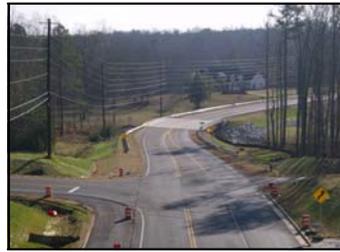


Douglas County, Georgia



Comprehensive Annual Financial Report For the Fiscal Year Ended December 31, 2012



Douglas County, Georgia
Comprehensive Annual Financial Report
For The Year Ended December 31, 2012

TABLE OF CONTENTS

**Introductory Section
(Unaudited)**

Letter of Transmittal.....	1
Certificate of Achievement for Excellence in Financial Reporting	5
Douglas County Board of Commissioners	6
General Government Organizational Chart.....	7
List of Principal Officials.....	8

FINANCIAL SECTION

Independent Auditor’s Report	9
Management’s Discussion and Analysis (Unaudited).....	13

Basic Financial Statements

Government-wide Financial Statements:

Statement of Net Position	25
Statement of Activities.....	26

Fund Financial Statements:

Governmental Funds

Balance Sheet	27
Reconciliation of the Balance Sheet of Governmental Funds to the Government-wide Statement of Net Position	28
Statement of Revenues, Expenditures and Changes in Fund Balances	29
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Government-wide Statement of Activities	30

Proprietary Funds

Statement of Net Position	31
Statement of Revenues, Expenses and Changes in Fund Net Position.....	32
Statement of Cash Flows.....	33

Fiduciary Funds

Comparative Statement of Fiduciary Assets and Liabilities	34
-----------------------------------------------------------------	----

Notes to the Basic Financial Statements.....	35
-----------------------------------------------------	-----------

Douglas County, Georgia
Comprehensive Annual Financial Report
For The Year Ended December 31, 2012

Required Supplementary Information

<i>General Fund</i> – Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget (GAAP) and Actual	65
Schedule of Funding Progress	66
Notes to Required Supplementary Information	67

Other Supplementary Information

Combining and Individual Fund Statements and Schedules:

Governmental Funds:

Major General Fund:

Comparative Balance Sheet	69
Comparative Statement of Revenues, Expenditures and Changes in Fund Balances	70
Schedule of Revenues and Other Financing Sources - Budget and Actual	71
Schedule of Expenditures and Other Financing Uses - Budget and Actual	72

Nonmajor Governmental Funds:

Combining Balance Sheet – By Fund Type.....	77
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – By Fund Type	78

Nonmajor Special Revenue Funds:

Combining Balance Sheet	80
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	82
<i>Drug Treatment Abuse Fund</i>	
Comparative Balance Sheet	84
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	85
<i>Sidewalk Fund</i>	
Comparative Balance Sheet	86
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual	87
<i>Hotel – Motel Tax Fund</i>	
Comparative Balance Sheet	88
Schedule of Revenues and Changes in Fund Balances - Budget and Actual	89
<i>Emergency Telephone Service Fund</i>	
Comparative Balance Sheet	90
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	91

Douglas County, Georgia
Comprehensive Annual Financial Report
For The Year Ended December 31, 2012

<i>Neighborhood Stabilization Program Fund</i>	
Comparative Balance Sheet	92
Schedule of Revenues, Expenditures and Changes in Fund	
Balances - Budget and Actual	93
<i>CDBG Senior Center</i>	
Comparative Balance Sheet	94
Schedule of Revenues, Expenditures and Changes in Fund	
Balances - Budget and Actual	95
<i>Victim Assistance Fund</i>	
Comparative Balance Sheet	96
Schedule of Revenues, Expenditures and Changes in Fund	
Balances - Budget and Actual	97
<i>Law Library Fund</i>	
Comparative Balance Sheet	98
Schedule of Revenues, Expenditures and Changes in Fund	
Balances - Budget and Actual	99
<i>District Attorney Fund</i>	
Comparative Balance Sheet	100
Schedule of Revenues, Expenditures and Changes in Fund	
Balances - Budget and Actual	101
<i>Inmate Commissary Fund</i>	
Comparative Balance Sheet	102
Schedule of Revenues, Expenditures and Changes in Fund	
Balances - Budget and Actual	103
<i>Law Enforcement Confiscated Assets Fund</i>	
Comparative Balance Sheet	104
Schedule of Revenues, Expenditures and Changes in Fund	
Balances - Budget and Actual	105
<i>Sheriff Other Programs Fund</i>	
Comparative Balance Sheet	106
Schedule of Revenues, Expenditures and Changes in Fund	
Balances - Budget and Actual	107
Major Debt Service Fund	
<i>2010 Jail SPLOST</i>	
Comparative Balance Sheet	109
Schedule of Revenues, Expenditures and Changes in Fund	
Balances - Budget and Actual	110
Nonmajor Debt Service Funds	
Combining Balance Sheet	111
Combining Statement of Revenues, Expenditures and Changes in Fund Balances ..	112
<i>Jail Annex Fund</i>	
Comparative Balance Sheet	113
Schedule of Revenues, Expenditures and Changes in Fund	
Balances - Budget and Actual	114

Douglas County, Georgia
Comprehensive Annual Financial Report
For The Year Ended December 31, 2012

Special Tax District Fund

Comparative Balance Sheet	115
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	116

Major Capital Projects Fund:

2010 Special Purpose Local Option Sales Tax Fund

Comparative Balance Sheet	117
Project Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	118

Nonmajor Capital Project Funds:

Combining Balance Sheet	119
Combining Statement of Revenues, Expenditures and Changes in Fund Balances ..	120
<i>2002 Special Purpose Local Option Sales Tax Fund</i>	
Comparative Balance Sheet	121
Project Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	122
<i>GRTA Arterial Road Fund</i>	
Comparative Balance Sheet	123
Project Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	124
<i>Capital Transportation Fund</i>	
Comparative Balance Sheet	125
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	126

Proprietary Funds

Enterprise Fund

Solid Waste Fund

Comparative Statement of Net Position.....	127
Comparative Statement of Revenues, Expenses and Changes in Fund Net Position	128
Comparative Statement of Cash Flows	129

Internal Service Funds

Combining Statement of Net Position	130
Combining Statement of Revenues, Expenses and Changes in Fund Net Position.....	131
Combining Statement of Cash Flows	132
<i>Group Insurance Health Fund</i>	
Comparative Statement of Net Position.....	133
Comparative Statement of Revenues, Expenses and Changes in Fund Net Position	134
Comparative Statement of Cash Flows	135

Douglas County, Georgia
Comprehensive Annual Financial Report
For The Year Ended December 31, 2012

Workers' Compensation Fund

Comparative Statement of Net Position.....	136
Comparative Statement of Revenues, Expenses and Changes in Fund Net Position	137
Comparative Statement of Cash Flows	138

Fiduciary Funds

Agency Funds	
Combining Statements of Changes in Assets and Liabilities	139

Statistical Section
(Unaudited)

Introduction to Statistical Section.....	141
-------------------------------------------------	------------

Financial Trend Information

Changes in Net Position – Governmental Activities	142
Changes in Net Position – Governmental Activities – Percentage of Total.....	143
Changes in Net Position – Business-type Activities.....	144
Changes in Net Position – Total	145
Government-wide Net Position – By Category	146
Chart - Total Government-wide Net Position.....	147
General Governmental Revenues by Source	148
Chart – Total General Governmental Revenues	149
Tax Revenues by Source – Governmental Funds.....	150
Chart – Tax Revenues by Source – Governmental Funds	151
General Governmental Expenditures by Function.....	152
General Governmental Current Expenditures by Function	154
Chart – Total General Governmental Current Expenditures	155
Summary of Changes in Fund Balances – Governmental Funds	156
Fund Balances - Governmental Funds.....	158
Chart – Changes in Fund Balances – Governmental Funds	159

Revenue Capacity Information

Taxable Assessed Value and Estimated Actual Value of Property Type.....	160
Chart – Taxable Assessed Value	161
Direct and Overlapping and Underlying Property Tax Rates.....	162
Chart - Direct and Overlapping and Underlying Property Tax Rates.....	163
Property Tax Levies and Collections	164
Principal Property Taxpayers.....	165
Direct and Overlapping and Underlying Sales Tax Rates	166

Debt Burden Information

Ratios of Total Debt Outstanding by Type.....	167
Direct and Underlying Governmental Activities Debt	168
Legal Debt Margin.....	169

Douglas County, Georgia
Comprehensive Annual Financial Report
For The Year Ended December 31, 2012

Ratios of General Bonded Debt Outstanding 170

Demographic and Economic Information

Demographic and Economic Statistics 171
Principal Employers..... 172

Operating Information

County Employees by Function/Program 173
Operating Statistics by Function/Program..... 175
Capital Assets Statistics by Function/Program..... 176

Compliance Section

Grant Schedule – Georgia Department of Human Resources 177
Schedule of Projects Constructed with Special Purpose Local Option Sales Tax 178
Independent Auditor’s Report on Internal Control Over Financial Reporting
And on Compliance and Other Matters based On an Audit of Financial Statements
Performed in Accordance with Government Auditing Standards 179
Report on Compliance with Requirements Applicable to Each Major Program
And On Internal Control Over Compliance in Accordance with
OMB Circular 133 181
Schedule of Expenditures of Federal Awards 184
Notes to Schedule of Expenditures of Federal Awards 187
Schedule of Findings and Questioned Costs 188
Annual report of 9-11 Collections and Expenditures..... 191

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 30, 2013

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, 2012.

This report of the financial condition of the County as of December 31, 2012, 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, 2012, 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, 2012, 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, cooperative extension, 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

We are now at a true crossroads in the history of our County. Families and government can no longer do the things the way we did even as recent as just five years ago. We are all much more careful with our dollars and our resources. However, we will not allow the economics of the nation to determine the County's fate. In the 2013 year, Douglas County will reclaim our sense of well-being. This will be accomplished through economic development, industrial investment and jobs.

Douglas County has a lot to offer with a reliable water supply, a good school system, a good transportation system, relatively low taxes, a good fiber grid, and a capable work force. We have reputable companies which have already located here with names like Google, Maytag, Staples, Pepsico, PriceWaterhouseCoopers, RockTenn and our newest addition, Medline, a medical supply distributor who added a manufacturing facility in our County in 2012 which created 200 new jobs. With these and other job offerings, our unemployment rate is dropping.

Building on their presence, a designated corridor in our County can become a technology park, and with the fiber already in place, can be marketed to businesses similar to Google. The proximity to Atlanta's airport will play a key factor in this area of potential growth. The needed additional roadway construction that would be required to be put this in motion could provide good-paying jobs and a sound industrial base.

Our housing market is showing small signs of a comeback. Many of our foreclosed houses have been purchased, and the existing housing inventory is decreasing. This means there may be a need for new housing. The increasing number of building permits being issued is a good indicator that our housing market is turning around.

The County's budget includes a reserve fund to be used in emergencies so that our response to emergencies can be appropriate and timely.

Historically, Douglas County collects less property tax than any other county in the region. On an average \$100,000 home with homestead exemption in Douglas County, the County collects \$337, the School Board collects \$838, and the State collects \$8. We will continue to do more with these property taxes.

While ensuring that we are fiscally responsible with tax dollars is paramount, we cannot continue to absorb budget cuts to an already restrictive budget without detrimental effects to programs and services. The County's tax digest has decreased more than one billion in value since September 2008, and our property tax revenues have significantly declined. As unemployment in our County grew, our sales taxes declined.

For these reasons the 2013 year may find the Board of Commissions considering a slight property tax increase. We have one of the lowest County millage rates among metro Atlanta counties. We do not want to maintain this designation at the expense of our citizens. An increase may be necessary to meet the continued increased demand for services. We will continue to maintain roads and traffic signals, provide public safety, provide for public welfare and offer recreational facilities and activities with or without a tax increase.

Strong emphasis in 2013 will be placed on building our community. Douglas County will remain dedicated to providing services to the public in an efficient, responsible, and professional manner. Services will be delivered in a caring, humane environment. Douglas County is dedicated to providing a work environment where we respect the dignity, and recognize the merit, of each individual employee. Douglas County is committed to a policy of open government.

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, 2011. This was the ninth 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.

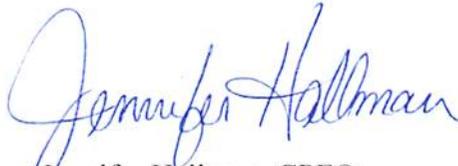
A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to GFOA to determine its eligibility for another certificate. The County has received the GFOA's Distinguished Budget Presentation Award for its annual budget document for the calendar year beginning January 1, 2012. 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 fourteen 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, 2011

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.



Christopher P. Morrell

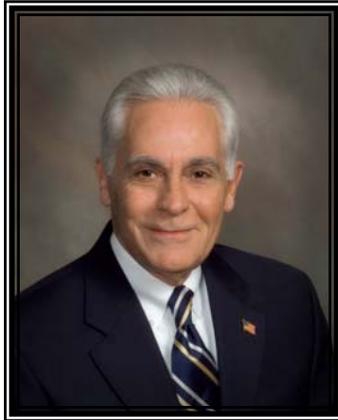
President

Jeffrey R. Emer

Executive Director



DOUGLAS COUNTY BOARD OF COMMISSIONERS & COUNTY ADMINISTRATOR



Tom Worthan
Chairman



Henry Mitchell III
District #1



Kelly Robinson
District #2



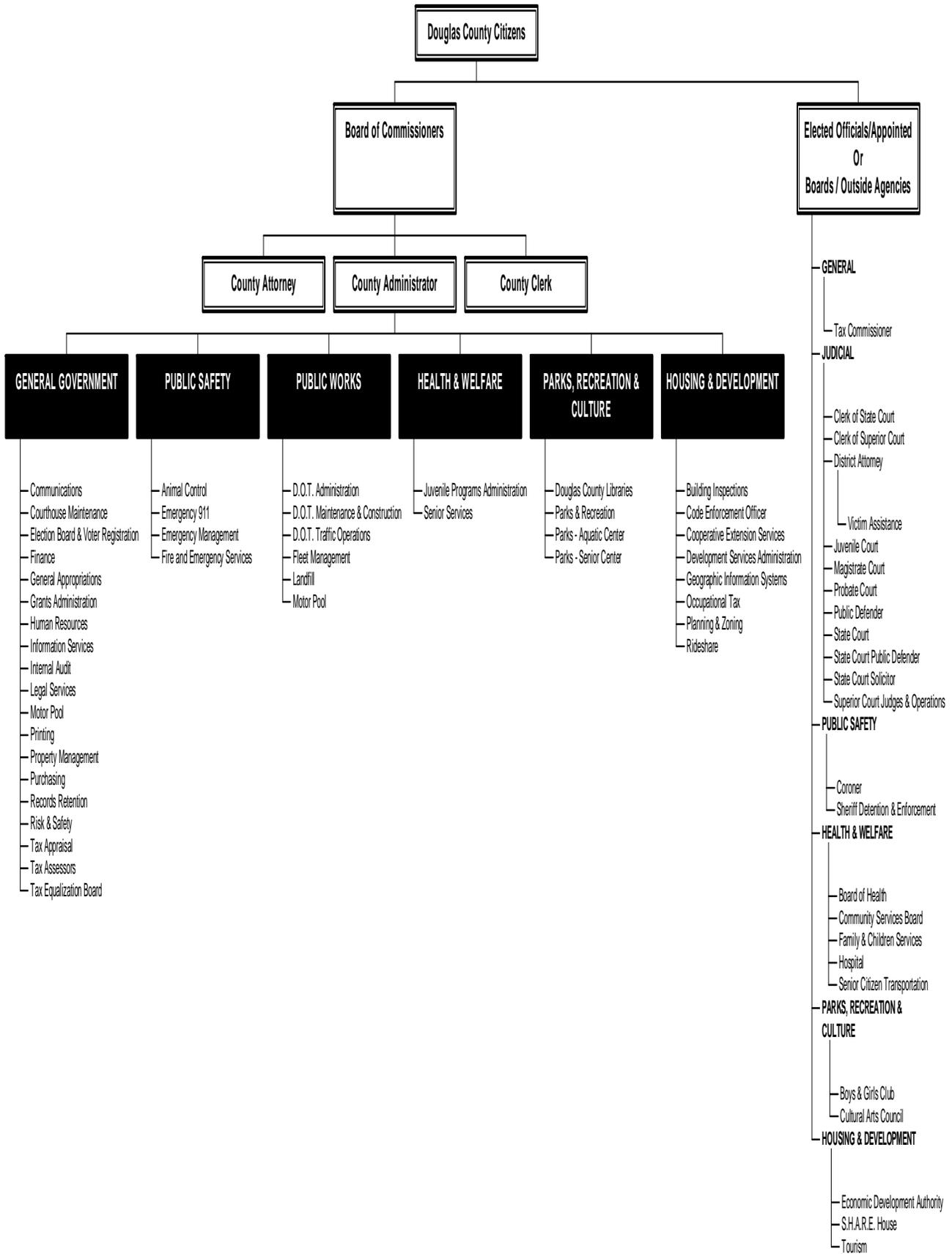
Mike Mulcare
District #3



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	TAMMY HOWARD
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
JUVENILE COURT JUDGE	PEGGY WALKER
LIBRARIAN	LINDY MOORE
MAPPING AND GIS	ANDY SUMMERS
PARKS AND RECREATION DIRECTOR	GARY DUKES
PLANNING/ZONING DIRECTOR	AMY BRUMELow
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

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

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Atlanta, Georgia 30345
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

Report on the Financial Statements

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 Douglas County, Georgia, (the County), as of December 31, 2012 and for the year then ended, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Douglas County Board of Health, the discretely presented component unit of the County. Those financial statements 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 discretely presented component unit, is based solely 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 from material misstatement.

An audit involves performing procedures to obtain evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's

internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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 units, each major fund, and the aggregate remaining information of the County, as of December 31, 2012, and the respective changes in the financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that 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 67 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual nonmajor fund financial statements, the Schedule of Projects Constructed With Special Purpose Local Option Sales Tax Proceeds, the Grant Schedule – Georgia Department of Human Resources – Family Connection, and the Schedule of Expenditures of Federal Awards, as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements, the Schedule of Projects Constructed With Special Purpose Local Option Sales Tax Proceeds, the Grant Schedule – Georgia Department of Human Resources – Family Connection, and the Schedule of Expenditures of Federal Awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the

auditing procedures applied in the audit of the basic 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 has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and, accordingly, we do not express an opinion or provide any assurance on it.

Report on Other Legal and Regulatory Requirements

In accordance with *Government Auditing Standards*, we have also issued our report dated June 24, 2013 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 *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Richels, Cauley + Associates, LLC

Atlanta, Georgia
June 24, 2013

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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, 2012. The County's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section.

2012 FINANCIAL HIGHLIGHTS

- The County's assets exceeded its liabilities by \$196,419,800 (total net position) as of December 31, 2012.
- Total net position is comprised of the following:
 - (1) Capital assets, net of related debt, of \$184,930,876 include property and equipment, net of accumulated depreciation, and reduced for outstanding debt related to the purchase or construction of capital assets.
 - (2) Net position of \$33,072,620 is restricted by constraints imposed from outside the County such as debt covenants, grantors, laws, or regulations.
 - (3) Unrestricted net position reports a deficit of \$21,583,696.
- The County's governmental funds reported total ending fund balance of \$52,598,027 at December 31, 2012. This compares to the prior year ending fund balance of \$85,414,363 showing a decrease of \$32,816,336 during the current year.
- At the end of the current calendar year, the unassigned fund balance for the General Fund was \$11,601,939 or 16.0% 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 2012 many revenue sources saw increases over the prior year and many exceed the budget.
- 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's 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 Position*. 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 position*. Over time, increases or decreases in net position 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 position 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 and 26 of this report.

Fund Financial Statements

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

The County has three kinds of funds:

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

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

The basic governmental fund financial statements are presented on pages 27 to 30 of this report.

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

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

The basic proprietary fund financial statements are presented on pages 31 to 33 of this report.

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

The basic fiduciary fund financial statement is presented on page 34 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 67 of this report.

Supplementary Information

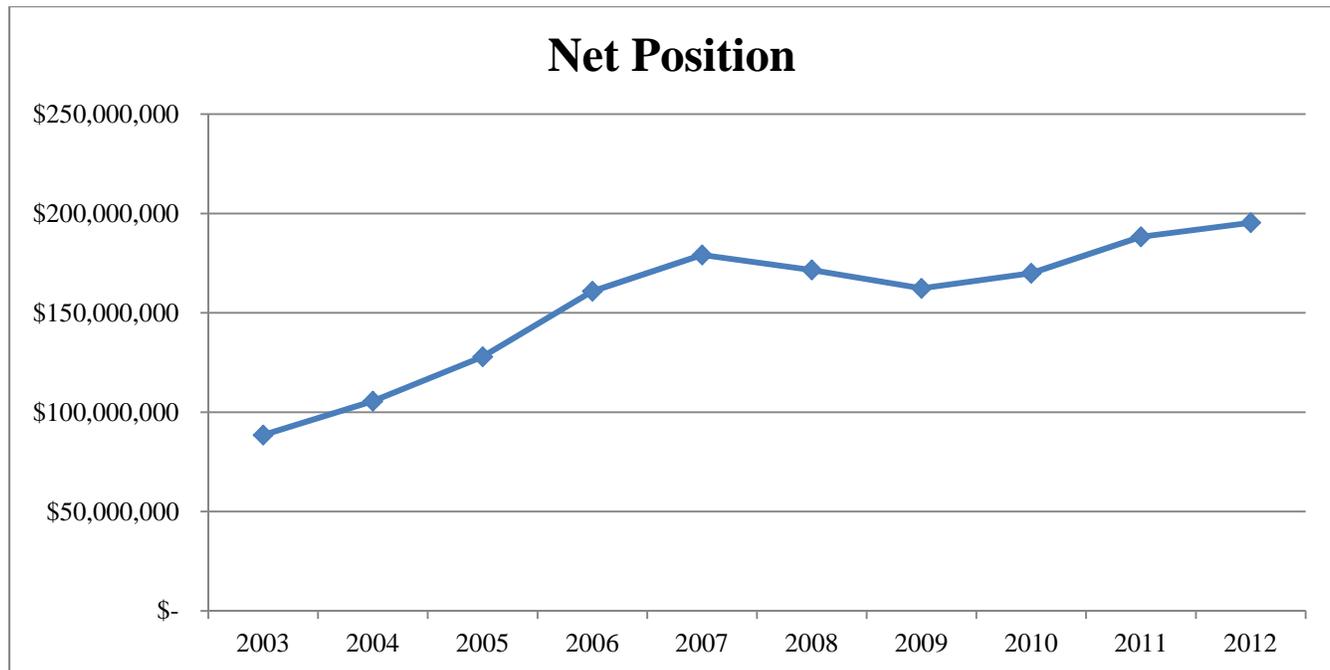
As discussed, the County reports major funds in the basic financial statements. Comparative information for major funds and combining and individual statements and schedules for nonmajor funds are presented in a supplementary information section of this report beginning on page 69.

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

The County's net position at calendar year-end is \$196,419,800. The following table provides a summary of the County's net position:

	Summary of Net Position					
	Governmental Activities		Business-type Activities		Total	
	2012	2011	2012	2011	2012	2011
Assets:						
Current assets	\$ 65,703,727	\$111,417,806	\$ (50,420)	\$ 135,313	\$ 65,653,307	\$111,553,119
Other non-current assets	345,804	816,936	--	--	345,804	816,936
Capital assets	260,662,575	229,410,640	2,138,904	2,250,281	262,801,479	231,660,921
Total assets	326,712,106	341,645,382	2,088,484	2,385,594	328,800,590	344,030,976
Liabilities:						
Current liabilities	32,180,373	43,472,641	68,804	80,728	32,249,177	43,553,369
Long-term liabilities	98,512,980	110,426,380	1,618,633	1,590,023	100,131,613	112,016,403
Total liabilities	130,693,353	153,899,021	1,687,437	1,670,751	132,380,790	155,569,772
Net position:						
Net investment in capital assets	182,791,972	148,076,376	2,138,904	2,250,281	184,930,876	150,326,657
Restricted	33,072,620	52,698,495	--	--	33,072,620	52,698,495
Unrestricted	(19,845,839)	(13,028,510)	(1,737,857)	(1,535,438)	(21,583,696)	(14,563,948)
Total net position	\$196,018,753	\$187,746,361	\$ 401,047	\$ 714,843	\$196,419,800	\$188,461,204

The following chart reports the County's total net position balances from calendar year 2003 - 2012.



Current assets in governmental activities decreased in calendar year December 31, 2012 by approximately \$45.7 million and for business-type activities decreased approximately \$186,000. Current liabilities decreased approximately \$11.3 million for governmental activities and for business-type activities decreased approximately \$12,000.

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 2.0 to 1 as compared to 2.6 to 1 at December 31, 2011. For the business type activities, the current ratio was -0.7 to 1 at December 31, 2012 as compared to 1.7 to 1 at December 31, 2011.

The County reported positive balances in net position for both governmental and business-type activities. During 2012, net position increased \$8,272,392 for governmental activities and decreased \$313,796 for business-type activities.

The unrestricted net position reported a governmental activities net position 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 position increased approximately \$8.0 million. This total increase includes the capitalization of capital assets, particularly a new County jail moved from construction in process and put into service with a value of \$108.9 million.

Note that approximately 79.8% 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)

MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited)
As of and For the Year Ended December 31, 2012

Douglas County, Georgia

The following table provides a summary of the County's changes in net position at December 31, 2012 and 2011:

	Summary of Changes in Net Position					
	Governmental Activities		Business-type Activities		Total	
	2012	2011	2012	2011	2012	2011
Revenues:						
Program:						
Charges for services and fines	\$ 15,868,657	\$ 16,590,762	\$ 1,309,034	\$ 1,534,604	\$ 17,177,691	\$ 18,125,366
Operating grants	2,303,021	2,696,123	--	26,446	2,303,021	2,722,569
Capital grants and contributions	2,166,650	6,877,196	--	--	2,166,650	6,877,196
General:						
Property taxes	35,895,179	37,654,064	--	--	35,895,179	37,654,064
Sales taxes	39,423,940	39,029,195	--	--	39,423,940	39,029,195
Insurance premium tax	4,281,315	4,007,535	--	--	4,281,315	4,007,535
Other taxes	2,238,672	2,007,151	--	--	2,238,672	2,007,151
Other	1,735,969	1,723,992	136	6,548	1,736,105	1,730,540
Total revenues	103,913,403	110,586,018	1,309,170	1,567,598	105,222,573	112,153,616
Program Expenses:						
General government	12,538,196	13,644,727	--	--	12,538,196	13,644,727
Judicial	11,584,448	11,358,495	--	--	11,584,448	11,358,495
Public safety	47,791,579	45,254,859	--	--	47,791,579	45,254,859
Public works	9,007,928	7,855,384	--	--	9,007,928	7,855,384
Parks, recreation and culture	6,655,265	2,584,269	--	--	6,655,265	2,584,269
Planning/community development	4,551,448	5,948,810	--	--	4,551,448	5,948,810
Health and welfare	1,691,697	3,616,735	--	--	1,691,697	3,616,735
Interest	1,820,450	1,796,155	--	--	1,820,450	1,796,155
Solid waste management	--	--	1,622,966	1,589,420	1,622,966	1,589,420
Total expenses	95,641,011	92,059,434	1,622,966	1,589,420	97,263,977	93,648,854
Revenues over (under) expenses	8,272,392	18,526,584	(313,796)	(21,822)	7,958,596	18,504,762
Beginning net position	187,746,361	169,219,777	714,843	736,665	188,461,204	169,956,442
Ending net position	\$196,018,753	\$187,746,361	\$ 401,047	\$ 714,843	\$196,419,800	\$188,461,204

Governmental Activity Revenues

The County is heavily reliant on both property taxes and sales taxes to support governmental operations. Property taxes provided 34.1% of the County's total revenues as compared to 33.6% in calendar year 2011, and sales and use taxes provided 37.5% of the County's total revenues as compared 34.8% in calendar year 2011. The decrease in capital grants and contributions is primarily due to the contribution of \$2,000,000 for a portion of the construction costs of the Dog River Library. In addition, there was approximately \$2,000,000 in capital grants for the GRTA fund and the Capital Transportation fund during 2011 that were not received in 2012. Because of the County's healthy financial position, we have been able to earn approximately \$89,741 in investment earnings to support governmental activities as compared to \$105,464 in fiscal year 2011. Some of these investment earnings are reported as program revenues. This decrease relates to there being less resources available for investment. In 2011 bond proceeds to construct the new jail were invested. In 2012 the construction was completed and funds depleted. Also, in 2011 borrowing through the issuance of tax anticipation notes were greater than in 2012 and the time period we had the funds available to invest was a shorter period than the previous year. Note that program revenues covered just 21.3% of governmental operating expenses as compared to 28.4% in calendar year 2011. This means that the government's taxpayers and the County's other general revenues normally fund 78.7% of the governmental activities, primarily from property and sales taxes. As a result, the general economy and the success of local businesses have a major impact on the County's revenue streams.

Governmental Activity Expenses

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

	Governmental Activities			
	Total Cost of Services	Percentage of Total	Net Cost of Services	Percentage of Total
General government	\$ 12,538,196	13.1%	\$ 9,975,133	13.2%
Judicial	11,584,448	12.1%	8,997,801	12.0%
Public safety	47,791,579	50.0%	37,319,957	49.6%
Public works	9,007,928	9.4%	6,497,407	8.6%
Health and welfare	1,691,697	1.8%	1,270,805	1.7%
Parks, recreation and culture	6,655,265	6.9%	6,081,601	8.1%
Planning/community development	4,551,448	4.8%	3,339,529	4.4%
Interest and fiscal charges	1,820,450	1.9%	1,820,450	2.4%
Total	\$ 95,641,011	100.0%	\$ 75,302,683	100.0%

The public safety expenditures total 50.0% of gross costs and 49.6% 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 \$297,110. Total liabilities increased \$16,686. Transfer fees were \$85,155 or 10.4% below the calendar year 2011 amount. Dumping fees were down \$80,675 or 16.8% 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 2012, Recycle tonnage increased, while the market value decreased. As a result of the impact of a reduction in the commodities market, Recycling fees decreased \$59,740 or 25.2%.

In total operating revenues were down \$258,428 or 16.5%.

In total, operating expenses increased \$33,546 or 2.1%.

Repairs and maintenance costs increased \$84,396 or 735.2% from calendar year 2011 because of repairs necessary for our aging fleet of vehicles during 2012. In addition, we did not incur any landfill closure costs in 2012 or 2011.

During calendar year 2012, the Solid Waste Fund reported an operating loss of \$313,796 as compared to an operating loss of \$21,822 in calendar year 2011.

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 \$52,598,027 compared to \$85,414,363 in 2011. The 2010 SPLOST fund reported a decrease of approximately \$33.3 million due to construction cost of the project financed with the sales tax bonds issued in 2011. The 2010 SPLOST Debt Service fund reported an increase of approximately \$2.1 million in fund balance which represents reserves for future debt service payments.

Of this year-end total, \$11,077,625 is unreserved indicating availability for continuing County service delivery requirements.

Restricted fund balances include \$37,851,690 set aside for future purchases (i.e., the encumbered portion). There is approximately \$8.8 million in fund balance reserved for SPLOST projects. In addition, there is approximately \$20.8 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 a decrease of \$32,816,336 or 38.4% 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 \$2,416,026 or 20.9% as compared to a 36.4% increase in 2011. The ending unassigned fund balance is considered adequate, although not excessive, representing the equivalent of 16.0% of annual expenditures. This compares to 11.5% at December 31, 2011.

General property taxes decreased \$1,377,259 or 4.2%. Insurance Premium Taxes increased \$273,780 or 6.8%. The implementation of a 2% fee increase to Comcast Cable Franchise fees late in 2011 resulted in total Franchise Fees for 2012 increasing \$260,384 (25.4%) over 2011. Intangible Taxes increased \$151,865 or 39.2%. This indicates a slight improvement in the purchases or refinancing of homes. Revenues for taxes received for motor vehicles and mobile homes are recorded together. These two revenue sources increased \$142,913 or 4.9%. Some tax revenues decreased in 2012. Interest on Prior Property Taxes paid decreased \$69,170 (25.4%). Real Estate Transfer Tax also decreased. This 30.2% decrease equates to a nominal \$37,358. Sales Tax revenue was \$394,745 or 1.01% above the 2011 amount. In total, tax revenues were just 1.6% below those of 2011.

In 2012, licenses and permits were \$114,677 or 12.3% above the prior year. Building permits increased \$65,585 from 2011, or 75.5%. This indicates a small but promising improvement in the depressed economy that has experienced minimal residential and commercial construction in recent years.

Federal grants decreased approximately \$1.3 million over the 2011 amount. Local intergovernmental revenues decreased \$262,145 from 2011 and State grants were \$15,692 less than the prior year. State funding for road projects increased \$27,484 and other grant revenues experienced nominal changes.

Total charges for services increased \$68,747 or just 1.1%. Emergency medical services increased \$269,124 or 16.9% from the 2011 amount. This increase results in an increase in deferred revenue for these services of \$363,781.

The revenue from prisoner housing fees decreased \$224,549 or 21.5% from the 2011 amount. This decrease relates to the number of the housing of state prisoners for fewer days over the 2011 volume.

In total, fines and forfeitures increased \$208,175 or 4.3%. The state court increased \$128,267 or 5.3% over 2011 and the superior court increased \$100,727 (9.9%). The clerk implemented procedures that resulted in revenues coming in at a faster pace. This coupled with caseloads that continue to increase resulted in higher revenues.

Most other revenue streams were consistent with the prior years' revenues. In total, the County recognized \$2,363,672 or 3.1% below the 2011 total revenues.

Total General Fund expenditures increased \$447,699 or 0.6% from 2011. The most significant changes from calendar year 2011 are described below.

Within the General Fund, general government is one of three functions that have 2012 expenditures that are less than those of 2011. 2012 expenditures are \$645,601 or 5.6% below 2011. In 2011 the County purchased \$530,000 in properties that were in a floodplain where homes were demolished in the 2009 floods. The last of these properties was purchased for \$26,000 in 2012. This accounts for most of the variance.

Judicial expenditures exceed those of the prior year by \$373,460 or 3.8%. The caseloads in all areas of this function continue to increase.

Public safety expenditures are over 2011 by \$547,640 (1.5%) because early in 2011 the County took advantage of a credit in our required retirement contribution. With full funding in 2012 departments such as the sheriff's department and the fire and EMS department who have larger numbers of employees are showing larger increases over 2011.

The public works expenditures increased \$215,545 or 4.3%. The Department of Transportation entered into a lease purchase agreement for road paving equipment in 2012.

Parks and recreation expenditures exceed the prior year by \$52,949 (1.1%). Planning and community development 2012 expenditures are 1.7% under 2011 by \$34,767. Health and welfare's 2012 expenditures are less than 2011 by \$61,527 (3.9%).

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 on 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, 2012, there is \$7,331,606 in cash and no restricted cash which represents the remaining proceeds from the issuance of sales tax bonds during 2011. In this year, this fund received approximately \$22.2 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 were approximately \$106.3 million. Approximately \$33.4 million was expended on the new jail project. At December 31, 2012, the fund balance is approximately \$4.7 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 2012, \$20.2 million was paid in debt service payments on the sales tax bonds. At December 31, 2012, the fund balance is \$20,716,195, 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 upward in 2012, by \$441,799 or 0.6%.

Tax revenues were above the final budget by approximately \$2.4 million. \$1.4 million of this amount relates to general property taxes. Taxes were collected at a much faster pace than anticipated. The 2012 tax collection rate exceeded the projected rate by 4.1%.

Local option sales taxes were above budget by \$568,656 or 3.4%. Insurance premium taxes, auto and mobile home taxes, as well as intangible taxes were all over budget. A few tax revenues were under budget by nominal amounts. These include penalties and interest on taxes and franchise fees.

Licenses and permits were 13.8% over budget, but this only equates to \$127,473. An improved economy resulted in building permits being \$72,413 or 90.52% over budget. Beer and wine permits are over 63.51% with revenues exceeding budget by \$29,850. Utility permits also exceed budget by \$17,036. This revenue source was not anticipated and there was no budget for these permits.

In total, intergovernmental revenue was less than the budget by \$111,069, mostly relating to federal revenues. This shortage relates to FEMA recovery for costs incurred relating to the 2009 floods that are still to be received at year-end.

Charges for services were below the final budget by \$152,246 or 2.3%. Prisoner housing fees are below budget by \$427,837 because the number of days state prisoners were housed were less than anticipated. Tax collection fees were \$116,924 below the final budget because real and personal property taxes were collected at a faster pace than estimated.

Total fines and forfeitures were \$118,926 above the final budget. The largest contributor to this is the state court fines and forfeitures which were \$149,005 over budget. As mentioned above the clerk implemented procedures that resulted in revenues coming in at a faster pace. This coupled with caseloads that continue to increase resulted in higher revenues.

The General Fund's expenditure budget was increased by \$2,120,295 or 2.9%.

The general government function was under spent by \$707,748 or 6.1%. The general appropriation was under by approximately \$263,000. This is driven by tight constraints on spending.

The judicial function was under budget by \$427,571 (4.0%). The public safety budget was under spend by \$177,825 or 0.5%. The public works budget was under spent by approximately \$539,586 or 9.4%. Parks and recreation as well as planning and community development were under budget by \$6,735 and \$83,108, respectively. All areas did an exemplary job of operating well within a very constrained budget. Cost containment measures exercised across the board resulted in these savings.

In total, the County under spent the final expenditure budget by \$1,944,950 or 2.6%. Because of the shrinking economy, all departments attempted to minimize their spending to help offset with reducing revenues.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The County's investment in capital assets, net of accumulated depreciation, for governmental and business-type activities as of December 31, 2012 was \$260,662,575 and \$2,138,904, respectively. The change in this net investment was an approximate 13.6% increase for governmental activities and a 4.9% 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.

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The following table provides a summary of capital asset activity:

	Capital Assets					
	Governmental Activities		Business-Type Activities		Total	
	2012	2011	2012	2011	2012	2011
Non-depreciable assets:						
Land	\$ 25,639,789	\$ 25,226,717	\$ 1,574,386	\$ 1,574,386	\$ 27,214,175	\$ 26,801,103
Construction in progress	9,485,578	88,463,236	-	-	9,485,578	88,463,236
Total non-depreciable	35,125,367	113,689,953	1,574,386	1,574,386	36,699,753	115,264,339
Depreciable assets:						
Buildings and improvements	209,017,614	100,096,475	430,241	430,241	209,447,855	100,526,716
Machinery, equipment and furniture	37,898,505	31,303,816	3,038,226	3,034,227	40,936,731	34,338,043
Infrastructure	57,608,132	55,993,450	-	-	57,608,132	55,993,450
Total depreciable assets	304,524,251	187,393,741	3,468,467	3,464,468	307,992,718	190,858,209
Less accumulated depreciation	78,987,043	71,673,054	2,903,949	2,788,573	81,890,992	74,461,627
Book value - depreciable assets	225,537,208	115,720,687	564,518	675,895	226,101,726	116,396,582
Percentage depreciated	26%	38%	84%	80%	27%	39%
Total Assets	\$ 260,662,575	\$ 229,410,640	\$ 2,138,904	\$ 2,250,281	\$ 262,801,479	\$ 231,660,921

At December 31, 2012, the depreciable capital assets for governmental activities were 25.9% depreciated. This compares to 38.2% at December 31, 2011. This comparison indicates the County is replacing its assets at almost the same rate as they are depreciating, which is a positive indicator. With the County's business-type activities, 83.7% of the asset values were depreciated at December 31, 2012 compared to 80.5% at December 31, 2011.

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

- GRTA Projects \$2,033,424
- SPLOST Roads Projects \$2,358,382
- SPLOST Fire Equipment \$1,449,448
- Capital Transportation Fund \$1,348,517
- Fire Station 9 Eastside Building \$9,800
- GRTA Lee Road Improvements \$1,684,727
- CDBG Senior Center Addition \$601,280

In the infrastructure category, costs increased about \$1.6 million, which relates to resurfacing road projects funded by the 2002 SPLOST being completed and put into service. The Jail SPLOST project was also put into service causing an increase of about \$108.9 million in the Buildings category. The two new additions to CIP in 2012 were the GRTA Lee Road Improvements as well as the CDBG Senior Center Addition, both expected to be completed in 2013.

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Debt

During fiscal year 2012, the County retired \$825,000 or 49.1% of outstanding certificates of participation.

The following table reports debt balances at December 31, 2012 and 2011:

	Outstanding Borrowings					
	Governmental Activities		Business-type Activities		Totals	
	2012	2011	2012	2011	2012	2011
Certificates of participation	\$ 855,000	\$ 1,680,000	\$ -	\$ -	\$ 855,000	\$ 1,680,000
Capital lease obligation	610,603	-	-	-	610,603	-
Sales tax bonds	76,405,000	92,405,000	-	-	76,405,000	92,405,000
Total	\$ 77,870,603	\$ 94,085,000	\$ -	\$ -	\$ 77,870,603	\$ 94,085,000

The certificates of participation balance of \$855,000 will be repaid over a period ending in 2013.

The sales tax bonds balance of \$76,405,000 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 2012 unemployment rate of 9.2% is slightly higher than the State’s average of 9.0%. Median household income of County residents is estimated at \$54,763, which is higher than the average for the State’s 159 counties of \$49,736.

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”. While general property taxes were down over the prior year, they came in at a rate that exceeded budget. Sales tax revenue is highly sensitive to fluctuations in the economy. In spite of the current economic downturn, this revenue source exceeds the prior year and our expectations for the 2012 fiscal year. The economy has definitely affected the County’s 2012 revenue streams and operational expenditures, yet the County continues to demonstrate a commitment to provide quality services with limited resources. The 2013 operational budget demonstrates a strong commitment to economic development and to addressing needs that were deferred for several years such as the need for new sheriff department vehicles, the creation of a new DUI Court and corresponding treatment program, and renovations to existing buildings.

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 position and government-wide statement of activities which include all 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 Position
December 31, 2012

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	
Assets				
Current Assets				
Cash and cash equivalents (Note 3A)	\$ 30,259,105	\$ 31,184	\$ 30,290,289	\$ 235,588
Restricted cash	20,716,195	-	20,716,195	-
Investments	-	-	-	432,077
Receivables:				
Accounts	4,319,548	32,131	4,351,679	122,381
Property taxes	3,606,127	-	3,606,127	-
Sales taxes	4,020,231	-	4,020,231	-
Intergovernmental	1,512,668	-	1,512,668	70,057
Interest	6,982	-	6,982	-
Internal	113,735	(113,735)	-	-
Inventory	173,486	-	173,486	-
Prepaid items	975,650	-	975,650	-
Total Current Assets	65,703,727	(50,420)	65,653,307	860,103
Non-current Assets				
Deferred charge	345,804	-	345,804	-
Capital assets (Note 3D)				
Nondepreciable	35,125,367	1,574,386	36,699,753	-
Depreciable, net	225,537,208	564,518	226,101,726	102,591
Total Non-current Assets	261,008,379	2,138,904	263,147,283	102,591
Total Assets	326,712,106	2,088,484	328,800,590	962,694
Liabilities				
Current Liabilities				
Accounts payable	4,418,589	45,088	4,463,677	113
Retainage payable	2,987,063	-	2,987,063	-
Accrued expenses	1,241,525	10,871	1,252,396	-
Accrued interest	620,116	-	620,116	-
Intergovernmental payable	999,630	7,741	1,007,371	135,582
Other payable	360,685	-	360,685	-
Claims and judgments payable	1,364,799	-	1,364,799	-
Compensated absences payable	1,243,457	5,104	1,248,561	45,953
Closure and postclosure care costs	-	50,000	50,000	-
Capital lease obligation	89,509	-	89,509	-
Certificates of participation	855,000	-	855,000	-
Bonds payable	18,000,000	-	18,000,000	-
Total Current Liabilities	32,180,373	118,804	32,299,177	181,648
Long-term Liabilities (net of current portion) (Note 3I)				
Net OPEB obligation (Note 3K)	28,925,470	-	28,925,470	-
Net pension obligation (Note 3J)	608,629	-	608,629	-
Compensated absences payable	4,511,332	75,895	4,587,227	4,730
Capital lease obligation	521,094	-	521,094	-
Closure and postclosure care costs	-	1,492,738	1,492,738	-
Unamortized bond premiums	5,541,455	-	5,541,455	-
Bonds payable	58,405,000	-	58,405,000	-
Total Long-term Liabilities	98,512,980	1,568,633	100,081,613	4,730
Total Liabilities	130,693,353	1,687,437	132,380,790	186,378
Net Position				
Net investment in capital assets (Note 3L)	182,791,972	2,138,904	184,930,876	102,591
Restricted for:				
Capital projects	3,974,001	-	3,974,001	-
Debt service	20,779,037	-	20,779,037	-
Specific health program	-	-	-	13,175
Public safety	7,006,991	-	7,006,991	-
Public works	13,346	-	13,346	-
Judicial	865,236	-	865,236	-
Planning/community development	434,009	-	434,009	-
Unrestricted (deficit)	(19,845,839)	(1,737,857)	(21,583,696)	660,550
Total Net Position	\$ 196,018,753	\$ 401,047	\$ 196,419,800	\$ 776,316

See accompanying notes to the basic financial statements

Douglas County, Georgia
Statement of Activities
For the Year Ended December 31, 2012

Function/Program	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position			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	\$ 12,538,196	\$ 2,416,608	\$ 146,455	\$ -	\$ (9,975,133)	\$ -	\$ (9,975,133)	\$ -
Judicial	11,584,448	1,989,136	597,511	-	(8,997,801)	-	(8,997,801)	-
Public safety	47,791,579	9,445,886	956,552	69,184	(37,319,957)	-	(37,319,957)	-
Public works	9,007,928	909,304	179,385	1,421,832	(6,497,407)	-	(6,497,407)	-
Health and welfare	1,691,697	-	420,892	-	(1,270,805)	-	(1,270,805)	-
Parks, recreation and culture	6,655,265	549,519	-	24,145	(6,081,601)	-	(6,081,601)	-
Planning/community development	4,551,448	558,204	2,226	651,489	(3,339,529)	-	(3,339,529)	-
Interest and fiscal charges	1,820,450	-	-	-	(1,820,450)	-	(1,820,450)	-
Total Governmental Activities	95,641,011	15,868,657	2,303,021	2,166,650	(75,302,683)	-	(75,302,683)	-
Business-type Activities								
Solid waste	1,622,966	1,309,034	-	-	-	(313,932)	(313,932)	-
Total Primary Government	\$ 97,263,977	\$ 17,177,691	\$ 2,303,021	\$ 2,166,650	(75,302,683)	(313,932)	(75,616,615)	-
Component Unit								
Douglas County Board of Health	\$ 1,698,489	\$ 590,259	\$ 1,160,667	\$ -	-	-	-	52,437
		General Revenues						
		Property taxes levied for general government purposes			35,895,179	-	35,895,179	-
		Sales taxes			39,423,940	-	39,423,940	-
		Insurance premium tax			4,281,315	-	4,281,315	-
		Other taxes			2,238,672	-	2,238,672	-
		Investment earnings			89,741	57	89,798	-
		Gain on sale of capital assets			94,244	-	94,244	-
		Miscellaneous			1,551,984	79	1,552,063	-
		Total General Revenues			83,575,075	136	83,575,211	-
		Change in Net Position			8,272,392	(313,796)	7,958,596	52,437
		Net Position Beginning of Year, as restated			187,746,361	714,843	188,461,204	723,879
		Net Position End of Year			\$ 196,018,753	\$ 401,047	\$ 196,419,800	\$ 776,316

See accompanying notes to the basic financial statements

Douglas County, Georgia
Balance Sheet
Governmental Funds
December 31, 2012
(With Comparative Totals at December 31, 2011)

	2012					2011
	General Fund	2010 SPLOST Fund	2010 Jail SPLOST Debt Service Fund	Nonmajor Governmental Funds	Total Governmental Funds	Total Governmental Funds
Assets						
Cash and cash equivalents	\$ 9,551,405	\$ 7,331,606	\$ -	\$ 13,317,243	\$ 30,200,254	\$ 42,888,704
Restricted cash	-	-	20,716,195	-	20,716,195	52,994,909
Receivables:						
Accounts	3,884,212	-	-	430,550	4,314,762	4,058,333
Property taxes	3,606,127	-	-	-	3,606,127	3,763,096
Sales taxes	1,707,553	2,312,678	-	-	4,020,231	4,288,103
Intergovernmental	554,469	-	-	958,199	1,512,668	1,671,870
Interest	-	6,982	-	-	6,982	121,148
Interfund	2,633,140	-	-	2,429,405	5,062,545	3,560,774
Inventory	173,486	-	-	-	173,486	258,998
Prepaid items	975,650	-	-	-	975,650	812,092
Total Assets	\$ 23,086,042	\$ 9,651,266	\$ 20,716,195	\$ 17,135,397	\$ 70,588,900	\$ 114,418,027
Liabilities and Fund Balances (Deficits)						
Liabilities						
Accounts payable	\$ 1,427,480	\$ 2,098,501	\$ -	\$ 892,284	\$ 4,418,265	\$ 14,096,111
Retainage payable	52,677	2,804,874	-	129,512	2,987,063	5,066,803
Accrued expenditures	1,200,772	-	-	40,753	1,241,525	1,193,734
Intergovernmental payable	-	-	-	999,630	999,630	1,087,093
Interfund payable	1,979,405	89,383	-	1,128,625	3,197,413	2,816,534
Other payable	-	-	-	360,685	360,685	387,413
Deferred revenue	4,441,756	-	-	344,536	4,786,292	4,355,976
Total Liabilities	9,102,090	4,992,758	-	3,896,025	17,990,873	29,003,664
Fund Balances (Deficits)						
Nonspendable:						
Inventory	173,486	-	-	-	173,486	258,998
Prepaid items	975,650	-	-	-	975,650	812,092
Restricted for:						
Special programs	-	-	-	8,319,582	8,319,582	9,230,321
Debt service	-	-	20,716,195	62,842	20,779,037	18,689,312
Capital projects	-	4,658,508	-	4,094,563	8,753,071	44,261,719
Committed for:						
Capital projects	-	-	-	1,286,699	1,286,699	1,416,900
Assigned for:						
Sherriff - Enforcement	230,928	-	-	-	230,928	268,468
DOT Traffic Operationis	118,878	-	-	-	118,878	98,415
DOT Maintenance and Construction	100,260	-	-	-	100,260	5,942
Other purposes	224,538	-	-	-	224,538	300,882
Tree replacement	117,216	-	-	-	117,216	126,211
Budget appropriation	-	-	-	-	-	1,000,000
Capital outlay	441,057	-	-	-	441,057	375,000
Unassigned	11,601,939	-	-	(524,314)	11,077,625	8,570,103
Total Fund Balances (Deficits)	13,983,952	4,658,508	20,716,195	13,239,372	52,598,027	85,414,363
Total Liabilities and Fund Balances (Deficits)	\$ 23,086,042	\$ 9,651,266	\$ 20,716,195	\$ 17,135,397	\$ 70,588,900	\$ 114,418,027

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 Position
For the Year Ended December 31, 2012

Total Governmental Fund Balances	\$	52,598,027
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**Amounts reported for governmental activities in the
statement of net position 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	\$	339,649,618	
Less accumulated depreciation		(78,987,043)	260,662,575

Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds.

4,786,292

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 position.

Interfund receivables	\$	(4,948,810)	
Interfund payables		4,948,810	-

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 the governmental activities column on the government-wide statement of net position.

(3,052,883)

The net pension liability 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 position.

(608,629)

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 position (exclusive of internal service funds).

Interest payable	\$	(620,116)	
Bonds payable		(81,946,455)	
Capital lease obligation		(610,603)	
Certificates of participation		(855,000)	
Compensated absences		(5,754,789)	
Other postemployment benefits		(28,925,470)	(118,712,433)

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 position.

345,804

Net Position of Governmental Activities

\$ 196,018,753

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, 2012
(With Comparative Totals for the Year Ended December 31, 2011)

	2012				2011	
	General Fund	2010 SPLOST Fund	2010 Jail SPLOST Debt Service Fund	Nonmajor Governmental Funds	Total Governmental Funds	Total Governmental Funds
Revenues						
Taxes	\$ 59,811,256	\$ 22,205,284	\$ -	\$ 167,810	\$ 82,184,350	\$ 82,824,316
Licenses and permits	1,049,998	-	-	-	1,049,998	935,321
Intergovernmental	2,518,267	-	-	1,392,197	3,910,464	7,230,132
Charges for services	6,356,044	-	-	2,409,856	8,765,900	8,895,976
Fines and forfeitures	5,039,164	-	-	621,676	5,660,840	6,432,926
Investment earnings	52,977	112,066	13,908	36,669	215,620	323,679
Contributions and donations	141,455	-	-	-	141,455	35,194
Miscellaneous	144,413	-	-	1,435,709	1,580,122	1,638,094
Total Revenues	75,113,574	22,317,350	13,908	6,063,917	103,508,749	108,315,638
Expenditures						
Current:						
General government	10,908,962	-	-	-	10,908,962	11,554,563
Judicial	10,298,374	-	-	209,134	10,507,508	10,136,429
Public safety	37,650,088	-	-	3,588,959	41,239,047	40,659,973
Public works	5,189,087	-	-	-	5,189,087	4,725,357
Parks, recreation and culture	5,059,537	-	-	-	5,059,537	5,006,588
Planning/community development	2,062,362	-	-	1,344,884	3,407,246	3,397,487
Health and welfare	1,535,898	-	-	-	1,535,898	1,597,425
Intergovernmental	-	-	-	-	-	-
Capital Outlay						
Public safety	-	33,365,705	-	784,467	34,150,172	71,160,796
Public works	-	-	-	3,026,851	3,026,851	5,053,113
Planning/community development	-	-	-	591,276	591,276	-
Parks, recreation and culture	-	-	-	316,815	316,815	248,038
Debt Service:						
Principal retirement	-	-	16,000,000	825,000	16,825,000	5,760,000
Interest and fiscal charges	-	-	4,208,950	63,583	4,272,533	2,084,761
Bond issuance costs	-	-	-	-	-	498,545
Total Expenditures	72,704,308	33,365,705	20,208,950	10,750,969	137,029,932	161,883,075
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,409,266	(11,048,355)	(20,195,042)	(4,687,052)	(33,521,183)	(53,567,437)
Other Financing Sources (Uses)						
Proceeds from the disposition of capital assets	94,244	-	-	-	94,244	19,916
Issuance of sales tax bonds	-	-	-	-	-	97,245,000
Issuance premium on sales tax bonds	-	-	-	-	-	9,090,539
Proceeds from issuance of capital lease	610,603	-	-	-	610,603	-
Transfers in	190,496	-	22,284,767	888,583	23,363,846	27,463,179
Transfers out	(888,583)	(22,284,767)	-	(190,496)	(23,363,846)	(27,995,328)
Total Other Financing Sources (Uses)	6,760	(22,284,767)	22,284,767	698,087	704,847	105,823,306
Net Change in Fund Balances	2,416,026	(33,333,122)	2,089,725	(3,988,965)	(32,816,336)	52,255,869
Fund Balances Beginning of Year, as restated	11,567,926	37,991,630	18,626,470	17,228,337	85,414,363	33,158,494
Fund Balances End of Year	\$ 13,983,952	\$ 4,658,508	\$ 20,716,195	\$ 13,239,372	\$ 52,598,027	\$ 85,414,363

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, 2012

Net Changes In Fund Balances - Total Governmental Funds \$ (32,816,336)

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	\$ (7,707,095)	
Capital outlay	<u>38,959,030</u>	31,251,935

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 12/31/12	\$ 4,786,292	
Deferred at 12/31/11	<u>(4,355,976)</u>	430,316

The principal paid by the taxpayers who are responsible for the special assessment debt is recorded as tax revenue in the governmental fund operating statement, but is offset against the special assessment receivable in the governmentwide statement of net position and therefore, it is not reported as revenue in the government-wide statement of activities

(120,000)

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

Transfers in	\$ (23,363,846)	
Transfers out	<u>23,363,846</u>	-

The changes in net pension assets or obligation are reported on the government-wide statement of activities but not at the governmental fund's operating statement.

Net position at 12/31/12	\$ (608,629)	
Net position at 12/31/11	<u>(361,639)</u>	(970,268)

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 12/31/12	\$ (28,925,470)	
Liability at 12/31/11	<u>22,685,965</u>	(6,239,505)

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 position.

16,825,000

Proceeds from issuances of capital leases are a financing source in the governmental funds. They are not revenues in the statement of activities; issuing debt increases long-term liabilities in the statement of net position.

(610,603)

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 position.

Bond premium	\$ 2,427,355	
Bond issuance costs	<u>(109,493)</u>	2,317,862

The internal service funds used by management to charge the costs of group health insurance and workers' compensation to individual funds are not reported in the government-wide statement of activities. Governmental fund expenditures and related internal service fund revenues are eliminated.

(1,198,651)

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 12/31/12	\$ (620,116)	
Liability at 12/31/11	<u>754,337</u>	134,221

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 12/31/12	\$ (5,754,789)	
Liability at 12/31/11	<u>5,023,210</u>	(731,579)

Change In Net Position of Governmental Activities \$ 8,272,392

See accompanying notes to the basic financial statements

Douglas County, Georgia
Proprietary Funds
Statement of Net Position
December 31, 2012

	Business-type Activities Solid Waste	Governmental Activities - Internal Service Funds
Assets		
Current Assets		
Cash and cash equivalents	\$ 31,184	\$ 58,851
Receivables - Accounts	32,131	4,786
Total Current Assets	63,315	63,637
Noncurrent Assets		
Capital assets:		
Nondepreciable	1,574,386	-
Depreciable, net	564,518	-
Total Noncurrent Assets	2,138,904	-
Total Assets	2,202,219	63,637
Liabilities		
Current Liabilities		
Accounts payable	45,088	324
Accrued liabilities	10,871	-
Intergovernmental payable	7,741	-
Interfund payable	113,735	1,751,397
Claims payable	-	1,364,799
Compensated absences payable	5,104	-
Closure and postclosure care costs	50,000	-
Total Current Liabilities	232,539	3,116,520
Long-term Liabilities (net of current portion)		
Compensated absences payable	75,895	-
Closure and postclosure care costs	1,492,738	-
Total Long-term Liabilities	1,568,633	-
Total Liabilities	1,801,172	3,116,520
Net Position		
Net investment in capital assets	2,138,904	-
Unrestricted (deficit)	(1,737,857)	(3,052,883)
Total Net Position	\$ 401,047	\$ (3,052,883)

See accompanying notes to the basic financial statements

Douglas County, Georgia
Proprietary Funds
Statement of Revenues,
Expenses and Changes in Fund Net Position
For the Year Ended December 31, 2012

	Business-type Activities Solid Waste	Governmental Activities - Internal Service Funds
Operating Revenues		
Charges for services	\$ 1,309,034	\$ 10,393,530
Miscellaneous	79	-
Total Operating Revenues	1,309,113	10,393,530
Operating Expenses		
Personal services	606,756	-
Administration	-	518,678
Operating	804,959	-
Repairs and maintenance	95,875	-
Claims and excess premiums	-	11,073,598
Depreciation	115,376	-
Total Operating Expenses	1,622,966	11,592,276
Operating Loss	(313,853)	(1,198,746)
Nonoperating Revenue		
Investment earnings	57	95
Change in Net Position	(313,796)	(1,198,651)
Net Position Beginning of Year	714,843	(1,854,232)
Net Position End of Year	\$ 401,047	\$ (3,052,883)

See accompanying notes to the basic financial statements

Douglas County, Georgia
Proprietary Funds
Statement of Cash Flows
For the Year Ended December 31, 2012

	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	\$ 1,334,089	\$ 10,529,558
Cash payments for personal services	(588,129)	-
Cash payments for goods and services	(902,775)	(591,952)
Cash payments for claims	-	(10,277,015)
Net Cash Used in Operating Activities	<u>(156,815)</u>	<u>(339,409)</u>
Cash Flows from Noncapital Financing Activities		
Decrease in interfund loan payable	<u>76,016</u>	<u>-</u>
Cash Flows from Capital Financing Activities		
Acquisition of capital assets	<u>(3,999)</u>	<u>-</u>
Cash Flows from Investing Activities		
Investment earnings	<u>57</u>	<u>95</u>
Net Decrease in Cash and Cash Equivalents	(84,741)	(339,314)
Cash and Cash Equivalents Beginning of Year	<u>115,925</u>	<u>398,165</u>
Cash and Cash Equivalents End of Year	<u>\$ 31,184</u>	<u>\$ 58,851</u>
Reconciliation of Operating Loss to Net Cash Provided by (Used in) Operating Activities		
Operating Loss	\$ (313,853)	\$ (1,198,746)
Adjustments:		
Depreciation	115,376	-
(Increase) Decrease in Assets:		
Accounts receivable	24,976	(117)
Interfund receivable	-	136,145
Increase (Decrease) in Liabilities:		
Accounts payable	(1,344)	(153,486)
Interfund payable	-	908,731
Accrued liabilities	675	-
Intergovernmental payable	(597)	-
Compensated absences	17,952	-
Claims payable	-	(31,936)
Net Cash Used in Operating Activities	<u>\$ (156,815)</u>	<u>\$ (339,409)</u>

See accompanying notes to the basic financial statements

Douglas County, Georgia
Comparative Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2012 and 2011

	<u>2012</u>	<u>2011</u>
Assets		
Cash and cash equivalents	\$ 4,523,501	\$ 4,677,440
Property taxes receivable	12,426,243	13,418,645
Total Assets	<u>\$ 16,949,744</u>	<u>\$ 18,096,085</u>
Liabilities		
Taxes payable to others upon collection	\$ 12,426,243	\$ 13,418,645
Due to others	4,523,501	4,677,440
Total Liabilities	<u>\$ 16,949,744</u>	<u>\$ 18,096,085</u>

See accompanying notes to the basic financial statements

**NOTES TO THE
FINANCIAL STATEMENTS**

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

Index

Summary of Significant Accounting Policies	1
Reporting Entity	1-A
Basis of Presentation	1-B
Measurement Focus.....	1-C
Basis of Accounting.....	1-D
Assets, Liabilities and Fund Equity	1-E
Cash, Cash Equivalents and Investments.....	1-E-1
Restricted Cash.....	1-E-2
Receivables.....	1-E-3
Interfund Balances.....	1-E-4
Consumable Inventories.....	1-E-5
Prepaid Items.....	1-E-6
Capital Assets.....	1-E-7
Compensated Absences.....	1-E-8
Accrued Liabilities and Long-term Obligations.....	1-E-9
Bond Premiums and Issuance Costs.....	1-E-10
Fund Equity.....	1-E-11
Operating Revenues and Expenses.....	1-E-12
Interfund Activity.....	1-E-13
Local Option Sales Taxes.....	1-E-14
Estimates	1-E-15
Comparative Data.....	1-E-16
 Stewardship, Compliance and Accountability	 2
Budgetary Information	2-A
Excess of Expenditures over Appropriations.....	2-B
Deficit Fund Equities.....	2-C
 Detailed Notes on All Funds.....	 3
Deposits and Investments	3-A
Receivables.....	3-B
Property Taxes.....	3-C
Capital Assets	3-D
Interfund Balances and Transfers	3-E
Landfill Closure and Postclosure Care Costs.....	3-F
Compensated Absences	3-G
Short-Term Debt.....	3-H
Long-Term Debt and Obligations.....	3-I
Pensions	3-J
Other Postemployment Benefits (OPEB)	3-K
Net Investment in Capital Assets.....	3-L
 Other Notes	 4
Risk Management	4-A
Other Commitments	4-B
Contingent Liabilities	4-C
Joint Ventures	4-D
Hotel/Motel Lodging Tax	4-E
Prior Period Adjustments.....	4-F
Subsequent Events.....	4-G

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

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, 2012 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 position 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, 2012

Note 1 - Summary of Significant Accounting Policies (Continued)

Government-wide Financial Statements - The government-wide financial statements include the statement of net position 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 position 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, 2012

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 position, 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 position. 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 position. 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 position. The statements of changes in fund net position 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, 2012

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 position.

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, 2012

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 position 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 position, 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, 2012, 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 position 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, 2012

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	-	-
Building 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, 2012

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 position and the proprietary fund type statement of net position, 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 position.”

Fund Balance –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 are legally contractually required to be maintained intact.
- 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. Board of Commissioner’s resolution is required in order to establish, modify or rescind a fund balance commitment. This is the highest level of authoritative action at the local level.
- 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, 2012

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 Position - Net position represent the difference between assets and liabilities. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. This net investment amount also is adjusted by any deferred bond premiums, discounts or refunding amounts. Net position is 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 position is 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 2012. Beginning in November 2012, the County started receiving 73.9% of the local option sales tax.

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, net capital assets, claims and judgments and net OPEB obligation.

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

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 2012 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 2012 annual budget:

General Fund:	
Election board	\$ 8,612
Property appraiser	18,082
Records retention	603
Coroner	5,895
Fire and emergency medical services	152,794
Vehicle maintenance	26,522
Parks and recreation	71,627
Aquatic center	3,449
Tourism	4,724
Ride share program	11,709
Agriculture extension service	1,976
District attorney fund - public safety	58,278
Inmate commissary fund - public safety	218,006
Law enforcement confiscated funds fund - public safety	585,875
Sheriff other programs fund - public safety	57,272

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

Note 2 – Stewardship, Compliance and Accountability (Continued)

2-C. Deficit Fund Equities

The following funds had a deficit fund equities as of December 31, 2012:

CDBG senior center fund	\$ 233,254
GRTA arterial road fund	524,314
Group health insurance fund	2,328,909
Workers' compensation fund	723,974

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, 2012 cash uninsured with collateral held by the pledging bank in the County’s name was \$1,660,360. At December 31, 2012 cash uninsured with collateral held by the pledging bank not in the County’s name was \$50,729,515.

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, 2012 are as follows:

Credit Risk	Value	Interest Rate Risk
AAAm rated	\$ 188,904	48 day WAM

Primary government cash and cash equivalents reconciliation at December 31, 2012:

	Cash and Cash Equivalents
Primary Government - Fund Reporting Level:	
Governmental Funds - Balance Sheet	\$ 30,200,254
Enterprise Fund Statement of Net Position	31,184
Internal Service Fund's Statement of Net Position	58,851
Statement of Fiduciary Assets and Liabilities	<u>4,523,501</u>
Total	<u>\$ 34,813,790</u>

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

Note 3 - Detailed Notes on All Funds

3-B. Receivables

Receivables at December 31, 2012, 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, collectability.

The allowances for uncollectibles are as follows:

- General fund - \$5,468,029
- Solid waste fund - \$62,450

3-C. Property Taxes

The Board of Commissioners levied property taxes on July 24, 2012. Property taxes attach as an enforceable lien on property as of January 1. Property taxes were billed on September 15, 2012 and are due upon receipt, however, the actual due date was November 15, 2012. The County bills and collects its own property taxes and also collects property taxes for the County Board of Education and the State of Georgia. The County also collects vehicle and mobile home taxes for the cities located in the County and the State of Georgia. Collection of the County's taxes and for the other governmental agencies is the responsibility of the Tax Commissioner's Office, which is accounted for in an agency fund.

(This page continued on the subsequent page)

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

Note 3 - Detailed Notes on All Funds (Continued)

3-D. Capital Assets

Governmental fund activities capital asset activity for the year ended December 31, 2012, was as follows:

	Balance 01/01/12	Additions	Deductions	Balance 12/31/12
Nondepreciable capital assets:				
Land	\$ 25,226,717	\$ 413,072	\$ -	\$ 25,639,789
Construction in progress	88,463,236	2,291,288	81,268,946	9,485,578
Total nondepreciable capital assets	113,689,953	2,704,360	81,268,946	35,125,367
Depreciable capital assets:				
Buildings	75,843,335	108,679,514	-	184,522,849
Improvements other than buildings	24,253,140	241,625	-	24,494,765
Machinery and equipment	10,219,868	5,034,559	364,000	14,890,427
Vehicles	18,453,806	1,498,650	29,106	19,923,350
Computers	2,630,142	454,586	-	3,084,728
Infrastructure	55,993,450	1,614,682	-	57,608,132
Total depreciable capital assets	187,393,741	117,523,616	393,106	304,524,251
Total capital assets	301,083,694	120,227,976	81,662,052	339,649,618
Accumulated depreciation:				
Buildings	20,729,952	1,750,634	-	22,480,586
Improvements other than buildings	4,825,318	1,317,592	-	6,142,910
Machinery and equipment	6,289,708	739,819	364,000	6,665,527
Vehicles	10,994,663	1,179,186	29,106	12,144,743
Computers	1,138,412	368,653	-	1,507,065
Infrastructure	27,695,001	2,351,211	-	30,046,212
Total accumulated depreciation	71,673,054	7,707,095	393,106	78,987,043
Governmental activities capital assets, net	\$ 229,410,640	\$ 112,520,881	\$ 81,268,946	\$ 260,662,575
Governmental activities depreciation expense				
General government		\$ 1,009,742		
Judicial		30,871		
Public safety		2,065,122		
Public works		2,547,543		
Parks, recreation and culture		1,732,620		
Planning/community development		277,163		
Health and welfare		44,034		
Total governmental activities depreciation expense		\$ 7,707,095		

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

Note 3 - Detailed Notes on All Funds (Continued)

Business-type activities capital asset activity for the year ended December 31, 2012, was as follows:

	Balance 1/1/2012	Additions	Deductions	Balance 12/31/2012
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	2,561,456	3,999	-	2,565,455
Computer software	40,360	-	-	40,360
Vehicles	432,411	-	-	432,411
Total depreciable capital assets	3,464,468	3,999	-	3,468,467
Total capital assets	5,038,854	3,999	-	5,042,853
Accumulated depreciation:				
Buildings and structures	203,117	9,895	-	213,012
Machinery and equipment	2,186,563	84,506	-	2,271,069
Computer software	40,360	-	-	40,360
Vehicles	358,533	20,975	-	379,508
Total accumulated depreciation	2,788,573	115,376	-	2,903,949
Business-type activates capital assets, net	\$ 2,250,281	\$ (111,377)	\$ -	\$ 2,138,904

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

(This page continued on the subsequent page)

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

Note 3 - Detailed Notes on All Funds (Continued)

The component unit's capital asset activity for the year ended June 30, 2012, was as follows:

	Balance 7/1/2011	Additions	Deductions	Balance 06/30/2012
Douglas County Board of Health				
Depreciable capital assets:				
Buildings and improvements	\$ 58,114	\$ -	\$ -	\$ 58,114
Machinery and equipment	384,331	49,316	-	433,647
Vehicles	36,248	-	-	36,248
Furniture and fixtures	37,105	-	-	37,105
Total depreciable assets	515,798	49,316	-	565,114
Accumulated depreciation:				
Buildings and improvements	15,982	2,905	-	18,887
Machinery and equipment	359,711	19,964	-	379,675
Vehicles	36,248	-	-	36,248
Furniture and fixtures	24,135	3,578	-	27,713
Total accumulated depreciation	436,076	26,447	-	462,523
Douglas County Board of Health - Capital assets, net	\$ 79,722	\$ 22,869	\$ -	\$ 102,591

3-E. Interfund Balances and Transfers

Interfund Balances - Interfund balances at December 31, 2012, 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 from	Payable To		
	General Fund	Nonmajor governmental funds	Total
General fund	\$ -	\$ 1,979,405	\$ 1,979,405
2010 SPLOST fund			
funds	89,383	-	89,383
Nonmajor governmental	678,625	450,000	1,128,625
Solid waste fund	113,735	-	113,735
Internal service funds	1,751,397	-	1,751,397
Total	\$ 2,633,140	\$ 2,429,405	\$ 5,062,545

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

Note 3 - Detailed Notes on All Funds (Continued)

Interfund Transfers - Interfund transfers for the year ended December 31, 2012, consisted of the following:

Transfers from	Transfer to		
	General fund	2010 SPLOST fund	Nonmajor governmental funds
General funds	\$ -	\$ -	\$ 888,583
2010 Jail SPLOST debt service	-	22,284,767	-
Nonmajor governmental funds	190,496	-	-
Total	\$ 190,496	\$ 22,284,767	\$ 888,583

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, 2012, which is based on 100% of Landfill Phase I Sections 1 and 2, and 53.02% 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 position 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, 2012. 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, 2012

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, 2001.

3-H. Short-Term Debt

The County issued tax anticipation notes on April 5, 2012 in the amount of \$16,000,000, at a .76% interest rate. The notes were issued for cash flow purposes. The notes were retired on December 30, 2012, from the 2012 property tax revenues collected between September and December, 2012, with interest costs totaling \$89,511.

Changes in the short-term obligations consisted of the following for the year ended December 31, 2012:

	Outstanding 1/1/2012	Additions	Reductions	Outstanding 12/31/2012
Tax anticipation notes payable - General fund	\$ -	\$ 16,000,000	\$ 16,000,000	\$ -

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, 2012.

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 2012 was \$60,083.

Annual debt service requirements to amortize this debt, as of December 31, 2012 follow:

Year	Principal	Interest	Total
2013	\$ 855,000	\$ 31,208	\$ 886,208

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

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 2012 was \$4,208,950.

Annual debt service requirements to amortize this debt, as of December 31, 2012 follow:

Year	Principal	Interest	Total
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	<u>\$ 76,405,000</u>	<u>\$ 9,176,050</u>	<u>\$ 85,581,050</u>

Capital Lease Obligation – In December 2012, the County entered into a capital lease to purchase four pieces of heavy construction equipment for \$610,603. Payments are \$7,459 monthly which includes principal and interest. A final payment of principal and interest in the amount of \$206,500 is due on December 14, 2017. The lease meets the criteria of a capital lease since the lessor transfers benefits and risks of ownership to the lessee at the end of the lease. Capital lease payments are reflected as debt service expenditures at the governmental fund reporting level. The equipment acquired by the lease is included in governmental-type activities capital assets in the amount of \$610,603 (cost of \$610,603 less accumulated depreciation of \$2,899). The lease carries an interest rate of 1.75%. The outstanding balance of the corresponding liability is included in the governmental activities long-term debt. There was no interest expense for fiscal year 2012.

Future minimum lease payments as of December 31, 2012 follow:

Year	Principal	Interest	Total
2013	\$ 79,459	\$ 10,050	\$ 89,509
2014	80,861	8,648	89,509
2015	82,287	7,222	89,509
2016	83,739	5,770	89,509
2017	284,257	4,293	288,550
Total	<u>\$ 610,603</u>	<u>\$ 35,983</u>	<u>\$ 646,586</u>

(This page continued on the subsequent page)

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

Note 3 - Detailed Notes on All Funds (Continued)

Changes in Long-term Obligations - Changes in the County's long-term obligations consisted of the following for the year ended December 31, 2012:

	Outstanding 1/1/2012	Additions	Reductions	Outstanding 12/31/2012	Amounts Due in One Year
Governmental Activities					
2003 Certificates of Participation	\$ 1,680,000	\$ -	\$ 825,000	\$ 855,000	\$ 855,000
2011 General Obligation Sales Tax Bonds	92,405,000	-	16,000,000	76,405,000	18,000,000
Deferred bond premium	7,968,810	-	2,427,355	5,541,455	-
 Total bonded debt	 102,053,810	 -	 19,252,355	 82,801,455	 18,855,000
 Capital lease obligation	 -	 610,603	 -	 610,603	 89,509
Compensated absences	5,023,210	2,032,979	1,301,400	5,754,789	1,243,457
Claims and judgments	1,396,735	9,732,164	9,764,100	1,364,799	1,364,799
 Total Governmental Activities	 <u>\$ 108,473,755</u>	 <u>\$ 12,375,746</u>	 <u>\$ 30,317,855</u>	 <u>\$ 90,531,646</u>	 <u>\$ 21,552,765</u>
Business-type Activities					
Closure and postclosure care costs	\$ 1,542,738	\$ -	\$ -	\$ 1,542,738	\$ 50,000
Compensated absences	63,047	23,056	5,104	80,999	5,104
 Total Business-type Activities	 <u>\$ 1,605,785</u>	 <u>\$ 23,056</u>	 <u>\$ 5,104</u>	 <u>\$ 1,623,737</u>	 <u>\$ 55,104</u>

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.

Changes in the Douglas County Department of Health's compensated absences liability for the year ended June 30, 2012 follow:

	Outstanding 7/1/2011	Additions	Reductions	Outstanding 6/30/2012	Amounts Due in One Year
Compensated absences	<u>\$ 59,915</u>	<u>\$ 48,180</u>	<u>\$ 57,412</u>	<u>\$ 50,683</u>	<u>\$ 45,953</u>

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

Note 3 - Detailed Notes on All Funds (Continued)

3-J. Pensions

The County sponsors two defined benefit plans.

Defined Benefit Plan – 1979

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

The following is the plan membership at December 31, 2012:

Membership

Retirees and beneficiaries currently receiving benefits	25
Active plan participants or terminated plan participants entitled to, but not yet receiving benefits	<u>9</u>
Total	<u><u>34</u></u>

Funding Policy - Benefits are being paid on a pay-as-you-go basis. During 2012, 25 employees who have retired were paid \$21,730 in benefits. Total contributions to the Plan for the years ended December 31, 2012, 2011, and 2010 were \$21,730, \$23,219 and \$36,182 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.

Net Pension Obligation – The County’s annual pension cost and net pension asset at December 31, 2012 are as follows:

Calculation of Net Pension Obligation

Normal Cost	\$ -
Interest on net pension obligation	-
Amortization of unfunded actuarial accrued liability (UAAL)	<u>21,730</u>
Annual pension cost	21,730
Contributions made	<u>21,730</u>
Increase in net pension asset	-
Net pension obligation at beginning of year	<u>-</u>
Net pension obligation at end of year	<u><u>\$ -</u></u>

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

Note 3 - Detailed Notes on All Funds (Continued)

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 Contribution
2010	\$ 36,182	\$ 36,182	100%
2011	23,219	23,219	100%
2012	21,730	21,730	100%

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

Schedule of Funded Status						
Actuarial Valuation Date	(1) Actuarial Value of Assets	(2) Actuarial Accrued Liability (AAL) Entry Age	(3) Unfunded AAL/(UAAL) (2) - (1)	(4) Funded Ratio (2)/(1)	(5) Annual Covered Payroll	(6) UAAL as a Percentage of Covered Payroll
12/31/2011	-	168,355	168,355	0%	-	0%
12/31/2012	-	159,284	159,284	0%	-	0%

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

Current Valuation Date	December 31, 2011	December 31, 2012
Actuarial Cost Method	Projected Unit Credit	Projected Unit Credit
Amortization Method	Level Dollar, Closed	Level Dollar, Closed
Amortization Period	Remaining 10.5 Years	Remaining 10.6 Years
Actuarial Assumptions -		
Liability Discount Rate	7%	7%

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.

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

Note 3 - Detailed Notes on All Funds (Continued)

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, 2012:

Membership	
Active plan participants	914
Retirees and beneficiaries currently receiving benefits	96
Active plan participants or terminated plan participants entitled to, but not yet receiving benefits	70
Total	1,080

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 \$1,810,861 for the plan year ended December 31, 2011 and \$1,825,675 for the plan year ended December 31, 2012. Employer’s contribution to the plan for the year ended December 31, 2011 was \$255,490. Due to a credit from GebCorp from overfunding the defined benefit plan in previous years, the County was not required to contribute the full \$2,257,555 or 6% of covered payroll. Employer’s contribution to the plan for the year ended December 31, 2012 was \$1,320,410. Due to a credit received from GebCorp from overfunding the defined benefit plan in previous years, the County was not required to contribute the full \$2,186,151 or 6% of covered payroll.

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

Fiscal Year				Net Pension
Beginning	Annual Pension	Annual Pension	Percentage	Obligation
January 1,	Cost	Contribution	Contribution	(Asset)
2010	\$ 2,045,537	\$ 2,189,499	107.0%	\$ (2,251,516)
2011	2,145,367	255,490	11.9%	(361,639)
2012	2,290,678	1,320,410	57.6%	608,629

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

Note 3 - Detailed Notes on All Funds (Continued)

Net Pension Assets – The County’s estimated annual pension cost and net pension asset at December 31, 2012 and 2011 are as follows:

	December 31, 2012	December 31, 2011
Calculation of Net Pension Obligation		
Normal cost	\$ 2,288,717	\$ 2,133,156
Interest on net pension asset	(28,027)	(174,492)
Amortization of unfunded actuarial accrued liability (UAAL)	29,988	186,703
Annual required contribution (ARC)	2,290,678	2,145,367
Contributions made	(1,320,410)	(255,490)
Increase in net pension obligation	970,268	1,889,877
Net pension assets at beginning of year	(361,639)	(2,251,516)
Net pension obligation at end of year	<u>\$ 608,629</u>	<u>\$ (361,639)</u>

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

Schedule of Funded Status						
	(1)	(2)	(3)	(4)	(5)	(6)
Measurement Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Funded Ratio (1)/(2)	Unfunded AAL/(UAAL) (2) - (1)	Annual Covered Payroll	UAAL as a Percentage of Covered Payroll
12/31/2012	\$ 29,387,086	\$ 48,658,318	60.4%	\$ 19,271,232	\$ 35,971,286	53.6%

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, 2012
Actuarial Cost Method	Projected Unit Credit
Amortization Method	Level Percent of Pay, Closed
Remaining Amortization Period	10 years
Asset Valuation Method	Smoothed Market Value
Actuarial Assumptions:	
Investment Rate of Return	7.75%
Projected Salary Increases	3.5% - 6.0% based on age
Expected Annual Inflation	3.00%

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

Note 3 - Detailed Notes on All Funds (Continued)

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

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

- 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:

Age	County Participation %	Employee Participation %
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, 2012

Note 3 - Detailed Notes on All Funds (Continued)

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

Fiscal Year	Annual OPEB Cost	Annual OPEB Contribution	Percentage Contributed	Net OPEB Obligation
Beginning January 1,				
2010	\$ 4,875,662	\$ -	0%	\$ 17,125,291
2011	5,560,674	-	0%	22,685,965
2012	6,604,289	364,784	6%	28,925,470

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, 2012	December 31, 2011
Annual required contribution	\$ 6,563,736	\$ 5,530,061
Interest on OPEB obligation	907,439	685,012
Adjustment to annual required contribution	<u>(866,886)</u>	<u>(654,399)</u>
Annual required contribution (ARC)	6,604,289	5,560,674
Contributions made	<u>(364,784)</u>	<u>-</u>
Increase in net OPEB obligation	6,239,505	5,560,674
Net OPEB obligation, beginning of year	<u>22,685,965</u>	<u>17,125,291</u>
Net OPEB obligation, end of year	<u>\$ 28,925,470</u>	<u>\$ 22,685,965</u>

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

Schedule of Funded Status						
	(1)	(2)	(3)	(4)	(5)	(6)
Measurement Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Funded Ratio (1)/(2)	Unfunded AAL/(UAAL) (2) - (1)	Annual Covered Payroll	UAAL as a Percentage of Covered Payroll
1/1/2012	\$ -	\$ 60,296,899	0.0%	\$ 60,296,899	\$ 37,126,270	162.4%

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, 2012

Note 3 - Detailed Notes on All Funds (Continued)

The County's actuarial valuation information is as follows:

Current Valuation Date	January 1, 2012
Actuarial Cost Method	Projected unit credit
Amortization Method	Level Percentage of Pay, open
Amortization Period	30 years
Asset Valuation Method	Market Value of Assets
Actuarial Assumptions -	
Investment rate of return *	4.00%
Medical cost trend rate:	
Pre-Medicare trend rate	9.50% - 5.00%
Post-Medicare trend rate	7.00% - 5.00%
Year of Ultimate Trend Rate	2018
* Includes inflation at	3.00%

3-L. Net Investment in Capital Assets

The "Net investment in capital assets" reported on the government-wide statement of net position as of December 31, 2012 are as follows:

	Governmental Activities	Business-type Activities	Component Unit
Net investment in capital assets			
Cost of capital assets	\$ 339,649,618	\$ 5,042,853	\$ 565,114
Less accumulated depreciation	78,987,043	2,903,949	462,523
Book value	260,662,575	2,138,904	102,591
Less certificates of participation	855,000	-	-
Less capital lease obligation	610,603		
Less bond proceeds used to acquire capital assets	76,405,000	-	-
Net investment in capital assets	<u>\$ 182,791,972</u>	<u>\$ 2,138,904</u>	<u>\$ 102,591</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, 2012

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, 2010 to December 31, 2012:

December 31,	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimates	Claim Payments	End of Fiscal Year Liability
2010	\$ 670,309	\$ 93,014	\$ 92,932	\$ 670,391
2011	670,391	685,344	684,618	671,117
2012	671,117	898,010	909,127	660,000

The following represents the changes in approximate liabilities for the County from January 1, 2010 to December 31, 2012 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
2010	\$ 725,618	\$ 8,900,479	\$ 8,781,148	\$ 844,949
2011	844,949	8,265,294	8,384,625	725,618
2012	725,618	8,802,218	8,823,037	704,799

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

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	\$ 674,604	\$ 592,988	\$ 1,267,592

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, 2012. 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 commission (RC)). Membership in an RC 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 RC's. Each county and municipality in the state is required by law to pay minimum annual dues to the RC. The RC 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 RC'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, 2012

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, 2012 follows:

	<u>Amounts</u>	<u>Percentage</u>
Lodging tax receipts	<u>\$ 167,810</u>	<u>100%</u>
Disbursements to:		
Douglas County Chamber of Commerce	\$ 33,562	20%
Tourism and Historical Commission	33,562	20%
General fund	<u>100,686</u>	<u>60%</u>
Total Disbursements	<u>\$ 167,810</u>	<u>100%</u>

4-F. Prior Period Adjustments

A prior period adjustment was recorded in order to correct a journal entry for Retainage Payable in the Emergency Telephone System Fund made during the fiscal year ended December 31, 2011. The net effect of this adjustment resulted in a increase in the beginning fund balance position of the Emergency Telephone System Fund and an increase in government-wide net position in the amount of \$180,211. The adjustment also resulted in a increase in the change in fund balance and change in net position in the amount of \$180,211.

A prior period adjustment was recorded in order to reclassify certain prior years' revenue and capital expenditures to their appropriate funds which were recorded in error. The net effect of this adjustment resulted in an increase in the beginning fund balance position of the Capital Transportation Fund of \$308,750, an increase in the beginning fund balance of the 2002 SPLOST Fund in the amount of \$80,835, a decrease in the beginning fund balance of the GRTA Arterial Road Fund in the amount of \$141,400, and a decrease in the beginning fund balance of the general fund in the amount of \$248,185. The adjustment had no effect on the overall change in fund balance or net position during the prior year.

4-G. 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, 2012

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
Taxes	\$ 57,444,677	\$ 57,444,677	\$ 59,811,256	\$ 2,366,579
Licenses and permits	922,525	922,525	1,049,998	127,473
Intergovernmental	2,349,508	2,629,336	2,518,267	(111,069)
Charges for services	6,483,290	6,508,290	6,356,044	(152,246)
Fines and forfeitures	4,833,125	4,920,238	5,039,164	118,926
Investment earnings	31,000	31,000	52,977	21,977
Contributions and donations	33,135	72,535	141,455	68,920
Miscellaneous	1,056,500	1,066,958	144,413	(922,545)
Total Revenues	73,153,760	73,595,559	75,113,574	1,518,015
Expenditures				
Current				
General government	11,787,345	11,616,710	10,908,962	707,748
Judicial	10,502,601	10,725,945	10,298,374	427,571
Public safety	36,991,833	37,827,913	37,650,088	177,825
Public works	4,702,433	5,728,673	5,189,087	539,586
Parks, recreation and culture	4,915,270	5,066,272	5,059,537	6,735
Planning/community development	2,091,206	2,145,470	2,062,362	83,108
Health and welfare	1,538,275	1,538,275	1,535,898	2,377
Total Expenditures	72,528,963	74,649,258	72,704,308	1,944,950
Excess (Deficiency) of Revenues Over (Under) Expenditures	624,797	(1,053,699)	2,409,266	3,462,965
Other Financing Sources (Uses)				
Proceeds from the disposition of capital assets	-	47,500	94,244	46,744
Proceeds from issuance of capital lease	-	610,603	610,603	-
Transfers in	260,286	260,286	190,496	(69,790)
Transfers out	(885,083)	(888,583)	(888,583)	-
Total Other Financing Sources (Uses)	(624,797)	29,806	6,760	(23,046)
Net Change in Fund Balances	\$ -	\$ (1,023,893)	2,416,026	\$ 3,439,919
Fund Balances Beginning of Year, as restated			11,567,926	
Fund Balances End of Year			\$ 13,983,952	

Douglas County, Georgia
Required Supplementary Information
Schedule of Funding Progress
December 31, 2012

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%
12/31/2012	29,387,086	48,658,318	60.4%	19,271,232	35,971,286	53.6%

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%
1/1/2012	-	60,296,899	0.0%	60,296,899	37,126,270	162.4%

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

Douglas County, Georgia
Notes to Required Supplementary Information
For the Year Ended December 31, 2012

Note 1– 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 2012 budget was amended during the year. All unencumbered annual appropriations lapse at year-end. Encumbered appropriations are carried forward to the subsequent year automatically.

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OTHER SUPPLEMENTARY INFORMATION

**COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES**

MAJOR GENERAL FUND

Douglas County, Georgia
General Fund
Comparative Balance Sheet
December 31, 2012 and 2011

	<u>2012</u>	<u>2011</u>
Assets		
Cash and cash equivalents	\$ 9,551,405	\$ 8,607,809
Receivables:		
Accounts	3,884,212	3,703,051
Property taxes	3,606,127	3,763,096
Sales taxes	1,707,553	1,895,942
Intergovernmental	554,469	942,060
Interfund	2,633,140	894,359
Inventory	173,486	258,998
Prepaid items	975,650	812,092
Total Assets	<u>\$ 23,086,042</u>	<u>\$ 20,877,407</u>
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ 1,427,480	\$ 1,246,354
Retainage payable	52,677	79,600
Accrued expenditures	1,200,772	1,161,293
Interfund payable	1,979,405	2,600,745
Deferred revenue	4,441,756	4,221,489
Total Liabilities	<u>9,102,090</u>	<u>9,309,481</u>
Fund Balances		
Nonspendable:		
Inventory	173,486	258,998
Prepaid items	975,650	812,092
Assigned for:		
Sherriff - Enforcement	230,928	268,468
DOT Traffic Operationis	118,878	98,415
DOT Maintenance and Construction	100,260	5,942
Other purposes	224,538	300,882
Tree replacement	117,216	126,211
Budget appropriation	-	1,000,000
Capital outlay	441,057	375,000
Unassigned	11,601,939	8,321,918
Total Fund Balances	<u>13,983,952</u>	<u>11,567,926</u>
Total Liabilities and Fund Balances	<u>\$ 23,086,042</u>	<u>\$ 20,877,407</u>

Douglas County, Georgia
General Fund
Comparative Statement of Revenues, Expenditures and
Changes in Fund Balances
For the Years Ended December 31, 2012 and 2011

	2012	2011
Revenues		
Taxes	\$ 59,811,256	\$ 60,806,105
Licenses and permits	1,049,998	935,321
Intergovernmental	2,518,267	4,064,813
Charges for services	6,356,044	6,287,297
Fines and forfeitures	5,039,164	4,830,989
Investment earnings	52,977	36,521
Contributions and donations	141,455	35,194
Miscellaneous	144,413	481,006
Total Revenues	75,113,574	77,477,246
Expenditures		
Current		
General government	10,908,962	11,554,563
Judicial	10,298,374	9,924,914
Public safety	37,650,088	37,102,448
Public works	5,189,087	4,973,542
Parks, recreation and culture	5,059,537	5,006,588
Planning/community development	2,062,362	2,097,129
Health and welfare	1,535,898	1,597,425
Total Expenditures	72,704,308	72,256,609
Excess (Deficiency) of Revenues		
Over (Under) Expenditures	2,409,266	5,220,637
Other Financing Sources (Uses)		
Proceeds from the disposition of capital assets	94,244	19,916
Proceeds from issuance of capital lease	610,603	-
Transfers in	190,496	201,638
Transfers out	(888,583)	(2,355,729)
Total Other Financing Sources (Uses)	6,760	(2,134,175)
Net Change in Fund Balances	2,416,026	3,086,462
Fund Balances Beginning of Year, as restated	11,567,926	8,481,464
Fund Balances End of Year	\$ 13,983,952	\$ 11,567,926

Douglas County, Georgia
General Fund
Schedule of Revenues and Other Financing Sources - Budget and Actual
For the Year Ended December 31, 2012
(With Comparative Actual Amounts for the Year Ended December 31, 2011)

	2012			Variance With Final Budget	2011
	Original Budget	Final Budget	Actual		Actual
Revenues					
Taxes					
General property	\$ 29,987,256	\$ 29,987,256	\$ 31,366,246	\$ 1,378,990	\$ 32,743,505
Motor vehicle and mobile home	2,767,000	2,767,000	3,037,981	270,981	2,895,068
Intangibles	384,000	384,000	539,364	155,364	387,499
Railroad equipment	6,000	6,000	7,555	1,555	-
Real estate transfer	100,000	100,000	86,517	(13,483)	123,875
Franchise	1,340,000	1,340,000	1,285,738	(54,262)	1,025,354
Local option sales and use	16,650,000	16,650,000	17,218,656	568,656	17,264,892
Alcoholic beverage excise	653,500	653,500	642,809	(10,691)	664,530
Insurance premium	4,007,535	4,007,535	4,281,315	273,780	4,007,535
Financial institution	163,786	163,786	142,315	(21,471)	163,786
Interest and penalties	1,385,600	1,385,600	1,202,760	(182,840)	1,530,061
Total Taxes	<u>57,444,677</u>	<u>57,444,677</u>	<u>59,811,256</u>	<u>2,366,579</u>	<u>60,806,105</u>
Licenses and Permits					
Licenses	763,400	763,400	775,163	11,763	764,129
Permits	159,125	159,125	274,835	115,710	171,192
Total Licenses and Permits	<u>922,525</u>	<u>922,525</u>	<u>1,049,998</u>	<u>127,473</u>	<u>935,321</u>
Intergovernmental					
Local	867,600	867,600	818,954	(48,646)	1,081,099
State	809,270	922,912	1,133,896	210,984	1,149,588
Federal	672,638	838,824	565,417	(273,407)	1,834,126
Total Intergovernmental	<u>2,349,508</u>	<u>2,629,336</u>	<u>2,518,267</u>	<u>(111,069)</u>	<u>4,064,813</u>
Totals carried forward	<u>60,716,710</u>	<u>60,996,538</u>	<u>63,379,521</u>	<u>2,382,983</u>	<u>65,806,239</u>

Douglas County, Georgia
General Fund
Schedule of Revenues and Other Financing Sources - Budget and Actual
For the Year Ended December 31, 2012
(With Comparative Actual Amounts for the Year Ended December 31, 2011)

(continued)

	2012			Variance With Final Budget	2011
	Original Budget	Final Budget	Actual		Actual
Brought forward	\$ 60,716,710	\$ 60,996,538	\$ 63,379,521	\$ 2,382,983	\$ 65,806,239
Revenues					
Charges for Services					
Tax collection fees	1,016,700	1,016,700	899,776	(116,924)	994,382
Emergency medical services	1,507,000	1,532,000	1,858,340	326,340	1,589,216
Ride share fees	484,800	484,800	486,871	2,071	473,648
Library fees	99,290	99,290	87,610	(11,680)	72,731
Planning, zoning and maps	44,500	44,500	71,333	26,833	46,333
Prisoner housing fees	1,249,000	1,249,000	821,163	(427,837)	1,045,712
Parks and recreation fees	455,000	455,000	461,909	6,909	449,022
Street lights	882,000	882,000	909,304	27,304	894,414
Animal control	74,000	74,000	83,991	9,991	89,017
Inmate telephone	262,500	262,500	237,051	(25,449)	252,722
Election fees	-	-	33,843	33,843	36,567
State emission fees	58,000	58,000	56,522	(1,478)	57,964
Other fees	350,500	350,500	348,331	(2,169)	285,569
Total Charges for Services	6,483,290	6,508,290	6,356,044	(152,246)	6,287,297
Fines and Forfeitures					
Clerk of superior court	1,026,400	1,091,013	1,121,642	30,629	1,020,915
State court	2,415,725	2,415,725	2,564,730	149,005	2,436,463
Magistrate court	635,600	635,600	661,422	25,822	649,331
Probate court	330,800	330,800	328,153	(2,647)	314,020
Sheriff	9,000	9,000	11,590	2,590	9,500
Juvenile court	39,000	51,500	12,540	(38,960)	29,770
Jail maintenance surcharge	347,600	347,600	318,766	(28,834)	339,636
Restitution	29,000	39,000	20,321	(18,679)	31,354
Total Fines and Forfeitures	4,833,125	4,920,238	5,039,164	118,926	4,830,989
Investment Earnings	31,000	31,000	52,977	21,977	36,521
Contributions and Donations	33,135	72,535	141,455	68,920	35,194
Miscellaneous					
Rents and royalties	21,500	21,500	28,138	6,638	19,566
Other	1,035,000	1,045,458	116,275	(929,183)	461,440
Total Miscellaneous	1,056,500	1,066,958	144,413	(922,545)	481,006
Total Revenues	73,153,760	73,595,559	75,113,574	1,518,015	77,477,246
Other Financing Sources					
Proceeds from the disposition of capital assets	-	47,500	94,244	46,744	19,916
Proceeds of capital leases	-	610,603	610,603	-	-
Transfers in	260,286	260,286	190,496	(69,790)	201,638
Total Other Financing Sources	260,286	918,389	895,343	(23,046)	221,554
Total Revenues and Other Financing Sources	\$ 73,414,046	\$ 74,513,948	\$ 76,008,917	\$ 1,494,969	\$ 77,698,800

Douglas County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2012
(With Comparative Actual Amounts for the Year Ended December 31, 2011)

	2012			2011	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
General Government					
Board of commissioners	\$ 793,921	\$ 805,092	\$ 797,030	\$ 8,062	\$ 842,841
Internal audit	77,616	77,772	67,159	10,613	75,319
Human resources	239,923	239,923	239,571	352	249,838
Finance	624,577	627,206	619,751	7,455	623,743
Purchasing	285,071	285,071	283,355	1,716	272,727
County attorney	715,983	718,244	567,102	151,142	656,598
Election board	417,943	514,111	522,723	(8,612)	171,686
Board of tax assessments	139,531	142,236	130,470	11,766	129,030
Tax commissioner	1,034,882	1,041,180	989,189	51,991	949,461
Property appraiser	818,378	819,643	837,725	(18,082)	858,916
Tax equalization board	71,590	76,340	52,683	23,657	45,818
Information services	993,276	1,001,827	891,978	109,849	947,876
Safety director	129,666	134,686	134,521	165	133,366
Building maintenance	1,276,723	1,285,815	1,238,153	47,662	1,431,622
Print shop	123,237	123,257	122,424	833	152,080
General appropriation	3,448,658	3,086,784	2,823,836	262,948	3,437,652
Voters' registration	92,913	-	-	-	87,659
Records retention	107,931	107,931	108,534	(603)	107,053
Grants	83,500	193,765	147,634	46,131	76,777
Public relations	312,026	335,827	335,124	703	304,501
Total General Government	11,787,345	11,616,710	10,908,962	707,748	11,554,563
Judicial					
Superior court	448,247	452,647	451,513	1,134	441,220
District attorney	2,047,162	2,047,182	1,973,305	73,877	1,769,385
Clerk of superior court	1,726,818	1,793,465	1,688,297	105,168	1,644,947
Public defender and indigent cases	1,458,818	1,686,308	1,643,755	42,553	1,408,849
State court	544,234	545,071	519,117	25,954	531,624
Clerk of state court	401,418	397,338	387,587	9,751	390,159
State court solicitor	945,732	948,460	891,776	56,684	792,103
Public defender - state court	215,162	-	-	-	206,883
Magistrate court	596,142	613,308	610,583	2,725	613,842
Probate court	327,338	328,686	327,835	851	319,924
Juvenile court	1,057,081	1,143,902	1,087,392	56,510	1,061,085
Juvenile program	734,449	769,578	717,214	52,364	744,893
Total Judicial	10,502,601	10,725,945	10,298,374	427,571	9,924,914
Public Safety					
Coroner	85,961	87,639	93,534	(5,895)	94,242
Sheriff	11,172,187	11,806,469	11,620,290	186,179	11,469,839
Jail	13,594,195	13,500,115	13,444,789	55,326	13,104,235
Fire and emergency medical services	11,420,162	11,550,583	11,703,377	(152,794)	11,623,635
Emergency management	190,494	261,971	227,939	34,032	324,083
Animal control	528,834	621,136	560,159	60,977	486,414
Total Public Safety	36,991,833	37,827,913	37,650,088	177,825	37,102,448
Totals carried forward	59,281,779	60,170,568	58,857,424	1,313,144	58,581,925

Douglas County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2012
(With Comparative Actual Amounts for the Year Ended December 31, 2011)

	2012			2011	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Totals brought forward	\$ 59,281,779	\$ 60,170,568	\$ 58,857,424	\$ 1,313,144	\$ 58,581,925
Public Works					
Roads	1,944,202	2,584,512	2,216,818	367,694	2,277,763
Administration	274,994	323,679	316,180	7,499	273,934
Traffic operations	1,408,080	1,756,277	1,626,488	129,789	1,349,859
Motor pool	100,983	86,853	32,951	53,902	35,416
Development control	270,158	273,283	266,059	7,224	283,081
Vehicle maintenance	704,016	704,069	730,591	(26,522)	753,489
Total Public Works	4,702,433	5,728,673	5,189,087	539,586	4,973,542
Parks, Recreation and Culture					
Library	1,624,336	1,660,299	1,597,387	62,912	1,602,700
Parks and recreation	2,274,842	2,388,134	2,459,761	(71,627)	2,349,636
Aquatic center	678,772	679,429	682,878	(3,449)	727,018
Senior services center	302,320	303,410	284,511	18,899	292,234
Cultural arts council	35,000	35,000	35,000	-	35,000
Total Parks, Recreation and Culture	4,915,270	5,066,272	5,059,537	6,735	5,006,588
Planning/Community Development					
Code enforcement officers	121,610	121,020	119,472	1,548	148,213
Development services administration	124,555	126,075	125,549	526	121,037
Share house	9,000	9,000	9,000	-	9,400
Planning and zoning	309,179	313,799	311,091	2,708	307,139
Occupation tax	44,464	44,104	42,940	1,164	77,225
Permits and inspections	310,545	308,790	303,815	4,975	344,330
Geographic information system and mapping	283,354	283,354	192,758	90,596	188,658
Tourism	62,400	62,400	67,124	(4,724)	61,392
Industrial development	37,900	37,900	37,900	-	41,000
Ride share program	640,355	680,984	692,693	(11,709)	657,180
Agriculture extension service	147,844	158,044	160,020	(1,976)	141,555
Total Planning/ Community Development	2,091,206	2,145,470	2,062,362	83,108	2,097,129
Totals carried forward	70,990,688	73,110,983	71,168,410	1,942,573	70,659,184

Douglas County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2012
(With Comparative Actual Amounts for the Year Ended December 31, 2011)

	2012			2011	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Totals brought forward	\$ 70,990,688	\$ 73,110,983	\$ 71,168,410	\$ 1,942,573	\$ 70,659,184
Health and Welfare					
General health grant	360,000	360,000	360,000	-	400,000
Community services board	126,900	126,900	126,900	-	141,000
Family and children services	84,600	84,600	84,600	-	94,000
Boys & girls club	15,000	15,000	15,000	-	15,000
Senior citizens transportation	951,775	951,775	949,398	2,377	947,425
Total Health and Welfare	1,538,275	1,538,275	1,535,898	2,377	1,597,425
Total Expenditures	72,528,963	74,649,258	72,704,308	1,944,950	72,256,609
Other Financing Uses					
Transfers out	885,083	888,583	888,583	-	2,355,729
Total Expenditures and Other Financing Uses	\$ 73,414,046	\$ 75,537,841	\$ 73,592,891	\$ 1,944,950	\$ 74,612,338

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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, 2012

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Cash and cash equivalents	\$ 8,598,785	\$ 62,842	\$ 4,655,616	\$ 13,317,243
Receivables:				
Accounts	430,550	-	-	430,550
Intergovernmental	-	-	958,199	958,199
Interfund	132,937	-	2,296,468	2,429,405
Total Assets	\$ 9,162,272	\$ 62,842	\$ 7,910,283	\$ 17,135,397
Liabilities and Fund Balances (Deficits)				
Liabilities				
Accounts payable	\$ 339,044	\$ -	\$ 553,240	\$ 892,284
Retainage payable	55,241	-	74,271	129,512
Accrued expenditures	40,753	-	-	40,753
Intergovernmental payable			999,630	999,630
Interfund payable	46,967	-	1,081,658	1,128,625
Other payable	360,685	-	-	360,685
Deferred revenue	-	-	344,536	344,536
Total Liabilities	842,690	-	3,053,335	3,896,025
Fund Balances (Deficits)				
Restricted for:				
Special programs	8,319,582	-	-	8,319,582
Debt service	-	62,842	-	62,842
Capital Projects	-	-	4,094,563	4,094,563
Committed for:				
Capital Projects	-	-	1,286,699	1,286,699
Unassigned	-	-	(524,314)	(524,314)
Total Fund Balances (Deficits)	8,319,582	62,842	4,856,948	13,239,372
Total Liabilities and Fund Balances (Deficits)	\$ 9,162,272	\$ 62,842	\$ 7,910,283	\$ 17,135,397

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, 2012

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Taxes	\$ 167,810	\$ -	\$ -	\$ 167,810
Intergovernmental	550,858	-	841,339	1,392,197
Charges for services	2,409,856	-	-	2,409,856
Fines and forfeitures	621,676	-	-	621,676
Investment earnings	31,963	-	4,706	36,669
Miscellaneous	1,435,709	-	-	1,435,709
Total Revenues	5,217,872	-	846,045	6,063,917
Expenditures				
Current				
Judicial	209,134	-	-	209,134
Public safety	3,588,959	-	-	3,588,959
Planning/community development	1,344,884	-	-	1,344,884
Capital Outlay				
Public safety	47,927	-	736,540	784,467
Public works	155,935	-	2,870,916	3,026,851
Planning/community development	591,276	-	-	591,276
Parks, recreation and culture	-	-	316,815	316,815
Debt Service				
Principal retirement	-	825,000	-	825,000
Interest and fiscal charges	-	63,583	-	63,583
Total Expenditures	5,938,115	888,583	3,924,271	10,750,969
Excess (Deficiency) of Revenues Over (Under) Expenditures	(720,243)	(888,583)	(3,078,226)	(4,687,052)
Other Financing Sources (Uses)				
Transfers in	-	888,583	-	888,583
Transfers out	(190,496)	-	-	(190,496)
Total Other Financing Sources (Uses)	(190,496)	888,583	-	698,087
Net Change in Fund Balances	(910,739)	-	(3,078,226)	(3,988,965)
Fund Balances Beginning of Year, as restated	9,230,321	62,842	7,935,174	17,228,337
Fund Balances End of Year	\$ 8,319,582	\$ 62,842	\$ 4,856,948	\$ 13,239,372

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 Asset Fund – 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, 2012
(With Comparative Totals at December 31, 2011)

	2012					
	Drug Treatment Abuse Fund	Sidewalk Fund	Hotel-Motel Tax Fund	Emergency Telephone System Fund	Neighborhood Stabilization Program Fund	CDBG Senior Center Fund
Assets						
Cash and cash equivalents	\$ 342,752	\$ 55,796	\$ -	\$ 2,176,237	\$ 601,487	\$ -
Receivables:						
Accounts	9,321	-	10,223	332,717	65,776	-
Interfund	-	-	-	-	-	16,593
Total Assets	<u>\$ 352,073</u>	<u>\$ 55,796</u>	<u>\$ 10,223</u>	<u>\$ 2,508,954</u>	<u>\$ 667,263</u>	<u>\$ 16,593</u>
Liabilities and Fund Balances (Deficits)						
Liabilities						
Accounts payable	\$ 8,240	\$ 42,450	\$ -	\$ 93,748	\$ -	\$ 194,606
Retainage payable	-	-	-	-	-	55,241
Accrued expenditures	-	-	-	37,994	-	-
Interfund payable	-	-	10,223	34,065	-	-
Other payable	-	-	-	-	-	-
Total Liabilities	<u>8,240</u>	<u>42,450</u>	<u>10,223</u>	<u>165,807</u>	<u>-</u>	<u>249,847</u>
Fund Balances (Deficits)						
Restricted for						
Special programs	343,833	13,346	-	2,343,147	667,263	(233,254)
Total Fund Balances (Deficits)	<u>343,833</u>	<u>13,346</u>	<u>-</u>	<u>2,343,147</u>	<u>667,263</u>	<u>(233,254)</u>
Total Liabilities and Fund Balances (Deficits)	<u>\$ 352,073</u>	<u>\$ 55,796</u>	<u>\$ 10,223</u>	<u>\$ 2,508,954</u>	<u>\$ 667,263</u>	<u>\$ 16,593</u>

2012							2011
Victim Assistance Fund	Law Library Fund	District Attorney Fund	Inmate Commissary Fund	Law Enforcement Confiscated Assets Fund	Sheriff Other Programs Fund	Total Nonmajor Special Revenue Funds	Total Nonmajor Special Revenue Funds
\$ 320,437	\$ 537,724	\$ 468,241	\$ 92,890	\$ 3,961,116	\$ 42,105	\$ 8,598,785	\$ 8,854,723
12,513	-	-	-	-	-	430,550	355,282
-	-	-	42,157	74,187	-	132,937	579,678
<u>\$ 332,950</u>	<u>\$ 537,724</u>	<u>\$ 468,241</u>	<u>\$ 135,047</u>	<u>\$ 4,035,303</u>	<u>\$ 42,105</u>	<u>\$ 9,162,272</u>	<u>\$ 9,789,683</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 339,044	\$ 137,320
-	-	-	-	-	-	55,241	-
2,759	-	-	-	-	-	40,753	32,441
2,679	-	-	-	-	-	46,967	2,188
-	-	360,685	-	-	-	360,685	387,413
<u>5,438</u>	<u>-</u>	<u>360,685</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>842,690</u>	<u>559,362</u>
<u>327,512</u>	<u>537,724</u>	<u>107,556</u>	<u>135,047</u>	<u>4,035,303</u>	<u>42,105</u>	<u>8,319,582</u>	<u>9,230,321</u>
<u>327,512</u>	<u>537,724</u>	<u>107,556</u>	<u>135,047</u>	<u>4,035,303</u>	<u>42,105</u>	<u>8,319,582</u>	<u>9,230,321</u>
<u>\$ 332,950</u>	<u>\$ 537,724</u>	<u>\$ 468,241</u>	<u>\$ 135,047</u>	<u>\$ 4,035,303</u>	<u>\$ 42,105</u>	<u>\$ 9,162,272</u>	<u>\$ 9,789,683</u>

Douglas County, Georgia
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012
(With Comparative Actual Amounts for the Year Ended December 31, 2011)

	2012					
	Drug Treatment Abuse Fund	Sidewalk Fund	Hotel-Motel Tax Fund	Emergency Telephone System Fund	Neighborhood Stabilization Program Fund	CDBG Senior Center Fund
Revenues						
Taxes	\$ -	\$ -	\$ 167,810	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	324,386	226,472
Charges for services	-	-	-	2,335,118	-	-
Fines and forfeitures	130,796	-	-	-	-	-
Investment earnings	234	74	-	1,378	-	-
Miscellaneous	-	-	-	796	1,393,021	-
Total Revenues	<u>131,030</u>	<u>74</u>	<u>167,810</u>	<u>2,337,292</u>	<u>1,717,407</u>	<u>226,472</u>
Expenditures						
Current						
Judicial	-	-	-	-	-	-
Public safety	108,518	-	-	1,986,010	-	-
Planning/community development	-	-	-	-	1,334,880	10,004
Capital Outlay						
Public safety	-	-	-	47,927	-	-
Public works	-	155,935	-	-	-	-
Planning/community development	-	-	-	-	-	591,276
Total Expenditures	<u>108,518</u>	<u>155,935</u>	<u>-</u>	<u>2,033,937</u>	<u>1,334,880</u>	<u>601,280</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	22,512	(155,861)	167,810	303,355	382,527	(374,808)
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	(167,810)	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(167,810)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	22,512	(155,861)	-	303,355	382,527	(374,808)
Fund Balances Beginning of Year, as restated	<u>321,321</u>	<u>169,207</u>	<u>-</u>	<u>2,039,792</u>	<u>284,736</u>	<u>141,554</u>
Fund Balances (Deficits) End of Year	<u>\$ 343,833</u>	<u>\$ 13,346</u>	<u>\$ -</u>	<u>\$ 2,343,147</u>	<u>\$ 667,263</u>	<u>\$ (233,254)</u>

2012							2011
Victim Assistance Fund	Law Library Fund	District Attorney Fund	Inmate Commissary Fund	Law Enforcement Confiscated Assets Fund	Sheriff Other Programs Fund	Total Nonmajor Special Revenue Funds	Total Nonmajor Special Revenue Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 167,810	\$ 153,481
-	-	-	-	-	-	550,858	93,592
-	-	-	74,738	-	-	2,409,856	2,608,679
187,111	133,564	20,848	-	149,357	-	621,676	1,601,937
205	2,101	1,714	-	26,246	11	31,963	54,791
-	-	-	-	-	41,892	1,435,709	1,129,043
<u>187,316</u>	<u>135,665</u>	<u>22,562</u>	<u>74,738</u>	<u>175,603</u>	<u>41,903</u>	<u>5,217,872</u>	<u>5,641,523</u>
128,981	80,153	-	-	-	-	209,134	211,515
-	-	123,278	237,006	1,055,875	78,272	3,588,959	3,557,525
-	-	-	-	-	-	1,344,884	1,300,358
-	-	-	-	-	-	47,927	1,084,853
-	-	-	-	-	-	155,935	27,216
-	-	-	-	-	-	591,276	-
<u>128,981</u>	<u>80,153</u>	<u>123,278</u>	<u>237,006</u>	<u>1,055,875</u>	<u>78,272</u>	<u>5,938,115</u>	<u>6,181,467</u>
58,335	55,512	(100,716)	(162,268)	(880,272)	(36,369)	(720,243)	(539,944)
-	-	-	-	-	-	-	141,674
<u>(22,686)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(190,496)</u>	<u>(201,638)</u>
<u>(22,686)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(190,496)</u>	<u>(59,964)</u>
35,649	55,512	(100,716)	(162,268)	(880,272)	(36,369)	(910,739)	(599,908)
<u>291,863</u>	<u>482,212</u>	<u>208,272</u>	<u>297,315</u>	<u>4,915,575</u>	<u>78,474</u>	<u>9,230,321</u>	<u>9,830,229</u>
<u>\$ 327,512</u>	<u>\$ 537,724</u>	<u>\$ 107,556</u>	<u>\$ 135,047</u>	<u>\$ 4,035,303</u>	<u>\$ 42,105</u>	<u>\$ 8,319,582</u>	<u>\$ 9,230,321</u>

Douglas County, Georgia
Drug Treatment Abuse Fund
Comparative Balance Sheet
December 31, 2012 and 2011

	<u>2012</u>	<u>2011</u>
Assets		
Cash and cash equivalents	\$ 342,752	\$ 319,049
Receivables		
Accounts	9,321	10,512
Total Assets	<u>\$ 352,073</u>	<u>\$ 329,561</u>
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ 8,240	\$ 8,240
Fund Balances		
Restricted for -		
Special programs	343,833	321,321
Total Liabilities and Fund Balances	<u>\$ 352,073</u>	<u>\$ 329,561</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, 2012
(With Comparative Actual Amounts for the Year Ended December 31, 2011)

	2012			2011	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	\$ 108,261	\$ 108,261	\$ 130,796	\$ 22,535	\$ 104,454
Investment earnings	500	500	234	(266)	452
Total Revenues	108,761	108,761	131,030	22,269	104,906
Expenditures					
Current					
Public safety	108,761	108,761	108,518	243	106,374
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ -	\$ -	22,512	\$ 22,512	(1,468)
Fund Balances Beginning of Year			321,321		322,789
Fund Balances End of Year			\$ 343,833		\$ 321,321

Douglas County, Georgia
Sidewalk Fund
Comparative Balance Sheet
December 31, 2012 and 2011

	<u>2012</u>	<u>2011</u>
Assets		
Cash and cash equivalents	\$ 55,796	\$ 196,423
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ 42,450	\$ 27,216
Fund Balances		
Restricted for - Special programs	<u>13,346</u>	<u>169,207</u>
Total Liabilities and Fund Balances	<u>\$ 55,796</u>	<u>\$ 196,423</u>

Douglas County, Georgia
Sidewalk Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2012
(With Comparative Actual Amounts for the Year Ended December 31, 2011)

	2012			Variance	2011
	Original Budget	Final Budget	Actual	With Final Budget	Actual
Revenues					
Charges for services	\$ -	\$ 88,557	\$ -	\$ (88,557)	\$ 162,900
Investment earnings	100	100	74	(26)	174
Total Revenues	100	88,657	74	(88,583)	163,074
Expenditures					
Capital Outlay					
Public works	100	167,041	155,935	11,106	27,216
Excess (Deficiency) of Revenues Over(Under) Expenditures	\$ -	\$ (78,384)	(155,861)	\$ (77,477)	135,858
Fund Balances Beginning of Year			169,207		33,349
Fund Balances End of Year			\$ 13,346		\$ 169,207

Douglas County, Georgia
Hotel-Motel Tax Fund
Comparative Balance Sheet
December 31, 2012 and 2011

	<u>2012</u>	<u>2011</u>
Assets		
Accounts receivable	\$ 10,223	\$ -
Liabilities		
Interfund payable	\$ 10,223	\$ -

Douglas County, Georgia
Hotel-Motel Tax Fund
Schedule of Revenues and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2012
(With Comparative Actual Amounts for the Year Ended December 31, 2011)

	2012			Variance With Final Budget	2011
	Original Budget	Final Budget	Actual		Actual
Revenues					
Taxes	\$ 156,000	\$ 156,000	\$ 167,810	\$ 11,810	\$ 153,481
Other Financing Uses					
Transfers out	(156,000)	(156,000)	(167,810)	(11,810)	(153,481)
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, 2012 and 2011

	<u>2012</u>	<u>2011</u>
Assets		
Cash and cash equivalents	\$ 2,176,237	\$ 1,823,714
Accounts receivable	332,717	331,243
Total Assets	<u>\$ 2,508,954</u>	<u>\$ 2,154,957</u>
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ 93,748	\$ 82,382
Accrued expenditures	37,994	31,810
Interfund payable	34,065	973
Total Liabilities	<u>165,807</u>	<u>115,165</u>
Fund Balances		
Restricted for - Special programs	<u>2,343,147</u>	<u>2,039,792</u>
Total Liabilities and Fund Balances	<u>\$ 2,508,954</u>	<u>\$ 2,154,957</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, 2012

(With Comparative Actual Amounts for the Year Ended December 31, 2011)

	2012			2011	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Intergovernmental	\$ -	\$ 1,553	\$ -	\$ (1,553)	\$ 93,592
Charges for services	2,086,200	2,086,200	2,335,118	248,918	2,340,543
Investment earnings	4,000	4,000	1,378	(2,622)	3,748
Miscellaneous	-	-	796	796	1,087
Total Revenues	2,090,200	2,091,753	2,337,292	245,539	2,438,970
Expenditures					
Current					
Public safety	2,090,200	2,106,135	1,986,010	120,125	2,390,662
Capital Outlay					
Public safety	-	47,496	47,927	(431)	1,084,853
Total Expenditures	2,090,200	2,153,631	2,033,937	119,694	3,475,515
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ -	\$ (61,878)	303,355	\$ 365,233	(1,036,545)
Fund Balances Beginning of Year, as restated			2,039,792		3,076,337
Fund Balances End of Year			\$ 2,343,147		\$ 2,039,792

Douglas County, Georgia
Neighborhood Stabilization Program Fund
Comparative Balance Sheet
December 31, 2012 and 2011

	<u>2012</u>	<u>2011</u>
Assets		
Cash and cash equivalents	\$ 601,487	\$ 284,736
Receivables		
Accounts	<u>65,776</u>	<u>-</u>
Total Assets	<u>\$ 667,263</u>	<u>\$ 284,736</u>
Fund Balances		
Restricted for -		
Special programs	<u>\$ 667,263</u>	<u>\$ 284,736</u>

Douglas County, Georgia
Neighborhood Stabilization Program Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2012

(With Comparative Actual Amounts for the Year Ended December 31, 2011)

	2012			2011	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Intergovernmental	\$ 3,616,112	\$ 3,616,112	\$ 324,386	\$ (3,291,726)	\$ -
Miscellaneous	-	-	1,393,021	1,393,021	1,069,622
Total Revenues	3,616,112	3,616,112	1,717,407	(1,898,705)	1,069,622
Expenditures					
Current					
Planning/community development	3,616,112	3,616,112	1,334,880	2,281,232	1,300,238
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	382,527	382,527	(230,616)
Other Financing Uses					
Transfers out	-	-	-	-	(23,872)
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	382,527	<u>\$ 382,527</u>	(254,488)
Fund Balances Beginning of Year			284,736		539,224
Fund Balances End of Year			<u>\$ 667,263</u>		<u>\$ 284,736</u>

Douglas County, Georgia
CDBG Senior Center Fund
Comparative Balance Sheet
December 31, 2012 and 2011

	<u>2012</u>	<u>2011</u>
Assets		
Interfund receivable	\$ 16,593	\$ 141,554
Liabilities and Fund Balances (Deficits)		
Liabilities		
Accounts payable	\$ 194,606	\$ -
Retainage payable	55,241	-
Total Liabilities	<u>249,847</u>	<u>-</u>
Fund Balances (Deficits)		
Restricted for - Special programs	<u>(233,254)</u>	<u>141,554</u>
Total Liabilities and Fund Balances (Deficits)	<u>\$ 16,593</u>	<u>\$ 141,554</u>

Douglas County, Georgia
CDBG Senior Center Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2012
(With Comparative Actual Amounts for the Year Ended December 31, 2011)

	2012			2011	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Intergovernmental	\$ 641,674	\$ 641,674	\$ 226,472	\$ (415,202)	\$ -
Expenditures					
Current					
Planning/community development	44,018	44,018	10,004	34,014	120
Capital Outlay					
Planning/community development	597,656	636,856	591,276	45,580	-
Total Expenditures	<u>641,674</u>	<u>680,874</u>	<u>601,280</u>	<u>79,594</u>	<u>120</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(39,200)	(374,808)	(335,608)	(120)
Other Financing Sources					
Transfers in	-	-	-	-	141,674
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (39,200)</u>	(374,808)	<u>\$ (335,608)</u>	141,554
Fund Balances Beginning of Year			<u>141,554</u>		<u>-</u>
Fund Balances (Deficits) End of Year			<u>\$ (233,254)</u>		<u>\$ 141,554</u>

Douglas County, Georgia
Victim Assistance Fund
Comparative Balance Sheet
December 31, 2012 and 2011

	<u>2012</u>	<u>2011</u>
Assets		
Cash and cash equivalents	\$ 320,437	\$ 280,182
Receivables		
Accounts	12,513	13,527
Total Assets	<u>\$ 332,950</u>	<u>\$ 293,709</u>
Liabilities and Fund Balances		
Liabilities		
Accrued expenditures	\$ 2,759	\$ 631
Interfund payable	2,679	1,215
Total Liabilities	<u>5,438</u>	<u>1,846</u>
Fund Balances		
Restricted for -		
Special programs	327,512	291,863
Total Liabilities and Fund Balances	<u>\$ 332,950</u>	<u>\$ 293,709</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, 2012
(With Comparative Actual Amounts for the Year Ended December 31, 2011)

	2012			2011	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	\$ 154,513	\$ 154,513	\$ 187,111	\$ 32,598	\$ 169,651
Investment earnings	375	375	205	(170)	358
Total Revenues	154,888	154,888	187,316	32,428	170,009
Expenditures					
Current					
Judicial	130,588	130,588	128,981	1,607	115,759
Excess (Deficiency) of Revenues Over (Under) Expenditures	24,300	24,300	58,335	34,035	54,250
Other Financing Uses					
Transfers out	(24,300)	(24,300)	(22,686)	1,614	(24,285)
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ -</u>	35,649	<u>\$ 35,649</u>	29,965
Fund Balances Beginning of Year			291,863		261,898
Fund Balances End of Year			<u>\$ 327,512</u>		<u>\$ 291,863</u>

Douglas County, Georgia
Law Library Fund
Comparative Balance Sheet
December 31, 2012 and 2011

	<u>2012</u>	<u>2011</u>
Assets		
Cash and cash equivalents	\$ 537,724	\$ 482,212
Fund Balances		
Restricted for -		
Special programs	\$ 537,724	\$ 482,212

Douglas County, Georgia
Law Library Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2012
(With Comparative Actual Amounts For The Year Ended December 31, 2011)

	2012			2011	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	\$ 85,000	\$ 85,000	\$ 133,564	\$ 48,564	\$ 132,330
Investment earnings	-	-	2,101	2,101	1,177
Total Revenues	85,000	85,000	135,665	50,665	133,507
Expenditures					
Current					
Judicial	85,000	85,000	80,153	4,847	95,756
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	55,512	<u>\$ 55,512</u>	37,751
Fund Balances Beginning of Year			482,212		444,461
Fund Balances End of Year			<u>\$ 537,724</u>		<u>\$ 482,212</u>

Douglas County, Georgia
District Attorney Fund
Comparative Balance Sheet
December 31, 2012 and 2011

	<u>2012</u>	<u>2011</u>
Assets		
Cash and cash equivalents	\$ 468,241	\$ 595,685
Liabilities and Fund Balances		
Liabilities		
Other payable	\$ 360,685	\$ 387,413
Fund Balances		
Restricted for - Special programs	<u>107,556</u>	<u>208,272</u>
Total Liabilities and Fund Balances	<u>\$ 468,241</u>	<u>\$ 595,685</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, 2012
(With Comparative Actual Amounts For The Year Ended December 31, 2011)

	2012			Variance With Final Budget	2011
	Original Budget	Final Budget	Actual		Actual
Revenues					
Fines and forfeitures	\$ 65,000	\$ 65,000	\$ 20,848	\$ (44,152)	\$ 251,516
Investment earnings	-	-	1,714	1,714	8,986
Total Revenues	65,000	65,000	22,562	(42,438)	260,502
Expenditures					
Current					
Public safety	65,000	65,000	123,278	(58,278)	170,645
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>(100,716)</u>	<u>\$ (100,716)</u>	<u>89,857</u>
Fund Balances Beginning of Year			<u>208,272</u>		<u>118,415</u>
Fund Balances End of Year			<u>\$ 107,556</u>		<u>\$ 208,272</u>

Douglas County, Georgia
Inmate Commissary Fund
Comparative Balance Sheet
December 31, 2012 and 2011

	2012	2011
Assets		
Cash and cash equivalents	\$ 92,890	\$ 289,615
Interfund receivable	42,157	27,182
Total Assets	\$ 135,047	\$ 316,797
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ -	\$ 19,482
Fund Balances		
Restricted for - Special projects	135,047	297,315
Total Liabilities and Fund Balances	\$ 135,047	\$ 316,797

Douglas County, Georgia
Inmate Commissary Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2012
(With Comparative Actual Amounts for The Year Ended December 31, 2011)

	2012			Variance	2011
	Original Budget	Final Budget	Actual	With Final Budget	Actual
Revenues					
Charges for services	\$ 19,000	\$ 19,000	\$ 74,738	\$ 55,738	\$ 105,236
Expenditures					
Current					
Public safety	19,000	19,000	237,006	(218,006)	118,809
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	(162,268)	<u>\$ (162,268)</u>	(13,573)
Fund Balances Beginning of Year			<u>297,315</u>		<u>310,888</u>
Fund Balances End of Year			<u>\$ 135,047</u>		<u>\$ 297,315</u>

Douglas County, Georgia
Law Enforcement Confiscated Assets Fund
Comparative Balance Sheet
December 31, 2012 and 2011

	<u>2012</u>	<u>2011</u>
Assets		
Cash and cash equivalents	\$ 3,961,116	\$ 4,504,633
Interfund receivables	74,187	410,942
Total Assets	<u>\$ 4,035,303</u>	<u>\$ 4,915,575</u>
Fund Balances		
Restricted for -		
Special projects	<u>\$ 4,035,303</u>	<u>\$ 4,915,575</u>

Douglas County, Georgia
Law Enforcement Confiscated Assets Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2012
(With Comparative Actual Amounts for The Year Ended December 31, 2011)

	2012			2011	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	\$ 470,000	\$ 470,000	\$ 149,357	\$ (320,643)	\$ 943,986
Investment earnings	-	-	26,246	26,246	39,885
Total Revenues	470,000	470,000	175,603	(294,397)	983,871
Expenditures					
Current					
Public safety	470,000	470,000	1,055,875	(585,875)	719,344
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	(880,272)	<u>\$ (880,272)</u>	264,527
Fund Balances Beginning of Year			<u>4,915,575</u>		<u>4,651,048</u>
Fund Balances End of Year			<u>\$ 4,035,303</u>		<u>\$ 4,915,575</u>

Douglas County, Georgia
Sheriff Other Programs Fund
Comparative Balance Sheet
December 31, 2012 and 2011

	<u>2012</u>	<u>2011</u>
Assets		
Cash and cash equivalents	\$ 42,105	\$ 78,474
Fund Balances		
Restricted for -		
Special projects	\$ 42,105	\$ 78,474

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, 2012
(With Comparative Actual Amounts for The Year Ended December 31, 2011)

	2012			2011	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Investment earnings	\$ -	\$ -	\$ 11	\$ 11	\$ 11
Miscellaneous	21,000	21,000	41,892	20,892	58,334
Total Revenues	21,000	21,000	41,903	20,903	58,345
Expenditures					
Current					
Public safety	21,000	21,000	78,272	(57,272)	51,691
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	(36,369)	<u>\$ (36,369)</u>	6,654
Fund Balances Beginning of Year			78,474		71,820
Fund Balances End of Year			<u>\$ 42,105</u>		<u>\$ 78,474</u>

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MAJOR 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.

Douglas County, Georgia
2010 Jail SPLOST Debt Service Fund
Comparative Balance Sheet
December 31, 2012 and 2011

	<u>2012</u>	<u>2011</u>
Assets		
Restricted cash	<u>\$ 20,716,195</u>	<u>\$ 18,626,470</u>
 Fund Balances		
Restricted for -		
Debt service	<u>\$ 20,716,195</u>	<u>\$ 18,626,470</u>

Douglas County, Georgia
2010 Jail SPLOST Debt Service Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2012
(With Comparative Actual Amounts for The Year Ended December 31, 2011)

	2012			2011	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Investment earnings	\$ -	\$ -	\$ 13,908	\$ 13,908	\$ 13,938
Expenditures					
Debt Service					
Principal retirement	16,000,000	16,000,000	16,000,000	-	4,840,000
Interest and fiscal charges	4,208,950	4,208,950	4,208,950	-	1,985,429
Total Expenditures	<u>20,208,950</u>	<u>20,208,950</u>	<u>20,208,950</u>	<u>-</u>	<u>6,825,429</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(20,208,950)	(20,208,950)	(20,195,042)	13,908	(6,811,491)
Other Financing Sources					
Transfers in	<u>20,208,950</u>	<u>20,208,950</u>	<u>22,284,767</u>	<u>2,075,817</u>	<u>25,437,961</u>
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ -</u>	<u>2,089,725</u>	<u>\$ 2,089,725</u>	<u>18,626,470</u>
Fund Balances Beginning of Year			<u>18,626,470</u>		<u>-</u>
Fund Balances End of Year			<u>\$ 20,716,195</u>		<u>\$ 18,626,470</u>

NONMAJOR DEBT SERVICE FUND

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

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

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

Douglas County, Georgia
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2012

	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, 2012

	Jail Annex Fund	Special Tax District Fund	Total Nonmajor Debt Service Funds
Expenditures			
Debt Service:			
Principal retirement	\$ 825,000	\$ -	\$ 825,000
Interest and fiscal charges	63,583	-	63,583
Total Expenditures	888,583	-	888,583
Excess (Deficiency) of Revenues Over (Under) Expenditures	(888,583)	-	(888,583)
Other Financing Sources			
Transfers in	888,583	-	888,583
Net Change in Fund Balances	-	-	-
Fund Balances (Deficits) At Beginning of Year	62,842	-	62,842
Fund Balances (Deficits) At End of Year	\$ 62,842	\$ -	\$ 62,842

Douglas County, Georgia
Jail Annex Fund
Comparative Balance Sheet
December 31, 2012 and 2011

	<u>2012</u>	<u>2011</u>
Assets		
Cash and cash equivalents	\$ 62,842	\$ 62,842
Fund Balances		
Restricted for -		
Debt service	\$ 62,842	\$ 62,842

Douglas County, Georgia
Jail Annex Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2012
(With Comparative Actual Amounts for The Year Ended December 31, 2011)

	2012			2011	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Expenditures					
Debt Service					
Principal retirement	\$ 825,000	\$ 825,000	\$ 825,000	\$ -	\$ 800,000
Interest and fiscal charges	63,583	63,583	63,583	-	91,182
Total Expenditures	888,583	888,583	888,583	-	891,182
Excess (Deficiency) of Revenues Over (Under) Expenditures	(888,583)	(888,583)	(888,583)	-	(891,182)
Other Financing Sources					
Transfers in	888,583	888,583	888,583	-	891,182
Net Change in Fund Balances	\$ -	\$ -	-	\$ -	-
Fund Balances Beginning of Year			62,842		62,842
Fund Balances End of Year			\$ 62,842		\$ 62,842

Douglas County, Georgia
Special Tax District Fund
Comparative Balance Sheet
December 31, 2012 and 2011

	<u>2011</u>	<u>2010</u>
Assets		
Receivables:		
Taxes	\$ -	\$ -
	<u> </u>	<u> </u>
Fund Balances (Deficits)		
Restricted for -		
Debt service	\$ -	\$ -
	<u> </u>	<u> </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, 2012
(With Comparative Actual Amounts for The Year Ended December 31, 2011)

	2012				2011
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 100,427
Expenditures					
Debt Service:					
Principal	-	-	-	-	120,000
Interest and fiscal charges	-	-	-	-	8,150
Total Expenditures	-	-	-	-	128,150
(Deficiency) of Revenues (Under)					
Expenditures	-	-	-	-	(27,723)
Other Financing Sources					
Transfers in	-	-	-	-	125,445
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	97,722
Fund Balances (Deficits) Beginning of Year			-		(97,722)
Fund Balances (Deficits) End of Year			<u>\$ -</u>		<u>\$ -</u>

MAJOR CAPITAL PROJECT FUND

2010 Special Purpose Local Option Sales Tax Fund

Douglas County, Georgia
2010 SPLOST Fund
Comparative Balance Sheet
December 31, 2012 and 2011

	<u>2012</u>	<u>2011</u>
Assets		
Cash and cash equivalents	\$ 7,331,606	\$ 16,527,079
Restricted cash	-	34,368,439
Receivables:		
Sales taxes	2,312,678	2,392,161
Interest	6,982	121,148
Total Assets	<u>\$ 9,651,266</u>	<u>\$ 53,408,827</u>
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ 2,098,501	\$ 10,650,635
Retainage payable	2,804,874	4,754,776
Interfund payable	89,383	11,786
Total Liabilities	<u>4,992,758</u>	<u>15,417,197</u>
Fund Balances		
Restricted for - Capital projects	<u>4,658,508</u>	<u>37,991,630</u>
Total Fund Balances	<u>4,658,508</u>	<u>37,991,630</u>
Total Liabilities and Fund Balances	<u>\$ 9,651,266</u>	<u>\$ 53,408,827</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, 2012

	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	\$ 37,031,977	\$ 22,205,284	\$ 59,237,261	\$ (63,003,210)
Investment earnings	-	280,000	214,884	112,066	326,950	46,950
Total Revenues	<u>117,763,214</u>	<u>122,520,471</u>	<u>37,246,861</u>	<u>22,317,350</u>	<u>59,564,211</u>	<u>(62,956,260)</u>
Expenditures						
Capital Outlay	117,763,214	115,763,214	79,654,264	33,365,705	113,019,969	2,743,245
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>80,152,809</u>	<u>33,365,705</u>	<u>113,518,514</u>	<u>2,722,066</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>6,279,891</u>	<u>(42,905,948)</u>	<u>(11,048,355)</u>	<u>(53,954,303)</u>	<u>(60,234,194)</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)	(22,284,767)	(47,722,728)	(64,892,702)
Total Other Financing Sources (Uses)	<u>-</u>	<u>(6,279,891)</u>	<u>80,897,578</u>	<u>(22,284,767)</u>	<u>58,612,811</u>	<u>(64,892,702)</u>
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ -</u>	<u>37,991,630</u>	<u>(33,333,122)</u>	<u>\$ 4,658,508</u>	<u>\$ 4,658,508</u>
Fund Balances Beginning of Year			<u>-</u>	<u>37,991,630</u>		
Fund Balances End of Year			<u>\$ 37,991,630</u>	<u>\$ 4,658,508</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, 2012

	2002 SPLOST Fund	GRTA Arterial Road Fund	Capital Transportation Fund	Total Nonmajor Capital Projects Funds
Assets				
Cash and cash equivalents	\$ 4,655,615	\$ 1	\$ -	\$ 4,655,616
Receivables:				
Intergovernmental	580,004	344,536	33,659	958,199
Interfund	-	450,000	1,846,468	2,296,468
Total Assets	\$ 5,235,619	\$ 794,537	\$ 1,880,127	\$ 7,910,283
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ 100,337	\$ 309,475	\$ 143,428	\$ 553,240
Retainage payable	41,089	33,182	-	74,271
Intergovernmental payable	999,630	-	-	999,630
Interfund payable	-	631,658	450,000	1,081,658
Deferred revenue	-	344,536	-	344,536
Total Liabilities	1,141,056	1,318,851	593,428	3,053,335
Fund Balances (Deficits)				
Restricted for -				
Capital projects	4,094,563	-	-	4,094,563
Committed for -				
Capital projects	-	-	1,286,699	1,286,699
Unassigned	-	(524,314)	-	(524,314)
Total Fund Balances (Deficits)	4,094,563	(524,314)	1,286,699	4,856,948
Total Liabilities and Fund Balances (Deficits)	\$ 5,235,619	\$ 794,537	\$ 1,880,127	\$ 7,910,283

Douglas County, Georgia
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2012

	2002 SPLOST Fund	GRTA Arterial Road Fund	Capital Transportation Fund	Total Nonmajor Capital Projects Funds
Revenues				
Intergovernmental	\$ 823,454	\$ 17,885	\$ -	\$ 841,339
Investment earnings	4,702	4	-	4,706
Total Revenues	828,156	17,889	-	846,045
Expenditures				
Capital Outlay				
Public safety	736,540	-	-	736,540
Public works	2,031,162	766,479	73,275	2,870,916
Parks, recreation and culture	316,815	-	-	316,815
Total Expenditures	3,084,517	766,479	73,275	3,924,271
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,256,361)	(748,590)	(73,275)	(3,078,226)
Fund Balances (Deficits) At Beginning of Year, as restated	6,350,924	224,276	1,359,974	7,935,174
Fund Balances (Deficits) At End of Year	\$ 4,094,563	\$ (524,314)	\$ 1,286,699	\$ 4,856,948

Douglas County, Georgia
2002 SPLOST Fund
Comparative Balance Sheet
December 31, 2012 and 2011

	<u>2012</u>	<u>2011</u>
Assets		
Cash and cash equivalents	\$ 4,655,615	\$ 8,799,331
Receivables:		
Intergovernmental	<u>580,004</u>	<u>676,158</u>
Total Assets	<u>\$ 5,235,619</u>	<u>\$ 9,475,489</u>
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ 100,337	\$ 1,978,541
Retainage payable	41,089	58,931
Intergovernmental payable	<u>999,630</u>	<u>1,087,093</u>
Total Liabilities	<u>1,141,056</u>	<u>3,124,565</u>
Fund Balances		
Restricted for -		
Capital projects	<u>4,094,563</u>	<u>6,350,924</u>
Total Fund Balances	<u>4,094,563</u>	<u>6,350,924</u>
Total Liabilities and Fund Balances	<u>\$ 5,235,619</u>	<u>\$ 9,475,489</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, 2012

	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	\$ 106,632,507	\$ 106,632,507	\$ -	\$ 106,632,507	\$ -
Intergovernmental	15,481,488	13,006,152	12,182,698	823,454	13,006,152	-
Investment earnings	5,790,440	4,686,092	4,681,390	4,702	4,686,092	-
Miscellaneous	-	794,075	794,075	-	794,075	-
Total Revenues	<u>123,271,928</u>	<u>125,118,826</u>	<u>124,290,670</u>	<u>828,156</u>	<u>125,118,826</u>	<u>-</u>
Expenditures						
Current						
General government	500,000	498,188	498,188	-	498,188	-
Intergovernmental	22,256,740	26,980,044	26,452,450	-	26,452,450	527,594
Capital Outlay	95,918,616	94,676,577	87,464,887	3,084,517	90,549,404	4,127,173
Total Expenditures	<u>118,675,356</u>	<u>122,154,809</u>	<u>114,415,525</u>	<u>3,084,517</u>	<u>117,500,042</u>	<u>4,654,767</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>4,596,572</u>	<u>2,964,017</u>	<u>9,875,145</u>	<u>(2,256,361)</u>	<u>7,618,784</u>	<u>4,654,767</u>
Other Financing Sources (Uses)						
Issuance of bonds	41,898,514	41,898,514	41,898,514	-	41,898,514	-
Transfers in	-	5,405,331	5,405,331	-	5,405,331	-
Transfers out	(46,495,086)	(50,828,066)	(50,828,066)	-	(50,828,066)	-
Total Other Financing Sources (Uses)	<u>(4,596,572)</u>	<u>(3,524,221)</u>	<u>(3,524,221)</u>	<u>-</u>	<u>(3,524,221)</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ (560,204)</u>	<u>6,350,924</u>	<u>(2,256,361)</u>	<u>\$ 4,094,563</u>	<u>\$ 4,654,767</u>
Fund Balances Beginning of Year, as restated			-	6,350,924		
Fund Balances End of Year			<u>\$ 6,350,924</u>	<u>\$ 4,094,563</u>		

Douglas County, Georgia
GRTA Arterial Road Fund
Comparative Balance Sheet
December 31, 2012 and 2011

	<u>2012</u>	<u>2011</u>
Assets		
Cash and cash equivalents	\$ 1	\$ 36,920
Receivables:		
Intergovernmental	344,536	134,487
Interfund	<u>450,000</u>	<u>308,600</u>
Total Assets	<u>\$ 794,537</u>	<u>\$ 480,007</u>
Liabilities and Fund Balances (Deficits)		
Liabilities		
Accounts payable	\$ 309,475	\$ 17,900
Retainage payable	33,182	103,344
Interfund payable	631,658	-
Deferred revenue	<u>344,536</u>	<u>134,487</u>
Total Liabilities	<u>1,318,851</u>	<u>255,731</u>
Fund Balances (Deficits)		
Committed for -		
Capital projects	-	224,276
Unassigned	<u>(524,314)</u>	<u>-</u>
Total Fund Balances (Deficits)	<u>(524,314)</u>	<u>224,276</u>
Total Liabilities and Fund Balances (Deficits)	<u>\$ 794,537</u>	<u>\$ 480,007</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, 2012

	Project Length Budget	Prior Years Actual	Current Year Actual	Project Length Total	Variance With Project Length Budget
Revenues					
Intergovernmental	\$ 19,719,000	\$ 3,517,755	\$ 17,885	\$ 3,535,640	\$ (16,183,360)
Investment earnings	-	4,349	4	4,353	4,353
Total Revenues	19,719,000	3,522,104	17,889	3,539,993	(16,179,007)
Expenditures					
Capital Outlay	19,719,000	3,747,828	766,479	4,514,307	15,204,693
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(225,724)	(748,590)	(974,314)	(974,314)
Other Financing Sources					
Transfers in	450,000	450,000	-	450,000	-
Net Change in Fund Balances	\$ 450,000	224,276	(748,590)	\$ (524,314)	\$ (974,314)
Fund Balances Beginning of Year, as restated		-	224,276		
Fund Balances (Deficits) End of Year		\$ 224,276	\$ (524,314)		

Douglas County, Georgia
Capital Transportation Fund
Comparative Balance Sheet
December 31, 2012 and 2011

	<u>2012</u>	<u>2011</u>
Assets		
Receivables:		
Intergovernmental	\$ 33,659	\$ -
Interfund	1,846,468	1,945,487
	<u>1,880,127</u>	<u>1,945,487</u>
Total Assets	<u>\$ 1,880,127</u>	<u>\$ 1,945,487</u>
 Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ 143,428	\$ 65,361
Retainage payable	-	70,152
Interfund payable	450,000	450,000
	<u>593,428</u>	<u>585,513</u>
Total Liabilities	<u>593,428</u>	<u>585,513</u>
 Fund Balances		
Committed for - Capital projects	<u>1,286,699</u>	<u>1,359,974</u>
Total Liabilities and Fund Balances	<u>\$ 1,880,127</u>	<u>\$ 1,945,487</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, 2012
(With Comparative Actual Amounts for the Year Ended December 31, 2011)

	2012			2011	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ 502,733
Expenditures					
Capital Outlay	-	585,900	73,275	512,625	83,900
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(585,900)	(73,275)	512,625	418,833
Other Financing Sources					
Transfers in	-	-	-	-	665,279
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (585,900)</u>	(73,275)	<u>\$ 512,625</u>	1,084,112
Fund Balances Beginning of Year			1,359,974		275,862
Fund Balances End of Year			<u>\$ 1,286,699</u>		<u>\$ 1,359,974</u>

PROPRIETARY FUNDS

Proprietary Funds are the Enterprise Fund and the Internal Service Funds. The Enterprise fund accounts for 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 Position
December 31, 2012 and 2011

	<u>2012</u>	<u>2011</u>
Assets		
Current Assets		
Cash and cash equivalents	\$ 31,184	\$ 115,925
Receivables - Accounts	32,131	57,107
Total Current Assets	<u>63,315</u>	<u>173,032</u>
Noncurrent Assets		
Capital assets:		
Nondepreciable	1,574,386	1,574,386
Depreciable, net	564,518	675,895
Total Noncurrent Assets	<u>2,138,904</u>	<u>2,250,281</u>
Total Assets	<u>2,202,219</u>	<u>2,423,313</u>
Liabilities		
Current Liabilities		
Accounts payable	45,088	46,432
Accrued liabilities	10,871	10,196
Intergovernmental payable	7,741	8,338
Interfund payable	113,735	37,719
Compensated absences payable	5,104	15,762
Closure and postclosure care costs	50,000	-
Total Current Liabilities	<u>232,539</u>	<u>118,447</u>
Long-term Liabilities (net of current portion)		
Compensated absences payable	75,895	47,285
Closure and postclosure care costs	1,492,738	1,542,738
Total Long-term Liabilities	<u>1,568,633</u>	<u>1,590,023</u>
Total Liabilities	<u>1,801,172</u>	<u>1,708,470</u>
Net Position		
Net investment in capital assets	2,138,904	2,250,281
Unrestricted (deficit)	(1,737,857)	(1,535,438)
Total Net Position	<u>\$ 401,047</u>	<u>\$ 714,843</u>

Douglas County, Georgia
Solid Waste Fund
Comparative Statement of Revenues,
Expenses and Changes in Fund Net Position
For the Years Ended December 31, 2012 and 2011

	2012	2011
Operating Revenues		
Transfer fees	\$ 732,921	\$ 818,076
Dumping fees	398,433	479,108
Recycling sales	177,680	237,420
Miscellaneous	79	152
Total Operating Revenues	1,309,113	1,534,756
Operating Expenses		
Personal services	606,756	587,558
Operating	804,959	871,265
Repairs and maintenance	95,875	11,479
Depreciation	115,376	119,118
Total Operating Expenses	1,622,966	1,589,420
Operating Loss	(313,853)	(54,664)
Nonoperating Revenues		
Operating grants	-	26,446
Investment earnings	57	161
Gain on sale of capital assets	-	6,235
Total Nonoperating Revenues	57	32,842
Change in Net Position	(313,796)	(21,822)
Net Position Beginning of Year	714,843	736,665
Net Position End of Year	\$ 401,047	\$ 714,843

Douglas County, Georgia
Solid Waste Fund
Comparative Statement of Cash Flows
For the Years Ended December 31, 2012 and 2011

	<u>2012</u>	<u>2011</u>
Increase (Decrease) in Cash and Cash Equivalents		
Cash Flows from Operating Activities		
Cash received from customers	\$ 1,334,089	\$ 1,551,790
Cash payments for personal services	(588,129)	(573,155)
Cash payments for goods and services	(902,775)	(897,673)
Net Cash (Used in) Provided by Operating Activities	<u>(156,815)</u>	<u>80,962</u>
Cash Flows from Noncapital Financing Activities		
Operating grant	-	26,446
Increase (decrease) in interfund loan payable	76,016	(25,117)
Net Cash Provided by Noncapital Financing Activities	<u>76,016</u>	<u>1,329</u>
Cash Flows from Capital Financing Activities		
Acquisition of capital assets	(3,999)	(42,681)
Proceeds from sale of capital assets	-	6,235
Total Cash Used in Capital Financing Activities	<u>(3,999)</u>	<u>(36,446)</u>
Cash Flows from Investing Activities		
Investment earnings	57	161
Net Increase (Decrease) in Cash and Cash Equivalents	(84,741)	46,006
Cash and Cash Equivalents Beginning of Year	<u>115,925</u>	<u>69,919</u>
Cash and Cash Equivalents End of Year	<u>\$ 31,184</u>	<u>\$ 115,925</u>
Reconciliation of Operating Loss to Net Cash Provided by (Used in) Operating Activities		
Operating Loss	\$ (313,853)	\$ (54,664)
Adjustments:		
Depreciation	115,376	119,118
(Increase) Decrease in Assets -		
Accounts receivable	24,976	17,034
Increase (Decrease) in Liabilities:		
Accounts payable	(1,344)	(10,718)
Accrued liabilities	675	323
Intergovernmental payable	(597)	(4,211)
Compensated absences	17,952	14,080
Net Cash (Used in) Provided by Operating Activities	<u>\$ (156,815)</u>	<u>\$ 80,962</u>

Douglas County, Georgia
Internal Service Funds
Combining Statement of Net Position
December 31, 2012

	Group Health Insurance Fund	Workers' Compensation Fund	Total
Assets			
Current Assets			
Cash and cash equivalents	\$ 34,818	\$ 24,033	\$ 58,851
Receivables - Accounts	4,786	-	4,786
Total Assets	39,604	24,033	63,637
Liabilities			
Current Liabilities			
Accounts payable	324	-	324
Interfund payable	1,663,390	88,007	1,751,397
Claims payable	704,799	660,000	1,364,799
Total Liabilities	2,368,513	748,007	3,116,520
Net Position			
Unrestricted deficit	\$ (2,328,909)	\$ (723,974)	\$ (3,052,883)

Douglas County, Georgia
Internal Service Funds
Combining Statement of Revenues,
Expenses and Changes in Fund Net Position
For the Year Ended December 31, 2012

	Group Health Insurance Fund	Workers' Compensation Fund	Total
Operating Revenues			
Charges for services	\$ 9,669,967	\$ 723,563	\$ 10,393,530
Operating Expenses			
Administration	443,682	74,996	518,678
Claims and excess premiums	10,056,744	1,016,854	11,073,598
Total Operating Expenses	10,500,426	1,091,850	11,592,276
Operating Loss	(830,459)	(368,287)	(1,198,746)
Nonoperating Revenues			
Investment earnings	64	31	95
Change in Net Position	(830,395)	(368,256)	(1,198,651)
Net Position Beginning of Year	(1,498,514)	(355,718)	(1,854,232)
Net Position End of Year	\$ (2,328,909)	\$ (723,974)	\$ (3,052,883)

Douglas County, Georgia
Internal Service Funds
Combining Statement of Cash Flows
For the Year Ended December 31, 2012

	Group Health Insurance Fund	Workers' Compensation Fund	Total
Increase (Decrease) in Cash and Cash Equivalents			
Cash Flows from Operating Activities			
Cash received from customers	\$ 9,669,850	\$ 859,708	\$ 10,529,558
Cash payments for goods and services	(591,952)	-	(591,952)
Cash payments for claims	(9,256,839)	(1,020,176)	(10,277,015)
Net Cash Used in Operating Activities	<u>(178,941)</u>	<u>(160,468)</u>	<u>(339,409)</u>
Cash Flows from Investing Activities			
Investment earnings	64	31	95
Net Decrease in Cash and Cash Equivalents	(178,877)	(160,437)	(339,314)
Cash and Cash Equivalents Beginning of Year	<u>213,695</u>	<u>184,470</u>	<u>398,165</u>
Cash and Cash Equivalents End of Year	<u>\$ 34,818</u>	<u>\$ 24,033</u>	<u>\$ 58,851</u>
Reconciliation of Operating Loss to Net Cash Used in Operating Activities			
Operating Loss	\$ (830,459)	\$ (368,287)	\$ (1,198,746)
(Increase) Decrease in Assets:			
Accounts receivable	(117)	-	(117)
Interfund receivable	-	136,145	136,145
Increase (Decrease) in Liabilities:			
Accounts payable	(148,270)	(5,216)	(153,486)
Interfund payable	820,724	88,007	908,731
Claims payable	(20,819)	(11,117)	(31,936)
Net Cash Used in Operating Activities	<u>\$ (178,941)</u>	<u>\$ (160,468)</u>	<u>\$ (339,409)</u>

Douglas County, Georgia
Group Health Insurance Fund
Comparative Statement of Net Position
December 31, 2012 and 2011

	<u>2012</u>	<u>2011</u>
Assets		
Current Assets		
Cash and cash equivalents	\$ 34,818	\$ 213,695
Receivables - Accounts	4,786	4,669
Total Assets	<u>39,604</u>	<u>218,364</u>
Liabilities		
Current Liabilities		
Accounts payable	324	148,594
Interfund payable	1,663,390	842,666
Claims payable	704,799	725,618
Total Liabilities	<u>2,368,513</u>	<u>1,716,878</u>
Net Position		
Unrestricted deficit	<u>\$ (2,328,909)</u>	<u>\$ (1,498,514)</u>

Douglas County, Georgia
Group Health Insurance Fund
Comparative Statement of Revenues,
Expenses and Changes in Fund Net Position
For the Years Ended December 31, 2012 and 2011

	<u>2012</u>	<u>2011</u>
Operating Revenues		
Charges for services	\$ 9,669,967	\$ 8,738,684
Operating Expenses		
Administration	443,682	413,816
Claims and excess premiums	10,056,744	9,253,348
Total Operating Expenses	<u>10,500,426</u>	<u>9,667,164</u>
Operating Loss	(830,459)	(928,480)
Nonoperating Revenues		
Investment earnings	64	130
Net Loss before Transfers	(830,395)	(928,350)
Transfers		
Transfers in	-	532,149
Change in Net Position	(830,395)	(396,201)
Net Position Beginning of Year	<u>(1,498,514)</u>	<u>(1,102,313)</u>
Net Position End of Year	<u>\$ (2,328,909)</u>	<u>\$ (1,498,514)</u>

Douglas County, Georgia
Group Health Insurance Fund
Comparative Statement of Cash Flows
For the Years Ended December 31, 2012 and 2011

	<u>2012</u>	<u>2011</u>
Increase (Decrease) in Cash and Cash Equivalents		
Cash Flows from Operating Activities		
Cash received from customers	\$ 9,669,850	\$ 8,745,750
Cash payments for goods and services	(591,952)	(265,722)
Cash payments for claims	(9,256,839)	(9,019,865)
Net Cash Used in Operating Activities	<u>(178,941)</u>	<u>(539,837)</u>
Cash Flows from Noncapital Financing Activities		
Transfers in	-	532,149
Cash Flows from Investing Activities		
Investment earnings	64	130
Net Decrease in Cash and Cash Equivalents	(178,877)	(7,558)
Cash and Cash Equivalents Beginning of Year	<u>213,695</u>	<u>221,253</u>
Cash and Cash Equivalents End of Year	<u>\$ 34,818</u>	<u>\$ 213,695</u>
Reconciliation of Operating Loss to Net Cash Used in Operating Activities		
Operating Loss	\$ (830,459)	\$ (928,480)
(Increase) Decrease in Assets:		
Accounts receivable	(117)	7,066
Increase (Decrease) in Liabilities:		
Accounts payable	(148,270)	148,094
Interfund payable	820,724	352,814
Claims payable	(20,819)	(119,331)
Net Cash Used in Operating Activities	<u>\$ (178,941)</u>	<u>\$ (539,837)</u>

Douglas County, Georgia
Workers' Compensation Fund
Comparative Statement of Net Position
December 31, 2012 and 2011

	<u>2012</u>	<u>2011</u>
Assets		
Current Assets		
Cash and cash equivalents	\$ 24,033	\$ 184,470
Receivables:		
Interfund	-	136,145
	<u>24,033</u>	<u>320,615</u>
Total Assets	<u>24,033</u>	<u>320,615</u>
Liabilities		
Current Liabilities		
Accounts payable	-	5,216
Interfund payable	88,007	-
Claims payable	660,000	671,117
	<u>748,007</u>	<u>676,333</u>
Total Liabilities	<u>748,007</u>	<u>676,333</u>
Net Position		
Unrestricted deficit	<u>\$ (723,974)</u>	<u>\$ (355,718)</u>

Douglas County, Georgia
Workers' Compensation Fund
Comparative Statement of Revenues,
Expenses and Changes in Fund Net Position
For the Years Ended December 31, 2012 and 2011

	<u>2012</u>	<u>2011</u>
Operating Revenues		
Charges for services	\$ 723,563	\$ 697,037
Operating Expenses		
Administration	74,996	69,147
Claims and excess premiums	1,016,854	795,010
Total Operating Expenses	<u>1,091,850</u>	<u>864,157</u>
Operating Loss	(368,287)	(167,120)
Nonoperating Revenues		
Investment earnings	<u>31</u>	<u>58</u>
Change in Net Position	(368,256)	(167,062)
Net Position Beginning of Year	<u>(355,718)</u>	<u>(188,656)</u>
Net Position End of Year	<u>\$ (723,974)</u>	<u>\$ (355,718)</u>

Douglas County, Georgia
Workers' Compensation Fund
Comparative Statement of Cash Flows
For the Years Ended December 31, 2012 and 2011

	<u>2012</u>	<u>2011</u>
Increase (Decrease) in Cash and Cash Equivalents		
Cash Flows from Operating Activities		
Cash received from customers	\$ 859,708	\$ 846,046
Cash payments for claims	<u>(1,020,176)</u>	<u>(861,465)</u>
Net Cash Used in Operating Activities	<u>(160,468)</u>	<u>(15,419)</u>
Cash Flows from Investing Activities		
Investment earnings	<u>31</u>	<u>58</u>
Net Decrease in Cash and Cash Equivalents	(160,437)	(15,361)
Cash and Cash Equivalents Beginning of Year	<u>184,470</u>	<u>199,831</u>
Cash and Cash Equivalents End of Year	<u><u>\$ 24,033</u></u>	<u><u>\$ 184,470</u></u>
Reconciliation of Operating Loss to Net Cash Used in Operating Activities		
Operating Loss	\$ (368,287)	\$ (167,120)
(Increase) Decrease in Assets:		
Accounts receivable	-	31,069
Interfund receivable	136,145	117,940
Increase (Decrease) in Liabilities:		
Accounts payable	(5,216)	1,966
Interfund payable	88,007	-
Claims payable	<u>(11,117)</u>	<u>726</u>
Net Cash Used in Operating Activities	<u><u>\$ (160,468)</u></u>	<u><u>\$ (15,419)</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, 2012

Tax Commissioner	Balance January 1, 2012	Additions	Deductions	Balance December 31, 2012
Assets				
Cash and cash equivalents	\$ 173,546	\$ 122,315,853	\$ 121,585,684	\$ 903,715
Property taxes receivable	13,418,645	105,243,297	106,235,699	12,426,243
Total Assets	\$ 13,592,191	\$ 227,559,150	\$ 227,821,383	\$ 13,329,958
Liabilities				
Taxes payable to others upon collection	\$ 13,418,645	\$ 105,243,297	\$ 106,235,699	\$ 12,426,243
Due to others	173,546	122,315,853	121,585,684	903,715
Total Liabilities	\$ 13,592,191	\$ 227,559,150	\$ 227,821,383	\$ 13,329,958
Clerk of Superior Court				
Assets				
Cash and cash equivalents	\$ 3,480,148	\$ 8,927,137	\$ 9,922,944	\$ 2,484,341
Liabilities				
Due to others	\$ 3,480,148	\$ 8,927,137	\$ 9,922,944	\$ 2,484,341
Magistrate Court				
Assets				
Cash and cash equivalents	\$ 178,052	\$ 1,299,505	\$ 1,287,224	\$ 190,333
Liabilities				
Due to others	\$ 178,052	\$ 1,299,505	\$ 1,287,224	\$ 190,333
Probate Court				
Assets				
Cash and cash equivalents	\$ 23,151	\$ 494,600	\$ 481,913	\$ 35,838
Liabilities				
Due to others	\$ 23,151	\$ 494,600	\$ 481,913	\$ 35,838

Douglas County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2012

Juvenile Court	Balance January 1, 2012	Additions	Deductions	Balance December 31, 2012
Assets				
Cash and cash equivalents	\$ 106,395	\$ 52,857	\$ 47,221	\$ 112,031
Liabilities				
Due to others	\$ 106,395	\$ 52,857	\$ 47,221	\$ 112,031
State Court				
Assets				
Cash and cash equivalents	\$ 410,257	\$ 3,958,849	\$ 3,977,851	\$ 391,255
Liabilities				
Due to others	\$ 410,257	\$ 3,958,849	\$ 3,977,851	\$ 391,255
Sheriff				
Assets				
Cash and cash equivalents	\$ 305,891	\$ 2,497,345	\$ 2,397,248	\$ 405,988
Liabilities				
Due to others	\$ 305,891	\$ 2,497,345	\$ 2,397,248	\$ 405,988
Total				
Assets				
Cash and cash equivalents	\$ 4,677,440	\$ 139,546,146	\$ 139,700,085	\$ 4,523,501
Property taxes receivable	13,418,645	105,243,297	106,235,699	12,426,243
Total Assets	\$ 18,096,085	\$ 244,789,443	\$ 245,935,784	\$ 16,949,744
Liabilities				
Taxes payable to others upon collection	\$ 13,418,645	\$ 105,243,297	\$ 106,235,699	\$ 12,426,243
Due to others	4,677,440	139,546,146	139,700,085	4,523,501
Total Liabilities	\$ 18,096,085	\$ 244,789,443	\$ 245,935,784	\$ 16,949,744

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-XXI

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.

XXII-XXIII

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.

XXIV-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 Position - Governmental Activities (Unaudited)
Last Ten Calendar Years
(accrual basis of accounting)

For The Calendar Year Ended December 31,										
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
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	\$ 12,538,196
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	11,584,448
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	47,791,579
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	9,007,928
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	6,655,265
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	4,551,448
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	1,691,697
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	1,820,450
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	95,641,011
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	2,416,608
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	1,989,136
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	9,445,886
Public works	592,645	735,427	755,023	835,630	825,760	946,372	967,966	505,751	894,414	909,304
Parks, recreation and culture	103,253	114,367	191,891	328,590	399,981	484,939	496,799	881,982	521,753	549,519
Planning/community development	257,315	353,935	557,909	613,978	675,302	595,454	626,073	448,421	519,981	558,204
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	2,303,021
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	2,166,650
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	20,338,328
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)	(75,302,683)
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	35,895,179
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	39,423,940
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	4,281,315
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	2,238,672
Unrestricted grants and contributions	1,485,433	1,513,537	1,513,543	1,739,407	1,714,801	1,743,024	-	-	-	-
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	89,741
Gain on sale of capital assets	-	-	217,307	226,998	191,595	110,314	-	-	-	94,244
Miscellaneous	475,653	561,956	602,260	623,896	212,788	91,087	290,264	1,061,256	1,618,528	1,551,984
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	83,575,075
Change in Net Position ¹	\$ 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	\$ 8,272,392

Notes:¹ This amount does not include any prior period restatements.**Data Source:**

Applicable years' comprehensive annual financial report.

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

	For The Calendar Year Ended December 31,									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Expenses:										
General government	17.9%	15.0%	14.5%	14.3%	26.0%	15.4%	15.2%	15.6%	14.8%	13.1%
Judicial	10.2%	10.4%	10.5%	10.4%	10.9%	12.7%	12.3%	12.2%	12.3%	12.1%
Public safety	49.0%	50.9%	48.9%	49.2%	36.3%	47.7%	49.6%	52.1%	49.3%	50.0%
Public works	3.6%	3.9%	4.7%	5.4%	6.1%	11.0%	11.2%	6.6%	8.5%	9.4%
Parks, recreation and culture	7.1%	10.4%	11.4%	11.9%	12.7%	6.8%	1.7%	1.9%	6.5%	6.9%
Planning/community development	3.2%	3.2%	4.2%	3.4%	3.3%	3.7%	3.0%	5.5%	3.9%	4.8%
Health and welfare	6.3%	3.7%	3.9%	3.9%	4.0%	2.3%	6.8%	5.9%	2.8%	1.8%
Other	0.3%	0.5%	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Interest and fiscal charges	2.4%	2.0%	1.7%	1.5%	0.7%	0.4%	0.2%	0.2%	1.9%	1.9%
Total Expenses	100.0%	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%	11.9%
Judicial system	40.6%	37.2%	33.2%	40.4%	41.8%	4.6%	9.0%	6.5%	6.5%	9.8%
Public safety	21.4%	21.1%	25.8%	21.5%	23.4%	53.4%	45.3%	41.0%	40.6%	46.4%
Public works	4.2%	4.2%	4.5%	4.2%	4.2%	4.6%	4.3%	2.2%	3.4%	4.5%
Parks, recreation and culture	0.7%	0.7%	1.1%	1.6%	2.0%	2.3%	2.2%	3.8%	2.0%	2.7%
Planning/community development	1.8%	2.0%	3.3%	3.0%	3.4%	2.9%	2.8%	1.9%	2.0%	2.7%
Operating grants and contributions	11.6%	16.8%	14.7%	13.6%	12.2%	9.9%	8.0%	12.4%	10.3%	11.3%
Capital grants and contributions	3.9%	4.2%	1.5%	3.9%	0.4%	8.1%	17.4%	21.8%	26.3%	10.7%
Total Program Revenues	100.0%	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%	61.9%	49.7%	44.6%	42.9%
Sales	51.7%	52.3%	52.3%	52.2%	43.7%	29.4%	28.0%	41.8%	46.2%	47.2%
Insurance premium	4.5%	4.4%	4.4%	3.7%	4.5%	5.8%	6.1%	4.5%	4.8%	5.1%
Other	3.1%	3.2%	3.2%	2.9%	3.4%	2.9%	3.0%	2.4%	2.4%	2.7%
Unrestricted grants and contributions	2.4%	2.3%	2.1%	2.0%	2.2%	2.9%	0.0%	0.0%	0.0%	0.0%
Investment earnings	1.6%	2.0%	2.0%	2.5%	3.0%	0.2%	0.0%	0.2%	0.1%	0.1%
Gain on sale of capital assets	0.0%	0.0%	0.3%	0.3%	0.3%	1.7%	0.5%	0.0%	0.0%	0.1%
Miscellaneous	0.8%	0.8%	0.8%	0.7%	0.3%	0.1%	0.5%	1.4%	1.9%	1.9%
Total General Revenues	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Data Source:

Applicable years' comprehensive annual financial report.

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

For The Calendar Year Ended December 31,										
Source	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
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	\$ 1,622,966
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	1,309,034
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>	<u>1,309,034</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>	<u>(313,932)</u>
General Revenues:										
Investment earnings	3,296	6,246	12,064	24,056	3,559	1,568	151	290	161	57
Gain on sale of capital assets	-	-	-	-	9,400	1,449	741	-	6,235	-
Miscellaneous	-	-	-	-	-	-	-	-	152	79
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>	<u>136</u>
Change in Net Position ¹	<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>	<u>\$ (313,796)</u>

Notes:

¹ This amount does not include any prior period restatements.

Data Source:

Applicable years' comprehensive annual financial report.

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

For the Calendar Year Ended December 31,										
Source	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
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	\$ 95,641,011
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	1,622,966
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	97,263,977
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	20,338,328
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	1,309,034
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	21,647,362
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)	(75,616,615)
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	83,575,075
Business-type activities ²	3,296	6,246	12,064	24,056	12,959	3,017	892	290	6,548	136
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	83,575,211
Change in Net Position³	\$ 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	\$ 7,958,596

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

Douglas County, Georgia
Government-wide Net Position by Category ¹
Last Ten Calendar Years
(accrual basis of accounting)

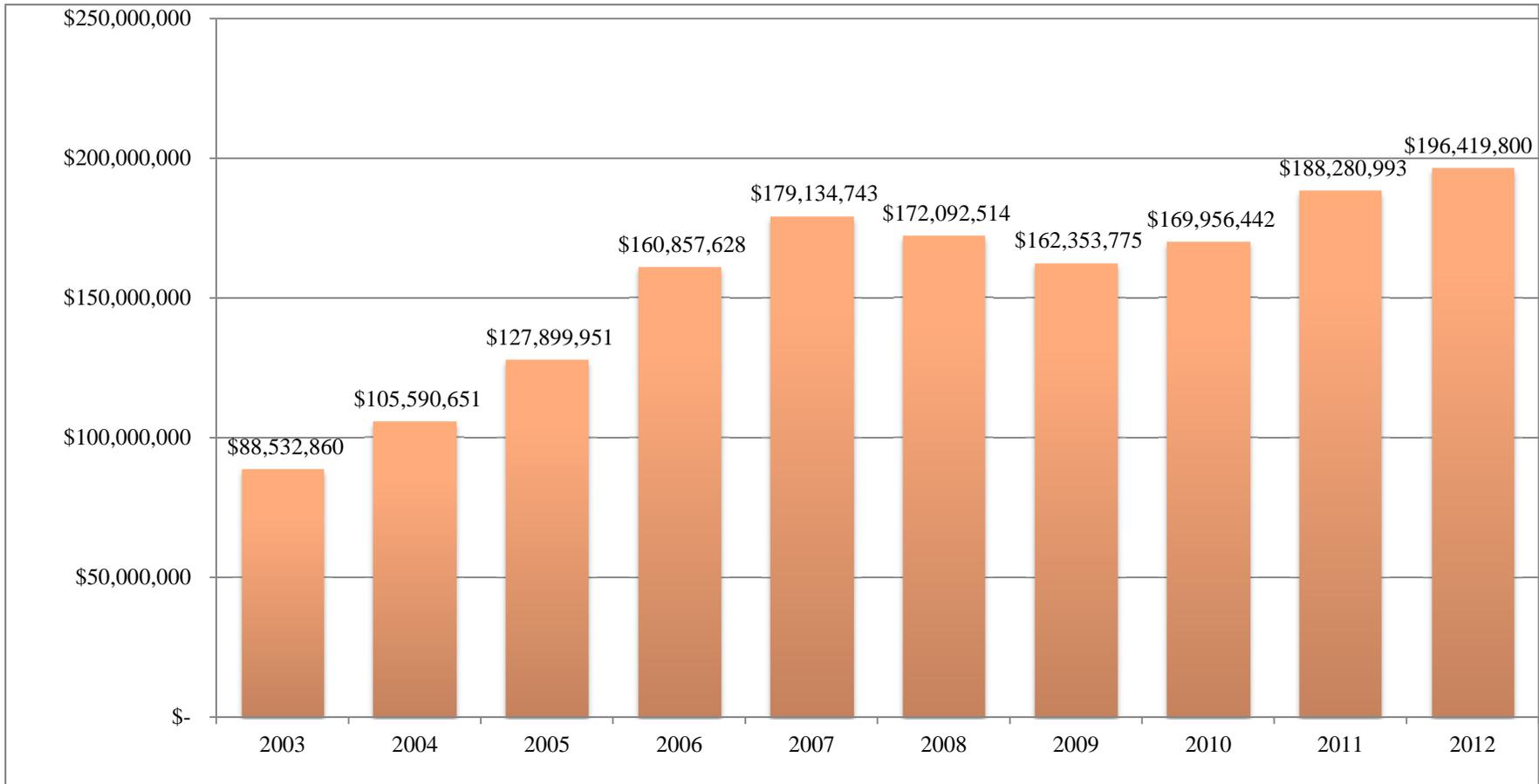
	2003	2004	2005	2006	December 31, 2007	2008	2009	2010	2011	2012
Governmental Activities										
Net investment in										
capital assets										
Restricted	\$ 60,985,619	\$ 84,241,469	\$ 81,889,979	\$ 100,321,388	\$ 130,881,859	\$ 135,892,083	\$ 139,253,581	\$ 152,508,567	\$ 148,076,376	\$ 182,791,972
Unrestricted	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	33,072,620
	(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)	(19,845,839)
Subtotal Governmental Activities Net Position	<u>87,683,566</u>	<u>105,118,103</u>	<u>127,659,507</u>	<u>160,336,091</u>	<u>178,465,806</u>	<u>171,600,973</u>	<u>161,841,015</u>	<u>169,219,777</u>	<u>187,566,150</u>	<u>196,018,753</u>
Business-type Activities										
Net investment in										
capital assets										
Unrestricted	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	2,138,904
	(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)	(1,737,857)
Subtotal Business-type Activities Net Position	<u>849,294</u>	<u>472,548</u>	<u>240,444</u>	<u>521,537</u>	<u>668,937</u>	<u>491,541</u>	<u>512,760</u>	<u>736,665</u>	<u>714,843</u>	<u>401,047</u>
Primary Government										
Net investment in										
capital assets										
Restricted	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	184,930,876
Unrestricted ²	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	33,072,620
	(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)	(21,583,696)
Total Primary Government Net Position	<u>\$ 88,532,860</u>	<u>\$ 105,590,651</u>	<u>\$ 127,899,951</u>	<u>\$ 160,857,628</u>	<u>\$ 179,134,743</u>	<u>\$ 172,092,514</u>	<u>\$ 162,353,775</u>	<u>\$ 169,956,442</u>	<u>\$ 188,280,993</u>	<u>\$ 196,419,800</u>

Notes:

¹ Accounting standards requires that net position be reported in three components in the financial statements: net investment in capital assets; restricted; and unrestricted. Net position is 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.

² The primary reasons that the unrestricted net position have been reduced in 2008 through 2012 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 Position
Last Ten 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	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
	Amounts									
Taxes	\$ 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	\$ 82,184,350
Licenses and permits	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	1,049,998
Intergovernmental	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	3,910,464
Charges for services	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	8,765,900
Fines and forfeitures	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	5,660,840
Investment earnings	752,680	1,601,635	1,448,350	2,177,549	2,265,722	1,010,903	284,876	180,059	323,679	215,620
Miscellaneous	462,127	560,695	655,771	712,396	214,288	168,957	331,353	1,185,841	1,673,288	1,721,577
Total revenues	\$ 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	\$ 103,508,749
% change from prior year	12.3%	18.0%	2.6%	19.7%	-10.3%	-18.8%	6.4%	18.4%	10.4%	-4.4%
	Percentage of Total									
Taxes	78.2%	73.2%	76.1%	76.6%	74.5%	73.4%	69.2%	75.1%	76.5%	79.4%
Licenses and permits	3.1%	2.5%	3.0%	2.1%	2.4%	2.1%	1.5%	1.0%	0.9%	1.0%
Intergovernmental	3.0%	7.8%	5.1%	4.9%	4.5%	4.9%	9.9%	8.0%	6.7%	3.8%
Charges for services	6.3%	6.5%	7.1%	6.1%	7.4%	9.4%	10.5%	8.8%	8.2%	8.5%
Fines and forfeitures	7.8%	7.5%	6.3%	7.6%	8.6%	8.7%	8.2%	5.7%	5.9%	5.5%
Investment earnings	1.0%	1.8%	1.6%	2.0%	2.4%	1.3%	0.3%	0.2%	0.3%	0.2%
Miscellaneous	0.6%	0.7%	0.8%	0.7%	0.2%	0.2%	0.4%	1.2%	1.5%	1.6%
Total revenues	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

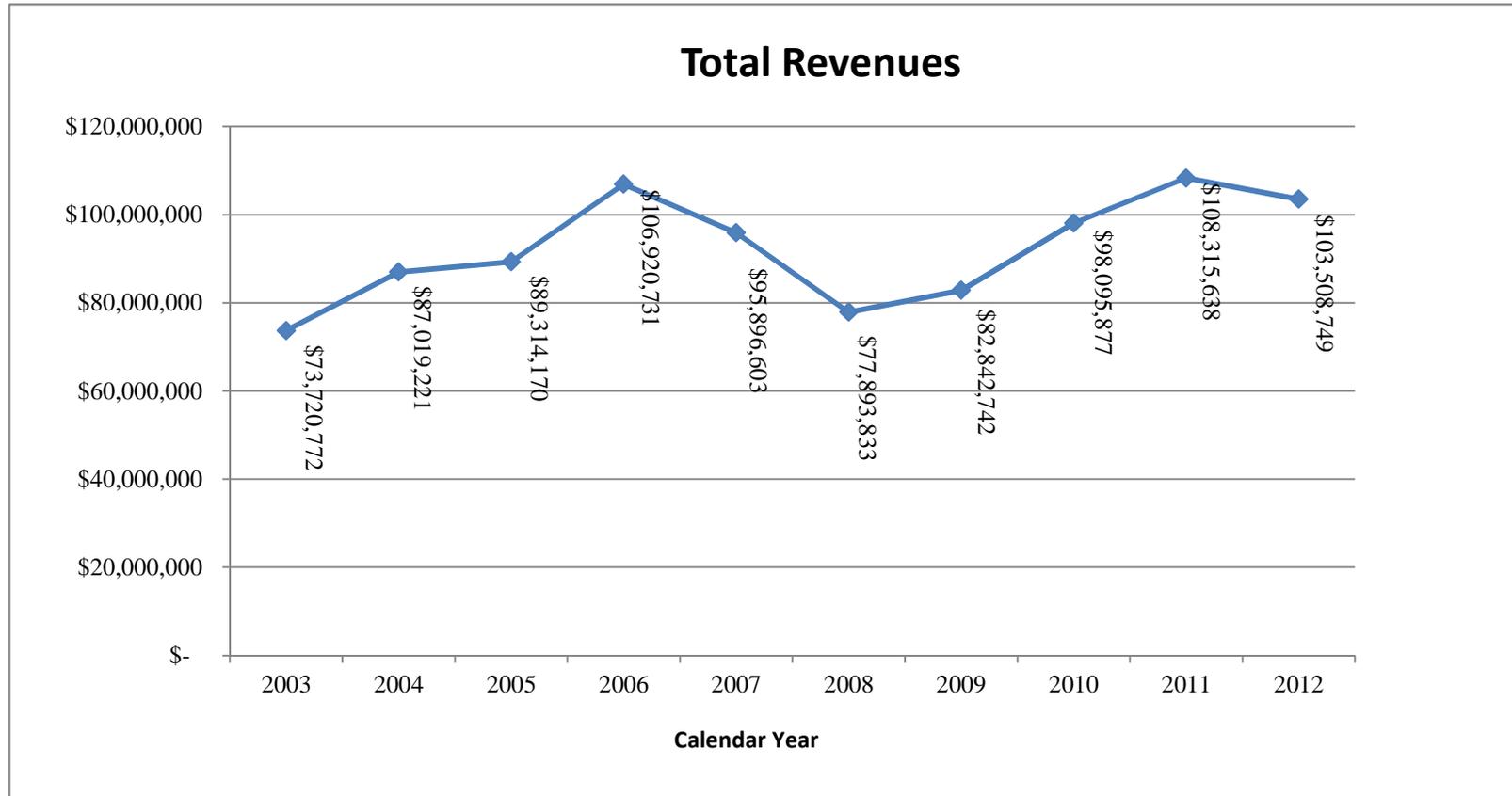
Notes:

¹ Includes all governmental fund types

Data Source:

Applicable years' comprehensive annual financial report.

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



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

For The Calendar Year Ended December 31,	Property	Local Option Sales	Special Purpose Local Option Sales	Insurance Premium	Other ¹	Total
Amounts						
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
2012	35,037,663	17,218,656	22,205,284	4,281,315	3,441,432	82,184,350
% Change in Dollars Over 10 Years	72.1%	23.6%	27.3%	56.6%	9.7%	42.7%
Percentage of Total						
2003	35.4%	24.2%	30.3%	4.7%	5.4%	100.0%
2004	35.1%	24.4%	30.8%	4.6%	5.1%	100.0%
2005	35.2%	24.7%	31.1%	4.7%	4.3%	100.0%
2006	35.3%	24.8%	31.3%	4.0%	4.6%	100.0%
2007	43.7%	27.6%	19.4%	4.9%	4.4%	100.0%
2008	57.8%	30.6%	0.7%	6.3%	4.6%	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%
2012	42.6%	21.0%	27.0%	5.2%	4.2%	100.0%

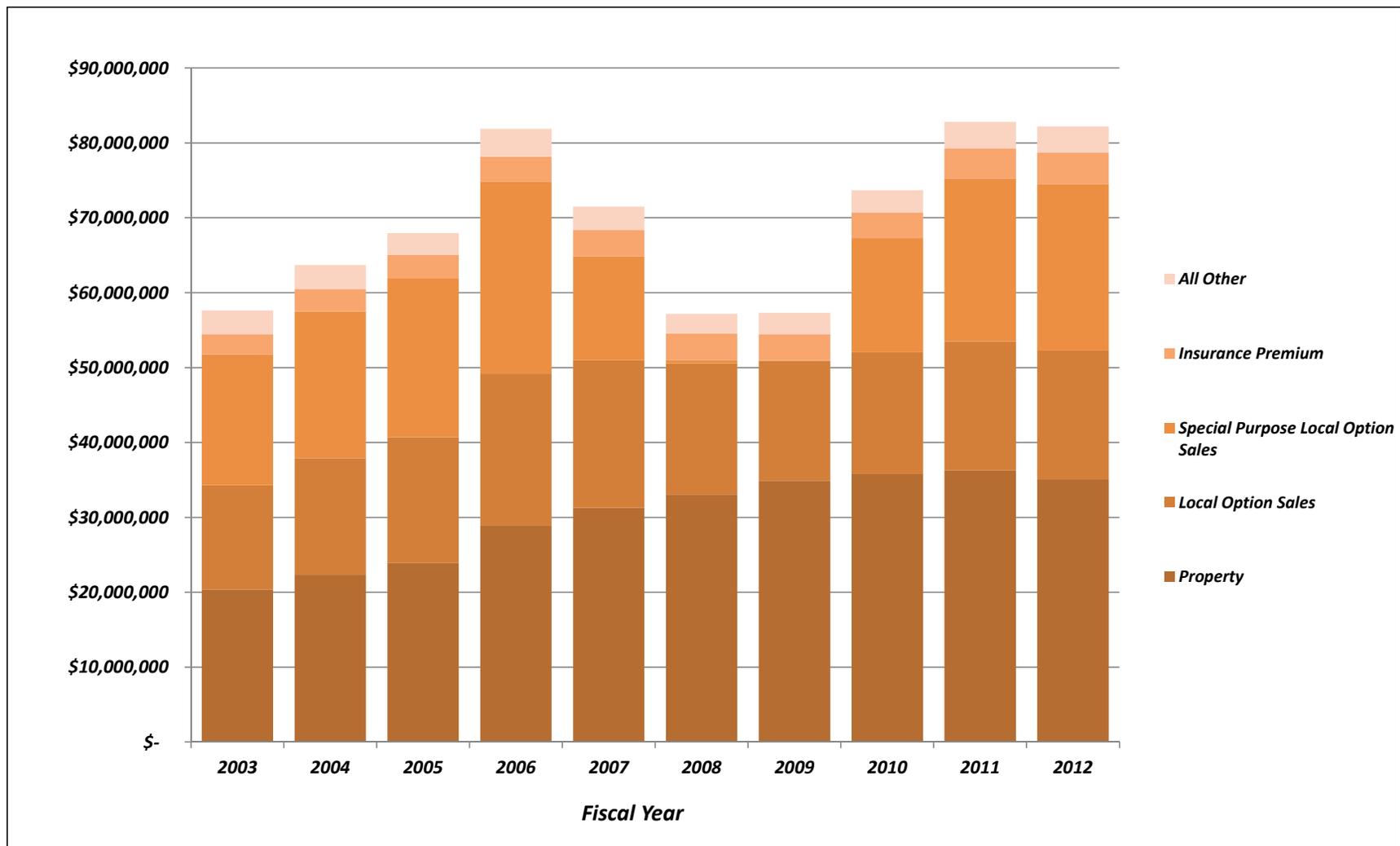
Notes:

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)

For the Calendar Year Ended December 31,										
Function	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Current:										
General government	\$ 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	\$ 10,908,962
Judicial	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	10,507,508
Public safety	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	41,239,047
Public works	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	5,189,087
Parks, recreation and culture	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	5,059,537
Planning/community development	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	3,407,246
Health and welfare	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	1,535,898
Other	162,647	2,707,483	2,717,923	3,103,024	3,301,090	156,129	27,279	5,028	-	-
Total Current	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	77,847,285
% Change From Prior Year	-17.8%	7.7%	1.5%	12.8%	16.4%	-4.7%	-2.8%	1.8%	-2.6%	1.0%
Capital Outlay	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	38,085,114
% Change From Prior Year	2.0%	100.7%	-52.3%	5.9%	39.7%	-48.6%	0.0%	139.7%	329.7%	-50.3%
Debt Service										
Principal retirement	6,119,351	7,958,959	9,202,452	9,930,442	10,453,460	826,965	845,000	870,000	5,760,000	16,825,000
Interest and fiscal charges	2,592,378	1,870,859	1,628,916	1,291,110	717,317	365,097	172,075	144,318	2,084,761	4,272,533
Bond issuance costs	-	-	-	-	-	-	-	-	498,545	-
Total Debt Service	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	21,097,533
% Change From Prior Year	5262.3%	12.8%	10.2%	3.6%	-0.5%	-89.3%	-14.7%	-0.3%	722.6%	152.9%
Total Expenditures	\$ 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	\$ 137,029,932
% Change From Prior Year	-4.8%	20.6%	-9.4%	10.8%	17.0%	-19.1%	-2.7%	13.7%	65.4%	-15.4%
Debt Service as a % of Noncapital Expenditures	13.0%	13.5%	14.5%	13.5%	11.8%	1.5%	1.3%	1.3%	10.2%	21.4%

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	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Amounts										
Current:										
General government	\$ 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	\$ 10,908,962
Judicial	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	10,507,508
Public safety	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	41,239,047
Public works	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	5,189,087
Parks, recreation and culture	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	5,059,537
Planning/community development	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	3,407,246
Health and welfare	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	1,535,898
Other	162,647	2,707,483	2,717,923	3,103,024	3,301,090	156,129	27,279	5,028	-	-
Total Current	\$ 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	\$ 77,847,285
Percentage of Total										
Current:										
General government	17.8%	14.6%	14.0%	13.7%	23.7%	15.6%	15.7%	16.6%	15.0%	14.0%
Judicial	10.8%	11.0%	11.1%	10.7%	10.1%	13.0%	12.9%	12.9%	13.1%	13.5%
Public safety	51.2%	52.0%	51.3%	50.2%	44.6%	50.7%	50.3%	49.7%	52.8%	53.0%
Public works	3.6%	3.8%	4.6%	5.6%	5.2%	7.5%	9.6%	5.5%	6.1%	6.6%
Parks, recreation and culture	6.0%	5.8%	6.5%	6.6%	6.0%	6.6%	6.2%	7.4%	6.5%	6.5%
Planning/community development	3.5%	3.3%	4.3%	3.6%	3.1%	3.9%	3.5%	5.8%	4.4%	4.4%
Health and welfare	6.8%	5.2%	4.0%	5.3%	3.4%	2.5%	1.8%	2.1%	2.1%	2.0%
Other	0.3%	4.3%	4.2%	4.3%	3.9%	0.2%	0.0%	0.0%	0.0%	0.0%
Total Current	100.0%									

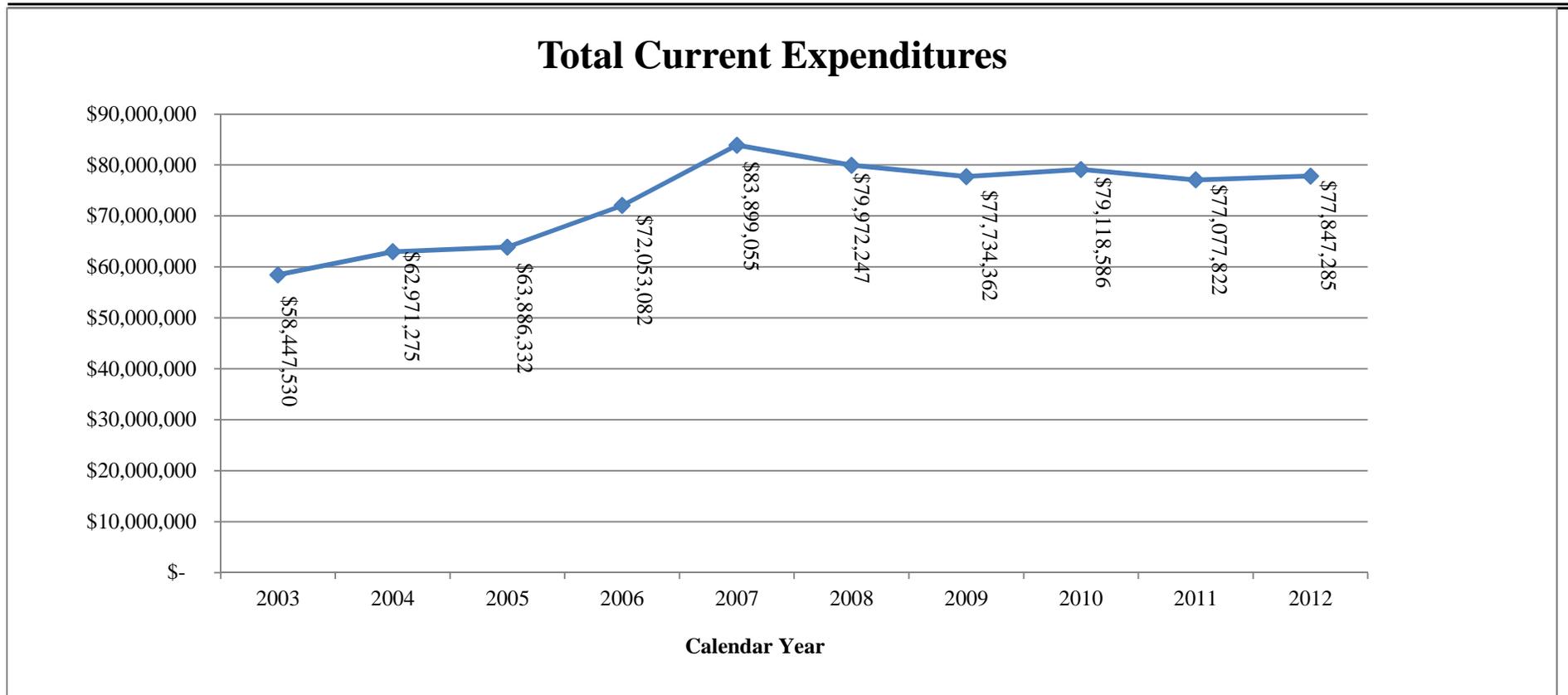
Notes:

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,									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Total Revenues	\$ 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	\$ 103,508,749
Total Expenditures	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	137,029,932
Excess (Deficiency) of Revenues Over (Under) Expenditures	(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)	(33,521,183)
Other Financing Sources (Uses)										
Sale of capital assets	-	-	-	438,846	427,543	519,594	2,326	22,892	19,916	94,244
Issuance of bonds	-	-	-	-	-	-	-	-	97,245,000	-
Inception of capital lease	-	216,426	605,324	-	-	-	-	-	-	610,603
Issuance of certificates of participation	6,785,000	-	-	-	-	-	-	-	-	-
Premium on issue	52,276	-	-	-	-	-	-	-	9,090,539	-
Transfers in	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	23,363,846
Transfers out	(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)	(23,363,846)
Total Other Financing Sources (Uses)	6,837,276	216,429	605,324	438,846	427,543	519,594	2,326	22,892	105,823,306	704,847
Net Change in Fund Balances	\$ 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	\$ (32,816,336)

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,									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
General Fund										
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,055,865	\$ 1,071,090	\$ 1,149,136
Restricted	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	1,232,877
Unassigned	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	11,601,939
Subtotal General Fund	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	13,983,952
General Fund Percentage Change	-25.2%	63.6%	32.9%	45.1%	-22.0%	-36.0%	7.1%	-28.9%	39.3%	18.3%
All Other Governmental Funds										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	35,631,394	25,200,061	25,700,892	29,713,415	19,032,754	15,341,102	13,846,422	24,083,386	72,181,352	37,851,690
Committed	-	-	-	-	-	-	-	593,644	1,416,900	1,286,699
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	(524,314)
Special Revenue Funds	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	40,033,418	29,317,341	31,013,681	37,747,761	29,161,153	25,224,273	21,084,691	24,677,030	73,598,252	38,614,075
All Other Governmental Funds Percentage Change	15.9%	-26.8%	5.8%	21.7%	-22.7%	-13.5%	-16.4%	17.0%	198.2%	-47.5%

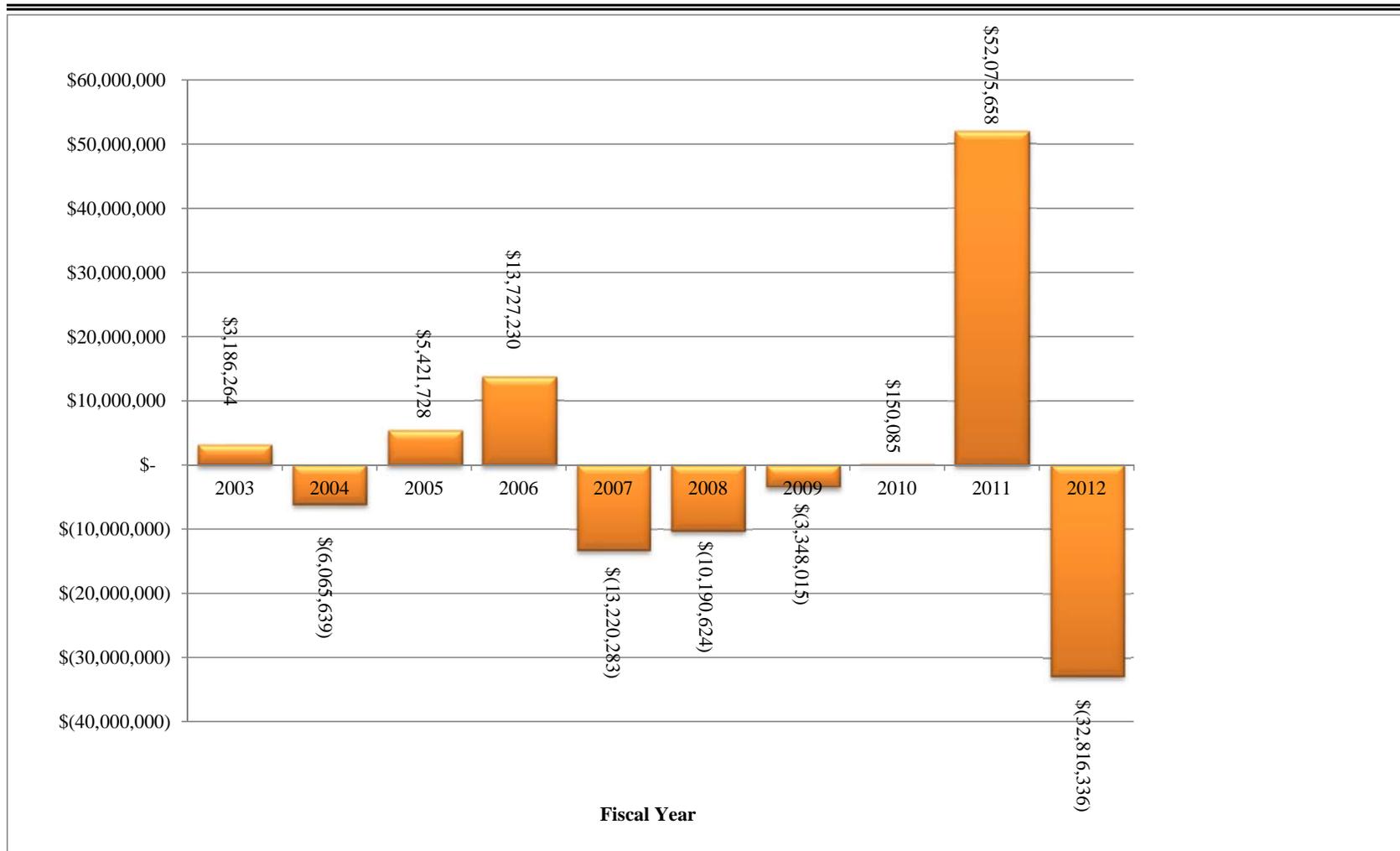
Notes:

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			
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	25.7%
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%
2012	2,077,451,339	1,032,710,673	320,200,885	19,353,066	38,600,082	112,121,212	278,592,495	521,075	370,698,604	3,508,852,223	9.900	8,772,130,558	-3.1%
*	\$ 2,349,173,788	\$ 983,081,453	\$ 282,746,471	\$ 17,249,809	\$ 28,758,949	\$ 101,837,853	\$ 281,672,401	\$ 573,834	\$ 371,807,779	\$ 3,673,286,777		\$ 9,183,216,943	
**	26.7%	32.6%	72.6%	60.3%	152.2%	23.4%	4.1%	26.4%	186.3%	22.7%		22.7%	
Percentage of Total													
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%			
2012	53.5%	26.6%	8.3%	0.5%	1.0%	2.9%	7.2%	0.0%	10.6%	89.4%			

* 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.

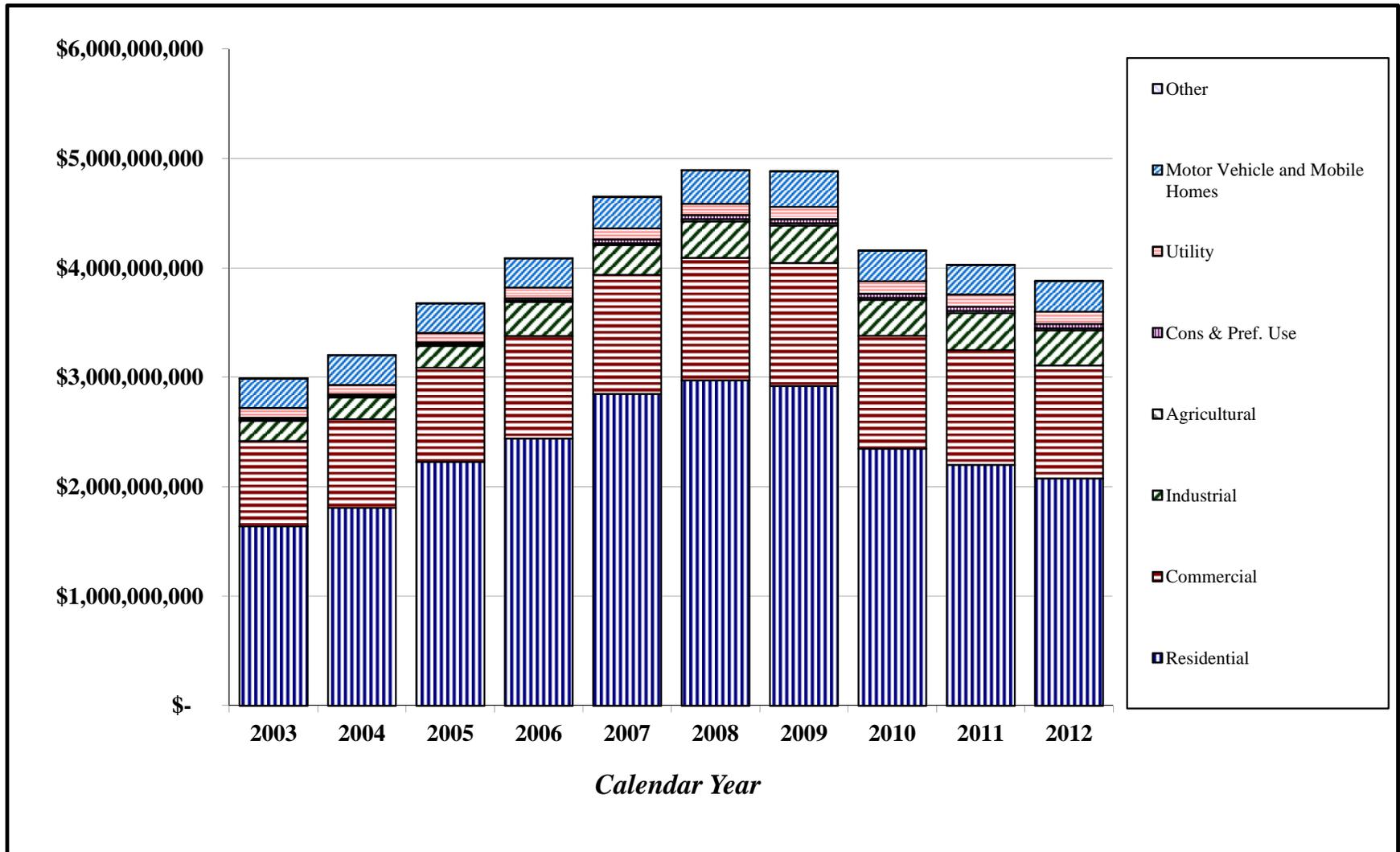
³ Generally includes timber and heavy equipment.

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	Underlying Rates ²					
	Direct ⁴ County Rate	Overlapping ¹ State of Georgia ³	City of Villa Rica	City of Austell	City of Douglasville	Douglas County Schools
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
2012	9.900	0.200	6.775	4.000	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.

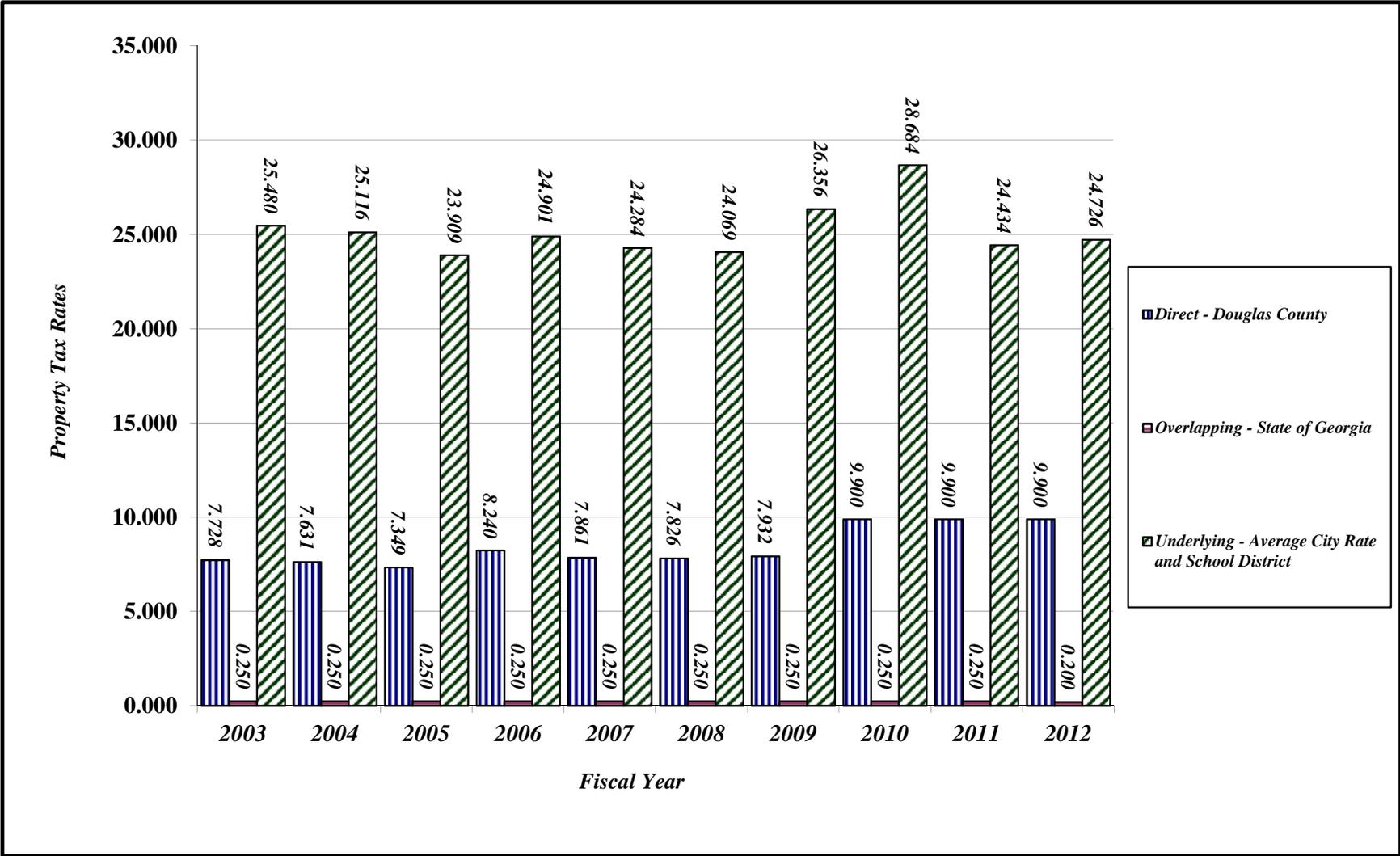
³ The State of Georgia levies one quarter of one mill on each county's taxable property to help finance their certification of each Georgia county's tax digest.

⁴ The direct rate is only for maintenance and operations. There are no other components of the direct rate.

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
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%	2,382,192	31,926,265	96.17%	1,272,796	3.83%
2012	31,975,467	28,850,455	90.23%	-	28,850,455	90.23%	3,125,012	9.77%

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, 2012 and 2003

2012				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	\$ 110,056,707	1	3.14%	GreyStone Power Company	\$ 72,880,086	1	2.64%
Georgia Power Company	43,004,493	2	1.22%	Georgia Power Company	23,741,053	2	0.86%
Georgia Transmission Corporation	42,319,788	3	1.21%	Georgia Transmission Corporation	22,020,789	3	0.80%
Staples Contract and Commercial	40,633,871	4	1.16%	BellSouth Telecommunications	21,176,750	4	0.77%
Bellsouth Telecommunication	31,314,335	5	0.89%	Arbor Place II, LLC	27,424,893	5	0.99%
Arbor Place II, LLC	27,686,500	6	0.79%	Tree Terrace Associates	29,408,742	6	1.06%
Southwire Company	26,402,228	7	0.75%	Applied Industrial Technologies	26,681,411	7	0.97%
Birch Landing Atlanta Apartments, LLLP	29,335,600	8	0.84%	MCI WorldCom Network	22,689,789	8	0.82%
DDRTC Douglasville Pavilion, LLC	22,362,400	9	0.64%	Inland Southeast Douglasville	20,850,080	9	0.75%
Trikell, LLC	21,534,800	10	0.61%	Robert Bosch Corporation	20,385,807	10	0.74%
Total Principal Taxpayers	394,650,722		11.25%	Total Principal Taxpayers	287,259,400		10.39%
All Other Taxpayers	3,114,201,501		88.75%	All Other Taxpayers	2,476,776,719		89.61%
Total ¹	<u>\$ 3,508,852,223</u>		<u>100.00%</u>	Total ¹	<u>\$ 2,764,036,119</u>		<u>100.00%</u>

Notes:

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

Data Source:

Douglas County Tax Commissioner's Office

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

Calendar Year	Direct		Overlapping	Underlying	Total Direct, Overlapping and Underlying Rates
	Douglas County		State of Georgia	Douglas County Schools ³	
	LOST ¹	SPLOST ²			
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%
2012	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			
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	100,373,810	-	1,680,000	-	102,053,810	-	102,053,810	0.026%	132,403	771
2012	81,946,455	-	855,000	610,603	83,412,058	-	83,412,058	0.021%	133,971	623

Data Sources:

¹ Applicable years' comprehensive annual financial report.

² Exhibit XX

Douglas County, Georgia
Direct and Underlying Governmental Activities Debt (Unaudited)
December 31, 2012

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable ¹	Estimated Share of Underlying Debt
Underlying Debt ^{2,3}			
Douglas County Board of Education (June 30, 2012):			
General obligation bonds	\$ 307,859,774	100.0%	\$ 307,859,774
Cities			
Douglasville (June 30, 2012)			
General obligation bonds	43,732,576	100.0%	43,732,576
Capital leases	1,775,558	100.0%	1,775,558
Villa Rica (March 31, 2012)			
Revenue bonds	34,905,000	100.0%	34,905,000
Capital leases	251,843	100.0%	251,843
Austell (June 30, 2012)			
Revenue bonds	4,905,000	100.0%	4,905,000
Capital leases	550,022	100.0%	550,022
Total Underlying Debt			<u>393,979,773</u>
County Direct Debt			
Capital leases	610,603		610,603
Certificates of participation	855,000		855,000
General obligation bonds	81,946,455		76,405,000
Total	<u>83,412,058</u>	100.0%	<u>83,412,058</u>
Total Direct and Overlapping Debt			<u><u>\$ 477,391,831</u></u>

Notes:

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

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

Data Source:

³ Each specific government

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

	December 31,				
	2003	2004	2005	2006	2007
Taxable Assessed Value ¹	\$ 2,860,476,463	\$ 3,073,556,078	\$ 3,514,756,227	\$ 3,862,469,435	\$ 4,111,486,468
Legal Debt Margin					
Debt limit (10% of assessed value) ²	\$ 286,047,646	\$ 307,355,608	\$ 351,475,623	\$ 386,246,944	\$ 411,148,647
Debt applicable to limit:					
General obligation bonds	-	-	-	-	-
Less: Amount reserved for repayment of general obligation debt	-	-	-	-	-
Total debt applicable to limit	-	-	-	-	-
Legal Debt Margin	\$ 286,047,646	\$ 307,355,608	\$ 351,475,623	\$ 386,246,944	\$ 411,148,647
Total net debt applicable to the limit as a % of the debt limit	0.00%	0.00%	0.00%	0.00%	0.00%
	2008	2009	2010	2011	2012
Taxable Assessed Value ¹	\$ 4,292,473,034	\$ 4,267,524,229	\$ 3,619,514,330	\$ 3,621,759,283	\$ 3,508,852,223
Legal Debt Margin					
Debt limit (10% of assessed value) ²	\$ 429,247,303	\$ 426,752,423	\$ 361,951,433	\$ 362,175,928	\$ 350,885,222
Debt applicable to limit:					
General obligation bonds	-	-	-	92,405,000	76,405,000
Less: Amount reserved for repayment of general obligation debt	-	-	-	(18,626,470)	(20,716,195)
Total debt applicable to limit	-	-	-	73,778,530	55,688,805
Legal Debt Margin	\$ 429,247,303	\$ 426,752,423	\$ 361,951,433	\$ 288,397,398	\$ 295,196,417
Total net debt applicable to the limit as a % of the debt limit	0.00%	0.00%	0.00%	20.37%	15.87%

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
Ratios of General Bonded Debt Outstanding (Unaudited)¹
Last Ten Calendar Years

Calendar Year	General Bonded Debt Outstanding			Percentage of Personal Income	Percentage Actual Value of Taxable Property	Per Capita
	General Obligation Bonds	Less: Amounts Restricted to Repaying Principal	Net Bonded Debt			
2003	\$ -	\$ -	\$ -	0.00%	0.00%	\$ -
2004	-	-	-	0.00%	0.00%	-
2005	-	-	-	0.00%	0.00%	-
2006	-	-	-	0.00%	0.00%	-
2007	-	-	-	0.00%	0.00%	-
2008	-	-	-	0.00%	0.00%	-
2009	-	-	-	0.00%	0.00%	-
2010	-	-	-	0.00%	0.00%	-
2011	92,405,000	(18,626,470)	73,778,530	1.90%	2.04%	557.23
2012	76,405,000	(20,716,195)	55,688,805	1.40%	1.59%	415.68

Notes:

¹ Applicable years' comprehensive annual financial report.

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	
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
2012	133,971	3,968,750	29,761	72%	34.8	24,264	9.2%	9.0%	7.8%	62,301

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&acrnd=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, 2012¹ and 2003

Employer	Type of Business	2012		
		Number of Employees	Rank	Percentage of Major County Employers
Silver Line Building Products, Inc.	Building Products	1,200	1	2.11%
Douglas County Government	Government	875	2	1.54%
American Red Cross Blood Services	Healthcare	450	3	0.79%
APL Logistics	International Transportation	400	4	0.70%
WellStar Douglas Hospital	Healthcare	313	5	0.55%
Benton Georgia	Construction	300	6	0.53%
Staples Customer Fulfillment Center	Customer Service	258	7	0.45%
Medline Industries	Medical Supplies	250	8	0.44%
Douglasville Government	Government	243	9	0.43%
Seasons 4	Manufacturing	225	10	0.40%
Total Principal Employers		4,514		7.94%
Other Employers		52,360		92.06%
Total Employers		56,874		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>	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
General Fund										
<i>General Government</i>										
Board of Commissioners	6	6	5	5	7	7	7	7	7	8
Finance	13	12	12	13	11	11	11	11	11	10
Purchasing	5	5	5	5	5	5	5	5	5	6
Legal Services	3	4	2	2	2	2	2	2	2	2
Information Services	8	8	8	9	11	11	11	11	10	10
Internal Audit	-	-	-	-	1	1	1	1	1	1
Personnel	4	4	4	4	4	4	4	4	4	4
Tax Commissioner	13	13	14	14	15	15	20	20	20	18
Tax Appraisal	19	18	19	19	20	21	19	19	17	16
Courthouse Maintenance	2	1	1	1	1	1	1	1	1	1
Election Board	2	2	2	2	2	2	2	2	2	2
Voter Registration	2	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	7
Records Retention	2	2	2	2	2	2	2	2	2	2
Risk and Safety	-	-	-	-	1	2	2	2	2	2
Communications	2	2	2	3	3	3	3	3	4	3
Total General Government	84	82	81	88	95	99	102	102	100	97
<i>Judicial</i>										
Superior Court Judges	6	6	6	6	6	6	6	6	6	6
Clerk of Superior Court	27	28	29	29	29	30	30	31	31	32
District Attorney	25	25	14	27	27	32	32	32	33	34
Victim Witness Office	1	1	1	-	-	-	-	-	-	-
Magistrate Court	7	7	8	8	8	9	8	8	8	9
Probate Court	7	7	7	7	7	7	7	7	6	6
Juvenile Court	4	4	7	7	7	7	7	7	7	7
Public Defender	12	12	14	14	14	15	15	15	15	15
State Court Judges	2	2	2	2	2	2	2	2	4	4
State Court Solicitor	7	7	9	9	9	12	12	12	13	15
State Court Clerk	5	5	5	5	5	10	10	10	10	10
State Court Public Defender	1	1	2	2	2	3	3	3	3	3
Total Judicial	104	105	104	116	116	133	132	133	136	141
<i>Public Safety</i>										
Sheriff Enforcement	133	133	144	150	162	164	165	165	156	161
Sheriff Detention	140	154	149	151	155	165	160	160	147	159
Fire and Emergency Services	157	157	150	165	166	172	172	172	143	158
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	-	10	10	10	10	10	10	10	10	10
Total Public Safety	433	457	456	479	496	514	510	510	459	491

(Continued)

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

(Continued)

<u>Function/program</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>	<u>2012</u>
Public Works										
Department of Transportation	34	38	38	40	47	49	47	47	44	44
Development Control	7	6	7	7	5	5	4	4	5	4
Fleet Management	12	12	11	12	13	13	12	12	12	12
Total Public Works	53	56	56	59	65	67	63	63	61	60
Culture/Recreation										
Parks and Recreation	19	18	18	31	35	40	40	39	37	42
Libraries	15	15	15	15	15	15	15	15	15	17
Total Culture/Recreation	34	33	33	46	50	55	55	54	52	59
Housing and Development										
Agriculture Extension	7	5	5	6	6	6	6	6	6	6
Building Inspection	12	14	14	14	14	14	13	13	8	8
Planning and Zoning	4	4	5	4	5	5	5	5	5	5
Code Enforcement Officers Division	3	4	3	3	3	3	3	3	3	3
Development Services Administration	2	2	2	2	1	1	1	1	1	1
Occupational Tax Division	2	2	2	2	3	3	3	3	2	2
Environmental Code Enforcement	1	-	-	-	-	-	-	-	-	-
GIS Mapping	3	3	2	3	3	3	3	3	3	3
Rideshare	3	3	4	4	4	4	4	4	3	4
Economic Development	2	2	2	2	2	-	-	-	-	-
Total Housing and Development	39	39	39	40	41	39	38	38	31	32
Health and Welfare										
Juvenile Programs Administration	10	10	10	11	13	13	13	13	12	12
Total General Fund	757	782	779	839	876	920	913	913	851	892
Special Revenue Funds										
E-911	24	24	20	24	25	27	25	25	23	28
Highway Safety Task Force	-	-	-	-	-	-	-	-	-	-
Victim Assistance	3	3	3	3	4	4	3	3	2	3
Total Special Revenue Funds	27	27	23	27	29	31	28	28	25	31
Enterprise Funds										
Landfill	8	8	7	8	8	8	8	8	8	8
Cafeteria	-	-	-	-	-	-	-	-	-	-
Total Enterprise Funds	8	8	7	8	8	8	8	8	8	8
Total County-wide	792	817	809	874	913	959	949	949	884	931
Percentage Change From Prior Year	1.8%	3.2%	-1.0%	8.0%	4.5%	5.0%	-1.0%	0.0%	-6.8%	5.3%

Data Source:
 Various County Departments

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

<u>Function/program</u>	<u>Calendar Year</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>	<u>2012</u>
General Government										
Total Personal Property Accounts	7,943	9,642	10,368	11,250	12,250	8,849	9,500	9,000	8,707	9,016
Total Number of Parcels	41,179	43,770	46,840	49,500	52,500	53,580	54,000	54,200	54,231	53,570
Vehicle Tags Sold	102,100	106,600	112,900	116,900	122,700	142,800	165,600	128,000	121,700	119,000
Registered Voters	54,222	61,900	52,360	67,000	67,500	76,000	76,000	81,900	79,000	790
Judicial System										
Civil Cases Filed	3,753	3,612	3,700	4,300	4,320	4,400	6,000	6,100	5,800	5,132
Criminal Cases Filed	1,712	1,443	1,350	1,968	2,000	2,000	2,000	2,200	2,400	1,773
Criminal Warrants Issued by Magistrate	7,088	6,430	6,480	7,170	7,200	6,770	7,000	6,500	6,100	6,250
Marriage Licenses Issued	870	1,007	1,050	1,128	1,100	1,150	1,200	1,200	900	1,220
Traffic Cases	11,060	11,640	10,000	10,230	14,000	14,830	16,310	12,690	8,870	10,830
Real Estate Documents (0s)	3,830	4,700	3,750	4,700	4,800	5,200	5,000	3,950	2,000	1,721
Public Safety										
Total Calls for Fire and EMS Service	10,764	10,764	12,337	12,722	13,064	13,251	13,648	13,639	13,778	14,671
Inmates Received	7,184	7,374	7,995	9,183	9,996	10,792	10,140	11,186	11,738	10,990
Citizen Contacts	76,100	76,100	-	-	-	-	-	-	-	-
Public Works										
Miles of Roads Maintained	568	570	590	590	600	600	900	290	206	154
Miles of Road Resurfaced	32	34	33	37	28	28	2	-	3	4
Culture/Recreation										
Library Patron Count	340,700	361,500	385,000	371,000	380,000	382,000	402,000	393,600	411,300	309,100
Adult Recreation Participants	13,865	630	800	1,200	3,000	3,500	3,850	3,800	3,900	3,900
Youth Recreation Participants	9,500	6,630	10,250	24,000	42,000	47,000	51,700	52,000	53,000	54,000
Planning and Community Development										
4-H, Science, and Horticulture Programs	180	214	230	235	255	275	285	240	240	245
4-H Members	1,159	1,159	1,400	1,450	1,500	1,700	1,800	1,800	1,850	2,100
Total Building Inspections Conducted	31,000	34,000	35,000	36,000	37,000	7,000	4,000	5,000	4,000	3,202
Average Daily Rideshare One-Way Trips	590	660	260	315	481	538	577	655	575	658
Health and Welfare										
Youth Served through Juvenile Programs	1,140	1,130	1,120	1,130	1,300	1,400	1,590	1,650	1,750	1,690
Families Served through Juvenile Programs	840	940	1,000	1,000	1,080	2,000	1,200	1,250	1,350	630
Seniors and Handicapped Served	293	305	315	326	401	417	425	484	510	513
Special Revenue										
Calls Received on 911 System	101,100	108,000	118,500	107,000	120,000	121,000	121,000	113,400	120,000	190,000
Enterprise Funds										
Total Landfill Tonnage	80,960	77,880	84,810	84,850	100,260	81,870	89,500	40,470	34,369	28,090
Pounds Recycled	1,739	2,553	2,733	1,579	1,577	1,624	1,700	2,084	1,966	7,306

Data Source

Various County Departments

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

Function/Program	Calendar Year								
	2004	2005	2006	2007	2008	2009	2010	2011	2012
General Government									
Vehicles	N/A	24	42	55	48	48	49	51	53
Judicial System									
Vehicles	14	16	16	14	11	11	11	11	11
Public Safety									
Fire Stations	9	9	9	10	11	10	10	10	10
Training Facility	-	-	-	-	-	-	1	1	1
Sheriff's Department Precincts	4	2	2	2	2	1	1	1	1
Public Works									
Miles of Road	615	798	786	887	894	892	892	994	994
Health and Welfare									
County Owned Senior Services Buildings	1	1	1	1	1	1	1	1	1
Culture/Recreation									
County Libraries	2	2	2	2	2	2	2	3	3
County Parks	12	12	12	13	13	13	14	14	14
County Aquatic Centers	-	1	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	1,817
County Senior Centers	-	1	1	1	1	1	1	1	1
Housing and Development									
Rideshare Vans	35	40	40	60	74	98	98	84	85
Special Revenue									
E-911 Buildings	1	1	1	1	1	1	1	2	2
Enterprise Funds									
Buildings	5	5	5	6	6	6	6	6	6

Data Source

Various County Departments

COMPLIANCE SECTION

The Compliance Section includes Department of Human Resources Grant Schedule, schedules of projects construction with Special Purpose Local Option Sales Tax Proceeds, 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 #427-93-121200029-99
For the year ended December 31, 2012

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

DOUGLAS COUNTY, GEORGIA
FAMILY CONNECTION PROGRAM - DHR CONTRACT #427-93-131300048-99
For the year ended December 31, 2012

	<u>CFDA</u>	<u>Budget</u>	<u>Actual</u>	<u>Remaining Balance</u>
Revenues:				
Intergovernmental - State	N/A	\$ 45,000	\$ 11,264	\$ 33,736
Expenditures:				
Health and welfare				
Contract services		45,000	11,264	33,736
		<u>45,000</u>	<u>11,264</u>	<u>33,736</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, 2012*

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	\$ 51,772,010	\$ 40,341,480	\$ 39,676,735	\$ 316,814	\$ 39,993,549	\$ 347,931
Road Projects	32,590,206	41,494,077	36,758,048	2,031,163	38,789,211	2,704,866
Fire Projects	12,056,400	13,339,208	11,227,576	736,540	11,964,116	1,375,092
2002 City of Douglasville:						
Parks and Recreation Projects	13,260,006	12,675,170	13,649,967	-	13,649,967	(974,797)
Road Projects	7,921,413	13,013,670	12,801,210	-	12,801,210	212,460
2002 City of Villa Rica:						
Parks and Recreation Projects	12,334	409,592	490,306	-	490,306	(80,714)
Road Projects	543,381	391,045	81,043	-	81,043	310,002
2002 City of Austell:						
Parks and Recreation Projects	519,606	490,567	379,964	-	379,964	110,603
<hr/>						
2002 Total	\$ 118,675,356	\$ 122,154,809	\$ 115,064,849	\$ 3,084,517	\$ 118,149,366	\$ 4,005,443
<hr/>						
2010:						
Jail and Law Enforcement Complex						
2010 Total	\$ 117,763,214	\$ 117,763,214	\$ 80,152,809	\$ 33,365,705	\$ 113,518,514	\$ 4,244,700
<hr/>						

Note: The 2010 SPLOST Fund also transferred \$22,284,767 during the current year to the debt service fund for repayment of bonds associated with the construction costs already included in the expenditures above.



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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 financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Douglas County, Georgia (the County) as of and for the year ended December 31, 2012, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 24, 2013. Our report includes a reference to 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. Other auditors audited the financial statements of the Douglas County Board of Health, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

Management of the County is responsible for establishing and maintaining effective 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 that we reported to management of the County in a separate later dated June 24, 2013.

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 24, 2013



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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, 2012. 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.

Management's Responsibility

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.

Auditor's Responsibility

Our responsibility is to express an opinion on the County's compliance with the applicable compliance requirements based on our compliance audit.

We conducted our compliance audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and U.S. Office and Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and 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. A compliance 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.

Opinion

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, 2012.

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 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, 2012, and have issued our report thereon dated June 24, 2013, which contained an unqualified opinion. Our audit was performed for the purpose of forming an opinion 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 Circular A-133 and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates 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 other procedures, including comparing and reconciling such information directly to the

Douglas County Board of Commissioners
Douglas County, Georgia

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 schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements 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. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance. Accordingly, this report is not suitable for any other purpose.

Richels, Cauley + Associates, LLC

Atlanta, Georgia
June 24, 2013

DOUGLAS COUNTY, GA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2012

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/ Entitlement Communities			
	14.218	11P-Y-048-1-5372	\$ 500,000
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii			
	14.228	08-NS-5058	<u>1,334,880</u>
Total Department of Housing and Urban Development			<u>1,834,880</u>
DEPARTMENT OF HOMELAND SECURITY			
Pass through Georgia Emergency Management Agency:			
Homeland Security Grant Program			
	97.067	2009-EO-MX-0030	66,819
Homeland Security Grant Program			
	97.067	2008-GE-T8-0017	<u>10,448</u>
			<u>77,267</u>
Hazard Mitigation Grant Program			
	97.039	HMGP-1858-0015	<u>95,717</u>
Emergency Management Performance Grant			
	97.042	2011-EP-00-0015	<u>27,652</u>
Total Department of Homeland Security			<u>200,636</u>
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	31,767
Special Programs for the Aging - Title III Part C			
	93.045	008AS4	158,599
Nutrition Services Incentive Program (NSIP)			
	93.053	008AU1	<u>40,746</u>
Total Aging Cluster			231,112
Family Caregiver Support - Title III, Part E			
	93.052	008AS3	16,938
Social Services Block Grant (SSBG)			
	93.667	008AS2	<u>40,016</u>
Total Department of Health & Human Services			<u>288,066</u>
DEPARTMENT OF THE INTERIOR			
Pass through National Park Service:			
Land and Water Conservation Fund Grants			
	15.916	Project 13-00916	<u>89,802</u>

(continued)

DOUGLAS COUNTY, GA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2012

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass Through Entity Number	Federal Program Expenditures
DEPARTMENT OF TRANSPORTATION			
Pass through Governor's Office of Highway Safety:			
State and Community Highway Safety	20.600	TEN-2012-000-00278	14,712
State and Community Highway Safety	20.600	TEN-2013-000-00356	168
State and Community Highway Safety	20.600	GA-2012-000-00361	53,386
State and Community Highway Safety	20.600	GA-2013-000-00387	21,315
			<u>89,581</u>
Pass through Criminal Justice Coordinating Council:			
ARRA - Federal Transit Formula Grants	20.507	ARRA GA-96-X007	2,226
Total U.S. Department of Transportation			<u>91,807</u>
DEPARTMENT OF JUSTICE			
Bulletproof Vests Partnership Program	16.607	N/A	12,750
Federal Asset Forfeiture	16.000	GA048015A	24,170
Federal Asset Forfeiture	16.000	GA0480000	4,522
			<u>28,692</u>
Pass through Criminal Justice Coordinating Council:			
ARRA - Edward Byrne Memorial Justice			
Assistant Grant Program	16.803	B82-8-104	56,219
ARRA - Edward Byrne Memorial Justice			
Assistant Grant Program	16.803	B82-8-108	16,996
ARRA - Edward Byrne Memorial Justice			
Assistant Grant Program	16.803	B82-8-115	74,415
			<u>147,630</u>
Edward Byrne Memorial Justice Assistance			
Grant Program	16.738	2009-DJ-BX-1210	25,708
Edward Byrne Memorial Justice Assistance			
Grant Program	16.738	2010-DJ-BX-1335	10,063
Edward Byrne Memorial Justice Assistance			
Grant Program	16.738	2011-DJ-BX-3028	1,662
			<u>37,433</u>
Pass through Bureau of Justice Assistance:			
Edward Byrne Memorial Justice Assistance Grant			
Program / Grants to Units of Local Government	16.804	2009-SB-B9-0947	56,002

(continued)

DOUGLAS COUNTY, GA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2012

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass Through Entity Number	Federal Program Expenditures
DEPARTMENT OF JUSTICE (continued)			
Pass through Children & Youth Coordinating Council:			
Juvenile Accountability Block Grants	16.523	JB-09ST-0004	<u>5,135</u>
Pass through Criminal Justice Coordinating Council:			
Crime Victim Assistance	16.575	C11-8-043	61,303
Crime Victim Assistance	16.575	C12-8-048	<u>12,567</u>
			<u>73,870</u>
State Criminal Alien Assistance Program	16.606	2012-AP-BX-0410	<u>21,392</u>
Total Department of Justice			<u>382,904</u>
 Total Expenditures of Federal Awards			 <u><u>\$ 2,888,095</u></u>

COUNTY OF DOUGLAS, GEORGIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2012

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.

3. Subrecipients

The County passes-through certain Federal assistance received from the Department of Housing and Urban Development to other governments or not-for-profit agencies (subrecipients). The subrecipient agencies have certain compliance responsibilities related to administering these Federal Programs. Under Federal Circular A-133, the County is responsible from monitoring subreceptients to help assure that Federal awards are used for authorized purposes in compliance with laws, regulations, and the provisions of contracts or grant agreements, and that performance goals are achieved. Of the federal expenditures presented in the schedule, the County provided federal awards to subreceptients as follows.

Program Title	Federal CFDA Number	Amounts Provided to Subrecipients
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	\$ <u>1,334,880</u>

Douglas County, Georgia
 Schedule of Findings and Questioned Costs
 Year Ended December 31, 2012

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 reported

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 reported

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>
14.218	Community Development Block Grants/ Entitlement Communities
14.228	Community Develop Block Grants/State’s Program and Non-Entitlement Grants in Hawaii

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, 2012

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, 2012

Line No.	O.C.G.A. Reference:										
1		Indicate UCOA Fund Type Used to Account for 9-1-1 Activity (choose one): <input checked="" type="checkbox"/> Special Revenue Fund <input type="checkbox"/> Enterprise Fund									
2	46-5-134(e)	Expenditures (UCOA Activity 3800) 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>115,276</u></td> </tr> <tr> <td><u>Sprint PCS</u></td> <td style="text-align: right;">\$</td> <td style="text-align: right;"><u>24,026</u></td> </tr> <tr> <td><u>Southern Line</u></td> <td style="text-align: right;">\$</td> <td style="text-align: right;"><u>1,290</u></td> </tr> </table>	<u>AT&T Wireless</u>	\$	<u>115,276</u>	<u>Sprint PCS</u>	\$	<u>24,026</u>	<u>Southern Line</u>	\$	<u>1,290</u>
<u>AT&T Wireless</u>	\$	<u>115,276</u>									
<u>Sprint PCS</u>	\$	<u>24,026</u>									
<u>Southern Line</u>	\$	<u>1,290</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>0</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>33</u> Part time <u>0</u>									
5a	46-5-134(f)(1)(C)	Salaries and wages \$ <u>1,057,305</u>									
5b	46-5-134(f)(1)(C)	Employee benefits \$ <u>304,490</u>									
6	46-5-134(f)(1)(D)	Cost of training of employees who work as dispatchers or directors \$ <u>4,243</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>5,967</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, 2012

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>63,584</u>
9c	Maintenance costs	46-5-134(f)(1)(G)	\$ <u>2,695</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>16,993</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>510</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>0</u>
13c	Maintenance costs	46-5-134(f)(2)(B)(ii)	\$ <u>3,356</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, 2012

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 6-18-13

Print Name of Chief Elected Official Mike Mulcare

Title of Chief Elected Official Vice Chairman

Signature of Chief Financial Officer



Date 6-18-13

Print Name of Chief Financial Officer Jennifer Hallman