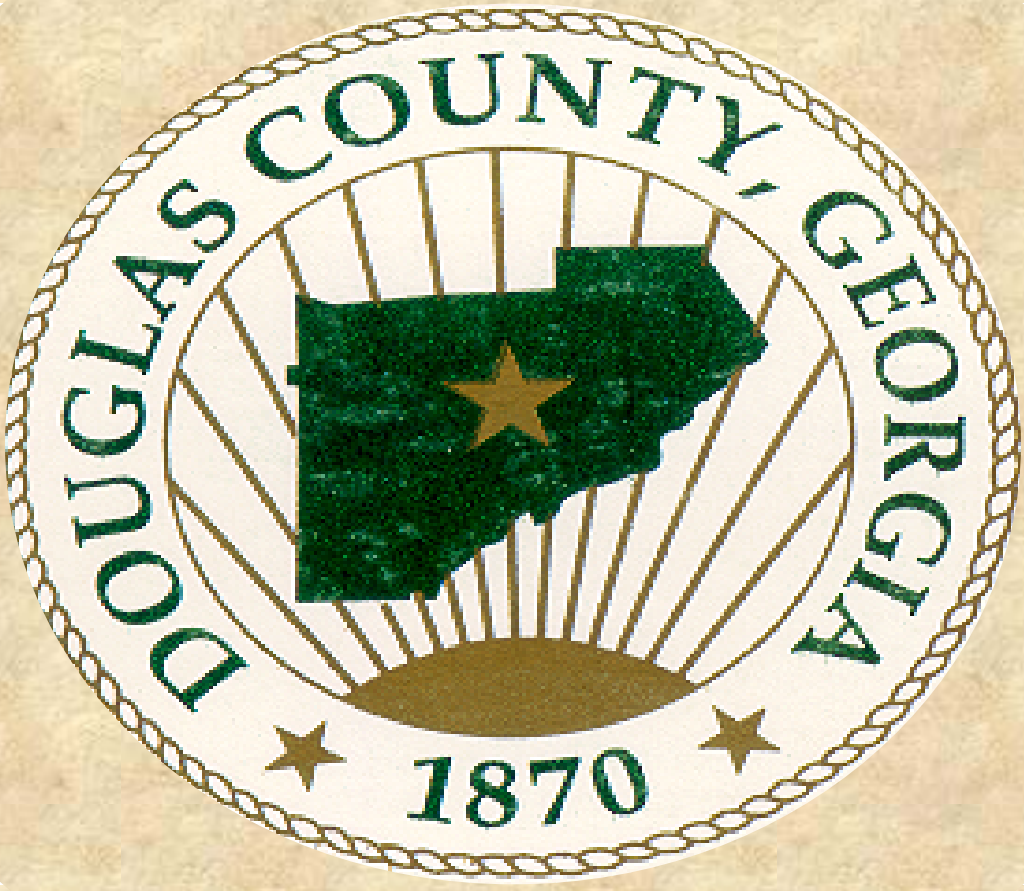
DOUGLAS COUNTY, GEORGIA



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

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

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(Unaudited)

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INTRODUCTORY SECTION

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

TOM WORTHAN
Chairman

HENRY MITCHELL III
District I

KELLY ROBINSON
District II

MICHAEL MULCARE
District III

ANN JONES GUIDER
District IV



ERIC LINTON, AICP
County Administrator

LISA WATSON
County Clerk

KENNETH R. BERNARD
County Attorney

JENNIFER MOORE
Staff Paralegal

DOUGLAS COUNTY BOARD OF COMMISSIONERS
8700 Hospital Drive ● Douglasville, GA 30134
Telephone (770) 920-7266 ● Fax (770) 920-7357

July 27, 2011

Honorable Members of the Douglas County Board of Commissioners and Citizens of Douglas County, Georgia.

State law requires that all local governments publish within six months of the close of each fiscal year a complete set of financial statements based on accounting principles presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the comprehensive annual financial report (CAFR) of Douglas County (the County), Georgia for the calendar year ended December 31, 2010.

This report of the financial condition of the County as of December 31, 2010, and the activity which brought about that condition meets the state requirements as well as provides full financial disclosure in accordance with GAAP.

The Finance Department prepared this report in conformance with standards of the Governmental Accounting Standards Board, the American Institute of Certified Public Accountants and the Government Finance Officers Association. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the County's management.

The purpose of the CAFR is to provide citizens, investors, grantor agencies and other interested parties with reliable information concerning the financial condition of the County. The County management believes the data as presented is accurate in all material respects. The data is presented in a manner designed to set forth fairly the financial position and results of County operations as measured by the financial activity of its various funds. Also, all disclosures necessary to enable the reader to gain the maximum understanding of the County's financial affairs have been included.

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

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

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

The County's financial statements have been audited by Nichols, Cauley & Associates, LLC, a firm of certified public accountants. The independent auditing firm has audited the basic financial statements and related note disclosures.

The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the calendar year ended December 31, 2010, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion that the County's financial statements for the calendar year ended December 31, 2010, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

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

PROFILE OF THE COUNTY

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

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

There are three municipalities located in the County. The largest city and county seat is Douglasville, with a population of 30,098 residents (Ga. County Guide). The other two municipalities are only partially located in the County. They are Villa Rica and Austell, and they are mainly located in other counties, Carroll and Cobb Counties respectively.

ECONOMIC CONDITION AND OUTLOOK

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

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

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

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

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

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

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

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

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

Construction on the new Douglas County Adult Detention and Law Enforcement Center began in March of 2011 and is scheduled for completion in the fall of 2012. All financing for the facility was obtained and the construction budget was adjusted based on anticipated reduction in SPLOST revenues.

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

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

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

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

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

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

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

AWARDS AND ACKNOWLEDGEMENTS

As demonstrated by the statements and schedules included in the financial and required supplemental information sections of this report, the County continues meeting its responsibility for sound financial management.

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its comprehensive annual financial report for the calendar year ended December 31, 2009. This was the seventh consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

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

The preparation of this report would not have been possible without the efficient and dedicated services of the entire staff of the Finance Department, as well as, the assistance and contributions by the County Administrator's Office. Credit must also be given to the Chairman and members of the Douglas County Board of Commissioners for their unfailing support for maintaining the highest standards of professionalism in the management of the County's finances.

Respectfully submitted,

Eric Linton, AICP
County Administrator

Jennifer Hallman, CPFO
Finance Director

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Douglas County Georgia

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

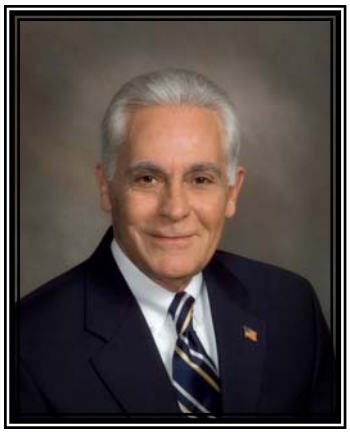
A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards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



President

Executive Director

DOUGLAS COUNTY BOARD OF COMMISSIONERS
&
COUNTY ADMINISTRATOR



Tom Worthan
Chairman



Henry Mitchell III
District #1



Kelly Robinson
District #2



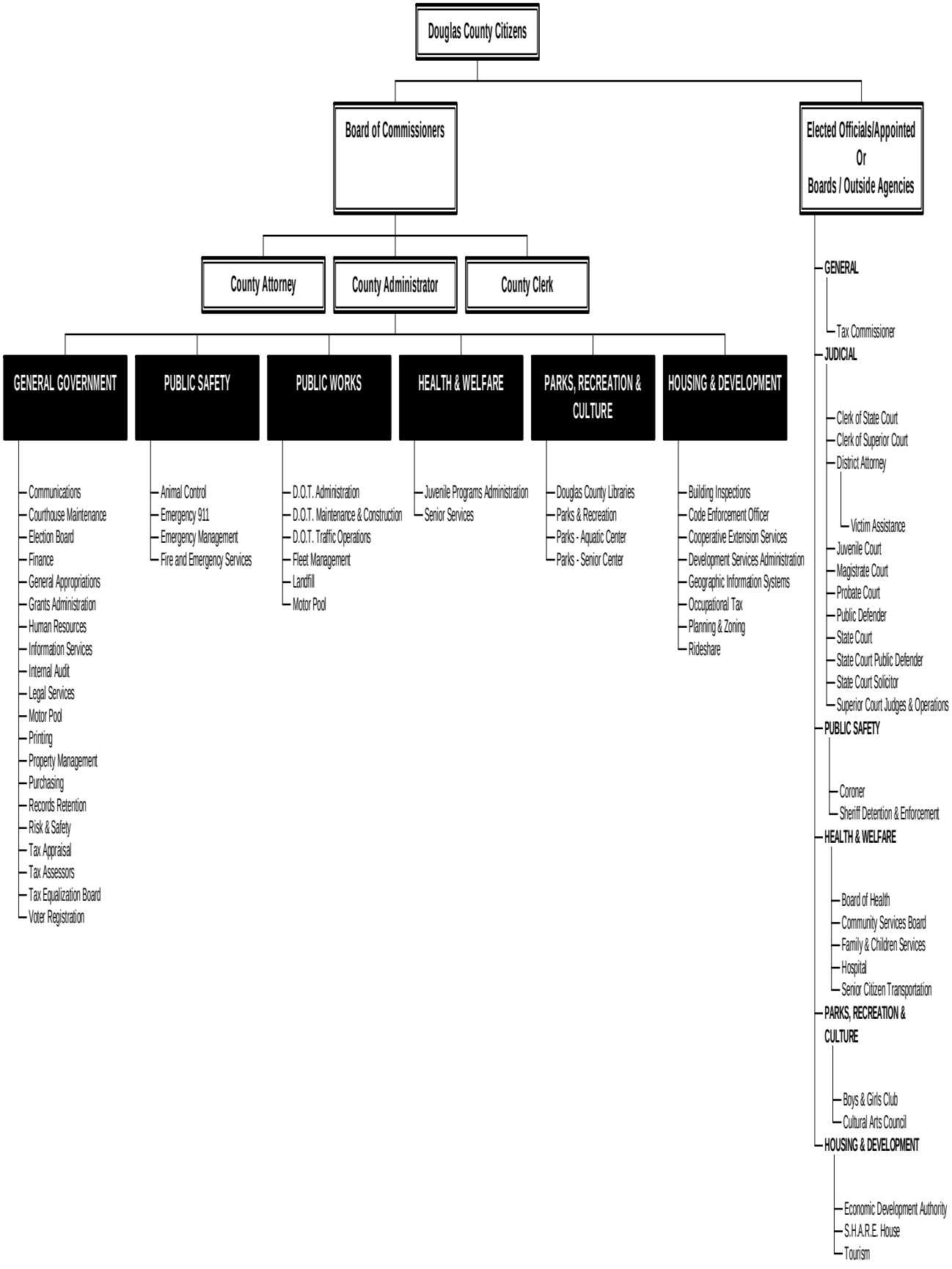
Mike Mulcare
District #3



Ann Jones Guider
District #4



Eric Linton
County Administrator


Douglas County Citizens
Board of Commissioners
Elected Officials/Appointed Or Boards / Outside Agencies
County Attorney
County Administrator
County Clerk
GENERAL GOVERNMENT
PUBLIC SAFETY
PUBLIC WORKS
HEALTH & WELFARE
PARKS, RECREATION & CULTURE
HOUSING & DEVELOPMENT
Communications
Courthouse Maintenance
Election Board
Finance
General Appropriations
Grants Administration
Human Resources
Information Services
Internal Audit
Legal Services
Motor Pool
Printing
Property Management
Purchasing
Records Retention
Risk & Safety
Tax Appraisal
Tax Assessors
Tax Equalization Board
Voter Registration
Animal Control
Emergency 911
Emergency Management
Fire and Emergency Services
D.O.T. Administration
D.O.T. Maintenance & Construction
D.O.T. Traffic Operations
Fleet Management
Landfill
Motor Pool
Juvenile Programs Administration
Senior Services
Douglas County Libraries
Parks & Recreation
Parks - Aquatic Center
Parks - Senior Center
Building Inspections
Code Enforcement Officer
Cooperative Extension Services
Development Services Administration
Geographic Information Systems
Occupational Tax
Planning & Zoning
Rideshare
GENERAL
Tax Commissioner
JUDICIAL
Clerk of State Court
Clerk of Superior Court
District Attorney
Victim Assistance
Juvenile Court
Magistrate Court
Probate Court
Public Defender
State Court
State Court Public Defender
State Court Solicitor
Superior Court Judges & Operations
PUBLIC SAFETY
Coroner
Sheriff Detention & Enforcement
HEALTH & WELFARE
Board of Health
Community Services Board
Family & Children Services
Hospital
Senior Citizen Transportation
PARKS, RECREATION & CULTURE
Boys & Girls Club
Cultural Arts Council
HOUSING & DEVELOPMENT
Economic Development Authority
S.H.A.R.E. House
Tourism

LIST OF OFFICIALS

DOUGLAS COUNTY, GEORGIA

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

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FINANCIAL SECTION

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

NICHOLS, CAULEY & ASSOCIATES, LLC
A Professional Services Firm of:
Certified Public Accountants
Certified Internal Auditors
Certified Government Auditing Professionals
Certified Financial Planners ™
Certified Valuation Analysts

Atlanta • Clarkesville • Dublin • Warner Robins
www.nicholscauley.com

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

INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the County of Douglas, Georgia, (the County), as of and for the year ended December 31, 2010, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Douglas County Board of Health, the discretely presented component unit of the County. Those financial statements as of June 30, 2010 were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Douglas County Board of Health, is based on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit, and the report of other auditors, provides a reasonable basis for our opinions.

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the Douglas County, Georgia, as of December 31, 2010, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated July 19, 2011, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contract and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Governmental Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 1 through 5 and 65 through 122 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, statistical section, the Schedule of Projects Constructed With Special Purpose Local Option Sales Tax Proceeds (as required by Section 48-8-121 of the Official Code of Georgia annotated), and the Grant Schedule – Georgia Department of Human Resources – Family Connection, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit* Organizations, and is also not a required part of the financial statements. The combining and individual nonmajor fund financial statements, schedule of expenditures of federal awards, the Special Purpose Local Option Sales Tax information, and the Georgia Department of Human Resources information are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The introductory section and the statistical section have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

Nichols, Cauley & Associates, LLC

Atlanta, Georgia
July 19, 2011

MANAGEMENT'S DISCUSSION AND ANALYSIS

Management's Discussion and Analysis (MD&A) is a narrative introduction, overview and analysis of the Basic financial statements prepared by the Finance Director.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Within this section of the comprehensive annual financial report for Douglas County (the County), the County's management is pleased to provide this narrative discussion and analysis of the financial activities of the County for the calendar year ended December 31, 2010. The County's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section.

2010 FINANCIAL HIGHLIGHTS

- The County's assets exceeded its liabilities by $169,956,442 (total net assets) as of December 31, 2010.
- Total net assets are comprised of the following:
  (1) Capital assets, net of related debt, of $154,835,285 include property and equipment, net of accumulated depreciation, and reduced for outstanding debt related to the purchase or construction of capital assets.
  (2) Net assets of $24,774,752 are restricted by constraints imposed from outside the County such as debt covenants, grantors, laws, or regulations.
  (3) Unrestricted net assets report a deficit of $9,653,595.
- The County's governmental funds reported total ending fund balance of $33,158,494 at December 31, 2010. This compares to the prior year ending fund balance of $33,008,409 showing an increase of $150,085 during the current year. Unreserved fund balance of $17,473,878 at December 31, 2010 shows a $1,082,967 increase over the prior year amount at December 31, 2009.
- At the end of the current calendar year, the unreserved undersigned fund balance for the General Fund was $6,714,541, or 9.1% of total General Fund expenditures.
- The failing economy has played havoc with many of the County's 2010 revenue streams.
- Overall, the County continues to maintain a strong financial position.

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

OVERVIEW OF THE FINANCIAL STATEMENTS

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

Government-wide Financial Statements

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

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

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

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

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

The government-wide financial statements are presented on pages 25 and 26 of this report.

Fund Financial Statements

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

The County has three kinds of funds:

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

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

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

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

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

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

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

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

Notes to the Basic Financial Statements

The accompanying notes to the basic financial statements provide information essential to a full understanding of the government-wide and fund financial statements. The notes to the basic financial statements begin on page 36 of this report.

Required Supplementary Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the County's budget presentations. A budgetary comparison schedule is included as "required supplementary information" for the General Fund. Budgetary comparison schedules for all other governmental funds can be found in the supplementary information section of this report. These schedules demonstrate compliance with the County's adopted and final revised budget. Required supplementary information can be found on pages 63 and 64of 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 65.

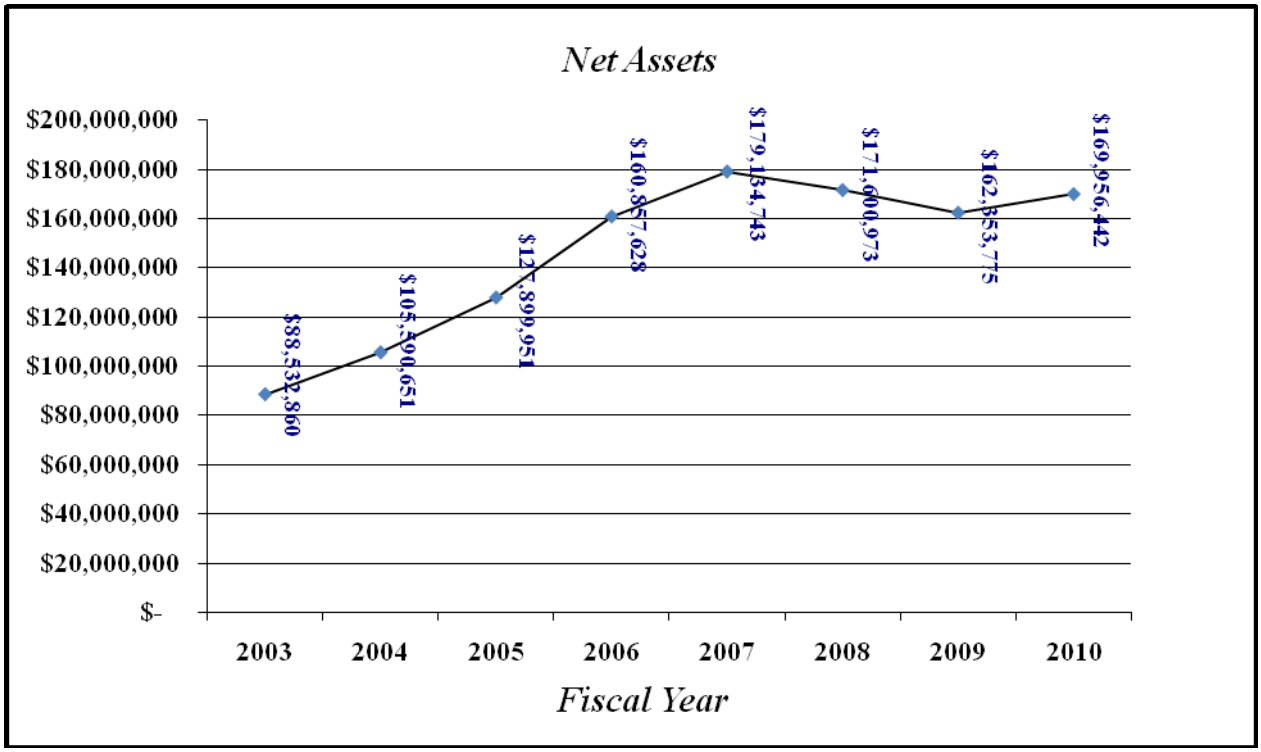
FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

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

Summary of Net Assets

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

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



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

The County continues to maintain high current ratios. The current ratio compares current assets to current liabilities and is an indication of the ability to pay current obligations. The current ratio for governmental activities is 1.7 to 1 as compared to 1.8 to 1 at December 31, 2009. For the business type activities, there are more current liabilities than current assets.

The County reported positive balances in net assets for both governmental and business-type activities. During 2010, net assets increased $7,378,762 for governmental activities and increased $223,905 for business-type activities.

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

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

(This page is continued on the subsequent page)

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

Summary of Changes in Net Assets

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

Governmental Activity Revenues

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

Note that program revenues covered just 25.3% of governmental operating expenditures as compared to 25% in calendar year 2009. This means that the government's taxpayers and the County's other general revenues normally fund 74.7% of the governmental activities, primarily from property and sales taxes. As a result, the general economy and the success of local businesses have a major impact on the County's revenue streams.

Governmental Activity Expenses

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

Governmental Activities

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

The public safety expenditures, both gross and net of program revenues total over 52% of costs. As noted, total cost and net costs do not differ substantially by percentage for each function.

Business-Type Activities

Solid Waste Fund - The business-type activity is the Solid Waste Fund. Total assets decreased $181,113. Total liabilities decreased $405,018. Transfer fees were $41,606 or 4.5% below the calendar year 2009 amount. Dumping fees were down $112,703 or 14.5% from last year due to an economic slowdown, particularly in real estate development and construction, resulting in less waste being deposited in the landfill. However, recycling fees increased $84,567 or 51.7%. This increase relates to:

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

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

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

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

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

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

FUND ANALYSIS

Governmental Funds

Governmental funds are reported in the fund statements with a short-term, inflow and outflow of spendable resources focus. This information is useful in assessing resources available at the end of the year in comparison with upcoming financing requirements. Governmental funds reported ending fund balances of $33,158,494 compared to $33,008,409 in 2009. The 2002 SPLOST fund spent down $3.2 million but the 2010 SPLOST fund reported $5.5 million more revenue than expenditures and the nonmajor governmental funds reported $3.2 million more expenditures than revenues.

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

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

The total ending fund balances of governmental funds show an increase of $150,085 or 1/2% from the prior year.

Major Governmental Funds

General Fund **-** The General Fund is the County's primary operating fund and the largest source of day-to-day service delivery. The General Fund's fund balance decreased by $3,442,254 or 28.9% as compared to a 7.1% increase in 2009. The ending unreserved undesignated fund balance is considered adequate, although not excessive, representing the equivalent of 9.1% of annual expenditures. This compares to an 11.8% at December 31, 2009. Obviously as the fund balance goes down, this percentage also is reduced.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

2002 SPLOST Capital Expenditures Fund - This fund is utilized to account for the proceeds of a 1 percent special purpose local option sales tax approved in March 19, 2002 for funding various capital outlay projects covering water and sewer facilities, public safety facilities, recreation facilities, a senior citizen center, and road, street and bridge purposes. The County also provides funds to the cities located within the County for certain capital projects, pursuant to intergovernmental agreements.

This fund is being spent down, consistent with the approved projects. At December 31, 2010, there is approximately $2.8 million less cash than December 31, 2009. In this year, this fund received $249,979 in intergovernmental revenue.

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

2010 SPLOST Capital Expenditures Fund

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

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

Proprietary Funds

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

GENERAL FUND BUDGETARY HIGHLIGHTS

The General Fund's revenue budget was amended upward in 2010, or $584,760 or less than 1%.

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

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

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

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

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

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

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

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

In total, the County under spent the final expenditure budget by $1,808,675 or 2.4%. Because of the shrinking economy, all departments attempted to minimize their spending to help offset with reducing revenues.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The County's investment in capital assets, net of accumulated depreciation, for governmental and business-type activities as of December 31, 2010, was $155,112,339 and $2,326,718 respectively. The change in this net investment was an approximate 1% decrease for governmental activities and a 5% decrease for business-type activities. See Note 3-D for additional information about changes in capital assets during the calendar year and outstanding at the end of the year.

(This page continued on the subsequent page)

The following table provides a summary of capital asset activity:

Capital Assets

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

At December 31, 2010, the depreciable capital assets for governmental activities were 38% depreciated. This compares to 36% at December 31, 2009 percentage. This comparison indicates that the County is replacing its assets at almost the same rate as they are depreciating which is a positive indicator. With the City's business type activities, 78% of the asset values were depreciated at December 31, 2010 compared to 75% at December 31, 2009.

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

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

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

Debt

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

(This page continued on the subsequent page)

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

Outstanding Borrowings

	Governmental Activities		Business-type Activities		Totals	
	2010	**2009**	**2010**	**2009**	**2009**	**2008**
Certificates of participation	$ 2,480,000	$ 3,240,000	$ -	$ -	$ 2,480,000	$ 3,240,000
Special assessment bonds	120,000	230,000	-	-	120,000	230,000
Capital leases	-	-	-	23,102	-	23,102
Total	$ 2,600,000	$ 3,470,000	$ -	$ 23,102	$ 2,600,000	$ 3,493,102

The certificates of participation balance of $2,480,000 will be repaid over a period ending in 2013.

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

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

A SUMMARY OF THE ECONOMIC CONDITIONS AFFECTING THE COUNTY

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

The retail sector employment accounts for almost one-third of the jobs located in the County followed by the service sector, local government, with the school board included, followed closely by manufacturing. According to the latest information available, the County's 2010 unemployment rate of 10.5% is slightly higher than the State's average of 9.8%. Median household income of County residents is estimated at $63,268, which is higher than the average for the State's 159 counties of $50,834.

The primary revenue streams for the County are property taxes and sales taxes. This is a good revenue mix as property taxes are classified as "inelastic" and sales taxes are classified as "elastic." Sales tax revenue is highly sensitive to fluctuations in the economy. The current economic downturn has definitely affected the County's 2010 revenue streams and the 2010 budget is a no-frills operational budget with departmental belt tightening and very few capital projects. We are hopeful the economy will recover by mid-year and we will constantly monitor our economic condition to make the necessary adjustments.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

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

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BASIC FINANCIAL STATEMENTS

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

Douglas County, Georgia
Statement of Net Assets
December 31, 2010

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

See accompanying notes to the basic financial statements

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

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

See accompanying notes to the basic financial statements

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

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

See accompanying notes to the basic financial statements

Douglas County, Georgia
Reconciliation of the Balance Sheet of Governmental Funds
to the Government-wide Statement of Net Assets
For the Year Ended December 31, 2010

Total Governmental Fund Balances			$ 33,158,494
Amounts reported for governmental activities in the statement of net assets are different because:			
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds.			
Cost of capital assets	$ 219,893,520		
Less accumulated depreciation	(64,781,181)		155,112,339
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds.			4,197,177
Interfund receivables and payables between governmental funds are reported on the governmental fund's balance sheet but eliminated on the government-wide statement of net assets.			
Interfund receivables	$ (5,453,090)		
Interfund payables	5,453,090		-
The internal service fund is used by management to charge the costs of the group health and workers' compensation to individual funds. The assets and liabilities of the internal service funds are included in governmental activities column on the government-wide statement of net assets.			(1,290,969)
The special assessment receivable due from taxpayers to pay special assessment debt with County commitment is not recorded at the fund financial reporting level but is reported on the government-wide statement of net assets.			120,000
The net pension assets is not a current financial resources and therefore is not reported on the governmental fund's balance sheet but is reported on the government-wide statement of net assets.			2,251,516
Liabilities not due and payable in the current period and therefore are not reported in the governmental fund balance sheets but are reported on the government-wide statement of net assets (exclusive of internal service funds).			
Interest payable	$ (11,595)		
Special assessment bonds with County commitment	(120,000)		
Certificates of participation	(2,483,772)		
Compensated absences	(4,639,027)		
Other postemployment benefits	(17,125,291)		(24,379,685)
Bond issuance costs are reported as other financing sources and uses and expenditures in the governmental fund financial statements but capitalized on the government-wide statement of net assets.			50,905
Net Assets of Governmental Activities			$ 169,219,777

See accompanying notes to the basic financial statements

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

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

See accompanying notes to the basic financial statements

Douglas County, Georgia
Reconciliation of the Statement of Revenues, Expenditures and Changes
in Fund Balances of Governmental Funds to the Government-wide Statement of Activities
For the Year Ended December 31, 2010

Net Changes In Fund Balances - Total Governmental Funds			$ 150,085
Amounts reported for governmental activities in the statement of activities are different because			
Governmental funds report capital outlays as expenditures on the governmental fund type operating statement. However, in the government-wide statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capitalized capital outlay exceeded depreciation expense in the current period.			
	Depreciation expense	$ (6,516,032)	
	Capital outlay	18,989,655	12,473,623
The book value of capital assets sold are reported on the government-wide statement of activities but not reported in the governmental fund's operating statement.			(94,189)
Revenues reported in the government-wide statement of activities that do not provide current financial resources are not reported as revenues at the fund financial reporting level.			
	Deferred @ 12/31/10	$ 4,197,177	
	Deferred @ 12/31/09	(3,633,116)	564,061
The principal paid by the taxpayers who are responsible for the special assessment debt is recorded as tax revenue in the governmental fund operating statement, but is offset against the special assesssment receivable in the governmentwide statement of net assets and therefore, it not reported as revenue in the government-wide statement of activities.			(110,000)
Transfers between governmental funds are reported in the governmental funds operating statement but are eliminated on the government-wide statement of activities:			
	Transfers in	$ (5,300,843)	
	Transfers out	5,300,843	-
The increase in net pension assets are reported on the government-wide statement of activities but not at the governmental fund's operating statement.			
	Net assets @ 12/31/10	$ 2,251,516	
	Net assets @ 12/31/09	(2,107,554)	143,962
Other postemployment expenses are reported in the government-wide statement of activities, but do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.			
	Liability @ 12/31/10	$ (17,125,291)	
	Liability @ 12/31/09	12,249,629	(4,875,662)
Repayment of long-term debt principal is reported as an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the government-wide statement of net assets.			870,000
Bond premiums are reported as an other financing source and bond issue costs are reported as expenditures on the governmental funds' operating statement, but deferred on the government-wide statement of net assets.			
	Bond premium	$ 5,552	
	Bond issuance costs	(17,453)	(11,901)
The internal service funds used by management to charge the costs of group health insurance and workers' compensation to individual funds are not reported in the government-wide statement of activities. Governmental fund expenditures and related internal service fund revenues are eliminated.			(733,082)
Accrued interest is reported in the government-wide statement of activities, but does not require the use of financial resources and therefore is not reported as an expenditure in governmental funds.			
	Liability @ 12/31/10	$ (11,595)	
	Liability @ 12/31/09	17,483	5,888
Compensated absences are reported in the government-wide statement of activities, but do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.			
	Liability @ 12/31/10	$ (4,639,027)	
	Liability @ 12/31/09	3,635,004	(1,004,023)
Change In Net Assets of Governmental Activities			$ 7,378,762

See accompanying notes to the basic financial statements

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

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

See accompanying notes to the basic financial statements

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

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

See accompanying notes to the basic financial statements

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

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

See accompanying notes to the basic financial statements

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

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

See accompanying notes to the basic financial statements

NOTES TO THE
FINANCIAL STATEMENTS

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

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Douglas County, Georgia (the County) is a political subdivision of the State of Georgia and was created by a legislative act in 1870. The County operates under a Commission-Administrator form of government and is governed by a five member elected board of county commissioners, which is governed, by state statutes and regulations. There are certain elected officials whose operations are wholly included within the financial records and financial statements of the County. These elected officials include the Sheriff, Tax Commissioner, Probate Court Judge, Magistrate Court Judge, State Court Judge, Juvenile Court Judge, Superior Court Judge and Clerk of the Superior Court. The County's major services include general government, courts, public safety, public works, health and welfare, parks, recreation and culture and planning and community development.

Note 1 - Summary of Significant Accounting Policies

The financial statements of the County have been prepared in conformity with accounting principles generally accepted in the United States (GAAP) as applied to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for governmental accounting and financial reporting. The County also applies Financial Accounting Standards Board (FASB) statements and interpretations issued on or before November 30, 1989, to its governmental activities at the government-wide financial reporting level and to its enterprise funds, provided they do not conflict with or contradict GASB pronouncements. The County follows subsequent private-sector guidance provided it does not conflict with or contradict GASB pronouncements.

The most significant of the County's accounting policies are described below.

1-A. Reporting Entity

The reporting entity is comprised of the primary government, component unit and other organizations that are included to ensure that the financial statements are not misleading. The primary government of the County consists of all funds, departments, boards and agencies that are not legally separate from the County. For the County, this entity includes the constitutionally elected officers.

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organizations; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units also may include organizations that are fiscally dependent on the County in that the County approves the budget, levies their taxes or issues their debt.

The component unit columns included on the government-wide financial statements identify the financial data of the County's discretely presented component unit. It is reported separately to emphasize that the component unit is legally separate from the County.

A brief description of the discretely presented component unit follows:

Douglas County Health Department – (Health Department) – The Health Department works to promote and preserve the health of the citizens of the County. The Health Department's Board consists of seven members, four of these members are appointed by the County Commission. Although the County does not have the authority to approve or modify the Health Department's budgets, it does have the ability to control the amount of funding it provides to the Health Department and such funding is significant to the overall operations of the Health Department. The Health Department is reported on a June 30, 2010 fiscal year. Complete financial statements for the Health Department may be obtained from its administrative office at 6770 Selman Drive, Douglasville, Georgia 30210.

1-B. Basis of Presentation

The County's basic financial statements consist of government-wide statements, including a statement of net assets and a statement of activities and fund financial statements, which provide a more detailed level of financial information.

Note 1 - Summary of Significant Accounting Policies (Continued)

Government-wide Financial Statements - The government-wide financial statements include the statement of net assets and the statement of activities. These statements report financial information for the County as a whole. The primary government and the discretely presented component unit are presented separately within these financial statements with the focus on the primary government. Fiduciary funds are not presented in the government-wide financial statements.

The statement of net assets presents the financial position of the governmental activities of the County and it's discretely presented component unit at year-end.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the County's governmental activities and for each identifiable activity of the business-type activities of the County. Direct expenses are those that are specifically associated with a function and therefore clearly identifiable to that particular function. The County does not allocate indirect expenses to functions in the statement of activities.

The statement of activities reports the expenses of a given function offset by program revenues directly connected with the functional program. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity. Program revenues include: (1) charges for services which report fees and other charges to users of the County's services; (2) operating grants and contributions which finance annual operating activities including restricted investment income; and (3) capital grants and contributions which fund the acquisition, construction, or rehabilitation of capital assets. These revenues are subject to externally imposed restrictions to these program uses. For identifying to which function program revenue pertains, the determining factor for *charges for services* is which function *generates* the revenue. For *grants and contributions*, the determining factor is to which function the revenues are *restricted*.

Other revenue sources not properly included with program revenues are reported as general revenues of the County. The comparison of direct expenses with program revenues identifies the extent to which each governmental function and each identifiable business activity is self-financing or draws from the general revenues of the County.

Fund Financial Statements - During the year, the County segregates transactions related to certain County functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the County at this more detailed level. Fund financial statements are provided for governmental, proprietary and fiduciary funds.

Major individual governmental funds are reported in separate columns.

Fund Accounting - The County uses funds to maintain its financial records during the year. A fund is a fiscal and accounting entity with a self-balancing set of accounts. The County uses three categories of funds: governmental, proprietary and fiduciary.

> ***Governmental Funds*** - Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Fund liabilities are assigned to the fund from which they will be liquidated. The County reports the difference between governmental fund assets and liabilities as fund balance. The following are the County's major governmental funds:
>
> > ***The General Fund*** – The general fund accounts for all financial resources except those required to be accounted for in another fund. The general fund's fund balance is available to the County for any purpose provided it is expended or transferred according to the general laws of the State of Georgia.

Note 1 - Summary of Significant Accounting Policies (Continued)

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

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

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

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

The internal service funds are defined as:

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

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

1-C. Measurement Focus

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

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

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

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

Note 1 - Summary of Significant Accounting Policies (Continued)

1-D. Basis of Accounting

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

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

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

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

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

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

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

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

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

1-E. Assets, Liabilities and Fund Equity

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

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

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

Note 1 - Summary of Significant Accounting Policies (Continued)

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

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

1-E-2 Receivables

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

1-E-3 Interfund Balances

On the fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "interfund receivables/payables." Long-term interfund receivables and payables are classified as advances. These amounts are eliminated in the governmental and business-type activities columns of the statement of net assets, except for any net residual amounts due between governmental and business-type activities, which are reclassified and presented as internal balances.

1-E-4 Consumable Inventories

On the government-wide financial statements, inventories are presented at the lower of cost or market on a first-in, first-out basis and are expensed when used (i.e., the consumption method).

On the fund financial statements, inventories of governmental funds are stated at cost. Cost is determined on a first-in, first-out basis. The cost of inventory items is recorded as an expenditure in the governmental fund types when purchased (i.e., the purchases method). At year-end, fund balance is reserved for any significant amount of inventory on hand.

1-E-5 Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2010, are recorded as prepaid items using the consumption method by recording an asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed. At the fund reporting level, an equal amount of fund balance is reserved, as this amount is not available for general appropriation.

1-E-6 Capital Assets

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

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

Note 1 - Summary of Significant Accounting Policies (Continued)

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

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

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

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

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

1-E-7 Compensated Absences

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

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

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

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

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

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

Note 1 - Summary of Significant Accounting Policies (Continued)

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

1-E-9 Bond Premiums and Issuance Costs

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

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

1-E-10 Fund Equity

Fund equity at the governmental fund financial reporting level is classified as "fund balance." Fund equity for all other reporting is classified as "net assets."

Fund Balance – Generally, fund balance represents the difference between the current assets and the current liabilities. The County reserves those portions of fund balance which are legally segregated for a specific future use or which do not represent available, spendable resources and therefore are not available for appropriation or expenditure. Unreserved fund balance indicates that portion of fund balance that is available for appropriation in future periods. Designations are management's intent to set aside these resources for specific services.

Net Assets - Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. This net asset amount also is adjusted by any deferred bond premiums, discounts or refunding amounts. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. All other net assets are reported as unrestricted.

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

1-E-11 Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the enterprise and internal service funds. For the County, these revenues are charges for services for waste collection, workers compensation and the health and dental program. Operating expenses are necessary costs incurred to provide the goods or services that are the primary activity of each fund. Nonoperating revenues and expenses include gains or losses on disposition of capital assets, investment earnings and interest expenses.

1-E-12 Interfund Activity

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after non-operating revenues/expenses section in the proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements (i.e., they are netted).

Note 1 - Summary of Significant Accounting Policies (Continued)

Transfers between funds reported in the governmental activities column are eliminated from the government-wide statement of activities.

1-E-13 Local Option Sales Taxes

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

1-E-14 Estimates

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

1-E-15 Comparative Data

Comparative total data for the prior year have been presented only for individual funds in the fund financial statements in order to provide an understanding of the changes in the financial position and operations of these funds. Also, certain amounts presented in the prior year data have been reclassified to be consistent with the current year's presentation.

Note 2 – Stewardship, Compliance and Accountability

2-A. Budgetary Information – The County adopts an annual operating budget for all governmental funds except the capital projects funds, which have an adopted project budget. The budget resolution reflects the total of each department's appropriation in each fund.

Budgets are adopted on a basis consistent with GAAP with the exception of the capital projects funds, which have project length budgets, rather than annual budgets.

The legal level of control (the level at which expenditures may not legally exceed appropriations) for each adopted annual operating budget generally is the department level within each individual fund. Any change in total to a fund or changes between department appropriations within a fund requires approval of the Board of County Commissioners. The Board of County Commissioners also must approve budget transfers within departments. The County's financial analyst is authorized to transfer appropriations between line items within a department within a fund.

The original 2010 budget was amended during the year. All unencumbered annual appropriations lapse at year-end. Encumbered appropriations are carried forward to the subsequent year automatically.

2-B. Excess of Expenditures over Appropriations

The following departments overspent the final total 2010 annual budget:

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

Note 2 – Stewardship, Compliance and Accountability (Continued)

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

2-C. Deficit Fund Equities

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

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

Note 3 - Detailed Notes on All Funds

3-A. Deposits and Investments

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

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

Investments – The only investments are reported by the Health Department, a discretely presented component unit. The Health Departments invests excess cash in the Local Government Investment Pool of the State of Georgia (Georgia Fund 1).

Funds included in the State Treasurer's Investment Pool are not required to be collateralized. The pool is regulated by the oversight of the Georgia Office of Treasury and Fiscal Services. The fair value of the Health Department's position in the pool approximates the value of the Health Department's pool shares.

Credit risk, value, and interest rate risk at December 31, 2010 are as follows:

Credit Risk	Value	Interest Rate Risk
AAAm rated	$ 602,814	46 day WAM

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

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

Note 3 - Detailed Notes on All Funds (Continued)

3-B. Receivables

Receivables at December 31, 2010, consisted of taxes, interest, accounts (billings for user charges) and intergovernmental receivables arising from grants.

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

The allowances for uncollectibles are as follows:

- General fund - $3,871,606
- Solid waste fund - $35,704

3-C. Property Taxes

The Board of Commissioners levied property taxes on August 3, 2010. Property taxes attach as an enforceable lien on property as of January 1. Property taxes were billed on September 15, 2010 and are due upon receipt, however, the actual due date was November 16, 2010. The County bills and collects its own property taxes and also collects property taxes for the County Board of Education and the State of Georgia. The County also collects vehicle and mobile home taxes for the cities located in the County and the State of Georgia. Collection of the County's taxes and for the other governmental agencies is the responsibility of the Tax Commissioner's Office, which is accounted for in an agency fund.

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Note 3 - Detailed Notes on All Funds (Continued)

3-D. Capital Assets

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

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

Governmental activities depreciation expense

General government	$ 986,083
Judicial	31,470
Public safety	1,657,980
Public works	2,028,335
Parks, recreation and culture	45,810
Planning/community development	1,461,926
Health and welfare	304,428
Total governmental activities depreciation expense	$ 6,516,032

Note 3 - Detailed Notes on All Funds (Continued)

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

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

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

(This page continued on the subsequent page)

Note 3 - Detailed Notes on All Funds (Continued)

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

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

3-E. Interfund Balances and Transfers

Interfund Balances - Interfund balances at December 31, 2010, consisted of the following amounts and represent charges for services or reimbursable expenses. These remaining balances resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting period, and (3) payments between funds are made.

	Payable from:				
Payable to:	General fund	Nonmajor governmental funds	Solid waste disposal fund	Internal service funds	Total
General fund	$ -	$ 426,343	$ 62,836	$ 489,852	$ 979,031
2002 SPLOST fund	2,342,716	-	-	-	2,342,716
Nonmajor governmental fund	1,490,094	450,000	-	-	1,940,094
Internal service funds	254,085	-	-	-	254,085
Total	$ 4,086,895	$ 876,343	$ 62,836	$ 489,852	$ 5,515,926

Note 3 - Detailed Notes on All Funds (Continued)

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

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

Transfers are utilized to report revenues in the fund required by statute or budget to collect such revenue, or to expend such revenue. Transfers are also utilized to account for revenues collected in the general fund which are to be used by other funds in accordance with budgetary authorizations or anticipated capital projects. All County transfers either occur on a regular basis or are consistent with the purpose of the fund making the transfer.

3-F. Landfill Closure and Postclosure Care Costs

State and Federal laws and regulations require that the County place a final cover on its landfill when officially closed as well as perform certain maintenance and monitoring functions at the landfill site for a period of thirty years after such closure. In addition to operating expenses related to current activities of the landfill, an expense provision and related liability are being recognized based on the future closure and post closure care costs that will be incurred near or after the date the landfill no longer accepts waste. The recognition of these landfill closure and post closure care costs is based on the amount of the landfill capacity used during the year. The estimated liability for landfill closure and post closure costs has a balance of $1,542,738 as of December 31, 2010, which is based on 100% of Landfill Phase I Sections 1 and 2, and 48.67% of the C & D Landfill Phase I, Section 3 being filled. This liability balance is recorded in the Solid Waste Enterprise Fund. It is estimated that no additional costs will be recognized as closure and post closure care expenses between the date of the statement of net assets and the date the landfill is expected to be filled to capacity, which is in the next 8 to 12 years. The estimated total current remaining cost of the landfill closure and post closure care of $1,542,738 is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfill were required as of December 31, 2010. However, the actual cost of closure and post closure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

The County expects to finance the costs for the estimated landfill closure and postclosure care costs as they become due after waste is no longer accepted and during the thirty year minimum post closure period through the regular operations of the County.

3-G. Compensated Absences

Annual leave is earned at the rate of ten days per year after one year of service, twelve days per year after five years of service, eighteen days per year after ten years of service, twenty days per year after fifteen years of service, twenty four days per year after twenty two years of service and twenty five days per year after twenty four years for the remainder of employment. There is no requirement that annual leave be taken; however, there is a 35-day maximum accumulation of annual leave days. Upon termination, all employees are paid for all accumulated annual leave.

Sick leave is earned at the rate of seven hours for each month of service for all employees except firefighters who earn ten and one half hours for each month of service and is allowed to accumulate indefinitely. Unused sick leave is forfeited upon termination of employment and is therefore not recorded as a liability except as provided below.

Note 3 - Detailed Notes on All Funds (Continued)

An employee retiring after fifteen (15) years of service receives five (5) day's pay for each year employed by the County. (Provided the employee has accumulated enough sick hours during their employment period - 800 hours for employees on 40 hour payroll; 1,200 hours for employees on 56 hour payroll). Sick pay payout is only applicable to those hired prior to 1/1/2001.

3-H. Short-Term Debt

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

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

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

3-I. Long-Term Debt

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

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

2003 Certificates of Participation - In April 2003, the County issued $6,785,000 certificates of participation through the Association County Commissioners of Georgia Leasing Program (ACCG) with interest rates ranging from 1.5% - 5.00%. The final payment is due December 1, 2013. These certificates represent fractionalized interests in base rentals to be paid annually through a public purpose master lease. The County entered into a building lease purchase agreement with ACCG to finance the construction of a jail annex for administration and law enforcement staff and beds and support area for inmates, and to pay for certain issuance costs and fund a reserve fund. Interest cost for calendar year 2010 was $125,682.

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

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

1995 Special Assessment Debt –During 1992 the County entered into an agreement with the Douglasville/Douglas County Water and Sewer Authority whereby the Authority would issue $1,400,000 in debt for public domain improvements, such as roads, sidewalks and water and sewer infrastructure. The bonds carry a 3.7% interest rate with a final principal payment due December 1, 2011. The improvements were made in a geographic area known as Community Improvement District No. 1. The debt is to be retired from the proceeds of a special property tax levy on the taxpayers of Community Improvement District No. 1. The obligation is included in governmental activities long-term debt as special assessment debt with government commitment. The obligation of the County to make the payments required by the agreement is a general obligation of the County. Interest cost for calendar year 2010 was $14,605.

Note 3 - Detailed Notes on All Funds (Continued)

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

Year	Principal	Interest	Total
2011	$ 120,000	$ 7,620	$ 127,620

Business-type Activities

2006 Capital Lease – In April 2006, the County entered into a capital lease for a Caterpillar compactor for $508,372. Payments are $11,618 monthly, which includes principal and interest. This lease was retired in 2010. Interest expense for calendar year 2010 was $134.

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

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

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

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

	Outstanding 7/1/2009	Additions	Reductions	Outstanding 6/30/2010	Amounts Due in One Year
Compensated absences	$ 65,616	$ 56,140	$ 59,750	$ 62,006	$ 59,750

Note 3 - Detailed Notes on All Funds (Continued)

3-J. Pensions

The County sponsors two defined benefit plans.

Defined Benefit Plan – 1979

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

The following is the plan membership at December 31, 2010

Membership	
Retirees and beneficiaries currently receiving benefits	27
Active plan participants or terminated plan participants entitled to, but not yet receiving benefits	10
Total	37

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

Since the plan is funded with annual appropriations on a cash basis (i.e. no trust fund assets are maintained) financial statements are not prepared. There are no assets to report.

Due to the de minimis amount of pension expenditures and the limited number of individuals involved (approximately 2% of active employees) all required payments are reported in the general fund under the caption general expenditures.

(This page continued on the subsequent page)

Note 3 - Detailed Notes on All Funds (Continued)

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

Calculation of Net Pension Obligation

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

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

Year Ended December 31,	Annual Pension Cost	Annual Pension Contribution	Percentage Contributed
2008	$ 26,369	$ 26,369	100.0%
2009	23,986	23,986	100.0%
2010	36,182	36,182	100.0%

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

Schedule of Funded Status

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

Note 3 - Detailed Notes on All Funds (Continued)

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

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

ACCG Pension Plan

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

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

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

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

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

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

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

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

Note 3 - Detailed Notes on All Funds (Continued)

A copy of the plan's financial report may be obtained from:

Government Employee Benefits Corporation of Georgia
1100 Circle 74 Parkway, Suite 300
Atlanta, Georgia 30339

Funding Policy – The County is required to contribute an actuarially determined amount annually to the Plan's trust. The contribution amount is determined using actuarial methods and assumptions approved by the ACCG Board of Trustees, and must satisfy the minimum contribution requirement contained in the State of Georgia statutes. The County's first actuarial valuation was conducted on January 1, 2008 and subsequent valuations will be conducted biennially thereafter.

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

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

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

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

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

Note 3 - Detailed Notes on All Funds (Continued)

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

Schedule of Funding Progress

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

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

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

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

3-K. Other Postemployment Benefits (OPEB)

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

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

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

Note 3 - Detailed Notes on All Funds (Continued)

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

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.

Note 3 - Detailed Notes on All Funds (Continued)

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

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

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

Schedule of Funding Progress

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

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

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

Note 3 - Detailed Notes on All Funds (Continued)

The County's actuarial valuation information is as follows:

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

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

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

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

3-M. Operating Leases

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

2011	$ 57,231

Note 4 - Other Notes

4-A. Risk Management

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

Note 4 - Other Notes (Continued)

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

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

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

Effective October 1, 1992, the County established a self-insured workers' compensation program. The program has a specific occurrence stop loss of $350,000 for all employees except police and fire with $500,000 with an aggregate stop loss liability of $1,600,000 based on an annual policy term. Claims in excess of these amounts are covered by a commercial insurance carrier.

Settled claims have not exceeded this commercial coverage in any of the past three calendar years.

Budgeted transfers are made for both programs from the other funds to the risk management internal service funds. These transfers are based on information supplied by an independent risk management consultant.

A third party administrator is employed to review and process claims for these self-insurance programs.

The following represents the changes in approximate liabilities for workers' compensation from January 1, 2008 to December 31, 2010:

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

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

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

Note 4 - Other Notes (Continued)

4-B. Contingent Liabilities

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could result in a request for reimbursement to the grantor agency for costs disallowed under terms of the grant. Based on prior experience, the County believes such disallowances, if any, will be immaterial.

The County was a defendant in several lawsuits at December 31, 2010. In the opinion of County management, the outcome of these contingencies will not have a material effect on the financial position of the County.

4-C. Joint Ventures

The County participates in the following two joint ventures.

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

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

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

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

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

4-D. Hotel/Motel Lodging Tax

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

Note 4 - Other Notes (Continued)

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

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

4-E. Subsequent Events

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

REQUIRED SUPPLEMENTARY INFORMATION
OTHER THAN MD&A

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

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

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

Employees' Retirement Plan

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

Health Care Plan of Douglas County

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

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

OTHER SUPPLEMENTARY INFORMATION

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

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

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

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

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

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

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

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

(continued)

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

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

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

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

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

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

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

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NONMAJOR GOVERNMENTAL FUNDS

Funds generally used to account for tax supported activities which include the nonmajor special revenue funds and the capital project funds of the County.

Debt Service Fund
Special Revenue Funds
Capital Projects Funds

Douglas County, Georgia
Combining Balance Sheet
Nonmajor Governmental Funds - By Fund Type
December 31, 2010

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

Douglas County, Georgia
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds - By Fund Type
For the Year Ended December 31, 2010

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

NONMAJOR SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

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

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

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

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

Douglas County, Georgia
Combining Balance Sheet
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2010
(With Comparative Totals at December 31, 2009)

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

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

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

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

	2010	2009
Assets		
Cash and cash equivalents	$ 322,342	$ 354,375
Receivables:		
Accounts	9,665	5,748
Intergovernmental	316	257
Total Assets	$ 332,323	$ 360,380
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 9,534	$ 9,015
Fund Balances		
Unreserved, undesignated	322,789	351,365
Total Liabilities and Fund Balances	$ 332,323	$ 360,380

Douglas County, Georgia
Drug Treatment Abuse Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2010
(With Comparative Actual Amounts for The Year Ended December 31, 2009)

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

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

	2010	2009
Assets		
Cash and cash equivalents	$ 33,349	$ 72,708
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ -	$ 44,450
Fund Balances		
Unreserved, undesignated	33,349	28,258
Total Liabilities and Fund Balances	$ 33,349	$ 72,708

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

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

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

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

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

	2010	2009
Assets		
Cash and cash equivalents	$ 3,477,358	$ 5,090,132
Accounts receivable	323,064	359,515
Total Assets	$ 3,800,422	$ 5,449,647
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 515,130	$ 201,242
Retainage payable	180,211	-
Accrued salaries	28,641	24,114
Interfund payable	103	59,301
Total Liabilities	724,085	284,657
Fund Balances		
Reserved for encumbrances	-	3,538,492
Unreserved, undesignated	3,076,337	1,626,498
Total Fund Balances	3,076,337	5,164,990
Total Liabilities and Fund Balances	$ 3,800,422	$ 5,449,647

Douglas County, Georgia
Emergency Telephone Service Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2010
(With Comparative Actual Amounts for The Year Ended December 31, 2009)

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

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

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

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

	2010	2009
Assets		
Cash and cash equivalents	$ 275,633	$ 296,914
Intergovernmental receivable	3,114	5,523
Total Assets	$ 278,747	$ 302,437
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 14,748	$ -
Accrued expenditures	2,101	1,895
Interfund payable	-	9,746
Total Liabilities	16,849	11,641
Fund Balances		
Unreserved, undesignated	261,898	290,796
Total Liabilities and Fund Balances	$ 278,747	$ 302,437

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

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

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

	2010	2009
Assets		
Cash and cash equivalents	$ 444,461	$ 397,658
Liabilities and Fund Balances		
Liabilities		
Interfund payable	$ -	$ 94
Fund Balances		
Unreserved, undesignated	444,461	397,564
Total Liabilities and Fund Balances	$ 444,461	$ 397,658

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

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

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

	2010	2009
Assets		
Cash and cash equivalents	$ 547,207	$ 571,961
Liabilities and Fund Balances		
Liabilities		
Due to others	$ 428,792	$ 341,751
Fund Balances		
Unreserved, undesignated	118,415	230,210
Total Liabilities and Fund Balances	$ 547,207	$ 571,961

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

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

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

	2010	2009
Assets		
Cash and cash equivalents	$ 267,891	$ 218,951
Interfund receivable	42,997	42,997
Total Assets	$ 310,888	$ 261,948
Fund Balances		
Unreserved, undesignated	$ 310,888	$ 261,948

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

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

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

	2010	2009
Assets		
Cash and cash equivalents	$ 4,565,598	$ 4,386,378
Interfund receivables	85,450	50,215
Total Assets	$ 4,651,048	$ 4,436,593
Fund Balances		
Unreserved, undesignated	$ 4,651,048	$ 4,436,593

Douglas County, Georgia
Law Enforcement Confiscated Funds Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2010
(With Comparative Actual Amounts for The Year Ended December 31, 2009)

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

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

	2010	2009
Assets		
Cash and cash equivalents	$ 71,820	$ 70,379
Fund Balances		
Unreserved, undesignated	$ 71,820	$ 70,379

Douglas County, Georgia
Sheriff Other Programs Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2010
(With Comparative Actual Amounts for The Year Ended December 31, 2009)

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

NONMAJOR DEBT SERVICE FUND

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

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

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

Douglas County, Georgia
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2010

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

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

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

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

	2010	2009
Assets		
Cash and cash equivalents	$ 62,842	$ 73,935
Fund Balances		
Unreserved, undesignated	$ 62,842	$ 73,935

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

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

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

	2010	2009
Assets		
Receivables:		
Taxes	$ 3,301	$ 3,301
Liabilities and Fund Balances (Deficits)		
Liabilities		
Interfund payable	$ 101,023	$ 97,758
Fund Balances (Deficits)		
Unreserved, undesignated	(97,722)	(94,457)
Total Liabilities and Fund Balances (Deficits)	$ 3,301	$ 3,301

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

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

MAJOR CAPITAL PROJECT FUND

2002 Special Purpose Option Sales Tax Capital Projects Fund

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

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

Douglas County, Georgia
2002 SPLOST Fund
Project Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
From Inception and for the Year Ended December 31, 2010

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

NONMAJOR CAPITAL PROJECT FUND

The Capital Project Funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary or trust funds.

GRTA Arterial Road

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

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

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

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

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

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

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

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

PROPRIETARY FUNDS

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

Solid Waste Enterprise
Group Health Insurance
Workers' Compensation

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Douglas County, Georgia
Group Insurance Health Fund
Comparative Statement of Revenues,
Expenses and Changes in Fund Net Assets
For the Years Ended December 31, 2010 and 2009

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

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

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

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

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

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

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

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

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

FIDUCIARY FUNDS

The Fiduciary Funds are used to account for assets held by the County in a fiduciary capacity.

The County's Fiduciary-Agency Funds are as follows:

Tax Commissioner
Clerk of Superior Court
Magistrate Court
Probate Court
Juvenile Court
State Court
Sheriff

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

Tax Commissioner	Balance January 1, 2010	Additions	Deductions	Eliminations	Balance December 31, 2010
Assets					
Cash and cash equivalents	$ 246,111	$ 132,444,181	$ 132,415,832	$ 54,800	$ 219,660
Property taxes receivable	8,449,366	-	1,144,085	-	7,305,281
Total Assets	$ 8,695,477	$ 132,444,181	$ 133,559,917	$ 54,800	$ 7,524,941
Liabilities					
Interfund payable	$ -	$ 35,820,376	$ 35,765,576	$ 54,800	$ -
Intergovernmental payable	54,705	82,981,490	82,995,718	-	40,477
Taxes payable to others	8,449,366	-	1,144,085	-	7,305,281
Due to others	191,406	13,642,315	13,654,538	-	179,183
Total Liabilities	$ 8,695,477	$ 132,444,181	$ 133,559,917	$ 54,800	$ 7,524,941

Clerk of Superior Court	Balance January 1, 2010	Additions	Deductions	Eliminations	Balance December 31, 2010
Assets					
Cash and cash equivalents	$ 2,308,759	$ 7,392,744	$ 7,730,181	$ 169,261	$ 1,802,061
Liabilities					
Intergovernmental payable	$ 92,844	$ 1,109,837	$ 1,085,431	$ -	$ 117,250
Interfund payable	-	4,132,707	3,963,446	169,261	-
Due to others	2,215,915	2,150,200	2,681,304	-	1,684,811
Total Liabilities	$ 2,308,759	$ 7,392,744	$ 7,730,181	$ 169,261	$ 1,802,061

Magistrate Court	Balance January 1, 2010	Additions	Deductions	Eliminations	Balance December 31, 2010
Assets					
Cash and cash equivalents	$ 143,650	$ 1,213,206	$ 1,182,095	$ 47,050	$ 127,711
Liabilities					
Interfund payable	$ -	$ 628,461	$ 581,411	$ 47,050	$ -
Intergovernmental payable	-	920	920	-	-
Due to others	143,650	583,825	599,764	-	127,711
Total Liabilities	$ 143,650	$ 1,213,206	$ 1,182,095	$ 47,050	$ 127,711

Probate Court	Balance January 1, 2010	Additions	Deductions	Eliminations	Balance December 31, 2010
Assets					
Cash and cash equivalents	$ 4,712	$ 349,402	$ 327,897	$ 22,116	$ 4,101
Liabilities					
Interfund payable	$ -	$ 276,553	$ 254,437	$ 22,116	$ -
Due to others	4,712	72,849	73,460	-	4,101
Total Liabilities	$ 4,712	$ 349,402	$ 327,897	$ 22,116	$ 4,101

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

Juvenile Court	Balance January 1, 2010	Additions	Deductions	Eliminations	Balance December 31, 2010
Assets					
Cash and cash equivalents	$ 122,069	$ 46,245	$ 49,962	$ 1,937	$ 116,415
Liabilities					
Interfund payable	$ -	$ 46,030	$ 44,093	$ 1,937	$ -
Due to others	122,069	215	5,869	-	116,415
Total Liabilities	$ 122,069	$ 46,245	$ 49,962	$ 1,937	$ 116,415

State Court	Balance January 1, 2010	Additions	Deductions	Eliminations	Balance December 31, 2010
Assets					
Cash and cash equivalents	$ 238,669	$ 4,329,723	$ 4,146,755	$ 214,440	$ 207,197
Liabilities					
Interfund payable	$ -	$ 3,318,506	$ 3,104,066	$ 214,440	$ -
Intergovernmental payable	-	8,397	8,397	-	-
Due to others	238,669	1,002,820	1,034,292	-	207,197
Total Liabilities	$ 238,669	$ 4,329,723	$ 4,146,755	$ 214,440	$ 207,197

Sheriff	Balance January 1, 2010	Additions	Deductions	Eliminations	Balance December 31, 2010
Assets					
Cash and cash equivalents	$ 116,068	$ 2,734,273	$ 2,408,215	$ 281,104	$ 161,022
Liabilities					
Interfund payable	$ -	$ 1,632,756	$ 1,351,652	$ 281,104	$ -
Due to others	116,068	1,101,517	1,056,563	-	161,022
Total Liabilities	$ 116,068	$ 2,734,273	$ 2,408,215	$ 281,104	$ 161,022

Total	Balance January 1, 2010	Additions	Deductions	Eliminations	Balance December 31, 2010
Assets					
Cash and cash equivalents	$ 3,180,038	$ 148,509,774	$ 148,260,937	$ 790,708	$ 2,638,167
Property taxes recceivable	8,449,366	-	1,144,085	-	7,305,281
Total Assets	$ 11,629,404	$ 148,509,774	$ 149,405,022	$ 790,708	$ 9,943,448
Liabilities					
Interfund payable	$ -	$ 45,855,389	$ 45,064,681	$ 790,708	$ -
Intergovernmental payable	147,549	84,100,644	84,090,466	-	157,727
Taxes payable to others	8,449,366	-	1,144,085	-	7,305,281
Due to others	3,032,489	18,553,741	19,105,790	-	2,480,440
Total Liabilities	$ 11,629,404	$ 148,509,774	$ 149,405,022	$ 790,708	$ 9,943,448

STATISTICAL SECTION

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

Douglas County, Georgia
Introduction to Statistical Section
(Unaudited)

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

Contents	***Exhibits***
Financial Trends These tables contain trend information that may assist the reader in assessing the County's current financial performance by placing it in historical perspective.	I - XI-A
Revenue Capacity These tables contain information that may assist the reader in assessing the viability of the County's two most significant "own-source" revenue sources, property taxes and sales taxes.	XII-XVII
Debt Capacity These tables present information that may assist the reader in analyzing the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	XVIII-XX
Demographic and Economic Information These tables present demographic and economic information intended (1) to assist users in understanding the socioeconomic environment within which the County operates and (2) to provide information that facilitates comparisons of financial statement information over time and among counties.	XXI-XXII
Operating Information These tables contain service and infrastructure indicators that can inform one's understanding how the information in the County's financial statements relates to the services the County provides and the activities it performs.	XXIII-XXV

Data Source:

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

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

	For The Calendar Year Ended December 31,							
	2003	**2004**	**2005**	**2006**	**2007**	**2008**	**2009**	**2010**
Expenses:								
General government	$ 11,180,769	$ 10,078,423	$ 9,813,520	$ 10,761,968	$ 20,368,275	$ 13,568,649	$ 13,585,109	$ 14,191,098
Judicial	6,390,194	6,963,907	7,094,402	7,862,568	8,562,938	11,253,245	11,011,229	11,137,903
Public safety	30,628,801	34,084,698	33,198,410	37,034,374	28,470,517	42,180,908	44,336,061	47,554,679
Public works	2,265,236	2,609,149	3,204,063	4,033,599	4,777,631	9,712,850	10,028,106	6,032,383
Parks, recreation and culture	4,439,668	6,974,706	7,752,182	8,937,708	9,931,591	5,956,128	1,502,006	1,700,418
Health and welfare	3,931,990	2,486,420	2,624,725	2,944,548	3,177,888	2,032,292	6,066,321	5,355,402
Planning/community development	2,005,827	2,126,200	2,816,274	2,586,407	2,578,122	3,295,556	2,700,466	5,049,385
Other	162,647	333,347	154,264	-	-	-	-	-
Interest and fiscal charges	1,528,845	1,315,216	1,174,334	1,139,024	519,710	374,910	187,455	150,331
Total Expenses	62,533,977	66,972,066	67,832,174	75,300,196	78,386,672	88,374,538	89,416,753	91,171,599
Program Revenues:								
Charges for services:								
General government	2,247,741	2,418,720	2,699,035	2,373,144	2,482,103	2,925,147	2,451,596	2,399,280
Judicial system	5,780,911	6,510,968	5,633,608	8,121,487	8,217,019	943,280	2,016,668	1,500,209
Public safety	3,040,263	3,696,669	4,373,751	4,331,868	4,594,517	10,992,481	10,119,838	9,483,325
Parks, recreation and culture	103,253	114,367	191,891	328,590	399,981	484,939	496,799	881,982
Public works	592,645	735,427	755,023	835,630	825,760	946,372	967,966	505,751
Planning/community development	257,315	353,935	557,909	613,978	675,302	595,454	626,073	448,421
Operating grants and contributions	1,652,846	2,934,111	2,497,306	2,733,485	2,386,135	2,029,434	1,795,370	2,859,424
Capital grants and contributions	554,515	739,541	245,335	788,923	74,307	1,662,929	3,889,753	5,028,051
Total Program Revenues	14,229,489	17,503,738	16,953,858	20,127,105	19,655,124	20,580,036	22,364,063	23,106,443
Net (Expense) Revenue	(48,304,488)	(49,468,328)	(50,878,316)	(55,173,091)	(58,731,548)	(67,794,502)	(67,052,690)	(68,065,156)
General Revenues:								
Taxes:								
Property	21,775,337	23,510,688	25,375,302	31,483,394	32,765,136	34,751,634	35,434,026	37,510,186
Sales	31,374,328	35,149,747	37,972,472	45,961,851	33,590,604	17,905,224	16,057,099	31,513,715
Insurance premium	2,733,979	2,958,219	3,159,014	3,310,551	3,481,087	3,565,937	3,514,807	3,418,404
Other	1,895,086	2,146,018	2,346,552	2,563,604	2,626,029	1,746,263	1,711,156	1,799,619
Unrestricted grants and contributions	1,485,433	1,513,537	1,513,543	1,739,407	1,714,801	1,743,024	-	-
Gain on sale of capital assets	-	-	217,307	226,998	191,595	110,314	-	-
Investment earnings	958,571	1,350,527	1,427,225	2,198,788	2,279,223	1,016,183	285,380	140,738
Miscellaneous	475,653	561,956	602,260	623,896	212,788	91,087	290,264	1,061,256
Total General Revenues	60,698,387	67,190,692	72,613,675	88,108,489	76,861,263	60,929,666	57,292,732	75,443,918
Change in Net Assets [2]	$ 12,393,899	$ 17,722,364	$ 21,735,359	$ 32,935,398	$ 18,129,715	$ (6,864,836)	$ (9,759,958)	$ 7,378,762

Notes:

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

[2] This amount does not include any prior period restatements.

Data Source:

Applicable years' comprehensive annual financial report.

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

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

Notes:

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

Data Source:

Applicable years' comprehensive annual financial report.

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

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

Notes:

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

[2] This amount does not include any prior period restatements.

Data Source:

Applicable years' comprehensive annual financial report.

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

	For the Calendar Year Ended December 31,							
Source	**2003**	**2004**	**2005**	**2006**	**2007**	**2008**	**2009**	**2010**
Expenses:								
Governmental activities[1]	$ 62,533,977	$ 66,972,066	$ 67,832,174	$ 75,300,196	$ 78,386,672	$ 88,374,538	$ 89,416,753	$ 91,171,599
Business-type activities[2]	1,715,471	1,893,844	2,040,397	1,880,853	1,941,993	2,193,435	1,857,708	1,624,120
Total Expenses	64,249,448	68,865,910	69,872,571	77,181,049	80,328,665	90,567,973	91,274,461	92,795,719
Program Revenues:								
Governmental activities[1]	14,229,489	17,503,738	16,953,858	20,127,105	19,655,124	20,580,036	22,364,063	23,106,443
Business-type activities[2]	1,560,606	1,960,208	1,796,228	2,137,890	2,076,434	2,013,022	1,878,035	1,847,735
Total Program Revenues	15,790,095	19,463,946	18,750,086	22,264,995	21,731,558	22,593,058	24,242,098	24,954,178
Net (Expense) Revenue	(48,459,353)	(49,401,964)	(51,122,485)	(54,916,054)	(58,597,107)	(67,974,915)	(67,032,363)	(67,841,541)
General Revenues:								
Governmental activities[1]	60,698,387	67,190,692	72,613,675	88,108,489	76,861,263	60,929,666	57,292,732	75,443,918
Business-type activities[2]	3,296	6,246	12,064	24,056	12,959	3,017	892	290
Total General Revenues	60,701,683	67,196,938	72,625,739	88,132,545	76,874,222	60,932,683	57,293,624	75,444,208
Change in Net Assets[3]	$ 12,242,330	$ 17,794,974	$ 21,503,254	$ 33,216,491	$ 18,277,115	$ (7,042,232)	$ (9,738,739)	$ 7,602,667

Notes:
[1] See Exhibit I

[2] See Exhibit III

[3] This amount does not include any prior period restatements.

Douglas County, Georgia

Government-wide Net Assets by Category [2]

Last Eight Calendar Years [1]

(accrual basis of accounting)

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

Notes:

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

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

3 The primariy reasons that the unrestricted net assets have be reduced in 2008 and 2009 relates to the recessionary economy and the accrual of other post employment benefits that the County currently is not funding.

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

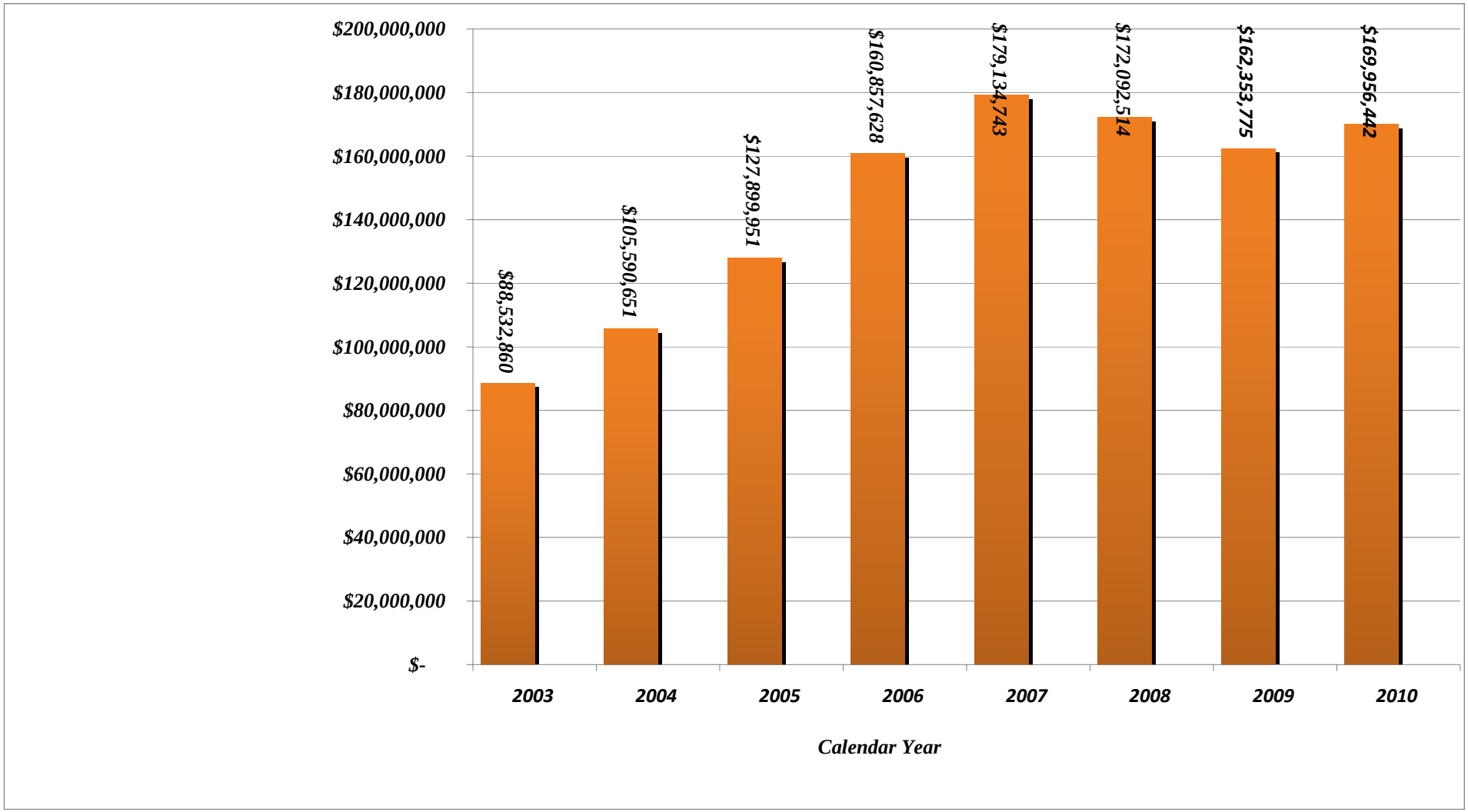


Exhibit VI

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

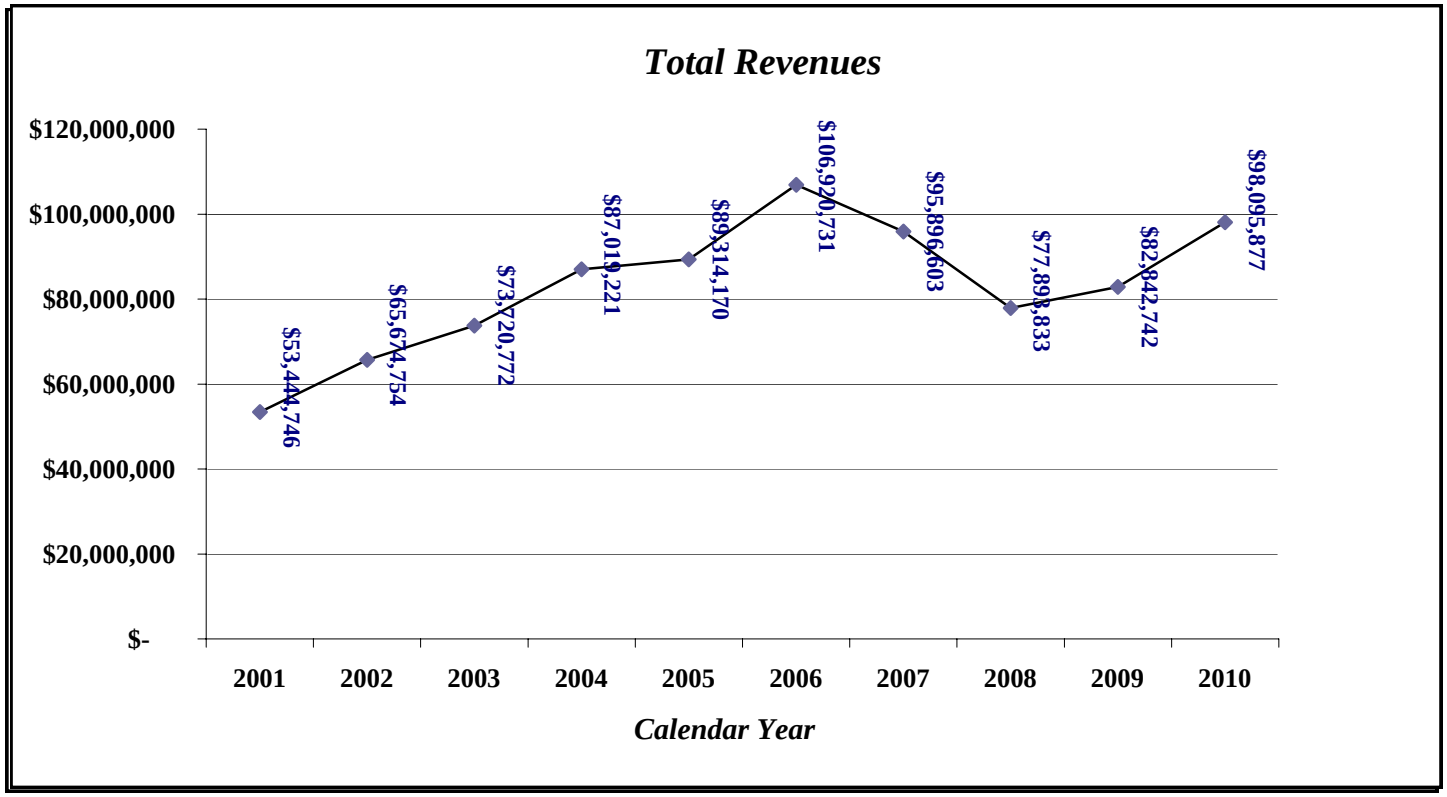
Notes:

[1] Includes all governmental fund types.

Data Source:

Applicable years' comprehensive annual financial report.

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



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

For The Calendar Year Ended December 31,	Property	Local Option Sales	Special Purpose Local Option Sales	Insurance Premium	Other [1]	Total
	Amounts					
2001	$ 20,717,027	$ 14,062,077	$ 155,484	$ 2,308,737	$ 2,153,738	$ 39,397,063
2002	20,657,553	14,006,554	8,270,723	2,549,291	2,172,365	47,656,486
2003	20,364,226	13,931,857	17,442,471	2,733,979	3,137,362	57,609,895
2004	22,353,961	15,544,546	19,605,201	2,958,219	3,215,167	63,677,094
2005	23,926,660	16,803,199	21,169,273	3,159,014	2,908,273	67,966,419
2006	28,879,267	20,338,201	25,623,650	3,310,551	3,746,505	81,898,174
2007	31,288,413	19,734,012	13,856,592	3,481,087	3,135,106	71,495,210
2008	33,054,967	17,495,669	409,555	3,565,937	2,641,598	57,167,726
2009	34,905,468	15,958,262	98,837	3,514,807	2,851,917	57,329,291
2010	35,794,021	16,246,016	15,267,699	3,418,404	2,930,710	73,656,850
% Change in Dollars Over 10 Years	72.8%	15.5%	9719.5%	48.1%	36.1%	87.0%
	Percentage of Total					
2001	52.6%	35.7%	0.4%	5.9%	5.4%	100.0%
2002	43.3%	29.4%	17.4%	5.3%	4.6%	100.0%
2003	35.3%	24.2%	30.3%	4.7%	5.5%	100.0%
2004	35.1%	24.4%	30.8%	4.6%	5.1%	100.0%
2005	35.2%	24.7%	31.1%	4.6%	4.4%	100.0%
2006	35.3%	24.8%	31.3%	4.0%	4.6%	100.0%
2007	43.8%	27.6%	19.4%	4.9%	4.3%	100.0%
2008	57.8%	30.6%	0.7%	6.2%	4.7%	100.0%
2009	60.9%	27.8%	0.2%	6.1%	5.0%	100.0%
2010	48.6%	22.1%	20.7%	4.6%	4.0%	100.0%

Notes:

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

Data Source:

Applicable years' comprehensive annual financial report.

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

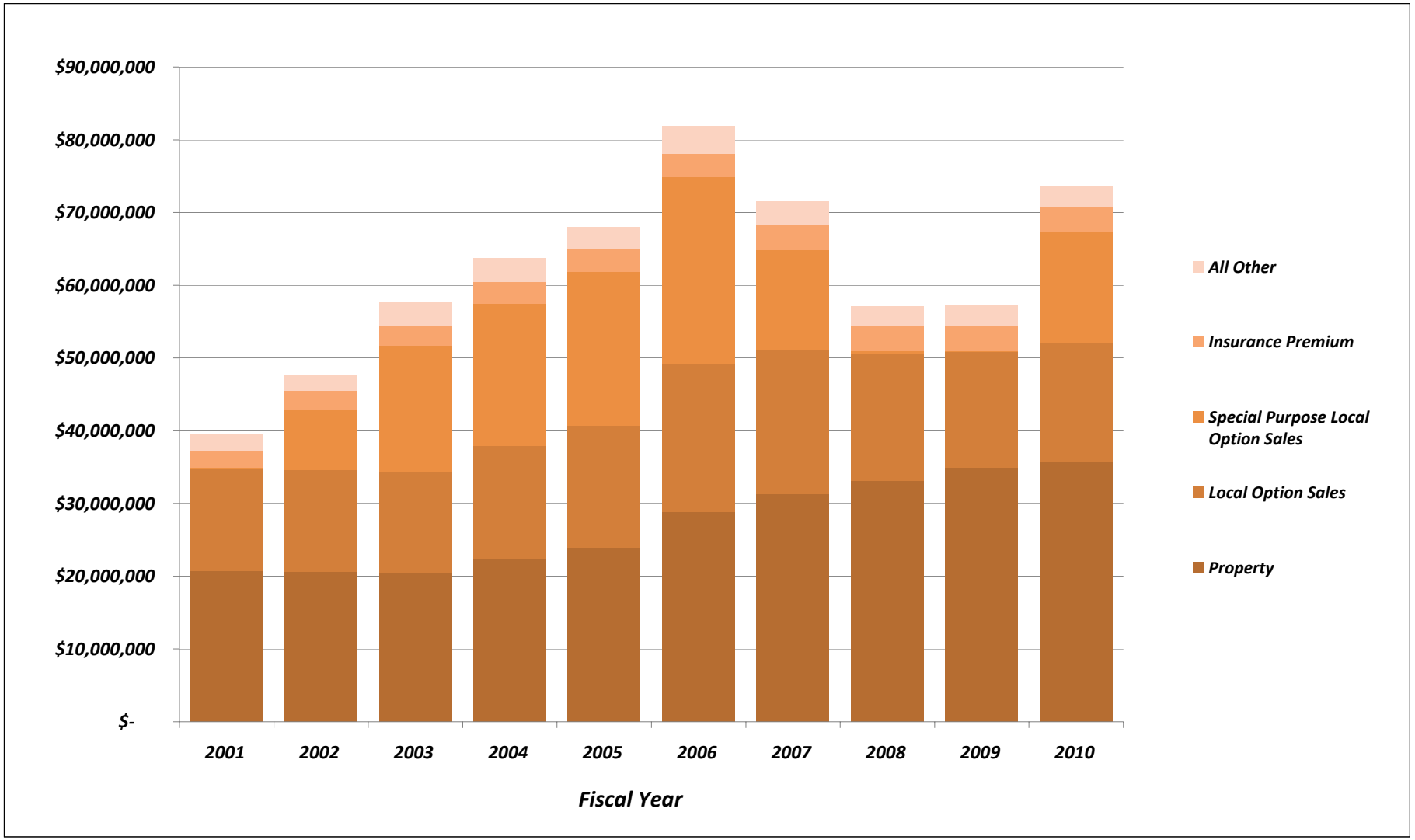


Exhibit VIII

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

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

Notes:

[1] Includes all governmental fund types.

Data Source:

Applicable years' comprehensive annual financial report.

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Exhibit IX

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

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

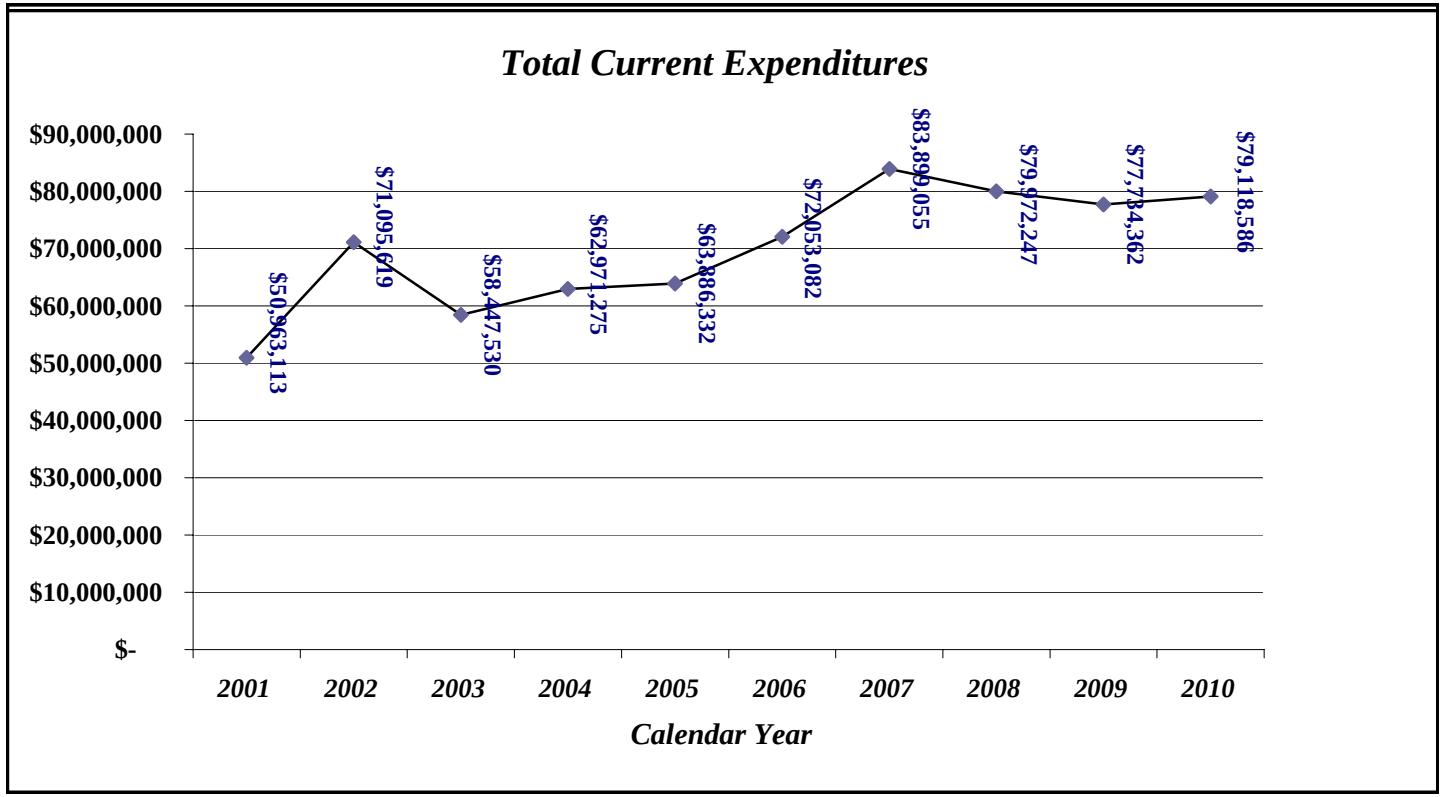
Data Source:
Applicable years' comprehensive annual financial report.

Douglas County, Georgia

Chart-Total General Governmental Current Expenditures

Last Ten Calendar Years

(modified accrual basis of accounting)



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

	For the Calendar Year Ended December 31,									
Source	**2001**	**2002**	**2003**	**2004**	**2005**	**2006**	**2007**	**2008**	**2009**	**2010**
Total Revenues	$ 53,444,746	$ 65,674,754	$ 73,720,772	$ 87,019,221	$ 89,314,170	$ 106,920,731	$ 95,896,603	$ 77,893,833	$ 82,842,742	$ 98,095,877
Total Expenditures	52,347,830	81,268,943	77,371,784	93,301,289	84,497,766	93,632,347	109,544,429	88,604,051	86,193,083	97,968,684
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,096,916	(15,594,189)	(3,651,012)	(6,282,068)	4,816,404	13,288,384	(13,647,826)	(10,710,218)	(3,350,341)	127,193
Other Financing Sources (Uses)										
Sale of capital assets	-	-	-	-	-	438,846	427,543	519,594	2,326	22,892
Inception of capital lease	485,811	151,071	-	216,426	605,324	-	-	-	-	-
Issuance of revenue bonds	-	41,898,514	-	-	-	-	-	-	-	-
Issuance of certificates of participation	-	-	6,785,000	-	-	-	-	-	-	-
Premium on issue	-	-	52,276	-	-	-	-	-	-	-
Transfers in	2,348,978	5,456,878	9,623,847	10,896,864	11,643,403	13,315,563	5,016,889	2,644,628	982,249	5,300,843
Transfers out	(3,021,851)	(6,068,081)	(9,623,847)	(10,896,861)	(11,643,403)	(13,315,563)	(5,016,889)	(2,644,628)	(982,249)	(5,300,843)
Total Other Financing Sources (Uses)	(187,062)	41,438,382	6,837,276	216,429	605,324	438,846	427,543	519,594	2,326	22,892
Net Change in Fund Balances	$ 909,854	$ 25,844,193	$ 3,186,264	$ (6,065,639)	$ 5,421,728	$ 13,727,230	$ (13,220,283)	$ (10,190,624)	$ (3,348,015)	$ 150,085

Data Source:
Applicable years' comprehensive annual financial report.

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Douglas County, Georgia

Fund Balances - Governmental Funds (Unaudited)

Last Ten Calendar Years

(modified accrual basis of accounting)

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

Notes:

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

Data Source:

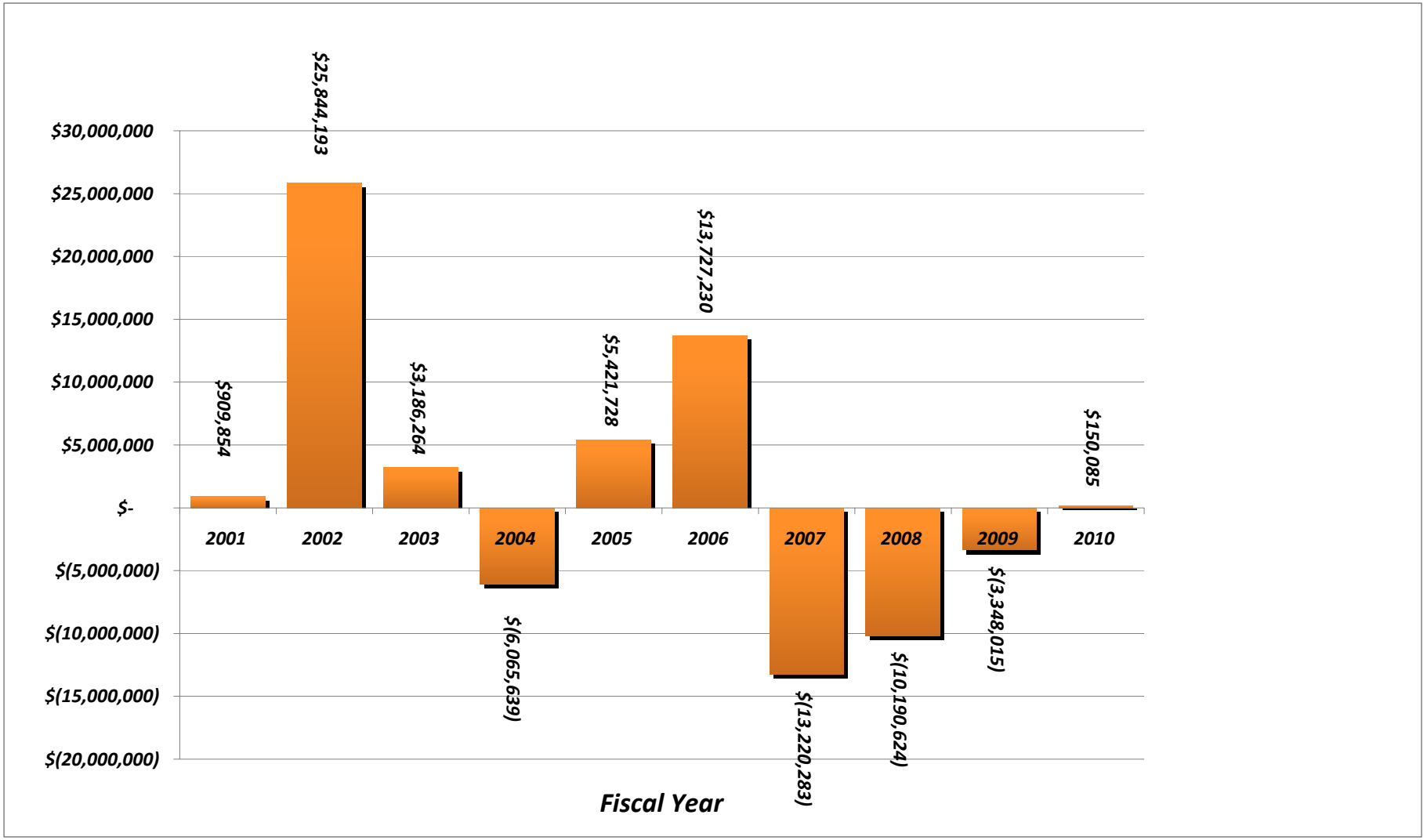
Applicable years' comprehensive annual financial report.

Douglas County, Georgia

Chart-Changes in Fund Balances - Governmental Funds

Last Ten Calendar Years

(modified accrual basis of accounting)



Douglas County, Georgia

Taxable Assessed Value[1] and Estimated Actual Value of Property By Type (Unaudited)[2]

Last Ten Calendar Years

Calendar Year	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 Direct Tax Rate[4]	Estimated Actual Value	Annual Percentage Change
	Amounts												
2001	$1,224,618,701	$ 657,606,353	$ 137,113,625	$ 10,251,722	$ 10,293,013	$ 88,113,655	$ 262,539,630	$ 893,019	$ 105,450,906	$ 2,285,978,812	9.186	$ 5,714,947,030	11.4%
2002	1,667,804,754	771,397,830	173,395,710	14,580,446	12,816,922	85,037,275	271,324,289	946,233	124,383,438	2,872,920,021	7.728	7,182,300,053	25.7%
2003	1,639,069,434	779,047,524	185,499,543	12,076,485	15,306,770	90,829,815	267,712,400	412,152	129,477,660	2,860,476,463	7.728	7,151,191,158	-0.4%
2004	1,808,173,315	808,913,186	199,712,143	12,153,559	15,726,157	87,430,101	270,782,951	749,706	130,085,040	3,073,556,078	7.631	7,683,890,195	7.4%
2005	2,229,092,268	859,282,161	199,342,308	15,505,987	16,678,081	88,060,862	268,191,683	550,243	161,947,366	3,514,756,227	7.349	8,786,890,568	14.4%
2006	2,442,886,525	936,678,190	311,247,396	14,043,328	18,564,429	97,473,189	266,347,154	852,159	225,622,935	3,862,469,435	8.240	9,656,173,588	9.9%
2007	2,848,991,365	1,088,987,935	271,350,959	17,811,045	34,843,404	99,299,833	289,839,569	888,205	540,525,847	4,111,486,468	7.861	10,278,716,170	6.4%
2008	2,974,520,016	1,118,921,626	332,960,913	20,882,123	35,542,104	104,939,900	306,579,683	583,256	602,456,587	4,292,473,034	7.826	10,731,182,585	4.4%
2009	2,921,948,442	1,123,301,833	342,437,045	21,740,764	37,631,652	111,081,626	322,663,144	558,753	613,839,030	4,267,524,229	7.932	10,668,810,573	-0.6%
2010	2,347,986,698	1,033,612,691	327,095,329	18,655,854	37,624,457	115,050,461	277,705,184	499,566	538,715,910	3,619,514,330	9.900	9,048,785,825	-15.2%
*	$2,195,233,869	$ 877,604,351	$ 226,327,825	$ 14,663,087	$ 19,971,360	$ 92,648,079	$ 275,414,670	$ 734,372	$ 292,643,201	$ 3,359,264,567		$ 8,398,161,418	
**	91.7%	57.2%	138.6%	82.0%	265.5%	30.6%	5.8%	-44.1%	410.9%	58.3%		58.3%	
	Percentage of Total												
2001	51.2%	27.5%	5.7%	0.4%	0.4%	3.7%	11.0%	0.0%	4.6%	95.4%			
2002	55.6%	25.7%	5.8%	0.5%	0.4%	2.8%	9.1%	0.0%	4.3%	95.7%			
2003	54.8%	26.1%	6.2%	0.4%	0.5%	3.0%	9.0%	0.0%	4.5%	95.5%			
2004	56.4%	25.2%	6.2%	0.4%	0.5%	2.7%	8.5%	0.0%	4.2%	95.8%			
2005	60.6%	23.4%	5.4%	0.4%	0.5%	2.4%	7.3%	0.0%	4.6%	95.4%			
2006	59.8%	22.9%	7.6%	0.3%	0.5%	2.4%	6.5%	0.0%	5.8%	94.2%			
2007	61.2%	23.4%	5.8%	0.4%	0.7%	2.1%	6.2%	0.0%	13.1%	86.9%			
2008	60.8%	22.9%	6.8%	0.4%	0.7%	2.1%	6.3%	0.0%	14.0%	86.0%			
2009	59.9%	23.0%	7.0%	0.4%	0.8%	2.3%	6.6%	0.0%	14.4%	85.6%			
2010	56.5%	24.9%	7.9%	0.4%	0.9%	2.8%	6.7%	0.0%	14.9%	85.1%			

* Dollar average for ten years.

** Percentage change in dollars over ten years.

Notes:

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

[2] Gross digest before homestead or freeport exemptions.

[3] Generally includes timber and heavy equipment.

[4] Tax rates expressed in rate per $1,000

Data Source:

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

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

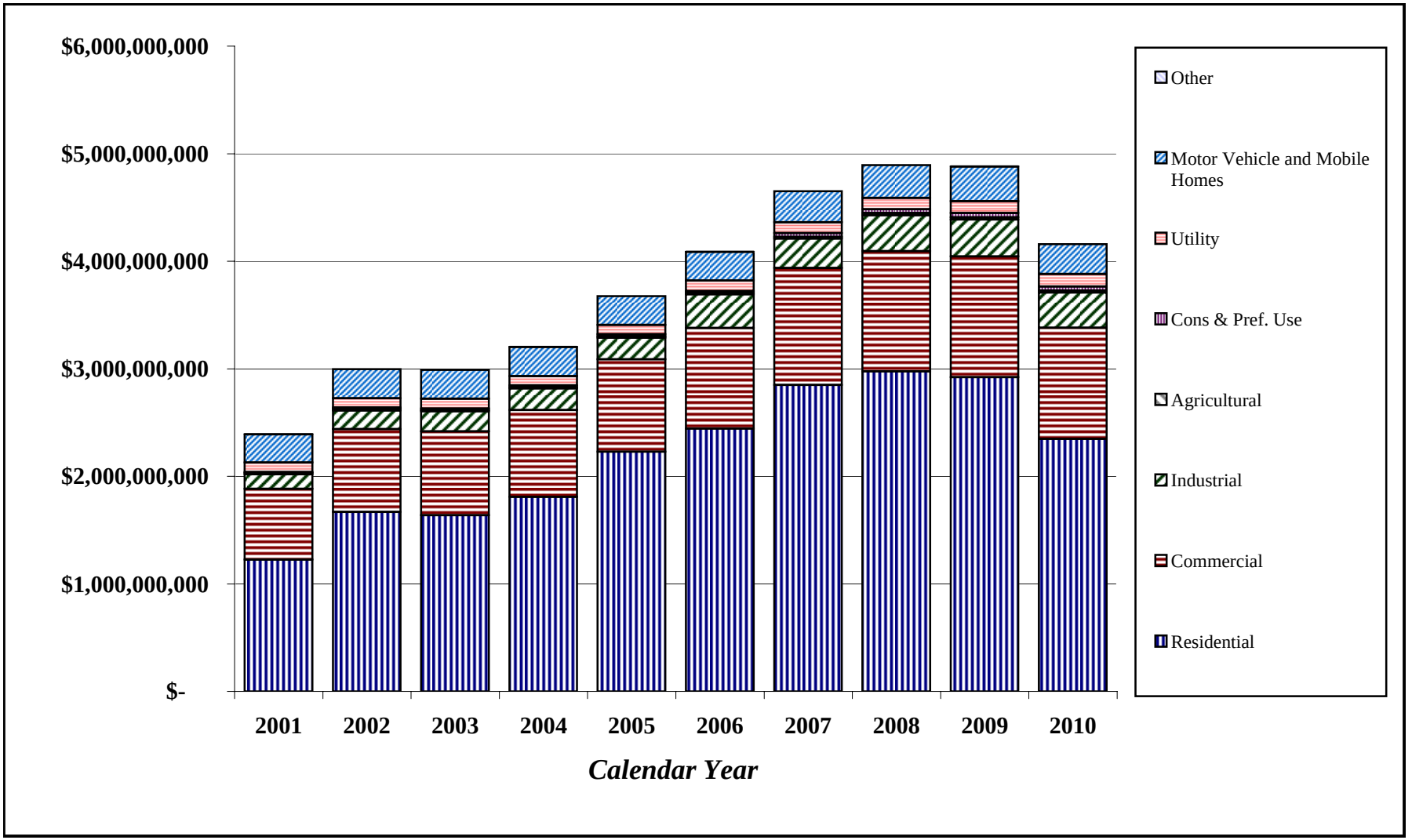


Exhibit XIII

Douglas County, Georgia

Direct, Overlapping and Underlying Property Tax Rates (Unaudited)

Last Ten Calendar Years

(rate per $1,000 of assessed taxable value)

			Underlying Rates [2]			
	Direct	Overlapping [1]				
Calendar Year	County Rate	State of Georgia[3]	City of Villa Rica	City of Austell	City of Douglasville	Douglas County Schools
2001	9.186	0.250	7.200	3.363	4.405	19.520
2002	7.728	0.250	7.200	3.123	3.897	19.520
2003	7.728	0.250	7.020	3.123	3.897	20.800
2004	7.631	0.250	6.871	3.123	3.854	20.500
2005	7.349	0.250	6.850	3.123	3.854	19.300
2006	8.240	0.250	6.825	3.123	3.854	20.300
2007	7.861	0.250	6.775	3.123	3.854	19.700
2008	7.826	0.250	6.129	3.123	3.854	19.700
2009	7.932	0.250	6.775	3.123	5.120	21.350
2010	9.900	0.250	6.775	3.123	3.854	24.100

Notes:

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

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

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

Data Source:

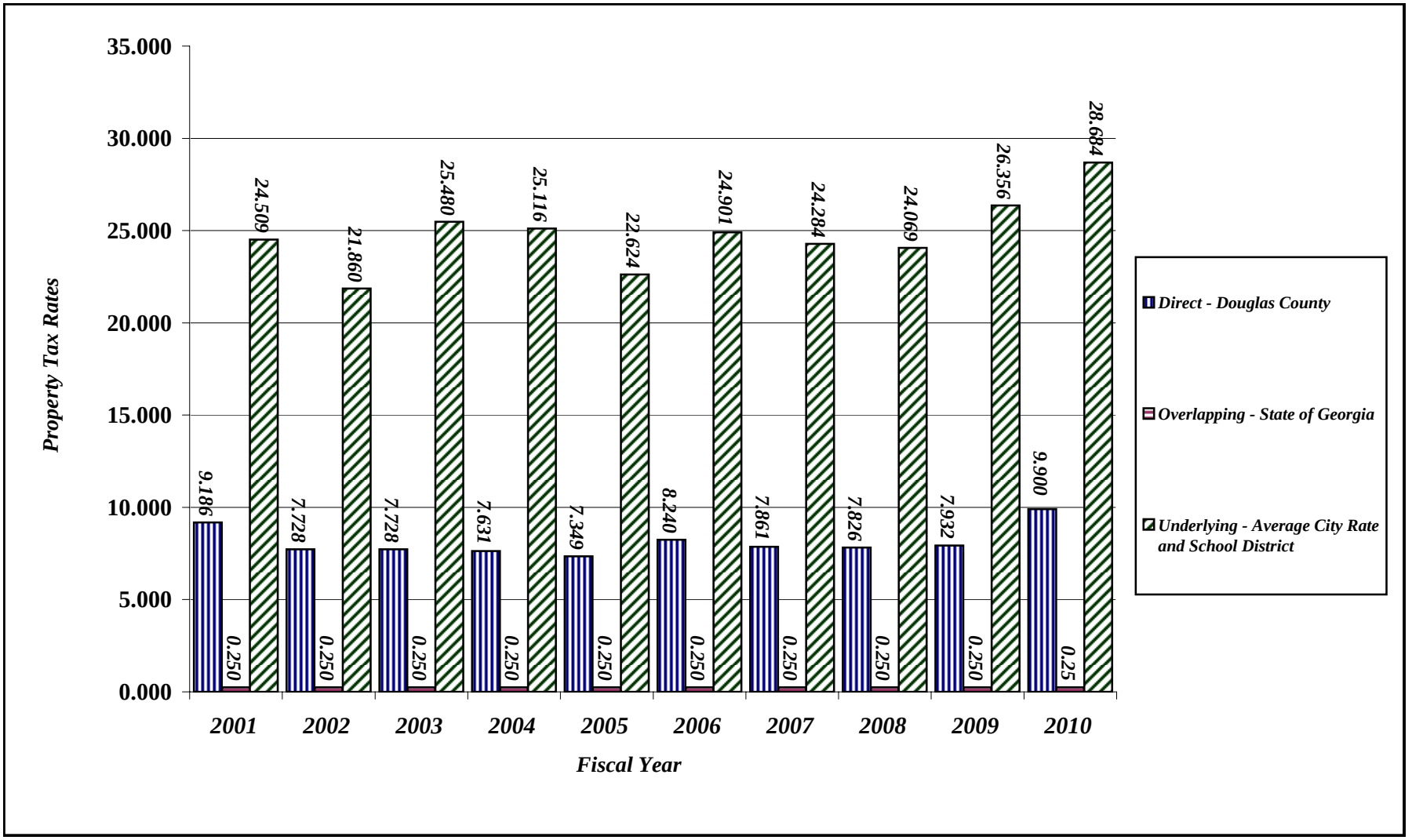
Georgia Department of Revenue, Property Tax Division,
http://www.etax.dor.ga.gov/PTD/cds/csheets/millrate.aspx

Douglas County, Georgia

Chart-Direct, Overlapping and Underlying Property Tax Rates

Last Ten Fiscal Years

(rate per $1,000 of assessed taxable value)



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

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

Notes:

[1] The amounts reported in the total uncollected taxes column are the uncollected taxes for each tax levy.

[2] The information presented in this table relates to the County's own property tax levies, and does not include those in which it collects on behalf of other governments.

[3] When restating this exhibit to reflect the requirements of GASB Statement No. 44, the collections in the prior year have been applied to the year prior to collection, since restating this table was not practicable. As a result, some years report more than a 100% collection rate.

Data Source:
Douglas County Tax Comissioner's Office

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

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

Notes:

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

Data Source:
Douglas County Tax Commissioner's Office

Douglas County, Georgia

Direct, Overlapping and Underlying Sales Tax Rates (Unaudited)

Last Ten Calendar Years

Calendar Year	Direct Douglas County LOST [1]	Direct Douglas County SPLOST [2]	Overlapping State of Georgia	Underlying Douglas County Schools [3]	Total Direct, Overlapping and Underlying Rates
2001	1.00%	0.00%	4.00%	1.00%	6.00%
2002	1.00%	1.00%	4.00%	1.00%	7.00%
2003	1.00%	1.00%	4.00%	1.00%	7.00%
2004	1.00%	1.00%	4.00%	1.00%	7.00%
2005	1.00%	1.00%	4.00%	1.00%	7.00%
2006	1.00%	1.00%	4.00%	1.00%	7.00%
2007	1.00%	1.00%	4.00%	1.00%	7.00%
2008	1.00%	0.00%	4.00%	1.00%	6.00%
2009	1.00%	0.00%	4.00%	1.00%	6.00%
2010	1.00%	1.00%	4.00%	1.00%	7.00%

Notes:

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

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

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

Data Source:

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

Douglas County, Georgia

Sales Taxes by Category (Unaudited)

Calendar Years 2005 - 2007 [1]

	2005		2006		2007	
	Amount	**Percentage**	**Amount**	**Percentage**	**Amount**	**Percentage**
By Category:						
SIC codes: [2]						
Food	$ 216,670,821	23.68%	$ 234,360,002	23.28%	$ 250,899,537	23.69%
Apparel	169,928,817	18.57%	210,461,594	20.91%	221,939,638	20.95%
General	130,339,648	14.25%	143,702,244	14.28%	144,776,814	13.67%
Automotive	114,013,541	12.46%	119,084,420	11.83%	123,171,486	11.63%
Home	70,196,305	7.67%	78,729,366	7.82%	77,625,590	7.33%
Lumber	49,820,555	5.45%	52,912,980	5.26%	53,653,320	5.06%
Miscellaneous Service	57,357,056	6.27%	62,226,949	6.18%	59,390,222	5.61%
Manufacturing	55,094,222	6.02%	58,193,844	5.78%	68,254,164	6.44%
Utilities	39,942,205	4.37%	46,923,006	4.66%	46,286,283	4.37%
Miscellaneous	11,500,015	1.26%	-	0.00%	13,305,827	1.26%
Total Taxable Sales	$ 914,863,185	100.00%	$ 1,006,594,405	100.00%	$ 1,059,302,881	100.00%
Total Percentage Increase	N/A		10.0%		5.2%	

Notes:

[1] Only three years of data is available. The Georgia Department of Revenue no longer provides this information.

[2] Standard Industrial Classification (SIC)

Data Source:

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

Douglas County, Georgia

Ratios of Total Debt Outstanding by Type (Unaudited) [1]

Last Ten Calendar Years

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

Data Sources:

1 Applicable years' comprehensive annual financial report.

[2] Exhibit XXI

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

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

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,				
	2001	**2002**	**2003**	**2004**	**2005**
Taxable Assessed Value [1]	$ 2,285,978,812	$ 2,872,920,021	$ 2,860,476,463	$ 3,073,556,078	$ 3,514,756,227
Legal Debt Margin					
Debt limit (10% of assessed value)[2]	$ 228,597,881	$ 287,292,002	$ 286,047,646	$ 307,355,608	$ 351,475,623
Debt applicable to limit:					
General obligation bonds	-	-	-	-	-
Less: Amount reserved for repayment of general obligation debt	-	-	-	-	-
Total debt applicable to limit	-	-	-	-	-
Legal Debt Margin	$ 228,597,881	$ 287,292,002	$ 286,047,646	$ 307,355,608	$ 351,475,623
Total net debt applicable to the limit as a % of the debt limit	0.00%	0.00%	0.00%	0.00%	0.00%
	2006	**2007**	**2008**	**2009**	**2010**
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%

Notes:

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

Data Source:

[1] Exhibit XII

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

Calendar Year	Population [1]	*(thousands of dollars)* Personal Income [2]	Per Capita Personal Income [3]	Per Capita Personal Income % of U.S. [3]	Median Age [4]	School Enrollment [5]	Unemployment Rate			County Employment [6]
							County [6]	State of Georgia [6]	United States [7]	
2001	96,006	$ 2,602,642	$ 27,252	88%	34.6	18,196	3.2%	4.0%	4.7%	50,674
2002	98,650	2,639,164	26,869	85%	34.6	18,775	4.5%	4.8%	5.8%	50,659
2003	102,015	2,727,440	26,882	83%	34.6	19,738	4.7%	4.8%	6.0%	51,134
2004	106,300	2,879,258	27,011	80%	34.6	19,773	4.8%	4.7%	5.5%	53,375
2005	112,900	3,123,754	27,799	78%	34.6	22,487	5.5%	5.2%	5.1%	56,573
2006	120,300	3,377,727	28,438	75%	34.6	23,998	5.0%	4.7%	4.6%	59,250
2007	125,800	3,670,553	29,524	74%	34.6	24,403	4.8%	4.7%	5.0%	61,336
2008	127,800	3,844,533	30,009	73%	34.6	24,623	6.5%	6.3%	7.3%	61,313
2009	128,800	3,823,091	29,476	72%	34.6	24,692	10.6%	9.7%	9.9%	58,003
2010	129,800	3,801,770	29.289	72%	33.5	24,417	11.1%	10.2%	9.4%	56,870

Data Sources:

[1] 2001 - 2009 Atlanta Regional Commission, 2010 estimated by management

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

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

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

[5] Douglas County Board of Education

[6] Real Estate Center, http://recenter.tamu.edu/data/emp/

[7] 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, 2010 [1] and 2003

		2010		
Employer	**Type of Business**	**Number of Employees**	**Rank**	**Percentage of Major County Employers**
Douglas County School System	Government	3,365	1	5.28%
Silver Line Building Products, LLC	Building Products	844	2	1.32%
Douglas County	Government	800	3	1.25%
WellStar Douglas Hospital	Healthcare	750	4	1.18%
American Red Cross Blood Services	Healthcare	500	5	0.78%
Youth Villages, Inc.	Youth Healthcare	456	6	0.72%
APL Logistics	International Transportation	400	7	0.63%
		N/A	8	N/A
		N/A	9	N/A
		N/A	10	N/A
Total Principal Employers		7,115		11.16%
Other Employers		56,635		88.84%
Total Employers		63,750		100.00%

		2003		
Employer	**Type of Business**	**Number of Employees**	**Rank**	**Percentage of Major County Employers**
Silver Line Building Products Corp.	Building Products	1,118	1	2.06%
Douglas County Government	Government	864	2	1.59%
Wal-Mart	Retail	550	3	1.01%
Revest	Manufacturing	550	4	1.01%
WellStar Douglas Hospital	Healthcare	450	5	0.83%
Kroger	Grocery	415	6	0.76%
Doors and Building Components	Manufacturing	315	7	0.58%
Benton-Georgia, Inc.	Communication	300	8	0.55%
Inner Harbour Hospitals, Ltd.	Healthcare	300	9	0.55%
Randstad	Administrative Services Agency	265	10	0.49%
Total Principal Employers		5,127		9.43%
Other Employers		49,233		90.57%
Total Employers		54,360		100.00%

Data Source:

[1] Douglas County Chamber of Commerce

N/A - Not Available

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

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

(Continued)

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

(Continued)

	Calendar Year									
Function/program	**2001**	**2002**	**2003**	**2004**	**2005**	**2006**	**2007**	**2008**	**2009**	**2010**
Public Works										
Department of Transportation	34	34	34	38	38	40	47	49	47	47
Development Control	7	7	7	6	7	7	5	5	4	4
Fleet Management	12	12	12	12	11	12	13	13	12	12
Total Public Works	53	53	53	56	56	59	65	67	63	63
Health and Welfare										
Juvenile Programs Administration	8	8	10	10	10	11	13	13	13	13
Culture/Recreation										
Parks and Recreation	18	18	19	18	18	31	35	40	40	39
Libraries	14	15	15	15	15	15	15	15	15	15
Total Culture/Recreation	32	33	34	33	33	46	50	55	55	54
Housing and Development										
Agriculture Extension	6	7	7	5	5	6	6	6	6	6
Building Inspection	13	14	12	14	14	14	14	14	13	13
Planning and Zoning	8	8	4	4	5	4	5	5	5	5
Code Enforcement Officers Division	-	-	3	4	3	3	3	3	3	3
Development Services Administration	-	-	2	2	2	2	1	1	1	1
Occupational Tax Division	-	-	2	2	2	2	3	3	3	3
Environmental Code Enforcement	1	1	1	-	-	-	-	-	-	-
GIS Mapping	3	3	3	3	2	3	3	3	3	3
Rideshare	3	3	3	3	4	4	4	4	4	4
Economic Development	2	2	2	2	2	2	2	-	-	-
Total Housing and Development	36	38	39	39	39	40	41	39	38	38
Total General Fund	715	737	757	782	779	839	876	920	913	913
Special Revenue Funds										
E-911	20	24	24	24	20	24	25	27	25	25
Highway Safety Task Force	4	4	-	-	-	-	-	-	-	-
Victim Assistance	6	3	3	3	3	3	3	4	4	3	3
Total Special Revenue Funds	30	31	27	27	23	27	29	31	28	28
Enterprise Funds										
Landfill	10	8	8	8	7	8	8	8	8	8
Cafeteria	2	2	-	-	-	-	-	-	-	-
Total Enterprise Funds	12	10	8	8	7	8	8	8	8	8
Total County-wide	757	778	792	817	809	874	913	959	949	949
Percentage Change From Prior Year	4.7%	2.8%	1.8%	3.2%	-1.0%	8.0%	4.5%	5.0%	-1.0%	0.0%

Data Source:
Various County Departments

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

	Calendar Year									
Function/program	**2001**	**2002**	**2003**	**2004**	**2005**	**2006**	**2007**	**2008**	**2009**	**2010**
General Government										
Total Personal Property Accounts	5,782	7,658	7,943	9,642	10,368	11,250	12,250	8,849	9,500	9,000
Total Number of Parcels	37,820	39,691	41,179	43,770	46,840	49,500	52,500	53,580	54,000	54,200
Vehicle Tags Sold	98,954	100,331	102,100	106,600	112,900	116,900	122,700	142,800	165,600	128,000
Registered Voters	53,327	52,987	54,222	61,900	52,360	67,000	67,500	76,000	76,000	81,900
Judicial System										
Civil Cases Filed	3,354	3,400	3,753	3,612	3,700	4,300	4,320	4,400	6,000	6,100
Criminal Cases Filed	2,646	1,617	1,712	1,443	1,350	1,968	2,000	2,000	2,000	2,200
Criminal Warrants Issued by Magistrate	7,164	6,182	7,088	6,430	6,480	7,170	7,200	6,770	7,000	6,500
Marriage Licenses Issued	803	754	870	1,007	1,050	1,128	1,100	1,150	1,200	1,200
Traffic Cases	9,400	11,216	11,060	11,640	10,000	10,230	14,000	14,830	16,310	12,690
Real Estate Documents (0s)	3,760	3,760	3,830	4,700	3,750	4,700	4,800	5,200	5,000	3,950
Public Safety										
Total Calls for Fire and EMS Service	9,575	10,349	10,764	10,764	12,337	12,722	13,064	13,251	13,648	13,639
Average Daily Population in Detention	549	587	656	656	711	614	669	713	744	816
Citizen Contacts	39,189	36,671	76,100	76,100	-	-	-	-	-	-
Public Works										
Miles of Roads Maintained	568	568	568	570	590	590	600	600	700	900
Miles of Road Resurfaced	30	32	32	34	33	37	28	28	28	28
Health and Welfare										
Youth Served through Juvenile Programs	513	534	1,140	1,130	1,120	1,130	1,300	1,400	1,590	1,650
Families Served through Juvenile Programs	388	528	840	940	1,000	1,000	1,080	2,000	1,200	1,250
Seniors and Handicapped Served	274	290	293	305	315	326	401	417	425	440
Culture/Recreation										
Library Patron Count	315,520	306,990	340,700	361,500	385,000	371,000	380,000	382,000	402,000	393,600
Adult Recreation Participants	4,450	13,865	13,865	6,300	8,000	12,000	30,000	35,000	38,500	50,000
Youth Recreation Participants	7,020	9,500	9,500	6,630	10,250	24,000	42,000	47,000	51,700	53,000
Housing and Development										
4-H, Science, and Horticulture Programs	156	166	180	214	230	235	255	275	285	290
4-H Members	1,000	1,100	1,159	1,159	1,400	1,450	1,500	1,700	1,800	1,800
Total Building Inspections Conducted	16,000	20,000	31,000	34,000	35,000	36,000	37,000	25,000	19,000	7,000
Average Daily Rideshare One-Way Trips	235	239	590	660	260	315	481	538	577	655
Special Revenue										
Calls Received on 911 System	95,000	94,810	101,100	108,000	118,500	107,000	120,000	121,000	121,000	126,000
Enterprise Funds										
Total Landfill Tonnage	83,653	58,081	80,960	77,880	84,810	84,850	100,260	81,870	89,500	42,147
Pounds Recycled	2,402	3,068	1,739	2,553	2,733	1,579	1,577	1,624	1,700	3,720

Data Source
Various County Departments

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

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

Data Source
Various County Departments

COMPLIANCE SECTION

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

DOUGLAS COUNTY, GEORGIA
FAMILY CONNECTION PROGRAM - DHR CONTRACT #427-93-10100374-99
For the year ended December 31, 2010

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

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

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

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

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Douglas County, Georgia, (the County), as of and for the year ended December 31, 2010, which collectively comprise the County's basic financial statements and have issued our report thereon dated July 19, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We did not audit the financial statements of the Douglas County Board of Health, the discretely presented component unit of the County. Those financial statements as of June 30, 2010, were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Douglas County Board of Health, is based on the report of the other auditors.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Governmental Auditing Standards.*

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

The report is intended solely for the use of management, the County Board of Commissioners, others within the County, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Nichols, Cauley & Associates, LLC

Atlanta, Georgia
July 19, 2011

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

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

Compliance

We have audited the compliance of Douglas County, Georgia, (the County), with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2010. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County, complied, in all material respects, with the requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2010.

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our audit procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

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

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the County, as of and for the year ended December 31, 2010, and have issued our report thereon dated July 19, 2011. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The report is intended solely for the use of management, the County Board of Commissioners, others within the County, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Nichols, Cauley & Associates, LLC

Atlanta, Georgia
July 19, 2011

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

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

(continued)

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

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

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

SECTION I – SUMMARY OF AUDIT RESULTS

Financial Statements

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

Federal Awards

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

Identification of major programs:

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

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

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

Section II – Financial Statement Findings

None Reported

Section III – Federal Award Findings

None Reported

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

INDEPENDENT AUDITOR'S REPORT

We have examined management's assertion included in the accompanying State of Georgia Grant Certification Forms about Douglas County, Georgia's (the County) compliance during the fiscal year ended December 31, 2010 with the requirement to use grant proceeds solely for the purpose or purposes for which the grant was made for the following grant award:

Georgia Department of Community Affairs:	
Local Assistance Grants:	
Round-A-Bout Landscape	07-C-L-003

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

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

In our opinion, the County, complied, in all material respects, with the requirements to use the grant proceeds solely for the purpose or purposes of the grant for the year ended December 31, 2010.

Douglas County Board of Commissioners
Douglas County, Georgia

The report is intended solely for the information and use of the Board of Commissioners and Management of the County, the Georgia Department of Audits and Accounts, and the State grantor agency identified on the Grant Certification Form and is not intended to be and should not be used by anyone other than these specified parties.

Nichols, Cauley & Associates, LLC

Atlanta, Georgia
July 19, 2011

State of Georgia Grant Certification Form
Local Government Recipient (with no subrecipient)

LINE		
A	Local Government	Douglas County Board of Commissioners
B	State Awarding Agency	Department of Community Affairs
C	Grant Identification Number	LAG 07-C-L-003
D	Grant Title	Local Assistance Grant - Hwy. 166 Round-A-Bout
E	Grant Award Date	08/17/06
F	Grant Amount	$20,000.00

		COLUMN 1 Current Year Activity For the Year Ended:	COLUMN 2 Cumulative Grant Activity Through the Year Ended:
G		12/31/2010	12/31/2010
H	Balance - Prior Year (Cash or Accrued or Deferred Revenue)	$5,995.00	
I	Grant Receipts or Revenue Recognized	$0.00	$20,000.00
J	Grant Disbursements or Expenditures EXCLUDING AUDIT FEES	$5,995.00	$20,000.00
K	Disbursements or Expenditures for Audit Fees	$0.00	$0.00
L	Balance - Current Year (Cash or Accrued or Deferred Revenue) [Line H (col 1 only) + Line I - Line J - Line K]	$0.00	$0.00

EDIT CHECKS IF FORM COMPLETED ON EXCEL SPREADSHEET:

Column 1, Line L equals Column 2, Line L.
Grant Receipts/Revenue Does Not Exceed Grant Award.
Date Is Provided in Line G, Column 1.
Date Is Provided in Line G, Column 2.
Year End Dates On Line G Agree.
Column 1, Line L Foots Correctly.
Column 2, Line L Foots Correctly.
Audit Fee is Within Legal Limit ($250).

Line A Is Completed.
Line B Is Completed.
Line C Is Completed.
Line D Is Completed.
Line E Is Completed.
Line F Is Completed.

Certification of Local Government Officials

I have reviewed the information presented above and certify that it is accurate and correct. I further certify that the proceeds of the grant award identified above were used solely for the express purpose or purposes for which the grant was made.

Signature of Chief Elected Official _____ Date 3-17-11

Signature of Chief Financial Officer Jennifer Hallman Date 03/17/11

Rev. 3/2006

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Independent Auditor's Report on Annual Report of 9-1-1 Collections and Expenditures

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

We have examined management's assertion included in the accompanying Annual Report of 9-1-1 Collections and Expenditures about Douglas County, Georgia's (the County) compliance during the fiscal year ended December 31, 2010 with the requirement to expend 9-1-1 funds in compliance with the expenditure requirements of the Official Code of Georgia Annotated, Section 46-5-134. Management is responsible for the County's compliance with this requirement. Our responsibility is to express an opinion on management's assertion about the County's compliance based on our examination.

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

In our opinion, management's assertion that the County's complied with the aforementioned requirement during the fiscal year ended December 31, 2010 is fairly stated, in all material respects.

This report is intended solely for the information and use of the Board of Commissioners, management and the Georgia Department of Audits and Accounts, and is not intended to be and should not be used by anyone other than these specified parties.

Nichols, Cauley & Associates, LLC

Atlanta, Georgia
July 19, 2011

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Douglas County, Georgia

Annual Report of 9-1-1 Collections and Expenditures

For the Year Ended December 31, 2010

Line No.		O.C.G.A. Reference:		
1	Indicate UCOA Fund Type Used to Account for 9-1-1 Activity (choose one):			
	_**X**___ Special Revenue Fund _____ Enterprise Fund			
2	Monthly 9-1-1 charge billed to each exchange access facility subscriber:	46-5-134(a)(1)	$ 1.50	
3	Total revenue from exchange access facility subscribers:			$ 828,286
4	Does 9-1-1 system provide automatic number identification of a wireless telecommunications connection? (choose one)			
	__**X**__ Yes _____ No			
5	If the answer to Line 4 is "yes", indicate below which of the following apply (choose one)			
	_____ System provides location of base station or cell site	46-5-134(a)(2)(A)		
	_**X**___ System provides automatic location identification	46-5-134(a)(2)(B)		
6	If the answer to Line 4 is "yes", identify the monthly 9-1-1 charge billed to each wireless telecommunications connection subscriber:	46-5-134(a)(2)	$ 1.50	
7	Total revenue from wireless telecommunications connection subscribers:			$ 1,650,620
8	Total Line 3 plus Line 7 (should equal UCOA Revenue Source 34.2500)			$ 2,478,906
9	Additional revenue sources:			
9a	Federal (UCOA Revenue Source 33.1000) Identify each funding agency individually. Attach list, if necessary.	46-5-134(j)		
	_____			$ -
	_____			$ -
9b	State (UCOA Revenue Source 33.4000) Identify each funding agency individually. Attach list, if necessary.	46-5-134(j)		
	_____			$ -
	_____			$ -
9c	Local (UCOA Revenue Source 33.6000) Identify each unit of local government individually. Attach list, if necessary.	46-5-134(j)		
	_____			$ -
	_____			$ -
9d	Private (UCOA Revenue Source 37.1000) Identify each private source individually. Attach list, if necessary.	46-5-134(j)		
	_____			$ -
	_____			$ -

Douglas County, Georgia

Annual Report of 9-1-1 Collections and Expenditures

For the Year Ended December 31, 2010

Line No.		O.C.G.A. Reference:	
10	Investment Income (UCOA Revenue Source 36.1000 through 36.3000)		$ 11,002
11	Other revenue sources not included above. Identify each source individually. Transfers from other funds of the local government should be reported on Line 25 and not included here.		
	Copies of Tapes & Bad Check Write Off		$ 964
			$ -
			$ -
			$ -
			$ -
			$ -
			$ -
			$ -
12	Total Revenues (total of all amounts reported on Lines 8 through 11)		$ 2,490,872
	Expenditures (UCOA Activity 3800)		
13	Wireless service supplier cost recovery charges (identify each supplier individually on lines below - attach list, if necessary)	46-5-134(e)	
	AT&T Wireless		$ 116,398
	Metro PCS		$ 33,090
	Sprint PCS		$ 29,313
	Southern Link		$ 151
			$ -
14	Emergency telephone equipment, including necessary computer hardware, software, and data base provisioning, addressing, and nonrecurring costs of establishing a 9-1-1 system:		
14a	Lease costs	46-5-134(f)(1)	$ -
14b	Purchase costs	46-5-134(f)(1)	$ -
14c	Maintenance costs	46-5-134(f)(1)	$ -
15	Rates associated with the service suppliers 9-1-1 service and other service suppliers recurring charges	46-5-134(f)(2)	$ -
16	Employees hired by the local government solely for the operation and maintenance of the emergency 9-1-1 system: Number of employees classified as: Full time **27** Part time **2**		
16a	Salaries and wages	46-5-134(f)(3)	$ 1,004,299
16b	Employee benefits	46-5-134(f)(3)	$ 315,515

Douglas County, Georgia

Annual Report of 9-1-1 Collections and Expenditures

For the Year Ended December 31, 2010

Line No.		O.C.G.A. Reference:	
17	Cost of training of employees who work as dispatchers	46-5-134(f)(3)	$ 2,802
18	Office supplies of the public safety answering points used directly in providing emergency 9-1-1 system services	46-5-134(f)(4)	$ 11,760
19a	Building used as a public safety answering point:		
19a1	Lease costs	46-5-134(f)(5)	$ -
19a2	Purchase costs	46-5-134(f)(5)	$ -
19b	Has the local government completed its street addressing plan? (choose one)	46-5-134(f)(5)	$ -
	__**X**__ Yes _____ No		
20	Computer hardware and software used at a public safety answering point, including computer assisted dispatch systems:		
20a	Lease costs	46-5-134(f)(6)	$ -
20b	Purchase costs	46-5-134(f)(6)	$ -
20c	Maintenance costs	46-5-134(f)(6)	$ 38,238
21	Supplies directly related to providing emergency 9-1-1 system services, including the cost of printing emergency 9-1-1 public education materials	46-5-134(f)(7)	$ 12,470
22	Logging recorders used at a public safety answering point to record telephone and radio traffic:		
22a	Lease costs	46-5-134(f)(8)	$ -
22b	Purchase costs	46-5-134(f)(8)	$ -
22c	Maintenance costs	46-5-134(f)(8)	$ 3,741
23	Other expenditures not included in Lines 13 through 22 above. Identify by object and purpose. Transfers to other funds of the local government should be reported on Line 26 and not included here.		
	Communications - Landline		$ 158,711
	Utilities		$ 20,469
	Construction of New E911 Building		$ 2,827,113
	Building Maintenance		$ 4,128
	Automotive Maintenance		$ 1,327
24	Total Expenditures (total of all amounts reported on Lines 13 through 23 above)		$ 4,579,525

Douglas County, Georgia

Annual Report of 9-1-1 Collections and Expenditures

For the Year Ended December 31, 2010

Line No.		O.C.G.A. Reference:	
25	Transfers From Other Funds (identify by fund)		
	_____		$ -
	_____		$ -
26	Transfers To Other Funds (identify by fund)		
	_____		$ -
	_____		$ -
27	Proceeds from Capital Lease (identify by asset class and, if equipment, purpose)		
	_____		$ -
	_____		$ -
28	Net Change in Fund Balance (Line 12 - Line 24 + Line 25 - Line 26 + Line 27)		$ (2,088,653)
29	Fund Balance - Beginning of Year		$ 5,164,990
30	Fund Balance - End of Year		$ 3,076,337

31a Do amounts on Lines 12, 24, 28, 29, and 30 agree to amounts reported in the government's audited financial statements submitted to the Georgia Department of Audits and Accounts?

X Yes ____ No

31b If the answer to Line 31a is "no", provide explanation (including amounts) to reconcile each line item specified in Line 31a above to government's audited financial statements. Reconciliation should be attached to this report.

Certification of Local Government Officials

I have reviewed the information presented in this report and certify that it is accurate and correct. I further certify that the 9-1-1 funds were expended in compliance with the expenditure requirements specified in the Official Code of Georgia Annotated (OCGA), Section 46-5-134. I understand that, in accordance with OCGA Section 46-5-134(m)(2), any local government which makes expenditures not in compliance with this Code section may be held liable for pro rata reimbursement to telephone and wireless telecommunications subscribers of amounts improperly expended. Further, the noncompliant local government shall be solely financially responsible for the reimbursement and for any costs associated with the reimbursement. Such reimbursement shall be accomplished by service providers abating the imposition of the 9-1-1 charges and 9-1-1 wireless enhanced charges until such abatement equals the total amount of the rebate.

Signature of Chief Elected Official _____ Date 7/26/11

Print Name of Chief Elected Official **Tom Worthan**

Title of Chief Elected Official **Chairman**

Signature of Chief Financial Officer _____ Date 07/26/11

Print Name of Chief Financial Officer **Jennifer Hallman**