sales taxes.

Note that program revenues covered just 25% of governmental operating expenses as compared to 23% in calendar year 2008. This means that the government's taxpayers and the County's other general revenues normally fund 75% of the governmental activities, primarily from property and sales taxes. As a result, the general economy and the success of local businesses have a major impact on the County's revenue streams.

Governmental Activity Expenses

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

	Governmental Activities			
	Total Cost of Services	Percentage of Total	Net Cost of Services	Percentage of Total
General government	\$ 13,585,109	15.2%	\$ 11,109,321	15.6%
Judicial system	11,011,229	12.3%	8,499,793	12.7%
Public safety	44,336,061	49.6%	31,530,202	47.0%
Public works	10,028,106	11.2%	7,394,131	11.0%
Health and welfare	1,502,006	1.7%	1,436,540	2.1%
Parks, recreation and culture	6,066,321	6.8%	5,569,522	8.3%
Planning/community development	2,700,466	3.0%	1,325,726	2.0%
Interest and fiscal charges	187,455	0.2%	187,455	0.3%
Total	\$ 89,416,753	100.0%	\$ 67,052,690	100.0%

The public safety expenditures, both gross and net of program revenues total over 47% 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 \$419. Total liabilities decreased just \$21,638. Transfer fees were \$30,532 or 3.4% above the calendar year 2008 amount. Dumping fees were down \$134,141 or 14.7% from last year due to an economic slowdown, particularly in real estate development and construction, resulting in less waste being deposited in the landfill. In total operating revenues were down \$151,215 or 7.5%.

Recycling fees were down \$46,898 or 22.3% from 2008. This revenue reduction relates to an economic slowdown resulting in "less demand" for recyclable products.

In total, operating expenses decreased \$329,505 or 15.1%.

Personal services were \$41,499 or 6.8% below the 2008 amount. This decrease relates to a hiring freeze and vacant positions not being filled. In addition, the workers compensation funding was postponed until 2010, resulting in a \$16,382 savings in the solid waste fund.

In total, operating costs were down \$236,616 or 17.3% below the 2008 expenses. The reductions relate to:

- Automotive Other Expenditures (expenses for repairs to vehicles and equipment provided outside of our Fleet Department) were down \$104,895
- Fuel costs per gallon in 2009 were significantly below those of 2008, resulting in a decrease of \$86,119

- Property maintenance expenses were down by \$38,117 from 2008
- Landfill closure costs were down \$28,177 from 2008
- Interest expense (a note that financed equipment was in its final full year) was down \$6,222

Repairs and maintenance costs were \$47,190 or 64.1%. The decline in the economy resulted in a decrease in the volume of construction and demolition waste disposed of at the solid waste facility. Utilization of the heavy equipment declined which lessened the need for repairs and maintenance.

Fortunately, during calendar year 2009, the Solid Waste Fund reported operating income of \$10,082 as compared to operating loss of \$168,208 in calendar year 2008.

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 \$33,008,409 compared to \$36,356,424 in 2008. The bulk of this decrease relates to the spending down of the 2002 SPLOST Fund, or \$5,033,172. The General Fund increased its fund balance by approximately \$791,567 in this year.

Of this year-end total, \$16,390,911 is unreserved indicating availability for continuing County service delivery requirements. However, approximately \$7.7 million of this unreserved fund balance is committed to special revenue funds.

Legally restricted fund balances (i.e., the reserved fund balances) include approximately \$6.5 million set aside for future purchases (i.e., the encumbered portion). There is approximately \$1.4 million, which is not available for general appropriation.

The total ending fund balances of governmental funds show a decrease of \$3,348,015 or 9.2% 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 increased by \$791,567 or 7.1% as compared to a 36% decrease in 2008. The ending unreserved undesignated fund balance is considered adequate, although not excessive, representing the equivalent of 11.8% of annual expenditures. This compares to a 10.6% at December 31, 2008.

General property taxes increased \$2,688,496 or 9.3%. In 2009, the State of Georgia eliminated the Homeowners Tax Relief Grant. The receipt of this grant in 2008 allowed the County to reduce their portion of property taxes, approximately \$65 per tax bill. Since the grant was not received in 2009, property taxes increased over the prior year. Taxes for motor vehicles and mobile homes decreased \$322,654 or 12.3%. Intangible taxes decreased \$141,842 or a 16.2% 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 \$1,537,407 or 8.8% below the 2008 amount, due primarily to a shrinking economy. In total, tax revenues were just 0.9% above those of 2008.

In 2009, licenses and permits were approximately \$409,000 below the prior year. The largest contributor to this is occupational permits which were down \$204,129 from 2008. Following behind this is a decrease of \$145,295 in building permits. As building permits decrease, most related construction permits decrease as well. There were a few minor increases in other permits.

State grants were \$1,303,313 or 75.1% over the 2008 amount. This increase relates to the 2008 homeowners tax relief grant that was recognized as revenue in 2009 (\$1,743,023) offset partially by a reduction in state aid for roads (\$118,570).

Federal grant revenue was \$1,814,791 over the 2008 amount. The majority of this increase relates to a FEMA recovery for damages caused by heavy rain and flooding (\$1,718,051).

Total charges for services increased \$1,552,480 or 33.7%. Emergency medical services increased \$1,144,133 or 141.8% over the 2008 amount. In 2007, the County turned over billing and collection of our EMS services to an outside agency. Since that time, not only has the volume/billing increased 16%, but also overall collections have increased 92%. As a result, the County reevaluated their approach to estimating allowances for uncollectible accounts and recognizing revenues. While still maintaining a conservative approach, we deemed it appropriate to recognize additional revenues in 2009.

The revenue from prisoner housing fees increased \$218,904 or 43.7% over the 2008 amount. This increase relates to the number of the housing of state prisoners for additional days over the 2008 volume. Inmate telephone fees increased \$166,828 or 230.7%. This revenue source was first received in 2008 for a period of only three months. In 2009 a full year of inmate telephone fees were received and recorded.

In total, fines and forfeitures decreased \$161,896 or 2.9%. The state court amounts were down \$146,110 or 4.6%. 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.

Investment earnings decreased \$115,517 or 60.4%, primarily due to less money available for investment and lower investment rates.

Most other revenue streams were consistent with the prior years' revenues. In total, the County recognized \$4,053,111 or 5.6% over the 2008 total revenues.

Total General Fund expenditures decreased \$2,992,200 or 3.8% from 2008. The most significant changes from calendar year 2008 are described below.

Total general government expenditures were \$294,453 below the 2008 amount. The majority of this change occurred in the election board line item, for a reduction of \$358,264, or 61.1% due to elections in 2008 that were not duplicated in 2009. Grants expenditures increased \$369,883 due to the spending of additional grant revenues.

In total, the judicial system expenditures decreased \$280,094 or just 2.8%. The major decrease relates to the costs for the public defender's office and indigent cases, which decreased \$107,884 or 7.1%. In 2008, the public defender's office incurred excess costs relating to an older case that were not duplicated in 2009. In addition, there were several murder cases, armed robberies, and gang related cases involving co-defendants, which incurred substantial costs. We also had numerous cases with mental health issues requiring evaluations. Finally, building improvements totaling \$32,574 were incurred to provide office space and equipment for two new hires.

The largest cost center, public safety decreased \$913,426 or 2.4%. The decrease in the costs of the sheriff was \$754,859 and the decrease for fire and emergencies services was \$508,226. Jail expenditures increased \$387,286 or 3.1%.

The decrease in the sheriff's office relates to:

- In 2009, there was a hiring freeze, vacant positions were not filled and the workers compensation funding was postponed until 2010, which resulted in savings. In total, salaries and related benefits were reduced by \$281,846.
- Operating expenditures were down a total of \$253,130 resulting primarily from reduced fuel cost per gallon.

Fire and emergency services 2009 costs are below the 2008 amount because of the following:

- In 2009, there was a hiring freeze, vacant positions were not filled and the workers compensation funding was postponed until 2010, which resulted in savings. In total, salaries and related benefits were reduced by \$406,229.
- Operating expenditures were less due to uniform purchases being down \$92,072. In 2008, the fire department purchased a new type of uniform that would not only provide better protection, but also lengthen the uniform life. Finally, fuel costs per gallon in 2009 were significantly below those of 2008, resulting in a decrease of \$87,242.

Finally, the increase in jail expenditures relates to:

- In 2009, there was a hiring freeze, vacant positions were not filled and the workers compensation funding was postponed until 2010, which resulted in savings. In total, salaries and related benefits were reduced by \$229,481.
- Housing prisoners in Irwin County (\$344,601)
- Safety renovations for the jail (\$257,227)

The public works expenditures increased \$1,537,997 or 25.8%. There were savings in salaries and benefits because of the hiring freeze and vacant positions were not filled. Most of this increase relates to roads for \$2,255,192 or 86.8%. The majority of this increase relates to unplanned road projects totaling \$3,129,116 due to the flooding. FEMA grants reimbursed much of these costs.

The parks and recreation department's costs decreased \$495,640 or 9.4% due to:

- In 2009, there was a hiring freeze, vacant positions were not filled and the workers compensation funding was postponed until 2010, which resulted in savings. In total, salaries and related benefits were reduced by \$113,563.
- Reduced capital expenditures of \$234,005
- The purchase of minor equipment was \$156,617 below the 2008 amount.
- Property maintenance was down \$53,611 from 2008.

In the health and welfare expenditures, the family and children services decreased \$210,967 or 23.3%. The pass-through grants were \$154,478 less than 2008.

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 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, 2009, there is approximately \$6.8 million less cash than December 31, 2008. In this year, this fund received approximately \$99,000 of sales tax collections, \$1,782,900 for state aid and investment earnings of \$38,823.

Approximately \$6.9 million was expended on capital projects. At December 31, 2009, the fund balance is \$10,307,930 as compared to \$15,341,102 at December 31, 2008.

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 2009, or \$4,995,272 or 6.7%.

The property tax budget was amended upward approximately \$575,000, however, actual revenues were approximately \$466,000 below the amended budget. The budget was amended to reflect 96% - 97% collection; however, actual collections were closer to a 95% collection rate.

Intangible taxes and real estate transfer taxes were below budget because of the drop in residential home sales.

In total, intergovernmental revenue was below the budget by \$1.5 million. The budget for the federal revenues was amended upward by approximately \$3.7 million to reflect the FEMA recovery for storm damage. However, federal revenues were \$1,828,986 below the final budget amount.

Charges for services were above the final budget by \$1,689,674 or 37.8%. As part of this overage, emergency medical services were \$951,198 over the final budget due to the same reasons as referenced previously. In addition, prisoner-housing fees were \$514,704 over the final budget because of additional state prisoners as explained previously.

Fines and forfeitures were \$648,897 under budget. The Clerk of Superior and State Courts were \$461,930 below budget due to an increase in unpaid fines. Investment earnings were \$137,941 below budget, again due to a less than favorable investment return climate. In total, the County recognized only 96.3% of the final revenue budget.

The General Fund's expenditure budget was increased approximately \$6.3 million or 8.5%.

The general government function was under spent by approximately \$1.4 million or 10.4%. The general appropriation was under spent by \$300,902 or 8.6%. The major differences relate to reduced:

- Insurance \$140,608
- Interest \$73,792

Information services was under spent by \$332,148 or 22% due to planned software purchases which were not executed until 2010 (\$192,872), less office equipment maintenance (\$36,838) and minor equipment not purchased (\$25,069).

The public safety budget was under spent by \$702,991 or just 1.9%. The sheriff's budget was under spent by \$611,325 or 5.2%. The public works budget was under spent by approximately \$996,000. As part of this under spending, the roads budget was \$461,561. This amount relates to the events previously explained regarding reduced spending.

The ride share program costs were \$1.3 million below the budget because a planned park and ride facility on Bright Star road was not built.

In total, the County under spent the final expenditure budget by \$4,994,593 or 6.3%. Because of the shrinking economy, all departments attempted to minimize their spending to help offset 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, 2009, was \$142,732,905 and \$2,450,430 respectively. The change in this net investment was an approximate 2% increase for governmental activities and a 1.4% decrease for business-type activities. See Note 3-D for additional information about changes in capital assets during the calendar year and outstanding at the end of the year.

The following table provides a summary of capital asset activity:

	Capital Assets					
	Governmental Activities		Business-type Activities		Total	
	2009	2008	2009	2008	2009	2008
Non-depreciable assets:						
Land	\$ 23,753,375	\$ 23,496,902	\$ 1,574,386	\$ 1,574,386	\$ 25,327,761	\$ 25,071,288
Construction in progress	14,280,786	22,475,442	-	-	14,280,786	22,475,442
Total non-depreciable	\$ 38,034,161	\$ 45,972,344	\$ 1,574,386	\$ 1,574,386	\$ 39,608,547	\$ 47,546,730
Depreciable assets:						
Buildings and improvements	87,930,061	73,665,345	430,241	406,241	88,360,302	74,071,586
Machinery, equipment and furniture	27,026,881	24,891,506	3,054,546	2,987,796	30,081,427	27,879,302
Infrastructure	48,093,673	47,997,413	-	-	48,093,673	47,997,413
Total depreciable assets	163,050,615	146,554,264	3,484,787	3,394,037	166,535,402	149,948,301
Less accumulated depreciation	58,351,871	52,639,649	2,608,743	2,482,537	60,960,614	55,122,186
Book value - depreciable assets	104,698,744	93,914,615	876,044	911,500	105,574,788	94,826,115
Percentage depreciated	36%	36%	75%	73%	37%	37%
Total Assets	\$ 142,732,905	\$ 139,886,959	\$ 2,450,430	\$ 2,485,886	\$ 145,183,335	\$ 142,372,845

At December 31, 2009, the depreciable capital assets for governmental activities were 36% depreciated. This compares to the same rate of the December 31, 2008 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 County's business type activities, 75% of the asset values were depreciated at December 31, 2009 compared to 73% at December 31, 2008.

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

- Parks projects - \$1.5 million
- Roads - \$9 million
- Fire - \$1.7 million
- GRTA - \$2 million

In the buildings and improvements classification, a 2009 addition of \$13.5 million relates to parks projects. In the machinery, equipment and furniture classification, the 2009 additions of approximately \$1.4 million relates primarily to fire equipment funded with the special purpose local option sales taxes.

Long-term Debt

During fiscal year 2009, the County retired \$740,000 or 18.6% of outstanding certificates of participation.

The following table reports debt balances at December 31, 2009 and 2008:

	Outstanding Borrowings					
	Governmental Activities		Business-type Activities		Totals	
	2009	2008	2009	2008	2009	2008
Certificates of participation	\$ 3,240,000	\$ 3,980,000	\$ -	\$ -	\$ 3,240,000	\$ 3,980,000
Special assessment bonds	230,000	335,000	-	-	230,000	335,000
Capital leases	-	-	23,102	157,982	23,102	157,982
Total	\$ 3,470,000	\$ 4,315,000	\$ 23,102	\$ 157,982	\$ 3,493,102	\$ 4,472,982

The certificates of participation balance of \$3,240,000 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.

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

A SUMMARY OF THE ECONOMIC CONDITIONS AFFECTING THE COUNTY

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

The retail sector employment accounts for almost one-third of the jobs located in the County followed by the service sector, local government, with the school board included, followed closely by manufacturing. According to the latest information available, the County’s 2009 unemployment rate of 10.4% is slightly higher than the State’s average of 9.6%. 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 2009 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 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.

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, 2009

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	
Assets				
Current Assets				
Cash and cash equivalents (Note 3A)	\$ 38,245,677	\$ 59,404	\$ 38,305,081	\$ 209,355
Investments	-	-	-	651,052
Receivables:				
Accounts	2,890,563	109,495	3,000,058	-
Property taxes	4,386,082	-	4,386,082	-
Sales taxes	2,220,116	-	2,220,116	-
Intergovernmental	24,832,761	-	24,832,761	23,251
Internal	47,238	(47,238)	-	-
Inventory	261,174	-	261,174	-
Prepaid items	733,773	-	733,773	-
Total Current Assets	73,617,384	121,661	73,739,045	883,658
Non-current Assets				
Deferred charge	68,358	-	68,358	-
Net pension assets (Note 3J)	2,107,554	-	2,107,554	-
Internal receivable	360,796	(360,796)	-	-
Capital assets (Note 3D)				
Nondepreciable	38,034,161	1,574,387	39,608,548	-
Depreciable, net	104,698,744	876,043	105,574,787	103,879
Total Non-current Assets	145,269,613	2,089,634	147,359,247	103,879
Total Assets	218,886,997	2,211,295	221,098,292	987,537
Liabilities				
Current Liabilities				
Accounts payable	3,891,517	53,673	3,945,190	4,077
Retainage payable	237,759	-	237,759	-
Accrued expenses	809,852	7,612	817,464	17,806
Accrued interest	17,483	-	17,483	-
Intergovernmental payable	30,987,736	14,211	31,001,947	68,130
Other payable	341,751	-	341,751	-
Claims and judgments payable	1,264,799	-	1,264,799	-
Compensated absences payable	1,768,002	11,363	1,779,365	57,609
Capital lease obligation	-	23,102	23,102	-
Special assessment bonds	110,000	-	110,000	-
Certificates of participation	760,000	-	760,000	-
Total Current Liabilities	40,188,899	109,961	40,298,860	147,622
Long-term Liabilities (net of current portion) (Note 3I)				
Net OPEB obligation (Note 3K)	12,249,629	-	12,249,629	-
Claims and judgments payable	131,128	-	131,128	-
Compensated absences payable	1,867,002	33,386	1,900,388	8,007
Closure and postclosure care costs	-	1,555,188	1,555,188	-
Special assessment bonds	120,000	-	120,000	-
Certificates of participation	2,489,324	-	2,489,324	-
Total Long-term Liabilities	16,857,083	1,588,574	18,445,657	8,007
Total Liabilities	57,045,982	1,698,535	58,744,517	155,629
Net Assets				
Invested in capital assets, net of related debt (Note 3L)	139,253,581	2,427,328	141,680,909	103,879
Restricted for:				
Capital projects	10,307,930	-	10,307,930	-
Debt service	73,935	-	73,935	-
Specific health program	-	-	-	10,497
Public safety	10,515,485	-	10,515,485	-
Public works	28,258	-	28,258	-
Judicial	688,360	-	688,360	-
Unrestricted	973,466	(1,914,568)	(941,102)	717,532
Total Net Assets	\$ 161,841,015	\$ 512,760	\$ 162,353,775	\$ 831,908

See accompanying notes to the basic financial statements

Douglas County, Georgia
Statement of Activities
For the Year Ended December 31, 2009

Function/Program	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets			Component Unit
		Charges for Services and Fines	Operating Grants, Contributions and Interest	Capital Grants and Contributions	Primary Government			
					Governmental Activities	Business-type Activities	Total	
Primary Government								
Governmental Activities								
General government	\$ 13,585,109	\$ 2,451,596	\$ 24,192	\$ -	\$ (11,109,321)	\$ -	\$ (11,109,321)	\$ -
Judicial system	11,011,229	2,016,668	494,768	-	(8,499,793)	-	(8,499,793)	-
Public safety	44,336,061	10,119,838	780,701	1,905,320	(31,530,202)	-	(31,530,202)	-
Public works	10,028,106	967,966	5,000	1,661,009	(7,394,131)	-	(7,394,131)	-
Health and welfare	1,502,006	-	65,466	-	(1,436,540)	-	(1,436,540)	-
Parks, recreation and culture	6,066,321	496,799	-	-	(5,569,522)	-	(5,569,522)	-
Planning/community development	2,700,466	626,073	425,243	323,424	(1,325,726)	-	(1,325,726)	-
Interest and fiscal charges	187,455	-	-	-	(187,455)	-	(187,455)	-
Total Governmental Activities	89,416,753	16,678,940	1,795,370	3,889,753	(67,052,690)	-	(67,052,690)	-
Business-type Activities								
Solid waste	1,857,708	1,862,515	15,520	-	-	20,327	20,327	-
Total Primary Government	\$ 91,274,461	\$ 18,541,455	\$ 1,810,890	\$ 3,889,753	(67,052,690)	20,327	(67,032,363)	-
Component Unit								
Douglas County Board of Health	\$ 2,048,559	\$ 635,320	\$ 1,312,090	\$ -	-	-	-	(101,149)
General Revenues								
Property taxes levied for general government purposes					35,353,384	-	35,353,384	-
Property taxes levied for debt service					80,642	-	80,642	-
Sales taxes					16,057,099	-	16,057,099	-
Insurance premium tax					3,514,807	-	3,514,807	-
Other taxes					1,711,156	-	1,711,156	-
Investment earnings					285,380	151	285,531	-
Miscellaneous					290,264	741	291,005	-
Total General Revenues					57,292,732	892	57,293,624	-
Change in Net Assets					(9,759,958)	21,219	(9,738,739)	(101,149)
Net Assets Beginning of Year					171,600,973	491,541	172,092,514	933,057
Net Assets End of Year					\$ 161,841,015	\$ 512,760	\$ 162,353,775	\$ 831,908

See accompanying notes to the basic financial statements

Douglas County, Georgia
Balance Sheet
Governmental Funds
December 31, 2009
(With Comparative Totals at December 31, 2008)

	2009			2008	
	General	2002 SPLOST	Other Governmental Funds	Total Governmental Funds	Total Governmental Funds
Assets					
Cash and cash equivalents	\$ 11,434,737	\$ 14,872,093	\$ 11,539,489	\$ 37,846,319	\$ 46,628,294
Receivables:					
Accounts	2,523,419	-	359,515	2,882,934	3,314,117
Property taxes	4,152,781	-	3,301	4,156,082	3,613,375
Sales taxes	1,850,724	369,392	-	2,220,116	3,013,896
Intergovernmental	1,872,221	22,664,360	296,180	24,832,761	3,534,142
Interest	-	-	-	-	4
Interfund	634,518	3,604,707	93,212	4,332,437	4,444,564
Advances	360,796	-	-	360,796	321,712
Inventory	261,174	-	-	261,174	329,174
Prepaid items	733,773	-	-	733,773	883,744
Total Assets	\$ 23,824,143	\$ 41,510,552	\$ 12,291,697	\$ 77,626,392	\$ 66,083,022
Liabilities and Fund Balances (Deficits)					
Liabilities					
Accounts payable	\$ 3,478,176	\$ 154,727	\$ 254,865	\$ 3,887,768	\$ 4,114,659
Retainage payable	59,810	60,159	117,790	237,759	351,019
Accrued expenditures	783,843	-	26,009	809,852	2,411,172
Intergovernmental payable	-	30,987,736	-	30,987,736	8,986,828
Interfund payable	4,228,525	-	491,476	4,720,001	6,786,968
Other payable	-	-	341,751	341,751	361,385
Deferred revenue	3,350,071	-	283,045	3,633,116	6,714,567
Total Liabilities	11,900,425	31,202,622	1,514,936	44,617,983	29,726,598
Fund Balances (Deficits)					
Reserved for:					
Encumbrances	1,415,333	1,517,736	3,538,492	6,471,561	3,972,898
Inventory	261,174	-	-	261,174	329,174
Prepaid items	733,773	-	-	733,773	883,744
Advances	360,796	-	-	360,796	321,712
Capital projects	-	8,790,194	-	8,790,194	12,652,372
Unreserved:					
Designated, reported in:					
General fund	297,600	-	-	297,600	173,230
Undesignated, reported in:					
General fund	8,855,042	-	-	8,855,042	8,140,123
Special revenue funds	-	-	7,693,611	7,693,611	10,556,471
Debt service funds	-	-	(20,522)	(20,522)	33,737
Capital projects funds	-	-	(434,820)	(434,820)	(707,037)
Total Fund Balances (Deficits)	11,923,718	10,307,930	10,776,761	33,008,409	36,356,424
Total Liabilities and Fund Balances (Deficits)	\$ 23,824,143	\$ 41,510,552	\$ 12,291,697	\$ 77,626,392	\$ 66,083,022

See accompanying notes to the basic financial statements

Douglas County, Georgia
Reconciliation of the Balance Sheet of Governmental Funds
to the Government-wide Statement of Net Assets
December 31, 2009

Total Governmental Fund Balances	\$	33,008,409
 Amounts reported for governmental activities in the statement of net assets are different because:		
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds.		
Cost of capital assets	\$ 201,084,776	
Less accumulated depreciation	<u>(58,351,871)</u>	142,732,905
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds.		
		3,633,116
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	\$ (4,866,452)	
Interfund payables	<u>4,866,452</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.		
		(557,887)
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.		
		230,000
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.		
		2,107,554
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	\$ (17,483)	
Special assessment bonds with County commitment	(230,000)	
Certificates of participation	(3,249,324)	
Compensated absences	(3,635,004)	
Other postemployment benefits	<u>(12,249,629)</u>	(19,381,440)
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>68,358</u>
Net Assets of Governmental Activities	\$	<u>161,841,015</u>

See accompanying notes to the basic financial statements

Douglas County, Georgia
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2009
(With Comparative Totals For the Year Ended December 31, 2008)

	2009				2008
	General	2002 SPLOST	Other Governmental Funds	Total Governmental Funds	Total Governmental Funds
Revenues					
Taxes	\$ 57,111,735	\$ 98,837	\$ 118,719	\$ 57,329,291	\$ 57,167,726
Intergovernmental	6,057,084	1,782,900	315,758	8,155,742	3,806,330
Licenses and permits	1,244,208	-	-	1,244,208	1,653,299
Charges for services	6,163,074	-	2,559,165	8,722,239	7,351,622
Fines and forfeitures	5,512,662	-	1,262,371	6,775,033	6,734,996
Investment earnings	75,759	38,823	170,294	284,876	1,010,903
Contributions and donations	24,192	-	-	24,192	35,459
Miscellaneous	274,919	-	32,242	307,161	133,498
Total Revenues	76,463,633	1,920,560	4,458,549	82,842,742	77,893,833
Expenditures					
Current:					
General government	12,184,299	-	-	12,184,299	12,478,752
Judicial system	9,774,471	-	224,575	9,999,046	10,439,352
Public safety	36,506,578	-	2,590,109	39,096,687	40,568,744
Public works	7,499,322	-	-	7,499,322	5,961,325
Parks, recreation and culture	4,799,569	-	-	4,799,569	5,295,209
Health and welfare	1,435,117	-	-	1,435,117	1,989,418
Planning/community development	2,693,043	-	-	2,693,043	3,083,318
Intergovernmental	-	27,279	-	27,279	156,129
Capital Outlay					
Judicial	-	-	-	-	3,804
Public safety	-	1,303,832	464,035	1,767,867	957,564
Public works	-	4,768,135	51,158	4,819,293	3,792,780
Parks, recreation and culture	-	854,486	-	854,486	2,685,594
Debt Service:					
Principal retirement	-	-	845,000	845,000	826,965
Interest and fiscal charges	-	-	172,075	172,075	365,097
Total Expenditures	74,892,399	6,953,732	4,346,952	86,193,083	88,604,051
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,571,234	(5,033,172)	111,597	(3,350,341)	(10,710,218)
Other Financing Sources (Uses)					
Proceeds from the disposition of capital assets	2,326	-	-	2,326	519,594
Transfers in	100,128	-	882,121	982,249	2,644,628
Transfers out	(882,121)	-	(100,128)	(982,249)	(2,644,628)
Total Other Financing Sources (Uses)	(779,667)	-	781,993	2,326	519,594
Net Change in Fund Balances	791,567	(5,033,172)	893,590	(3,348,015)	(10,190,624)
Fund Balances Beginning of Year	11,132,151	15,341,102	9,883,171	36,356,424	46,547,048
Fund Balances End of Year	\$ 11,923,718	\$ 10,307,930	\$ 10,776,761	\$ 33,008,409	\$ 36,356,424

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, 2009

Net Changes In Fund Balances - Total Governmental Funds \$ (3,348,015)

Amounts reported for governmental activities in the statement of activities are different because

Governmental funds report capital outlays as expenditures on the governmental fund type operating statement. However, in the 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	\$ (5,766,266)	
Capital outlay	<u>8,718,696</u>	2,952,430

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. (106,484)

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 @ 12/31/09	\$ 3,633,116	
Deferred @ 12/31/08	<u>(6,714,567)</u>	(3,081,451)

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. (105,000)

Transfers between governmental funds are reported in the governmental funds operating statement but are eliminated on the government-wide statement of activities:

Transfers in	\$ (982,249)	
Transfers out	<u>982,249</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 @ 12/31/09	\$ 2,107,554	
Net assets @ 12/31/08	<u>(1,182,367)</u>	925,187

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 @ 12/31/09	\$ (12,249,629)	
Liability @ 12/31/08	<u>6,005,436</u>	(6,244,193)

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. 845,000

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. (1,536,621)

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 @ 12/31/09	\$ (17,483)	
Liability @ 12/31/08	<u>14,004</u>	(3,479)

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 @ 12/31/09	\$ (3,635,004)	
Liability @ 12/31/08	<u>3,589,573</u>	(45,431)

Change In Net Assets of Governmental Activities \$ (9,759,958)

See accompanying notes to the basic financial statements

Douglas County, Georgia
Proprietary Funds
Statement of Net Assets
December 31, 2009

	Business-type Activities Solid Waste	Governmental Activities - Internal Service Funds
Assets		
Current Assets:		
Cash and cash equivalents	\$ 59,404	\$ 399,358
Receivables:		
Accounts	109,495	7,629
Interfund	32,562	581,253
Total Current Assets	201,461	988,240
Noncurrent Assets:		
Capital assets:		
Nondepreciable	1,574,387	-
Depreciable, net	876,043	-
Total Noncurrent Assets	2,450,430	-
Total Assets	2,651,891	988,240
Liabilities		
Current Liabilities:		
Accounts payable	53,673	3,749
Accrued liabilities	7,612	-
Intergovernmental payable	14,211	-
Interfund payable	79,800	146,451
Claims payable	-	1,264,799
Compensated absences payable	11,363	-
Capital leases payable	23,102	-
Total Current Liabilities	189,761	1,414,999
Long-term Liabilities: (net of current portion)		
Advances payable	360,796	-
Closure and postclosure care costs	1,555,188	-
Claims payable	-	131,128
Compensated absences payable	33,386	-
Total Long-term Liabilities	1,949,370	131,128
Total Liabilities	2,139,131	1,546,127
Net Assets		
Invested in capital assets, net of related debt	2,427,328	-
Unrestricted	(1,914,568)	(557,887)
Total Net Assets	\$ 512,760	\$ (557,887)

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, 2009

	Business-type Activities Solid Waste	Governmental Activities - Internal Service Funds
Operating Revenues		
Charges for services	\$ 1,862,515	\$ 8,239,775
Miscellaneous	741	-
Total Operating Revenues	<u>1,863,256</u>	<u>8,239,775</u>
Operating Expenses		
Personal services	572,045	-
Purchased services	1,128,531	530,892
Repairs and maintenance	26,392	-
Benefits and claims	-	9,246,008
Depreciation	126,206	-
Total Operating Expenses	<u>1,853,174</u>	<u>9,776,900</u>
Operating Income (Loss)	<u>10,082</u>	<u>(1,537,125)</u>
Nonoperating Revenue (Expenses)		
Operating grants	15,520	-
Investment earnings	151	504
Interest expense	(4,534)	-
Total Nonoperating Revenue (Expenses)	<u>11,137</u>	<u>504</u>
Change in Net Assets	21,219	(1,536,621)
Net Assets Beginning of Year	<u>491,541</u>	<u>978,734</u>
Net Assets End of Year	<u>\$ 512,760</u>	<u>\$ (557,887)</u>

See accompanying notes to the basic financial statements

Douglas County, Georgia
Proprietary Funds
Statement of Cash Flows
For the Year Ended December 31, 2009

	Business-type Activities Solid Waste	Governmental Activities - Internal Service Funds
Increase (Decrease) in Cash and Cash Equivalents		
Cash Flows from Operating Activities		
Cash received from customers	\$ 1,808,675	\$ 10,015,837
Cash payments for personal services	(572,045)	-
Cash payments for goods and services	(1,139,107)	(446,305)
Cash payments for claims	-	(9,188,665)
Net Cash Provided by (Used in) Operating Activities	<u>97,523</u>	<u>380,867</u>
Cash Flows from Noncapital Financing Activities		
Increase (decrease) in interfund loan payable	(11,857)	-
Increase in interfund loan receivable	102,604	-
Net Cash Provided by Noncapital Financing Activities	<u>90,747</u>	<u>-</u>
Cash Flows from Capital Financing Activities		
Acquisition of capital assets	(90,750)	-
Principal paid on capital leases	(134,880)	-
Interest paid on capital leases	(4,534)	-
Total Cash (Used in) Capital Financing Activities	<u>(230,164)</u>	<u>-</u>
Cash Flows from Investing Activities		
Investment earnings	151	504
Net Increase (Decrease) in Cash and Cash Equivalents	(41,743)	381,371
Cash and Cash Equivalents Beginning of Year	<u>101,147</u>	<u>17,987</u>
Cash and Cash Equivalents End of Year	<u>\$ 59,404</u>	<u>\$ 399,358</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities		
Operating Income (Loss)	\$ 10,082	\$ (1,537,125)
Adjustments:		
Depreciation	126,206	-
(Increase) Decrease in Assets:		
Accounts receivable	(49,403)	(1,369)
Interfund receivable	-	1,777,431
Increase (Decrease) in Liabilities:		
Interfund payable	-	141,266
Accounts payable	(40,181)	(30,464)
Accrued liabilities	(18,091)	-
Intergovernmental payable	(5,178)	-
Closure and postclosure care costs	74,088	-
Claims payable	-	31,128
Net Cash Provided by (Used in) Operating Activities	<u>\$ 97,523</u>	<u>\$ 380,867</u>

See accompanying notes to the basic financial statements

Douglas County, Georgia
Comparative Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2009 and 2008

	<u>2009</u>	<u>2008</u>
Assets		
Cash and cash equivalents	\$ 3,180,038	\$ 3,671,803
Taxes receivable	8,449,366	5,849,310
Total Assets	<u>\$ 11,629,404</u>	<u>\$ 9,521,113</u>
Liabilities		
Intergovernmental payable	\$ 147,549	\$ 244,891
Taxes payable to others	8,449,366	5,849,310
Due to others	3,032,489	3,426,912
Total Liabilities	<u>\$ 11,629,404</u>	<u>\$ 9,521,113</u>

See accompanying notes to the basic financial statements

Douglas County, Georgia
Comparative Statement of Changes in Fiduciary Net Assets
Pension Trust Fund
For the Years Ended December 31, 2009 and 2008

	<u>2009</u>	<u>2008</u>
Additions		
Contributions:		
Employer	\$ -	\$ -
Employee	-	-
Investment earnings:		
Dividends	-	-
Net increase (decrease) in the fair value of investments	-	-
Total Additions	<u>-</u>	<u>-</u>
Deductions		
Benefits	-	-
Administration	-	-
Transfer of assets to agent multiple employer defined benefit pension plan	-	12,459,987
Total Deductions	<u>-</u>	<u>12,459,987</u>
Change in Net Assets	-	(12,459,987)
Net Assets Beginning of Year	<u>-</u>	<u>12,459,987</u>
Net Assets End of Year	<u>\$ -</u>	<u>\$ -</u>

See accompanying notes to the basic financial statements.

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**NOTES TO THE
FINANCIAL STATEMENTS**

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

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Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

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, 2009 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, 2009

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, 2009

Note 1 - Summary of Significant Accounting Policies (Continued)

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

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

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

The internal service funds are defined as:

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

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

1-C. Measurement Focus

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

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

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

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

1-D. Basis of Accounting

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

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

Note 1 - Summary of Significant Accounting Policies (Continued)

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

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

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

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

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

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

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

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

1-E. Assets, Liabilities and Fund Equity

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

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

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

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

- Obligations of the State of Georgia or of any other states
- Obligations of the United States Government
- Obligations fully insured or guaranteed by the United States Government or United States Government Agency
- Obligations of any corporation of the United States Government
- Prime bankers’ acceptances

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

Note 1 - Summary of Significant Accounting Policies (Continued)

- 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, 2009, are recorded as prepaid items using the consumption method by recording an asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed. At the fund reporting level, an equal amount of fund balance is reserved, as this amount is not available for general appropriation.

1-E-6 Capital Assets

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

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

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

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

Note 1 - Summary of Significant Accounting Policies (Continued)

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

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

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

1-E-7 Compensated Absences

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

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

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

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

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

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

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

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

Note 1 - Summary of Significant Accounting Policies (Continued)

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).

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.

Note 1 - Summary of Significant Accounting Policies (Continued)

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

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.

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 2009 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 2009 annual budget:

District attorney fund – public safety	\$ 36,925
Law enforcement confiscated funds fund – public safety	269,797
Sheriff other programs fund – public safety	14,356

2-C. Deficit Fund Equities

The following funds had a deficit fund equities as of December 31, 2009:

Special tax district fund	\$ 94,457
GRTA arterial road fund	434,820
Workers' compensation fund	621,693

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.

Note 3 - Detailed Notes on All Funds (Continued)

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

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, 2009 cash uninsured with collateral held by the pledging bank in the County’s name was \$7,338,335. At December 31, 2009 cash uninsured with collateral held by the pledging bank not in the County’s name was \$36,968,301.

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, 2009 are as follows:

Credit Risk	Value	Interest Rate Risk
AAAm rated	\$ 651,052	41 day WAM

Primary government cash and cash equivalents reconciliation at December 31, 2009:

	Cash and Cash Equivalents
Primary Government - Fund Reporting Level:	
Governmental Funds - Balance Sheet	\$ 37,846,319
Enterprise Fund Statement of Net Assets	59,404
Internal Service Fund's Statement of Net Assets	399,358
Statement of Fiduciary Assets and Liabilities	3,180,038
 Total	 \$ 41,485,119

3-B. Receivables

Receivables at December 31, 2009, consisted of taxes, interest, accounts (billings for user charges) and intergovernmental receivables arising from grants.

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

The allowances for uncollectibles are as follows:

- General fund - \$2,934,399
- Solid waste fund - \$35,318

3-C. Property Taxes

The Board of Commissioners levied property taxes on August 3, 2009. Property taxes attach as an enforceable lien on property as of January 1. Property taxes were billed on September 15, 2009 and are due upon receipt, however, the actual due date was November 16, 2009. The County bills and collects its own property taxes and also collects property taxes for the County Board of Education and the State of Georgia. The County also collects vehicle and mobile home taxes for the cities located in the County and the State of Georgia. Collection of the County’s taxes and for the other governmental agencies is the responsibility of the Tax Commissioner’s Office, which is accounted for in an agency fund.

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

Note 3 - Detailed Notes on All Funds (Continued)

3-D. Capital Assets

Governmental fund activities capital asset activity for the year ended December 31, 2009, was as follows:

	Balance 1/1/2009	Additions	Deductions	Balance 12/31/2009
Nondepreciable capital assets:				
Land	\$ 23,496,902	\$ 256,473	\$ -	\$ 23,753,375
Construction in progress	22,475,442	6,970,061	15,164,717	14,280,786
Total nondepreciable capital assets	45,972,344	7,226,534	15,164,717	38,034,161
Depreciable capital assets:				
Buildings	67,575,940	313,157	-	67,889,097
Improvements other than buildings	6,089,405	13,951,559	-	20,040,964
Machinery and equipment	7,085,829	1,407,148	-	8,492,977
Vehicles	16,887,297	813,608	160,528	17,540,377
Computers	918,380	75,147	-	993,527
Infrastructure	47,997,413	96,260	-	48,093,673
Total depreciable capital assets	146,554,264	16,656,879	160,528	163,050,615
Total capital assets	192,526,608	23,883,413	15,325,245	201,084,776
Accumulated depreciation:				
Buildings	15,929,657	1,598,141	-	17,527,798
Improvements other than buildings	1,836,700	618,120	-	2,454,820
Machinery and equipment	4,567,630	485,948	-	5,053,578
Vehicles	7,965,386	1,190,024	54,044	9,101,366
Computers	649,306	94,270	-	743,576
Infrastructure	21,690,970	1,779,763	-	23,470,733
Total accumulated depreciation	52,639,649	5,766,266	54,044	58,351,871
Governmental activities capital assets, net	\$ 139,886,959	\$ 18,117,147	\$ 15,271,201	\$ 142,732,905
Governmental activities depreciation expense				
General government		\$ 965,395		
Judicial		40,921		
Public safety		1,507,056		
Public works		1,996,480		
Parks, recreation and culture		932,431		
Planning/community development		278,173		
Health and welfare		45,810		
Total governmental activities depreciation expense		\$ 5,766,266		

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

Note 3 - Detailed Notes on All Funds (Continued)

Business-type activities capital asset activity for the year ended December 31, 2009, was as follows:

	Balance 1/1/2009	Additions	Deductions	Balance 12/31/2009
Nondepreciable capital assets				
Land and improvements	\$ 1,574,386	\$ -	\$ -	\$ 1,574,386
Depreciable capital assets:				
Buildings and structures	406,241	24,000	-	430,241
Machinery and equipment	2,480,527	66,750	-	2,547,277
Computer software	40,360	-	-	40,360
Vehicles	466,909	-	-	466,909
Total depreciable capital assets	3,394,037	90,750	-	3,484,787
Total capital assets	4,968,423	90,750	-	5,059,173
Less accumulated depreciation:				
Buildings and structures	161,933	15,058	-	176,991
Machinery and equipment	1,935,443	82,303	-	2,017,746
Computer software	32,002	5,572	-	37,574
Vehicles	353,159	23,273	-	376,432
Total accumulated depreciation	2,482,537	126,206	-	2,608,743
Business-type activities capital assets, net	\$ 2,485,886	\$ (35,456)	\$ -	\$ 2,450,430

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, 2009

Note 3 - Detailed Notes on All Funds (Continued)

The component unit's capital asset activity for the year ended June 30, 2009, was as follows:

	Balance 7/1/2008	Additions	Deductions	Balance 6/30/2009
Douglas County Health Department:				
Depreciable capital assets				
Buildings and improvements	\$ 58,114	\$ -	\$ -	\$ 58,114
Machinery and equipment	339,620	18,961	-	358,581
Vehicles	36,248	-	-	36,248
Furniture and fixtures	20,935	16,170	-	37,105
Total depreciable assets	454,917	35,131	-	490,048
Less accumulated depreciation				
Buildings and improvements	10,049	121	-	10,170
Machinery and equipment	311,268	19,713	-	330,981
Vehicles	6,771	22,057	-	28,828
Furniture and fixtures	11,730	4,460	-	16,190
Total accumulated depreciation	339,818	46,351	-	386,169
 Douglas County Health Department - Capital assets, net	 \$ 115,099	 \$ (11,220)	 \$ -	 \$ 103,879

3-E. Interfund Balances and Transfers

Interfund Balances - Interfund balances at December 31, 2009, consisted of the following amounts and represent charges for services or reimbursable expenses. These remaining balances resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting period, and (3) payments between funds are made.

Payable to:	Payable from:				Total
	General fund	Nonmajor governmental funds	Solid waste disposal fund	Internal service funds	
General fund	\$ -	\$ 433,847	\$ 59,405	\$ 141,266	\$ 634,518
2002 SPLOST fund	3,604,707	-	-	-	3,604,707
Nonmajor governmental fund	93,212	-	-	-	93,212
Solid waste fund	15,520	11,857	-	5,185	32,562
Internal service funds	515,086	45,772	20,395	-	581,253
Total	\$ 4,228,525	\$ 491,476	\$ 79,800	\$ 146,451	\$ 4,946,252

Advances – The general fund has made a long-term loan to the solid waste fund, totaling \$360,796 for operations. This loan will not be repaid within the next fiscal year.

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

Note 3 - Detailed Notes on All Funds (Continued)

Interfund Transfers - Interfund transfers for the year ended December 31, 2009, consisted of the following:

Transfers to	Transfers from		Total
	General fund	Nonmajor governmental funds	
General fund	\$ -	\$ 100,128	\$ 100,128
Nonmajor governmental funds	882,121	-	882,121
Total	\$ 882,121	\$ 100,128	\$ 982,249

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 \$1,555,188 as of December 31, 2009, which is based on 100% of Landfill Phase I Sections 1 and 2, and 45.27% of the C & D Landfill Phase I, Section 3 being filled. This liability balance is recorded in the Solid Waste Enterprise Fund. It is estimated that an additional \$1,983,172 will be recognized as closure and post closure care expenses between the date of the statement of net assets and the date the landfill is expected to be filled to capacity, which is in the next 8 to 12 years. The estimated total current remaining cost of the landfill closure and post closure care of \$3,076,267 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, 2009. 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, 2009

Note 3 - Detailed Notes on All Funds (Continued)

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

3-H. Short-Term Debt

The County issued tax anticipation notes on May 8, 2009 in the amount of \$13,000,000, at a 1.5% interest rate. The notes were issued for cash flow purposes. The notes were retired on December 30, 2009, from the 2009 property tax revenues collected between September and December, 2009, with interest costs totaling \$126,208.

Changes in the short-term obligations consisted of the following for the year ended December 31, 2009:

	Outstanding 1/1/2009	Additions	Reductions	Outstanding 12/31/2009
Tax anticipation notes payable:				
General fund	\$ -	\$ 13,000,000	\$ 13,000,000	\$ -

3-I. Long-Term Debt

The following is a summary of the outstanding debt issues at December 31, 2009.

Governmental Activities Debt - The County reports two outstanding debt issues at December 31, 2009.

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 fiscal year 2009 was \$146,772.

Annual debt service requirements to amortize this debt, as of December 31, 2009 follow:

Year	Principal	Interest	Total
2010	\$ 760,000	\$ 125,682	\$ 885,682
2011	800,000	87,683	887,683
2012	825,000	60,082	885,082
2013	855,000	31,208	886,208
Total	\$ 3,240,000	\$ 304,655	\$3,544,655

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 fiscal year 2009 was \$21,272

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

Note 3 - Detailed Notes on All Funds (Continued)

Annual debt service requirements to amortize this debt, as of December 31, 2009 follow:

Year	Principal	Interest	Total
2010	\$ 110,000	\$ 14,605	\$ 124,605
2011	120,000	7,620	127,620
Total	<u>\$ 230,000</u>	<u>\$ 22,225</u>	<u>\$ 252,225</u>

Business-type Activities – The County has a capital lease payable outstanding at December 31, 2009 for its business-type activities.

2006 Capital Lease – In April 2006, the County entered into a capital lease for a Caterpillar compactor for \$508,372. Payments are \$11,618 monthly, which includes principal and interest. This lease meets the criteria of a capital lease since the lessor transfers benefits and risks of ownership to the lessee at the end of the lease term. Capital lease payments are reflected as debt service expenditures at the governmental fund reporting level. The compactor acquired by the lease is included in business-type activities capital assets in the amount of \$326,205 (cost of \$508,372 less accumulated depreciation of \$182,167). The lease carries an interest rate of 4.64%. The outstanding balance of the corresponding liability is included in the business-type activities long-term debt. Interest expense for fiscal year 2009 was \$4,534.

Future minimum lease payments as of December 31, 2009 follow:

Year	Principal	Interest	Total
2010	<u>\$ 23,102</u>	<u>\$ 134</u>	<u>\$ 23,236</u>

Changes in Long-term Debt - Changes in the County's long-term obligations consisted of the following for the year ended December 31, 2009:

	Outstanding 1/1/2009	Additions	Reductions	Outstanding 12/31/2009	Amounts Due in One Year
Governmental Activities					
2003 certificates of participation	\$ 3,980,000	\$ -	\$ 740,000	\$ 3,240,000	\$ 760,000
1995 special assessment bonds	335,000	-	105,000	230,000	110,000
Deferred bond premium	14,876	-	5,552	9,324	-
Total bonded debt	4,329,876	-	850,552	3,479,324	870,000
Compensated absences	3,589,573	1,120,421	1,074,990	3,635,004	1,768,002
Claims and judgments	1,364,799	8,476,012	8,444,884	1,395,927	1,264,799
Total Governmental Activities	<u>\$ 9,284,248</u>	<u>\$ 9,596,433</u>	<u>\$ 10,370,426</u>	<u>\$ 8,510,255</u>	<u>\$ 3,902,801</u>
Business-type Activities					
Capital leases	\$ 157,982	\$ -	\$ 134,880	\$ 23,102	\$ 23,102
Closure and postclosure care costs	1,481,100	74,088	-	1,555,188	-
Compensated absences	44,749	-	-	44,749	11,363
Total Business-type Activities	<u>\$ 1,683,831</u>	<u>\$ 74,088</u>	<u>\$ 134,880</u>	<u>\$ 1,623,039</u>	<u>\$ 34,465</u>

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

Note 3 - Detailed Notes on All Funds (Continued)

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

Changes in the Douglas County Health Department's compensated absences liability for the year ended June 30, 2009 follow:

	Outstanding 7/1/2007	Additions	Reductions	Outstanding 6/30/2008	Amounts Due in One Year
Compensated absences	\$ 59,401	\$ 63,824	\$ 57,609	\$ 65,616	\$ 57,609

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, 2009

Membership	
Retirees and beneficiaries currently receiving benefits	23
Active plan participants or terminated plan participants entitled to, but not yet receiving benefits	16
Total	39

Funding Policy - Benefits are being paid on a pay-as-you-go basis. During 2009, 23 employees who have retired were paid \$23,986 in benefits. Total contributions to the Plan for the years ended December 31, 2009, 2008, and 2007 were \$23,986, \$26,369, and \$28,439 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.

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

Note 3 - Detailed Notes on All Funds (Continued)

Net Pension Obligation – The County’s annual pension cost and net pension asset at December 31, 2009 are as follows:

Calculation of Net Pension Obligation

Normal cost	\$ -
Interest on net pension obligation	-
Amortization of unfunded actuarial accrued liability (UAAL)	23,986
Annual pension cost	23,986
Contributions made	23,986
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 December 31,	Annual Pension Cost	Annual Pension Contribution	Percentage Contributed
2007	\$ 28,439	\$ 28,439	100.0%
2008	26,369	26,369	100.0%
2009	23,986	23,986	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 Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL) Entry Age	Unfunded AAL/(UAAL) (2)-(1)	Funded Ratio (2)/(1)	Annual Covered Payroll	UAAL as a Percentage of Covered Payroll
12/31/2008	\$ -	\$ 221,948	\$ 221,948	0%	\$ -	0.0%
12/31/2009	-	203,551	203,551	0%	\$ -	0.0%

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

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, 2008	December 31, 2009
Actuarial Cost Method	Projected Unit Credit	Projected Unit Credit
Amortization Method	Level Dollar, Closed	Level Dollar, Closed
Amortization Period	Remaining 13.1 Years	Remaining 13.3 Years
Actuarial Assumptions:		
Liability Discount Rate	7.00%	7.00%

ACCG Pension Plan

Plan Description – On January 1, 2009, 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 December 31, 2008

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

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

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 \$1,204,612 for the plan year ended December 31, 2008 and \$1,125,497 for the plan year ended December 31, 2009. Employer's contribution to the plan for year ended December 31, 2008 was \$2,855,032 or 5% of covered payroll. Employer's contribution to the plan for the year ended December 31, 2009 was \$2,714,321 or 5% of covered payroll.

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

Fiscal Year Beginning January 1,	Annual Pension Cost	Annual Pension Contribution	Percentage Contributed	Net Pension Obligation
2008	\$ 1,405,665	\$ 2,588,032	184.1%	\$ (1,182,367)
2009	1,789,134	2,714,321	151.7%	(2,107,554)

Net Pension Assets – The County's estimated annual pension cost and net pension asset at December 31, 2009 and 2008 are as follows:

	<u>January 1, 2009</u>	<u>January 1, 2008</u>
Calculation of Net Pension Assets		
Normal cost	\$ 1,782,721	\$ 1,405,665
Interest on net pension asset	(91,633)	-
Amortization of unfunded actuarial accrued liability (UAAL)	<u>98,046</u>	<u>-</u>
Annual required contribution (ARC)	1,789,134	1,405,665
Contributions made	<u>(2,714,321)</u>	<u>(2,588,032)</u>
Increase in net pension asset	(925,187)	(1,182,367)
Net pension assets at beginning of year	<u>(1,182,367)</u>	<u>-</u>
Net pension assets at end of year	<u>\$ (2,107,554)</u>	<u>\$ (1,182,367)</u>

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

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

Note 3 - Detailed Notes on All Funds (Continued)

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

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

Actuarial 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, 2009
Actuarial Cost Method	Projected Unit Credit
Amortization Method	Level Percentage of Pay, Closed
Amortization Period:	
Initial Liability	30 years from January 1, 2008
Assumption Change	30 years from January 1, 2009
Actuarial Gains and Losses	15 year from January 1, 2009
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, 2009

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

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

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

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

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 determined 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, 2009

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 last two years, the amount actually contributed to the plan, and the changes in the County’s net OPEB obligation:

	<u>December 31, 2009</u>	<u>December 31, 2008</u>
Normal cost	\$ 3,921,279	\$ 3,921,670
Interest on OPEB obligation	240,217	-
Amortization of unfunded actuarial accrued liability (UAAL)	<u>2,082,697</u>	<u>2,083,766</u>
Annual required contribution (ARC)	6,244,193	6,005,436
Contributions made	<u>-</u>	<u>-</u>
Increase in net OPEB obligation	6,244,193	6,005,436
Net OPEB obligation, beginning of year	<u>6,005,436</u>	<u>-</u>
Net OPEB obligation, end of year	<u><u>\$ 12,249,629</u></u>	<u><u>\$ 6,005,436</u></u>

There is no interest component in the 2008 actuarial valuation.

Funded Status and Funding Progress – Since there has been only one actuarial valuation conducted, multiyear trend data is not applicable. The County’s first actuarial valuation was conducted on May 21, 2009 for January 1, 2008 and subsequent valuations will be conducted biennially thereafter.

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

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, 2009

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	11.00% to 5%
Year of Ultimate Trend Rate	2016
Inflation Rate	5%

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, 2009 are as follows:

	Governmental Activities	Business-type Activities	Component Unit
Invested in capital assets, net of related debt:			
Cost of capital assets	\$ 201,084,776	\$ 5,059,173	\$ 490,048
Less accumulated depreciation	58,351,871	2,608,743	386,169
Book value	142,732,905	2,450,430	103,879
Less capital related debt	3,470,000	23,102	-
Less unamortized bond premium	9,324	-	-
Invested in capital assets, net of related debt	<u>\$ 139,253,581</u>	<u>\$ 2,427,328</u>	<u>\$ 103,879</u>

3-M. Operating Leases

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

2010	\$ 76,308
2011	<u>57,231</u>
Total	<u>\$133,539</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.

Note 4 - Other Notes (Continued)

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

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, 2007 to December 31, 2009:

December 31,	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimates	Claim Payments	End of Fiscal Year Liability
2007	\$ 107,873	\$ 526,728	\$ 534,601	\$ 100,000
2008	100,000	1,860,514	1,300,514	660,000
2009	660,000	838,921	828,612	670,309

The following represents the changes in approximate liabilities for the County from January 1, 2007 to December 31, 2009 for health and dental benefits:

December 31,	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimates	Claim Payments	End of Fiscal Year Liability
2006	\$ 624,153	\$ 7,246,380	\$ 7,080,730	\$ 789,803
2007	789,803	7,043,153	7,128,157	704,799
2008	704,799	7,637,091	7,616,272	725,618

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

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, 2009. 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, 2009

Note 4 - Other Notes (Continued)

A summary of the transactions for the year ended December 31, 2009 follows:

	<u>Amounts</u>	<u>Percentage</u>
Lodging tax receipts	<u>\$ 38,077</u>	<u>100%</u>
Disbursements to:		
Douglas County Chamber of Commerce	\$ 7,615	20%
Tourism and Historical Commission	7,615	20%
General fund	<u>22,847</u>	<u>60%</u>
Total Disbursements	<u>\$ 38,077</u>	<u>100%</u>

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

Douglas County, Georgia
General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
Taxes	\$ 58,858,010	\$ 59,239,319	\$ 57,111,735	\$ (2,127,584)
Intergovernmental	3,217,760	7,539,488	6,057,084	(1,482,404)
Licenses and permits	1,347,000	1,347,000	1,244,208	(102,792)
Charges for services	4,209,400	4,473,400	6,163,074	1,689,674
Fines and forfeitures	6,232,000	6,161,559	5,512,662	(648,897)
Investment earnings	213,700	213,700	75,759	(137,941)
Contributions	17,000	59,525	24,192	(35,333)
Miscellaneous	53,000	93,134	274,919	181,785
Total Revenues	74,147,870	79,127,125	76,463,633	(2,663,492)
Expenditures				
Current:				
General government	12,137,423	13,595,966	12,184,299	1,411,667
Judicial system	9,852,718	10,064,305	9,774,471	289,834
Public safety	36,685,580	37,209,569	36,506,578	702,991
Public works	4,549,419	8,495,253	7,499,322	995,931
Parks, recreation and culture	4,917,133	4,980,498	4,799,569	180,929
Health and welfare	1,457,935	1,457,935	1,435,117	22,818
Planning/community development	4,007,289	4,083,466	2,693,043	1,390,423
Total Expenditures	73,607,497	79,886,992	74,892,399	4,994,593
Excess (Deficiency) of Revenues Over (Under) Expenditures	540,373	(759,867)	1,571,234	2,331,101
Other Financing Sources (Uses)				
Proceeds from the disposition of capital assets	300,000	300,000	2,326	(297,674)
Transfers in	50,000	66,017	100,128	34,111
Transfers out	(890,373)	(890,373)	(882,121)	8,252
Total Other Financing Sources (Uses)	(540,373)	(524,356)	(779,667)	(255,311)
Net Change in Fund Balances	\$ -	\$ (1,284,223)	791,567	\$ 2,075,790
Fund Balances Beginning of Year			11,132,151	
Fund Balances End of Year			\$ 11,923,718	

Douglas County, Georgia
 Required Supplementary Information
 Defined Benefit Plan - 1979
 For the Year Ended December 31, 2009

Schedule of Funding Progress

Actuarial Valuation Date	Actuarial Value Assets (a)	Entry Age Normal Actuarial Accrued Liability (AAL) (b)	Unfunded Actuarial Accrued Liability (UAAL) (c) (b - a)	Funded Ratio (a/b)	Covered Payroll (d)	UAAL as a Percentage of Covered Payroll [(b - a)/(d)]
December 31, 2004	\$ -	\$ 280,873	\$ 280,873	0.0%	\$ -	0.0%
December 31, 2005	-	250,846	250,846	0.0%	-	0.0%
December 31, 2006	-	250,846	250,846	0.0%	-	0.0%
December 31, 2007	-	242,262	242,262	0.0%	-	0.0%
December 31, 2008	-	221,948	221,948	0.0%	-	0.0%
December 31, 2009	-	203,551	203,551	0.0%	-	0.0%

Schedule of Employer Contributions

Fiscal Year Ended	Annual Required Contribution	Employer Contribution	Percentage Contributed
December 31, 2004	\$ 29,479	\$ 29,479	100.0%
December 31, 2005	31,467	31,467	100.0%
December 31, 2006	29,279	29,279	100.0%
December 31, 2007	28,439	28,439	100.0%
December 31, 2008	26,369	26,369	100.0%
December 31, 2009	23,986	23,986	100.0%

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

Douglas County, Georgia
 Notes to the Required Supplementary Information
 For the Year Ended December 31, 2009

Note 1 – Budgetary Basis of Accounting

The general fund adopts an annual budget on a basis consistent with generally accepted accounting principles (GAAP).

OTHER SUPPLEMENTARY INFORMATION

**COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES**

Douglas County, Georgia
General Fund
Comparative Balance Sheet
December 31, 2009 and 2008

	<u>2009</u>	<u>2008</u>
Assets		
Cash and cash equivalents	\$ 11,434,737	\$ 14,141,689
Receivables:		
Accounts	2,523,419	2,956,478
Property taxes	4,152,781	3,610,074
Sales taxes	1,850,724	2,963,947
Intergovernmental	1,872,221	2,587,367
Interfund	634,518	655,724
Advances	360,796	321,712
Inventory	261,174	329,174
Prepaid items	733,773	883,744
Total Assets	<u>\$ 23,824,143</u>	<u>\$ 28,449,909</u>
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ 3,478,176	\$ 2,722,127
Retainage payable	59,810	-
Accrued expenditures	783,843	2,352,632
Interfund payable	4,228,525	6,084,050
Deferred revenue	3,350,071	6,158,949
Total Liabilities	<u>11,900,425</u>	<u>17,317,758</u>
Fund Balances		
Reserved for:		
Encumbrances	1,415,333	1,284,168
Inventory	261,174	329,174
Prepaid items	733,773	883,744
Advances	360,796	321,712
Unreserved:		
Designated	297,600	173,230
Undesignated	8,855,042	8,140,123
Total Fund Balances	<u>11,923,718</u>	<u>11,132,151</u>
Total Liabilities and Fund Balances	<u>\$ 23,824,143</u>	<u>\$ 28,449,909</u>

Douglas County, Georgia
General Fund
Comparative Statement of Revenues, Expenditures and
Changes in Fund Balances
For the Years Ended December 31, 2009 and 2008

	2009	2008
Revenues		
Taxes	\$ 57,111,735	\$ 56,625,665
Intergovernmental	6,057,084	2,775,338
Licenses and permits	1,244,208	1,653,299
Charges for services	6,163,074	4,610,594
Fines and forfeitures	5,512,662	5,674,558
Investment earnings	75,759	191,276
Contributions and donations	24,192	35,459
Miscellaneous	274,919	133,378
Total Revenues	76,463,633	71,699,567
Expenditures		
Current:		
General government	12,184,299	12,478,752
Judicial system	9,774,471	10,054,565
Public safety	36,506,578	37,420,004
Public works	7,499,322	5,961,325
Parks, recreation and culture	4,799,569	5,295,209
Health and welfare	1,435,117	1,989,418
Planning/community development	2,693,043	3,083,318
Debt Service:		
Principal retirement	-	6,965
Interest and fiscal charges	-	171,451
Total Expenditures	74,892,399	76,461,007
Excess (Deficiency) of Revenues		
Over (Under) Expenditures	1,571,234	(4,761,440)
Other Financing Sources (Uses)		
Proceeds from the disposition of capital assets	2,326	519,594
Transfers in	100,128	293,815
Transfers out	(882,121)	(2,305,713)
Other Financing Sources (Uses)	(779,667)	(1,492,304)
Net Change in Fund Balances	791,567	(6,253,744)
Fund Balances Beginning of Year	11,132,151	17,385,895
Fund Balances End of Year	\$ 11,923,718	\$ 11,132,151

Douglas County, Georgia
General Fund
Schedule of Revenues and Other Financing Sources - Budget and Actual
For the Year Ended December 31, 2009
(With Comparative Actual Amounts for The Year Ended December 31, 2008)

	2009			2008	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Taxes					
General property	\$ 31,577,410	\$ 32,153,194	\$ 31,686,552	\$ (466,642)	\$ 28,998,056
Motor vehicle and mobile home	2,651,000	2,395,925	2,294,638	(101,287)	2,617,292
Intangibles	840,000	840,000	731,055	(108,945)	872,897
Railroad equipment	5,600	5,600	5,606	6	5,649
Real estate transfer	170,000	170,000	106,975	(63,025)	193,134
Franchise	880,000	880,000	907,649	27,649	926,681
Local option sales and use	17,300,000	17,300,000	15,958,262	(1,341,738)	17,495,669
Alcoholic beverage excise	609,000	609,000	619,497	10,497	630,767
Insurance premium	3,700,000	3,700,000	3,514,807	(185,193)	3,565,937
Financial institution	165,000	165,000	145,933	(19,067)	170,696
Interest and penalties	960,000	1,020,600	1,140,761	120,161	1,148,887
Total Taxes	<u>58,858,010</u>	<u>59,239,319</u>	<u>57,111,735</u>	<u>(2,127,584)</u>	<u>56,625,665</u>
Licenses and Permits					
Licenses	970,000	970,000	840,978	(129,022)	1,043,134
Permits	377,000	377,000	403,230	26,230	610,165
Total Licenses and Permits	<u>1,347,000</u>	<u>1,347,000</u>	<u>1,244,208</u>	<u>(102,792)</u>	<u>1,653,299</u>
Intergovernmental					
Local	754,000	900,067	915,874	15,807	752,232
State	2,209,660	2,709,102	3,039,877	330,775	1,736,564
Federal	254,100	3,930,319	2,101,333	(1,828,986)	286,542
Total Intergovernmental	<u>3,217,760</u>	<u>7,539,488</u>	<u>6,057,084</u>	<u>(1,482,404)</u>	<u>2,775,338</u>
Totals carried forward	<u>63,422,770</u>	<u>68,125,807</u>	<u>64,413,027</u>	<u>(3,712,780)</u>	<u>61,054,302</u>

(continued)

Douglas County, Georgia
General Fund
Schedule of Revenues and Other Financing Sources - Budget and Actual
For the Year Ended December 31, 2009
(With Comparative Actual Amounts for The Year Ended December 31, 2008)

(continued)

	2009			2008	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Brought forward	\$ 63,422,770	\$ 68,125,807	\$ 64,413,027	\$ (3,712,780)	\$ 61,054,302
Revenues					
Charges for Services					
Tax collection fees	1,060,000	1,060,000	1,078,153	18,153	1,064,025
Emergency medical services	1,000,000	1,000,000	1,951,198	951,198	807,065
Ride share fees	399,000	399,000	431,801	32,801	404,920
Library fees	89,000	89,000	76,935	(12,065)	85,508
Planning, zoning and maps	88,500	88,500	194,272	105,772	190,534
Prisoner housing fees	205,000	205,000	719,704	514,704	500,800
Parks and recreation fees	379,000	379,000	419,864	40,864	399,431
Street lights	827,000	827,000	899,344	72,344	877,750
Animal control	42,000	42,000	40,307	(1,693)	42,822
Inmate telephone	-	264,000	239,157	(24,843)	72,329
Election fees	10,000	10,000	22,934	12,934	39,753
State emission fees	72,000	72,000	54,053	(17,947)	89,393
Other fees	37,900	37,900	35,352	(2,548)	36,264
Total Charges for Services	4,209,400	4,473,400	6,163,074	1,689,674	4,610,594
Fines and Forfeitures					
Clerk of superior court	1,250,000	1,314,864	1,184,771	(130,093)	1,202,137
State court	3,330,000	3,330,000	2,998,163	(331,837)	3,144,273
Magistrate court	440,000	440,000	415,070	(24,930)	438,606
Probate court	210,000	210,000	205,062	(4,938)	206,324
Sheriff	464,000	313,695	288,395	(25,300)	195,511
Juvenile court	40,000	55,000	42,253	(12,747)	36,099
Jail maintenance surcharge	424,000	424,000	324,805	(99,195)	366,905
Restitution	74,000	74,000	54,143	(19,857)	84,703
Total Fines and Forfeitures	6,232,000	6,161,559	5,512,662	(648,897)	5,674,558
Investment Earnings	213,700	213,700	75,759	(137,941)	191,276
Contributions and Donations	17,000	59,525	24,192	(35,333)	35,459
Miscellaneous					
Rents and royalties	15,000	15,000	16,896	1,896	42,413
Other	38,000	78,134	258,023	179,889	90,965
Total Miscellaneous	53,000	93,134	274,919	181,785	133,378
Total Revenues	74,147,870	79,127,125	76,463,633	(2,663,492)	71,699,567
Other Financing Sources:					
Proceeds from the disposition of capital assets	300,000	300,000	2,326	(297,674)	519,594
Transfers in	50,000	66,017	100,128	34,111	293,815
Total Other Financing Sources	350,000	366,017	102,454	(263,563)	813,409
Total Revenues and Other Financing Sources	\$ 74,497,870	\$ 79,493,142	\$ 76,566,087	\$ (2,927,055)	\$ 72,512,976

Douglas County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2009
(With Comparative Actual Amounts for The Year Ended December 31, 2008)

	2009			2008	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
General Government					
Board of commissioners	\$ 856,683	\$ 857,150	\$ 814,987	\$ 42,163	\$ 937,593
Internal audit	83,031	83,031	73,343	9,688	79,459
Human resources	255,625	255,625	251,822	3,803	266,441
Finance	683,314	688,314	677,195	11,119	683,737
Purchasing	300,839	314,839	314,782	57	305,780
County attorney	874,827	884,827	723,160	161,667	682,491
Election board	223,484	243,818	228,444	15,374	586,708
Board of tax assessments	161,856	161,856	136,950	24,906	155,341
Tax commissioner	1,001,425	1,090,951	966,841	124,110	995,782
Property appraiser	1,063,504	1,063,504	986,966	76,538	1,043,775
Tax equalization board	24,400	29,600	29,519	81	29,734
Information services	991,606	1,510,427	1,178,279	332,148	1,187,420
Safety director	125,526	128,526	127,312	1,214	83,876
Building maintenance	1,438,323	1,440,718	1,326,044	114,674	1,440,089
Print shop	154,484	154,484	149,481	5,003	156,464
General appropriation	3,259,131	3,481,653	3,180,751	300,902	3,017,736
Voters' registration	98,420	98,420	92,886	5,534	153,463
Records retention	104,703	106,583	100,355	6,228	108,595
Grants	129,400	659,772	487,486	172,286	117,603
Public relations	306,842	341,868	337,696	4,172	446,665
Total General Government	12,137,423	13,595,966	12,184,299	1,411,667	12,478,752
Judicial System					
Superior court	444,578	469,578	435,738	33,840	462,631
District attorney	1,712,597	1,741,037	1,714,219	26,818	1,744,591
Clerk of superior court	1,620,247	1,660,378	1,616,074	44,304	1,669,120
Public defender and indigent cases	1,428,283	1,428,283	1,417,427	10,856	1,525,311
State court	354,614	355,793	321,491	34,302	327,084
Clerk of state court	394,590	394,590	378,886	15,704	368,440
State court solicitor	765,239	767,293	758,556	8,737	767,135
Public defender - state court	212,090	212,090	207,055	5,035	207,042
Magistrate court	573,091	577,341	565,357	11,984	566,164
Probate court	379,709	379,829	360,754	19,075	375,008
Juvenile court	1,197,532	1,291,817	1,225,145	66,672	1,270,364
Juvenile program	770,148	786,276	773,769	12,507	771,675
Total Judicial System	9,852,718	10,064,305	9,774,471	289,834	10,054,565
Public Safety					
Coroner	55,528	55,528	54,025	1,503	60,226
Sheriff	11,546,387	11,669,053	11,057,728	611,325	11,812,587
Jail	12,658,476	12,842,609	12,815,453	27,156	12,428,167
Fire and emergency medical services	11,641,103	11,825,155	11,821,619	3,536	12,329,845
Emergency management	216,801	248,257	198,776	49,481	185,197
Animal control	567,285	568,967	558,977	9,990	603,982
Total Public Safety	36,685,580	37,209,569	36,506,578	702,991	37,420,004
Totals carried forward	58,675,721	60,869,840	58,465,348	2,404,492	59,953,321

(continued)

Douglas County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2009
(With Comparative Actual Amounts for The Year Ended December 31, 2008)

	2009			2008	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Totals brought forward	\$ 58,675,721	\$ 60,869,840	\$ 58,465,348	\$ 2,404,492	\$ 59,953,321
Public Works					
Roads	1,912,384	5,314,972	4,853,411	461,561	2,598,219
Administration	297,813	479,035	302,202	176,833	350,195
Traffic operations	1,295,429	1,614,303	1,337,535	276,768	1,889,752
Motor pool	1,000	1,000	270	730	9,623
Development control	310,332	310,332	302,084	8,248	310,730
Vehicle maintenance	732,461	775,611	703,820	71,791	802,806
Total Public Works	4,549,419	8,495,253	7,499,322	995,931	5,961,325
Parks, Recreation and Culture					
Library	1,372,206	1,372,206	1,327,177	45,029	1,233,497
Parks and recreation	2,533,457	2,412,144	2,375,324	36,820	2,966,425
Aquatic center	678,675	848,819	755,223	93,596	720,179
Senior services center	297,795	312,329	306,845	5,484	319,108
Cultural arts council	35,000	35,000	35,000	-	56,000
Total Parks, Recreation and Culture	4,917,133	4,980,498	4,799,569	180,929	5,295,209
Planning/Community Development					
Code enforcement officers	153,419	153,419	147,623	5,796	159,536
Development services administration	126,388	126,388	124,531	1,857	128,119
Share house	10,000	10,000	10,000	-	15,000
Planning and zoning	342,687	405,687	382,015	23,672	427,694
Occupation tax	143,089	143,089	141,719	1,370	146,429
Permits and inspections	660,494	660,494	577,120	83,374	725,037
Geographic information system and mapping	204,762	209,123	209,101	22	241,478
Tourism	12,000	15,900	15,231	669	7,248
Industrial development	100,000	100,000	100,000	-	166,000
Ride share program	2,104,599	2,109,515	839,923	1,269,592	912,221
Agriculture extension service	149,851	149,851	145,780	4,071	154,556
Total Planning/ Community Development	4,007,289	4,083,466	2,693,043	1,390,423	3,083,318
Totals carried forward	72,149,562	78,429,057	73,457,282	4,971,775	74,293,173

(continued)

Douglas County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2009
(With Comparative Actual Amounts for The Year Ended December 31, 2008)

	2009			2008	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Totals brought forward	\$ 72,149,562	\$ 78,429,057	\$ 73,457,282	\$ 4,971,775	\$ 74,293,173
Health and Welfare					
General health grant	475,000	475,000	475,000	-	630,000
Community services board	150,000	150,000	150,000	-	274,000
Public welfare	15,000	15,000	15,000	-	15,060
Family and children services	705,000	705,000	693,743	11,257	904,710
Boys & girls club	15,000	15,000	15,000	-	20,000
Senior citizens transportation	97,935	97,935	86,374	11,561	145,648
Total Health and Welfare	1,457,935	1,457,935	1,435,117	22,818	1,989,418
Debt Service					
Principal	-	-	-	-	6,965
Interest	-	-	-	-	171,451
Total Debt Service	-	-	-	-	178,416
Total Expenditures	73,607,497	79,886,992	74,892,399	4,994,593	76,461,007
Other Financing Uses					
Transfers out	890,373	890,373	882,121	8,252	2,305,713
Total Expenditures and Other Financing Uses	\$ 74,497,870	\$ 80,777,365	\$ 75,774,520	\$ 5,002,845	\$ 78,766,720

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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, 2009

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Cash and cash equivalents	\$ 11,465,204	\$ 73,935	\$ 350	\$ 11,539,489
Receivables:				
Accounts	359,515	-	-	359,515
Property taxes	-	3,301	-	3,301
Intergovernmental	5,780	-	290,400	296,180
Interfund	93,212	-	-	93,212
Total Assets	\$ 11,923,711	\$ 77,236	\$ 290,750	\$ 12,291,697
Liabilities and Fund Balances (Deficits)				
Liabilities				
Accounts payable	\$ 254,707	\$ -	\$ 158	\$ 254,865
Retainage payable	-	-	117,790	117,790
Accrued expenditures	26,009	-	-	26,009
Interfund payable	69,141	97,758	324,577	491,476
Other payable	341,751	-	-	341,751
Deferred revenue	-	-	283,045	283,045
Total Liabilities	691,608	97,758	725,570	1,514,936
Fund Balances (Deficits)				
Reserved for encumbrances	3,538,492	-	-	3,538,492
Unreserved, undesignated, reported in:				
Special revenue funds	7,693,611	-	-	7,693,611
Debt service funds	-	(20,522)	-	(20,522)
Capital projects funds	-	-	(434,820)	(434,820)
Total Fund Balances (Deficits)	11,232,103	(20,522)	(434,820)	10,776,761
Total Liabilities and Fund Balances (Deficits)	\$ 11,923,711	\$ 77,236	\$ 290,750	\$ 12,291,697

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, 2009

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Taxes	\$ 38,077	\$ 80,642	\$ -	\$ 118,719
Intergovernmental	-	-	315,758	315,758
Charges for services	2,559,165	-	-	2,559,165
Fines and forfeitures	1,262,371	-	-	1,262,371
Investment earnings	170,174	53	67	170,294
Miscellaneous	32,242	-	-	32,242
Total Revenues	4,062,029	80,695	315,825	4,458,549
Expenditures				
Current:				
Parks, recreation and culture	224,575	-	-	224,575
Health and welfare	2,590,109	-	-	2,590,109
Capital Outlay				
Public safety	464,035	-	-	464,035
Public works	7,550	-	43,608	51,158
Debt Service				
Principal	-	845,000	-	845,000
Interest and fiscal charges	-	172,075	-	172,075
Total Expenditures	3,286,269	1,017,075	43,608	4,346,952
Excess (Deficiency) of Revenues Over (Under) Expenditures	775,760	(936,380)	272,217	111,597
Other Financing Sources (Uses)				
Transfers in	-	882,121	-	882,121
Transfers out	(100,128)	-	-	(100,128)
Total Other Financing Sources (Uses)	(100,128)	882,121	-	781,993
Net Change in Fund Balances (Deficit)	675,632	(54,259)	272,217	893,590
Fund Balances (Deficit) Beginning of Year	10,556,471	33,737	(707,037)	9,883,171
Fund Balances (Deficit) End of Year	\$ 11,232,103	\$ (20,522)	\$ (434,820)	\$ 10,776,761

NONMAJOR SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for specific 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 developer/builders.

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.

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

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

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

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

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 are 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, 2009
(With Comparative Totals at December 31, 2008)

	2009									2008	
	Drug Treatment Abuse	Sidewalk	Emergency Telephone System	Victim Assistance	Law Library	District Attorney	Inmate Commissary	Law Enforcement Confiscated	Sheriff Other Programs	Total Nonmajor Special Revenue Funds	Total Nonmajor Special Revenue Funds
Assets											
Cash and cash equivalents	\$ 360,123	\$ 72,708	\$ 5,090,132	\$ 296,914	\$ 397,658	\$ 571,961	\$ 218,951	\$ 4,386,378	\$ 70,379	\$ 11,465,204	\$ 10,695,925
Receivables:											
Accounts	-	-	359,515	-	-	-	-	-	-	359,515	357,639
Intergovernmental	257	-	-	5,523	-	-	-	-	-	5,780	27,600
Interfund	-	-	-	-	-	-	42,997	50,215	-	93,212	73,017
Total Assets	<u>\$ 360,380</u>	<u>\$ 72,708</u>	<u>\$ 5,449,647</u>	<u>\$ 302,437</u>	<u>\$ 397,658</u>	<u>\$ 571,961</u>	<u>\$ 261,948</u>	<u>\$ 4,436,593</u>	<u>\$ 70,379</u>	<u>\$ 11,923,711</u>	<u>\$ 11,154,181</u>
Liabilities and Fund Balances											
Liabilities											
Accounts payable	\$ 9,015	\$ 44,450	\$ 201,242	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 254,707	\$ 120,026
Accrued expenditures	-	-	24,114	1,895	-	-	-	-	-	26,009	58,540
Due to others	-	-	-	-	-	341,751	-	-	-	341,751	361,385
Interfund payable	-	-	59,301	9,746	94	-	-	-	-	69,141	57,177
Deferred revenue	-	-	-	-	-	-	-	-	-	-	582
Total Liabilities	<u>9,015</u>	<u>44,450</u>	<u>284,657</u>	<u>11,641</u>	<u>94</u>	<u>341,751</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>691,608</u>	<u>597,710</u>
Fund Balances											
Reserved for:											
Encumbrances	-	-	3,538,492	-	-	-	-	-	-	3,538,492	-
Unreserved	351,365	28,258	1,626,498	290,796	397,564	230,210	261,948	4,436,593	70,379	7,693,611	10,556,471
Total Fund Balances	<u>351,365</u>	<u>28,258</u>	<u>5,164,990</u>	<u>290,796</u>	<u>397,564</u>	<u>230,210</u>	<u>261,948</u>	<u>4,436,593</u>	<u>70,379</u>	<u>11,232,103</u>	<u>10,556,471</u>
Total Liabilities and Fund Balances	<u>\$ 360,380</u>	<u>\$ 72,708</u>	<u>\$ 5,449,647</u>	<u>\$ 302,437</u>	<u>\$ 397,658</u>	<u>\$ 571,961</u>	<u>\$ 261,948</u>	<u>\$ 4,436,593</u>	<u>\$ 70,379</u>	<u>\$ 11,923,711</u>	<u>\$ 11,154,181</u>

Douglas County, Georgia
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2009
(With Comparative Totals For the Year Ended December 31, 2008)

	2009											2008	
	Drug Treatment Abuse	Sidewalk	Hotel-Motel Tax	Emergency Telephone System	Victim Assistance	Law Library	District Attorney	Inmate Commissary	Law Enforcement Confiscated	Sheriff Other Programs	Total Nonmajor Special Revenue Funds	Total Nonmajor Special Revenue Funds	
Revenues													
Taxes	\$ -	\$ -	\$ 38,077	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,077	\$ 18,119	
Charges for services	-	7,550	-	2,463,527	-	-	-	88,088	-	-	2,559,165	2,740,906	
Fines and forfeitures	65,470	-	-	-	184,900	142,695	183,360	-	685,946	-	1,262,371	1,060,438	
Investment earnings	1,491	205	-	19,431	1,110	2,664	5,089	427	139,649	108	170,174	270,319	
Miscellaneous	-	-	-	265	-	-	-	-	-	31,977	32,242	78,881	
Total Revenues	66,961	7,755	38,077	2,483,223	186,010	145,359	188,449	88,515	825,595	32,085	4,062,029	4,168,663	
Expenditures													
Current:													
Judicial	-	-	-	-	159,995	64,580	-	-	-	-	224,575	384,787	
Public safety	105,317	-	-	1,710,739	-	-	166,925	59,975	517,797	29,356	2,590,109	3,148,740	
Capital Outlay:													
Public safety	-	-	-	464,035	-	-	-	-	-	-	464,035	-	
Public works	-	7,550	-	-	-	-	-	-	-	-	7,550	180,216	
Total Expenditures	105,317	7,550	-	2,174,774	159,995	64,580	166,925	59,975	517,797	29,356	3,286,269	3,713,743	
Excess (Deficiency) of Revenues Over (Under) Expenditures	(38,356)	205	38,077	308,449	26,015	80,779	21,524	28,540	307,798	2,729	775,760	454,920	
Other Financing (Uses)													
Transfers out	-	-	(38,077)	-	(32,581)	-	(29,470)	-	-	-	(100,128)	(293,815)	
Net Change in Fund Balances	(38,356)	205	-	308,449	(6,566)	80,779	(7,946)	28,540	307,798	2,729	675,632	161,105	
Fund Balances Beginning of Year	389,721	28,053	-	4,856,541	297,362	316,785	238,156	233,408	4,128,795	67,650	10,556,471	10,395,366	
Fund Balances End of Year	\$ 351,365	\$ 28,258	\$ -	\$ 5,164,990	\$ 290,796	\$ 397,564	\$ 230,210	\$ 261,948	\$ 4,436,593	\$ 70,379	\$ 11,232,103	\$ 10,556,471	

Douglas County, Georgia
Drug Treatment Abuse Fund
Comparative Balance Sheet
December 31, 2009 and 2008

	<u>2009</u>	<u>2008</u>
Assets		
Cash and cash equivalents	\$ 360,123	\$ 395,197
Intergovernmental receivable	257	10,003
Total Assets	<u>\$ 360,380</u>	<u>\$ 405,200</u>
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ 9,015	\$ 8,240
Interfund payable	-	7,239
Total Liabilities	9,015	15,479
Fund Balances		
Unreserved, undesignated	-	-
	<u>351,365</u>	<u>389,721</u>
Total Liabilities and Fund Balances	<u>\$ 360,380</u>	<u>\$ 405,200</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, 2009
(With Comparative Actual Amounts for The Year Ended December 31, 2008)

	<u>2009</u>			<u>2008</u>	
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>	<u>Actual</u>
Revenues					
Fines and forfeitures	\$ 130,000	\$ 130,000	\$ 65,470	\$ (64,530)	\$ 136,215
Investment earnings	7,000	7,000	1,491	(5,509)	6,044
Total Revenues	137,000	137,000	66,961	(70,039)	142,259
Expenditures					
Current:					
Public safety	105,855	105,855	105,317	538	105,812
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 31,145</u>	<u>\$ 31,145</u>	(38,356)	<u>\$ (69,501)</u>	36,447
Fund Balances Beginning of Year			<u>389,721</u>		<u>353,274</u>
Fund Balances End of Year			<u>\$ 351,365</u>		<u>\$ 389,721</u>

Douglas County, Georgia
Sidewalk Fund
Comparative Balance Sheet
December 31, 2009 and 2008

	<u>2009</u>	<u>2008</u>
Assets		
Cash and cash equivalents	<u>\$ 72,708</u>	<u>\$ 28,053</u>
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ 44,450	\$ -
Fund Balances		
Unreserved, undesignated	<u>28,258</u>	<u>28,053</u>
Total Liabilities and Fund Balances	<u>\$ 72,708</u>	<u>\$ 28,053</u>

Douglas County, Georgia
Sidewalk Fund
Schedule of Revenues, Expenditures and Changes
in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009
(With Comparative Actual Amounts for The Year Ended December 31, 2008)

	<u>2009</u>			<u>2008</u>	
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>	<u>Actual</u>
Revenues					
Charges for services	\$ -	\$ 52,000	\$ 7,550	\$ (44,450)	\$ -
Investment earnings	-	-	205	205	471
Total Revenues	-	52,000	7,755	(44,245)	471
Expenditures					
Capital Outlay	-	52,000	7,550	44,450	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	205	<u>\$ 205</u>	471
Fund Balances Beginning of Year			<u>28,053</u>		<u>27,582</u>
Fund Balances End of Year			<u>\$ 28,258</u>		<u>\$ 28,053</u>

Douglas County, Georgia
Hotel-Motel Tax Fund
Schedule of Revenues and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009
(With Comparative Actual Amounts for The Year Ended December 31, 2008)

	2009			Variance	2008
	Original Budget	Final Budget	Actual	With Final Budget	Actual
Revenues					
Hotel motel taxes	\$ 30,000	\$ 38,077	\$ 38,077	\$ -	\$ 18,119
Other Financing Uses					
Transfers out	(30,000)	(38,077)	(38,077)	-	(18,119)
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Fund Balances Beginning of Year			-		-
Fund Balances End of Year			<u>\$ -</u>		<u>\$ -</u>

Douglas County, Georgia
Emergency Telephone Service Fund
Comparative Balance Sheet
December 31, 2009 and 2008

	<u>2009</u>	<u>2008</u>
Assets		
Cash and cash equivalents	\$ 5,090,132	\$ 4,759,454
Accounts receivable	359,515	304,685
Total Assets	<u>\$ 5,449,647</u>	<u>\$ 5,064,139</u>
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ 201,242	\$ 103,499
Accrued salaries	24,114	58,540
Interfund payable	59,301	44,977
Deferred revenue	-	582
Total Liabilities	<u>284,657</u>	<u>207,598</u>
Fund Balances		
Reserved for encumbrances	3,538,492	-
Unreserved, undesignated	1,626,498	4,856,541
Total Fund Balances	<u>5,164,990</u>	<u>4,856,541</u>
Total Liabilities and Fund Balances	<u>\$ 5,449,647</u>	<u>\$ 5,064,139</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, 2009
 (With Comparative Actual Amounts for The Year Ended December 31, 2008)

	<u>2009</u>			<u>2008</u>	
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>	<u>Actual</u>
Revenues					
Charges for services	\$ 2,485,000	\$ 2,485,000	\$ 2,463,527	\$ (21,473)	\$ 2,498,015
Investment earnings	60,000	60,000	19,431	(40,569)	75,433
Miscellaneous	-	-	265	265	120
Total Revenues	<u>2,545,000</u>	<u>2,545,000</u>	<u>2,483,223</u>	<u>(61,777)</u>	<u>2,573,568</u>
Expenditures					
Current:					
Public safety	1,904,125	1,907,594	1,710,739	196,855	1,760,097
Capital Outlay	<u>-</u>	<u>3,768,804</u>	<u>464,035</u>	<u>3,304,769</u>	<u>180,216</u>
Total Expenditures	<u>1,904,125</u>	<u>5,676,398</u>	<u>2,174,774</u>	<u>3,501,624</u>	<u>1,940,313</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 640,875</u>	<u>\$ (3,131,398)</u>	308,449	<u>\$ 3,439,847</u>	633,255
Fund Balances Beginning of Year			<u>4,856,541</u>		<u>4,223,286</u>
Fund Balances End of Year			<u>\$ 5,164,990</u>		<u>\$ 4,856,541</u>

Douglas County, Georgia
Victim Assistance Fund
Comparative Balance Sheet
December 31, 2009 and 2008

	<u>2009</u>	<u>2008</u>
Assets		
Cash and cash equivalents	\$ 296,914	\$ 292,260
Intergovernmental receivable	5,523	17,597
Total Assets	<u>\$ 302,437</u>	<u>\$ 309,857</u>
Liabilities and Fund Balances		
Liabilities		
Accrued expenditures	\$ 1,895	\$ 7,628
Interfund payable	9,746	4,867
Total Liabilities	11,641	12,495
Fund Balances		
Unreserved, undesignated	290,796	297,362
Total Liabilities and Fund Balances	<u>\$ 302,437</u>	<u>\$ 309,857</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, 2009
(With Comparative Actual Amounts for The Year Ended December 31, 2008)

	2009			Variance With Final Budget	2008
	Original Budget	Final Budget	Actual		Actual
Revenues					
Fines and forfeitures	\$ 242,000	\$ 242,000	\$ 184,900	\$ (57,100)	\$ 233,699
Investment earnings	5,000	5,000	1,110	(3,890)	4,662
Total Revenues	247,000	247,000	186,010	(60,990)	238,361
Expenditures					
Current:					
Judicial	167,860	167,860	159,995	7,865	190,003
Excess (Deficiency) of Revenues Over (Under) Expenditures	79,140	79,140	26,015	(53,125)	48,358
Other Financing (Uses)					
Transfers out	(45,000)	(45,000)	(32,581)	12,419	(34,802)
Net Change in Fund Balances	<u>\$ 34,140</u>	<u>\$ 34,140</u>	(6,566)	<u>\$ (40,706)</u>	13,556
Fund Balances Beginning of Year			297,362		283,806
Fund Balances End of Year			<u>\$ 290,796</u>		<u>\$ 297,362</u>

Douglas County, Georgia
Law Library Fund
Comparative Balance Sheet
December 31, 2009 and 2008

	<u>2009</u>	<u>2008</u>
Assets		
Cash and cash equivalents	\$ 397,658	\$ 303,977
Accounts receivable	-	13,561
Total Assets	<u>\$ 397,658</u>	<u>\$ 317,538</u>
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ -	\$ 659
Interfund payable	94	94
Total Liabilities	94	753
Fund Balances		
Unreserved, undesignated	<u>397,564</u>	<u>316,785</u>
Total Liabilities and Fund Balances	<u>\$ 397,658</u>	<u>\$ 317,538</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, 2009
 (With Comparative Actual Amounts for The Year Ended December 31, 2008)

	2009			2008	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	\$ 91,623	\$ 91,623	\$ 142,695	\$ 51,072	\$ 169,896
Investment earnings	800	800	2,664	1,864	1,896
Total Revenues	92,423	92,423	145,359	52,936	171,792
Expenditures					
Current:					
Judicial system	92,423	92,423	64,580	27,843	88,972
Excess of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ -</u>	80,779	<u>\$ 80,779</u>	82,820
Fund Balances Beginning of Year			316,785		233,965
Fund Balances End of Year			<u>\$ 397,564</u>		<u>\$ 316,785</u>

Douglas County, Georgia
District Attorney Fund
Comparative Balance Sheet
December 31, 2009 and 2008

	<u>2009</u>	<u>2008</u>
Assets		
Cash and cash equivalents	<u>\$ 571,961</u>	<u>\$ 599,541</u>
Liabilities and Fund Balances		
Liabilities		
Due to others	\$ 341,751	\$ 361,385
Fund Balances		
Unreserved, undesignated	<u>230,210</u>	<u>238,156</u>
Total Liabilities and Fund Balances	<u>\$ 571,961</u>	<u>\$ 599,541</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, 2009
(With Comparative Actual Amounts for The Year Ended December 31, 2008)

	2009			Variance With Final Budget	2008
	Original Budget	Final Budget	Actual		Actual
Revenues					
Fines and forfeitures	\$ 125,000	\$ 125,000	\$ 183,360	\$ 58,360	\$ 139,977
Investment earnings	5,000	5,000	5,089	89	9,276
Total Revenues	130,000	130,000	188,449	58,449	149,253
Expenditures					
Current:					
Public safety	130,000	130,000	166,925	(36,925)	291,443
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	21,524	21,524	(142,190)
Other Financing Uses					
Transfers out	-	-	(29,470)	(29,470)	(240,894)
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ -</u>	(7,946)	<u>\$ (7,946)</u>	(383,084)
Fund Balances Beginning of Year			<u>238,156</u>		<u>621,240</u>
Fund Balances End of Year			<u>\$ 230,210</u>		<u>\$ 238,156</u>

Douglas County, Georgia
Inmate Commissary Fund
Comparative Balance Sheet
December 31, 2009 and 2008

	<u>2009</u>	<u>2008</u>
Assets		
Cash and cash equivalents	\$ 218,951	\$ 179,402
Receivables:		
Accounts	-	39,393
Interfund	42,997	14,613
Total Assets	<u>\$ 261,948</u>	<u>\$ 233,408</u>
Fund Balances		
Unreserved, undesignated	<u>\$ 261,948</u>	<u>\$ 233,408</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, 2009
 (With Comparative Actual Amounts for The Year Ended December 31, 2008)

	2009			2008	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Charges for services	\$ 285,000	\$ 285,000	\$ 88,088	\$ (196,912)	\$ 242,891
Investment earnings	1,600	1,600	427	(1,173)	1,249
Total Revenues	286,600	286,600	88,515	(198,085)	244,140
Expenditures					
Current:					
Public safety	286,000	286,000	59,975	226,025	258,845
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 600</u>	<u>\$ 600</u>	28,540	<u>\$ 27,940</u>	(14,705)
Fund Balances Beginning of Year			<u>233,408</u>		<u>248,113</u>
Fund Balances End of Year			<u>\$ 261,948</u>		<u>\$ 233,408</u>

Douglas County, Georgia
Law Enforcement Confiscated Funds Fund
Comparative Balance Sheet
December 31, 2009 and 2008

	<u>2009</u>	<u>2008</u>
Assets		
Cash and cash equivalents	\$ 4,386,378	\$ 4,070,391
Interfund receivables	<u>50,215</u>	<u>58,404</u>
Total Assets	<u>\$ 4,436,593</u>	<u>\$ 4,128,795</u>
Fund Balances		
Unreserved, undesignated	<u>\$ 4,436,593</u>	<u>\$ 4,128,795</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, 2009
 (With Comparative Actual Amounts for The Year Ended December 31, 2008)

	2009			2008	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	\$ 160,000	\$ 160,000	\$ 685,946	\$ 525,946	\$ 380,651
Investment earnings	88,000	88,000	139,649	51,649	171,166
Total Revenues	248,000	248,000	825,595	577,595	551,817
Expenditures					
Current:					
Public safety	248,000	248,000	517,797	(269,797)	793,930
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	307,798	<u>\$ 307,798</u>	(242,113)
Fund Balances Beginning of Year			4,128,795		4,370,908
Fund Balances End of Year			<u>\$ 4,436,593</u>		<u>\$ 4,128,795</u>

Douglas County, Georgia
Sheriff Other Programs Fund
Comparative Balance Sheet
December 31, 2009 and 2008

	<u>2009</u>	<u>2008</u>
Assets		
Cash and cash equivalents	<u>\$ 70,379</u>	<u>\$ 67,650</u>
Fund Balances		
Unreserved, undesignated	<u>\$ 70,379</u>	<u>\$ 67,650</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, 2009
 (With Comparative Actual Amounts for The Year Ended December 31, 2008)

	2009			Variance With Final Budget	2008
	Original Budget	Final Budget	Actual		Actual
Revenues					
Investment earnings	\$ 1,000	\$ 1,000	\$ 108	\$ (892)	\$ 122
Miscellaneous	14,000	14,000	31,977	17,977	78,761
Total Revenues	15,000	15,000	32,085	17,085	78,883
Expenditures					
Current:					
Public safety	15,000	15,000	29,356	(14,356)	44,425
Excess of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ -</u>	2,729	<u>\$ 2,729</u>	34,458
Fund Balances Beginning of Year			<u>67,650</u>		<u>33,192</u>
Fund Balances End of Year			<u>\$ 70,379</u>		<u>\$ 67,650</u>

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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).

Douglas County, Georgia
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2009

	<u>Jail Annex</u>	<u>Special Tax District</u>	<u>Total Nonmajor Debt Service Funds</u>
Assets			
Cash and cash equivalents	\$ 73,935	\$ -	\$ 73,935
Taxes receivable	-	3,301	3,301
Total Assets	<u>\$ 73,935</u>	<u>\$ 3,301</u>	<u>\$ 77,236</u>
Liabilities and Fund Balances (Deficits)			
Liabilities			
Interfund payable	\$ -	\$ 97,758	\$ 97,758
Fund Balances (Deficits)			
Unreserved, undesignated	<u>73,935</u>	<u>(94,457)</u>	<u>(20,522)</u>
Total Liabilities and Fund Balances (Deficits)	<u>\$ 73,935</u>	<u>\$ 3,301</u>	<u>\$ 77,236</u>

Douglas County, Georgia
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2009

	<u>Jail Annex</u>	<u>Special Tax District</u>	<u>Total Nonmajor Debt Service Funds</u>
Revenues			
Property taxes	\$ -	\$ 80,642	\$ 80,642
Investment earnings	53	-	53
Total Revenues	<u>53</u>	<u>80,642</u>	<u>80,695</u>
Expenditures			
Debt Service:			
Principal	740,000	105,000	845,000
Interest and fiscal charges	150,273	21,802	172,075
Total Expenditures	<u>890,273</u>	<u>126,802</u>	<u>1,017,075</u>
(Deficiency) of Revenues (Under) Expenditures	(890,220)	(46,160)	(936,380)
Other Financing Sources			
Transfers in	882,121	-	882,121
Net Change in Fund Balances	(8,099)	(46,160)	(54,259)
Fund Balances (Deficits) At Beginning of Year	<u>82,034</u>	<u>(48,297)</u>	<u>33,737</u>
Fund Balances (Deficits) At End of Year	<u>\$ 73,935</u>	<u>\$ (94,457)</u>	<u>\$ (20,522)</u>

Douglas County, Georgia
Jail Annex Fund
Comparative Balance Sheet
December 31, 2009 and 2008

	<u>2009</u>	<u>2008</u>
Assets		
Cash and cash equivalents	\$ 73,935	\$ 82,030
Interest receivable	-	4
Total Assets	<u>\$ 73,935</u>	<u>\$ 82,034</u>
Fund Balances		
Unreserved, undesignated	<u>\$ 73,935</u>	<u>\$ 82,034</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, 2009
(With Comparative Actual Amounts for The Year Ended December 31, 2008)

	2009			Variance With Final Budget	2008
	Original Budget	Final Budget	Actual		Actual
Revenues					
Investment earnings	\$ -	\$ -	\$ 53	\$ 53	\$ 1,857
Expenditures					
Debt Service:					
Principal	740,000	740,000	740,000	-	720,000
Interest and fiscal charges	150,373	150,373	150,273	100	165,493
Total Expenditures	890,373	890,373	890,273	100	885,493
Excess (Deficiency) of Revenues Over (Under) Expenditures	(890,373)	(890,373)	(890,220)	153	(883,636)
Other Financing Sources (Uses)					
Transfers in	890,373	890,373	882,121	(8,252)	831,682
Transfers out	-	-	-	-	(19,131)
Total Other Financing Sources (Uses)	890,373	890,373	882,121	(8,252)	812,551
Net Change in Fund Balances	\$ -	\$ -	(8,099)	\$ (8,099)	(71,085)
Fund Balances Beginning of Year			82,034		153,119
Fund Balances End of Year			\$ 73,935		\$ 82,034

Douglas County, Georgia
Special Tax District Fund
Comparative Balance Sheet
December 31, 2009 and 2008

	<u>2009</u>	<u>2008</u>
Assets		
Taxes receivable	\$ 3,301	\$ 3,301
Liabilities and Fund Balances (Deficits)		
Liabilities		
Interfund payable	\$ 97,758	\$ 51,598
Fund Balances (Deficits)		
Unreserved, undesignated	(94,457)	(48,297)
Total Liabilities and Fund Balances (Deficits)	<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, 2009
 (With Comparative Actual Amounts for The Year Ended December 31, 2008)

	2009			Variance With Final Budget	2008
	Original Budget	Final Budget	Actual		Actual
Revenues					
Property taxes	\$ 115,000	\$ 115,000	\$ 80,642	\$ (34,358)	\$ 114,387
Expenditures					
Debt Service:					
Principal	105,000	105,000	105,000	-	100,000
Interest and fiscal charges	21,873	21,873	21,802	71	28,153
Total Expenditures	<u>126,873</u>	<u>126,873</u>	<u>126,802</u>	<u>71</u>	<u>128,153</u>
(Deficiency) of Revenues (Under) Expenditures	<u>\$ (11,873)</u>	<u>\$ (11,873)</u>	(46,160)	<u>\$ (34,287)</u>	(13,766)
Fund Balances Beginning of Year			<u>(48,297)</u>		<u>(34,531)</u>
Fund Balances End of Year			<u>\$ (94,457)</u>		<u>\$ (48,297)</u>

MAJOR CAPITAL PROJECT FUND

2002 Special Purpose Local Option Sales Tax Capital Projects Fund

Douglas County, Georgia
2002 SPLOST Fund
Comparative Balance Sheet
December 31, 2009 and 2008

	<u>2009</u>	<u>2008</u>
Assets		
Cash and cash equivalents	\$ 14,872,093	\$ 21,708,552
Receivables:		
Sales taxes	369,392	49,949
Intergovernmental	22,664,360	361,561
Interfund	<u>3,604,707</u>	<u>3,715,823</u>
Total Assets	<u>\$ 41,510,552</u>	<u>\$ 25,835,885</u>
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ 154,727	\$ 1,271,345
Retainage payable	60,159	236,610
Intergovernmental payable	<u>30,987,736</u>	<u>8,986,828</u>
Total Liabilities	<u>31,202,622</u>	<u>10,494,783</u>
Fund Balances		
Reserved for:		
Encumbrances	1,517,736	2,688,730
Capital projects	<u>8,790,194</u>	<u>12,652,372</u>
Total Fund Balances	<u>10,307,930</u>	<u>15,341,102</u>
Total Liabilities and Fund Balances	<u>\$ 41,510,552</u>	<u>\$ 25,835,885</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, 2009

	Original Project Length Budget	Revised Project Length Budget	Prior Years Actual	Current Year Actual	Project Length Actual Total	Variance With Revised Project Length Budget
Revenues						
Sales taxes	\$ 102,000,000	\$ 105,610,888	\$ 106,377,510	\$ 98,837	\$ 106,476,347	\$ 865,459
Intergovernmental	15,481,488	6,572,888	4,405,592	1,782,900	6,188,492	(384,396)
Investment earnings	5,790,440	5,943,127	5,830,817	38,823	5,869,640	(73,487)
Miscellaneous	-	193,432	140,000	-	140,000	(53,432)
Total Revenues	<u>123,271,928</u>	<u>118,320,335</u>	<u>116,753,919</u>	<u>1,920,560</u>	<u>118,674,479</u>	<u>354,144</u>
Expenditures						
Current						
General government	500,000	500,000	494,939	-	494,939	(5,061)
Intergovernmental	22,256,740	30,477,568	28,146,133	27,279	28,173,412	(2,304,156)
Capital Outlay	95,918,616	87,266,546	72,966,913	6,926,453	79,893,366	(7,373,180)
Total Expenditures	<u>118,675,356</u>	<u>118,244,114</u>	<u>101,607,984</u>	<u>6,953,732</u>	<u>108,561,716</u>	<u>(9,682,398)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>4,596,572</u>	<u>76,221</u>	<u>15,145,935</u>	<u>(5,033,172)</u>	<u>10,112,763</u>	<u>10,036,542</u>
Other Financing Sources (Uses)						
Issuance of bonds	41,898,514	41,898,514	41,898,514	-	41,898,514	-
Transfers in	-	3,675,000	3,946,388	-	3,946,388	(271,388)
Transfers out	(46,495,086)	(45,649,735)	(45,649,735)	-	(45,649,735)	-
Total Other Financing Sources (Uses)	<u>(4,596,572)</u>	<u>(76,221)</u>	<u>195,167</u>	<u>-</u>	<u>195,167</u>	<u>(271,388)</u>
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ -</u>	<u>15,341,102</u>	<u>(5,033,172)</u>	<u>\$ 10,307,930</u>	<u>\$ 10,307,930</u>
Fund Balances Beginning of Year			<u>-</u>	<u>15,341,102</u>		
Fund Balances End of Year			<u>\$ 15,341,102</u>	<u>\$ 10,307,930</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
GRTA Arterial Road Fund
Comparative Balance Sheet
December 31, 2009 and 2008

	<u>2009</u>	<u>2008</u>
Assets		
Cash and cash equivalents	\$ 350	\$ 98
Intergovernmental receivable	290,400	557,614
Total Assets	<u>\$ 290,750</u>	<u>\$ 557,712</u>
Liabilities and Fund Balances (Deficits)		
Liabilities		
Accounts payable	\$ 158	\$ 1,161
Retainage payable	117,790	114,409
Interfund payable	324,577	594,143
Deferred revenue	283,045	555,036
Total Liabilities	725,570	1,264,749
Fund Balances (Deficits)		
Unreserved, undesignated	(434,820)	(707,037)
Total Liabilities and Fund Balances (Deficits)	<u>\$ 290,750</u>	<u>\$ 557,712</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, 2009

	<u>Project Length Budget</u>	<u>Prior Years Actual</u>	<u>Current Year Actual</u>	<u>Project Length Total</u>	<u>Variance With Project Length Budget</u>
Revenues					
Intergovernmental	\$ 19,719,000	\$ 1,261,869	\$ 315,758	\$ 1,577,627	\$ (18,141,373)
Investment earnings	-	4,256	67	4,323	4,323
Total Revenues	19,719,000	1,266,125	315,825	1,581,950	(18,137,050)
Expenditures					
Capital outlay - public works	19,719,000	1,973,162	43,608	2,016,770	17,702,230
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ -</u>	<u>(707,037)</u>	<u>272,217</u>	<u>\$ (434,820)</u>	<u>\$ (434,820)</u>
Fund Balances (Deficit) Beginning of Year		<u>-</u>	<u>(707,037)</u>		
Fund Balances (Deficit) End of Year		<u>\$ (707,037)</u>	<u>\$ (434,820)</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.

Landfill Enterprise
Group Health Insurance
Workers' Compensation

Douglas County, Georgia
Solid Waste Fund
Comparative Statement of Net Assets
December 31, 2009 and 2008

	<u>2009</u>	<u>2008</u>
Assets		
Current Assets:		
Cash and cash equivalents	\$ 59,404	\$ 101,147
Receivables:		
Accounts	109,495	60,092
Interfund	32,562	5,185
Total Current Assets	<u>201,461</u>	<u>166,424</u>
Noncurrent Assets:		
Capital assets:		
Nondepreciable	1,574,387	1,574,386
Depreciable, net	876,043	911,500
Total Noncurrent Assets	<u>2,450,430</u>	<u>2,485,886</u>
Total Assets	<u>2,651,891</u>	<u>2,652,310</u>
Liabilities		
Current Liabilities:		
Accounts payable	53,673	93,854
Accrued liabilities	7,612	25,703
Intergovernmental payable	14,211	19,389
Interfund payable	79,800	16,280
Compensated absences payable	11,363	11,363
Capital leases payable	23,102	134,880
Total Current Liabilities	<u>189,761</u>	<u>301,469</u>
Long-term Liabilities (net of current portion):		
Compensated absences payable	33,386	33,386
Advances payable	360,796	321,712
Closure and postclosure care costs	1,555,188	1,481,100
Capital leases payable	-	23,102
Total Long-term Liabilities	<u>1,949,370</u>	<u>1,859,300</u>
Total Liabilities	<u>2,139,131</u>	<u>2,160,769</u>
Net Assets		
Invested in capital assets, net of related debt	2,427,328	2,327,904
Unrestricted	(1,914,568)	(1,836,363)
Total Net Assets	<u>\$ 512,760</u>	<u>\$ 491,541</u>

Douglas County, Georgia
Solid Waste Fund
*Comparative Statement of Revenues,
Expenses and Changes in Fund Net Assets*
For the Years Ended December 31, 2009 and 2008

	<u>2009</u>	<u>2008</u>
Operating Revenues		
Transfer fees	\$ 920,164	\$ 889,632
Dumping fees	778,862	913,003
Recycling sales	163,489	210,387
Miscellaneous	741	1,449
Total Operating Revenues	<u>1,863,256</u>	<u>2,014,471</u>
Operating Expenses		
Personal services	572,045	613,544
Operating	1,128,531	1,365,147
Repairs and maintenance	26,392	73,582
Depreciation	126,206	130,406
Total Operating Expenses	<u>1,853,174</u>	<u>2,182,679</u>
Operating Income (Loss)	<u>10,082</u>	<u>(168,208)</u>
Nonoperating Revenues (Expenses)		
Operating grants	15,520	-
Investment earnings	151	1,568
Interest expense	(4,534)	(10,756)
Total Nonoperating Revenues (Expenses)	<u>11,137</u>	<u>(9,188)</u>
Change in Net Assets	21,219	(177,396)
Net Assets Beginning of Year	<u>491,541</u>	<u>668,937</u>
Net Assets End of Year	<u>\$ 512,760</u>	<u>\$ 491,541</u>

Douglas County, Georgia
Solid Waste Fund
Comparative Statement of Cash Flows
For the Years Ended December 31, 2009 and 2008

	<u>2009</u>	<u>2008</u>
Increase (Decrease) in Cash and Cash Equivalents		
Cash Flows from Operating Activities		
Cash received from customers	\$ 1,808,675	\$ 2,068,998
Cash payments for personal services	(572,045)	(578,614)
Cash payments for goods and services	(1,139,107)	(1,436,230)
Net Cash Provided by (Used in) Operating Activities	<u>97,523</u>	<u>54,154</u>
Cash Flows from Noncapital Financing Activities		
Other cash receipts	-	25
(Increase) decrease in interfund loan receivable	(11,857)	(1,463)
Increase (decrease) in interfund loan payable	102,604	111,033
Net Cash Provided by (Used in) Noncapital Financing Activities	<u>90,747</u>	<u>109,595</u>
Cash Flows from Capital Financing Activities		
Acquisition of capital assets	(90,750)	(12,000)
Principal paid on capital leases	(134,880)	(128,658)
Interest paid on capital leases	(4,534)	(10,756)
Total Cash Provided by (Used in) Capital Financing Activities	<u>(230,164)</u>	<u>(151,414)</u>
Cash Flows from Investing Activities		
Investment earnings	151	1,568
Net Increase (Decrease) in Cash and Cash Equivalents	(41,743)	13,903
Cash and Cash Equivalents Beginning of Year	<u>101,147</u>	<u>87,244</u>
Cash and Cash Equivalents End of Year	<u>\$ 59,404</u>	<u>\$ 101,147</u>
Reconciliation of Operating (Loss) to Net Cash Provided by (Used in) Operating Activities		
Operating Income (Loss)	\$ 10,082	\$ (168,208)
Adjustments:		
Depreciation	126,206	130,406
(Increase) in Assets:		
Accounts receivables	(49,403)	35,138
Increase (Decrease) in Liabilities:		
Accounts payable	(40,181)	8,665
Accrued liabilities	(18,091)	(86,671)
Compensated absences	-	34,930
Intergovernmental payable	(5,178)	19,389
Closure and postclosure care costs	74,088	80,505
Net Cash Provided by (Used in) Operating Activities	<u>\$ 97,523</u>	<u>\$ 54,154</u>

Douglas County, Georgia
Internal Service Funds
Combining Statement of Net Assets
December 31, 2009

	<u>Group Health Insurance</u>	<u>Workers' Compensation</u>	<u>Total</u>
Assets			
Current Assets:			
Cash and cash equivalents	\$ 201,239	\$ 198,119	\$ 399,358
Receivables:			
Accounts	7,629	-	7,629
Interfund	581,057	196	581,253
Total Assets	<u>789,925</u>	<u>198,315</u>	<u>988,240</u>
Liabilities			
Current Liabilities:			
Accounts payable	500	3,249	3,749
Interfund payable	-	146,451	146,451
Claims payable	607,104	657,695	1,264,799
Total Current Liabilities	607,604	807,395	1,414,999
Long-term Liabilities			
Claims payable	118,514	12,614	131,128
Total Liabilities	<u>726,118</u>	<u>820,009</u>	<u>1,546,127</u>
Net Assets			
Unrestricted	<u>\$ 63,807</u>	<u>\$ (621,694)</u>	<u>\$ (557,887)</u>

Douglas County, Georgia
Internal Service Funds
Combining Statement of Revenues,
Expenses and Changes in Fund Net Assets
For the Year Ended December 31, 2009

	Group Health Insurance	Workers' Compensation	Total
Operating Revenues			
Charges for services	\$ 8,239,775	\$ -	\$ 8,239,775
Operating Expenses			
Claims and excess premiums	8,305,019	940,989	9,246,008
Administration	425,669	105,223	530,892
Total Operating Expenses	8,730,688	1,046,212	9,776,900
Operating (Loss)	(490,913)	(1,046,212)	(1,537,125)
Nonoperating Revenues			
Investment earnings	364	140	504
Change in Net Assets	(490,549)	(1,046,072)	(1,536,621)
Net Assets Beginning of Year	554,356	424,378	978,734
Net Assets End of Year	\$ 63,807	\$ (621,694)	\$ (557,887)

Douglas County, Georgia
Internal Service Funds
Combining Statement of Cash Flows
For the Year Ended December 31, 2009

	Group Health Insurance	Workers' Compensation	Total
Increase (Decrease) in Cash and Cash Equivalents			
Cash Flows from Operating Activities			
Cash received from customers	\$ 8,925,102	\$ 1,090,735	\$ 10,015,837
Cash payments for goods and services	(446,305)	-	(446,305)
Cash payments for claims	(8,284,200)	(904,465)	(9,188,665)
Net Cash Provided by (Used in) Operating Activities	<u>194,597</u>	<u>186,270</u>	<u>380,867</u>
Cash Flows from Investing Activities			
Investment earnings	<u>364</u>	<u>140</u>	<u>504</u>
Net Increase (Decrease) in Cash and Cash Equivalents	194,961	186,410	381,371
Cash and Cash Equivalents Beginning of Year	<u>6,278</u>	<u>11,709</u>	<u>17,987</u>
Cash and Cash Equivalents End of Year	<u>\$ 201,239</u>	<u>\$ 198,119</u>	<u>\$ 399,358</u>
Reconciliation of Operating (Loss) to Net Cash Provided by (Used in) Operating Activities			
Operating (Loss)	\$ (490,913)	\$ (1,046,212)	\$ (1,537,125)
(Increase) Decrease in Assets:			
Accounts receivables	(2,619)	1,250	(1,369)
Interfund receivable	687,946	1,089,485	1,777,431
Increase (Decrease) in Liabilities:			
Interfund payable	-	141,266	141,266
Accounts payable	(20,636)	(9,828)	(30,464)
Claims payable	<u>20,819</u>	<u>10,309</u>	<u>31,128</u>
Net Cash Provided by (Used in) Operating Activities	<u>\$ 194,597</u>	<u>\$ 186,270</u>	<u>\$ 380,867</u>

Douglas County, Georgia
Group Insurance Health Fund
Comparative Statement of Net Assets
December 31, 2009 and 2008

	<u>2009</u>	<u>2008</u>
Assets		
Current Assets:		
Cash and cash equivalents	\$ 201,239	\$ 6,278
Receivables:		
Accounts	7,629	5,010
Interfund	581,057	1,269,003
Total Current Assets	<u>789,925</u>	<u>1,280,291</u>
Liabilities		
Current Liabilities:		
Accounts payable	500	21,136
Claims payable	607,104	612,163
Total Current Liabilities	607,604	633,299
Long-term Liabilities		
Claims payable	118,514	92,636
Total Liabilities	<u>726,118</u>	<u>725,935</u>
Net Assets		
Unrestricted	<u>\$ 63,807</u>	<u>\$ 554,356</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, 2009 and 2008

	<u>2009</u>	<u>2008</u>
Operating Revenues		
Charges for services	\$ 8,239,775	\$ 8,734,947
Operating Expenses		
Claims and excess premiums	8,305,019	7,687,162
Administration	425,669	403,966
Total Operating Expenses	<u>8,730,688</u>	<u>8,091,128</u>
Operating Income (Loss)	(490,913)	643,819
Nonoperating Revenues		
Investment earnings	<u>364</u>	<u>1,424</u>
Change in Net Assets	(490,549)	645,243
Net Assets Beginning of Year	<u>554,356</u>	<u>(90,887)</u>
Net Assets End of Year	<u>\$ 63,807</u>	<u>\$ 554,356</u>

Douglas County, Georgia
Group Insurance Health Fund
Comparative Statement of Cash Flows
For the Years Ended December 31, 2009 and 2008

	<u>2009</u>	<u>2008</u>
Increase (Decrease) in Cash and Cash Equivalents		
Cash Flows from Operating Activities		
Cash received from customers	\$ 8,925,102	\$ 8,179,221
Cash payments for goods and services	(446,305)	(421,995)
Cash payments for claims	<u>(8,284,200)</u>	<u>(7,772,166)</u>
Net Cash Provided by (Used in) Operating Activities	<u>194,597</u>	<u>(14,940)</u>
Cash Flows from Investing Activities		
Investment earnings	<u>364</u>	<u>1,428</u>
Net Increase (Decrease) in Cash and Cash Equivalents	194,961	(13,512)
Cash and Cash Equivalents Beginning of Year	<u>6,278</u>	<u>19,790</u>
Cash and Cash Equivalents End of Year	<u>\$ 201,239</u>	<u>\$ 6,278</u>
Reconciliation of Operating (Loss) to Net Cash Provided by (Used in) Operating Activities		
Operating Income (Loss)	\$ (490,913)	\$ 643,819
(Increase) Decrease in Assets:		
Accounts receivables	(2,619)	124,922
Interfund receivable	687,946	(680,648)
Increase (Decrease) in Liabilities:		
Accounts payable	(20,636)	(18,029)
Claims payable	<u>20,819</u>	<u>(85,004)</u>
Net Cash Provided by (Used in) Operating Activities	<u>\$ 194,597</u>	<u>\$ (14,940)</u>

Douglas County, Georgia
Workers' Compensation Fund
Comparative Statement of Net Assets
December 31, 2009 and 2008

	<u>2009</u>	<u>2008</u>
Assets		
Current Assets:		
Cash and cash equivalents	\$ 198,119	\$ 11,709
Receivables:		
Accounts	-	1,250
Interfund	196	1,089,681
Total Current Assets	<u>198,315</u>	<u>1,102,640</u>
Liabilities		
Current Liabilities:		
Accounts payable	3,249	13,077
Interfund payable	146,451	5,185
Claims payable	657,695	652,636
Total Current Liabilities	807,395	670,898
Long-term Liabilities		
Claims payable	12,614	7,364
Total Liabilities	<u>820,009</u>	<u>678,262</u>
Net Assets		
Unrestricted	<u>\$ (621,694)</u>	<u>\$ 424,378</u>

Douglas County, Georgia
Workers' Compensation Fund
Comparative Statement of Revenues,
Expenses and Changes in Fund Net Assets
For the Years Ended December 31, 2009 and 2008

	<u>2009</u>	<u>2008</u>
Operating Revenues		
Charges for services	\$ -	\$ 724,580
Operating Expenses		
Claims and excess premiums	940,989	1,457,458
Administration	105,223	20,500
Total Operating Expenses	<u>1,046,212</u>	<u>1,477,958</u>
Operating (Loss)	(1,046,212)	(753,378)
Nonoperating Revenues		
Investment earnings	<u>140</u>	<u>3,856</u>
Change in Net Assets	(1,046,072)	(749,522)
Net Assets Beginning of Year	<u>424,378</u>	<u>1,173,900</u>
Net Assets End of Year	<u>\$ (621,694)</u>	<u>\$ 424,378</u>

Douglas County, Georgia
Workers' Compensation Fund
Comparative Statement of Cash Flows
For the Years Ended December 31, 2009 and 2008

	<u>2009</u>	<u>2008</u>
Increase (Decrease) in Cash and Cash Equivalents		
Cash Flows from Operating Activities		
Cash received from customers	\$ 1,090,735	\$ 372,926
Cash payments for claims	(904,465)	(915,591)
Net Cash Provided by (Used in) Operating Activities	<u>186,270</u>	<u>(542,665)</u>
Cash Flows from Investing Activities		
Investment earnings	<u>140</u>	<u>5,441</u>
Net Increase (Decrease) in Cash and Cash Equivalents	186,410	(537,224)
Cash and Cash Equivalents Beginning of Year	<u>11,709</u>	<u>548,933</u>
Cash and Cash Equivalents End of Year	<u>\$ 198,119</u>	<u>\$ 11,709</u>
Reconciliation of Operating (Loss) to Net Cash Provided by (Used in) Operating Activities		
Operating (Loss)	\$ (1,046,212)	\$ (753,378)
(Increase) Decrease in Assets:		
Accounts receivables	1,250	4,510
Interfund receivable	1,089,485	(356,164)
Increase (Decrease) in Liabilities:		
Interfund payable	141,266	1,463
Accounts payable	(9,828)	904
Claims payable	<u>10,309</u>	<u>560,000</u>
Net Cash Provided by (Used in) Operating Activities	<u>\$ 186,270</u>	<u>\$ (542,665)</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, 2009

Tax Commissioner	Balance January 1, 2009	Additions	Deductions	Eliminations	Balance December 31, 2009
Assets					
Cash and cash equivalents	\$ 186,606	\$ 139,215,683	\$ 139,156,178	\$ -	\$ 246,111
Property taxes receivable	5,849,310	2,600,056	-	-	8,449,366
Total Assets	\$ 6,035,916	\$ 141,815,739	\$ 139,156,178	\$ -	\$ 8,695,477
Liabilities					
Interfund payable	\$ -	\$ 35,212,353	\$ 35,212,353	\$ -	\$ -
Intergovernmental payable	167,549	90,651,166	90,764,010	-	54,705
Taxes payable to others	5,849,310	2,600,056	-	-	8,449,366
Due to others	19,057	13,352,164	13,179,815	-	191,406
Total Liabilities	\$ 6,035,916	\$ 141,815,739	\$ 139,156,178	\$ -	\$ 8,695,477
Clerk of Superior Court					
Clerk of Superior Court	Balance January 1, 2009	Additions	Deductions	Eliminations	Balance December 31, 2009
Assets					
Cash and cash equivalents	\$ 2,984,068	\$ 8,194,764	\$ 8,706,348	\$ 163,725	\$ 2,308,759
Liabilities					
Intergovernmental payable	\$ 77,342	\$ 1,478,797	\$ 1,463,295	\$ -	\$ 92,844
Interfund payable	-	4,532,763	4,369,038	163,725	-
Due to others	2,906,726	2,183,204	2,874,015	-	2,215,915
Total Liabilities	\$ 2,984,068	\$ 8,194,764	\$ 8,706,348	\$ 163,725	\$ 2,308,759
Magistrate Court					
Magistrate Court	Balance January 1, 2009	Additions	Deductions	Eliminations	Balance December 31, 2009
Assets					
Cash and cash equivalents	\$ 108,810	\$ 1,072,229	\$ 996,542	\$ 40,847	\$ 143,650
Liabilities					
Interfund payable	\$ -	\$ 494,760	\$ 453,913	\$ 40,847	\$ -
Due to others	108,810	577,469	542,629	-	143,650
Total Liabilities	\$ 108,810	\$ 1,072,229	\$ 996,542	\$ 40,847	\$ 143,650
Probate Court					
Probate Court	Balance January 1, 2009	Additions	Deductions	Eliminations	Balance December 31, 2009
Assets					
Cash and cash equivalents	\$ 1,279	\$ 276,443	\$ 256,832	\$ 16,178	\$ 4,712
Liabilities					
Interfund payable	\$ -	\$ 226,422	\$ 210,244	\$ 16,178	\$ -
Due to others	1,279	50,021	46,588	-	4,712
Total Liabilities	\$ 1,279	\$ 276,443	\$ 256,832	\$ 16,178	\$ 4,712

Douglas County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2009

Juvenile Court	Balance January 1, 2009	Additions	Deductions	Eliminations	Balance December 31, 2009
Assets					
Cash and cash equivalents	\$ 98,733	\$ 75,526	\$ 51,466	\$ 724	\$ 122,069
Liabilities					
Interfund payable	\$ -	\$ 46,028	\$ 45,304	\$ 724	\$ -
Due to others	98,733	29,498	6,162	-	122,069
Total Liabilities	\$ 98,733	\$ 75,526	\$ 51,466	\$ 724	\$ 122,069
State Court	Balance January 1, 2009	Additions	Deductions	Eliminations	Balance December 31, 2009
Assets					
Cash and cash equivalents	\$ 183,173	\$ 4,949,123	\$ 4,545,437	\$ 348,190	\$ 238,669
Liabilities					
Interfund payable	\$ -	\$ 3,746,095	\$ 3,397,905	\$ 348,190	\$ -
Intergovernmental payable	-	574	574	-	-
Due to others	183,173	1,202,454	1,146,958	-	238,669
Total Liabilities	\$ 183,173	\$ 4,949,123	\$ 4,545,437	\$ 348,190	\$ 238,669
Sheriff	Balance January 1, 2009	Additions	Deductions	Eliminations	Balance December 31, 2009
Assets					
Cash and cash equivalents	\$ 109,134	\$ 2,692,322	\$ 2,390,195	\$ 295,193	\$ 116,068
Liabilities					
Interfund payable	\$ -	\$ 1,976,199	\$ 1,681,006	\$ 295,193	\$ -
Due to others	109,134	716,123	709,189	-	116,068
Total Liabilities	\$ 109,134	\$ 2,692,322	\$ 2,390,195	\$ 295,193	\$ 116,068
Total	Balance January 1, 2009	Additions	Deductions	Eliminations	Balance December 31, 2009
Assets					
Cash and cash equivalents	\$ 3,671,803	\$ 156,476,090	\$ 156,102,998	\$ 864,857	\$ 3,180,038
Property taxes receivable	5,849,310	2,600,056	-	-	8,449,366
Total Assets	\$ 9,521,113	\$ 159,076,146	\$ 156,102,998	\$ 864,857	\$ 11,629,404
Liabilities					
Interfund payable	\$ -	\$ 46,234,620	\$ 45,369,763	\$ 864,857	\$ -
Intergovernmental payable	244,891	92,130,537	92,227,879	-	147,549
Taxes payable to others	5,849,310	2,600,056	-	-	8,449,366
Due to others	3,426,912	18,110,933	18,505,356	-	3,032,489
Total Liabilities	\$ 9,521,113	\$ 159,076,146	\$ 156,102,998	\$ 864,857	\$ 11,629,404

STATISTICAL SECTION

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

Douglas County, Georgia
Introduction to Statistical Section
(Unaudited)

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

Contents

Exhibits

Financial Trends

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

I - XI-A

Revenue Capacity

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

XII-XVII

Debt Capacity

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

XVIII-XX

Demographic and Economic Information

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

XXI-XXII

Operating Information

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

XXIII-XXV

Data Source:

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

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

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

Notes:

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

² This amount does not include any prior period restatements.

Data Source:

Applicable years' comprehensive annual financial report.

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

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

Notes:

¹ The County implemented GASB Statement No. 34 in fiscal year 2003, therefore, only seven 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 Seven Calendar Years
(accrual basis of accounting)

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

Notes:

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

² This amount does not include any prior period restatements.

Data Source:

Applicable years' comprehensive annual financial report.

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

Source	For the Calendar Year Ended December 31,						
	2003	2004	2005	2006	2007	2008	2009
Expenses:							
Governmental activities ¹	\$ 62,533,977	\$ 66,972,066	\$ 67,832,174	\$ 75,300,196	\$ 78,386,672	\$ 88,374,538	\$ 89,416,753
Business-type activities ²	1,715,471	1,893,844	2,040,397	1,880,853	1,941,993	2,193,435	1,857,708
Total Expenses	64,249,448	68,865,910	69,872,571	77,181,049	80,328,665	90,567,973	91,274,461
Program Revenues:							
Governmental activities ¹	14,229,489	17,503,738	16,953,858	20,127,105	19,655,124	20,580,036	22,364,063
Business-type activities ²	1,560,606	1,960,208	1,796,228	2,137,890	2,076,434	2,013,022	1,878,035
Total Program Revenues	15,790,095	19,463,946	18,750,086	22,264,995	21,731,558	22,593,058	24,242,098
Net (Expense) Revenue	(48,459,353)	(49,401,964)	(51,122,485)	(54,916,054)	(58,597,107)	(67,974,915)	(67,032,363)
General Revenues:							
Governmental activities ¹	60,698,387	67,190,692	72,613,675	88,108,489	76,861,263	60,929,666	57,292,732
Business-type activities ²	3,296	6,246	12,064	24,056	12,959	3,017	892
Total General Revenues	60,701,683	67,196,938	72,625,739	88,132,545	76,874,222	60,932,683	57,293,624
Change in Net Assets³	\$ 12,242,330	\$ 17,794,974	\$ 21,503,254	\$ 33,216,491	\$ 18,277,115	\$ (7,042,232)	\$ (9,738,739)

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

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

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

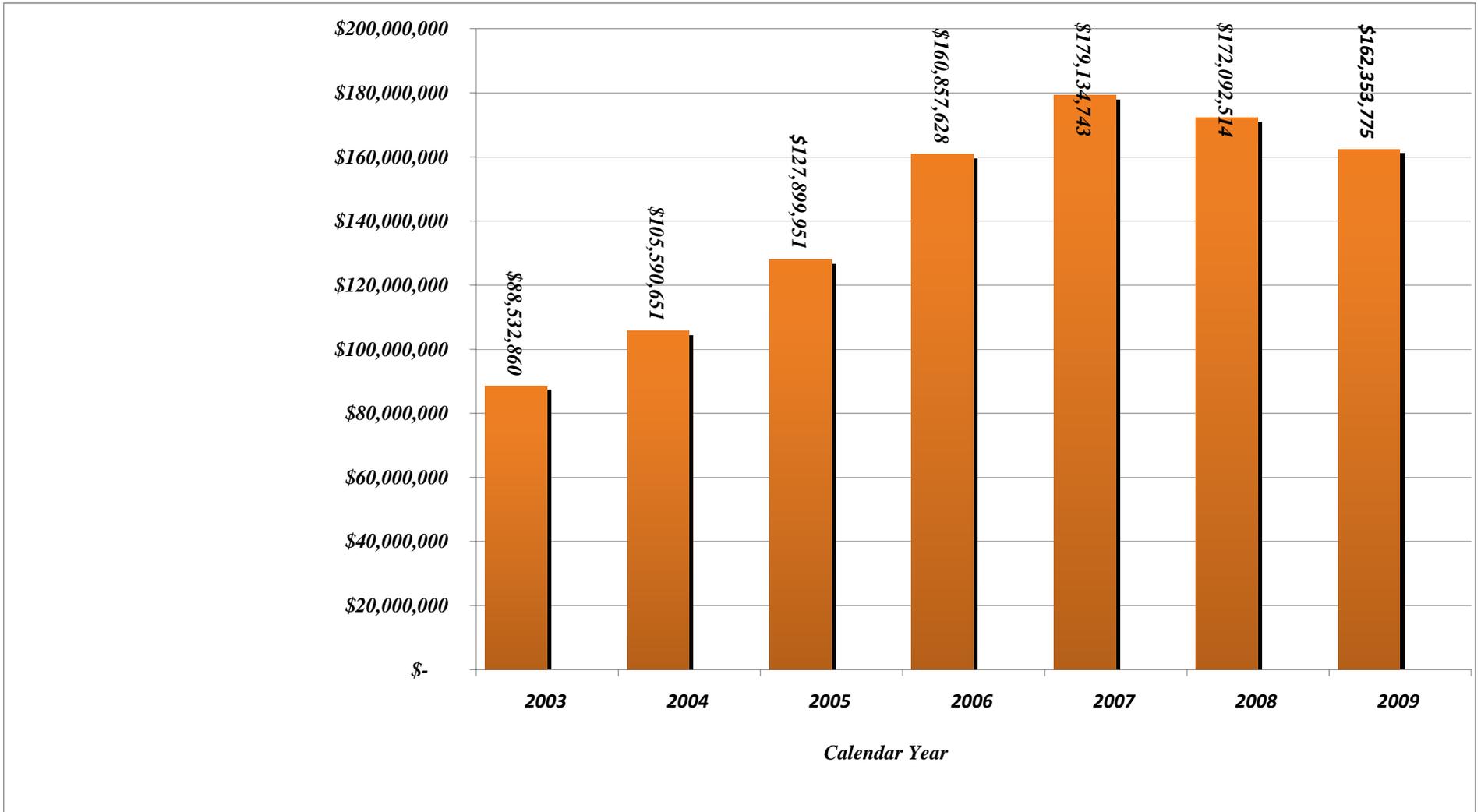
Notes:

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

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

³ The primary reasons that the unrestricted net assets have be 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 Seven Calendar Years
(accrual basis of accounting)



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

	For the Calendar Year Ended December 31,									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Revenue Source	Amounts									
Taxes	\$ 37,289,297	\$ 39,397,063	\$ 47,656,486	\$ 57,609,895	\$ 63,677,094	\$ 67,966,419	\$ 81,898,174	\$ 71,495,210	\$ 57,167,726	\$ 57,329,291
Licenses and permits	1,476,606	1,529,926	1,345,889	2,281,472	2,168,316	2,706,658	2,283,273	2,272,254	1,653,299	8,155,742
Intergovernmental	2,531,458	3,230,829	5,284,354	2,189,661	6,790,045	4,549,428	5,185,965	4,359,057	3,806,330	1,244,208
Charges for services	3,371,973	3,671,455	5,528,165	4,673,926	5,682,701	6,367,228	6,508,880	7,073,053	7,351,622	8,722,239
Fines and forfeitures	3,384,772	4,152,051	4,487,418	5,751,011	6,538,735	5,620,316	8,154,494	8,217,019	6,734,996	6,775,033
Investment earnings	1,158,152	488,397	678,152	752,680	1,601,635	1,448,350	2,177,549	2,265,722	1,010,903	284,876
Miscellaneous	257,426	975,025	694,290	462,127	560,695	655,771	712,396	214,288	168,957	331,353
Total revenues	<u>\$ 49,469,684</u>	<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>
% change from prior year	<u>-11.7%</u>	<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>
	Percentage of Total									
Taxes	75.4%	73.7%	72.6%	78.1%	73.2%	76.1%	76.6%	74.6%	73.4%	69.2%
Licenses and permits	3.0%	2.9%	2.0%	3.1%	2.5%	3.0%	2.1%	2.4%	2.1%	9.8%
Intergovernmental	5.1%	6.0%	8.0%	3.0%	7.8%	5.1%	4.9%	4.5%	4.9%	1.5%
Charges for services	6.8%	6.9%	8.4%	6.3%	6.5%	7.1%	6.1%	7.4%	9.4%	10.5%
Fines and forfeitures	6.8%	7.8%	6.8%	7.8%	7.5%	6.3%	7.6%	8.6%	8.6%	8.2%
Investment earnings	2.3%	0.9%	1.0%	1.0%	1.8%	1.6%	2.0%	2.4%	1.3%	0.3%
Miscellaneous	0.6%	1.8%	1.2%	0.7%	0.7%	0.8%	0.7%	0.1%	0.3%	0.5%
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>

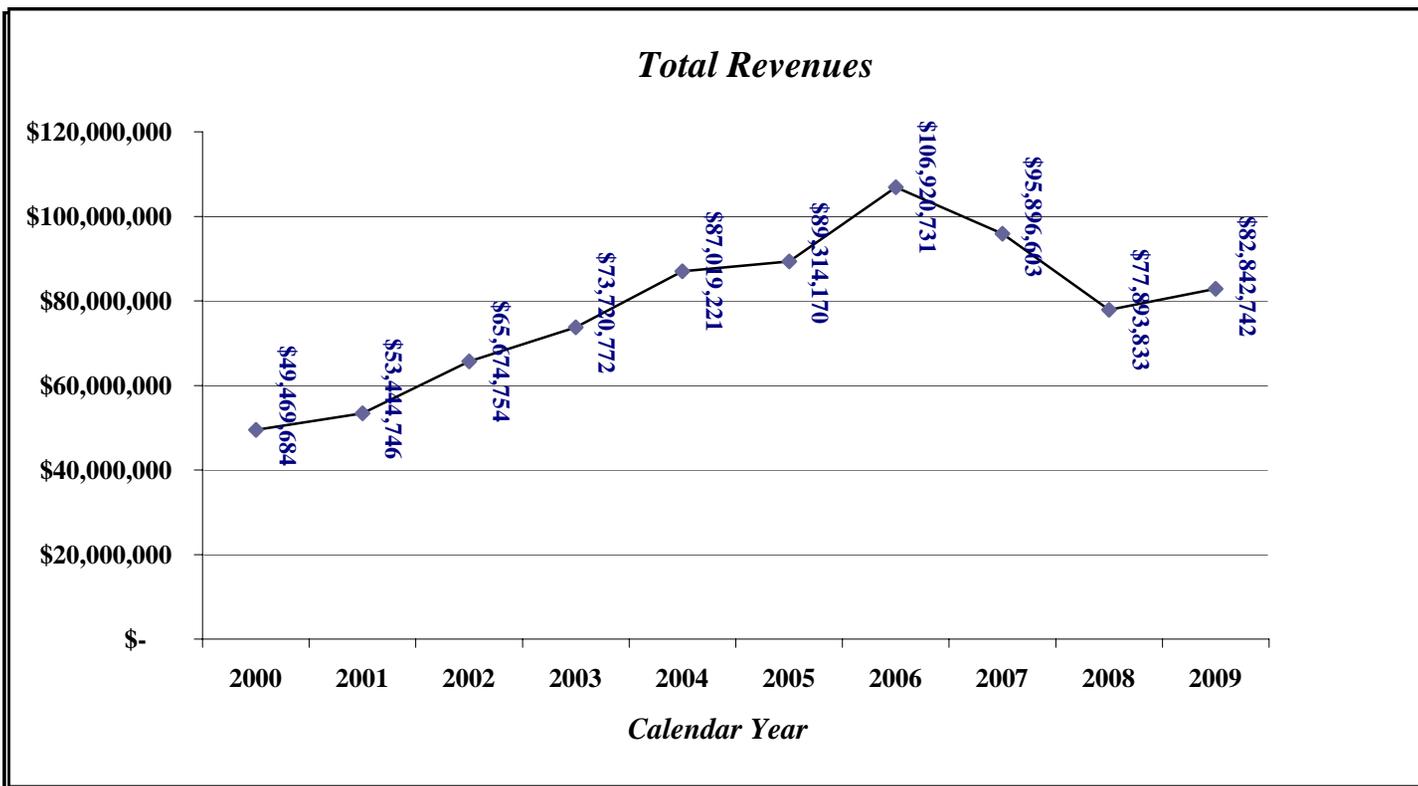
Notes:

¹ Includes all governmental fund types.

Data Source:

Applicable years' comprehensive annual financial report.

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



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

For The Calendar Year Ended December 31,	Property	Local Option Sales	Special Purpose Local Option Sales	Insurance Premium	Other ¹	Total
Amounts						
2000	\$ 19,513,100	\$ 13,235,610	\$ 104,774	\$ 2,215,448	\$ 2,220,365	\$ 37,289,297
2001	20,717,027	14,062,077	155,484	2,308,737	2,153,738	39,397,063
2002	20,657,553	14,006,554	8,270,723	2,549,291	2,172,365	47,656,486
2003	20,364,226	13,931,857	17,442,471	2,733,979	3,137,362	57,609,895
2004	22,353,961	15,544,546	19,605,201	2,958,219	3,215,167	63,677,094
2005	23,926,660	16,803,199	21,169,273	3,159,014	2,908,273	67,966,419
2006	28,879,267	20,338,201	25,623,650	3,310,551	3,746,505	81,898,174
2007	31,288,413	19,734,012	13,856,592	3,481,087	3,135,106	71,495,210
2008	33,054,967	17,495,669	409,555	3,565,937	2,641,598	57,167,726
2009	34,905,468	15,958,262	98,837	3,514,807	2,851,917	57,329,291
% Change in Dollars						
Over 10 Years	78.9%	20.6%	-5.7%	58.6%	28.4%	53.7%
Percentage of Total						
2000	52.3%	35.5%	0.3%	5.9%	6.0%	100.0%
2001	52.6%	35.7%	0.4%	5.9%	5.4%	100.0%
2002	43.3%	29.4%	17.4%	5.3%	4.6%	100.0%
2003	35.3%	24.2%	30.3%	4.7%	5.5%	100.0%
2004	35.1%	24.4%	30.8%	4.6%	5.1%	100.0%
2005	35.2%	24.7%	31.1%	4.6%	4.4%	100.0%
2006	35.3%	24.8%	31.3%	4.0%	4.6%	100.0%
2007	43.8%	27.6%	19.4%	4.9%	4.3%	100.0%
2008	57.8%	30.6%	0.7%	6.2%	4.7%	100.0%
2009	60.9%	27.8%	0.2%	6.1%	5.0%	100.0%

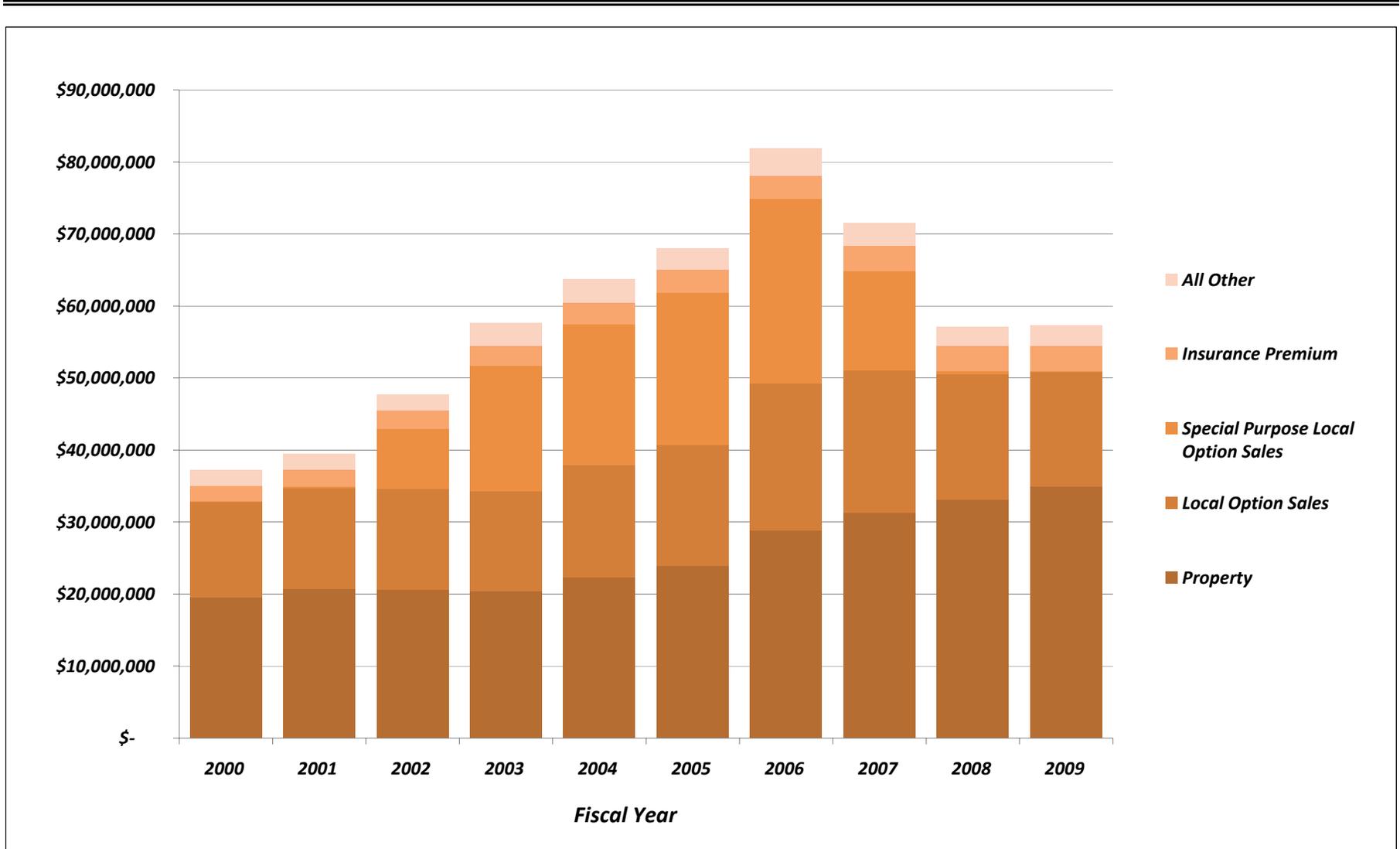
Notes:

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

Data Source:

Applicable years' comprehensive annual financial report.

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



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

Function	For the Calendar Year Ended December 31,									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Current:										
General government	\$ 6,584,456	\$ 7,009,510	\$ 22,195,150	\$ 10,399,013	\$ 9,163,004	\$ 8,925,498	\$ 9,901,816	\$ 19,851,087	\$ 12,478,752	\$ 12,184,299
Judicial	4,419,972	5,061,852	5,795,039	6,332,694	6,928,242	7,068,545	7,737,159	8,482,939	10,439,352	9,999,046
Public safety	24,376,689	27,296,297	28,707,992	29,941,868	32,766,526	32,749,474	36,156,805	37,392,547	40,568,744	39,096,687
Public works	2,334,250	2,168,989	2,344,044	2,102,446	2,368,337	2,927,722	4,039,816	4,368,271	5,961,325	7,499,322
Parks, recreation and culture	4,277,378	4,943,099	4,667,866	3,494,165	3,644,727	4,185,175	4,694,535	5,003,594	5,295,209	4,799,569
Health and welfare	1,470,524	1,713,017	4,104,670	3,992,972	3,298,100	2,556,348	3,831,937	2,898,482	1,989,418	1,435,117
Planning/community development	2,699,295	2,770,349	2,913,712	2,021,725	2,094,856	2,755,647	2,587,990	2,601,045	3,083,318	2,693,043
Other	-	-	367,146	162,647	2,707,483	2,717,923	3,103,024	3,301,090	156,129	27,279
Total Current	46,162,564	50,963,113	71,095,619	58,447,530	62,971,275	63,886,332	72,053,082	83,899,055	79,972,247	77,734,362
% Change From Prior Year	12.4%	10.4%	39.5%	-17.8%	7.7%	1.5%	12.8%	16.4%	-4.7%	-2.8%
Capital Outlay	418,156	1,209,777	10,010,860	10,212,525	20,500,196	9,780,066	10,357,713	14,474,597	7,439,742	7,441,646
% Change From Prior Year	10.7%	189.3%	727.5%	2.0%	100.7%	-52.3%	5.9%	39.7%	-48.6%	0.0%
Debt Service										
Principal	15,115,000	65,000	70,000	6,119,351	7,958,959	9,202,452	9,930,442	10,453,460	826,965	845,000
Interest and fees	673,864	109,940	92,464	2,592,378	1,870,859	1,628,916	1,291,110	717,317	365,097	172,075
Total Debt Service	15,788,864	174,940	162,464	8,711,729	9,829,818	10,831,368	11,221,552	11,170,777	1,192,062	1,017,075
% Change From Prior Year	88.9%	-98.9%	-7.1%	5262.3%	12.8%	10.2%	3.6%	-0.5%	-89.3%	-14.7%
Total Expenditures	\$ 62,369,584	\$ 52,347,830	\$ 81,268,943	\$ 77,371,784	\$ 93,301,289	\$ 84,497,766	\$ 93,632,347	\$ 109,544,429	\$ 88,604,051	\$ 86,193,083
% Change From Prior Year	25.3%	-16.1%	55.2%	-4.8%	20.6%	-9.4%	10.8%	17.0%	-19.1%	-2.7%
Debt Service as a % of Noncapital Expenditures	25.5%	0.3%	0.2%	13.0%	13.5%	14.5%	13.5%	11.8%	1.5%	1.3%

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

Applicable years' comprehensive annual financial report.

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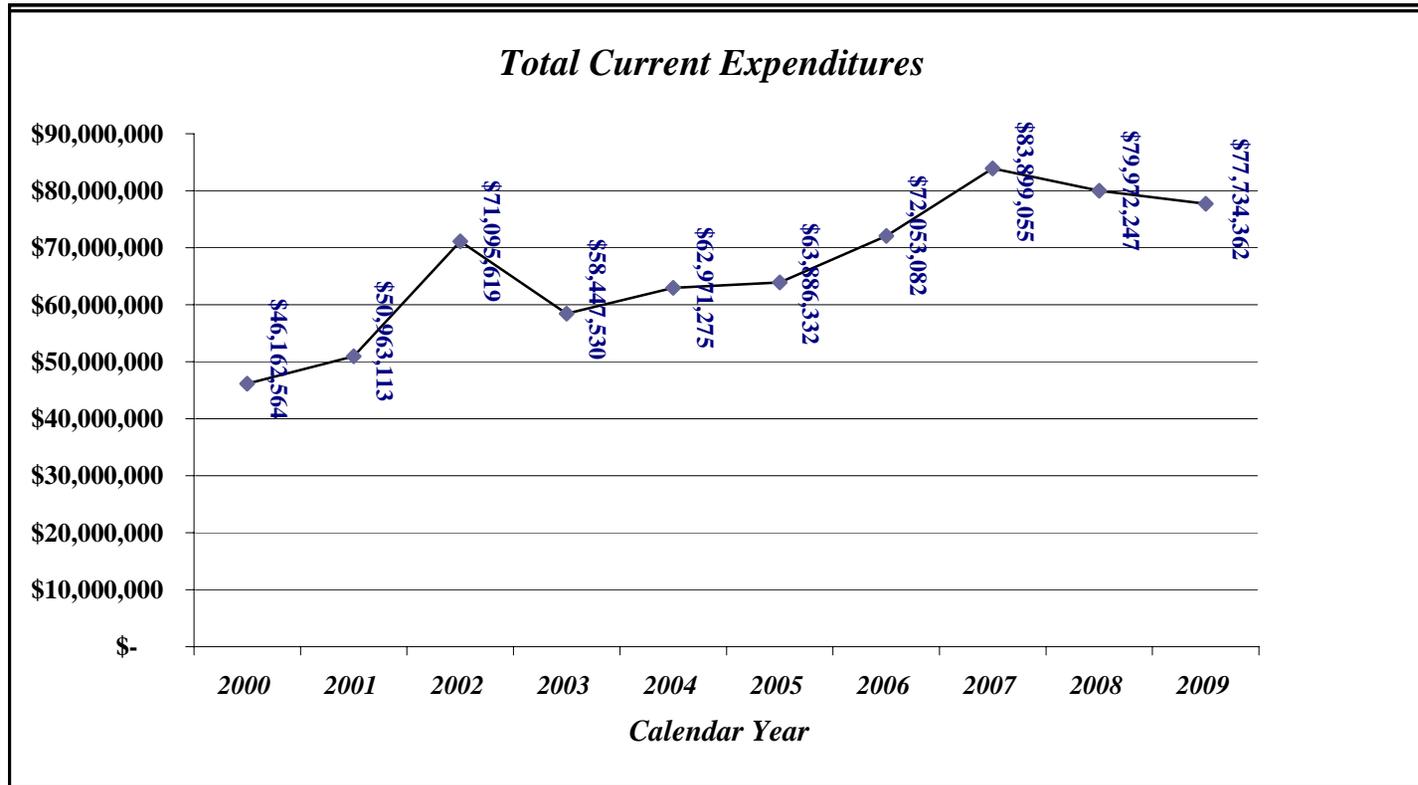
Douglas County, Georgia
General Governmental Current Expenditures by Function (Unaudited) ¹
Last Ten Calendar Years
(modified accrual basis of accounting)

For the Calendar Year Ended December 31,										
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Function	Amounts									
Current:										
General government	\$ 6,584,456	\$ 7,009,510	\$ 22,195,150	\$ 10,399,013	\$ 9,163,004	\$ 8,925,498	\$ 9,901,816	\$ 19,851,087	\$ 12,478,752	\$ 12,184,299
Judicial	4,419,972	5,061,852	5,795,039	6,332,694	6,928,242	7,068,545	7,737,159	8,482,939	10,439,352	9,999,046
Public safety	24,376,689	27,296,297	28,707,992	29,941,868	32,766,526	32,749,474	36,156,805	37,392,547	40,568,744	39,096,687
Public works	2,334,250	2,168,989	2,344,044	2,102,446	2,368,337	2,927,722	4,039,816	4,368,271	5,961,325	7,499,322
Parks, recreation and culture	4,277,378	4,943,099	4,667,866	3,494,165	3,644,727	4,185,175	4,694,535	5,003,594	5,295,209	4,799,569
Health and welfare	1,470,524	1,713,017	4,104,670	3,992,972	3,298,100	2,556,348	3,831,937	2,898,482	1,989,418	1,435,117
Planning/community development	2,699,295	2,770,349	2,913,712	2,021,725	2,094,856	2,755,647	2,587,990	2,601,045	3,083,318	2,693,043
Other	-	-	367,146	162,647	2,707,483	2,717,923	3,103,024	3,301,090	156,129	27,279
Total Current	\$ 46,162,564	\$ 50,963,113	\$ 71,095,619	\$ 58,447,530	\$ 62,971,275	\$ 63,886,332	\$ 72,053,082	\$ 83,899,055	\$ 79,972,247	\$ 77,734,362
	Percentage of Total									
Current:										
General government	14.3%	13.8%	31.2%	17.8%	14.6%	14.0%	13.7%	23.7%	15.6%	15.7%
Judicial	9.6%	9.9%	8.2%	10.8%	11.0%	11.1%	10.7%	10.1%	13.1%	12.9%
Public safety	52.8%	53.6%	40.4%	51.2%	52.0%	51.3%	50.2%	44.6%	50.7%	50.3%
Public works	5.1%	4.3%	3.3%	3.6%	3.8%	4.6%	5.6%	5.2%	7.5%	9.6%
Parks, recreation and culture	9.3%	9.7%	6.6%	6.0%	5.8%	6.6%	6.5%	6.0%	6.6%	6.2%
Health and welfare	3.2%	3.4%	5.8%	6.8%	5.2%	4.0%	5.3%	3.5%	2.5%	1.8%
Planning/community development	5.7%	5.3%	4.1%	3.5%	3.3%	4.3%	3.6%	3.1%	3.9%	3.5%
Other	0.0%	0.0%	0.4%	0.3%	4.3%	4.1%	4.4%	3.8%	0.1%	0.0%
Total Current	100.0%									

Notes:
¹ Includes all governmental fund types.

Data Source:
Applicable years' comprehensive annual financial report.

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



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

Source	For the Calendar Year Ended December 31,									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Total Revenues	\$ 49,469,684	\$ 53,444,746	\$ 65,674,754	\$ 73,720,772	\$ 87,019,221	\$ 89,314,170	\$ 106,920,731	\$ 95,896,603	\$ 77,893,833	\$ 82,842,742
Total Expenditures	62,369,584	52,347,830	81,268,943	77,371,784	93,301,289	84,497,766	93,632,347	109,544,429	88,604,051	86,193,083
Excess (Deficiency) of Revenues Over (Under) Expenditures	(12,899,900)	1,096,916	(15,594,189)	(3,651,012)	(6,282,068)	4,816,404	13,288,384	(13,647,826)	(10,710,218)	(3,350,341)
Other Financing Sources (Uses)										
Sale of capital assets	451,279	-	-	-	-	-	438,846	427,543	519,594	2,326
Inception of capital lease	-	485,811	151,071	-	216,426	605,324	-	-	-	-
Issuance of revenue bonds	-	-	41,898,514	-	-	-	-	-	-	-
Issuance of certificates of participation	-	-	-	6,785,000	-	-	-	-	-	-
Premium on issue	-	-	-	52,276	-	-	-	-	-	-
Transfers in	-	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
Transfers out	(535,000)	(3,021,851)	(6,068,081)	(9,623,847)	(10,896,861)	(11,643,403)	(13,315,563)	(5,016,889)	(2,644,628)	(982,249)
Total Other Financing Sources (Uses)	(83,721)	(187,062)	41,438,382	6,837,276	216,429	605,324	438,846	427,543	519,594	2,326
Net Change in Fund Balances	\$ (12,983,621)	\$ 909,854	\$ 25,844,193	\$ 3,186,264	\$ (6,065,639)	\$ 5,421,728	\$ 13,727,230	\$ (13,220,283)	\$ (10,190,624)	\$ (3,348,015)

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,									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
General Fund										
Reserved	\$ 1,572,165	\$ 4,156,602	\$ 1,282,643	\$ 944,413	\$ 1,432,334	\$ 2,365,019	\$ 2,308,427	\$ 2,616,567	\$ 2,818,798	\$ 2,771,076
Unreserved	4,978,198	4,336,763	8,169,123	6,121,757	10,127,512	12,993,609	19,969,957	14,769,328	8,313,353	9,152,642
Subtotal General Fund	6,550,363	8,493,365	9,451,766	7,066,170	11,559,846	15,358,628	22,278,384	17,385,895	11,132,151	11,923,718
General Fund Percentage Change	9.1%	29.7%	11.3%	-25.2%	63.6%	32.9%	45.1%	-22.0%	-36.0%	7.1%
All Other Governmental Funds										
Reserved ¹	333,119	402,907	30,844,608	35,631,394	25,200,061	25,700,892	29,713,415	19,032,754	15,341,102	13,846,422
Unreserved										
Special Revenue Funds	1,607,473	2,545,345	3,707,950	4,402,024	4,117,280	5,312,789	8,176,510	10,128,399	10,556,471	7,693,611
Debt Service Funds	-	-	-	-	-	-	-	-	33,737	(20,522)
Capital Projects Funds	-	4,736,311	-	-	-	-	(142,164)	-	(707,037)	(434,820)
Subtotal All Other Governmental Funds	1,940,592	7,684,563	34,552,558	40,033,418	29,317,341	31,013,681	37,747,761	29,161,153	25,224,273	21,084,691
All Other Governmental Funds Percentage Change	-91.3%	296.0%	349.6%	15.9%	-26.8%	5.8%	21.7%	-22.7%	-13.5%	-16.4%
Total Governmental Funds										
Reserved	1,905,284	4,559,509	32,127,251	36,575,807	26,632,395	28,065,911	32,021,842	21,649,321	18,159,900	16,617,498
Unreserved	4,978,198	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
Total Governmental Funds	\$ 6,883,482	\$ 13,632,583	\$ 40,296,374	\$ 42,697,564	\$ 36,759,907	\$ 41,059,520	\$ 51,849,635	\$ 36,418,649	\$ 36,356,424	\$ 33,008,409
All Governmental Funds Percentage Change	-74.9%	98.0%	195.6%	6.0%	-13.9%	11.7%	26.3%	-29.8%	-0.2%	-9.2%

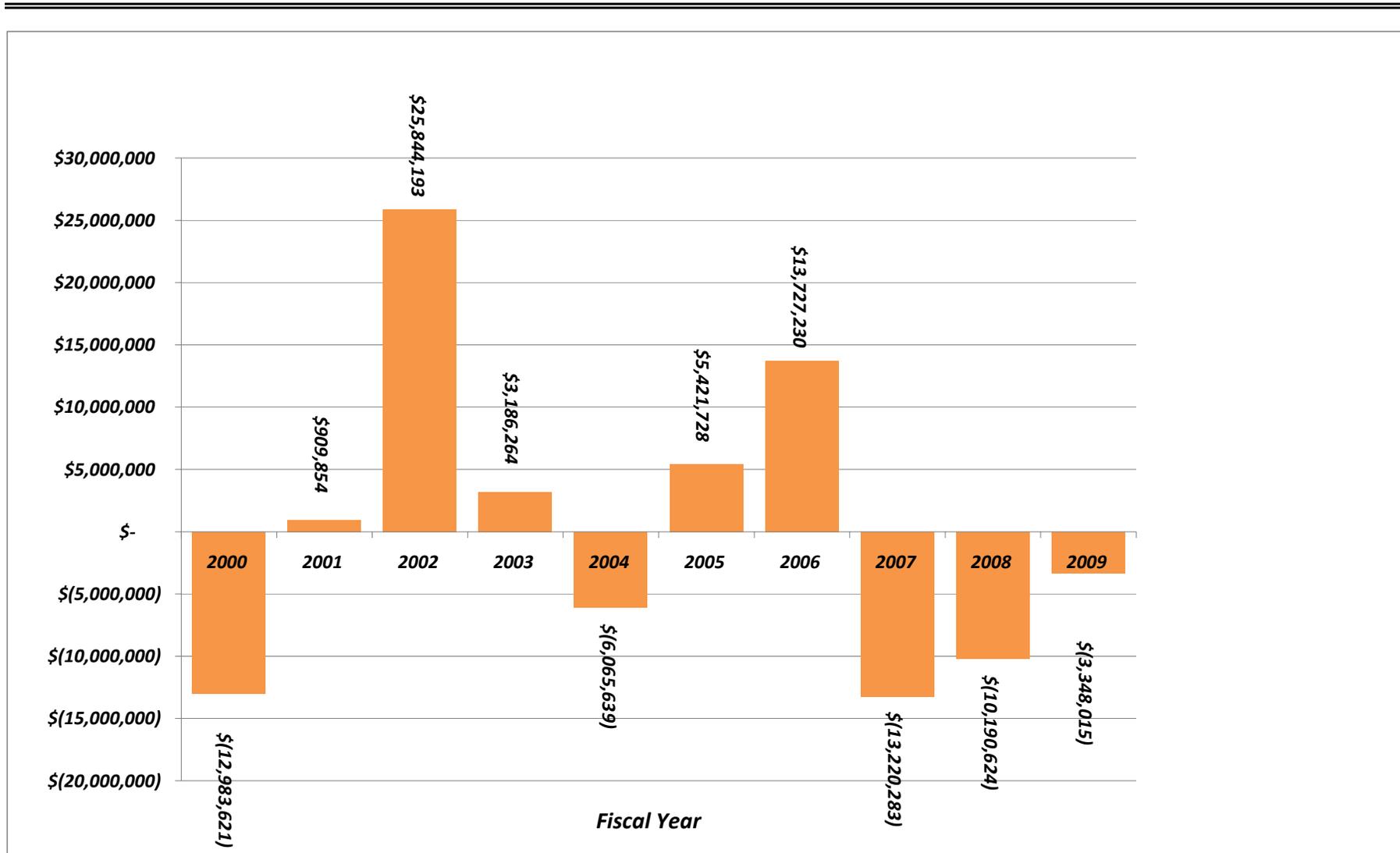
Notes:

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

Data Source:

Applicable years' comprehensive annual financial report.

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



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

Calendar Year	Amounts										Total Direct Tax Rate ⁴	Estimated Actual Value	Annual Percentage Change
	Residential Property	Commercial Property	Industrial Property	Agricultural Property	Preferential & Conservation Use Property	Utility Property	Motor Vehicles and Mobile Homes	Other Property ³	Less: Tax Exempt Property	Total Taxable Assessed Value ¹			
2000	\$ 1,112,085,958	\$ 568,345,052	\$ 122,262,655	\$ 10,590,095	\$ 10,090,178	\$ 91,009,016	\$ 240,795,897	\$ 953,481	\$ 104,684,972	\$ 2,051,447,360	9.464	\$ 5,128,618,400	11.0%
2001	1,224,618,701	657,606,353	137,113,625	10,251,722	10,293,013	88,113,655	262,539,630	893,019	105,450,906	2,285,978,812	9.186	5,714,947,030	11.4%
2002	1,667,804,754	771,397,830	173,395,710	14,580,446	12,816,922	85,037,275	271,324,289	946,233	124,383,438	2,872,920,021	7.728	7,182,300,053	25.7%
2003	1,639,069,434	779,047,524	185,499,543	12,076,485	15,306,770	90,829,815	267,712,400	412,152	129,477,660	2,860,476,463	7.728	7,151,191,158	-0.4%
2004	1,808,173,315	808,913,186	199,712,143	12,153,559	15,726,157	87,430,101	270,782,951	749,706	130,085,040	3,073,556,078	7.631	7,683,890,195	7.4%
2005	2,229,092,268	859,282,161	199,342,308	15,505,987	16,678,081	88,060,862	268,191,683	550,243	161,947,366	3,514,756,227	7.349	8,786,890,568	14.4%
2006	2,442,886,525	936,678,190	311,247,396	14,043,328	18,564,429	97,473,189	266,347,154	852,159	225,622,935	3,862,469,435	8.240	9,656,173,588	9.9%
2007	2,848,991,365	1,088,987,935	271,350,959	17,811,045	34,843,404	99,299,833	289,839,569	888,205	540,525,847	4,111,486,468	7.861	10,278,716,170	6.4%
2008	2,974,520,016	1,118,921,626	332,960,913	20,882,123	35,542,104	104,939,900	306,579,683	583,256	602,456,587	4,292,473,034	7.826	10,731,182,585	4.4%
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%
*	\$ 2,086,919,078	\$ 843,242,206	\$ 214,765,028	\$ 14,210,532	\$ 18,873,451	\$ 92,465,961	\$ 271,568,140	\$ 758,717	\$ 273,847,378	\$ 3,213,951,544		\$ 8,034,878,861	
**	162.7%	97.6%	180.1%	105.3%	273.0%	22.1%	34.0%	-41.4%	486.4%	108.0%		108.0%	
Percentage of Total													
2000	51.6%	26.4%	5.7%	0.5%	0.5%	4.2%	11.2%	0.0%	5.1%	94.9%			
2001	51.2%	27.5%	5.7%	0.4%	0.4%	3.7%	11.0%	0.0%	4.6%	95.4%			
2002	55.6%	25.7%	5.8%	0.5%	0.4%	2.8%	9.1%	0.0%	4.3%	95.7%			
2003	54.8%	26.1%	6.2%	0.4%	0.5%	3.0%	9.0%	0.0%	4.5%	95.5%			
2004	56.4%	25.2%	6.2%	0.4%	0.5%	2.7%	8.5%	0.0%	4.2%	95.8%			
2005	60.6%	23.4%	5.4%	0.4%	0.5%	2.4%	7.3%	0.0%	4.6%	95.4%			
2006	59.8%	22.9%	7.6%	0.3%	0.5%	2.4%	6.5%	0.0%	5.8%	94.2%			
2007	61.2%	23.4%	5.8%	0.4%	0.7%	2.1%	6.2%	0.0%	13.1%	86.9%			
2008	60.8%	22.9%	6.8%	0.4%	0.7%	2.1%	6.3%	0.0%	14.0%	86.0%			
2009	59.9%	23.0%	7.0%	0.4%	0.8%	2.3%	6.6%	0.0%	14.4%	85.6%			

* Dollar average for ten years.

** Percentage change in dollars over ten years.

Notes:

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

² Gross digest before homestead or freeport exemptions.

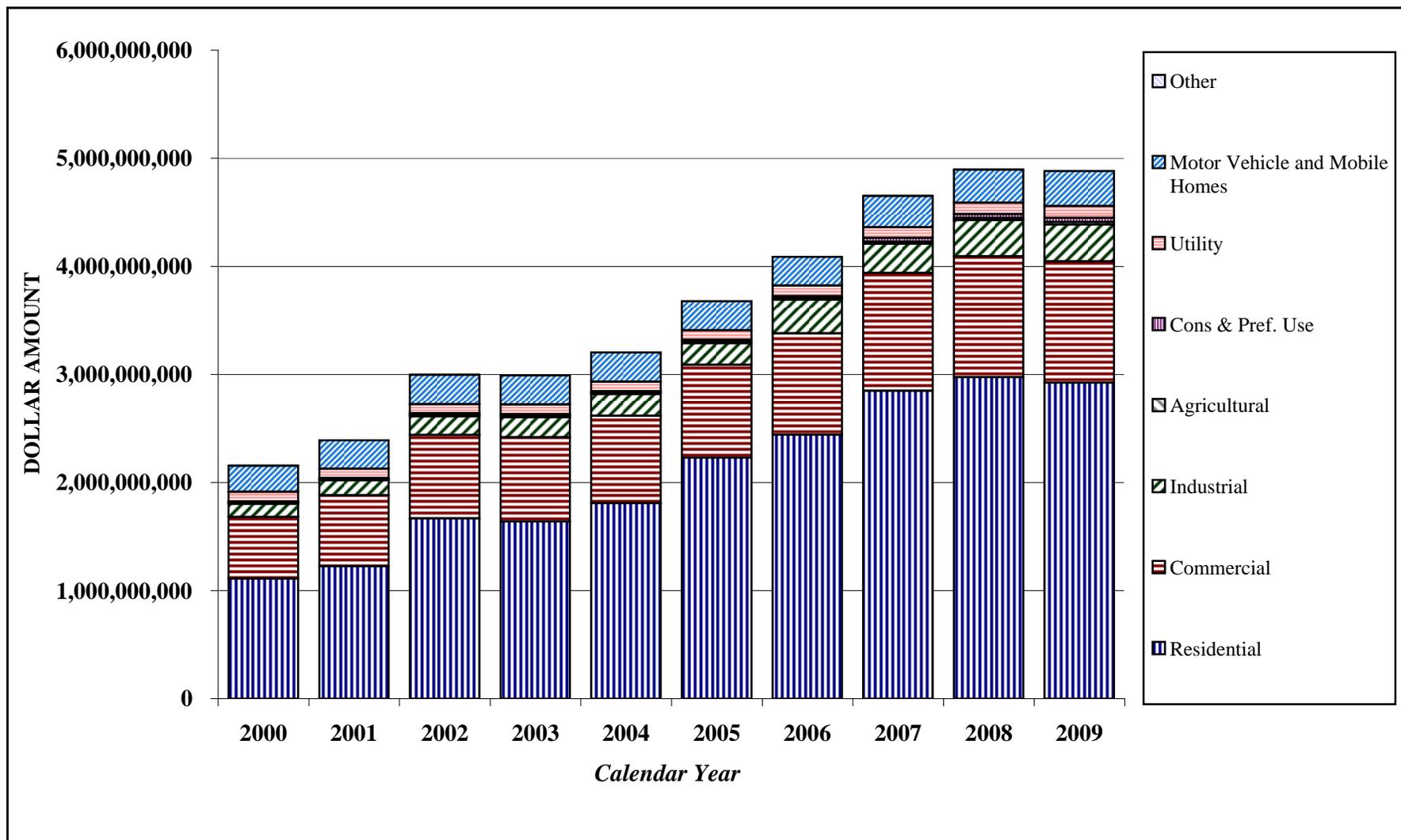
³ Generally includes timber and heavy equipment.

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

Data Source:

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

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



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

Calendar Year	Direct County Rate	Overlapping ¹ State of Georgia ³	Underlying Rates ²			
			City of Villa Rica	City of Austell	City of Douglasville	Douglas County Schools
2000	9.464	0.250	7.700	3.500	4.591	20.100
2001	9.186	0.250	7.200	3.363	4.405	19.520
2002	7.728	0.250	7.200	3.123	3.897	19.520
2003	7.728	0.250	7.020	3.123	3.897	20.800
2004	7.631	0.250	6.871	3.123	3.854	20.500
2005	7.349	0.250	6.850	3.123	3.854	19.300
2006	8.240	0.250	6.825	3.123	3.854	20.300
2007	7.861	0.250	6.775	3.123	3.854	19.700
2008	7.826	0.250	6.129	3.123	3.854	19.700
2009	7.932	0.250	6.775	3.123	5.120	21.350

Notes:

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

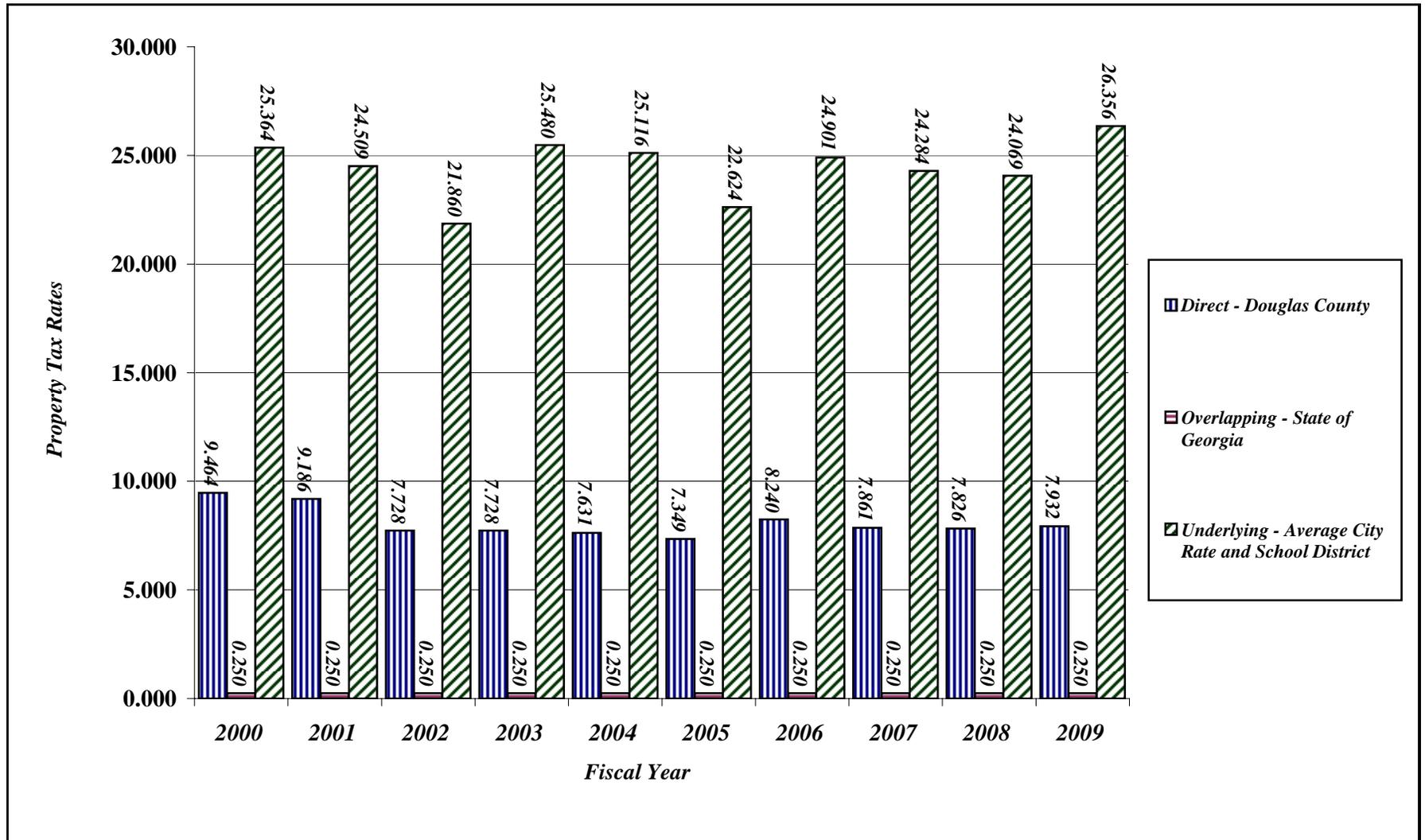
² Underlying rates are those of the City of Villa Rica, the City of Austell, the City of Douglasville and Douglas County Schools that apply to property owners located within Douglas County.

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

Data Source:

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

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



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

Calendar Year	Taxes Levied for the Calendar Year ²	Collected Within the Fiscal Year of The Levy		Collections in Subsequent Years ³	Total Collections to Date		Total Uncollected Taxes ^{1,3}	
		Amount	Percentage of Levy		Amount	Percentage of Levy	Amount	Percentage of Levy
2000	\$ 16,307	\$ 14,898	91.36%	\$ 1,855	\$ 16,753	102.73%	\$ (446)	-2.73%
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%	1,456	12,709	65.88%	6,582	34.12%
2004	20,590	19,006	92.31%	8,213	27,219	132.19%	(6,629)	-32.19%
2005	22,246	20,238	90.97%	1,966	22,204	99.81%	42	0.19%
2006	27,760	25,307	91.16%	2,343	27,650	99.61%	110	0.39%
2007	29,783	26,727	89.74%	2,711	29,438	98.84%	345	1.16%
2008	31,255	26,232	83.93%	5,293	31,525	100.86%	(270)	-0.86%
2009	31,654	27,494	86.86%	-	27,494	86.86%	4,160	13.14%

Notes:

- ¹ The amounts reported in the total uncollected taxes column are the uncollected taxes for each tax levy.
- ² The information presented in this table relates to the County's own property tax levies, and does not include those in which it collects on behalf of other governments.
- ³ When restating this exhibit to reflect the requirements of GASB Statement No. 44, the collections in the prior year have been applied to the year prior to collection, since restating this table was not practicable. 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, 2009 and 2000

2009				2000			
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	\$ 43,899,798	1	2.43%	GreyStone Power Company	\$ 20,695,886	1	1.08%
Georgia Power Company	16,408,280	2	0.91%	MCI Telecommunications Corp	20,658,116	2	1.08%
BellSouth Telecommunications	14,888,200	3	0.82%	Southern Bell Telephone & Telegraph	14,684,005	3	0.77%
Georgia Transmission Corporation	13,998,847	4	0.78%	Arbor Place Limited	12,045,920	4	0.63%
Birch Landing Atlanta Apartments, LLL	12,495,057	5	1.32%	Georgia Power Company	11,764,045	5	0.61%
Arbor Place II, LLC	11,424,073	6	0.63%	Fourth Quarter Properties	8,956,671	6	0.47%
Lytos-Creekside II, Inc.	11,087,057	7	0.61%	Tree Terrace Associates	7,740,070	7	0.40%
Lytos-Creekside, Inc.	10,377,974	8	0.58%	New Manchester, LLC	6,565,723	8	0.34%
Douglasville Development, LLC	9,705,578	9	0.54%	Crestmark Club, L.P.	6,198,783	9	0.32%
DDRTC Douglasville Pavilion, LLC	9,459,535	10	0.52%	Mirror Lake, LLC	5,876,546	10	0.31%
Total Principal Taxpayers	153,744,399		3.37%	Total Principal Taxpayers	115,185,765		6.01%
All Other Taxpayers	4,404,527,007		96.63%	All Other Taxpayers	1,800,150,670		93.99%
Total ¹	\$ 4,558,271,406		100.00%	Total ¹	\$1,915,336,435		100.00%

Notes:

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

Data Source:

Douglas County Tax Commissioner's Office

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

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

Notes:

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

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

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

Data Source:

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

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

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

Notes:

¹ Only three years of data is available.

Data Source:

Georgia Department of Revenue

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

December 31,	Governmental Activities					Business-type Activities		Percentage of Personal Income	Estimated ² Population	Per Capita
	Revenue Bonds	Special Assessment Bonds	Certificates of Participation	Capital Leases	Total	Capital Leases	Total			
2000	\$ -	\$ 980,000	\$ -	\$ -	\$ 980,000	\$ -	\$ 980,000	0.000%	92,174	\$ 11
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

Data Sources:

¹ Applicable years' comprehensive annual financial report.

² Exhibit XXI

Douglas County, Georgia
Direct and Underlying Governmental Activities Debt (Unaudited)
December 31, 2009

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable ¹	Estimated Share of Underlying Debt
Underlying Debt^{2,3}			
Douglas County Board of Education (June 30, 2009):			
General obligation bonds	\$ 226,915,000	100.0%	\$ 226,915,000
Cities			
Douglasville (June 30, 2008)			
General obligation bonds	10,690,004	100.0%	10,690,004
Capital leases	2,304,617	100.0%	2,304,617
Villa Rica (March 31, 2008)			
General obligation bonds & Revenue bonds	1,500,000	100.0%	1,500,000
Austell (June 30, 2008)			
Capital leases	248,237	100.0%	<u>248,237</u>
Total Underlying Debt			241,657,858
County Direct Debt			
Certificates of participation	3,240,000		
Special assessment bonds	<u>230,000</u>		
Total	<u>3,470,000</u>	100.0%	<u>3,470,000</u>
Total Direct and Overlapping Debt			<u><u>\$ 245,127,858</u></u>

Notes:

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

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

Data Source:

³ Each specific government

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

	December 31,				
	2000	2001	2002	2003	2004
Taxable Assessed Value ¹	\$ 2,051,447,360	\$ 2,285,978,812	\$ 2,872,920,021	\$ 2,860,476,463	\$ 3,073,556,078
Legal Debt Margin					
Debt limit (10% of assessed value) ²	\$ 205,144,736	\$ 228,597,881	\$ 287,292,002	\$ 286,047,646	\$ 307,355,608
Debt applicable to limit:					
General obligation bonds	-	-	-	-	-
Less: Amount reserved for repayment of general obligation debt	-	-	-	-	-
Total debt applicable to limit	-	-	-	-	-
Legal Debt Margin	\$ 205,144,736	\$ 228,597,881	\$ 287,292,002	\$ 286,047,646	\$ 307,355,608
Total net debt applicable to the limit as a % of the debt limit	0.00%	0.00%	0.00%	0.00%	0.00%
	2005	2006	2007	2008	2009
Taxable Assessed Value ¹	\$ 3,514,756,227	\$ 3,862,469,435	\$ 4,111,486,468	\$ 4,292,473,034	\$ 4,267,524,229
Legal Debt Margin					
Debt limit (10% of assessed value) ²	\$ 351,475,623	\$ 386,246,944	\$ 411,148,647	\$ 429,247,303	\$ 426,752,423
Debt applicable to limit:					
General obligation bonds	-	-	-	-	-
Less: Amount reserved for repayment of general obligation debt	-	-	-	-	-
Total debt applicable to limit	-	-	-	-	-
Legal Debt Margin	\$ 351,475,623	\$ 386,246,944	\$ 411,148,647	\$ 429,247,303	\$ 426,752,423
Total net debt applicable to the	0.00%	0.00%	0.00%	0.00%	0.00%

Notes:

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

Data Source:

¹ Exhibit XII

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

Calendar Year	Population ¹	(thousands of dollars) Personal Income ²	Per Capita Personal Income ³	Per Capita Personal Income % of U.S. ³	Median Age ⁴	School Enrollment ⁵	Unemployment Rate			County Employment ⁶
							County ⁶	State of Georgia ⁶	United States ⁷	
2000	92,174	\$ 2,484,436	\$ 26,801	88%	34.6	17,541	2.9%	3.5%	4.0%	50,151
2001	96,006	2,602,671	27,252	88%	N/A	18,196	3.2%	4.0%	4.7%	50,674
2002	98,650	2,639,239	26,870	85%	N/A	18,775	4.5%	4.8%	5.8%	50,659
2003	102,015	2,727,561	26,883	83%	N/A	19,738	4.7%	4.8%	6.0%	51,134
2004	106,300	2,879,308	27,011	80%	N/A	19,773	4.8%	4.7%	5.5%	53,375
2005	112,900	3,123,845	27,800	78%	N/A	22,487	5.5%	5.2%	5.1%	56,573
2006	120,300	3,377,831	28,438	75%	N/A	23,998	5.0%	4.7%	4.6%	59,342
2007	125,800	3,643,482	29,306	74%	N/A	24,403	4.7%	4.6%	4.6%	61,505
2008	127,800	3,764,314	29,383	73%	N/A	24,623	6.5%	6.2%	5.8%	61,560
2009	128,800	3,888,160	30,188	72%	N/A	24,692	10.4%	9.6%	9.3%	58,362

Data Sources:¹ Atlanta Regional Commission² 2000 - 2008 - U.S. Bureau of Economic Analysis - <http://www.bea.gov/regional/reis/>, 2009 estimated by management³ 2000 - 2008 Bureau of Economic Analysis - <http://www.bea.gov/regional/reis/drill.cfm>, 2009 estimated by management.⁴ U.S. Census Bureau - <http://usgovinfo.about.com/gi/dynamic/offsite.htm?site=http://factfinder.census.gov/>⁵ Douglas County Board of Education⁶ Real Estate Center, <http://recenter.tamu.edu/data/empc/LAUCN132850.htm>⁷ U.S. Department of Labor, Bureau of Labor Statistics, http://data.bls.gov/PDQ/servlet/SurveyOutputServlet?data_tool=latest_numbers&series_id=LNS14000000

N/A - Not Available

Douglas County, Georgia
Principal Employers (Unaudited)
For the Calendar Years Ended December 31, 2009 ¹ and 2007 ²

Employer	Type of Business	2009		
		Number of Employees	Rank	Percentage of Major County Employers
Abercrombie & Fitch Stores, Inc.	Retail Clothing	N/A	1	N/A
Blood Services Southern Regional Douglas County	Blood Collection	N/A	2	N/A
Douglas County School System	Government	N/A	3	N/A
Silver Line Building Products, LLC	Building Products	N/A	3	N/A
Six Flags Over GA Employee, Inc.	Entertainment	N/A	4	N/A
The Kroger Company	Retail Supermarket	N/A	5	N/A
Walmart Associates, Inc.	General Merchandise	N/A	6	N/A
WellStar Health System, Inc.	Healthcare	N/A	7	N/A
Youth Villages, Inc.	Youth Healthcare	N/A	8	N/A
Total Principal Employers		-		N/A
Employer	Type of Business	2007		
		Number of Employees	Rank	Percentage of Major County Employers
Silver Line Building Products Corp.	Building Products	1,500	1	2.51%
Wal-Mart	General Merchandise	911	2	1.53%
Inner Harbour, Ltd.	Health Care	700	3	1.17%
Wellstar Douglas Hospital	Health Care	549	4	0.92%
Publix Supermarkets	Grocery	455	5	0.76%
APL Logistics	Frieght Transportation	370	6	0.62%
Kroger	Grocery	350	7	0.59%
Bellsouth	Communication	324	8	0.54%
Benton-Georgia, Inc.	Utility Construction	300	9	0.50%
GreyStone Power	Utility	232	10	0.39%
Total Principal Employers		5,691		9.53%
Other Employers		54,005		90.47%
Total Employers		59,696		100.00%

Notes:¹ The number of employees is not available² This information excludes governments.**Data Source:**³ Douglas County Development Authority

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

<u>Function/program</u>	Calendar Year									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
General Fund										
<i>General Government</i>										
Board of Commissioners	6	6	6	6	6	5	5	7	7	7
Finance	10	13	13	13	12	12	13	11	11	3
Purchasing	4	4	4	5	5	5	5	5	5	1
Legal Services	3	3	3	3	4	2	2	2	2	2
Information Services	7	7	8	8	8	8	9	11	11	11
Internal Audit	-	-	-	-	-	-	-	1	1	4
Personnel	4	4	4	4	4	4	4	4	4	11
Tax Commissioner	12	13	13	13	13	14	14	15	15	1
Tax Appraisal	17	17	17	19	18	19	19	20	21	2
Courthouse Maintenance	7	2	2	2	1	1	1	1	1	3
Election Board	2	2	2	2	2	2	2	2	2	8
Voter Registration	1	1	1	2	2	2	2	2	2	5
Printing	3	3	3	3	3	3	3	3	3	2
Property Management	-	-	-	-	-	-	4	5	7	2
Records Retention	2	2	2	2	2	2	2	2	2	21
Risk and Safety	-	-	-	-	-	-	-	1	2	15
Communications	1	1	1	2	2	2	3	3	3	2
Total General Government	79	78	79	84	82	81	88	95	99	100
<i>Judicial</i>										
Superior Court Judges	6	6	6	6	6	6	6	6	6	10
Clerk of Superior Court	23	25	26	27	28	29	29	29	30	30
District Attorney	20	23	24	25	25	14	27	27	32	32
Victim Witness Office	2	-	1	1	1	1	-	-	-	7
Magistrate Court	6	7	7	7	7	8	8	8	9	9
Probate Court	10	7	7	7	7	7	7	7	7	7
Juvenile Court	4	5	4	4	4	7	7	7	7	15
Public Defender	9	12	12	12	12	14	14	14	15	2
State Court Judges	-	2	2	2	2	2	2	2	2	3
State Court Solicitor	-	4	4	7	7	9	9	9	12	12
State Court Clerk	-	3	3	5	5	5	5	5	10	6
State Court Public Defender	-	-	1	1	1	2	2	2	3	-
Total Judicial	80	94	97	104	105	104	116	116	133	133
<i>Public Safety</i>										
Sheriff Enforcement	144	124	128	133	133	144	150	162	164	164
Sheriff Detention	104	133	139	140	154	149	151	155	165	165
Fire and Emergency Services	151	153	158	157	157	150	165	166	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
Total Public Safety	402	414	429	433	457	456	479	496	514	514

(Continued)

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

(Continued)

<u>Function/program</u>	<u>Calendar Year</u>									
	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Public Works										
Department of Transportation	34	34	34	34	38	38	40	47	49	49
Development Control	8	7	7	7	6	7	7	5	5	5
Fleet Management	12	12	12	12	12	11	12	13	13	13
Total Public Works	54	53	53	53	56	56	59	65	67	67
Health and Welfare										
Juvenile Programs Administration	5	8	8	10	10	10	11	13	13	13
Culture/Recreation										
Parks and Recreation	20	18	18	19	18	18	31	35	40	40
Libraries	14	14	15	15	15	15	15	15	15	15
Total Culture/Recreation	34	32	33	34	33	33	46	50	55	55
Housing and Development										
Agriculture Extension	6	6	7	7	5	5	6	6	6	6
Building Inspection	11	13	14	12	14	14	14	14	14	13
Planning and Zoning	6	8	8	4	4	5	4	5	5	5
Code Enforcement Officers Division	-	-	-	3	4	3	3	3	3	3
Development Services Administration	-	-	-	2	2	2	2	1	1	1
Occupational Tax Division	-	-	-	2	2	2	2	3	3	3
Environmental Code Enforcement	-	1	1	1	-	-	-	-	-	-
GIS Mapping	3	3	3	3	3	2	3	3	3	3
Rideshare	2	3	3	3	3	4	4	4	4	4
Economic Development	2	2	2	2	2	2	2	2	-	-
Total Housing and Development	30	36	38	39	39	39	40	41	39	38
Total General Fund	684	715	737	757	782	779	839	876	920	920
Special Revenue Funds										
E-911	21	20	24	24	24	20	24	25	27	27
Highway Safety Task Force	4	4	4	-	-	-	-	-	-	-
Victim Assistance	3	6	3	3	3	3	3	4	4	4
Total Special Revenue Funds	28	30	31	27	27	23	27	29	31	31
Enterprise Funds										
Landfill	9	10	8	8	8	7	8	8	8	8
Cafeteria	2	2	2	-	-	-	-	-	-	-
Total Enterprise Funds	11	12	10	8	8	7	8	8	8	8
Total County-wide	723	757	778	792	817	809	874	913	959	959
Percentage Change From Prior Year	#REF!	4.7%	2.8%	1.8%	3.2%	-1.0%	8.0%	4.5%	5.0%	0.0%

Data Source:
 Various County Departments

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

Function/program	Calendar Year									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
General Government										
Total Personal Property Accounts	6,976	5,782	7,658	7,943	9,642	10,368	11,250	12,250	8,849	9,500
Total Number of Parcels	34,655	37,820	39,691	41,179	43,770	46,840	49,500	52,500	53,580	54,000
Vehicle Tags Sold	95,317	98,954	100,331	102,100	106,600	112,900	116,900	122,700	142,800	165,600
Registered Voters	53,319	53,327	52,987	54,222	61,900	52,360	67,000	67,500	76,000	76,000
Judicial System										
Civil Cases Filed	3,497	3,354	3,400	3,753	3,612	3,700	4,300	4,320	4,400	6,000
Criminal Cases Filed	3,079	2,646	1,617	1,712	1,443	1,350	1,968	2,000	2,000	2,000
Criminal Warrants Issued by Magistrate	6,762	7,164	6,182	7,088	6,430	6,480	7,170	7,200	6,770	7,000
Marriage Licenses Issued	826	803	754	870	1,007	1,050	1,128	1,100	1,150	1,200
Traffic Cases	9,400	9,400	11,216	11,060	11,640	10,000	10,230	14,000	14,830	16,310
Real Estate Documents (0s)	2,896	3,760	3,760	3,830	4,700	3,750	4,700	4,800	5,200	5,000
Public Safety										
Total Calls for Fire and EMS Service	9,564	9,575	10,349	10,764	10,764	12,337	12,722	13,064	13,251	13,648
Average Daily Population in Detention	520	549	587	656	656	711	614	669	713	744
Citizen Contacts	36,042	39,189	36,671	76,100	76,100	-	-	-	-	-
Public Works										
Miles of Roads Maintained	568	568	568	568	570	590	590	600	600	700
Miles of Road Resurfaced	18	30	32	32	34	33	37	28	28	28
Health and Welfare										
Youth Served through Juvenile Programs	55	513	534	1,140	1,130	1,120	1,130	1,300	1,400	1,590
Families Served through Juvenile Programs	-	388	528	840	940	1,000	1,000	1,080	2,000	1,200
Seniors and Handicapped Served	254	274	290	293	305	315	326	401	417	425
Culture/Recreation										
Library Patron Count	268,060	315,520	306,990	340,700	361,500	385,000	371,000	380,000	382,000	402,000
Adult Recreation Participants	3,822	4,450	13,865	13,865	6,300	8,000	12,000	30,000	35,000	38,500
Youth Recreation Participants	6,380	7,020	9,500	9,500	6,630	10,250	24,000	42,000	47,000	51,700
Housing and Development										
4-H, Science, and Horticulture Programs	120	156	166	180	214	230	235	255	275	285
4-H Members	850	1,000	1,100	1,159	1,159	1,400	1,450	1,500	1,700	1,800
Total Building Inspections Conducted	13,140	16,000	20,000	31,000	34,000	35,000	36,000	37,000	25,000	19,000
Average Daily Rideshare One-Way Trips	222	235	239	590	660	260	315	481	538	577
Special Revenue										
Calls Received on 911 System	93,241	95,000	94,810	101,100	108,000	118,500	107,000	120,000	121,000	121,000
Enterprise Funds										
Total Landfill Tonnage	78,389	83,653	58,081	80,960	77,880	84,810	84,850	100,260	81,870	89,500
Pounds Recycled	2,402	2,402	3,068	1,739	2,553	2,733	1,579	1,577	1,624	1,700

Data Source

Various County Departments

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

Function/Program	Calendar Year					
	2004	2005	2006	2007	2008	2009
General Government						
Vehicles	N/A	24	42	55	48	48
Judicial System						
Vehicles	14	16	16	14	11	11
Public Safety						
Fire Stations	9	9	9	10	11	10
Sheriff's Department Precincts	4	2	2	2	2	1
Public Works						
Miles of Road	615	798	786	887	894	892
Health and Welfare						
County Owned Senior Services Buildings	1	1	1	1	1	1
Culture/Recreation						
County Libraries	2	2	2	2	2	2
County Parks	12	12	12	13	13	13
County Aquatic Centers	-	1	1	1	1	1
Total Acreage of Parks - Including Undeveloped	1,800	1,783	1,799	1,817	1,817	1,817
County Senior Centers	-	1	1	1	1	1
Housing and Development						
Rideshare Vans	35	40	40	60	74	98
Special Revenue						
E-911 Buildings	1	1	1	1	1	1
Enterprise Funds						
Buildings	5	5	5	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
SCHEDULE OF PROJECTS CONSTRUCTED WITH
SPECIAL PURPOSE LOCAL OPTION SALES AND USE TAX PROCEEDS
For the fiscal year ended December 31, 2009

Project	Original Estimated Cost	Revised Estimated Cost	Expenditures			Estimated Percentage of Completion
			Prior Years	Current Year	Total	
2002 SPLOST						
Fire projects:						
Training facility	\$ -	\$ -	\$ 467,247	\$ 1,017,741	\$ 1,484,988	
Administration professional services	-	-	7,309	-	7,309	
Administrative building	-	-	-	-	-	
Capital equipment and vehicles	-	-	5,753,531	56,629	5,810,160	
Station construction and major renovations	-	-	2,622,949	229,463	2,852,412	
	<u>12,056,400</u>	<u>13,192,487</u>	<u>8,851,036</u>	<u>1,303,833</u>	<u>10,154,869</u>	76.97%
Road and bridges projects	32,590,206	37,424,205	28,256,489	4,768,135	33,024,624	88.24%
Recreation projects	30,000,082	37,149,854	36,340,649	854,486	37,195,135	100.12%
Debt service	4,559,729	6,636,836	5,828,259	-	5,828,259	
Intergovernmental expenditures:						
City of Douglasville	21,718,262	29,244,665	27,665,860 *	26,191	27,692,051	94.69%
City of Villa Rica	519,606	669,716	590,172 *	534	590,706	88.20%
City of Austell	555,715	563,187	553,101	553	553,654	98.31%
	<u>\$ 102,000,000</u>	<u>\$ 124,880,950</u>	<u>\$ 108,085,566</u>	<u>\$ 6,953,732</u>	<u>\$ 115,039,298</u>	

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DOUGLAS COUNTY, GEORGIA
FAMILY CONNECTION PROGRAM - DHR CONTRACT #427-93-09090333-99
For the year ended December 31, 2009

	<u>CFDA</u>	<u>Budget</u>	<u>Actual ⁽¹⁾</u>	<u>Remaining Balance</u>
Revenues:				
Intergovernmental - State	N/A	<u>\$ 50,000</u>	<u>\$ 46,500</u>	<u>\$ 3,500</u>
Expenditures:				
Health and welfare				
Contract services		<u>50,000</u>	<u>46,500</u>	<u>3,500</u>
		<u>50,000</u>	<u>46,500</u>	<u>3,500</u>
Excess of revenues over (under) expenditures		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

⁽¹⁾ Funds for 4Q08, 1Q09, 2Q09 and 3Q09 received in 2009

DOUGLAS COUNTY, GEORGIA
FAMILY CONNECTION PROGRAM - DHR CONTRACT #427-93-10100374-99
For the year ended December 31, 2009

	<u>CFDA</u>	<u>Budget</u>	<u>Actual ⁽²⁾</u>	<u>Remaining Balance</u>
Revenues:				
Intergovernmental - State	N/A	<u>\$ 46,075</u>	<u>\$ 12,634</u>	<u>\$ 33,441</u>
Expenditures:				
Health and welfare				
Contract services		<u>46,075</u>	<u>12,634</u>	<u>33,441</u>
		<u>46,075</u>	<u>12,634</u>	<u>33,441</u>
Excess of revenues over (under) expenditures		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

⁽²⁾ Funds for 4Q09 received in 2010

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

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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Douglas County Board of Commissioners
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, 2009, which collectively comprise the County's basic financial statements and have issued our report thereon dated May 26, 2010. 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, 2009, 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 May 26, 2010.

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
May 26, 2010



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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 are applicable to each of its major federal programs for the year ended December 31, 2009. 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 are applicable to each of its major federal programs for the year ended December 31, 2009.

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, 2009, and have issued our report thereon dated May 26, 2010. 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.

Richals, Cauley + Associates, LLC

Atlanta, Georgia
May 26, 2010

DOUGLAS COUNTY, GA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2009

<u>FEDERAL GRANTOR/PASS THROUGH ENTITY</u> <u>GRANTOR/PROGRAM TITLE</u>	<u>Federal CFDA</u> <u>Number</u>	<u>Pass Through</u> <u>Entity Number</u>	<u>Federal</u> <u>Program</u> <u>Expenditures</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Bulletproof Vests Partnership Program	16.607	-	\$ 6,278
Pass through Children and Youth Coordinating Council:			
Purchase of Services	16.523	06B-ST-0001	9,711
Pass through Criminal Justice Coordinating Council:			
Crime Victim Assistance	16.575	C08-8-047	33,906
		Total U.S. Department of Justice	<u>49,894</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass through Criminal Justice Coordinating Council:			
Federal Stimulus American Recovery and Reinvestment Act	20.507	ARRA GA-96-X007	295,253
Pass through Governor's Office of Highway Safety:			
Highway Enforcement of Aggressive Traffic	20.600	GA-2009-000-00829	78,995
		Total U.S. Department of Transportation	<u>374,248</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass through Georgia Emergency Management Agency:			
Emergency Management Civil Defense	83.544	P08-9-022	27,652
Public Property Disaster Assistance	83.516	FEMA-1858-DR-GA	1,764,130
		Total U.S. Department of Homeland Security	<u>1,791,782</u>
<u>U. S. DEPARTMENT OF HEALTH & HUMAN SERVICES</u>			
Pass through Georgia Department of Human Resources:			
Aging Cluster:			
Special Programs for the Aging - Title III Part B	93.044	AG0909	31,767
Special Programs for the Aging - Title III Part C	93.045	AG0909	145,323
Nutrition Services Incentive Program (NSIP)	93.053	AG0909	27,449
Total Aging Cluster			<u>204,539</u>
Family Caregiver Support - Title III, Part E	93.052	AG0909	16,938
Social Services Block Grant (SSBG)	93.667	AG0909	46,641
		Total U. S. Department of Health & Human Services	<u>268,118</u>
		Total Expenditures of Federal Awards	<u>\$ 2,484,043</u>

COUNTY OF DOUGLAS, GEORGIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2009

1. General

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of the County of Douglas, Georgia in compliance with requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. All federal financial assistance received directly from federal agencies as well as federal financial assistance passed through other government agencies are included on the schedule.

2. Basis of Accounting

The Schedule of Expenditures of Federal Awards is prepared on the same basis of accounting as the County's financial statements. The County uses the accrual basis of accounting. Expenditures represent only the federally funded portions of the program. County records should be consulted to determine amounts expended from non-federal sources.

DOUGLAS COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2009

SECTION I – SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the financial statements of Douglas County, Georgia (the County).
2. No significant deficiencies relating to the audit of the financial statements are reported in the *Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*.
3. No instances of noncompliance material to the financial statements of the County, were disclosed in the *Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*.
4. No significant deficiencies relating to the audit of major federal award programs are reported in the *Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control over Compliance in Accordance with OMB Circular A-133*.
5. The auditor's report on compliance for the major federal award programs for the County expresses an unqualified opinion.
6. No audit findings that are required to be reported in accordance with section 510(a) of OMB Circular A-133 were noted.
7. The program tested as major programs was
 - U.S. Department of Transportation
 - Federal Transit Formula Grant – 20.507
 - Federal Emergency Management Agency
 - Emergency Services – 83.516
8. The threshold for distinguishing between Type A and B programs was \$300,000.
9. The County was determined to be a low-risk auditee.

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

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

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

INDEPENDENT AUDITOR'S REPORT

We have examined management's assertion included in the accompanying State of Georgia Grant Certification Forms about Douglas County, Georgia's (the County) compliance during the fiscal year ended December 31, 2009 with the requirement to use grant proceeds solely for the purpose or purposes for which the grant was made for the following grant award:

Georgia Department of Community Affairs:

Local Assistance Grants:
Round-A-Bout Landscape

07-C-L-003

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

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

In our opinion, the County, complied, in all material respects, with the requirements to use the grant proceeds solely for the purpose or purposes of the grant for the year ended December 31, 2009.

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
May 26, 2010

**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 Current Year Activity For the Year Ended:	COLUMN 2 Cumulative Grant Activity Through the Year Ended:
G	12/31/2009	12/31/2009
H	Balance - Prior Year (Cash or Accrued or Deferred Revenue) \$20,000.00	
I	Grant Receipts or Revenue Recognized	\$20,000.00
J	Grant Disbursements or Expenditures EXCLUDING AUDIT FEES \$14,005.00	\$14,005.00
K	Disbursements or Expenditures for Audit Fees \$0.00	\$0.00
L	Balance - Current Year (Cash or Accrued or Deferred Revenue) [Line H (col 1 only) + Line I - Line J - Line K] \$5,995.00	\$5,995.00

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 3-25-10

Signature of Chief Financial Officer  Date 03/25/10

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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, 2009 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, 2009 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
May 26, 2010

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Douglas County, Georgia

Annual Report of 9-1-1 Collections and Expenditures

For the Year Ended December 31, 2009

Line No.	O.C.G.A. Reference:	
1		Indicate UCOA Fund Type Used to Account for 9-1-1 Activity (choose one): <input checked="" type="checkbox"/> Special Revenue Fund <input type="checkbox"/> Enterprise Fund
2	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>952,994</u>
4		Does 9-1-1 system provide automatic number identification of a wireless telecommunications connection? (choose one) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
5		If the answer to Line 4 is "yes", indicate below which of the following apply (choose one) <input type="checkbox"/> System provides location of base station or cell site 46-5-134(a)(2)(A) <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>1,510,534</u>
8		Total Line 3 plus Line 7 (should equal UCOA Revenue Source 34.2500) \$ <u>2,463,528</u>
9		Additional revenue sources:
9a	46-5-134(j)	Federal (UCOA Revenue Source 33.1000) Identify each funding agency individually. Attach list, if necessary. <hr/> <hr/>
		\$ <u>-</u>
		\$ <u>-</u>
9b	46-5-134(j)	State (UCOA Revenue Source 33.4000) Identify each funding agency individually. Attach list, if necessary. <hr/> <hr/>
		\$ <u>-</u>
		\$ <u>-</u>
9c	46-5-134(j)	Local (UCOA Revenue Source 33.6000) Identify each unit of local government individually. Attach list, if necessary. <hr/> <hr/>
		\$ <u>-</u>
		\$ <u>-</u>
9d	46-5-134(j)	Private (UCOA Revenue Source 37.1000) Identify each private source individually. Attach list, if necessary. <hr/> <hr/>
		\$ <u>-</u>
		\$ <u>-</u>

Douglas County, Georgia

Annual Report of 9-1-1 Collections and Expenditures

For the Year Ended December 31, 2009

Line No.	O.C.G.A. Reference:	
10		\$ <u>19,431</u>
11		
		\$ <u>264</u>
		\$ -
		\$ -
		\$ -
		\$ -
		\$ -
		\$ -
		\$ -
		\$ -
12		\$ <u><u>2,483,223</u></u>
13		
	46-5-134(e)	
		\$ <u>114,295</u>
		\$ <u>22,966</u>
		\$ <u>19,591</u>
		\$ -
		\$ -
14		
14a	46-5-134(f)(1)	\$ -
14b	46-5-134(f)(1)	\$ -
14c	46-5-134(f)(1)	\$ -
15	46-5-134(f)(2)	\$ -
16		
16a	46-5-134(f)(3)	\$ <u>978,887</u>
16b	46-5-134(f)(3)	\$ <u>309,168</u>

Douglas County, Georgia
 Annual Report of 9-1-1 Collections and Expenditures
 For the Year Ended December 31, 2009

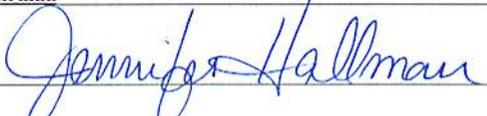
<u>Line No.</u>	<u>O.C.G.A. Reference:</u>		\$
25	Transfers From Other Funds (identify by fund)	_____	-
		_____	-
26	Transfers To Other Funds (identify by fund)	_____	-
		_____	-
27	Proceeds from Capital Lease (identify by asset class and, if equipment, purpose)	_____	-
		_____	-
28	Net Change in Fund Balance (Line 12 - Line 24 + Line 25 - Line 26 + Line 27)		308,449
29	Fund Balance - Beginning of Year		4,856,541
30	Fund Balance - End of Year		5,164,990
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 6/21/10
 Print Name of Chief Elected Official Tom Worthan

Title of Chief Elected Official Chairman

Signature of Chief Financial Officer  Date 06/21/10
 Print Name of Chief Financial Officer Jennifer Hallman