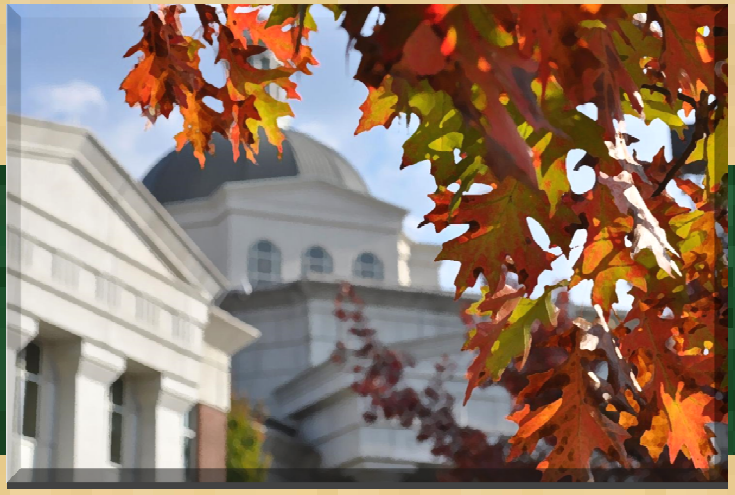


DOUGLAS COUNTY, GEORGIA

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Fiscal Year Ended December 31, 2013



DOUGLAS COUNTY, GEORGIA

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Fiscal Year Ended December 31, 2013

Prepared By: Finance Department

Douglas County, Georgia
Comprehensive Annual Financial Report
For The Year Ended December 31, 2013

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(Unaudited)

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INTRODUCTORY SECTION

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

TOM WORTHAN
Chairman

HENRY MITCHELL III
District I

KELLY ROBINSON
District II

MICHAEL MULCARE
District III

ANN JONES GUIDER
District IV



ERIC LINTON, AICP
County Administrator

LISA WATSON
County Clerk

KENNETH R. BERNARD
County Attorney

JENNIFER MOORE
Staff Paralegal

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

June 24, 2014

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, 2013.

This report of the financial condition of the County as of December 31, 2013, 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, 2013, 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, 2013, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

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

PROFILE OF THE COUNTY

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

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

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

ECONOMIC CONDITION AND OUTLOOK

Economic development is vital to the long-term success of Douglas County. We have a lot to offer with a reliable water supply, a good school system, a well maintained transportation system, relatively low taxes, a competitive fiber grid, and a capable work force. The 2014 budget shows a strong commitment to our infrastructure and alternative transportation. This will help attract businesses and persons wanting to relocate to our community and strengthen our housing market.

While ensuring that we are fiscally responsible with tax dollars is paramount, we cannot continue to absorb budget cuts to an already restrictive budget without detrimental effects to programs and services. The County's tax digest and property tax revenues have significantly declined since 2008. A slight increase to the 2013 millage rate showed the Board's commitment to infrastructure improvements necessary to the sustainability of this community. This increase was necessary to meet the continued increased demands for services. There is no planned increase for the 2014 budget year. We will continue to maintain roads and traffic signals, provide public safety, provide for public welfare and offer recreational facilities and activities with or without a tax increase.

The County's 2014 budget does include a reserve fund to be used in emergencies so that our response to emergencies can be appropriate and timely.

Strong emphasis in 2014 will be placed on building our community. Douglas County will remain dedicated to providing services to the public in an efficient, responsible, and professional manner. Services will be delivered in a caring, humane environment. Douglas County is dedicated to providing a work environment where we respect the dignity, and recognize the merit, of each individual employee. Douglas County is committed to a policy of open government.

Economic development continues to be a top priority for 2014. Increased funding for the Development Authority, infrastructure, transportation alternatives and public safety will help promote Douglas County to businesses and industries looking for a great place to locate.

The County will operate within the 2014 budget with no increase in taxes, and a steadfast assurance to continue to offer quality services to our citizens and to address issues that have been deferred long enough. The 2014 budget shows less than a 1.00% increase in revenues from 2013 estimates and expenditures at an 11.44% increase. When department operating budgets were cut 3%, Senior Services budget was preserved at the requested operating level and four buses included to better meet the needs of this growing population for transportation.

Public Safety is our highest priority and receives 47.31% of the budget. Funding for additional staff, vehicles, communications equipment, turnout gear, and plan and design for an animal shelter are included in the 2014 budget. In 2012 construction on the $117 million jail and law enforcement complex facility was complete and opened for operation. SPLOST proceeds are foreseen to be adequate to pay the debt service on this center over the next three years, until the debt service is paid in full.

Animal Control while holding a small portion of the Public Safety budget is a priority. Staffing required to be effective at the animal shelter is provided for this year. Our current facility is outdated and inadequate to meet the growing needs of the County. For 2014 a new location that is more central to the residents than the present location is planned and the budget includes funding to have plans designed for a new facility.

The creation of a new DUI Court and corresponding treatment program will remove more drunk drivers off the streets and offer them a chance to make better life choices as well as ultimately prevent them from causing harm to themselves or others. 2014 will be the first full year of operations for this program that continues to grow in the number of participants that successfully complete the program. With this program underway, the State Court is instituting a Misdemeanor Drug Court to address drug addiction issues in the same manner that the DUI Court addresses alcohol issues. Both programs keep people out of jail, and put them back into their families and community with tools to become successful and productive contributors to both. Savings of time and effort will be achieved as attorneys and citizens will now be able for the first time to electronically file cases and documents with the Clerk of Superior Court.

While still one of the County's newest buildings, the courthouse is aging and repairs to the roof and replacement of the cooling tower will help address issues that if deferred could become considerably more costly to repair/replace. The replacement of the cooling tower in the courthouse will provide a more comfortable environment and save utility and repair cost to both citizens and County employees. Renovations to an existing Park maintenance building will provide proper facilities to better house their growing operations and adequate space for the County's equipment and maintenance operations. Professional services will be engaged to clean the air ducts and carpet at the libraries, which will provide not only a more pleasant atmosphere for citizens who utilize the library, but also increase the air quality at one of the aging facilities.

Leveraging Federal and State grants for roadway and transportation projects will allow us to begin to make progress on much needed projects. Not only does the 2014 budget include a $1 million contribution to our Capital Transportation fund, but a $1.6 million commitment for a regional greenway trail that will provide transportation alternatives as well as opportunities for growth in the way of additional homes and businesses along the trail.

To strengthen the confidence the public has in this Government, it's transparency and integrity in the new year begins with an adopted vehicle use policy that will ensure that cost incurred for maintenance, fuel and insurance are incurred for only legitimate County business. In conjunction with this policy a number of County employees who previously had a take home County vehicle have redeemed those vehicles and now receive a vehicle allowance. Over time there will be a cost savings to the County in the maintenance, insurance, fuel, replacement cost, etc. In addition to the savings, the negative public perception that comes when County vehicles are seen in operation outside the normal business hours will be eliminated.

In 2014, a current employee will become a Certified Public Accountant. Additional job duties will come with this professional designation that will include reviews in all areas of the County where funds are received and dispersed. Internal controls will be reviewed and revised as deemed necessary. For areas the warrant more than a review, the budget provides funding for external firms to come in and audit such areas. These actions will reinforce financial policies in place and give additional assurance to the citizens that funds from all sources are being handled appropriately.

Healthcare costs have continued to rise during the recession of recent years. The County has not been immune to these increases. Our Healthcare and Workers Comp Funds are self-insured and while claims have been paid timely, the funding of these internal service funds has not kept pace with the rising cost. A substantial financial commitment to reducing the negative fund balances in these areas is included in the 2014 budget. The commitment includes the undertaking to have these funds reviewed by a consultant to provide direction that will allow us to eliminate these deficits and create sustainable funds that are paid for each year with current dollars.

With only three years remaining on the County's only long-term debt for a jail and law enforcement center funded by a Special Purpose Local Option Sales Tax, the county remains in a good financial position. Maintaining reserves of about 10% of the General Fund budget is a policy that we take seriously and have been able to continue to do for 2014.

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, 2012. This was the eighth consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

The County has received the GFOA's Distinguished Budget Presentation Award for its annual budget document for the calendar year beginning January 1, 2013. 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 fifteen 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

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

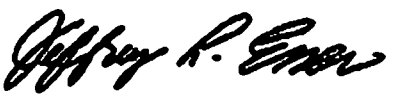
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Douglas County

Georgia

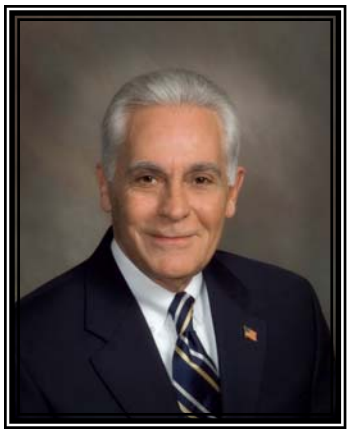
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2012



Executive Director/CEO

DOUGLAS COUNTY BOARD OF COMMISSIONERS
&
COUNTY ADMINISTRATOR



Tom Worthan
Chairman



Henry Mitchell III
District #1



Kelly Robinson
District #2



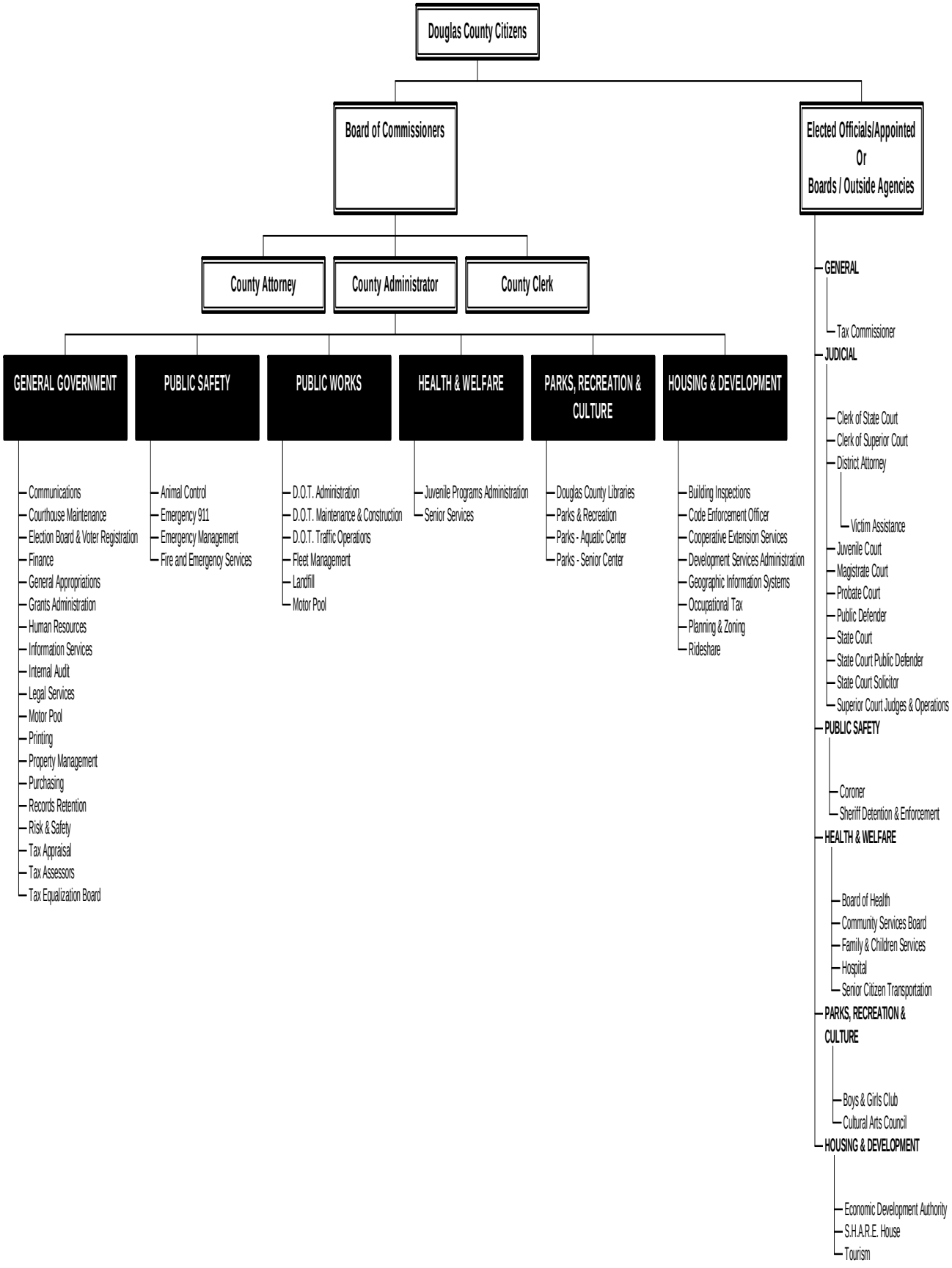
Mike Mulcare
District #3



Ann Jones Guider
District #4



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 & Voter Registration
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
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	**TAMMY HOWARD**
COMMUNICATIONS DIRECTOR	**WES TALLON**
CORONER	**RANDY DANIEL**
DEVELOPMENT SERVICES DIRECTOR	**MARK TEAL**
DISTRICT ATTORNEY	**DAVID MCDADE**
EMA DIRECTOR	**JASON MILHOLLIN**
EMERGENCY/E-911 DIRECTOR	**GREG WHITAKER**
FINANCE DIRECTOR	**JENNIFER HALLMAN**
FIRE CHIEF	**SCOTT SPENCER**
FLEET SERVICES DIRECTOR	**DANNY AGAN**
GOVERNMENT SERVICES DIRECTOR	**TIM HUSSEY**
HUMAN RESOURCES DIRECTOR	**RAY MARTIN**
INFORMATION SERVICES DIRECTOR	**RUSS MARTIN**
JUVENILE COURT JUDGE	**PEGGY WALKER**
LIBRARIAN	**LINDY MOORE**
MAPPING AND GIS	**ANDY SUMMERS**
PARKS AND RECREATION DIRECTOR	**GARY DUKES**
PLANNING/ZONING DIRECTOR	**AMY BRUMELOW**
PROBATE JUDGE	**HAL HAMRICK**
PUBLIC DEFENDER	**MONICA MYLES**
PURCHASING DIRECTOR	**BILL PEACOCK**
RECORD RETENTION	**BECKY HEBERT**
RIDESHARE COORDINATOR	**GARY 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

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Atlanta, Georgia 30345
404-214-1301
FAX 404-214-1302

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the Douglas County, Georgia, (the County), as of December 31, 2013 and for the year then ended, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Douglas County Board of Health, the discretely presented component unit of the County. Those financial statements were audited by others auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the discretely presented component unit, is basely solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

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

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining information of the County, as of December 31, 2013, and the respective changes in the financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's discussion and analysis, General Fund – Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual, and Schedule of Funding Progress on pages 15 through 26 and 67 through 69 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

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

auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

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

Report on Other Legal and Regulatory Requirements

In accordance with *Government Auditing Standards*, we have also issued our report dated June 17, 2014 on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Nichols, Cauley & Associates, LLC

Atlanta, Georgia
June 17, 2014

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MANAGEMENT'S DISCUSSION AND ANALYSIS

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

MANAGEMENT'S DISCUSSION AND ANALYSIS

Within this section of the comprehensive annual financial report for Douglas County (the County), the County's management is pleased to provide this narrative discussion and analysis of the financial activities of the County for the calendar year ended December 31, 2013. The County's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section.

2013 FINANCIAL HIGHLIGHTS

- The County's assets exceeded its liabilities by $209,955,093 (total net position) as of December 31, 2013
- Total net position is comprised of the following:
  (1) Capital assets, net of related debt, of $197,307,751 include property and equipment, net of accumulated depreciation, and reduced for outstanding debt related to the purchase or construction of capital assets.
  (2) Net position of $33,159,865 is restricted by constraints imposed from outside the County such as debt covenants, grantors, laws, or regulations.
  (3) Unrestricted net position reports a deficit of $20,512,523.
- The County's governmental funds reported total ending fund balance of $55,212,476 at December 31, 2013. This compares to the prior year ending fund balance of $52,598,027 showing a increase of $2,614,449 during the current year.
- At the end of the current calendar year, the unassigned fund balance for the General Fund was $13,896,005 or 17.5% of total General Fund expenditures.
- The economic downturn experienced in recent years, continues to affect the County's revenue stream. In spite of this, in 2013 many revenue sources saw increases over the prior year and many exceed the budget.
- Overall, the County continues to maintain a strong financial position.

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

OVERVIEW OF THE FINANCIAL STATEMENTS

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

Government-wide Financial Statements

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

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

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

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

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

The government-wide financial statements are presented on pages 27 and 28 of this report.

Fund Financial Statements

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

The County has three kinds of funds:

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

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

The basic governmental fund financial statements are presented on pages 29 to 30 of this report.

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

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

The basic proprietary fund financial statements are presented on pages 33 to 35 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 36 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 37 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 67 to 69 of this report.

Supplementary Information

As discussed, the County reports major funds in the basic financial statements. Comparative information for major funds and combining and individual statements and schedules for nonmajor funds are presented in a supplementary information section of this report beginning on page 71.

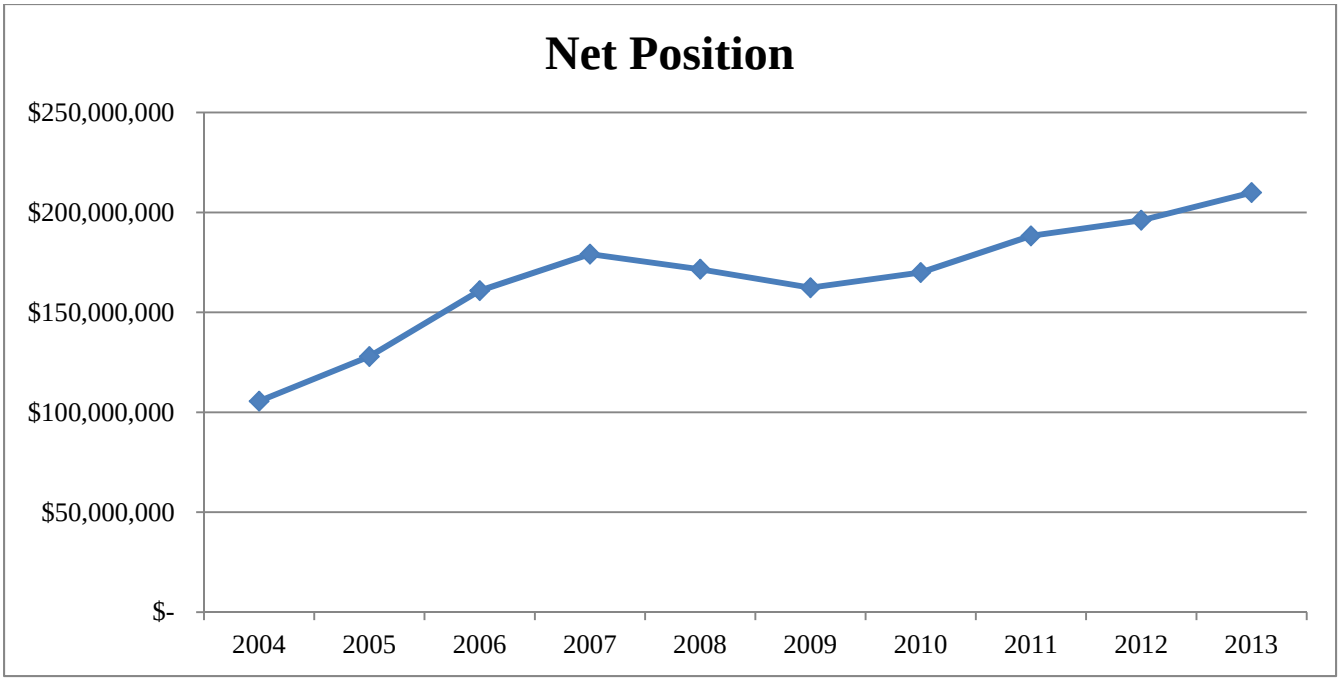
FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

The County's net position at calendar year-end is $209,955,093. The following table provides a summary of the County's net position:

Summary of Net Position

	Governmental Activities		Business-type Activities		Total	
	2013	**2012**	**2013**	**2012**	**2013**	**2012**
Assets:						
Current assets	$ 63,035,045	$ 65,703,727	$ (78,455)	$ (50,420)	$ 62,956,590	$ 65,653,307
Capital assets	257,970,364	260,662,575	2,027,520	2,138,904	259,997,884	262,801,479
Total assets	321,005,409	326,366,302	1,949,065	2,088,484	322,954,474	328,454,786
Liabilities:						
Current liabilities	28,503,689	32,180,373	134,012	68,804	28,637,701	32,249,177
Long-term liabilities	82,764,894	98,512,980	1,596,786	1,618,633	84,361,680	100,131,613
Total liabilities	111,268,583	130,693,353	1,730,798	1,687,437	112,999,381	132,380,790
Net position:						
Net investment in capital assets	195,280,231	182,791,972	2,027,520	2,138,904	197,307,751	184,930,876
Restricted	33,159,865	33,072,620	-	-	33,159,865	33,072,620
Unrestricted	(18,703,270)	(20,191,643)	(1,809,253)	(1,737,857)	(20,512,523)	(21,929,500)
Total net position	$209,736,826	$195,672,949	$ 218,267	$ 401,047	$209,955,093	$196,073,996

The following chart reports the County's total net position balances from calendar year 2004 - 2013.



Current assets in governmental activities decreased in calendar year December 31, 2013 by approximately $2.7 million and for business-type activities decreased approximately $28,000. Current liabilities decreased approximately $3.7 million for governmental activities and for business-type activities increased approximately $65,000.

The County continues to maintain high current ratios. The current ratio compares current assets to current liabilities and is an indication of the ability to pay current obligations. The current ratio for governmental activities is 2.2 to 1 as compared to 2.0 to 1 at December 31, 2012. For the business type activities, the current ratio was -0.6 to 1 at December 31, 2013 as compared to -0.7 to 1 at December 31, 2012.

The County reported positive balances in net position for both governmental and business-type activities. During 2013, net position increased $14,063,877 for governmental activities and decreased $182,780 for business-type activities.

The unrestricted net position reported a governmental activities net position deficit which primarily relates to an increase in the other postemployment benefit obligations since currently we are not funding this cost. In total, the County's total net position increased approximately $13.9 million.

Note that approximately 80.4% of the governmental activities' total assets are tied up in capital assets. The County uses these capital assets to provide services to its citizens.

(This page is continued on the subsequent page)

The following table provides a summary of the County's changes in net position at December 31, 2013 and 2012:

Summary of Changes in Net Position

	Governmental Activities		Business-type Activities		Total	
	2013	**2012**	**2013**	**2012**	**2013**	**2012**
Revenues:						
Program:						
Charges for services and fines	$ 15,925,480	$ 15,868,657	$ 1,502,324	$ 1,309,034	$ 17,427,804	$ 17,177,691
Operating grants	2,491,963	2,303,021	-	-	2,491,963	2,303,021
Capital grants and contributions	3,376,915	2,166,650	-	-	3,376,915	2,166,650
General:						
Property taxes	45,254,466	35,895,179	-	-	45,254,466	35,895,179
Sales taxes	38,058,525	39,423,940	-	-	38,058,525	39,423,940
Insurance premium tax	4,449,739	4,281,315	-	-	4,449,739	4,281,315
Other taxes	2,414,631	2,238,672	-	-	2,414,631	2,238,672
Other	1,640,745	1,735,969	5,958	136	1,646,703	1,736,105
Total revenues	113,612,464	103,913,403	1,508,282	1,309,170	115,120,746	105,222,573
Program Expenses:						
General government	13,573,319	12,538,196	-	-	13,573,319	12,538,196
Judicial	12,053,508	11,584,448	-	-	12,053,508	11,584,448
Public safety	53,346,368	47,791,579	-	-	53,346,368	47,791,579
Public works	5,318,691	9,007,928	-	-	5,318,691	9,007,928
Parks, recreation and culture	6,979,313	6,655,265	-	-	6,979,313	6,655,265
Planning/community development	4,527,637	4,551,448	-	-	4,527,637	4,551,448
Health and welfare	1,728,150	1,691,697	-	-	1,728,150	1,691,697
Interest	2,021,601	1,710,957	-	-	2,021,601	1,710,957
Solid waste management	-	-	1,691,062	1,622,966	1,691,062	1,622,966
Total expenses	99,548,587	95,531,518	1,691,062	1,622,966	101,239,649	97,154,484
Revenues over (under) expenses	14,063,877	8,381,885	(182,780)	(313,796)	13,881,097	8,068,089
Beginning net position	195,672,949	187,291,064	401,047	714,843	196,073,996	188,005,907
Ending net position	$209,736,826	$195,672,949	$ 218,267	$ 401,047	$209,955,093	$196,073,996

Governmental Activity Revenues

The County is heavily reliant on both property taxes and sales taxes to support governmental operations. Property taxes provided 39.8% of the County's total revenues as compared to 34.5% in calendar year 2012, and sales and use taxes provided 33.5% of the County's total revenues as compared 37.9% in calendar year 2012. Charges for services and Fines increased $56,823. Though this amount is nominal, there are some larger fluctuations netting to this amount. The Law Enforcement Confiscated Assets Fund fines and forfeitures increased $346,734. This fund's revenues vary from year to year with the type of arrests and assets associated with each. E-911 2013 revenues exceed 2012 by $243,764. These charges are paid by each wireless and wireline telephone user. As the number of users increase, particularly wireless users, the revenues will continue to increase. The Drug Abuse Treatment and Education Fund fines increased $61,300. New laws imposed new fines on DUI offenses are causing this increase over 2012. General Fund fines increased $121,965 due to increased caseloads in the courts and the addition of a new DUI Court late in the year. These increases are offset by a decrease in general fund charges for services of $659,484. Sheriff boarding fees collected for the last quarter of 2013 were not remitted to the County until the second quarter of 2014. Because these revenues were not recorded in 2013, this is contributing a negative $412,458 to the decrease. Ambulance fee collections decreased $120,236. These revenues vary with the number of transports and the insurance coverage.

The $1.2 million increase in capital grants and contributions is primarily due to the capital grants for the GRTA fund right of way acquisitions and the Capital Transportation fund during 2013 that were not received in 2012. Approximately $41,265 was earned in 2013 in investment earnings. This is less than the $89,741 of 2012 because there were less resources available for investment. This is due to the 2012 borrowing of tax anticipation notes earlier in the year than the 2013 borrowing. As well as the amount borrowed and available for reinvestment declined in 2013 by $5.5 million. So the decrease in investment earnings actually reflects a strengthening in the County's financial position. Note that program revenues covered just 21.9% of governmental operating expenses as compared to 21.3% in calendar year 2012. This means that the government's taxpayers and the County's other general revenues normally fund 78.1% 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 cost (i.e., total cost less revenues generated by the activities). The net cost illustrates the financial burden that was placed on the County's taxpayers by each of these functions.

Governmental Activities

	Total Cost of Services	Percentage of Total	Net Cost of Services	Percentage of Total
General government	$13,573,319	13.6%	$11,016,078	14.2%
Judicial	12,053,508	12.1%	9,600,193	12.4%
Public safety	53,346,368	53.6%	42,586,228	54.8%
Public works	5,318,691	5.4%	2,055,093	2.6%
Parks, recreation and culture	6,979,313	7.0%	6,328,212	8.1%
Planning/community development	4,527,637	4.6%	2,883,531	3.7%
Health and welfare	1,728,150	1.7%	1,263,293	1.6%
Interest and fiscal charges	2,021,601	2.0%	2,021,601	2.6%
Total	$99,548,587	100.0%	$77,754,229	100.0%

The public safety expenses total 53.6% of gross costs and 54.8% of net costs. As noted, total cost and net costs do not differ substantially by percentage for each function.

Business-Type Activities

Solid Waste Fund - The business-type activity is the Solid Waste Fund. Total assets decreased $139,419. Total liabilities increased $43,361. Transfer fees were $73,170 or 10.0% above the calendar year 2012 amount. Dumping fees were up $101,252 or 25.4% over last year due to a slight improvement in the local construction market conditions. Included are new startup projects, renovations/remodeling projects as well as demolition projects. These generate waste material for disposal. The municipal solid waste (household trash) remains steady. The vegetative waste side increased due to inclement weather and other unusual occurrences. Recycling fees increased $18,868 or 10.6% as recycling tonnage and commodity prices increased simultaneously. Both the material and prices are economy and market driven.

In total operating revenues were up $199,139 or 15.2%.

In total, operating expenses increased $68,096 or 4.2%.

Repairs and maintenance costs decreased $43,769 or 45.7% from calendar year 2012. The addition of the Fleet Field Services Division for heavy equipment repair and maintenance allowed the prior year's focus to be placed specifically on bringing equipment buck up to industry standard conditions. The 2012 year was a year spent catching up. The 2013 year began with quipment being in better condition and the majority of work is now being done in house rather than being outsourced at a higher cost. In addition, we did not incur any landfill closure costs in 2013 or 2012.

During calendar year 2013, the Solid Waste Fund reported an operating loss of $182,810 as compared to an operating loss of $313,853 in calendar year 2012.

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 $55,212,476 compared to $52,598,027 in 2012. The 2010 SPLOST fund reported a decrease of approximately $1.9 million due to construction cost of the project financed with the sales tax bonds issued in 2011. The 2010 Jail SPLOST Debt Service Fund reported a decrease of approximately $2.6 million in fund balance due primarily to $2.5 million being transferred out to the General Fund as partial reimbursement for the land purchased for the jail built with bond proceeds.

Of this year-end total, $13,531,128 is unreserved indicating availability for continuing County service delivery requirements.

Restricted fund balances include $31,372,785 set aside for future purchases (i.e., the encumbered portion). There is approximately $7.0 million in fund balance reserved for SPLOST projects. In addition, there is approximately $18.1 million restricted for debt service requirements related to the sales tax bond issuance. The remaining fund balance is attributable to special revenue funds which are restricted for specified purposes other than debt service or capital projects.

The total ending fund balances of governmental funds show an increase of $2,614,449 or 5.0% from the prior year.

Major Governmental Funds

General Fund **-** The General Fund is the County's primary operating fund and the largest source of day-to-day service delivery. The General Fund's fund balance increased by $8,068,659 or 57.7% as compared to a 20.9% increase in 2012. The ending unassigned fund balance is considered adequate, although not excessive, representing the equivalent of 17.5% of annual expenditures. This compares to 16.0% at December 31, 2012.

General property taxes increased $6,541,461 or 20.9%. This indicates a slight improvement in the purchases or refinancing of homes. Revenues for taxes received for motor vehicles and mobile homes are recorded together. These two revenue sources increased $2.4 million or 78.6%. In 2013 the State of Georgia implemented a title ad valorem tax (TAVT) which replaced sales tax on vehicle purchases and became a one-time tax as an alternative to the "birthday" tax for vehicle tag purchases. The motor vehicle and mobile home tax includes $2.8 in TAVT. A few tax revenues are up nominal amounts: intangible taxes increased $172,700 or 32.0%, insurance premium taxes increased $168,424 or 3.9%, franchise fees were up a slight $91,352 or 7.1%, and interest and penalties are $84,599 or 7.0% over 2012. Only two tax revenue sources decreased in 2013. Local option sales tax (LOST) decreased $987,243 or 5.7%. In November 2012, the County's percentage of the LOST received decreased from 79.06% to 73.90% because of the required distribution renegotiations with the cities. This coupled with a slowly recovering economy, and the newly implemented TAVT that was implemented in May of 2013, caused this decline of just under $1 million. The only other tax revenue that experienced a decrease was financial institution which was only $1,744 or 1.2%. In total, tax revenues were 14.3% above those of 2012.

In 2013, licenses and permits were $52,718 or 5.0% above the prior year. Occupational taxes are up $122,862 or 18.9%. All other licenses and permits have had a net decrease of $70,144 or 17.6%. With the small overall increase we are seeing indications of a small but promising improvement in the depressed economy.

Overall 2013 saw a $1 million increase in intergovernmental grants. This 41.6% increase is primarily from federal and state grants. State funding for road projects increased $686,609. Federal funding for Rideshare projects is the primary contributor to these grant funds increasing $522,945. Other grant revenues experienced nominal changes.

Total charges for services decreased $659,484. While most sources of these revenues experienced slight declines, prisoner housing fees are the driving force for this 10.4% decrease. These revenues are down $412,458. Of this, $265,815 was delayed in being remitted to the General Fund until 2014, with the remaining $146,643 decline being attributed to prisoners being housed for shorter periods than in the prior year.

In total, fines and forfeitures increased $121,965 or 2.4%. The Clerk of Superior Court increased $87,703 (7.8%), which is driven by the continued increase in case loads for the courts. Jail surcharges collected, exceed 2012 by $63,630 or 20.0%. The state court implemented a new DUI court that generated $45,556 in revenue that was not collected in 2012. Other fines and forfeitures varied with slight increases and decreases over 2012 as the case loads of each court varied.

Investment earnings decreased in 2013 by $39,906 or 75.3%. As stated previously this is due to less resources being available for investment. The 2012 borrowing of tax anticipation notes occurred earlier in the year than the 2013 borrowing. Also, the amount borrowed and available for reinvestment declined in 2013 by $5.5 million.

In 2013, funds totaling $3.7 million were transferred from the E-911 Fund and the 2010 Jail SPLOST Debt Service Fund to reimburse the General Fund for the purchase of land for a 911 center and a jail and law enforcement complex. This caused the increase in other financing sources over 2012.

Miscellaneous revenues increased $251,705 because $315,000 was received in the settlement of pending litigation. Donations were consistent with the prior years' revenues.

Within the General Fund, all functions have 2013 expenditures that are more than those of 2012. The 2013 expenditures are $6.5 million or 9.0% over 2012. Described below are the most significant changes from calendar year 2012.

General government expenditures are $1 million or 9.6% more than those of 2012. Insurance premiums increased $329,031. At the end of 2012 a new jail and law enforcement complex was opened and in 2013 $727,000 in sheriff vehicles were purchased. The coverage on the new building and newer vehicles increased total premiums. Advertising and public relations expenditures went up $188,426. At the end of 2013, the Board of Commissioners decided to give employees gift cards for Christmas that totaled $199,034. These were not given in 2012.

Judicial expenditures exceed those of the prior year by $783,621 or 7.6%. Juvenile program grants had previously been recorded under general government grants, but for 2013 all grants were moved to their proper function. Expenditures of approximately $112,000 in these grants contribute to the overall increase in the judicial function. In 2013 the state court began a DUI court that had $99,967 in expenditures as compared to zero in 2012. These increases, as well as the increased caseloads in all areas of this function, continue to result in increased expenditures each year.

Public safety expenditures are over 2012 amounts by $2.8 million (7.4%). Operations of a new jail and law enforcement complex resulted in increased cost, the purchase of sheriff vehicles mentioned above and the filling of vacant positions which resulted in a $1.9 million increase in the sheriff's department. The fire department expenditures increased $720,272. Fire and EMS headquarters moved to another existing County building and renovations, increased utilities, maintenance and capital improvement cost are contributing to this increase in expenditures. Increased attention was given to the animal shelter and animal control staff resulting in an increase over 2012 of $178,518.

The public works expenditures increased $997,251 or 19.2%. The Department of Transportation entered into a lease purchase agreement for road paving equipment in 2012 and began to utilize this equipment in 2013 along with outside contractors for road improvements that cause an $878,216 increase in expenditures over the 2012 year.

Parks and recreation expenditures exceed the prior year by a slight $126,805 (2.5%). Planning and community development 2013 expenditures are 28.4 over 2012 by $585,080, the majority of which is vehicles purchased with grant funding and improvements to the Rideshare facility and parking lots. Health and welfare's 2013 expenditures are more than those of 2012 by $81,368 (5.3%) due to increased funding for our senior services for the meals on wheels program that was dropped by the state.

2010 SPLOST Capital Expenditures Fund

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

At December 31, 2013, there is $1,066,857 in cash and no restricted cash. This represents the remaining proceeds from the issuance of sales tax bonds during 2011. In this year, this fund received approximately $21.8 million of sales tax collections. The County issued sales tax bonds during 2011 to fund the construction of the new jail project. Proceeds from the bond issuance were approximately $106.3 million. Approximately $2.3 million was expended on the new jail project in 2013. At December 31, 2013, the fund balance is approximately $2.7 million.

2010 Jail SPLOST Debt Service Fund

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

During 2013, $21.6 million was paid in debt service payments on the sales tax bonds. At December 31, 2013, the fund balance is $18,104,923, which is fully restricted for debt service requirements.

Proprietary Funds

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

GENERAL FUND BUDGETARY HIGHLIGHTS

The General Fund's revenue budget was amended upward in 2013, by $846,451 or 1.0%.

Motor vehicle and mobile home taxes exceeded budget by $2.2 million due to the title ad valorem tax of $2 million that was not included in the 2013 budget.

Tax revenues were above the final budget by approximately $3.9 million. One million of this amount relates to general property taxes. Taxes were collected at a much faster pace than anticipated. The 2013 tax collection rate exceeded the projected rate by 2.9%.

All tax revenues with the exception of interest and penalties exceeded the 2013 budget.

Licenses and permits were 21.6% over budget, but this only equates to $196,046. Occupational taxes exceeded budget $113,644 (17.2%) as the County increased efforts to draw in new businesses.

In total, intergovernmental revenue was below budget by $5 million. This budget included a total of $4.4 million dollars in revenue for projects to be funded by the Atlanta Regional Commission (ARC). These projects will be done in 2014 so the revenue and related expenditures did not happen in 2013 as budgeted.

Charges for services were below the final budget by $1.3 million or 18.7%. Prisoner housing fees are below budget by $591,295 because the number of days state prisoners were housed were less than anticipated and the funds for the last quarter of the year were not received until 2014. Emergency medical fees are down $565,397. The 2013 budget included funds for potential new revenue sources related to fire and EMS services. During the year it was determined that charging for these services would not produce the desired revenue, so billing and collection for these sources was not pursued.

Total fines and forfeitures were $60,891 above the final budget. The largest contributors to this is clerk of superior court and DUI court fees collected.

The General Fund's expenditure budget was increased by $7.8 million or 9.5%.

The general government function was under spent by $1.8 million or 13.1%. The General Appropriation was under by approximately $928,395. This is driven by tight constraints on spending and adequate contingency funding for emergencies that did not need to be fully spent. Information Services was under budget by $274,496. This budget included funds for a computer refresh program that was not completed in 2013.

The judicial function was under budget by $542,816 (4.7%). The public safety budget was under spent by $2.2 million or 5.2% as the fire department did not get to complete all capital projects planned and the utilities for the new jail were not has high as budgeted. The public works budget was under budget by approximately $5.3 million or 46% due to the ARC projects being deferred to 2014. Parks and recreation was a nominal $178,972 under budget. Planning and community development was under budget by $577,578 because rideshare had not completed all planned grant funded improvements by year end. Health and welfare came in $40,299 under budget as senior services utilized employees in areas that had initially planned to be outsourced. All areas did an exemplary job of operating well within a very constrained budget. Cost containment measures exercised across the board resulted in these savings.

In total, the County under spent the final expenditure budget by $10,619,018 or 11.8%. Because of the shrinking economy, all departments attempted to minimize their spending to help offset with reducing revenues.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The County's investment in capital assets, net of accumulated depreciation, for governmental and business-type activities as of December 31, 2012 was $257,970,364 and $2,027,520, respectively. The change in this net investment was an approximate 1.0% decrease for governmental activities and a 5.2% 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	
	2013	**2012**	**2013**	**2012**	**2013**	**2012**
Non-depreciable assets:						
Land	$ 25,639,789	$ 25,639,789	$ 1,574,386	$ 1,574,386	$ 27,214,175	$ 27,214,175
Construction in progress	2,619,312	9,485,578	-	-	2,619,312	9,485,578
Total non-depreciable	28,259,101	35,125,367	1,574,386	1,574,386	29,833,487	36,699,753
Depreciable assets:						
Buildings and improvements	212,456,622	209,017,614	430,241	430,241	212,886,863	209,447,855
Machinery, equipment and furniture	39,695,941	37,898,505	3,038,224	3,038,224	42,734,165	40,936,729
Infrastructure	67,352,267	57,608,132	-	-	67,352,267	57,608,132
Total depreciable assets	319,504,830	304,524,251	3,468,465	3,468,465	322,973,295	307,992,716
Less accumulated depreciation	89,793,567	78,987,043	3,015,331	2,903,947	92,808,898	81,890,990
Book value - depreciable assets	229,711,263	225,537,208	453,134	564,518	230,164,397	226,101,726
Percentage depreciated	28.1%	25.9%	86.9%	83.7%	28.7%	26.6%
Total Assets	$ 257,970,364	$ 260,662,575	$ 2,027,520	$ 2,138,904	$ 259,997,884	$ 262,801,479

At December 31, 2013, the depreciable capital assets for governmental activities were 28.1% depreciated. This compares to 25.9% at December 31, 2012. This comparison indicates the County is replacing its assets at almost the same rate as they are depreciating, which is a positive indicator. With the County's business-type activities, 86.9% of the asset values were depreciated at December 31, 2013 compared to 83.7% at December 31, 2012.

For governmental activities, the balance of construction in progress relates to GRTA Projects in the amount of $2,619,312.

In the infrastructure category, costs increased about $9.7 million, which is mainly attributed to resurfacing road projects and intersection improvements funded by the 2002 SPLOST. The GRTA project for the Duralee Lane Extension was also completed and put into service at about $2.4 million. Two other items attributing to this increase in infrastructure are the Chattahoochee Regional Greenway Trail and resurfacing road projects both funded by the Capital Transportation Fund. In the vehicles category, we had additions of around $1.3 million. This was primarily due to necessary purchases for the sheriff's department and additional vans for the Rideshare department. Eighty percent of the costs of the Rideshare vans were paid for through grant funding.

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Debt

During fiscal year 2013, the County retired $855,000 or 100% of outstanding certificates of participation and $18,000,000 or 23.6% of outstanding sales tax bonds.

The following table reports debt balances at December 31, 2013 and 2012:

Outstanding Borrowings

	Governmental Activities		Business-type Activities		Total	
	2013	2012	2013	2012	2013	2012
Certificates of participation	$ -	$ 855,000	$ -	$ -	$ -	$ 855,000
Capital lease obligation	878,793	610,603	-	-	878,793	610,603
Sales tax bonds	58,405,000	76,405,000	-	-	58,405,000	76,405,000
Total	$ 59,283,793	$ 77,870,603	$ -	$ -	$ 59,283,793	$ 77,870,603

The sales tax bonds balance of $58,405,000 will be repaid over a period ending in 2016.

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

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

A SUMMARY OF THE ECONOMIC CONDITIONS AFFECTING THE COUNTY

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

According to the latest information available, the County’s 2013 unemployment rate is 8.3%, which is slightly higher than the state’s average of 8.2%. The County’s employment for 2013 is estimated at 62,045 and will continue to grow as more businesses come to the area. The median household income of County residents is estimated at $54,526, which is higher than the $49,604 average for the state’s 159 counties.

The primary revenue streams for the County are property taxes and sales taxes. This is a good revenue mix as property taxes are classified as “inelastic” and sales taxes are classified as “elastic”. General property taxes were up over the prior year and they came in at a rate that exceeded budget. Sales tax revenue is highly sensitive to fluctuations in the economy. The economic downturn coupled with the decreased percentage of the sales tax received by the County caused this revenue source to be below the prior year. Sales tax revenues did, however, come in slightly above budget for 2013. The economy continues to have an effect on the County’s revenue streams and operational expenditures, but the impact for 2013 was less severe than in prior years. The County continues to demonstrate a commitment to provide quality services with limited resources. The 2014 operational budget demonstrates a strong commitment to economic development and to addressing needs that were deferred for several years such as the need for new infrastructure improvements and reducing deficits in the County’s internal service funds.

CONTACTING THE COUNTY’S FINANCIAL MANAGEMENT

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

BASIC FINANCIAL STATEMENTS

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

Douglas County, Georgia
Statement of Net Position
December 31, 2013

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	
Assets				
Current Assets				
Cash and cash equivalents (Note 3A)	$ 29,569,847	$ 25,842	$ 29,595,689	$ 35,306
Restricted cash	18,104,923	-	18,104,923	-
Investments	-	-	-	734,217
Receivables:				
Accounts	4,640,723	33,767	4,674,490	112,902
Property taxes	3,773,072	-	3,773,072	-
Sales taxes	3,947,427	-	3,947,427	-
Intergovernmental	1,459,066	-	1,459,066	37,000
Internal	138,064	(138,064)	-	-
Inventory	218,085	-	218,085	15,722
Prepaid items	1,183,838	-	1,183,838	-
Total Current Assets	63,035,045	(78,455)	62,956,590	935,147
Non-current Assets				
Capital assets (Note 3D)				
Nondepreciable	28,259,101	1,574,386	29,833,487	-
Depreciable, net	229,711,263	453,134	230,164,397	80,391
Total Non-current Assets	257,970,364	2,027,520	259,997,884	80,391
Total Assets	321,005,409	1,949,065	322,954,474	1,015,538
Liabilities				
Current Liabilities				
Accounts payable	1,284,756	44,012	1,328,768	113
Retainage payable	746,600	-	746,600	-
Accrued expenses	1,410,453	13,407	1,423,860	-
Accrued interest	1,143,600	-	1,143,600	-
Intergovernmental payable	829,825	9,603	839,428	106,802
Other payable	510,987	-	510,987	-
Unearned revenue	3,500	-	3,500	-
Claims and judgments payable	1,565,274	-	1,565,274	-
Compensated absences payable	1,865,729	16,990	1,882,719	47,315
Closure and postclosure care costs	-	50,000	50,000	-
Capital lease obligation	142,965		142,965	-
Bonds payable	19,000,000	-	19,000,000	-
Total Current Liabilities	28,503,689	134,012	28,637,701	154,230
Long-term Liabilities (net of current portion) (Note 3I)				
Net OPEB obligation (Note 3K)	35,540,913	-	35,540,913	-
Net pension obligation (Note 3J)	167,176	-	167,176	-
Compensated absences payable	3,509,637	50,890	3,560,527	4,871
Capital lease obligation	735,828	-	735,828	-
Closure and postclosure care costs	-	1,545,896	1,545,896	-
Unamortized bond premiums	3,406,340	-	3,406,340	-
Bonds payable	39,405,000	-	39,405,000	-
Total Long-term Liabilities	82,764,894	1,596,786	84,361,680	4,871
Total Liabilities	111,268,583	1,730,798	112,999,381	159,101
Net Position				
Net investment in capital assets (Note 3L)	195,280,231	2,027,520	197,307,751	80,391
Restricted for:				
Capital projects	8,787,342	-	8,787,342	-
Debt service	18,104,923	-	18,104,923	-
Specific health program	-	-	-	13,176
Public safety	5,204,837	-	5,204,837	-
Public works	13,354	-	13,354	-
Judicial	832,916	-	832,916	-
Planning/community development	216,493	-	216,493	-
Unrestricted (deficit)	(18,703,270)	(1,809,253)	(20,512,523)	762,870
Total Net Position	$ 209,736,826	$ 218,267	$ 209,955,093	$ 856,437

See accompanying notes to the basic financial statements

Douglas County, Georgia
Statement of Activities
For the Year Ended December 31, 2013

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 Position: Primary Government: Governmental Activities	Primary Government: Business-type Activities	Primary Government: Total	Component Unit
Primary Government								
Governmental Activities								
General government	$ 13,573,319	$ 2,376,940	$ 180,301	$ -	$ (11,016,078)	$ -	$ (11,016,078)	$ -
Judicial	12,053,508	1,930,199	523,116	-	(9,600,193)	-	(9,600,193)	-
Public safety	53,346,368	9,677,180	733,379	349,581	(42,586,228)	-	(42,586,228)	-
Public works	5,318,691	892,359	160	2,371,079	(2,055,093)	-	(2,055,093)	-
Parks, recreation and culture	6,979,313	561,298	-	89,803	(6,328,212)	-	(6,328,212)	-
Planning/community development	4,527,637	487,504	590,150	566,452	(2,883,531)	-	(2,883,531)	-
Health and welfare	1,728,150	-	464,857	-	(1,263,293)	-	(1,263,293)	-
Interest and fiscal charges	2,021,601	-	-	-	(2,021,601)	-	(2,021,601)	-
Total Governmental Activities	99,548,587	15,925,480	2,491,963	3,376,915	(77,754,229)	-	(77,754,229)	-
Business-type Activities								
Solid waste	1,691,062	1,502,324	-	-	-	(188,738)	(188,738)	-
Total Primary Government	$ 101,239,649	$ 17,427,804	$ 2,491,963	$ 3,376,915	(77,754,229)	(188,738)	(77,942,967)	-
Component Unit								
Douglas County Board of Health	$ 1,766,351	$ 708,777	$ 1,137,695	$ -	-	-	-	80,121
		General Revenues						
		Property taxes levied for general government purposes			45,254,466	-	45,254,466	-
		Sales taxes			38,058,525	-	38,058,525	-
		Insurance premium tax			4,449,739	-	4,449,739	-
		Other taxes			2,414,631	-	2,414,631	-
		Investment earnings			41,265	30	41,295	-
		Miscellaneous			1,599,480	5,928	1,605,408	-
		Total General Revenues			91,818,106	5,958	91,824,064	-
		Change in Net Position			14,063,877	(182,780)	13,881,097	80,121
		Net Position Beginning of Year, as restated			195,672,949	401,047	196,073,996	776,316
		Net Position End of Year			$ 209,736,826	$ 218,267	$ 209,955,093	$ 856,437

See accompanying notes to the basic financial statements

Douglas County, Georgia
Balance Sheet
Governmental Funds
December 31, 2013
(With Comparative Totals at December 31, 2012)

	2013					2012
	General Fund	2010 SPLOST Fund	2010 Jail SPLOST Debt Service Fund	Nonmajor Governmental Funds	Total Governmental Funds	Total Governmental Funds
Assets						
Cash and cash equivalents	$ 17,905,830	$ 1,066,857	$ -	$ 10,562,218	$ 29,534,905	$ 30,200,254
Restricted cash	-	-	18,104,923	-	18,104,923	20,716,195
Receivables:						
Accounts	4,251,435	-	-	379,128	4,630,563	4,314,762
Property taxes	3,773,072	-	-	-	3,773,072	3,606,127
Sales taxes	1,678,524	2,268,903	-	-	3,947,427	4,020,231
Intergovernmental	312,343	-	-	1,146,723	1,459,066	1,512,668
Interest	-	-	-	-	-	6,982
Interfund	2,934,607	-	-	3,160,360	6,094,967	5,062,545
Inventory	218,085	-	-	-	218,085	173,486
Prepaid items	1,183,838	-	-	-	1,183,838	975,650
Total Assets	$ 32,257,734	$ 3,335,760	$ 18,104,923	$ 15,248,429	$ 68,946,846	$ 70,588,900
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)						
Liabilities						
Accounts payable	$ 1,144,766	$ 30,534	$ -	$ 109,456	$ 1,284,756	$ 4,418,265
Retainage payable	109,391	587,197	-	50,012	746,600	2,987,063
Accrued expenditures	1,365,979	-	-	44,474	1,410,453	1,241,525
Intergovernmental payable	-	-	-	829,825	829,825	999,630
Interfund payable	3,160,360	-	-	1,366,762	4,527,122	3,197,413
Other payable	-	-	-	510,987	510,987	360,685
Unearned revenue	3,500	-	-	-	3,500	112,878
Total Liabilities	5,783,996	617,731	-	2,911,516	9,313,243	13,317,459
Deferred Inflows of Resources						
Unavailable revenue	4,421,127	-	-	-	4,421,127	4,673,414
Total Liabilities and Deferred Inflows of Resources	10,205,123	617,731	-	2,911,516	13,734,370	17,990,873
Fund Balances (Deficits)						
Nonspendable	1,401,923	-	-	-	1,401,923	1,149,136
Restricted	-	2,718,029	18,104,923	10,549,833	31,372,785	37,851,690
Committed	-	-	-	2,151,957	2,151,957	1,286,699
Assigned	6,754,683	-	-	-	6,754,683	1,232,877
Unassigned	13,896,005	-	-	(364,877)	13,531,128	11,077,625
Total Fund Balances (Deficits)	22,052,611	2,718,029	18,104,923	12,336,913	55,212,476	52,598,027
Total Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)	$ 32,257,734	$ 3,335,760	$ 18,104,923	$ 15,248,429	$ 68,946,846	$ 70,588,900

See accompanying notes to the basic financial statements

Douglas County, Georgia
Reconciliation of the Balance Sheet of Governmental Funds
to the Government-wide Statement of Net Position
For the Year Ended December 31, 2013

Total Governmental Fund Balances			$ 55,212,476
Amounts reported for governmental activities in the statement of net position are different because:			
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds.			
Cost of capital assets	$ 347,763,931		
Less accumulated depreciation	(89,793,567)		257,970,364
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds.			4,421,127
Interfund receivables and payables between governmental funds are reported on the governmental fund's balance sheet but eliminated on the government-wide statement of net position.			
Interfund receivables	$ (5,956,903)		
Interfund payables	5,956,903		-
The internal service fund is used by management to charge the costs of the group health and workers' compensation to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities column on the government-wide statement of net position.			(2,949,953)
The net pension liability is not a current financial resources and therefore is not reported on the governmental fund's balance sheet but is reported on the government-wide statement of net position.			(167,176)
Liabilities not due and payable in the current period and therefore are not reported in the governmental fund balance sheets but are reported on the government-wide statement of net position (exclusive of internal service funds).			
Interest payable	$ (1,143,600)		
Bonds payable	(61,811,340)		
Capital lease obligation	(878,793)		
Compensated absences	(5,375,366)		
Other postemployment benefits	(35,540,913)		(104,750,012)
Net Position of Governmental Activities			$ 209,736,826

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, 2013
(With Comparative Totals for the Year Ended December 31, 2012)

	2013					2012
	General Fund	2010 SPLOST Fund	2010 Jail SPLOST Debt Service Fund	Nonmajor Governmental Funds	Total Governmental Funds	Total Governmental Funds
Revenues						
Taxes	$ 68,346,150	$ 21,827,112	$ -	$ 196,999	$ 90,370,261	$ 82,184,350
Licenses and permits	1,102,716	-	-	-	1,102,716	1,049,998
Intergovernmental	3,566,048	-	-	2,596,970	6,163,018	3,910,464
Charges for services	5,696,560	-	-	2,651,135	8,347,695	8,765,900
Fines and forfeitures	5,161,129	-	-	1,013,995	6,175,124	5,660,840
Investment earnings	13,071	5,653	10,357	20,083	49,164	215,620
Contributions and donations	155,301	-	-	1,000	156,301	141,455
Miscellaneous	396,118	-	-	1,217,159	1,613,277	1,580,122
Total Revenues	84,437,093	21,832,765	10,357	7,697,341	113,977,556	103,508,749
Expenditures						
Current:						
General government	11,952,217	-	-	-	11,952,217	10,908,962
Judicial	11,081,995	-	-	326,770	11,408,765	10,507,508
Public safety	40,450,684	-	-	4,010,428	44,461,112	41,239,047
Public works	6,186,338	-	-	-	6,186,338	5,189,087
Parks, recreation and culture	5,186,342	-	-	-	5,186,342	5,059,537
Planning/community development	2,647,442	-	-	1,859,229	4,506,671	3,407,246
Health and welfare	1,617,266	-	-	-	1,617,266	1,535,898
Capital Outlay	-					
Judicial						
Public safety	-	2,305,923	-	186,511	2,492,434	34,150,172
Public works	-	-	-	1,366,055	1,366,055	3,026,851
Parks, recreation and culture	-	-	-	30,264	30,264	316,815
Planning/community development	-	-	-	-	-	591,276
Debt Service:						
Principal retirement	86,143	-	18,000,000	855,000	18,941,143	16,825,000
Interest and fiscal charges	10,825	-	3,588,950	33,457	3,633,232	4,272,533
Total Expenditures	79,219,252	2,305,923	21,588,950	8,667,714	111,781,839	137,029,932
Excess (Deficiency) of Revenues Over (Under) Expenditures	5,217,841	19,526,842	(21,578,593)	(970,373)	2,195,717	(33,521,183)
Other Financing Sources (Uses)						
Proceeds from the disposition of capital assets	64,399	-	-	-	64,399	94,244
Proceeds from issuance of capital lease	354,333	-	-	-	354,333	610,603
Transfers in	4,019,057	403,566	21,870,887	1,586,971	27,880,481	(23,363,846)
Transfers out	(1,586,971)	(21,870,887)	(2,903,566)	(1,519,057)	(27,880,481)	23,363,846
Total Other Financing Sources (Uses)	2,850,818	(21,467,321)	18,967,321	67,914	418,732	704,847
Net Change in Fund Balances	8,068,659	(1,940,479)	(2,611,272)	(902,459)	2,614,449	(32,816,336)
Fund Balances Beginning of Year	13,983,952	4,658,508	20,716,195	13,239,372	52,598,027	85,414,363
Fund Balances End of Year	$ 22,052,611	$ 2,718,029	$ 18,104,923	$ 12,336,913	$ 55,212,476	$ 52,598,027

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, 2013

Net Changes In Fund Balances - Total Governmental Funds		$ 2,614,449
Amounts reported for governmental activities in the statement of activities are different because		
Governmental funds report capital outlays as expenditures on the governmental fund type operating statement. However, in the government-wide statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeded depreciation expense in the current period.		
Depreciation expense	$ (10,991,052)	
Capital outlay	8,438,830	(2,552,222)
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.		(139,989)
Revenues reported in the government-wide statement of activities that do not provide current financial resources are not reported as revenues at the fund financial reporting level.		
Deferred at 12/31/13	$ 4,421,127	
Deferred at 12/31/12	(4,786,292)	(365,165)
Transfers between governmental funds are reported in the governmental funds operating statement but are eliminated on the government-wide statement of activities:		
Transfers in	$ (27,880,481)	
Transfers out	27,880,481	-
Repayment of long-term debt principal is reported as an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the government-wide statement of net position.		18,941,143
Proceeds from issuances of capital leases are a financing source in the governmental funds. They are not revenues in the statement of activities; issuing debt increases long-term liabilities in the statement of net position.		(354,333)
Some expenses reported in the statement of activities do not require the use of financial resources and therefore are not reported as expenditures in governmental funds. These expenses are:		
Change in compensated absences	$ 379,423	
Change in net pension obligation	441,453	
Change in other post employment benefits	(6,615,443)	
Change in accrued interest payable	(523,484)	
Amortization of bond premiums	2,135,115	(4,182,936)
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.		102,930
Change In Net Position of Governmental Activities		$ 14,063,877

See accompanying notes to the basic financial statements

Douglas County, Georgia
Proprietary Funds
Statement of Net Position
December 31, 2013

	Business-type Activities Solid Waste	Governmental Activities - Internal Service Funds
Assets		
Current Assets		
Cash and cash equivalents	$ 25,842	$ 34,942
Receivables -		
Accounts	33,767	10,160
Total Current Assets	59,609	45,102
Noncurrent Assets		
Capital assets:		
Nondepreciable	1,574,386	-
Depreciable, net	453,134	-
Total Noncurrent Assets	2,027,520	-
Total Assets	2,087,129	45,102
Liabilities		
Current Liabilities		
Accounts payable	44,012	-
Accrued expenses	13,407	-
Intergovernmental payable	9,603	-
Interfund payable	138,064	1,429,781
Claims payable	-	1,565,274
Compensated absences payable	16,990	-
Closure and postclosure care costs	50,000	-
Total Current Liabilities	272,076	2,995,055
Long-term Liabilities (net of current portion)		
Compensated absences payable	50,890	-
Closure and postclosure care costs	1,545,896	-
Total Long-term Liabilities	1,596,786	-
Total Liabilities	1,868,862	2,995,055
Net Position		
Net investment in capital assets	2,027,520	-
Unrestricted (deficit)	(1,809,253)	(2,949,953)
Total Net Position	$ 218,267	$ (2,949,953)

See accompanying notes to the basic financial statements

Douglas County, Georgia
Proprietary Funds
Statement of Revenues,
Expenses and Changes in Fund Net Position
For the Year Ended December 31, 2013

	Business-type Activities Solid Waste	Governmental Activities - Internal Service Funds
Operating Revenues		
Charges for services	$ 1,502,324	$ 12,320,705
Miscellaneous	5,928	-
Total Operating Revenues	1,508,252	12,320,705
Operating Expenses		
Personal services	605,902	-
Administration	-	590,319
Operating	921,670	-
Repairs and maintenance	52,106	-
Claims and excess premiums	-	11,627,529
Depreciation	111,384	-
Total Operating Expenses	1,691,062	12,217,848
Operating Income (Loss)	(182,810)	102,857
Nonoperating Revenue		
Investment earnings	30	73
Change in Net Position	(182,780)	102,930
Net Position Beginning of Year	401,047	(3,052,883)
Net Position End of Year	$ 218,267	$ (2,949,953)

See accompanying notes to the basic financial statements

Douglas County, Georgia
Proprietary Funds
Statement of Cash Flows
For the Year Ended December 31, 2013

	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	$ 1,506,616	$ 12,315,331
Cash payments for personal services	(616,485)	-
Cash payments for goods and services	(919,832)	(508,863)
Cash payments for claims	-	(11,830,450)
Net Cash Used in Operating Activities	(29,701)	(23,982)
Cash Flows from Noncapital Financing Activities		
Decrease in interfund loan payable	24,329	-
Cash Flows from Investing Activities		
Investment earnings	30	73
Net Decrease in Cash and Cash Equivalents	(5,342)	(23,909)
Cash and Cash Equivalents Beginning of Year	31,184	58,851
Cash and Cash Equivalents End of Year	$ 25,842	$ 34,942
Reconciliation of Operating Loss to Net Cash Provided by (Used in) Operating Activities		
Operating Income (Loss)	$ (182,810)	$ 102,857
Adjustments -		
Depreciation	111,384	-
(Increase) Decrease in Assets -		
Accounts receivable	(1,636)	(5,374)
Increase (Decrease) in Liabilities:		
Accounts payable	(1,076)	(324)
Interfund payable	-	(321,616)
Accrued liabilities	2,536	-
Intergovernmental payable	1,862	-
Compensated absences payable	(13,119)	
Closure and postclosure care costs	53,158	-
Claims payable	-	200,475
Net Cash Used in Operating Activities	$ (29,701)	$ (23,982)

See accompanying notes to the basic financial statements

Douglas County, Georgia
Comparative Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2013 and 2012

	2013	2012
Assets		
Cash and cash equivalents	$ 10,901,371	$ 4,523,501
Property taxes receivable	11,398,974	12,426,243
Total Assets	$ 22,300,345	$ 16,949,744
Liabilities		
Taxes payable to others upon collection	$ 11,398,974	$ 12,426,243
Due to others	10,901,371	4,523,501
Total Liabilities	$ 22,300,345	$ 16,949,744

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, 2013

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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.

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

Douglas County Health Department – (Health Department) – The Health Department works to promote and preserve the health of the citizens of the County. The Health Department's Board consists of seven members, four of these members are appointed by the County Commission. Although the County does not have the authority to approve or modify the Health Department's budgets, it does have the ability to control the amount of funding it provides to the Health Department and such funding is significant to the overall operations of the Health Department. The Health Department is reported on a June 30, 2013 fiscal year. Complete financial statements for the Health Department may be obtained from its administrative office at 6770 Selman Drive, Douglasville, Georgia 30210.

1-B. Basis of Presentation

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

Note 1 - Summary of Significant Accounting Policies (Continued)

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

The statement of net position presents the financial position of the governmental activities of the County and 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)

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

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

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

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

The internal service funds are defined as:

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

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

1-C. Measurement Focus

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

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

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

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

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.

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

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

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

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

1-E. Assets, Liabilities and Fund Equity

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

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

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

Note 1 - Summary of Significant Accounting Policies (Continued)

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

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

1-E-2 Restricted Cash

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

1-E-3 Receivables

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

1-E-4 Interfund Balances

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

1-E-5 Inventories

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

1-E-6 Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2013, are recorded as prepaid items using the consumption method by recording an asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed. At the fund reporting level, an equal amount of fund balance is reserved, as this amount is not available for general appropriation.

1-E-7 Capital Assets

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

Note 1 - Summary of Significant Accounting Policies (Continued)

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

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

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

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

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

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

1-E-8 Compensated Absences

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

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

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

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

Note 1 - Summary of Significant Accounting Policies (Continued)

1-E-9 Accrued Liabilities and Long-term Obligations

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

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

1-E-10 Bond Premiums and Issuance Costs

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

Bond issuance costs are recognized as an outflow of resources in the reporting period in which they are incurred.

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

1-E-11 Fund Equity

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

Fund Balance –In the fund financial statements, governmental funds report balances that are allocated to the following components

a. *Nonspendable Fund Balance*: the portion of a fund balance that includes amounts that cannot be spent because they are either in nonspendable form (prepaid items, inventories of supplies, or loans receivable) or are legally contractually required to be maintained intact.

b. *Restricted Fund Balance*: the portion of a fund balance that reflects constraints placed on the use of resources other than nonspendable items that are either externally imposed by creditors (debt agreements, grantor, contributors, or laws or regulations of other governments), or be imposed by law through constitutional provisions or enabling legislation.

c. *Committed Fund Balance*: the portion of a fund balance that includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Board of Commissioners and remain binding unless removed in the same manner. Board of Commissioner's resolution is required in order to establish, modify or rescind a fund balance commitment. This is the highest level of authoritative action at the local level.

d. *Assigned Fund Balance*: the portion of a fund balance that includes the amounts that are constrained by the government's intent to be used for specific purposes but are neither restricted nor committed. The County administrator has authority to make assignments.

e. *Unassigned Fund Balance*: the portion of a fund balance that includes amounts that do not fall into one of the above four categories. The General Fund is the only fund that should report a positive unassigned fund balance.

Note 1 - Summary of Significant Accounting Policies (Continued)

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

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

Net Position - Net position represent the difference between assets and liabilities. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. This net investment amount also is adjusted by any deferred bond premiums, discounts or refunding amounts. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. All other net position is reported as unrestricted. The County applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

1-E-12 Operating Revenues and Expenses

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

1-E-13 Interfund Activity

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

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

1-E-14 Local Option Sales Taxes

The County receives 73.9% of a 1% local option sales tax levied on all retail sales made within the County. The proceeds of such tax collected each year are used to reduce, on a dollar-for-dollar basis, the millage equivalent amount of property taxes, which would otherwise be required to be levied in the subsequent year. This allocation was renegotiated with municipalities within Douglas County in 2012.

1-E-15 Estimates

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

Note 1 - Summary of Significant Accounting Policies (Continued)

1-E-16 Comparative Data

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

Note 2 – Stewardship, Compliance and Accountability

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

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

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

The original 2013 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 2013 annual budget:

General Fund:	
Election board	$ 18,774
Print shop	4,093
Public defender and indigent cases	14,728
Magistrate court	1,027
Probate court	3,807
Coroner	4,985
Vehicle maintenance	24,446
Aquatic center	15,007
Tourism	16,400
Agriculture extension service	1,009
Interest and fiscal charges	10,825
Law library fund - public safety	41,270
Inmate commissary fund - public safety	41,936
Law enforcement confiscated funds fund - public safety	1,353,685
Sheriff other programs fund - public safety	32,433

Note 2 – Stewardship, Compliance and Accountability (Continued)

2-C. Deficit Fund Equities

The following funds had a deficit fund equities as of December 31, 2013:

GRTA arterial road fund	$ 364,877
Group health insurance fund	2,248,755
Workers' compensation fund	701,198

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, 2013 cash uninsured with collateral held by the pledging bank in the County's name was $326,773. At December 31, 2013 cash uninsured with collateral held by the pledging bank not in the County's name was $56,283,682.

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

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

Credit risk, value, and interest rate risk at June 30, 2013 are as follows:

Credit Risk	Value	Interest Rate Risk
AAAf rated	$ 489,499	43 day WAM

Primary government cash and cash equivalents reconciliation at December 31, 2013:

	Cash and Cash Equivalents
Primary Government - Fund Reporting Level:	
Governmental Funds - Balance Sheet	$ 29,534,905
Enterprise Fund Statement of Net Position	25,842
Internal Service Fund's Statement of Net Position	34,942
Statement of Fiduciary Assets and Liabilities	10,901,371
Total	$ 40,497,060

Note 3 - Detailed Notes on All Funds

3-B. Receivables

Receivables at December 31, 2013, consisted of taxes, interest, accounts (billings for user charges) and intergovernmental receivables arising from grants.

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

The allowances for uncollectibles are as follows:

- General fund - $7,345,307
- Solid waste fund - $62,450

3-C. Property Taxes

The Board of Commissioners levied property taxes on July 23, 2013. Property taxes attach as an enforceable lien on property as of January 1. Property taxes were billed on September 10, 2013 and are due upon receipt, however, the actual due date was November 15, 2013. The County bills and collects its own property taxes and also collects property taxes for the County Board of Education, City of Douglasville, City of Villa Rica and the State of Georgia. The County also collects vehicle and mobile home taxes for the cities located in the County and the State of Georgia. Collection of the County's taxes and for the other governmental agencies is the responsibility of the Tax Commissioner's Office, which is accounted for in an agency fund.

(This page continued on the subsequent page)

Note 3 - Detailed Notes on All Funds (Continued)

3-D. Capital Assets

Governmental fund activities capital asset activity for the year ended December 31, 2013, was as follows:

	Balance 01/01/13	Additions	Deductions	Balance 12/31/13
Nondepreciable capital assets:				
Land	$ 25,639,789	$ -	$ -	$ 25,639,789
Construction in progress	9,485,578	935,858	7,802,124	2,619,312
Total nondepreciable capital assets	35,125,367	935,858	7,802,124	28,259,101
Depreciable capital assets:				
Buildings	184,522,849	3,215,065	-	187,737,914
Improvements other than buildings	24,494,765	223,943	-	24,718,708
Machinery and equipment	14,890,427	640,941	-	15,531,368
Vehicles	19,923,350	1,373,653	324,517	20,972,486
Computers	3,084,728	107,359	-	3,192,087
Infrastructure	57,608,132	9,744,135	-	67,352,267
Total depreciable capital assets	304,524,251	15,305,096	324,517	319,504,830
Total capital assets	339,649,618	16,240,954	8,126,641	347,763,931
Accumulated depreciation:				
Buildings	22,480,586	4,556,073	-	27,036,659
Improvements other than buildings	6,142,910	1,336,930	-	7,479,840
Machinery and equipment	6,665,527	1,361,463	-	8,026,990
Vehicles	12,144,743	1,231,897	184,528	13,192,112
Computers	1,507,065	418,367	-	1,925,432
Infrastructure	30,046,212	2,086,322	-	32,132,534
Total accumulated depreciation	78,987,043	10,991,052	184,528	89,793,567
Governmental activities capital assets, net	$ 260,662,575	$ 5,249,902	$ 7,942,113	$ 257,970,364

Governmental activities depreciation expense	
General government	$ 1,029,883
Judicial	36,817
Public safety	5,549,094
Public works	2,339,447
Parks, recreation and culture	1,718,969
Planning/community development	276,359
Health and welfare	40,483
Total governmental activities depreciation expense	$ 10,991,052

Note 3 - Detailed Notes on All Funds (Continued)

Business-type activities capital asset activity for the year ended December 31, 2013, was as follows:

	Balance 1/1/2013	Additions	Deductions	Balance 12/31/2013
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	2,565,454	-	-	2,565,454
Computer software	40,360	-	-	40,360
Vehicles	432,410	-	-	432,410
Total depreciable capital assets	3,468,465	-	-	3,468,465
Total capital assets	5,042,851	-	-	5,042,851
Accumulated depreciation:				
Buildings and structures	213,011	9,895	-	222,906
Machinery and equipment	2,271,069	84,109	-	2,355,178
Computer software	40,360	-	-	40,360
Vehicles	379,507	17,380	-	396,887
Total accumulated depreciation	2,903,947	111,384	-	3,015,331
Business-type activates capital assets, net	$ 2,138,904	$ (111,384)	$ -	$ 2,027,520

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, 2013, was as follows:

	Balance 7/1/2012	Additions	Deductions	Balance 06/30/2013
Douglas County Board of Health				
Depreciable capital assets:				
Buildings and improvements	$ 58,114	$ -	$ -	$ 58,114
Machinery and equipment	433,647	10,691	282,028	162,310
Vehicles	36,248	-	-	36,248
Furniture and fixtures	37,105	-	14,835	22,270
Total depreciable assets	565,114	10,691	296,863	278,942
Accumulated depreciation:				
Buildings and improvements	18,887	2,906	-	21,793
Machinery and equipment	379,675	26,804	282,028	124,451
Vehicles	36,248	-	-	36,248
Furniture and fixtures	27,713	3,181	14,835	16,059
Total accumulated depreciation	462,523	32,891	296,863	198,551
Douglas County Board of Health - Capital assets, net	$ 102,591	$ (22,200)	$ -	$ 80,391

3-E. Interfund Balances and Transfers

Interfund Balances - Interfund balances at December 31, 2013, consisted of the following amounts and represent charges for services or reimbursable expenses. These remaining balances resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting period, and (3) payments between funds are made.

	Payable To		
Payable from	General Fund	Nonmajor Governmental Funds	Total
General fund	$ -	$ 3,160,360	$ 3,160,360
Nonmajor governmental	1,366,762	-	1,366,762
Solid waste fund	138,064	-	138,064
Internal service funds	1,429,781	-	1,429,781
Total	$ 2,934,607	$ 3,160,360	$ 6,094,967

Note 3 - Detailed Notes on All Funds (Continued)

Interfund Transfers - Interfund transfers for the year ended December 31, 2013, consisted of the following:

	Transfer to				
Transfers from	General fund	2010 SPLOST Fund	2010 Jail SPLOST Debt Service Fund	Nonmajor Governmental Funds	Total
General funds	$ -	$ -	$ -	$ 1,586,971	$ 1,586,971
2010 SPLOST fund	-	-	21,870,887	-	21,870,887
2010 Jail SPLOST debt service fund	2,500,000	403,566	-	-	2,903,566
Nonmajor governmental funds	1,519,057	-	-	-	1,519,057
Total	$ 4,019,057	$ 403,566	$ 21,870,887	$ 1,586,971	$ 27,880,481

Interfund transfers are utilized to (1) report revenues in the fund required by statute or budget to collect such revenue, or to expend such revenue, (2) account for revenues collected in the general fund which are to be used by other funds in accordance with budgetary authorizations or anticipated capital projects, and (3) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due. All County transfers either occur on a regular basis or are consistent with the purpose of the fund making the transfer.

3-F. Landfill Closure and Postclosure Care Costs

State and Federal laws and regulations require that the County place a final cover on its landfill when officially closed as well as perform certain maintenance and monitoring functions at the landfill site for a period of thirty years after such closure. In addition to operating expenses related to current activities of the landfill, an expense provision and related liability are being recognized based on the future closure and post closure care costs that will be incurred near or after the date the landfill no longer accepts waste. The recognition of these landfill closure and post closure care costs is based on the amount of the landfill capacity used during the year. The estimated liability for landfill closure and post closure costs has a balance of $1,595,896 as of December 31, 2013, which is based on 100% of Landfill Phase I Sections 1 and 2, and 55.62% of the C & D Landfill Phase I, Section 3 being filled. This liability balance is recorded in the Solid Waste Enterprise Fund. It is estimated that no additional costs will be recognized as closure and post closure care expenses between the date of the statement of net position and the date the landfill is expected to be filled to capacity, which is in the next 8 to 12 years. The estimated total current remaining cost of the landfill closure and post closure care of $1,595,896 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, 2013. However, the actual cost of closure and post closure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations. The County expects to finance the costs for the estimated landfill closure and postclosure care costs as they become due after waste is no longer accepted and during the thirty year minimum post closure period through the regular operations of the County.

3-G. Compensated Absences

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

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

Note 3 - Detailed Notes on All Funds (Continued)

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

3-H. Short-Term Debt

The County issued tax anticipation notes on May 24, 2013 in the amount of $10,500,000, at a .60% interest rate. The notes were issued for cash flow purposes. The notes were retired on December 31, 2013, from the 2013 property tax revenues collected between September and December, 2013, with interest costs totaling $37,975.

Changes in the short-term obligations consisted of the following for the year ended December 31, 2013:

	Outstanding 1/1/2013	Additions	Reductions	Outstanding 12/31/2013
Tax anticipation notes payable - General fund	$ -	$ 10,500,000	$ 10,500,000	$ -

3-I. Long-Term Debt and Obligations

The following is a summary of the outstanding debt and obligations at December 31, 2013.

Governmental Activities Debt - The County reports two outstanding debt issues at December 31, 2013.

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 was 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 2013 was $31,208. These certificates of participation were paid off during 2013.

General Obligation Sales Tax Bonds, Series 2011 – During 2011, the County issued sales tax bonds which will be used to pay the costs of acquiring, constructing, and equipping a jail and related law enforcement complex, and paying the costs associated with issuing the bonds. The bonds are payable from a one percent sales and use tax collected within the County. The bonds are due in annual installments of $4,840,000 to $20,000,000 through August 1, 2016; interest at 2.00% to 5.00%. Annual interest cost for calendar year 2013 was $3,588,950.

Annual debt service requirements to amortize this debt, as of December 31, 2013 follow:

Year	Principal	Interest	Total
2014	$ 19,000,000	$ 2,737,950	$ 21,737,950
2015	20,000,000	1,910,150	21,910,150
2016	19,405,000	939,000	20,344,000
Total	$ 58,405,000	$ 5,587,100	$ 63,992,100

Note 3 - Detailed Notes on All Funds (Continued)

Capital Lease Obligations – In December 2012, the County entered into a capital lease to purchase four pieces of heavy construction equipment for $610,603. Payments are $7,459 monthly which includes principal and interest. A final payment of principal and interest in the amount of $206,500 is due on December 14, 2017. The lease meets the criteria of a capital lease since the lessor transfers benefits and risks of ownership to the lessee at the end of the lease. Capital lease payments are reflected as debt service expenditures at the governmental fund reporting level. The equipment acquired by the lease is included in governmental-type activities capital assets in the amount of $589,394 (cost of $658,103 less accumulated depreciation of $68,709). Current year depreciation of $65,810 is included in depreciation expense in the County's government-wide statements. The lease carries an interest rate of 1.75%. The outstanding balance of the corresponding liability is included in the governmental activities long-term debt.

Future minimum lease payments as of December 31, 2013 follow:

Year	Principal	Interest	Total
2014	$ 74,176	$ 7,874	$ 82,050
2015	82,287	7,222	89,509
2016	83,739	5,770	89,509
2017	284,258	4,293	288,551
Total	$ 524,460	$ 25,159	$ 549,619

In June, 2013, the County entered into a capital lease to purchase ten defibrillator/monitors for $354,333. Payments are $89,509 annually which includes principal and interest. The lease meets the criteria of a capital lease since the lessor transfers benefits and risks of ownership to the lessee at the end of the lease. Capital lease payments are reflected as debt service expenditures at the governmental fund reporting level. The equipment acquired by the lease is included in governmental-type activities capital assets in the amount of $336,616 (cost of $354,333 less accumulated depreciation of $17,717). Current year depreciation of $17,717 is included in depreciation expense in the County's government-wide statements. The lease carries an interest rate of 1.49%. The outstanding balance of the corresponding liability is included in the governmental activities long-term debt.

Year	Principal	Interest	Total
2014	$ 68,789	$ 5,272	$ 74,061
2015	69,812	4,249	74,061
2016	70,851	3,210	74,061
2017	71,905	2,156	74,061
2018	72,976	1,086	74,062
Total	$ 354,333	$ 15,973	$ 370,306

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Note 3 - Detailed Notes on All Funds (Continued)

Changes in Long-term Obligations - Changes in the County's long-term obligations consisted of the following for the year ended December 31, 2013:

Governmental Activities	Outstanding 1/1/2013	Additions	Reductions	Outstanding 12/31/2013	Amounts Due in One Year
2003 Certificates of Participation	$ 855,000	$ -	$ 855,000	$ -	$ -
2011 General Obligation Sales Tax Bonds	76,405,000	-	18,000,000	58,405,000	19,000,000
Deferred bond premium	5,541,455	-	2,135,115	3,406,340	-
Total bonded debt	82,801,455	-	20,990,115	61,811,340	19,000,000
Capital lease obligation	610,603	354,333	86,143	878,793	142,965
Compensated absences	5,754,789	2,034,878	2,414,301	5,375,366	1,865,729
Claims and judgments	1,396,735	10,238,041	10,069,502	1,565,274	1,565,274
Total Governmental Activities	$ 89,952,979	$ 12,627,252	$ 33,560,061	$ 69,630,773	$ 22,573,968
Business-type Activities					
Closure and postclosure care costs	$ 1,542,738	$ 53,158	$ -	$ 1,595,896	$ 50,000
Compensated absences	80,999	15,757	28,876	67,880	16,990
Total Business-type Activities	$ 1,623,737	$ 68,915	$ 28,876	$ 1,663,776	$ 66,990

The certificates of participation were retired by the jail annex debt service fund. The 2011 General Obligation Sales Tax Bonds are being retired by the 2010 SPLOST Debt Service Fund. The governmental activities compensated absences liability will be paid from the fund from which the employees' salaries are paid, generally the general fund. The compensated absences liability for business-type activities is paid by the solid waste fund. Claims and judgments represent workers' compensation and health insurance costs incurred but not reported to be paid from the internal service funds.

Changes in the Douglas County Department of Health's compensated absences liability for the year ended June 30, 2013 follow:

	Outstanding 7/1/2012	Additions	Reductions	Outstanding 6/30/2013	Amounts Due in One Year
Compensated absences	$ 50,683	$ 41,348	$ 39,845	$ 52,186	$ 47,315

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, 2013:

Membership	
Active Participants	0
Retirees and beneficiaries currently receiving benefits	24
Active plan participants or terminated plan participants entitled to, but not yet receiving benefits	8
Total	32

Funding Policy - Benefits are being paid on a pay-as-you-go basis. During 2013, 24 employees who have retired were paid $19,284 in benefits. Total contributions to the Plan for the years ended December 31, 2013, 2012, and 2011 were $19,284, $21,730 and $23,219 respectively.

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

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

Net Pension Obligation – The County's annual pension cost and net pension obligation at December 31, 2013 are as follows:

Development of Annual Required Contribution (ARC)		
Employer normal cost	$	-
Actuarial accrued liability		149,087
Actuarial value of assets		-
Unfunded actuarial accrued liability (UAAL)	$	149,087
Amortization of AAL	$	19,284

Note 3 - Detailed Notes on All Funds (Continued)

Annual Pension Cost and Net Pension Obligation (NPO)	
Annual Required Contribution (ARC)	$ 19,284
Annual Pension Cost	19,284
Contributions made	19,284
Increase (decrease in NPO)	-
Net pension obligation - beginning of year	-
Net pension obligation - 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 Contribution
2011	$ 23,219	$ 23,219	100%
2012	21,730	21,730	100%
2013	19,284	19,284	100%

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

Schedule of Funded Status

Actuarial Valuation Date	(1) Actuarial Value of Assets	(2) Actuarial Accrued Liability (AAL) Entry Age	(3) Unfunded AAL/(UAAL) (2) - (1)	(4) Funded Ratio (2)/(1)	(5) Annual Covered Payroll	(6) UAAL as a Percentage of Covered Payroll
12/31/2011	-	168,355	168,355	0%	-	0%
12/31/2012	-	159,284	159,284	0%	-	0%
12/31/2013	-	149,087	149,087	0%	-	0%

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

Current Valuation Date	December 31, 2012	December 31, 2013
Actuarial Cost Method	Projected Unit Credit	Projected Unit Credit
Amortization Method	Level Dollar, Closed	Level Dollar, Closed
Amortization Period	Remaining 10.6 Years	Remaining 11.5 Years
Actuarial Assumptions -		
Liability Discount Rate	7%	7%

ACCG Pension Plan

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

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

Note 3 - Detailed Notes on All Funds (Continued)

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, 2013 (the most recent actuarial valuation date) and covered compensation (based on covered earnings for the preceding year) are shown below:

Membership	
Retirees, beneficiaries and disabled receiving benefits	114
Terminated plan participants entitled to but not yet receiving benefits	88
Active employees participating in the plan	898
Total	1,100
Covered compensation for active participants	$ 35,942,584

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

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

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

County employees are required to contribute 5% of base wages to the plan, which were $1,825,675 for the plan year ended December 31, 2012 and $1,839,445 for the plan year ended December 31, 2013. Employer's contribution to the plan for the year ended December 31, 2012 was $1,320,410. Due to a credit from GebCorp from overfunding the defined benefit plan in previous years, the County was not required to contribute the full $2,288,717 or 6% of covered payroll. Employer's contribution to the plan for the year ended December 31, 2013 was $3,139,434 or 8.7% of covered payroll although the annual required contribution was $2,701,282 or 7.5% of covered payroll.

Note 3 - Detailed Notes on All Funds (Continued)

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

Fiscal Year Beginning January 1,	Annual Pension Cost	Annual Pension Contribution	Percentage Contribution	Net Pension Obligation (Asset)
2011	$ 2,145,367	$ 255,490	11.9%	$ (361,639)
2012	2,290,678	1,320,410	57.6%	608,629
2013	2,697,981	3,139,434	116.4%	167,176

Net Pension Assets – The County's estimated annual pension cost and net pension asset at December 31, 2013 and 2012 are as follows:

Calculation of Net Pension Obligation	December 31, 2013	December 31, 2012
Annual required contribution	$ 2,701,282	$ 2,288,717
Interest on net pension obligation	47,169	(28,027)
Amortization of net pension obligation	(50,470)	29,988
Annual pension cost	2,697,981	2,290,678
Contributions made	(3,139,434)	(1,320,410)
Increase in net pension obligation	(441,453)	970,268
Net pension assets at beginning of year	608,629	(361,639)
Net pension obligation at end of year	$ 167,176	$ 608,629

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

Schedule of Funded Status

	(1)	(2)	(3)	(4)	(5)	(6)
Measurement Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Funded Ratio (1)/(2)	Unfunded AAL/(UAAL) (2) - (1)	Annual Covered Payroll	UAAL as a Percentage of Covered Payroll
12/31/2013	$ 35,741,256	$ 54,506,665	65.6%	$ 18,765,409	$ 35,942,584	52.2%

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

Note 3 - Detailed Notes on All Funds (Continued)

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

Current Valuation Date	January 1, 2013
Actuarial Cost Method	Projected Unit Credit
Amortization Method	Level Percent of Pay, Closed
Remaining Amortization Period	10 years
Asset Valuation Method	Market Value
Actuarial Assumptions:	
Investment Rate of Return	7.75%
Projected Salary Increases	3.5% - 6.0% based on age
Expected Annual Inflation	3.00%

3-K. Other Postemployment Benefits (OPEB)

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

Plan Description and Funding Policy – The Board of County Commissioners authorizes participation in the Plan and sets the contribution rates and benefits. Coverage under the plan includes medical, prescription drug and dental benefits for retirees and dependents. There are no separately issued financial statements related to the County's Plan. For employees hired on or before January 1, 2001, the following eligibility requirements apply:

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

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

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

- For retired employees that are at least 55 years of age and have a minimum of 30 years of continuous service, the County will provide an insurance package that includes life insurance equal to 50% of the employees ending annual salary, and medical and dental coverage according to a progression schedule as follows:

Age	County Participation %	Employee Participation %
55 - 57	70%	30%
58 - 59 1/2	80%	20%
59 1/2	100%	0%

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

Note 3 - Detailed Notes on All Funds (Continued)

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.

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

Fiscal Year Beginning January 1,	Annual OPEB Cost	Annual OPEB Contribution	Percentage Contributed	Net OPEB Obligation
2011	$ 5,560,674	$ -	0%	$ 22,685,965
2012	6,604,289	364,784	6%	28,925,470
2013	6,615,443	-	0%	35,540,913

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, 2013	December 31, 2012
Annual required contribution	$ 6,563,736	$ 6,563,736
Interest on OPEB obligation	1,157,019	907,439
Adjustment to annual required contribution	(1,105,312)	(866,886)
Annual required contribution (ARC)	6,615,443	6,604,289
Contributions made	-	(364,784)
Increase in net OPEB obligation	6,615,443	6,239,505
Net OPEB obligation, beginning of year	28,925,470	22,685,965
Net OPEB obligation, end of year	$ 35,540,913	$ 28,925,470

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

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

Note 3 - Detailed Notes on All Funds (Continued)

Actuarial valuations for OPEB plans involve the estimates of the value of reported amounts and assumptions about the probability of events far into the future, and that actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made in the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

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

The County's actuarial valuation information is as follows:

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

3-L. Net Investment in Capital Assets

The "*Net investment in capital assets*" reported on the government-wide statement of net position as of December 31, 2013 are as follows:

Net investment in capital assets	Governmental Activities	Business-type Activities	Component Unit
Cost of capital assets	$ 347,763,931	$ 5,042,851	$ 278,942
Less accumulated depreciation	89,793,567	3,015,331	198,551
Book value	257,970,364	2,027,520	80,391
Less capital lease obligation	878,793	-	-
Less bond proceeds used to acquire capital assets	61,811,340	-	-
Net investment in capital assets	$ 195,280,231	$ 2,027,520	$ 80,391

Note 3 - Detailed Notes on All Funds (Continued)

3-M. Fund Equity

The County's governmental funds show the following fund equity accounts as of December 31, 2013:

	General Fund	2010 SPLOST Fund	2010 Jail SPLOST Debt Service Fund	Nonmajor Governmental Funds	Total Governmental Funds
Fund Balances (Deficits)					
Nonspendable					
Inventory	$ 218,085	$ -	$ -	$ -	$ 218,085
Prepaid items	1,183,838	-	-	-	1,183,838
Restricted					
Special programs	-	-	-	6,267,600	6,267,600
Debt service	-	-	18,104,923	-	18,104,923
Capital projects	-	2,718,029	-	4,282,233	7,000,262
Committed					
Capital projects	-	-	-	2,151,957	2,151,957
Assigned					
General government	22,181	-	-	-	22,181
Judicial	24,963	-	-	-	24,963
Public safety	568,239	-	-	-	568,239
Public works	736,610	-	-	-	736,610
Parks, recreation and culture	38,342	-	-	-	38,342
Planning/community development	1,887	-	-	-	1,887
Health and welfare	1,333	-	-	-	1,333
Tree replacement	109,239	-	-	-	109,239
Budget appropriation	4,559,181	-	-	-	4,559,181
Capital outlay	692,708	-	-	-	692,708
Unassigned	13,896,005	-	-	(364,877)	13,531,128
Total Fund Balances (Deficits)	$ 22,052,611	$ 2,718,029	$ 18,104,923	$ 12,336,913	$ 55,212,476

Note 4 - Other Notes

4-A. Risk Management

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

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

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

Note 4 - Other Notes (Continued)

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

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

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

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

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

The following represents the changes in approximate liabilities for workers' compensation from January 1, 2011 to December 31, 2013:

December 31,	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimates	Claim Payments	End of Fiscal Year Liability
2011	$ 670,391	$ 685,344	$ 684,618	$ 671,117
2012	671,117	898,010	909,127	660,000
2013	660,000	817,355	817,355	660,000

The following represents the changes in approximate liabilities for the County from January 1, 2011 to December 31, 2013 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
2011	$ 844,949	$ 8,265,294	$ 8,384,625	$ 725,618
2012	725,618	8,802,218	8,823,037	704,799
2013	704,799	9,621,161	9,420,686	905,274

4-B. Other Commitments

Encumbrances outstanding at year end are as follows:

	General Fund	Other Governmental Funds	Total
Total Encumbrances	$ 1,393,555	$ 308,132	$ 1,701,687

Note 4 - Other Notes (Continued)

4-C. Contingent Liabilities

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

The County was a defendant in several lawsuits at December 31, 2013. In the opinion of County management, the outcome of these contingencies will not have a material effect on the financial position of the County.

4-D. Joint Ventures

The County participates in the following two joint ventures.

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

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

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

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

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

Note 4 - Other Notes (Continued)

4-E. Hotel/Motel Lodging Tax

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

A summary of the transactions for the year ended December 31, 2012 follows:

	Amounts	Percentage
Lodging tax receipts	$ 196,999	100%
Disbursements to:		
Douglas County Chamber of Commerce	$ 39,400	20%
Tourism and Historical Commission	39,400	20%
General fund	118,199	60%
Total Disbursements	$ 196,999	100%

4-F. Prior Period Adjustments

During 2013, the County implemented Governmental Accounting Standards Board (GASB) No. 65, *Items Previously Reported as Assets and Liabilities*. With the implementation fo GASB No. 65, the County determined the bond issuance costs should be expensed in accordance with the statement. The restatement resulted in changes to beginning net position of Governmental Activities in the government-wide statements.

Net Position, as previously reported	$ 196,018,753
Recognition of bond issuance costs in accordance with GASB No. 65	(345,804)
Net Position, as restated	$ 195,672,949

4-G. Subsequent Events

The County assessed events that have occurred subsequent to December 31, 2013 through June 17, 2014 for potential recognition and disclosure in the financial statements. No events have occurred that would require adjustment to or disclosure in the County's financial statements which were issued on June 17, 2014.

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, 2013

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
Taxes	$ 64,396,440	$ 64,425,694	$ 68,346,150	$ 3,920,456
Licenses and permits	906,670	906,670	1,102,716	196,046
Intergovernmental	7,939,397	8,595,349	3,566,048	(5,029,301)
Charges for services	6,949,241	7,009,558	5,696,560	(1,312,998)
Fines and forfeitures	5,078,200	5,100,238	5,161,129	60,891
Investment earnings	36,500	36,500	13,071	(23,429)
Contributions and donations	53,135	132,025	155,301	23,276
Miscellaneous	62,800	62,800	396,118	333,318
Total Revenues	85,422,383	86,268,834	84,437,093	(1,831,741)
Expenditures				
Current				
General government	13,662,321	13,759,715	11,952,217	1,807,498
Judicial	11,289,952	11,624,811	11,081,995	542,816
Public safety	41,630,813	42,674,404	40,450,684	2,223,720
Public works	5,366,022	11,441,825	6,186,338	5,255,487
Parks, recreation and culture	5,316,568	5,365,314	5,186,342	178,972
Planning/community development	3,026,931	3,225,020	2,647,442	577,578
Health and welfare	1,637,854	1,657,565	1,617,266	40,299
Debt Service	89,616	89,616	96,968	(7,352)
Total Expenditures	82,020,077	89,838,270	79,219,252	10,619,018
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,402,306	(3,569,436)	5,217,841	8,787,277
Other Financing Sources (Uses)				
Proceeds from the disposition of capital assets	-	45,000	64,399	19,399
Proceeds from issuance of capital lease	-	309,333	354,333	45,000
Transfers in	3,981,310	3,981,310	4,019,057	37,747
Transfers out	(7,383,616)	(1,588,222)	(1,586,971)	1,251
Total Other Financing Sources (Uses)	(3,402,306)	2,747,421	2,850,818	103,397
Net Change in Fund Balances	$ -	$ (822,015)	8,068,659	$ 8,890,674
Fund Balances Beginning of Year			13,983,952	
Fund Balances End of Year			$ 22,052,611	

See accompanying independent auditor's report.

Douglas County, Georgia
Required Supplementary Information
Schedule of Funding Progress
December 31, 2013

Employees' Retirement Plan

Actuarial Valuation Date	(1) Actuarial Value of Assets	(2) Actuarial Accrued Liability (AAL)	(3) Funded Ratio (1)/(2)	(4) Unfunded AAL/(UAAL) (2)-(1)	(5) Annual Covered Payroll	(6) UAAL as a Percentage of Covered Payroll (4)/(5)
12/31/2008	$ 15,400,424	$ 23,380,818	65.9%	$ 7,980,394	$ 33,344,478	23.9%
12/31/2009	19,641,686	27,932,431	70.3%	8,290,745	35,742,732	23.2%
12/31/2010	23,931,463	39,823,836	60.1%	15,892,373	36,704,137	43.3%
12/31/2011	26,067,123	43,259,169	60.3%	17,192,046	34,678,506	49.6%
12/31/2012	29,387,086	48,658,318	60.4%	19,271,232	35,971,286	53.6%
12/31/2013	35,741,256	54,506,665	65.6%	18,765,409	35,942,584	52.2%

Health Care Plan of Douglas County

Measurement Date	(1) Actuarial Value of Assets	(2) Actuarial Accrued Liability (AAL)	(3) Funded Ratio (1)/(2)	(4) Unfunded AAL/(UAAL) (2)-(1)	(5) Annual Covered Payroll	(6) UAAL as a Percentage of Covered Payroll
1/1/2008	$ -	$ 54,531,701	0.0%	$ 54,531,701	$ 30,900,547	176.5%
1/1/2010	-	55,227,001	0.0%	55,227,001	35,399,027	156.0%
1/1/2012	-	60,296,899	0.0%	60,296,899	37,126,270	162.4%

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

Note 1– Budgetary Information

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

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

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

The original 2013 budget was amended during the year. All unencumbered annual appropriations lapse at year-end. Encumbered appropriations are carried forward to the subsequent year automatically.

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OTHER SUPPLEMENTARY INFORMATION

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

MAJOR GENERAL FUND

Douglas County, Georgia
General Fund
Comparative Balance Sheet
December 31, 2013 and 2012

	2013	2012
Assets		
Cash and cash equivalents	$ 17,905,830	$ 9,551,405
Receivables:		
Accounts	4,251,435	3,884,212
Property taxes	3,773,072	3,606,127
Sales taxes	1,678,524	1,707,553
Intergovernmental	312,343	554,469
Interfund	2,934,607	2,633,140
Inventory	218,085	173,486
Prepaid items	1,183,838	975,650
Total Assets	$ 32,257,734	$ 23,086,042
Liabilities, Deferred Inflows of Resources and Fund Balances		
Liabilities		
Accounts payable	$ 1,144,766	$ 1,427,480
Retainage payable	109,391	52,677
Accrued expenditures	1,365,979	1,200,772
Interfund payable	3,160,360	1,979,405
Unearned revenue	3,500	112,878
Total Liabilities	5,783,996	4,773,212
Deferred Inflows of Resources		
Unavailable revenue	4,421,127	4,328,878
Total Liabilities and Deferred Inflows of Resources	10,205,123	9,102,090
Fund Balances		
Nonspendable:		
Inventory	218,085	173,486
Prepaid items	1,183,838	975,650
Assigned for:		
General government	22,181	40,599
Judicial	24,963	19,212
Public safety	568,239	287,064
Public works	736,610	245,313
Parks, recreation and culture	38,342	5,552
Planning/community development	1,887	76,864
Health and welfare	1,333	-
Tree replacement	109,239	117,216
Budget appropriation	4,559,181	-
Capital outlay	692,708	441,057
Unassigned	13,896,005	11,601,939
Total Fund Balances	22,052,611	13,983,952
Total Liabilities, Deferred Inflows Resources and Fund Balances	$ 32,257,734	$ 23,086,042

Douglas County, Georgia
General Fund
Comparative Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended December 31, 2013 and 2012

	2013	2012
Revenues		
Taxes	$ 68,346,150	$ 59,811,256
Licenses and permits	1,102,716	1,049,998
Intergovernmental	3,566,048	2,518,267
Charges for services	5,696,560	6,356,044
Fines and forfeitures	5,161,129	5,039,164
Investment earnings	13,071	52,977
Contributions and donations	155,301	141,455
Miscellaneous	396,118	144,413
Total Revenues	84,437,093	75,113,574
Expenditures		
Current		
General government	11,952,217	10,908,962
Judicial	11,081,995	10,298,374
Public safety	40,450,684	37,650,088
Public works	6,186,338	5,189,087
Parks, recreation and culture	5,186,342	5,059,537
Planning/community development	2,647,442	2,062,362
Health and welfare	1,617,266	1,535,898
Debt Service		
Principal retirement	86,143	-
Interest and fiscal charges	10,825	-
Total Expenditures	79,219,252	72,704,308
Excess (Deficiency) of Revenues Over (Under) Expenditures	5,217,841	2,409,266
Other Financing Sources (Uses)		
Proceeds from the disposition of capital assets	64,399	94,244
Proceeds from issuance of capital lease	354,333	610,603
Transfers in	4,019,057	190,496
Transfers out	(1,586,971)	(888,583)
Total Other Financing Sources (Uses)	2,850,818	6,760
Net Change in Fund Balances	8,068,659	2,416,026
Fund Balances Beginning of Year, as restated	13,983,952	11,567,926
Fund Balances End of Year	$ 22,052,611	$ 13,983,952

Douglas County, Georgia
General Fund
Schedule of Revenues and Other Financing Sources - Budget and Actual
For the Year Ended December 31, 2013
(With Comparative Actual Amounts for the Year Ended December 31, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Taxes					
General property	$ 36,828,380	$ 36,828,380	$ 37,907,707	$ 1,079,327	$ 31,366,246
Motor vehicle and mobile home	3,182,000	3,182,000	5,425,122	2,243,122	3,037,981
Intangibles	384,000	384,000	712,064	328,064	539,364
Railroad equipment	6,000	6,000	7,571	1,571	7,555
Real estate transfer	75,000	75,000	107,543	32,543	86,517
Franchise	1,252,000	1,252,000	1,377,090	125,090	1,285,738
Local option sales and use	16,200,000	16,200,000	16,231,413	31,413	17,218,656
Energy excise tax	-	-	17,794	17,794	-
Alcoholic beverage excise	650,960	650,960	682,177	31,217	642,809
Insurance premium	4,300,000	4,300,000	4,449,739	149,739	4,281,315
Financial institution	140,000	140,000	140,571	571	142,315
Interest and penalties	1,378,100	1,407,354	1,287,359	(119,995)	1,202,760
Total Taxes	64,396,440	64,425,694	68,346,150	3,920,456	59,811,256
Licenses and Permits					
Licenses	747,000	747,000	913,730	166,730	775,163
Permits	159,670	159,670	188,986	29,316	274,835
Total Licenses and Permits	906,670	906,670	1,102,716	196,046	1,049,998
Intergovernmental					
Local	770,240	770,240	543,075	(227,165)	818,954
State	5,956,332	6,083,040	1,676,798	(4,406,242)	1,133,896
Federal	1,212,825	1,742,069	1,346,175	(395,894)	565,417
Total Intergovernmental	7,939,397	8,595,349	3,566,048	(5,029,301)	2,518,267
Totals carried forward	73,242,507	73,927,713	73,014,914	(912,799)	63,379,521

Douglas County, Georgia
General Fund
Schedule of Revenues and Other Financing Sources - Budget and Actual
For the Year Ended December 31, 2013
(With Comparative Actual Amounts for the Year Ended December 31, 2012)

(continued)

	2013				2012
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Brought forward	$ 73,242,507	$ 73,927,713	$ 73,014,914	$ (912,799)	$ 63,379,521
Revenues					
Charges for Services					
Tax collection fees	996,600	1,036,917	879,993	(156,924)	899,776
Emergency medical services	2,303,500	2,303,500	1,738,103	(565,397)	1,858,340
Ride share fees	483,000	483,000	467,355	(15,645)	486,871
Library fees	82,610	82,610	86,235	3,625	87,610
Planning, zoning and maps	44,500	44,500	20,149	(24,351)	71,333
Prisoner housing fees	1,000,000	1,000,000	408,705	(591,295)	821,163
Parks and recreation fees	450,000	470,000	475,063	5,063	461,909
Street lights	890,000	890,000	892,359	2,359	909,304
Animal control	84,400	84,400	94,356	9,956	83,991
Inmate telephone	262,500	262,500	254,808	(7,692)	237,051
Election fees	-	-	12,243	12,243	33,843
State emission fees	58,000	58,000	75,167	17,167	56,522
Other fees	294,131	294,131	292,024	(2,107)	348,331
Total Charges for Services	6,949,241	7,009,558	5,696,560	(1,312,998)	6,356,044
Fines and Forfeitures					
Clerk of superior court	1,080,900	1,088,845	1,209,345	120,500	1,121,642
State court	2,627,400	2,641,493	2,536,956	(104,537)	2,564,730
Magistrate court	658,800	658,800	639,279	(19,521)	661,422
Probate court	326,400	326,400	358,454	32,054	328,153
Sheriff	12,000	12,000	-	(12,000)	11,590
Juvenile court	20,000	20,000	15,626	(4,374)	12,540
Jail maintenance surcharge	332,700	332,700	382,396	49,696	318,766
Restitution	20,000	20,000	19,073	(927)	20,321
Total Fines and Forfeitures	5,078,200	5,100,238	5,161,129	60,891	5,039,164
Investment Earnings	36,500	36,500	13,071	(23,429)	52,977
Contributions and Donations	53,135	132,025	155,301	23,276	141,455
Miscellaneous					
Rents and royalties	27,800	27,800	14,797	(13,003)	28,138
Other	35,000	35,000	381,321	346,321	116,275
Total Miscellaneous	62,800	62,800	396,118	333,318	144,413
Total Revenues	85,422,383	86,268,834	84,437,093	(1,831,741)	75,113,574
Other Financing Sources					
Proceeds from the disposition of capital assets	-	45,000	64,399	19,399	94,244
Proceeds of capital leases	-	309,333	354,333	45,000	610,603
Transfers in	3,981,310	3,981,310	4,019,057	37,747	190,496
Total Other Financing Sources	3,981,310	4,335,643	4,437,789	102,146	895,343
Total Revenues and Other Financing Sources	$ 89,403,693	$ 90,604,477	$ 88,874,882	$ (1,729,595)	$ 76,008,917

Douglas County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2013
(With Comparative Actual Amounts for the Year Ended December 31, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
General Government					
Board of commissioners	$ 829,007	$ 842,111	$ 830,440	$ 11,671	$ 797,030
Internal audit	90,248	90,248	22,564	67,684	67,159
Human resources	257,431	257,431	255,047	2,384	239,571
Finance	655,075	660,816	649,550	11,266	619,751
Purchasing	313,284	313,345	309,103	4,242	283,355
County attorney	720,731	720,851	530,497	190,354	567,102
Election board	269,122	270,319	289,093	(18,774)	522,723
Board of tax assessments	139,947	142,920	130,501	12,419	130,470
Tax commissioner	1,046,932	1,117,704	1,093,751	23,953	989,189
Property appraiser	925,265	926,701	890,240	36,461	837,725
Tax equalization board	80,724	81,385	50,496	30,889	52,683
Information services	1,299,307	1,312,121	1,037,625	274,496	891,978
Safety director	136,704	141,704	139,878	1,826	134,521
Building maintenance	1,493,382	1,502,460	1,313,092	189,368	1,238,153
Print shop	121,299	121,299	125,392	(4,093)	122,424
General appropriation	4,751,603	4,550,332	3,621,937	928,395	2,823,836
Records retention	119,579	164,362	164,302	60	108,534
Grants	90,093	203,626	166,708	36,918	147,634
Public relations	322,588	339,980	332,001	7,979	335,124
Total General Government	13,662,321	13,759,715	11,952,217	1,807,498	10,908,962
Judicial					
Superior court	488,224	488,224	454,006	34,218	451,513
District attorney	2,172,802	2,195,849	2,112,755	83,094	1,973,305
Clerk of superior court	1,786,519	1,804,995	1,717,865	87,130	1,688,297
Public defender and indigent cases	1,753,261	1,761,557	1,776,285	(14,728)	1,643,755
State court	552,425	575,066	530,174	44,892	519,117
Clerk of state court	441,524	444,059	440,452	3,607	387,587
State court solicitor	1,022,932	1,026,872	994,208	32,664	891,776
Magistrate court	651,778	655,130	656,157	(1,027)	610,583
Probate court	354,873	357,666	361,473	(3,807)	327,835
Juvenile court	1,171,263	1,172,456	1,067,400	105,056	1,087,392
Juvenile program	849,717	1,011,342	871,253	140,089	717,214
State DUI court	44,634	131,595	99,967	31,628	-
Total Judicial	11,289,952	11,624,811	11,081,995	542,816	10,298,374
Public Safety					
Coroner	89,507	92,848	97,833	(4,985)	93,534
Sheriff	12,816,057	13,508,752	12,944,454	564,298	11,620,290
Jail	14,906,951	14,667,393	14,052,858	614,535	13,444,789
Fire and emergency medical services	12,935,132	13,415,754	12,423,649	992,105	11,703,377
Emergency management	179,862	228,555	193,213	35,342	227,939
Animal control	703,304	761,102	738,677	22,425	560,159
Total Public Safety	41,630,813	42,674,404	40,450,684	2,223,720	37,650,088
Totals carried forward	66,583,086	68,058,930	63,484,896	4,574,034	58,857,424

Douglas County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2013
(With Comparative Actual Amounts for the Year Ended December 31, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Totals brought forward	$ 66,583,086	$ 68,058,930	$ 63,484,896	$ 4,574,034	$ 58,857,424
Public Works					
Roads	2,236,687	8,232,341	3,576,667	4,655,674	2,216,818
Administration	323,796	329,864	299,358	30,506	316,180
Traffic operations	1,623,006	1,743,750	1,161,677	582,073	1,626,488
Motor pool	101,810	25,087	19,846	5,241	32,951
Development control	322,592	321,000	314,561	6,439	266,059
Vehicle maintenance	758,131	789,783	814,229	(24,446)	730,591
Total Public Works	5,366,022	11,441,825	6,186,338	5,255,487	5,189,087
Parks, Recreation and Culture					
Library	1,681,354	1,696,263	1,677,524	18,739	1,597,387
Parks and recreation	2,570,670	2,602,467	2,471,113	131,354	2,459,761
Aquatic center	676,182	676,377	691,384	(15,007)	682,878
Senior services center	353,362	355,207	311,321	43,886	284,511
Cultural arts council	35,000	35,000	35,000	-	35,000
Total Parks, Recreation and Culture	5,316,568	5,365,314	5,186,342	178,972	5,059,537
Planning/Community Development					
Code enforcement officers	119,925	119,450	116,513	2,937	119,472
Development services administration	132,498	133,271	132,825	446	125,549
Share house	9,000	9,000	9,000	-	9,000
Planning and zoning	279,647	280,861	263,712	17,149	311,091
Occupation tax	73,136	73,312	55,015	18,297	42,940
Permits and inspections	314,691	315,447	304,901	10,546	303,815
Geographic information system and mapping	210,103	286,932	282,831	4,101	192,758
Tourism	62,400	62,400	78,800	(16,400)	67,124
Industrial development	180,000	180,000	180,000	-	37,900
Ride share program	1,508,316	1,627,037	1,085,526	541,511	692,693
Agriculture extension service	137,215	137,310	138,319	(1,009)	160,020
Total Planning/ Community Development	3,026,931	3,225,020	2,647,442	577,578	2,062,362
Totals carried forward	80,292,607	88,091,089	77,505,018	10,586,071	71,168,410

Douglas County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2013
(With Comparative Actual Amounts for the Year Ended December 31, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Totals brought forward	$ 80,292,607	$ 88,091,089	$ 77,505,018	$ 10,586,071	$ 71,168,410
Health and Welfare					
General health grant	360,000	360,000	360,000	-	360,000
Community services board	126,000	126,000	126,000	-	126,900
Family and children services	84,600	84,600	84,600	-	84,600
Boys & girls club	15,000	15,000	15,000	-	15,000
Senior services	1,052,254	1,071,965	1,031,666	40,299	949,398
Total Health and Welfare	1,637,854	1,657,565	1,617,266	40,299	1,535,898
Debt Service					
Principal retirement	89,616	89,616	86,143	3,473	-
Interest and fiscal charges	-	-	10,825	(10,825)	-
Total Debt Service	89,616	89,616	96,968	(7,352)	-
Total Expenditures	82,020,077	89,838,270	79,219,252	10,619,018	72,704,308
Other Financing Uses					
Transfers out	7,383,616	1,588,222	1,586,971	1,251	888,583
Total Expenditures and Other Financing Uses	$ 89,403,693	$ 91,426,492	$ 80,806,223	$ 10,620,269	$ 73,592,891

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NONMAJOR GOVERNMENTAL FUNDS

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

Special Revenue Funds
Debt Service Funds
Capital Project Funds

Douglas County, Georgia
Combining Balance Sheet
Nonmajor Governmental Funds - By Fund Type
December 31, 2013

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Cash and cash equivalents	$ 6,255,796	$ -	$ 4,306,422	$ 10,562,218
Receivables:				
Accounts	379,128	-	-	379,128
Intergovernmental	-	-	1,146,723	1,146,723
Interfund	250,462	-	2,909,898	3,160,360
Total Assets	$ 6,885,386	$ -	$ 8,363,043	$ 15,248,429
Liabilities and Fund Balances (Deficits)				
Liabilities				
Accounts payable	$ 52,650	$ -	$ 56,806	$ 109,456
Retainage payable	-	-	50,012	50,012
Accrued expenditures	44,474	-	-	44,474
Intergovernmental payable			829,825	829,825
Interfund payable	9,675	-	1,357,087	1,366,762
Other payable	510,987	-	-	510,987
Total Liabilities	617,786	-	2,293,730	2,911,516
Fund Balances (Deficits)				
Restricted for:				
Special programs	6,267,600	-	-	6,267,600
Capital Projects	-	-	4,282,233	4,282,233
Committed for:				
Capital Projects	-	-	2,151,957	2,151,957
Unassigned	-	-	(364,877)	(364,877)
Total Fund Balances (Deficits)	6,267,600	-	6,069,313	12,336,913
Total Liabilities and Fund Balances (Deficits)	$ 6,885,386	$ -	$ 8,363,043	$ 15,248,429

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, 2013

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Taxes	$ 196,999	$ -	$ -	$ 196,999
Intergovernmental	566,452	-	2,030,518	2,596,970
Charges for services	2,651,135	-	-	2,651,135
Fines and forfeitures	1,013,995	-	-	1,013,995
Investment earnings	17,762	-	2,321	20,083
Contributions and donations	-	-	1,000	1,000
Miscellaneous	1,217,159	-	-	1,217,159
Total Revenues	5,663,502	-	2,033,839	7,697,341
Expenditures				
Current				
Judicial	326,770	-	-	326,770
Public safety	4,010,428	-	-	4,010,428
Planning/community development	1,859,229	-	-	1,859,229
Capital Outlay				
Public safety	-	-	186,511	186,511
Public works	-	-	1,366,055	1,366,055
Parks, recreation and culture	-	-	30,264	30,264
Debt Service				
Principal retirement	-	855,000	-	855,000
Interest and fiscal charges	-	33,457	-	33,457
Total Expenditures	6,196,427	888,457	1,582,830	8,667,714
Excess (Deficiency) of Revenues Over (Under) Expenditures	(532,925)	(888,457)	451,009	(970,373)
Other Financing Sources (Uses)				
Transfers in	-	825,615	761,356	1,586,971
Transfers out	(1,519,057)	-	-	(1,519,057)
Total Other Financing Sources (Uses)	(1,519,057)	825,615	761,356	67,914
Net Change in Fund Balances	(2,051,982)	(62,842)	1,212,365	(902,459)
Fund Balances Beginning of Year, as restated	8,319,582	62,842	4,856,948	13,239,372
Fund Balances End of Year	$ 6,267,600	$ -	$ 6,069,313	$ 12,336,913

NONMAJOR SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

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

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

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

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

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

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Douglas County, Georgia
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2013
(With Comparative Totals at December 31, 2012)

	2013					
	Drug Treatment Abuse Fund	**Sidewalk Fund**	**Hotel-Motel Tax Fund**	**Emergency Telephone System Fund**	**Neighborhood Stabilization Program Fund**	**CDBG Senior Center Fund**
Assets						
Cash and cash equivalents	$ 398,908	$ 13,354	$ -	$ 1,347,160	$ 216,493	$ -
Receivables:						
Accounts	15,797	-	251	351,000	-	-
Interfund	426	-	-	-	-	-
Total Assets	$ 415,131	$ 13,354	$ 251	$ 1,698,160	$ 216,493	$ -
Liabilities and Fund Balances (Deficits)						
Liabilities						
Accounts payable	$ 13,325	$ -	$ -	$ 39,325	$ -	$ -
Retainage payable	-	-	-	-	-	-
Accrued expenditures	-	-	-	41,203	-	-
Interfund payable	-	-	251	9,332	-	-
Other payable	-	-	-	-	-	-
Total Liabilities	13,325	-	251	89,860	-	-
Fund Balances						
Restricted for						
Special programs	401,806	13,354	-	1,608,300	216,493	-
Total Fund Balances	401,806	13,354	-	1,608,300	216,493	-
Total Liabilities and Fund Balances	$ 415,131	$ 13,354	$ 251	$ 1,698,160	$ 216,493	$ -

	2013							2012
	Victim Assistance Fund	Law Library Fund	District Attorney Fund	Inmate Commissary Fund	Law Enforcement Confiscated Assets Fund	Sheriff Other Programs Fund	Total Nonmajor Special Revenue Funds	Total Nonmajor Special Revenue Funds
	$ 288,655	$ 535,538	$ 585,446	$ 103,794	$ 2,713,298	$ 53,150	$ 6,255,796	$ 8,598,785
	12,080	-	-	-	-	-	379,128	430,550
	-	6	-	38,570	211,460	-	250,462	132,937
	$ 300,735	$ 535,544	$ 585,446	$ 142,364	$ 2,924,758	$ 53,150	$ 6,885,386	$ 9,162,272
	$ -	$ -	$ -	$ -	$ -	$ -	$ 52,650	$ 339,044
	-	-	-	-	-	-	-	55,241
	3,271	-	-	-	-	-	44,474	40,753
	92	-	-	-	-	-	9,675	46,967
	-	-	510,987	-	-	-	510,987	360,685
	3,363	-	510,987	-	-	-	617,786	842,690
	297,372	535,544	74,459	142,364	2,924,758	53,150	6,267,600	8,319,582
	297,372	535,544	74,459	142,364	2,924,758	53,150	6,267,600	8,319,582
	$ 300,735	$ 535,544	$ 585,446	$ 142,364	$ 2,924,758	$ 53,150	$ 6,885,386	$ 9,162,272

Douglas County, Georgia
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013
(With Comparative Actual Amounts for the Year Ended December 31, 2012)

	2013					
	Drug Treatment Abuse Fund	**Sidewalk Fund**	**Hotel-Motel Tax Fund**	**Emergency Telephone System Fund**	**Neighborhood Stabilization Program Fund**	**CDBG Senior Center Fund**
Revenues						
Taxes	$ -	$ -	$ 196,999	$ -	$ -	$ -
Intergovernmental	-	-	-	-	292,924	273,528
Charges for services	-	-	-	2,578,882	-	-
Fines and forfeitures	192,096	-	-	-	-	-
Investment earnings	199	8	-	568	179	-
Miscellaneous	-	-	-	991	1,150,703	-
Total Revenues	192,295	8	196,999	2,580,441	1,443,806	273,528
Expenditures						
Current						
Judicial	-	-	-	-	-	-
Public safety	134,322	-	-	2,091,913	-	-
Public works	-	-	-	-	-	-
Planning/community development	-	-	-	-	1,843,221	16,008
Total Expenditures	134,322	-	-	2,091,913	1,843,221	16,008
Excess (Deficiency) of Revenues Over (Under) Expenditures	57,973	8	196,999	488,528	(399,415)	257,520
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	(196,999)	(1,223,375)	(51,355)	(24,266)
Total Other Financing Sources (Uses)	-	-	(196,999)	(1,223,375)	(51,355)	(24,266)
Net Change in Fund Balances	57,973	8	-	(734,847)	(450,770)	233,254
Fund Balances Beginning of Year	343,833	13,346	-	2,343,147	667,263	(233,254)
Fund Balances End of Year	$ 401,806	$ 13,354	$ -	$ 1,608,300	$ 216,493	$ -

2013							2012
Victim Assistance Fund	Law Library Fund	District Attorney Fund	Inmate Commissary Fund	Law Enforcement Confiscated Assets Fund	Sheriff Other Programs Fund	Total Nonmajor Special Revenue Funds	Total Nonmajor Special Revenue Funds
$ -	$ -	$ -	$ -	$ -	$ -	$ 196,999	$ 167,810
-	-	-	-	-	-	566,452	550,858
-	-	-	72,253	-	-	2,651,135	2,409,856
188,267	127,292	10,249	-	496,091	-	1,013,995	621,676
155	1,798	793	-	14,049	13	17,762	31,963
-	-	-	-	-	65,465	1,217,159	1,435,709
188,422	129,090	11,042	72,253	510,140	65,478	5,663,502	5,217,872
195,500	131,270	-		-	-	326,770	209,134
-	-	44,139	64,936	1,620,685	54,433	4,010,428	3,636,886
-	-	-	-	-	-	-	155,935
-	-	-		-	-	1,859,229	1,936,160
195,500	131,270	44,139	64,936	1,620,685	54,433	6,196,427	5,938,115
(7,078)	(2,180)	(33,097)	7,317	(1,110,545)	11,045	(532,925)	(720,243)
-	-	-	-	-	-	-	-
(23,062)	-	-	-	-	-	(1,519,057)	(190,496)
(23,062)	-	-	-	-	-	(1,519,057)	(190,496)
(30,140)	(2,180)	(33,097)	7,317	(1,110,545)	11,045	(2,051,982)	(910,739)
327,512	537,724	107,556	135,047	4,035,303	42,105	8,319,582	9,230,321
$ 297,372	$ 535,544	$ 74,459	$ 142,364	$ 2,924,758	$ 53,150	$ 6,267,600	$ 8,319,582

Douglas County, Georgia
Drug Treatment Abuse Fund
Comparative Balance Sheet
December 31, 2013 and 2012

	2013	2012
Assets		
Cash and cash equivalents	$ 398,908	$ 342,752
Receivables		
Accounts	15,797	9,321
Interfund	426	-
Total Assets	$ 415,131	$ 352,073
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 13,325	$ 8,240
Fund Balances		
Restricted for -		
Special programs	401,806	343,833
Total Liabilities and Fund Balances	$ 415,131	$ 352,073

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, 2013
(With Comparative Actual Amounts for the Year Ended December 31, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	$ 108,761	$ 139,761	$ 192,096	$ 52,335	$ 130,796
Investment earnings	-	-	199	199	234
Total Revenues	108,761	139,761	192,295	52,534	131,030
Expenditures					
Current					
Public safety	108,761	139,761	134,322	5,439	108,518
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ -	$ -	57,973	$ 57,973	22,512
Fund Balances Beginning of Year			343,833		321,321
Fund Balances End of Year			$ 401,806		$ 343,833

Douglas County, Georgia
Sidewalk Fund
Comparative Balance Sheet
December 31, 2013 and 2012

	2013	2012
Assets		
Cash and cash equivalents	$ 13,354	$ 55,796
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ -	$ 42,450
Fund Balances		
Restricted for -		
Special programs	13,354	13,346
Total Liabilities and Fund Balances	$ 13,354	$ 55,796

Douglas County, Georgia
Sidewalk Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2013
(With Comparative Actual Amounts for the Year Ended December 31, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Investment earnings	$ 100	$ 100	$ 8	$ (92)	$ 74
Expenditures					
Current					
Public works	100	100	-	100	155,935
Excess (Deficiency) of Revenues Over(Under) Expenditures	$ -	$ -	8	$ 8	(155,861)
Fund Balances Beginning of Year			13,346		169,207
Fund Balances End of Year			$ 13,354		$ 13,346

Douglas County, Georgia
Hotel-Motel Tax Fund
Comparative Balance Sheet
December 31, 2013 and 2012

	2013	2012
Assets		
Accounts receivable	$ 251	$ 10,223
Liabilities		
Interfund payable	$ 251	$ 10,223

Douglas County, Georgia
Hotel-Motel Tax Fund
Schedule of Revenues and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2013
(With Comparative Actual Amounts for the Year Ended December 31, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Taxes	$ 211,250	$ 211,250	$ 196,999	$ (14,251)	$ 167,810
Other Financing Uses					
Transfers out	(211,250)	(211,250)	(196,999)	14,251	(167,810)
Net Change in Fund Balances	$ -	$ -	-	$ -	-
Fund Balances Beginning of Year			-		-
Fund Balances End of Year			$ -		$ -

Douglas County, Georgia
Emergency Telephone System Fund
Comparative Balance Sheet
December 31, 2013 and 2012

	2013	2012
Assets		
Cash and cash equivalents	$ 1,347,160	$ 2,176,237
Accounts receivable	351,000	332,717
Total Assets	$ 1,698,160	$ 2,508,954
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 39,325	$ 93,748
Accrued expenditures	41,203	37,994
Interfund payable	9,332	34,065
Total Liabilities	89,860	165,807
Fund Balances		
Restricted for -		
Special programs	1,608,300	2,343,147
Total Liabilities and Fund Balances	$ 1,698,160	$ 2,508,954

Douglas County, Georgia
Emergency Telephone System Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2013
(With Comparative Actual Amounts for the Year Ended December 31, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Charges for services	$ 2,246,376	$ 2,250,705	$ 2,578,882	$ 328,177	$ 2,335,118
Investment earnings	900	900	568	(332)	1,378
Miscellaneous	900	900	991	91	796
Total Revenues	2,248,176	2,252,505	2,580,441	327,936	2,337,292
Expenditures					
Current					
Public safety	2,248,176	2,270,043	2,091,913	178,130	2,033,937
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(17,538)	488,528	506,066	303,355
Other Financing Uses					
Transfers out	(1,223,374)	(1,223,374)	(1,223,375)	(1)	-
Net Change in Fund Balance	$ (1,223,374)	$ (1,240,912)	(734,847)	$ 506,065	303,355
Fund Balances Beginning of Year			2,343,147		2,039,792
Fund Balances End of Year			$ 1,608,300		$ 2,343,147

Douglas County, Georgia
Neighborhood Stabilization Program Fund
Comparative Balance Sheet
December 31, 2013 and 2012

	2013	2012
Assets		
Cash and cash equivalents	$ 216,493	$ 601,487
Receivables		
Accounts	-	65,776
Total Assets	$ 216,493	$ 667,263
Fund Balances		
Restricted for -		
Special programs	$ 216,493	$ 667,263

Douglas County, Georgia
Neighborhood Stabilization Program Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2013
(With Comparative Actual Amounts for the Year Ended December 31, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Intergovernmental	$ 3,616,112	$ 3,616,112	$ 292,924	$ (3,323,188)	$ 324,386
Investment earnings	-	-	179	179	-
Miscellaneous	-	-	1,150,703	1,150,703	1,393,021
Total Revenues	3,616,112	3,616,112	1,443,806	(2,172,306)	1,717,407
Expenditures					
Current					
Planning/community development	3,616,112	3,616,112	1,843,221	1,772,891	1,334,880
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	(399,415)	(399,415)	382,527
Other Financing Uses					
Transfers out	-	-	(51,355)	(51,355)	-
Net Change in Fund Balance	$ -	$ -	(450,770)	$ (450,770)	382,527
Fund Balances Beginning of Year			667,263		284,736
Fund Balances End of Year			$ 216,493		$ 667,263

Douglas County, Georgia
CDBG Senior Center Fund
Comparative Balance Sheet
December 31, 2013 and 2012

	2013	2012
Assets		
Interfund receivable	$ -	$ 16,593
Liabilities and Fund Balances (Deficits)		
Liabilities		
Accounts payable	$ -	$ 194,606
Retainage payable	-	55,241
Total Liabilities	-	249,847
Fund Balances (Deficits)		
Restricted for -		
Special programs	-	(233,254)
Total Liabilities and Fund Balances (Deficits)	$ -	$ 16,593

Douglas County, Georgia
CDBG Senior Center Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2013
(With Comparative Actual Amounts for the Year Ended December 31, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Intergovernmental	$ -	$ -	$ 273,528	$ 273,528	$ 226,472
Expenditures					
Current					
Planning/community development	-	93,608	16,008	77,600	601,280
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(93,608)	257,520	351,128	(374,808)
Other Financing Sources					
Transfers out	-	-	(24,266)	(24,266)	-
Net Change in Fund Balance	$ -	$ (93,608)	233,254	$ 326,862	(374,808)
Fund Balances Beginning of Year			(233,254)		141,554
Fund Balances (Deficits) End of Year			$ -		$ (233,254)

Douglas County, Georgia
Victim Assistance Fund
Comparative Balance Sheet
December 31, 2013 and 2012

	2013	2012
Assets		
Cash and cash equivalents	$ 288,655	$ 320,437
Receivables		
Accounts	12,080	12,513
Total Assets	$ 300,735	$ 332,950
Liabilities and Fund Balances		
Liabilities		
Accrued expenditures	$ 3,271	$ 2,759
Interfund payable	92	2,679
Total Liabilities	3,363	5,438
Fund Balances		
Restricted for -		
Special programs	297,372	327,512
Total Liabilities and Fund Balances	$ 300,735	$ 332,950

Douglas County, Georgia
Victim Assistance Fund
Schedule of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2013
(With Comparative Actual Amounts for the Year Ended December 31, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	$ 193,200	$ 193,200	$ 188,267	$ (4,933)	$ 187,111
Investment earnings	500	500	155	(345)	205
Total Revenues	193,700	193,700	188,422	(5,278)	187,316
Expenditures					
Current					
Judicial	190,430	230,430	195,500	34,930	128,981
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,270	(36,730)	(7,078)	29,652	58,335
Other Financing Uses					
Transfers out	(22,686)	(22,686)	(23,062)	(376)	(22,686)
Net Change in Fund Balances	$ (19,416)	$ (59,416)	(30,140)	$ 29,276	35,649
Fund Balances Beginning of Year			327,512		291,863
Fund Balances End of Year			$ 297,372		$ 327,512

Douglas County, Georgia
Law Library Fund
Comparative Balance Sheet
December 31, 2013 and 2012

	2013	2012
Assets		
Cash and cash equivalents	$ 535,538	$ 537,724
Interfund receivable	6	-
Total Assets	$ 535,544	$ 537,724
Fund Balances		
Restricted for -		
Special programs	$ 535,544	$ 537,724

Douglas County, Georgia
Law Library Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2013
(With Comparative Actual Amounts For The Year Ended December 31, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	$ 90,000	$ 90,000	$ 127,292	$ 37,292	$ 133,564
Investment earnings	-	-	1,798	1,798	2,101
Total Revenues	90,000	90,000	129,090	39,090	135,665
Expenditures					
Current					
Judicial	90,000	90,000	131,270	(41,270)	80,153
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ -	$ -	(2,180)	$ (2,180)	55,512
Fund Balances Beginning of Year			537,724		482,212
Fund Balances End of Year			$ 535,544		$ 537,724

Douglas County, Georgia
District Attorney Fund
Comparative Balance Sheet
December 31, 2013 and 2012

	2013	2012
Assets		
Cash and cash equivalents	$ 585,446	$ 468,241
Liabilities and Fund Balances		
Liabilities		
Other payable	$ 510,987	$ 360,685
Fund Balances		
Restricted for -		
Special programs	74,459	107,556
Total Liabilities and Fund Balances	$ 585,446	$ 468,241

Douglas County, Georgia
District Attorney Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2013
(With Comparative Actual Amounts For The Year Ended December 31, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	$ 100,000	$ 100,000	$ 10,249	$ (89,751)	$ 20,848
Investment earnings	-	-	793	793	1,714
Total Revenues	100,000	100,000	11,042	(88,958)	22,562
Expenditures					
Current					
Public safety	100,000	100,000	44,139	55,861	123,278
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ -	$ -	(33,097)	$ (33,097)	(100,716)
Fund Balances Beginning of Year			107,556		208,272
Fund Balances End of Year			$ 74,459		$ 107,556

Douglas County, Georgia
Inmate Commissary Fund
Comparative Balance Sheet
December 31, 2013 and 2012

	2013	2012
Assets		
Cash and cash equivalents	$ 103,794	$ 92,890
Interfund receivable	38,570	42,157
Total Assets	$ 142,364	$ 135,047
Fund Balances		
Restricted for -		
Special projects	$ 142,364	$ 135,047

Douglas County, Georgia
Inmate Commissary Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2013
(With Comparative Actual Amounts for The Year Ended December 31, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Charges for services	$ 23,000	$ 23,000	$ 72,253	$ 49,253	$ 74,738
Expenditures					
Current					
Public safety	23,000	23,000	64,936	(41,936)	237,006
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ -	$ -	7,317	$ 7,317	(162,268)
Fund Balances Beginning of Year			135,047		297,315
Fund Balances End of Year			$ 142,364		$ 135,047

Douglas County, Georgia
Law Enforcement Confiscated Assets Fund
Comparative Balance Sheet
December 31, 2013 and 2012

	2013	2012
Assets		
Cash and cash equivalents	$ 2,713,298	$ 3,961,116
Interfund receivables	211,460	74,187
Total Assets	$ 2,924,758	$ 4,035,303
Fund Balances		
Restricted for -		
Special projects	$ 2,924,758	$ 4,035,303

Douglas County, Georgia
Law Enforcement Confiscated Assets Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2013
(With Comparative Actual Amounts for The Year Ended December 31, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	$ 267,000	$ 267,000	$ 496,091	$ 229,091	$ 149,357
Investment earnings	-	-	14,049	14,049	26,246
Total Revenues	267,000	267,000	510,140	243,140	175,603
Expenditures					
Current					
Public safety	267,000	267,000	1,620,685	(1,353,685)	1,055,875
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ -	$ -	(1,110,545)	$ (1,110,545)	(880,272)
Fund Balances Beginning of Year			4,035,303		4,915,575
Fund Balances End of Year			$ 2,924,758		$ 4,035,303

Douglas County, Georgia
Sheriff Other Programs Fund
Comparative Balance Sheet
December 31, 2013 and 2012

	2013	2012
Assets		
Cash and cash equivalents	$ 53,150	$ 42,105
Fund Balances		
Restricted for -		
Special projects	$ 53,150	$ 42,105

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, 2013
(With Comparative Actual Amounts for The Year Ended December 31, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Investment earnings	$ -	$ -	$ 13	$ 13	$ 11
Miscellaneous	22,000	22,000	65,465	43,465	41,892
Total Revenues	22,000	22,000	65,478	43,478	41,903
Expenditures					
Current					
Public safety	22,000	22,000	54,433	(32,433)	78,272
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ -	$ -	11,045	$ 11,045	(36,369)
Fund Balances Beginning of Year			42,105		78,474
Fund Balances End of Year			$ 53,150		$ 42,105

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MAJOR DEBT SERVICE FUND

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

Douglas County, Georgia
2010 Jail SPLOST Debt Service Fund
Comparative Balance Sheet
December 31, 2013 and 2012

	2013	2012
Assets		
Restricted cash	$ 18,104,923	$ 20,716,195
Fund Balances		
Restricted for -		
Debt service	$ 18,104,923	$ 20,716,195

Douglas County, Georgia
2010 Jail SPLOST Debt Service Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2013
(With Comparative Actual Amounts for The Year Ended December 31, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Investment earnings	$ 14,000	$ 14,000	$ 10,357	$ (3,643)	$ 13,908
Expenditures					
Debt Service					
Principal retirement	18,000,000	18,000,000	18,000,000	-	16,000,000
Interest and fiscal charges	3,588,950	3,588,950	3,588,950	-	4,208,950
Total Expenditures	21,588,950	21,588,950	21,588,950	-	20,208,950
Excess (Deficiency) of Revenues Over (Under) Expenditures	(21,574,950)	(21,574,950)	(21,578,593)	(3,643)	(20,195,042)
Other Financing Sources (Uses)					
Transfers in	21,574,950	21,574,950	21,870,887	295,937	22,284,767
Transfers out	(2,500,000)	(2,500,000)	(2,903,566)	(403,566)	-
Total Other Financing Sources (Uses)	19,074,950	19,074,950	18,967,321	(107,629)	22,284,767
Net Change in Fund Balances	$ (2,500,000)	$ (2,500,000)	(2,611,272)	$ (111,272)	2,089,725
Fund Balances Beginning of Year			20,716,195		18,626,470
Fund Balances End of Year			$ 18,104,923		$ 20,716,195

NONMAJOR DEBT SERVICE FUND

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

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

Douglas County, Georgia
Jail Annex Fund
Comparative Balance Sheet
December 31, 2013 and 2012

	2013	2012
Assets		
Cash and cash equivalents	$ -	$ 62,842
Fund Balances		
Restricted for -		
Debt service	$ -	$ 62,842

Douglas County, Georgia
Jail Annex Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2013
(With Comparative Actual Amounts for The Year Ended December 31, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Expenditures					
Debt Service					
Principal retirement	$ 855,000	$ 855,000	$ 855,000	$ -	$ 825,000
Interest and fiscal charges	34,708	34,708	33,457	1,251	63,583
Total Expenditures	889,708	889,708	888,457	1,251	888,583
Excess (Deficiency) of Revenues Over (Under) Expenditures	(889,708)	(889,708)	(888,457)	1,251	(888,583)
Other Financing Sources					
Transfers in	826,866	826,866	825,615	(1,251)	888,583
Net Change in Fund Balances	$ (62,842)	$ (62,842)	(62,842)	$ -	-
Fund Balances Beginning of Year			62,842		62,842
Fund Balances End of Year			$ -		$ 62,842

MAJOR CAPITAL PROJECT FUND

2010 Special Purpose Local Option Sales Tax Fund

Douglas County, Georgia
2010 SPLOST Fund
Comparative Balance Sheet
December 31, 2013 and 2012

	2013	2012
Assets		
Cash and cash equivalents	$ 1,066,857	$ 7,331,606
Receivables:		
Sales taxes	-	2,312,678
Interest	2,268,903	6,982
Total Assets	$ 3,335,760	$ 9,651,266
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 30,534	$ 2,098,501
Retainage payable	587,197	2,804,874
Interfund payable	-	89,383
Total Liabilities	617,731	4,992,758
Fund Balances		
Restricted for -		
Capital projects	2,718,029	4,658,508
Total Fund Balances	2,718,029	4,658,508
Total Liabilities and Fund Balances	$ 3,335,760	$ 9,651,266

Douglas County, Georgia
2010 SPLOST Fund
Project Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual From Inception and for the Year Ended December 31, 2013

	Original Project Length Budget	Revised Project Length Budget	Prior Years Actual	Current Year Actual	Project Length Actual Total	Variance With Revised Project Length Budget
Revenues						
Taxes	$ 117,763,214	$ 122,240,471	$ 59,237,261	$ 21,827,112	$ 81,064,373	$ (41,176,098)
Investment earnings	-	280,000	326,950	5,653	332,603	52,603
Total Revenues	117,763,214	122,520,471	59,564,211	21,832,765	81,396,976	(41,123,495)
Expenditures						
Capital Outlay	117,763,214	115,763,214	113,019,969	2,305,923	115,325,892	437,322
Debt Service						
Bond issuance costs	-	477,366	498,545	-	498,545	(21,179)
Total Expenditures	117,763,214	116,240,580	113,518,514	2,305,923	115,824,437	416,143
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	6,279,891	(53,954,303)	19,526,842	(34,427,461)	(40,707,352)
Other Financing Sources (Uses)						
Proceeds from issuance of sales tax bonds	-	106,335,539	106,335,539	-	106,335,539	-
Transfers in	-	-	-	403,566	403,566	(403,566)
Transfers out	-	(112,615,430)	(47,722,728)	(21,870,887)	(69,593,615)	(43,021,815)
Total Other Financing Sources (Uses)	-	(6,279,891)	58,612,811	(21,467,321)	37,145,490	(43,425,381)
Net Change in Fund Balances	$ -	$ -	4,658,508	(1,940,479)	$ 2,718,029	$ 2,718,029
Fund Balances Beginning of Year			-	4,658,508		
Fund Balances End of Year			$ 4,658,508	$ 2,718,029		

NONMAJOR CAPITAL PROJECT FUND

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

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

Douglas County, Georgia
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2013

	2002 SPLOST Fund	GRTA Arterial Road Fund	Capital Transportation Fund	Total Nonmajor Capital Projects Funds
Assets				
Cash and cash equivalents	$ 4,294,754	$ 11,668	$ -	$ 4,306,422
Receivables:				
Intergovernmental	13,595	1,055,382	77,746	1,146,723
Interfund	-	-	2,909,898	2,909,898
Total Assets	$ 4,308,349	$ 1,067,050	$ 2,987,644	$ 8,363,043
Liabilities and Fund Balances				
Liabilities				
Accounts payable	$ 24,839	$ 30,628	$ 1,339	$ 56,806
Retainage payable	-	44,212	5,800	50,012
Intergovernmental payable	1,277	-	828,548	829,825
Interfund payable	-	1,357,087	-	1,357,087
Total Liabilities	26,116	1,431,927	835,687	2,293,730
Fund Balances (Deficits)				
Restricted for -				
Capital projects	4,282,233	-	-	4,282,233
Committed for -				
Capital projects	-	-	2,151,957	2,151,957
Unassigned	-	(364,877)	-	(364,877)
Total Fund Balances (Deficits)	4,282,233	(364,877)	2,151,957	6,069,313
Total Liabilities and Fund Balances (Deficits)	$ 4,308,349	$ 1,067,050	$ 2,987,644	$ 8,363,043

Douglas County, Georgia
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2013

	2002 SPLOST Fund	GRTA Arterial Road Fund	Capital Transportation Fund	Total Nonmajor Capital Projects Funds
Revenues				
Intergovernmental	$ 475,520	$ 1,105,049	$ 449,949	$ 2,030,518
Investment earnings	2,319	2	-	2,321
Contributions and donations	-	-	1,000	1,000
Total Revenues	477,839	1,105,051	450,949	2,033,839
Expenditures				
Capital Outlay				
Public safety	186,511	-	-	186,511
Public works	73,394	945,614	347,047	1,366,055
Parks, recreation and culture	30,264	-	-	30,264
Total Expenditures	290,169	945,614	347,047	1,582,830
Excess (Deficiency) of Revenues Over (Under) Expenditures	187,670	159,437	103,902	451,009
Other Financing Sources				
Transfers in	-	-	761,356	761,356
Net Change in Fund Balances	187,670	159,437	865,258	1,212,365
Fund Balances (Deficits) At Beginning of Year	4,094,563	(524,314)	1,286,699	4,856,948
Fund Balances (Deficits) At End of Year	$ 4,282,233	$ (364,877)	$ 2,151,957	$ 6,069,313

Douglas County, Georgia
2002 SPLOST Fund
Comparative Balance Sheet
December 31, 2013 and 2012

	2013	2012
Assets		
Cash and cash equivalents	$ 4,294,754	$ 4,655,615
Receivables:		
Intergovernmental	13,595	580,004
Total Assets	$ 4,308,349	$ 5,235,619
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 24,839	$ 100,337
Retainage payable	-	41,089
Intergovernmental payable	1,277	999,630
Total Liabilities	26,116	1,141,056
Fund Balances		
Restricted for -		
Capital projects	4,282,233	4,094,563
Total Fund Balances	4,282,233	4,094,563
Total Liabilities and Fund Balances	$ 4,308,349	$ 5,235,619

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, 2013

	Original Project Length Budget	Revised Project Length Budget	Prior Years Actual	Current Year Actual	Project Length Actual Total	Variance With Revised Project Length Budget
Revenues						
Sales taxes	$ 102,000,000	$ 106,632,507	$ 106,632,507	$ -	$ 106,632,507	$ -
Intergovernmental	15,481,488	13,006,152	13,006,152	475,520	13,481,672	475,520
Investment earnings	5,790,440	4,686,092	4,686,092	2,319	4,688,411	2,319
Miscellaneous	-	794,075	794,075	-	794,075	-
Total Revenues	123,271,928	125,118,826	125,118,826	477,839	125,596,665	477,839
Expenditures						
Current						
General government	500,000	498,188	498,188	-	498,188	-
Intergovernmental	22,256,740	26,980,044	26,452,450	-	26,452,450	527,594
Capital Outlay	95,918,616	94,676,577	90,549,404	290,169	90,839,573	3,837,004
Total Expenditures	118,675,356	122,154,809	117,500,042	290,169	117,790,211	4,364,598
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,596,572	2,964,017	7,618,784	187,670	7,806,454	4,842,437
Other Financing Sources (Uses)						
Issuance of bonds	41,898,514	41,898,514	41,898,514	-	41,898,514	-
Transfers in	-	5,405,331	5,405,331	-	5,405,331	-
Transfers out	(46,495,086)	(50,828,066)	(50,828,066)	-	(50,828,066)	-
Total Other Financing Sources (Uses)	(4,596,572)	(3,524,221)	(3,524,221)	-	(3,524,221)	-
Net Change in Fund Balances	$ -	$ (560,204)	4,094,563	187,670	$ 4,282,233	$ 4,842,437
Fund Balances Beginning of Year			-	4,094,563		
Fund Balances End of Year			$ 4,094,563	$ 4,282,233		

Douglas County, Georgia
GRTA Arterial Road Fund
Comparative Balance Sheet
December 31, 2013 and 2012

	2013	2012
Assets		
Cash and cash equivalents	$ 11,668	$ 1
Receivables:		
Intergovernmental	1,055,382	344,536
Interfund	-	450,000
Total Assets	$ 1,067,050	$ 794,537
Liabilities and Fund Balances (Deficits)		
Liabilities		
Accounts payable	$ 30,628	$ 309,475
Retainage payable	44,212	33,182
Interfund payable	1,357,087	631,658
Deferred revenue	-	344,536
Total Liabilities	1,431,927	1,318,851
Fund Balances (Deficits)		
Unassigned	(364,877)	(524,314)
Total Fund Balances (Deficits)	(364,877)	(524,314)
Total Liabilities and Fund Balances (Deficits)	$ 1,067,050	$ 794,537

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, 2013

	Project Length Budget	Prior Years Actual	Current Year Actual	Project Length Total	Variance With Project Length Budget
Revenues					
Intergovernmental	$ 19,719,000	$ 3,535,640	$ 1,105,049	$ 4,640,689	$ (15,078,311)
Investment earnings	-	4,353	2	4,355	4,355
Total Revenues	19,719,000	3,539,993	1,105,051	4,645,044	(15,073,956)
Expenditures					
Capital Outlay	19,719,000	4,514,307	945,614	5,459,921	14,259,079
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(974,314)	159,437	(814,877)	(814,877)
Other Financing Sources					
Transfers in	450,000	450,000	-	450,000	-
Net Change in Fund Balances	$ 450,000	(524,314)	159,437	$ (364,877)	$ (814,877)
Fund Balances Beginning of Year, as restated		-	(524,314)		
Fund Balances (Deficts) End of Year		$ (524,314)	$ (364,877)		

Douglas County, Georgia
Capital Transportation Fund
Comparative Balance Sheet
December 31, 2013 and 2012

	2013	2012
Assets		
Receivables:		
Intergovernmental	$ 77,746	$ 33,659
Interfund	2,909,898	1,846,468
Total Assets	$ 2,987,644	$ 1,880,127
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 1,339	$ 143,428
Retainage payable	5,800	-
Intergovernmental payable	828,548	-
Interfund payable	-	450,000
Total Liabilities	835,687	593,428
Fund Balances		
Committed for -		
Capital projects	2,151,957	1,286,699
Total Liabilities and Fund Balances	$ 2,987,644	$ 1,880,127

Douglas County, Georgia
Capital Transportation Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2013
(With Comparative Actual Amounts for the Year Ended December 31, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Intergovernmental	$ -	$ -	$ 449,949	$ 449,949	$ -
Contributions and donations	-	1,000	1,000	-	-
Total Revenues	-	1,000	450,949	449,949	-
Expenditures					
Capital Outlay	-	532,340	347,047	185,293	73,275
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(531,340)	103,902	635,242	(73,275)
Other Financing Sources					
Transfers in	-	-	761,356	761,356	-
Net Change in Fund Balance	$ -	$ (531,340)	865,258	$ 1,396,598	(73,275)
Fund Balances Beginning of Year			1,286,699		1,359,974
Fund Balances End of Year			$ 2,151,957		$ 1,286,699

PROPRIETARY FUNDS

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

Solid Waste Enterprise
Group Health Insurance
Workers' Compensation

Douglas County, Georgia
Solid Waste Fund
Comparative Statement of Net Position
December 31, 2013 and 2012

	2013	2012
Assets		
Current Assets		
Cash and cash equivalents	$ 25,842	$ 31,184
Receivables -		
Accounts	33,767	32,131
Total Current Assets	59,609	63,315
Noncurrent Assets		
Capital assets:		
Nondepreciable	1,574,386	1,574,386
Depreciable, net	453,134	564,518
Total Noncurrent Assets	2,027,520	2,138,904
Total Assets	2,087,129	2,202,219
Liabilities		
Current Liabilities		
Accounts payable	44,012	45,088
Accrued liabilities	13,407	10,871
Intergovernmental payable	9,603	7,741
Interfund payable	138,064	113,735
Compensated absences payable	16,990	5,104
Closure and postclosure care costs	50,000	50,000
Total Current Liabilities	272,076	232,539
Long-term Liabilities (net of current portion)		
Compensated absences payable	50,890	75,895
Closure and postclosure care costs	1,545,896	1,492,738
Total Long-term Liabilities	1,596,786	1,568,633
Total Liabilities	1,868,862	1,801,172
Net Position		
Net investment in capital assets	2,027,520	2,138,904
Unrestricted (deficit)	(1,809,253)	(1,737,857)
Total Net Position	$ 218,267	$ 401,047

Douglas County, Georgia
Solid Waste Fund
Comparative Statement of Revenues,
Expenses and Changes in Fund Net Position
For the Years Ended December 31, 2013 and 2012

	2013	2012
Operating Revenues		
Transfer fees	$ 806,091	$ 732,921
Dumping fees	499,685	398,433
Recycling sales	196,548	177,680
Miscellaneous	5,928	79
Total Operating Revenues	1,508,252	1,309,113
Operating Expenses		
Personal services	605,902	606,756
Operating	921,670	804,959
Repairs and maintenance	52,106	95,875
Depreciation	111,384	115,376
Total Operating Expenses	1,691,062	1,622,966
Operating Loss	(182,810)	(313,853)
Nonoperating Revenues		
Investment earnings	30	57
Change in Net Position	(182,780)	(313,796)
Net Position Beginning of Year	401,047	714,843
Net Position End of Year	$ 218,267	$ 401,047

Douglas County, Georgia
Solid Waste Fund
Comparative Statement of Cash Flows
For the Years Ended December 31, 2013 and 2012

	2013	2012
Increase (Decrease) in Cash and Cash Equivalents		
Cash Flows from Operating Activities		
Cash received from customers	$ 1,506,616	$ 1,334,089
Cash payments for personal services	(616,485)	(588,129)
Cash payments for goods and services	(919,832)	(902,775)
Net Cash Provided by (Used in) Operating Activities	(29,701)	(156,815)
Cash Flows from Noncapital Financing Activities		
Increase (decrease) in interfund loan payable	24,329	76,016
Cash Flows from Capital Financing Activities		
Acquisition of capital assets	-	(3,999)
Cash Flows from Investing Activities		
Investment earnings	30	57
Net Increase (Decrease) in Cash and Cash Equivalents	(5,342)	(84,741)
Cash and Cash Equivalents Beginning of Year	31,184	115,925
Cash and Cash Equivalents End of Year	$ 25,842	$ 31,184
Reconciliation of Operating Loss to Net Cash Provided by (Used in) Operating Activities		
Operating Loss	$ (182,810)	$ (313,853)
Adjustments -		
Depreciation	111,384	115,376
(Increase) Decrease in Assets -		
Accounts receivable	(1,636)	24,976
Increase (Decrease) in Liabilities:		
Accounts payable	(1,076)	(1,344)
Accrued liabilities	2,536	675
Intergovernmental payable	1,862	(597)
Compensated absences payable	(13,119)	17,952
Closure and postclosure care costs	53,158	-
Net Cash (Used in) Provided by Operating Activities	$ (29,701)	$ (156,815)

Douglas County, Georgia
Internal Service Funds
Combining Statement of Net Position
December 31, 2013

	Group Health Insurance Fund	Workers' Compensation Fund	Total
Assets			
Current Assets			
Cash and cash equivalents	$ 34,940	$ 2	$ 34,942
Receivables -			
Accounts	9,305	855	10,160
Total Assets	44,245	857	45,102
Liabilities			
Current Liabilities			
Interfund payable	1,387,726	42,055	1,429,781
Claims payable	905,274	660,000	1,565,274
Total Liabilities	2,293,000	702,055	2,995,055
Net Position			
Unrestricted deficit	$ (2,248,755)	$ (701,198)	$ (2,949,953)

Douglas County, Georgia
Internal Service Funds
Combining Statement of Revenues,
Expenses and Changes in Fund Net Position
For the Year Ended December 31, 2013

	Group Health Insurance Fund	Workers' Compensation Fund	Total
Operating Revenues			
Charges for services	$ 11,297,718	$ 1,022,987	$ 12,320,705
Operating Expenses			
Administration	508,539	81,780	590,319
Claims and excess premiums	10,709,087	918,442	11,627,529
Total Operating Expenses	11,217,626	1,000,222	12,217,848
Operating Income	80,092	22,765	102,857
Nonoperating Revenues			
Investment earnings	62	11	73
Change in Net Position	80,154	22,776	102,930
Net Position Beginning of Year	(2,328,909)	(723,974)	(3,052,883)
Net Position End of Year	$ (2,248,755)	$ (701,198)	$ (2,949,953)

Douglas County, Georgia
Internal Service Funds
Combining Statement of Cash Flows
For the Year Ended December 31, 2013

	Group Health Insurance Fund	Workers' Compensation Fund	Total
Increase (Decrease) in Cash and Cash Equivalents			
Cash Flows from Operating Activities			
Cash received from customers	$ 11,293,199	$ 1,022,132	$ 12,315,331
Cash payments for goods and services	(508,863)	-	(508,863)
Cash payments for claims	(10,784,276)	(1,046,174)	(11,830,450)
Net Cash Provided by (Used in) Operating Activities	60	(24,042)	(23,982)
Cash Flows from Investing Activities			
Investment earnings	62	11	73
Net Increase (Decrease) in Cash and Cash Equivalents	122	(24,031)	(23,909)
Cash and Cash Equivalents Beginning of Year	34,818	24,033	58,851
Cash and Cash Equivalents End of Year	$ 34,940	$ 2	$ 34,942
Reconciliation of Operating Income to Net Cash Provided by (Used in) Operating Activities			
Operating Income	$ 80,092	$ 22,765	$ 102,857
(Increase) Decrease in Assets -			
Accounts receivable	(4,519)	(855)	(5,374)
Increase (Decrease) in Liabilities:			
Accounts payable	(324)	-	(324)
Interfund payable	(275,664)	(45,952)	(321,616)
Claims payable	200,475	-	200,475
Net Cash Provided by (Used in) Operating Activities	$ 60	$ (24,042)	$ (23,982)

Douglas County, Georgia
Group Health Insurance Fund
Comparative Statement of Net Position
December 31, 2013 and 2012

	2013	2012
Assets		
Current Assets		
Cash and cash equivalents	$ 34,940	$ 34,818
Receivables -		
Accounts	9,305	4,786
Total Assets	44,245	39,604
Liabilities		
Current Liabilities		
Accounts payable	-	324
Interfund payable	1,387,726	1,663,390
Claims payable	905,274	704,799
Total Liabilities	2,293,000	2,368,513
Net Position		
Unrestricted deficit	$ (2,248,755)	$ (2,328,909)

Douglas County, Georgia
Group Health Insurance Fund
Comparative Statement of Revenues,
Expenses and Changes in Fund Net Position
For the Years Ended December 31, 2013 and 2012

	2013	2012
Operating Revenues		
Charges for services	$ 11,297,718	$ 9,669,967
Operating Expenses		
Administration	508,539	443,682
Claims and excess premiums	10,709,087	10,056,744
Total Operating Expenses	11,217,626	10,500,426
Operating Loss	80,092	(830,459)
Nonoperating Revenues		
Investment earnings	62	64
Change in Net Position	80,154	(830,395)
Net Position Beginning of Year	(2,328,909)	(1,498,514)
Net Position End of Year	$ (2,248,755)	$ (2,328,909)

Douglas County, Georgia
Group Health Insurance Fund
Comparative Statement of Cash Flows
For the Years Ended December 31, 2013 and 2012

	2013	2012
Increase (Decrease) in Cash and Cash Equivalents		
Cash Flows from Operating Activities		
Cash received from customers	$ 11,293,199	$ 9,669,850
Cash payments for goods and services	(508,863)	(591,952)
Cash payments for claims	(10,784,276)	(9,256,839)
Net Cash Provided by (Used in) Operating Activities	60	(178,941)
Cash Flows from Investing Activities		
Investment earnings	62	64
Net Increase (Decrease) in Cash and Cash Equivalents	122	(178,877)
Cash and Cash Equivalents Beginning of Year	34,818	213,695
Cash and Cash Equivalents End of Year	$ 34,940	$ 34,818
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities		
Operating Income (Loss)	$ 80,092	$ (830,459)
(Increase) Decrease in Assets -		
Accounts receivable	(4,519)	(117)
Increase (Decrease) in Liabilities:		
Accounts payable	(324)	(148,270)
Interfund payable	(275,664)	820,724
Claims payable	200,475	(20,819)
Net Cash Provided by (Used in) Operating Activities	$ 60	$ (178,941)

Douglas County, Georgia
Workers' Compensation Fund
Comparative Statement of Net Position
December 31, 2013 and 2012

	2013	2012
Assets		
Current Assets		
Cash and cash equivalents	$ 2	$ 24,033
Receivables -		
Accounts	855	-
Total Assets	857	24,033
Liabilities		
Current Liabilities		
Interfund payable	42,055	88,007
Claims payable	660,000	660,000
Total Liabilities	702,055	748,007
Net Position		
Unrestricted deficit	$ (701,198)	$ (723,974)

Douglas County, Georgia
Workers' Compensation Fund
Comparative Statement of Revenues,
Expenses and Changes in Fund Net Position
For the Years Ended December 31, 2013 and 2012

	2013	2012
Operating Revenues		
Charges for services	$ 1,022,987	$ 723,563
Operating Expenses		
Administration	81,780	74,996
Claims and excess premiums	918,442	1,016,854
Total Operating Expenses	1,000,222	1,091,850
Operating Income (Loss)	22,765	(368,287)
Nonoperating Revenues		
Investment earnings	11	31
Change in Net Position	22,776	(368,256)
Net Position Beginning of Year	(723,974)	(355,718)
Net Position End of Year	$ (701,198)	$ (723,974)

Douglas County, Georgia
Workers' Compensation Fund
Comparative Statement of Cash Flows
For the Years Ended December 31, 2013 and 2012

	2013	2012
Increase (Decrease) in Cash and Cash Equivalents		
Cash Flows from Operating Activities		
Cash received from customers	$ 1,022,132	$ 859,708
Cash payments for claims	(1,046,174)	(1,020,176)
Net Cash Used in Operating Activities	(24,042)	(160,468)
Cash Flows from Investing Activities		
Investment earnings	11	31
Net Decrease in Cash and Cash Equivalents	(24,031)	(160,437)
Cash and Cash Equivalents Beginning of Year	24,033	184,470
Cash and Cash Equivalents End of Year	$ 2	$ 24,033
Reconciliation of Operating Income (Loss) to Net Cash Used in Operating Activities		
Operating Income (Loss)	$ 22,765	$ (368,287)
(Increase) Decrease in Assets:		
Accounts receivable	(855)	-
Interfund receivable	-	136,145
Increase (Decrease) in Liabilities:		
Accounts payable	-	(5,216)
Interfund payable	(45,952)	88,007
Claims payable	-	(11,117)
Net Cash Used in Operating Activities	$ (24,042)	$ (160,468)

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, 2013

	Balance January 1, 2013	Additions	Deductions	Balance December 31, 2013
Tax Commissioner				
Assets				
Cash and cash equivalents	$ 903,715	$ 139,218,729	$ 137,586,335	$ 2,536,109
Property taxes receivable	12,426,243	109,046,237	110,073,506	11,398,974
Total Assets	$ 13,329,958	$ 248,264,966	$ 247,659,841	$ 13,935,083
Liabilities				
Taxes payable to others upon collection	$ 12,426,243	$ 109,046,237	$ 110,073,506	$ 11,398,974
Due to others	903,715	139,218,729	137,586,335	2,536,109
Total Liabilities	$ 13,329,958	$ 248,264,966	$ 247,659,841	$ 13,935,083
Clerk of Superior Court				
Assets				
Cash and cash equivalents	$ 2,484,341	$ 16,062,370	$ 11,155,344	$ 7,391,367
Liabilities				
Due to others	$ 2,484,341	$ 16,062,370	$ 11,155,344	$ 7,391,367
Magistrate Court				
Assets				
Cash and cash equivalents	$ 190,333	$ 1,230,218	$ 1,233,618	$ 186,933
Liabilities				
Due to others	$ 190,333	$ 1,230,218	$ 1,233,618	$ 186,933
Probate Court				
Assets				
Cash and cash equivalents	$ 35,838	$ 573,717	$ 582,815	$ 26,740
Liabilities				
Due to others	$ 35,838	$ 573,717	$ 582,815	$ 26,740

Douglas County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2013

	Balance January 1, 2013	Additions	Deductions	Balance December 31, 2013
Juvenile Court				
Assets				
Cash and cash equivalents	$ 112,031	$ 22,839	$ 40,582	$ 94,288
Liabilities				
Due to others	$ 112,031	$ 22,839	$ 40,582	$ 94,288
State Court				
Assets				
Cash and cash equivalents	$ 391,255	$ 3,884,659	$ 3,874,352	$ 401,562
Liabilities				
Due to others	$ 391,255	$ 3,884,659	$ 3,874,352	$ 401,562
Sheriff				
Assets				
Cash and cash equivalents	$ 405,988	$ 2,437,213	$ 2,578,829	$ 264,372
Liabilities				
Due to others	$ 405,988	$ 2,437,213	$ 2,578,829	$ 264,372
Total				
Assets				
Cash and cash equivalents	$ 4,523,501	$ 163,429,745	$ 157,051,875	$ 10,901,371
Property taxes receivable	12,426,243	109,046,237	110,073,506	11,398,974
Total Assets	$ 16,949,744	$ 272,475,982	$ 267,125,381	$ 22,300,345
Liabilities				
Taxes payable to others upon collection	$ 12,426,243	$ 109,046,237	$ 110,073,506	$ 11,398,974
Due to others	4,523,501	163,429,745	157,051,875	10,901,371
Total Liabilities	$ 16,949,744	$ 272,475,982	$ 267,125,381	$ 22,300,345

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-XVI
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.	XVII-XX
Demographic and Economic Information These tables present demographic and economic information intended (1) to assist users in understanding the socioeconomic environment within which the County operates and (2) to provide information that facilitates comparisons of financial statement information over time and among counties.	XXI-XXII
Operating Information These tables contain service and infrastructure indicators that can inform one's understanding how the information in the County's financial statements relates to the services the County provides and the activities it performs.	XXIII-XXV

Data Source:

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

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

	For The Calendar Year Ended December 31,									
	2004	**2005**	**2006**	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**
Expenses:										
General government	$ 10,078,423	$ 9,813,520	$ 10,761,968	$ 20,368,275	$ 13,568,649	$ 13,585,109	$ 14,191,098	$ 13,644,727	$ 12,538,196	$ 13,573,319
Judicial	6,963,907	7,094,402	7,862,568	8,562,938	11,253,245	11,011,229	11,137,903	11,358,495	11,584,448	12,053,508
Public safety	34,084,698	33,198,410	37,034,374	28,470,517	42,180,908	44,336,061	47,554,679	45,435,070	47,791,579	53,346,368
Public works	2,609,149	3,204,063	4,033,599	4,777,631	9,712,850	10,028,106	6,032,383	7,855,384	9,007,928	5,318,691
Parks, recreation and culture	6,974,706	7,752,182	8,937,708	9,931,591	5,956,128	1,502,006	1,700,418	5,948,810	6,655,265	6,979,313
Planning/community development	2,126,200	2,816,274	2,586,407	2,578,122	3,295,556	2,700,466	5,049,385	3,616,735	4,551,448	4,527,637
Health and welfare	2,486,420	2,624,725	2,944,548	3,177,888	2,032,292	6,066,321	5,355,402	2,584,269	1,691,697	1,728,150
Other	333,347	154,264	-	-	-	-	-	-	-	-
Interest and fiscal charges	1,315,216	1,174,334	1,139,024	519,710	374,910	187,455	150,331	1,796,155	1,820,450	2,021,601
Total Expenses	66,972,066	67,832,174	75,300,196	78,386,672	88,374,538	89,416,753	91,171,599	92,239,645	95,641,011	99,548,587
Program Revenues:										
Charges for services:										
General government	2,418,720	2,699,035	2,373,144	2,482,103	2,925,147	2,451,596	2,399,280	2,329,369	2,416,608	2,376,940
Judicial system	6,510,968	5,633,608	8,121,487	8,217,019	943,280	2,016,668	1,500,209	1,693,670	1,989,136	1,930,199
Public safety	3,696,669	4,373,751	4,331,868	4,594,517	10,992,481	10,119,838	9,483,325	10,631,575	9,445,886	9,677,180
Public works	735,427	755,023	835,630	825,760	946,372	967,966	505,751	894,414	909,304	892,359
Parks, recreation and culture	114,367	191,891	328,590	399,981	484,939	496,799	881,982	521,753	549,519	561,298
Planning/community development	353,935	557,909	613,978	675,302	595,454	626,073	448,421	519,981	558,204	487,504
Operating grants and contributions	2,934,111	2,497,306	2,733,485	2,386,135	2,029,434	1,795,370	2,859,424	2,696,123	2,303,021	2,491,963
Capital grants and contributions	739,541	245,335	788,923	74,307	1,662,929	3,889,753	5,028,051	6,877,196	2,166,650	3,376,915
Total Program Revenues	17,503,738	16,953,858	20,127,105	19,655,124	20,580,036	22,364,063	23,106,443	26,164,081	20,338,328	21,794,358
Net (Expense) Revenue	(49,468,328)	(50,878,316)	(55,173,091)	(58,731,548)	(67,794,502)	(67,052,690)	(68,065,156)	(66,075,564)	(75,302,683)	(77,754,229)
General Revenues:										
Taxes:										
Property	23,510,688	25,375,302	31,483,394	32,765,136	34,751,634	35,434,026	37,510,186	37,654,064	35,895,179	45,254,466
Sales	35,149,747	37,972,472	45,961,851	33,590,604	17,905,224	16,057,099	31,513,715	39,029,195	39,423,940	38,058,525
Insurance premium	2,958,219	3,159,014	3,310,551	3,481,087	3,565,937	3,514,807	3,418,404	4,007,535	4,281,315	4,449,739
Other	2,146,018	2,346,552	2,563,604	2,626,029	1,746,263	1,711,156	1,799,619	2,007,151	2,238,672	2,414,631
Unrestricted grants and contributions	1,513,537	1,513,543	1,739,407	1,714,801	1,743,024	-	-	-	-	-
Investment earnings	1,350,527	1,427,225	2,198,788	2,279,223	1,016,183	285,380	140,738	105,464	89,741	41,265
Gain on sale of capital assets	-	217,307	226,998	191,595	110,314	-	-	-	94,244	-
Miscellaneous	561,956	602,260	623,896	212,788	91,087	290,264	1,061,256	1,618,528	1,551,984	1,599,480
Total General Revenues	67,190,692	72,613,675	88,108,489	76,861,263	60,929,666	57,292,732	75,443,918	84,421,937	83,575,075	91,818,106
Change in Net Position [1]	$ 17,722,364	$ 21,735,359	$ 32,935,398	$ 18,129,715	$ (6,864,836)	$ (9,759,958)	$ 7,378,762	$ 18,346,373	$ 8,272,392	$ 14,063,877

Notes:

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

Data Source:

Applicable years' comprehensive annual financial report.

Douglas County, Georgia

Changes in Net Position - Governmental Activities - Percentage of Total (Unaudited)

Last Ten Calendar Years

(accrual basis of accounting)

	For The Calendar Year Ended December 31,									
	2004	**2005**	**2006**	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**
Expenses:										
General government	15.0%	14.5%	14.3%	26.0%	15.4%	15.2%	15.6%	14.8%	13.1%	13.6%
Judicial	10.4%	10.5%	10.4%	10.9%	12.7%	12.3%	12.2%	12.3%	12.1%	12.1%
Public safety	50.9%	48.9%	49.2%	36.3%	47.7%	49.6%	52.1%	49.3%	50.0%	53.6%
Public works	3.9%	4.7%	5.4%	6.1%	11.0%	11.2%	6.6%	8.5%	9.4%	5.4%
Parks, recreation and culture	10.4%	11.4%	11.9%	12.7%	6.8%	1.7%	1.9%	6.5%	6.9%	7.0%
Planning/community development	3.2%	4.2%	3.4%	3.3%	3.7%	3.0%	5.5%	3.9%	4.8%	4.6%
Health and welfare	3.7%	3.9%	3.9%	4.0%	2.3%	6.8%	5.9%	2.8%	1.8%	1.7%
Other	0.5%	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Interest and fiscal charges	2.0%	1.7%	1.5%	0.7%	0.4%	0.2%	0.2%	1.9%	1.9%	2.0%
Total Expenses	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Program Revenues:										
Charges for services:										
General government	13.8%	15.9%	11.8%	12.6%	14.2%	11.0%	10.4%	8.9%	11.9%	10.9%
Judicial system	37.2%	33.2%	40.4%	41.8%	4.6%	9.0%	6.5%	6.5%	9.8%	8.9%
Public safety	21.1%	25.8%	21.5%	23.4%	53.4%	45.3%	41.0%	40.6%	46.4%	44.4%
Public works	4.2%	4.5%	4.2%	4.2%	4.6%	4.3%	2.2%	3.4%	4.5%	4.1%
Parks, recreation and culture	0.7%	1.1%	1.6%	2.0%	2.3%	2.2%	3.8%	2.0%	2.7%	2.6%
Planning/community development	2.0%	3.3%	3.0%	3.4%	2.9%	2.8%	1.9%	2.0%	2.7%	2.2%
Operating grants and contributions	16.8%	14.7%	13.6%	12.2%	9.9%	8.0%	12.4%	10.3%	11.3%	11.4%
Capital grants and contributions	4.2%	1.5%	3.9%	0.4%	8.1%	17.4%	21.8%	26.3%	10.7%	15.5%
Total Program Revenues	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
General Revenues:										
Taxes:										
Property	35.0%	34.9%	35.7%	42.6%	57.0%	61.9%	49.7%	44.6%	42.9%	49.3%
Sales	52.3%	52.3%	52.2%	43.7%	29.4%	28.0%	41.8%	46.2%	47.2%	41.5%
Insurance premium	4.4%	4.4%	3.7%	4.5%	5.8%	6.1%	4.5%	4.8%	5.1%	4.8%
Other	3.2%	3.2%	2.9%	3.4%	2.9%	3.0%	2.4%	2.4%	2.7%	2.6%
Unrestricted grants and contributions	2.3%	2.1%	2.0%	2.2%	2.9%	0.0%	0.0%	0.0%	0.0%	0.0%
Investment earnings	2.0%	2.0%	2.5%	3.0%	0.2%	0.0%	0.2%	0.1%	0.1%	0.0%
Gain on sale of capital assets	0.0%	0.3%	0.3%	0.3%	1.7%	0.5%	0.0%	0.0%	0.1%	0.1%
Miscellaneous	0.8%	0.8%	0.7%	0.3%	0.1%	0.5%	1.4%	1.9%	1.9%	1.7%
Total General Revenues	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Data Source:

Applicable years' comprehensive annual financial report.

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

	For The Calendar Year Ended December 31,									
Source	**2004**	**2005**	**2006**	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**
Expenses -										
Solid waste management	$ 1,893,844	$ 2,040,397	$ 1,880,853	$ 1,941,993	$ 2,193,435	$ 1,857,708	$ 1,624,120	$ 1,589,420	$ 1,622,966	$ 1,691,062
Program Revenues:										
Charges for services -										
Solid waste management	1,960,208	1,796,228	1,983,568	2,076,434	2,013,022	1,862,515	1,793,352	1,534,604	1,309,034	1,502,324
Operating grants and contributions	-	-	154,322	-	-	15,520	54,383	26,446	-	-
Total Program Revenues	1,960,208	1,796,228	2,137,890	2,076,434	2,013,022	1,878,035	1,847,735	1,561,050	1,309,034	1,502,324
Net (Expense) Revenue	66,364	(244,169)	257,037	134,441	(180,413)	20,327	223,615	(28,370)	(313,932)	(188,738)
General Revenues:										
Investment earnings	6,246	12,064	24,056	3,559	1,568	151	290	161	57	30
Gain on sale of capital assets	-	-	-	9,400	1,449	741	-	6,235	-	-
Miscellaneous	-	-	-	-	-	-	-	152	79	5,928
Total General Revenues	6,246	12,064	24,056	12,959	3,017	892	290	6,548	136	5,958
Change in Net Position [1]	$ 72,610	$ (232,105)	$ 281,093	$ 147,400	$ (177,396)	$ 21,219	$ 223,905	$ (21,822)	$ (313,796)	$ (182,780)

Notes:

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

Data Source:

Applicable years' comprehensive annual financial report.

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

	For the Calendar Year Ended December 31,									
Source	**2004**	**2005**	**2006**	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**
Expenses:										
Governmental activities[1]	$ 66,972,066	$ 67,832,174	$ 75,300,196	$ 78,386,672	$ 88,374,538	$ 89,416,753	$ 91,171,599	$ 92,239,645	$ 95,641,011	$ 99,548,587
Business-type activities[2]	1,893,844	2,040,397	1,880,853	1,941,993	2,193,435	1,857,708	1,624,120	1,589,420	1,622,966	1,691,062
Total Expenses	68,865,910	69,872,571	77,181,049	80,328,665	90,567,973	91,274,461	92,795,719	93,829,065	97,263,977	101,239,649
Program Revenues:										
Governmental activities[1]	17,503,738	16,953,858	20,127,105	19,655,124	20,580,036	22,364,063	23,106,443	26,164,081	20,338,328	21,794,358
Business-type activities[2]	1,960,208	1,796,228	2,137,890	2,076,434	2,013,022	1,878,035	1,847,735	1,561,050	1,309,034	1,502,324
Total Program Revenues	19,463,946	18,750,086	22,264,995	21,731,558	22,593,058	24,242,098	24,954,178	27,725,131	21,647,362	23,296,682
Net (Expense) Revenue	(49,401,964)	(51,122,485)	(54,916,054)	(58,597,107)	(67,974,915)	(67,032,363)	(67,841,541)	(66,103,934)	(75,616,615)	(77,942,967)
General Revenues:										
Governmental activities[1]	67,190,692	72,613,675	88,108,489	76,861,263	60,929,666	57,292,732	75,443,918	84,421,937	83,575,075	91,818,106
Business-type activities[2]	6,246	12,064	24,056	12,959	3,017	892	290	6,548	136	5,958
Total General Revenues	67,196,938	72,625,739	88,132,545	76,874,222	60,932,683	57,293,624	75,444,208	84,428,485	83,575,211	91,824,064
Change in Net Position[3]	$ 17,794,974	$ 21,503,254	$ 33,216,491	$ 18,277,115	$ (7,042,232)	$ (9,738,739)	$ 7,602,667	$ 18,324,551	$ 7,958,596	$ 13,881,097

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 Position by Category [1]

Last Ten Calendar Years

(accrual basis of accounting)

	December 31,									
	2004	**2005**	**2006**	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**
Governmental Activities										
Net investment in capital assets	$ 84,241,469	$ 81,889,979	$ 100,321,388	$ 130,881,859	$ 135,892,083	$ 139,253,581	$ 152,508,567	$ 148,076,376	$ 182,791,972	$ 195,280,231
Restricted	9,090,154	30,538,080	37,501,445	29,101,966	25,979,607	21,613,968	24,774,752	52,698,495	33,072,620	33,159,865
Unrestricted	11,786,480	15,231,448	22,513,258	18,481,981	9,729,283	973,466	(8,063,542)	(13,208,721)	(19,845,839)	(18,703,270)
Subtotal Governmental Activities Net Position	105,118,103	127,659,507	160,336,091	178,465,806	171,600,973	161,841,015	169,219,777	187,566,150	196,018,753	209,736,826
Business-type Activities										
Net investment in capital assets	2,110,170	2,362,632	2,739,345	2,604,317	2,327,904	2,427,328	2,326,718	2,250,281	2,138,904	2,027,520
Unrestricted	(1,637,622)	(2,122,188)	(2,217,808)	(1,935,380)	(1,836,363)	(1,914,568)	(1,590,053)	(1,535,438)	(1,737,857)	(1,809,253)
Subtotal Business-type Activities Net Position	472,548	240,444	521,537	668,937	491,541	512,760	736,665	714,843	401,047	218,267
Primary Government										
Net investment in capital assets	86,351,639	84,252,611	103,060,733	133,486,176	138,219,987	141,680,909	154,835,285	150,326,657	184,930,876	197,307,751
Restricted	9,090,154	30,538,080	37,501,445	29,101,966	25,979,607	21,613,968	24,774,752	52,698,495	33,072,620	33,159,865
Unrestricted [2]	10,148,858	13,109,260	20,295,450	16,546,601	7,892,920	(941,102)	(9,653,595)	(14,744,159)	(21,583,696)	(20,512,523)
Total Primary Government Net Position	##########	$ 127,899,951	$ 160,857,628	$ 179,134,743	$ 172,092,514	$ 162,353,775	$ 169,956,442	$ 188,280,993	$ 196,419,800	$ 209,955,093

Notes:

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

[2] The primary reasons that the unrestricted net position have been reduced in 2008 through 2012 relates to the recessionary economy and the accrual of other post employment benefits that the County currently is not funding.

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

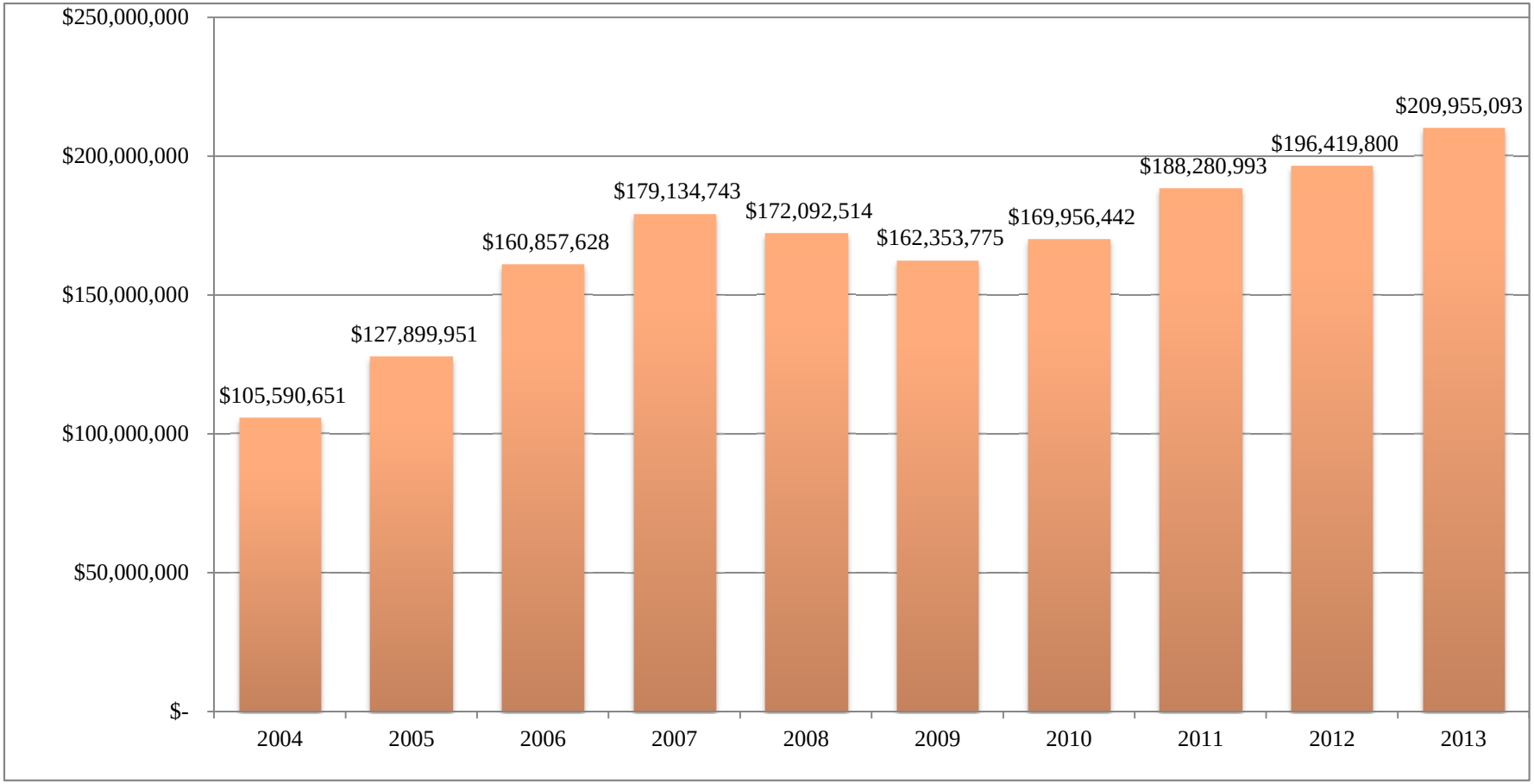


Exhibit VI

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,									
	2004	**2005**	**2006**	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**
Revenue Source	**Amounts**									
Taxes	$ 63,677,094	$ 67,966,419	$ 81,898,174	$ 71,495,210	$ 57,167,726	$ 57,329,291	$ 73,656,850	$ 82,824,316	$ 82,184,350	$ 90,370,261
Licenses and permits	2,168,316	2,706,658	2,283,273	2,272,254	1,653,299	1,244,208	1,014,080	935,321	1,049,998	1,102,716
Intergovernmental	6,790,045	4,549,428	5,185,965	4,359,057	3,806,330	8,155,742	7,874,031	7,230,132	3,910,464	6,163,018
Charges for services	5,682,701	6,367,228	6,508,880	7,073,053	7,351,622	8,722,239	8,595,569	8,895,976	8,765,900	8,347,965
Fines and forfeitures	6,538,735	5,620,316	8,154,494	8,217,019	6,734,996	6,775,033	5,589,447	6,432,926	5,660,840	6,175,124
Investment earnings	1,601,635	1,448,350	2,177,549	2,265,722	1,010,903	284,876	180,059	323,679	215,620	49,164
Miscellaneous	560,695	655,771	712,396	214,288	168,957	331,353	1,185,841	1,673,288	1,721,577	1,769,578
Total revenues	$ 87,019,221	$ 89,314,170	$ 106,920,731	$ 95,896,603	$ 77,893,833	$ 82,842,742	$ 98,095,877	$ 108,315,638	$ 103,508,749	$ 113,977,826
% change from prior year	18.0%	2.6%	19.7%	-10.3%	-18.8%	6.4%	18.4%	10.4%	-4.4%	10.1%
	Percentage of Total									
Taxes	73.2%	76.1%	76.6%	74.5%	73.4%	69.2%	75.1%	76.5%	79.4%	79.3%
Licenses and permits	2.5%	3.0%	2.1%	2.4%	2.1%	1.5%	1.0%	0.9%	1.0%	1.0%
Intergovernmental	7.8%	5.1%	4.9%	4.5%	4.9%	9.9%	8.0%	6.7%	3.8%	5.4%
Charges for services	6.5%	7.1%	6.1%	7.4%	9.4%	10.5%	8.8%	8.2%	8.5%	7.3%
Fines and forfeitures	7.5%	6.3%	7.6%	8.6%	8.7%	8.2%	5.7%	5.9%	5.5%	5.4%
Investment earnings	1.8%	1.6%	2.0%	2.4%	1.3%	0.3%	0.2%	0.3%	0.2%	0.0%
Miscellaneous	0.7%	0.8%	0.8%	0.2%	0.2%	0.4%	1.2%	1.5%	1.6%	1.6%
Total revenues	100.0%	100.0%	100.1%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

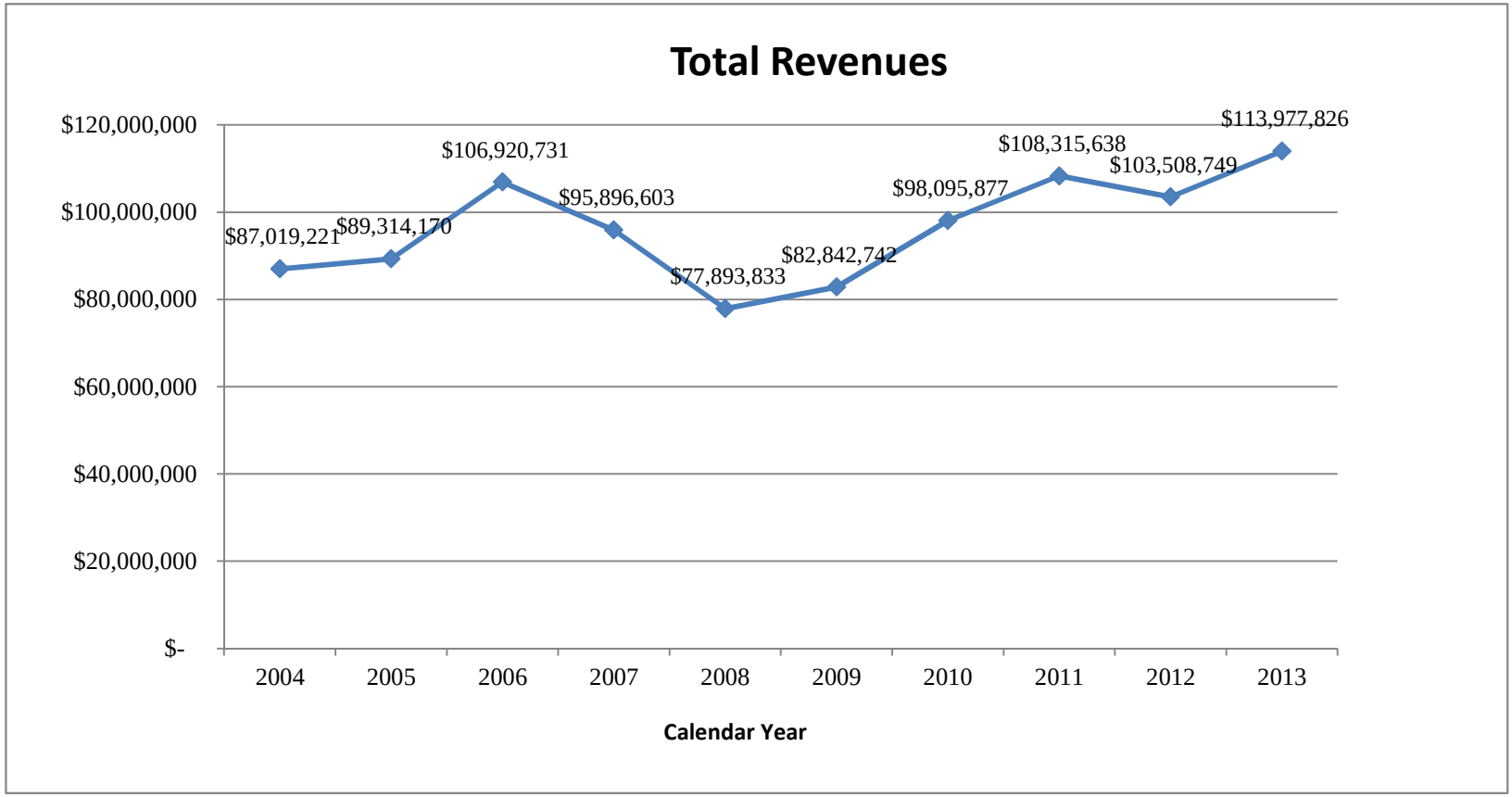
Notes:

[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					
2004	$ 22,353,961	$ 15,544,546	$ 19,605,201	$ 2,958,219	$ 3,215,167	$ 63,677,094
2005	23,926,660	16,803,199	21,169,273	3,159,014	2,908,273	67,966,419
2006	28,879,267	20,338,201	25,623,650	3,310,551	3,746,505	81,898,174
2007	31,288,413	19,734,012	13,856,592	3,481,087	3,135,106	71,495,210
2008	33,054,967	17,495,669	409,555	3,565,937	2,641,598	57,167,726
2009	34,905,468	15,958,262	98,837	3,514,807	2,851,917	57,329,291
2010	35,794,021	16,246,016	15,267,699	3,418,404	2,930,710	73,656,850
2011	36,250,374	17,264,892	21,764,303	4,007,535	3,537,212	82,824,316
2012	35,037,663	17,218,656	22,205,284	4,281,315	3,441,432	82,184,350
2013	44,160,007	16,231,413	21,827,112	4,449,739	3,701,990	90,370,261
% Change in Dollars Over 10 Years	97.5%	4.4%	11.3%	50.4%	15.1%	41.9%
	Percentage of Total					
2004	35.1%	24.4%	30.8%	4.6%	5.1%	100.0%
2005	35.2%	24.7%	31.1%	4.7%	4.3%	100.0%
2006	35.3%	24.8%	31.3%	4.0%	4.6%	100.0%
2007	43.7%	27.6%	19.4%	4.9%	4.4%	100.0%
2008	57.8%	30.6%	0.7%	6.3%	4.6%	100.0%
2009	60.9%	27.8%	0.2%	6.1%	5.0%	100.0%
2010	48.6%	22.1%	20.7%	4.6%	4.0%	100.0%
2011	43.8%	20.8%	26.3%	4.8%	4.3%	100.0%
2012	42.6%	21.0%	27.0%	5.2%	4.2%	100.0%
2013	48.9%	18.0%	24.1%	4.9%	4.1%	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)

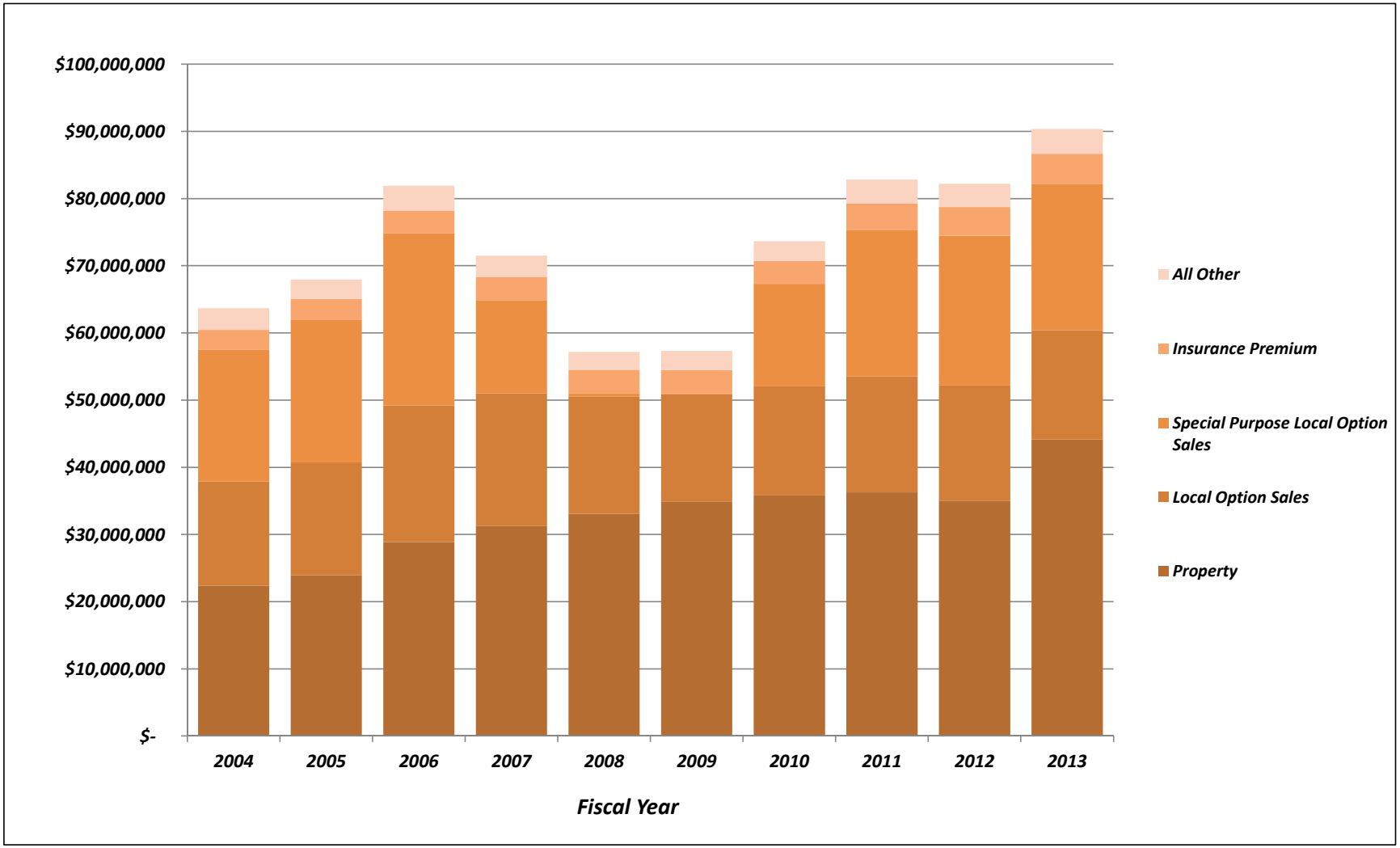


Exhibit VIII

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	**2004**	**2005**	**2006**	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**
Current:										
General government	$ 9,163,004	$ 8,925,498	$ 9,901,816	$ 19,851,087	$ 12,478,752	$ 12,184,299	$ 13,164,891	$ 11,554,563	$ 10,908,962	$ 11,952,217
Judicial	6,928,242	7,068,545	7,737,159	8,482,939	10,439,352	9,999,046	10,195,441	10,136,429	10,507,508	11,408,765
Public safety	32,766,526	32,749,474	36,156,805	37,392,547	40,568,744	39,096,687	39,313,871	40,659,973	41,239,047	44,461,112
Public works	2,368,337	2,927,722	4,039,816	4,368,271	5,961,325	7,499,322	4,380,484	4,725,357	5,189,087	6,186,338
Parks, recreation and culture	3,644,727	4,185,175	4,694,535	5,003,594	5,295,209	4,799,569	5,862,375	5,006,588	5,059,537	5,186,342
Planning/community development	2,094,856	2,755,647	2,587,990	2,601,045	3,083,318	2,693,043	4,567,106	3,397,487	3,407,246	4,506,671
Health and welfare	3,298,100	2,556,348	3,831,937	2,898,482	1,989,418	1,435,117	1,629,390	1,597,425	1,535,898	1,617,266
Other	2,707,483	2,717,923	3,103,024	3,301,090	156,129	27,279	5,028	-	-	-
Total Current	62,971,275	63,886,332	72,053,082	83,899,055	79,972,247	77,734,362	79,118,586	77,077,822	77,847,285	85,318,711
% Change From Prior Year	-7.7%	1.5%	12.8%	16.4%	-4.7%	-2.8%	1.8%	-2.6%	1.0%	9.6%
Capital Outlay	20,500,196	9,780,066	10,357,713	14,474,597	7,439,742	7,441,646	17,835,780	76,642,158	38,085,114	3,888,753
% Change From Prior Year	100.7%	-52.3%	5.9%	39.7%	-48.6%	0.0%	139.7%	329.7%	-50.3%	-89.8%
Debt Service										
Principal retirement	7,958,959	9,202,452	9,930,442	10,453,460	826,965	845,000	870,000	5,760,000	16,825,000	18,941,143
Interest and fiscal charges	1,870,859	1,628,916	1,291,110	717,317	365,097	172,075	144,318	2,084,761	4,272,533	3,633,232
Bond issuance costs	-	-	-	-	-	-	-	498,545	-	-
Total Debt Service	9,829,818	10,831,368	11,221,552	11,170,777	1,192,062	1,017,075	1,014,318	8,343,306	21,097,533	22,574,375
% Change From Prior Year	12.8%	10.2%	3.6%	-0.5%	-89.3%	-14.7%	-0.3%	722.6%	152.9%	7.0%
Total Expenditures	$ 93,301,289	$ 84,497,766	$ 93,632,347	$ 109,544,429	$ 88,604,051	$ 86,193,083	$ 97,968,684	$ 162,063,286	$ 137,029,932	$ 111,781,839
% Change From Prior Year	20.6%	-9.4%	10.8%	17.0%	-19.1%	-2.7%	13.7%	65.4%	-15.4%	-18.4%
Debt Service as a % of Noncapital Expenditures	13.5%	14.5%	13.5%	11.8%	1.5%	1.3%	1.3%	9.8%	21.3%	20.9%

Notes:
[1] Includes all governmental fund types.

Data Source:
Applicable years' comprehensive annual financial report.

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Exhibit IX

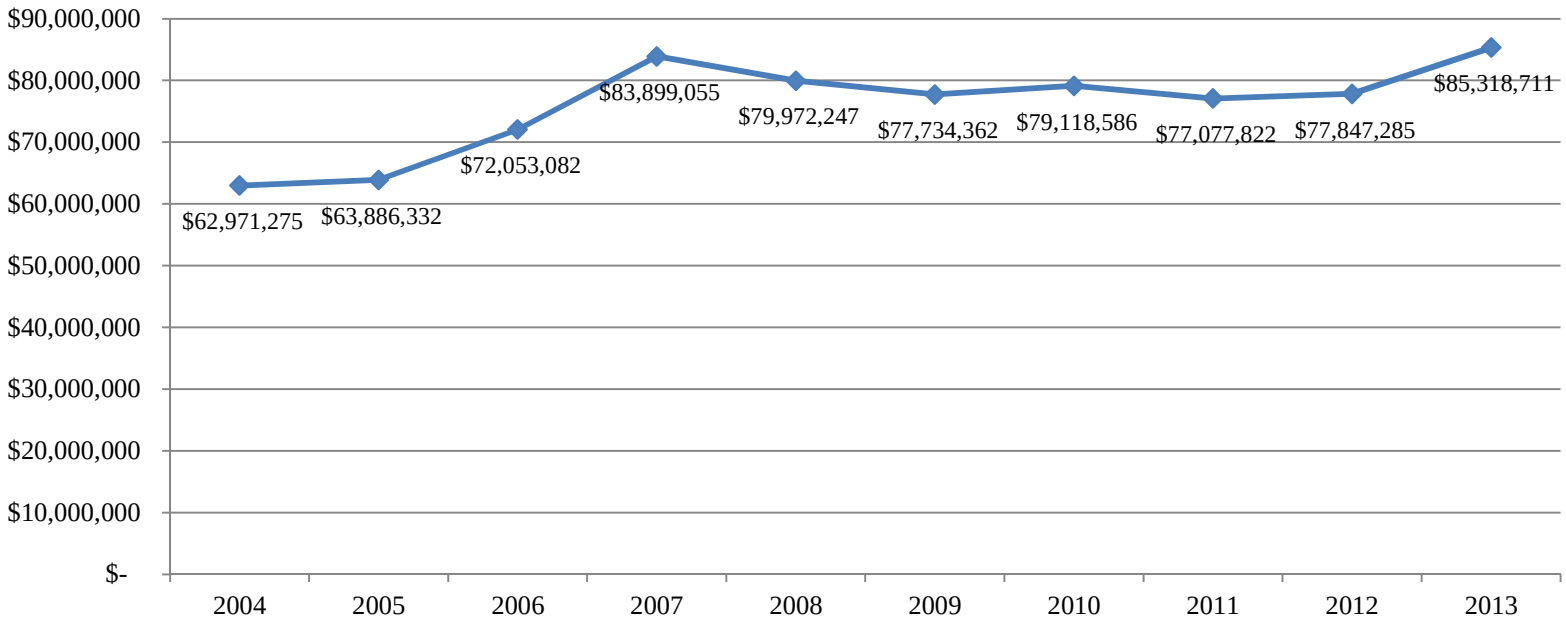
Douglas County, Georgia
General Governmental Current Expenditures by Function (Unaudited) [1]
Last Ten Calendar Years
(modified accrual basis of accounting)

	For the Calendar Year Ended December 31,									
	2004	**2005**	**2006**	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**
Function	**Amounts**									
Current:										
General government	$ 9,163,004	$ 8,925,498	$ 9,901,816	$ 19,851,087	$ 12,478,752	$ 12,184,299	$ 13,164,891	$ 11,554,563	$ 10,908,962	$ 11,952,217
Judicial	6,928,242	7,068,545	7,737,159	8,482,939	10,439,352	9,999,046	10,195,441	10,136,429	10,507,508	11,408,765
Public safety	32,766,526	32,749,474	36,156,805	37,392,547	40,568,744	39,096,687	39,313,871	40,659,973	41,239,047	44,461,112
Public works	2,368,337	2,927,722	4,039,816	4,368,271	5,961,325	7,499,322	4,380,484	4,725,357	5,189,087	6,186,338
Parks, recreation and culture	3,644,727	4,185,175	4,694,535	5,003,594	5,295,209	4,799,569	5,862,375	5,006,588	5,059,537	5,186,342
Planning/community development	2,094,856	2,755,647	2,587,990	2,601,045	3,083,318	2,693,043	4,567,106	3,397,487	3,407,246	4,506,671
Health and welfare	3,298,100	2,556,348	3,831,937	2,898,482	1,989,418	1,435,117	1,629,390	1,597,425	1,535,898	1,617,266
Other	2,707,483	2,717,923	3,103,024	3,301,090	156,129	27,279	5,028	-	-	-
Total Current	$ 62,971,275	$ 63,886,332	$ 72,053,082	$ 83,899,055	$ 79,972,247	$ 77,734,362	$ 79,118,586	$ 77,077,822	$ 77,847,285	$ 85,318,711
	Percentage of Total									
Current:										
General government	14.6%	14.0%	13.7%	23.7%	15.6%	15.7%	16.6%	15.0%	14.0%	14.0%
Judicial	11.0%	11.1%	10.7%	10.1%	13.0%	12.9%	12.9%	13.1%	13.5%	13.4%
Public safety	52.0%	51.3%	50.2%	44.6%	50.7%	50.3%	49.7%	52.8%	53.0%	52.1%
Public works	3.8%	4.6%	5.6%	5.2%	7.5%	9.6%	5.5%	6.1%	6.6%	7.2%
Parks, recreation and culture	5.8%	6.5%	6.6%	6.0%	6.6%	6.2%	7.4%	6.5%	6.5%	6.1%
Planning/community development	3.3%	4.3%	3.6%	3.1%	3.9%	3.5%	5.8%	4.4%	4.4%	5.3%
Health and welfare	5.2%	4.0%	5.3%	3.4%	2.5%	1.8%	2.1%	2.1%	2.0%	1.9%
Other	4.3%	4.2%	4.3%	3.9%	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Current	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Notes:
[1] Includes all governmental fund types.

Data Source:
Applicable years' comprehensive annual financial report.

Douglas County, Georgia
Chart-Total General Governmental Current Expenditures
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	**2004**	**2005**	**2006**	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**
Total Revenues	$ 87,019,221	$ 89,314,170	$ 106,920,731	$ 95,896,603	$ 77,893,833	$ 82,842,742	$ 98,095,877	$ 108,315,638	$ 103,508,749	$ 113,977,826
Total Expenditures	93,301,289	84,497,766	93,632,347	109,544,429	88,604,051	86,193,083	97,968,684	162,063,286	137,029,932	111,781,839
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,282,068)	4,816,404	13,288,384	(13,647,826)	(10,710,218)	(3,350,341)	127,193	(53,747,648)	(33,521,183)	2,195,987
Other Financing Sources (Uses)										
Sale of capital assets	-	-	438,846	427,543	519,594	2,326	22,892	19,916	94,244	64,399
Issuance of bonds	-	-	-	-	-	-	-	97,245,000	-	-
Inception of capital lease	216,426	605,324	-	-	-	-	-	-	610,603	354,333
Issuance of certificates of participation	-	-	-	-	-	-	-	-	-	-
Premium on issue	-	-	-	-	-	-	-	9,090,539	-	-
Transfers in	10,896,864	11,643,403	13,315,563	5,016,889	2,644,628	982,249	5,300,843	27,463,179	23,363,846	27,880,481
Transfers out	(10,896,861)	(11,643,403)	(13,315,563)	(5,016,889)	(2,644,628)	(982,249)	(5,300,843)	(27,995,328)	(23,363,846)	(27,880,481)
Total Other Financing Sources (Uses)	216,429	605,324	438,846	427,543	519,594	2,326	22,892	105,823,306	704,847	418,732
Net Change in Fund Balances	$ (6,065,639)	$ 5,421,728	$ 13,727,230	$ (13,220,283)	$ (10,190,624)	$ (3,348,015)	$ 150,085	$ 52,075,658	$ (32,816,336)	$ 2,614,719

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,									
	2004	**2005**	**2006**	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**
General Fund										
Nonspendable	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,055,865	$ 1,071,090	$ 1,149,136	$ 1,401,923
Restricted	1,432,334	2,365,019	2,308,427	2,616,567	2,818,798	2,771,076	-	-	-	-
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	711,058	2,174,918	1,232,877	6,754,683
Unassigned	10,127,512	12,993,609	19,969,957	14,769,328	8,313,353	9,152,642	6,714,541	8,570,103	11,601,939	13,896,005
Subtotal General Fund	11,559,846	15,358,628	22,278,384	17,385,895	11,132,151	11,923,718	8,481,464	11,816,111	13,983,952	22,052,611
General Fund Percentage Change	63.6%	32.9%	45.1%	-22.0%	-36.0%	7.1%	-28.9%	39.3%	18.3%	57.7%
All Other Governmental Funds										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	25,200,061	25,700,892	29,713,415	19,032,754	15,341,102	13,846,422	24,083,386	72,181,352	37,851,690	31,372,785
Committed	-	-	-	-	-	-	593,644	1,416,900	1,286,699	2,151,957
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned										
Special Revenue Funds	4,117,280	5,312,789	8,176,510	10,128,399	10,556,471	7,693,611	-	-	-	-
Debt Service Funds	-	-	-	-	33,737	(20,522)	-	-	-	-
Capital Projects Funds	-	-	(142,164)	-	(707,037)	(434,820)	-	-	(524,314)	(364,877)
Subtotal All Other Governmental Funds	29,317,341	31,013,681	37,747,761	29,161,153	25,224,273	21,084,691	24,677,030	73,598,252	38,614,075	33,159,865
All Other Governmental Funds Percentage Change	-26.8%	5.8%	21.7%	-22.7%	-13.5%	-16.4%	17.0%	198.2%	-47.5%	-14.1%

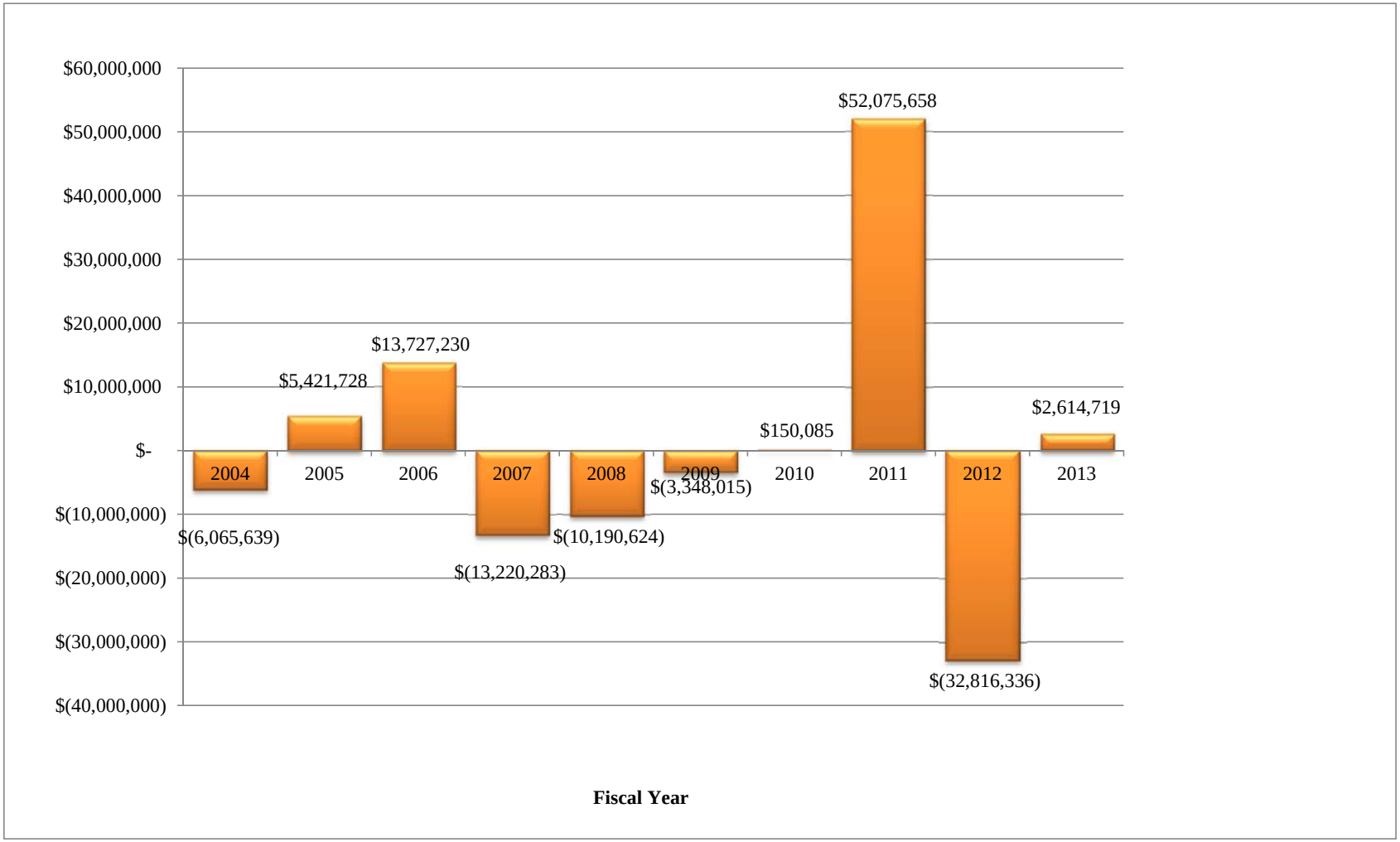
Notes:

[1] In 2002 and 2011, the County issued $40,390,000 and $97,245,000, respectively, of sales tax revenue bonds which increased restricted fund balances until the bond proceeds were expended.

Data Source:

Applicable years' comprehensive annual financial report.

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



Douglas County, Georgia

Taxable Assessed 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												
2004	1,808,173,315	808,913,186	199,712,143	12,153,559	15,726,157	87,430,101	270,782,951	749,706	130,085,040	3,073,556,078	7.631	$ 7,683,890,195	7.4%
2005	2,229,092,268	859,282,161	199,342,308	15,505,987	16,678,081	88,060,862	268,191,683	550,243	161,947,366	3,514,756,227	7.349	8,786,890,568	14.4%
2006	2,442,886,525	936,678,190	311,247,396	14,043,328	18,564,429	97,473,189	266,347,154	852,159	225,622,935	3,862,469,435	8.240	9,656,173,588	9.9%
2007	2,848,991,365	1,088,987,935	271,350,959	17,811,045	34,843,404	99,299,833	289,839,569	888,205	540,525,847	4,111,486,468	7.861	10,278,716,170	6.4%
2008	2,974,520,016	1,118,921,626	332,960,913	20,882,123	35,542,104	104,939,900	306,579,683	583,256	602,456,587	4,292,473,034	7.826	10,731,182,585	4.4%
2009	2,921,948,442	1,123,301,833	342,437,045	21,740,764	37,631,652	111,081,626	322,663,144	558,753	613,839,030	4,267,524,229	7.932	10,668,810,573	-0.6%
2010	2,347,986,698	1,033,612,691	327,095,329	18,655,854	37,624,457	115,050,461	277,705,184	499,566	538,715,910	3,619,514,330	9.900	9,048,785,825	-15.2%
2011	2,201,618,475	1,049,358,709	337,618,185	20,275,880	37,072,357	112,091,530	268,309,742	123,220	404,708,815	3,621,759,283	9.900	9,054,398,208	0.1%
2012	2,077,451,339	1,032,710,673	320,200,885	19,353,066	38,600,082	112,121,212	278,592,495	521,075	370,698,604	3,508,852,223	9.900	8,772,130,558	-3.1%
2013	2,025,348,154	1,017,893,195	341,043,049	17,038,789	24,595,824	104,306,616	296,133,437	411,257	369,535,667	3,457,234,654	12.250	8,643,086,635	-1.5%
*	$ 2,387,801,660	$ 1,006,966,020	$ 298,300,821	$ 17,746,040	$ 29,687,855	$ 103,185,533	$ 284,514,504	$ 573,744	$ 395,813,580	$ 3,732,962,596		$ 9,332,406,490	
**	12.0%	25.8%	70.8%	40.2%	56.4%	19.3%	9.4%	-45.1%	184.1%	12.5%		12.5%	
	Percentage of Total												
2004	56.4%	25.2%	6.2%	0.4%	0.5%	2.7%	8.5%	0.0%	4.1%	95.9%			
2005	60.6%	23.4%	5.4%	0.4%	0.5%	2.4%	7.3%	0.0%	4.0%	96.0%			
2006	59.8%	22.9%	7.6%	0.3%	0.5%	2.4%	6.5%	0.0%	5.0%	95.0%			
2007	61.2%	23.4%	5.8%	0.4%	0.7%	2.1%	6.2%	0.0%	11.6%	88.4%			
2008	60.8%	22.9%	6.8%	0.4%	0.7%	2.1%	6.3%	0.0%	12.3%	87.7%			
2009	59.9%	23.0%	7.0%	0.4%	0.8%	2.3%	6.6%	0.0%	12.6%	87.4%			
2010	56.5%	24.9%	7.9%	0.4%	0.9%	2.8%	6.7%	0.0%	13.0%	87.0%			
2011	54.7%	26.1%	8.4%	0.5%	0.9%	2.8%	6.7%	0.0%	10.1%	89.9%			
2012	53.5%	26.6%	8.3%	0.5%	1.0%	2.9%	7.2%	0.0%	9.6%	90.4%			
2013	52.9%	26.6%	8.9%	0.4%	0.6%	2.7%	7.7%	0.0%	9.7%	90.3%			

* Dollar average for ten years.

** Percentage change in dollars over ten years.

Notes:

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

[2] Gross digest before homestead or freeport exemptions.

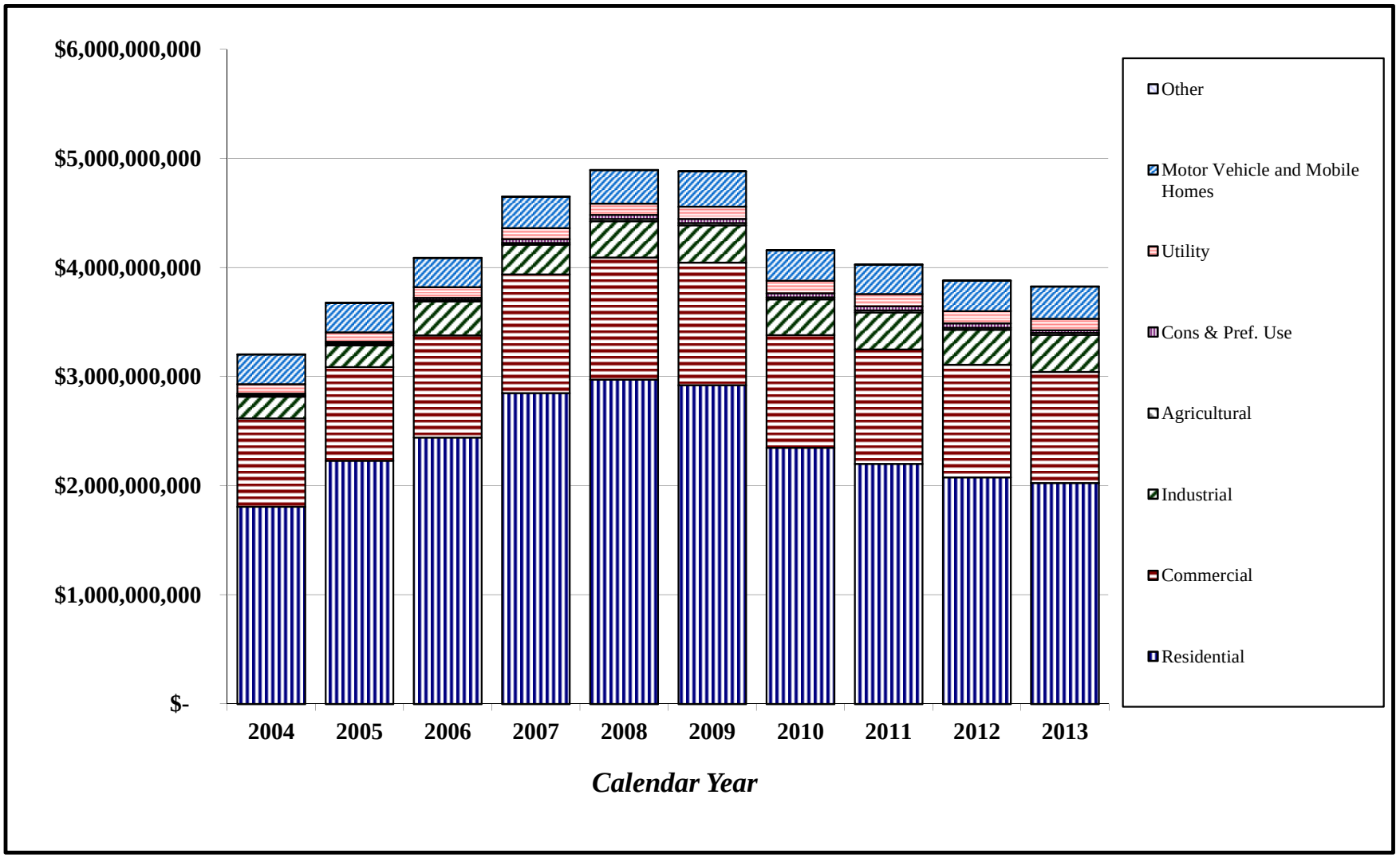
[3] Generally includes timber and heavy equipment.

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

Data Source:

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

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



Douglas County, Georgia

Direct, Overlapping and Underlying Property Tax Rates (Unaudited)

Last Ten Calendar Years

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

			Underlying Rates [2]			
	Direct[4]	Overlapping [1]				
Calendar Year	County Rate	State of Georgia[3]	City of Villa Rica	City of Austell	City of Douglasville	Douglas County Schools
2004	7.631	0.250	6.871	3.123	3.854	20.500
2005	7.349	0.250	6.850	3.123	3.854	19.300
2006	8.240	0.250	6.825	3.123	3.854	20.300
2007	7.861	0.250	6.775	3.123	3.854	19.700
2008	7.826	0.250	6.129	3.123	3.854	19.700
2009	7.932	0.250	6.775	3.123	5.120	21.350
2010	9.900	0.250	6.775	3.123	3.854	24.100
2011	9.900	0.250	6.775	3.123	3.854	19.850
2012	9.900	0.200	6.775	4.000	3.854	19.850
2013	12.250	0.150	6.775	4.000	3.853	19.850

Notes:

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

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

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

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

Data Source:

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

Douglas County, Georgia

Chart-Direct, Overlapping and Underlying Property Tax Rates

Last Ten Fiscal Years

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

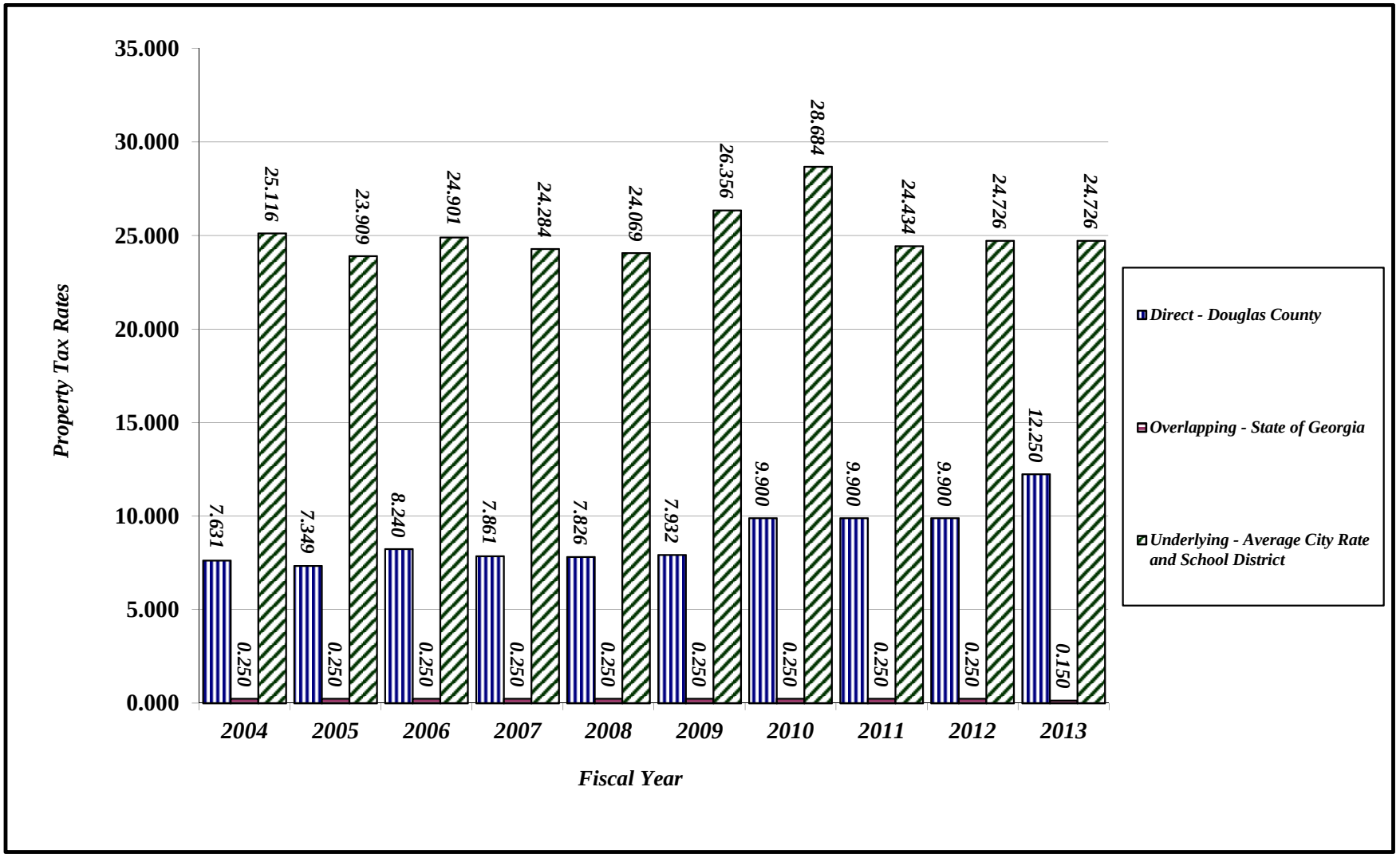


Exhibit XIV

Douglas County, Georgia

Property Tax Levies and Collections (Unaudited)

Last Ten Calendar Years

Calendar Year	Taxes Levied for the Calendar Year[2]	Collected Within the Fiscal Year of The Levy		Collections in Subsequent Years	Total Collections to Date		Total Uncollected Taxes [1]	
		Amount	Percentage of Levy		Amount	Percentage of Levy	Amount	Percentage of Levy
2004	20,590,111	19,005,522	92.30%	179,300	19,184,822	93.17%	$ 1,405,289	6.83%
2005	22,245,517	20,238,357	90.98%	662,280	20,900,637	93.95%	1,344,880	6.05%
2006	27,759,495	25,306,480	91.16%	742,491	26,048,971	93.84%	1,710,524	6.16%
2007	29,783,387	26,727,515	89.74%	1,359,882	28,087,397	94.31%	1,695,990	5.69%
2008	31,255,777	26,232,838	83.93%	3,173,014	29,405,852	94.08%	1,849,925	5.92%
2009	31,653,764	27,494,179	86.86%	3,690,243	31,184,422	98.52%	469,342	1.48%
2010	34,241,803	29,629,647	86.53%	3,840,331	33,469,978	97.75%	771,825	2.25%
2011	33,199,061	29,544,073	88.99%	2,354,456	31,898,529	96.08%	1,300,532	3.92%
2012	31,975,467	28,850,455	90.23%	1,672,238	30,522,693	95.46%	1,452,774	4.54%
2013	38,720,132	35,450,524	91.56%	-	35,450,524	91.56%	3,269,608	8.44%

Notes:

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

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

Data Source:

Douglas County Tax Comissioner's Office

Douglas County, Georgia
Principal Property Taxpayers (Unaudited)
Calendar Years Ended December 31, 2013 and 2004

2013				2004			
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	$ 98,455,469	1	3.14%	GreyStone Power Company	$ 74,521,519	1	2.54%
Medline Industries, Inc	52,314,495	2	1.22%	BellSouth Telecommunications	37,058,812	2	1.26%
Georgia Power Company	48,972,268	3	1.21%	Arbor Place II, LLC	31,673,605	3	1.08%
Georgia Transmission Corporation	40,116,649	4	1.16%	Georgia Power Company	29,227,720	4	1.00%
Arbor Place II, LLC	33,292,300	5	0.89%	Tree Terrace Associates	26,335,800	5	0.90%
Bellsouth Telecommunication	27,942,831	6	0.79%	MCI WorldCom Network	25,210,480	6	0.86%
Community & Southern Bank	26,081,436	7	0.75%	Georgia Transmission Corporation	20,931,956	7	0.81%
Lytos-Creekside II, LLC	24,889,600	8	0.84%	Inland Southeast Douglasville	20,850,080	8	0.71%
DDRTC Douglasville Pavilion, LLC	22,346,600	9	0.64%	Tree Lodge, LLC	19,459,261	9	0.66%
Trikell, LLC	21,526,962	10	0.61%	Pinnacle Homes at Douglasville, LTD	19,079,886	10	0.65%
Total Principal Taxpayers	395,938,610		11.45%	Total Principal Taxpayers	304,349,119		10.48%
All Other Taxpayers	3,061,296,044		88.55%	All Other Taxpayers	2,627,879,342		89.62%
Total [1]	$ 3,457,234,654		100.00%	Total [1]	$ 2,932,228,461		100.10%

Notes:

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

Data Source:
Douglas County Tax Commissioner's Office

Douglas County, Georgia

Direct, Overlapping and Underlying Sales Tax Rates (Unaudited)

Last Ten Calendar Years

Calendar Year	Direct		Overlapping	Underlying	Total Direct, Overlapping and Underlying Rates
	Douglas County		State of Georgia	Douglas County Schools [3]	
	LOST [1]	SPLOST [2]			
2004	1.00%	1.00%	4.00%	1.00%	7.00%
2005	1.00%	1.00%	4.00%	1.00%	7.00%
2006	1.00%	1.00%	4.00%	1.00%	7.00%
2007	1.00%	1.00%	4.00%	1.00%	7.00%
2008	1.00%	0.00%	4.00%	1.00%	6.00%
2009	1.00%	0.00%	4.00%	1.00%	6.00%
2010	1.00%	1.00%	4.00%	1.00%	7.00%
2011	1.00%	1.00%	4.00%	1.00%	7.00%
2012	1.00%	1.00%	4.00%	1.00%	7.00%
2013	1.00%	1.00%	4.00%	1.00%	7.00%

Notes:

[1] The local option sales tax (LOST) was approved by referendum effective October 1st, 1976 and is effective indefinitely. The County is required to reduce their property tax millage rate in the current year by the amount of these taxes collected in the prior year.

[2] A special purpose local option sales tax (SPLOST) was approved effective April 1st, 2010 and expires March 31st, 2016. This tax is being used to fund the new Law Enforcement Center and Jail that was built and completed in 2012.

[3] An education special purpose local option sales tax was initially approved effective July 1, 1997. The current education special purpose local option sales tax was approved effective January 1st, 2012 and expires on December 31st, 2016.The latter tax is being used to construct new school buildings and renovate existing school buildings.

Data Source:

Georgia Department of Revenue, Sales and Use Tax Division,
https://etax.dor.ga.gov/salestax/salestaxrates/LGS_2014_Apr_Rate_Chart_Historical.pdf

Douglas County, Georgia

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

Last Ten Calendar Years

	Governmental Activities					Business-type Activities				
December 31,	General Obligation Bonds	Special Assessment Bonds	Certificates of Participation	Capital Leases	Total	Capital Leases	Total	Percentage of Personal Income	Estimated [2] Population	Per Capita
2004	$ 26,795,000	$ 695,000	$ 6,785,000	$ 442,430	$ 34,717,430	$ -	$ 34,717,430	1.206%	106,300	$ 327
2005	18,510,000	615,000	6,105,000	291,506	25,521,506	-	25,521,506	0.817%	112,900	226
2006	9,575,000	530,000	5,405,000	81,318	15,591,318	409,433	16,000,751	0.462%	120,300	133
2007	-	435,000	4,700,000	6,965	5,141,965	286,640	5,428,605	0.140%	125,800	43
2008	-	335,000	3,980,000	-	4,315,000	157,982	4,472,982	0.112%	127,800	35
2009	-	230,000	3,240,000	-	3,470,000	23,102	3,493,102	0.091%	128,800	27
2010	-	120,000	2,480,000	-	2,600,000	-	2,600,000	0.068%	129,800	20
2011	100,373,810	-	1,680,000	-	102,053,810	-	102,053,810	2.622%	132,403	771
2012	81,946,455	-	855,000	610,603	83,412,058	-	83,412,058	2.102%	133,971	623
2013	61,811,340	-	-	878,793	62,690,133	-	62,690,133	1.516%	136,379	460

Data Sources:

1 Applicable years' comprehensive annual financial report.

[2] Exhibit XXI

Douglas County, Georgia

Direct and Underlying Governmental Activities Debt (Unaudited)

December 31, 2013

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable [1]	Estimated Share of Underlying Debt
Underlying Debt[2, 3]			
Douglas County Board of Education (June 30, 2013):			
General obligation bonds	$ 182,310,000	100.0%	$ 182,310,000
Cities			
Douglasville (June 30, 2013)			
General obligation bonds	43,799,569	100.0%	43,799,569
Capital leases	1,730,831	100.0%	1,730,831
Villa Rica (March 31, 2013)			
Revenue bonds	34,905,000	100.0%	34,905,000
Capital leases	513,347	100.0%	513,347
Austell (June 30, 2013)			
Capital leases	782,588	100.0%	782,588
Total Underlying Debt			264,041,335
County Direct Debt			
Capital leases	878,793		878,793
General obligation bonds	61,811,340		61,811,340
Total	62,690,133	100.0%	62,690,133
Total Direct and Overlapping Debt			$ 326,731,468

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,				
	2004	**2005**	**2006**	**2007**	**2008**
Taxable Assessed Value [1]	$ 3,073,556,078	$ 3,514,756,227	$ 3,862,469,435	$ 4,111,486,468	$ 4,292,473,034
Legal Debt Margin					
Debt limit (10% of assessed value)[2]	$ 307,355,608	$ 351,475,623	$ 386,246,944	$ 411,148,647	$ 429,247,303
Debt applicable to limit:					
General obligation bonds	-	-	-	-	-
Less: Amount reserved for repayment of general obligation debt	-	-	-	-	-
Total debt applicable to limit	-	-	-	-	-
Legal Debt Margin	$ 307,355,608	$ 351,475,623	$ 386,246,944	$ 411,148,647	$ 429,247,303
Total net debt applicable to the limit as a % of the debt limit	0.00%	0.00%	0.00%	0.00%	0.00%
	2009	**2010**	**2011**	**2012**	**2013**
Taxable Assessed Value [1]	$ 4,267,524,229	$ 3,619,514,330	$ 3,621,759,283	$ 3,508,852,223	$ 3,457,234,654
Legal Debt Margin					
Debt limit (10% of assessed value)[2]	$ 426,752,423	$ 361,951,433	$ 362,175,928	$ 350,885,222	$ 345,723,465
Debt applicable to limit:					
General obligation bonds	-	-	100,373,810	81,946,455	61,811,340
Less: Amount reserved for repayment of general obligation debt	-	-	(18,626,470)	(20,716,195)	(18,104,923)
Total debt applicable to limit	-	-	81,747,340	61,230,260	43,706,417
Legal Debt Margin	$ 426,752,423	$ 361,951,433	$ 280,428,588	$ 289,654,962	$ 302,017,048
Total net debt applicable to the limit as a % of the debt limit	0.00%	0.00%	0.00%	17.45%	12.64%

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

Exhibit XX

Douglas County, Georgia

Ratios of General Bonded Debt Outstanding (Unaudited) [1]

Last Ten Calendar Years

Calendar Year	General Bonded Debt Outstanding: General Obligation Bonds	Less: Amounts Restricted to Repaying Principal	Net Bonded Debt	Percentage of Personal Income	Percentage Actual Value of Taxable Property	Per Capita
2004	$ -	$ -	$ -	0.00%	0.00%	$ -
2005	-	-	-	0.00%	0.00%	-
2006	-	-	-	0.00%	0.00%	-
2007	-	-	-	0.00%	0.00%	-
2008	-	-	-	0.00%	0.00%	-
2009	-	-	-	0.00%	0.00%	-
2010	-	-	-	0.00%	0.00%	-
2011	100,373,810	(18,626,470)	81,747,340	2.10%	2.26%	617.41
2012	81,946,455	(20,716,195)	61,230,260	1.54%	1.75%	457.04
2013	61,811,340	(18,104,923)	43,706,417	1.06%	1.26%	320.48

Notes:

1 Applicable years' comprehensive annual financial report.

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

Calendar Year	Population [1]	*(thousands of dollars)* Personal Income [2]	Per Capita Personal Income [2]	Per Capita Personal Income % of U.S. [2]	Median Age [3]	School Enrollment [4]	Unemployment Rate			County Employment [5]
							County [5]	State of Georgia [5]	United States [6]	
2004	106,300	$ 2,879,258	$ 27,011	80%	34.6	19,773	4.8%	4.7%	5.5%	53,375
2005	112,900	3,123,754	27,799	78%	34.6	22,487	5.5%	5.2%	5.1%	56,573
2006	120,300	3,377,727	28,438	75%	34.6	23,998	5.0%	4.7%	4.6%	59,250
2007	125,800	3,670,553	29,524	74%	34.6	24,403	4.8%	4.7%	5.0%	61,336
2008	127,800	3,844,533	30,009	73%	34.6	24,623	6.5%	6.3%	7.3%	61,313
2009	128,800	3,823,091	29,476	72%	34.6	24,692	10.6%	9.7%	9.9%	58,003
2010	129,800	3,801,770	29,289	72%	33.5	24,417	11.1%	10.2%	9.4%	56,870
2011	132,403	3,892,285	29,343	73%	35.0	24,601	10.2%	9.8%	8.5%	61,232
2012	133,971	3,968,750	29,761	72%	34.8	24,264	9.2%	9.0%	7.8%	62,301
2013	136,379	4,136,346	30,875	71%	35.0	25,294	8.3%	8.2%	6.7%	62,045

Data Sources:

[1] U.S. Census Bureau - http://quickfacts.census.gov/qfd/states/13/13097.html

[2] U.S. Bureau of Economic Analysis - http://www.bea.gov/iTable/iTable.cfm?ReqID=70&step=1&isuri=1&acrdn=5

[3] U.S. Census Bureau - http://factfinder2.census.gov/bkmk/table/1.0/en/ACS/12_5YR/DP05/0500000US13097%7C0400000US13

[4] Douglas County Board of Education

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

[6] U.S. Department of Labor, Bureau of Labor Statistics,
http://data.bls.gov/PDQ/servlet/SurveyOutputServlet?data_tool=latest_numbers&series_id=LNS14000000

Douglas County, Georgia

Principal Employers (Unaudited)

For the Calendar Years Ended December 31, 2013 [1] and 2004

		2013		
Employer	**Type of Business**	**Number of Employees**	**Rank**	**Percentage of Major County Employers**
Douglas County School System	Education	3,200	1	5.63%
Douglas County Government	Government	1,046	2	1.84%
Silverline Building Products	Building Products	900	3	1.58%
Wal-Mart Super Center	Retail	750	4	1.32%
WellStar Douglas Hospital	Healthcare	700	5	1.23%
American Red Cross	Healthcare	500	6	0.88%
Medline Mecial Ind	Medical Supplies	345	7	0.61%
Google	Internet Information Provider	300	8	0.53%
Benton Georgia	Construction	300	9	0.53%
Staples Customer Center	Customer Service	258	10	0.45%
Total Principal Employers		8,299		14.59%
Other Employers		48,575		85.41%
Total Employers		56,874		100.00%

		2004		
Employer	**Type of Business**	**Number of Employees**	**Rank**	**Percentage of Major County Employers**
Silver Line Building Products Corp.	Vinyl Windows & Patio Doors	1,250	1	2.59%
Wal-Mart	Retail	911	2	1.89%
Douglas County Government	Government	873	3	1.81%
WellStar Douglas Hospital	Healthcare	549	4	1.14%
Inner Harbour, Ltd.	Healthcare	493	5	1.02%
APL Logisitics	Distribution	370	6	0.77%
Publix Supermarkets	Retail	355	7	0.74%
Kroger	Retail	350	8	0.73%
Bellsouth	Telecommunications	324	9	0.67%
Benton-Georgia, Inc.	Underground Utility	300	10	0.62%
Total Principal Employers		5,775		11.98%
Other Employers		42,433		88.02%
Total Employers		48,208		100.00%

Data Source:

[1] Douglas County Development Authority and City of Douglasville

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

	For the Calendar Year Ending December 31,									
Function/program	**2004**	**2005**	**2006**	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**
General Fund										
General Government										
Board of Commissioners	6	5	5	7	7	7	7	7	8	7
Finance	12	12	13	11	11	11	11	11	10	3
Purchasing	5	5	5	5	5	5	5	5	6	5
Legal Services	4	2	2	2	2	2	2	2	2	1
Information Services	8	8	9	11	11	11	11	10	10	8
Internal Audit	-	-	-	1	1	1	1	1	1	-
Personnel	4	4	4	4	4	4	4	4	4	4
Tax Commissioner	13	14	14	15	15	20	20	20	18	16
Tax Appraisal	18	19	19	20	21	19	19	17	16	16
Courthouse Maintenance	1	1	1	1	1	1	1	1	1	1
Election Board	2	2	2	2	2	2	2	2	2	4
Voter Registration	2	2	2	2	2	2	2	2	2	2
Printing	3	3	3	3	3	3	3	3	3	2
Property Management	-	-	4	5	7	7	7	7	7	6
Records Retention	2	2	2	2	2	2	2	2	2	2
Risk and Safety	-	-	-	1	2	2	2	2	2	2
Communications	2	2	3	3	3	3	3	4	3	3
Total General Government	82	81	88	95	99	102	102	100	97	82
Judicial										
Superior Court Judges	6	6	6	6	6	6	6	6	6	6
Clerk of Superior Court	28	29	29	29	30	30	31	31	32	29
District Attorney	25	14	27	27	32	32	32	33	34	36
Victim Witness Office	1	1	-	-	-	-	-	-	-	-
Magistrate Court	7	8	8	8	9	8	8	8	9	9
Probate Court	7	7	7	7	7	7	7	6	6	6
Juvenile Court	4	7	7	7	7	7	7	7	7	7
Public Defender	12	14	14	14	15	15	15	15	15	15
State Court Judges	2	2	2	2	2	2	2	4	4	4
State Court Solicitor	7	9	9	9	12	12	12	13	15	15
State Court Clerk	5	5	5	5	10	10	10	10	10	10
State Court Public Defender	1	2	2	2	3	3	3	3	3	-
Total Judicial	105	104	116	116	133	132	133	136	141	137
Public Safety										
Sheriff Enforcement	133	144	150	162	164	165	165	156	161	163
Sheriff Detention	154	149	151	155	165	160	160	147	159	164
Fire and Emergency Services	157	150	165	166	172	172	172	143	158	151
Coroner	1	1	1	1	1	1	1	1	1	1
Emergency Management	2	2	2	2	2	2	2	2	2	2
Animal Control	10	10	10	10	10	10	10	10	10	9
Total Public Safety	457	456	479	496	514	510	510	459	491	490

(Continued)

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

(Continued)

	For the Calendar Year Ending December 31,									
Function/program	**2004**	**2005**	**2006**	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**
Public Works										
Department of Transportation	38	38	40	47	49	47	47	44	44	43
Development Control	6	7	7	5	5	4	4	5	4	4
Fleet Management	12	11	12	13	13	12	12	12	12	12
Total Public Works	56	56	59	65	67	63	63	61	60	59
Culture/Recreation										
Parks and Recreation	18	18	31	35	40	40	39	37	42	37
Libraries	15	15	15	15	15	15	15	15	17	22
Total Culture/Recreation	33	33	46	50	55	55	54	52	59	59
Housing and Development										
Agriculture Extension	5	5	6	6	6	6	6	6	6	6
Building Inspection	14	14	14	14	14	13	13	8	8	6
Planning and Zoning	4	5	4	5	5	5	5	5	5	4
Code Enforcement Officers Division	4	3	3	3	3	3	3	3	3	2
Development Services Administration	2	2	2	1	1	1	1	1	1	1
Occupational Tax Division	2	2	2	3	3	3	3	2	2	1
Environmental Code Enforcement	-	-	-	-	-	-	-	-	-	-
GIS Mapping	3	2	3	3	3	3	3	3	3	3
Rideshare	3	4	4	4	4	4	4	3	4	4
Economic Development	2	2	2	2	-	-	-	-	-	-
Total Housing and Development	39	39	40	41	39	38	38	31	32	27
Health and Welfare										
Juvenile Programs Administration	10	10	11	13	13	13	13	12	12	12
Total General Fund	782	779	839	876	920	913	913	851	892	866
Special Revenue Funds										
E-911	24	20	24	25	27	25	25	23	28	23
Highway Safety Task Force	-	-	-	-	-	-	-	-	-	-
Victim Assistance	3	3	3	4	4	3	3	2	3	3
Total Special Revenue Funds	27	23	27	29	31	28	28	25	31	26
Enterprise Funds										
Landfill	8	7	8	8	8	8	8	8	8	8
Cafeteria	-	-	-	-	-	-	-	-	-	-
Total Enterprise Funds	8	7	8	8	8	8	8	8	8	8
Total County-wide	817	809	874	913	959	949	949	884	931	900
Percentage Change From Prior Year	3.2%	-1.0%	8.0%	4.5%	5.0%	-1.0%	0.0%	-6.8%	5.3%	-3.3%

Data Source:
Various County Departments

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

	For the Calendar Year Ending December 31,									
Function/program	**2004**	**2005**	**2006**	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**
General Government										
Total Personal Property Accounts	9,642	10,368	11,250	12,250	8,849	8,940	8,707	9,016	9,514	9,291
Total Number of Parcels	43,770	46,840	49,500	52,500	53,580	53,466	53,505	53,570	53,655	53,776
Vehicle Tags Sold	106,600	112,900	116,900	122,700	142,800	165,600	128,000	121,700	122,000	124,000
Registered Voters	61,900	52,360	67,000	67,500	76,000	76,000	81,900	79,000	67,982	75,730
Judicial System										
Civil Cases Filed	3,612	3,700	4,320	4,666	5,922	6,423	5,132	4,556	3,964	5,132
Criminal Cases Filed	1,443	1,350	1,842	1,807	2,001	1,909	1,773	1,817	1,858	1,773
Criminal Warrants Issued by Magistrate	6,430	6,480	7,170	7,200	6,770	7,000	6,500	6,224	6,867	5,736
Marriage Licenses Issued	1,007	1,050	1,128	1,100	1,150	1,200	1,200	1,142	1,195	1,180
Traffic Cases	11,640	10,000	10,230	14,000	14,830	16,310	12,690	10,093	10,175	9,020
Real Estate Documents (0s)	4,700	3,750	4,700	4,800	2,186	1,906	1,640	1,729	2,141	1,721
Public Safety										
Total Calls for Fire and EMS Service	10,764	12,337	12,722	13,064	13,251	13,648	13,639	14,313	14,483	14,349
Inmates Received	7,374	7,995	9,183	9,996	10,792	10,140	11,186	10,407	8,969	9,590
Citizen Contacts	76,100	-	-	-	-	-	-	-	-	-
Public Works										
Miles of Roads Maintained	570	590	590	600	600	900	290	206	154	163
Miles of Road Resurfaced	34	33	37	28	28	2	-	3	4	6
Culture/Recreation										
Library Patron Count	361,500	385,000	371,000	380,000	382,000	402,000	393,600	411,300	452,600	628,000
Adult Recreation Participants	630	800	1,200	3,000	3,500	3,850	3,850	3,800	3,900	3,900
Youth Recreation Participants	6,630	10,250	24,000	42,000	47,000	51,700	51,700	52,000	53,000	54,500
Planning and Community Development										
4-H, Science, and Horticulture Programs	214	230	235	255	275	285	240	240	245	255
4-H Members	1,159	1,400	1,450	1,500	1,700	1,800	1,800	1,850	2,100	2,200
Total Building Inspections Conducted	34,000	35,000	36,000	37,000	7,000	4,223	4,581	3,258	3,696	2,700
Average Daily Rideshare One-Way Trips	660	260	315	481	538	577	655	575	658	700
Health and Welfare										
Youth Served through Juvenile Programs	1,130	1,120	1,130	1,300	1,400	1,590	1,650	1,750	1,690	2,000
Families Served through Juvenile Programs	940	1,000	1,000	1,080	2,000	1,200	1,250	1,350	630	700
Seniors and Handicapped Served	305	315	326	401	417	425	484	510	513	519
Special Revenue										
Calls Received on 911 System	108,000	118,500	107,000	120,000	121,000	121,000	113,400	120,000	190,000	142,184
Enterprise Funds										
Total Landfill Tonnage	77,880	84,810	84,850	100,260	81,870	89,500	40,470	34,369	28,090	37,801
Pounds Recycled	2,553	2,733	1,579	1,577	1,624	1,700	2,084	6,316	6,143	9,222

Data Source
Various County Departments

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

	For the Calendar Year Ending December 31,									
Function/Program	**2004**	**2005**	**2006**	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**
General Government										
Vehicles	N/A	24	42	55	48	48	49	51	53	53
Judicial System										
Vehicles	14	16	16	14	11	11	11	11	11	14
Public Safety										
Fire Stations	9	9	9	10	11	10	10	10	10	10
Training Facility	-	-	-	-	-	-	1	1	1	2
Sheriff's Department Precincts	4	2	2	2	2	1	1	1	1	1
Public Works										
Miles of Road	615	798	786	887	894	892	892	994	994	994
Health and Welfare										
County Owned Senior Services Buildings	1	1	1	1	1	1	1	1	1	1
Culture/Recreation										
County Libraries	2	2	2	2	2	2	2	3	3	3
County Parks	12	12	12	13	13	13	14	14	14	14
County Aquatic Centers	-	1	1	1	1	1	1	1	1	1
Total Acreage of Parks - Including Undeveloped	1,800	1,783	1,799	1,817	1,817	1,817	1,817	1,817	1,817	1,817
County Senior Centers	-	1	1	1	1	1	1	1	1	1
Housing and Development										
Rideshare Vans	35	40	40	60	74	98	98	84	85	97
Special Revenue										
E-911 Buildings	1	1	1	1	1	1	1	2	2	2
Enterprise Funds										
Buildings	5	5	5	6	6	6	6	6	6	6

Data Source
Various County Departments

COMPLIANCE SECTION

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

DOUGLAS COUNTY, GEORGIA
FAMILY CONNECTION PROGRAM - DHR CONTRACT #427-93-131300048-99
For the year ended December 31, 2013

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

DOUGLAS COUNTY, GEORGIA
FAMILY CONNECTION PROGRAM - DHR CONTRACT #427-93-1414000-45
For the year ended December 31, 2013

	CFDA	Budget	Actual	Remaining Balance
Revenues:				
Intergovernmental - State	N/A	$ 45,000	$ 23,833	$ 21,167
Expenditures:				
Health and welfare				
Contract services		45,000	23,833	21,167
		45,000	23,833	21,167
Excess of revenues over (under) expenditures		$ -	$ -	$ -

Douglas County, Georgia
Schedule of Projects Constructed With
Special Purpose Local Option Sales Tax
For the Fiscal Year Ended December 31, 2013

Project	Original Project Length Budget	Revised Project Length Budget	Prior Years Actual	Current Year Actual	Project Length Actual Total	Variance With Revised Project Length Budget
2002 Douglas County:						
Parks and Recreation Projects	$ 51,772,010	$ 40,341,480	$ 39,993,549	$ 30,264	$ 40,023,813	$ 317,667
Road Projects	32,590,206	41,494,077	38,789,211	73,394	38,862,605	2,631,472
Fire Projects	12,056,400	13,339,208	11,964,116	186,511	12,150,627	1,188,581
2002 City of Douglasville:						
Parks and Recreation Projects	13,260,006	12,675,170	13,649,967	-	13,649,967	(974,797)
Road Projects	7,921,413	13,013,670	12,801,210	-	12,801,210	212,460
2002 City of Villa Rica:						
Parks and Recreation Projects	12,334	409,592	490,306	-	490,306	(80,714)
Road Projects	543,381	391,045	81,043	-	81,043	310,002
2002 City of Austell:						
Parks and Recreation Projects	519,606	490,567	379,964	-	379,964	110,603
2002 Total	$ 118,675,356	$ 122,154,809	$ 118,149,366	$ 290,169	$ 118,439,535	$ 3,715,274
2010:						
Jail and Law Enforcement Complex						
2010 Total	$ 117,763,214	$ 116,240,580	$ 113,518,514	$ 2,305,923	$ 115,824,437	$ 416,143

Note: The 2010 SPLOST Fund also transferred $21,870,887 during the current year to the debt service fund for repayment of bonds associated with the construction costs already included in the expenditures above.

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

Independent Auditor's Report

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Douglas County, Georgia as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise Douglas County, Georgia's basic financial statements, and have issued our report thereon dated June 17, 2014. Our report includes a reference to other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Other auditors audited the financial statements of the Douglas County Board of Health, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

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

We noted certain matters that we reported to management of the County in a separate later dated June 17, 2014.

Purpose of this Report

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

Nichols, Cauley & Associates, LLC

Atlanta, Georgia
June 17, 2014

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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, 2013. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the County's management.

Auditor's Responsibility

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

We conducted our compliance audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and U.S. Office and Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. A compliance audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

Opinion on Each Major Federal Program

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, 2013.

Report on Internal Control Over Compliance

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

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and 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. However, material weaknesses may exist that have not been identified.

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, 2013, and have issued our report thereon dated June 17, 2014, which contained an unmodified opinion. Our audit was performed for the purpose of forming an opinion on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of

expenditures of federal awards is presented for purposes of additional analysis as required by Circular A-133 and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain other procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

The report is intended solely for the use of management, the County Board of Commissioners, others within the County, and federal awarding agencies and pass-through entities. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance. Accordingly, this report is not suitable for any other purpose.

Nichols, Cauley & Associates, LLC

Atlanta, Georgia
June 17, 2014

DOUGLAS COUNTY, GA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2013

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	B-11-UN-13-0007	$ 923,067
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	08-NS-5058	695,504
Total Department of Housing and Urban Development			1,618,571
DEPARTMENT OF HOMELAND SECURITY			
Pass through Georgia Emergency Management Agency:			
Homeland Security Grant Program	97.067	2009-EO-MX-0030	37,670
Homeland Security Grant Program	97.067	2008-GE-T8-0017	34,987
Homeland Security Grant Program	97.067	2009-SS-T9-0047	94,127
			166,784
Emergency Management Performance Grant	97.042	EMW-2012-EP-00015-S01	39,721
Total Department of Homeland Security			206,505
DEPARTMENT OF HEALTH & HUMAN SERVICES			
Pass through Georgia Department of Human Resources:			
Aging Cluster:			
Special Programs for the Aging - Title III Part B	93.044	008AS1	46,863
Special Programs for the Aging - Title III Part C	93.045	008AS4	177,646
Nutrition Services Incentive Program (NSIP)	93.053	008AU1	33,188
Total Aging Cluster			257,697
Family Caregiver Support - Title III, Part E	93.052	008AS3	21,117
Social Services Block Grant (SSBG)	93.667	008AS2	11,035
Total Department of Health & Human Services			289,849
DEPARTMENT OF JUSTICE			
Bulletproof Vests Partnership Program	16.607	N/A	6,840
Federal Asset Forfeiture	16.000	GA0480000	360,000
			366,840

(continued)

DOUGLAS COUNTY, GA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2013

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass Through Entity Number	Federal Program Expenditures
DEPARTMENT OF JUSTICE (continued)			
Pass through Criminal Justice Coordinating Council:			
ARRA - Edward Byrne Memorial Justice Assistance Grant Program	16.803	2010-DJ-BX-1335	12,076
ARRA - Edward Byrne Memorial Justice Assistance Grant Program	16.803	2012-DJ-BX-0792	15,841
			27,917
Pass through Criminal Justice Coordinating Council:			
Crime Victim Assistance	16.575	C12-8-048	71,282
Crime Victim Assistance	16.575	C13-8-048	19,002
			90,284
State Criminal Alien Assistance Program	16.606	2013-AP-BX-0284	21,830
Total Department of Justice			506,871
DEPARTMENT OF TRANSPORTATION			
Pass through Governor's Office of Highway Safety:			
State and Community Highway Safety	20.600	TEN-2013-000-00356	17,328
State and Community Highway Safety	20.600	TEN-2014-000-00239	390
State and Community Highway Safety	20.600	GA-2013-000-00387	44,772
State and Community Highway Safety	20.600	GA-2014-000-00289	16,877
			79,367
Pass through Criminal Justice Coordinating Council:			
Federal Transit - Formula Grants	20.507	GA-90-X274	213,103
Federal Transit - Formula Grants	20.507	GA-90-X321	218,986
Federal Transit - Formula Grants	20.507	GA-90-X324	167,905
			599,994
New Freedom Program	20.521	GA-57-X015-00	8,744
Total U.S. Department of Transportation			688,105
Total Expenditures of Federal Awards			$ 3,309,901

COUNTY OF DOUGLAS, GEORGIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2013

1. General

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

2. Basis of Accounting

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

3. Subrecipients

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

Program Title	Federal CFDA Number	Amounts Provided to Subrecipients
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	$ 1,618,571

Douglas County, Georgia
Schedule of Findings and Questioned Costs
Year Ended December 31, 2013

SECTION I – SUMMARY OF AUDIT RESULTS

Financial Statements

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

Federal Awards

Internal Control over major programs:			
Material weakness identified?	_____ yes	__X__ no	
Significant deficiency identified not considered to be material weaknesses?	_____ yes	__X__	none reported
Type of auditor's report issued on compliance For major programs:	unmodified		
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
16.000	Federal Asset Forfeiture
20.507	Federal Transit – Formula Grants

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, 2013

Section II – Financial Statement Findings

None Reported

Section III – Federal Award Findings

None Reported

Douglas County, Georiga

Certification of 9-1-1 Expenditures

For the Year Ended December 31st, 2013

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		
	Expenditures (UCOA Activity 3800)		
2	Wireless service supplier cost recovery charges	46-5-134(e)	
	(identify each supplier individually on lines below - attach list, if necessary)		
	AT&T Wireless		$ 112,217
	Sprint PCS		$ 25,333
	Southern Line		$ 345
3	Emergency telephone equipment, including necessary computer hardware, software, and data base provisioning, addressing, and nonrecurring costs of establishing a 9-1-1 system:		
3a	Lease costs	46-5-134(f)(1)(A)	$ 0
3b	Purchase costs	46-5-134(f)(1)(A)	$ 1,223,375
3c	Maintenance costs	46-5-134(f)(1)(A)	$ 0
4	Rates associated with the service suppliers 9-1-1 service and other service suppliers recurring charges	46-5-134(f)(1)(B)	$ 0
5	Employees hired by the local government solely for the operation and maintenance of the emergency 9-1-1 system and employees who work as directors as defined in O.C.G.A. §46-5-138.2		
	Number of employees classified as: Full time __**24**___ Part time __1_____		
5a	Salaries and wages	46-5-134(f)(1)(C)	$ 1,058,223
5b	Employee benefits	46-5-134(f)(1)(C)	$ 404,703
6	Cost of training of employees who work as dispatchers or directors	46-5-134(f)(1)(D)	$ 5,682
7	Office supplies of the public safety answering points used directly in providing emergency 9-1-1 system services	46-5-134(f)(1)(E)	$ 7,196
8	Building used as a public safety answering point:		
8a	Lease costs	46-5-134(f)(1)(F)	$ 0

Douglas County, Georiga

Certification of 9-1-1 Expenditures

For the Year Ended December 31st, 2013

Line No.		O.C.G.A. Reference:		
8b	Purchase costs	46-5-134(f)(1)(F)	$	0
9	Computer hardware and software used at a public safety answering point, including computer assisted dispatch systems and automatic vehicle location systems:			
9a	Lease costs	46-5-134(f)(1)(G)	$	0
9b	Purchase costs	46-5-134(f)(1)(G)	$	79,881
9c	Maintenance costs	46-5-134(f)(1)(G)	$	12,943
10	Supplies directly related to providing emergency 9-1-1 system services, including the cost of printing emergency 9-1-1 public education materials	46-5-134(f)(1)(H)	$	5,116
11	Logging recorders used at a public safety answering point to record telephone and radio traffic:			
11a	Lease costs	46-5-134(f)(1)(I)	$	0
11b	Purchase costs	46-5-134(f)(1)(I)	$	0
11c	Maintenance costs	46-5-134(f)(1)(I)	$	5,060
12	Insurance purchased to insure against risks and liability in the operation and maintenance of the 9-1-1 system on behalf of the local government or on behalf of employees hired by the local government solely for the operation and maintenance of the 9-1-1 system and employees who work as directors	46-5-134(f)(2)(B)(i)	$	0
13	Mobile communications vehicle and equipment, if the primary purpose and designation of such vehicle is to function as a backup 9-1-1 system center			
13a	Lease costs	46-5-134(f)(2(B)(ii)	$	0
13b	Purchase costs	46-5-134(f)(2(B)(ii)	$	0
13c	Maintenance costs	46-5-134(f)(2(B)(ii)	$	2,646
14	Allocation of indirect costs associated with supporting the 9-1-1 system center and operations as identified and outlined in an indirect cost allocation plan approved by the local governing authority that is consistent with the costs allocated within the local government to both governmental and business-type activities	46-5-134(f)(2)(B)(iii)	$	0
15	Mobile public safety voice and data equipment, geo-targeted test messaging alert systems, or towers necessary to carry out the function of 9-1-1 system operations			

Douglas County, Georiga

Certification of 9-1-1 Expenditures

For the Year Ended December 31st, 2013

Line No.		O.C.G.A. Reference:		
15a	Lease costs	46-5-134(f)(2(B)(iv)	$	0
15b	Purchase costs	46-5-134(f)(2(B)(iv)	$	0
15c	Maintenance costs	46-5-134(f)(2(B)(iv)	$	0
16	Public safety voice and data communications systems located in the 9-1-1 system facility that further the legislative intent of providing the highest level of emergency response service on a local, regional, and state-wide basis, including equipment and associated hardware and software that supports the use of public safety wireless voice and data communication systems			
16a	Lease costs	46-5-134(f)(2(B)(v)	$	0
16b	Purchase costs	46-5-134(f)(2(B)(v)	$	0
16c	Maintenance costs	46-5-134(f)(2(B)(v)	$	287,077
17	Other expenditures not included in Lines 2 through 16 above. Identify by object and purpose.			
	Building Maintenace		$	7,763
	Utilities		$	77,731
			$	
			$	
			$	
			$	
			$	
			$	
18	Total Expenditures (total of all amounts reported on Lines 2 through 17 above)		$	3,315,290

Douglas County, Georiga

Certification of 9-1-1 Expenditures

For the Year Ended December 31st, 2013

Certification of Local Government Officials

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

Signature of Chief Elected Official _____ Date 6-14-14

Print Name of Chief Elected Official Tom Worthan

Title of Chief Elected Official Chairman

Signature of Chief Financial Officer _____ Date 6-14-14

Print Name of Chief Financial Officer Jennifer Hallman