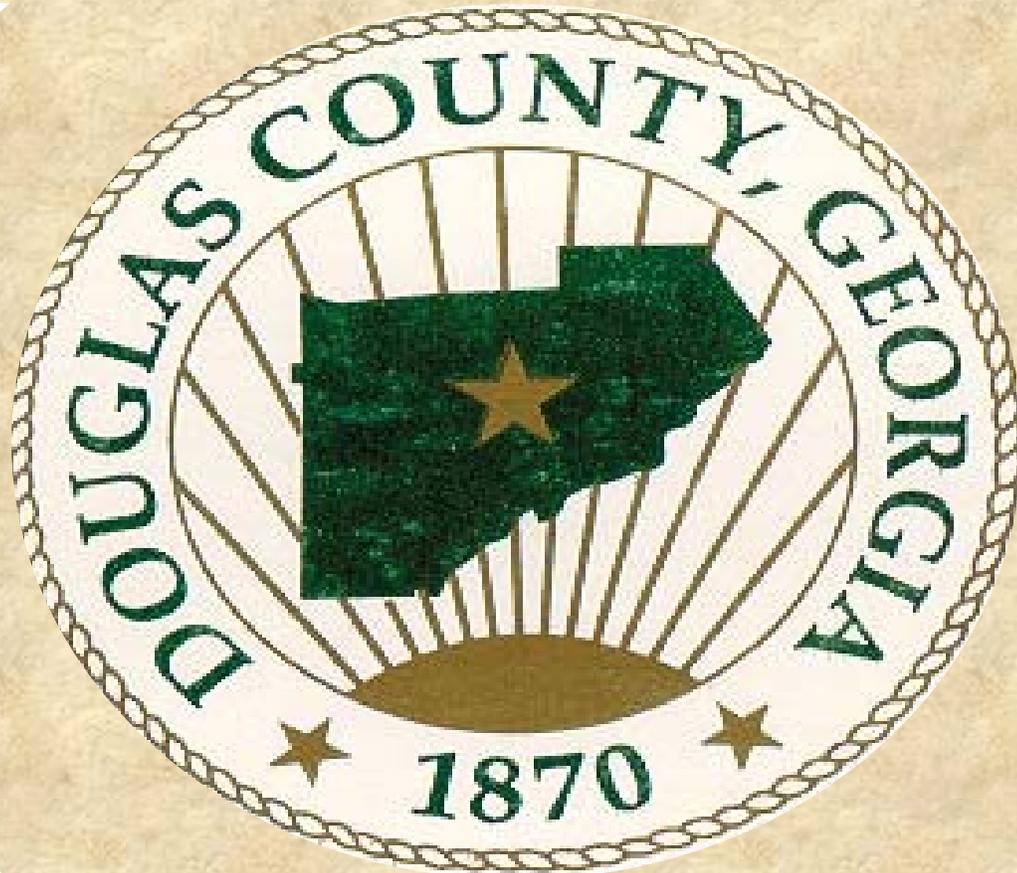


DOUGLAS COUNTY, GEORGIA



Comprehensive Annual Financial Report For the Fiscal Year Ended December 31, 2015

DOUGLAS COUNTY, GEORGIA

COMPREHENSIVE ANNUAL FINANCIAL REPORT

**For the Fiscal Year Ended
December 31, 2015**

Prepared By: Finance Department

Douglas County, Georgia
Comprehensive Annual Financial Report
For The Year Ended December 31, 2015

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(Unaudited)

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INTRODUCTORY SECTION

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

TOM WORTHAN
Chairman

HENRY MITCHELL III
District I

KELLY ROBINSON
District II

MICHAEL MULCARE
District III

ANN JONES GUIDER
District IV



MARK TEAL
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 21, 2016

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, 2015.

This report of the financial condition of the County as of December 31, 2015, 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, 2015, 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 unmodified opinion that the County's financial statements for the calendar year ended December 31, 2015, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

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

PROFILE OF THE COUNTY

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

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

There are three municipalities located in the County. The largest city and county seat is Douglasville, with a population of 30,961 residents (Douglasville Development Authority). The other two municipalities are only partially located in the County. They are Villa Rica and Austell, and they are mainly located in other counties, Carroll and Cobb Counties respectively.

ECONOMIC CONDITION AND OUTLOOK

Economic development is vital to the long-term success of Douglas County. We have a lot to offer with a reliable water supply, a good school system, a well maintained transportation system, relatively low taxes, a competitive fiber grid, and a capable work force. The 2016 budget shows a strong commitment to our infrastructure and alternative transportation. This focus on transportation will continue to be of major concern for a long time to come. We not only will be looking at road and bridge infrastructure, but also at better ways to get the citizens where they need to go. In 2015, we conducted a Transportation Services Study to become our blueprint for the types of public transportation services we will need to move forward with. In 2016 we will begin to put these services into place to serve our citizen needs.

Partnering with the Development Authority, the County will continue to actively provide opportunities for companies to locate here and create new jobs in the future. Quality of life is an issue that is addressed with these offerings. New jobs reduce unemployment and provide local jobs for residents who are currently spending time and resources leaving the county to work. In recent years we've become home to Keurig Green Mountain, ResMed, Coloplast, and most recently Google. Business like these help attract other businesses. These companies also attract persons wanting to relocate to our community which strengthens our housing market.

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 and property tax revenues have significantly declined since 2008. A slight increase to the 2013 millage rate showed the Board's commitment to infrastructure improvements necessary to the sustainability of this community. This increase was necessary to meet the continued increased demands for services. There was no increase for 2014 or 2015. The 2016 budget is a plan to continue to maintain roads and traffic signals, provide public safety, provide for public welfare and offer recreational facilities and activities, all without a tax increase.

The County's 2016 budget does include a reserve fund to be used in emergencies so that our response to emergencies can be appropriate and timely.

Strong emphasis in 2016 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.

Economic development continues to be a top priority for 2016. Funding for the Development Authority, infrastructure, transportation alternatives and public safety will help promote Douglas County to businesses and industries looking for a great place to locate.

The County will operate within the 2016 budget with no planned increase in taxes, and a steadfast assurance to continue to offer quality services to our citizens and to continue address issues that had

been deferred due to the decline in the economy. The 2016 General Fund budget shows a 20% increase over the prior year. The cost of providing services to the Unincorporated Area and the revenues generated in this area have always been recorded separately within the General Fund. The creation of the Uninc Area Special Services District Fund for 2015 shows with more transparency to the citizens that their tax dollars are not funding services they do not receive a benefit from. For 2016 this fund's budget increases 14%. The creation of the Fire Services and EMS Fund and the Animal Control Services Fund will allow these services to be provided at an equitable cost to all citizens. The 2016 budgets for these funds increase 39% and 20% respectively, with capital improvements being the driving factor in these large increases.

Public Safety is our highest priority and receives 35.16% of the General Fund's operating budget, with a total of \$54 million across funds being planned for areas of public safety. Funding for additional staff (courthouse security, park security, deputies, and an entire new ambulance crew), vehicles (a fire truck, ambulances, and 25 new Sheriff vehicles), added security cameras (on rideshare vans, at the transportation center, in the parks, and sheriff body cameras), communications equipment, turnout gear, and building of an animal shelter are included in the 2016 budget. SPLOST proceeds are foreseen to be adequate to pay the debt service on the jail and law enforcement center with an interest only payment in February and the final payment being made in August. At this time the debt service will be paid in full.

The creation of a new DUI Court and corresponding treatment program has served well in removing more drunk drivers off the streets and offer them a chance to make better life choices as well as ultimately prevent them from causing harm to themselves or others. With 2014 as the first full year of operations for this program the number of participants that successfully complete the program continued to grow. Following the success of this program the State Court is instituted a Misdemeanor Drug Court to address drug addiction issues in the same manner that the DUI Court addresses alcohol issues. Both programs keep people out of jail, and put them back into their families and community with tools to become successful and productive contributors to both. Grant funding was the initial source for these programs. As these funds diminish, participant fees, and County funds are covering the cost of operations. Savings in sheriff enforcement, court costs, inmate housing, etc. are used in other areas of service to the community. The 2015 budget added funding for a Felony Drug Court to be governed by the Superior Court. This first year of funding is almost entirely financed with grant funds. The 2016 year show a greater commitment to these accountability courts as fewer grant dollars are being received and the County's budget absorbs more of the cost.

Additional staffing for the Public Defender, Probate Court, the Solicitor, the District Attorney, and Juvenile Courts address the growing needs of these departments. Adequate staffing ensures citizens are properly served and the judicial process is not hindered by lack of resources.

In 2015 the County purchased a building in close proximity to the Courthouse for \$1.5 million. The 2016 budget includes a total of \$4.6 million to both, renovate, and provide security for this building to house three non-judicial functions, and to renovate the courthouse to relocate judicial departments and provide additional security required. Fleet is in one of the oldest of the County's buildings and in a location that is inconvenient to most other County operations. These operations will be moved to this new building, providing a greater accessibility and more cost effective operations. In conjunction with the renovations at the courthouse, the relocation of judicial departments presently scattered throughout the courthouse will result in gained efficiencies that will better serve the departments as well as citizens. The relocation of the Tax Commissioner's office to the new facility will better serve the public with adequate parking and reduced time required to conduct business with the tax or tag offices.

The County will break ground for a new Animal Shelter. A location has been selected, plans have been drawn, and the time is right. While still one of the County's newest buildings, the courthouse is aging and plans are to replace the card access system, reface the chiller tube, address window leaks and replace worn carpet.

All these repairs and upgrades will serve the growing population that utilizes our facilities and our employees who need a safe and pleasant work environment.

The County's Department of Transportation will continue to leverage Federal and State grants for roadway and transportation projects that will allow us to continue to make progress on much needed projects. For 2016 the funding allows for projects across the County that total 41.072 miles.

To strengthen the confidence the public has in this Government, it's transparency and integrity in the new year begins the second year with an adopted budgets for the funds mentioned previously for the Uninc Area, Fire Services and EMS, and Animal Control.

Healthcare costs have continued to rise during the recession of recent years. The County has not been immune to these increases. Our Healthcare and Workers Comp Funds are self-insured and while claims have been paid timely, the funding of these internal service funds has not kept pace with the rising cost. A substantial financial commitment to reducing the negative fund balances in recent years resulted in the Workers Comp Fund ending 2014 with a positive fund balance that increased in 2015, and will continue to remain positive in 2016. The results of a benefits study in 2015 are being implemented in 2016. This will help to further reduce and eventually eliminate deficits in this fund and create a sustainable healthcare fund that is paid for each year with current dollars while still providing employees with attractive benefits.

With less than one year remaining on the County's only long-term debt for a jail and law enforcement center funded by a Special Purpose Local Option Sales Tax, the county remains in a good financial position. Maintaining reserves of at least 10% of the General Fund budget is a policy that we take seriously and have been able to continue to do for 2016.

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, 2014. This was the tenth 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, 2015. 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 seventeen 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,



Mark Teal, PE
County Administrator



Jennifer Hallman, CPFO
Finance Director



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Douglas County
Georgia**

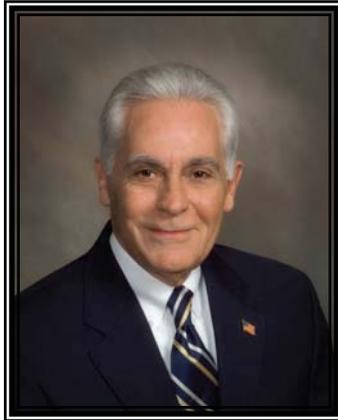
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2014

Executive Director/CEO



DOUGLAS COUNTY BOARD OF COMMISSIONERS & COUNTY ADMINISTRATOR



Tom Worthan
Chairman



Henry Mitchell III
District #1



Kelly Robinson
District #2



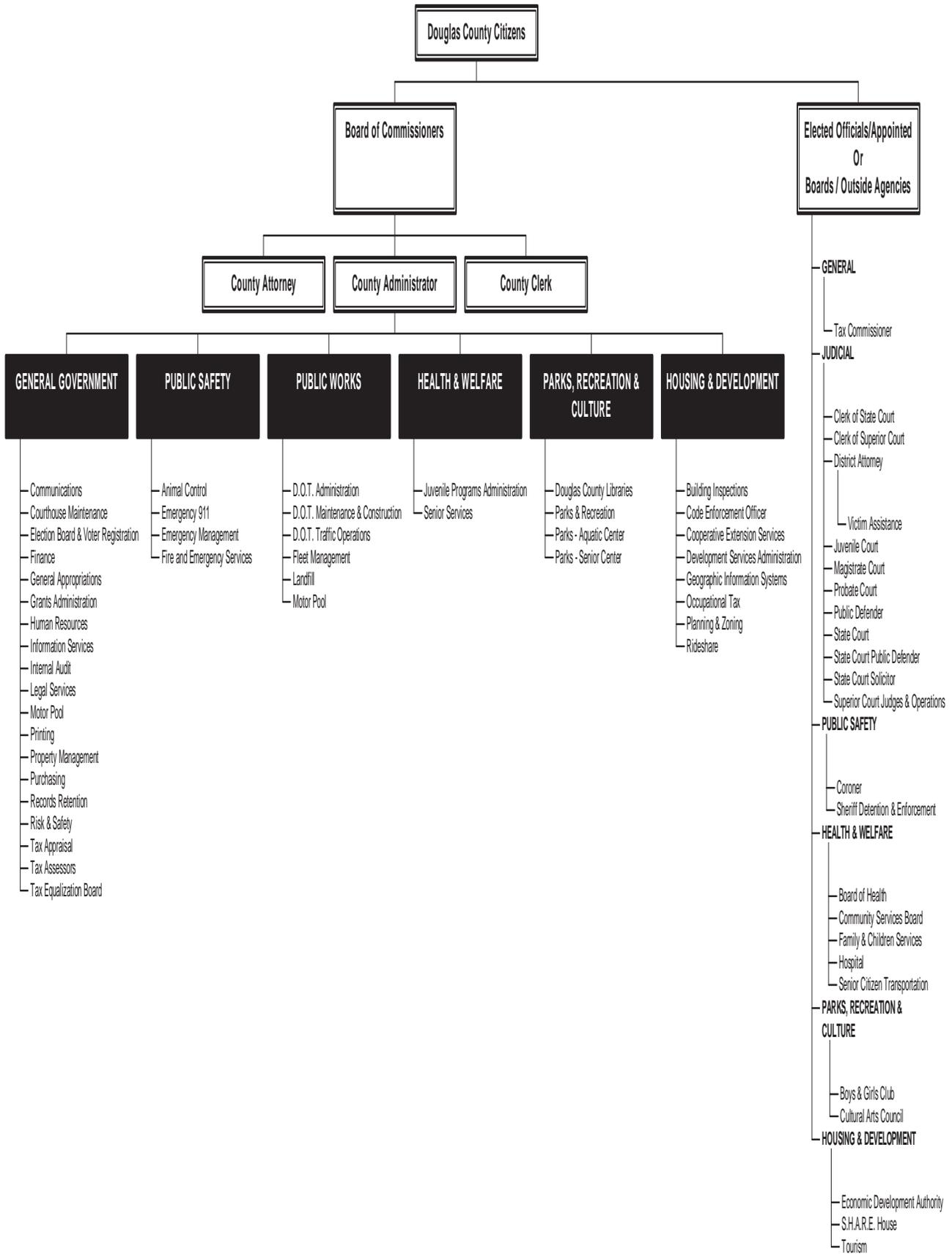
Mike Mulcare
District #3



Ann Jones Guider
District #4



Mark Teal
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	MARK TEAL
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	JAMES WORTHINGTON
DISTRICT ATTORNEY	BRIAN FORTNER
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	GARY JENKINS
HUMAN RESOURCES DIRECTOR	FREDERICK PERRY
INFORMATION SERVICES DIRECTOR	RUSS MARTIN
JUVENILE COURT JUDGE	PEGGY WALKER
LIBRARIAN	LINDY MOORE
MAPPING AND GIS	EDWARD DEAN
PARKS AND RECREATION DIRECTOR	GARY DUKES
PLANNING/ZONING DIRECTOR	TRACY RYE
PROBATE JUDGE	HAL HAMRICK
PUBLIC DEFENDER	MONICA MYLES
PURCHASING DIRECTOR	BILL PEACOCK
RECORD RETENTION	AUBREY BRITT
RIDESHARE COORDINATOR	GARY WATSON
SHERIFF	PHIL MILLER
SOLICITOR-GENERAL	MATTHEW KRULL
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.



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Locations:
Atlanta
Dublin
Kennesaw
Rome
Warner Robins

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 and for the year ended December 31, 2015, 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, which represent 100% of the assets, net position and revenues of the discretely presented component units. Those financial statements were audited by others 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 unit, each major fund, and the aggregate remaining information of the County, as of December 31, 2015, and the respective changes in the financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General and Fire Protection Services & EMS Funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 4-F, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, as well as Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*, as of January 1, 2015. These standards significantly changed the accounting for the County's net pension liability and the related disclosures. Our opinions are not modified with respect to this matter.

Emphasis of Matter – Financial Statement Revisions

Subsequent to the issuance of our report on these financial statements, we discovered that the Fire Protection Services & EMS Fund should have been reported as a major fund. The following pages have been revised: Pages 29, 31, 34, 87, 88, 89, 90, 91 and 92. Also, note disclosures on pages 41, 53, 54, 69 and 70 have been corrected to include detail information about the Fire Protection Services and EMS Fund. The unnumbered page preceding page 89 that briefly describes the nonmajor governmental funds has been revised to remove the explanation of the Fire Protection Services & EMS Fund. Page 23 of the Management Discussion and Analysis has been revised to include a summary of the financial analysis of the Fire Protection Services & EMS Fund. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of changes in net pension liability and related ratios, schedules of contributions, schedules of proportionate share of the net pension liability, and the schedule of funding progress on pages 14 through 26 and 73 through 77 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 Grant Schedule – Georgia Department of Human Resources – Family Connection, the Schedule of Projects Constructed With Special Purpose Local Option Sales Tax Proceeds, as required by the Official Code of Georgia 48-8-121, and the Schedule of Expenditures of Federal Awards, as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), 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 Grant Schedule – Georgia Department of Human Resources – Family Connection, the Schedule of Projects Constructed With Special Purpose Local Option Sales Tax Proceeds, and the Schedule of Expenditures of Federal Awards are the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic 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 basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, the Grant Schedule – Georgia Department of Human Resources – Family Connection, the Schedule of Projects Constructed With Special Purpose Local Option Sales Tax Proceeds, and the Schedule of Expenditures of Federal Awards are fairly stated in all material respects in relation to the financial statements as a whole.

The introductory and statistical sections have 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 them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 21, 2016 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.

Richards, Cauley + Associates, LLC

Atlanta, Georgia

June 21, 2016

August 16, 2016, with respect to the “emphasis of matter – financial statement revisions” on page 12

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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 year ended December 31, 2015. Within the context of the accompanying financial statements and disclosures following this section, the County's financial performance is discussed and analyzed.

2015 FINANCIAL HIGHLIGHTS

- The County's assets and deferred outflows of resources exceeded its liabilities by \$216,203,086 (total net position) as of December 31, 2015.
- Total net position is comprised of the following:
 - (1) Capital assets net of related debt of \$230,502,943, 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 \$36,077,406 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 \$50,377,263.
- The County's governmental funds reported total ending fund balance of \$66,924,059 at December 31, 2015. This compares to the prior year ending fund balance of \$56,687,905 showing an increase of \$10,236,154 during the current year.
- At the end of the current year, the unassigned fund balance for the General Fund was \$16,129,025 or 22.4% of total General Fund expenditures.
- 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 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 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 disposal activities.

The government-wide financial statements are presented on pages 27 and 28 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 29 to 34 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 35 to 37 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 38 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 39 of this report.

Required Supplementary Information

In addition to the basic financial statements and accompanying notes, this section presents certain required supplementary information concerning The Association of County Commissioners of Georgia Pension Plan (ACCG Plan) and The Healthcare Plan of Douglas County. Required supplementary information can be found on pages 73 to 77 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 78.

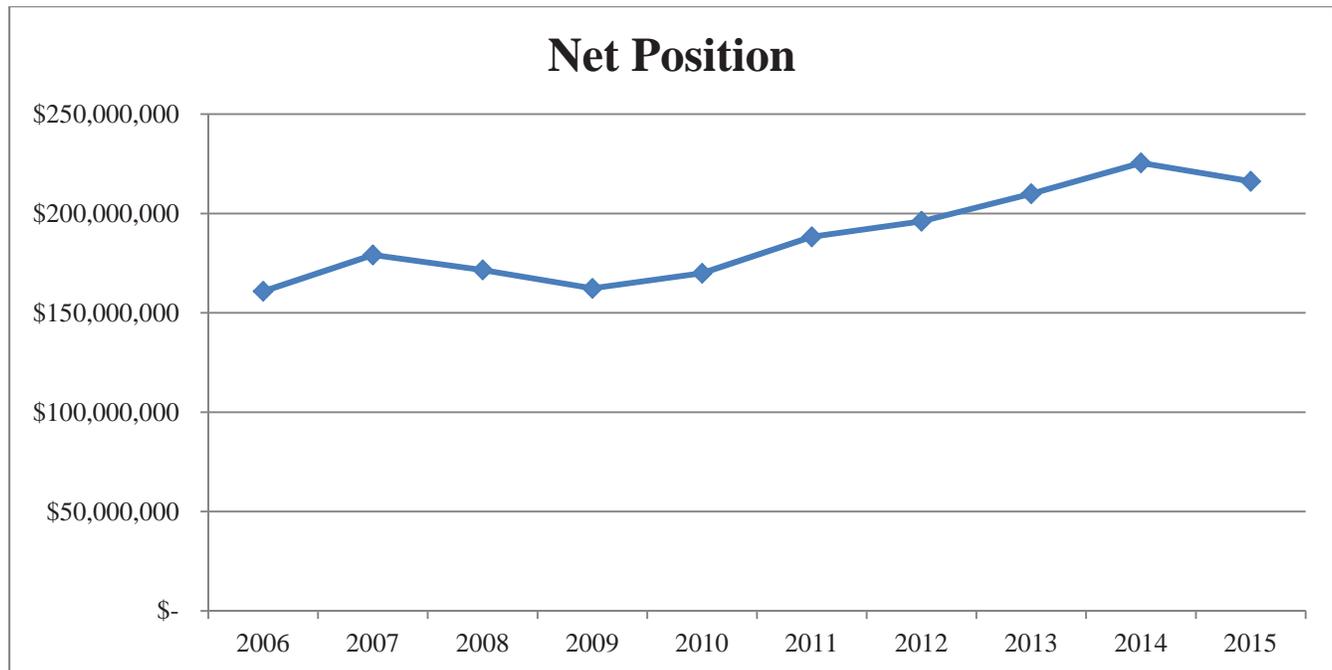
FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

The County's net position at year-end is \$216,203,086. The following table provides a summary of the County's net position:

	Summary of Net Position					
	Governmental Activities		Business-type Activities		Total	
	2015	2014 (1)	2015	2014 (1)	2015	2014
Assets:						
Current assets	\$ 73,772,854	\$ 66,845,430	\$ 202,718	\$ 64,273	\$ 73,975,572	\$ 66,909,703
Non-current assets	249,308,022	252,565,035	1,892,764	1,939,053	251,200,786	254,504,088
Total assets	<u>323,080,876</u>	<u>319,410,465</u>	<u>2,095,482</u>	<u>2,003,326</u>	<u>325,176,358</u>	<u>321,413,791</u>
Deferred Outflows of Resources -						
Deferred outflows	5,653,080	204,905	55,371	2,007	5,708,451	206,912
Liabilities:						
Current liabilities	29,019,625	29,328,190	111,772	83,176	29,131,397	29,411,366
Long-term liabilities	83,416,019	93,416,474	2,134,307	1,983,134	85,550,326	95,399,608
Total liabilities	<u>112,435,644</u>	<u>122,744,664</u>	<u>2,246,079</u>	<u>2,066,310</u>	<u>114,681,723</u>	<u>124,810,974</u>
Net position:						
Net investment in capital assets	228,610,179	210,489,674	1,892,764	1,939,053	230,502,943	212,428,727
Restricted	36,077,406	33,450,483	-	-	36,077,406	33,450,483
Unrestricted	(48,389,273)	(47,069,451)	(1,987,990)	(2,000,030)	(50,377,263)	(49,069,481)
Total net position	<u>\$216,298,312</u>	<u>\$196,870,706</u>	<u>\$ (95,226)</u>	<u>\$ (60,977)</u>	<u>\$216,203,086</u>	<u>\$196,809,729</u>

(1) As restated. Refer to Note 4-F of the notes to the financial statements.

The following chart reports the County's total net position balances from years 2006 – 2015 before any restatements.



Current assets in governmental activities increased in the current year by approximately \$6.9 million and for business-type activities increased approximately \$138,000. Current liabilities decreased approximately \$309,000 for governmental activities and for business-type activities increased approximately \$29,000.

The County continues to maintain high current ratios. The current ratio compares current assets to current liabilities and is an indication of the ability to pay current obligations. The current ratio for governmental activities is 2.5 to 1 as compared to 2.3 to 1 at December 31, 2014. For the business type activities, the current ratio was 1.8 to 1 at December 31, 2015 as compared to 0.8 to 1 at December 31, 2014.

The County reported a positive balance in net position for governmental and a negative balance for business-type activities. The negative net position for business-type activities is primarily due to the implementation of GASB 68 during 2015. During 2015, net position increased \$19,427,606 for governmental activities and decreased \$34,249 for business-type activities.

The unrestricted net position reported a governmental activities net position deficit which primarily relates to the implementation of GASB 68 and 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 \$19 million.

Note that approximately 77.2% of the governmental activities' total assets are tied up in capital assets. The County uses these capital assets to provide services to its citizens.

(This page is continued on the subsequent page)

The following table provides a summary of the County's changes in net position at December 31, 2015 and 2014:

	Summary of Changes in Net Position					
	Governmental Activities		Business-type Activities		Total	
	2015	2014 (1)	2015	2014 (1)	2015	2014
Revenues:						
Program:						
Charges for services and fines	\$ 15,539,307	\$ 16,948,645	\$ 1,767,837	\$ 1,526,089	\$ 17,307,144	\$ 18,474,734
Operating grants	5,264,459	2,813,982	-	-	5,264,459	2,813,982
Capital grants and contributions	3,431,112	2,584,171	-	-	3,431,112	2,584,171
General:						
Property taxes	53,709,101	46,588,611	-	-	53,709,101	46,588,611
Sales taxes	40,117,613	40,276,937	-	-	40,117,613	40,276,937
Insurance premium tax	5,028,879	4,696,183	-	-	5,028,879	4,696,183
Other taxes	2,992,364	2,754,536	-	-	2,992,364	2,754,536
Other	640,119	785,280	175	169,445	640,294	954,725
Total revenues	126,722,954	117,448,345	1,768,012	1,695,534	128,490,966	119,143,879
Program Expenses:						
General government	15,716,039	13,789,644	-	-	15,716,039	13,789,644
Judicial	14,483,783	12,450,145	-	-	14,483,783	12,450,145
Public safety	54,068,554	51,096,639	-	-	54,068,554	51,096,639
Public works	7,925,905	11,341,919	-	-	7,925,905	11,341,919
Parks, recreation and culture	8,066,083	7,296,635	-	-	8,066,083	7,296,635
Planning/community development	4,554,838	3,552,449	-	-	4,554,838	3,552,449
Health and welfare	2,130,816	1,727,228	-	-	2,130,816	1,727,228
Interest and fiscal charges	349,330	766,779	-	-	349,330	766,779
Solid waste disposal	-	-	1,802,261	1,697,647	1,802,261	1,697,647
Total expenses	107,295,348	102,021,438	1,802,261	1,697,647	109,097,609	103,719,085
Revenues over (under) expenses	19,427,606	15,426,907	(34,249)	(2,113)	19,393,357	15,424,794
Beginning net position, as restated	196,870,706	181,443,799	(60,977)	(58,864)	196,809,729	181,384,935
Ending net position	\$216,298,312	\$196,870,706	\$ (95,226)	\$ (60,977)	\$216,203,086	\$196,809,729

(1) As restated. Refer to Note 4-F of the notes to the financial statements.

Governmental Activities Revenues

The County is heavily reliant on both property taxes and sales taxes to support governmental operations. Property taxes provided 42.4% of total revenues as compared to 39.7% in 2014, and sales and use taxes provided 31.7% of total revenues as compared 34.3% in 2014. Insurance premium taxes, saw a \$332,696 increase. Other tax collections increased \$237,828 which consists of a number of small taxes as well as larger revenues sources such as intangible taxes which had an increase of \$50,193 over the prior year. The hotel/motel tax saw an increase over 2014 of \$162,985.

Charges for services and fines decreased approximately 8.3%. A new billing company and improved reporting methods resulted in 2015 EMS revenues exceeding 2014 by \$493,728. There was an increase of \$157,756 in E-911 charges due to an increase in the number of wireless telephone users.. While charges for EMS services and E-911 services exceeded 2014 revenues, overall charges for services and fines decreased by \$1.4 million. Renovations to a neighboring county's jail that generated \$723,825 in prisoner housing revenues in 2014 were not received in 2015. Funds for resource officers from the Board of Education for the last quarter of 2013 were not remitted to the County until the second quarter of 2014. This caused 2014 revenues to be inflated. New FCC regulations caused a decrease in the charges for inmate telephones.

Operating grants vary from year to year, and 2015 saw an increase in grant funds received. In total, operating grant revenue in 2015 exceeded those of 2014 by \$2,450,477. Capital Grants and contributions for 2015 were \$846,941 over those of 2014. Right of way acquisition from the GRTA fund resulted in \$1.3 million more in reimbursements in 2015 than 2014. FTA grants exceeded those of the prior year by \$680,794. These increases are offset in two major areas that had decreases in revenue for 2015. Funding for the Capital Transportation Fund is primarily from intergovernmental grants. Those awarded and received in 2015 was \$794,420 less than 2014, In 2015 the neighborhood stabilization funding also decreased by \$287,002. These revenues fluctuate with time taken to renovate a home and then to match it with a qualified buyer.

The District Attorney's confiscated assets vary by year with the resolved cases and the assets seized. In 2015, these revenues were less than those of 2014 by \$196,354. In 2015 there was approximately \$9,118 in investment earnings. This is less than the \$33,538 of 2014 because there were less resources available for investment. This is due to the 2015 borrowing of tax anticipation notes later in the year than the 2014 borrowing. As well as the amount borrowed and available for reinvestment declined in 2015 by \$3 million. So the decrease in investment earnings actually reflects a strengthening in the County's financial position.

Note that program revenues covered just 22.5% and 21.9% of governmental operating expenses for 2015 and 2014, respectively. This means the government's taxpayers and the County's other general revenues normally fund 78% 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 Activities Expenses

The following table presents the cost of each of the County's programs, including the net cost (i.e., total cost less revenues generated by the activities). The net cost illustrates 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	\$ 15,716,039	14.6%	\$ (14,347,782)	17.3%
Judicial	14,483,783	13.5%	(13,504,361)	16.3%
Public safety	54,068,554	50.5%	(39,185,285)	47.1%
Public works	7,925,905	7.4%	(4,358,261)	5.2%
Parks, recreation and culture	8,066,083	7.5%	(7,184,838)	8.7%
Planning/community development	4,554,838	4.2%	(2,729,048)	3.3%
Health and welfare	2,130,816	2.0%	(1,401,565)	1.7%
Interest and fiscal charges	349,330	0.3%	(349,330)	0.4%
Total	\$ 107,295,348	100.0%	\$ (83,060,470)	100.0%

The public safety expenses total 50.4% of gross costs and 47.2% of net costs. As noted, total cost and net costs do not differ substantially by percentage for each function.

Business-Type Activities

Solid Waste Disposal Fund - The business-type activity is the Solid Waste Disposal Fund. Total assets increased \$92,156. Total liabilities increased \$179,769.

In total operating revenues were up \$72,498 or 4.3%. Transfer fees were \$22,169 or 2.7% above the 2014 amount. The economy has improved in general thereby increasing consumer consumption resulting in the increased amount of municipal solid waste generated and disposed. Dumping fees increased \$196,916 or 41.5% over last year. Recycling fees increased \$22,663 or 10.6%. In an effort to generate all revenue possible the Solid Waste Department has been diligent in assuring the best prices for recyclable commodities by continuing to monitor market pricing and re-negotiated prices as well as implementing new programs such as mattress recycling and sale of re-use items.

In total, operating expenses increased \$104,614 or 6.2%. Repairs and maintenance costs increased \$61,968 or 126.5% from 2014. The addition of the Fleet Field Services Division for heavy equipment repair and maintenance allowed the recent years' focus placed specifically on bringing equipment back up to industry standard conditions. The 2013 year began with equipment being in better condition and in 2014 and 2015 greater efficiencies were achieved. The aging equipment places a higher demand on the repair budget. The majority of work is done in house now, rather than being outsourced at a higher cost. Landfill closure cost incurred were \$21,727 greater than 2014.

During 2015, the Solid Waste Disposal Fund reported an operating loss of \$34,269 as compared to an operating loss of \$2,113 in 2014.

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 \$66,924,059 compared to \$56,687,905 in 2014. The 2010 SPLOST fund reported a decrease of \$305,226 primarily due to an increase in transfers out to cover current year debt service and an increase in capital outlay. The 2010 Jail SPLOST Debt Service Fund reported a decrease of approximately \$2.2 million in fund balance due to this fund reimbursing the General Fund for the purchase of the land for the jail. The GRTA Arterial Road Fund reported a decrease of \$528,881 primarily due to capital outlay exceeding intergovernmental revenues.

Of this year-end total, \$14,267,593 is unassigned indicating availability for continuing County service delivery requirements.

Restricted fund balances include \$34,139,599 restricted for specific purposes. There is approximately \$2.5 million in fund balance restricted for SPLOST capital projects. In addition, there is approximately \$17.3 million restricted for debt service requirements related to the sales tax bond issuance. The remaining restricted fund balance is attributable to special revenue funds which are restricted for specified purposes other than debt service or capital projects.

The total ending fund balances of governmental funds show an increase of \$10,236,154 or 18.1% 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 \$9,470,663 or 40.7% as compared to a 5.4% increase in 2014. The ending unassigned fund balance is considered adequate, although not excessive, representing the equivalent of 22.4% of annual expenditures for both 2015 and 2014.

General property taxes increased \$8,008,424 or 20.7%. This indicates increasing property values in the County. The collection rate was anticipated to be 91% but collections were better than projected and revenues came in at 92.5%. Local option sales tax (LOST) decreased \$203,868 or 1.2%. In November 2012, the County's percentage of the LOST received decreased from 79.06% to 73.90% because of the required distribution renegotiations with the cities. This percentage decreased again in 2014 to 71.21% in 2015 to 70.14%, and then in November of 2015 to 69.20%. Despite the continued decline in the percentage the County receives, and the net loss over the prior year, the revenues collected indicate a steadily improving economy. Revenues for taxes received for motor vehicles and mobile homes are recorded together. These two revenue sources decreased \$359,725 or 6.1%. In 2013 the State of Georgia implemented a title ad valorem tax (TAVT) which replaced sales tax on vehicle purchases and became a one-time tax as an alternative to the "birthday" tax for vehicle tag purchases. The motor vehicle and mobile home tax includes \$3.7 million in TAVT. Intangible taxes are collected when citizens refinance their loans. In recent years, there has been a steady increase in this revenue source, during 2015 this source experienced an increase of \$169,234 or 32.7%.

In 2015, licenses and permits were only \$37,309 because the County now accounts for this revenue in the Unincorporated Special District Fund.

Overall 2015 saw a \$772,427 increase in intergovernmental grants. Intergovernmental revenues are primarily grants and these vary from year to year with the types of grants awarded and the timing of the payment of the funds. The addition of accountability courts brought in new grants and there is a steady increase in grant funding for juvenile programs, which are reimbursable grants.

Total charges for services decreased \$2,473,350. While most sources of these revenues experienced slight variances, prisoner housing fees are the driving force for this decrease. Renovations to a neighboring county's jail that generated \$723,825 in prisoner housing revenues in 2014, was not recurring for 2015. Additionally, the County began accounting for emergency medical services in the Fire Protection Services & EMS Fund. Therefore, no revenue from this source was included in the General Fund for 2015.

In total, fines and forfeitures increased \$224,584 or 4.4%. State Court is the largest contributor with revenues for 2015 exceeding those in 2014 by \$129,968 or 4.7%. The Clerk of Superior Court increased \$63,647 or 7.1%. This is driven by the caseloads for the courts. Jail surcharges collected, exceed 2014 by \$44,593 or 12.2%. The Magistrate Court experienced a 2015 decrease of \$49,421 or 8.0% over the 2014 year. Other fines and forfeitures varied with slight increases and decreases over 2014 as the caseloads and disposition of cases of each court varied.

Investment earnings decreased in 2015 by \$1,152 or 10.7%. As stated previously this is due to less resources being available for investment. The 2014 borrowing of tax anticipation notes occurred earlier in the year than the 2015 borrowing. Also, the amount borrowed and available for reinvestment declined in 2015 by \$3 million. Contributions and donations were down from 2014 by \$38,160. Miscellaneous revenues decreased \$209,555, primarily because the Animal Control Services was moved into their own fund. This is an area where donations are steadily received.

In 2014, funds approximating \$4 million were transferred to the General Fund compared to \$358,874 in 2014. The primary reason for the change is the General Fund was reimbursed from the 2010 SPLOST for the purchase of land. Over the years a total of \$7.3 million has been reimbursed. The 2015 \$4 million transfer was the final reimbursement for this property.

The 2015 General Fund expenditures are \$9.6 million or 11.8% less than 2014 expenditures. Described below are the most significant changes from the prior year.

General government expenditures are \$1,113,820 or 8.8% more than those of 2014. Building maintenance in 2015 was \$149,845 or 9.8% less than in 2014. The primary reason for the decrease is the Fire Services and EMS, the Animal Control Services, and the cost of maintaining their facilities were accounted for in their own funds in 2015. These costs were covered in the 2014 building maintenance department. County attorney expenditures decreased by \$134,312 or 17.4%. The decrease is due to expenses associated with extended negotiations with the cities for service delivery which generated 2014 expenditures for the county attorney and related legal expenditures. With the resolution of service delivery with the cities, there were no such expenditures in 2015. Information services expenses decreased \$83,126 or 6.8% from 2014 due to less equipment purchases in 2015. General appropriations increased by \$1,337,047 or 36.4% due to transfers to the Fire and EMS services fund to as implemented as a result of service delivery with the cities. This transfer is for EMS services that benefit not only the unincorporated area, but the entire County's population.

Judicial expenditures exceed those of the prior year by \$1,528,509 or 13.1%. Superior court expenditures were \$613,286 or 126.1% over 2014 expenditures. The increase in expenditures during the year were attributable to the case load and the types of cases. The District Attorney expenditures saw corresponding increases of \$257,270 of 11.9% over 2014. Also driven by the case load and the types of cases are the expenditures for the Public Defender. This department's expenditures for 2015 exceeded the prior year by \$163,051 or 8.9%. Juvenile programs expenditures exceed those of 2014 by \$123,402 or 12.4%. Grant expenditures under these programs in 2015 were \$46,859 more than those in the prior year. The Clerk of State Court was the only judicial department that had 2015 expenditures under 2014 and this variance was nominal.

Public safety is a priority in the County. The Fire and Emergency Medical Services and Animal Control were two departments being accounted for in 2015 under separate funds from the prior year. Excluding these the total 2015 general fund public safety expenditures are in total over 2014 amounts. Vehicles for Sheriff Enforcement purchased in 2014 totaled \$925,345 while machinery and equipment (M & E) purchased was \$335,294. The 2015 purchases of capital items were \$387,662 for vehicles and zero for M & E. These are the primary contributors to the Sheriff Enforcement 2015 expenditures being less than 2014. In total, the sheriff's office expenditures between the two departments exceeded the prior year's expenditures by \$754,128 or 2.6%. An approved 7.5% salary increase for public safety, contributed to this overall increase. For 2015 the Development Control department was reported in the Unincorporated Special Services District Fund

The public works expenditures decreased \$61,355 or 1.2%. The Department of Transportation activity for road paving and resurfacing projects are now all accounted for in the Capital Transportation Fund. However, in 2015 there were some road paving contracts done from the General Fund and there was \$385,000 spent on roads. This is the largest contributor to Roads being \$558,118 or 26.0% over the previous year. In 2015, the expenditures for Vehicle Maintenance exceed those of 2014 by \$92,739 or 10.2%. A reorganization of current staff and the addition of new positions resulted in Fleet Managements salaries and benefits exceeding the 2014 expenditures by \$143,827. The additional personnel resulted in better attention to inventory, and this resulted in a decrease in the variance generated with the physical inventory count. This reduction of \$65,787 offsets the increase to salaries and benefits.

Parks, recreation and culture expenditures exceed the prior year by \$400,648 or 7.2%. New positions, department reorganizations, and equipment purchases resulted in a 7.9% increase of \$224,322 in Parks and Recreation in 2015 over 2014. The Libraries also had new positions added that contributed to the \$135,833 or 8.7% increase over the prior year. All area of County park operations to include the aquatic center and senior center experienced increased participation in programs offered which resulted in increased expenditures.

Planning/community development expenditures decreased by \$166,937 or 7.5% from 2014. While Rideshare added five new vans to their fleet and replaced ten others at an increase of 2015 expenditures over 2014 of \$812,901 or 124.9%, the 2015 reporting of six departments in new funds for 2015, resulted in the overall decrease. Code Enforcement, Development Services Administration, Planning and Zoning, and Occupational Tax are all reported in the Unincorporated Special Services District Fund for 2015 while Tourism is reported in the Hotel/Motel Fund for 2015

Health and welfare increased by \$333,791 or 20.7%. Four buses were purchased for Senior Services for a total cost of \$226,787, and the roof was replaced on their building for \$27,000. These two major expenditures along with a \$50,000 increase to the contribution to the Board of Health, account for the increase to health and welfare. All other contributions to outside agencies remained the same from 2014 to 2015.

Fire Protection Services & EMS Fund

This fund is used to account for Fire and EMS services expenditures and revenues, and to ensure that residents both in incorporated areas and the unincorporated areas are sharing the cost of these services equitably.

During the year, this fund received approximately \$2 million in intergovernmental revenues from local governments for fire and EMS services provided in those areas. In addition, another \$2 Million was received in Ambulance fees for services provided by EMS. These programs were previously reported in the general fund and in 2015 these services are being reported in this fund. At December 31, 2015, the fund balance is \$911,046.

2010 SPLOST Capital Projects 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.

During the year, this fund received approximately \$23.5 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. \$119,033 was expended on the new jail project in 2015. At December 31, 2015, the fund balance is \$2,488,115.

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 2015, \$21.9 million was paid in debt service payments on the sales tax bonds. At December 31, 2015, the fund balance is \$17,327,659, which is fully restricted for debt service requirements.

GRTA Arterial Road Fund

This fund is utilized to account for the improvements to Lee Road and the Dura Lee Lane Extension capital projects.

During 2015, \$1,890,993 was expended as capital outlays. At December 31, 2015 fund deficit is \$1,861,432.

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 2015, by \$1,170,559 or 1.6%.

Tax revenues were above the final budget by approximately \$9.1 million. \$8.7 million of this amount relates to general property taxes. Taxes were collected at a much faster pace than anticipated. The 2015 tax collection rate exceeded the projected rate by 1.5%.

All tax revenues with the exception of motor vehicle and mobile home taxes, and interest and penalties exceeded the 2015 budget.

In total, intergovernmental revenue was below budget by \$114,645. Federal operating grants were under budget by \$251,733. This is due to the timing of the grants. Most grants are reimbursable, so until the expenditures are incurred, the reimbursement is not applied for. Revenues not received in 2015 will be received in the 2016 budget year. This is offset by a few intergovernmental revenue sources that exceeded budget. The City of Douglasville utilized our inmate road crews more than anticipated. Revenues for this service exceeded budget by \$88,566. The budget for revenues from a school board COPS grant exceeded the actual receipts by \$31,438. The Board of Education utilized school resource officers more than anticipated. Revenues for this service exceeded budget by \$6,224. We received a forest land protection act grant in the nominal amount of \$3,751. This was not budgeted for in 2015. Revenues were also received from various sources for expenses incurred while County staff served on special task forces. These revenues from local governments were not budgeted for in 2015.

Charges for services exceeded the final budget by a nominal \$91,173 or 2.5%. Variance with budget in all charges is minimal.

Total fines and forfeitures were \$69,771 above the final budget. The largest contributors to the variance is the state court, which exceeded the budget by \$97,085.

The General Fund's expenditure budget was increased by \$4,526,353 or 6.4%.

The general government was under budget by approximately \$1.1 million. General appropriations were under by \$454,103 or 8.3%. Utility expenditures for County buildings other than the courthouse were \$158,042 less than budgeted. Insurance was budgeted at \$148,303 more than actual 2015 expenditures. Late in the year the budget was amended for \$101,456 for bond monies received. These funds were not expended, resulting in land improvements being under budget by the full amount. Building maintenance came in under budget by \$224,823. Utility expenditures for the courthouse were \$56,366 less than budgeted. Building improvements planned for the courthouse were under by \$37,535. Vacancies in positions in the property management department resulted not only in \$29,981 in planned property maintenance projects not being completed, but also in salary and benefits being \$22,590 under budget. Most all the other general government departments had final expenditures below budget as a result of cost containment measures exercised by the departments. The one exception is the purchasing department, which was over spent by \$29,157 or 8.6%. This department had a long term employee retire. The payout of benefits is driving this overage.

The judicial function was under budget by \$591,824 or 4.3%. The Clerk of Superior Court was under budget by \$257,135. The amount for jurors, bailiffs, and witnesses was under by \$179,882. These actual expenditures can fluctuate with the types of cases and the number that actually go to a jury trial. Juvenile Programs 2015 expenditures were under the budget by \$193,105. This is entirely due to grant funds not being expended in the 2015 fiscal year. These budget dollars will roll forward to be expended in the subsequent year. The juvenile court over spent by \$93,888 and the public defender and indigent case by \$9,443. Caseloads and the number of attorney hours for these departments exceeded the projected cost in the budget.

The public safety budget was under spent by \$660,916 or 2.2%. This a nominal amount for the \$30 million public safety budget. Direct expenses for prisoner care were \$212,829 under budget. The sheriff's departments also spent \$159,950 less than anticipated in automotive expenditures.

The public works budget was under budget by \$667,933 or 11.5% due to the planned traffic operations and road projects being deferred or delayed. Parks and recreation was a nominal \$103,271 under budget. Planning and community development was under budget by \$201,559 because rideshare had not completed all planned grant funded improvements by year end, Health and welfare came in \$93,656 under budget as senior services did not purchase utilize all the budgeted funds for contract labor.

In total, the County under spent the final general fund expenditure and other financing uses budget by \$3,170,278 or 3.9%.

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, 2015 was \$249,308,022 and \$1,892,764, respectively. The change in this net investment was an approximate 1.3% decrease for governmental activities and a 2.4% decrease for business-type activities. See Note 3-D for additional information about changes in capital assets during the year and outstanding at the end of the year.

The following table provides a summary of capital asset activity:

	Capital Assets					
	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
Non-depreciable assets:						
Land	\$ 26,216,147	\$ 25,639,789	\$ 1,574,386	\$ 1,574,386	\$ 27,790,533	\$ 27,214,175
Construction in progress	7,177,971	4,777,829	-	-	7,177,971	4,777,829
Total non-depreciable	33,394,118	30,417,618	1,574,386	1,574,386	34,968,504	31,992,004
Depreciable assets:						
Buildings and improvements	215,550,548	213,798,241	442,005	442,005	215,992,553	214,240,246
Machinery, equipment and furniture	41,577,550	39,657,624	3,083,610	3,043,724	44,661,160	42,701,348
Infrastructure	67,435,225	67,352,267	-	-	67,435,225	67,352,267
Total depreciable assets	324,563,323	320,808,132	3,525,615	3,485,729	328,088,938	324,293,861
Less accumulated depreciation	108,649,419	98,660,715	3,207,237	3,121,062	111,856,656	101,781,777
Book value - depreciable assets	215,913,904	222,147,417	318,378	364,667	216,232,282	222,512,084
Percentage depreciated	33.5%	30.8%	91.0%	89.5%	34.1%	31.4%
Total Assets	<u>\$ 249,308,022</u>	<u>\$ 252,565,035</u>	<u>\$ 1,892,764</u>	<u>\$ 1,939,053</u>	<u>\$ 251,200,786</u>	<u>\$ 254,504,088</u>

At December 31, 2015, the depreciable capital assets for governmental activities were 33.5% depreciated. This compares to 30.8% at December 31, 2014. 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, 91.0% of the asset values were depreciated at December 31, 2015 compared to 89.5% at December 31, 2014.

For governmental activities, the balance of construction in progress relates to GRTA Projects in the amount of \$5,519,250, General Fund of \$1,523,611, and the 2002 SPLOST of \$135,110.

In the infrastructure and building categories we had additions of approximately \$83,000 and \$1 million, respectively. In the vehicles category, we had additions of around \$1.5 million. This was primarily due to necessary purchases for the sheriff's department and additional vans for the Rideshare department. Eighty percent of the costs of rideshare vans were paid for through grant funding. The remaining capital additions came from improvements, and machinery and equipment. Improvements totaled around \$751,000 and attributed to by many different projects. These projects were improvements to the jail, courthouse, transportation center and various parks. Additions to machinery and equipment were approximately \$861,000 consisting mostly of cameras, HVACs, and a narcotics dog.

Debt

During fiscal year 2015, the County retired \$20,000,000 or 50.7% of outstanding sales tax bonds.

The following table reports debt balances at December 31, 2015 and 2014:

	Outstanding Borrowings					
	Governmental Activities		Business-type Activities		Total	
	2015	2014	2015	2014	2015	2014
Capital lease obligation	\$ 708,200	\$ 905,496	\$ -	\$ -	\$ 708,200	\$ 905,496
Sales tax bonds	19,405,000	39,405,000	-	-	19,405,000	39,405,000
Total	\$ 20,113,200	\$ 40,310,496	\$ -	\$ -	\$ 20,113,200	\$ 40,310,496

The remaining sales tax bonds balance of \$19,405,000 will be repaid in 2016.

The County maintains an “Aa2” rating from Moody’s Investors Services, Inc. and an “AA” rating from Standard & Poor’s.

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.

According to the latest information available, the County’s 2015 unemployment rate is 6.2%, which is slightly higher than the state’s average of 5.9%. The County’s employment for 2015 is estimated at 64,050 and will continue to grow as more businesses come to the area. The median household income of County residents is estimated at \$51,874, which is higher than the \$47,768 average for the state’s 159 counties.

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”. General property taxes were up over the prior year and they came in at a rate that exceeded budget. Sales tax revenue is highly sensitive to fluctuations in the economy. The slowly recovering economy served to offset the decreased percentage of the sales tax received by the County, causing this revenue source to be above what was budgeted. The County continues to demonstrate a commitment to provide quality services with limited resources. The 2016 operational budget demonstrates a strong commitment to economic development and to addressing needs that have been deferred for several years such as the need for new infrastructure improvements and the need to keep competitive with employee salaries.

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, 2015

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	
Assets				
Cash and cash equivalents	\$ 41,235,171	\$ 166,770	\$ 41,401,941	\$ 600
Restricted cash	17,327,659	-	17,327,659	-
Investments	-	-	-	741,957
Receivables:				
Accounts	4,151,421	66,053	4,217,474	146,289
Property taxes	4,207,558	-	4,207,558	-
Sales taxes	4,230,199	-	4,230,199	-
Intergovernmental	1,199,317	-	1,199,317	478,113
Internal	30,105	(30,105)	-	-
Inventory	159,590	-	159,590	11,172
Prepaid items	1,231,834	-	1,231,834	-
Capital assets:				
Nondepreciable	33,394,118	1,574,386	34,968,504	-
Depreciable, net	215,913,904	318,378	216,232,282	73,400
Total Assets	323,080,876	2,095,482	325,176,358	1,451,531
Deferred Outflows of Resources				
Deferred outflows related to pensions	5,653,080	55,371	5,708,451	113,338
Liabilities and Deferred Inflows of Resources				
Liabilities				
Accounts payable	2,279,366	47,855	2,327,221	746
Retainage payable	118,251	-	118,251	-
Accrued expenses	1,963,167	16,614	1,979,781	76,310
Accrued interest	394,565	-	394,565	-
Intergovernmental payable	-	13,051	13,051	5,504
Other payable	635,441	-	635,441	-
Unearned revenue	4,983	-	4,983	-
Claims and judgments payable	1,364,799	-	1,364,799	-
Noncurrent liabilities				
Due within one year	22,259,053	34,252	22,293,305	51,934
Due in more than one year	83,416,019	2,134,307	85,550,326	932,311
Total Liabilities	112,435,644	2,246,079	114,681,723	1,066,805
Deferred Inflows of Resources				
Deferred inflows related to pensions	-	-	-	241,683
Net Position				
Net investment in capital assets (Note 3L)	228,610,179	1,892,764	230,502,943	73,400
Restricted for:				
Capital projects	7,652,187	-	7,652,187	-
Debt service	17,327,659	-	17,327,659	-
Specific health program	-	-	-	13,176
Public safety	9,995,969	-	9,995,969	-
Public works	13,365	-	13,365	-
Judicial	936,027	-	936,027	-
Planning/community development	152,199	-	152,199	-
Unrestricted (deficit)	(48,389,273)	(1,987,990)	(50,377,263)	169,805
Total Net Position	\$ 216,298,312	\$ (95,226)	\$ 216,203,086	\$ 256,381

See accompanying notes to the basic financial statements

Douglas County, Georgia
Statement of Activities
For the Year Ended December 31, 2015

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	\$ 15,716,039	\$ 1,209,971	\$ 158,286	\$ -	\$ (14,347,782)	\$ -	\$ (14,347,782)	\$ -
Judicial	14,483,783	190,732	788,690	-	(13,504,361)	-	(13,504,361)	-
Public safety	54,068,554	11,630,994	3,224,888	27,387	(39,185,285)	-	(39,185,285)	-
Public works	7,925,905	907,578	181,320	2,478,746	(4,358,261)	-	(4,358,261)	-
Parks, recreation and culture	8,066,083	881,245	-	-	(7,184,838)	-	(7,184,838)	-
Planning/community development	4,554,838	718,787	182,024	924,979	(2,729,048)	-	(2,729,048)	-
Health and welfare	2,130,816	-	729,251	-	(1,401,565)	-	(1,401,565)	-
Interest and fiscal charges	349,330	-	-	-	(349,330)	-	(349,330)	-
Total Governmental Activities	107,295,348	15,539,307	5,264,459	3,431,112	(83,060,470)	-	(83,060,470)	-
Business-type Activities								
Solid waste disposal	1,802,261	1,767,837	-	-	-	(34,424)	(34,424)	-
Total Primary Government	\$ 109,097,609	\$ 17,307,144	\$ 5,264,459	\$ 3,431,112	(83,060,470)	(34,424)	(83,094,894)	-
Component Unit								
Douglas County Board of Health	\$ 1,831,008	\$ 780,002	\$ 1,445,266	\$ -	-	-	-	394,260
General Revenues								
Property taxes levied for general government purposes					53,709,101	-	53,709,101	-
Sales taxes					40,117,613	-	40,117,613	-
Insurance premium tax					5,028,879	-	5,028,879	-
Other taxes					2,992,364	-	2,992,364	-
Investment earnings					26,967	20	26,987	3,096
Miscellaneous					613,152	155	613,307	-
Total General Revenues					102,488,076	175	102,488,251	3,096
Change in Net Position					19,427,606	(34,249)	19,393,357	397,356
Net Position Beginning of Year, as restated					196,870,706	(60,977)	196,809,729	(140,975)
Net Position End of Year					\$ 216,298,312	\$ (95,226)	\$ 216,203,086	\$ 256,381

See accompanying notes to the basic financial statements

Douglas County, Georgia
Balance Sheet
Governmental Funds
December 31, 2015
(With Comparative Totals at December 31, 2014)

	2015						2014	
	General Fund	Fire Protection Services & EMS Fund	2010 SPLOST Fund	2010 Jail SPLOST Debt Service Fund	GRTA Arterial Road Fund	Nonmajor Governmental Funds	Total Governmental Funds	Total Governmental Funds
Assets								
Cash and cash equivalents	\$ 30,821,376	\$ 200	\$ -	\$ -	\$ 1	\$ 10,375,013	\$ 41,196,590	\$ 32,047,251
Restricted cash	-	-	-	17,327,659	-	-	17,327,659	19,490,582
Receivables:								
Accounts	1,834,136	1,128,277	-	-	-	1,186,113	4,148,526	5,079,476
Property taxes	4,207,558	-	-	-	-	-	4,207,558	3,520,663
Sales taxes	1,742,084	-	2,488,115	-	-	-	4,230,199	4,565,937
Intergovernmental	1,123,793	-	-	-	-	75,524	1,199,317	717,048
Interfund	4,162,604	1,100,426	-	-	-	4,687,370	9,950,400	4,647,090
Inventory	159,590	-	-	-	-	-	159,590	162,937
Prepaid items	1,231,834	-	-	-	-	-	1,231,834	1,185,374
Total Assets	\$ 45,282,975	\$ 2,228,903	\$ 2,488,115	\$ 17,327,659	\$ 1	\$ 16,324,020	\$ 83,651,673	\$ 71,416,358
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)								
Liabilities								
Accounts payable	\$ 1,913,922	\$ 104,671	\$ -	\$ -	\$ 1,215	\$ 157,752	\$ 2,177,560	\$ 2,764,539
Retainage payable	-	-	-	-	48,583	69,668	118,251	125,139
Accrued expenditures	1,412,390	446,224	-	-	-	104,553	1,963,167	1,614,424
Interfund payable	7,177,031	-	-	-	1,811,635	1,037	8,989,703	4,934,085
Other payable	-	-	-	-	-	635,441	635,441	457,921
Unearned revenue	-	-	-	-	-	4,983	4,983	-
Total Liabilities	10,503,343	550,895	-	-	1,861,433	973,434	13,889,105	9,896,108
Deferred Inflows of Resources								
Unavailable revenue	2,071,547	766,962	-	-	-	-	2,838,509	4,832,345
Total Liabilities and Deferred Inflows of Resources	12,574,890	1,317,857	-	-	1,861,433	973,434	16,727,614	14,728,453
Fund Balances (Deficits)								
Nonspendable	1,391,424	-	-	-	-	-	1,391,424	1,348,311
Restricted	-	911,046	2,488,115	17,327,659	-	13,412,779	34,139,599	32,616,922
Committed	-	-	-	-	-	1,937,807	1,937,807	2,166,112
Assigned	15,187,636	-	-	-	-	-	15,187,636	3,632,429
Unassigned	16,129,025	-	-	-	(1,861,432)	-	14,267,593	16,924,131
Total Fund Balances (Deficits)	32,708,085	911,046	2,488,115	17,327,659	(1,861,432)	15,350,586	66,924,059	56,687,905
Total Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)	\$ 45,282,975	\$ 2,228,903	\$ 2,488,115	\$ 17,327,659	\$ 1	\$ 16,324,020	\$ 83,651,673	\$ 71,416,358

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, 2015

Total Governmental Fund Balances	\$	66,924,059
 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	\$ 357,957,441	
Less accumulated depreciation	<u>(108,649,419)</u>	249,308,022
 Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds.		
		2,838,509
 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.		
		(2,355,721)
 The deferred outflows of resources, deferred inflows of resources, and the net pension liability relate to the County's pension plan and are not expected to be liquidated with expendable financial resources and, therefore, are not reported in the funds.		
Deferred outflows related to pensions	5,653,080	
Net pension liability	<u>(35,233,361)</u>	(29,580,281)
 Long-term liabilities are 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	(394,565)	
Bonds payable	(19,989,643)	
Capital lease obligation	(708,200)	
Compensated absences	(5,855,989)	
Other postemployment benefits	<u>(43,887,879)</u>	<u>(70,836,276)</u>
 Net Position of Governmental Activities	 \$	 <u><u>216,298,312</u></u>

See accompanying notes to the basic financial statements

Douglas County, Georgia
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2015
(With Comparative Totals for the Year Ended December 31, 2014)

	2015						2014	
	General Fund	Fire Protection Services & EMS Fund	2010 SPLOST Fund	2010 Jail SPLOST Debt Service Fund	GRTA Arterial Road Fund	Nonmajor Governmental Funds	Total Governmental Funds	Total Governmental Funds
Revenues								
Taxes	\$ 70,508,249	\$ -	\$ 23,551,828	\$ -	\$ -	\$ 8,021,243	\$ 102,081,320	\$ 94,222,318
Licenses and permits	37,309	-	-	-	-	1,812,882	1,850,191	1,345,033
Intergovernmental	3,587,677	1,946,517	-	-	1,362,112	1,637,170	8,533,476	5,239,175
Charges for services	3,788,404	2,070,175	-	-	-	3,340,945	9,199,524	9,085,373
Fines and forfeitures	5,347,328	-	-	-	-	923,288	6,270,616	6,207,621
Investment earnings	9,608	-	33	9,173	-	9,118	27,932	33,538
Contributions and donations	94,205	22,980	-	-	-	8,623	125,808	132,365
Miscellaneous	119,661	-	-	-	-	508,217	627,878	771,633
Total Revenues	83,492,441	4,039,672	23,551,861	9,173	1,362,112	16,261,486	128,716,745	117,037,056
Expenditures								
Current								
General government	13,784,423	-	-	-	-	-	13,784,423	12,670,603
Judicial	13,192,840	-	-	-	-	248,912	13,441,752	11,937,778
Public safety	29,689,548	13,402,201	-	-	-	3,831,389	46,923,138	46,333,633
Public works	5,152,100	-	-	-	-	281,657	5,433,757	5,213,724
Parks, recreation and culture	5,935,365	-	-	-	-	-	5,935,365	5,534,717
Planning/community development	2,056,101	-	-	-	-	2,067,632	4,123,733	3,127,729
Health and welfare	1,949,630	-	-	-	-	-	1,949,630	1,615,839
Capital Outlay								
Public safety	-	-	119,033	-	-	427,438	546,471	590,723
Public works	-	-	-	-	1,890,993	2,393,955	4,284,948	4,960,025
Parks, recreation and culture	-	-	-	-	-	-	-	36,658
Debt Service								
Principal retirement	146,719	70,162	-	20,000,000	-	-	20,216,881	19,149,768
Interest and fiscal charges	20,337	4,249	-	1,910,150	-	-	1,934,736	2,751,753
Total Expenditures	71,927,063	13,476,612	119,033	21,910,150	1,890,993	9,250,983	118,574,834	113,922,950
Excess (Deficiency) of Revenues Over (Under) Expenditures	11,565,378	(9,436,940)	23,432,828	(21,900,977)	(528,881)	7,010,503	10,141,911	3,114,106
Other Financing Sources (Uses)								
Proceeds from the disposition of capital assets	75,009	-	-	-	-	-	75,009	184,852
Proceeds from issuance of capital lease	19,234	-	-	-	-	-	19,234	176,471
Transfers in	4,030,213	10,347,986	-	23,738,054	-	1,977,712	40,093,965	25,850,650
Transfers out	(6,219,171)	-	(23,738,054)	(4,000,000)	-	(6,136,740)	(40,093,965)	(27,850,650)
Total Other Financing Sources (Uses)	(2,094,715)	10,347,986	(23,738,054)	19,738,054	-	(4,159,028)	94,243	(1,638,677)
Net Change in Fund Balances	9,470,663	911,046	(305,226)	(2,162,923)	(528,881)	2,851,475	10,236,154	1,475,429
Fund Balances Beginning of Year	23,237,422	-	2,793,341	19,490,582	(1,332,551)	12,499,111	56,687,905	55,212,476
Fund Balances End of Year	\$ 32,708,085	\$ 911,046	\$ 2,488,115	\$ 17,327,659	\$ (1,861,432)	\$ 15,350,586	\$ 66,924,059	\$ 56,687,905

See accompanying notes to the basic financial statement

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, 2015

Net Changes In Fund Balances - Total Governmental Funds		\$ 10,236,154
 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	\$ (10,829,334)	
Capital outlay	<u>7,672,637</u>	(3,156,697)
 The book value of capital assets sold are reported on the government-wide statement of activities but not reported in the governmental fund's operating statement.		
		(100,667)
 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 12/31/15	2,838,509	
Deferred at 12/31/14	<u>(4,832,345)</u>	(1,993,836)
 Transfers between governmental funds are reported in the governmental funds operating statement but are eliminated on the government-wide statement of activities:		
Transfers in	(40,093,965)	
Transfers out	<u>40,093,965</u>	-
 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.		
		20,216,881
 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.		
		(19,234)
 Some expenses reported in the statement of activities do not require the use of financial resources and therefore are not reported as expenditures in governmental funds. These expenses are:		
Change in compensated absences	(348,440)	
Change in net pension obligation	(1,022,724)	
Change in other post employment benefits	(4,679,122)	
Change in accrued interest payable	405,536	
Amortization of bond premiums	<u>1,180,222</u>	(4,464,528)
 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.		
		<u>(1,290,467)</u>
 Change In Net Position of Governmental Activities		 <u>\$ 19,427,606</u>

See accompanying notes to the basic financial statements

Douglas County, Georgia
General Fund
Statement of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
Taxes	\$ 61,408,935	\$ 61,408,935	\$ 70,508,249	\$ 9,099,314
Licenses and permits	-	-	37,309	37,309
Intergovernmental	2,679,208	3,702,322	3,587,677	(114,645)
Charges for services	3,697,231	3,697,231	3,788,404	91,173
Fines and forfeitures	5,182,800	5,277,557	5,347,328	69,771
Investment earnings	11,650	11,650	9,608	(2,042)
Contributions and donations	53,135	100,423	94,205	(6,218)
Miscellaneous	52,592	57,992	119,661	61,669
Total Revenues	73,085,551	74,256,110	83,492,441	9,236,331
Expenditures				
Current				
General government	13,490,778	14,897,575	13,784,423	1,113,152
Judicial	12,793,871	13,784,664	13,192,840	591,824
Public safety	29,925,487	30,350,464	29,689,548	660,916
Public works	5,099,862	5,820,033	5,152,100	667,933
Parks, recreation and culture	5,726,217	6,038,636	5,935,365	103,271
Planning/community development	1,885,569	2,257,660	2,056,101	201,559
Health and welfare	1,754,062	2,043,286	1,949,630	93,656
Debt Service	151,472	161,353	167,056	(5,703)
Total Expenditures	70,827,318	75,353,671	71,927,063	3,426,608
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,258,233	(1,097,561)	11,565,378	12,662,939
Other Financing Sources (Uses)				
Proceeds from the disposition of capital assets	-	-	75,009	75,009
Proceeds from issuance of capital lease	-	-	19,234	19,234
Transfers in	2,523,098	4,029,348	4,030,213	865
Transfers out	(5,407,471)	(5,962,841)	(6,219,171)	(256,330)
Total Other Financing Sources (Uses)	(2,884,373)	(1,933,493)	(2,094,715)	(161,222)
Net Change in Fund Balances	\$ (626,140)	\$ (3,031,054)	9,470,663	\$ 12,501,717
Fund Balances Beginning of Year			23,237,422	
Fund Balances End of Year			\$ 32,708,085	

See accompanying notes to the basic financial statements

Douglas County, Georgia
Fire Protection Services & EMS Fund
Statement of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
Intergovernmental	\$ 264,578	\$ 1,956,250	\$ 1,946,517	\$ (9,733)
Charges for services	1,525,880	1,705,880	2,070,175	364,295
Contributions and donations	-	22,828	22,980	152
Total Revenues	<u>1,790,458</u>	<u>3,684,958</u>	<u>4,039,672</u>	<u>354,714</u>
Expenditures				
Current				
Public safety	11,507,803	13,738,699	13,402,201	336,498
Debt Service				
Principal retirement	74,062	69,813	70,162	(349)
Interest and fiscal charges	-	4,249	4,249	-
Total Expenditures	<u>11,581,865</u>	<u>13,812,761</u>	<u>13,476,612</u>	<u>336,149</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(9,791,407)</u>	<u>(10,127,803)</u>	<u>(9,436,940)</u>	<u>690,863</u>
Other Financing Sources (Uses)				
Transfers in	9,791,407	10,093,395	10,347,986	254,591
Total Other Financing Sources (Uses)	<u>9,791,407</u>	<u>10,093,395</u>	<u>10,347,986</u>	<u>254,591</u>
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ (34,408)</u>	911,046	<u>\$ 945,454</u>
Fund Balances Beginning of Year			-	
Fund Balances End of Year			<u>\$ 911,046</u>	

See accompanying notes to the basic financial statements

Douglas County, Georgia
Proprietary Funds
Statement of Net Position
December 31, 2015

	Business-type Activities Solid Waste Disposal	Governmental Activities - Internal Service Funds
Assets		
Current Assets		
Cash and cash equivalents	\$ 166,770	\$ 38,581
Receivables:		
Accounts	66,053	2,895
Interfund	-	1,389,235
Total Current Assets	232,823	1,430,711
Noncurrent Assets		
Capital assets:		
Nondepreciable	1,574,386	-
Depreciable, net	318,378	-
Total Noncurrent Assets	1,892,764	-
Total Assets	2,125,587	1,430,711
Deferred Outflows of Resources		
Deferred outflows related to pensions	55,371	-
Liabilities		
Current Liabilities		
Accounts payable	47,855	101,806
Accrued expenses	16,614	-
Intergovernmental payable	13,051	-
Interfund payable	30,105	2,319,827
Claims payable	-	1,364,799
Compensated absences payable	24,252	-
Closure and postclosure care costs	10,000	-
Total Current Liabilities	141,877	3,786,432
Long-term Liabilities (net of current portion)		
Compensated absences payable	72,756	-
Closure and postclosure care costs	1,716,440	-
Net pension liability	345,111	-
Total Long-term Liabilities	2,134,307	-
Total Liabilities	2,276,184	3,786,432
Net Position		
Investment in capital assets	1,892,764	-
Unrestricted (deficit)	(1,987,990)	(2,355,721)
Total Net Position	\$ (95,226)	\$ (2,355,721)

See accompanying notes to the basic financial statements:

Douglas County, Georgia
Proprietary Funds
Statement of Revenues,
Expenses and Changes in Net Position
For the Year Ended December 31, 2015

	Business-type Activities Solid Waste Disposal	Governmental Activities - Internal Service Funds
Operating Revenues		
Charges for services	\$ 1,767,837	\$ 13,114,939
Miscellaneous	155	-
Total Operating Revenues	<u>1,767,992</u>	<u>13,114,939</u>
Operating Expenses		
Personal services	641,765	-
Administration	-	651,600
Operating	963,372	-
Repairs and maintenance	110,949	-
Claims and excess premiums	-	13,753,851
Depreciation	86,175	-
Total Operating Expenses	<u>1,802,261</u>	<u>14,405,451</u>
Operating Income (Loss)	(34,269)	(1,290,512)
Nonoperating Revenue		
Investment earnings	20	45
Change in Net Position	(34,249)	(1,290,467)
Net Position Beginning of Year	<u>(60,977)</u>	<u>(1,065,254)</u>
Net Position End of Year	<u>\$ (95,226)</u>	<u>\$ (2,355,721)</u>

See accompanying notes to the basic financial statements

Douglas County, Georgia
Proprietary Funds
Statement of Cash Flows
For the Year Ended December 31, 2015

	Business-type Activities Solid Waste Disposal	Governmental Activities - Internal Service Funds
Increase (Decrease) in Cash and Cash Equivalents		
Cash Flows from Operating Activities		
Cash received from customers	\$ 1,748,413	\$ 12,636,620
Cash payments for personal services	(614,751)	-
Cash payments for goods and services	(974,930)	(559,326)
Cash payments for claims	-	(12,074,242)
Net Cash Provided by (Used in) Operating Activities	<u>158,732</u>	<u>3,052</u>
Cash Flows from Noncapital Financing Activities		
Proceeds from interfund loan	<u>40</u>	<u>-</u>
Cash Flows from Capital and Related Financing Activities		
Acquisition of capital assets	<u>(39,886)</u>	<u>-</u>
Cash Flows from Investing Activities		
Investment earnings	<u>20</u>	<u>45</u>
Net Increase (Decrease) in Cash and Cash Equivalents	118,906	3,097
Cash and Cash Equivalents Beginning of Year	<u>47,864</u>	<u>35,484</u>
Cash and Cash Equivalents End of Year	<u><u>\$ 166,770</u></u>	<u><u>\$ 38,581</u></u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities		
Operating Income (Loss)	\$ (34,269)	\$ (1,290,512)
Adjustments -		
Depreciation	86,175	-
(Increase) Decrease in Assets -		
Accounts receivable	(19,579)	7,718
Interfund receivable	-	(486,037)
Deferred outflow of resources	(53,364)	-
Increase (Decrease) in Liabilities:		
Accounts payable	19,418	38,194
Interfund payable	-	1,733,689
Accrued expenses	1,456	-
Intergovernmental payable	3,837	-
Compensated absences payable	15,540	-
Closure and postclosure care costs	76,136	-
Net pension liability	<u>63,382</u>	<u>-</u>
Net Cash Provided by (Used in) Operating Activities	<u><u>\$ 158,732</u></u>	<u><u>\$ 3,052</u></u>

See accompanying notes to the basic financial statement:

Douglas County, Georgia
Comparative Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Assets		
Cash and cash equivalents	\$ 7,282,370	\$ 6,487,140
Property taxes receivable	12,515,059	10,639,401
Total Assets	<u>\$ 19,797,429</u>	<u>\$ 17,126,541</u>
Liabilities		
Taxes payable to others upon collection	\$ 12,515,059	\$ 10,639,401
Due to others	7,282,370	6,487,140
Total Liabilities	<u>\$ 19,797,429</u>	<u>\$ 17,126,541</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, 2015

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Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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 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.

As required by accounting principles generally accepted in the United States of America, the financial statements of the reporting entity include those of the County (the primary government) and its component unit. The component unit discussed below is included in the County's reporting entity because of the significance of the operational and financial relationships with the County. In conformity with accounting principles generally accepted in the United States of America, as set forth in Governmental Accounting Standards Board Statement No. 61, "*The Financial Reporting Entity: Omnibus - An amendment of GASB Statements No. 14 and No. 34*" the component unit's financial statements have been included as a discretely presented component unit. The discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the County based upon the application of these criteria. The following is a brief review of the component unit addressed in defining the County's reporting entity.

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, 2015 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.

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.

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Note 1 - Summary of Significant Accounting Policies (Continued)

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.

Fire Protection Services & EMS Fund – This fund is utilized to account for Fire and EMS services expenditures and revenues, and to ensure that residents both in incorporated areas and the unincorporated areas are sharing the cost of these services equitably.

2010 Special Purpose Local Option Sales Tax Capital Project (SPLOST) Fund - 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.

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Note 1 - Summary of Significant Accounting Policies (Continued)

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.

GRTA Arterial Road Fund - This fund is utilized to account for the improvements to Lee Road and the Dura Lee Lane Extension capital projects.

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.

1-D. Basis of Accounting

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

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Note 1 - Summary of Significant Accounting Policies (Continued)

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

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

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

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

On both the governmental fund financial statements (i.e., on the modified accrual basis) and the government-wide financial statements, revenues are deferred for:

- Grants and entitlements received before the eligibility requirements are met (e.g. cash advances)

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

1-E. Assets, Liabilities and Fund Equity

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

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

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

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

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

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Note 1 - Summary of Significant Accounting Policies (Continued)

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 Inventories

Inventories are valued at cost, which approximates market, using the first-in/first-out (FIFO) method. Inventories consist of expendable supplies held for consumption. The cost is recorded as an asset at the time the individual item is purchased. Inventories reported in the governmental funds are equally offset by a nonspendable fund balance category, which indicates that they do not constitute "available, spendable resources" even though they are a component of net current assets.

1-E-6 Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2015, 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 nonspendable, 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.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair market values as of the date received. The County maintains a capitalization threshold of \$5,000 and an estimated useful life of two years or more (excluding infrastructure). All infrastructure is capitalized with a cost of \$50,000 and an estimated life of two years or more. The County's infrastructure consists of roads and bridges. The County's entire infrastructure has been reported regardless of acquisition date.

Improvements to capital assets are capitalized. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are expensed.

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

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Note 1 - Summary of Significant Accounting Policies (Continued)

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

Asset Class	Governmental Activities	Business-type Activities	Component Unit
Land improvements	10-20 Years	-	-
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.”

1-E-9 Deferred Outflows / Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to future period(s) and so will not be recognized as an outflow of resources (expense / expenditure) until then. The County has deferred outflows related to the County's pension plan. See Note 3-J.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of fund balance that applies to future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has two items that qualify for reporting in this category. The County has deferred inflows of resources related to the County's pension plan. See Note 3-J. The County also has one item, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from one source, property taxes. This amount is deferred and recognized as an inflow of resources in the period the amounts become available.

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Note 1 Summary of Significant Accounting Policies (Continued)

1-E-10 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-11 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. On the government-wide and proprietary fund type statement of activities, bond premiums are deferred and amortized over the life of the bonds using the effective interest method. Bond issuance costs are recognized as an outflow of resources in the reporting period in which they are incurred.

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-12 Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Association of County Commissioners of Georgia Pension Plan (ACCG Plan) and additions to/deductions from the ACCG Plan's fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

1-E-13 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.

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Note 1 - Summary of Significant Accounting Policies (Continued)

- d. Assigned Fund Balance: the portion of a fund balance that includes the amounts that are constrained by the County's intent to be used for specific purposes but are neither restricted nor committed. The Board of Commissioners has delegated, through resolution, the County Administrator has the authority to assign amounts to be used for specific purposes.
- 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.

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

1-E-14 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-15 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-16 Local Option Sales Taxes

The County receives 70.14% 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.

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Note 1 - Summary of Significant Accounting Policies (Continued)

1-E-17 Estimates

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

1-E-18 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 2015 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 2015 annual budget:

General Fund:	
Purchasing	\$ 29,157
Public defender and indigent cases	9,443
Juvenile court	93,888
Interest and fiscal charges	10,456
Fire Protection Services & EMS - principal retirement	349
Inmate commissary fund - public safety	51,496
Sheriff other programs fund - public safety	33,563

2-C. Deficit Fund Equities

The following funds had a deficit fund equities as of December 31, 2015:

GRTA arterial road fund	\$ 1,861,432
Solid waste disposal fund	95,226
Group health insurance fund	3,085,481

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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 Federal Deposit Insurance Corporation (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, 2015 cash uninsured with collateral held by the pledging bank not in the County’s name was \$68,139,588.

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 the State Treasurer. The fair value of the Health Department’s position in the pool approximates the value of the Health Department’s pool shares.

Credit risk, value, and interest rate risk at June 30, 2015 are as follows:

Type of Investment	Rating	Fair Value	Weighted Average Maturity
Georgia Fund 1	AAAf	\$ 5,068	56 days
Money market	not rated	246,889	n/a
Certificate of deposit:	not rated	490,000	n/a
		<u>\$ 741,957</u>	

Primary government cash and cash equivalents reconciliation at December 31, 2015:

	Cash and Cash Equivalents
Primary Government - Fund Reporting Level:	
Governmental Funds - Balance Sheet	\$ 41,196,590
Enterprise Fund Statement of Net Position	166,770
Internal Service Fund's Statement of Net Position	38,581
Statement of Fiduciary Assets and Liabilities	<u>7,282,370</u>
Total	<u>\$ 48,684,311</u>

3-B. Receivables

Receivables at December 31, 2015, 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.

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Note 3 - Detailed Notes on All Funds

The allowances for uncollectibles are as follows:

- General fund - \$105,893
- Fire protection services & EMS fund - \$7,826,952
- Solid waste fund - \$63,848

3-C. Property Taxes

The Board of Commissioners levied property taxes on August 4, 2015. Property taxes attach as an enforceable lien on property as of January 1. Property taxes were billed on September 15, 2015 and are due upon receipt, however, the actual due date was November 17, 2015. The County bills and collects its own property taxes and also collects property taxes for the County Board of Education, City of Douglasville, City of Villa Rica and the State of Georgia. The County also collects vehicle and mobile home taxes for the cities located in the County and the State of Georgia. Collection of the County's taxes and for the other governmental agencies is the responsibility of the Tax Commissioner's Office, which is accounted for in an agency fund.

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Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Note 3 - Detailed Notes on All Funds (Continued)

3-D. Capital Assets

Governmental fund activities capital asset activity for the year ended December 31, 2015, was as follows:

	Balance 1/1/2015	Additions	Deductions	Balance 12/31/2015
Nondepreciable capital assets:				
Land	\$ 25,639,789	\$ 576,358	\$ -	\$ 26,216,147
Construction in progress	4,777,829	2,959,635	559,493	7,177,971
Total nondepreciable capital assets	30,417,618	3,535,993	559,493	33,394,118
Depreciable capital assets:				
Buildings	187,737,914	1,001,202	-	188,739,116
Improvements other than buildings	26,060,327	751,105	-	26,811,432
Machinery and equipment	15,935,770	860,681	-	16,796,451
Vehicles	20,453,526	1,510,537	941,297	21,022,766
Computers	3,268,328	490,005	-	3,758,333
Infrastructure	67,352,267	82,958	-	67,435,225
Total depreciable capital assets	320,808,132	4,696,488	941,297	324,563,323
Total capital assets	351,225,750	8,232,481	1,500,790	357,957,441
Accumulated depreciation:				
Buildings	31,614,030	4,576,546	-	36,190,576
Improvements other than buildings	8,817,946	1,393,677	-	10,211,623
Machinery and equipment	9,071,803	1,366,451	-	10,438,254
Vehicles	12,918,815	1,250,909	840,630	13,329,094
Computers	2,319,893	459,064	-	2,778,957
Infrastructure	33,918,228	1,782,687	-	35,700,915
Total accumulated depreciation	98,660,715	10,829,334	840,630	108,649,419
Governmental activities capital assets, net	\$ 252,565,035	\$ (2,596,853)	\$ 660,160	\$ 249,308,022
Governmental activities depreciation expense				
General government		\$ 1,040,527		
Judicial		53,087		
Public safety		88,077		
Public works		272,164		
Parks, recreation and culture		1,732,954		
Planning/community development		5,669,291		
Health and welfare		1,973,234		
Total governmental activities depreciation expense		\$ 10,829,334		

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Note 3 - Detailed Notes on All Funds (Continued)

Business-type activities capital asset activity for the year ended December 31, 2015, was as follows:

	Balance 1/1/2015	Additions	Deductions	Balance 12/31/2015
Nondepreciable capital assets:				
Land and improvements	\$ 1,574,386	\$ -	\$ -	\$ 1,574,386
Depreciable capital assets:				
Buildings and structures	442,005	-	-	442,005
Machinery and equipment	2,565,454	39,886	-	2,605,340
Computer software	45,860	-	-	45,860
Vehicles	432,410	-	-	432,410
Total depreciable capital assets	3,485,729	39,886	-	3,525,615
Total capital assets	5,060,115	39,886	-	5,100,001
Accumulated depreciation:				
Buildings and structures	232,932	10,679	-	243,611
Machinery and equipment	2,438,539	68,431	-	2,506,970
Computer software	41,185	1,100	-	42,285
Vehicles	408,406	5,965	-	414,371
Total accumulated depreciation	3,121,062	86,175	-	3,207,237
Business-type activates capital assets, net	\$ 1,939,053	\$ (46,289)	\$ -	\$ 1,892,764

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

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Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Note 3 - Detailed Notes on All Funds (Continued)

The component unit's capital asset activity for the year ended June 30, 2015, was as follows:

	Balance 7/1/2014	Additions	Deductions	Balance 06/30/2015
Douglas County Board of Health				
Depreciable capital assets:				
Buildings and improvements	\$ 58,114	\$ 15,877	\$ -	\$ 73,991
Machinery and equipment	173,510	18,745	-	192,255
Vehicles	36,248	-	-	36,248
Furniture and fixtures	22,270	3,500	-	25,770
Total depreciable assets	290,142	38,122	-	328,264
Accumulated depreciation:				
Buildings and improvements	24,539	3,303	-	27,842
Machinery and equipment	150,611	18,639	-	169,250
Vehicles	36,248	-	-	36,248
Furniture and fixtures	18,964	2,560	-	21,524
Total accumulated depreciation	230,362	24,502	-	254,864
Douglas County Board of Health - Capital assets, net	<u>\$ 59,780</u>	<u>\$ 13,620</u>	<u>\$ -</u>	<u>\$ 73,400</u>

3-E. Interfund Balances and Transfers

Interfund Balances - Interfund balances at December 31, 2015, 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				Total
	General Fund	Fire Protection Services & EMS Fund	Nonmajor Governmental Funds	Internal Service Funds	
General fund	\$ -	\$ 1,100,426	\$ 4,687,370	\$ 1,389,235	\$ 7,177,031
GRTA arterial road fund	1,811,635	-	-	-	1,811,635
Nonmajor governmental	1,037	-	-	-	1,037
Solid waste disposal fund	30,105	-	-	-	30,105
Internal service funds	2,319,827	-	-	-	2,319,827
Total	<u>\$ 4,162,604</u>	<u>\$ 1,100,426</u>	<u>\$ 4,687,370</u>	<u>\$ 1,389,235</u>	<u>\$ 11,339,635</u>

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Note 3 - Detailed Notes on All Funds (Continued)

Interfund Transfers - Interfund transfers for the year ended December 31, 2015, consisted of the following:

Transfers from	Transfer to				Total
	General Fund	Fire Protection Services & EMS Fund	2010 Jail SPLOST Debt Service Fund	Nonmajor Governmental Funds	
General funds	\$ -	\$ 5,531,919	\$ -	\$ 687,252	\$ 6,219,171
2010 SPLOST fund	-	-	23,738,054	-	23,738,054
2010 Jail SPLOST debt service fund	4,000,000	-	-	-	4,000,000
Nonmajor governmental funds	30,213	4,816,067	-	1,290,460	6,136,740
Total	\$4,030,213	\$ 10,347,986	\$ 23,738,054	\$ 1,977,712	\$ 40,093,965

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 \$1,726,440 as of December 31, 2015, which is based on 100% of Landfill Phase I Sections 1 and 2, and 61.66% 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 \$1,726,440 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, 2015. 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, 2015

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 July 14, 2015 in the amount of \$3,000,000, at a .71% interest rate. The notes were issued for cash flow purposes. The notes were retired on December 31, 2015, from the 2015 property tax revenues collected between September and December, 2015, with interest costs totaling \$9,881.

Changes in the short-term obligations consisted of the following for the year ended December 31, 2015:

	Outstanding 1/1/2015	Additions	Reductions	Outstanding 12/31/2015
Tax anticipation notes payable - General fund	\$ -	\$ 3,000,000	\$ 3,000,000	\$ -

3-I. Long-Term Debt and Obligations

The following is a summary of the outstanding debt and obligations at December 31, 2015

Governmental Activities Debt - The County reports one outstanding debt issue at December 31, 2015.

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 2015 was \$1,910,150.

Annual debt service requirements to amortize this debt, as of December 31, 2015 follow:

Year	Principal	Interest	Total
2016	\$ 19,405,000	\$ 939,000	\$ 20,344,000

(This note continued on the subsequent page)

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Note 3 - Detailed Notes on All Funds (Continued)

Capital Lease Obligations – In December 2012, the County entered into a capital lease to purchase four pieces of heavy construction equipment for \$658,103. 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 \$457,773 (cost of \$658,103 less accumulated depreciation of \$200,330). Current year depreciation of \$65,810 is included in depreciation expense in the County’s government-wide statements. 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.

Future minimum lease payments as of December 31, 2015 follow:

Year	Principal	Interest	Total
2016	\$ 83,861	\$ 5,648	\$ 89,509
2017	277,212	3,879	281,091
Total	<u>\$ 361,073</u>	<u>\$ 9,527</u>	<u>\$ 370,600</u>

In June, 2013, the County entered into a capital lease to purchase ten defibrillator/monitors for \$354,333. Payments are \$89,509 annually which includes principal and interest. 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 \$265,750 (cost of \$354,333 less accumulated depreciation of \$88,583). Current year depreciation of \$35,433 is included in depreciation expense in the County’s government-wide statements. The lease carries an interest rate of 1.49%. The outstanding balance of the corresponding liability is included in the governmental activities long-term debt.

Year	Principal	Interest	Total
2016	\$ 70,851	\$ 3,210	\$ 74,061
2017	71,905	2,156	74,061
2018	72,976	1,086	74,062
Total	<u>\$ 215,732</u>	<u>\$ 6,452</u>	<u>\$ 222,184</u>

In May, 2014, the County entered into a capital lease to purchase twenty digital in-car video recorders for \$108,800. Payments are \$37,543 annually which includes principal and interest. 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 \$91,573 (cost of \$108,800 less accumulated depreciation of \$17,227). Current year depreciation of \$10,880 is included in depreciation expense in the County’s government-wide statements. 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.

Year	Principal	Interest	Total
2016	\$ 36,263	\$ 1,280	\$ 37,543
2017	36,898	646	37,544
Total	<u>\$ 73,161</u>	<u>\$ 1,926</u>	<u>\$ 75,087</u>

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Note 3 - Detailed Notes on All Funds (Continued)

Capital Lease Obligations (Continued) – In June, 2014, the County entered into a capital lease to purchase nine Toro mowers for \$67,671. Payments are \$23,374 annually which includes principal and interest. 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 \$56,392 (cost of \$67,671 less accumulated depreciation of \$11,279). Current year depreciation of \$6,767 is included in depreciation expense in the County’s government-wide statements. The lease carries an interest rate of 1.80%. The outstanding balance of the corresponding liability is included in the governmental activities long-term debt.

Year	Principal	Interest	Total
2016	\$ 22,555	\$ 819	\$ 23,374
2017	22,961	413	23,374
Total	<u>\$ 45,516</u>	<u>\$ 1,232</u>	<u>\$ 46,748</u>

In January, 2015, the County entered into a capital lease to purchase a Dell Storage Device for \$19,234. Payments are \$6,749 annually which includes principal and interest. The lease meets the criteria of a capital lease since the lessee has the option to exercise a bargain purchase option at the end of the lease term. 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 \$16,669 (cost of \$19,234 less accumulated depreciation of \$2,565). Current year depreciation of \$2,565 is included in depreciation expense in the County’s government-wide statements. The lease carries an interest rate of 5.23%. The outstanding balance of the corresponding liability is included in the governmental activities long-term debt.

Year	Principal	Interest	Total
2016	\$ 6,284	\$ 465	\$ 6,749
2017	6,434	316	6,750
Total	<u>\$ 12,718</u>	<u>\$ 781</u>	<u>\$ 13,499</u>

Changes in Long-term Obligations - Changes in the County’s long-term obligations consisted of the following for the year ended December 31, 2015:

	Outstanding 1/1/2015	Additions	Reductions	Outstanding 12/31/2015	Amounts Due in One Year
Governmental Activities					
2011 General Obligation Sales Tax Bonds	\$ 39,405,000	\$ -	\$ 20,000,000	\$ 19,405,000	\$ 19,405,000
Deferred bond premium	1,764,865	-	1,180,222	584,643	584,643
Total bonded debt	41,169,865	-	21,180,222	19,989,643	19,989,643
Net pension liability	28,762,462	12,315,359	5,844,460	35,233,361	-
Net OPEB obligation	39,208,757	4,679,122	-	43,887,879	-
Capital lease obligation	905,496	19,234	216,530	708,200	219,814
Compensated absences	5,507,549	2,409,912	2,061,472	5,855,989	2,049,596
Total Governmental Activities	<u>\$ 115,554,129</u>	<u>\$ 19,423,627</u>	<u>\$ 29,302,684</u>	<u>\$ 105,675,072</u>	<u>\$ 22,259,053</u>
Business-type Activities					
Net pension liability	\$ 281,729	\$ 120,629	\$ 57,247	\$ 345,111	\$ -
Closure and postclosure care costs	1,650,304	76,136	-	1,726,440	10,000
Compensated absences	81,468	36,644	21,104	97,008	24,252
Total Business-type Activities	<u>\$ 2,013,501</u>	<u>\$ 233,409</u>	<u>\$ 78,351</u>	<u>\$ 2,168,559</u>	<u>\$ 34,252</u>

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Note 3 - Detailed Notes on All Funds (Continued)

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 disposal 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 long-term obligations consisted of the following for the year ended June 30, 2015 follow:

	Outstanding 7/1/2014	Additions	Reductions	Outstanding 6/30/2015	Amounts Due in One Year
Net pension liability	\$ 1,224,420	\$ -	\$ 297,455	\$ 926,965	\$ -
Compensated absences	53,115	41,469	37,304	57,280	51,934
Total long-term liabilities	<u>\$ 1,277,535</u>	<u>\$ 41,469</u>	<u>\$ 334,759</u>	<u>\$ 984,245</u>	<u>\$ 51,934</u>

3-J. Pensions

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.

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

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

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

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

Compensation is defined as the highest five years of the most recent ten year period of base wages during employment with the County.

(This note continued on the subsequent page)

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Note 3 - Detailed Notes on All Funds (Continued)

The following is the plan membership at January 1, 2015 (the most recent actuarial valuation date) and covered compensation (based on covered earnings for the preceding year) are shown below:

Membership	
Retirees, beneficiaries and disabled receiving benefits	153
Terminated plan participants entitled to but not yet receiving benefits	118
Active employees participating in the plan	<u>926</u>
Total	<u><u>1,197</u></u>
Covered compensation for active participants	\$ 36,347,975

Contributions – 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 \$1,889,240 for the plan year ended December 31, 2014 and \$2,050,558 for the plan year ended December 31, 2015. Employer’s contribution to the plan for the year ended December 31, 2014 was \$3,025,480. Employer’s contribution to the plan for the year ended December 31, 2015 was \$3,101,149 or 8.5% of covered payroll.

Net Pension Liability – The County’s net pension liability was measured as of December 31, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2015.

The total pension liability in the January 1, 2015 valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.0%
Salary increases	3.0% - 5.5% based on age
Investment rate of return	7.5%

Mortality rates were based on the RP-2000 Combined Mortality Table.

The actuarial assumptions used in the January 1, 2015 valuation were based on the results of an actuarial experience study for the period of January 1, 2014 to December 31, 2014.

(This note continued on the subsequent page)

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Note 3 - Detailed Notes on All Funds (Continued)

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The major asset classes are summarized in the following table:

Asset class	Target allocation
Fixed income	30%
Large Cap Equities	30%
Mid Cap Equities	5%
Small Cap Equities	5%
REIT Equities	5%
International Equities	15%
Multi Cap Equities	5%
Global Allocation Equities	5%

Discount rate - The discount rate used to measure the total pension liability was 7.50 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that County contributions will be made at rates equal to the difference between actuarially determined contribution rates and the employee rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

(This note continued on the subsequent page)

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Note 3 - Detailed Notes on All Funds (Continued)

	Schedule of Changes in Net Pension Liability		
	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balance, December 31, 2014	\$ 72,209,036	\$ 43,164,845	\$ 29,044,191
Changes for the year:			
Service cost	2,779,383	-	2,779,383
Interest	5,415,678	-	5,415,678
Differences between expected and actual experience	461,773	-	461,773
Change in assumption	2,978,782		2,978,782
Contributions - County	-	3,101,149	(3,101,149)
Contributions - Employees	-	2,050,558	(2,050,558)
Net investment income	-	332,401	(332,401)
Benefit Payments	(2,791,205)	(2,373,606)	(417,599)
Administrative expense	-	(141,435)	141,435
Investment expense	-	(203,844)	203,844
Refund of employee contributions	-	(316,712)	316,712
Other	-	(138,381)	138,381
Net changes	8,844,411	2,310,130	6,534,281
Balance, December 31, 2015	\$ 81,053,447	\$ 45,474,975	\$ 35,578,472

Sensitivity of the County's proportional share of the net pension liability to changes in the discount rate – The following presents the net pension liability of the County, calculated using the discount rate of 7.50 percent, as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.50%) or 1-percentage-point higher (8.50%) than the current rate:

	1% Decrease (6.50%)	Current discount rate (7.50%)	1% Increase (8.50%)
County's Net Pension Liability	\$ 47,691,326	\$ 35,578,472	\$ 25,447,562

Pension plan fiduciary net position – Detailed information about the pension plan's fiduciary net position is available in the separately issued financial report. 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

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Note 3 - Detailed Notes on All Funds (Continued)

Pension expense and deferred outflows of resources and deferred inflows of resources related to pensions – For the year ended December 31, 2015, the County recognized pension expense of \$398,364. At December 31, 2015, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources.

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 395,805	\$ -
Net difference between projected and actual earnings on pension plan investments	2,759,404	-
Changes of assumption	2,553,242	-
	\$ 5,708,451	\$ -

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended December 31,	
2016	\$ (1,198,602)
2017	(1,198,602)
2018	(1,198,602)
2019	(1,129,631)
2020	(491,508)
Thereafter	(491,506)

Defined Benefit Plan - 1979

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 Plan is funded with annual appropriations on a cash basis; therefore, no trust fund assets are maintained. Due to the de minimis amount of pension expenditures and the limited number of individuals involved all required payments are reported in the general fund under the caption general expenditures. Management has determined the related impact on the financial statements to be immaterial.

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Note 3 - Detailed Notes on All Funds (Continued)

Other Defined Benefit Plans

Certain employees, elected officials, and appointed officials are eligible for participation in various multi employer cost-sharing defined benefit plans. The County does not make contributions to the plans, qualifying the plans a special funding situations under the requirements of GASB guidance. Management has determined the related impact on the financial statements to be immaterial. Further information may be obtained from the individual plans, as listed below:

Georgia Firefighters Pension Plan
Georgia Judicial Retirement System
Employees' Retirement System of Georgia
Peace Officers' Annuity and Benefit Fund of Georgia
Sheriff's Retirement System of Georgia
Judges of the Probate Courts Retirement Fund of Georgia
Magistrates' Retirement Fund of Georgia
Superior Court Clerks' Retirement Fund of Georgia

Discretely Presented Component Unit – Douglas County Health Department

Plan Description – All full-time employees of the Douglas County Health Department are covered by the Employee's Retirement System of Georgia (ERS). ERS is a cost-sharing multiple-employer defined benefit pension plan established by the Georgia General Assembly during the 1949 Legislative Session for the purpose of providing retirement allowances for employees of the State of Georgia and its political subdivisions. ERS is directed by a Board of Trustees. Title 47 of the Official Code of Georgia Annotated (O.C.G.A.) assigns the authority to establish and amend the benefit provisions to the State Legislature. ERS issues a publicly available financial report that can be obtained at www.ers.ga.gov.

Benefits provided – The ERS Plan supports three benefit tiers: Old Plan, New Plan, and Georgia State Employees' Pension and Savings Plan (GSEPS). Employees under the old plan started membership prior to July 1, 1982 and are subject to plan provisions in effect prior to July 1, 1982. Members hired on or after July 1, 1982 but prior to January 1, 2009 are new plan members subject to modified plan provisions. Effective January 1, 2009, new state employees and rehired state employees who did not retain membership rights under the Old or New Plans are members of GSEPS. ERS members hired prior to January 1, 2009 also have the option to irrevocably change their membership to GSEPS.

Under the old plan, the new plan, and GSEPS, a member may retire and receive normal retirement benefits after completion of 10 years of creditable service and attainment of age 60 or 30 years of creditable service regardless of age. Additionally, there are some provisions allowing for early retirement after 25 years of creditable service for members under age 60.

Retirement benefits paid to members are based upon the monthly average of the member's highest 24 consecutive calendar months, multiplied by the number of years of creditable service, multiplied by the applicable benefit factor. Annually, postretirement cost-of-living adjustments may also be made to members' benefits, provided the members were hired prior to July 1, 2009. The normal retirement pension is payable monthly for life; however, options are available for distribution of the member's monthly pension, at reduced rates, to a designated beneficiary upon the member's death. Death and disability benefits are also available through ERS.

Contributions – Member contributions under the old plan are 4% of annual compensation, up to \$4,200, plus 6% of annual compensation in excess of \$4,200. Under the old plan, the state pays member contributions in excess of 1.25% of annual compensation. Under the old plan, these state contributions are included in the members' accounts for refund purposes and are used in the computation of the members' earnable compensation for the purpose of computing retirement benefits.

Member contributions under the new plan and GSEPS are 1.25% of annual compensation. The Health Department's contractually required contribution rate, actuarially determined annually, for the year ended June 30, 2015 was 17.21% of annual covered payroll for old and new plan members and 18.87% for GSEPS members. The Health Department's contributions to ERS totaled \$88,243 for the year ended June 30, 2015. Contributions are expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Note 3 - Detailed Notes on All Funds (Continued)

Pension expense and deferred outflows of resources and deferred inflows of resources related to pensions – At June 30, 2015, the Health Department reported a liability of \$926,965 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2014, and the total pension liability used to calculate the net pension liability was based on an actuarial valuation as of that date. The Board’s proportion of the net pension liability was based on a projection of the Board’s long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2014, the Board’s proportion was 0.025%, which was a decrease of 0.001% from its proportion measured as of June 30, 2013.

For the year ended June 30, 2015, the Board recognized pension expense of \$46,961. At June 30, 2015, the Board reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual earnings on pension plan investments	\$ -	\$ 226,244
Changes in proportion and differences between employer contributions and proportionate share of contributions	-	15,439
Contributions made subsequent to measurement date	113,338	-
	\$ 113,338	\$ 241,683

Health Department contributions subsequent to the measurement date of \$113,338 are reported as deferred outflows of resources and will be recognized as a reduction of the net pension liability in the year ended June 30, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30,	
2016	\$ (66,210)
2017	(62,350)
2018	(56,561)
2019	(56,562)

Actuarial assumptions - The total pension liability was determined by an actuarial valuation as of June 30, 2014 using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.00%
Salary increases	5.45% - 9.25% based on age
Investment rate of return	7.5%, net of pension plan investment expenses, including inflation

Mortality rates were based on the RP-2000 Combined Mortality Table for the periods after service retirement, for dependent beneficiaries, and for deaths in active service, and the RP-2000 Disabled Mortality Table set back eleven years for males for the period after disability retirement.

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Note 3 - Detailed Notes on All Funds (Continued)

The actuarial assumptions used in the June 30, 2014 valuation were based on the results of an actuarial experience study for the period January 1, 2004 – June 30, 2009.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset class	Target allocation	Long-term expected real rate of return
Fixed Income	30%	3.00%
Large Cap Equities	30%	6.50%
Mid Cap Equities	5%	10.00%
Small Cap Equities	5%	13.00%
International Developed Market Equities	15%	6.50%
International Emerging Market Equities	5%	11.00%

Discount rate - The discount rate used to measure the total pension liability was 7.5 percent. The projection of cash flows used to determine the discount rate assumed that Board contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Health Department’s proportionate share of the net pension liability to changes in the discount rate - The following presents the Health Department’s proportionate share of the net pension liability calculated using the discount rate of 7.50 %, as well as what the Health Department’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.50 %) or 1-percentage-point higher (8.50 %) than the current rate:

	1% Decrease (6.50%)	Current discount rate (7.50%)	1% Increase (8.50%)
Departments proprtinate share of the net pension liability	<u>\$ 1,351,699</u>	<u>\$ 926,965</u>	<u>\$ 565,418</u>

Pension plan fiduciary net position - Detailed information about the pension plan’s fiduciary net position is available in the separately issued ERS financial report which is publically available at www.ers.ga.gov.

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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. There are no separately issued financial statements related to the County’s Plan. 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, 2015

Note 3 - Detailed Notes on All Funds (Continued)

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

Fiscal Year	Annual OPEB Cost	Annual OPEB Contribution	Percentage Contributed	Net OPEB Obligation
Beginning January 1,				
2013	\$ 6,615,443	\$ -	0.0%	\$ 35,540,913
2014	4,672,565	1,004,721	21.5%	39,208,757
2015	4,679,121	-	0.0%	43,887,879

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, 2015	December 31, 2014
Annual required contribution	\$ 4,609,033	\$ 4,609,033
Interest on OPEB obligation	1,568,350	1,421,637
Adjustment to annual required contribution	(1,498,261)	(1,358,105)
Annual required contribution (ARC)	4,679,122	4,672,565
Contributions made	-	(1,004,721)
Increase in net OPEB obligation	4,679,122	3,667,844
Net OPEB obligation, beginning of year	39,208,757	35,540,913
Net OPEB obligation, end of year	\$ 43,887,879	\$ 39,208,757

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
1/1/2014	\$ -	\$ 56,831,916	0.0%	\$ 56,831,916	\$ 35,889,722	158.4%

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. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

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, 2015

Note 3 - Detailed Notes on All Funds (Continued)

The County's actuarial valuation information is as follows:

Current Valuation Date	January 1, 2014
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	7.75% - 5.00%
Post-Medicare Trend Rate	5.75% - 5.00%
Year of Ultimate Trend Rate	2019
* 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, 2015 are as follows:

	Governmental Activities	Business-type Activities	Component Unit
Net investment in capital assets			
Cost of capital assets	\$ 357,957,441	\$ 5,100,001	\$ 328,264
Less accumulated depreciation	108,649,419	3,207,237	254,864
Book value	249,308,022	1,892,764	73,400
Less capital related debt	20,113,200	-	-
Less unamortized bond premiums	584,643	-	-
Net investment in capital assets	<u>\$ 228,610,179</u>	<u>\$ 1,892,764</u>	<u>\$ 73,400</u>

(This note continued on the subsequent page)

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Note 3 - Detailed Notes on All Funds (Continued)

3-M. Fund Equity

The County's governmental funds show the following fund equity accounts as of December 31, 2015:

Fund Balances (Deficits)	General Fund	Fire Protection Services & EMS Fund	2010 SPLOST Fund	2010 Jail SPLOST Debt Service Fund	GRTA Arterial Road Fund	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable							
Inventory	\$ 159,590	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 159,590
Prepaid items	1,231,834	-	-	-	-	-	1,231,834
Restricted							
Special programs	-	911,046	-	-	-	10,186,514	11,097,560
Debt service	-	-	-	17,327,659	-	-	17,327,659
Capital projects	-	-	2,488,115	-	-	3,226,265	5,714,380
Committed							
Capital projects	-	-	-	-	-	1,937,807	1,937,807
Assigned							
Animal shelter	29,000	-	-	-	-	-	29,000
Tree replacement	109,323	-	-	-	-	-	109,323
Budget appropriation	13,960,503	-	-	-	-	-	13,960,503
Capital outlay	974,319	-	-	-	-	-	974,319
Other purposes	114,491	-	-	-	-	-	114,491
Unassigned	16,129,025	-	-	-	(1,861,432)	-	14,267,593
Total Fund Balances (Deficits)	\$ 32,708,085	\$ 911,046	\$ 2,488,115	\$ 17,327,659	\$ (1,861,432)	\$ 15,350,586	\$ 66,924,059

Note 4 - Other Notes

4-A. Risk Management

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

The County purchases commercial automotive liability insurance to cover its automobiles, trucks, 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 \$6,900,000 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.

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Note 4 - Other Notes (Continued)

Effective October 1, 1992, the County established a self-insured workers' compensation program. The program has a specific occurrence stop loss of \$650,000 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, 2013 to December 31, 2015:

December 31,	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimates	Claim Payments	End of Fiscal Year Liability
2013	\$ 660,000	\$ 817,355	\$ 817,355	\$ 660,000
2014	660,000	442,775	442,775	660,000
2015	660,000	421,786	421,786	660,000

The following represents the changes in approximate liabilities for the County from January 1, 2012 to December 31, 2014 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
2013	\$ 705,700	\$ 9,621,161	\$ 9,421,587	\$ 905,274
2014	905,274	9,577,544	9,778,019	704,799
2015	704,799	11,780,312	11,780,312	704,799

4-B. Other Commitments

Encumbrances outstanding at year end are as follows:

	General Fund	Fire Protection Services & EMS Fund	Other Governmental Funds	Total
Total Encumbrances	\$ 291,147	\$ 222,086	\$ 257,565	\$ 770,798

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, 2015. In the opinion of County management, the outcome of these contingencies will not have a material effect on the financial position of the County.

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Note 4 - Other Notes (Continued)

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 (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 RC beyond its resources (O.C.G.A. 50-8-39.1).

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

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

Separately issued financial statements are available at the West Georgia Regional Library's administrative office, 710 Rome Street, Carrollton, Georgia, 30117.

4-E. Hotel/Motel Lodging Tax

Pursuant to an ordinance approved on January 22, 2013, the County levies an 8% lodging tax in accordance with O.C.G.A. 48-13-51(b)(3) and expends 12.5% to the Douglas County Chamber of Commerce and restricts 50% of the lodging tax funds for the Tourism and Historical Commission in the Hotel/Motel Tax Fund for the purpose of promoting tourism. A summary of the transactions for the fiscal year ending December 31, 2015, are as follows:

Balance of lodging tax funds on hand at January 1, 2015	\$	-
Lodging tax receipts		489,610
Disbursements to Douglas County Chamber of Commerce		(61,201)
Disbursements for Tourism and Historical Commission		(131,453)
Transfers to the Unincorporated Area Special District Fund		(183,604)
Balance of lodging tax funds on hand at December 31, 2015	<u>\$</u>	<u>113,352</u>

Douglas County, Georgia
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Note 4 - Other Notes (Continued)

4-F. Prior Period Adjustments

The County has determined that a restatement of the beginning net position of the Governmental Activities is required to report implementation of GASB No. 68 *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, as well as GASB Statement No. 71 *Pension Transition for Contributions made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68* through which accounting for pension plans and the related disclosure requirements were modified. These adjustments resulted in a change to the beginning net position for Governmental Activities is as follows:

Net Position, as previously reported	\$ 225,242,612
Recognition of net pension liability and related deferred outflows of resources in accordance with GASB No. 68 and 71	<u>(28,371,906)</u>
Net Position, as restated	<u><u>\$ 196,870,706</u></u>

The County has determined that a restatement of the beginning net position of the Business Type Activities is required to report implementation of GASB No. 68 *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, as well as GASB Statement No. 71 *Pension Transition for Contributions made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68* through which accounting for pension plans and the related disclosure requirements were modified. These adjustments resulted in a change to the beginning net position for Business Type Activities and Solid Waste Disposal Fund is as follows:

Net Position, as previously reported	\$ 218,745
Recognition of net pension liability and related deferred outflows of resources in accordance with GASB No. 68 and 71	<u>(279,722)</u>
Net Position, as restated	<u><u>\$ (60,977)</u></u>

The Douglas County Health Department, a discretely presented component unit, has determined that a restatement of the beginning net position of the component unit is required to report implementation of GASB No. 68 *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, as well as GASB Statement No. 71 *Pension Transition for Contributions made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68* through which accounting for pension plans and the related disclosure requirements were modified. These adjustments resulted in a change to the beginning net position of the Department is as follows:

Net Position, as previously reported	\$ 980,712
Recognition of net pension liability and related deferred outflows of resources in accordance with GASB No. 68 and 71	<u>(1,121,687)</u>
Net Position, as restated	<u><u>\$ (140,975)</u></u>

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

Douglas County, Georgia
Required Supplementary Information
Schedule of Changes in the County's Net Pension Liability
and Related Ratios
For the Year Ended December 31, 2015

	2015
Total pension liability	
Service cost	\$ 2,779,383
Interest	5,415,678
Differences between expected and actual experience	461,773
Changes of assumptions	2,978,782
Benefit payments	(2,791,205)
Net change in total pension liability	<u>8,844,411</u>
Total pension liability-beginning	<u>72,209,036</u>
Total pension liability-ending (a)	<u>\$ 81,053,447</u>
 Plan fiduciary net position	
Contributions-employer	\$ 3,101,149
Contributions-employee	2,050,558
Net investment income	332,401
Benefit payments	(2,373,606)
Employee contribution refunds	(316,712)
Administrative expense	(141,435)
Other	(342,225)
Net change in plan fiduciary net position	<u>2,310,130</u>
 Plan fiduciary net position-beginning	<u>43,164,845</u>
Plan fiduciary net position-ending (b)	<u>\$ 45,474,975</u>
 County's net pension liability (assets) - ending (a) - (b)	<u>\$ 35,578,472</u>
 Plan fiduciary net position as a percentage of the total pension liability (asset)	56.10%
 Covered-employee payroll	\$ 36,347,975
County's net pension liability (asset) as a percentage of covered-employee payroll	97.88%

Notes to the Schedule:

This schedule will present 10 years of information once its accumulated.

Douglas County, Georgia
Required Supplementary Information
Schedule of County Contributions
December 31, 2015

	2015
Actuarially determined contribution	\$ 3,305,235
Contributions in relation to the actuarially determined contribution	3,101,149
Contribution deficiency (excess)	\$ 204,086
Covered-employee payroll	\$ 36,347,975
Contributions as a percentage of covered-employee payroll	8.53%

Notes to Schedule

Valuation Date:	January 1, 2015
Actuarial cost method	Entry Age Normal
Asset valuation method	Smoothed market value with a 5-year smoothing period
Inflation	3.00%
	3.0% - 5.5% based on age
Salary increases	3.00% - 5.00%, based on age
Investment rate of return	7.50%
Retirement age	65
Mortality	Mortality rates were based on RP-2000 Combined Mortality Table
Other Information:	This schedule is presented to illustrate the requirement to show information for 10 years. However, a full 10-year trend is not available. The Actuarially determined contribution rate was determined as of December 31, 2015.

Douglas County Health Department
Required Supplementary Information
Schedule of Proportionate Share of the Net Pension Liability
Employees' Retirement System of Georgia
For the Year Ended June 30

	<u>2015</u>
Health Department's proportion of the net pension liability	0.025000%
Health Department's proportionate share of the net pension liability	\$ 926,965
Health Department's covered-employee payroll	\$ 577,740
Health Department's proportionate share of the net pension liability as a percentage of its covered-employee payroll	160.45%
Plan fiduciary net position as a percentage of the total pension liability	77.99%

Notes to the Schedule:

This schedule will present 10 years of information once its accumulated.

Douglas County Health Department
Required Supplementary Information
Schedule of Contributions
Employees' Retirement System of Georgia
For the Year Ended June 30

	2015
Contractually required contribution	\$ 113,338
Contributions in relation to the contractually required contribution	113,338
Contribution deficiency (excess)	\$ -
Health Department's covered-employee payroll	\$ 534,823
Contributions as a percentage of covered-employee payroll	21.19%

Notes to the Schedule:

This schedule will present 10 years of information once its accumulated.

Changes of assumptions: In 2010 and later, the expectation of retired life mortality was changed to the RP 2000 Mortality Tables rather than the 1994 Group Annuity Mortality Table, which was used prior to 2010. In 2010, rates of withdrawal, retirement, disability and mortality were adjusted to more closely reflect actual experience. In 2010, assumed rates of salary increase were adjusted to more closely reflect actual and anticipated experience.

Method and assumptions used in calculations of actuarially determined contributions: The actuarially determined contribution rates in the schedule of contributions are calculated as of June 30, three years prior to the end of the fiscal year in which contributions are reported. The following actuarial methods and assumptions were used to determine the contractually required contributions for year ended June 30, 2015 reported in that schedule:

Valuation Date:	June 30, 2014
Actuarial cost method	Entry Age
Amortization method	Level dollar, open
Remaining amortization period	30 years
Asset valuation method	Seven-year smoothed market
Inflation	3.00%
Salary increases	2.725% - 4.625% for FY 2012-2013 5.45% - 9.25% for FY 2014+
Investment rate of return	7.50%, net of pension plan investment expense, including inflation

Douglas County, Georgia
Required Supplementary Information
Schedule of Funding Progress
December 31, 2015

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%
1/1/2014	-	56,831,916	0.0%	56,831,916	35,889,722	158.4%

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

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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, 2015 and 2014

	2015	2014
Assets		
Cash and cash equivalents	\$ 30,821,376	\$ 21,894,203
Receivables:		
Accounts	1,834,136	4,630,304
Property taxes	4,207,558	3,520,663
Sales taxes	1,742,084	1,903,984
Intergovernmental	1,123,793	646,824
Interfund	4,162,604	1,900,517
Inventory	159,590	162,937
Prepaid items	1,231,834	1,185,374
Total Assets	\$ 45,282,975	\$ 35,844,806
Liabilities, Deferred Inflows of Resources and Fund Balances		
Liabilities		
Accounts payable	\$ 1,913,922	\$ 2,555,276
Accrued expenditures	1,412,390	1,569,993
Interfund payable	7,177,031	3,649,770
Total Liabilities	10,503,343	7,775,039
Deferred Inflows of Resources		
Unavailable revenue	2,071,547	4,832,345
Total Liabilities and Deferred Inflows of Resources	12,574,890	12,607,384
Fund Balances		
Nonspendable:		
Inventory	159,590	162,937
Prepaid items	1,231,834	1,185,374
Assigned for:		
General government	-	112,531
Judicial	-	39,914
Public safety	-	208,512
Public works	-	663,767
Parks, recreation and culture	-	282,644
Animal shelter	29,000	13,285
Tree replacement	109,323	-
Budget appropriation	13,960,503	109,294
Capital outlay	974,319	1,239,999
Other purposes	114,491	962,483
Unassigned	16,129,025	18,256,682
Total Fund Balances	32,708,085	23,237,422
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 45,282,975	\$ 35,844,806

Douglas County, Georgia
General Fund
Comparative Statement of Revenues, Expenditures and
Changes in Fund Balances
For the Years Ended December 31, 2015 and 2014

	2015	2014
Revenues		
Taxes	\$ 70,508,249	\$ 70,388,409
Licenses and permits	37,309	1,345,033
Intergovernmental	3,587,677	2,815,250
Charges for services	3,788,404	6,261,754
Fines and forfeitures	5,347,328	5,122,744
Investment earnings	9,608	10,760
Contributions and donations	94,205	132,365
Miscellaneous	119,661	329,216
Total Revenues	83,492,441	86,405,531
Expenditures		
Current		
General government	13,784,423	12,670,603
Judicial	13,192,840	11,664,331
Public safety	29,689,548	42,477,821
Public works	5,152,100	5,213,455
Parks, recreation and culture	5,935,365	5,534,717
Planning/community development	2,056,101	2,223,038
Health and welfare	1,949,630	1,615,839
Debt Service		
Principal retirement	146,719	149,768
Interest and fiscal charges	20,337	13,803
Total Expenditures	71,927,063	81,563,375
Excess of Revenues Over Expenditures	11,565,378	4,842,156
Other Financing Sources (Uses)		
Proceeds from the disposition of capital assets	75,009	184,852
Proceeds from issuance of capital lease	19,234	176,471
Transfers in	4,030,213	358,874
Transfers out	(6,219,171)	(4,377,542)
Total Other Financing Sources (Uses)	(2,094,715)	(3,657,345)
Net Change in Fund Balances	9,470,663	1,184,811
Fund Balances Beginning of Year	23,237,422	22,052,611
Fund Balances End of Year	\$ 32,708,085	\$ 23,237,422

Douglas County, Georgia
General Fund
Schedule of Revenues and Other Financing Sources - Budget and Actual
For the Year Ended December 31, 2015
(With Comparative Actual Amounts for the Year Ended December 31, 2014)

	2015			2014	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Taxes					
General property	\$ 37,868,527	\$ 37,868,527	\$ 46,603,839	\$ 8,735,312	\$ 38,595,415
Motor vehicle and mobile home	6,246,350	5,913,265	5,559,630	(353,635)	5,919,355
Intangibles	438,000	438,000	687,002	249,002	517,768
Railroad equipment	7,600	7,600	10,276	2,676	7,659
Real estate transfer	108,000	108,000	191,117	83,117	130,491
Franchise	-	-	-	-	1,514,367
Local option sales and use	15,500,000	15,833,085	16,565,785	732,700	16,769,653
Energy excise tax	-	-	-	-	57,229
Alcoholic beverage excise	-	-	-	-	714,327
Insurance premium	-	-	-	-	4,696,183
Financial institution	-	-	-	-	141,988
Interest and penalties	1,240,458	1,240,458	890,600	(349,858)	1,323,974
Total Taxes	61,408,935	61,408,935	70,508,249	9,099,314	70,388,409
Licenses and Permits					
Licenses	-	-	-	-	941,327
Permits	-	-	37,309	37,309	403,706
Total Licenses and Permits	-	-	37,309	37,309	1,345,033
Intergovernmental					
Local	849,498	849,498	978,676	129,178	1,069,179
State	1,029,912	1,239,959	1,247,869	7,910	1,073,917
Federal	799,798	1,612,865	1,361,132	(251,733)	672,154
Total Intergovernmental	2,679,208	3,702,322	3,587,677	(114,645)	2,815,250
Totals carried forward	64,088,143	65,111,257	74,133,235	9,021,978	74,548,692

Douglas County, Georgia
General Fund
Schedule of Revenues and Other Financing Sources - Budget and Actual
For the Year Ended December 31, 2015
(With Comparative Actual Amounts for the Year Ended December 31, 2014)

(continued)

	2015			2014	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Totals brought forward	\$ 64,088,143	\$ 65,111,257	\$ 74,133,235	\$ 9,021,978	\$ 74,548,692
Revenues					
Charges for Services					
Tax collection fees	872,000	872,000	973,338	101,338	820,782
Emergency medical services	-	-	-	-	1,576,447
Ride share fees	439,500	439,500	368,574	(70,926)	425,130
Library fees	87,600	87,600	83,045	(4,555)	82,111
Planning, zoning and maps	1,000	1,000	-	(1,000)	103,447
Prisoner housing fees	240,000	240,000	316,851	76,851	998,200
Parks and recreation fees	492,000	492,000	481,349	(10,651)	474,492
Street lights	895,000	895,000	907,178	12,178	950,304
Animal control	-	-	-	-	93,700
Inmate telephone	252,000	252,000	172,940	(79,060)	217,694
Election fees	-	-	32,424	32,424	24,062
State emission fees	58,000	58,000	73,690	15,690	93,187
Other fees	360,131	360,131	379,015	18,884	402,198
Total Charges for Services	3,697,231	3,697,231	3,788,404	91,173	6,261,754
Fines and Forfeitures					
Clerk of superior court	924,000	1,018,757	965,687	(53,070)	902,040
State court	2,824,200	2,824,200	2,921,285	97,085	2,791,317
Magistrate court	606,000	606,000	572,520	(33,480)	621,941
Probate court	390,000	390,000	390,135	135	365,622
Juvenile court	10,600	10,600	21,063	10,463	13,511
Jail maintenance surcharge	408,000	408,000	454,697	46,697	405,104
Restitution	20,000	20,000	21,941	1,941	23,209
Total Fines and Forfeitures	5,182,800	5,277,557	5,347,328	69,771	5,122,744
Investment Earnings	11,650	11,650	9,608	(2,042)	10,760
Contributions and Donations	53,135	100,423	94,205	(6,218)	132,365
Miscellaneous					
Rents and royalties	17,592	17,592	15,597	(1,995)	17,647
Other	35,000	40,400	104,064	63,664	311,569
Total Miscellaneous	52,592	57,992	119,661	61,669	329,216
Total Revenues	73,085,551	74,256,110	83,492,441	9,236,331	86,405,531
Other Financing Sources					
Proceeds from the disposition of capital assets	-	-	75,009	75,009	184,852
Proceeds of capital leases	-	-	19,234	19,234	176,471
Transfers in	2,523,098	4,029,348	4,030,213	865	358,874
Total Other Financing Sources	2,523,098	4,029,348	4,124,456	95,108	720,197
Total Revenues and Other Financing Sources	\$ 75,608,649	\$ 78,285,458	\$ 87,616,897	\$ 9,331,439	\$ 87,125,728

Douglas County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2015
(With Comparative Actual Amounts for the Year Ended December 31, 2014)

	2015			2014	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
General Government					
Board of commissioners	\$ 821,862	\$ 843,507	\$ 808,473	\$ 35,034	\$ 846,413
Human resources	266,345	313,336	305,588	7,748	262,927
Finance	701,804	704,758	704,468	290	663,226
Purchasing	339,505	339,505	368,662	(29,157)	328,561
County attorney	707,859	708,179	639,519	68,660	773,831
Election board	287,304	295,865	286,899	8,966	397,941
Board of tax assessments	174,705	179,567	120,446	59,121	119,927
Tax commissioner	1,173,285	1,178,760	1,138,435	40,325	1,064,988
Property appraiser	975,428	978,284	933,786	44,498	908,188
Tax equalization board	86,601	87,229	32,638	54,591	48,549
Information services	1,112,370	1,257,949	1,145,633	112,316	1,228,759
Safety director	203,137	205,484	201,672	3,812	188,459
Building maintenance	1,594,368	1,601,245	1,376,422	224,823	1,526,267
Print shop	139,953	139,953	128,570	11,383	137,636
General appropriation	4,330,249	5,469,281	5,015,178	454,103	3,678,131
Records retention	155,087	155,087	154,282	805	144,741
Public relations	420,916	439,586	423,752	15,834	352,059
Total General Government	13,490,778	14,897,575	13,784,423	1,113,152	12,670,603
Judicial					
Superior court	919,861	1,163,869	1,099,540	64,329	486,254
District attorney	2,451,164	2,477,442	2,411,320	66,122	2,154,050
Clerk of superior court	1,944,339	2,064,207	1,807,072	257,135	1,728,725
Public defender and indigent cases	1,963,471	1,978,882	1,988,325	(9,443)	1,825,274
State court	720,516	735,827	707,993	27,834	629,003
Clerk of state court	473,494	473,494	457,822	15,672	459,883
State court solicitor	1,119,291	1,128,546	1,115,805	12,741	1,048,461
Magistrate court	687,765	691,566	670,480	21,086	648,380
Probate court	347,711	351,842	349,879	1,963	326,865
Juvenile court	1,059,269	1,153,940	1,247,828	(93,888)	1,215,729
Juvenile program	889,097	1,312,596	1,119,491	193,105	996,089
State DUI court	217,893	252,453	217,285	35,168	145,618
Total Judicial	12,793,871	13,784,664	13,192,840	591,824	11,664,331
Public Safety					
Coroner	120,448	125,476	122,522	2,954	105,695
Sheriff	13,646,924	13,915,023	13,602,969	312,054	13,803,536
Jail	15,919,574	15,989,858	15,717,327	272,531	14,762,632
Fire and emergency medical services	-	-	-	-	12,618,523
Emergency management	238,541	320,107	246,730	73,377	213,248
Animal control	-	-	-	-	974,187
Total Public Safety	29,925,487	30,350,464	29,689,548	660,916	42,477,821
Totals carried forward	56,210,136	59,032,703	56,666,811	2,365,892	66,812,755

Douglas County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2015
(With Comparative Actual Amounts for the Year Ended December 31, 2014)

	2015			2014	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Totals brought forward	\$ 56,210,136	\$ 59,032,703	\$ 56,666,811	\$ 2,365,892	\$ 66,812,755
Public Works					
Roads	2,547,400	3,113,153	2,708,771	404,382	2,150,653
Administration	332,108	376,054	366,194	9,860	302,118
Traffic operations	1,172,191	1,273,927	1,076,279	197,648	1,532,042
Motor pool	(1,330)	(769)	(4,801)	4,032	(3,841)
Development control	-	-	-	-	319,565
Vehicle maintenance	1,049,493	1,057,668	1,005,657	52,011	912,918
Total Public Works	5,099,862	5,820,033	5,152,100	667,933	5,213,455
Parks, Recreation and Culture					
Library	1,694,476	1,710,785	1,701,590	9,195	1,565,757
Parks and recreation	2,877,344	3,151,401	3,061,995	89,406	2,837,673
Aquatic center	775,785	782,573	779,363	3,210	764,374
Senior services center	343,612	358,877	357,417	1,460	331,913
Cultural arts council	35,000	35,000	35,000	-	35,000
Total Parks, Recreation and Culture	5,726,217	6,038,636	5,935,365	103,271	5,534,717
Planning/Community Development					
Code enforcement officers	-	-	-	-	117,713
Development services administration	-	-	-	-	141,995
Share house	9,000	9,000	9,000	-	9,000
Planning and zoning	-	-	-	-	247,151
Occupation tax	-	-	-	-	84,620
Permits and inspections	-	-	-	-	265,332
Geographic information system and mapping	219,512	222,131	200,858	21,273	197,524
Tourism	-	-	-	-	130,650
Industrial development	250,000	250,000	250,000	-	250,000
Ride share program	1,271,474	1,639,377	1,463,736	175,641	650,827
Agriculture extension service	135,583	137,152	132,507	4,645	128,226
Total Planning/ Community Development	1,885,569	2,257,660	2,056,101	201,559	2,223,038
Totals carried forward	68,921,784	73,149,032	69,810,377	3,338,655	79,783,965

Douglas County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2015
(With Comparative Actual Amounts for the Year Ended December 31, 2014)

	2015			2014	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Totals brought forward	\$ 68,921,784	\$ 73,149,032	\$ 69,810,377	\$ 3,338,655	\$ 79,783,965
Health and Welfare					
General health grant	410,000	410,000	410,000	-	360,000
Community services board	126,000	126,000	126,000	-	126,000
Family and children services	84,600	84,600	84,600	-	84,600
Boys & girls club	15,000	15,000	15,000	-	15,000
Senior services	1,118,462	1,407,686	1,314,030	93,656	1,030,239
Total Health and Welfare	1,754,062	2,043,286	1,949,630	93,656	1,615,839
Debt Service					
Principal retirement	151,472	151,472	146,719	4,753	149,768
Interest and fiscal charges	-	9,881	20,337	(10,456)	13,803
Total Debt Service	151,472	161,353	167,056	(5,703)	163,571
Total Expenditures	70,827,318	75,353,671	71,927,063	3,426,608	81,563,375
Other Financing Uses					
Transfers out	5,407,471	5,962,841	6,219,171	(256,330)	4,377,542
Total Expenditures and Other Financing Uses	\$ 76,234,789	\$ 81,316,512	\$ 78,146,234	\$ 3,170,278	\$ 85,940,917

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MAJOR SPECIAL REVENUE FUND

Fire Protection Services & EMS

Douglas County, Georgia
Fire Protection Services & EMS Fund
Comparative Balance Sheet
December 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Assets		
Cash and cash equivalents	\$ 200	\$ -
Receivables:		
Accounts, net	1,128,277	-
Interfund	1,100,426	-
Total Assets	<u>\$ 2,228,903</u>	<u>\$ -</u>
Liabilities, Deferred Inflows of Resources and Fund Balances		
Liabilities		
Accounts payable	\$ 104,671	\$ -
Accrued expenditures	446,224	-
Total Liabilities	<u>550,895</u>	<u>-</u>
Deferred Inflows of Resources		
Unavailable revenue	766,962	-
Total Liabilities and Deferred Inflows of Resources	<u>1,317,857</u>	<u>-</u>
Fund Balances		
Restricted for - Special programs	911,046	-
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 2,228,903</u>	<u>\$ -</u>

Douglas County, Georgia
Fire Protection Services & EMS Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2015

(With Comparative Actual Amounts for the Year Ended December 31, 2014)

	2015			2014	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Intergovernmental	\$ 264,578	\$ 1,956,250	\$ 1,946,517	\$ (9,733)	\$ -
Charges for services	1,525,880	1,705,880	2,070,175	364,295	-
Contributions and donations	-	22,828	22,980	152	-
Total Revenues	1,790,458	3,684,958	4,039,672	354,714	-
Expenditures					
Current					
Public safety	11,507,803	13,738,699	13,402,201	336,498	-
Debt Service					
Principal retirement	74,062	69,813	70,162	(349)	-
Interest and fiscal charges	-	4,249	4,249	-	-
Total Expenditures	11,581,865	13,812,761	13,476,612	336,149	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(9,791,407)	(10,127,803)	(9,436,940)	690,863	-
Other Financing Uses					
Transfers in	9,791,407	10,093,395	10,347,986	254,591	-
Net Change in Fund Balance	\$ -	\$ (34,408)	911,046	\$ 945,454	-
Fund Balances Beginning of Year			-		-
Fund Balances End of Year			\$ 911,046		\$ -

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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

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Douglas County, Georgia
Combining Balance Sheet - By Fund Type
Nonmajor Governmental Funds
December 31, 2015

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets			
Cash and cash equivalents	\$ 7,145,548	\$ 3,229,465	\$ 10,375,013
Receivables:			
Accounts	1,186,113	-	1,186,113
Intergovernmental	-	75,524	75,524
Interfund	2,724,356	1,963,014	4,687,370
Total Assets	\$ 11,056,017	\$ 5,268,003	\$ 16,324,020
Liabilities, Deferred Inflows of Resources and Fund Balances			
Liabilities			
Accounts payable	\$ 123,489	\$ 34,263	\$ 157,752
Retainage payable	-	69,668	69,668
Accrued expenditures	104,553	-	104,553
Interfund payable	1,037	-	1,037
Other payable	635,441	-	635,441
Unearned revenue	4,983	-	4,983
Total Liabilities	869,503	103,931	973,434
Deferred Inflows of Resources			
Unavailable revenue	-	-	-
Total Liabilities and Deferred Inflows of Resources	869,503	103,931	973,434
Fund Balances			
Restricted for:			
Special programs	10,186,514	-	10,186,514
Capital projects	-	3,226,265	3,226,265
Committed for:			
Capital projects	-	1,937,807	1,937,807
Total Fund Balances	10,186,514	5,164,072	15,350,586
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 11,056,017	\$ 5,268,003	\$ 16,324,020

Douglas County, Georgia
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - By Fund Type
Nonmajor Governmental Funds
For the Year Ended December 31, 2015

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues			
Taxes	\$ 8,021,243	\$ -	\$ 8,021,243
Licenses and permits	1,812,882	-	1,812,882
Intergovernmental	557,310	1,079,860	1,637,170
Charges for services	3,340,945	-	3,340,945
Fines and forfeitures	923,288	-	923,288
Investment earnings	8,141	977	9,118
Contributions and donations	8,623	-	8,623
Miscellaneous	508,217	-	508,217
Total Revenues	15,180,649	1,080,837	16,261,486
Expenditures			
Current			
Judicial	248,912	-	248,912
Public safety	3,831,389	-	3,831,389
Public works	281,657	-	281,657
Planning/community development	2,067,632	-	2,067,632
Capital Outlay			
Public safety	-	427,438	427,438
Public works	-	2,393,955	2,393,955
Debt Service			
Principal retirement	-	-	-
Interest and fiscal charges	-	-	-
Total Expenditures	6,429,590	2,821,393	9,250,983
Excess (Deficiency) of Revenues Over (Under) Expenditures	8,751,059	(1,740,556)	7,010,503
Other Financing Sources (Uses)			
Transfers in	1,477,712	500,000	1,977,712
Transfers out	(6,136,740)	-	(6,136,740)
Total Other Financing Sources (Uses)	(4,659,028)	500,000	(4,159,028)
Net Change in Fund Balances	4,092,031	(1,240,556)	2,851,475
Fund Balances Beginning of Year	6,094,483	6,404,628	12,499,111
Fund Balances End of Year	\$ 10,186,514	\$ 5,164,072	\$ 15,350,586

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.

Unincorporated Special Services – to account for revenues generated in the unincorporated area and to ensure these revenues are spent only for the benefit of this group of citizens.

Animal Control Services – To account for Animal Control services expenditures and revenues, and to ensure that residents both in the incorporated areas and the unincorporated areas are sharing the cost of these services equitably.

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.

Douglas County, Georgia
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2015
(With Comparative Totals at December 31, 2014)

	2015						
	Drug Treatment Abuse Fund	Sidewalk Fund	Hotel-Motel Tax Fund	Emergency Telephone System Fund	Neighborhood Stabilization Program Fund	Unincorporated Area Special District Fund	Animal Control Services Fund
Assets							
Cash and cash equivalents	\$ 687,074	\$ 13,365	\$ -	\$ 2,390,442	\$ 38,847	\$ 300	\$ 100
Receivables:							
Accounts	16,840	-	-	427,223	-	722,738	111
Interfund	1,855	-	157,725	8,352	-	2,078,438	477,842
Total Assets	\$ 705,769	\$ 13,365	\$ 157,725	\$ 2,826,017	\$ 38,847	\$ 2,801,476	\$ 478,053
Liabilities, Deferred Inflows of Resources and Fund Balances							
Liabilities							
Accounts payable	\$ -	\$ -	\$ 42,542	\$ 29,778	\$ -	\$ 11,265	\$ 39,404
Accrued expenditures	-	-	1,831	45,011	-	30,383	24,277
Interfund payable	-	-	-	-	-	-	-
Other payable	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	4,983
Total Liabilities	-	-	44,373	74,789	-	41,648	68,664
Deferred Inflows of Resources							
Unavailable revenue	-	-	-	-	-	-	-
Total Liabilities and Deferred Inflows of Resources	-	-	44,373	74,789	-	41,648	68,664
Fund Balances							
Restricted for Special programs	705,769	13,365	113,352	2,751,228	38,847	2,759,828	409,389
Total Fund Balances	705,769	13,365	113,352	2,751,228	38,847	2,759,828	409,389
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 705,769	\$ 13,365	\$ 157,725	\$ 2,826,017	\$ 38,847	\$ 2,801,476	\$ 478,053

2015							2014	
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	
\$ 323,329	\$ 598,463	\$ 981,208	\$ 124,234	\$ 1,944,352	\$ 43,834	\$ 7,145,548	\$ 6,180,363	
18,323	-	878	-	-	-	1,186,113	449,173	
-	-	144	-	-	-	2,724,356	10,430	
<u>\$ 341,652</u>	<u>\$ 598,463</u>	<u>\$ 982,230</u>	<u>\$ 124,234</u>	<u>\$ 1,944,352</u>	<u>\$ 43,834</u>	<u>\$ 11,056,017</u>	<u>\$ 6,639,966</u>	
\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ 123,489	\$ 43,131	
3,051	-	-	-	-	-	104,553	44,431	
1,037	-	-	-	-	-	1,037	-	
-	-	635,441	-	-	-	635,441	457,921	
-	-	-	-	-	-	4,983	-	
4,088	-	635,941	-	-	-	869,503	545,483	
-	-	-	-	-	-	-	-	
4,088	-	635,941	-	-	-	869,503	545,483	
337,564	598,463	346,289	124,234	1,944,352	43,834	10,186,514	6,094,483	
337,564	598,463	346,289	124,234	1,944,352	43,834	10,186,514	6,094,483	
<u>\$ 341,652</u>	<u>\$ 598,463</u>	<u>\$ 982,230</u>	<u>\$ 124,234</u>	<u>\$ 1,944,352</u>	<u>\$ 43,834</u>	<u>\$ 11,056,017</u>	<u>\$ 6,639,966</u>	

Douglas County, Georgia
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2015
(With Comparative Actual Amounts for the Year Ended December 31, 2014)

	2015						
	Drug Treatment Abuse Fund	Sidewalk Fund	Hotel-Motel Tax Fund	Emergency Telephone System Fund	Neighborhood Stabilization Program Fund	Unincorporated Area Special District Fund	Animal Control Services Fund
Revenues							
Taxes	\$ -	\$ -	\$ 489,610	\$ -	\$ -	\$ 7,531,633	\$ -
Licenses and permits	-	-	-	-	-	1,812,882	-
Intergovernmental	-	-	-	-	247,084	-	310,226
Charges for services	-	-	-	2,831,133	-	347,640	46,840
Fines and forfeitures	190,732	-	-	-	-	-	469
Investment earnings	154	4	-	543	26	-	-
Contributions and donations	-	-	-	-	-	-	8,623
Miscellaneous	-	-	-	1,103	465,724	4,581	-
Total Revenues	<u>190,886</u>	<u>4</u>	<u>489,610</u>	<u>2,832,779</u>	<u>712,834</u>	<u>9,696,736</u>	<u>366,158</u>
Expenditures							
Current							
Judicial	-	-	-	-	-	-	-
Public safety	41,742	-	-	2,281,420	-	-	1,205,025
Public works	-	-	-	-	-	281,657	-
Planning/community development	-	-	192,654	-	914,933	960,045	-
Debt Service							
Principal retirement	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-
Total Expenditures	<u>41,742</u>	<u>-</u>	<u>192,654</u>	<u>2,281,420</u>	<u>914,933</u>	<u>1,241,702</u>	<u>1,205,025</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	149,144	4	296,956	551,359	(202,099)	8,455,034	(838,867)
Other Financing Sources (Uses)							
Transfers in	-	-	-	1,739	-	227,717	1,248,256
Transfers out	(6,250)	-	(183,604)	-	(130)	(5,922,923)	-
Total Other Financing Sources (Uses)	<u>(6,250)</u>	<u>-</u>	<u>(183,604)</u>	<u>1,739</u>	<u>(130)</u>	<u>(5,695,206)</u>	<u>1,248,256</u>
Net Change in Fund Balances	142,894	4	113,352	553,098	(202,229)	2,759,828	409,389
Fund Balances Beginning of Year	562,875	13,361	-	2,198,130	241,076	-	-
Fund Balances End of Year	<u>\$ 705,769</u>	<u>\$ 13,365</u>	<u>\$ 113,352</u>	<u>\$ 2,751,228</u>	<u>\$ 38,847</u>	<u>\$ 2,759,828</u>	<u>\$ 409,389</u>

2015							2014
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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,021,243	\$ 326,625
-	-	-	-	-	-	1,812,882	-
-	-	-	-	-	-	557,310	531,086
-	-	-	115,332	-	-	3,340,945	2,823,619
225,725	124,571	61,652	-	320,139	-	923,288	1,084,877
71	2,817	120	-	4,397	9	8,141	11,083
-	-	-	-	-	-	8,623	-
-	-	-	-	-	36,809	508,217	442,417
225,796	127,388	61,772	115,332	324,536	36,818	15,180,649	5,219,707
151,988	96,924	-	-	-	-	248,912	273,447
-	-	45,085	65,496	145,858	46,763	3,831,389	3,855,812
-	-	-	-	-	-	281,657	-
-	-	-	-	-	-	2,067,632	904,691
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
151,988	96,924	45,085	65,496	145,858	46,763	6,429,590	5,033,950
73,808	30,464	16,687	49,836	178,678	(9,945)	8,751,059	185,757
-	-	-	-	-	-	1,477,712	-
(23,833)	-	-	-	-	-	(6,136,740)	(358,874)
(23,833)	-	-	-	-	-	(4,659,028)	(358,874)
49,975	30,464	16,687	49,836	178,678	(9,945)	4,092,031	(173,117)
287,589	567,999	329,602	74,398	1,765,674	53,779	6,094,483	6,267,600
\$ 337,564	\$ 598,463	\$ 346,289	\$ 124,234	\$ 1,944,352	\$ 43,834	\$ 10,186,514	\$ 6,094,483

Douglas County, Georgia
Drug Treatment Abuse Fund
Comparative Balance Sheet
December 31, 2015 and 2014

	2015	2014
Assets		
Cash and cash equivalents	\$ 687,074	\$ 549,261
Receivables		
Accounts	16,840	13,614
Interfund	1,855	-
Total Assets	\$ 705,769	\$ 562,875
Fund Balances		
Restricted for -		
Special programs	\$ 705,769	\$ 562,875

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, 2015
(With Comparative Actual Amounts for the Year Ended December 31, 2014)

	2015			2014	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	\$ 253,027	\$ 253,027	\$ 190,732	\$ (62,295)	\$ 220,301
Investment earnings	-	-	154	154	236
Total Revenues	253,027	253,027	190,886	(62,141)	220,537
Expenditures					
Current					
Public safety	253,027	291,858	41,742	250,116	59,468
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(38,831)	149,144	187,975	161,069
Other Financing Uses					
Transfers out	-	(6,250)	(6,250)	-	-
Net Change in Fund Balances	\$ -	\$ (45,081)	142,894	\$ 187,975	161,069
Fund Balances Beginning of Year			562,875		401,806
Fund Balances End of Year			\$ 705,769		\$ 562,875

Douglas County, Georgia
Sidewalk Fund
Comparative Balance Sheet
December 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Assets		
Cash and cash equivalents	<u>\$ 13,365</u>	<u>\$ 13,361</u>
Fund Balances		
Restricted for -		
Special programs	<u>\$ 13,365</u>	<u>\$ 13,361</u>

Douglas County, Georgia
Sidewalk Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2015
(With Comparative Actual Amounts for the Year Ended December 31, 2014)

	2015				2014
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Investment earnings	\$ 50	\$ 50	\$ 4	\$ (46)	\$ 7
Expenditures					
Current					
Public works	50	50	-	50	-
Excess (Deficiency) of Revenues Over(Under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	4	<u>\$ 4</u>	7
Fund Balances Beginning of Year			13,361		13,354
Fund Balances End of Year			<u>\$ 13,365</u>		<u>\$ 13,361</u>

Douglas County, Georgia
Hotel-Motel Tax Fund
Comparative Balance Sheet
December 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Assets		
Receivables -		
Interfund	\$ 157,725	\$ -
Liabilities		
Accounts payable	\$ 42,542	\$ -
Accrued expenditures	1,831	-
Total Liabilities	<u>44,373</u>	<u>-</u>
Fund Balances		
Restricted for -		
Special programs	<u>113,352</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 157,725</u>	<u>\$ -</u>

Douglas County, Georgia
Hotel-Motel Tax Fund
Schedule of Revenues and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2015
(With Comparative Actual Amounts for the Year Ended December 31, 2014)

	2015				2014
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Taxes	\$ 315,200	\$ 315,200	\$ 489,610	\$ 174,410	\$ 326,625
Expenditures					
Current					
Planning/community development	197,000	197,000	192,654	4,346	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	118,200	118,200	296,956	178,756	326,625
Other Financing Uses					
Transfers out	(118,200)	(118,200)	(183,604)	(65,404)	(326,625)
Net Change in Fund Balances	<u>-</u>	<u>-</u>	113,352	<u>113,352</u>	-
Fund Balances Beginning of Year			-		-
Fund Balances End of Year			<u>\$ 113,352</u>		<u>\$ -</u>

Douglas County, Georgia
Emergency Telephone System Fund
Comparative Balance Sheet
December 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Assets		
Cash and cash equivalents	\$ 2,390,442	\$ 1,907,705
Receivables:		
Accounts	427,223	366,633
Interfund	<u>8,352</u>	<u>6,634</u>
Total Assets	<u><u>\$ 2,826,017</u></u>	<u><u>\$ 2,280,972</u></u>
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ 29,778	\$ 43,131
Accrued expenditures	<u>45,011</u>	<u>39,711</u>
Total Liabilities	<u>74,789</u>	<u>82,842</u>
Fund Balances		
Restricted for -		
Special programs	<u>2,751,228</u>	<u>2,198,130</u>
Total Liabilities and Fund Balances	<u><u>\$ 2,826,017</u></u>	<u><u>\$ 2,280,972</u></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, 2015

(With Comparative Actual Amounts for the Year Ended December 31, 2014)

	2015			2014	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Charges for services	\$ 2,580,000	\$ 2,580,000	\$ 2,831,133	\$ 251,133	\$ 2,673,377
Investment earnings	500	500	543	43	826
Miscellaneous	1,000	1,000	1,103	103	1,062
Total Revenues	2,581,500	2,581,500	2,832,779	251,279	2,675,265
Expenditures					
Current					
Public safety	2,623,036	2,677,433	2,281,420	396,013	2,085,435
Excess (Deficiency) of Revenues Over (Under) Expenditures	(41,536)	(95,933)	551,359	647,292	589,830
Other Financing Uses					
Transfers in	-	-	1,739	1,739	-
Net Change in Fund Balance	<u>\$ (41,536)</u>	<u>\$ (95,933)</u>	553,098	<u>\$ 649,031</u>	589,830
Fund Balances Beginning of Year			2,198,130		1,608,300
Fund Balances End of Year			<u>\$ 2,751,228</u>		<u>\$ 2,198,130</u>

Douglas County, Georgia
Neighborhood Stabilization Program Fund
Comparative Balance Sheet
December 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Assets		
Cash and cash equivalents	\$ 38,847	\$ 186,146
Receivables - Accounts	-	54,930
Total Assets	<u>\$ 38,847</u>	<u>\$ 241,076</u>
Fund Balances		
Restricted for - Special programs	<u>\$ 38,847</u>	<u>\$ 241,076</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, 2015

(With Comparative Actual Amounts for the Year Ended December 31, 2014)

	2015			2014	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Intergovernmental	\$ 575,000	\$ 575,000	\$ 247,084	\$ (327,916)	\$ 531,086
Investment earnings	-	-	26	26	74
Miscellaneous	350,000	350,000	465,724	115,724	407,499
Total Revenues	925,000	925,000	712,834	(212,166)	938,659
Expenditures					
Current					
Planning/community development	925,000	925,000	914,933	10,067	904,691
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	(202,099)	(202,099)	33,968
Other Financing Uses					
Transfers out	-	-	(130)	(130)	(9,385)
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	(202,229)	<u>\$ (202,229)</u>	24,583
Fund Balances Beginning of Year			241,076		216,493
Fund Balances End of Year			<u>\$ 38,847</u>		<u>\$ 241,076</u>

Douglas County, Georgia
Unincorporated Area Special District Fund
Comparative Balance Sheet
December 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Assets		
Cash and cash equivalents	\$ 300	\$ -
Receivables:		
Accounts	722,738	-
Interfund	2,078,438	-
Total Assets	<u>\$ 2,801,476</u>	<u>\$ -</u>
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ 11,265	\$ -
Accrued expenditures	30,383	-
Total Liabilities	<u>41,648</u>	<u>-</u>
Fund Balances		
Restricted for - Special programs	2,759,828	-
Total Liabilities and Fund Balances	<u>\$ 2,801,476</u>	<u>\$ -</u>

Douglas County, Georgia
Unincorporated Area Special District Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2015

(With Comparative Actual Amounts for the Year Ended December 31, 2014)

	2015			2014	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Taxes	\$ 6,876,200	\$ 6,876,200	\$ 7,531,633	\$ 655,433	\$ -
Licenses and permits	1,006,000	1,020,150	1,812,882	792,732	-
Charges for services	28,500	28,500	347,640	319,140	-
Miscellaneous	500	500	4,581	4,081	-
Total Revenues	7,911,200	7,925,350	9,696,736	1,771,386	-
Expenditures					
Current					
Public works	324,556	322,928	281,657	41,271	-
Planning/community development	972,136	1,032,285	960,045	72,240	-
Total Expenditures	1,296,692	1,355,213	1,241,702	113,511	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	6,614,508	6,570,137	8,455,034	1,884,897	-
Other Financing Sources (Uses)					
Transfers in	118,200	162,313	227,717	65,404	-
Transfers out	(6,008,015)	(5,922,929)	(5,922,923)	6	-
Total Other Financing Uses	(5,889,815)	(5,760,616)	(5,695,206)	65,410	-
Net Change in Fund Balance	\$ 724,693	\$ 809,521	2,759,828	\$ 1,950,307	-
Fund Balances Beginning of Year			-		-
Fund Balances End of Year			\$ 2,759,828		\$ -

Douglas County, Georgia
Animal Control Services Fund
Comparative Balance Sheet
December 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Assets		
Cash and cash equivalents	\$ 100	\$ -
Receivables:		
Accounts	111	-
Interfund	477,842	-
Total Assets	<u>\$ 478,053</u>	<u>\$ -</u>
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ 39,404	\$ -
Accrued expenditures	24,277	-
Unearned revenue	4,983	-
Total Liabilities	<u>68,664</u>	<u>-</u>
Fund Balances		
Restricted for -		
Special programs	409,389	-
Total Liabilities and Fund Balances	<u>\$ 478,053</u>	<u>\$ -</u>

Douglas County, Georgia
Animal Control Services Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2015
(With Comparative Actual Amounts for the Year Ended December 31, 2014)

	2015			2014	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Intergovernmental	\$ 39,009	\$ 310,226	\$ 310,226	\$ -	\$ -
Charges for services	47,999	47,999	46,840	(1,159)	-
Fines and forfeitures	-	-	469	469	-
Contributions and donations	-	-	8,623	8,623	-
Total Revenues	87,008	358,225	366,158	7,933	-
Expenditures					
Current					
Public safety	1,211,087	1,308,149	1,205,025	103,124	-
Debt Service					
Principal retirement	-	300,000	-	300,000	-
Total Expenditures	1,211,087	1,608,149	1,205,025	403,124	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,124,079)	(1,249,924)	(838,867)	411,057	-
Other Financing Uses					
Transfers in	1,124,079	1,248,262	1,248,256	(6)	-
Net Change in Fund Balance	\$ -	\$ (1,662)	\$ 409,389	\$ 411,051	-
Fund Balances Beginning of Year			-		-
Fund Balances End of Year			\$ 409,389		\$ -

Douglas County, Georgia
Victim Assistance Fund
Comparative Balance Sheet
December 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Assets		
Cash and cash equivalents	\$ 323,329	\$ 274,517
Receivables:		
Accounts	18,323	13,996
Interfund	-	3,796
Total Assets	<u>\$ 341,652</u>	<u>\$ 292,309</u>
Liabilities and Fund Balances		
Liabilities		
Accrued expenditures	\$ 3,051	\$ 4,720
Interfund payable	1,037	-
Total Liabilities	<u>4,088</u>	<u>4,720</u>
Fund Balances		
Restricted for -		
Special programs	<u>337,564</u>	<u>287,589</u>
Total Liabilities and Fund Balances	<u>\$ 341,652</u>	<u>\$ 292,309</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, 2015
(With Comparative Actual Amounts for the Year Ended December 31, 2014)

	2015			2014	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	\$ 165,000	\$ 165,000	\$ 225,725	\$ 60,725	\$ 196,686
Investment earnings	150	150	71	(79)	137
Total Revenues	<u>165,150</u>	<u>165,150</u>	<u>225,796</u>	<u>60,646</u>	<u>196,823</u>
Expenditures					
Current					
Judicial	180,267	179,531	151,988	27,543	183,742
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,117)	(14,381)	73,808	88,189	13,081
Other Financing Uses					
Transfers out	(23,098)	(23,834)	(23,833)	1	(22,864)
Net Change in Fund Balances	<u>\$ (38,215)</u>	<u>\$ (38,215)</u>	49,975	<u>\$ 88,190</u>	(9,783)
Fund Balances Beginning of Year			<u>287,589</u>		<u>297,372</u>
Fund Balances End of Year			<u>\$ 337,564</u>		<u>\$ 287,589</u>

Douglas County, Georgia
Law Library Fund
Comparative Balance Sheet
December 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Assets		
Cash and cash equivalents	\$ 598,463	\$ 567,999
Fund Balances		
Restricted for -		
Special programs	\$ 598,463	\$ 567,999

Douglas County, Georgia
Law Library Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2015
(With Comparative Actual Amounts For The Year Ended December 31, 2014)

	2015			2014	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	\$ 100,000	\$ 100,000	\$ 124,571	\$ 24,571	\$ 120,941
Investment earnings	-	-	2,817	2,817	1,219
Total Revenues	100,000	100,000	127,388	27,388	122,160
Expenditures					
Current					
Judicial	100,000	100,000	96,924	3,076	89,705
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	30,464	<u>\$ 30,464</u>	32,455
Fund Balances Beginning of Year			567,999		535,544
Fund Balances End of Year			<u>\$ 598,463</u>		<u>\$ 567,999</u>

Douglas County, Georgia
District Attorney Fund
Comparative Balance Sheet
December 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Assets		
Cash and cash equivalents	\$ 981,208	\$ 787,523
Accounts receivable	878	-
Interfund receivables	144	-
Total Assets	<u>\$ 982,230</u>	<u>\$ 787,523</u>
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ 500	\$ -
Other payable	635,441	457,921
Total Liabilities	<u>635,941</u>	<u>457,921</u>
Fund Balances		
Restricted for - Special programs	<u>346,289</u>	<u>329,602</u>
Total Liabilities and Fund Balances	<u>\$ 982,230</u>	<u>\$ 787,523</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, 2015
(With Comparative Actual Amounts For The Year Ended December 31, 2014)

	2015			2014	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	\$ 49,950	\$ 49,950	\$ 61,652	\$ 11,702	\$ 258,006
Investment earnings	50	50	120	70	969
Total Revenues	50,000	50,000	61,772	11,772	258,975
Expenditures					
Current					
Public safety	50,000	50,000	45,085	4,915	3,832
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	16,687	<u>\$ 16,687</u>	255,143
Fund Balances Beginning of Year			329,602		74,459
Fund Balances End of Year			<u>\$ 346,289</u>		<u>\$ 329,602</u>

Douglas County, Georgia
Inmate Commissary Fund
Comparative Balance Sheet
December 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Assets		
Cash and cash equivalents	\$ 124,234	\$ 74,398
Fund Balances		
Restricted for -		
Special projects	\$ 124,234	\$ 74,398

Douglas County, Georgia
Inmate Commissary Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2015
(With Comparative Actual Amounts for The Year Ended December 31, 2014)

	2015			Variance	2014
	Original Budget	Final Budget	Actual	With Final Budget	Actual
Revenues					
Charges for services	\$ 14,000	\$ 14,000	\$ 115,332	\$ 101,332	\$ 150,242
Expenditures					
Current					
Public safety	14,000	14,000	65,496	(51,496)	218,208
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	49,836	<u>\$ 49,836</u>	(67,966)
Fund Balances Beginning of Year			<u>74,398</u>		<u>142,364</u>
Fund Balances End of Year			<u>\$ 124,234</u>		<u>\$ 74,398</u>

Douglas County, Georgia
Law Enforcement Confiscated Assets Fund
Comparative Balance Sheet
December 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Assets		
Cash and cash equivalents	\$ 1,944,352	\$ 1,765,674
Fund Balances		
Restricted for -		
Special projects	\$ 1,944,352	\$ 1,765,674

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, 2015
(With Comparative Actual Amounts for The Year Ended December 31, 2014)

	2015			2014	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	\$ 180,000	\$ 180,000	\$ 320,139	\$ 140,139	\$ 288,943
Investment earnings	-	-	4,397	4,397	7,601
Total Revenues	180,000	180,000	324,536	144,536	296,544
Expenditures					
Current					
Public safety	180,000	180,000	145,858	34,142	1,455,628
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	178,678	<u>\$ 178,678</u>	(1,159,084)
Fund Balances Beginning of Year			<u>1,765,674</u>		<u>2,924,758</u>
Fund Balances End of Year			<u>\$ 1,944,352</u>		<u>\$ 1,765,674</u>

Douglas County, Georgia
Sheriff Other Programs Fund
Comparative Balance Sheet
December 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Assets		
Cash and cash equivalents	\$ 43,834	\$ 53,779
Fund Balances		
Restricted for -		
Special projects	\$ 43,834	\$ 53,779

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, 2015
(With Comparative Actual Amounts for The Year Ended December 31, 2014)

	2015			2014	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Investment earnings	\$ -	\$ -	\$ 9	\$ 9	\$ 14
Miscellaneous	13,200	13,200	36,809	23,609	33,856
Total Revenues	13,200	13,200	36,818	23,618	33,870
Expenditures					
Current					
Public safety	13,200	13,200	46,763	(33,563)	33,241
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	(9,945)	<u>\$ (9,945)</u>	629
Fund Balances Beginning of Year			53,779		53,150
Fund Balances End of Year			<u>\$ 43,834</u>		<u>\$ 53,779</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, 2015 and 2014

	2015	2014
Assets		
Restricted cash	\$ 17,327,659	\$ 19,490,582
 Fund Balances		
Restricted for -		
Debt service	\$ 17,327,659	\$ 19,490,582

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, 2015
(With Comparative Actual Amounts for The Year Ended December 31, 2014)

	2015			2014	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Investment earnings	\$ -	\$ -	\$ 9,173	\$ 9,173	\$ 9,375
Expenditures					
Debt Service					
Principal retirement	20,000,000	20,000,000	20,000,000	-	19,000,000
Interest and fiscal charges	1,910,150	1,910,150	1,910,150	-	2,737,950
Total Expenditures	<u>21,910,150</u>	<u>21,910,150</u>	<u>21,910,150</u>	<u>-</u>	<u>21,737,950</u>
Deficiency of Revenues Under Expenditures	(21,910,150)	(21,910,150)	(21,900,977)	9,173	(21,728,575)
Other Financing Sources (Uses)					
Transfers in	-	-	23,738,054	23,738,054	23,114,234
Transfers out	(2,500,000)	(4,000,000)	(4,000,000)	-	-
Total Other Financing Sources (Uses)	<u>(2,500,000)</u>	<u>(4,000,000)</u>	<u>19,738,054</u>	<u>23,738,054</u>	<u>23,114,234</u>
Net Change in Fund Balances	<u><u>\$(24,410,150)</u></u>	<u><u>\$(25,910,150)</u></u>	<u>(2,162,923)</u>	<u><u>\$ 23,747,227</u></u>	<u>1,385,659</u>
Fund Balances Beginning of Year			<u>19,490,582</u>		<u>18,104,923</u>
Fund Balances End of Year			<u><u>\$ 17,327,659</u></u>		<u><u>\$ 19,490,582</u></u>

MAJOR CAPITAL PROJECT FUND

2010 SPLOST
GRTA Arterial Road

Douglas County, Georgia
2010 SPLOST Fund
Comparative Balance Sheet
December 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Assets		
Cash and cash equivalents	\$ -	\$ 133,258
Receivables -		
Sales taxes	<u>2,488,115</u>	<u>2,661,953</u>
Total Assets	<u>\$ 2,488,115</u>	<u>\$ 2,795,211</u>
Liabilities and Fund Balances		
Liabilities		
Accounts payable	<u>\$ -</u>	<u>\$ 1,870</u>
Fund Balances		
Restricted for -		
Debt service	2,488,115	2,661,953
Capital projects	<u>-</u>	<u>131,388</u>
Total Fund Balances	<u>2,488,115</u>	<u>2,793,341</u>
Total Liabilities and Fund Balances	<u>\$ 2,488,115</u>	<u>\$ 2,795,211</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, 2015

	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	\$ 104,571,657	\$ 23,551,828	\$ 128,123,485	\$ 5,883,014
Investment earnings	-	280,000	332,841	33	332,874	52,874
Total Revenues	<u>117,763,214</u>	<u>122,520,471</u>	<u>104,904,498</u>	<u>23,551,861</u>	<u>128,456,359</u>	<u>5,935,888</u>
Expenditures						
Capital Outlay	117,763,214	115,763,214	115,643,868	119,033	115,762,901	313
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>116,142,413</u>	<u>119,033</u>	<u>116,261,446</u>	<u>(20,866)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>6,279,891</u>	<u>(11,237,915)</u>	<u>23,432,828</u>	<u>12,194,913</u>	<u>5,915,022</u>
Other Financing Sources (Uses)						
Proceeds from issuance of sales tax bonds	-	106,335,539	106,335,539	-	106,335,539	-
Transfers in	-	-	403,566	-	403,566	403,566
Transfers out	-	(112,615,430)	(92,707,849)	(23,738,054)	(116,445,903)	(3,830,473)
Total Other Financing Sources (Uses)	<u>-</u>	<u>(6,279,891)</u>	<u>14,031,256</u>	<u>(23,738,054)</u>	<u>(9,706,798)</u>	<u>(3,426,907)</u>
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ -</u>	<u>2,793,341</u>	<u>(305,226)</u>	<u>\$ 2,488,115</u>	<u>\$ 2,488,115</u>
Fund Balances Beginning of Year			-	2,793,341		
Fund Balances End of Year			<u>\$ 2,793,341</u>	<u>\$ 2,488,115</u>		

Douglas County, Georgia
GRTA Arterial Road Fund
Comparative Balance Sheet
December 31, 2015 and 2014

	2015	2014
Assets		
Cash and cash equivalents	\$ 1	\$ 1
Liabilities and Fund Balances (Deficits)		
Liabilities		
Accounts payable	\$ 1,215	\$ 3,800
Retainage payable	48,583	44,437
Interfund payable	1,811,635	1,284,315
Total Liabilities	1,861,433	1,332,552
Fund Balances (Deficits)		
Unassigned	(1,861,432)	(1,332,551)
Total Liabilities and Fund Balances	\$ 1	\$ 1

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, 2015

	<u>Project Length Budget</u>	<u>Prior Years Actual</u>	<u>Current Year Actual</u>	<u>Project Length Total</u>	<u>Variance With Project Length Budget</u>
Revenues					
Intergovernmental	\$ 19,719,000	\$ 4,656,870	\$ 1,362,112	\$ 6,018,982	\$ (13,700,018)
Investment earnings	-	4,360	-	4,360	4,360
Total Revenues	19,719,000	4,661,230	1,362,112	6,023,342	(13,695,658)
Expenditures					
Capital Outlay					
Public works	19,719,000	6,443,781	1,890,993	8,334,774	11,384,226
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(1,782,551)	(528,881)	(2,311,432)	(2,311,432)
Other Financing Sources					
Transfers in	450,000	450,000	-	450,000	-
Net Change in Fund Balances	<u>\$ 450,000</u>	<u>(1,332,551)</u>	<u>(528,881)</u>	<u>\$ (1,861,432)</u>	<u>\$ (2,311,432)</u>
Fund Balances Beginning of Year		<u>-</u>	<u>(1,332,551)</u>		
Fund Balances (Deficits) End of Year		<u>\$ (1,332,551)</u>	<u>\$ (1,861,432)</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 SPLOST
Capital Transportation Fund

Douglas County, Georgia
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2015

	2002 SPLOST Fund	Capital Transportation Fund	Total Nonmajor Capital Projects Funds
Assets			
Cash and cash equivalents	\$ 3,229,465	\$ -	\$ 3,229,465
Receivables:			
Intergovernmental	-	75,524	75,524
Interfund	-	1,963,014	1,963,014
Total Assets	\$ 3,229,465	\$ 2,038,538	\$ 5,268,003
Liabilities and Fund Balances			
Liabilities			
Accounts payable	\$ 3,200	\$ 31,063	\$ 34,263
Retainage payable	-	69,668	69,668
Total Liabilities	3,200	100,731	103,931
Fund Balances			
Restricted for -			
Capital projects	3,226,265	-	3,226,265
Committed for -			
Capital projects	-	1,937,807	1,937,807
Total Fund Balances	3,226,265	1,937,807	5,164,072
Total Liabilities and Fund Balances	\$ 3,229,465	\$ 2,038,538	\$ 5,268,003

Douglas County, Georgia
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2015

	2002 SPLOST Fund	Capital Transportation Fund	Total Nonmajor Capital Projects Funds
Revenues			
Intergovernmental	\$ -	\$ 1,079,860	\$ 1,079,860
Investment earnings	977	-	977
Total Revenues	<u>977</u>	<u>1,079,860</u>	<u>1,080,837</u>
Expenditures			
Capital Outlay			
Public safety	427,438	-	427,438
Public works	585,790	1,808,165	2,393,955
Total Expenditures	<u>1,013,228</u>	<u>1,808,165</u>	<u>2,821,393</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,012,251)	(728,305)	(1,740,556)
Other Financing Sources			
Transfers in	-	500,000	500,000
Net Change in Fund Balances	(1,012,251)	(228,305)	(1,240,556)
Fund Balances At Beginning of Year	<u>4,238,516</u>	<u>2,166,112</u>	<u>6,404,628</u>
Fund Balances At End of Year	<u>\$ 3,226,265</u>	<u>\$ 1,937,807</u>	<u>\$ 5,164,072</u>

Douglas County, Georgia
2002 SPLOST Fund
Comparative Balance Sheet
December 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Assets		
Cash and cash equivalents	\$ 3,229,465	\$ 3,839,426
Receivables - Interfund	-	505,543
Total Assets	<u>\$ 3,229,465</u>	<u>\$ 4,344,969</u>
Liabilities and Fund Balances		
Liabilities		
Accounts payable	<u>\$ 3,200</u>	<u>\$ 106,453</u>
Fund Balances		
Restricted for - Capital projects	<u>3,226,265</u>	<u>4,238,516</u>
Total Liabilities and Fund Balances	<u>\$ 3,229,465</u>	<u>\$ 4,344,969</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, 2015

	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	13,484,049	-	13,484,049	477,897
Investment earnings	5,790,440	4,686,092	4,690,488	977	4,691,465	5,373
Miscellaneous	-	794,075	794,075	-	794,075	-
Total Revenues	<u>123,271,928</u>	<u>125,118,826</u>	<u>125,601,119</u>	<u>977</u>	<u>125,602,096</u>	<u>483,270</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	91,393,287	1,013,228	92,406,515	2,270,062
Total Expenditures	<u>118,675,356</u>	<u>122,154,809</u>	<u>118,343,925</u>	<u>1,013,228</u>	<u>119,357,153</u>	<u>2,797,656</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>4,596,572</u>	<u>2,964,017</u>	<u>7,257,194</u>	<u>(1,012,251)</u>	<u>6,244,943</u>	<u>3,280,926</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	5,910,874	-	5,910,874	505,543
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>(3,018,678)</u>	<u>-</u>	<u>(3,018,678)</u>	<u>505,543</u>
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ (560,204)</u>	<u>4,238,516</u>	<u>(1,012,251)</u>	<u>\$ 3,226,265</u>	<u>\$ 3,786,469</u>
Fund Balances Beginning of Year			-	4,238,516		
Fund Balances End of Year			<u>\$ 4,238,516</u>	<u>\$ 3,226,265</u>		

Douglas County, Georgia
Capital Transportation Fund
Comparative Balance Sheet
December 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Assets		
Receivables:		
Intergovernmental	\$ 75,524	\$ 70,224
Interfund	1,963,014	2,230,599
Total Assets	<u>\$ 2,038,538</u>	<u>\$ 2,300,823</u>
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ 31,063	\$ 54,009
Retainage payable	69,668	80,702
Total Liabilities	<u>100,731</u>	<u>134,711</u>
Fund Balances		
Committed for - Capital projects	<u>1,937,807</u>	<u>2,166,112</u>
Total Liabilities and Fund Balances	<u>\$ 2,038,538</u>	<u>\$ 2,300,823</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, 2015
(With Comparative Actual Amounts for the Year Ended December 31, 2014)

	2015			2014	
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Intergovernmental	\$ -	\$ 7,812,113	\$ 1,079,860	\$ (6,732,253)	\$ 1,874,281
Expenditures					
Current					
Public works	-	-	-	-	269
Capital Outlay	500,000	9,613,476	1,808,165	7,805,311	3,731,856
Total Expenditures	500,000	9,613,476	1,808,165	7,805,311	3,732,125
Excess (Deficiency) of Revenues Over (Under) Expenditures	(500,000)	(1,801,363)	(728,305)	1,073,058	(1,857,844)
Other Financing Sources					
Transfers in	500,000	500,000	500,000	-	1,871,999
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ (1,301,363)</u>	(228,305)	<u>\$ 1,073,058</u>	14,155
Fund Balances Beginning of Year			<u>2,166,112</u>		<u>2,151,957</u>
Fund Balances End of Year			<u>\$ 1,937,807</u>		<u>\$ 2,166,112</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 Disposal Fund
Comparative Statement of Net Position
December 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Assets		
Current Assets		
Cash and cash equivalents	\$ 166,770	\$ 47,864
Receivables - Accounts, net	66,053	46,474
Total Current Assets	<u>232,823</u>	<u>94,338</u>
Noncurrent Assets		
Capital assets:		
Nondepreciable	1,574,386	1,574,386
Depreciable, net	318,378	364,667
Total Noncurrent Assets	<u>1,892,764</u>	<u>1,939,053</u>
Total Assets	<u>2,125,587</u>	<u>2,033,391</u>
Deferred Outflows of Resources		
Deferred outflows related to pensions	55,371	2,007
Liabilities		
Current Liabilities		
Accounts payable	47,855	28,437
Accrued expenses	16,614	15,158
Intergovernmental payable	13,051	9,214
Interfund payable	30,105	30,065
Compensated absences payable	24,252	20,367
Closure and postclosure care costs	10,000	10,000
Total Current Liabilities	<u>141,877</u>	<u>113,241</u>
Long-term Liabilities (net of current portion)		
Compensated absences payable	72,756	61,101
Closure and postclosure care costs	1,716,440	1,640,304
Net pension liability	345,111	281,729
Total Long-term Liabilities	<u>2,134,307</u>	<u>1,983,134</u>
Total Liabilities	<u>2,276,184</u>	<u>2,096,375</u>
Net Position		
Investment in capital assets	1,892,764	1,939,053
Unrestricted (deficit)	(1,987,990)	(2,000,030)
Total Net Position	<u>\$ (95,226)</u>	<u>\$ (60,977)</u>

Douglas County, Georgia
Solid Waste Disposal Fund
Comparative Statement of Revenues,
Expenses and Changes in Fund Net Position
For the Years Ended December 31, 2015 and 2014

	2015	2014
Operating Revenues		
Transfer fees	\$ 860,079	\$ 837,910
Dumping fees	671,835	474,919
Recycling sales	235,923	213,260
Miscellaneous	155	169,405
Total Operating Revenues	1,767,992	1,695,494
Operating Expenses		
Personnel services	641,765	668,619
Operating	963,372	900,848
Repairs and maintenance	110,949	48,981
Depreciation	86,175	105,731
Total Operating Expenses	1,802,261	1,724,179
Operating Income / (Loss)	(34,269)	(28,685)
Nonoperating Revenues		
Investment earnings	20	40
Change in Net Position	(34,249)	(28,645)
Net Position Beginning of Year, as restated	(60,977)	(32,332)
Net Position End of Year	\$ (95,226)	\$ (60,977)

Douglas County, Georgia
Solid Waste Disposal Fund
Comparative Statement of Cash Flows
For the Years Ended December 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Increase (Decrease) in Cash and Cash Equivalents		
Cash Flows from Operating Activities		
Cash received from customers	\$ 1,748,413	\$ 1,682,787
Cash payments for personal services	(614,751)	(624,157)
Cash payments for goods and services	(974,930)	(911,385)
Net Cash Provided by (Used in) Operating Activities	<u>158,732</u>	<u>147,245</u>
Cash Flows from Noncapital Financing Activities		
Repayment of interfund loan	-	(107,999)
Proceeds from interfund loan	40	-
Net Cash Provided by (Used in) Noncapital Financing Activities	<u>40</u>	<u>(107,999)</u>
Cash Flows from Capital and Related Financing Activities		
Acquisition of capital assets	(39,886)	(17,264)
Cash Flows from Investing Activities		
Investment earnings	20	40
Net Increase (Decrease) in Cash and Cash Equivalents	118,906	22,022
Cash and Cash Equivalents Beginning of Year	<u>47,864</u>	<u>25,842</u>
Cash and Cash Equivalents End of Year	<u>\$ 166,770</u>	<u>\$ 47,864</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities		
Operating Income (Loss)	\$ (34,269)	\$ (28,685)
Adjustments -		
Depreciation	86,175	105,731
(Increase) Decrease in Assets -		
Accounts receivable	(19,579)	(12,707)
Deferred outflows of resources	(53,364)	(2,007)
Increase (Decrease) in Liabilities:		
Accounts payable	19,418	(15,575)
Accrued expenses	1,456	1,751
Intergovernmental payable	3,837	(389)
Compensated absences payable	15,540	13,588
Closure and postclosure care costs	76,136	54,408
Net pension liability	63,382	31,130
Net Cash Provided by (Used in) Operating Activities	<u>\$ 158,732</u>	<u>\$ 147,245</u>

Douglas County, Georgia
Internal Service Funds
Combining Statement of Net Position
December 31, 2015

	Group Health Insurance Fund	Workers' Compensation Fund	Total
Assets			
Current Assets			
Cash and cash equivalents	\$ 38,056	\$ 525	\$ 38,581
Receivables:			
Accounts	2,895	-	2,895
Interfund	-	1,389,235	1,389,235
Total Assets	40,951	1,389,760	1,430,711
Liabilities			
Current Liabilities			
Accounts payable	101,806	-	101,806
Interfund payable	2,319,827	-	2,319,827
Claims payable	704,799	660,000	1,364,799
Total Liabilities	3,126,432	660,000	3,786,432
Net Position			
Unrestricted (deficit)	\$ (3,085,481)	\$ 729,760	\$ (2,355,721)

Douglas County, Georgia
Internal Service Funds
Combining Statement of Revenues,
Expenses and Changes in Fund Net Position
For the Year Ended December 31, 2015

	Group Health Insurance Fund	Workers' Compensation Fund	Total
Operating Revenues			
Charges for services	\$ 12,023,141	\$ 1,091,798	\$ 13,114,939
Operating Expenses			
Administration	597,520	54,080	651,600
Claims and excess premiums	13,202,366	551,485	13,753,851
Total Operating Expenses	13,799,886	605,565	14,405,451
Operating Income (Loss)	(1,776,745)	486,233	(1,290,512)
Nonoperating Revenues			
Investment earnings	41	4	45
Change in Net Position	(1,776,704)	486,237	(1,290,467)
Net Position Beginning of Year	(1,308,777)	243,523	(1,065,254)
Net Position End of Year	\$ (3,085,481)	\$ 729,760	\$ (2,355,721)

Douglas County, Georgia
Internal Service Funds
Combining Statement of Cash Flows
For the Year Ended December 31, 2015

	Group Health Insurance Fund	Workers' Compensation Fund	Total
Increase (Decrease) in Cash and Cash Equivalents			
Cash Flows from Operating Activities			
Cash received from customers	\$ 12,030,859	\$ 605,761	\$ 12,636,620
Cash payments for goods and services	(559,326)	-	(559,326)
Cash payments for claims	(11,468,677)	(605,565)	(12,074,242)
Net Cash Provided by Operating Activities	<u>2,856</u>	<u>196</u>	<u>3,052</u>
Cash Flows from Investing Activities			
Investment earnings	41	4	45
Net Increase (Decrease) in Cash and Cash Equivalents	2,897	200	3,097
Cash and Cash Equivalents Beginning of Year	<u>35,159</u>	<u>325</u>	<u>35,484</u>
Cash and Cash Equivalents End of Year	<u>\$ 38,056</u>	<u>\$ 525</u>	<u>\$ 38,581</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities			
Operating Income (Loss)	\$ (1,776,745)	\$ 486,233	\$ (1,290,512)
(Increase) Decrease in Assets -			
Accounts receivable	7,718	-	7,718
Interfund receivable	-	(486,037)	(486,037)
Increase (Decrease) in Liabilities:			
Accounts payable	38,194	-	38,194
Interfund payable	1,733,689	-	1,733,689
Net Cash Provided by Operating Activities	<u>\$ 2,856</u>	<u>\$ 196</u>	<u>\$ 3,052</u>

Douglas County, Georgia
Group Health Insurance Fund
Comparative Statement of Net Position
December 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Assets		
Current Assets		
Cash and cash equivalents	\$ 38,056	\$ 35,159
Receivables - Accounts	2,895	10,613
Total Assets	<u>40,951</u>	<u>45,772</u>
Liabilities		
Current Liabilities		
Accounts payable	101,806	63,612
Interfund payable	2,319,827	586,138
Claims payable	704,799	704,799
Total Liabilities	<u>3,126,432</u>	<u>1,354,549</u>
Net Position		
Unrestricted (deficit)	<u>\$ (3,085,481)</u>	<u>\$ (1,308,777)</u>

Douglas County, Georgia
Group Health Insurance Fund
Comparative Statement of Revenues,
Expenses and Changes in Net Position
For the Years Ended December 31, 2015 and 2014

	2015	2014
Operating Revenues		
Charges for services	\$ 12,023,141	\$ 11,337,352
Operating Expenses		
Administration	597,520	525,652
Claims and excess premiums	13,202,366	11,371,787
Total Operating Expenses	13,799,886	11,897,439
Operating Income (Loss)	(1,776,745)	(560,087)
Nonoperating Revenues		
Investment earnings	41	65
Net Income (Loss) Before Transfers	(1,776,704)	(560,022)
Transfers		
Transfers in	-	1,500,000
Change in Net Position	(1,776,704)	939,978
Net Position Beginning of Year	(1,308,777)	(2,248,755)
Net Position End of Year	\$ (3,085,481)	\$ (1,308,777)

Douglas County, Georgia
Group Health Insurance Fund
Comparative Statement of Cash Flows
For the Years Ended December 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Increase (Decrease) in Cash and Cash Equivalents		
Cash Flows from Operating Activities		
Cash received from customers	\$ 12,030,859	\$ 11,336,044
Cash payments for goods and services	(559,326)	(462,040)
Cash payments for claims	(11,468,677)	(12,373,850)
Net Cash Provided by (Used in) Operating Activities	<u>2,856</u>	<u>(1,499,846)</u>
Cash Flows from Non-Capital Financing Activities		
Transfer in	-	1,500,000
Cash Flows from Investing Activities		
Investment earnings	41	65
Net Increase (Decrease) in Cash and Cash Equivalents	2,897	219
Cash and Cash Equivalents Beginning of Year	<u>35,159</u>	<u>34,940</u>
Cash and Cash Equivalents End of Year	<u>\$ 38,056</u>	<u>\$ 35,159</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities		
Operating Income (Loss)	\$ (1,776,745)	\$ (560,087)
(Increase) Decrease in Assets -		
Accounts receivable	7,718	(1,308)
Increase (Decrease) in Liabilities:		
Accounts payable	38,194	63,612
Interfund payable	1,733,689	(801,588)
Claims payable	-	(200,475)
Net Cash Provided by (Used in) Operating Activities	<u>\$ 2,856</u>	<u>\$ (1,499,846)</u>

Douglas County, Georgia
Workers' Compensation Fund
Comparative Statement of Net Position
December 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Assets		
Current Assets		
Cash and cash equivalents	\$ 525	\$ 325
Receivables - Interfund	<u>1,389,235</u>	<u>903,198</u>
Total Assets	<u>1,389,760</u>	<u>903,523</u>
Liabilities		
Current Liabilities		
Claims payable	<u>660,000</u>	<u>660,000</u>
Net Position		
Unrestricted (deficit)	<u>\$ 729,760</u>	<u>\$ 243,523</u>

Douglas County, Georgia
Workers' Compensation Fund
Comparative Statement of Revenues,
Expenses and Changes in Net Position
For the Years Ended December 31, 2015 and 2014

	2015	2014
Operating Revenues		
Charges for services	\$ 1,091,798	\$ 1,076,174
Operating Expenses		
Administration	54,080	75,714
Claims and excess premiums	551,485	555,745
Total Operating Expenses	605,565	631,459
Operating Income	486,233	444,715
Nonoperating Revenues		
Investment earnings	4	6
Net Income Before Transfers	486,237	444,721
Transfers		
Transfers in	-	500,000
Change in Net Position	486,237	944,721
Net Position Beginning of Year	243,523	(701,198)
Net Position End of Year	\$ 729,760	\$ 243,523

Douglas County, Georgia
Workers' Compensation Fund
Comparative Statement of Cash Flows
For the Years Ended December 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Increase (Decrease) in Cash and Cash Equivalents		
Cash Flows from Operating Activities		
Cash received from customers	\$ 605,761	\$ 173,831
Cash payments for claims	(605,565)	(673,514)
Net Cash Provided by (Used in) Operating Activities	<u>196</u>	<u>(499,683)</u>
Cash Flows from Non-Capital Financing Activities		
Transfers in	-	500,000
Cash Flows from Investing Activities		
Investment earnings	4	6
Net Increase (Decrease) in Cash and Cash Equivalents	200	323
Cash and Cash Equivalents Beginning of Year	<u>325</u>	<u>2</u>
Cash and Cash Equivalents End of Year	<u>\$ 525</u>	<u>\$ 325</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities		
Operating Income (Loss)	\$ 486,233	\$ 444,715
(Increase) Decrease in Assets:		
Accounts receivable	-	855
Interfund receivable	(486,037)	(903,198)
Increase (Decrease) in Liabilities:		
Interfund payable	-	(42,055)
Net Cash Provided by (Used in) Operating Activities	<u>\$ 196</u>	<u>\$ (499,683)</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, 2015

Tax Commissioner	Balance January 1, 2015	Additions	Deductions	Balance December 31, 2015
Assets				
Cash and cash equivalents	\$ 2,967,210	\$ 168,082,172	\$ 168,627,281	\$ 2,422,101
Property taxes receivable	10,639,401	116,169,311	114,293,653	12,515,059
Total Assets	\$ 13,606,611	\$ 284,251,483	\$ 282,920,934	\$ 14,937,160
Liabilities				
Taxes payable to others upon collection	\$ 10,639,401	\$ 116,169,311	\$ 114,293,653	\$ 12,515,059
Due to others	2,967,210	168,082,172	168,627,281	2,422,101
Total Liabilities	\$ 13,606,611	\$ 284,251,483	\$ 282,920,934	\$ 14,937,160
Clerk of Superior Court				
Assets				
Cash and cash equivalents	\$ 2,315,198	\$ 11,101,216	\$ 9,606,126	\$ 3,810,288
Liabilities				
Due to others	\$ 2,315,198	\$ 11,101,216	\$ 9,606,126	\$ 3,810,288
Magistrate Court				
Assets				
Cash and cash equivalents	\$ 220,532	\$ 1,131,132	\$ 1,129,527	\$ 222,137
Liabilities				
Due to others	\$ 220,532	\$ 1,131,132	\$ 1,129,527	\$ 222,137
Probate Court				
Assets				
Cash and cash equivalents	\$ 38,097	\$ 519,143	\$ 510,558	\$ 46,682
Liabilities				
Due to others	\$ 38,097	\$ 519,143	\$ 510,558	\$ 46,682

Douglas County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2015

	Balance January 1, 2015	Additions	Deductions	Balance December 31, 2015
Juvenile Court				
Assets				
Cash and cash equivalents	\$ 87,241	\$ 33,360	\$ 42,716	\$ 77,885
Liabilities				
Due to others	\$ 87,241	\$ 33,360	\$ 42,716	\$ 77,885
State Court				
Assets				
Cash and cash equivalents	\$ 447,877	\$ 4,348,816	\$ 4,382,677	\$ 414,016
Liabilities				
Due to others	\$ 447,877	\$ 4,348,816	\$ 4,382,677	\$ 414,016
Sheriff				
Assets				
Cash and cash equivalents	\$ 410,985	\$ 3,083,924	\$ 3,205,648	\$ 289,261
Liabilities				
Due to others	\$ 410,985	\$ 3,083,924	\$ 3,205,648	\$ 289,261
Total				
Assets				
Cash and cash equivalents	\$ 6,487,140	\$ 188,299,763	\$ 187,504,533	\$ 7,282,370
Property taxes receivable	10,639,401	116,169,311	114,293,653	12,515,059
Total Assets	\$ 17,126,541	\$ 304,469,074	\$ 301,798,186	\$ 19,797,429
Liabilities				
Taxes payable to others upon collection	\$ 10,639,401	\$ 116,169,311	\$ 114,293,653	\$ 12,515,059
Due to others	6,487,140	188,299,763	187,504,533	7,282,370
Total Liabilities	\$ 17,126,541	\$ 304,469,074	\$ 301,798,186	\$ 19,797,429

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 Information

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 Information

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-XVI

Debt Capacity Information

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.

XVII-XX

Demographic and Economic Information

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

XXI-XXII

Operating Information

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

XXIII-XXV

Data Source:

Unless otherwise noted, the information in these tables is derived from the comprehensive annual financial report for the applicable year.

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,									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Expenses:										
General government	\$ 10,761,968	\$ 20,368,275	\$ 13,568,649	\$ 13,585,109	\$ 14,191,098	\$ 13,644,727	\$ 12,538,196	\$ 13,573,319	\$ 13,781,109	\$ 15,716,039
Judicial	7,862,568	8,562,938	11,253,245	11,011,229	11,137,903	11,358,495	11,584,448	12,053,508	12,436,057	14,483,783
Public safety	37,034,374	28,470,517	42,180,908	44,336,061	47,554,679	45,435,070	47,791,579	53,346,368	51,051,930	54,068,554
Public works	4,033,599	4,777,631	9,712,850	10,028,106	6,032,383	7,855,384	9,007,928	5,318,691	11,337,399	7,925,905
Parks, recreation and culture	8,937,708	9,931,591	5,956,128	1,502,006	1,700,418	5,948,810	6,655,265	6,979,313	7,292,494	8,066,083
Planning/community development	2,586,407	2,578,122	3,295,556	2,700,466	5,049,385	3,616,735	4,551,448	4,527,637	3,550,146	4,554,838
Health and welfare	2,944,548	3,177,888	2,032,292	6,066,321	5,355,402	2,584,269	1,691,697	1,728,150	1,726,645	2,130,816
Interest and fiscal charges	1,139,024	519,710	374,910	187,455	150,331	1,796,155	1,820,450	2,021,601	766,779	349,330
Total Expenses	75,300,196	78,386,672	88,374,538	89,416,753	91,171,599	92,239,645	95,641,011	99,548,587	101,942,559	107,295,348
Program Revenues:										
Charges for services:										
General government	2,373,144	2,482,103	2,925,147	2,451,596	2,399,280	2,329,369	2,416,608	2,376,940	2,702,909	\$ 1,209,971
Judicial system	8,121,487	8,217,019	943,280	2,016,668	1,500,209	1,693,670	1,989,136	1,930,199	1,796,748	190,732
Public safety	4,331,868	4,594,517	10,992,481	10,119,838	9,483,325	10,631,575	9,445,886	9,677,180	10,413,504	11,630,994
Public works	835,630	825,760	946,372	967,966	505,751	894,414	909,304	892,359	950,304	907,578
Parks, recreation and culture	328,590	399,981	484,939	496,799	881,982	521,753	549,519	561,298	556,603	881,245
Planning/community development	613,978	675,302	595,454	626,073	448,421	519,981	558,204	487,504	528,577	718,787
Operating grants and contributions	2,733,485	2,386,135	2,029,434	1,795,370	2,859,424	2,696,123	2,303,021	2,491,963	2,813,982	5,264,459
Capital grants and contributions	788,923	74,307	1,662,929	3,889,753	5,028,051	6,877,196	2,166,650	3,376,915	2,584,171	3,431,112
Total Program Revenues	20,127,105	19,655,124	20,580,036	22,364,063	23,106,443	26,164,081	20,338,328	21,794,358	22,346,798	24,234,878
Net (Expense) Revenue	(55,173,091)	(58,731,548)	(67,794,502)	(67,052,690)	(68,065,156)	(66,075,564)	(75,302,683)	(77,754,229)	(79,595,761)	(83,060,470)
General Revenues:										
Taxes:										
Property	31,483,394	32,765,136	34,751,634	35,434,026	37,510,186	37,654,064	35,895,179	45,254,466	46,588,611	53,709,101
Sales	45,961,851	33,590,604	17,905,224	16,057,099	31,513,715	39,029,195	39,423,940	38,058,525	40,276,937	40,117,613
Insurance premium	3,310,551	3,481,087	3,565,937	3,514,807	3,418,404	4,007,535	4,281,315	4,449,739	4,696,183	5,028,879
Other	2,563,604	2,626,029	1,746,263	1,711,156	1,799,619	2,007,151	2,238,672	2,414,631	2,754,536	2,992,364
Unrestricted grants and contributions	1,739,407	1,714,801	1,743,024	-	-	-	-	-	-	-
Investment earnings	2,198,788	2,279,223	1,016,183	285,380	140,738	105,464	89,741	41,265	31,294	26,967
Gain on sale of capital assets	226,998	191,595	110,314	-	-	-	94,244	-	-	-
Miscellaneous	623,896	212,788	91,087	290,264	1,061,256	1,618,528	1,551,984	1,599,480	753,986	613,152
Total General Revenues	88,108,489	76,861,263	60,929,666	57,292,732	75,443,918	84,421,937	83,575,075	91,818,106	95,101,547	102,488,076
Change in Net Position¹	\$ 32,935,398	\$ 18,129,715	\$ (6,864,836)	\$ (9,759,958)	\$ 7,378,762	\$ 18,346,373	\$ 8,272,392	\$ 14,063,877	\$ 15,505,786	\$ 19,427,606

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,										
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Expenses:										
General government	14.3%	26.0%	15.4%	15.2%	15.6%	14.8%	13.1%	13.6%	13.5%	14.7%
Judicial	10.4%	10.9%	12.7%	12.3%	12.2%	12.3%	12.1%	12.1%	12.2%	13.5%
Public safety	49.2%	36.3%	47.7%	49.6%	52.1%	49.3%	50.0%	53.6%	50.0%	50.4%
Public works	5.4%	6.1%	11.0%	11.2%	6.6%	8.5%	9.4%	5.4%	11.1%	7.4%
Parks, recreation and culture	11.9%	12.7%	6.8%	1.7%	1.9%	6.5%	6.9%	7.0%	7.2%	7.5%
Planning/community development	3.4%	3.3%	3.7%	3.0%	5.5%	3.9%	4.8%	4.6%	3.5%	4.2%
Health and welfare	3.9%	4.0%	2.3%	6.8%	5.9%	2.8%	1.8%	1.7%	1.7%	2.0%
Interest and fiscal charges	1.5%	0.7%	0.4%	0.2%	0.2%	1.9%	1.9%	2.0%	0.8%	0.3%
Total Expenses	100.0%									
Program Revenues:										
Charges for services:										
General government	11.8%	12.6%	14.2%	11.0%	10.4%	8.9%	11.9%	10.9%	12.1%	5.0%
Judicial system	40.4%	41.8%	4.6%	9.0%	6.5%	6.5%	9.8%	8.9%	8.0%	0.8%
Public safety	21.5%	23.4%	53.4%	45.3%	41.0%	40.6%	46.4%	44.4%	46.6%	48.0%
Public works	4.2%	4.2%	4.6%	4.3%	2.2%	3.4%	4.5%	4.1%	4.3%	3.7%
Parks, recreation and culture	1.6%	2.0%	2.3%	2.2%	3.8%	2.0%	2.7%	2.6%	2.5%	3.6%
Planning/community development	3.0%	3.4%	2.9%	2.8%	1.9%	2.0%	2.7%	2.2%	2.4%	3.0%
Operating grants and contributions	13.6%	12.2%	9.9%	8.0%	12.4%	10.3%	11.3%	11.4%	12.6%	21.7%
Capital grants and contributions	3.9%	0.4%	8.1%	17.4%	21.8%	26.3%	10.7%	15.5%	11.5%	14.2%
Total Program Revenues	100.0%									
General Revenues:										
Taxes:										
Property	35.7%	42.6%	57.0%	61.9%	49.7%	44.6%	42.9%	49.3%	49.0%	52.4%
Sales	52.2%	43.7%	29.4%	28.0%	41.8%	46.2%	47.2%	41.5%	42.4%	39.2%
Insurance premium	3.7%	4.5%	5.8%	6.1%	4.5%	4.8%	5.1%	4.8%	4.9%	4.9%
Other	2.9%	3.4%	2.9%	3.0%	2.4%	2.4%	2.7%	2.6%	2.9%	2.9%
Unrestricted grants and contributions	2.0%	2.2%	2.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Investment earnings	2.5%	3.0%	0.2%	0.0%	0.2%	0.1%	0.1%	0.0%	0.0%	0.0%
Gain on sale of capital assets	0.3%	0.3%	1.7%	0.5%	0.0%	0.0%	0.1%	0.1%	0.0%	0.0%
Miscellaneous	0.7%	0.3%	0.1%	0.5%	1.4%	1.9%	1.9%	1.7%	0.8%	0.6%
Total General Revenues	100.0%									

Data Source:

Applicable years' comprehensive annual financial report.

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

For The Calendar Year Ended December 31,										
Source	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Expenses -										
Solid waste management	\$ 1,880,853	\$ 1,941,993	\$ 2,193,435	\$ 1,857,708	\$ 1,624,120	\$ 1,589,420	\$ 1,622,966	\$ 1,691,062	\$ 1,695,056	\$ 1,802,261
Program Revenues:										
Charges for services -										
Solid waste management	1,983,568	2,076,434	2,013,022	1,862,515	1,793,352	1,534,604	1,309,034	1,502,324	1,526,089	1,767,837
Operating grants and contributions	154,322	-	-	15,520	54,383	26,446	-	-	-	-
Total Program Revenues	2,137,890	2,076,434	2,013,022	1,878,035	1,847,735	1,561,050	1,309,034	1,502,324	1,526,089	1,767,837
Net (Expense) Revenue	257,037	134,441	(180,413)	20,327	223,615	(28,370)	(313,932)	(188,738)	(168,967)	(34,424)
General Revenues:										
Investment earnings	24,056	3,559	1,568	151	290	161	57	30	40	20
Gain on sale of capital assets	-	9,400	1,449	741	-	6,235	-	-	-	-
Miscellaneous	-	-	-	-	-	152	79	5,928	169,405	155
Total General Revenues	24,056	12,959	3,017	892	290	6,548	136	5,958	169,445	175
Change in Net Position ¹	\$ 281,093	\$ 147,400	\$ (177,396)	\$ 21,219	\$ 223,905	\$ (21,822)	\$ (313,796)	\$ (182,780)	\$ 478	\$ (34,249)

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 (Unaudited)
Last Ten Calendar Years
(accrual basis of accounting)

	For the Calendar Year Ended December 31,									
Source	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Expenses:										
Governmental activities ¹	\$ 75,300,196	\$ 78,386,672	\$ 88,374,538	\$ 89,416,753	\$ 91,171,599	\$ 92,239,645	\$ 95,641,011	\$ 99,548,587	\$ 101,942,559	\$ 107,295,348
Business-type activities ²	1,880,853	1,941,993	2,193,435	1,857,708	1,624,120	1,589,420	1,622,966	1,691,062	1,695,056	1,802,261
Total Expenses	77,181,049	80,328,665	90,567,973	91,274,461	92,795,719	93,829,065	97,263,977	101,239,649	103,637,615	109,097,609
Program Revenues:										
Governmental activities ¹	20,127,105	19,655,124	20,580,036	22,364,063	23,106,443	26,164,081	20,338,328	21,794,358	22,346,798	24,234,878
Business-type activities ²	2,137,890	2,076,434	2,013,022	1,878,035	1,847,735	1,561,050	1,309,034	1,502,324	1,526,089	1,767,837
Total Program Revenues	22,264,995	21,731,558	22,593,058	24,242,098	24,954,178	27,725,131	21,647,362	23,296,682	23,872,887	26,002,715
Net (Expense) Revenue	(54,916,054)	(58,597,107)	(67,974,915)	(67,032,363)	(67,841,541)	(66,103,934)	(75,616,615)	(77,942,967)	(79,764,728)	(83,094,894)
General Revenues:										
Governmental activities ¹	88,108,489	76,861,263	60,929,666	57,292,732	75,443,918	84,421,937	83,575,075	91,818,106	95,101,547	102,488,076
Business-type activities ²	24,056	12,959	3,017	892	290	6,548	136	5,958	169,445	175
Total General Revenues	88,132,545	76,874,222	60,932,683	57,293,624	75,444,208	84,428,485	83,575,211	91,824,064	95,270,992	102,488,251
Change in Net Position¹	\$ 33,216,491	\$ 18,277,115	\$ (7,042,232)	\$ (9,738,739)	\$ 7,602,667	\$ 18,324,551	\$ 7,958,596	\$ 13,881,097	\$ 15,506,264	\$ 19,393,357

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 (Unaudited)
Last Ten Calendar Years
(accrual basis of accounting)

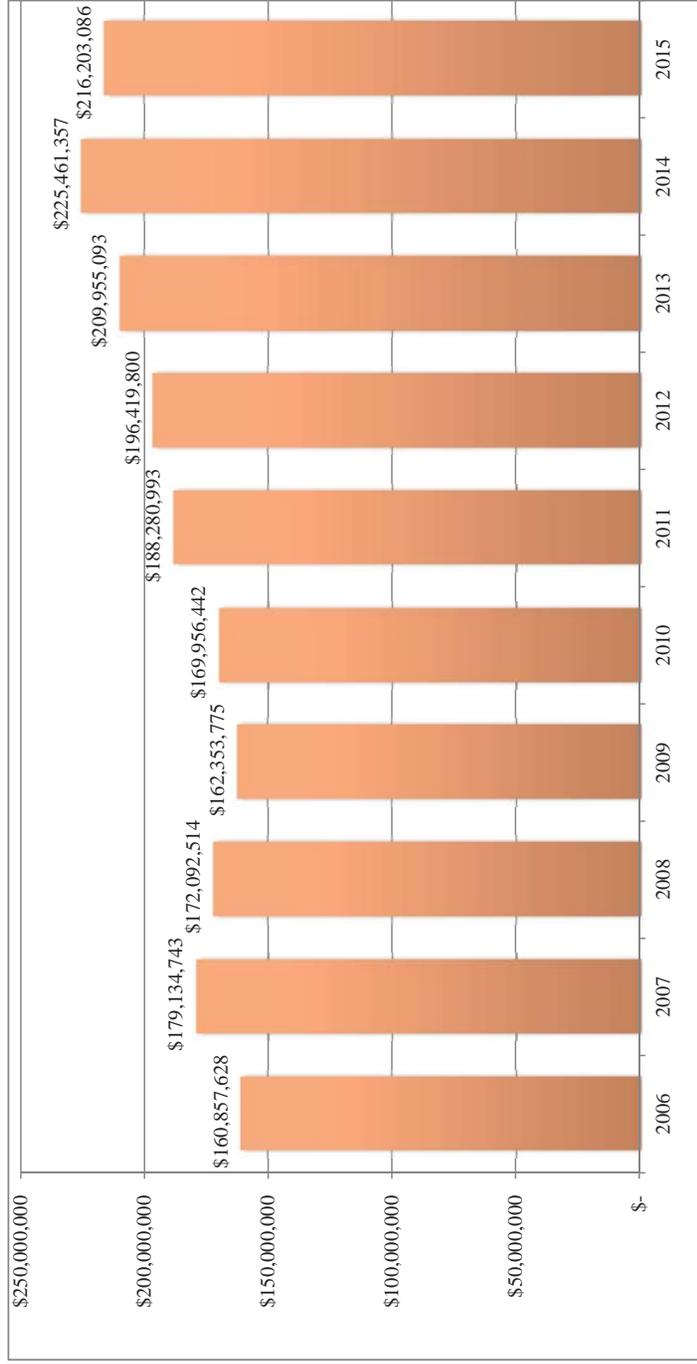
	2006	2007	2008	2009	December 31, 2010	2011	2012	2013	2014	2015
Governmental Activities										
Net investment in capital assets	\$ 100,321,388	\$ 130,881,859	\$ 135,892,083	\$ 139,253,581	\$ 152,508,567	\$ 148,076,376	\$ 182,791,972	\$ 195,280,231	\$ 210,489,674	\$ 228,610,179
Restricted	37,501,445	29,101,966	25,979,607	21,613,968	24,774,752	52,698,495	33,072,620	33,159,865	33,450,483	36,077,406
Unrestricted	22,513,258	18,481,981	9,729,283	973,466	(8,063,542)	(13,208,721)	(19,845,839)	(18,703,270)	(18,697,545)	(48,389,273)
Subtotal Governmental Activities Net Position	160,336,091	178,465,806	171,600,973	161,841,015	169,219,777	187,566,150	196,018,753	209,736,826	225,242,612	216,298,312
Business-type Activities										
Net investment in capital assets	2,739,345	2,604,317	2,327,904	2,427,328	2,326,718	2,250,281	2,138,904	2,027,520	1,939,053	1,892,764
Unrestricted	(2,217,808)	(1,935,380)	(1,836,363)	(1,914,568)	(1,590,053)	(1,535,438)	(1,737,857)	(1,809,253)	(1,720,308)	(1,987,990)
Subtotal Business-type Activities Net Position	521,537	668,937	491,541	512,760	736,665	714,843	401,047	218,267	218,745	(95,226)
Primary Government										
Net investment in capital assets	103,060,733	133,486,176	138,219,987	141,680,909	154,835,285	150,326,657	184,930,876	197,307,751	212,428,727	230,502,943
Restricted	37,501,445	29,101,966	25,979,607	21,613,968	24,774,752	52,698,495	33,072,620	33,159,865	33,450,483	36,077,406
Unrestricted ²	20,295,450	16,546,601	7,892,920	(941,102)	(9,653,595)	(14,744,159)	(21,583,696)	(20,512,523)	(20,417,853)	(50,377,263)
Total Primary Government Net Position	\$ 160,857,628	\$ 179,134,743	\$ 172,092,514	\$ 162,353,775	\$ 169,956,442	\$ 188,280,993	\$ 196,419,800	\$ 209,955,093	\$ 225,461,357	\$ 216,203,086

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 (Unaudited)
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	Amounts									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Taxes	\$ 81,898,174	\$ 71,495,210	\$ 57,167,726	\$ 57,329,291	\$ 73,656,850	\$ 82,824,316	\$ 82,184,350	\$ 90,370,261	\$ 94,222,318	\$ 102,081,320
Licenses and permits	2,283,273	2,272,254	1,653,299	1,244,208	1,014,080	935,321	1,049,998	1,102,716	1,345,033	1,850,191
Intergovernmental	5,185,965	4,359,057	3,806,330	8,155,742	7,874,031	7,230,132	3,910,464	6,163,018	5,239,175	8,533,476
Charges for services	6,508,880	7,073,053	7,351,622	8,722,239	8,595,569	8,895,976	8,765,900	8,347,695	9,085,373	9,199,524
Fines and forfeitures	8,154,494	8,217,019	6,734,996	6,775,033	5,589,447	6,432,926	5,660,840	6,175,124	6,207,621	6,270,616
Investment earnings	2,177,549	2,265,722	1,010,903	284,876	180,059	323,679	215,620	49,164	33,538	27,952
Miscellaneous	712,396	214,288	168,957	331,353	1,185,841	1,675,288	1,721,577	1,769,578	903,998	753,686
Total revenues	\$ 106,920,731	\$ 95,896,603	\$ 77,893,833	\$ 82,842,742	\$ 98,095,877	\$ 108,315,638	\$ 103,508,749	\$ 113,977,556	\$ 117,037,056	\$ 128,716,745
% change from prior year	19.7%	-10.3%	-18.8%	6.4%	18.4%	10.4%	-4.4%	10.1%	2.7%	10.0%
	Percentage of Total									
Taxes	76.6%	74.5%	73.4%	69.2%	75.1%	76.5%	79.4%	79.3%	80.5%	79.3%
Licenses and permits	2.1%	2.4%	2.1%	1.5%	1.0%	0.9%	1.0%	1.0%	1.1%	1.4%
Intergovernmental	4.9%	4.5%	4.9%	9.9%	8.0%	6.7%	3.8%	5.4%	4.5%	6.6%
Charges for services	6.1%	7.4%	9.4%	10.5%	8.8%	8.2%	8.5%	7.3%	7.8%	7.2%
Fines and forfeitures	7.6%	8.6%	8.7%	8.2%	5.7%	5.9%	5.5%	5.4%	5.3%	4.9%
Investment earnings	2.0%	2.4%	1.3%	0.3%	0.2%	0.3%	0.2%	0.0%	0.0%	0.0%
Miscellaneous	0.7%	0.2%	0.2%	0.4%	1.2%	1.5%	1.6%	1.6%	0.8%	0.6%
Total revenues	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

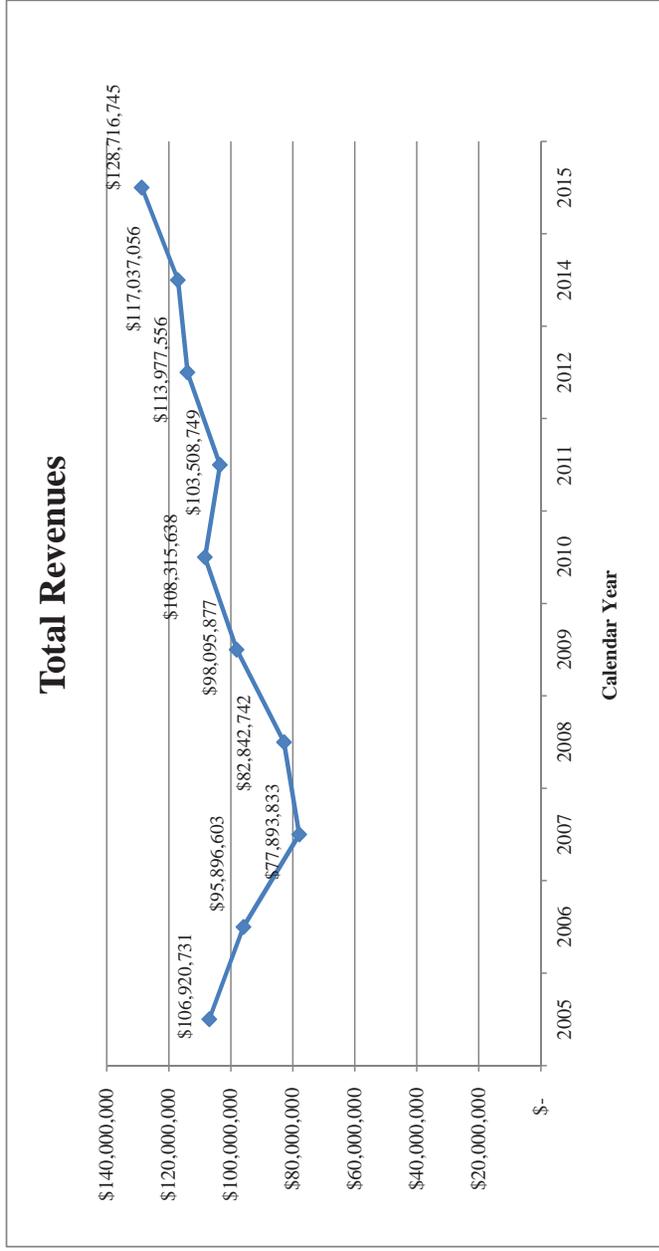
Notes:

¹ Includes all governmental fund types

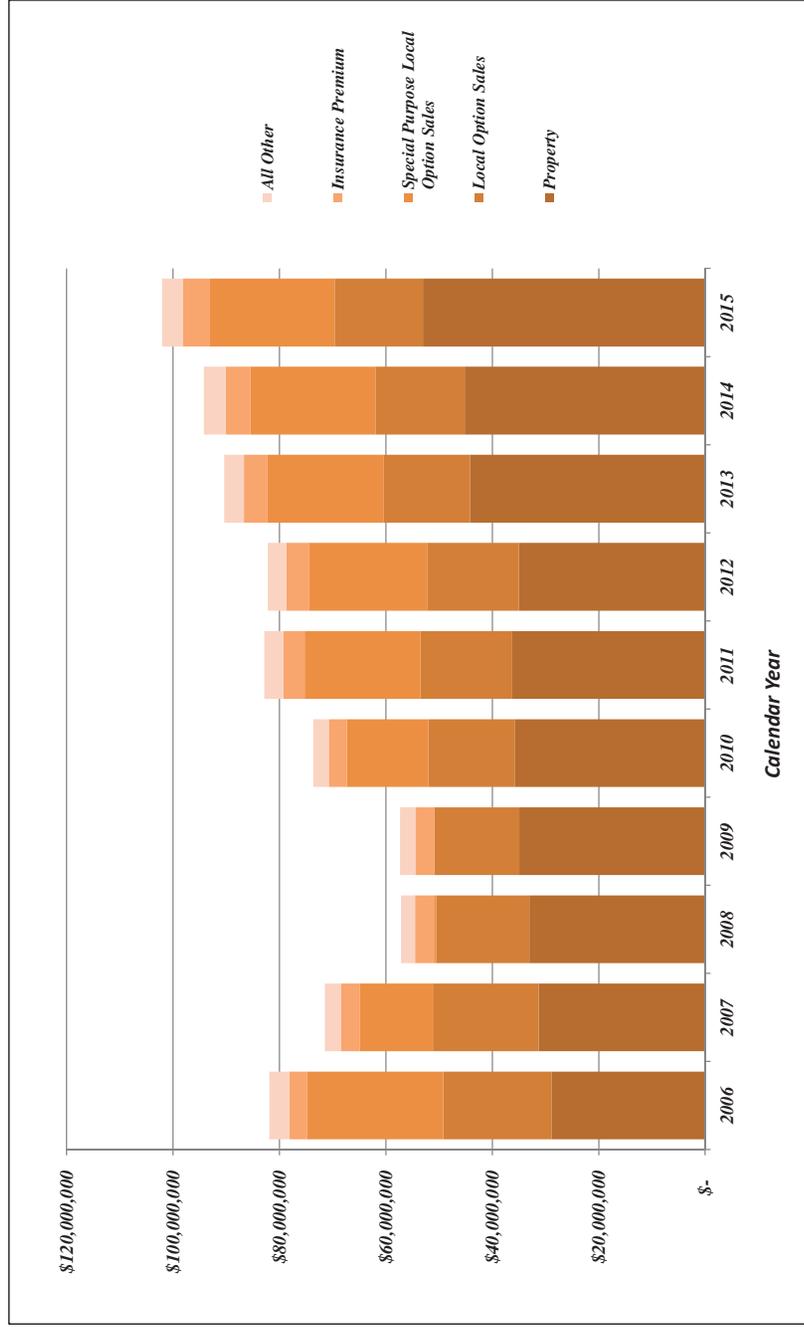
Data Source:

Applicable years' comprehensive annual financial report.

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



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



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

Function	For the Calendar Year Ended December 31,									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Current:										
General government	\$ 9,901,816	\$ 19,851,087	\$ 12,478,752	\$ 12,184,299	\$ 13,164,891	\$ 11,554,563	\$ 10,908,962	\$ 11,952,217	\$ 12,670,603	\$ 13,784,423
Judicial	7,737,159	8,482,939	10,439,352	9,999,046	10,195,441	10,136,429	10,507,508	11,408,765	11,937,778	13,441,752
Public safety	36,156,805	37,392,547	40,568,744	39,096,687	39,313,871	40,659,973	41,239,047	44,461,112	46,333,633	46,923,138
Public works	4,039,816	4,368,271	5,961,325	7,499,322	4,380,484	4,725,357	5,189,087	6,186,338	5,213,724	5,433,757
Parks, recreation and culture	4,694,535	5,003,594	5,295,709	4,799,569	5,862,375	5,006,588	5,059,537	5,186,342	5,534,717	5,935,365
Planning/community development	2,587,990	2,601,045	3,083,318	2,693,043	4,567,106	3,397,487	3,407,246	4,306,671	3,127,729	4,123,733
Health and welfare	3,831,937	2,898,482	1,989,418	1,435,117	1,629,390	1,597,425	1,535,898	1,617,266	1,615,839	1,949,630
Other	3,103,024	3,301,090	156,129	27,279	5,028	-	-	-	-	-
Total Current	72,053,082	83,899,055	79,972,247	77,734,362	79,118,586	77,077,822	77,847,285	85,318,711	86,434,023	91,591,798
% Change From Prior Year	12.8%	16.4%	-4.7%	-2.8%	1.8%	-2.6%	1.0%	9.6%	1.3%	6.0%
Capital Outlay	10,357,713	14,474,597	7,439,742	7,441,646	17,835,780	76,642,158	38,085,114	3,888,753	5,587,406	4,831,419
% Change From Prior Year	5.9%	39.7%	-48.6%	0.0%	139.7%	329.7%	-50.3%	-89.8%	43.7%	-13.5%
Debt Service										
Principal retirement	9,930,442	10,453,460	826,965	845,000	870,000	5,760,000	16,825,000	18,941,143	19,149,768	20,216,881
Interest and fiscal charges	1,291,110	717,317	365,097	172,075	144,318	2,084,761	4,272,533	3,633,232	2,751,753	1,934,736
Bond issuance costs	-	-	-	-	-	498,545	-	-	-	-
Total Debt Service	11,221,552	11,170,777	1,192,062	1,017,075	1,014,318	8,343,306	21,097,533	22,574,375	21,901,521	22,151,617
% Change From Prior Year	3.6%	-0.5%	-89.3%	-14.7%	-0.3%	722.6%	152.9%	7.0%	-3.0%	1.1%
Total Expenditures	\$ 93,632,347	\$ 109,544,429	\$ 88,604,051	\$ 86,193,083	\$ 97,968,684	\$ 162,063,286	\$ 137,029,932	\$ 111,781,839	\$ 113,922,950	\$ 118,574,834
% Change From Prior Year	10.8%	17.0%	-19.1%	-2.7%	13.7%	65.4%	-15.4%	-18.4%	1.9%	4.1%
Debt Service as a % of Noncapital Expenditures	13.5%	11.8%	1.5%	1.3%	1.3%	9.8%	21.3%	20.9%	20.2%	19.5%

Notes:

¹ Includes all governmental fund types.

Data Source:

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

Function	For the Calendar Year Ended December 31,									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
	Amounts									
Current:										
General government	\$ 9,901,816	\$ 19,851,087	\$ 12,478,752	\$ 12,184,299	\$ 13,164,891	\$ 11,554,563	\$ 10,908,962	\$ 11,952,217	\$ 12,670,603	\$ 13,784,423
Judicial	7,737,159	8,482,939	10,439,352	9,999,046	10,195,441	10,136,429	10,507,508	11,408,765	11,937,778	13,441,752
Public safety	36,156,805	37,392,547	40,568,744	39,096,687	39,313,871	40,659,973	41,239,047	44,461,112	46,333,633	46,923,138
Public works	4,039,816	4,368,271	5,961,325	7,499,322	4,380,484	4,725,357	5,189,087	6,186,338	5,213,724	5,433,757
Parks, recreation and culture	4,694,535	5,003,594	5,295,209	4,799,569	5,862,375	5,006,588	5,059,537	5,186,342	5,534,717	5,935,365
Planning/community development	2,587,990	2,601,045	3,083,318	2,693,043	4,567,106	3,397,487	3,407,246	4,506,671	3,127,729	4,123,733
Health and welfare	3,831,937	2,898,482	1,989,418	1,435,117	1,629,390	1,597,425	1,535,898	1,617,266	1,615,839	1,949,630
Other	3,103,024	3,301,090	156,129	27,279	5,028	-	-	-	-	-
Total Current	\$ 72,053,082	\$ 83,899,055	\$ 79,972,247	\$ 77,734,362	\$ 79,118,586	\$ 77,077,822	\$ 77,847,285	\$ 85,318,711	\$ 86,434,023	\$ 91,591,798
	Percentage of Total									
Current:										
General government	13.7%	23.7%	15.6%	15.7%	16.6%	15.0%	14.0%	14.0%	14.7%	15.1%
Judicial	10.7%	10.1%	13.0%	12.9%	12.9%	13.1%	13.4%	13.8%	13.8%	14.7%
Public safety	50.2%	44.6%	50.7%	50.3%	49.7%	52.8%	53.0%	52.1%	53.6%	51.2%
Public works	5.6%	5.2%	7.5%	9.6%	5.5%	6.1%	6.6%	7.2%	6.0%	5.9%
Parks, recreation and culture	6.6%	6.0%	6.6%	6.2%	7.4%	6.5%	6.5%	6.1%	6.4%	6.5%
Planning/community development	3.6%	3.1%	3.9%	3.5%	5.8%	4.4%	4.4%	5.3%	3.6%	4.5%
Health and welfare	5.3%	3.4%	2.5%	1.8%	2.1%	2.1%	2.0%	1.9%	1.9%	2.1%
Other	4.3%	3.9%	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Current	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 Current Expenditures (Unaudited)
Last Ten Calendar Years
(modified accrual basis of accounting)

Total Current Expenditures



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,									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Total Revenues	\$ 106,920,731	\$ 95,896,603	\$ 77,893,833	\$ 82,842,742	\$ 98,095,877	\$ 108,315,638	\$ 103,508,749	\$ 113,977,556	\$ 117,037,056	\$ 128,716,745
Total Expenditures	93,632,347	109,544,429	88,604,051	86,193,083	97,968,684	162,063,286	137,029,932	111,781,839	113,922,950	118,574,834
Excess (Deficiency) of Revenues Over (Under) Expenditures	13,288,384	(13,647,826)	(10,710,218)	(3,350,341)	127,193	(53,747,648)	(33,521,183)	2,195,717	3,114,106	10,141,911
Other Financing Sources (Uses)										
Sale of capital assets	438,846	427,543	519,594	2,326	22,892	19,916	94,244	64,399	184,852	75,009
Issuance of bonds	-	-	-	-	-	97,245,000	-	-	-	-
Inception of capital lease	-	-	-	-	-	-	610,603	354,333	176,471	19,234
Issuance of certificates of participation	-	-	-	-	-	-	-	-	-	-
Premium on issue	13,315,563	5,016,889	2,644,628	982,249	5,300,843	27,463,179	23,363,846	27,880,481	25,850,650	40,093,965
Transfers in	(13,315,563)	(5,016,889)	(2,644,628)	(982,249)	(5,300,843)	(27,995,528)	(23,363,846)	(27,880,481)	(27,850,650)	(40,093,965)
Transfers out	-	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	438,846	427,543	519,594	2,326	22,892	105,823,306	704,847	418,732	(1,638,677)	94,243
Net Change in Fund Balances	\$ 13,727,230	\$ (13,220,283)	\$ (10,190,624)	\$ (3,348,015)	\$ 150,085	\$ 52,075,658	\$ (32,816,336)	\$ 2,614,449	\$ 1,475,429	\$ 10,236,154

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,									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
General Fund										
Nonspendable	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted	2,308,427	2,616,567	2,818,798	2,771,076	1,055,865	1,071,090	1,149,136	1,401,923	1,348,311	1,391,424
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	711,058	2,174,918	1,232,877	6,754,683	3,632,429	15,187,636
Unassigned	19,969,957	14,769,328	8,313,353	9,152,642	6,714,541	8,570,103	11,601,939	13,896,005	18,256,682	16,129,025
Subtotal General Fund	22,278,384	17,385,895	11,132,151	11,923,718	8,481,464	11,816,111	13,983,952	22,052,611	23,237,422	32,708,085
General Fund Percentage Change	45.1%	-22.0%	-36.0%	7.1%	-28.9%	39.3%	18.3%	57.7%	5.4%	40.8%
All Other Governmental Funds										
Restricted	29,713,415	19,032,754	15,341,102	13,846,422	24,083,386	72,181,352	37,851,690	31,372,785	32,616,922	32,278,167
Committed	-	-	-	-	593,644	1,416,900	1,286,699	2,151,957	2,166,112	1,937,807
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-
Special Revenue Funds	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)	-	-	(524,314)	(364,877)	(1,332,551)	-
Subtotal All Other Governmental Funds	37,747,761	29,161,153	25,224,273	21,084,691	24,677,030	73,598,252	38,614,075	33,159,865	33,450,483	34,215,974
All Other Governmental Funds Percentage Change	21.7%	-22.7%	-13.5%	-16.4%	17.0%	198.2%	-47.5%	-14.1%	0.9%	2.3%

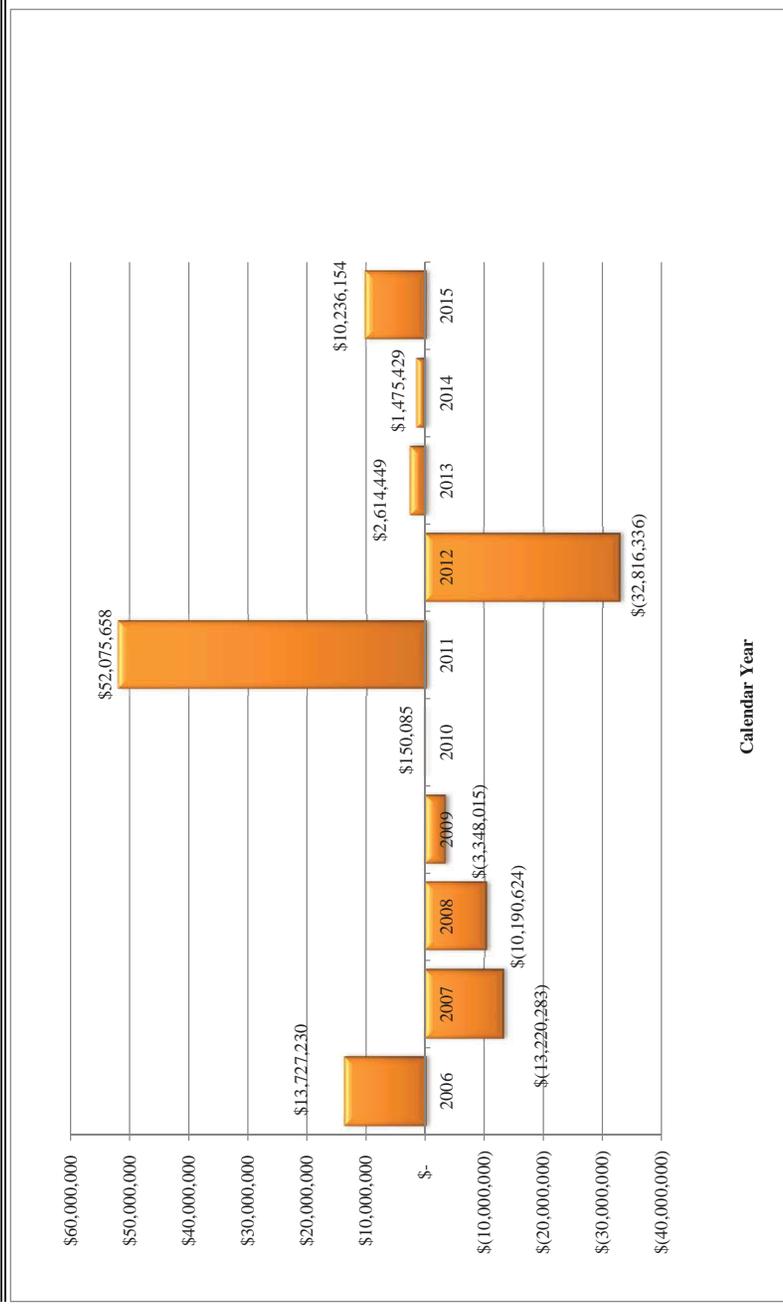
Notes:

¹ In 2011, the County issued \$97,245,000 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 (Unaudited)
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	Total Taxable Assessed Value ¹			
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	\$ 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	289,539,569	888,205	540,525,847	4,111,486,468	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	4,292,473,034	7.826	10,731,182,585	4.4%
2009	2,921,948,442	1,123,501,833	342,437,045	21,740,764	37,631,652	111,081,626	322,663,144	588,753	613,839,030	4,267,524,229	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	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	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	278,392,495	521,075	370,698,604	3,508,852,223	3,508,852,223	9.900	8,772,130,558	-3.1%
2013	2,025,348,154	1,017,893,195	341,043,049	17,038,789	24,595,824	104,306,616	296,133,437	411,257	369,535,667	3,457,234,654	3,457,234,654	12.250	8,643,086,635	-1.5%
2014	2,067,874,584	1,018,758,837	364,974,470	14,540,078	31,890,088	99,308,516	252,799,996	861,148	414,163,825	3,436,845,892	3,436,845,892	12.153	8,592,109,730	-0.6%
2015	2,224,100,531	1,072,923,230	376,595,227	14,306,525	28,101,579	116,542,688	183,317,841	1,063,381	455,136,098	3,561,814,904	3,561,814,904	12.153	8,904,537,260	3.6%
*	\$ 2,413,272,613	\$ 1,049,314,692	\$ 332,532,346	\$ 17,864,745	\$ 32,446,598	\$ 107,221,557	\$ 274,248,825	\$ 636,202	\$ 453,540,332	\$ 3,773,997,245	\$ 3,773,997,245	-7.8%	\$ 9,434,993,113	
**	-9.0%	14.5%	20.9%	19%	51.4%	19.6%	-31.1%	24.8%	101.7%	-7.8%	-7.8%			

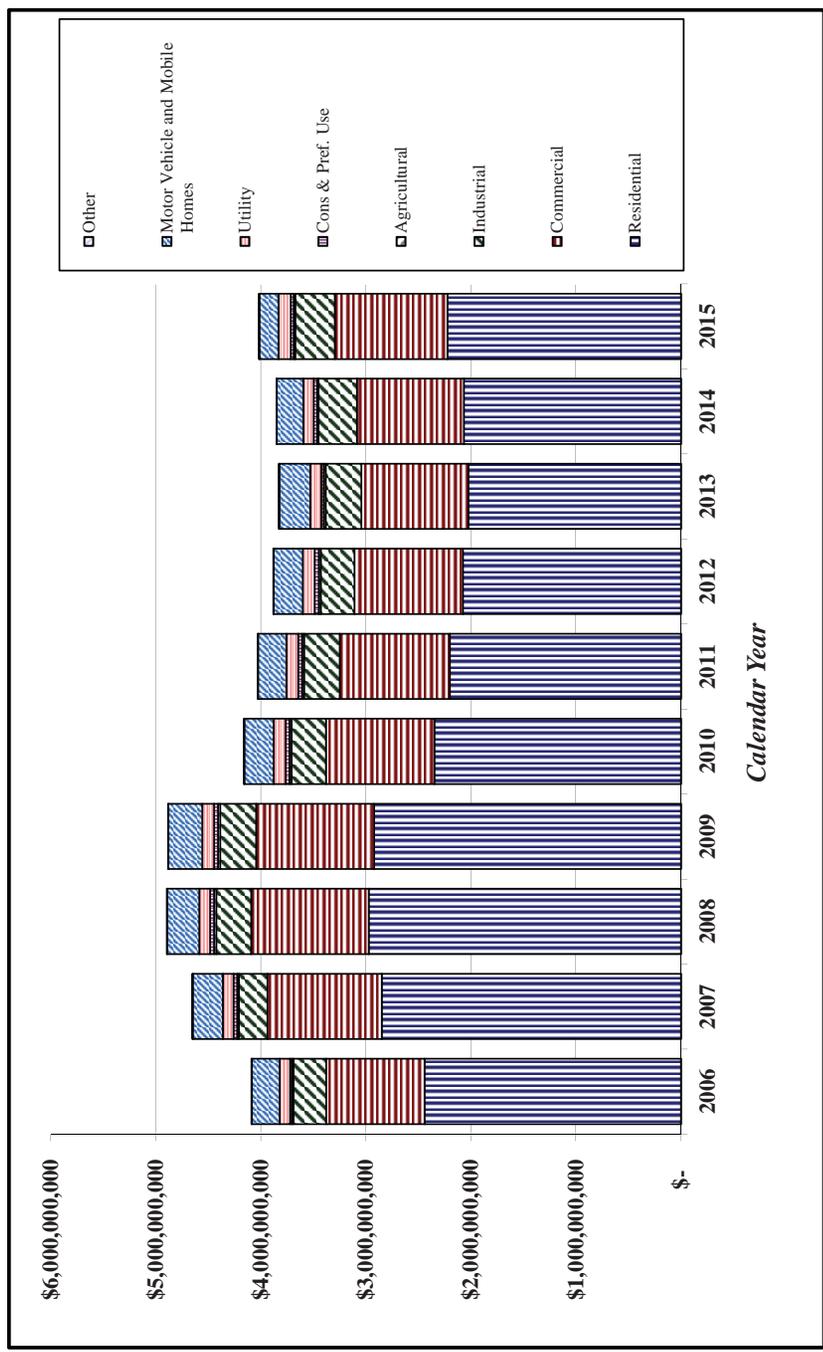
Percentage of Total

2006	59.8%	22.9%	7.6%	0.3%	0.5%	2.4%	6.5%	0.0%	5.5%	94.5%	94.5%			
2007	61.3%	23.4%	5.8%	0.4%	0.8%	2.1%	6.2%	0.0%	11.6%	88.4%	88.4%			
2008	60.8%	22.9%	6.8%	0.4%	0.7%	2.1%	6.3%	0.0%	12.3%	87.7%	87.7%			
2009	59.9%	23.0%	7.0%	0.4%	0.8%	2.3%	6.6%	0.0%	12.6%	87.4%	87.4%			
2010	56.5%	24.8%	7.9%	0.4%	0.9%	2.8%	6.7%	0.0%	13.0%	87.0%	87.0%			
2011	54.7%	26.1%	8.4%	0.5%	0.9%	2.8%	6.6%	0.0%	10.1%	89.9%	89.9%			
2012	53.5%	26.6%	8.3%	0.5%	1.0%	2.9%	7.2%	0.0%	9.6%	90.4%	90.4%			
2013	53.0%	26.6%	8.9%	0.5%	0.6%	2.7%	7.7%	0.0%	9.7%	90.3%	90.3%			
2014	53.7%	26.4%	9.5%	0.4%	0.8%	2.6%	6.6%	0.0%	10.8%	89.2%	89.2%			
2015	55.4%	26.7%	9.4%	0.3%	0.7%	2.9%	4.6%	0.0%	11.3%	85.7%	85.7%			

* 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 freepport 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, <https://apps.dor.ga.gov/digestconsolidation/default.aspx>

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



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

Calendar Year	Direct ⁴ County Rate	Overlapping ¹ State of Georgia ³	City of Villa Rica	City of Austell	City of Douglasville	Underlying Rates ²	
						Douglas County Schools	Douglas County Schools
2006	8.240	0.250	6.825	3.123	3.854	20.300	20.300
2007	7.861	0.250	6.775	3.123	3.854	19.700	19.700
2008	7.826	0.250	6.129	3.123	3.854	19.700	19.700
2009	7.932	0.250	6.775	3.123	5.120	21.350	21.350
2010	9.900	0.250	6.775	3.123	3.854	24.100	24.100
2011	9.900	0.250	6.775	3.123	3.854	19.850	19.850
2012	9.900	0.200	6.775	4.000	3.854	19.850	19.850
2013	12.250	0.150	6.775	4.000	3.853	19.850	19.850
2014	12.153	0.100	6.630	3.060	5.784	19.850	19.850
2015	11.809	0.050	6.500	3.060	7.338	19.850	19.850

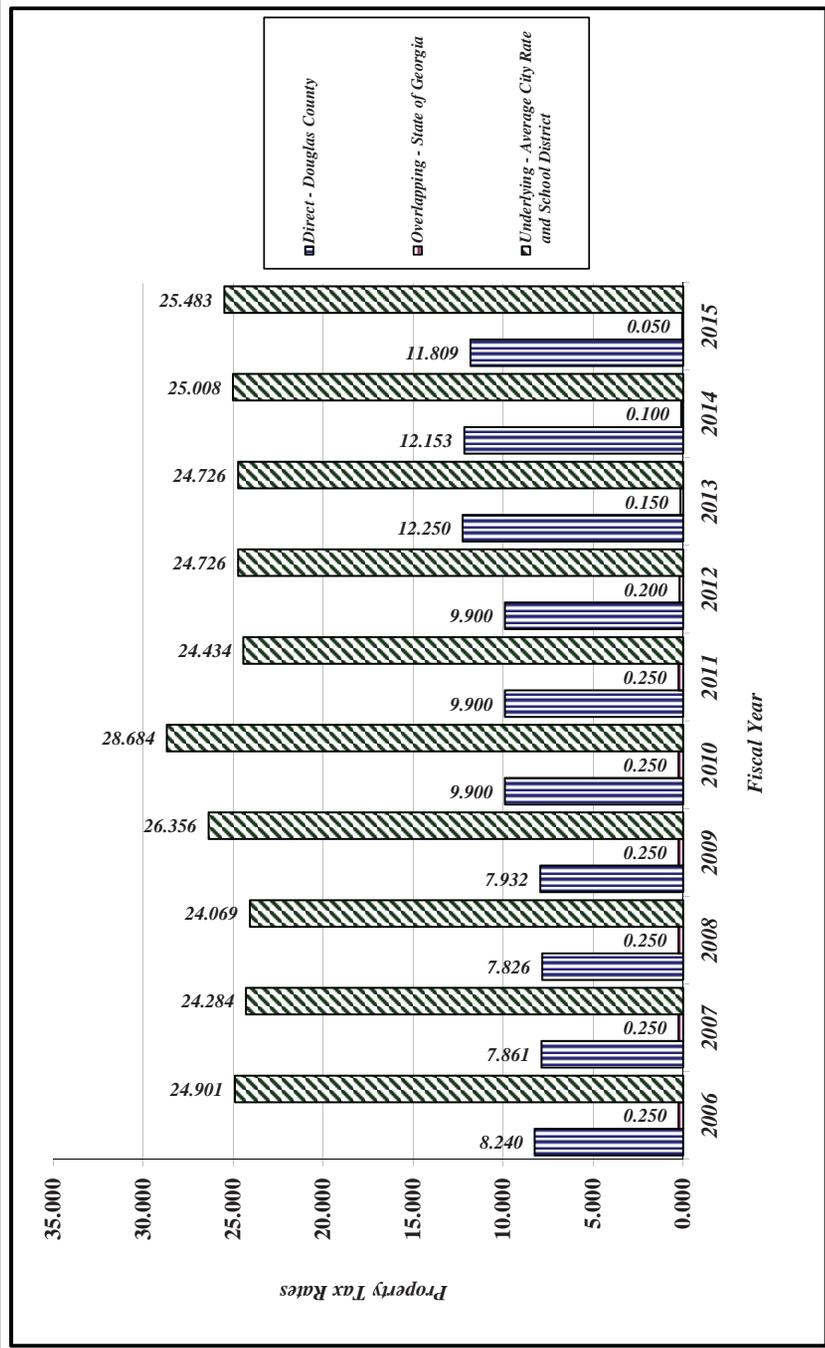
Notes:

- 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 (Unaudited)
 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
2006	\$ 27,759,495	\$ 25,306,480	91.16%	\$ 742,941	\$ 26,049,421	93.84%	\$ 1,710,074	6.16%
2007	29,783,387	26,727,515	89.74%	1,365,778	28,093,293	94.33%	1,690,094	5.67%
2008	31,255,777	26,232,838	83.93%	3,186,945	29,419,783	94.13%	1,835,994	5.87%
2009	31,653,764	27,494,179	86.86%	3,817,474	31,311,653	98.92%	342,111	1.08%
2010	34,241,803	29,629,647	86.53%	4,337,468	33,967,115	99.20%	274,688	0.80%
2011	33,199,061	29,544,073	88.99%	3,355,322	32,899,395	99.10%	299,666	0.90%
2012	31,975,467	28,850,455	90.23%	2,903,785	31,754,240	99.31%	221,227	0.69%
2013	38,720,132	35,450,524	91.56%	3,269,608	38,720,132	100.00%	-	0.00%
2014	38,694,993	36,396,426	94.06%	2,298,567	38,694,993	100.00%	-	0.00%
2015	39,891,830	38,771,804	97.19%	-	38,771,804	97.19%	1,120,026	2.81%

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, 2015 and 2006

2015		2006					
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	\$ 39,796,977	1	1.12%	Google, Inc.	\$ 87,758,920	1	2.30%
Georgia Power Company	23,493,075	2	0.66%	GreyStone Power Company	32,897,026	2	0.86%
Georgia Transmission Corporation	19,333,737	3	0.54%	Bellsouth Telecommunications	18,041,425	3	0.47%
Arbor Place II, LLC	12,760,040	4	0.36%	Georgia Power Company	15,636,077	4	0.41%
Comcast Corporation	13,868,003	5	0.39%	Arbor Place II, LLC	12,669,442	5	0.33%
Bellsouth Telecommunication	12,165,251	6	0.34%	Tree Terrace Associates	10,534,318	6	0.28%
Medline Industries, Inc	17,830,738	7	0.50%	Georgia Transmission Corporation	10,403,414	7	0.27%
DDRTC Douglasville Pavilion, LLC	8,701,000	8	0.25%	Lyros-Creekside II, Inc.	8,567,225	8	0.22%
Crestmark Apartments, LLC	8,677,736	9	0.24%	Pinnacle Homes at Douglasville, LTD.	8,340,032	9	0.22%
Trikkel, LLC	8,518,428	10	0.24%	MCI Telecommunications	7,631,955	10	0.20%
Total Principal Taxpayers	165,144,985		4.64%	Total Principal Taxpayers	212,479,834		5.56%
All Other Taxpayers	3,396,669,919		95.36%	All Other Taxpayers	3,608,533,223		94.44%
Total ¹	\$ 3,561,814,904		100.00%	Total ¹	\$ 3,821,013,057		100.00%

Notes:

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

Data Source:

Douglas County Tax Commissioner's Office

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

Calendar Year	Direct		Overlapping		Underlying		Total Direct, Overlapping and Underlying Rates
	Douglas County		State of Georgia		Douglas County Schools ³		
	LOST ¹	SPLOST ²					
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%
2013	1.00%	1.00%	4.00%		1.00%		7.00%
2014	1.00%	1.00%	4.00%		1.00%		7.00%
2015	1.00%	1.00%	4.00%		1.00%		7.00%

Notes:

¹ The local option sales tax (LOST) was approved by referendum effective October 1st, 1976 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 April 1st, 2010 and expires March 31st, 2016. This tax is being used to fund the new Law Enforcement Center and Jail that was built and completed in 2012.

³ An education special purpose local option sales tax was initially approved effective July 1, 1997. The current education special purpose local option sales tax was approved effective January 1st, 2012 and expires on December 31st, 2016. 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_2014_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					
	General Obligation Bonds	Special Assessment Bonds	Certificates of Participation		Capital Leases	Total	Capital Leases	Total	Percentage of Personal Income	Estimated ² Population	Per Capita
			Special Assessment Bonds	Certificates of Participation							
2006	\$ 9,575,000	\$ 530,000	\$ 5,405,000	\$ 81,318	\$ 15,591,318	\$ 409,433	\$ 16,000,751	0.462%	120,300	\$ 133	
2007	-	435,000	4,700,000	6,965	5,141,965	286,640	5,428,605	0.140%	125,800	43	
2008	-	335,000	3,980,000	-	4,315,000	157,982	4,472,982	0.112%	127,800	35	
2009	-	230,000	3,240,000	-	3,470,000	23,102	3,493,102	0.091%	128,800	27	
2010	-	120,000	2,480,000	-	2,600,000	-	2,600,000	0.068%	129,800	20	
2011	100,373,810	-	1,680,000	-	102,053,810	-	102,053,810	2.622%	132,403	771	
2012	81,946,455	-	855,000	610,603	83,412,058	-	83,412,058	2.102%	133,971	623	
2013	61,811,340	-	-	878,793	62,690,133	-	62,690,133	1.516%	136,379	460	
2014	41,169,865	-	-	905,496	42,075,361	-	42,075,361	1.002%	138,776	303	
2015	19,989,643	-	-	708,200	20,697,843	-	20,697,843	0.469%	140,733	147	

Data Sources:

¹ Applicable years' comprehensive annual financial report.

² Exhibit XXI

Douglas County, Georgia
Direct and Underlying Governmental Activities Debt (Unaudited)
December 31, 2015

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable ¹	Estimated Share of Underlying Debt
Underlying Debt^{2, 3}			
Douglas County Board of Education (June 30, 2015):			
General obligation bonds	\$ 174,973,000	100.0%	\$ 174,973,000
Cities			
Douglasville (June 30, 2015)			
General obligation bonds	39,223,243	100.0%	39,223,243
Capital leases	1,253,397	100.0%	1,253,397
Villa Rica (December 31, 2015)			
Revenue bonds	33,860,000	41.2%	13,950,320
Capital leases	194,513	41.2%	80,139
Austell (June 30, 2015)			
Capital leases	314,452	4.7%	14,779
Total Underlying Debt			229,494,879
County Direct Debt			
Capital leases	708,200		708,200
General obligation bonds	19,989,643		19,989,643
Total	20,697,843	100.0%	20,697,843
Total Direct and Overlapping Debt			\$ 250,192,722

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,				
	2006	2007	2008	2009	2010
Taxable Assessed Value ¹	\$ 3,862,469,435	\$ 4,111,486,468	\$ 4,292,473,034	\$ 4,267,524,229	\$ 3,619,514,330
Legal Debt Margin					
Debt limit (10% of assessed value) ²	\$ 386,246,944	\$ 411,148,647	\$ 429,247,303	\$ 426,752,423	\$ 361,951,433
Debt applicable to limit:					
General obligation bonds	-	-	-	-	-
Less: Amount reserved for repayment of general obligation debt	-	-	-	-	-
Total debt applicable to limit	-	-	-	-	-
Legal Debt Margin	\$ 386,246,944	\$ 411,148,647	\$ 429,247,303	\$ 426,752,423	\$ 361,951,433
Total net debt applicable to the limit as a % of the debt limit	0.00%	0.00%	0.00%	0.00%	0.00%
Taxable Assessed Value ¹	\$ 3,621,759,283	\$ 3,508,852,223	\$ 3,457,234,654	\$ 3,436,843,892	\$ 3,561,814,904
Legal Debt Margin					
Debt limit (10% of assessed value) ²	\$ 362,175,928	\$ 350,885,222	\$ 345,723,465	\$ 343,684,389	\$ 356,181,490
Debt applicable to limit:					
General obligation bonds	100,373,810	81,946,455	61,811,340	41,169,865	19,989,643
Less: Amount reserved for repayment of general obligation debt	(18,626,470)	(20,716,195)	(18,104,923)	(19,490,582)	(17,327,659)
Total debt applicable to limit	81,747,340	61,230,260	43,706,417	21,679,283	2,661,984
Legal Debt Margin	\$ 280,428,588	\$ 289,654,962	\$ 302,017,048	\$ 322,005,106	\$ 353,519,506
Total net debt applicable to the limit as a % of the debt limit	22.57%	17.45%	12.64%	6.31%	0.75%

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				
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	100,373,810	(18,626,470)	81,747,340	2.10%	2.26%	617.41	
2012	81,946,455	(20,716,195)	61,230,260	1.54%	1.75%	457.04	
2013	61,811,340	(18,104,923)	43,706,417	1.06%	1.26%	320.48	
2014	41,169,865	(19,490,582)	21,679,283	0.52%	0.63%	156.22	
2015	19,989,643	(17,327,659)	2,661,984	0.06%	0.07%	18.92	

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	
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
2013	136,379	4,136,346	30,875	71%	35.0	25,294	8.3%	8.2%	6.7%	62,045
2014	138,776	4,200,201	30,798	85%	35.3	25,320	7.4%	7.2%	5.6%	62,535
2015	140,733	4,411,764	31,348	69%	35.6	25,810	6.2%	5.9%	5.0%	64,050

Data Sources:¹ U.S. Census Bureau - <http://quickfacts.census.gov/qfd/states/13/13097.html>² U.S. Bureau of Economic Analysis - <http://www.bea.gov/table/table?tableID=70&step=1&isun=1&acrdn=5>³ U.S. Census Bureau - http://factfinder2.census.gov/bkmk/table/1.0/en/ACS/12_5YR/DP05/0500000US13097%7C0400000US13⁴ Douglas County Board of Education⁵ 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, 2015¹ and 2006

Employer	Type of Business	2015			Percentage of Major County Employers
		Number of Employees	Rank		
Douglas County School System	Education	3,388	1	5.29%	
Douglas County Government	Government	1,103	2	1.72%	
Silverline Building Products	Building Products	900	3	1.41%	
McMaster Carr Supply	Manufacturing Plant Supplier	532	4	0.83%	
Google	Internet Information Provider	375	5	0.59%	
Medline	Medical Supplier	315	6	0.49%	
Seasons 4	Commercial HVAC	230	7	0.36%	
DBCI	Commercial Doors	200	8	0.31%	
Southwire	Wire and Cable Manufacturer	160	9	0.25%	
Dawn Food Products	Manufacturer	150	10	0.23%	
Total Principal Employers		7,353		11.48%	
Other Employers		56,697		88.52%	
Total Employers		64,050		100.00%	
Employer	Type of Business	2006			Percentage of Major County Employers
		Number of Employees	Rank		
Silver Line Building Products Corp.	Vinyl Windows & Patio Doors	1,500	1	2.51%	
Wal-Mart	Retail	911	2	1.53%	
Inner Harbour, Ltd.	Government	700	3	1.17%	
Wellstar Douglas Hospital	Healthcare	549	4	0.92%	
APL Logistics	Healthcare	370	5	0.62%	
Publix Supermarkets	Distribution	355	6	0.60%	
Kroger	Retail	350	7	0.59%	
Bellsouth	Retail	324	8	0.54%	
Benton-Georgia, Inc.	Telecommunications	300	9	0.50%	
GreyStone Power	Underground Utility	232	10	0.39%	
Total Principal Employers		5,591		9.37%	
Other Employers		54,105		90.63%	
Total Employers		59,696		100.00%	

Data Source:

¹ Douglas County Development Authority and City of Douglasville

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

Function/Program	For the Calendar Year Ending December 31,									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
General Fund										
General Government										
Board of Commissioners	5	7	7	7	7	7	8	7	6	5
Finance	13	11	11	11	11	11	10	10	10	10
Purchasing	5	5	5	5	5	5	6	5	5	5
Legal Services	2	2	2	2	2	2	2	2	1	1
Information Services	9	11	11	11	11	10	10	8	9	10
Internal Audit	-	1	1	1	1	1	1	-	-	-
Personnel	4	4	4	4	4	4	4	4	4	4
Tax Commissioner	14	15	15	20	20	20	18	16	16	17
Tax Appraisal	19	20	21	19	19	17	16	16	14	16
Courthouse Maintenance	1	1	1	1	1	1	1	1	1	1
Election Board	2	2	2	2	2	2	2	4	4	4
Voter Registration	2	2	2	2	2	2	2	2	-	-
Printing	3	3	3	3	3	3	3	2	2	2
Property Management	4	5	7	7	7	7	7	6	6	6
Records Retention	2	2	2	2	2	2	2	2	2	2
Risk and Safety	-	1	2	2	2	2	2	2	2	3
Communications	3	3	3	3	3	4	3	3	4	4
Total General Government	88	95	99	102	102	100	97	89	87	96
Judicial										
Superior Court Judges	6	6	6	6	6	6	6	6	6	7
Clerk of Superior Court	29	29	30	30	31	31	32	29	32	31
District Attorney	27	27	32	32	32	33	34	36	37	37
Victim Witness Office	-	-	-	-	-	-	-	-	-	-
Magistrate Court	8	8	9	8	8	8	9	9	11	10
Probate Court	7	7	7	7	7	6	6	6	6	6
Juvenile Court	7	7	7	7	7	7	7	7	7	7
Public Defender	14	14	15	15	15	15	15	15	18	21
State Court Judges	2	2	2	2	2	4	4	4	4	5
State Court Solicitor	9	9	12	12	12	13	15	15	16	16
State Court Clerk	5	5	10	10	10	10	10	10	9	9
State Court Public Defender	2	2	3	3	3	3	3	-	-	-
Superior Court Felony Drug Court	-	-	-	-	-	-	-	-	1	1
Juvenile Programs Administration	11	13	13	13	13	12	12	12	13	13
Superior Court DUI & Misdemeanor Drug Court	-	-	-	-	-	-	-	-	1	3
Total Judicial	127	129	146	145	146	148	153	149	161	166
Public Safety										
Sheriff Enforcement	150	162	164	165	165	156	161	163	164	162
Sheriff Detention	151	155	165	160	160	147	159	164	154	168
Fire and Emergency Services *	165	166	172	172	172	143	158	151	142	-
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	9	12	-
Total Public Safety	479	496	514	510	510	459	491	490	475	333

* Moved to a Special Revenue Fund as of 2015

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

(Continued)

Function/Program	For the Calendar Year Ending December 31,									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Public Works										
Department of Transportation	40	47	49	47	47	44	44	43	42	42
Development Control *	7	5	5	4	4	5	4	4	4	-
Fleet Management	12	13	13	12	12	12	12	12	12	15
Total Public Works	59	65	67	63	63	61	60	59	58	57
Culture/Recreation										
Parks and Recreation	31	35	40	40	39	37	42	37	35	41
Libraries	15	15	15	15	15	15	17	22	22	23
Total Culture/Recreation	46	50	55	55	54	52	59	59	57	64
Housing and Development										
Agriculture Extension	6	6	6	6	6	6	6	6	4	5
Building Inspection	14	14	14	13	13	8	8	6	5	-
Planning and Zoning *	4	5	5	5	5	5	5	4	3	-
Code Enforcement Officers Division *	3	3	3	3	3	3	3	2	2	-
Development Services Administration *	2	1	1	1	1	1	1	1	1	-
Occupational Tax Division *	2	3	3	3	3	2	2	1	2	-
GIS Mapping	3	3	3	3	3	3	3	3	3	3
Rateshare	4	4	4	4	4	3	4	4	4	4
Economic Development	2	2	-	-	-	-	-	-	-	-
Total Housing and Development	40	41	39	38	38	31	32	27	24	12
Health and Welfare										
Senior Services	-	-	-	-	-	7	8	8	10	12
Total General Fund	839	876	920	913	913	858	900	881	872	740
Special Revenue Funds										
E-911	24	25	27	25	25	23	28	23	23	24
Highway Safety Task Force	-	-	-	-	-	-	-	-	-	-
Fire Services & EMS	-	-	-	-	-	-	-	-	-	128
Animal Control Services	-	-	-	-	-	-	-	-	-	11
Unincorporated Area Special Services District	-	-	-	-	-	-	-	-	-	19
Victim Assistance	3	4	4	3	3	2	3	3	3	3
Total Special Revenue Funds	27	29	31	28	28	25	31	26	26	185
Enterprise Funds										
Landfill	8	8	8	8	8	8	8	8	9	11
Cafeteria	-	-	-	-	-	-	-	-	-	-
Total Enterprise Funds	8	8	8	8	8	8	8	8	9	11
Total County-wide	874	913	959	949	949	891	939	915	907	936
Percentage Change From Prior Year	8.0%	4.5%	5.0%	-1.0%	0.0%	-6.1%	5.4%	-2.6%	-0.9%	3.2%

Data Source:
Various County Departments

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

Function/Program	For the Calendar Year Ending December 31,									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
General Government										
Total Personal Property Accounts	11,250	12,250	8,849	8,940	8,707	9,016	9,514	9,291	9,126	8,876
Total Number of Parcels	49,500	52,500	53,580	53,466	53,505	53,570	53,655	53,776	53,845	53,899
Vehicle Tags Sold	116,900	122,700	142,800	165,600	128,000	121,700	122,000	124,000	120,500	124,000
Registered Voters	67,000	67,500	76,000	76,000	81,900	79,000	67,982	75,730	59,701	8,331
Judicial System										
Civil Cases Filed	4,430	4,666	5,922	6,423	5,132	4,556	3,964	5,132	4,058	3,743
Criminal Cases Filed	1,842	1,807	2,001	1,909	1,773	1,817	1,858	1,773	2,487	2,206
Criminal Warrants Issued by Magistrate	7,170	7,200	6,770	7,000	6,500	6,224	6,867	5,736	5,800	6,200
Marriage Licenses Issued	1,128	1,100	1,150	1,200	1,200	1,142	1,195	1,180	1,180	1,200
Traffic Cases	10,230	14,000	14,830	16,310	12,690	10,093	10,175	9,020	11,475	11,693
Real Estate Documents (08)	4,700	4,800	2,186	1,906	1,640	1,729	2,141	1,721	2,141	638
Youth Served through Juvenile Programs	1,130	1,300	1,400	1,590	1,650	1,750	1,690	921	845	530
Families Served through Juvenile Programs	1,000	1,080	2,000	1,200	1,250	1,350	630	727	451	300
Public Safety										
Total Calls for Fire and EMS Service	12,722	13,064	13,251	13,648	13,659	14,313	14,483	14,349	15,690	16,252
Inmates Received	9,183	9,996	10,792	10,140	11,186	10,407	8,969	9,590	10,304	5,598
Public Works										
Miles of Roads Maintained	590	600	600	900	290	206	154	163	200	200
Miles of Road Resurfaced	37	28	28	2	-	3	4	6	11	14
Culture/Recreation										
Library Patron Count	371,000	380,000	382,000	402,000	393,600	411,300	452,600	628,000	376,604	347,310
Adult Recreation Participants	1,200	3,000	3,500	3,850	3,850	3,800	3,900	3,900	4,000	4,050
Youth Recreation Participants	24,000	42,000	47,000	51,700	51,700	52,000	53,000	54,500	56,500	56,500
Planning and Community Development										
4-H, Science, and Horticulture Programs	235	255	275	285	240	240	245	255	255	260
4-H Members	1,450	1,500	1,700	1,800	1,800	1,850	2,100	2,200	2,450	2,450
Average Daily Rideshare One-Way Trips	315	481	538	577	655	575	658	700	626	420
Health and Welfare										
Seniors and Handicapped Served	326	401	417	425	484	510	513	519	553	553
Special Revenue										
Calls Received on 911 System	107,000	120,000	121,000	121,000	113,400	120,000	190,000	142,184	108,100	114,304
Total Building Inspections Conducted	36,000	37,000	7,000	4,223	4,581	3,258	3,696	2,700	4,500	6,991
Enterprise Funds										
Total Landfill Tonnage	84,850	100,260	81,870	89,500	40,470	34,369	28,090	37,801	36,582	35,561
Pounds Recycled	1,579	1,577	1,624	1,700	2,084	6,316	6,143	9,222	10,626	16,140
Data Source										
Various County Departments										

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

Function/Program	For the Calendar Year Ending December 31,									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
General Government										
Vehicles	42	55	48	48	49	51	53	53	52	52
Judicial System										
Vehicles	16	14	11	11	11	11	11	14	14	7
Public Safety										
Fire Stations	9	10	11	10	10	10	10	10	10	10
Training Facility	-	-	-	-	1	1	1	2	2	2
Sheriff's Department Precincts	2	2	2	1	1	1	1	1	1	1
Public Works										
Miles of Road	786	887	894	892	892	994	994	994	994	1,005
Health and Welfare										
County Owned Senior Services Buildings	1	1	1	1	1	1	1	1	1	1
Culture/Recreation										
County Libraries	2	2	2	2	2	3	3	3	3	3
County Parks	12	13	13	13	14	14	14	14	14	14
County Aquatic Centers	1	1	1	1	1	1	1	1	1	1
Total Acreage of Parks - Including Undeveloped	1,799	1,817	1,817	1,817	1,817	1,817	1,817	1,817	1,817	1,817
County Senior Centers	1	1	1	1	1	1	1	1	1	1
Housing and Development										
Rideshare Vans	40	60	74	98	98	84	85	97	95	107
Special Revenue										
E-911 Buildings	1	1	1	1	1	1	2	2	2	2
Enterprise Funds										
Buildings	5	5	6	6	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
Grant Schedule
 Georgia Department of Human Resources
 For the Year Ended December 31, 2015

FAMILY CONNECTION PROGRAM - DHR CONTRACT #427-93-151500045

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

FAMILY CONNECTION PROGRAM - DHR CONTRACT #427-93-161600045

	<u>CFDA</u>	<u>Budget</u>	<u>Actual</u>	<u>Remaining Balance</u>
Revenues:				
Intergovernmental - State	N/A	\$ 46,000	\$ 25,222	\$ 20,778
Expenditures:				
Health and welfare		46,000	25,222	20,778
Contract services		<u>46,000</u>	<u>25,222</u>	<u>20,778</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, 2015

Project	Original Project Length Budget	Revised Project Length Budget	Prior Years Actual	Current Year Actual	Project Length Actual Total	Variance With Revised Project Length Budget
2002 Douglas County:						
Parks and Recreation Projects	\$ 30,000,082	\$ 40,341,480	\$ 40,060,471	\$ -	40,060,471	\$ 281,009
Road Projects	32,590,206	41,494,077	39,106,914	585,790	39,692,704	1,801,373
Fire Projects	12,056,400	13,339,208	12,423,374	427,438	12,850,812	488,396
2002 City of Douglasville:						
Parks and Recreation Projects	13,796,849	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
2002 Total	\$ 97,440,271	\$ 122,154,809	\$ 118,993,249	\$ 1,013,228	\$ 120,006,477	\$ 2,148,332
2010:						
Jail and Law Enforcement Complex						
2010 Total	\$ 117,763,214	\$ 116,240,580	\$ 116,142,413	\$ 119,033	\$ 116,261,446	\$ (20,866)

Note: The 2010 SPLOST Fund also transferred \$23,738,054 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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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

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

We have audited 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, 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 Douglas County, Georgia as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise Douglas County, Georgia's (the County) basic financial statements, and have issued our report thereon dated June 21, 2016. Our report includes a reference to other auditors who audited the financial statements of the Douglas County Board of Health, as described in our report of the County's financial statements. This report does not include the results of the other auditor's testing of internal controls over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Douglas County, Georgia's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances 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. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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 and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Douglas County Board of Commissioners
Douglas County, Georgia

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 material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from 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 *Government Auditing Standards*.

We noted certain matters that we reported to management of the County in a separate letter dated June 21, 2016.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Nichols, Cauley + Associates, LLC

Atlanta, Georgia
June 21, 2016



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE

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

Report on Compliance for Each Major Federal Program

We have audited Douglas County, Georgia's (the County) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) 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, 2015. 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

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance 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 the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance 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, 2015.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, 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. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance 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 compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Douglas County Board of Commissioners
Douglas County, Georgia

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Richels, Culey + Associates, LLC

Atlanta, Georgia
June 21, 2016

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DOUGLAS COUNTY, GA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED DECEMBER 31, 2015

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass Through Entity Number	Federal Program Expenditures
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
Pass through Georgia Department of Community Affairs:			
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	08-NS-5058	\$ 529,816
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	B-11-UN-13-0007	385,247
Total Department of Housing and Urban Development			<u>915,063</u>
DEPARTMENT OF HOMELAND SECURITY			
Pass through Georgia Emergency Management Agency:			
Homeland Security Grant Program	97.067	EMW-2013-SS-00054-S01	1,870
Homeland Security Grant Program	97.067	EMW-2014-SS-00092-S01	25,484
			27,354
Emergency Management Performance Grant	97.042	EMW-2014-0073-OEM14-050	40,221
Total Department of Homeland Security			<u>67,575</u>
DEPARTMENT OF JUSTICE			
Pass through Bureau of Justice Assistance:			
ARRA - Edward Byrne Memorial Justice Assistance Grant Program	16.803	2015-DJ-BX-0677	4,759
ARRA - Edward Byrne Memorial Justice Assistance Grant Program	16.803	2014-DJ-BX-0930	12,205
			16,964
Pass through Criminal Justice Coordinating Council:			
Juvenile Justice and Delinquency Prevention	16.540	JJ-15-010	27,163
Juvenile Justice and Delinquency Prevention	16.540	T14-8-004	11,057
			38,220
State Criminal Alien Assistance Program	16.606	2015-AP-BX-0075	13,412
Violence Against Women Formula Grants	16.588	W14-8-019	53,849
Crime Victim Assistance	16.575	C14-8-072	85,667
Juvenile Accountability Block Grants	16.523	JJ-15-010	12,057
Equitable Sharing Program	16.922	GA048015A	16,978
Total Department of Justice			<u>237,147</u>
DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Pass Through Georgia Department of Human Resources:			
Special Program for the Aging - Title III Part B	93.044	008ASI	73,229
Special Program for the Aging - Title III Part C	93.045	008AS4	196,916
Nutrition Services Incentive Program (NSIP)	93.053	008AUI	34,785
Family Caregiver Support - Title III, Part E	93.052	008AS3	23,746
Social Services Block Grant	93.667	DS14-01-007	4,540
Total Department of Health and Human Services			<u>333,216</u>

(continued)

DOUGLAS COUNTY, GA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED DECEMBER 31, 2015

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-2016-000-00291	6,124
State and Community Highway Safety	20.600	TEN-2015-000-00304	17,348
State and Community Highway Safety	20.600	GA-2015-000-00299	51,496
State and Community Highway Safety	20.600	GA-2016-000-00039	17,633
			<u>92,601</u>
Pass through Criminal Justice Coordinating Council:			
Federal Transit - Formula Grant	20.507	GA-90-X324	737,038
Federal Transit - Formula Grant	20.507	GA-90-X329	84,547
New Freedom Program - MARTA	20.521	GA-57-X015-00	27,459
New Freedom Program - ARC	20.521	AG1623	10,875
			<u>859,919</u>
Total U.S. Department of Transportation			<u>952,520</u>
Total Expenditures of Federal Awards			<u>\$ 2,505,521</u>

DOUGLAS COUNTY, GEORGIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015

1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of the County of Douglas, Georgia in accordance with requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). 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. Because the schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position or cash flows of the County.

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 Transportation to other governments or not-for-profit agencies (subrecipients). The subrecipient agencies have certain compliance responsibilities related to administering these Federal Programs. Under the Uniform Guidance, the County is responsible from monitoring subrecipients 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 subrecipients as follows.

Program Title	Federal CFDA Number	Federal Amounts Provided to Subrecipient
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	\$ <u><u>915,063</u></u>

Douglas County, Georgia
 Schedule of Findings and Questioned Costs
 Year Ended December 31, 2015

SECTION I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements

Type of auditor’s report issued: unmodified

Internal control over financial reporting:

Are any material weaknesses identified? yes X no

Are any significant deficiencies identified? yes X none reported

Is any noncompliance material to financial Statements noted? yes X no

Federal Awards

Internal Control over major programs:

Are any material weaknesses identified? yes X no

Are any significant deficiencies identified? yes X none reported

Type of auditor’s report issued on compliance for major programs: unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? yes X no

Identification of major programs:

CFDA Number Name of Federal Programs

20.507 Department of Transportation – Federal Transit

Dollar threshold used to distinguish Between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? X yes no

Douglas County, Georgia
Schedule of Findings and Questioned Costs
Year Ended December 31, 2015

Section II – Financial Statement Findings

None Reported

Section III – Federal Award Findings

None Reported

Douglas County, Georgia

Certification of 9-1-1 Expenditures
For the Year Ended December 31st, 2015

Line No.	O.C.G.A. Reference	Account	Amount
1		Indicate UCOA Fund Type Used to Account for 9-1-1 Activity (choose one): <input checked="" type="checkbox"/> X ___ Special Revenue Fund ___ Enterprise Fund	
2	46-5-134(G)	Expenditures (UCOA Activity 3800) Wireless service supplier cost recovery charges (Identify each supplier individually on lines below - attach list, if necessary) AT&T Wireless Inc.	\$ 109,534
		Spring PCS	\$ 27,400
		Quality Recording Solutions, LLC	\$ 3,183
		Southern Line	\$ 372
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)(A)	Lease costs	\$ _____
3b	46-5-134(F)(A)	Purchase costs	\$ _____
3c	46-5-134(F)(A)	Maintenance costs	\$ _____
4	46-5-134(F)(B)	Rates associated with the service suppliers 9-1-1 service and other service suppliers recurring charges	\$ _____
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	
5a	46-5-134(F)(C)	Salaries and wages	\$ 1,144,614
5b	46-5-134(F)(C)	Employee benefits	\$ 401,646
6	46-5-134(F)(D)	Cost of training of employees who work as dispatchers or directors	\$ 4,935
7	46-5-134(F)(E)	Office supplies of the public safety answering points used directly in providing emergency 9-1-1 system services	\$ 8,335
8		Building used as a public safety answering point:	
8a	46-5-134(F)(F)	Lease costs	\$ _____
8b	46-5-134(F)(F)	Purchase costs	\$ _____
9		Computer hardware and software used at a public safety answering point, including computer assisted dispatch systems and automatic vehicle location systems:	
9a	46-5-134(F)(G)	Lease costs	\$ _____
9b	46-5-134(F)(G)	Purchase costs	\$ 221,178
9c	46-5-134(F)(G)	Maintenance costs	\$ 13,586
10		Supplies directly related to providing emergency 9-1-1 system services, including the cost of printing emergency 9-1-1 public education materials	
11	46-5-134(F)(H)	Logging recorders used at a public safety answering point to record telephone and radio traffic:	\$ 8,558

Douglas County, Georgia

Certification of 9-1-1 Expenditures

For the Year Ended December 31st, 2015

Line No.		O.C.G.A. Reference	
11a	Lease costs	46-5-134(f)(1)(i)	\$ _____
11b	Purchase costs	46-5-134(f)(1)(i)	\$ _____
11c	Maintenance costs	46-5-134(f)(1)(i)	\$ 13,219
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)	\$ _____
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)	\$ _____
13b	Purchase costs	46-5-134(f)(2)(B)(ii)	\$ _____
13c	Maintenance costs	46-5-134(f)(2)(B)(ii)	\$ 2,461
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		
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	46-5-134(f)(2)(B)(iii)	\$ _____
15a	Lease costs	46-5-134(f)(2)(B)(iv)	\$ _____
15b	Purchase costs	46-5-134(f)(2)(B)(iv)	\$ _____
15c	Maintenance costs	46-5-134(f)(2)(B)(iv)	\$ _____
16	Public safety voice and data communications systems located in the 9-1-1 system facility that further the legislative intent of providing the highest level of emergency response service on a local, regional, and state-wide basis, including equipment and associated hardware and software that supports the use of public safety wireless voice and data communication systems		
16a	Lease costs	46-5-134(f)(2)(B)(v)	\$ _____
16b	Purchase costs	46-5-134(f)(2)(B)(v)	\$ _____
16c	Maintenance costs	46-5-134(f)(2)(B)(v)	\$ 260,569
17	Other expenditures not included in Lines 2 through 16 above. Identify by object and purpose.		
	Building Maintenance		\$ 12,124
	Utilities		\$ 49,705
			\$ _____
			\$ _____
			\$ _____

Douglas County, Georgia

Certification of 9-1-1 Expenditures

For the Year Ended December 31st, 2015

Line No.

O.C.G.A. Reference

\$ _____
\$ _____
\$ _____

\$ 2,281,420

18 Total Expenditures (total of all amounts reported on Lines 2 through 17 above)

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 6/21/16

Print Name of Chief Elected Official Tom Worthan

Title of Chief Elected Official Chairman

Signature of Chief Financial Officer  Date 6-21-16

Print Name of Chief Financial Officer Jennifer Hallman