

Douglas County, Georgia



Comprehensive Annual Financial Report For the Fiscal Year Ended December 31, 2011



Douglas County, Georgia
Comprehensive Annual Financial Report
For The Year Ended December 31, 2011

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(Unaudited)**

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INTRODUCTORY SECTION

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

TOM WORTHAN
Chairman

HENRY MITCHELL III
District I

KELLY ROBINSON
District II

MICHAEL MULCARE
District III

ANN JONES GUIDER
District IV



ERIC LINTON, AICP
County Administrator

LISA WATSON
County Clerk

KENNETH R. BERNARD
County Attorney

JENNIFER MOORE
Staff Paralegal

DOUGLAS COUNTY BOARD OF COMMISSIONERS

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

June 29, 2012

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, 2011.

This report of the financial condition of the County as of December 31, 2011, 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, 2011, 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, 2011, 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 30,961 residents (Douglasville Development Authority). 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-five miles east of the State of Alabama.

Our Nation and our County have been through some rough times since September 2008, when Lehman Brothers collapsed, and the current recession started. Times are not the same in our Nation, or in Douglas County. We have been struggling as the economy has plunged, and all of us have been impacted. People have lost jobs, homes, savings and retirements. In many cases, the effects have been devastating.

The County's tax digest has decreased more than \$1.7 billion in value since September 2008, and our property tax revenues have significantly declined. As unemployment in our County grew, our sales taxes declined.

Our 2012 General Fund budget is \$73.5 million. It is down \$2 million from last year, and over \$7 million since 2007. The County's millage rate is 9.9 mils. We have held that steady for the past two years. We have the second lowest County millage rate among metro Atlanta counties.

We are reserving over \$8.5 million that could be used for emergencies and unforeseen costs. We do not know when we may again experience tornadoes, floods, or other disasters, but we must be prepared and we are.

There's a lot to County government administration - 24 departments providing necessary and important services. We provide many unique services, libraries being one of them. We opened a new Dog River Library last November. It is a beautiful and functional building that will serve the educational and literacy needs of our citizens for many years to come. It complements the other two libraries that we have had for years, and we look forward to building new ones.

Animal Control is another example where we are beginning the process of planning and building a new animal shelter. Our four-legged friends are important, and we will continue to take care of them as best we can with the resources we have.

We continue to improve our parks, and have opened the new Lithia Springs Recreational Park on March 17th to replace the facilities that were decades old and often flooded. This year will find those old parks renovated into passive recreation, such as areas for picnicking, walking, and family outings.

Over the past two years, about 10 percent of houses have been foreclosed upon, but that trend seems to be lessening. Unemployment in our County has been above 10 percent, but that too is dropping. Unfortunately, the National economy and the politics of Washington and Wall Street seriously affect us, and over these matters, we do not have any control. What we do have control over is how we respond to these situations.

We are meeting the foreclosure crisis head-on with local programs that are receiving National attention. The County is now in the 3rd phase of the Neighborhood Stabilization Program. The Piece-by-Piece Initiative is an innovative program that identifies foreclosed houses, gets a cost estimate from a renovator on improvements needed to bring it back up to Code standards, and then arranges financing to get a buyer into the home and make the needed improvements. We are also working with Habitat for Humanity which has decided to not build new houses, but to take foreclosed homes and renovate them as part of their program.

The best way to lower unemployment numbers is to create an atmosphere and services that companies seek in a community. We have relatively low taxes. We offer tax abatements, employee training, and job fairs. We have a willing work force. We have a great transportation system, a reliable water supply, and good schools. We have strong utilities with a reliable grid and fiber systems. We are adjacent to the world's busiest airport. We have a strong law enforcement presence and a great fire and EMS service.

We market our County extensively throughout the Nation, and we have been successful in bringing investment and jobs into Douglas County.

The industrial tax base has risen from \$500 billion in 2005 to \$844 billion in 2011, and from 5 percent of our tax digest to 8 percent of our tax digest.

We have attracted marquee companies like Google, Maytag, Staples, Pepsico, PriceWaterhouseCoopers, and RockTenn.

In July, voters throughout the State of Georgia will be asked to consider a one-cent sales tax to fund transportation projects. This is the first time in our State's history that voters have been asked to do this. The T-SPLOST program, as it is known, was generated by the Georgia General Assembly, not by local governments.

As it is structured, we will benefit from the sales tax because 15 percent of its proceeds will be spent on local projects. That 15 percent will generate about \$4.5 million a year which would resurface and improve our local roads, add new ones, and improve intersections. The 15 percent local funds would help us survive the major funding cuts from the State and Federal government we are currently experiencing.

The 85 percent will go to local and regional projects, such as the untangling of the mess that is the interchange of I-20 and I-285 which directly affects our ability to attract industry. The 85 percent will also help with the Highway 92 bypass around downtown Douglasville, and the widening of Bankhead Highway west of Lithia Springs.

We anticipate that the value of the property tax digest will again decrease in 2012, putting even more of a strain on revenues with which to run County government.

We have planned our County budget accordingly. We are experiencing an increase in sales tax revenues, so people are spending a little more now than they did a year ago. Confidence levels are up. The stock market is up. Unemployment is down. We are hopeful. Regardless, we will remain fiscally conservative and financially viable.

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, 2010. This was the eighth 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.

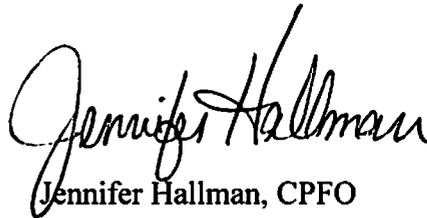
The County has received the GFOA's Distinguished Budget Presentation Award for its annual budget document for the calendar year beginning January 1, 2011. The County's budget document has been judged by the GFOA to be proficient as a policy document, as an operations guide, as a financial plan and as a communication device, and thus the County has received this award thirteen 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, 2010

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.



Linda C. Davison

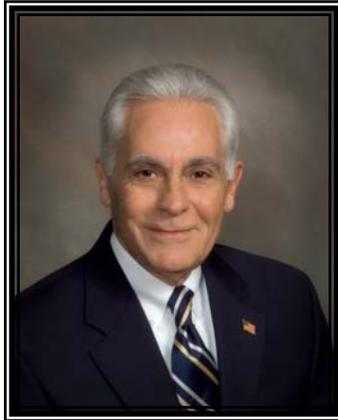
President

Jeffrey R. Emer

Executive Director



DOUGLAS COUNTY BOARD OF COMMISSIONERS & COUNTY ADMINISTRATOR



Tom Worthan
Chairman



Henry Mitchell III
District #1



Kelly Robinson
District #2



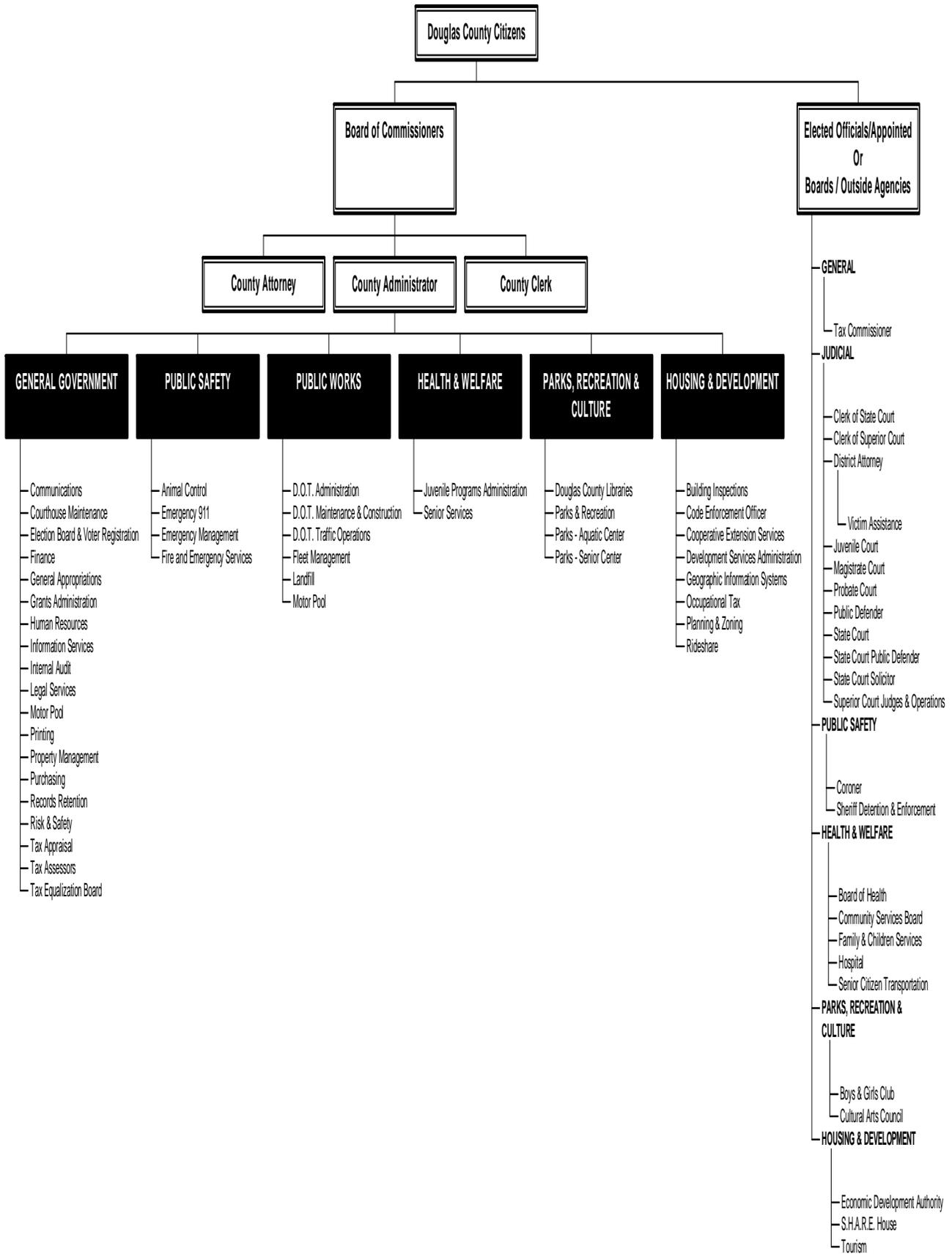
Mike Mulcare
District #3



Ann Jones Guider
District #4



Eric Linton
County Administrator



LIST OF OFFICIALS

DOUGLAS COUNTY, GEORGIA

COMMISSIONER, CHAIRMAN	TOM WORTHAN
COMMISSIONER, VICE CHAIRMAN	MIKE MULCARE
COMMISSIONER	HENRY MITCHELL III
COMMISSIONER	KELLY ROBINSON
COMMISSIONER	ANN JONES GUIDER
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 DIRECTOR	DANNY AGAN
GOVERNMENT SERVICES DIRECTOR	TIM HUSSEY
HUMAN RESOURCES DIRECTOR	RAY MARTIN
INFORMATION SERVICES DIRECTOR	MIKE AMATO
INTERNAL AUDITOR	KRISTIN ROBINSON
JUVENILE COURT JUDGE	PEGGY WALKER
LIBRARIAN	LINDY MOORE
MAPPING AND GIS	ANDY SUMMERS
PARKS AND RECREATION DIRECTOR	GARY DUKES
PLANNING/ZONING DIRECTOR	AMY BRUMLOW
PROBATE JUDGE	HAL HAMRICK
PUBLIC DEFENDER	MONICA MYLES
PURCHASING DIRECTOR	BILL PEACOCK
RECORD RETENTION	BECKY HEBERT
RIDESHARE COORDINATOR	RON ROBERTS
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 December 31, 2011 and for the year then ended, 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, 2011 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, 2011, and the respective changes in financial position and, where applicable, cash flows, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 27, 2012, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the 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.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, General Fund – Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual and Schedule of Funding Progress on pages 13 through 24 and 65 through 66 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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 accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the financial statements. The combining and individual nonmajor fund financial statements, schedule of expenditures of federal awards, the Special Purpose Local Option Sales Tax information, and the Georgia Department of Human Resources information are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements 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.

Richards, Cauley + Associates, LLC

Atlanta, Georgia
June 27, 2012

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, 2011. The County's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section.

2011 FINANCIAL HIGHLIGHTS

- The County's assets exceeded its liabilities by \$188,280,993 (total net assets) as of December 31, 2011.
- Total net assets are comprised of the following:
 - (1) Capital assets, net of related debt, of \$150,326,657 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 \$52,698,495 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 \$14,744,159.
- The County's governmental funds reported total ending fund balance of \$85,234,152 at December 31, 2011. This compares to the prior year ending fund balance of \$33,158,494 showing an increase of \$52,075,658 during the current year.
- At the end of the current calendar year, the unassigned fund balance for the General Fund was \$8,570,103, or 11.9% of total General Fund expenditures.
- The economic downturn experienced in recent years, continues to affect the County's revenue stream. In spite of this, in 2011 many revenue sources saw increases over the prior year.
- 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, 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&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 encompass the same function reported as business-type activities in the government-wide statements. The internal service funds are reported as part of the governmental activities at the government-wide financial reporting level.

The basic proprietary fund financial statements are presented on pages 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 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 35 of this report.

Required Supplementary Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the County's budget presentations. A budgetary comparison schedule is included as "required supplementary information" for the General Fund. Budgetary comparison schedules for all other governmental funds can be found in the supplementary information section of this report. These schedules demonstrate compliance with the County's adopted and final revised budget. Required supplementary information can be found on pages 65 to 66 of this report.

Supplementary Information

As discussed, the County reports major funds in the basic financial statements. Comparative information for major funds and combining and individual statements and schedules for nonmajor funds are presented in a supplementary information section of this report beginning on page 67.

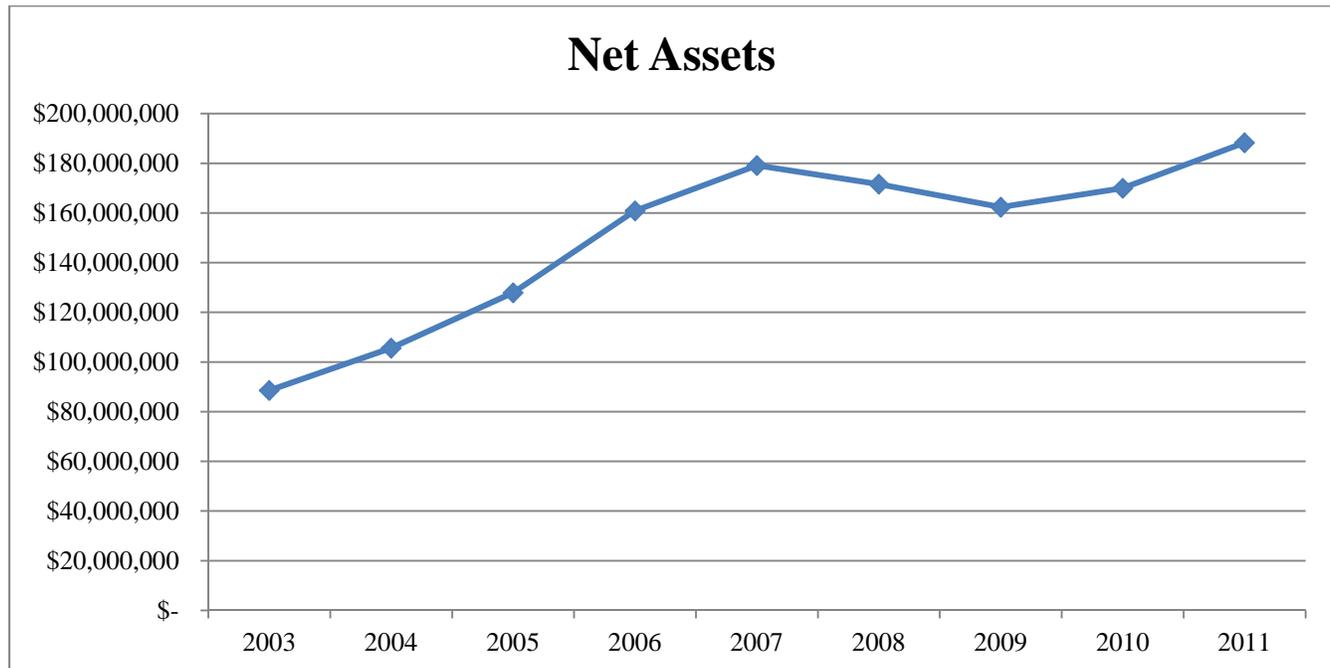
FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

The County's net assets at calendar year-end are \$188,280,993. The following table provides a summary of the County's net assets:

Summary of Net Assets

	Governmental Activities		Business-type Activities		Total	
	2011	2010	2011	2010	2011	2010
Assets:						
Current assets	\$ 111,417,806	\$ 79,393,810	\$ 135,313	\$ 81,224	\$ 111,553,119	\$ 79,475,034
Other non-current assets	816,936	2,302,421	-	-	816,936	2,302,421
Capital assets	229,410,640	155,112,339	2,250,281	2,326,718	231,660,921	157,439,057
Total assets	341,645,382	236,808,570	2,385,594	2,407,942	344,030,976	239,216,512
Liabilities:						
Current liabilities	43,652,852	46,460,216	80,728	91,814	43,733,580	46,552,030
Long-term liabilities	110,426,380	21,128,577	1,590,023	1,579,463	112,016,403	22,708,040
Total liabilities	154,079,232	67,588,793	1,670,751	1,671,277	155,749,983	69,260,070
Net assets:						
Investment in capital assets, net of related debt	148,076,376	152,508,567	2,250,281	2,326,718	150,326,657	154,835,285
Restricted	52,698,495	24,774,752	--	--	52,698,495	24,774,752
Unrestricted	(13,208,721)	(8,063,542)	(1,535,438)	(1,590,053)	(14,744,159)	(9,653,595)
Total net assets	\$ 187,566,150	\$ 169,219,777	\$ 714,843	\$ 736,665	\$ 188,280,993	\$ 169,956,442

The following chart reports the County's total net asset balances from calendar year 2003 - 2011.



Current assets in governmental activities increased in calendar year December 31, 2011 by approximately \$32 million and for business-type activities decreased approximately \$54,000. Current liabilities decreased approximately \$2.8 million for governmental activities and for business-type activities decreased approximately \$11,000.

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 2.5 to 1 as compared to 1.7 to 1 at December 31, 2010. For the business-type activities, the current ratio was 1.7 to 1 at December 31, 2011.

The County reported positive balances in net assets for both governmental and business-type activities. During 2011, net assets increased \$18,346,373 for governmental activities and decreased \$21,822 for business-type activities.

The unrestricted net assets reported a governmental activities net assets deficit which primarily relates to an increase in the other postemployment benefit obligations since currently we are not funding this cost. In total, the County's total net assets increased approximately \$18 million. This total increase relates to the capitalization of capital assets, particularly a new Library, a new E-911 and Emergency Management facility, a new park and a new County jail currently under construction.

Note that approximately 67.2% of the governmental activities' total assets are tied up in capital assets. The County uses these capital assets to provide services to its citizens.

(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, 2011 and 2010:

Summary of Changes in Net Assets

	Governmental Activities		Business-type Activities		Total	
	2011	2010	2011	2010	2011	2010
Revenues:						
Program:						
Charges for services and fines	\$ 16,590,762	\$ 15,218,968	\$ 1,534,604	\$ 1,792,773	\$ 18,125,366	\$ 17,011,741
Operating grants	2,696,123	2,859,424	26,446	54,383	2,722,569	2,913,807
Capital grants and contributions	6,877,196	5,028,051	--	--	6,877,196	5,028,051
General:						
Property taxes	37,654,064	37,510,186	--	--	37,654,064	37,510,186
Sales taxes	39,029,195	31,513,715	--	--	39,029,195	31,513,715
Other taxes	6,014,686	5,218,023	--	--	6,014,686	5,218,023
Other	1,723,992	1,201,994	6,548	869	1,730,540	1,202,863
Total revenues	110,586,018	98,550,361	1,567,598	1,848,025	112,153,616	100,398,386
Program Expenses:						
General government	13,644,727	14,191,098	--	--	13,644,727	14,191,098
Judicial	11,358,495	11,137,903	--	--	11,358,495	11,137,903
Public safety	45,435,070	47,554,679	--	--	45,435,070	47,554,679
Public works	7,855,384	6,032,383	--	--	7,855,384	6,032,383
Parks, recreation and culture	2,584,269	1,700,418	--	--	2,584,269	1,700,418
Planning/community development	5,948,810	5,355,402	--	--	5,948,810	5,355,402
Health and welfare	3,616,735	5,049,385	--	--	3,616,735	5,049,385
Interest	1,796,155	150,331	--	--	1,796,155	150,331
Solid waste management	--	--	1,589,420	1,624,120	1,589,420	1,624,120
Total expenses	92,239,645	91,171,599	1,589,420	1,624,120	93,829,065	92,795,719
Revenues over expenses	18,346,373	7,378,761	(21,822)	223,905	18,324,551	7,602,667
Beginning net assets	169,219,777	161,841,015	736,665	512,760	169,956,442	162,353,775
Ending net assets	\$ 187,566,150	\$ 169,219,776	\$ 714,843	\$ 736,665	\$ 188,280,993	\$ 169,956,442

Governmental Activity Revenues

The County is heavily reliant on both property taxes and sales taxes to support governmental operations. Property taxes provided 34% of the County's total revenues as compared to 38.1% in calendar year 2010. Sales and use taxes provided 34.8% of the County's total revenues as compared 31.4% in calendar year 2010. Because of the County's healthy financial position, we have been able to earn approximately \$324,028 in investment earnings to support governmental activities as compared to \$197,360 in fiscal year 2010. Some of these investment earnings are reported as operating revenues. This substantial increase relates to there being greater resources available for investment, primarily due to the investment of bond proceeds to construct the new jail and the borrowing through tax anticipation notes being greater in 2011 than the prior year. Note that program revenues covered just 28.4% of governmental operating expenses as compared to 25.3% in calendar year 2010. This means that the government's taxpayers and the County's other general revenues normally fund 71.6% 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	\$ 13,644,727	14.8%	\$ 11,280,164	17.1%
Judicial	11,358,495	12.3%	9,012,146	13.6%
Public safety	45,435,070	49.3%	33,212,835	50.3%
Public works	7,855,384	8.5%	2,817,708	4.3%
Health and welfare	2,584,269	2.8%	2,153,720	3.3%
Parks, recreation and culture	5,948,810	6.5%	5,252,302	7.9%
Planning/community development	3,616,735	3.9%	550,534	0.8%
Interest and fiscal charges	1,796,155	1.9%	1,796,155	2.7%
Total	\$ 92,239,645	100.0%	\$ 66,075,564	100.0%

The public safety expenditures total 49.3% of gross costs and 50.3% of net 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 \$22,348. Total liabilities decreased \$526. Transfer fees were \$60,482 or 6.8% below the calendar year 2010 amount. Dumping fees were down \$187,051 or 28.1% from last year due to an economic slowdown, particularly in real estate development and construction, resulting in less waste being deposited in the landfill. For 2011, Recycle Tonnage increased, while the market value decreased. As a result, of the impact of a reduction in the commodities market, Recycling fees decreased \$10,636 or 4.3%.

In total operating revenues were down \$258,596 or 14.4%.

In total, operating expenses decreased \$34,448 or 2.1%.

Repairs and maintenance costs were \$22,266 or 70% lower than calendar year 2010 because of repairs necessary for our aging fleet of vehicles during 2010. In addition, we did not incur any landfill closure costs in 2011 or 2010.

During calendar year 2011, the Solid Waste Fund reported operating loss of \$54,664 as compared to operating income of \$169,484 in calendar year 2010.

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 \$85,234,152 compared to \$33,158,494 in 2010. The 2010 SPLOST fund reported an increase of approximately \$32.5 Million due to the issuance of sales tax bonds. The 2010 SPLOST Debt Service fund reported an increase of approximately \$18.6 Million in fund balance which represents reserves for future debt service payments.

Of this year-end total, \$8,570,103 is unreserved indicating availability for continuing County service delivery requirements.

Restricted fund balances include \$72,001,141 set aside for future purchases (i.e., the encumbered portion). There is approximately \$44.3 Million in fund balance reserved for SPLOST projects. In addition, there is approximately \$18.7 Million restricted for debt service requirements related to the sales tax bond issuance. The remaining fund balance is attributable to special revenue funds which are restricted for specified purposes other than debt service or capital projects.

The total ending fund balances of governmental funds show an increase of \$52,075,658 or 157% 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 \$3,334,647 or 39.3% as compared to a 28.9% decrease in 2010. The ending unassigned fund balance is considered adequate, although not excessive, representing the equivalent of 11.9% of annual expenditures. This compares to a 9.1% at December 31, 2010.

General property taxes decreased \$151,019 or 0.5%. Taxes for motor vehicles and mobile homes increased \$659,363 or 29.5%. This is a net increase of these two revenue sources that are recorded together. While mobile home property tax revenues decreased in 2011, motor vehicle taxes increased. Intangible taxes decreased \$53,564 or a 12.1% 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 1,018,876 or 6.3% above the 2010 amount. In total, tax revenues were just 4.6% below those of 2010.

In 2011, licenses and permits were \$78,759 or 7.8% below the prior year. Building permits decreased \$37,030 from 2010, or 17.8%. This decrease relates to a continuing depressed economy with minimal residential and commercial construction.

State grants increased approximately \$230,000 over the 2010 amount. State funding for road projects increased \$150,559, the ARC Title III grant increased \$51,796, and other state funded grant revenues experienced nominal increases.

Local intergovernmental revenue decreased \$475,534 from fiscal year 2010.

Total charges for services increased \$236,468 or just 3.9%. Emergency medical services increased \$160,543 or 11.2% from the 2010 amount. This increase results in an increase in deferred revenue for these services of \$306,973.

The revenue from prisoner housing fees decreased \$60,506 or 5.5% from the 2010 amount. This decrease relates to the number of the housing of state prisoners for fewer days over the 2010 volume.

In total, fines and forfeitures increased \$11,450 or 0.2%. The magistrate court amounts increased \$105,915 or 19.5%. An increase in filing fees coupled with an increase in case load for the magistrate court is responsible for this increased revenues.

Most other revenue streams were consistent with the prior years' revenues. In total, the County recognized \$2,340,444 or 3.1% above the 2010 total revenues.

Total General Fund expenditures decreased \$2,129,651 or 2.9% from 2010. The most significant changes from calendar year 2010 are described below.

Mid-year in 2011 the General Fund Operating Budget was amended downward by \$3.5 million. Departments exercised cost containment measures that kept expenditures within the new budget as well as below the 2010 spending levels.

Total general government expenditures decreased \$1,610,328 or 12.2% from the 2010 amount. The majority of this change occurred in the general appropriation function of approximately \$919,000

In total, the judicial system expenditures decreased \$34,636 or just 0.3%. The largest cost center, public safety increased \$86,651 or 0.2%.

The public works expenditures increased \$344,873 or 7.9%. The parks, recreation and culture department's costs decreased \$855,787 or 14.6% from 2010. The amount paid to the West Georgia Regional Library, our partner, on the construction of a new library in 2011 was less than the amount paid in 2010. This facility was completed and operational in the last two months of 2011.

Planning and community development costs decreased \$28,459. Permits and inspections were down \$69,763 due to less development within the County. The ride-share program costs increased \$69,333 primarily due to increased fuel cost. This increase was driven by not only the cost of fuel, but by an increase in the number of participants in the program.

In the health and welfare expenditures, the senior services costs decreased \$31,965 or 2%.

2010 SPLOST Capital Expenditures Fund

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

At December 31, 2011, there is \$16,527,079 in cash and \$34,368,439 in restricted cash which represents the remaining proceeds from the issuance of sales tax bonds during 2011. In this year, this fund received approximately \$21.8 million of sales tax collections. The County issued sales tax bonds during 2011 to fund the construction of the new jail project. Proceeds from the bond issuance was approximately \$106 Million. Approximately \$69.9 million was expended on the new jail project. At December 31, 2011, the fund balance is approximately \$38 million.

2010 Jail SPLOST Debt Service Fund

The 2010 Jail SPLOST Debt Service Fund is utilized to account for the resources accumulated and payments made for the principal and interest on the Series 2011 General Obligation Sales Tax Bonds of Douglas County.

During 2011, approximately \$25 Million was transferred from the 2010 SPLOST fund for debt service payments and reserves. \$6.8 Million was paid in debt service payments on the sales tax bonds. At December 31, 2011, the fund balance is \$18,626,470 which is fully composed of restricted cash for debt service requirements.

Proprietary Funds

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

GENERAL FUND BUDGETARY HIGHLIGHTS

The General Fund's revenue budget was amended downward in 2011, or \$2,743,195 or 3.6%.

Tax revenues were above the final budget by approximately \$4.1 million. \$2.3 million of this amount relates to general property taxes. Taxes were collected at a much faster pace than anticipated. The 2011 tax collection rate exceeded the projected rate by 3%.

Intangible taxes, railroad equipment and franchise taxes were all below the budget due to the depressed economy. The local cable company was to increase fees from 3% to 5% and the 2011 budget was based on a full year at the increased rate. They, however, did not increase the rate until late in the year, causing this revenue source to be under budget for the year.

In total, intergovernmental revenue was above the budget by \$402,061, mostly relating to federal revenues. This overage relates to FEMA recovery for costs incurred relating to the 2009 floods.

Charges for services were below the final budget by \$141,913 or 2.3%. Tax collection fees were \$92,618 below the final budget because real and personal property taxes were collected at a faster pace than estimated. Fines and forfeitures for the state court were \$1,545,114 below the final budget due to this court seeing a decrease in the number of tickets issued. In 2010 the State of Georgia implemented a judicial operations fee that is not imposed by the magistrate court. As a direct result, the number of filings in magistrate court has increased with other court filings experience decreases.

The General Fund's expenditure budget was reduced by \$1,988,208 or 2.7%.

The general government function was under spent by \$306,814 or 2.6%. The general appropriation was over spent by approximately \$163,000. This overage is driven by costs associated with the demolition of properties acquired after the 2009 floods.

The public safety budget was over spent by \$102,325 or 0.3%. Fire and emergency services were over spent by \$448,217. Contributing to this are overtime and the related benefits, paying out of benefits to retiring employees, the purchase of a used ambulance, and expenditures for fuel at higher than anticipated rates as well as usage.

The public works budget was under spent by approximately \$273,412. As part of this under spending, the traffic operations budget was under spent by \$341,184. There was a road stripping line project budgeted for \$300,000, with the costs fully reimbursable from the Georgia Department of Transportation, which was deferred to 2012.

In total, the County under spent the final expenditure budget by \$801,839 or 1.1%. Because of the shrinking economy, all departments attempted to minimize their spending to help offset with reducing revenues.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The County's investment in capital assets, net of accumulated depreciation, for governmental and business-type activities as of December 31, 2011, was \$229,410,640 and \$2,250,281 respectively. The change in this net investment was an approximate 47.9% increase for governmental activities and a 3.3% decrease for business-type activities. See Note 3-D for additional information about changes in capital assets during the calendar year and outstanding at the end of the year.

(This page continued on the subsequent page)

The following table provides a summary of capital asset activity:

	Capital Assets					
	Governmental Activities		Business-type Activities		Total	
	2011	2010	2011	2010	2011	2010
Non-depreciable assets:						
Land	\$ 25,226,717	\$ 24,486,322	\$ 1,574,386	\$ 1,574,386	\$ 26,801,103	\$ 26,060,708
Construction in progress	88,463,236	26,229,072	--	--	88,463,236	26,229,072
Total non-depreciable	113,689,953	50,715,394	1,574,386	1,574,386	115,264,339	52,289,780
Depreciable assets:						
Buildings and improvements	100,096,475	89,527,490	430,241	430,241	100,526,716	89,957,731
Machinery, equipment and furniture	31,303,816	28,664,837	3,034,227	3,054,546	34,338,043	31,719,383
Infrastructure	55,993,450	50,985,799	--	--	55,993,450	50,985,799
Total depreciable assets	187,393,741	169,178,126	3,464,468	3,484,787	190,858,209	172,662,913
Less accumulated depreciation	71,673,054	64,781,181	2,788,573	2,732,455	74,461,627	67,513,636
Book value - depreciable assets	115,720,687	104,396,945	675,895	752,332	116,396,582	105,149,277
Percentage depreciated	38%	38%	80%	78%	39%	39%
Total Assets	\$ 229,410,640	\$ 155,112,339	\$ 2,250,281	\$ 2,326,718	\$ 231,660,921	\$ 157,439,057

At December 31, 2011, the depreciable capital assets for governmental activities were 38% depreciated. This compares to 38% at December 31, 2010 percentage. This comparison indicates that the County is replacing its assets at almost the same rate as they are depreciating which is a positive indicator. With the City's business type activities, 80% of the asset values were depreciated at December 31, 2011 compared to 78% at December 31, 2010.

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

- GRTA Projects \$2,033,423
- SPLOST Roads projects \$3,973,064
- SPLOST Fire equipment \$1,449,168
- Capital Transportation Fund \$1,348,517
- Jail SPLOST project \$79,654,264
- Fire station 9 Eastside Building \$4,800

In the infrastructure category, costs increased about \$5.0 million, which relates to resurfacing road projects funded by the 2002 SPLOST being completed and put into service. SPLOST Parks projects were also put into service in 2011 due to the completion of improvements to the Lithia Springs Park.

Debt

During fiscal year 2011, the County retired \$800,000 or 32.3% of outstanding certificates of participation.

(This page continued on the subsequent page)

The following table reports debt balances at December 31, 2011 and 2010:

	Outstanding Borrowings					
	Governmental Activities		Business-type Activities		Totals	
	2011	2010	2011	2010	2011	2010
Certificates of participation	\$ 1,680,000	\$ 2,480,000	\$ --	\$ --	\$ 1,680,000	\$ 2,480,000
Special assessment bonds	--	120,000	--	--	--	120,000
Sales tax bonds	92,405,000	--	--	--	92,405,000	--
Total	\$ 94,085,000	\$ 2,600,000	\$ --	\$ --	\$ 94,085,000	\$ 2,600,000

The certificates of participation balance of \$1,680,000 will be repaid over a period ending in 2013.

The sales tax bonds balance of \$92,405,000 will be repaid over a period ending in 2016.

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

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

A SUMMARY OF THE ECONOMIC CONDITIONS AFFECTING THE COUNTY

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

The retail sector employment accounts for almost one-third of the jobs located in the County followed by the service sector, local government, with the school board included, followed closely by manufacturing. According to the latest information available, the County’s 2011 unemployment rate of 10.2% is slightly higher than the State’s average of 9.8%. Median household income of County residents is estimated at \$59,615, which is higher than the average for the State’s 159 counties of \$46,430.

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 2011 revenue streams and the 2012 operational budget continues to demonstrate a commitment to provide quality services with departmental belt tightening and very few capital projects. Sales tax revenues exceed those of 2010 and property taxes were collected at a faster pace than anticipated. We view this as a positive turn in the economy and are hopeful the economy will continue to improve. We will constantly monitor our economic condition to make the necessary adjustments.

CONTACTING THE COUNTY’S FINANCIAL MANAGEMENT

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

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BASIC FINANCIAL STATEMENTS

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

Douglas County, Georgia
Statement of Net Assets
December 31, 2011

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	
Assets				
Current Assets				
Cash and cash equivalents (Note 3A)	\$ 43,286,869	\$ 115,925	\$ 43,402,794	\$ 188,984
Restricted cash	52,994,909	--	52,994,909	--
Investments	--	--	--	479,657
Receivables:				
Accounts	4,063,002	57,107	4,120,109	30,889
Property taxes	3,883,096	--	3,883,096	--
Sales taxes	4,288,103	--	4,288,103	--
Intergovernmental	1,671,870	--	1,671,870	95,959
Internal	37,719	(37,719)	--	--
Interest	121,148	--	121,148	--
Inventory	258,998	--	258,998	--
Prepaid items	812,092	--	812,092	--
Total Current Assets	111,417,806	135,313	111,553,119	795,489
Non-current Assets				
Deferred charge	455,297	--	455,297	--
Net pension assets (Note 3J)	361,639	--	361,639	--
Capital assets (Note 3D)				
Nondepreciable	113,689,953	1,574,386	115,264,339	--
Depreciable, net	115,720,687	675,895	116,396,582	79,722
Total Non-current Assets	230,227,576	2,250,281	232,477,857	79,722
Total Assets	341,645,382	2,385,594	344,030,976	875,211
Liabilities				
Current Liabilities				
Accounts payable	14,249,921	46,432	14,296,353	1,700
Retainage payable	5,247,014	--	5,247,014	--
Accrued expenses	1,193,734	10,196	1,203,930	41,806
Accrued interest	754,337	--	754,337	--
Intergovernmental payable	1,087,093	8,338	1,095,431	47,911
Other payable	387,413	--	387,413	--
Claims and judgments payable	1,396,735	--	1,396,735	--
Compensated absences payable	2,511,605	15,762	2,527,367	54,323
Certificates of participation	825,000	--	825,000	--
Bonds payable	16,000,000	--	16,000,000	--
Total Current Liabilities	43,652,852	80,728	43,733,580	145,740
Long-term Liabilities (net of current portion) (Note 3I)				
Net OPEB obligation (Note 3K)	22,685,965	--	22,685,965	--
Compensated absences payable	2,511,605	47,285	2,558,890	5,592
Closure and postclosure care costs	--	1,542,738	1,542,738	--
Unamortized bond premiums	7,968,810	--	7,968,810	--
Certificates of participation	855,000	--	855,000	--
Bonds payable	76,405,000	--	76,405,000	--
Total Long-term Liabilities	110,426,380	1,590,023	112,016,403	5,592
Total Liabilities	154,079,232	1,670,751	155,749,983	151,332
Net Assets				
Invested in capital assets, net of related debt (Note 3L)	148,076,376	2,250,281	150,326,657	79,722
Restricted for:				
Capital projects	24,959,073	--	24,959,073	--
Debt service	18,689,312	--	18,689,312	--
Specific health program	--	--	--	6,892
Public safety	7,680,538	--	7,680,538	--
Public works	169,207	--	169,207	--
Judicial	774,075	--	774,075	--
Planning/community development	426,290	--	426,290	--
Unrestricted	(13,208,721)	(1,535,438)	(14,744,159)	637,265
Total Net Assets	\$ 187,566,150	\$ 714,843	\$ 188,280,993	\$ 723,879

See accompanying notes to the basic financial statements

Douglas County, Georgia
Statement of Activities
For the Year Ended December 31, 2011

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	\$ 13,644,727	\$ 2,329,369	\$ 35,194	\$ --	\$ (11,280,164)	\$ --	\$ (11,280,164)	\$ --
Judicial	11,358,495	1,693,670	652,679	--	(9,012,146)	--	(9,012,146)	--
Public safety	45,435,070	10,631,575	1,369,576	221,084	(33,212,835)	--	(33,212,835)	--
Public works	7,855,384	894,414	10,173	4,133,089	(2,817,708)	--	(2,817,708)	--
Health and welfare	2,584,269	--	430,549	--	(2,153,720)	--	(2,153,720)	--
Parks, recreation and culture	5,948,810	521,753	174,755	--	(5,252,302)	--	(5,252,302)	--
Planning/community development	3,616,735	519,981	23,197	2,523,023	(550,534)	--	(550,534)	--
Interest and fiscal charges	1,796,155	--	--	--	(1,796,155)	--	(1,796,155)	--
Total Governmental Activities	92,239,645	16,590,762	2,696,123	6,877,196	(66,075,564)	--	(66,075,564)	--
Business-type Activities								
Solid waste	1,589,420	1,534,604	26,446	--	--	(28,370)	(28,370)	--
Total Primary Government	\$ 93,829,065	\$ 18,125,366	\$ 2,722,569	\$ 6,877,196	(66,075,564)	(28,370)	(66,103,934)	--
Component Unit								
Douglas County Board of Health	\$ 1,724,358	\$ 595,014	\$ 1,103,077	\$ --	--	--	--	(26,267)
General Revenues								
Property taxes levied for general government purposes					37,553,637	--	37,553,637	--
Property taxes levied for debt service					100,427	--	100,427	--
Sales taxes					39,029,195	--	39,029,195	--
Insurance premium tax					4,007,535	--	4,007,535	--
Other taxes					2,007,151	--	2,007,151	--
Investment earnings					105,464	161	105,625	--
Gain on sale of capital assets					--	6,235	6,235	--
Miscellaneous					1,618,528	152	1,618,680	--
Total General Revenues					84,421,937	6,548	84,428,485	--
Change in Net Assets					18,346,373	(21,822)	18,324,551	(26,267)
Net Assets Beginning of Year					169,219,777	736,665	169,956,442	750,146
Net Assets End of Year					\$ 187,566,150	\$ 714,843	\$ 188,280,993	\$ 723,879

See accompanying notes to the basic financial statements

Douglas County, Georgia
Balance Sheet
Governmental Funds
December 31, 2011
(With Comparative Totals at December 31, 2010)

	2011					2010
	General Fund	2010 SPLOST Fund	2011 Jail SPLOST Debt Service Fund	Other Governmental Funds	Total Governmental Funds	Total Governmental Funds
Assets						
Cash and cash equivalents	\$ 8,607,809	\$ 16,527,079	\$ --	\$ 17,753,816	\$ 42,888,704	\$ 38,499,494
Restricted cash	--	34,368,439	18,626,470	--	52,994,909	--
Receivables:						
Accounts	3,703,051	--	--	355,282	4,058,333	3,387,802
Property taxes	3,763,096	--	--	--	3,763,096	4,717,500
Sales taxes	1,895,942	2,392,161	--	--	4,288,103	3,844,491
Intergovernmental	942,060	--	--	729,810	1,671,870	27,241,934
Interest	--	121,148	--	--	121,148	--
Interfund	894,359	--	--	2,666,415	3,560,774	5,261,841
Inventory	258,998	--	--	--	258,998	361,644
Prepaid items	812,092	--	--	--	812,092	694,221
Total Assets	\$ 20,877,407	\$ 53,408,827	\$ 18,626,470	\$ 21,505,323	\$ 114,418,027	\$ 84,008,927
Liabilities and Fund Balances (Deficits)						
Liabilities						
Accounts payable	\$ 1,246,354	\$ 10,650,635	\$ --	\$ 2,199,122	\$ 14,096,111	\$ 8,214,680
Retainage payable	79,600	4,754,776	--	412,638	5,247,014	1,063,244
Accrued expenditures	1,161,293	--	--	32,441	1,193,734	978,687
Intergovernmental payable	--	--	--	1,087,093	1,087,093	31,004,615
Interfund payable	2,352,560	11,786	--	452,188	2,816,534	4,963,238
Other payable	--	--	--	387,413	387,413	428,792
Deferred revenue	4,221,489	--	--	134,487	4,355,976	4,197,177
Total Liabilities	9,061,296	15,417,197	--	4,705,382	29,183,875	50,850,433
Fund Balances (Deficits)						
Nonspendable:						
Inventory	258,998	--	--	--	258,998	361,644
Prepaid items	812,092	--	--	--	812,092	694,221
Restricted for:						
Special programs	--	--	--	9,050,110	9,050,110	9,830,229
Debt service	--	--	18,626,470	62,842	18,689,312	(34,880)
Capital projects	--	37,991,630	--	6,270,089	44,261,719	14,288,037
Committed for:						
Capital projects	--	--	--	1,416,900	1,416,900	593,644
Assigned for:						
General government	164,480	--	--	--	164,480	33,931
Judicial	5,572	--	--	--	5,572	11,800
Public safety	326,996	--	--	--	326,996	53,173
Recreation and culture	65,479	--	--	--	65,479	18,864
Public works	109,555	--	--	--	109,555	222,668
Housing and development	1,625	--	--	--	1,625	278
Tree replacement	126,211	--	--	--	126,211	126,031
Budget	1,000,000	--	--	--	1,000,000	244,313
Capital outlay	375,000	--	--	--	375,000	--
Unassigned	8,570,103	--	--	--	8,570,103	6,714,541
Total Fund Balances (Deficits)	11,816,111	37,991,630	18,626,470	16,799,941	85,234,152	33,158,494
Total Liabilities and Fund Balances (Deficits)	\$ 20,877,407	\$ 53,408,827	\$ 18,626,470	\$ 21,505,323	\$ 114,418,027	\$ 84,008,927

See accompanying notes to the basic financial statements

Douglas County, Georgia
Reconciliation of the Balance Sheet of Governmental Funds
to the Government-wide Statement of Net Assets
For the Year Ended December 31, 2011

Total Governmental Fund Balances	\$	85,234,152
 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	\$ 301,083,694	
Less accumulated depreciation	<u>(71,673,054)</u>	229,410,640
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds.		
		4,355,976
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	\$ (3,659,200)	
Interfund payables	<u>3,659,200</u>	--
The internal service fund is used by management to charge the costs of the group health and workers' compensation to individual funds. The assets and liabilities of the internal service funds are included in governmental activities column on the government-wide statement of net assets.		
		(1,854,232)
The special assessment receivable due from taxpayers to pay special assessment debt with County commitment is not recorded at the fund financial reporting level but is reported on the government-wide statement of net assets.		
		120,000
The net pension assets is not a current financial resources and therefore is not reported on the governmental fund's balance sheet but is reported on the government-wide statement of net assets.		
		361,639
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	\$ (754,337)	
Bonds payable	(100,373,810)	
Certificates of participation	(1,680,000)	
Compensated absences	(5,023,210)	
Other postemployment benefits	<u>(22,685,965)</u>	(130,517,322)
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>455,297</u>
Net Assets of Governmental Activities	\$	<u>187,566,150</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, 2011
 (With Comparative Totals for the Year Ended December 31, 2010)

	2011				2010	
	General Fund	2010 SPLOST Fund	2010 Jail SPLOST Debt Service Fund	Other Governmental Funds	Total Governmental Funds	Total Governmental Funds
Revenues						
Taxes	\$ 60,806,105	\$ 21,764,303	\$ --	\$ 253,908	\$ 82,824,316	\$ 73,656,850
Intergovernmental	4,064,813	--	--	3,165,319	7,230,132	7,874,031
Licenses and permits	935,321	--	--	--	935,321	1,014,080
Charges for services	6,287,297	--	--	2,608,679	8,895,976	8,595,569
Fines and forfeitures	4,830,989	--	--	1,601,937	6,432,926	5,589,447
Investment earnings	36,521	208,527	13,938	64,693	323,679	180,059
Contributions and donations	35,194	--	--	--	35,194	103,677
Miscellaneous	481,006	--	--	1,157,088	1,638,094	1,082,164
Total Revenues	<u>77,477,246</u>	<u>21,972,830</u>	<u>13,938</u>	<u>8,851,624</u>	<u>108,315,638</u>	<u>98,095,877</u>
Expenditures						
Current:						
General government	11,554,563	--	--	--	11,554,563	13,164,891
Judicial	9,924,914	--	--	211,515	10,136,429	10,195,441
Public safety	37,102,448	--	--	3,557,525	40,659,973	39,313,871
Public works	4,725,357	--	--	--	4,725,357	4,380,484
Parks, recreation and culture	5,006,588	--	--	--	5,006,588	5,862,375
Health and welfare	1,597,425	--	--	--	1,597,425	1,629,390
Planning/community development	2,097,129	--	--	1,300,358	3,397,487	4,567,106
Intergovernmental	--	--	--	--	--	5,028
Capital Outlay						
Public safety	--	69,857,813	--	1,483,194	71,341,007	16,470,609
Public works	--	--	--	5,053,113	5,053,113	1,365,171
Parks, recreation and culture	--	--	--	248,038	248,038	--
Debt Service:						
Principal retirement	--	--	4,840,000	920,000	5,760,000	870,000
Interest and fiscal charges	--	--	1,985,429	99,332	2,084,761	144,318
Bond issuance costs	--	498,545	--	--	498,545	--
Total Expenditures	<u>72,008,424</u>	<u>70,356,358</u>	<u>6,825,429</u>	<u>12,873,075</u>	<u>162,063,286</u>	<u>97,968,684</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>5,468,822</u>	<u>(48,383,528)</u>	<u>(6,811,491)</u>	<u>(4,021,451)</u>	<u>(53,747,648)</u>	<u>127,193</u>
Other Financing Sources (Uses)						
Proceeds from the disposition of capital assets	19,916	--	--	--	19,916	22,892
Proceeds from issuance of sales tax bonds	--	106,335,539	--	--	106,335,539	--
Transfers in	201,638	--	25,437,961	1,823,580	27,463,179	5,300,843
Transfers out	(2,355,729)	(25,437,961)	--	(201,638)	(27,995,328)	(5,300,843)
Total Other Financing Sources (Uses)	<u>(2,134,175)</u>	<u>80,897,578</u>	<u>25,437,961</u>	<u>1,621,942</u>	<u>105,823,306</u>	<u>22,892</u>
Net Change in Fund Balances	3,334,647	32,514,050	18,626,470	(2,399,509)	52,075,658	150,085
Fund Balances Beginning of Year	8,481,464	5,477,580	--	19,199,450	33,158,494	33,008,409
Fund Balances End of Year	<u>\$ 11,816,111</u>	<u>\$ 37,991,630</u>	<u>\$ 18,626,470</u>	<u>\$ 16,799,941</u>	<u>\$ 85,234,152</u>	<u>\$ 33,158,494</u>

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, 2011

Net Changes In Fund Balances - Total Governmental Funds		\$ 52,075,658
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 capital outlay exceeded depreciation expense in the current period.		
Depreciation expense	\$ (7,329,048)	
Capital outlay	<u>79,642,228</u>	72,313,180
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.		
		(126,272)
The County receives contributions in the form of capital assets from other governmental entities and other donors. Because capital assets are not reported in the governmental funds, neither are such contributions. Government-wide statements report capital assets in the Statement of Net Assets, and any contributions are reported in the Statement of Activities.		
		2,111,393
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 at 12/31/11	\$ 4,355,976	
Deferred at 12/31/10	<u>(4,197,177)</u>	158,799
Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long term liabilities in the Statement of Net Assets. The costs of issuing the bonds increases long term assets in the Statement of Net Assets.		
Proceeds from issuance of bonds	(106,335,539)	
Deferred cost of issuance	<u>498,545</u>	(105,836,994)
Transfers between governmental funds are reported in the governmental funds operating statement but are eliminated on the government-wide statement of activities:		
Transfers in	\$ (27,463,179)	
Transfers out	<u>27,463,179</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 at 12/31/11	\$ 361,639	
Net assets at 12/31/10	<u>(2,251,516)</u>	(1,889,877)
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 at 12/31/11	\$ (22,685,965)	
Liability at 12/31/10	<u>17,125,291</u>	(5,560,674)
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.		
		5,760,000
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	\$ 1,125,501	
Bond issuance costs	<u>(94,153)</u>	1,031,348
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.		
		(563,263)
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 at 12/31/11	\$ (754,337)	
Liability at 12/31/10	<u>11,595</u>	(742,742)
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 at 12/31/11	\$ (5,023,210)	
Liability at 12/31/10	<u>4,639,027</u>	(384,183)
Change In Net Assets of Governmental Activities		<u>\$ 18,346,373</u>

See accompanying notes to the basic financial statements

Douglas County, Georgia
Proprietary Funds
Statement of Net Assets
December 31, 2011

	Business-type Activities Solid Waste	Governmental Activities - Internal Service Funds
Assets		
Current Assets:		
Cash and cash equivalents	\$ 115,925	\$ 398,165
Receivables:		
Accounts	57,107	4,669
Interfund	--	136,145
Total Current Assets	173,032	538,979
Noncurrent Assets -		
Capital assets:		
Nondepreciable	1,574,386	--
Depreciable, net	675,895	--
Total Noncurrent Assets	2,250,281	--
Total Assets	2,423,313	538,979
Liabilities		
Current Liabilities:		
Accounts payable	46,432	153,810
Accrued liabilities	10,196	--
Intergovernmental payable	8,338	--
Interfund payable	37,719	842,666
Claims payable	--	1,396,735
Compensated absences payable	15,762	--
Total Current Liabilities	118,447	2,393,211
Long-term Liabilities (net of current portion):		
Compensated absences payable	47,285	--
Closure and postclosure care costs	1,542,738	--
Total Long-term Liabilities	1,590,023	--
Total Liabilities	1,708,470	2,393,211
Net Assets		
Invested in capital assets, net of related debt	2,250,281	--
Unrestricted	(1,535,438)	(1,854,232)
Total Net Assets	\$ 714,843	\$ (1,854,232)

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, 2011

	Business-type Activities Solid Waste	Governmental Activities - Internal Service Funds
Operating Revenues		
Charges for services	\$ 1,534,604	\$ 9,435,721
Miscellaneous	152	--
Total Operating Revenues	<u>1,534,756</u>	<u>9,435,721</u>
Operating Expenses		
Personal services	587,558	--
Administration	--	482,963
Operating	871,265	--
Repairs and maintenance	11,479	--
Claims and excess premiums	--	10,048,358
Depreciation	119,118	--
Total Operating Expenses	<u>1,589,420</u>	<u>10,531,321</u>
Operating Income (Loss)	<u>(54,664)</u>	<u>(1,095,600)</u>
Nonoperating Revenue (Expenses)		
Operating grants	26,446	--
Investment earnings	161	188
Gain on sale of capital assets	6,235	--
Total Nonoperating Revenue (Expenses)	<u>32,842</u>	<u>188</u>
Net (Loss) before Transfers	(21,822)	(1,095,412)
Transfers		
Transfer In	--	532,149
Change in Net Assets	(21,822)	(563,263)
Net Assets Beginning of Year	<u>736,665</u>	<u>(1,290,969)</u>
Net Assets End of Year	<u>\$ 714,843</u>	<u>\$ (1,854,232)</u>

See accompanying notes to the basic financial statements

Douglas County, Georgia
Proprietary Funds
Statement of Cash Flows
For the Year Ended December 31, 2011

	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	\$ 1,551,790	\$ 9,591,796
Cash payments for personal services	(573,155)	--
Cash payments for goods and services	(897,673)	(265,722)
Cash payments for claims	--	(9,881,330)
Net Cash Provided by (Used in) Operating Activities	<u>80,962</u>	<u>(555,256)</u>
Cash Flows from Noncapital Financing Activities		
Operating grant	26,446	--
Transfers in	--	532,149
Decrease in interfund loan payable	(25,117)	--
Net Cash Provided by Noncapital Financing Activities	<u>1,329</u>	<u>532,149</u>
Cash Flows from Capital Financing Activities		
Acquisition of capital assets	(42,681)	--
Proceeds from sale of capital assets	6,235	--
Net Cash Provided by Capital Financing Activities	<u>(36,446)</u>	<u>--</u>
Cash Flows from Investing Activities		
Investment earnings	161	188
Net Increase (Decrease) in Cash and Cash Equivalents	<u>88,687</u>	<u>(22,919)</u>
Cash and Cash Equivalents Beginning of Year	<u>69,919</u>	<u>421,084</u>
Cash and Cash Equivalents End of Year	<u>\$ 158,606</u>	<u>\$ 398,165</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities		
Operating Income (Loss)	\$ (54,664)	\$ (1,095,600)
Adjustments:		
Depreciation	119,118	--
(Increase) Decrease in Assets:		
Accounts receivable	17,034	38,135
Interfund receivable	--	117,940
Increase (Decrease) in Liabilities:		
Accounts payable	(10,718)	150,060
Interfund payable	--	352,814
Accrued liabilities	323	--
Intergovernmental payable	(4,211)	--
Compensated absences	14,080	--
Closure and postclosure care costs	--	--
Claims payable	--	(118,605)
Net Cash Provided by (Used in) Operating Activities	<u>\$ 80,962</u>	<u>\$ (555,256)</u>

See accompanying notes to the basic financial statements

Douglas County, Georgia
Comparative Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2011 and 2010

	2011	2010
Assets		
Cash and cash equivalents	\$ 4,677,440	\$ 2,638,167
Property taxes receivable	13,418,645	7,305,281
Total Assets	\$ 18,096,085	\$ 9,943,448
Liabilities		
Taxes payable to others upon collection	\$ 13,418,645	\$ 7,305,281
Due to others	4,677,440	2,638,167
Total Liabilities	\$ 18,096,085	\$ 9,943,448

See accompanying notes to the basic financial statements

**NOTES TO THE
FINANCIAL STATEMENTS**

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

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Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

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, 2011 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, 2011

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, 2011

Note 1 - Summary of Significant Accounting Policies (Continued)

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

2010 Jail SPLOST Debt Service Fund - This fund is utilized to account for the resources accumulated and payments made for the principal and interest on the Series 2011, General Obligation Sales Tax Bonds of Douglas County.

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

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

The internal service funds are defined as:

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

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

1-C. Measurement Focus

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

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

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

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

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Note 1 - Summary of Significant Accounting Policies (Continued)

1-D. Basis of Accounting

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

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

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

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

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

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

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

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

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

1-E. Assets, Liabilities and Fund Equity

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

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

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

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Note 1 - Summary of Significant Accounting Policies (Continued)

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

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

1-E-2 Restricted Cash

Certain proceeds of the General Obligation Sales Tax Bonds, Series 2011, as well as certain resources set aside for their repayment are classified as restricted assets on the statement of net assets because their use is limited by applicable bond covenants.

1-E-3 Receivables

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

1-E-4 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-5 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-6 Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2011, 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-7 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.

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Note 1 - Summary of Significant Accounting Policies (Continued)

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.

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
Computers	5 - 10 Years	-	-
Infrastructure	20 - 50 Years	-	-

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

1-E-8 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."

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Note 1 - Summary of Significant Accounting Policies (Continued)

1-E-9 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-10 Bond Premiums and Issuance Costs

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

At the government fund reporting level, bond premiums are reported as other financing sources, separately from the face amount of the bonds issued. Bond issuance costs are reported as debt service expenditures.

1-E-11 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 – For the fiscal year ended December 31, 2011, the County implemented Governmental Accounting Standards Board Statement No. 54 (GASB 54), *Fund Balance Reporting and Governmental Fund Definitions*. The requirements of this statement are effective for financial statement periods beginning after June 15, 2010. GASB 54 enhances the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied, and it clarifies the existing governmental fund type definitions. It established fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in the governmental funds. In the fund financial statements, governmental funds report balances that are allocated to the following components

- a. ***Nonspendable Fund Balance***: the portion of a fund balance that includes amounts that cannot be spent because they are either in nonspendable form (prepaid items, inventories of supplies, or loans receivable) or be legally contractually required to be maintained in tact.
- b. ***Restricted Fund Balance***: the portion of a fund balance that reflects constraints placed on the use of resources other than nonspendable items that are either externally imposed by creditors (debt agreements, grantor, contributors, or laws or regulations of other governments), or be imposed by law through constitutional provisions or enabling legislation.
- c. ***Committed Fund Balance***: the portion of a fund balance that includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Board of Commissioners and remain binding unless removed in the same manner.
- d. ***Assigned Fund Balance***: the portion of a fund balance that includes the amounts that are constrained by the government’s intent to be used for specific purposes but are neither restricted nor committed, as established by the County Administrator.
- e. ***Unassigned Fund Balance***: the portion of a fund balance that includes amounts that do not fall into one of the above four categories. The General Fund is the only fund that should report a positive unassigned fund balance.

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Note 1 - Summary of Significant Accounting Policies (Continued)

The County uses restricted amounts to be spent first when both restricted and unrestricted fund balances are available, unless there are legal documents/contracts that prohibit the use of restricted fund balance, such as grant agreements that require a dollar match. Additionally, the County would then use committed, assigned and lastly unassigned amounts from the unrestricted fund balance when expending funds.

The County does not have a formal minimum fund balance policy; however the Board of Commissioners address various targeted reserve positions and the Finance Department calculates targets and actuals and reports the results to the Board of Commissioners on an annual basis.

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.

1-E-12 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-13 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-14 Local Option Sales Taxes

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

1-E-15 Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates. Significant estimates include compensated absences, capital assets, net, claims and judgments and net OPEB obligation.

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Note 1 - Summary of Significant Accounting Policies (Continued)

1-E-16 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 2011 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 2011 annual budget:

General Fund:	
Board of commissioners	\$ 3,708
Human resources	20,247
General appropriation	163,258
Public defender and indigent cases	2,846
Magistrate court	36,519
Coroner	8,896
Fire and emergency medical services	448,217
Emergency management	115,780
Vehicle maintenance	85,883
Senior citizens transportation	46,807
Emergency telephone system fund - public safety	397,803
Emergency telephone system fund - capital outlay	293,957
Neighborhood stabilization program - planning/community development	1,300,238
Law library fund - judicial system	20,756
Inmate commissary fund - public safety	106,309
Sheriff other programs fund - public safety	47,891

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Note 2 – Stewardship, Compliance and Accountability (Continued)

2-C. Deficit Fund Equities

The following funds had a deficit fund equities as of December 31, 2011:

Group health insurance fund	\$ 1,498,514
Workers' compensation fund	355,718

Note 3 - Detailed Notes on All Funds

3-A. Deposits and Investments

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

Custodial Credit Risk – Deposits – The custodial credit risk for deposits is the risk that, in the event of a bank failure, the County’s deposits may not be recovered. The County’s cash and investment policies do not specifically address custodial credit risk. At December 31, 2011 cash uninsured with collateral held by the pledging bank in the County’s name was \$45,113,347. At December 31, 2011 cash uninsured with collateral held by the pledging bank not in the County’s name was \$59,616,525.

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, 2011 are as follows:

<u>Credit Risk</u>	<u>Value</u>	<u>Interest Rate Risk</u>
AAAm rated	\$ 238,669	59 day WAM

Primary government cash and cash equivalents reconciliation at December 31, 2011:

	<u>Cash and Cash Equivalents</u>
Primary Government - Fund Reporting Level:	
Governmental Funds - Balance Sheet	\$ 42,888,704
Enterprise Fund Statement of Net Assets	115,925
Internal Service Fund's Statement of Net Assets	398,165
Statement of Fiduciary Assets and Liabilities	<u>4,677,440</u>
Total	<u><u>\$ 48,080,234</u></u>

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Note 3 - Detailed Notes on All Funds

3-B. Receivables

Receivables at December 31, 2011, 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 - \$4,688,077
- Solid waste fund - \$35,704

3-C. Property Taxes

The Board of Commissioners levied property taxes on August 2, 2011. Property taxes attach as an enforceable lien on property as of January 1. Property taxes were billed on September 15, 2011 and are due upon receipt, however, the actual due date was November 15, 2011. 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.

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Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Note 3 - Detailed Notes on All Funds (Continued)

3-D. Capital Assets

Governmental fund activities capital asset activity for the year ended December 31, 2011, was as follows:

	Balance 1/1/2011	Additions	Deductions	Balance 12/31/2011
Nondepreciable capital assets:				
Land	\$ 24,486,322	\$ 758,546	\$ 18,151	\$ 25,226,717
Construction in progress	26,229,072	70,207,163	7,972,999	88,463,236
	<u>50,715,394</u>	<u>70,965,709</u>	<u>7,991,150</u>	<u>113,689,953</u>
Total nondepreciable capital assets				
Depreciable capital assets:				
Buildings	67,889,096	7,954,239	-	75,843,335
Improvements other than buildings	21,638,394	2,614,746	-	24,253,140
Machinery and equipment	8,914,693	1,305,175	-	10,219,868
Vehicles	18,205,511	793,591	545,296	18,453,806
Computers	1,544,633	1,085,509	-	2,630,142
Infrastructure	50,985,799	5,007,651	-	55,993,450
	<u>169,178,126</u>	<u>18,760,911</u>	<u>545,296</u>	<u>187,393,741</u>
Total depreciable capital assets				
Total capital assets	<u>219,893,520</u>	<u>89,726,620</u>	<u>8,536,446</u>	<u>301,083,694</u>
Accumulated depreciation:				
Buildings	19,129,092	1,600,860	-	20,729,952
Improvements other than buildings	3,614,031	1,211,287	-	4,825,318
Machinery and equipment	5,636,870	652,838	-	6,289,708
Vehicles	10,241,576	1,190,262	437,175	10,994,663
Computers	860,339	278,073	-	1,138,412
Infrastructure	25,299,273	2,395,728	-	27,695,001
	<u>64,781,181</u>	<u>7,329,048</u>	<u>437,175</u>	<u>71,673,054</u>
Total accumulated depreciation				
Governmental activities capital assets, net	<u>\$ 155,112,339</u>	<u>\$ 82,397,572</u>	<u>\$ 8,099,271</u>	<u>\$ 229,410,640</u>
Governmental activities depreciation expense				
General government		\$ 1,004,633		
Judicial		29,757		
Public safety		1,848,855		
Public works		2,592,185		
Parks, recreation and culture		1,519,453		
Planning/community development		288,355		
Health and welfare		<u>45,810</u>		
Total governmental activities depreciation expense		<u>\$ 7,329,048</u>		

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Note 3 - Detailed Notes on All Funds (Continued)

Business-type activities capital asset activity for the year ended December 31, 2011, was as follows:

	Balance 1/1/2011	Additions	Deductions	Balance 12/31/2011
Nondepreciable capital assets -				
Land and improvements	\$ 1,574,386	\$ --	\$ --	\$ 1,574,386
Depreciable capital assets:				
Buildings and structures	430,241	--	--	430,241
Machinery and equipment	2,547,277	14,179	--	2,561,456
Computer software	40,360	--	--	40,360
Vehicles	466,909	28,502	63,000	432,411
Total depreciable capital assets	3,484,787	42,681	63,000	3,464,468
Total capital assets	5,059,173	42,681	63,000	5,038,854
Less accumulated depreciation:				
Buildings and structures	191,511	11,606	--	203,117
Machinery and equipment	2,102,432	84,131	--	2,186,563
Computer software	40,360	--	--	40,360
Vehicles	398,152	23,381	63,000	358,533
Total accumulated depreciation	2,732,455	119,118	63,000	2,788,573
Business-type activities capital assets, net	\$ 2,326,718	\$ (76,437)	\$ --	\$ 2,250,281

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

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Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Note 3 - Detailed Notes on All Funds (Continued)

The component unit's capital asset activity for the year ended June 30, 2011, was as follows:

	Balance 7/1/2010	Additions	Deductions	Balance 6/30/2011
Douglas County Board of Health:				
Depreciable capital assets:				
Buildings and improvements	\$ 58,114	\$ --	\$ --	\$ 58,114
Machinery and equipment	358,581	25,750	--	384,331
Vehicles	36,248	--	--	36,248
Furniture and fixtures	37,105	--	--	37,105
Total depreciable assets	490,048	25,750	--	515,798
Less accumulated depreciation:				
Buildings and improvements	13,076	2,906	--	15,982
Machinery and equipment	345,255	14,456	--	359,711
Vehicles	33,775	2,473	--	36,248
Furniture and fixtures	20,162	3,973	--	24,135
Total accumulated depreciation	412,268	23,808	--	436,076
Douglas County Board of Health - Capital assets, net	<u>\$ 77,780</u>	<u>\$ 1,942</u>	<u>\$ --</u>	<u>\$ 79,722</u>

3-E. Interfund Balances and Transfers

Interfund Balances - Interfund balances at December 31, 2011, 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	2010 SPLOST fund	Nonmajor governmental funds	Solid waste disposal fund	Internal service funds	
General fund	\$ --	\$ 11,786	\$ 2,188	\$ 37,719	\$ 842,666	\$ 894,359
Nonmajor governmental funds	2,216,415	--	450,000	--	--	2,666,415
Internal service funds	136,145	--	--	--	--	136,145
Total	<u>\$ 2,352,560</u>	<u>\$ 11,786</u>	<u>\$ 452,188</u>	<u>\$ 37,719</u>	<u>\$ 842,666</u>	<u>\$ 3,696,919</u>

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Note 3 - Detailed Notes on All Funds (Continued)

Interfund Transfers - Interfund transfers for the year ended December 31, 2011, consisted of the following:

Transfers to	Transfers from		
	General fund	2010 SPLOST fund	Nonmajor governmental funds
General fund	\$ -	\$ -	\$ 201,638
2010 Jail SPLOST debt service	-	25,437,961	-
Nonmajor governmental funds	1,823,580	-	-
Internal Service Funds	532,149	-	-
Total	\$ 2,355,729	\$ 25,437,961	\$ 201,638

Interfund transfers are utilized to (1) report revenues in the fund required by statute or budget to collect such revenue, or to expend such revenue, (2) 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, and (3) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due. All County transfers either occur on a regular basis or are consistent with the purpose of the fund making the transfer.

3-F. Landfill Closure and Postclosure Care Costs

State and Federal laws and regulations require that the County place a final cover on its landfill when officially closed as well as perform certain maintenance and monitoring functions at the landfill site for a period of thirty years after such closure. In addition to operating expenses related to current activities of the landfill, an expense provision and related liability are being recognized based on the future closure and post closure care costs that will be incurred near or after the date the landfill no longer accepts waste. The recognition of these landfill closure and post closure care costs is based on the amount of the landfill capacity used during the year. The estimated liability for landfill closure and post closure costs has a balance of \$1,542,738 as of December 31, 2011, which is based on 100% of Landfill Phase I Sections 1 and 2, and 50.93% of the C & D Landfill Phase I, Section 3 being filled. This liability balance is recorded in the Solid Waste Enterprise Fund. It is estimated that no additional costs will be recognized as closure and post closure care expenses between the date of the statement of net assets and the date the landfill is expected to be filled to capacity, which is in the next 8 to 12 years. The estimated total current remaining cost of the landfill closure and post closure care of \$1,542,738 is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfill were required as of December 31, 2011. 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 of service and 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, 2011

Note 3 - Detailed Notes on All Funds (Continued)

An employee retiring after fifteen (15) years of service receives five (5) day's pay for each year employed by the County. (Provided the employee has accumulated enough sick hours during their employment period - 800 hours for employees on 40 hour payroll; 1,200 hours for employees on 56 hour payroll). Sick pay payout is only applicable to those hired prior to January 1, 2011.

3-H. Short-Term Debt

The County issued tax anticipation notes on March 3, 2011 in the amount of \$18,000,000, at a .08% interest rate. The notes were issued for cash flow purposes. The notes were retired on December 30, 2011, from the 2011 property tax revenues collected between September and December, 2011, with interest costs totaling \$118,800.

Changes in the short-term obligations consisted of the following for the year ended December 31, 2011:

	Outstanding 1/1/2011	Additions	Reductions	Outstanding 12/31/2011
Tax anticipation notes payable:				
General fund	\$ -	\$ 18,000,000	\$ 18,000,000	\$ -

3-I. Long-Term Debt and Obligations

The following is a summary of the outstanding debt issues at December 31, 2011.

Governmental Activities Debt - The County reports two outstanding debt issues at December 31, 2011.

2003 Certificates of Participation - In April 2003, the County issued \$6,785,000 certificates of participation through the Association County Commissioners of Georgia Leasing Program (ACCG) with interest rates ranging from 1.5% - 5.00%. The final payment is due December 1, 2013. These certificates represent fractionalized interests in base rentals to be paid annually through a public purpose master lease. The County entered into a building lease purchase agreement with ACCG to finance the construction of a jail annex for administration and law enforcement staff and beds and support area for inmates, and to pay for certain issuance costs and fund a reserve fund. Interest cost for calendar year 2011 was \$87,682.

Annual debt service requirements to amortize this debt, as of December 31, 2011 follow:

Year	Principal	Interest	Total
2011	\$ 825,000	\$ 60,082	\$ 885,082
2013	855,000	31,208	886,208
Total	\$ 1,680,000	\$ 91,290	\$ 1,771,290

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. The debt was retired during 2011. Interest cost for calendar year 2011 was \$7,620.

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Note 3 - Detailed Notes on All Funds (Continued)

General Obligation Sales Tax Bonds, Series 2011 – During 2011, the County issued sales tax bonds which will be used to pay the costs of acquiring, constructing, and equipping a jail and related law enforcement complex, and paying the costs associated with issuing the bonds. The bonds are payable from a one percent sales and use tax collected within the County. The bonds are due in annual installments of \$4,840,000 to \$20,000,000 through August 1, 2016; interest at 2.00% to 5.00%. Annual interest cost for calendar year 2011 was \$1,700,853.

Annual debt service requirements to amortize this debt, as of December 31, 2011 follow:

Year	Principal	Interest	Total
2012	\$ 16,000,000	\$ 4,208,950	\$ 20,208,950
2013	18,000,000	3,588,950	21,588,950
2014	19,000,000	2,737,950	21,737,950
2015	20,000,000	1,910,150	21,910,150
2016	19,405,000	939,000	20,344,000
Total	\$ 92,405,000	\$ 13,385,000	\$ 105,790,000

Changes in Long-term Obligations - Changes in the County's long-term obligations consisted of the following for the year ended December 31, 2011:

	Outstanding 1/1/2011	Additions	Reductions	Outstanding 12/31/2011	Amounts Due in One Year
Governmental Activities					
2003 Certificates of Participation	\$ 2,480,000	\$ -	\$ 800,000	\$ 1,680,000	\$ 825,000
1995 Special Assessment Debt	120,000	-	120,000	-	-
2011 General Obligation Sales Tax Bonds	-	97,245,000	4,840,000	92,405,000	16,000,000
Deferred bond premium	3,772	9,090,539	1,125,501	7,968,810	-
Total bonded debt	2,603,772	106,335,539	6,885,501	102,053,810	16,825,000
Compensated absences	4,639,026	2,125,822	1,741,638	5,023,210	2,511,605
Claims and judgments	1,515,340	8,950,638	9,069,243	1,396,735	1,396,735
Total Governmental Activities	\$ 8,758,138	\$ 117,411,999	\$ 17,696,382	\$ 108,473,755	\$ 20,733,340
Business-type Activities					
Closure and postclosure care costs	1,542,738	-	-	1,542,738	-
Compensated absences	48,967	25,143	11,063	63,047	15,762
Total Business-type Activities	\$ 1,591,705	\$ 25,143	\$ 11,063	\$ 1,605,785	\$ 15,762

The certificates of participation are being retired by the jail annex debt service fund. The 2011 General Obligation Sales Tax Bonds are being retired by the 2010 SPLOST Debt Service 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.

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Note 3 - Detailed Notes on All Funds (Continued)

Changes in the Douglas County Department of Health's compensated absences liability for the year ended June 30, 2011 follow:

	<u>Outstanding</u> <u>7/1/2010</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding</u> <u>6/30/2011</u>	<u>Amounts Due</u> <u>in One Year</u>
Compensated absences	<u>\$ 62,006</u>	<u>\$ 52,232</u>	<u>\$ 54,323</u>	<u>\$ 59,915</u>	<u>\$ 54,323</u>

3-J. Pensions

The County sponsors two defined benefit plans.

Defined Benefit Plan – 1979

Plan Description - Effective December 31, 1978, the County terminated the Douglas County Employee Defined Benefit Plan a single employer defined benefit pension plan. Employees who were retired as of the time of termination are being paid their benefits from employer contributions made to the trust prior to its termination. These payments are the sole responsibility of the Metropolitan Life Insurance Company of North America. All other employees with vested benefits as of the termination of this Plan are to receive payments from the 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, 2011

Membership

Retirees and beneficiaries currently receiving benefits	27
Active plan participants or terminated plan participants entitled to, but not yet receiving benefits	<u>9</u>
Total	<u><u>36</u></u>

Funding Policy - Benefits are being paid on a pay-as-you-go basis. During 2011, 27 employees who have retired were paid \$23,219 in benefits. Total contributions to the Plan for the years ended December 31, 2011, 2010, and 2009 were \$23,219, \$36,182 and \$23,986 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.

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Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Note 3 - Detailed Notes on All Funds (Continued)

Net Pension Obligation – The County’s annual pension cost and net pension asset at December 31, 2011 are as follows:

Calculation of Net Pension Obligation

Normal cost	\$	-
Interest on net pension obligation		-
Amortization of unfunded actuarial accrued liability (UAAL)		23,219
Annual pension cost		<u>23,219</u>
Contributions made		<u>23,219</u>
Increase in net pension asset		-
Net pension obligation at beginning of year		<u>-</u>
Net pension obligation at end of year	\$	<u><u>-</u></u>

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
2009	\$ 23,986	\$ 23,986	100.0%
2010	36,182	36,182	100.0%
2011	23,219	23,219	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
12/31/2010	\$ -	\$ 175,063	\$ 175,063	0%	\$ -	0.0%
12/31/2011	-	168,355	168,355	0%	-	0.0%

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

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, 2010	December 31, 2011
Actuarial Cost Method	Projected Unit Credit	Projected Unit Credit
Amortization Method	Level Dollar, Closed	Level Dollar, Closed
Amortization Period	Remaining 10.9 Years	Remaining 10.5 Years
Actuarial Assumptions:		
Liability Discount Rate	7.00%	7.00%

ACCG Pension Plan

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

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

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

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

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

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

The following is the plan membership at January 1, 2011:

Membership	
Active plan participants	882
Retirees and beneficiaries currently receiving benefits	78
Active plan participants or terminated plan participants entitled to, but not yet receiving benefits	57
Total	1,017

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

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 5% of base wages to the plan, which were \$1,784,510 for the plan year ended December 31, 2010 and \$1,810,861 for the plan year ended December 31, 2011. Employer's contribution to the plan for year ended December 31, 2010 was \$2,189,499 or 6% of covered payroll. Employer's contribution to the plan for year ended December 31, 2011 was \$2,257,555 or 6% of covered payroll. The County utilized prior year excess contributions which resulted in an actual cash contribution of \$255,490 during 2011.

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

Fiscal Year Beginning January 1,	Annual Pension Cost	Annual Pension Contribution	Percentage Contributed	Net Pension Obligation
2009	\$ 1,789,134	\$ 2,714,321	151.7%	\$ (2,107,554)
2010	2,045,537	2,189,499	107.0%	(2,251,516)
2011	2,145,367	255,490	11.9%	(361,639)

Net Pension Assets – The County's estimated annual pension cost and net pension asset at December 31, 2011 and 2010 are as follows:

	<u>December 31, 2011</u>	<u>December 31, 2010</u>
Calculation of Net Pension Assets		
Normal cost	\$ 2,133,156	\$ 2,034,106
Interest on net pension asset	(174,492)	(163,335)
Amortization of unfunded actuarial accrued liability (UAAL)	<u>186,703</u>	<u>174,766</u>
Annual required contribution (ARC)	2,145,367	2,045,537
Contributions made	<u>(255,490)</u>	<u>(2,189,499)</u>
Increase in net pension asset	1,889,877	(143,962)
Net pension assets at beginning of year	<u>(2,251,516)</u>	<u>(2,107,554)</u>
Net pension assets at end of year	<u>\$ (361,639)</u>	<u>\$ (2,251,516)</u>

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

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
12/31/2011	\$ 26,067,123	\$ 43,259,169	60.3%	\$ 17,192,046	\$ 34,678,506	49.6%

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

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

Current Valuation Date	January 1, 2010
Actuarial Cost Method	Projected Unit Credit
Amortization Method	Level Percentage of Pay, Closed
Amortization Period:	
Initial Liability	30 years from January 1, 2009
Assumption Change	30 years from January 1, 2010
Actuarial Gains and Losses	15 year from January 1, 2010
Asset Valuation Method	Smoothed Market Value
Actuarial Assumptions:	
Investment Rate of Return	7.75%
Projected Salary Increases	3.5% - 6% Based on Age
Expected Annual Inflation	3.00%

3-K. Other Postemployment Benefits (OPEB)

The County administers a single-employer defined benefit health care plan, the “*The Healthcare Plan of Douglas County.*”

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

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

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

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 determine amounts are subject to continual revision as results are compared to past expectations and new estimates are made into the future.

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Note 3 - Detailed Notes on All Funds (Continued)

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

Fiscal Year Beginning January 1,	Annual OPEB Cost	Annual OPEB Contribution	Percentage Contributed	Net OPEB Obligation
2009	\$ 6,244,193	\$ -	0.0%	\$ 12,249,629
2010	4,875,662	-	0.0%	17,125,291
2011	5,560,674	-	0.0%	22,685,965

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

	December 31, 2011	December 31, 2010
Normal cost	\$ 2,765,303	\$ 2,765,303
Interest on OPEB Obligation	685,012	--
Amortization of unfunded actuarial accrued liability (UAAL)	2,110,359	2,110,359
Annual required contribution (ARC)	5,560,674	4,875,662
Contributions made	--	--
Increase in net OPEB obligation	5,560,674	4,875,662
Net OPEB obligation, beginning of year	17,125,291	12,249,629
Net OPEB obligation, end of year	\$ 22,685,965	\$ 17,125,291

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

Schedule of Funding Progress						
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
1/1/2010	\$ -	\$ 55,227,001	0.0%	\$ 55,227,001	\$ 35,399,027	156.0%

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

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

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Note 3 - Detailed Notes on All Funds (Continued)

The County's actuarial valuation information is as follows:

Current Valuation Date	January 1, 2010
Actuarial Cost Method	Projected Unit Credit
Amortization Method	Level Percentage of Pay, Open
Amortization Period	30 years
Asset Valuation Method	Market Value
Actuarial Assumptions:	
Investment rate of return	4.00%
Healthcare Cost Trend Rate	10.5% to 5%
Year of Ultimate Trend Rate	2017
Inflation Rate	3%

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

The "invested in capital assets, net of related debt" reported on the government-wide statement of net assets as of December 31, 2011 are as follows:

	Governmental Activities	Business-type Activities	Component Unit
Invested in capital assets, net of related debt:			
Cost of capital assets	\$ 301,083,694	\$ 5,038,854	\$ 515,798
Less accumulated depreciation	71,673,054	2,788,573	436,076
Book value	229,410,640	2,250,281	79,722
Less Certificates of Participation	1,680,000		
Less Bond proceeds used to acquire capital assets	79,654,264	--	--
Invested in capital assets, net of related debt	\$ 148,076,376	\$ 2,250,281	\$ 79,722

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 original lease was for 36 months at a rate of \$19,077 per quarter. The lease was extended for one additional year at the same quarterly rate. The following payments are due to the lessor on an annual basis for the term of the lease:

2012	<u>\$ 69,949</u>
------	------------------

Note 4 - Other Notes

4-A. Risk Management

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

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Note 4 - Other Notes (Continued)

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

Building and contents, and contractor's equipment are insured through property and flood insurance policies and the County retains the first \$10,000 - \$25,000 of each loss. This retention level is funded by an annual contingency appropriation. The appropriated limit has never been reached in any year.

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

Effective October 1, 1992, the County established a self-insured workers' compensation program. The program has a specific occurrence stop loss of \$500,000 for all employees 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, 2009 to December 31, 2011:

December 31,	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimates	Claim Payments	End of Fiscal Year Liability
2009	\$ 660,000	\$ 838,921	\$ 828,612	\$ 670,309
2010	670,309	93,014	92,932	670,391
2011	670,391	685,344	684,618	671,117

The following represents the changes in approximate liabilities for the County from January 1, 2009 to December 31, 2011 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
2009	\$ 704,799	\$ 7,637,091	\$ 7,616,272	\$ 725,618
2010	725,618	8,900,479	8,781,148	844,949
2011	844,949	8,265,294	8,384,625	725,618

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Note 4 - Other Notes (Continued)

4-B. Other Commitments

Encumbrances outstanding at year end are as follows:

	General Fund	Other Governmental Funds	Total
Total Encumbrances	\$ 673,707	\$ 178,815	\$ 852,522

4-C. 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, 2011. 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-D. Joint Ventures

The County participates in the following two joint ventures.

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

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

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

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.

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Note 4 - Other Notes (Continued)

4-E. Hotel/Motel Lodging Tax

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

A summary of the transactions for the year ended December 31, 2011 follows:

	<u>Amounts</u>	<u>Percentage</u>
Lodging tax receipts	\$ 153,481	100%
Disbursements to:		
Douglas County Chamber of Commerce	\$ 30,696	20%
Tourism and Historical Commission	30,696	20%
General fund	92,089	60%
Total Disbursements	\$ 153,481	100%

4-F. Subsequent Events

The County assessed events that have occurred subsequent to December 31, 2011 through June 27, 2012 for potential recognition and disclosure in the financial statements. No events have occurred that would require adjustment to or disclosure in the County's financial statements which were issued on June 27, 2012.

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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, 2011

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
Taxes	\$ 60,309,100	\$ 56,673,950	\$ 60,806,105	\$ 4,132,155
Licenses and permits	947,200	947,200	935,321	(11,879)
Intergovernmental	3,064,469	3,662,752	4,064,813	402,061
Charges for services	6,214,210	6,429,210	6,287,297	(141,913)
Fines and forfeitures	6,347,300	6,376,103	4,830,989	(1,545,114)
Investment earnings	26,800	26,800	36,521	9,721
Contributions and donations	3,000	24,027	35,194	11,167
Miscellaneous	50,000	78,842	481,006	402,164
Total Revenues	76,962,079	74,218,884	77,477,246	3,258,362
Expenditures				
Current:				
General government	12,137,999	11,861,377	11,554,563	306,814
Judicial	10,417,158	10,214,709	9,924,914	289,795
Public safety	37,924,923	37,000,123	37,102,448	(102,325)
Public works	5,022,959	4,998,769	4,725,357	273,412
Parks, recreation and culture	5,588,214	5,030,856	5,006,588	24,268
Planning/community development	2,110,367	2,153,811	2,097,129	56,682
Health and welfare	1,596,851	1,550,618	1,597,425	(46,807)
Total Expenditures	74,798,471	72,810,263	72,008,424	801,839
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,163,608	1,408,621	5,468,822	4,060,201
Other Financing Sources (Uses)				
Proceeds from the disposition of capital assets	--	--	19,916	19,916
Transfers in	388,286	388,286	201,638	(186,648)
Transfers out	(2,551,894)	(2,211,610)	(2,355,729)	(144,119)
Total Other Financing Sources (Uses)	(2,163,608)	(1,823,324)	(2,134,175)	(310,851)
Net Change in Fund Balances	\$ --	\$ (414,703)	3,334,647	\$ 3,749,350
Fund Balances Beginning of Year			8,481,464	
Fund Balances End of Year			\$ 11,816,111	

Douglas County, Georgia
Required Supplementary Information
Schedule of Funding Progress
December 31, 2011

Employees' Retirement Plan						
Actuarial Valuation 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 (4)/(5)
12/31/2008	\$ 15,400,424	\$ 23,380,818	65.9%	\$ 7,980,394	\$ 33,344,478	23.9%
12/31/2009	19,641,686	27,932,431	70.3%	8,290,745	35,742,732	23.2%
12/31/2010	23,931,463	39,823,836	60.1%	15,892,373	36,704,137	43.3%
12/31/2011	26,067,123	43,259,169	60.3%	17,192,046	34,678,506	49.6%

Health Care Plan of Douglas County						
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
1/1/2008	\$ -	\$ 54,531,701	0.0%	\$ 54,531,701	\$ 30,900,547	176.5%
1/1/2010	-	55,227,001	0.0%	55,227,001	35,399,027	156.0%

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

OTHER SUPPLEMENTARY INFORMATION

**COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES**

MAJOR GENERAL FUND

Douglas County, Georgia
General Fund
Comparative Balance Sheet
December 31, 2011 and 2010

	<u>2011</u>	<u>2010</u>
Assets		
Cash and cash equivalents	\$ 8,607,809	\$ 6,487,902
Receivables:		
Accounts	3,703,051	3,055,073
Property taxes	3,763,096	4,714,199
Sales taxes	1,895,942	1,697,307
Intergovernmental	942,060	875,573
Interfund	894,359	979,031
Inventory	258,998	361,644
Prepaid items	812,092	694,221
Total Assets	<u>\$ 20,877,407</u>	<u>\$ 18,864,950</u>
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ 1,246,354	\$ 1,098,563
Retainage payable	79,600	71,142
Accrued expenditures	1,161,293	947,945
Interfund payable	2,352,560	4,086,895
Deferred revenue	4,221,489	4,178,941
Total Liabilities	<u>9,061,296</u>	<u>10,383,486</u>
Fund Balances		
Nonspendable:		
Inventory	258,998	361,644
Prepaid items	812,092	694,221
Assigned for:		
General government	164,480	33,931
Judicial	5,572	11,800
Public safety	326,996	53,173
Recreation and culture	65,479	18,864
Public works	109,555	222,668
Housing and Development	1,625	278
Tree replacement	126,211	126,031
Budget	1,000,000	244,313
Capital outlay	375,000	--
Unassigned	8,570,103	6,714,541
Total Fund Balances	<u>11,816,111</u>	<u>8,481,464</u>
Total Liabilities and Fund Balances	<u>\$ 20,877,407</u>	<u>\$ 18,864,950</u>

Douglas County, Georgia
General Fund
Comparative Statement of Revenues, Expenditures and
Changes in Fund Balances
For the Years Ended December 31, 2011 and 2010

	2011	2010
Revenues		
Taxes	\$ 60,806,105	\$ 58,127,016
Licenses and permits	935,321	1,014,080
Intergovernmental	4,064,813	4,868,168
Charges for services	6,287,297	6,050,829
Fines and forfeitures	4,830,989	4,819,539
Investment earnings	36,521	32,348
Contributions and donations	35,194	103,677
Miscellaneous	481,006	121,145
Total Revenues	77,477,246	75,136,802
Expenditures		
Current:		
General government	11,554,563	13,164,891
Judicial	9,924,914	9,959,550
Public safety	37,102,448	37,015,797
Public works	4,725,357	4,380,484
Parks, recreation and culture	5,006,588	5,862,375
Planning/community development	2,097,129	2,125,588
Health and welfare	1,597,425	1,629,390
Total Expenditures	72,008,424	74,138,075
Excess (Deficiency) of Revenues		
Over (Under) Expenditures	5,468,822	998,727
Other Financing Sources (Uses)		
Proceeds from the disposition of capital assets	19,916	22,892
Transfers in	201,638	193,485
Transfers out	(2,355,729)	(4,657,358)
Total Other Financing Sources (Uses)	(2,134,175)	(4,440,981)
Net Change in Fund Balances	3,334,647	(3,442,254)
Fund Balances Beginning of Year	8,481,464	11,923,718
Fund Balances End of Year	\$ 11,816,111	\$ 8,481,464

Douglas County, Georgia
General Fund
Schedule of Revenues and Other Financing Sources - Budget and Actual
For the Year Ended December 31, 2011
(With Comparative Actual Amounts for the Year Ended December 31, 2010)

	2011			2010	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Taxes					
General property	\$ 34,077,500	\$ 30,442,350	\$ 32,743,505	\$ 2,301,155	\$ 32,894,524
Motor vehicle and mobile home	2,550,700	2,550,700	2,895,068	344,368	2,235,705
Intangibles	430,000	430,000	387,499	(42,501)	441,063
Railroad equipment	5,800	5,800	--	(5,800)	12,251
Real estate transfer	75,000	75,000	123,875	48,875	88,608
Franchise	1,270,000	1,270,000	1,025,354	(244,646)	966,766
Local option sales and use	16,650,000	16,650,000	17,264,892	614,892	16,246,016
Alcoholic beverage excise	640,700	640,700	664,530	23,830	594,960
Insurance premium	3,400,000	3,400,000	4,007,535	607,535	3,418,404
Financial institution	97,600	97,600	163,786	66,186	97,628
Interest and penalties	1,111,800	1,111,800	1,530,061	418,261	1,131,091
Total Taxes	60,309,100	56,673,950	60,806,105	4,132,155	58,127,016
Licenses and Permits					
Licenses	764,200	764,200	764,129	(71)	805,858
Permits	183,000	183,000	171,192	(11,808)	208,222
Total Licenses and Permits	947,200	947,200	935,321	(11,879)	1,014,080
Intergovernmental					
Local	930,954	980,536	1,081,099	100,563	1,556,633
State	850,502	1,303,945	1,149,588	(154,357)	919,903
Federal	1,283,013	1,378,271	1,834,126	455,855	2,391,632
Total Intergovernmental	3,064,469	3,662,752	4,064,813	402,061	4,868,168
Totals carried forward	64,320,769	61,283,902	65,806,239	4,522,337	64,009,264

Douglas County, Georgia
General Fund
Schedule of Revenues and Other Financing Sources - Budget and Actual
For the Year Ended December 31, 2011
(With Comparative Actual Amounts for the Year Ended December 31, 2010)

(continued)

	2011			Variance With Final Budget	2010
	Original Budget	Final Budget	Actual		Actual
Brought forward	\$ 64,320,769	\$ 61,283,902	\$ 65,806,239	\$ 4,522,337	\$ 64,009,264
Revenues					
Charges for Services					
Tax collection fees	1,087,000	1,087,000	994,382	(92,618)	1,012,657
Emergency medical services	1,377,000	1,507,000	1,589,216	82,216	1,428,673
Ride share fees	427,000	492,000	473,648	(18,352)	406,459
Library fees	74,400	74,400	72,731	(1,669)	74,501
Planning, zoning and maps	30,100	35,100	46,333	11,233	41,962
Prisoner housing fees	1,125,000	1,125,000	1,045,712	(79,288)	1,106,218
Parks and recreation fees	440,000	440,000	449,022	9,022	431,250
Street lights	900,000	900,000	894,414	(5,586)	881,982
Animal control	83,600	98,600	89,017	(9,583)	82,715
Inmate telephone	227,000	227,000	252,722	25,722	232,777
Election fees	46,910	46,910	36,567	(10,343)	8,805
State emission fees	72,000	72,000	57,964	(14,036)	70,458
Other fees	324,200	324,200	285,569	(38,631)	272,372
Total Charges for Services	6,214,210	6,429,210	6,287,297	(141,913)	6,050,829
Fines and Forfeitures					
Clerk of superior court	1,030,000	1,058,803	1,020,915	(37,888)	1,079,674
State court	3,954,300	3,954,300	2,436,463	(1,517,837)	2,529,551
Magistrate court	720,000	720,000	649,331	(70,669)	543,416
Probate court	250,000	250,000	314,020	64,020	256,754
Sheriff	15,000	15,000	9,500	(5,500)	14,118
Juvenile court	48,000	48,000	29,770	(18,230)	48,707
Jail maintenance surcharge	295,000	295,000	339,636	44,636	307,539
Restitution	35,000	35,000	31,354	(3,646)	39,780
Total Fines and Forfeitures	6,347,300	6,376,103	4,830,989	(1,545,114)	4,819,539
Investment Earnings	26,800	26,800	36,521	9,721	32,348
Contributions and Donations	3,000	24,027	35,194	11,167	103,677
Miscellaneous					
Rents and royalties	17,000	17,000	19,566	2,566	20,908
Other	33,000	61,842	461,440	399,598	100,237
Total Miscellaneous	50,000	78,842	481,006	402,164	121,145
Total Revenues	76,962,079	74,218,884	77,477,246	3,258,362	75,136,802
Other Financing Sources:					
Proceeds from the disposition of capital assets	--	--	19,916	19,916	22,892
Transfers in	388,286	388,286	201,638	(186,648)	193,485
Total Other Financing Sources	388,286	388,286	221,554	(166,732)	216,377
Total Revenues and Other Financing Sources	\$ 77,350,365	\$ 74,607,170	\$ 77,698,800	\$ 3,091,630	\$ 75,353,179

Douglas County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2011
(With Comparative Actual Amounts for the Year Ended December 31, 2010)

	2011			Variance With Final Budget	2010
	Original Budget	Final Budget	Actual		Actual
General Government					
Board of commissioners	\$ 870,166	\$ 839,133	\$ 842,841	\$ (3,708)	\$ 841,801
Internal audit	80,314	75,494	75,319	175	78,735
Human resources	239,865	229,591	249,838	(20,247)	238,944
Finance	671,505	638,363	623,743	14,620	674,771
Purchasing	291,758	277,128	272,727	4,401	291,807
County attorney	723,678	720,708	656,598	64,110	694,785
Election board	229,840	220,824	171,686	49,138	357,256
Board of tax assessments	175,789	162,602	129,030	33,572	162,508
Tax commissioner	1,043,338	995,217	949,461	45,756	1,019,101
Property appraiser	968,696	912,344	858,916	53,428	950,745
Tax equalization board	72,786	65,507	45,818	19,689	44,918
Information services	975,496	989,053	947,876	41,177	1,207,627
Safety director	132,613	134,298	133,366	932	132,933
Building maintenance	1,505,691	1,446,293	1,431,622	14,671	1,334,270
Print shop	157,717	152,081	152,080	1	151,843
General appropriation	3,348,081	3,274,394	3,437,652	(163,258)	4,357,616
Voters' registration	111,403	107,148	87,659	19,489	92,173
Records retention	113,355	107,616	107,053	563	102,345
Grants	69,404	198,096	76,777	121,319	125,739
Public relations	356,504	315,487	304,501	10,986	304,974
Total General Government	12,137,999	11,861,377	11,554,563	306,814	13,164,891
Judicial					
Superior court	451,093	449,908	441,220	8,688	465,550
District attorney	1,882,582	1,821,694	1,769,385	52,309	1,759,706
Clerk of superior court	1,778,355	1,761,519	1,644,947	116,572	1,729,401
Public defender and indigent cases	1,444,608	1,406,003	1,408,849	(2,846)	1,488,040
State court	571,321	567,320	531,624	35,696	417,248
Clerk of state court	406,714	392,427	390,159	2,268	355,054
State court solicitor	882,776	859,413	792,103	67,310	770,669
Public defender - state court	218,757	206,931	206,883	48	210,736
Magistrate court	597,562	577,323	613,842	(36,519)	574,825
Probate court	338,636	325,768	319,924	5,844	339,735
Juvenile court	1,046,816	1,075,027	1,061,085	13,942	1,083,944
Juvenile program	797,938	771,376	744,893	26,483	764,642
Total Judicial	10,417,158	10,214,709	9,924,914	289,795	9,959,550
Public Safety					
Coroner	89,401	85,346	94,242	(8,896)	95,829
Sheriff	11,705,295	11,850,402	11,469,839	380,563	11,425,656
Jail	13,908,053	13,158,040	13,104,235	53,805	13,188,619
Fire and emergency medical services	11,502,908	11,175,418	11,623,635	(448,217)	11,600,313
Emergency management	187,034	208,303	324,083	(115,780)	193,616
Animal control	532,232	522,614	486,414	36,200	511,764
Total Public Safety	37,924,923	37,000,123	37,102,448	(102,325)	37,015,797
Totals carried forward	60,480,080	59,076,209	58,581,925	494,284	60,140,238

Douglas County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2011
(With Comparative Actual Amounts for the Year Ended December 31, 2010)

	2011			2010	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Totals brought forward	\$ 60,480,080	\$ 59,076,209	\$ 58,581,925	\$ 494,284	\$ 60,140,238
Public Works					
Roads	1,984,197	2,029,580	2,029,578	2	1,835,559
Administration	285,375	283,740	273,934	9,806	267,945
Traffic operations	1,712,246	1,691,043	1,349,859	341,184	1,207,391
Motor pool	41,070	42,591	35,416	7,175	(3,938)
Development control	305,668	284,209	283,081	1,128	300,255
Vehicle maintenance	694,403	667,606	753,489	(85,883)	773,272
Total Public Works	5,022,959	4,998,769	4,725,357	273,412	4,380,484
Parks, Recreation and Culture					
Library	1,695,519	1,617,377	1,602,700	14,677	2,475,710
Parks and recreation	2,869,445	2,349,891	2,349,636	255	2,327,275
Aquatic center	671,076	727,079	727,018	61	733,732
Senior services center	317,174	301,509	292,234	9,275	290,658
Cultural arts council	35,000	35,000	35,000	--	35,000
Total Parks, Recreation and Culture	5,588,214	5,030,856	5,006,588	24,268	5,862,375
Planning/Community Development					
Code enforcement officers	153,073	148,576	148,213	363	150,902
Development services administration	126,916	122,489	121,037	1,452	124,862
Share house	9,400	9,400	9,400	--	10,000
Planning and zoning	316,309	307,140	307,139	1	312,535
Occupation tax	80,204	77,226	77,225	1	114,384
Permits and inspections	401,164	386,401	344,330	42,071	414,093
Geographic information system and mapping	196,443	188,659	188,658	1	185,635
Tourism	61,664	61,664	61,392	272	56,106
Industrial development	41,000	41,000	41,000	--	25,000
Ride share program	577,006	666,176	657,180	8,996	587,847
Agriculture extension service	147,188	145,080	141,555	3,525	144,224
Total Planning/ Community Development	2,110,367	2,153,811	2,097,129	56,682	2,125,588
Totals carried forward	73,201,620	71,259,645	70,410,999	848,646	72,508,685

Douglas County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2011
(With Comparative Actual Amounts for the Year Ended December 31, 2010)

	2011			2010	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Totals brought forward	\$ 73,201,620	\$ 71,259,645	\$ 70,410,999	\$ 848,646	\$ 72,508,685
Health and Welfare					
General health grant	400,000	400,000	400,000	--	400,000
Community services board	141,000	141,000	141,000	--	150,000
Family and children services	94,000	94,000	94,000	--	155,000
Boys & girls club	15,000	15,000	15,000	--	15,000
Senior citizens transportation	946,851	900,618	947,425	(46,807)	909,390
Total Health and Welfare	<u>1,596,851</u>	<u>1,550,618</u>	<u>1,597,425</u>	<u>(46,807)</u>	<u>1,629,390</u>
Total Expenditures	74,798,471	72,810,263	72,008,424	801,839	74,138,075
Other Financing Uses					
Transfers out	2,551,894	2,211,610	2,355,729	(144,119)	4,657,358
Total Expenditures and Other Financing Uses	<u>\$ 77,350,365</u>	<u>\$ 75,021,873</u>	<u>\$ 74,364,153</u>	<u>\$ 657,720</u>	<u>\$ 78,795,433</u>

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NONMAJOR GOVERNMENTAL FUNDS

Funds generally used to account for tax supported activities of the County.

Special Revenue Funds
Debt Service Funds
Capital Project Funds

Douglas County, Georgia
Combining Balance Sheet
Nonmajor Governmental Funds - By Fund Type
December 31, 2011

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Cash and cash equivalents	\$ 8,854,723	\$ 62,842	\$ 8,836,251	\$ 17,753,816
Receivables:				
Accounts	355,282	--	--	355,282
Intergovernmental	--	--	729,810	729,810
Interfund	579,678	--	2,086,737	2,666,415
Total Assets	\$ 9,789,683	\$ 62,842	\$ 11,652,798	\$ 21,505,323
Liabilities and Fund Balances (Deficits)				
Liabilities				
Accounts payable	\$ 137,320	\$ --	\$ 2,061,802	\$ 2,199,122
Retainage payable	180,211	--	232,427	412,638
Accrued expenditures	32,441	--	--	32,441
Intergovernmental payable			1,087,093	1,087,093
Interfund payable	2,188	--	450,000	452,188
Other payable	387,413	--	--	387,413
Deferred revenue	--	--	134,487	134,487
Total Liabilities	739,573	--	3,965,809	4,705,382
Fund Balances (Deficits)				
Restricted for:				
Special programs	9,050,110	--	--	9,050,110
Debt service	--	62,842	--	62,842
Capital Projects	--	--	6,270,089	6,270,089
Committed for:				
Capital Projects	--	--	1,416,900	1,416,900
Total Fund Balances (Deficits)	9,050,110	62,842	7,686,989	16,799,941
Total Liabilities and Fund Balances (Deficits)	\$ 9,789,683	\$ 62,842	\$ 11,652,798	\$ 21,505,323

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, 2011

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Taxes	\$ 153,481	\$ 100,427	\$ --	\$ 253,908
Intergovernmental	93,592	--	3,071,727	3,165,319
Charges for services	2,608,679	--	--	2,608,679
Fines and forfeitures	1,601,937	--	--	1,601,937
Investment earnings	54,791	--	9,902	64,693
Miscellaneous	1,129,043	--	28,045	1,157,088
Total Revenues	5,641,523	100,427	3,109,674	8,851,624
Expenditures				
Current:				
Judicial	211,515	--	--	211,515
Public safety	3,557,525	--	--	3,557,525
Planning/community development	1,300,358	--	--	1,300,358
Capital Outlay				
Public safety	1,265,064	--	218,130	1,483,194
Public works	27,216	--	5,025,897	5,053,113
Parks, recreation and culture	--	--	248,038	248,038
Debt Service				
Principal retirement	--	920,000	--	920,000
Interest and fiscal charges	--	99,332	--	99,332
Total Expenditures	6,361,678	1,019,332	5,492,065	12,873,075
Excess (Deficiency) of Revenues Over (Under) Expenditures	(720,155)	(918,905)	(2,382,391)	(4,021,451)
Other Financing Sources (Uses)				
Transfers in	141,674	1,016,627	665,279	1,823,580
Transfers out	(201,638)	--	--	(201,638)
Total Other Financing Sources (Uses)	(59,964)	1,016,627	665,279	1,621,942
Net Change in Fund Balances	(780,119)	97,722	(1,717,112)	(2,399,509)
Fund Balances (Deficits) Beginning of Year	9,830,229	(34,880)	9,404,101	19,199,450
Fund Balances End of Year	\$ 9,050,110	\$ 62,842	\$ 7,686,989	\$ 16,799,941

NONMAJOR SPECIAL REVENUE FUNDS

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

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

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

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

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

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

Community Development Block Grant – To account for grant monies received for the purpose of constructing an addition to the Senior Center

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

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

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

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

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

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

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Douglas County, Georgia
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2011
(With Comparative Totals at December 31, 2010)

	2011				
	Drug Treatment Abuse Fund	Sidewalk Fund	Emergency Telephone System Fund	Neighborhood Stabilization Program Fund	CDBG Senior Center Fund
Assets					
Cash and cash equivalents	\$ 319,049	\$ 196,423	\$ 1,823,714	\$ 284,736	\$ --
Receivables:					
Accounts	10,512	--	331,243	--	--
Intergovernmental	--	--	--	--	--
Interfund	--	--	--	--	141,554
Total Assets	<u>\$ 329,561</u>	<u>\$ 196,423</u>	<u>\$ 2,154,957</u>	<u>\$ 284,736</u>	<u>\$ 141,554</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ 8,240	\$ 27,216	\$ 82,382	\$ --	\$ --
Retainage payable	--	--	180,211	--	--
Accrued expenditures	--	--	31,810	--	--
Interfund payable	--	--	973	--	--
Other payable	--	--	--	--	--
Total Liabilities	<u>8,240</u>	<u>27,216</u>	<u>295,376</u>	<u>--</u>	<u>--</u>
Fund Balances					
Restricted for -					
Special programs	<u>321,321</u>	<u>169,207</u>	<u>1,859,581</u>	<u>284,736</u>	<u>141,554</u>
Total Fund Balances	<u>321,321</u>	<u>169,207</u>	<u>1,859,581</u>	<u>284,736</u>	<u>141,554</u>
Total Liabilities and Fund Balances	<u>\$ 329,561</u>	<u>\$ 196,423</u>	<u>\$ 2,154,957</u>	<u>\$ 284,736</u>	<u>\$ 141,554</u>

2011							2010	
Victim Assistance Fund	Law Library Fund	District Attorney Fund	Inmate Commissary Fund	Law Enforcement Confiscated Fund	Sheriff Other Programs Fund	Total Nonmajor Special Revenue Funds	Total Nonmajor Special Revenue Funds	
\$ 280,182	\$ 482,212	\$ 595,685	\$ 289,615	\$ 4,504,633	\$ 78,474	\$ 8,854,723	\$ 10,544,883	
13,527	--	--	--	--	--	355,282	332,729	
--	--	--	--	--	--	--	3,430	
--	--	--	27,182	410,942	--	579,678	128,447	
<u>\$ 293,709</u>	<u>\$ 482,212</u>	<u>\$ 595,685</u>	<u>\$ 316,797</u>	<u>\$ 4,915,575</u>	<u>\$ 78,474</u>	<u>\$ 9,789,683</u>	<u>\$ 11,009,489</u>	
\$ --	\$ --	\$ --	\$ 19,482	\$ --	\$ --	\$ 137,320	\$ 539,412	
--	--	--	--	--	--	180,211	180,211	
631	--	--	--	--	--	32,441	30,742	
1,215	--	--	--	--	--	2,188	103	
--	--	387,413	--	--	--	387,413	428,792	
1,846	--	387,413	19,482	--	--	739,573	1,179,260	
291,863	482,212	208,272	297,315	4,915,575	78,474	9,050,110	9,830,229	
291,863	482,212	208,272	297,315	4,915,575	78,474	9,050,110	9,830,229	
<u>\$ 293,709</u>	<u>\$ 482,212</u>	<u>\$ 595,685</u>	<u>\$ 316,797</u>	<u>\$ 4,915,575</u>	<u>\$ 78,474</u>	<u>\$ 9,789,683</u>	<u>\$ 11,009,489</u>	

Douglas County, Georgia
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2011
(With Comparative Actual Amounts for the Year Ended December 31, 2010)

	2011					
	Drug Treatment Abuse Fund	Sidewalk Fund	Hotel-Motel Tax Fund	Emergency Telephone System Fund	Neighborhood Stabilization Program Fund	CDBG Senior Center Fund
Revenues						
Taxes	\$ --	\$ --	\$ 153,481	\$ --	\$ --	\$ --
Intergovernmental	--	--	--	93,592	--	--
Charges for services	--	162,900	--	2,340,543	--	--
Fines and forfeitures	104,454	--	--	--	--	--
Investment earnings	452	174	--	3,748	--	--
Miscellaneous	--	--	--	1,087	1,069,622	--
Total Revenues	<u>104,906</u>	<u>163,074</u>	<u>153,481</u>	<u>2,438,970</u>	<u>1,069,622</u>	<u>--</u>
Expenditures						
Current:						
Judicial	--	--	--	--	--	--
Public safety	106,374	--	--	2,390,662	--	--
Planning/community development	--	--	--	--	1,300,238	120
Capital Outlay:						
Public safety	--	--	--	1,265,064	--	--
Public works	--	27,216	--	--	--	--
Total Expenditures	<u>106,374</u>	<u>27,216</u>	<u>--</u>	<u>3,655,726</u>	<u>1,300,238</u>	<u>120</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,468)	135,858	153,481	(1,216,756)	(230,616)	(120)
Other Financing Sources (Uses)						
Transfers in	--	--	--	--	--	141,674
Transfers out	--	--	(153,481)	--	(23,872)	--
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>(153,481)</u>	<u>--</u>	<u>(23,872)</u>	<u>141,674</u>
Net Change in Fund Balances	(1,468)	135,858	--	(1,216,756)	(254,488)	141,554
Fund Balances Beginning of Year	<u>322,789</u>	<u>33,349</u>	<u>--</u>	<u>3,076,337</u>	<u>539,224</u>	<u>--</u>
Fund Balances End of Year	<u>\$ 321,321</u>	<u>\$ 169,207</u>	<u>\$ --</u>	<u>\$ 1,859,581</u>	<u>\$ 284,736</u>	<u>\$ 141,554</u>

2011							2010
Victim Assistance Fund	Law Library Fund	District Attorney Fund	Inmate Commissary Fund	Law Enforcement Confiscated Fund	Sheriff Other Programs Fund	Total Nonmajor Special Revenue Funds	Total Nonmajor Special Revenue Funds
\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ 153,481	\$ 140,265
--	--	--	--	--	--	93,592	2,441,518
--	--	--	105,236	--	--	2,608,679	2,544,740
169,651	132,330	251,516	--	943,986	--	1,601,937	769,908
358	1,177	8,986	--	39,885	11	54,791	124,844
--	--	--	--	--	58,334	1,129,043	572,932
170,009	133,507	260,502	105,236	983,871	58,345	5,641,523	6,594,207
115,759	95,756	--	--	--	--	211,515	235,891
--	--	170,645	118,809	719,344	51,691	3,557,525	2,298,074
--	--	--	--	--	--	1,300,358	2,441,518
--	--	--	--	--	--	1,265,064	2,827,113
--	--	--	--	--	--	27,216	--
115,759	95,756	170,645	118,809	719,344	51,691	6,361,678	7,802,596
54,250	37,751	89,857	(13,573)	264,527	6,654	(720,155)	(1,208,389)
--	--	--	--	--	--	141,674	--
(24,285)	--	--	--	--	--	(201,638)	(193,485)
(24,285)	--	--	--	--	--	(59,964)	(193,485)
29,965	37,751	89,857	(13,573)	264,527	6,654	(780,119)	(1,401,874)
261,898	444,461	118,415	310,888	4,651,048	71,820	9,830,229	11,232,103
\$ 291,863	\$ 482,212	\$ 208,272	\$ 297,315	\$ 4,915,575	\$ 78,474	\$ 9,050,110	\$ 9,830,229

Douglas County, Georgia
Drug Treatment Abuse Fund
Comparative Balance Sheet
December 31, 2011 and 2010

	<u>2011</u>	<u>2010</u>
Assets		
Cash and cash equivalents	\$ 319,049	\$ 322,342
Receivables:		
Accounts	10,512	9,665
Intergovernmental	<u> --</u>	<u> 316</u>
Total Assets	<u><u>\$ 329,561</u></u>	<u><u>\$ 332,323</u></u>
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ 8,240	\$ 9,534
Fund Balances		
Restricted for -		
Special Programs	<u>321,321</u>	<u>322,789</u>
Total Liabilities and Fund Balances	<u><u>\$ 329,561</u></u>	<u><u>\$ 332,323</u></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, 2011
(With Comparative Actual Amounts for the Year Ended December 31, 2010)

	<u>2011</u>			<u>2010</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	\$ 105,550	\$ 105,550	\$ 104,454	\$ (1,096)	\$ 71,536
Investment earnings	830	830	452	(378)	787
Total Revenues	106,380	106,380	104,906	(1,474)	72,323
Expenditures					
Current -					
Public safety	106,380	106,380	106,374	6	100,899
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ --</u>	<u>\$ --</u>	(1,468)	<u>\$ (1,468)</u>	(28,576)
Fund Balances Beginning of Year			322,789		351,365
Fund Balances End of Year			<u>\$ 321,321</u>		<u>\$ 322,789</u>

Douglas County, Georgia
Sidewalk Fund
Comparative Balance Sheet
December 31, 2011 and 2010

	<u>2011</u>	<u>2010</u>
Assets		
Cash and cash equivalents	\$ 196,423	\$ 33,349
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ 27,216	\$ --
Fund Balances		
Restricted for -		
Special programs	<u>169,207</u>	<u>33,349</u>
Total Liabilities and Fund Balances	<u>\$ 196,423</u>	<u>\$ 33,349</u>

Douglas County, Georgia
Sidewalk Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2011
(With Comparative Actual Amounts for the Year Ended December 31, 2010)

	2011			2010	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Charges for services	\$ --	\$ 167,900	\$ 162,900	\$ (5,000)	\$ 5,000
Investment earnings	100	100	174	74	91
Total Revenues	100	168,000	163,074	(4,926)	5,091
Expenditures					
Capital Outlay	100	168,000	27,216	140,784	--
Excess (Deficiency) of Revenues Over(Under) Expenditures	<u>\$ --</u>	<u>\$ --</u>	135,858	<u>\$ 135,858</u>	5,091
Fund Balances Beginning of Year			33,349		28,258
Fund Balances End of Year			<u>\$ 169,207</u>		<u>\$ 33,349</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, 2011
(With Comparative Actual Amounts for the Year Ended December 31, 2010)

	2011			Variance With Final Budget	2010
	Original Budget	Final Budget	Actual		Actual
Revenues					
Taxes	\$ 164,000	\$ 164,000	\$ 153,481	\$ (10,519)	\$ 140,265
Other Financing Uses					
Transfers out	(164,000)	(164,000)	(153,481)	10,519	(140,265)
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 System Fund
Comparative Balance Sheet
December 31, 2011 and 2010

	<u>2011</u>	<u>2010</u>
Assets		
Cash and cash equivalents	\$ 1,823,714	\$ 3,477,358
Accounts receivable	331,243	323,064
Total Assets	<u>\$ 2,154,957</u>	<u>\$ 3,800,422</u>
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ 82,382	\$ 515,130
Retainage payable	180,211	180,211
Accrued expenditures	31,810	28,641
Interfund payable	973	103
Total Liabilities	<u>295,376</u>	<u>724,085</u>
Fund Balances		
Restricted for -		
Special programs	<u>1,859,581</u>	<u>3,076,337</u>
Total Liabilities and Fund Balances	<u>\$ 2,154,957</u>	<u>\$ 3,800,422</u>

Douglas County, Georgia
Emergency Telephone System Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2011
(With Comparative Actual Amounts for the Year Ended December 31, 2010)

	2011			2010	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Intergovernmental	\$ -	\$ -	\$ 93,592	\$ 93,592	\$ -
Charges for services	1,987,809	1,987,809	2,340,543	352,734	2,478,906
Investment earnings	5,000	5,000	3,748	(1,252)	11,002
Miscellaneous	--	--	1,087	1,087	964
Total Revenues	<u>1,992,809</u>	<u>1,992,809</u>	<u>2,438,970</u>	<u>446,161</u>	<u>2,490,872</u>
Expenditures					
Current -					
Public safety	1,992,809	1,992,859	2,390,662	(397,803)	1,752,412
Capital Outlay	--	971,107	1,265,064	(293,957)	2,827,113
Total Expenditures	<u>1,992,809</u>	<u>2,963,966</u>	<u>3,655,726</u>	<u>(691,760)</u>	<u>4,579,525</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ --</u>	<u>\$ (971,157)</u>	<u>(1,216,756)</u>	<u>\$ (245,599)</u>	<u>(2,088,653)</u>
Fund Balances Beginning of Year			<u>3,076,337</u>		<u>5,164,990</u>
Fund Balances End of Year			<u>\$ 1,859,581</u>		<u>\$ 3,076,337</u>

Douglas County, Georgia
Neighborhood Stabilization Program
Comparative Balance Sheet
December 31, 2011 and 2010

	<u>2011</u>	<u>2010</u>
Assets		
Cash and cash equivalents	\$ 284,736	\$ 539,224
Fund Balances		
Restricted for -		
Special Programs	\$ 284,736	\$ 539,224

Douglas County, Georgia
Neighborhood Stabilization Program
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2011

(With Comparative Actual Amounts for the Year Ended December 31, 2010)

	2011			2010	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Intergovernmental	\$ --	\$ --	\$ --	\$ --	\$ 2,441,518
Miscellaneous	--	--	1,069,622	1,069,622	539,224
Total Revenues	--	--	1,069,622	1,069,622	2,980,742
Expenditures					
Current -					
Planning/community development	--	--	1,300,238	(1,300,238)	2,441,518
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	--	(230,616)	(230,616)	539,224
Other Financing (Uses)					
Transfers out	--	--	(23,872)	(23,872)	--
Net Change in Fund Balance	<u>\$ --</u>	<u>\$ --</u>	(254,488)	<u>\$ (254,488)</u>	539,224
Fund Balances Beginning of Year			539,224		--
Fund Balances End of Year			<u>\$ 284,736</u>		<u>\$ 539,224</u>

Douglas County, Georgia
CDBG Senior Center
Comparative Balance Sheet
December 31, 2011 and 2010

	<u>2011</u>	<u>2010</u>
Assets		
Interfund receivable	\$ 141,554	\$ --
Fund Balances		
Restricted for -		
Special programs	\$ 141,554	\$ --

Douglas County, Georgia
CDBG Senior Center
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2011
(With Comparative Actual Amounts for the Year Ended December 31, 2010)

	2011			2010	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Expenditures					
Current:					
Planning/community development	\$ --	\$ --	\$ 120	\$ (120)	\$ --
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	--	(120)	(120)	--
Other Financing Sources					
Transfers in	--	--	141,674	141,674	--
Net Change in Fund Balance	<u>\$ --</u>	<u>\$ --</u>	141,554	<u>\$ 141,554</u>	--
Fund Balances Beginning of Year			--		--
Fund Balances End of Year			<u>\$ 141,554</u>		<u>\$ --</u>

Douglas County, Georgia
Victim Assistance Fund
Comparative Balance Sheet
December 31, 2011 and 2010

	<u>2011</u>	<u>2010</u>
Assets		
Cash and cash equivalents	280,182	\$ 275,633
Receivables:		
Accounts	13,527	--
Intergovernmental	--	3,114
Total Assets	<u>\$ 293,709</u>	<u>\$ 278,747</u>
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ --	\$ 14,748
Accrued expenditures	631	2,101
Interfund payable	1,215	--
Total Liabilities	1,846	16,849
Fund Balances		
Restricted for -		
Special programs	291,863	261,898
Total Liabilities and Fund Balances	<u>\$ 293,709</u>	<u>\$ 278,747</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, 2011
(With Comparative Actual Amounts for the Year Ended December 31, 2010)

	2011			2010	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	\$ 153,948	\$ 153,948	\$ 169,651	\$ 15,703	\$ 174,421
Investment earnings	1,150	1,150	358	(792)	583
Total Revenues	155,098	155,098	170,009	14,911	175,004
Expenditures					
Current -					
Judicial	130,812	130,812	115,759	15,053	161,257
Excess (Deficiency) of Revenues Over (Under) Expenditures	24,286	24,286	54,250	29,964	13,747
Other Financing (Uses)					
Transfers out	(24,286)	(24,286)	(24,285)	1	(42,645)
Net Change in Fund Balances	<u>\$ --</u>	<u>\$ --</u>	29,965	<u>\$ 29,965</u>	(28,898)
Fund Balances Beginning of Year			261,898		290,796
Fund Balances End of Year			<u>\$ 291,863</u>		<u>\$ 261,898</u>

Douglas County, Georgia
Law Library Fund
Comparative Balance Sheet
December 31, 2011 and 2010

	<u>2011</u>	<u>2010</u>
Assets		
Cash and cash equivalents	\$ 482,212	\$ 444,461
Fund Balances		
Restricted for -		
Special programs	\$ 482,212	\$ 444,461

Douglas County, Georgia
Law Library Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2011
(With Comparative Actual Amounts For The Year Ended December 31, 2010)

	2011			Variance With Final Budget	2010
	Original Budget	Final Budget	Actual		Actual
Revenues					
Fines and forfeitures	\$ 75,000	\$ 75,000	\$ 132,330	\$ 57,330	\$ 119,813
Investment earnings	--	--	1,177	1,177	1,718
Total Revenues	75,000	75,000	133,507	58,507	121,531
Expenditures					
Current -					
Judicial	75,000	75,000	95,756	(20,756)	74,634
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ --</u>	<u>\$ --</u>	37,751	<u>\$ 37,751</u>	46,897
Fund Balances Beginning of Year			444,461		397,564
Fund Balances End of Year			<u>\$ 482,212</u>		<u>\$ 444,461</u>

Douglas County, Georgia
District Attorney Fund
Comparative Balance Sheet
December 31, 2011 and 2010

	<u>2011</u>	<u>2010</u>
Assets		
Cash and cash equivalents	\$ 595,685	\$ 547,207
Liabilities and Fund Balances		
Liabilities		
Other payable	\$ 387,413	\$ 428,792
Fund Balances		
Restricted for -		
Special programs	<u>208,272</u>	<u>118,415</u>
Total Liabilities and Fund Balances	<u>\$ 595,685</u>	<u>\$ 547,207</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, 2011
(With Comparative Actual Amounts For The Year Ended December 31, 2010)

	2011			2010	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	200,000	200,000	\$ 251,516	\$ 51,516	30,481
Investment earnings	--	--	8,986	8,986	2,915
Total Revenues	200,000	200,000	260,502	60,502	33,396
Expenditures					
Current -					
Public safety	200,000	200,000	170,645	29,355	134,616
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	--	89,857	89,857	(101,220)
Other Financing Uses					
Transfers out	--	--	--	--	(10,575)
Net Change in Fund Balances	<u>\$ --</u>	<u>\$ --</u>	89,857	<u>\$ 89,857</u>	(111,795)
Fund Balances Beginning of Year			<u>118,415</u>		<u>230,210</u>
Fund Balances End of Year			<u>\$ 208,272</u>		<u>\$ 118,415</u>

Douglas County, Georgia
Inmate Commissary Fund
Comparative Balance Sheet
December 31, 2011 and 2010

	2011	2010
Assets		
Cash and cash equivalents	\$ 289,615	\$ 267,891
Interfund receivable	27,182	42,997
Total Assets	\$ 316,797	\$ 310,888
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ 19,482	\$ --
Fund Balances		
Restricted for -		
Special projects	297,315	310,888
Total Liabilities and Fund Balances	\$ 316,797	\$ 310,888

Douglas County, Georgia
Inmate Commissary Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2011
(With Comparative Actual Amounts for The Year Ended December 31, 2010)

	2011			2010	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Charges for services	12,500	12,500	\$ 105,236	\$ 92,736	60,834
Expenditures					
Current -					
Public safety	12,500	12,500	118,809	(106,309)	11,894
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ --</u>	<u>\$ --</u>	(13,573)	<u>\$ (13,573)</u>	48,940
Fund Balances Beginning of Year			310,888		261,948
Fund Balances End of Year			<u>\$ 297,315</u>		<u>\$ 310,888</u>

Douglas County, Georgia
Law Enforcement Confiscated Funds Fund
Comparative Balance Sheet
December 31, 2011 and 2010

	<u>2011</u>	<u>2010</u>
Assets		
Cash and cash equivalents	\$ 4,504,633	\$ 4,565,598
Interfund receivables	410,942	85,450
Total Assets	<u>\$ 4,915,575</u>	<u>\$ 4,651,048</u>
Fund Balances		
Restricted for -		
Special projects	<u>\$ 4,915,575</u>	<u>\$ 4,651,048</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, 2011
(With Comparative Actual Amounts for The Year Ended December 31, 2010)

	2011			2010	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	\$ 950,000	\$ 950,000	\$ 943,986	\$ (6,014)	\$ 373,657
Investment earnings	--	--	39,885	39,885	107,714
Total Revenues	950,000	950,000	983,871	33,871	481,371
Expenditures					
Current -					
Public safety	950,000	950,000	719,344	230,656	266,916
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ --</u>	<u>\$ --</u>	264,527	<u>\$ 264,527</u>	214,455
Fund Balances Beginning of Year			4,651,048		4,436,593
Fund Balances End of Year			<u>\$ 4,915,575</u>		<u>\$ 4,651,048</u>

Douglas County, Georgia
Sheriff Other Programs Fund
Comparative Balance Sheet
December 31, 2011 and 2010

	<u>2011</u>	<u>2010</u>
Assets		
Cash and cash equivalents	<u>\$ 78,474</u>	<u>\$ 71,820</u>
Fund Balances		
Restricted for -		
Special projects	<u>\$ 78,474</u>	<u>\$ 71,820</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, 2011
(With Comparative Actual Amounts for The Year Ended December 31, 2010)

	2011			Variance With Final Budget	2010
	Original Budget	Final Budget	Actual		Actual
Revenues					
Investment earnings	\$ --	\$ --	\$ 11	\$ 11	\$ 34
Miscellaneous	3,800	3,800	58,334	54,534	32,744
Total Revenues	3,800	3,800	58,345	54,545	32,778
Expenditures					
Current -					
Public safety	3,800	3,800	51,691	(47,891)	31,337
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ --</u>	<u>\$ --</u>	6,654	<u>\$ 6,654</u>	1,441
Fund Balances Beginning of Year			71,820		70,379
Fund Balances End of Year			<u>\$ 78,474</u>		<u>\$ 71,820</u>

NONMAJOR DEBT SERVICE FUND

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

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

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

Douglas County, Georgia
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2011

	Jail Annex Fund	Special Tax District Fund	Total Nonmajor Debt Service Funds
Assets			
Cash and cash equivalents	\$ 62,842	\$ --	\$ 62,842
Fund Balances			
Restricted for -			
Debt service	\$ 62,842	\$ --	\$ 62,842

Douglas County, Georgia
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2011

	Jail Annex Fund	Special Tax District Fund	Total Nonmajor Debt Service Funds
Revenues			
Taxes	\$ --	\$ 100,427	\$ 100,427
Expenditures			
Debt Service:			
Principal retirement	800,000	120,000	920,000
Interest and fiscal charges	91,182	8,150	99,332
Total Expenditures	891,182	128,150	1,019,332
Excess (Deficiency) of Revenues Over (Under) Expenditures	(891,182)	(27,723)	(918,905)
Other Financing Sources			
Transfers in	891,182	125,445	1,016,627
Net Change in Fund Balances	--	97,722	97,722
Fund Balances (Deficits) At Beginning of Year	62,842	(97,722)	(34,880)
Fund Balances (Deficits) At End of Year	\$ 62,842	\$ --	\$ 62,842

Douglas County, Georgia
Jail Annex Fund
Comparative Balance Sheet
December 31, 2011 and 2010

	<u>2011</u>	<u>2010</u>
Assets		
Cash and cash equivalents	<u>\$ 62,842</u>	<u>\$ 62,842</u>
Fund Balances		
Restricted for -		
Debt service	<u>\$ 62,842</u>	<u>\$ 62,842</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, 2011
(With Comparative Actual Amounts for The Year Ended December 31, 2010)

	2011			2010	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Investment earnings	\$ --	\$ --	\$ --	\$ --	\$ 1
Expenditures					
Debt Service:					
Principal retirement	800,000	800,000	800,000	--	760,000
Interest and fiscal charges	91,183	91,183	91,182	1	129,183
Total Expenditures	891,183	891,183	891,182	1	889,183
Excess (Deficiency) of Revenues Over (Under) Expenditures	(891,183)	(891,183)	(891,182)	1	(889,182)
Other Financing Sources					
Transfers in	891,183	891,183	891,182	(1)	878,089
Net Change in Fund Balances	\$ --	\$ --	--	\$ --	(11,093)
Fund Balances Beginning of Year			62,842		73,935
Fund Balances End of Year			\$ 62,842		\$ 62,842

Douglas County, Georgia
Special Tax District Fund
Comparative Balance Sheet
December 31, 2011 and 2010

	<u>2011</u>	<u>2010</u>
Assets		
Receivables:		
Taxes	\$ --	\$ 3,301
Liabilities and Fund Balances (Deficits)		
Liabilities		
Interfund payable	--	101,023
Fund Balances (Deficits)		
Restricted for -		
Debt service	--	(97,722)
Total Liabilities and Fund Balances (Deficits)	<u>\$ --</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, 2011
(With Comparative Actual Amounts for The Year Ended December 31, 2010)

	2011			Variance With Final Budget	2010
	Original Budget	Final Budget	Actual		Actual
Revenues					
Property taxes	\$ 100,000	\$ 100,000	\$ 100,427	\$ 427	\$ 121,870
Expenditures					
Debt Service:					
Principal	120,000	120,000	120,000	--	110,000
Interest and fiscal charges	8,150	8,150	8,150	--	15,135
Total Expenditures	<u>128,150</u>	<u>128,150</u>	<u>128,150</u>	<u>--</u>	<u>125,135</u>
(Deficiency) of Revenues (Under)					
Expenditures	(28,150)	(28,150)	(27,723)	427	(3,265)
Other Financing Sources					
Transfers in	<u>28,150</u>	<u>28,150</u>	<u>125,445</u>	<u>97,295</u>	<u>--</u>
Net Change in Fund Balances	<u>\$ --</u>	<u>\$ --</u>	<u>97,722</u>	<u>\$ 97,722</u>	<u>(3,265)</u>
Fund Balances (Deficits) Beginning of Year			<u>(97,722)</u>		<u>(94,457)</u>
Fund Balances (Deficits) End of Year			<u>\$ -</u>		<u>\$ (97,722)</u>

MAJOR CAPITAL PROJECT FUND

2010 Special Purpose Local Option Sales Tax Fund

Douglas County, Georgia
2010 SPLOST Fund
Comparative Balance Sheet
December 31, 2011 and 2010

	<u>2011</u>	<u>2010</u>
Assets		
Cash and cash equivalents	\$ 16,527,079	\$ 9,378,142
Restricted cash	34,368,439	--
Receivables:		
Sales taxes	2,392,161	2,147,184
Interest	121,148	--
Total Assets	<u>\$ 53,408,827</u>	<u>\$ 11,525,326</u>
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ 10,650,635	\$ 5,662,850
Retainage payable	4,754,776	384,896
Interfund payable	11,786	--
Total Liabilities	<u>15,417,197</u>	<u>6,047,746</u>
Fund Balances		
Restricted for -		
Capital projects	37,991,630	5,477,580
Total Fund Balances	<u>37,991,630</u>	<u>5,477,580</u>
Total Liabilities and Fund Balances	<u>\$ 53,408,827</u>	<u>\$ 11,525,326</u>

Douglas County, Georgia
2010 SPLOST Fund
Project Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
From Inception and for the Year Ended December 31, 2011

	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						
Taxes	\$ 117,763,214	\$ 122,240,471	\$ 15,267,674	\$ 21,764,303	\$ 37,031,977	\$ (85,208,494)
Investment earnings	--	280,000	6,357	208,527	214,884	(65,116)
Total Revenues	<u>117,763,214</u>	<u>122,520,471</u>	<u>15,274,031</u>	<u>21,972,830</u>	<u>37,246,861</u>	<u>(85,273,610)</u>
Expenditures						
Capital Outlay	117,763,214	115,763,214	9,796,451	69,857,813	79,654,264	(36,108,950)
Debt Service						
Bond issuance costs	--	477,366	--	498,545	498,545	21,179
Total Expenditures	<u>117,763,214</u>	<u>116,240,580</u>	<u>9,796,451</u>	<u>70,356,358</u>	<u>80,152,809</u>	<u>(36,087,771)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>--</u>	<u>6,279,891</u>	<u>5,477,580</u>	<u>(48,383,528)</u>	<u>(42,905,948)</u>	<u>(49,185,839)</u>
Other Financing Sources (Uses)						
Proceeds from issuance of sales tax bonds	--	106,335,539	--	106,335,539	106,335,539	--
Transfers out	--	(112,615,430)	--	(25,437,961)	(25,437,961)	(87,177,469)
Total Other Financing Sources (Uses)	<u>--</u>	<u>(6,279,891)</u>	<u>--</u>	<u>80,897,578</u>	<u>80,897,578</u>	<u>(87,177,469)</u>
Net Change in Fund Balances	<u>\$ --</u>	<u>\$ --</u>	<u>5,477,580</u>	<u>32,514,050</u>	<u>\$ 37,991,630</u>	<u>\$ 37,991,630</u>
Fund Balances Beginning of Year			<u>--</u>	<u>5,477,580</u>		
Fund Balances End of Year			<u>\$ 5,477,580</u>	<u>\$ 37,991,630</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.

2002 Special Local Option Sales Tax Fund
GRTA Arterial Road
Capital Transportation Fund

Douglas County, Georgia
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2011

	2002 SPLOST Fund	GRTA Arterial Road Fund	Capital Transportation Fund	Total Nonmajor Capital Projects Funds
Assets				
Cash and cash equivalents	\$ 8,799,331	\$ 36,920	\$ --	\$ 8,836,251
Receivables:				
Intergovernmental	595,323	134,487	--	729,810
Interfund	--	450,000	1,636,737	2,086,737
Total Assets	\$ 9,394,654	\$ 621,407	\$ 1,636,737	\$ 11,652,798
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ 1,978,541	\$ 17,900	\$ 65,361	\$ 2,061,802
Retainage payable	58,931	103,344	70,152	232,427
Intergovernmental payable	1,087,093	--	--	1,087,093
Interfund payable	--	--	450,000	450,000
Deferred revenue	--	134,487	--	134,487
Total Liabilities	3,124,565	255,731	585,513	3,965,809
Fund Balances				
Restricted for -				
Capital projects	6,270,089	--	--	6,270,089
Committed for -				
Capital projects	--	365,676	1,051,224	1,416,900
Total Fund Balances	6,270,089	365,676	1,051,224	7,686,989
Total Liabilities and Fund Balances	\$ 9,394,654	\$ 621,407	\$ 1,636,737	\$ 11,652,798

Douglas County, Georgia
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2011

	2002 SPLOST Fund	GRTA Arterial Road Fund	Capital Transportation Fund	Total Nonmajor Capital Projects Funds
Revenues				
Intergovernmental	\$ 862,397	\$ 1,625,762	\$ 583,568	\$ 3,071,727
Investment earnings	9,876	26	--	9,902
Miscellaneous	28,045	--	--	28,045
Total Revenues	900,318	1,625,788	583,568	3,109,674
Expenditures				
Capital Outlay				
Public safety	218,130	--	--	218,130
Public works	2,974,518	1,573,005	478,374	5,025,897
Parks, recreation and culture	248,038	--	--	248,038
Total Expenditures	3,440,686	1,573,005	478,374	5,492,065
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,540,368)	52,783	105,194	(2,382,391)
Other Financing Sources (Uses)				
Transfers in	--	--	665,279	665,279
Transfers out	--	--	--	--
Other Financing Sources (Uses)	--	--	665,279	665,279
Net Change in Fund Balances	(2,540,368)	52,783	770,473	(1,717,112)
Fund Balances (Deficits) At Beginning of Year	8,810,457	312,893	280,751	9,404,101
Fund Balances (Deficits) At End of Year	\$ 6,270,089	\$ 365,676	\$ 1,051,224	\$ 7,686,989

Douglas County, Georgia
2002 SPLOST Fund
Comparative Balance Sheet
December 31, 2011 and 2010

	<u>2011</u>	<u>2010</u>
Assets		
Cash and cash equivalents	\$ 8,799,331	\$ 12,019,590
Receivables:		
Intergovernmental	595,323	26,036,114
Interfund	--	2,342,716
Total Assets	<u>\$ 9,394,654</u>	<u>\$ 40,398,420</u>
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ 1,978,541	\$ 341,996
Retainage payable	58,931	241,352
Intergovernmental payable	1,087,093	31,004,615
Total Liabilities	<u>3,124,565</u>	<u>31,587,963</u>
Fund Balances		
Restricted for -		
Capital projects	<u>6,270,089</u>	<u>8,810,457</u>
Total Fund Balances	<u>6,270,089</u>	<u>8,810,457</u>
Total Liabilities and Fund Balances	<u>\$ 9,394,654</u>	<u>\$ 40,398,420</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, 2011

	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	\$ 106,632,507	\$ --	\$ 106,632,507	\$ 1,021,619
Intergovernmental	15,481,488	6,572,888	11,239,466	862,397	12,101,863	5,528,975
Investment earnings	5,790,440	5,943,127	4,671,514	9,876	4,681,390	(1,261,737)
Miscellaneous	--	193,432	766,030	28,045	794,075	600,643
Total Revenues	<u>123,271,928</u>	<u>118,320,335</u>	<u>123,309,517</u>	<u>900,318</u>	<u>124,209,835</u>	<u>5,889,500</u>
Expenditures						
Current						
General government	500,000	500,000	498,188	--	498,188	1,812
Intergovernmental	22,256,740	30,477,568	26,452,450	--	26,452,450	4,025,118
Capital Outlay	95,918,616	87,266,546	84,024,201	3,440,686	87,464,887	(198,341)
Total Expenditures	<u>118,675,356</u>	<u>118,244,114</u>	<u>110,974,839</u>	<u>3,440,686</u>	<u>114,415,525</u>	<u>3,828,589</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>4,596,572</u>	<u>76,221</u>	<u>12,334,678</u>	<u>(2,540,368)</u>	<u>9,794,310</u>	<u>9,718,089</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	5,405,331	--	5,405,331	1,730,331
Transfers out	(46,495,086)	(45,649,735)	(50,828,066)	--	(50,828,066)	(5,178,331)
Total Other Financing Sources (Uses)	<u>(4,596,572)</u>	<u>(76,221)</u>	<u>(3,524,221)</u>	<u>--</u>	<u>(3,524,221)</u>	<u>(3,448,000)</u>
Net Change in Fund Balances	<u>\$ --</u>	<u>\$ --</u>	<u>8,810,457</u>	<u>(2,540,368)</u>	<u>\$ 6,270,089</u>	<u>\$ 6,270,089</u>
Fund Balances Beginning of Year			<u>--</u>	<u>8,810,457</u>		
Fund Balances End of Year			<u>\$ 8,810,457</u>	<u>\$ 6,270,089</u>		

Douglas County, Georgia
GRTA Arterial Road Fund
Comparative Balance Sheet
December 31, 2011 and 2010

	<u>2011</u>	<u>2010</u>
Assets		
Cash and cash equivalents	\$ 36,920	\$ 6,135
Receivables:		
Intergovernmental	134,487	326,817
Interfund	<u>450,000</u>	<u>450,001</u>
Total Assets	<u>\$ 621,407</u>	<u>\$ 782,953</u>
Liabilities and Fund Balances (Deficits)		
Liabilities		
Accounts payable	\$ 17,900	\$ 4,024
Retainage payable	103,344	122,583
Interfund payable	--	325,217
Deferred revenue	<u>134,487</u>	<u>18,236</u>
Total Liabilities	255,731	470,060
Fund Balances (Deficits)		
Committed for -		
Capital projects	<u>365,676</u>	<u>312,893</u>
Total Liabilities and Fund Balances (Deficits)	<u>\$ 621,407</u>	<u>\$ 782,953</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, 2011

	<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	\$ 1,891,993	\$ 1,625,762	\$ 3,517,755	\$ (16,201,245)
Investment earnings	--	4,323	26	4,349	4,349
Total Revenues	19,719,000	1,896,316	1,625,788	3,522,104	(16,196,896)
Expenditures					
Capital Outlay	19,719,000	2,033,423	1,573,005	3,606,428	16,112,572
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	(137,107)	52,783	(84,324)	(84,324)
Other Financing Sources					
Transfers in	450,000	450,000	--	450,000	--
Net Change in Fund Balances	<u>\$ 450,000</u>	312,893	52,783	<u>\$ 365,676</u>	<u>\$ (84,324)</u>
Fund Balances Beginning of Year		--	312,893		
Fund Balances End of Year		<u>\$ 312,893</u>	<u>\$ 365,676</u>		

Douglas County, Georgia
Capital Transportation Fund
Comparative Balance Sheet
December 31, 2011 and 2010

	<u>2011</u>	<u>2010</u>
Assets		
Receivables -		
Interfund	<u>\$ 1,636,737</u>	<u>\$ 1,361,646</u>
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ 65,361	\$ 567,835
Retainage payable	70,152	63,060
Interfund payable	<u>450,000</u>	<u>450,000</u>
Total Liabilities	585,513	1,080,895
Fund Balances		
Committed for -		
Capital projects	<u>1,051,224</u>	<u>280,751</u>
Total Liabilities and Fund Balances	<u>\$ 1,636,737</u>	<u>\$ 1,361,646</u>

Douglas County, Georgia
Capital Transportation Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2011
(With Comparative Actual Amounts for the Year Ended December 31, 2010)

	2011			2010	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Intergovernmental	\$ 822,254	\$ 822,254	\$ 583,568	\$ (238,686)	\$ --
Expenditures					
Capital Outlay	1,627,817	1,115,797	478,374	637,423	1,348,518
Excess (Deficiency) of Revenues Over (Under) Expenditures	(805,563)	(293,543)	105,194	398,737	(1,348,518)
Other Financing Sources (Uses)					
Transfers in	1,005,563	493,543	665,279	171,736	2,079,269
Transfers out	(200,000)	(200,000)	--	200,000	(450,000)
Other Financing Sources (Uses)	805,563	293,543	665,279	371,736	1,629,269
Net Change in Fund Balance	<u>\$ --</u>	<u>\$ --</u>	770,473	<u>\$ 770,473</u>	280,751
Fund Balances Beginning of Year			280,751		--
Fund Balances End of Year			<u>\$ 1,051,224</u>		<u>\$ 280,751</u>

PROPRIETARY FUNDS

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

Solid Waste Enterprise
Group Health Insurance
Workers' Compensation

Douglas County, Georgia
Solid Waste Fund
Comparative Statement of Net Assets
December 31, 2011 and 2010

	<u>2011</u>	<u>2010</u>
Assets		
Current Assets:		
Cash and cash equivalents	\$ 115,925	\$ 69,919
Receivables -		
Accounts	<u>57,107</u>	<u>74,141</u>
Total Current Assets	<u>173,032</u>	<u>144,060</u>
Noncurrent Assets -		
Capital assets:		
Nondepreciable	1,574,386	1,574,387
Depreciable, net	<u>675,895</u>	<u>752,331</u>
Total Noncurrent Assets	<u>2,250,281</u>	<u>2,326,718</u>
Total Assets	<u>2,423,313</u>	<u>2,470,778</u>
Liabilities		
Current Liabilities:		
Accounts payable	46,432	57,150
Accrued liabilities	10,196	9,873
Intergovernmental payable	8,338	12,549
Interfund payable	37,719	62,836
Compensated absences payable	<u>15,762</u>	<u>12,242</u>
Total Current Liabilities	<u>118,447</u>	<u>154,650</u>
Long-term Liabilities (net of current portion):		
Compensated absences payable	47,285	36,725
Closure and postclosure care costs	<u>1,542,738</u>	<u>1,542,738</u>
Total Long-term Liabilities	<u>1,590,023</u>	<u>1,579,463</u>
Total Liabilities	<u>1,708,470</u>	<u>1,734,113</u>
Net Assets		
Invested in capital assets, net of related debt	2,250,281	2,326,718
Unrestricted	<u>(1,535,438)</u>	<u>(1,590,053)</u>
Total Net Assets	<u>\$ 714,843</u>	<u>\$ 736,665</u>

Douglas County, Georgia
Solid Waste Fund
Comparative Statement of Revenues,
Expenses and Changes in Fund Net Assets
For the Years Ended December 31, 2011 and 2010

	<u>2011</u>	<u>2010</u>
Operating Revenues		
Transfer fees	\$ 818,076	\$ 878,558
Dumping fees	479,108	666,159
Recycling sales	237,420	248,056
Miscellaneous	152	579
Total Operating Revenues	<u>1,534,756</u>	<u>1,793,352</u>
Operating Expenses		
Personal services	587,558	594,268
Operating	871,265	872,145
Repairs and maintenance	11,479	33,745
Depreciation	119,118	123,710
Total Operating Expenses	<u>1,589,420</u>	<u>1,623,868</u>
Operating Income (Loss)	<u>(54,664)</u>	<u>169,484</u>
Nonoperating Revenues (Expenses)		
Operating grants	26,446	54,383
Investment earnings	161	290
Gain on sale of capital assets	6,235	--
Interest expense	--	(252)
Total Nonoperating Revenues (Expenses)	<u>32,842</u>	<u>54,421</u>
Change in Net Assets	(21,822)	223,905
Net Assets Beginning of Year	<u>736,665</u>	<u>512,760</u>
Net Assets End of Year	<u>\$ 714,843</u>	<u>\$ 736,665</u>

Douglas County, Georgia
Solid Waste Fund
Comparative Statement of Cash Flows
For the Years Ended December 31, 2011 and 2010

	<u>2011</u>	<u>2010</u>
Increase (Decrease) in Cash and Cash Equivalents		
Cash Flows from Operating Activities		
Cash received from customers	\$ 1,551,790	\$ 1,828,708
Cash payments for personal services	(573,155)	(587,789)
Cash payments for goods and services	(897,673)	(916,525)
Net Cash Provided by (Used in) Operating Activities	<u>80,962</u>	<u>324,394</u>
Cash Flows from Noncapital Financing Activities		
Operating grant	26,446	54,383
(Increase) decrease in interfund loan receivable	--	(1,437,362)
Increase (decrease) in interfund loan payable	(25,117)	1,092,164
Net Cash Provided by (Used in) Noncapital Financing Activities	<u>1,329</u>	<u>(290,815)</u>
Cash Flows from Capital Financing Activities		
Acquisition of capital assets	(42,681)	--
Proceeds from sale of capital assets	6,235	
Principal paid on capital leases	--	(23,102)
Interest paid on capital leases	--	(252)
Total Cash Provided by (Used in) Capital Financing Activities	<u>(36,446)</u>	<u>(23,354)</u>
Cash Flows from Investing Activities		
Investment earnings	161	290
Net Increase (Decrease) in Cash and Cash Equivalents	46,006	10,515
Cash and Cash Equivalents Beginning of Year	<u>69,919</u>	<u>59,404</u>
Cash and Cash Equivalents End of Year	<u>\$ 115,925</u>	<u>\$ 69,919</u>
Reconciliation of Operating (Loss) to Net Cash Provided by (Used in) Operating Activities		
Operating Income (Loss)	\$ (54,664)	\$ 169,484
Adjustments:		
Depreciation	119,118	123,710
(Increase) Decrease in Assets -		
Accounts receivable	17,034	35,356
Increase (Decrease) in Liabilities:		
Accounts payable	(10,718)	3,477
Accrued liabilities	323	2,261
Intergovernmental payable	(4,211)	(1,662)
Compensated absences	14,080	4,218
Closure and postclosure care costs	--	(12,450)
Net Cash Provided by (Used in) Operating Activities	<u>\$ 80,962</u>	<u>\$ 324,394</u>

Douglas County, Georgia
Internal Service Funds
Combining Statement of Net Assets
December 31, 2011

	<u>Group Health Insurance Fund</u>	<u>Workers' Compensation Fund</u>	<u>Total</u>
Assets			
Current Assets:			
Cash and cash equivalents	\$ 213,695	\$ 184,470	\$ 398,165
Receivables:			
Accounts	4,669	--	4,669
Interfund	--	136,145	136,145
Total Assets	<u>218,364</u>	<u>320,615</u>	<u>538,979</u>
Liabilities			
Current Liabilities:			
Accounts payable	148,594	5,216	153,810
Interfund payable	842,666	--	842,666
Claims payable	725,618	671,117	1,396,735
Total Liabilities	<u>1,716,878</u>	<u>676,333</u>	<u>2,393,211</u>
Net Assets			
Unrestricted	<u>\$ (1,498,514)</u>	<u>\$ (355,718)</u>	<u>\$ (1,854,232)</u>

Douglas County, Georgia
Internal Service Funds
Combining Statement of Revenues,
Expenses and Changes in Fund Net Assets
For the Year Ended December 31, 2011

	Group Health Insurance Fund	Workers' Compensation Fund	Total
Operating Revenues			
Charges for services	\$ 8,738,684	\$ 697,037	\$ 9,435,721
Operating Expenses			
Administration	413,816	69,147	482,963
Claims and excess premiums	9,253,348	795,010	10,048,358
Total Operating Expenses	9,667,164	864,157	10,531,321
Operating Income (Loss)	(928,480)	(167,120)	(1,095,600)
Nonoperating Revenues			
Investment earnings	130	58	188
Net Income (Loss) before Transfers	(928,350)	(167,062)	(1,095,412)
Transfers			
Transfer In	532,149	--	532,149
Change in Net Assets	(396,201)	(167,062)	(563,263)
Net Assets Beginning of Year	(1,102,313)	(188,656)	(1,290,969)
Net Assets End of Year	\$ (1,498,514)	\$ (355,718)	\$ (1,854,232)

Douglas County, Georgia
Internal Service Funds
Combining Statement of Cash Flows
For the Year Ended December 31, 2011

	Group Health Insurance Fund	Workers' Compensation Fund	Total
Increase (Decrease) in Cash and Cash Equivalents			
Cash Flows from Operating Activities			
Cash received from customers	\$ 8,745,750	\$ 846,046	\$ 9,591,796
Cash payments for goods and services	(265,722)	--	(265,722)
Cash payments for claims	(9,019,865)	(861,465)	(9,881,330)
Net Cash Provided by (Used in) Operating Activities	<u>(539,837)</u>	<u>(15,419)</u>	<u>(555,256)</u>
Cash Flows from Noncapital Financing Activities			
Transfers In	532,149	--	532,149
Cash Flows from Investing Activities			
Investment earnings	130	58	188
Net Increase (Decrease) in Cash and Cash Equivalents	(7,558)	(15,361)	(22,919)
Cash and Cash Equivalents Beginning of Year	<u>221,253</u>	<u>199,831</u>	<u>421,084</u>
Cash and Cash Equivalents End of Year	<u>\$ 213,695</u>	<u>\$ 184,470</u>	<u>\$ 398,165</u>
Reconciliation of Operating (Loss) to Net Cash Provided by (Used in) Operating Activities			
Operating Income (Loss)	\$ (928,480)	\$ (167,120)	\$ (1,095,600)
(Increase) Decrease in Assets:			
Accounts receivable	7,066	31,069	38,135
Interfund receivable	--	117,940	117,940
Increase (Decrease) in Liabilities:			
Accounts payable	148,094	1,966	150,060
Interfund payable	352,814	--	352,814
Claims payable	(119,331)	726	(118,605)
Net Cash Provided by (Used in) Operating Activities	<u>\$ (539,837)</u>	<u>\$ (15,419)</u>	<u>\$ (555,256)</u>

Douglas County, Georgia
Group Insurance Health Fund
Comparative Statement of Net Assets
December 31, 2011 and 2010

	<u>2011</u>	<u>2010</u>
Assets		
Current Assets:		
Cash and cash equivalents	\$ 213,695	\$ 221,253
Receivables - Accounts	<u>4,669</u>	<u>11,735</u>
Total Assets	<u>218,364</u>	<u>232,988</u>
Liabilities		
Current Liabilities:		
Accounts payable	148,594	500
Interfund payable	842,666	489,852
Claims payable	<u>725,618</u>	<u>844,949</u>
Total Liabilities	<u>1,716,878</u>	<u>1,335,301</u>
Net Assets		
Unrestricted	<u>\$ (1,498,514)</u>	<u>\$ (1,102,313)</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, 2011 and 2010

	<u>2011</u>	<u>2010</u>
Operating Revenues		
Charges for services	\$ 8,738,684	\$ 8,866,088
Operating Expenses		
Administration	413,816	399,054
Claims and excess premiums	9,253,348	9,633,450
Total Operating Expenses	<u>9,667,164</u>	<u>10,032,504</u>
Operating Income (Loss)	(928,480)	(1,166,416)
Nonoperating Revenues		
Investment earnings	<u>130</u>	<u>296</u>
Net Income (Loss) before Transfers	(928,350)	(1,166,120)
Transfers		
Transfers In	<u>532,149</u>	<u>--</u>
Change in Net Assets	(396,201)	(1,166,120)
Net Assets Beginning of Year	<u>(1,102,313)</u>	<u>63,807</u>
Net Assets End of Year	<u>\$ (1,498,514)</u>	<u>\$ (1,102,313)</u>

Douglas County, Georgia
Group Insurance Health Fund
Comparative Statement of Cash Flows
For the Years Ended December 31, 2011 and 2010

	<u>2011</u>	<u>2010</u>
Increase (Decrease) in Cash and Cash Equivalents		
Cash Flows from Operating Activities		
Cash received from customers	\$ 8,745,750	\$ 9,443,039
Cash payments for goods and services	(265,722)	(399,054)
Cash payments for claims	(9,019,865)	(9,024,267)
Net Cash Provided by (Used in) Operating Activities	<u>(539,837)</u>	<u>19,718</u>
Cash Flows from Noncapital Financing Activities		
Transfers In	<u>532,149</u>	<u>--</u>
Cash Flows from Investing Activities		
Investment earnings	<u>130</u>	<u>296</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(7,558)	20,014
Cash and Cash Equivalents Beginning of Year	<u>221,253</u>	<u>201,239</u>
Cash and Cash Equivalents End of Year	<u>\$ 213,695</u>	<u>\$ 221,253</u>
Reconciliation of Operating (Loss) to Net Cash Provided by (Used in) Operating Activities		
Operating Income (Loss)	\$ (928,480)	\$ (1,166,416)
(Increase) Decrease in Assets:		
Accounts receivable	7,066	(4,106)
Interfund receivable	--	581,057
Increase (Decrease) in Liabilities:		
Accounts payable	148,094	--
Interfund payable	352,814	489,852
Claims payable	(119,331)	119,331
Net Cash Provided by (Used in) Operating Activities	<u>\$ (539,837)</u>	<u>\$ 19,718</u>

Douglas County, Georgia
Workers' Compensation Fund
Comparative Statement of Net Assets
December 31, 2011 and 2010

	<u>2011</u>	<u>2010</u>
Assets		
Current Assets:		
Cash and cash equivalents	\$ 184,470	\$ 199,831
Receivables:		
Accounts	--	31,069
Interfund	136,145	254,085
Total Assets	<u>320,615</u>	<u>484,985</u>
Liabilities		
Current Liabilities:		
Accounts payable	5,216	3,250
Claims payable	671,117	670,391
Total Liabilities	676,333	673,641
Net Assets		
Unrestricted	<u>\$ (355,718)</u>	<u>\$ (188,656)</u>

Douglas County, Georgia
Workers' Compensation Fund
Comparative Statement of Revenues,
Expenses and Changes in Fund Net Assets
For the Years Ended December 31, 2011 and 2010

	<u>2011</u>	<u>2010</u>
Operating Revenues		
Charges for services	\$ 697,037	\$ 727,167
Operating Expenses		
Administration	69,147	89,398
Claims and excess premiums	795,010	204,858
Total Operating Expenses	864,157	294,256
Operating Income (Loss)	(167,120)	432,911
Nonoperating Revenues		
Investment earnings	58	127
Change in Net Assets	(167,062)	433,038
Net Assets Beginning of Year	(188,656)	(621,694)
Net Assets End of Year	\$ (355,718)	\$ (188,656)

Douglas County, Georgia
Workers' Compensation Fund
Comparative Statement of Cash Flows
For the Years Ended December 31, 2011 and 2010

	<u>2011</u>	<u>2010</u>
Increase (Decrease) in Cash and Cash Equivalents		
Cash Flows from Operating Activities		
Cash received from customers	\$ 846,046	\$ 442,209
Cash payments for claims	(861,465)	(440,624)
Net Cash Provided by (Used in) Operating Activities	<u>(15,419)</u>	<u>1,585</u>
Cash Flows from Investing Activities		
Investment earnings	<u>58</u>	<u>127</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(15,361)	1,712
Cash and Cash Equivalents Beginning of Year	<u>199,831</u>	<u>198,119</u>
Cash and Cash Equivalents End of Year	<u><u>\$ 184,470</u></u>	<u><u>\$ 199,831</u></u>
Reconciliation of Operating (Loss) to Net Cash Provided by (Used in) Operating Activities		
Operating Income (Loss)	\$ (167,120)	\$ 432,911
(Increase) Decrease in Assets:		
Accounts receivable	31,069	(31,069)
Interfund receivable	117,940	(253,889)
Increase (Decrease) in Liabilities:		
Accounts payable	1,966	1
Interfund payable	--	(146,451)
Claims payable	<u>726</u>	<u>82</u>
Net Cash Provided by (Used in) Operating Activities	<u><u>\$ (15,419)</u></u>	<u><u>\$ 1,585</u></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, 2011

Tax Commissioner	Balance January 1, 2011	Additions	Deductions	Balance December 31, 2011
Assets				
Cash and cash equivalents	\$ 219,660	\$ 129,094,215	\$ 129,140,329	\$ 173,546
Property taxes receivable	7,305,281	112,955,634	106,842,270	13,418,645
Total Assets	\$ 7,524,941	\$ 242,049,849	\$ 235,982,599	\$ 13,592,191
Liabilities				
Taxes payable to others upon collection	7,305,281	112,955,634	106,842,270	13,418,645
Due to others	219,660	129,094,215	129,140,329	173,546
Total Liabilities	\$ 7,524,941	\$ 242,049,849	\$ 235,982,599	\$ 13,592,191
Clerk of Superior Court				
Assets				
Cash and cash equivalents	\$ 1,802,061	\$ 13,350,849	\$ 11,672,762	\$ 3,480,148
Liabilities				
Due to others	\$ 1,802,061	\$ 13,350,849	\$ 11,672,762	\$ 3,480,148
Magistrate Court				
Assets				
Cash and cash equivalents	\$ 127,711	\$ 1,307,076	\$ 1,256,735	\$ 178,052
Liabilities				
Due to others	\$ 127,711	\$ 1,307,076	\$ 1,256,735	\$ 178,052
Probate Court				
Assets				
Cash and cash equivalents	\$ 4,101	\$ 422,639	\$ 403,589	\$ 23,151
Liabilities				
Due to others	\$ 4,101	\$ 422,639	\$ 403,589	\$ 23,151

Douglas County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2011

	Balance January 1, 2011	Additions	Deductions	Balance December 31, 2011
Juvenile Court				
Assets				
Cash and cash equivalents	\$ 116,415	\$ 32,284	\$ 42,304	\$ 106,395
Liabilities				
Due to others	\$ 116,415	\$ 32,284	\$ 42,304	\$ 106,395
State Court				
Assets				
Cash and cash equivalents	\$ 207,197	\$ 4,011,786	\$ 3,808,726	\$ 410,257
Liabilities				
Due to others	\$ 207,197	\$ 4,011,786	\$ 3,808,726	\$ 410,257
Sheriff				
Assets				
Cash and cash equivalents	\$ 161,022	\$ 2,638,113	\$ 2,493,244	\$ 305,891
Liabilities				
Due to others	\$ 161,022	\$ 2,638,113	\$ 2,493,244	\$ 305,891
Total				
Assets				
Cash and cash equivalents	\$ 2,638,167	\$ 150,856,962	\$ 148,817,689	\$ 4,677,440
Property taxes receivable	7,305,281	112,955,634	106,842,270	13,418,645
Total Assets	\$ 9,943,448	\$ 263,812,596	\$ 255,659,959	\$ 18,096,085
Liabilities				
Taxes payable to others upon collection	7,305,281	112,955,634	106,842,270	13,418,645
Due to others	2,638,167	150,856,962	148,817,689	4,677,440
Total Liabilities	\$ 9,943,448	\$ 263,812,596	\$ 255,659,959	\$ 18,096,085

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 Nine Calendar Years ¹
(accrual basis of accounting)

	For The Calendar Year Ended December 31,								
	2003	2004	2005	2006	2007	2008	2009	2010	2011
Expenses:									
General government	\$ 11,180,769	\$ 10,078,423	\$ 9,813,520	\$ 10,761,968	\$ 20,368,275	\$ 13,568,649	\$ 13,585,109	\$ 14,191,098	\$ 13,644,727
Judicial	6,390,194	6,963,907	7,094,402	7,862,568	8,562,938	11,253,245	11,011,229	11,137,903	11,358,495
Public safety	30,628,801	34,084,698	33,198,410	37,034,374	28,470,517	42,180,908	44,336,061	47,554,679	45,435,070
Public works	2,265,236	2,609,149	3,204,063	4,033,599	4,777,631	9,712,850	10,028,106	6,032,383	7,855,384
Parks, recreation and culture	4,439,668	6,974,706	7,752,182	8,937,708	9,931,591	5,956,128	1,502,006	1,700,418	5,948,810
Health and welfare	3,931,990	2,486,420	2,624,725	2,944,548	3,177,888	2,032,292	6,066,321	5,355,402	2,584,269
Planning/community development	2,005,827	2,126,200	2,816,274	2,586,407	2,578,122	3,295,556	2,700,466	5,049,385	3,616,735
Other	162,647	333,347	154,264	-	-	-	-	-	-
Interest and fiscal charges	1,528,845	1,315,216	1,174,334	1,139,024	519,710	374,910	187,455	150,331	1,796,155
Total Expenses	62,533,977	66,972,066	67,832,174	75,300,196	78,386,672	88,374,538	89,416,753	91,171,599	92,239,645
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	2,399,280	2,329,369
Judicial system	5,780,911	6,510,968	5,633,608	8,121,487	8,217,019	943,280	2,016,668	1,500,209	1,693,670
Public safety	3,040,263	3,696,669	4,373,751	4,331,868	4,594,517	10,992,481	10,119,838	9,483,325	10,631,575
Public works	592,645	735,427	755,023	835,630	825,760	946,372	967,966	505,751	894,414
Parks, recreation and culture	103,253	114,367	191,891	328,590	399,981	484,939	496,799	881,982	521,753
Planning/community development	257,315	353,935	557,909	613,978	675,302	595,454	626,073	448,421	519,981
Operating grants and contributions	1,652,846	2,934,111	2,497,306	2,733,485	2,386,135	2,029,434	1,795,370	2,859,424	2,696,123
Capital grants and contributions	554,515	739,541	245,335	788,923	74,307	1,662,929	3,889,753	5,028,051	6,877,196
Total Program Revenues	14,229,489	17,503,738	16,953,858	20,127,105	19,655,124	20,580,036	22,364,063	23,106,443	26,164,081
Net (Expense) Revenue	(48,304,488)	(49,468,328)	(50,878,316)	(55,173,091)	(58,731,548)	(67,794,502)	(67,052,690)	(68,065,156)	(66,075,564)
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	37,510,186	37,654,064
Sales	31,374,328	35,149,747	37,972,472	45,961,851	33,590,604	17,905,224	16,057,099	31,513,715	39,029,195
Insurance premium	2,733,979	2,958,219	3,159,014	3,310,551	3,481,087	3,565,937	3,514,807	3,418,404	4,007,535
Other	1,895,086	2,146,018	2,346,552	2,563,604	2,626,029	1,746,263	1,711,156	1,799,619	2,007,151
Unrestricted grants and contributions	1,485,433	1,513,537	1,513,543	1,739,407	1,714,801	1,743,024	-	-	-
Gain on sale of capital assets	-	-	217,307	226,998	191,595	110,314	-	-	-
Investment earnings	958,571	1,350,527	1,427,225	2,198,788	2,279,223	1,016,183	285,380	140,738	105,464
Miscellaneous	475,653	561,956	602,260	623,896	212,788	91,087	290,264	1,061,256	1,618,528
Total General Revenues	60,698,387	67,190,692	72,613,675	88,108,489	76,861,263	60,929,666	57,292,732	75,443,918	84,421,937
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)	\$ 7,378,762	\$ 18,346,373

Notes:

¹ The County implemented GASB Statement No. 34 in calendar year 2003, therefore, only nine 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 Nine Calendar Years ¹
(accrual basis of accounting)

	For The Calendar Year Ended December 31,								
	2003	2004	2005	2006	2007	2008	2009	2010	2011
Expenses:									
General government	17.9%	15.0%	14.5%	14.3%	26.0%	15.4%	15.2%	15.6%	14.8%
Judicial	10.2%	10.4%	10.5%	10.4%	10.9%	12.7%	12.3%	12.2%	12.3%
Public safety	49.0%	50.9%	48.9%	49.2%	36.3%	47.7%	49.6%	52.2%	49.3%
Public works	3.6%	3.9%	4.7%	5.4%	6.1%	11.0%	11.2%	6.6%	8.5%
Parks, recreation and culture	7.1%	10.4%	11.4%	11.9%	12.7%	6.7%	1.7%	1.9%	6.4%
Health and welfare	6.3%	3.7%	3.9%	3.9%	4.1%	2.3%	6.8%	5.9%	2.8%
Planning/community development	3.2%	3.2%	4.2%	3.4%	3.3%	3.7%	3.0%	5.5%	3.9%
Other	0.3%	0.5%	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Interest and fiscal charges	2.4%	2.0%	1.7%	1.5%	0.6%	0.5%	0.2%	0.1%	2.0%
Total Expenses	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Program Revenues:									
Charges for services:									
General government	15.8%	13.8%	15.9%	11.8%	12.6%	14.2%	11.0%	10.4%	8.9%
Judicial system	40.6%	37.2%	33.2%	40.4%	41.8%	4.6%	9.0%	6.5%	6.5%
Public safety	21.4%	21.1%	25.8%	21.5%	23.4%	53.4%	45.3%	41.0%	40.6%
Public works	4.2%	4.2%	4.5%	4.2%	4.2%	4.6%	4.3%	2.2%	3.4%
Parks, recreation and culture	0.7%	0.7%	1.1%	1.6%	2.0%	2.4%	2.2%	3.8%	2.0%
Planning/community development	1.8%	2.0%	3.3%	3.1%	3.4%	2.9%	2.8%	1.9%	2.0%
Operating grants and contributions	11.6%	16.8%	14.7%	13.6%	12.1%	9.9%	8.0%	12.4%	10.3%
Capital grants and contributions	3.9%	4.2%	1.5%	3.8%	0.5%	8.0%	17.4%	21.8%	26.3%
Total Program Revenues	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
General Revenues:									
Taxes:									
Property	35.9%	35.0%	34.9%	35.7%	42.6%	57.0%	61.8%	49.7%	44.6%
Sales	51.7%	52.3%	52.3%	52.2%	43.7%	29.4%	28.0%	41.8%	46.2%
Insurance premium	4.5%	4.4%	4.4%	3.8%	4.5%	5.9%	6.1%	4.5%	4.8%
Other	3.1%	3.2%	3.2%	2.9%	3.4%	2.9%	3.2%	2.4%	2.4%
Unrestricted grants and contributions	2.4%	2.3%	2.1%	2.0%	2.2%	2.9%	0.0%	0.0%	0.0%
Gain on sale of capital assets	0.0%	0.0%	0.3%	0.3%	0.2%	0.2%	0.0%	0.0%	0.0%
Investment earnings	1.6%	2.0%	2.0%	2.5%	3.0%	1.6%	0.4%	0.2%	0.1%
Miscellaneous	0.8%	0.8%	0.8%	0.6%	0.4%	0.1%	0.5%	1.4%	1.9%
Total General Revenues	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Notes:

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

For The Calendar Year Ended December 31,

Source	2003	2004	2005	2006	2007	2008	2009	2010	2011
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	\$ 1,624,120	\$ 1,589,420
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	1,793,352	1,534,604
Operating grants and contributions	-	-	-	154,322	-	-	15,520	54,383	26,446
Total Program Revenues	<u>1,560,606</u>	<u>1,960,208</u>	<u>1,796,228</u>	<u>2,137,890</u>	<u>2,076,434</u>	<u>2,013,022</u>	<u>1,878,035</u>	<u>1,847,735</u>	<u>1,561,050</u>
Net (Expense) Revenue	<u>(154,865)</u>	<u>66,364</u>	<u>(244,169)</u>	<u>257,037</u>	<u>134,441</u>	<u>(180,413)</u>	<u>20,327</u>	<u>223,615</u>	<u>(28,370)</u>
General Revenues:									
Investment earnings	3,296	6,246	12,064	24,056	3,559	1,568	151	290	161
Gain on sale of capital assets	-	-	-	-	9,400	1,449	741	-	6,235
Miscellaneous	-	-	-	-	-	-	-	-	152
Total General Revenues	<u>3,296</u>	<u>6,246</u>	<u>12,064</u>	<u>24,056</u>	<u>12,959</u>	<u>3,017</u>	<u>892</u>	<u>290</u>	<u>6,548</u>
Change in Net Assets ²	<u>\$ (151,569)</u>	<u>\$ 72,610</u>	<u>\$ (232,105)</u>	<u>\$ 281,093</u>	<u>\$ 147,400</u>	<u>\$ (177,396)</u>	<u>\$ 21,219</u>	<u>\$ 223,905</u>	<u>\$ (21,822)</u>

Notes:

¹ The County implemented GASB Statement No. 34 in calendar year 2003, therefore, only nine 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 Nine Calendar Years
(accrual basis of accounting)

For the Calendar Year Ended December 31,									
Source	2003	2004	2005	2006	2007	2008	2009	2010	2011
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	\$ 91,171,599	\$ 92,239,645
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	1,624,120	1,589,420
Total Expenses	64,249,448	68,865,910	69,872,571	77,181,049	80,328,665	90,567,973	91,274,461	92,795,719	93,829,065
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	23,106,443	26,164,081
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	1,847,735	1,561,050
Total Program Revenues	15,790,095	19,463,946	18,750,086	22,264,995	21,731,558	22,593,058	24,242,098	24,954,178	27,725,131
Net (Expense) Revenue	(48,459,353)	(49,401,964)	(51,122,485)	(54,916,054)	(58,597,107)	(67,974,915)	(67,032,363)	(67,841,541)	(66,103,934)
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	75,443,918	84,421,937
Business-type activities ²	3,296	6,246	12,064	24,056	12,959	3,017	892	290	6,548
Total General Revenues	60,701,683	67,196,938	72,625,739	88,132,545	76,874,222	60,932,683	57,293,624	75,444,208	84,428,485
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)	\$ 7,602,667	\$ 18,324,551

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 Nine Calendar Years¹
(accrual basis of accounting)

	2003	2004	2005	2006	December 31, 2007	2008	2009	2010	2011
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	\$ 152,508,567	\$ 148,076,376
Restricted	31,552,971	9,090,154	30,538,080	37,501,445	29,101,966	25,979,607	21,613,968	24,774,752	52,698,495
Unrestricted	(4,855,024)	11,786,480	15,231,448	22,513,258	18,481,981	9,729,283	973,466	(8,063,542)	(13,208,721)
Subtotal Governmental Activities Net Assets	87,683,566	105,118,103	127,659,507	160,336,091	178,465,806	171,600,973	161,841,015	169,219,777	187,566,150
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	2,326,718	2,250,281
Unrestricted	(1,697,043)	(1,637,622)	(2,122,188)	(2,217,808)	(1,935,380)	(1,836,363)	(1,914,568)	(1,590,053)	(1,535,438)
Subtotal Business-type Activities Net Assets	849,294	472,548	240,444	521,537	668,937	491,541	512,760	736,665	714,843
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	154,835,285	150,326,657
Restricted	31,552,971	9,090,154	30,538,080	37,501,445	29,101,966	25,979,607	21,613,968	24,774,752	52,698,495
Unrestricted ³	(6,552,067)	10,148,858	13,109,260	20,295,450	16,546,601	7,892,920	(941,102)	(9,653,595)	(14,744,159)
Total Primary Government Net Assets	\$ 88,532,860	\$ 105,590,651	\$ 127,899,951	\$ 160,857,628	\$ 179,134,743	\$ 172,092,514	\$ 162,353,775	\$ 169,956,442	\$ 188,280,993

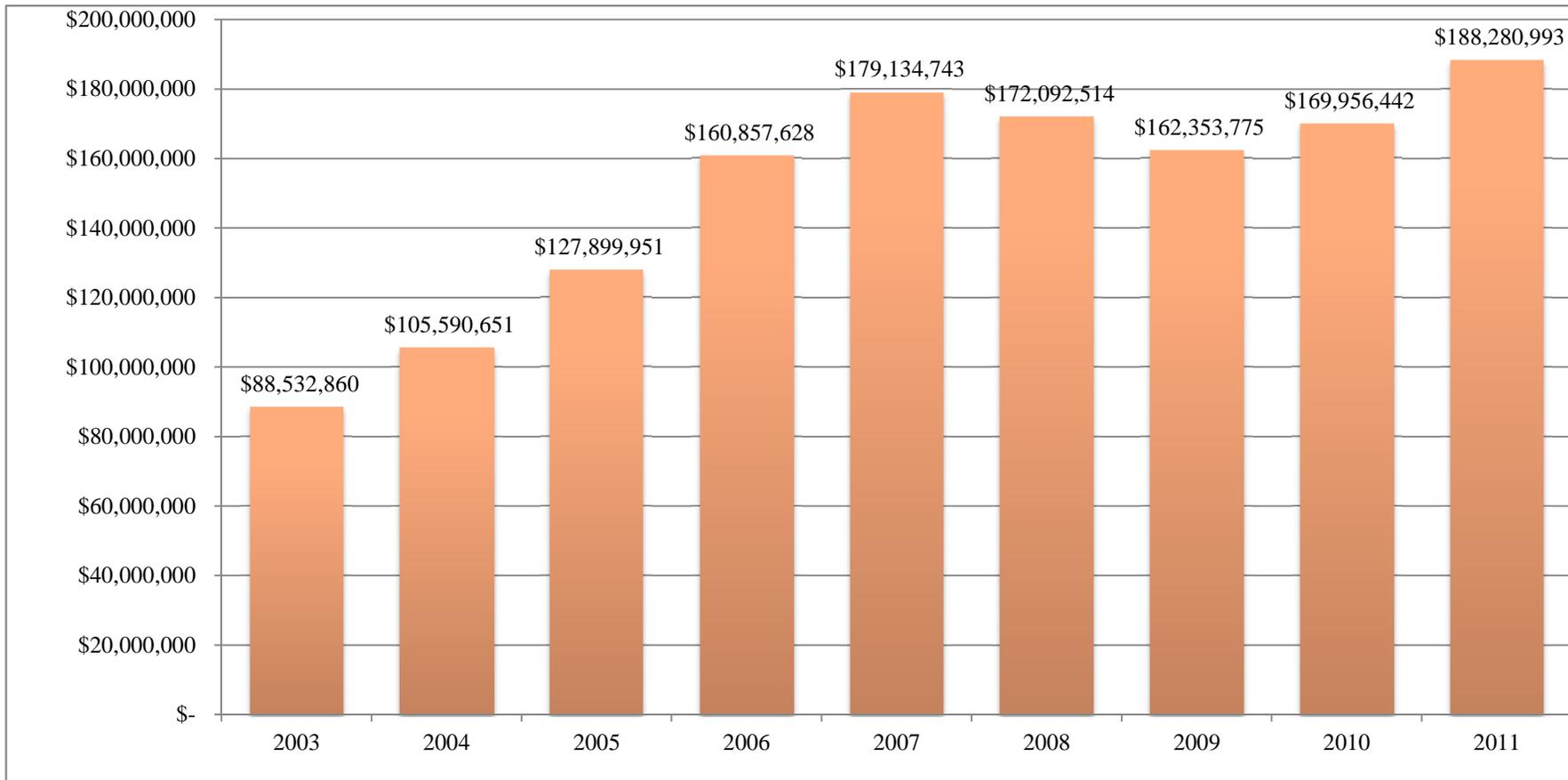
Notes:

¹ The County implemented GASB Statement No. 34 in calendar year 2003, therefore, only nine 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 been reduced in 2008 and 2009 relates to the recessionary economy and the accrual of other post employment benefits that the County currently is not funding.

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



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

For the Calendar Year Ended December 31,										
Revenue Source	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
	Amounts									
Taxes	\$ 47,656,486	\$ 57,609,895	\$ 63,677,094	\$ 67,966,419	\$ 81,898,174	\$ 71,495,210	\$ 57,167,726	\$ 57,329,291	\$ 73,656,850	\$ 82,824,316
Intergovernmental	5,284,354	2,189,661	6,790,045	4,549,428	5,185,965	4,359,057	3,806,330	8,155,742	7,874,031	7,230,132
Licenses and permits	1,345,889	2,281,472	2,168,316	2,706,658	2,283,273	2,272,254	1,653,299	1,244,208	1,014,080	935,321
Charges for services	5,528,165	4,673,926	5,682,701	6,367,228	6,508,880	7,073,053	7,351,622	8,722,239	8,595,569	8,895,976
Fines and forfeitures	4,487,418	5,751,011	6,538,735	5,620,316	8,154,494	8,217,019	6,734,996	6,775,033	5,589,447	6,432,926
Investment earnings	678,152	752,680	1,601,635	1,448,350	2,177,549	2,265,722	1,010,903	284,876	180,059	323,679
Miscellaneous	694,290	462,127	560,695	655,771	712,396	214,288	168,957	331,353	1,185,841	1,673,288
Total revenues	<u>\$ 65,674,754</u>	<u>\$ 73,720,772</u>	<u>\$ 87,019,221</u>	<u>\$ 89,314,170</u>	<u>\$ 106,920,731</u>	<u>\$ 95,896,603</u>	<u>\$ 77,893,833</u>	<u>\$ 82,842,742</u>	<u>\$ 98,095,877</u>	<u>\$ 108,315,638</u>
% change from prior year	<u>22.9%</u>	<u>12.3%</u>	<u>18.0%</u>	<u>2.6%</u>	<u>19.7%</u>	<u>-10.3%</u>	<u>-18.8%</u>	<u>6.4%</u>	<u>18.4%</u>	<u>10.4%</u>
	Percentage of Total									
Taxes	72.6%	78.1%	73.2%	76.1%	76.6%	74.6%	73.4%	69.2%	75.1%	76.5%
Intergovernmental	8.0%	3.0%	7.8%	5.1%	4.9%	4.5%	4.9%	9.8%	8.0%	6.7%
Licenses and permits	2.0%	3.1%	2.5%	3.0%	2.1%	2.4%	2.1%	1.5%	1.0%	0.9%
Charges for services	8.4%	6.3%	6.5%	7.1%	6.1%	7.4%	9.4%	10.5%	8.8%	8.2%
Fines and forfeitures	6.8%	7.8%	7.5%	6.3%	7.6%	8.6%	8.6%	8.2%	5.7%	5.9%
Investment earnings	1.0%	1.0%	1.8%	1.6%	2.0%	2.4%	1.3%	0.3%	0.2%	0.3%
Miscellaneous	1.2%	0.7%	0.7%	0.8%	0.7%	0.1%	0.3%	0.5%	1.2%	1.5%
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>

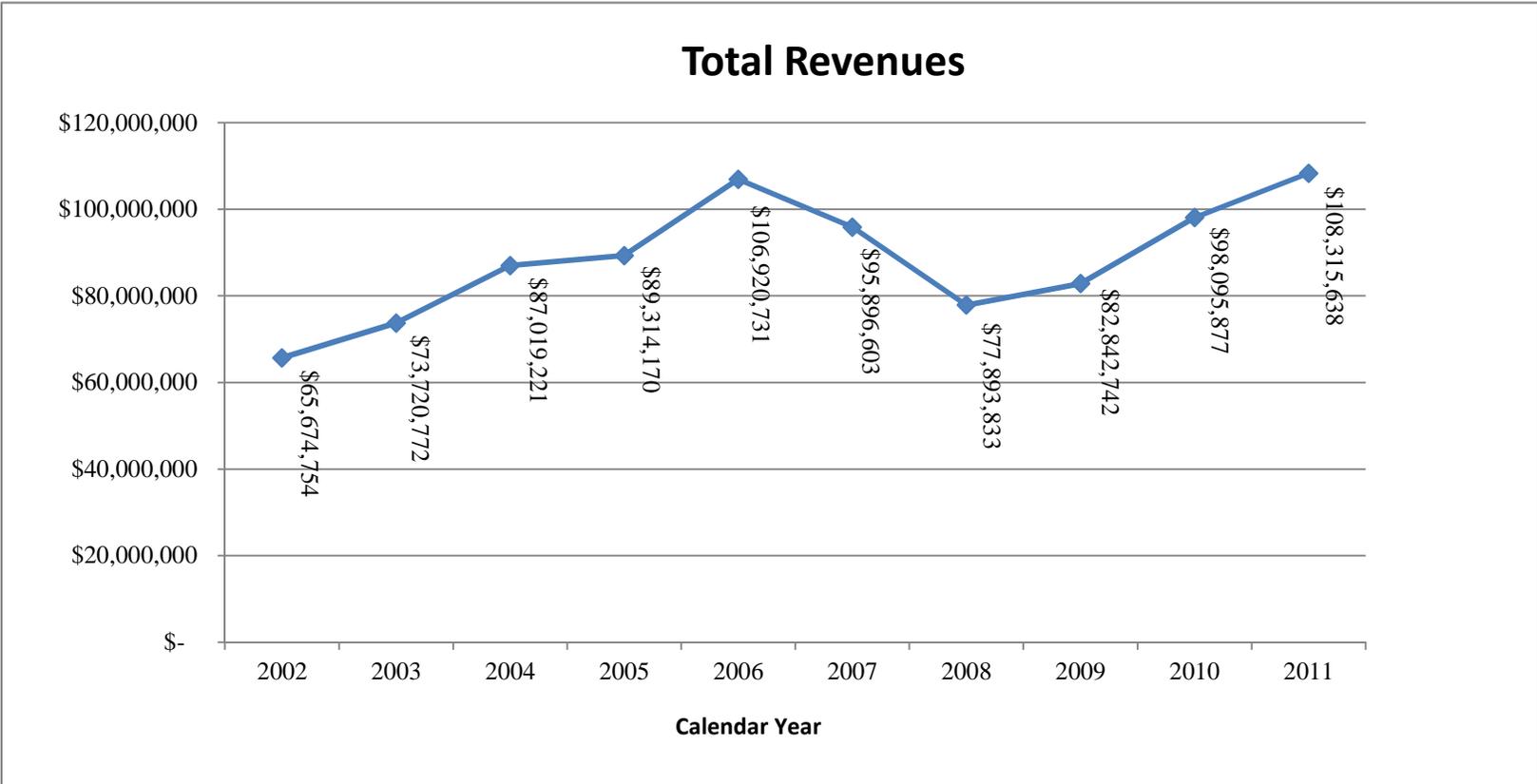
Notes:

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						
2002	\$ 20,657,553	\$ 14,006,554	\$ 8,270,723	\$ 2,549,291	\$ 2,172,365	\$ 47,656,486
2003	20,364,226	13,931,857	17,442,471	2,733,979	3,137,362	57,609,895
2004	22,353,961	15,544,546	19,605,201	2,958,219	3,215,167	63,677,094
2005	23,926,660	16,803,199	21,169,273	3,159,014	2,908,273	67,966,419
2006	28,879,267	20,338,201	25,623,650	3,310,551	3,746,505	81,898,174
2007	31,288,413	19,734,012	13,856,592	3,481,087	3,135,106	71,495,210
2008	33,054,967	17,495,669	409,555	3,565,937	2,641,598	57,167,726
2009	34,905,468	15,958,262	98,837	3,514,807	2,851,917	57,329,291
2010	35,794,021	16,246,016	15,267,699	3,418,404	2,930,710	73,656,850
2011	36,250,374	17,264,892	21,764,303	4,007,535	3,537,212	82,824,316
% Change in Dollars						
Over 10 Years	75.5%	23.3%	163.1%	57.2%	62.8%	73.8%
Percentage of Total						
2002	43.3%	29.4%	17.4%	5.3%	4.6%	100.0%
2003	35.3%	24.2%	30.3%	4.7%	5.5%	100.0%
2004	35.1%	24.4%	30.8%	4.6%	5.1%	100.0%
2005	35.2%	24.7%	31.1%	4.6%	4.4%	100.0%
2006	35.3%	24.8%	31.3%	4.0%	4.6%	100.0%
2007	43.8%	27.6%	19.4%	4.9%	4.3%	100.0%
2008	57.8%	30.6%	0.7%	6.2%	4.7%	100.0%
2009	60.9%	27.8%	0.2%	6.1%	5.0%	100.0%
2010	48.6%	22.1%	20.7%	4.6%	4.0%	100.0%
2011	43.8%	20.8%	26.3%	4.8%	4.3%	100.0%

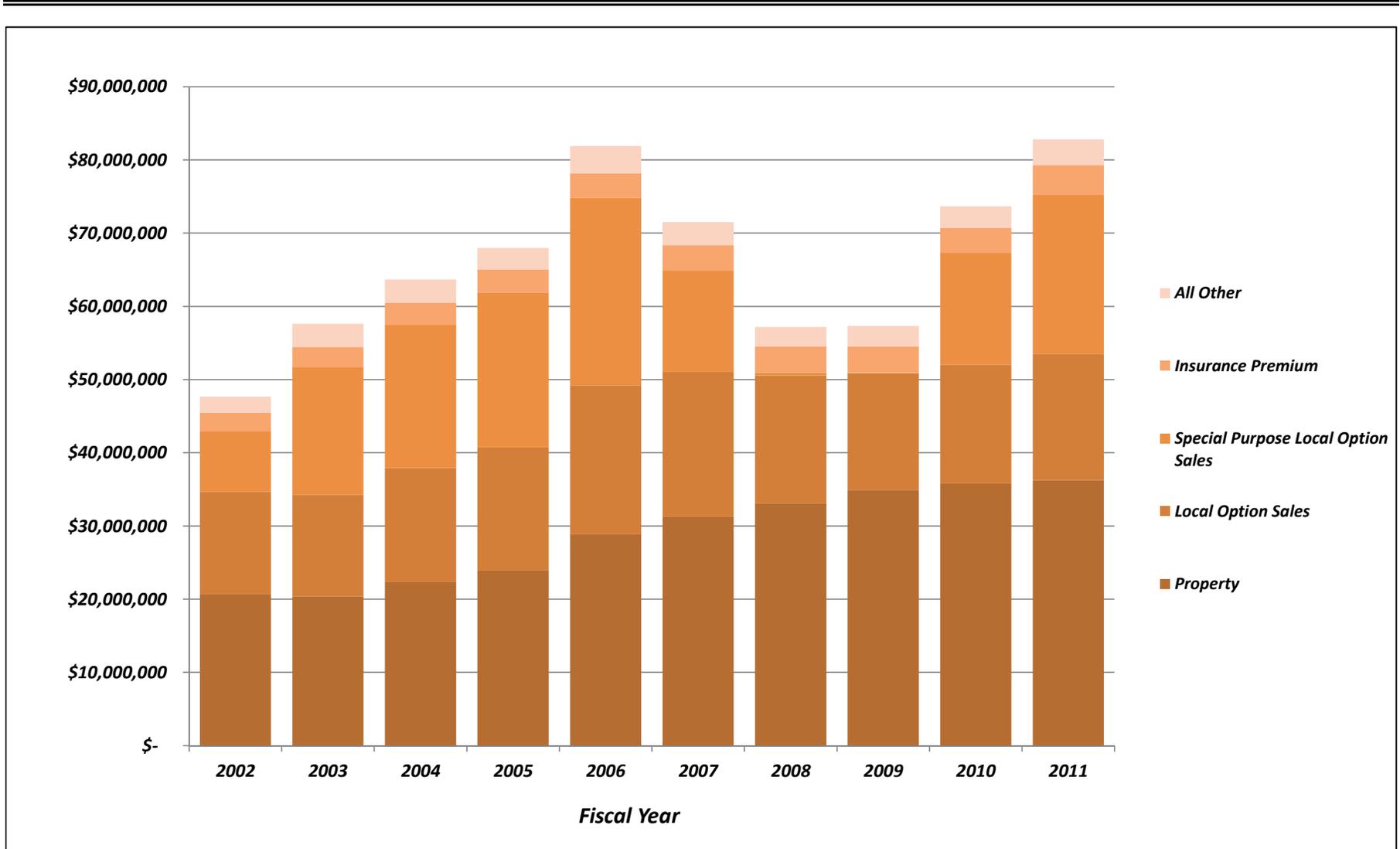
Notes:

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,									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Current:										
General government	\$ 22,195,150	\$ 10,399,013	\$ 9,163,004	\$ 8,925,498	\$ 9,901,816	\$ 19,851,087	\$ 12,478,752	\$ 12,184,299	\$ 13,164,891	\$ 11,554,563
Judicial	5,795,039	6,332,694	6,928,242	7,068,545	7,737,159	8,482,939	10,439,352	9,999,046	10,195,441	10,136,429
Public safety	28,707,992	29,941,868	32,766,526	32,749,474	36,156,805	37,392,547	40,568,744	39,096,687	39,313,871	40,659,973
Public works	2,344,044	2,102,446	2,368,337	2,927,722	4,039,816	4,368,271	5,961,325	7,499,322	4,380,484	4,725,357
Parks, recreation and culture	4,667,866	3,494,165	3,644,727	4,185,175	4,694,535	5,003,594	5,295,209	4,799,569	5,862,375	5,006,588
Health and welfare	4,104,670	3,992,972	3,298,100	2,556,348	3,831,937	2,898,482	1,989,418	1,435,117	1,629,390	1,597,425
Planning/community development	2,913,712	2,021,725	2,094,856	2,755,647	2,587,990	2,601,045	3,083,318	2,693,043	4,567,106	3,397,487
Other	367,146	162,647	2,707,483	2,717,923	3,103,024	3,301,090	156,129	27,279	5,028	-
Total Current	71,095,619	58,447,530	62,971,275	63,886,332	72,053,082	83,899,055	79,972,247	77,734,362	79,118,586	77,077,822
% Change From Prior Year	39.5%	-17.8%	7.7%	1.5%	12.8%	16.4%	-4.7%	-2.8%	1.8%	-2.6%
Capital Outlay	10,010,860	10,212,525	20,500,196	9,780,066	10,357,713	14,474,597	7,439,742	7,441,646	17,835,780	76,642,158
% Change From Prior Year	727.5%	2.0%	100.7%	-52.3%	5.9%	39.7%	-48.6%	0.0%	139.7%	329.7%
Debt Service										
Principal	70,000	6,119,351	7,958,959	9,202,452	9,930,442	10,453,460	826,965	845,000	870,000	5,760,000
Interest and fees	92,464	2,592,378	1,870,859	1,628,916	1,291,110	717,317	365,097	172,075	144,318	2,084,761
Interest and fees	-	-	-	-	-	-	-	-	-	498,545
Total Debt Service	162,464	8,711,729	9,829,818	10,831,368	11,221,552	11,170,777	1,192,062	1,017,075	1,014,318	8,343,306
% Change From Prior Year	-7.1%	5262.3%	12.8%	10.2%	3.6%	-0.5%	-89.3%	-14.7%	-0.3%	722.6%
Total Expenditures	\$ 81,268,943	\$ 77,371,784	\$ 93,301,289	\$ 84,497,766	\$ 93,632,347	\$ 109,544,429	\$ 88,604,051	\$ 86,193,083	\$ 97,968,684	\$ 162,063,286
% Change From Prior Year	55.2%	-4.8%	20.6%	-9.4%	10.8%	17.0%	-19.1%	-2.7%	13.7%	65.4%
Debt Service as a % of Noncapital Expenditures	0.2%	13.0%	13.5%	14.5%	13.5%	11.8%	1.5%	1.3%	1.3%	9.8%

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

Applicable years' comprehensive annual financial report.

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

For the Calendar Year Ended December 31,										
Function	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Amounts										
Current:										
General government	\$ 22,195,150	\$ 10,399,013	\$ 9,163,004	\$ 8,925,498	\$ 9,901,816	\$ 19,851,087	\$ 12,478,752	\$ 12,184,299	\$ 13,164,891	\$ 11,554,563
Judicial	5,795,039	6,332,694	6,928,242	7,068,545	7,737,159	8,482,939	10,439,352	9,999,046	10,195,441	10,136,429
Public safety	28,707,992	29,941,868	32,766,526	32,749,474	36,156,805	37,392,547	40,568,744	39,096,687	39,313,871	40,659,973
Public works	2,344,044	2,102,446	2,368,337	2,927,722	4,039,816	4,368,271	5,961,325	7,499,322	4,380,484	4,725,357
Parks, recreation and culture	4,667,866	3,494,165	3,644,727	4,185,175	4,694,535	5,003,594	5,295,209	4,799,569	5,862,375	5,006,588
Health and welfare	4,104,670	3,992,972	3,298,100	2,556,348	3,831,937	2,898,482	1,989,418	1,435,117	1,629,390	1,597,425
Planning/community development	2,913,712	2,021,725	2,094,856	2,755,647	2,587,990	2,601,045	3,083,318	2,693,043	4,567,106	3,397,487
Other	367,146	162,647	2,707,483	2,717,923	3,103,024	3,301,090	156,129	27,279	5,028	-
Total Current	\$ 71,095,619	\$ 58,447,530	\$ 62,971,275	\$ 63,886,332	\$ 72,053,082	\$ 83,899,055	\$ 79,972,247	\$ 77,734,362	\$ 79,118,586	\$ 77,077,822
Percentage of Total										
Current:										
General government	31.2%	17.8%	14.6%	14.0%	13.7%	23.7%	15.6%	15.7%	16.6%	15.0%
Judicial	8.2%	10.8%	11.0%	11.1%	10.7%	10.1%	13.1%	12.9%	12.9%	13.2%
Public safety	40.4%	51.2%	52.0%	51.3%	50.2%	44.6%	50.7%	50.3%	49.7%	52.8%
Public works	3.3%	3.6%	3.8%	4.6%	5.6%	5.2%	7.5%	9.6%	5.5%	6.1%
Parks, recreation and culture	6.6%	6.0%	5.8%	6.6%	6.5%	6.0%	6.6%	6.2%	7.4%	6.4%
Health and welfare	5.8%	6.8%	5.2%	4.0%	5.3%	3.5%	2.5%	1.8%	2.1%	2.1%
Planning/community development	4.1%	3.5%	3.3%	4.3%	3.6%	3.1%	3.9%	3.5%	5.8%	4.4%
Other	0.4%	0.3%	4.3%	4.1%	4.4%	3.8%	0.1%	0.0%	0.0%	0.0%
Total Current	100.0%									

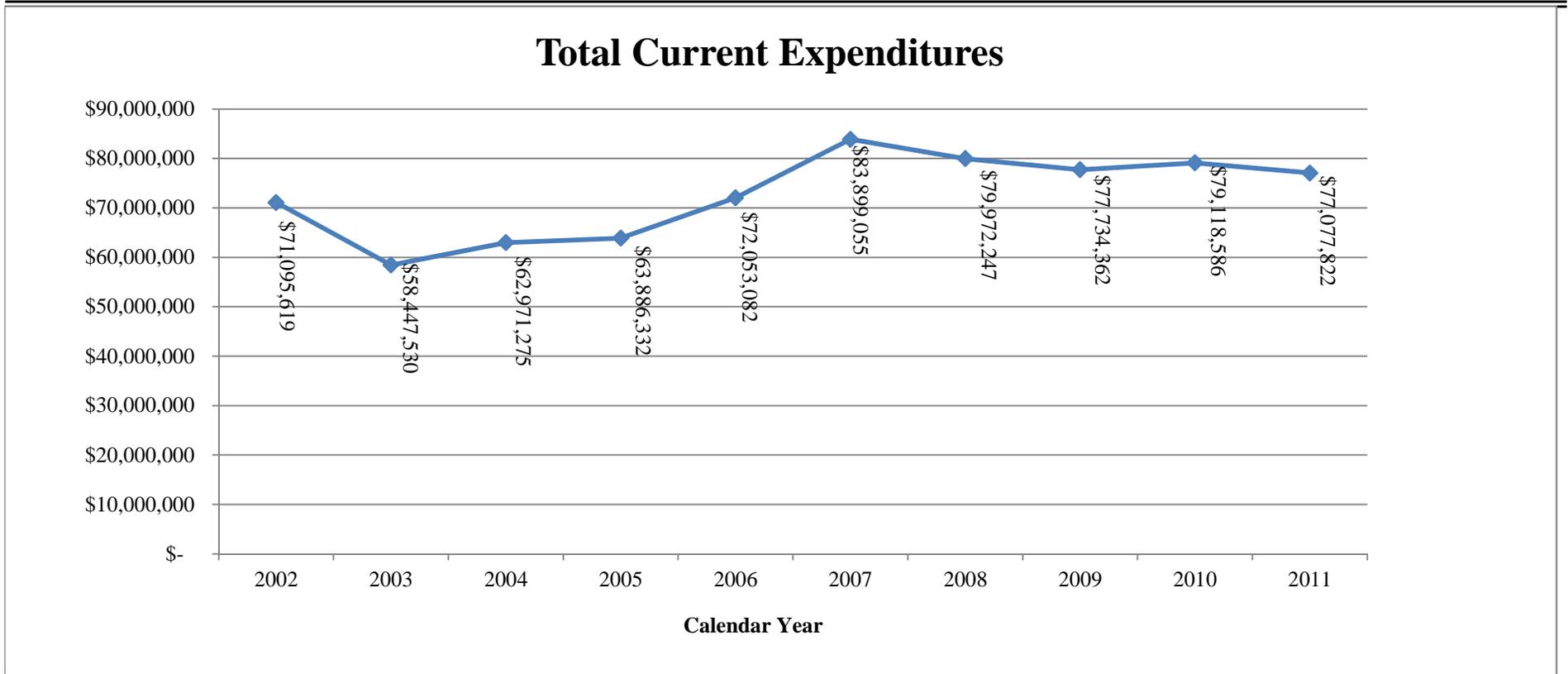
Notes:

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,									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Total Revenues	\$ 65,674,754	\$ 73,720,772	\$ 87,019,221	\$ 89,314,170	\$ 106,920,731	\$ 95,896,603	\$ 77,893,833	\$ 82,842,742	\$ 98,095,877	\$ 108,315,638
Total Expenditures	81,268,943	77,371,784	93,301,289	84,497,766	93,632,347	109,544,429	88,604,051	86,193,083	97,968,684	162,063,286
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,594,189)	(3,651,012)	(6,282,068)	4,816,404	13,288,384	(13,647,826)	(10,710,218)	(3,350,341)	127,193	(53,747,648)
Other Financing Sources (Uses)										
Sale of capital assets	-	-	-	-	438,846	427,543	519,594	2,326	22,892	19,916
Inception of capital lease	151,071	-	216,426	605,324	-	-	-	-	-	-
Issuance of bonds	41,898,514	-	-	-	-	-	-	-	-	106,335,539
Issuance of certificates of participation	-	6,785,000	-	-	-	-	-	-	-	-
Premium on issue	-	52,276	-	-	-	-	-	-	-	-
Transfers in	5,456,878	9,623,847	10,896,864	11,643,403	13,315,563	5,016,889	2,644,628	982,249	5,300,843	27,463,179
Transfers out	(6,068,081)	(9,623,847)	(10,896,861)	(11,643,403)	(13,315,563)	(5,016,889)	(2,644,628)	(982,249)	(5,300,843)	(27,995,328)
Total Other Financing Sources (Uses)	41,438,382	6,837,276	216,429	605,324	438,846	427,543	519,594	2,326	22,892	105,823,306
Net Change in Fund Balances	\$ 25,844,193	\$ 3,186,264	\$ (6,065,639)	\$ 5,421,728	\$ 13,727,230	\$ (13,220,283)	\$ (10,190,624)	\$ (3,348,015)	\$ 150,085	\$ 52,075,658

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,									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
General Fund										
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,055,865	\$ 1,071,090
Restricted	1,282,643	944,413	1,432,334	2,365,019	2,308,427	2,616,567	2,818,798	2,771,076	-	-
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	711,058	2,174,918
Unassigned	8,169,123	6,121,757	10,127,512	12,993,609	19,969,957	14,769,328	8,313,353	9,152,642	6,714,541	8,570,103
Subtotal General Fund	9,451,766	7,066,170	11,559,846	15,358,628	22,278,384	17,385,895	11,132,151	11,923,718	8,481,464	11,816,111
General Fund Percentage Change	11.3%	-25.2%	63.6%	32.9%	45.1%	-22.0%	-36.0%	7.1%	-28.9%	39.3%
All Other Governmental Funds										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	30,844,608	35,631,394	25,200,061	25,700,892	29,713,415	19,032,754	15,341,102	13,846,422	24,083,386	72,001,141
Committed	-	-	-	-	-	-	-	-	593,644	1,416,900
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-
Special Revenue Funds	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	-	-	-	-	(142,164)	-	(707,037)	(434,820)	-	-
Subtotal All Other Governmental Funds	34,552,558	40,033,418	29,317,341	31,013,681	37,747,761	29,161,153	25,224,273	21,084,691	24,677,030	73,418,041
All Other Governmental Funds Percentage Change	349.6%	15.9%	-26.8%	5.8%	21.7%	-22.7%	-13.5%	-16.4%	17.0%	197.5%

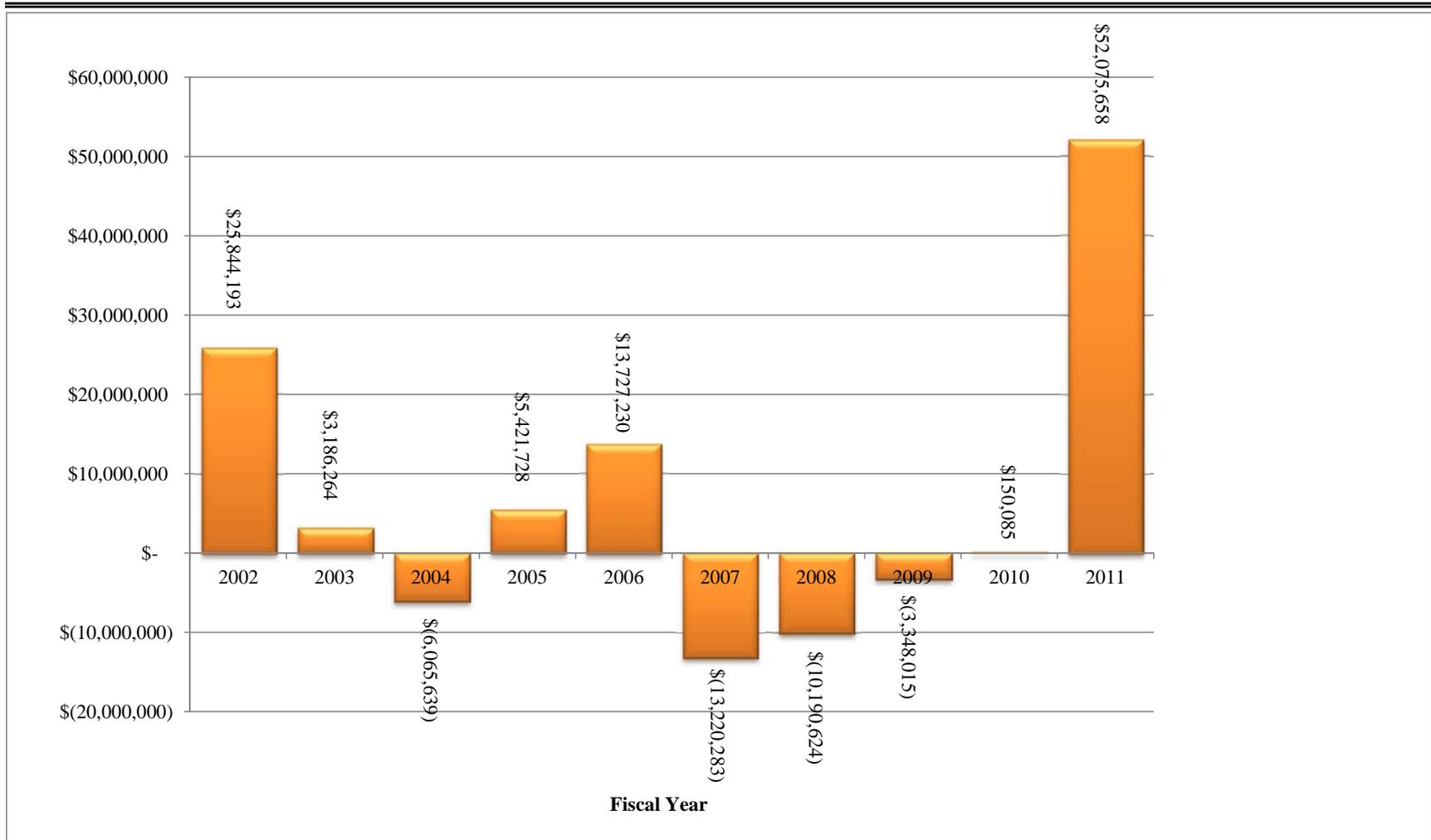
Notes:

¹ In 2002 and 2011, the County issued \$40,390,000 and \$97,245,000, respectively, of sales tax revenue bonds which increased restricted 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			
2002	1,667,804,754	771,397,830	173,395,710	14,580,446	12,816,922	85,037,275	271,324,289	946,233	124,383,438	\$ 2,872,920,021	7.728	\$ 7,182,300,053	25.7%
2003	1,639,069,434	779,047,524	185,499,543	12,076,485	15,306,770	90,829,815	267,712,400	412,152	129,477,660	2,860,476,463	7.728	7,151,191,158	-0.4%
2004	1,808,173,315	808,913,186	199,712,143	12,153,559	15,726,157	87,430,101	270,782,951	749,706	130,085,040	3,073,556,078	7.631	7,683,890,195	7.4%
2005	2,229,092,268	859,282,161	199,342,308	15,505,987	16,678,081	88,060,862	268,191,683	550,243	161,947,366	3,514,756,227	7.349	8,786,890,568	14.4%
2006	2,442,886,525	936,678,190	311,247,396	14,043,328	18,564,429	97,473,189	266,347,154	852,159	225,622,935	3,862,469,435	8.240	9,656,173,588	9.9%
2007	2,848,991,365	1,088,987,935	271,350,959	17,811,045	34,843,404	99,299,833	289,839,569	888,205	540,525,847	4,111,486,468	7.861	10,278,716,170	6.4%
2008	2,974,520,016	1,118,921,626	332,960,913	20,882,123	35,542,104	104,939,900	306,579,683	583,256	602,456,587	4,292,473,034	7.826	10,731,182,585	4.4%
2009	2,921,948,442	1,123,301,833	342,437,045	21,740,764	37,631,652	111,081,626	322,663,144	558,753	613,839,030	4,267,524,229	7.932	10,668,810,573	-0.6%
2010	2,347,986,698	1,033,612,691	327,095,329	18,655,854	37,624,457	115,050,461	277,705,184	499,566	538,715,910	3,619,514,330	9.900	9,048,785,825	-15.2%
2011	2,201,618,475	1,049,358,709	337,618,185	20,275,880	37,072,357	112,091,530	268,309,742	123,220	404,708,815	3,621,759,283	9.900	9,054,398,208	0.1%
*	\$2,308,209,129	\$ 956,950,169	\$ 268,065,953	\$ 16,772,547	\$ 26,180,633	\$ 99,129,459	\$ 280,945,580	\$ 616,349	\$ 347,176,263	\$ 3,609,693,557		\$ 9,024,233,892	
**	32.0%	36.0%	94.7%	39.1%	189.2%	31.8%	-1.1%	-87.0%	225.4%	26.1%		26.1%	
Percentage of Total													
2002	55.6%	25.7%	5.8%	0.5%	0.4%	2.8%	9.1%	0.0%	4.3%	95.7%			
2003	54.8%	26.1%	6.2%	0.4%	0.5%	3.0%	9.0%	0.0%	4.5%	95.5%			
2004	56.4%	25.2%	6.2%	0.4%	0.5%	2.7%	8.5%	0.0%	4.2%	95.8%			
2005	60.6%	23.4%	5.4%	0.4%	0.5%	2.4%	7.3%	0.0%	4.6%	95.4%			
2006	59.8%	22.9%	7.6%	0.3%	0.5%	2.4%	6.5%	0.0%	5.8%	94.2%			
2007	61.2%	23.4%	5.8%	0.4%	0.7%	2.1%	6.2%	0.0%	13.1%	86.9%			
2008	60.8%	22.9%	6.8%	0.4%	0.7%	2.1%	6.3%	0.0%	14.0%	86.0%			
2009	59.9%	23.0%	7.0%	0.4%	0.8%	2.3%	6.6%	0.0%	14.4%	85.6%			
2010	56.5%	24.9%	7.9%	0.4%	0.9%	2.8%	6.7%	0.0%	14.9%	85.1%			
2011	54.7%	26.1%	8.4%	0.5%	0.9%	2.8%	6.7%	0.0%	11.2%	88.8%			

* 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.

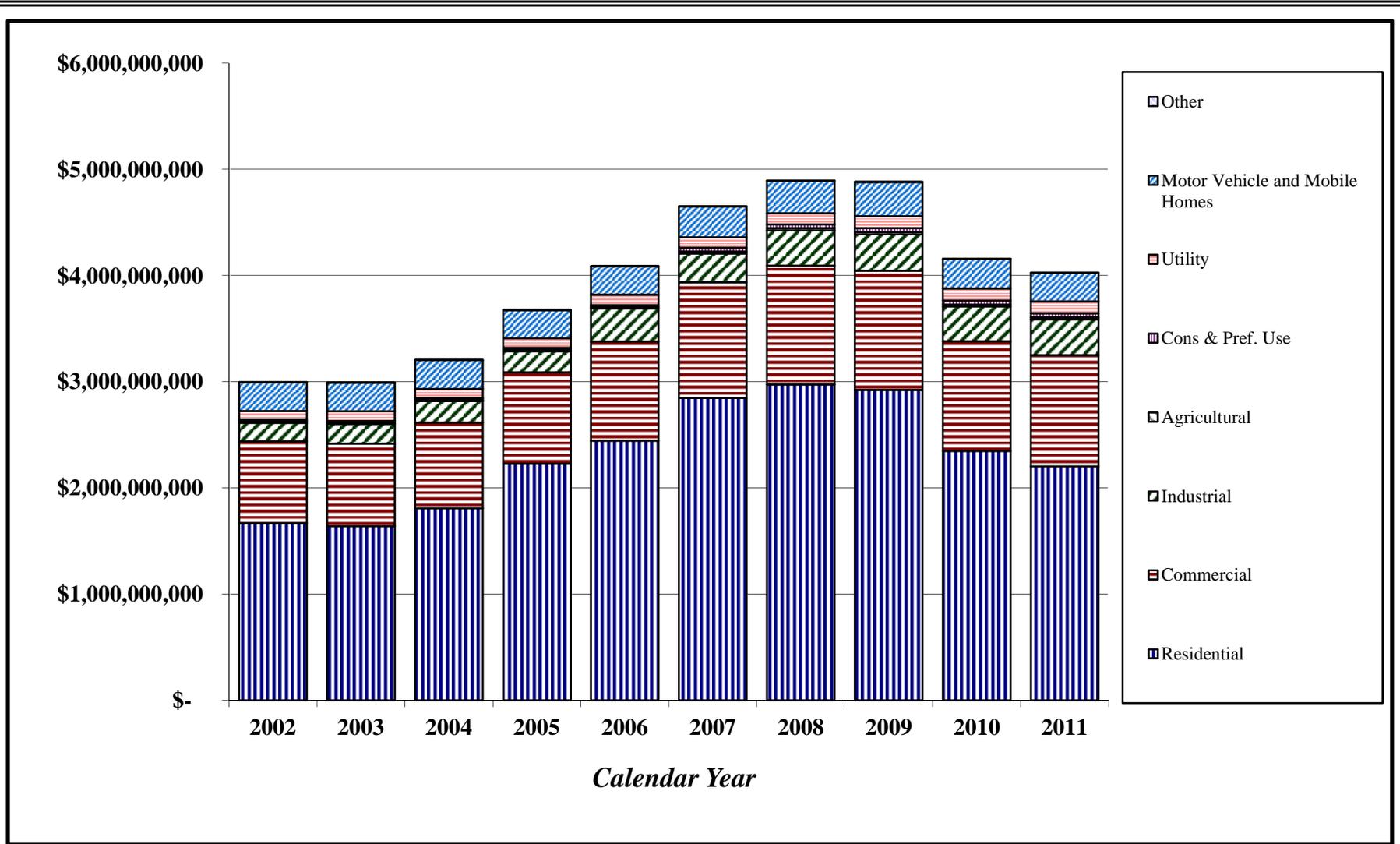
³ Generally includes timber and heavy equipment.

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
2002	7.728	0.250	7.200	3.123	3.897	19.520
2003	7.728	0.250	7.020	3.123	3.897	20.800
2004	7.631	0.250	6.871	3.123	3.854	20.500
2005	7.349	0.250	6.850	3.123	3.854	19.300
2006	8.240	0.250	6.825	3.123	3.854	20.300
2007	7.861	0.250	6.775	3.123	3.854	19.700
2008	7.826	0.250	6.129	3.123	3.854	19.700
2009	7.932	0.250	6.775	3.123	5.120	21.350
2010	9.900	0.250	6.775	3.123	3.854	24.100
2011	9.900	0.250	6.775	3.123	3.854	19.850

Notes:

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

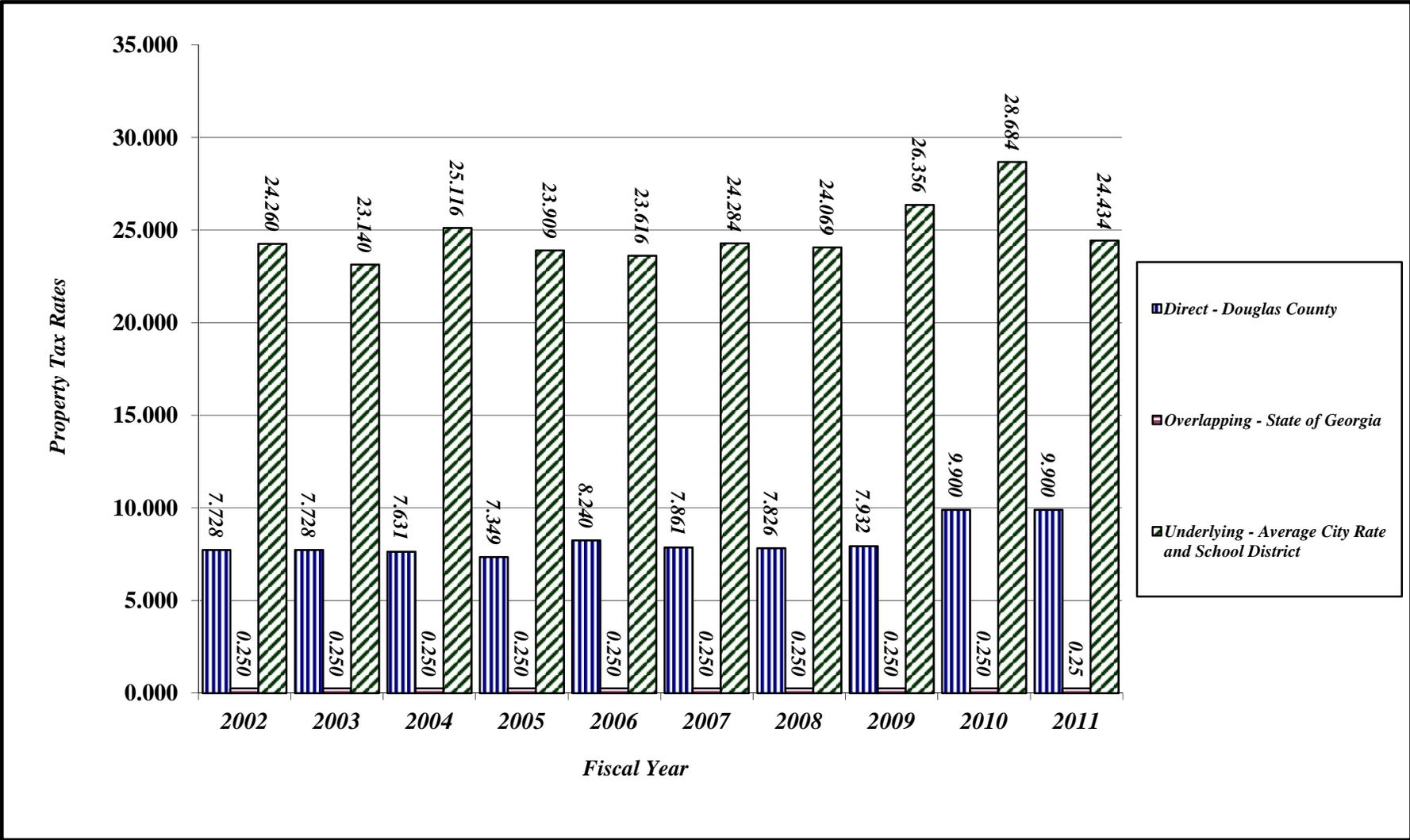
² Underlying rates are those of the City of Villa Rica, the City of Austell, the City of Douglasville and Douglas County Schools that apply to property owners located within Douglas County.

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

Calendar Year	Taxes Levied for the Calendar Year ²	Collected Within the Fiscal Year of The Levy		Collections in Subsequent Years	Total Collections to Date		Total Uncollected Taxes ¹	
		Amount	Percentage of Levy		Amount	Percentage of Levy	Amount	Percentage of Levy
2002	\$ 19,388,479	\$ 16,943,329	87.39%	\$ 2,445,150	\$ 19,388,479	100.00%	\$ -	0.00%
2003	19,290,638	11,252,333	58.33%	8,038,305	19,290,638	100.00%	-	0.00%
2004	20,590,111	19,005,522	92.30%	1,584,589	20,590,111	100.00%	-	0.00%
2005	22,245,517	20,238,357	90.98%	2,004,680	22,243,037	99.99%	2,480	0.01%
2006	27,759,495	25,306,480	91.16%	2,452,775	27,759,255	100.00%	240	0.00%
2007	29,783,387	26,727,515	89.74%	3,043,874	29,771,389	99.96%	11,998	0.04%
2008	31,255,777	26,232,838	83.93%	4,978,547	31,211,385	99.86%	44,392	0.14%
2009	31,653,764	27,494,179	86.86%	3,861,292	31,355,471	99.06%	298,293	0.94%
2010	34,241,803	29,629,647	86.53%	3,908,807	33,538,454	97.95%	703,349	2.05%
2011	33,199,061	29,544,073	88.99%	-	29,544,073	88.99%	3,654,988	11.01%

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.

Data Source:

Douglas County Tax Commissioner's Office

Douglas County, Georgia
Principal Property Taxpayers (Unaudited)
 Calendar Years Ended December 31, 2011 and 2003

2011				2003			
Principal Taxpayer	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Principal Taxpayer	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
GreyStone Power Company	\$ 44,022,683	1	2.44%	GreyStone Power Company	\$ 72,880,086	1	2.64%
Georgia Power Company	17,201,797	2	0.95%	Georgia Power Company	23,741,053	2	0.86%
Georgia Transmission Corporation	16,927,905	3	0.94%	Georgia Transmission Corporation	22,020,789	3	0.80%
Staples Contract and Commercial	13,363,265	4	0.74%	BellSouth Telecommunications	21,176,750	4	0.77%
Federal Nation Mortgage Association	13,103,414	5	1.38%	Arbor Place II, LLC	27,424,893	5	0.99%
Bellsouth Telecommunication	12,525,734	6	0.69%	Tree Terrace Associates	29,408,742	6	1.06%
Arbor Place II, LLC	11,161,960	7	0.62%	Applied Industrial Technologies	26,681,411	7	0.97%
Blue Valley Apartments	9,147,956	8	0.51%	MCI WorldCom Network	22,689,789	8	0.82%
Birch Landing Atlanta Apartments, LLLP	10,515,400	9	0.58%	Inland Southeast Douglasville	20,850,080	9	0.75%
Lytos-Creekside II, Inc.	10,483,240	10	0.58%	Robert Bosch Corporation	20,385,807	10	0.74%
Total Principal Taxpayers	158,453,354		100.00%	Total Principal Taxpayers	287,259,400		10.39%
All Other Taxpayers			0.00%	All Other Taxpayers	2,476,776,719		89.61%
Total ¹	\$ 158,453,354		100.00%	Total ¹	\$ 2,764,036,119		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	Underlying	Total Direct, Overlapping and Underlying Rates
	Douglas County		State of Georgia	Douglas County Schools ³	
	LOST ¹	SPLOST ²			
2002	1.00%	1.00%	4.00%	1.00%	7.00%
2003	1.00%	1.00%	4.00%	1.00%	7.00%
2004	1.00%	1.00%	4.00%	1.00%	7.00%
2005	1.00%	1.00%	4.00%	1.00%	7.00%
2006	1.00%	1.00%	4.00%	1.00%	7.00%
2007	1.00%	1.00%	4.00%	1.00%	7.00%
2008	1.00%	0.00%	4.00%	1.00%	6.00%
2009	1.00%	0.00%	4.00%	1.00%	6.00%
2010	1.00%	1.00%	4.00%	1.00%	7.00%
2011	1.00%	1.00%	4.00%	1.00%	7.00%

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. A special purpose local option sales tax (SPLOST) was approved effective February 2, 2010.

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_2012_Apr_Rate_Chart_Historical.pdf

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	
	General Obligation Bonds	Special Assessment Bonds	Certificates of Participation	Capital Leases	Total	Capital Leases				Total
2002	40,390,000	845,000	-	559,314	\$ 41,794,314	-	\$ 41,794,314	0.016%	98,650	\$ 424
2003	34,430,000	770,000	6,785,000	474,963	42,459,963	-	42,459,963	0.016%	102,015	416
2004	26,795,000	695,000	6,785,000	442,430	34,717,430	-	34,717,430	0.012%	106,300	327
2005	18,510,000	615,000	6,105,000	291,506	25,521,506	-	25,521,506	0.008%	112,900	226
2006	9,575,000	530,000	5,405,000	81,318	15,591,318	409,433	16,000,751	0.005%	120,300	133
2007	-	435,000	4,700,000	6,965	5,141,965	286,640	5,428,605	0.001%	125,800	43
2008	-	335,000	3,980,000	-	4,315,000	157,982	4,472,982	0.001%	127,800	35
2009	-	230,000	3,240,000	-	3,470,000	23,102	3,493,102	0.001%	128,800	27
2010	-	120,000	2,480,000	-	2,600,000	-	2,600,000	0.001%	129,800	20
2011	92,405,000	-	1,680,000	-	94,085,000	-	94,085,000	0.024%	132,403	711

Data Sources:

¹ Applicable years' comprehensive annual financial report.

² Exhibit XX

Douglas County, Georgia
Direct and Underlying Governmental Activities Debt (Unaudited)
December 31, 2011

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable ¹</u>	<u>Estimated Share of Underlying Debt</u>
Underlying Debt^{2,3}			
Douglas County Board of Education (June 30, 2011):			
General obligation bonds	\$ 204,015,000	100.0%	\$ 204,015,000
Cities			
Douglasville (June 30, 2011)			
General obligation bonds	31,536,431	100.0%	31,536,431
Capital leases	1,959,621	100.0%	1,959,621
Villa Rica (March 31, 2011)			
Capital Leases	736,023	100.0%	736,023
Austell (June 30, 2011)			
Revenue bonds	5,205,000	100.0%	<u>5,205,000</u>
Capital leases	40,794	100.0%	<u>40,794</u>
Total Underlying Debt			243,492,869
County Direct Debt			
Certificates of participation	1,680,000		
General obligation bonds	<u>92,405,000</u>		
Total	<u>94,085,000</u>	100.0%	<u>94,085,000</u>
Total Direct and Overlapping Debt			<u>\$ 337,577,869</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,				
	2002	2003	2004	2005	2006
Taxable Assessed Value ¹	\$ 2,872,920,021	\$ 2,860,476,463	\$ 3,073,556,078	\$ 3,514,756,227	\$ 3,862,469,435
Legal Debt Margin					
Debt limit (10% of assessed value) ²	\$ 287,292,002	\$ 286,047,646	\$ 307,355,608	\$ 351,475,623	\$ 386,246,944
Debt applicable to limit:					
General obligation bonds	-	-	-	-	-
Less: Amount reserved for repayment of general obligation debt	-	-	-	-	-
Total debt applicable to limit	-	-	-	-	-
Legal Debt Margin	\$ 287,292,002	\$ 286,047,646	\$ 307,355,608	\$ 351,475,623	\$ 386,246,944
Total net debt applicable to the limit as a % of the debt limit	0.00%	0.00%	0.00%	0.00%	0.00%
	2007	2008	2009	2010	2011
Taxable Assessed Value ¹	\$ 4,111,486,468	\$ 4,292,473,034	\$ 4,267,524,229	\$ 3,619,514,330	\$ 3,621,759,283
Legal Debt Margin					
Debt limit (10% of assessed value) ²	\$ 411,148,647	\$ 429,247,303	\$ 426,752,423	\$ 361,951,433	\$ 362,175,928
Debt applicable to limit:					
General obligation bonds	-	-	-	-	-
Less: Amount reserved for repayment of general obligation debt	-	-	-	-	-
Total debt applicable to limit	-	-	-	-	-
Legal Debt Margin	\$ 411,148,647	\$ 429,247,303	\$ 426,752,423	\$ 361,951,433	\$ 362,175,928
Total net debt applicable to the limit as a % of the debt limit	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 ²	Per Capita Personal Income % of U.S. ²	Median Age ³	School Enrollment ⁴	Unemployment Rate			County Employment ⁵
							County ⁵	State of Georgia ⁵	United States ⁶	
2002	98,650	2,639,164	26,869	85%	34.6	18,775	4.5%	4.8%	5.8%	50,659
2003	102,015	2,727,440	26,882	83%	34.6	19,738	4.7%	4.8%	6.0%	51,134
2004	106,300	2,879,258	27,011	80%	34.6	19,773	4.8%	4.7%	5.5%	53,375
2005	112,900	3,123,754	27,799	78%	34.6	22,487	5.5%	5.2%	5.1%	56,573
2006	120,300	3,377,727	28,438	75%	34.6	23,998	5.0%	4.7%	4.6%	59,250
2007	125,800	3,670,553	29,524	74%	34.6	24,403	4.8%	4.7%	5.0%	61,336
2008	127,800	3,844,533	30,009	73%	34.6	24,623	6.5%	6.3%	7.3%	61,313
2009	128,800	3,823,091	29,476	72%	34.6	24,692	10.6%	9.7%	9.9%	58,003
2010	129,800	3,801,770	29,289	72%	33.5	24,417	11.1%	10.2%	9.4%	56,870
2011	132,403	3,892,285	29,343	73%	35.0	24,601	10.2%	9.8%	8.5%	61,232

Data Sources:

- ¹ U.S. Census Bureau - <http://2010.census.gov/2010census/popmap/ipmtext.php?fl=13>
- ² U.S. Bureau of Economic Analysis - <http://www.bea.gov/iTable/iTable.cfm?ReqID=70&step=1&isuri=1&acrdn=5>
- ³ U.S. Census Bureau - <http://usgovinfo.about.com/gi/dynamic/offsite.htm?site=http://factfinder.census.gov/>
- ⁴ Douglas County Board of Education <http://web.douglas.k12.ga.us/web/2010-2011AnnualReport.pdf>
- ⁵ Real Estate Center, <http://recenter.tamu.edu/data/emp/>
- ⁶ U.S. Department of Labor, Bureau of Labor Statistics, http://data.bls.gov/PDQ/servlet/SurveyOutputServlet?data_tool=latest_numbers&series_id=LNS14000000

Douglas County, Georgia
Principal Employers (Unaudited)
For the Calendar Years Ended December 31, 2011¹ and 2003

Employer	Type of Business	2011		
		Number of Employees	Rank	Percentage of Major County Employers
Silver Line Building Products, Inc.	Building Products	814	1	1.67%
American Red Cross Blood Services	Healthcare	450	2	0.92%
Staples Customer Fulfillment Center	Customer Service	258	3	0.53%
Seasons-4 Inc.	Manufacturing	225	4	0.46%
APL Logistics	International Transportation	200	5	0.41%
Medline Medical Industries, Inc.	Healthcare	200	6	0.41%
Doors & Building Products, Inc.	Manufacturing	160	7	0.33%
Custom Building Products, Inc.	Manufacturing	160	8	0.33%
Dawn Food Products, Inc.	Bakery Distribution	145	9	0.30%
Heritage Bag Company	Manufacturing	135	10	0.28%
Total Principal Employers		2,747		5.63%
Other Employers		46,037		94.37%
Total Employers		48,784		100.00%
Employer	Type of Business	2003		
		Number of Employees	Rank	Percentage of Major County Employers
Silver Line Building Products Corp.	Building Products	1,118	1	2.06%
Douglas County Government	Government	864	2	1.59%
Wal-Mart	Retail	550	3	1.01%
Revest	Manufacturing	550	4	1.01%
WellStar Douglas Hospital	Healthcare	450	5	0.83%
Kroger	Grocery	415	6	0.76%
Doors and Building Components	Manufacturing	315	7	0.58%
Benton-Georgia, Inc.	Communication	300	8	0.55%
Inner Harbour Hospitals, Ltd.	Healthcare	300	9	0.55%
Randstad	Administrative Services Agency	265	10	0.49%
Total Principal Employers		5,127		9.43%
Other Employers		49,233		90.57%
Total Employers		54,360		100.00%

Data Source:

¹ Douglas County Chamber of Commerce

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

<u>Function/program</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
General Fund										
General Government										
Board of Commissioners	6	6	6	5	5	7	7	7	7	7
Finance	13	13	12	12	13	11	11	11	11	11
Purchasing	4	5	5	5	5	5	5	5	5	5
Legal Services	3	3	4	2	2	2	2	2	2	2
Information Services	8	8	8	8	9	11	11	11	11	10
Internal Audit	-	-	-	-	-	1	1	1	1	1
Personnel	4	4	4	4	4	4	4	4	4	4
Tax Commissioner	13	13	13	14	14	15	15	20	20	20
Tax Appraisal	17	19	18	19	19	20	21	19	19	17
Courthouse Maintenance	2	2	1	1	1	1	1	1	1	1
Election Board	2	2	2	2	2	2	2	2	2	2
Voter Registration	1	2	2	2	2	2	2	2	2	2
Printing	3	3	3	3	3	3	3	3	3	3
Property Management	-	-	-	-	4	5	7	7	7	7
Records Retention	2	2	2	2	2	2	2	2	2	2
Risk and Safety	-	-	-	-	-	1	2	2	2	2
Communications	1	2	2	2	3	3	3	3	3	4
Total General Government	79	84	82	81	88	95	99	102	102	100
Judicial										
Superior Court Judges	6	6	6	6	6	6	6	6	6	6
Clerk of Superior Court	26	27	28	29	29	29	30	30	31	31
District Attorney	24	25	25	14	27	27	32	32	32	33
Victim Witness Office	1	1	1	1	-	-	-	-	-	-
Magistrate Court	7	7	7	8	8	8	9	8	8	8
Probate Court	7	7	7	7	7	7	7	7	7	6
Juvenile Court	4	4	4	7	7	7	7	7	7	7
Public Defender	12	12	12	14	14	14	15	15	15	15
State Court Judges	2	2	2	2	2	2	2	2	2	4
State Court Solicitor	4	7	7	9	9	9	12	12	12	13
State Court Clerk	3	5	5	5	5	5	10	10	10	10
State Court Public Defender	1	1	1	2	2	2	3	3	3	3
Total Judicial	97	104	105	104	116	116	133	132	133	136
Public Safety										
Sheriff Enforcement	128	133	133	144	150	162	164	165	165	156
Sheriff Detention	139	140	154	149	151	155	165	160	160	147
Fire and Emergency Services	158	157	157	150	165	166	172	172	172	143
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	-	10	10	10	10	10	10	10	10
Total Public Safety	429	433	457	456	479	496	514	510	510	459

(Continued)

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

(Continued)

<u>Function/program</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Public Works										
Department of Transportation	34	34	38	38	40	47	49	47	47	44
Development Control	7	7	6	7	7	5	5	4	4	5
Fleet Management	12	12	12	11	12	13	13	12	12	12
Total Public Works	53	53	56	56	59	65	67	63	63	61
Health and Welfare										
Juvenile Programs Administration	8	10	10	10	11	13	13	13	13	12
Culture/Recreation										
Parks and Recreation	18	19	18	18	31	35	40	40	39	37
Libraries	15	15	15	15	15	15	15	15	15	15
Total Culture/Recreation	33	34	33	33	46	50	55	55	54	52
Housing and Development										
Agriculture Extension	7	7	5	5	6	6	6	6	6	6
Building Inspection	14	12	14	14	14	14	14	13	13	8
Planning and Zoning	8	4	4	5	4	5	5	5	5	5
Code Enforcement Officers Division	-	3	4	3	3	3	3	3	3	3
Development Services Administration	-	2	2	2	2	1	1	1	1	1
Occupational Tax Division	-	2	2	2	2	3	3	3	3	2
Environmental Code Enforcement	1	1	-	-	-	-	-	-	-	-
GIS Mapping	3	3	3	2	3	3	3	3	3	3
Rideshare	3	3	3	4	4	4	4	4	4	3
Economic Development	2	2	2	2	2	2	-	-	-	-
Total Housing and Development	38	39	39	39	40	41	39	38	38	31
Total General Fund	737	757	782	779	839	876	920	913	913	851
Special Revenue Funds										
E-911	24	24	24	20	24	25	27	25	25	23
Highway Safety Task Force	4	-	-	-	-	-	-	-	-	-
Victim Assistance	3	3	3	3	3	4	4	3	3	2
Total Special Revenue Funds	31	27	27	23	27	29	31	28	28	25
Enterprise Funds										
Landfill	8	8	8	7	8	8	8	8	8	8
Cafeteria	2	-	-	-	-	-	-	-	-	-
Total Enterprise Funds	10	8	8	7	8	8	8	8	8	8
Total County-wide	778	792	817	809	874	913	959	949	949	884
Percentage Change From Prior Year	2.8%	1.8%	3.2%	-1.0%	8.0%	4.5%	5.0%	-1.0%	0.0%	-6.8%

Data Source:
Various County Departments

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

Function/program	Calendar Year									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
General Government										
Total Personal Property Accounts	7,658	7,943	9,642	10,368	11,250	12,250	8,849	9,500	9,000	8,707
Total Number of Parcels	39,691	41,179	43,770	46,840	49,500	52,500	53,580	54,000	54,200	54,231
Vehicle Tags Sold	100,331	102,100	106,600	112,900	116,900	122,700	142,800	165,600	128,000	121,700
Registered Voters	52,987	54,222	61,900	52,360	67,000	67,500	76,000	76,000	81,900	79,000
Judicial System										
Civil Cases Filed	3,400	3,753	3,612	3,700	4,300	4,320	4,400	6,000	6,100	5,800
Criminal Cases Filed	1,617	1,712	1,443	1,350	1,968	2,000	2,000	2,000	2,200	2,400
Criminal Warrants Issued by Magistrate	6,182	7,088	6,430	6,480	7,170	7,200	6,770	7,000	6,500	6,100
Marriage Licenses Issued	754	870	1,007	1,050	1,128	1,100	1,150	1,200	1,200	900
Traffic Cases	11,216	11,060	11,640	10,000	10,230	14,000	14,830	16,310	12,690	8,870
Real Estate Documents (0s)	3,760	3,830	4,700	3,750	4,700	4,800	5,200	5,000	3,950	2,000
Public Safety										
Total Calls for Fire and EMS Service	10,349	10,764	10,764	12,337	12,722	13,064	13,251	13,648	13,639	13,778
Inmates Received	6,952	7,184	7,374	7,995	9,183	9,996	10,792	10,140	11,186	11,738
Citizen Contacts	36,671	76,100	76,100	-	-	-	-	-	-	-
Public Works										
Miles of Roads Maintained	568	568	570	590	590	600	600	900	290	206
Miles of Road Resurfaced	32	32	34	33	37	28	28	2	-	3
Health and Welfare										
Youth Served through Juvenile Programs	534	1,140	1,130	1,120	1,130	1,300	1,400	1,590	1,650	1,750
Families Served through Juvenile Programs	528	840	940	1,000	1,000	1,080	2,000	1,200	1,250	1,350
Seniors and Handicapped Served	290	293	305	315	326	401	417	425	484	510
Culture/Recreation										
Library Patron Count	306,990	340,700	361,500	385,000	371,000	380,000	382,000	402,000	393,600	411,300
Adult Recreation Participants	13,865	13,865	630	800	1,200	3,000	3,500	3,850	3,800	3,900
Youth Recreation Participants	9,500	9,500	6,630	10,250	24,000	42,000	47,000	51,700	52,000	53,000
Planning and Community Development										
4-H, Science, and Horticulture Programs	166	180	214	230	235	255	275	285	240	245
4-H Members	1,100	1,159	1,159	1,400	1,450	1,500	1,700	1,800	1,800	1,850
Total Building Inspections Conducted	20,000	31,000	34,000	35,000	36,000	37,000	7,000	4,000	5,000	4,000
Average Daily Rideshare One-Way Trips	239	590	660	260	315	481	538	577	655	658
Special Revenue										
Calls Received on 911 System	94,810	101,100	108,000	118,500	107,000	120,000	121,000	121,000	113,400	120,000
Enterprise Funds										
Total Landfill Tonnage	58,081	80,960	77,880	84,810	84,850	100,260	81,870	89,500	40,470	34,369
Pounds Recycled	3,068	1,739	2,553	2,733	1,579	1,577	1,624	1,700	2,084	1,966

Data Source

Various County Departments

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

Function/Program	Calendar Year							
	2004	2005	2006	2007	2008	2009	2010	2011
General Government								
Vehicles	N/A	24	42	55	48	48	49	51
Judicial System								
Vehicles	14	16	16	14	11	11	11	11
Public Safety								
Fire Stations	9	9	9	10	11	10	10	10
Training Facility	-	-	-	-	-	-	1	1
Sheriff's Department Precincts	4	2	2	2	2	1	1	1
Public Works								
Miles of Road	615	798	786	887	894	892	892	994
Health and Welfare								
County Owned Senior Services Buildings	1	1	1	1	1	1	1	1
Culture/Recreation								
County Libraries	2	2	2	2	2	2	2	3
County Parks	12	12	12	13	13	13	14	14
County Aquatic Centers	-	1	1	1	1	1	1	1
Total Acreage of Parks - Including Undeveloped	1,800	1,783	1,799	1,817	1,817	1,817	1,817	1,817
County Senior Centers	-	1	1	1	1	1	1	1
Housing and Development								
Rideshare Vans	35	40	40	60	74	98	98	84
Special Revenue								
E-911 Buildings	1	1	1	1	1	1	1	2
Enterprise Funds								
Buildings	5	5	5	6	6	6	6	6

Data Source

Various County Departments

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COMPLIANCE SECTION

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

DOUGLAS COUNTY, GEORGIA
FAMILY CONNECTION PROGRAM - DHR CONTRACT #427-93-11110121-99
For the year ended December 31, 2011

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

DOUGLAS COUNTY, GEORGIA
FAMILY CONNECTION PROGRAM - DHR CONTRACT #427-93-121200029-99
For the year ended December 31, 2011

	<u>CFDA</u>	<u>Budget</u>	<u>Actual</u>	<u>Remaining Balance</u>
Revenues:				
Intergovernmental - State	N/A	<u>\$ 44,000</u>	<u>\$ 13,488</u>	<u>\$ 30,512</u>
Expenditures:				
Health and welfare				
Contract services		<u>44,000</u>	<u>13,488</u>	<u>30,512</u>
		<u>44,000</u>	<u>13,488</u>	<u>30,512</u>
Excess of revenues over (under) expenditures		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Douglas County, Georgia
Schedule of Projects Constructed With
Special Purpose Local Option Sales Tax
For the Fiscal Year Ended December 31, 2011

Project	Original Project Length Budget	Revised Project Length Budget	Prior Years Actual	Current Year Actual	Project Length Actual Total	Variance With Revised Project Length Budget
2002 Douglas County:						
Parks and Recreation Projects	\$ 30,000,082	\$ 36,252,440	\$ 39,428,697	\$ 248,038	\$ 39,676,735	\$ (3,424,295)
Road Projects	32,590,206	38,213,315	33,788,559	2,969,489	36,758,048	1,455,267
Fire Projects	12,056,400	13,300,791	11,004,417	223,159	11,227,576	2,073,215
2002 City of Douglasville:						
Parks and Recreation Projects	13,796,849	16,127,931	13,649,967	--	13,649,967	2,477,964
Road Projects	7,921,413	13,091,744	12,801,210	--	12,801,210	290,534
2002 City of Villa Rica:						
Parks and Recreation Projects	12,334	606,054	490,306	--	490,306	115,748
Road Projects	543,381	81,043	81,043	--	81,043	--
2002 City of Austell:						
Parks and Recreation Projects	519,606	570,796	379,964	--	379,964	190,832
<hr/>						
2002 Total	\$ 97,440,271	\$ 118,244,114	\$ 111,624,162	\$ 3,440,686	\$ 115,064,848	\$ 3,179,266
<hr/>						
2010:						
Jail and Law Enforcement Complex						
2010 Total	\$ 117,763,214	\$ 116,240,580	\$ 9,796,451	\$ 70,356,358	\$ 80,152,809	\$ 36,087,771
<hr/>						

Note: The 2002 SPLOST Fund also transferred \$5,828,259 to the debt service fund for repayment of bonds associated with construction costs already included in the expenditures presented above. The Original Project Length Budget for this was \$4,559,729. The 2010 SPLOST Fund also transferred \$25,437,961 to the debt service fund for repayment of bonds associated with construction costs already included in the expenditures presented above. Also, note that for 2010 the information for the Cities of Austell and Villa Rica were reversed in error.



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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 basic financial statements of Douglas County, Georgia as of and for the year ended December 31, 2011, and have issued our report thereon dated June 27, 2012. 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, 2011, 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 letter dated June 27, 2012.

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
June 27, 2012



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

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

Compliance

We have audited the compliance of Douglas County, Georgia, (the County), with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2011. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, the County, complied, in all material respects, with the requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2011.

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, 2011, and have issued our report thereon dated June 27, 2012. 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.

Richards, Cauley + Associates, LLC

Atlanta, Georgia
June 27, 2012

DOUGLAS COUNTY, GA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2011

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass Through Entity Number	Federal Program Expenditures
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
Pass through Georgia Department of Community Affairs Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	08-NS-5058	\$ 1,324,110
U.S. DEPARTMENT OF JUSTICE			
Bulletproof Vests Partnership Program	16.607	N/A	7,440
Federal Asset Forfeiture	16.000	GA0480000	160,422
Pass through Criminal Justice Coordinating Council:			
ARRA - Edward Byrne Memorial Justice Assistant Grant Program	16.803	B82-8-104	68,778
ARRA - Edward Byrne Memorial Justice Assistant Grant Program	16.803	B82-8-108	29,878
			<u>98,656</u>
Pass through Children & Youth Coordinating Council:			
Juvenile Accountability Block Grants	16.523	JB-08ST-0002	12,900
Juvenile Accountability Block Grants	16.523	JB-09ST-0004	3,565
			<u>16,465</u>
Pass through Criminal Justice Coordinating Council:			
Crime Victim Assistance	16.575	C10-8-063	65,870
Crime Victim Assistance	16.575	C11-8-043	19,038
			<u>84,908</u>
State Criminal Alien Assistance Program	16.606	N/A	32,136
Total U.S. Department of Justice			<u>400,027</u>
U.S. DEPARTMENT OF HOMELAND SECURITY			
Pass through Georgia Emergency Management Agency:			
Homeland Security Grant Program	97.067	2009-SS-T9-0047	403
Homeland Security Grant Program	97.067	2009-EO-MX-0030	286,615
Homeland Security Grant Program	97.067	2008-GE-T8-0017	2,330
			<u>289,348</u>
Hazard Mitigation Grant Program	97.039	HMGP-1858-0015	410,297
Hazard Mitigation Grant Program	97.039	HMGP-1761-0005	2,438
			<u>412,735</u>
Emergency Management Performance Grant	97.042	2011-EP-00-0015	25,307
Disaster Assistance	83.516	FEMA-1858-DR-GA	115,302
Total U.S. Department of Homeland Security			<u>842,692</u>

(continued)

DOUGLAS COUNTY, GA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2011

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass Through Entity Number	Federal Program Expenditures
U.S. DEPARTMENT OF TRANSPORTATION			
Pass through Criminal Justice Coordinating Council: Federal Transit Formula Grants	20.507	ARRA GA-96-X007	11,695
Pass through Governor's Office of Highway Safety: Highway Enforcement of Aggressive Traffic	20.600	GA-2011-000-00412	49,666
Highway Enforcement of Aggressive Traffic	20.600	GA-2012-000-00361	24,373
			<u>74,039</u>
Total U.S. Department of Transportation			<u>85,734</u>
U. S. DEPARTMENT OF HEALTH & HUMAN SERVICES			
Pass through Georgia Department of Human Resources: Aging Cluster:			
Special Programs for the Aging - Title III Part B	93.044	008AS1	46,766
Special Programs for the Aging - Title III Part C	93.045	008AS4	158,599
Nutrition Services Incentive Program (NSIP)	93.053	008AU1	28,336
Total Aging Cluster			<u>233,701</u>
Family Caregiver Support - Title III, Part E	93.052	008AS3	16,938
Social Services Block Grant (SSBG)	93.667	008AS2	48,817
Pass through Georgia Accountability Courts Enhance the Safety of Children affected by Parental methamphetamine or other substance abuse	83.087	Project 14014	101,216
Total U. S. Department of Health & Human Services			<u>400,672</u>
Total Expenditures of Federal Awards			<u><u>\$ 3,053,235</u></u>

COUNTY OF DOUGLAS, GEORGIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2011

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, 2011

SECTION I – SUMMARY OF AUDIT RESULTS

Financial Statements

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

Federal Awards

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

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Programs</u>
14.228	Community Develop Block Grants/State’s Program and Non-Entitlement Grants in Hawaii
97.039	Hazard Mitigation Grant Program

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

Douglas County, Georgia
Schedule of Findings and Questioned Costs
Year Ended December 31, 2011

Section II – Financial Statement Findings

None Reported

Section III – Federal Award Findings

None Reported

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Douglas County, Georgia

Certification of 9-1-1 Expenditures

For the Year Ended December 31st, 2011

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 Expenditures (UCOA Activity 3800)									
2	46-5-134(e)	Wireless service supplier cost recovery charges (identify each supplier individually on lines below - attach list, if necessary)									
		<table border="0" style="width: 100%;"> <tr> <td style="width: 80%;"><u>AT&T Wireless</u></td> <td style="width: 10%; text-align: right;">\$</td> <td style="width: 10%; text-align: right;"><u>115,387</u></td> </tr> <tr> <td><u>Metro PCS</u></td> <td style="text-align: right;">\$</td> <td style="text-align: right;"><u>23,587</u></td> </tr> <tr> <td><u>Sprint PCS</u></td> <td style="text-align: right;">\$</td> <td style="text-align: right;"><u>22,822</u></td> </tr> </table>	<u>AT&T Wireless</u>	\$	<u>115,387</u>	<u>Metro PCS</u>	\$	<u>23,587</u>	<u>Sprint PCS</u>	\$	<u>22,822</u>
<u>AT&T Wireless</u>	\$	<u>115,387</u>									
<u>Metro PCS</u>	\$	<u>23,587</u>									
<u>Sprint PCS</u>	\$	<u>22,822</u>									
3		Emergency telephone equipment, including necessary computer hardware, software, and data base provisioning, addressing, and nonrecurring costs of establishing a 9-1-1 system:									
3a	46-5-134(f)(1)(A)	Lease costs \$ <u>0</u>									
3b	46-5-134(f)(1)(A)	Purchase costs \$ <u>527,120</u>									
3c	46-5-134(f)(1)(A)	Maintenance costs \$ <u>0</u>									
4	46-5-134(f)(1)(B)	Rates associated with the service suppliers 9-1-1 service and other service suppliers recurring charges \$ <u>0</u>									
5		Employees hired by the local government solely for the operation and maintenance of the emergency 9-1-1 system and employees who work as directors as defined in O.C.G.A. §46-5-138.2 Number of employees classified as: Full time <u>25</u> Part time <u>0</u>									
5a	46-5-134(f)(1)(C)	Salaries and wages \$ <u>1,003,391</u>									
5b	46-5-134(f)(1)(C)	Employee benefits \$ <u>280,439</u>									
6	46-5-134(f)(1)(D)	Cost of training of employees who work as dispatchers or directors \$ <u>3,285</u>									
7	46-5-134(f)(1)(E)	Office supplies of the public safety answering points used directly in providing emergency 9-1-1 system services \$ <u>6,874</u>									
8		Building used as a public safety answering point:									
8a	46-5-134(f)(1)(F)	Lease costs \$ <u>0</u>									

Douglas County, Georgia

Certification of 9-1-1 Expenditures

For the Year Ended December 31st, 2011

Line No.		O.C.G.A. Reference:	
8b	Purchase costs	46-5-134(f)(1)(F)	\$ <u>0</u>
9	Computer hardware and software used at a public safety answering point, including computer assisted dispatch systems and automatic vehicle location systems:		
9a	Lease costs	46-5-134(f)(1)(G)	\$ <u>0</u>
9b	Purchase costs	46-5-134(f)(1)(G)	\$ <u>6,355</u>
9c	Maintenance costs	46-5-134(f)(1)(G)	\$ <u>44,533</u>
10	Supplies directly related to providing emergency 9-1-1 system services, including the cost of printing emergency 9-1-1 public education materials	46-5-134(f)(1)(H)	\$ <u>11,835</u>
11	Logging recorders used at a public safety answering point to record telephone and radio traffic:		
11a	Lease costs	46-5-134(f)(1)(I)	\$ <u>0</u>
11b	Purchase costs	46-5-134(f)(1)(I)	\$ <u>0</u>
11c	Maintenance costs	46-5-134(f)(1)(I)	\$ <u>10</u>
12	Insurance purchased to insure against risks and liability in the operation and maintenance of the 9-1-1 system on behalf of the local government or on behalf of employees hired by the local government solely for the operation and maintenance of the 9-1-1 system and employees who work as directors	46-5-134(f)(2)(B)(i)	\$ <u>0</u>
13	Mobile communications vehicle and equipment, if the primary purpose and designation of such vehicle is to function as a backup 9-1-1 system center		
13a	Lease costs	46-5-134(f)(2)(B)(ii)	\$ <u>0</u>
13b	Purchase costs	46-5-134(f)(2)(B)(ii)	\$ <u>10,600</u>
13c	Maintenance costs	46-5-134(f)(2)(B)(ii)	\$ <u>4,981</u>
14	Allocation of indirect costs associated with supporting the 9-1-1 system center and operations as identified and outlined in an indirect cost allocation plan approved by the local governing authority that is consistent with the costs allocated within the local government to both governmental and business-type activities	46-5-134(f)(2)(B)(iii)	\$ <u>0</u>
15	Mobile public safety voice and data equipment, geo-targeted test messaging alert systems, or towers necessary to carry out the function of 9-1-1 system operations		

Douglas County, Georgia

Certification of 9-1-1 Expenditures

For the Year Ended December 31st, 2011

Line

No.

O.C.G.A.

Reference:

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 the 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



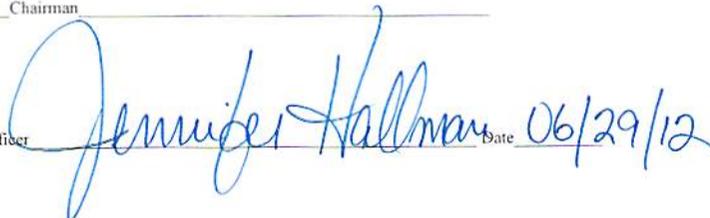
Date



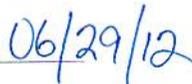
Print Name of Chief Elected Official Tom Worthan

Title of Chief Elected Official Chairman

Signature of Chief Financial Officer



Date



Print Name of Chief Financial Officer Jennifer Hallman

FINANCIAL ASSURANCE REQUIREMENTS FOR SOLID

WASTE HANDLING AND PROCESSING FACILITIES

DOUGLAS CO. - CEDAR MOUNTAIN LANDFILL

EPD PERMIT # 048-009D (SL)

DOUGLAS COUNTY, GEORGIA

DECEMBER 31, 2011



NICHOLS, CAULEY & ASSOCIATES, LLC

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

Atlanta • Clarkesville • Dublin • Warner Robins
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FAX 404-214-1302
atlanta@nicholscauley.com

INDEPENDENT AUDITOR'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Douglas County, Georgia
Douglasville, Georgia

We have performed the procedures enumerated below, which were agreed to by Douglas County, Georgia, (the County), the United States Environmental Protection Agency, and the Georgia Department of Natural Resources, Environmental Protection Division, the specified users, solely to assist the users in evaluating the County's compliance with the financial assurance provisions of the Municipal Solid Waste Landfill Criteria under Subtitle D of the Resource Conservation and Recovery Act during the period ending December 31, 2011. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specific users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose. Our procedures and findings are as follows:

- 1) We computed the financial test alternative two ratios. The resulting liquid ratio for Douglas County, Georgia was computed at 0.60. Therefore, Douglas County, Georgia meets the threshold for the ratio of cash plus marketable securities to total expenditures. Douglas County, Georgia's ratio value of 0.60 is greater than, or equal to the value of 0.05, which is the minimum threshold established by the regulations. Douglas County, Georgia's resulting annual debt service ratio was computed to be 0.00, which is less than, or equal to 0.20, the maximum threshold established by the regulations.
- 2) The relative financial strength ratio was computed to be 0.05, a ratio value less than the established threshold value of 0.43. Therefore Douglas County, Georgia satisfies the requirements to use the financial test to demonstrate financial assurance for the estimated closure and post-closure care costs.
- 3) Based on the calculation of the Operating Deficit Requirement, Douglas County, Georgia has not run an operating deficit of 5% or more in the past two (2) consecutive fiscal years.

DOUGLAS COUNTY, GEORGIA
YEAR ENDED DECEMBER 31, 2011

- 4) We obtained the Douglas County, Georgia's Annual Financial Statements for the year ended December 31, 2011 and noted that the independent auditor's report on the financial statements provided an unqualified opinion, thereby verifying that the financial statements were prepared in accordance with generally accepted accounting principles.
- 5) We obtained the December 31, 2011 financial statements of the County and verified the assured costs estimated for the solid waste handling facility are identified in Douglas County, Georgia's Financial Statements.
- 6) We verified the Finance Director of Douglas County, Georgia has written a letter containing the information specified in the regulations (40 CFR 258.74 (f) (3) (I) (A)) and has placed a copy of this letter in the operating record of the solid waste handling facility in Douglas County, Georgia.
- 7) We determined that Douglas County, Georgia meets the requirements of the Governmental Accounting Standard Board (GASB) Statement No. 18. We also verified that Douglas County, Georgia's Annual Financial Statements disclosed the GASB 18 requirements and that a copy has been placed in the operating file at the solid waste handling site.
- 8) We verified that a copy of the independent auditor's report on Douglas County, Georgia's financial statements for the year ended December 31, 2011, has been placed in the operating record of the waste handling facility.

These agreed upon procedures are substantially less in scope than an examination, the objective of which is the expression of an opinion on Douglas County, Georgia's compliance with the financial assurance provisions of the Municipal Solid Waste Landfill Criteria under subtitle D of the Resource Conservation and Recovery Act. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information of the management of Douglas County, Georgia, and the parties listed in the first paragraph, and should not be used by those who did not participate in determining the procedures.

Richards, Cauley + Associates, LLC

Atlanta, Georgia
June 29, 2012

JENNIFER HALLMAN, CPFO
Finance Director



DOUGLAS COUNTY BOARD OF COMMISSIONERS
FINANCE DEPARTMENT

8700 Hospital Drive • Douglasville, GA 30134
Telephone (770) 920-7268 • Fax (770) 920-7346

June 29, 2012

Ms. Jennifer Vogel
Georgia Environmental Protection Division
Solid Waste Management Program
4244 International Parkway Suite 104
Atlanta, GA 30354

RE: Financial Assurance Requirements
EPD Permit #048-009D(SL), (operating),
Douglas Co-Cedar Mountain Road
1730 Humane Society Blvd.
Douglasville, GA 30134

Dear Ms. Vogel:

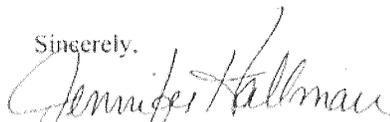
I am writing on behalf of Douglas County, Georgia, with respect to the Financial Assurance Requirements for Solid Waste Handling and Processing Facilities effective April 9, 1997. The audit firm of Nichols, Cauley & Associates, LLC applied the necessary financial tests to ensure that we are in compliance with the financial assurance requirements. These tests were applied based on the Financial Statements of Douglas County, Georgia, fiscal year ended 12/31/2011, which you currently have on file.

The financial statements for Douglas County, Georgia are prepared in conformity with Generally Accepted Accounting Principles for governments. Douglas County, Georgia, has **not** had an operating deficit of 5% or more in each of the two past consecutive fiscal years, is not in default on any outstanding general obligation bonds, and does not have outstanding general obligation bonds that are rated less than investment grade.

The assured costs related to the Douglas Co-Cedar Mountain Road Landfill are identified in both the annual operating budget and in the Annual Financial Statements. For costs assured for closure and post-closure care, Douglas County is in conformance with Governmental Accounting Standards Board Statement 18. Please refer to Page 50 of the Annual Financial Statements for compliance with the public notice component of the financial assurance tests. As of 12/31/2011, assured costs were approximately 5.0% of total revenues, which meets the requirements of the relative financial strength ratio.

A copy of this letter, a letter from Nichols, Cauley & Associates, LLC, Certified Public Accountants, regarding the financial assurance of the Douglas County-Cedar Mountain Road Landfill, the financial assurance tests applied and their results and the Annual Financial Statements will be maintained in the operating records of the Douglas County Cedar Mountain Road Landfill. Should you have any questions please call me at (770) 920-7422.

Sincerely,


Jennifer Hallman, CPFO
Finance Director

web site: CelebrateDouglasCounty.com

e-mail: jhallman@co.douglas.ga.us

Alternative 2 - Local Government Work Sheet (page 1 of 4)
for Closure, Post Closure, and Corrective Action Costs:

1. Name of County/City & Facility Name(s): DOUGLAS COUNTY, GEORGIA
(# 4-7 listed below, must reflect the costs for the facility names listed here)

CEDAR MOUNTAIN LANDFILL

2. GA EPD Permit(s): 048-009D (SL)
(# 4-7 listed below, must reflect the costs for the permit numbers listed here)

3. Fiscal Year Ending 2011

4. Closure Costs = \$1,215,838

5. Post-Closure Costs = 2,413,436
(annual cost x 30 yrs.)

6. Corrective Action Costs = -0-

7. **TOTAL ASSURED COSTS** = \$3,629,274
(Closure Costs + Post Closure Costs + Corrective Action Costs)

8. Comments: _____

Alternative 2 - Local Government Work Sheet (page 2 of 4)
for 1. A. Resulting Liquid Ratio & 1. B. Resulting Annual Debt to Service Ratio

1. A. Resulting Liquid Ratio:

$$\left(\frac{\$8,607,809}{\text{Cash}} + \frac{-0-}{\text{Marketable Securities}} \right) / \frac{\$72,008,424}{\text{Total Expenditures}} =$$

$$\frac{0.60}{\text{Resulting Liquid Ratio}}$$

Resulting Liquid Ratio = 0.60 **MUST** be \geq **0.05**

Cash - found on page 27 of our government's Annual Financial Statements for fiscal year ending 12/31/2011 .

Marketable Securities - found on page N/A of our government's Annual Financial Statements for fiscal year ending 12/31/2011 .

Total Expenditures - found on page 29 of our government's Annual Financial Statements for fiscal year ending 12/31/2011 .

1. B. Resulting Annual Debt to Service Ratio:

$$\frac{\$0.00}{\text{Annual Debt Service}} / \frac{\$72,008,424}{\text{Total Expenditures}} = \frac{0.00}{\text{Resulting Debt to Service Ratio}} \leq 0.20$$

Resulting Debt to Service Ratio = 0.00 **MUST** be \leq **0.20**

Annual Debt Service - found on page 29 of our government's Annual Financial Statements for fiscal year ending 12/31/2011 .

Total Expenditures - found on page 29 of our government's Annual Financial Statements for fiscal year ending 12/31/2011 .

2. Relative Financial Strength Ratio:

$$\frac{\$3,629,274}{\text{Total Assured Cost}} \div \frac{\$77,477,246}{\text{Total Revenue}} = \frac{0.05}{\text{Relative Financial Strength Ratio}}$$

Relative Financial Strength Ratio = 0.05 **MUST** be \leq **0.43**

Total Assured Cost (Closure + Post Closure + Corrective Action Care Costs) - found on page 49 of our government's Annual Financial Statements for fiscal year ending 12/31/2011 .

Total Revenue - found on page 29 of our government's Annual Financial Statements for fiscal year ending 12/31/2011 .

Total Assured Cost is (Closure + Post Closure + Corrective Action Care Cost) – These are found on the local government's landfill Design & Operation plan and indicate the environmental estimated obligations for each individual landfill, and after being adjusted for inflation should be shown on these worksheets. These should be totaled to get the total assured cost.

The **Operating Deficit Requirement**, the **Resulting Liquid Ratio**, and the **Resulting Annual Debt to Service Ratio** should also reflect any year-to-year real costs.

Any year-to-year real closure/post-closure/corrective action costs for the landfill can be reported below.

Comments: _____

3. Operating Deficit Requirement:

(Total Annual Revenues-Total Annual Expenditures) / Revenues ≤ 0.05 for past two years

$$\left(\frac{\$77,477,246}{\text{Total Annual Revenues}} - \frac{\$72,008,424}{\text{Total Annual Expenditures}} \right) / \frac{\$77,477,246}{\text{Revenues}}$$

= NONE
Operating Deficit

NONE **MUST** be ≤ **0.05** for past two years
Operating Deficit

Total Annual Revenues - found on page 29 of our government's Annual Financial Statements for fiscal year ending 12/31/2011 .

Total Annual Expenditures - found on page 29 of our government's Annual Financial Statements for fiscal year ending 12/31/2011 .

4. Not be in default on any Outstanding General Obligation Debt.

(stated in the letter from the local government - III. 3. A. EXAMPLE LETTER - from local government official to GA EPD (page 16)

5. Not have any outstanding General Obligation Bonds that are rated less than investment grade.

(stated in the letter from the local government - III. 3. A. EXAMPLE LETTER - from local government official to GA EPD (page 16)

WILLIAM SAMMONS, CPA
(Type/print name of representative for CPA/auditing firm)

NICHOLS, CAULEY & ASSOCIATES LLC
(type/print name of CPA/auditing firm)

(Signature of representative for CPA/auditing firm)

404-214-1301
(telephone number of representative for CPA/auditing firm)

3. Operating Deficit Requirement:

(Total Annual Revenues - Total Annual Expenditures) / Revenues ≤ 0.05 for past two years

$$\left(\frac{\$77,477,246}{\text{Total Annual Revenues}} - \frac{\$72,008,424}{\text{Total Annual Expenditures}} \right) / \frac{\$77,477,246}{\text{Revenues}}$$

$$= \frac{\text{NONE}}{\text{Operating Deficit}}$$

NONE **MUST** be ≤ **0.05 for past two years**
Operating Deficit

Total Annual Revenues - found on page 29 of our government's Annual Financial Statements for fiscal year ending 12/31/2011 .

Total Annual Expenditures - found on page 29 of our government's Annual Financial Statements for fiscal year ending 12/31/2011 .

4. Not be in default on any Outstanding General Obligation Debt.

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(stated in the letter from the local government - III. 3. A. EXAMPLE LETTER - from local government official to GA EPD (page 16)

TIMOTHY VEAL, CPA

(Type/print name of representative for CPA/auditing firm)

NICHOLS, CAULEY & ASSOCIATES LLC

(type/print name of CPA/auditing firm)


(Signature of representative for CPA/auditing firm)

404-214-1301

(telephone number of representative for CPA/auditing firm)194