

DOUGLAS COUNTY, GEORGIA

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Fiscal Year Ended December 31, 2014



DOUGLAS COUNTY, GEORGIA

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Fiscal Year Ended December 31, 2014

Prepared By: Finance Department

Douglas County, Georgia
Comprehensive Annual Financial Report
For The Year Ended December 31, 2014

TABLE OF CONTENTS

Introductory Section
(Unaudited)

Letter of Transmittal....1
Certificate of Achievement for Excellence in Financial Reporting....7
Douglas County Board of Commissioners....8
General Government Organizational Chart....9
List of Principal Officials....10

FINANCIAL SECTION

Independent Auditor's Report 11

Management's Discussion and Analysis (Unaudited)....15

Basic Financial Statements

Government-wide Financial Statements:
Statement of Net Position 29
Statement of Activities....30

Fund Financial Statements:

Governmental Funds
Balance Sheet 31
Reconciliation of the Balance Sheet of Governmental Funds to the Government-wide Statement of Net Position 32
Statement of Revenues, Expenditures and Changes in Fund Balances 33
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Government-wide Statement of Activities....34

Proprietary Funds
Statement of Net Position 35
Statement of Revenues, Expenses and Changes in Fund Net Position....36
Statement of Cash Flows....37

Fiduciary Funds
Comparative Statement of Fiduciary Assets and Liabilities 38

Notes to the Basic Financial Statements....39

Required Supplementary Information

Schedule of Funding Progress 69

Other Supplementary Information

Combining and Individual Fund Statements and Schedules:

Governmental Funds:

Major General Fund:

Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget (GAAP) and Actual 71
Comparative Balance Sheet 72
Comparative Statement of Revenues, Expenditures and Changes in Fund Balances 73
Schedule of Revenues and Other Financing Sources - Budget and Actual 74
Schedule of Expenditures and Other Financing Uses - Budget and Actual 76

Nonmajor Governmental Funds:

Combining Balance Sheet – By Fund Type 79
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – By Fund Type 80

Nonmajor Special Revenue Funds:

Combining Balance Sheet 82
Combining Statement of Revenues, Expenditures and Changes in Fund Balances 84
Drug Treatment Abuse Fund
Comparative Balance Sheet 86
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual 87
Sidewalk Fund
Comparative Balance Sheet 88
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual 89
Hotel – Motel Tax Fund
Comparative Balance Sheet 90
Schedule of Revenues and Changes in Fund Balances - Budget and Actual 91
Emergency Telephone Service Fund
Comparative Balance Sheet 92
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual 93

Neighborhood Stabilization Program Fund
Comparative Balance Sheet 94
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual 95
CDBG Senior Center
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual 97
Victim Assistance Fund
Comparative Balance Sheet 98
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual 99
Law Library Fund
Comparative Balance Sheet 100
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual 101
District Attorney Fund
Comparative Balance Sheet 102
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual 103
Inmate Commissary Fund
Comparative Balance Sheet 104
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual 105
Law Enforcement Confiscated Assets Fund
Comparative Balance Sheet 106
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual 107
Sheriff Other Programs Fund
Comparative Balance Sheet 108
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual 109

Major Debt Service Fund
2010 Jail SPLOST
Comparative Balance Sheet 111
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual 112

Nonmajor Debt Service Funds
Jail Annex Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual 113

Major Capital Projects Fund:
2010 Special Purpose Local Option Sales Tax Fund
Comparative Balance Sheet 115
Project Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual 116

Nonmajor Capital Project Funds:
Combining Balance Sheet 117
Combining Statement of Revenues, Expenditures and Changes in Fund Balances .. 118
2002 Special Purpose Local Option Sales Tax Fund
Comparative Balance Sheet 119
Project Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual 120
GRTA Arterial Road Fund
Comparative Balance Sheet 121
Project Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual 122
Capital Transportation Fund
Comparative Balance Sheet 123
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual 124

Proprietary Funds

Enterprise Fund
Solid Waste Fund
Comparative Statement of Net Position 125
Comparative Statement of Revenues, Expenses and Changes in Fund Net Position 126
Comparative Statement of Cash Flows 127

Internal Service Funds
Combining Statement of Net Position 128
Combining Statement of Revenues, Expenses and Changes in Fund Net Position 129
Combining Statement of Cash Flows 130
Group Insurance Health Fund
Comparative Statement of Net Position 131
Comparative Statement of Revenues, Expenses and Changes in Fund Net Position 132
Comparative Statement of Cash Flows 133
Workers' Compensation Fund
Comparative Statement of Net Position 134
Comparative Statement of Revenues, Expenses and Changes in Fund Net Position 135
Comparative Statement of Cash Flows 136

Fiduciary Funds
Agency Funds
Combining Statements of Changes in Assets and Liabilities 137

Statistical Section
(Unaudited)

Introduction to Statistical Section 139

Financial Trend Information
Changes in Net Position – Governmental Activities 140
Changes in Net Position – Governmental Activities – Percentage of Total 141
Changes in Net Position – Business-type Activities 142
Changes in Net Position – Total 143
Government-wide Net Position – By Category 144
Chart - Total Government-wide Net Position 145
General Governmental Revenues by Source 146
Chart – Total General Governmental Revenues 147
Tax Revenues by Source – Governmental Funds 148
Chart – Tax Revenues by Source – Governmental Funds 149
General Governmental Expenditures by Function 150
General Governmental Current Expenditures by Function 152
Chart – Total General Governmental Current Expenditures 153
Summary of Changes in Fund Balances – Governmental Funds 154
Fund Balances - Governmental Funds 156
Chart – Changes in Fund Balances – Governmental Funds 157

Revenue Capacity Information
Taxable Assessed Value and Estimated Actual Value of Property Type 158
Chart – Taxable Assessed Value 159
Direct and Overlapping and Underlying Property Tax Rates 160
Chart - Direct and Overlapping and Underlying Property Tax Rates 161
Property Tax Levies and Collections 162
Principal Property Taxpayers 163
Direct and Overlapping and Underlying Sales Tax Rates 164

Debt Burden Information
Ratios of Total Debt Outstanding by Type 165
Direct and Underlying Governmental Activities Debt 166
Legal Debt Margin 167
Ratios of General Bonded Debt Outstanding 168

Demographic and Economic Information
Demographic and Economic Statistics 169
Principal Employers 170

Operating Information

County Employees by Function/Program 171
Operating Statistics by Function/Program 173
Capital Assets Statistics by Function/Program 174

Compliance Section

Grant Schedule – Georgia Department of Human Resources 175

Schedule of Projects Constructed with Special Purpose Local Option Sales Tax 176

Independent Auditor's Report on Internal Control Over Financial Reporting
And on Compliance and Other Matters based On an Audit of Financial Statements
Performed in Accordance with Government Auditing Standards 177

Report on Compliance with Requirements Applicable to Each Major Program
And On Internal Control Over Compliance in Accordance with
OMB Circular 133 179

Schedule of Expenditures of Federal Awards 182

Notes to Schedule of Expenditures of Federal Awards 184

Schedule of Findings and Questioned Costs 185

Annual report of 9-11 Collections and Expenditures 187

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, 2015

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, 2014.

This report of the financial condition of the County as of December 31, 2014, 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, 2014, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the County's financial statements for the calendar year ended December 31, 2014, 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 2015 budget shows a strong commitment to our infrastructure and alternative transportation. This focus on transportation will continue to be of major concern for a long time to come. We not only will be looking at road and bridge infrastructure, but also at better ways to get the citizens where they need to go. In 2015, we will be conducting a Transportation Services Study to become our blueprint for the types of public transportation services we will need to move forward with. With 62% of our residents commuting outside of Douglas County to work and 79% of our residents driving to work alone, this will be a major area of focus within this study.

In 2014 Keurig Green Mountain announced 550 jobs, ResMed 80 jobs, and Coloplast 30 jobs coming to the County. This made a significant difference in our unemployment rate, but we will continue to actively provide opportunities for companies to locate here and create new jobs in the future. Quality of life is an issue that is addressed with these offerings. New jobs reduce unemployment and provide local jobs for residents who are currently spending time and resources leaving the county to work.

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 was no increase for 2014. We continued to maintain roads and traffic signals, provide public safety, provide for public welfare and offer recreational facilities and activities, all without a tax increase.

The County's 2015 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 2015 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 2015. 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 2015 budget with no planned increase in taxes, and a steadfast

assurance to continue to offer quality services to our citizens and to continue address issues that had been deferred due to the decline in the economy. The 2015 budget shows an 8.43% increase across all funds. The cost of providing services to the Unincorporated Area and the revenues generated in this area have always been recorded separately within the General Fund. The creation of the Uninc Area Special Services District Fund will show with more transparency to the citizens that their tax dollars are not funding services they do not receive a benefit from. The creation of the Fire Services and EMS Fund and the Animal Control Services Fund will allow these services to be provided at an equitable cost to all citizens.

Public Safety is our highest priority and receives 45.9% of the General Fund's operating budget, with a total of $45.4 million across funds being planned for areas of public safety. Funding for additional staff, vehicles, communications equipment, turnout gear, and financing for an animal shelter are included in the 2015 budget. SPLOST proceeds are foreseen to be adequate to pay the debt service on the jail and law enforcement center over the next two years, until the debt service is paid in full.

Animal Control while holding a small portion of the Public Safety budget is a priority. Funds for the first year of financing the construction of a facility in a new location that is more central to the residents than the present location is included in the budget for this new fund.

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

Plans for a new Animal Control shelter are underway. A location has been selected, plans have been drawn, and the time is right. With interest rates still favorable, plans are to finance the cost of the shelter over a period of time not to exceed 10 years. The 2015 budget includes an estimated amount for one year of payments. While still one of the County's newest buildings, the courthouse is aging and plans are to repair, seal and stripe the parking lot, caulk the building, replace worn carpet, and repair a patio that is separating from the building. Attention is also being given to some of the County's oldest buildings. A roof is being put on the senior services building, the inbound and outbound scales at the Landfill are being rebuilt, and small issues with the septic system at our fleet facilities are being addressed. All these repairs will serve the growing population that utilizes our facilities and our employees who need a safe and pleasant work environment.

The County's Department of Transportation was a major focus in 2014 during the service delivery negotiations with the cities. The agreements reached in the eleventh hour with the City of Douglasville, also included the County taking over ownership and full control of the operation and maintenance of six additional roads for a total 10.75 miles added. As a part of this, the County will be adding seven miles of conduit and fiber optic communication cable to connect 24 traffic signals into our existing Intelligent Transportation System (ITS). This ITS is a computer based network that ease

traffic congestion through interconnecting and monitoring traffic signals. Advanced applications let the signals "talk" to each other so that traffic flows more smoothly. By the end of 2015, we will have a total of 69 traffic signals and 9 school zone flasher devices in the system. We will continue to leverage Federal and State grants for roadway and transportation projects will allow us to continue to make progress on much needed projects. These additional miles will be included and given consideration to funding received at the State and Federal levels.

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

Healthcare costs have continued to rise during the recession of recent years. The County has not been immune to these increases. Our Healthcare and Workers Comp Funds are self-insured and while claims have been paid timely, the funding of these internal service funds has not kept pace with the rising cost. Substantial financial commitments to reducing the negative fund balances in these areas were included in the 2014 budget. In 2014, benefits consultants were brought in to evaluate our plans and in 2015 cost saving revisions will be a priority. This will help to further reduce and eventually eliminate deficits in these funds and create sustainable funds that are paid for each year with current dollars while still providing employees with attractive benefits.

With only two 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 2015.

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, 2013. This was the ninth consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

The County has received the GFOA's Distinguished Budget Presentation Award for its annual budget document for the calendar year beginning January 1, 2014. 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 sixteen times.

The preparation of this report would not have been possible without the efficient and dedicated

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

Respectfully submitted,

Mark Teal, PE
County Administrator

Jennifer Hallman, CPFO
Finance Director

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

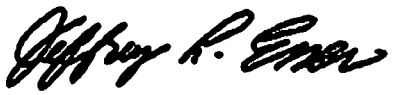
Presented to

Douglas County

Georgia

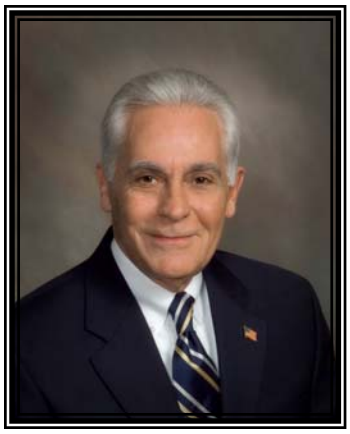
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2013



Executive Director/CEO

DOUGLAS COUNTY BOARD OF COMMISSIONERS
&
COUNTY ADMINISTRATOR



Tom Worthan
Chairman



Henry Mitchell III
District #1



Kelly Robinson
District #2



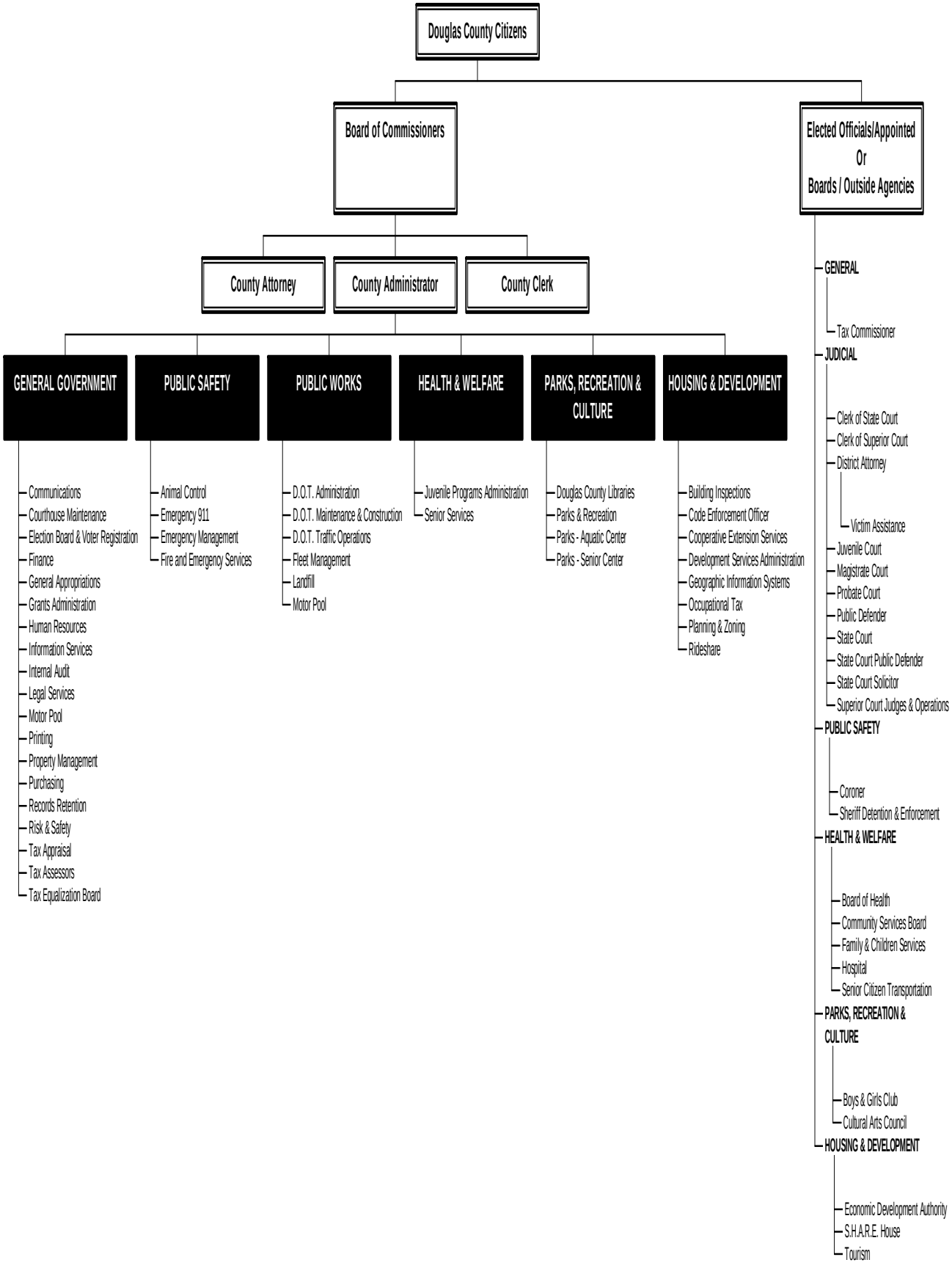
Mike Mulcare
District #3



Ann Jones Guider
District #4



Mark Teal
County Administrator


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	**MARK TEAL**
COUNTY ATTORNEY	**KENNETH BERNARD**
COUNTY CLERK	**LISA WATSON**
CHIEF APPRAISER	**BENNY WALDROP**
CHIEF MAGISTRATE	**SUSAN CAMP**
CHIEF REGISTRAR	**LAURIE FULTON**
CLERK OF SUPERIOR COURT	**TAMMY HOWARD**
COMMUNICATIONS DIRECTOR	**WES TALLON**
CORONER	**RANDY DANIEL**
DEVELOPMENT SERVICES DIRECTOR	**JAMES WORTHINGTON**
DISTRICT ATTORNEY	**BRIAN FORTNER**
EMA DIRECTOR	**JASON MILHOLLIN**
EMERGENCY/E-911 DIRECTOR	**GREG WHITAKER**
FINANCE DIRECTOR	**JENNIFER HALLMAN**
FIRE CHIEF	**SCOTT SPENCER**
FLEET SERVICES DIRECTOR	**DANNY AGAN**
GOVERNMENT SERVICES DIRECTOR	**GARY JENKINS**
HUMAN RESOURCES DIRECTOR	**FREDERICK PERRY**
INFORMATION SERVICES DIRECTOR	**RUSS MARTIN**
JUVENILE COURT JUDGE	**PEGGY WALKER**
LIBRARIAN	**LINDY MOORE**
MAPPING AND GIS	**EDWARD DEAN**
PARKS AND RECREATION DIRECTOR	**GARY DUKES**
PLANNING/ZONING DIRECTOR	**TRACY RYE**
PROBATE JUDGE	**HAL HAMRICK**
PUBLIC DEFENDER	**MONICA MYLES**
PURCHASING DIRECTOR	**BILL PEACOCK**
RECORD RETENTION	**AUBREY BRITT**
RIDESHARE COORDINATOR	**GARY WATSON**
SHERIFF	**PHIL MILLER**
SOLICITOR-GENERAL	**MATTHEW KRULL**
TAX COMMISSIONER	**TODD COWAN**
TRANSPORTATION DIRECTOR	**RANDY HULSEY**

FINANCIAL SECTION

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

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

Atlanta • Dublin • Warner Robins
www.nicholscauley.com

REPLY TO:
2800 Century Parkway
Suite 900
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 and for the year ended December 31, 2014, 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 unit, each major fund, and the aggregate remaining information of the County, as of December 31, 2014, 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 and Schedule of Funding Progress on pages 15 through 27 and 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 General Fund – Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual, 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 General Fund – Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual, 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 basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 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 16, 2015 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.



Atlanta, Georgia
June 16, 2015

This page intentionally left blank

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, 2014. Within the context of the accompanying financial statements and disclosures following this section, the County's financial performance is discussed and analyzed.

2014 FINANCIAL HIGHLIGHTS

- The County's assets exceeded its liabilities by $225,461,357 (total net position) as of December 31, 2014
- Total net position is comprised of the following:
  (1) Capital assets net of related debt of $212,428,727, 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 $33,450,483 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 $20,417,853.
- The County's governmental funds reported total ending fund balance of $56,687,905 at December 31, 2014. This compares to the prior year ending fund balance of $55,212,476 showing an increase of $1,475,429 during the current year.
- At the end of the current calendar year, the unassigned fund balance for the General Fund was $18,256,682 or 22.4% of total General Fund expenditures.
- The improving economy is beginning to affect the County's revenue stream. In 2014 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 29 and 30 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 31 to 34 of this report.

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

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

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

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

The basic fiduciary fund financial statement is presented on page 38 of this report.

Notes to the Basic Financial Statements

The accompanying notes to the basic financial statements provide information essential to a full understanding of the government-wide and fund financial statements. The notes to the basic financial statements begin on page 39 of this report.

Required Supplementary Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the County's Employees' Retirement Plan and the Health Care Plan of Douglas County. Required supplementary information can be found on page 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.

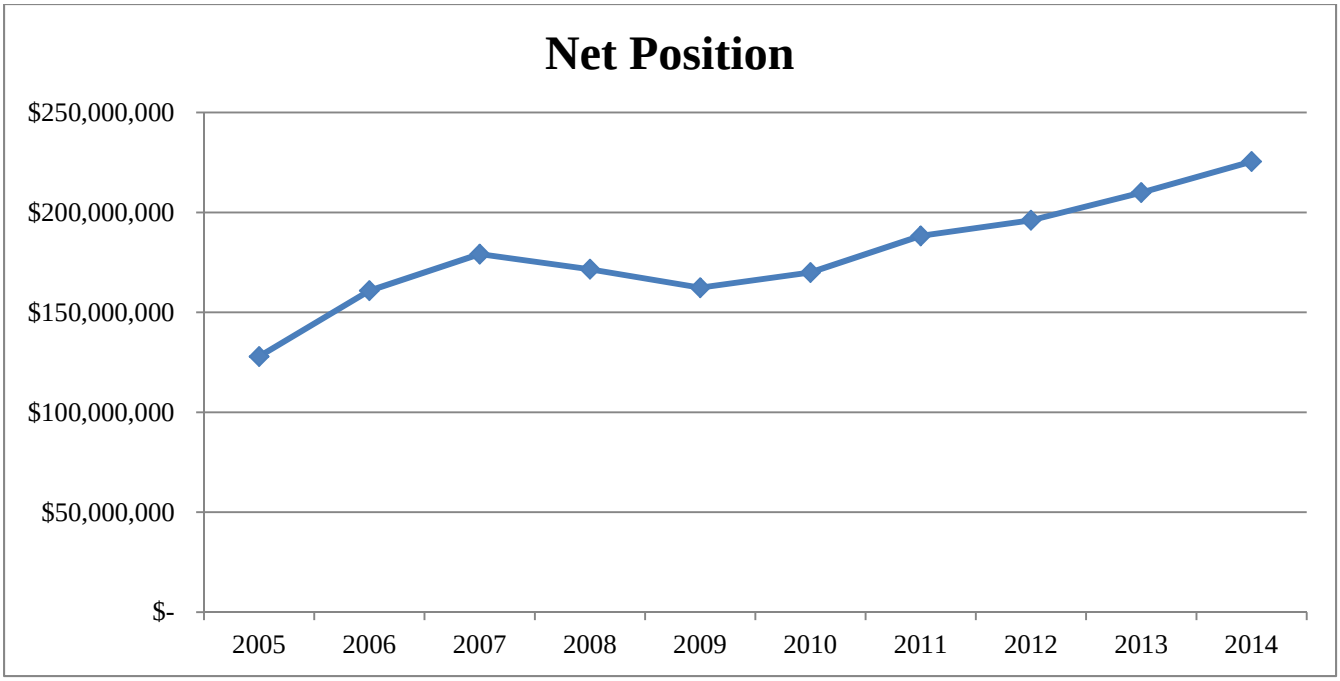
FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

The County's net position at calendar year-end is $225,461,357. The following table provides a summary of the County's net position:

Summary of Net Position

	Governmental Activities		Business-type Activities		Total	
	2014	**2013**	**2014**	**2013**	**2014**	**2013**
Assets:						
Current assets	$ 66,845,430	$ 63,035,045	$ 64,273	$ (78,455)	$ 66,909,703	$ 62,956,590
Non-current assets	252,565,035	257,970,364	1,939,053	2,027,520	254,504,088	259,997,884
Total assets	319,410,465	321,005,409	2,003,326	1,949,065	321,413,791	322,954,474
Liabilities:						
Current liabilities	29,328,190	28,503,689	83,176	134,012	29,411,366	28,637,701
Long-term liabilities	64,839,663	82,764,894	1,701,405	1,596,786	66,541,068	84,361,680
Total liabilities	94,167,853	111,268,583	1,784,581	1,730,798	95,952,434	112,999,381
Net position:						
Net investment in capital assets	210,489,674	195,280,231	1,939,053	2,027,520	212,428,727	197,307,751
Restricted	33,450,483	33,159,865	-	-	33,450,483	33,159,865
Unrestricted	(18,697,545)	(18,703,270)	(1,720,308)	(1,809,253)	(20,417,853)	(20,512,523)
Total net position	$225,242,612	$209,736,826	$ 218,745	$ 218,267	$225,461,357	$209,955,093

The following chart reports the County's total net position balances from calendar year 2005 - 2014.



Current assets in governmental activities increased in calendar year December 31, 2014 by approximately $3.8 million and for business-type activities increased approximately $143,000. Current liabilities increased approximately $825,000 for governmental activities and for business-type activities decreased approximately $51,000.

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 2.3 to 1 as compared to 2.2 to 1 at December 31, 2013. For the business type activities, the current ratio was 0.8 to 1 at December 31, 2014 as compared to -0.6 to 1 at December 31, 2013.

The County reported positive balances in net position for both governmental and business-type activities. During 2014, net position increased $15,505,786 for governmental activities and $478 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 $16 million.

Note that approximately 79.1% of the governmental activities' total assets are tied up in capital assets. The County uses these capital assets to provide services to its citizens.

(This page is continued on the subsequent page)

The following table provides a summary of the County's changes in net position at December 31, 2014 and 2013:

Summary of Changes in Net Position

	Governmental Activities		Business-type Activities		Total	
	2014	**2013**	**2014**	**2013**	**2014**	**2013**
Revenues:						
Program:						
Charges for services and fines	$ 16,948,645	$ 15,925,480	$ 1,526,089	$ 1,502,324	$ 18,474,734	$ 17,427,804
Operating grants	2,813,982	2,491,963	-	-	2,813,982	2,491,963
Capital grants and contributions	2,584,171	3,376,915	-	-	2,584,171	3,376,915
General:						
Property taxes	46,588,611	45,254,466	-	-	46,588,611	45,254,466
Sales taxes	40,276,937	38,058,525	-	-	40,276,937	38,058,525
Insurance premium tax	4,696,183	4,449,739	-	-	4,696,183	4,449,739
Other taxes	2,754,536	2,414,631	-	-	2,754,536	2,414,631
Other	785,280	1,640,745	169,445	5,958	954,725	1,646,703
Total revenues	117,448,345	113,612,464	1,695,534	1,508,282	119,143,879	115,120,746
Program Expenses:						
General government	13,781,109	13,573,319	-	-	13,781,109	13,573,319
Judicial	12,436,057	12,053,508	-	-	12,436,057	12,053,508
Public safety	51,051,930	53,346,368	-	-	51,051,930	53,346,368
Public works	11,337,399	5,318,691	-	-	11,337,399	5,318,691
Parks, recreation and culture	7,292,494	6,979,313	-	-	7,292,494	6,979,313
Planning/community development	3,550,146	4,527,637	-	-	3,550,146	4,527,637
Health and welfare	1,726,645	1,728,150	-	-	1,726,645	1,728,150
Interest and fiscal charges	766,779	2,021,601	-	-	766,779	2,021,601
Solid waste	-	-	1,695,056	1,691,062	1,695,056	1,691,062
Total expenses	101,942,559	99,548,587	1,695,056	1,691,062	103,637,615	101,239,649
Revenues over (under) expenses	15,505,786	14,063,877	478	(182,780)	15,506,264	13,881,097
Beginning net position	209,736,826	195,672,949	218,267	401,047	209,955,093	196,073,996
Ending net position	$225,242,612	$209,736,826	$ 218,745	$ 218,267	$225,461,357	$209,955,093

Governmental Activity Revenues

The County is heavily reliant on both property taxes and sales taxes to support governmental operations. Property taxes provided 39.7% of total revenues as compared to 39.8% in calendar year 2013, and sales and use taxes provided 34.3% of total revenues as compared 33.5% in calendar year 2013. Insurance premium taxes, saw a $246,444 increase. Other tax collections increased $339,905 which consists of a number of small taxes as well as larger revenues sources such as intangible taxes which had an increase of $137,277 over the prior year. A midyear increase in the hotel/motel tax rate from five percent to eight percent resulted in an increase over the 2013 of $129,626.

Charges for services and fines increased approximately $1.0 million. This is primarily due to renovations to a neighboring county's jail that generated $723,825 in prisoner housing revenues in 2014. Funds for resource officers from the Board of Education for the last quarter of 2013 were not remitted to the County until the second quarter of 2014. Because these revenues were recorded in 2014, this is also a contributing factor for the increase. Charges for E-911 services exceeded 2013 revenues by $94,824. Each wireless and wireline telephone user pays these charges. As the number of users increase, particularly wireless users, the revenues will continue to increase.

Operating grants vary from year to year, and 2014 saw an increase in grant funds received by our Juvenile Programs. In total, operating grant revenue in 2014 exceeded those of 2013 by $322,019. Funding for the Capital Transportation Fund is primarily from intergovernmental grants. Those awarded and received in 2014, exceeded 2013 by $1.4 million. In 2014 the neighborhood stabilization funding also increased by $238,162. These revenues fluctuate with time taken to renovate a home and then to match it with a qualified buyer. This is offset by 2013 funds exceeding those received in 2014 to cause capital grant revenues for 2014 to be under those of 2013 by $792,744. Right of way acquisition from the GRTA fund resulted in $1 million more in reimbursements in 2013 than 2014. General Fund state aid for roads decreased by $704,063 in 2014 and federal grants also saw a decrease of $310,475 in 2014. This is primarily due to the receipt of FEMA reimbursements and terrorism grants received in 2013 for a total of $245,982. The completion of an addition to the County's senior center in 2013 brought on revenues from a community development block grant in the total of $273,528 in that fiscal year. A 2013 conservation grant of $89,802 was received and no such funding was awarded or received in 2014.

The District Attorney's confiscated assets vary by year with the resolved cases and the assets seized. In 2014, these revenues were greater than those of 2013 by $247,757. In 2014 there was approximately $33,538 in investment earnings. This is less than the $49,164 of 2013 because there were less resources available for investment. This is due to the 2014 borrowing of tax anticipation notes later in the year than the 2013 borrowing. As well as the amount borrowed and available for reinvestment declined in 2014 by $4.5 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 for both 2014 and 2013. This means that the government's taxpayers and the County's other general revenues normally fund 81.0% 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	$ 13,781,109	13.5%	$ 10,940,835	13.7%
Judicial	12,436,057	12.2%	9,998,439	12.6%
Public safety	51,051,930	50.1%	39,285,312	49.3%
Public works	11,337,399	11.1%	8,464,322	10.6%
Parks, recreation and culture	7,292,494	7.1%	6,733,718	8.5%
Planning/community development	3,550,146	3.5%	2,444,906	3.1%
Health and welfare	1,726,645	1.7%	961,450	1.2%
Interest and fiscal charges	766,779	0.8%	766,779	1.0%
Total	$ 101,942,559	100.0%	$ 79,595,761	100.0%

The public safety expenses total 50.1% of gross costs and 49.3% of net costs. As noted, total cost and net costs do not differ substantially by percentage for each function.

Business-Type Activities

Solid Waste Fund - The business-type activity is the Solid Waste Fund. Total assets increased $54,261. Total liabilities increased $53,783. Transfer fees were $31,819 or 3.9% above the calendar year 2013 amount. The economy has improved slightly in general thereby increasing consumer consumption resulting in the increased amount of municipal solid waste generated and disposed.

Dumping fees were down $24,766 or 5.0% over last year. In spite of the improving economy the construction and building business is recovering at a slower pace, thereby reducing the amount of construction demolition material being generated and disposed of. Recycling fees increased $16,712 or 8.5%. In an effort to generate all revenue possible the Solid Waste Department has been diligent in assuring the best prices for recyclable commodities by continuing to monitor market pricing and re-negotiated prices as well as implementing new programs such as mattress recycling and sale of re-use Items.

In total operating revenues were up $187,242 or 12.4%.

In total, operating expenses increased $3,994 or 0.2%.

Repairs and maintenance costs decreased $3,125 or 6.0% from calendar year 2013. The addition of the Fleet Field Services Division for heavy equipment repair and maintenance allowed the recent years' focus placed specifically on bringing equipment back up to industry standard conditions. The 2013 year began with equipment being in better condition and 2014 achieved even greater efficiencies. The majority of work is done in house now, rather than being outsourced at a higher cost. In addition, we did not incur any landfill closure costs in 2014 while 2013 expenditures were $53,158.

During calendar year 2014, the Solid Waste Fund reported an operating gain of $438 as compared to an operating loss of $182,810 in calendar year 2013.

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 $56,687,905 compared to $55,212,476 in 2013. The 2010 SPLOST fund reported a increase of $75,312 primarily due to the increase in sales tax collections. The 2010 Jail SPLOST Debt Service Fund reported a increase of approximately $1.4 million in fund balance due to SPLOST proceeds exceeding annual debt service requirements.

Of this year-end total, $16,924,131 is unassigned indicating availability for continuing County service delivery requirements.

Restricted fund balances include $32,616,922 set aside for future purchases. There is approximately $4.4 million in fund balance restricted for SPLOST capital projects. In addition, there is approximately $22.2 million restricted for debt service requirements related to the sales tax bond issuance. The remaining restricted fund balance is attributable to special revenue funds which are restricted for specified purposes other than debt service or capital projects.

The total ending fund balances of governmental funds show an increase of $1,475,429 or 2.7% 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 $1,184,811 or 5.4% as compared to a 57.7% increase in 2013. The ending unassigned fund balance is considered adequate, although not excessive, representing the equivalent of 22.4% of annual expenditures. This compares to 17.5% at December 31, 2013.

General property taxes increased $687,708 or 1.8%. This indicates a slight improvement in the pace of collections. Local option sales tax (LOST) increased $538,240 or 3.3%. In November 2012, the County's percentage of the LOST received decreased from 79.06% to 73.90% because of the required distribution renegotiations with the cities. This percentage decreased again in 2014 to 71.21%. Despite the continued decline in the percentage the County receives, the increased revenues over those of 2013 indicate a steadily improving economy. Revenues for taxes received for motor vehicles and mobile homes are recorded together. These two revenue sources increased $494,233 or 9.1%. In 2013 the State of Georgia implemented a title ad valorem tax (TAVT) which replaced sales tax on vehicle purchases and became a one-time tax as an alternative to the "birthday" tax for vehicle tag purchases. The motor vehicle and mobile home tax includes $3.6 in TAVT. Insurance premium taxes came in at $246,444 (5.5%) over the 2013 year. Franchise fees were up a slight $137,277 or 10.0% primarily due to increased fees from a natural gas supplier. A few other tax revenues are up nominal amounts of less than $40,000 each. Only one tax revenue source decreased in 2014. Intangible taxes are collected when citizens refinance their loans. In recent years, there has been a steady increase in this revenue source, however, for 2014 this source experienced a decrease of $194,296 or 27.3%.

In 2014, licenses and permits were $242,317 or 22.0% above the prior year. Building permits issued in 2014 generated $146,759 or 155.4% more revenue than those issued in 2013. Most all other licenses and permits experienced increases that were nominal, with only sign permitting and commercial site inspections having a decrease from 2013. With the small overall increases we are seeing indications of a small but promising improvement in the depressed economy.

Overall 2014 saw a $750,798 decrease in intergovernmental grants. Intergovernmental revenues are primarily grants and these vary from year to year with the types of grants awarded and the timing of the payment of the funds. In 2013 funds were awarded from the Atlanta Regional Commission for road projects. During the 2013 year $584,973 were received as state aid for roads. These funds were accounted for in the General Fund. In 2014, all such projects were revenues in the Capital Transportation Fund. This 21.1% decrease is primarily to the change in the fund used to account for these funds. Other grant revenues experienced nominal changes.

Total charges for services increased $565,194. While most sources of these revenues experienced slight variances, prisoner housing fees are the driving force for this 9.9% increase. As stated earlier renovations to a neighboring county's jail that generated $723,825 in prisoner housing revenues in 2014. Fund for resources officers from the Board of Education for the last quarter of 2013 were not remitted to the County until the second quarter of 2014. Ambulance fee revenue decreased $161,656 (9.3%) in 2014. This minimal decrease is the largest decrease under charges for services.

In total, fines and forfeitures decreased $38,385 or 0.7%. In 2013 the State Court established a DUI court and in 2014 a Misdemeanor Drug Court. These two additions have generated revenue that contributed to a $254,361 or 10.0% increase in this revenue source in 2014. The Clerk's office did not issue passports in 2013, so the revenues from this in 2014 were $58,375. Jail surcharges collected, exceed 2013 by $22,708 or 5.9%. The Clerk of Superior Court decreased $307,305 (25.4%), this is driven by the caseloads for the courts. Other fines and forfeitures varied with slight increases and decreases over 2014 as the caseloads and disposition of cases of each court varied.

Investment earnings decreased in 2014 by $2,311 or 17.7%. As stated previously this is due to less resources being available for investment. The 2013 borrowing of tax anticipation notes occurred earlier in the year than the 2014 borrowing. Also, the amount borrowed and available for reinvestment declined in 2014 by $4.5 million. Contributions and donations were down from 2013 by $22,936. Miscellaneous revenues decreased $66,902 primarily because in 2013 $315,000 was received in the settlement of pending litigation and 2014 settlements received were $151,808.

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. In 2014 no transfers of this nature were made to the General Fund. This is the driving factor in the decrease in other financing sources over 2013 of $3.7 million.

The 2014 General Fund expenditures are $2.3 million or 3.0% over 2013. Described below are the most significant changes from the prior calendar year.

General government expenditures are $718,386 or 6.0% more than those of 2013. Extended negotiations with the Cities for service delivery generated 2014 expenditures for the county attorney and related legal expenditures that exceeded 2013 by $243,334 or 45.9%. Building maintenance in 2014 was $213,175 or 16.2% more than in 2013. The replacement of a cooling tower and roof repairs both in the County's courthouse are driving this increase. Information services purchased network equipment and implemented a PC refresh program that has the expenditures for this department in 2014 to be over those of 2013 by $191,134 or 18.4%. The need for building maintenance and computer upgrades had been deferred for a number of years due to declines in the economy. General government grants are showing a decline of $166,708. In 2014 all grants were charged to the function for which the grants were awarded.

Judicial expenditures exceed those of the prior year by $582,336 or 5.3%. Juvenile Court expenditures for 2014 were $148,329 or 13.9% more than 2013. Audit and legal fees account for $111,649 of this increase. With increased case load comes the need for additional attorney representation and one case could require multiple attorneys, depending on the situation, the number of children, etc. Computer and equipment purchases to replace outdated equipment have also caused the 2014 juvenile court expenditures to exceed those of 2013. Juvenile programs grant expenditures of $223,472 are the primary reason this departments' 2014 expenditures exceed those of 2013 by $124,836 or 14.3%. Grant expenditures in 2014 were $111,423 more than those in the prior year. There are only two judicial departments that had 2014 expenditures under 2013. These were Probate and Magistrate courts. These variances are nominal.

Public safety is a priority in the County. This is shown with 2014 general fund public safety expenditures over 2013 amounts by approximately $2.0 million (5.0%). All areas of public safety had increased expenditures for the 2014 year. Machinery and equipment purchased in 2014 for sheriff enforcement totaled $335,294. Much of this equipment was for vehicles. This division of the sheriff's department is in constant need of vehicle replacements. Expenditures for vehicles in 2014 were $197,867 more than for 2013. Repairs, maintenance, and fuel in 2014 for sheriff enforcement exceeded the amounts paid in 2013 for automotive expenditures by $104,671. For the jail operations, prisoner care expenditures were $196,085 more in 2014 than 2013. Medical expenses are 77.3% of this increase. Utility expenditures for the jail increased by $183,251 in 2014.As the jail facility ages, maintenance on the property will become more costly as indicated with 2014 cost for property maintenance being $149,859 more than 2013. In 2014 focus was placed on improved animal control. Positions were added and salaries increased $139,285. In 2014 $59,803 was paid towards the design of a new animal shelter. In total, 2014 animal control expenditures exceeded 2013 by $235,510 or 31.9%. In 2014 the Fire and EMS leased $68,789 in equipment. This is driving this department's 2014 expenditures being $194,874 (1.6%) more than 2013.

The public works expenditures decreased $972,883 or 15.7%. The Department of Transportation activity for road paving and resurfacing projects that are now all accounted for in the Capital Transportation Fund. This caused a General Fund decrease of $1.4 million (39.9%) in roads for 2014 as compared to 2013. This is offset by a slight increase of $370,365 or 31.9% in traffic operations.

Parks, recreation and culture expenditures exceed the prior year by a slight $348,375 (6.7%). All area of County park operations to include the aquatic center and senior center experienced increased participation in programs offered which resulted in increased expenditures. In 2013 the libraries replaced carpet and equipment which is the primary reason 2014 expenditures are $111,767 or 6.7% under 2013.

2010 SPLOST Capital Projects Fund

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

At December 31, 2014, there is $133,258 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 $23.5 million of sales tax collections. The County issued sales tax bonds during 2011 to fund the construction of the new jail project. Proceeds from the bond issuance were approximately $106.3 million. Approximately $317,976 was expended on the new jail project in 2014. At December 31, 2014, the fund balance is approximately $2.8 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 2014, $21.7 million was paid in debt service payments on the sales tax bonds. At December 31, 2014, the fund balance is $19,490,582, 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 downward in 2014, by $770,671 or 0.9%.

Tax revenues were above the final budget by approximately $3.1 million. $1.9 million of this amount relates to general property taxes. Taxes were collected at a much faster pace than anticipated. The 2014 tax collection rate exceeded the projected rate by 5.2%.

All tax revenues with the exception of motor vehicle and mobile home taxes, and intangible taxes exceeded the 2014 budget.

Licenses and permits were 37.9% over budget, but this only equates to $369,938. Building permits exceeded budget by $161,171 (201.5%). Occupational taxes exceeded budget $126,174 (19.1%) as the County increased efforts to draw in new businesses.

In total, intergovernmental revenue was below budget by $713,644. Revenues from a school board COPS grant exceeded budget by $258,630 due to the timing of receipts. However, with other grant reimbursements coming in at a slower than projected pace, intergovernmental revenues are 20.22% less than the 2014 budget. This budgeted revenue included $181,430 for senior services busses, $143,695 for a transportation feasibility study, $140,000 for rideshare safety improvements, $86,052 for a juvenile programs evening reporting center, and $40,221 emergency management funds, along with several smaller grants. These projects are to be completed in 2015 so the revenue and related expenditures did not happen in 2014 as budgeted.

Charges for services were over the final budget by a nominal $143,883 or 2.4%. Variance with budget in all charges is minimal with two exceptions. Prisoner housing fees, for reasons previously mentioned, is over budget by $498,200 and emergency medical services are under budget by $423,553. The process began in 2014 to retain a new billing and collection company for emergency medical services to mitigate this for the coming year.

Total fines and forfeitures were $165,086 below the final budget. The largest contributors to this reduction is the clerk of superior court fees collected partially offset by state court collections.

The General Fund's expenditure budget was increased by $751,450 or 0.9%.

The general government function over spent by $55,148 or 0.4%. The General Appropriation was over by $461,623 and the county attorney by $69,324. Extended negotiations with the Cities for service delivery generated 2014 expenditures for the county attorney and related legal expenditures in general appropriations that caused these function to be 9.8% and 14.3% respectively over budget. Most all other general government departments were well under budget. This is driven by tight constraints on spending and adequate contingency funding for emergencies that did not need to be fully spent.

The judicial function was under budget by approximately $1.1 million (8.8%). The public safety budget was under spent by $878,579 or 2.0% as the fire department did not get to complete all capital projects planned. The public works budget was under budget by approximately $1.1 million or 17.6% due to the planned traffic operations and road projects being deferred or delayed. Parks and recreation was a nominal $339,857 under budget. Planning and community development was under

budget by $702,982 because rideshare had not completed all planned grant funded improvements by year end, and the planned transportation feasibility study being deferred until 2015. Health and welfare came in $297,776 under budget as senior services did not purchase the busses as initially planned. This purchase will be in 2015. 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 general fund expenditure and other financing uses budget by $3,898,131 or 4.3%. Because of the economy is in slow recovery, all departments attempted to minimize their spending to help keep them below the revenues that are gradually increasing.

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, 2014 was $252,565,035 and $1,939,053, respectively. The change in this net investment was an approximate 2.1% decrease for governmental activities and a 4.4% 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.

The following table provides a summary of capital asset activity:

Capital Assets

	Governmental Activities		Business-Type Activities		Total	
	2014	2013	2014	2013	2014	2013
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	4,777,829	2,619,312	-	-	4,777,829	2,619,312
Total non-depreciable	30,417,618	28,259,101	1,574,386	1,574,386	31,992,004	29,833,487
Depreciable assets:						
Buildings and improvements	213,798,241	212,456,622	442,005	430,241	214,240,246	212,886,863
Machinery, equipment and furniture	39,657,624	39,695,941	3,043,724	3,038,224	42,701,348	42,734,165
Infrastructure	67,352,267	67,352,267	-	-	67,352,267	67,352,267
Total depreciable assets	320,808,132	319,504,830	3,485,729	3,468,465	324,293,861	322,973,295
Less accumulated depreciation	98,660,715	89,793,567	3,121,062	3,015,331	101,781,777	92,808,898
Book value - depreciable assets	222,147,417	229,711,263	364,667	453,134	222,512,084	230,164,397
Percentage depreciated	30.8%	28.1%	89.5%	86.9%	31.4%	28.7%
Total Assets	$ 252,565,035	$ 257,970,364	$ 1,939,053	$ 2,027,520	$ 254,504,088	$ 259,997,884

At December 31, 2014, the depreciable capital assets for governmental activities were 30.8% depreciated. This compares to 28.1% at December 31, 2013. 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, 89.5% of the asset values were depreciated at December 31, 2014 compared to 86.9% at December 31, 2013.

For governmental activities, the balance of construction in progress relates to GRTA Projects in the amount of $3,583,820, General Fund of $1,103,819, and the 2002 SPLOST of $90,190.

In the infrastructure and building categories we had no capital projects completed in 2014. In the vehicles category, we had additions of around $1.2. This was primarily due to necessary purchases for the sheriff's department and additional vans for the Rideshare department. Eighty percent of the costs of rideshare vans were paid for through grant funding. The remaining capital additions came from improvements, and machinery and equipment. Improvements totaled around $1.3 and attributed to by many different projects. These projects were improvements to the jail, courthouse, and various parks. A large portion of the increase in machinery and equipment was due to a capital lease to purchase new mowers in the amount of $67,671.

Debt

During fiscal year 2014, the County retired $19,000,000 or 32.5% of outstanding sales tax bonds.

The following table reports debt balances at December 31, 2014 and 2013:

Outstanding Borrowings

	Governmental Activities		Business-type Activities		Total	
	2014	2013	2014	2013	2014	2013
Capital lease obligation	$ 905,496	$ 878,793	$ -	$ -	$ 905,496	$ 878,793
Sales tax bonds	39,405,000	58,405,000	-	-	39,405,000	58,405,000
Total	$ 40,310,496	$ 59,283,793	$ -	$ -	$ 40,310,496	$ 59,283,793

The sales tax bonds balance of $39,405,000 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 2014 unemployment rate is 7.4%, which is slightly higher than the state's average of 7.2%. The County's employment for 2014 is estimated at 62,535 and will continue to grow as more businesses come to the area. The median household income of County residents is estimated at $52,691, which is higher than the $49,179 average for the state's 159 counties.

The primary revenue streams for the County are property taxes and sales taxes. This is a good revenue mix as property taxes are classified as "inelastic" and sales taxes are classified as "elastic". General property taxes were up over the prior year and they came in at a rate that exceeded budget. Sales tax revenue is highly sensitive to fluctuations in the economy. The slowly recovering economy served to offset the decreased percentage of the sales tax received by the County, causing this revenue source to be above both the prior year and budget. The economy continues to have an effect on the County's revenue streams and operational expenditures, but the impact for 2014 was less severe than in prior years. The County continues to demonstrate a commitment to provide quality services with limited resources. The 2015 operational budget demonstrates a strong commitment to economic development and to addressing needs that have been deferred for several years such as the need for new infrastructure improvements and the need to keep competitive with employee salaries.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

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

This page intentionally left blank

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, 2014

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	
Assets				
Current Assets				
Cash and cash equivalents (Note 3A)	$ 32,082,735	$ 47,864	$ 32,130,599	$ 996
Restricted cash	19,490,582	-	19,490,582	-
Investments	-	-	-	250,819
Receivables:				
Accounts	5,090,089	46,474	5,136,563	71,768
Property taxes	3,520,663	-	3,520,663	-
Sales taxes	4,565,937	-	4,565,937	-
Intergovernmental	717,048	-	717,048	823,072
Internal	30,065	(30,065)	-	-
Inventory	162,937	-	162,937	12,751
Prepaid items	1,185,374	-	1,185,374	-
Total Current Assets	66,845,430	64,273	66,909,703	1,159,406
Non-current Assets				
Capital assets (Note 3D):				
Nondepreciable	30,417,618	1,574,386	31,992,004	-
Depreciable, net	222,147,417	364,667	222,512,084	59,780
Total Non-current Assets	252,565,035	1,939,053	254,504,088	59,780
Total Assets	319,410,465	2,003,326	321,413,791	1,219,186
Liabilities				
Current Liabilities				
Accounts payable	2,828,151	28,437	2,856,588	150,910
Retainage payable	125,139	-	125,139	-
Accrued expenses	1,614,424	15,158	1,629,582	28,951
Accrued interest	800,101	-	800,101	-
Intergovernmental payable	-	9,214	9,214	5,498
Other payable	457,921	-	457,921	-
Claims and judgments payable	1,364,799	-	1,364,799	-
Compensated absences payable	1,927,642	20,367	1,948,009	48,158
Closure and postclosure care costs	-	10,000	10,000	-
Capital lease obligation	210,013		210,013	-
Bonds payable	20,000,000	-	20,000,000	-
Total Current Liabilities	29,328,190	83,176	29,411,366	233,517
Long-term Liabilities (net of current portion) (Note 3I)				
Net OPEB obligation (Note 3K)	39,208,757	-	39,208,757	-
Net pension obligation (Note 3J)	185,651	-	185,651	-
Compensated absences payable	3,579,907	61,101	3,641,008	4,957
Capital lease obligation	695,483	-	695,483	-
Closure and postclosure care costs	-	1,640,304	1,640,304	-
Bonds payable	21,169,865	-	21,169,865	-
Total Long-term Liabilities	64,839,663	1,701,405	66,541,068	4,957
Total Liabilities	94,167,853	1,784,581	95,952,434	238,474
Net Position				
Net investment in capital assets (Note 3L)	210,489,674	1,939,053	212,428,727	59,780
Restricted for:				
Capital projects	7,865,418	-	7,865,418	-
Debt service	19,490,582	-	19,490,582	-
Specific health program	-	-	-	13,176
Public safety	4,984,458	-	4,984,458	-
Public works	13,361	-	13,361	-
Judicial	855,588	-	855,588	-
Planning/community development	241,076	-	241,076	-
Unrestricted (deficit)	(18,697,545)	(1,720,308)	(20,417,853)	907,756
Total Net Position	$ 225,242,612	$ 218,745	$ 225,461,357	$ 980,712

See accompanying notes to the basic financial statements

Douglas County, Georgia
Statement of Activities
For the Year Ended December 31, 2014

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	$ 13,781,109	$ 2,702,909	$ 137,365	$ -	$ (10,940,835)	$ -	$ (10,940,835)	$ -
Judicial	12,436,057	1,796,748	640,870	-	(9,998,439)	-	(9,998,439)	-
Public safety	51,051,930	10,413,504	1,222,715	130,399	(39,285,312)	-	(39,285,312)	-
Public works	11,337,399	950,304	87	1,922,686	(8,464,322)	-	(8,464,322)	-
Parks, recreation and culture	7,292,494	556,603	2,173	-	(6,733,718)	-	(6,733,718)	-
Planning/community development	3,550,146	528,577	45,577	531,086	(2,444,906)	-	(2,444,906)	-
Health and welfare	1,726,645	-	765,195	-	(961,450)	-	(961,450)	-
Interest and fiscal charges	766,779	-	-	-	(766,779)	-	(766,779)	-
Total Governmental Activities	101,942,559	16,948,645	2,813,982	2,584,171	(79,595,761)	-	(79,595,761)	-
Business-type Activities								
Solid waste	1,695,056	1,526,089	-	-	-	(168,967)	(168,967)	-
Total Primary Government	$ 103,637,615	$ 18,474,734	$ 2,813,982	$ 2,584,171	(79,595,761)	(168,967)	(79,764,728)	-
Component Unit								
Douglas County Board of Health	$ 1,841,087	$ 566,483	$ 1,398,879	$ -	-	-	-	124,275
General Revenues								
Property taxes levied for general government purposes					46,588,611	-	46,588,611	-
Sales taxes					40,276,937	-	40,276,937	-
Insurance premium tax					4,696,183	-	4,696,183	-
Other taxes					2,754,536	-	2,754,536	-
Investment earnings					31,294	40	31,334	-
Miscellaneous					753,986	169,405	923,391	-
Total General Revenues					95,101,547	169,445	95,270,992	-
Change in Net Position					15,505,786	478	15,506,264	124,275
Net Position Beginning of Year					209,736,826	218,267	209,955,093	856,437
Net Position End of Year					$ 225,242,612	$ 218,745	$ 225,461,357	$ 980,712

See accompanying notes to the basic financial statements

Douglas County, Georgia
Balance Sheet
Governmental Funds
December 31, 2014
(With Comparative Totals at December 31, 2013)

	2014					2013
	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	$ 21,894,203	$ 133,258	$ -	$ 10,019,790	$ 32,047,251	$ 29,534,905
Restricted cash	-	-	19,490,582	-	19,490,582	18,104,923
Receivables:						
Accounts	4,630,303	-	-	449,173	5,079,476	4,630,563
Property taxes	3,520,663	-	-	-	3,520,663	3,773,072
Sales taxes	1,903,984	2,661,953	-	-	4,565,937	3,947,427
Intergovernmental	646,824	-	-	70,224	717,048	1,459,066
Interfund	1,900,518	-	-	2,746,572	4,647,090	6,094,967
Inventory	162,937	-	-	-	162,937	218,085
Prepaid items	1,185,374	-	-	-	1,185,374	1,183,838
Total Assets	$ 35,844,806	$ 2,795,211	$ 19,490,582	$ 13,285,759	$ 71,416,358	$ 68,946,846
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)						
Liabilities						
Accounts payable	$ 2,555,276	$ 1,870	$ -	$ 207,393	$ 2,764,539	$ 1,284,756
Retainage payable	-	-	-	125,139	125,139	746,600
Accrued expenditures	1,569,993	-	-	44,431	1,614,424	1,410,453
Intergovernmental payable	-	-	-	-	-	829,825
Interfund payable	3,649,770	-	-	1,284,315	4,934,085	4,527,122
Other payable	-	-	-	457,921	457,921	510,987
Unearned revenue	-	-	-	-	-	3,500
Total Liabilities	7,775,039	1,870	-	2,119,199	9,896,108	9,313,243
Deferred Inflows of Resources						
Unavailable revenue	4,832,345	-	-	-	4,832,345	4,421,127
Total Liabilities and Deferred Inflows of Resources	12,607,384	1,870	-	2,119,199	14,728,453	13,734,370
Fund Balances (Deficits)						
Nonspendable	1,348,311	-	-	-	1,348,311	1,401,923
Restricted	-	2,793,341	19,490,582	10,332,999	32,616,922	31,372,785
Committed	-	-	-	2,166,112	2,166,112	2,151,957
Assigned	3,632,429	-	-	-	3,632,429	6,754,683
Unassigned	18,256,682	-	-	(1,332,551)	16,924,131	13,531,128
Total Fund Balances (Deficits)	23,237,422	2,793,341	19,490,582	11,166,560	56,687,905	55,212,476
Total Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)	$ 35,844,806	$ 2,795,211	$ 19,490,582	$ 13,285,759	$ 71,416,358	$ 68,946,846

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, 2014

Total Governmental Fund Balances			$ 56,687,905
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	$ 351,225,750		
Less accumulated depreciation	(98,660,715)		252,565,035
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds.			4,832,345
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	$ (5,520,223)		
Interfund payables	5,520,223		-
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.			(1,065,254)
The net pension obligation 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.			(185,651)
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	$ (800,101)		
Bonds payable	(41,169,865)		
Capital lease obligation	(905,496)		
Compensated absences	(5,507,549)		
Other postemployment benefits	(39,208,757)		(87,591,768)
Net Position of Governmental Activities			$ 225,242,612

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, 2014
(With Comparative Totals for the Year Ended December 31, 2013)

	2014					2013
	General Fund	2010 SPLOST Fund	2010 Jail SPLOST Debt Service Fund	Nonmajor Governmental Funds	Total Governmental Funds	Total Governmental Funds
Revenues						
Taxes	$ 70,388,409	$ 23,507,284	$ -	$ 326,625	$ 94,222,318	$ 90,370,261
Licenses and permits	1,345,033	-	-	-	1,345,033	1,102,716
Intergovernmental	2,815,250	-	-	2,423,925	5,239,175	6,163,018
Charges for services	6,261,754	-	-	2,823,619	9,085,373	8,347,695
Fines and forfeitures	5,122,744	-	-	1,084,877	6,207,621	6,175,124
Investment earnings	10,760	238	9,375	13,165	33,538	49,164
Contributions and donations	132,365	-	-	-	132,365	156,301
Miscellaneous	329,216	-	-	442,417	771,633	1,613,277
Total Revenues	86,405,531	23,507,522	9,375	7,114,628	117,037,056	113,977,556
Expenditures						
Current						
General government	12,670,603	-	-	-	12,670,603	11,952,217
Judicial	11,664,331	-	-	273,447	11,937,778	11,408,765
Public safety	42,477,821	-	-	3,855,812	46,333,633	44,461,112
Public works	5,213,455	-	-	269	5,213,724	6,186,338
Parks, recreation and culture	5,534,717	-	-	-	5,534,717	5,186,342
Planning/community development	2,223,038	-	-	904,691	3,127,729	4,506,671
Health and welfare	1,615,839	-	-	-	1,615,839	1,617,266
Capital Outlay	-					
Public safety	-	317,976	-	272,747	590,723	2,492,434
Public works	-	-	-	4,960,025	4,960,025	1,366,055
Parks, recreation and culture	-	-	-	36,658	36,658	30,264
Debt Service						
Principal retirement	149,768	-	19,000,000	-	19,149,768	18,941,143
Interest and fiscal charges	13,803	-	2,737,950	-	2,751,753	3,633,232
Total Expenditures	81,563,375	317,976	21,737,950	10,303,649	113,922,950	111,781,839
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,842,156	23,189,546	(21,728,575)	(3,189,021)	3,114,106	2,195,717
Other Financing Sources (Uses)						
Proceeds from the disposition of capital assets	184,852	-	-	-	184,852	64,399
Proceeds from issuance of capital lease	176,471	-	-	-	176,471	354,333
Transfers in	358,874	-	23,114,234	2,377,542	25,850,650	27,880,481
Transfers out	(4,377,542)	(23,114,234)	-	(358,874)	(27,850,650)	(27,880,481)
Total Other Financing Sources (Uses)	(3,657,345)	(23,114,234)	23,114,234	2,018,668	(1,638,677)	418,732
Net Change in Fund Balances	1,184,811	75,312	1,385,659	(1,170,353)	1,475,429	2,614,449
Fund Balances Beginning of Year	22,052,611	2,718,029	18,104,923	12,336,913	55,212,476	52,598,027
Fund Balances End of Year	$ 23,237,422	$ 2,793,341	$ 19,490,582	$ 11,166,560	$ 56,687,905	$ 55,212,476

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, 2014

Net Changes In Fund Balances - Total Governmental Funds		$ 1,475,429
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	$ (10,679,393)	
Capital outlay	5,539,365	(5,140,028)
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.		(265,301)
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 12/31/14	$ 4,832,345	
Deferred at 12/31/13	(4,421,127)	411,218
Transfers between governmental funds are reported in the governmental funds operating statement but are eliminated on the government-wide statement of activities:		
Transfers in	$ (25,850,650)	
Transfers out	25,850,650	-
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.		19,149,768
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.		(176,471)
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	$ (132,183)	
Change in net pension obligation	(18,475)	
Change in other post employment benefits	(3,667,844)	
Change in accrued interest payable	343,499	
Amortization of bond premiums	1,641,475	(1,833,528)
The internal service funds used by management to charge the costs of group health insurance and workers' compensation to individual funds are not reported in the government-wide statement of activities. Governmental fund expenditures and related internal service fund revenues are eliminated.		1,884,699
Change In Net Position of Governmental Activities		$ 15,505,786

See accompanying notes to the basic financial statements

Douglas County, Georgia
Proprietary Funds
Statement of Net Position
December 31, 2014

	Business-type Activities Solid Waste	Governmental Activities - Internal Service Funds
Assets		
Current Assets		
Cash and cash equivalents	$ 47,864	$ 35,484
Receivables:		
Accounts	46,474	10,613
Interfund	-	903,198
Total Current Assets	94,338	949,295
Noncurrent Assets		
Capital assets:		
Nondepreciable	1,574,386	-
Depreciable, net	364,667	-
Total Noncurrent Assets	1,939,053	-
Total Assets	2,033,391	949,295
Liabilities		
Current Liabilities		
Accounts payable	28,437	63,612
Accrued expenses	15,158	-
Intergovernmental payable	9,214	-
Interfund payable	30,065	586,138
Claims payable	-	1,364,799
Compensated absences payable	20,367	-
Closure and postclosure care costs	10,000	-
Total Current Liabilities	113,241	2,014,549
Long-term Liabilities (net of current portion)		
Compensated absences payable	61,101	-
Closure and postclosure care costs	1,640,304	-
Total Long-term Liabilities	1,701,405	-
Total Liabilities	1,814,646	2,014,549
Net Position		
Investment in capital assets	1,939,053	-
Unrestricted (deficit)	(1,720,308)	(1,065,254)
Total Net Position	$ 218,745	$ (1,065,254)

See accompanying notes to the basic financial statements

Douglas County, Georgia
Proprietary Funds
Statement of Revenues,
Expenses and Changes in Net Position
For the Year Ended December 31, 2014

	Business-type Activities Solid Waste	Governmental Activities - Internal Service Funds
Operating Revenues		
Charges for services	$ 1,526,089	$ 12,413,526
Miscellaneous	169,405	-
Total Operating Revenues	1,695,494	12,413,526
Operating Expenses		
Personal services	639,496	-
Administration	-	601,366
Operating	900,848	-
Repairs and maintenance	48,981	-
Claims and excess premiums	-	11,927,532
Depreciation	105,731	-
Total Operating Expenses	1,695,056	12,528,898
Operating Income (Loss)	438	(115,372)
Nonoperating Revenue		
Investment earnings	40	71
Net income (loss) before transfers	478	(115,301)
Transfers		
Transfers in	-	2,000,000
Change in Net Position	478	1,884,699
Net Position Beginning of Year	218,267	(2,949,953)
Net Position End of Year	$ 218,745	$ (1,065,254)

See accompanying notes to the basic financial statements

Douglas County, Georgia
Proprietary Funds
Statement of Cash Flows
For the Year Ended December 31, 2014

	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	$ 1,682,787	$ 11,509,875
Cash payments for personal services	(624,157)	-
Cash payments for goods and services	(911,385)	(462,040)
Cash payments for claims	-	(13,047,364)
Net Cash Provided by (Used in) Operating Activities	147,245	(1,999,529)
Cash Flows from Noncapital Financing Activities		
Transfers in	-	2,000,000
Repayment of interfund loan	(107,999)	-
Net Cash Provided by (Used in) Noncapital Financing Activities	(107,999)	2,000,000
Cash Flows from Capital and Related Financing Activities		
Acquisition of capital assets	(17,264)	-
Cash Flows from Investing Activities		
Investment earnings	40	71
Net Increase in Cash and Cash Equivalents	22,022	542
Cash and Cash Equivalents Beginning of Year	25,842	34,942
Cash and Cash Equivalents End of Year	$ 47,864	$ 35,484
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities		
Operating Income (Loss)	$ 438	$ (115,372)
Adjustments -		
Depreciation	105,731	-
(Increase) Decrease in Assets -		
Accounts receivable	(12,707)	(453)
Interfund receivable	-	(903,198)
Increase (Decrease) in Liabilities:		
Accounts payable	(15,575)	63,612
Interfund payable	-	(843,643)
Accrued expenses	1,751	-
Intergovernmental payable	(389)	-
Compensated absences payable	13,588	-
Closure and postclosure care costs	54,408	-
Claims payable	-	(200,475)
Net Cash Provided by (Used in) Operating Activities	$ 147,245	$ (1,999,529)

See accompanying notes to the basic financial statements

Douglas County, Georgia
Comparative Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2014 and 2013

	2014	2013
Assets		
Cash and cash equivalents	$ 6,487,140	$ 10,901,371
Property taxes receivable	10,639,401	11,398,974
Total Assets	$ 17,126,541	$ 22,300,345
Liabilities		
Taxes payable to others upon collection	$ 10,639,401	$ 11,398,974
Due to others	6,487,140	10,901,371
Total Liabilities	$ 17,126,541	$ 22,300,345

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, 2014

Index

Summary of Significant Accounting Policies 1
- Reporting Entity 1-A
- Basis of Presentation 1-B
- Measurement Focus 1-C
- Basis of Accounting 1-D
- Assets, Liabilities and Fund Equity 1-E
  - Cash, Cash Equivalents and Investments 1-E-1
  - Restricted Cash 1-E-2
  - Receivables 1-E-3
  - Interfund Balances 1-E-4
  - Inventories 1-E-5
  - Prepaid Items 1-E-6
  - Capital Assets 1-E-7
  - Compensated Absences 1-E-8
  - Accrued Liabilities and Long-term Obligations 1-E-9
  - Bond Premiums and Issuance Costs 1-E-10
  - Fund Equity 1-E-11
  - Operating Revenues and Expenses 1-E-12
  - Interfund Activity 1-E-13
  - Local Option Sales Taxes 1-E-14
  - Estimates 1-E-15
  - Comparative Data 1-E-16

Stewardship, Compliance and Accountability 2
- Budgetary Information 2-A
- Excess of Expenditures over Appropriations 2-B
- Deficit Fund Equities 2-C

Detailed Notes on All Funds 3
- Deposits and Investments 3-A
- Receivables 3-B
- Property Taxes 3-C
- Capital Assets 3-D
- Interfund Balances and Transfers 3-E
- Landfill Closure and Postclosure Care Costs 3-F
- Compensated Absences 3-G
- Short-Term Debt 3-H
- Long-Term Debt and Obligations 3-I
- Pensions 3-J
- Other Postemployment Benefits (OPEB) 3-K
- Net Investment in Capital Assets 3-L
- Fund Equity 3-M

Other Notes 4
- Risk Management 4-A
- Other Commitments 4-B
- Contingent Liabilities 4-C
- Joint Ventures 4-D
- Hotel/Motel Lodging Tax 4-E
- Subsequent Events 4-F

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

Note 1 - Summary of Significant Accounting Policies

The financial statements of the County have been prepared in conformity with accounting principles generally accepted in the United States (GAAP) as applied to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for governmental accounting and financial reporting.

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

1-A. Reporting Entity

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

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

Douglas County Health Department – (Health Department) – The Health Department works to promote and preserve the health of the citizens of the County. The Health Department's Board consists of seven members, four of these members are appointed by the County Commission. Although the County does not have the authority to approve or modify the Health Department's budgets, it does have the ability to control the amount of funding it provides to the Health Department and such funding is significant to the overall operations of the Health Department. The Health Department is reported on a June 30, 2014 fiscal year. Complete financial statements for the Health Department may be obtained from its administrative office at 6770 Selman Drive, Douglasville, Georgia 30210.

1-B. Basis of Presentation

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

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

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

Note 1 - Summary of Significant Accounting Policies (Continued)

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

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

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

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

Major individual governmental funds are reported in separate columns.

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

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

Note 1 - Summary of Significant Accounting Policies (Continued)

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, 2014, are recorded as prepaid items using the consumption method by recording an asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed. At the fund reporting level, an equal amount of fund balance is nonspendable, as this amount is not available for general appropriation.

1-E-7 Capital Assets

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

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 County's intent to be used for specific purposes but are neither restricted nor committed, as established by the County administrator based on the Board of Commissioners' direction.

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 71.21% 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.

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 2014 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 2014 annual budget:

General Fund:	
Human resources	$ 2,434
County attorney	69,324
Print shop	6,627
General appropriation	461,623
Jail	216,194
Aquatic center	33,164
Tourism	56,650
Victim assistance fund - judicial	9,523
Inmate commissary fund - public safety	191,808
Law enforcement confiscated funds fund - public safety	1,235,628
Sheriff other programs fund - public safety	29,041

Note 2 – Stewardship, Compliance and Accountability (Continued)

2-C. Deficit Fund Equities

The following funds had a deficit fund equities as of December 31, 2014:

GRTA arterial road fund	$ 1,332,551
Group health insurance fund	1,308,777

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, 2014 cash uninsured with collateral held by the pledging bank in the County's name was $2,578,881. At December 31, 2014 cash uninsured with collateral held by the pledging bank not in the County's name was $57,457,715

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, 2014 are as follows:

Credit Risk	Value	Interest Rate Risk
AAAf rated	$ 5,060	62 day WAM

Primary government cash and cash equivalents reconciliation at December 31, 2014:

	Cash and Cash Equivalents
Primary Government - Fund Reporting Level:	
Governmental Funds - Balance Sheet	$ 32,047,251
Enterprise Fund Statement of Net Position	47,864
Internal Service Fund's Statement of Net Position	35,484
Statement of Fiduciary Assets and Liabilities	6,487,140
Total	$ 38,617,739

Note 3 - Detailed Notes on All Funds

3-B. Receivables

Receivables at December 31, 2014, 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 - $9,617,469
- Solid waste fund - $62,853

3-C. Property Taxes

The Board of Commissioners levied property taxes on July 29, 2014. Property taxes attach as an enforceable lien on property as of January 1. Property taxes were billed on September 15, 2014 and are due upon receipt, however, the actual due date was November 17, 2014. 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 note 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, 2014, was as follows:

	Balance 01/01/14	Additions	Deductions	Balance 12/31/14
Nondepreciable capital assets:				
Land	$ 25,639,789	$ -	$ -	$ 25,639,789
Construction in progress	2,619,312	2,158,517	-	4,777,829
Total nondepreciable capital assets	28,259,101	2,158,517	-	30,417,618
Depreciable capital assets:				
Buildings	187,737,914	-	-	187,737,914
Improvements other than buildings	24,718,708	1,350,819	9,200	26,060,327
Machinery and equipment	15,531,368	745,162	340,760	15,935,770
Vehicles	20,972,486	1,208,626	1,727,586	20,453,526
Computers	3,192,087	76,241	-	3,268,328
Infrastructure	67,352,267	-	-	67,352,267
Total depreciable capital assets	319,504,830	3,380,848	2,077,546	320,808,132
Total capital assets	347,763,931	5,539,365	2,077,546	351,225,750
Accumulated depreciation:				
Buildings	27,036,659	4,577,371	-	31,614,030
Improvements other than buildings	7,479,840	1,341,070	2,964	8,817,946
Machinery and equipment	8,026,990	1,371,505	326,692	9,071,803
Vehicles	13,192,112	1,209,292	1,482,589	12,918,815
Computers	1,925,432	394,461	-	2,319,893
Infrastructure	32,132,534	1,785,694	-	33,918,228
Total accumulated depreciation	89,793,567	10,679,393	1,812,245	98,660,715
Governmental activities capital assets, net	$ 257,970,364	$ (5,140,028)	$ 265,301	$ 252,565,035

Governmental activities depreciation expense

General government	$ 1,017,944
Judicial	37,993
Public safety	5,559,994
Public works	2,007,417
Parks, recreation and culture	1,730,907
Planning/community development	286,430
Health and welfare	38,708
Total governmental activities depreciation expense	$ 10,679,393

Note 3 - Detailed Notes on All Funds (Continued)

Business-type activities capital asset activity for the year ended December 31, 2014, was as follows:

	Balance 1/1/2014	Additions	Deductions	Balance 12/31/2014
Nondepreciable capital assets:				
Land and improvements	$ 1,574,386	$ -	$ -	$ 1,574,386
Depreciable capital assets:				
Buildings and structures	430,241	11,764	-	442,005
Machinery and equipment	2,565,454	-	-	2,565,454
Computer software	40,360	5,500	-	45,860
Vehicles	432,410	-	-	432,410
Total depreciable capital assets	3,468,465	17,264	-	3,485,729
Total capital assets	5,042,851	17,264	-	5,060,115
Accumulated depreciation:				
Buildings and structures	222,906	10,026	-	232,932
Machinery and equipment	2,355,178	83,361	-	2,438,539
Computer software	40,360	825	-	41,185
Vehicles	396,887	11,519	-	408,406
Total accumulated depreciation	3,015,331	105,731	-	3,121,062
Business-type activates capital assets, net	$ 2,027,520	$ (88,467)	$ -	$ 1,939,053

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, 2014, was as follows:

	Balance 7/1/2013	Additions	Deductions	Balance 06/30/2014
Douglas County Board of Health				
Depreciable capital assets:				
Buildings and improvements	$ 58,114	$ -	$ -	$ 58,114
Machinery and equipment	162,310	11,200	-	173,510
Vehicles	36,248	-	-	36,248
Furniture and fixtures	22,270	-	-	22,270
Total depreciable assets	278,942	11,200	-	290,142
Accumulated depreciation:				
Buildings and improvements	21,793	2,746	-	24,539
Machinery and equipment	124,451	26,160	-	150,611
Vehicles	36,248	-	-	36,248
Furniture and fixtures	16,059	2,905	-	18,964
Total accumulated depreciation	198,551	31,811	-	230,362
Douglas County Board of Health - Capital assets, net	$ 80,391	$ (20,611)	$ -	$ 59,780

3-E. Interfund Balances and Transfers

Interfund Balances - Interfund balances at December 31, 2014, 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	Internal Service Funds	Total
General fund	$ -	$ 2,746,572	$ 903,198	$ 3,649,770
Nonmajor governmental	1,284,315	-	-	1,284,315
Solid waste fund	30,065	-	-	30,065
Internal service funds	586,138	-	-	586,138
Total	$ 1,900,518	$ 2,746,572	$ 903,198	$ 5,550,288

Note 3 - Detailed Notes on All Funds (Continued)

Interfund Transfers - Interfund transfers for the year ended December 31, 2014, consisted of the following:

	Transfer to				
Transfers from	General Fund	2010 Jail SPLOST Debt Service Fund	Nonmajor Governmental Funds	Internal Service Funds	Total
General funds	$ -	$ -	$ 2,377,542	$ 2,000,000	$ 4,377,542
2010 SPLOST fund	-	23,114,234	-	-	23,114,234
Nonmajor governmental funds	358,874	-	-	-	358,874
Total	$ 358,874	$ 23,114,234	$ 2,377,542	$ 2,000,000	$ 27,850,650

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 $1,650,304 as of December 31, 2014, which is based on 100% of Landfill Phase I Sections 1 and 2, and 58.12% 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 $1,650,304 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, 2014. 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 June 6, 2014 in the amount of $6,000,000, at a .65% interest rate. The notes were issued for cash flow purposes. The notes were retired on December 31, 2014, from the 2014 property tax revenues collected between September and December, 2014, with interest costs totaling $22,100.

Changes in the short-term obligations consisted of the following for the year ended December 31, 2014:

	Outstanding 1/1/2014	Additions	Reductions	Outstanding 12/31/2014
Tax anticipation notes payable - General fund	$ -	$ 6,000,000	$ 6,000,000	$ -

3-I. Long-Term Debt and Obligations

The following is a summary of the outstanding debt and obligations at December 31, 2014

Governmental Activities Debt - The County reports one outstanding debt issue at December 31, 2014.

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 2014 was $2,737,950.

Annual debt service requirements to amortize this debt, as of December 31, 2014 follow:

Year	Principal	Interest	Total
2015	$ 20,000,000	$ 1,910,150	$ 21,910,150
2016	19,405,000	939,000	20,344,000
Total	$ 39,405,000	$ 2,849,150	$ 42,254,150

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 $523,584 (cost of $658,103 less accumulated depreciation of $134,519). Current year depreciation of $67,507 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, 2014 follow:

Year	Principal	Interest	Total
2015	$ 82,407	$ 7,102	$ 89,509
2016	83,861	5,648	89,509
2017	277,213	3,879	281,092
Total	$ 443,481	$ 16,629	$ 460,110

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 $301,183 (cost of $354,333 less accumulated depreciation of $53,150). Current year depreciation of $35,433 is included in depreciation expense in the County's government-wide statements. The lease carries an interest rate of 1.49%. The outstanding balance of the corresponding liability is included in the governmental activities long-term debt.

Year	Principal	Interest	Total
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	$ 285,544	$ 10,701	$ 296,245

In May, 2014, the County entered into a capital lease to purchase twenty digital in-car video recorders for $108,800. Payments are $37,543 annually which includes principal and interest. The lease meets the criteria of a capital lease since the lessor transfers benefits and risks of ownership to the lessee at the end of the lease. Capital lease payments are reflected as debt service expenditures at the governmental fund reporting level. The equipment acquired by the lease is included in governmental-type activities capital assets in the amount of $102,825 (cost of $108,800 less accumulated depreciation of $5,975). Current year depreciation of $5,975 is included in depreciation expense in the County's government-wide statements. The lease carries an interest rate of 1.75%. The outstanding balance of the corresponding liability is included in the governmental activities long-term debt.

Year	Principal	Interest	Total
2015	$ 35,639	$ 1,904	$ 37,543
2016	36,263	1,280	37,543
2017	36,898	646	37,544
Total	$ 108,800	$ 3,830	$ 112,630

(This page continued on the subsequent page)

Note 3 - Detailed Notes on All Funds (Continued)

Capital Lease Obligations (Continued) – In June, 2014, the County entered into a capital lease to purchase nine Toro mowers for $67,671. Payments are $23,374 annually which includes principal and interest. The lease meets the criteria of a capital lease since the lessor transfers benefits and risks of ownership to the lessee at the end of the lease. Capital lease payments are reflected as debt service expenditures at the governmental fund reporting level. The equipment acquired by the lease is included in governmental-type activities capital assets in the amount of $63,124 (cost of $67,671 less accumulated depreciation of $4,547). Current year depreciation of $4,547 is included in depreciation expense in the County's government-wide statements. The lease carries an interest rate of 1.80%. The outstanding balance of the corresponding liability is included in the governmental activities long-term debt.

Year	Principal	Interest	Total
2015	$ 22,155	$ 1,218	$ 23,373
2016	22,555	819	23,374
2017	22,961	413	23,374
Total	$ 67,671	$ 2,450	$ 70,121

Changes in Long-term Obligations - Changes in the County's long-term obligations consisted of the following for the year ended December 31, 2014:

Governmental Activities	Outstanding 1/1/2014	Additions	Reductions	Outstanding 12/31/2014	Amounts Due in One Year
2011 General Obligation Sales Tax Bonds	$ 58,405,000	$ -	$ 19,000,000	$ 39,405,000	$ 20,000,000
Deferred bond premium	3,406,340	-	1,641,475	1,764,865	-
Total bonded debt	61,811,340	-	20,641,475	41,169,865	20,000,000
		-			
Capital lease obligation	878,793	176,471	149,768	905,496	210,013
Compensated absences	5,375,366	2,140,049	2,007,866	5,507,549	1,927,642
Claims and judgments	1,565,274	11,727,057	11,927,532	1,364,799	1,364,799
Total Governmental Activities	$ 69,630,773	$ 14,043,577	$ 34,726,641	$ 48,947,709	$ 23,502,454
Business-type Activities					
Closure and postclosure care costs	$ 1,595,896	$ 54,408	$ -	$ 1,650,304	$ 10,000
Compensated absences	67,880	21,630	8,042	81,468	20,367
Total Business-type Activities	$ 1,663,776	$ 76,038	$ 8,042	$ 1,731,772	$ 30,367

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, 2014 follow:

	Outstanding 7/1/2013	Additions	Reductions	Outstanding 6/30/2014	Amounts Due in One Year
Compensated absences	$ 52,186	$ 43,760	$ 42,831	$ 53,115	$ 48,158

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, 2014:

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	7
Total	31

Funding Policy - Benefits are being paid on a pay-as-you-go basis. During 2014, 24 employees who have retired were paid $17,710 in benefits. Total contributions to the Plan for the years ended December 31, 2014, 2013, and 2012 were $17,710, $19,284, and $21,730, 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, 2014 are as follows:

Development of Annual Required Contribution (ARC)		
Employer normal cost	$	-
Actuarial accrued liability		145,825
Actuarial value of assets		-
Unfunded actuarial accrued liability (UAAL)	$	145,825
Amortization of AAL	$	17,710

Note 3 - Detailed Notes on All Funds (Continued)

Annual Pension Cost and Net Pension Obligation (NPO)		
Annual Required Contribution (ARC)	$	17,710
Annual Pension Cost		17,710
Contributions made		17,710
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
2012	$ 21,730	$ 21,730	100%
2013	19,284	19,284	100%
2014	17,710	17,710	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
12/31/2012	-	159,284	159,284	0%	-	0%
12/31/2013	-	149,087	149,087	0%	-	0%
12/31/2014	-	145,825	145,825	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, 2013	December 31, 2014
Actuarial Cost Method	Projected Unit Credit	Projected Unit Credit
Amortization Method	Level Dollar, Closed	Level Dollar, Closed
Amortization Period	Remaining 11.5 Years	Remaining 13.5 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 $1,839,445 for the plan year ended December 31, 2013 and $1,889,240 for the plan year ended December 31, 2014. Employer's contribution to the plan for the year ended December 31, 2013 was $3,139,434. Employer's contribution to the plan for the year ended December 31, 2014 was $3,025,480 or 8.5% 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
2012	$ 2,290,678	$ 1,320,410	57.6%	$ 608,629
2013	2,697,981	3,139,434	116.4%	167,176
2014	3,043,955	3,025,480	99.4%	185,651

Net Pension Assets – The County's estimated annual pension cost and net pension asset at December 31, 2014 and 2013 are as follows:

Calculation of Net Pension Obligation	December 31, 2014	December 31, 2013
Annual required contribution	$ 3,081,469	$ 2,701,282
Interest on net pension obligation	12,956	47,169
Amortization of net pension obligation	(50,470)	(50,470)
Annual pension cost	3,043,955	2,697,981
Contributions made	(3,025,480)	(3,139,434)
Increase (decrease) in net pension obligation	18,475	(441,453)
Net pension obligation at beginning of year	167,176	608,629
Net pension obligation at end of year	$ 185,651	$ 167,176

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
2012	$ 6,604,289	$ 364,784	5.5%	$ 28,925,470
2013	6,615,443	-	0.0%	35,540,913
2014	4,672,565	1,004,721	21.5%	39,208,757

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, 2014	December 31, 2013
Annual required contribution	$ 4,609,033	$ 6,563,736
Interest on OPEB obligation	1,421,637	1,157,019
Adjustment to annual required contribution	(1,358,105)	(1,105,312)
Annual required contribution (ARC)	4,672,565	6,615,443
Contributions made	(1,004,721)	-
Increase in net OPEB obligation	3,667,844	6,615,443
Net OPEB obligation, beginning of year	35,540,913	28,925,470
Net OPEB obligation, end of year	$ 39,208,757	$ 35,540,913

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

Schedule of Funded Status

	(1)	(2)	(3)	(4)	(5)	(6)
Measurement Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Funded Ratio (1)/(2)	Unfunded AAL/(UAAL) (2) - (1)	Annual Covered Payroll	UAAL as a Percentage of Covered Payroll
1/1/2014	$ -	$ 56,831,916	0.0%	$ 56,831,916	$ 35,889,722	158.4%

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, 2014
Actuarial Cost Method	Projected unit credit
Amortization Method	Level Percentage of Pay, open
Amortization Period	30 years
Asset Valuation Method	Market Value of Assets
Actuarial Assumptions -	
Investment Rate of Return *	4.00%
Medical Cost Trend Rate:	
Pre-Medicare Trend Rate	7.75% - 5.00%
Post-Medicare Trend Rate	5.75% - 5.00%
Year of Ultimate Trend Rate	2019
* Includes inflation at	3.00%

3-L. Net Investment in Capital Assets

The "*Net investment in capital assets*" reported on the government-wide statement of net position as of December 31, 2014 are as follows:

Net investment in capital assets	Governmental Activities	Business-type Activities	Component Unit
Cost of capital assets	$ 351,225,750	$ 5,060,115	$ 290,142
Less accumulated depreciation	98,660,715	3,121,062	230,362
Book value	252,565,035	1,939,053	59,780
Less capital related debt	40,310,496	-	-
Less unamortized bond premiums	1,764,865	-	-
Net investment in capital assets	$ 210,489,674	$ 1,939,053	$ 59,780

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, 2014:

	General Fund	2010 SPLOST Fund	2010 Jail SPLOST Debt Service Fund	Nonmajor Governmental Funds	Total Governmental Funds
Fund Balances (Deficits)					
Nonspendable					
Inventory	$ 162,937	$ -	$ -	$ -	$ 162,937
Prepaid items	1,185,374	-	-	-	1,185,374
Restricted					
Special programs	-	-	-	6,094,483	6,094,483
Debt service	-	2,661,953	19,490,582	-	22,152,535
Capital projects	-	131,388	-	4,238,516	4,369,904
Committed					
Capital projects	-	-	-	2,166,112	2,166,112
Assigned					
General government	112,531	-	-	-	112,531
Judicial	39,914	-	-	-	39,914
Public safety	208,512	-	-	-	208,512
Public works	663,767	-	-	-	663,767
Parks, recreation and culture	282,644	-	-	-	282,644
Planning/community development	13,285	-	-	-	13,285
Health and welfare	-	-	-	-	-
Tree replacement	109,294	-	-	-	109,294
Budget appropriation	1,239,999	-	-	-	1,239,999
Capital outlay	962,483	-	-	-	962,483
Unassigned	18,256,682	-	-	(1,332,551)	16,924,131
Total Fund Balances (Deficits)	$ 23,237,422	$ 2,793,341	$ 19,490,582	$ 11,166,560	$ 56,687,905

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 $6,900,000 per year are covered by a commercial insurance carrier. The contract has been based on a 12/15 run out formula on specific claims and on a 12/12 run out on aggregate claims.

Effective October 1, 1992, the County established a self-insured workers' compensation program. The program has a specific occurrence stop loss of $650,000 for all employees with an aggregate stop loss liability of $1,600,000 based on an annual policy term. Claims in excess of these amounts are covered by a commercial insurance carrier.

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

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

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

The following represents the changes in approximate liabilities for workers' compensation from January 1, 2012 to December 31, 2014:

December 31,	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimates	Claim Payments	End of Fiscal Year Liability
2012	$ 671,117	$ 898,010	$ 909,127	$ 660,000
2013	660,000	817,355	817,355	660,000
2014	660,000	442,775	442,775	660,000

The following represents the changes in approximate liabilities for the County from January 1, 2012 to December 31, 2014 for health and dental benefits:

December 31,	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimates	Claim Payments	End of Fiscal Year Liability
2012	$ 726,519	$ 8,802,218	$ 8,823,037	$ 705,700
2013	705,700	9,621,161	9,421,587	905,274
2014	905,274	9,577,544	9,778,019	704,799

4-B. Other Commitments

Encumbrances outstanding at year end are as follows:

	General Fund	Other Governmental Funds	Total
Total Encumbrances	$ 1,320,653	$ 12,433	$ 1,333,086

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, 2014. 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 RC beyond its resources (O.C.G.A. 50-8-39.1).

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

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

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

Note 4 - Other Notes (Continued)

4-E. Hotel/Motel Lodging Tax

Pursuant to an ordinance approved on June 27, 2005, the County levies a 8% 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, 2014 follows:

	Amounts	Percentage
Lodging tax receipts	$ 326,625	100%
Disbursements to:		
Douglas County Chamber of Commerce	$ 65,325	20%
Tourism and Historical Commission	65,325	20%
General fund	195,975	60%
Total Disbursements	$ 326,625	100%

4-F. Subsequent Events

The County assessed events that have occurred subsequent to December 31, 2014 through June 16, 2015 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 16, 2015.

REQUIRED SUPPLEMENTARY INFORMATION
OTHER THAN MD&A

Douglas County, Georgia
Required Supplementary Information
Schedule of Funding Progress
December 31, 2014

Employees' Retirement Plan

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

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

This page intentionally left blank

OTHER SUPPLEMENTARY INFORMATION

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

MAJOR GENERAL FUND

Douglas County, Georgia
General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
Taxes	$ 67,326,538	$ 67,326,538	$ 70,388,409	$ 3,061,871
Licenses and permits	941,870	975,095	1,345,033	369,938
Intergovernmental	4,408,011	3,528,894	2,815,250	(713,644)
Charges for services	6,090,531	6,117,871	6,261,754	143,883
Fines and forfeitures	5,287,830	5,287,830	5,122,744	(165,086)
Investment earnings	11,650	11,650	10,760	(890)
Contributions and donations	53,135	101,016	132,365	31,349
Miscellaneous	52,592	52,592	329,216	276,624
Total Revenues	84,172,157	83,401,486	86,405,531	3,004,045
Expenditures				
Current				
General government	12,631,254	12,615,455	12,670,603	(55,148)
Judicial	12,115,302	12,789,256	11,664,331	1,124,925
Public safety	41,869,124	43,356,400	42,477,821	878,579
Public works	8,923,375	6,328,051	5,213,455	1,114,596
Parks, recreation and culture	5,368,992	5,874,574	5,534,717	339,857
Planning/community development	2,291,331	2,926,020	2,223,038	702,982
Health and welfare	1,852,543	1,913,615	1,615,839	297,776
Debt Service	163,678	163,678	163,571	107
Total Expenditures	85,215,599	85,967,049	81,563,375	4,403,674
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,043,442)	(2,565,563)	4,842,156	7,407,719
Other Financing Sources (Uses)				
Proceeds from the disposition of capital assets	-	-	184,852	184,852
Proceeds from issuance of capital lease	-	176,471	176,471	-
Transfers in	532,686	207,686	358,874	151,188
Transfers out	(3,000,000)	(3,871,999)	(4,377,542)	(505,543)
Total Other Financing Sources (Uses)	(2,467,314)	(3,487,842)	(3,657,345)	(169,503)
Net Change in Fund Balances	$ (3,510,756)	$ (6,053,405)	1,184,811	$ 7,238,216
Fund Balances Beginning of Year			22,052,611	
Fund Balances End of Year			$ 23,237,422	

See accompanying notes to the basic financial statements

Douglas County, Georgia
General Fund
Comparative Balance Sheet
December 31, 2014 and 2013

	2014	2013
Assets		
Cash and cash equivalents	$ 21,894,203	$ 17,905,830
Receivables:		
Accounts	4,630,303	4,251,435
Property taxes	3,520,663	3,773,072
Sales taxes	1,903,984	1,678,524
Intergovernmental	646,824	312,343
Interfund	1,900,518	2,934,607
Inventory	162,937	218,085
Prepaid items	1,185,374	1,183,838
Total Assets	$ 35,844,806	$ 32,257,734
Liabilities, Deferred Inflows of Resources and Fund Balances		
Liabilities		
Accounts payable	$ 2,555,276	$ 1,394,802
Retainage payable	-	109,391
Accrued expenditures	1,569,993	1,365,979
Interfund payable	3,649,770	2,910,324
Unearned revenue	-	3,500
Total Liabilities	7,775,039	5,783,996
Deferred Inflows of Resources		
Unavailable revenue	4,832,345	4,421,127
Total Liabilities and Deferred Inflows of Resources	12,607,384	10,205,123
Fund Balances		
Nonspendable:		
Inventory	162,937	218,085
Prepaid items	1,185,374	1,183,838
Assigned for:		
General government	112,531	22,181
Judicial	39,914	24,963
Public safety	208,512	568,239
Public works	663,767	736,610
Parks, recreation and culture	282,644	38,342
Planning/community development	13,285	1,887
Health and welfare	-	1,333
Tree replacement	109,294	109,239
Budget appropriation	1,239,999	4,559,181
Capital outlay	962,483	692,708
Unassigned	18,256,682	13,896,005
Total Fund Balances	23,237,422	22,052,611
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 35,844,806	$ 32,257,734

Douglas County, Georgia
General Fund
Comparative Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended December 31, 2014 and 2013

	2014	2013
Revenues		
Taxes	$ 70,388,409	$ 68,346,150
Licenses and permits	1,345,033	1,102,716
Intergovernmental	2,815,250	3,566,048
Charges for services	6,261,754	5,696,560
Fines and forfeitures	5,122,744	5,161,129
Investment earnings	10,760	13,071
Contributions and donations	132,365	155,301
Miscellaneous	329,216	396,118
Total Revenues	86,405,531	84,437,093
Expenditures		
Current		
General government	12,670,603	11,952,217
Judicial	11,664,331	11,081,995
Public safety	42,477,821	40,450,684
Public works	5,213,455	6,186,338
Parks, recreation and culture	5,534,717	5,186,342
Planning/community development	2,223,038	2,647,442
Health and welfare	1,615,839	1,617,266
Debt Service		
Principal retirement	149,768	86,143
Interest and fiscal charges	13,803	10,825
Total Expenditures	81,563,375	79,219,252
Excess of Revenues Over Expenditures	4,842,156	5,217,841
Other Financing Sources (Uses)		
Proceeds from the disposition of capital assets	184,852	64,399
Proceeds from issuance of capital lease	176,471	354,333
Transfers in	358,874	4,019,057
Transfers out	(4,377,542)	(1,586,971)
Total Other Financing Sources (Uses)	(3,657,345)	2,850,818
Net Change in Fund Balances	1,184,811	8,068,659
Fund Balances Beginning of Year	22,052,611	13,983,952
Fund Balances End of Year	$ 23,237,422	$ 22,052,611

Douglas County, Georgia
General Fund
Schedule of Revenues and Other Financing Sources - Budget and Actual
For the Year Ended December 31, 2014
(With Comparative Actual Amounts for the Year Ended December 31, 2013)

	2014				2013
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Taxes					
General property	$ 36,673,350	$ 36,673,350	$ 38,595,415	$ 1,922,065	$ 37,907,707
Motor vehicle and mobile home	6,197,850	6,197,850	5,919,355	(278,495)	5,425,122
Intangibles	600,000	600,000	517,768	(82,232)	712,064
Railroad equipment	7,500	7,500	7,659	159	7,571
Real estate transfer	84,000	84,000	130,491	46,491	107,543
Franchise	1,309,000	1,309,000	1,514,367	205,367	1,377,090
Local option sales and use	15,850,000	15,850,000	16,769,653	919,653	16,231,413
Energy excise tax	20,580	20,580	57,229	36,649	17,794
Alcoholic beverage excise	676,400	676,400	714,327	37,927	682,177
Insurance premium	4,550,000	4,550,000	4,696,183	146,183	4,449,739
Financial institution	140,000	140,000	141,988	1,988	140,571
Interest and penalties	1,217,858	1,217,858	1,323,974	106,116	1,287,359
Total Taxes	67,326,538	67,326,538	70,388,409	3,061,871	68,346,150
Licenses and Permits					
Licenses	783,000	783,000	941,327	158,327	913,730
Permits	158,870	192,095	403,706	211,611	188,986
Total Licenses and Permits	941,870	975,095	1,345,033	369,938	1,102,716
Intergovernmental					
Local	791,178	796,178	1,069,179	273,001	543,075
State	2,986,124	1,293,112	1,073,917	(219,195)	1,676,798
Federal	630,709	1,439,604	672,154	(767,450)	1,346,175
Total Intergovernmental	4,408,011	3,528,894	2,815,250	(713,644)	3,566,048
Totals carried forward	72,676,419	71,830,527	74,548,692	2,718,165	73,014,914

Douglas County, Georgia
General Fund
Schedule of Revenues and Other Financing Sources - Budget and Actual
For the Year Ended December 31, 2014
(With Comparative Actual Amounts for the Year Ended December 31, 2013)

(continued)

	2014				2013
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Brought forward	$ 72,676,419	$ 71,830,527	$ 74,548,692	$ 2,718,165	$ 73,014,914
Revenues					
Charges for Services					
Tax collection fees	916,600	916,600	820,782	(95,818)	879,993
Emergency medical services	2,000,000	2,000,000	1,576,447	(423,553)	1,738,103
Ride share fees	474,000	481,340	425,130	(56,210)	467,355
Library fees	87,600	87,600	82,111	(5,489)	86,235
Planning, zoning and maps	26,000	26,000	103,447	77,447	20,149
Prisoner housing fees	500,000	500,000	998,200	498,200	408,705
Parks and recreation fees	462,000	482,000	474,492	(7,508)	475,063
Street lights	905,000	905,000	950,304	45,304	892,359
Animal control	95,200	95,200	93,700	(1,500)	94,356
Inmate telephone	252,000	252,000	217,694	(34,306)	254,808
Election fees	-	-	24,062	24,062	12,243
State emission fees	58,000	58,000	93,187	35,187	75,167
Other fees	314,131	314,131	402,198	88,067	292,024
Total Charges for Services	6,090,531	6,117,871	6,261,754	143,883	5,696,560
Fines and Forfeitures					
Clerk of superior court	1,225,500	1,225,500	902,040	(323,460)	1,209,345
State court	2,623,830	2,623,830	2,791,317	167,487	2,536,956
Magistrate court	642,000	642,000	621,941	(20,059)	639,279
Probate court	370,500	370,500	365,622	(4,878)	358,454
Juvenile court	13,000	13,000	13,511	511	15,626
Jail maintenance surcharge	393,000	393,000	405,104	12,104	382,396
Restitution	20,000	20,000	23,209	3,209	19,073
Total Fines and Forfeitures	5,287,830	5,287,830	5,122,744	(165,086)	5,161,129
Investment Earnings	11,650	11,650	10,760	(890)	13,071
Contributions and Donations	53,135	101,016	132,365	31,349	155,301
Miscellaneous					
Rents and royalties	17,592	17,592	17,647	55	14,797
Other	35,000	35,000	311,569	276,569	381,321
Total Miscellaneous	52,592	52,592	329,216	276,624	396,118
Total Revenues	84,172,157	83,401,486	86,405,531	3,004,045	84,437,093
Other Financing Sources					
Proceeds from the disposition of capital assets	-	-	184,852	184,852	64,399
Proceeds of capital leases	-	176,471	176,471	-	354,333
Transfers in	532,686	207,686	358,874	151,188	4,019,057
Total Other Financing Sources	532,686	384,157	720,197	336,040	4,437,789
Total Revenues and Other Financing Sources	$ 84,704,843	$ 83,785,643	$ 87,125,728	$ 3,340,085	$ 88,874,882

Douglas County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2014
(With Comparative Actual Amounts for the Year Ended December 31, 2013)

	2014				2013
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
General Government					
Board of commissioners	$ 844,134	$ 860,706	$ 846,413	$ 14,293	$ 830,440
Internal audit	-	-	-	-	22,564
Human resources	260,493	260,493	262,927	(2,434)	255,047
Finance	672,337	673,683	663,226	10,457	649,550
Purchasing	330,099	330,099	328,561	1,538	309,103
County attorney	703,786	704,507	773,831	(69,324)	530,497
Election board	509,850	511,559	397,941	113,618	289,093
Board of tax assessments	167,424	174,278	119,927	54,351	130,501
Tax commissioner	1,097,219	1,101,025	1,064,988	36,037	1,093,751
Property appraiser	912,654	916,220	908,188	8,032	890,240
Tax equalization board	89,695	90,366	48,549	41,817	50,496
Information services	1,136,561	1,392,560	1,228,759	163,801	1,037,625
Safety director	196,364	206,350	188,459	17,891	139,878
Building maintenance	1,373,003	1,543,013	1,526,267	16,746	1,313,092
Print shop	131,009	131,009	137,636	(6,627)	125,392
General appropriation	3,730,099	3,216,508	3,678,131	(461,623)	3,621,937
Records retention	150,466	150,466	144,741	5,725	164,302
Grants	-	-	-	-	166,708
Public relations	326,061	352,613	352,059	554	332,001
Total General Government	12,631,254	12,615,455	12,670,603	(55,148)	11,952,217
Judicial					
Superior court	642,457	760,803	486,254	274,549	454,006
District attorney	2,372,628	2,384,345	2,154,050	230,295	2,112,755
Clerk of superior court	1,824,727	1,828,046	1,728,725	99,321	1,717,865
Public defender and indigent cases	1,902,293	1,918,082	1,825,274	92,808	1,776,285
State court	588,424	705,152	629,003	76,149	530,174
Clerk of state court	470,215	470,215	459,883	10,332	440,452
State court solicitor	1,054,755	1,057,975	1,048,461	9,514	994,208
Magistrate court	649,723	654,922	648,380	6,542	656,157
Probate court	330,264	331,918	326,865	5,053	361,473
Juvenile court	1,216,045	1,220,069	1,215,729	4,340	1,067,400
Juvenile program	935,885	1,254,397	996,089	258,308	871,253
State DUI court	127,886	203,332	145,618	57,714	99,967
Total Judicial	12,115,302	12,789,256	11,664,331	1,124,925	11,081,995
Public Safety					
Coroner	109,730	111,332	105,695	5,637	97,833
Sheriff	13,387,128	14,180,587	13,803,536	377,051	12,944,454
Jail	14,519,759	14,546,438	14,762,632	(216,194)	14,052,858
Fire and emergency medical services	12,520,800	13,140,349	12,618,523	521,826	12,423,649
Emergency management	204,010	244,433	213,248	31,185	193,213
Animal control	1,127,697	1,133,261	974,187	159,074	738,677
Total Public Safety	41,869,124	43,356,400	42,477,821	878,579	40,450,684
Totals carried forward	66,615,680	68,761,111	66,812,755	1,948,356	63,484,896

Douglas County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2014
(With Comparative Actual Amounts for the Year Ended December 31, 2013)

	2014				2013
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Totals brought forward	$ 66,615,680	$ 68,761,111	$ 66,812,755	$ 1,948,356	$ 63,484,896
Public Works					
Roads	5,722,090	2,564,703	2,150,653	414,050	3,576,667
Administration	311,630	320,481	302,118	18,363	299,358
Traffic operations	1,635,234	2,186,852	1,532,042	654,810	1,161,677
Motor pool	1,756	2,756	(3,841)	6,597	19,846
Development control	321,892	322,486	319,565	2,921	314,561
Vehicle maintenance	930,773	930,773	912,918	17,855	814,229
Total Public Works	8,923,375	6,328,051	5,213,455	1,114,596	6,186,338
Parks, Recreation and Culture					
Library	1,594,492	1,595,724	1,565,757	29,967	1,677,524
Parks and recreation	2,689,520	3,169,940	2,837,673	332,267	2,471,113
Aquatic center	731,210	731,210	764,374	(33,164)	691,384
Senior services center	318,770	342,700	331,913	10,787	311,321
Cultural arts council	35,000	35,000	35,000	-	35,000
Total Parks, Recreation and Culture	5,368,992	5,874,574	5,534,717	339,857	5,186,342
Planning/Community Development					
Code enforcement officers	123,366	122,837	117,713	5,124	116,513
Development services administration	142,010	143,637	141,995	1,642	132,825
Share house	9,000	9,000	9,000	-	9,000
Planning and zoning	262,350	293,287	247,151	46,136	263,712
Occupation tax	111,173	132,869	84,620	48,249	55,015
Permits and inspections	267,910	269,207	265,332	3,875	304,901
Geographic information system and mapping	210,377	210,377	197,524	12,853	282,831
Tourism	74,000	74,000	130,650	(56,650)	78,800
Industrial development	250,000	250,000	250,000	-	180,000
Ride share program	713,774	1,291,710	650,827	640,883	1,085,526
Agriculture extension service	127,371	129,096	128,226	870	138,319
Total Planning/ Community Development	2,291,331	2,926,020	2,223,038	702,982	2,647,442
Totals carried forward	83,199,378	83,889,756	79,783,965	4,105,791	77,505,018

Douglas County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2014
(With Comparative Actual Amounts for the Year Ended December 31, 2013)

	2014				2013
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Totals brought forward	$ 83,199,378	$ 83,889,756	$ 79,783,965	$ 4,105,791	$ 77,505,018
Health and Welfare					
General health grant	360,000	360,000	360,000	-	360,000
Community services board	126,000	126,000	126,000	-	126,000
Family and children services	84,600	84,600	84,600	-	84,600
Boys & girls club	15,000	15,000	15,000	-	15,000
Senior services	1,266,943	1,328,015	1,030,239	297,776	1,031,666
Total Health and Welfare	1,852,543	1,913,615	1,615,839	297,776	1,617,266
Debt Service					
Principal retirement	163,678	163,678	149,768	13,910	86,143
Interest and fiscal charges	-	-	13,803	(13,803)	10,825
Total Debt Service	163,678	163,678	163,571	107	96,968
Total Expenditures	85,215,599	85,967,049	81,563,375	4,403,674	79,219,252
Other Financing Uses					
Transfers out	3,000,000	3,871,999	4,377,542	(505,543)	1,586,971
Total Expenditures and Other Financing Uses	$ 88,215,599	$ 89,839,048	$ 85,940,917	$ 3,898,131	$ 80,806,223

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, 2014

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets			
Cash and cash equivalents	$ 6,180,363	$ 3,839,427	$ 10,019,790
Receivables:			
Accounts	449,173	-	449,173
Intergovernmental	-	70,224	70,224
Interfund	10,430	2,736,142	2,746,572
Total Assets	$ 6,639,966	$ 6,645,793	$ 13,285,759
Liabilities and Fund Balances (Deficits)			
Liabilities			
Accounts payable	$ 43,131	$ 164,262	$ 207,393
Retainage payable	-	125,139	125,139
Accrued expenditures	44,431	-	44,431
Interfund payable	-	1,284,315	1,284,315
Other payable	457,921	-	457,921
Total Liabilities	545,483	1,573,716	2,119,199
Fund Balances (Deficits)			
Restricted for:			
Special programs	6,094,483	-	6,094,483
Capital projects	-	4,238,516	4,238,516
Committed for:			
Capital projects	-	2,166,112	2,166,112
Unassigned	-	(1,332,551)	(1,332,551)
Total Fund Balances (Deficits)	6,094,483	5,072,077	11,166,560
Total Liabilities and Fund Balances (Deficits)	$ 6,639,966	$ 6,645,793	$ 13,285,759

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, 2014

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues			
Taxes	$ 326,625	$ -	$ 326,625
Intergovernmental	531,086	1,892,839	2,423,925
Charges for services	2,823,619	-	2,823,619
Fines and forfeitures	1,084,877	-	1,084,877
Investment earnings	11,083	2,082	13,165
Miscellaneous	442,417	-	442,417
Total Revenues	5,219,707	1,894,921	7,114,628
Expenditures			
Current			
Judicial	273,447	-	273,447
Public safety	3,855,812	-	3,855,812
Public works	-	269	269
Planning/community development	904,691	-	904,691
Capital Outlay			
Public safety	-	272,747	272,747
Public works	-	4,960,025	4,960,025
Parks, recreation and culture	-	36,658	36,658
Total Expenditures	5,033,950	5,269,699	10,303,649
Excess (Deficiency) of Revenues Over (Under) Expenditures	185,757	(3,374,778)	(3,189,021)
Other Financing Sources (Uses)			
Transfers in	-	2,377,542	2,377,542
Transfers out	(358,874)	-	(358,874)
Total Other Financing Sources (Uses)	(358,874)	2,377,542	2,018,668
Net Change in Fund Balances	(173,117)	(997,236)	(1,170,353)
Fund Balances Beginning of Year	6,267,600	6,069,313	12,336,913
Fund Balances End of Year	$ 6,094,483	$ 5,072,077	$ 11,166,560

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.

This page intentionally left blank

Douglas County, Georgia
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2014
(With Comparative Totals at December 31, 2013)

	2014					
	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	$ 549,261	$ 13,361	$ -	$ 1,907,705	$ 186,146	$ -
Receivables:						
Accounts	13,614	-	-	366,633	54,930	-
Interfund	-	-	-	6,634	-	-
Total Assets	$ 562,875	$ 13,361	$ -	$ 2,280,972	$ 241,076	$ -
Liabilities and Fund Balances (Deficits)						
Liabilities						
Accounts payable	$ -	$ -	$ -	$ 43,131	$ -	$ -
Accrued expenditures	-	-	-	39,711	-	-
Interfund payable	-	-	-	-	-	-
Other payable	-	-	-	-	-	-
Total Liabilities	-	-	-	82,842	-	-
Fund Balances						
Restricted for						
Special programs	562,875	13,361	-	2,198,130	241,076	-
Total Fund Balances	562,875	13,361	-	2,198,130	241,076	-
Total Liabilities and Fund Balances	$ 562,875	$ 13,361	$ -	$ 2,280,972	$ 241,076	$ -

2014								2013
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
$ 274,517	$ 567,999	$ 787,523	$ 74,398	$ 1,765,674	$ 53,779	$ 6,180,363	$ 6,255,796
13,996	-	-	-	-	-	449,173	379,128
3,796	-	-	-	-	-	10,430	250,462
$ 292,309	$ 567,999	$ 787,523	$ 74,398	$ 1,765,674	$ 53,779	$ 6,639,966	$ 6,885,386
$ -	$ -	$ -	$ -	$ -	$ -	$ 43,131	$ 52,650
4,720	-	-	-	-	-	44,431	44,474
-	-	-	-	-	-	-	9,675
-	-	457,921	-	-	-	457,921	510,987
4,720	-	457,921	-	-	-	545,483	617,786
287,589	567,999	329,602	74,398	1,765,674	53,779	6,094,483	6,267,600
287,589	567,999	329,602	74,398	1,765,674	53,779	6,094,483	6,267,600
$ 292,309	$ 567,999	$ 787,523	$ 74,398	$ 1,765,674	$ 53,779	$ 6,639,966	$ 6,885,386

Douglas County, Georgia
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014
(With Comparative Actual Amounts for the Year Ended December 31, 2013)

	2014					
	Drug Treatment Abuse Fund	**Sidewalk Fund**	**Hotel-Motel Tax Fund**	**Emergency Telephone System Fund**	**Neighborhood Stabilization Program Fund**	**CDBG Senior Center Fund**
Revenues						
Taxes	$ -	$ -	$ 326,625	$ -	$ -	$ -
Intergovernmental	-	-	-	-	531,086	-
Charges for services	-	-	-	2,673,377	-	-
Fines and forfeitures	220,301	-	-	-	-	-
Investment earnings	236	7	-	826	74	-
Miscellaneous	-	-	-	1,062	407,499	-
Total Revenues	220,537	7	326,625	2,675,265	938,659	-
Expenditures						
Current						
Judicial	-	-	-	-	-	-
Public safety	59,468	-	-	2,085,435	-	-
Planning/community development	-	-	-	-	904,691	-
Total Expenditures	59,468	-	-	2,085,435	904,691	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	161,069	7	326,625	589,830	33,968	-
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	(326,625)	-	(9,385)	-
Total Other Financing Sources (Uses)	-	-	(326,625)	-	(9,385)	-
Net Change in Fund Balances	161,069	7	-	589,830	24,583	-
Fund Balances Beginning of Year	401,806	13,354	-	1,608,300	216,493	-
Fund Balances End of Year	$ 562,875	$ 13,361	$ -	$ 2,198,130	$ 241,076	$ -

2014							2013
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
$ -	$ -	$ -	$ -	$ -	$ -	$ 326,625	$ 196,999
-	-	-	-	-	-	531,086	566,452
-	-	-	150,242	-	-	2,823,619	2,651,135
196,686	120,941	258,006	-	288,943	-	1,084,877	1,013,995
137	1,219	969	-	7,601	14	11,083	17,762
-	-	-	-	-	33,856	442,417	1,217,159
196,823	122,160	258,975	150,242	296,544	33,870	5,219,707	5,663,502
183,742	89,705	-		-	-	273,447	326,770
-	-	3,832	218,208	1,455,628	33,241	3,855,812	4,010,428
-	-	-	-	-	-	904,691	1,859,229
183,742	89,705	3,832	218,208	1,455,628	33,241	5,033,950	6,196,427
13,081	32,455	255,143	(67,966)	(1,159,084)	629	185,757	(532,925)
-	-	-	-	-	-	-	-
(22,864)	-	-	-	-	-	(358,874)	(1,519,057)
(22,864)	-	-	-	-	-	(358,874)	(1,519,057)
(9,783)	32,455	255,143	(67,966)	(1,159,084)	629	(173,117)	(2,051,982)
297,372	535,544	74,459	142,364	2,924,758	53,150	6,267,600	8,319,582
$ 287,589	$ 567,999	$ 329,602	$ 74,398	$ 1,765,674	$ 53,779	$ 6,094,483	$ 6,267,600

Douglas County, Georgia
Drug Treatment Abuse Fund
Comparative Balance Sheet
December 31, 2014 and 2013

	2014	2013
Assets		
Cash and cash equivalents	$ 549,261	$ 398,908
Receivables		
Accounts	13,614	15,797
Interfund	-	426
Total Assets	$ 562,875	$ 415,131
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ -	$ 13,325
Fund Balances		
Restricted for -		
Special programs	562,875	401,806
Total Liabilities and Fund Balances	$ 562,875	$ 415,131

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, 2014
(With Comparative Actual Amounts for the Year Ended December 31, 2013)

	2014				2013
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	$ 192,000	$ 192,000	$ 220,301	$ 28,301	$ 192,096
Investment earnings	200	200	236	36	199
Total Revenues	192,200	192,200	220,537	28,337	192,295
Expenditures					
Current					
Public safety	168,761	187,026	59,468	127,558	134,322
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ 23,439	$ 5,174	161,069	$ 155,895	57,973
Fund Balances Beginning of Year			401,806		343,833
Fund Balances End of Year			$ 562,875		$ 401,806

Douglas County, Georgia
Sidewalk Fund
Comparative Balance Sheet
December 31, 2014 and 2013

	2014	2013
Assets		
Cash and cash equivalents	$ 13,361	$ 13,354
Fund Balances		
Restricted for -		
Special programs	$ 13,361	$ 13,354

Douglas County, Georgia
Sidewalk Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2014
(With Comparative Actual Amounts for the Year Ended December 31, 2013)

	2014				2013
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Investment earnings	$ 50	$ 50	$ 7	$ (43)	$ 8
Expenditures					
Current					
Public works	50	50	-	50	-
Excess (Deficiency) of Revenues Over(Under) Expenditures	$ -	$ -	7	$ 7	8
Fund Balances Beginning of Year			13,354		13,346
Fund Balances End of Year			$ 13,361		$ 13,354

Douglas County, Georgia
Hotel-Motel Tax Fund
Comparative Balance Sheet
December 31, 2014 and 2013

	2014	2013
Assets		
Accounts receivable	$ -	$ 251
Liabilities		
Interfund payable	$ -	$ 251

Douglas County, Georgia
Hotel-Motel Tax Fund
Schedule of Revenues and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2014
(With Comparative Actual Amounts for the Year Ended December 31, 2013)

	2014				2013
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Taxes	$ 185,000	$ 185,000	$ 326,625	$ 141,625	$ 196,999
Other Financing Uses					
Transfers out	(185,000)	(185,000)	(326,625)	(141,625)	(196,999)
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, 2014 and 2013

	2014	2013
Assets		
Cash and cash equivalents	$ 1,907,705	$ 1,347,160
Receivables:		
Accounts	366,633	351,000
Interfund	6,634	-
Total Assets	$ 2,280,972	$ 1,698,160
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 43,131	$ 39,325
Accrued expenditures	39,711	41,203
Interfund payable	-	9,332
Total Liabilities	82,842	89,860
Fund Balances		
Restricted for -		
Special programs	2,198,130	1,608,300
Total Liabilities and Fund Balances	$ 2,280,972	$ 1,698,160

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, 2014
(With Comparative Actual Amounts for the Year Ended December 31, 2013)

	2014				2013
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Charges for services	$ 2,400,000	$ 2,400,000	$ 2,673,377	$ 273,377	$ 2,578,882
Investment earnings	500	500	826	326	568
Miscellaneous	1,000	1,000	1,062	62	991
Total Revenues	2,401,500	2,401,500	2,675,265	273,765	2,580,441
Expenditures					
Current					
Public safety	2,276,193	2,314,494	2,085,435	229,059	2,091,913
Excess (Deficiency) of Revenues Over (Under) Expenditures	125,307	87,006	589,830	502,824	488,528
Other Financing Uses					
Transfers out	-	-	-	-	(1,223,375)
Net Change in Fund Balance	$ 125,307	$ 87,006	589,830	$ 502,824	(734,847)
Fund Balances Beginning of Year			1,608,300		2,343,147
Fund Balances End of Year			$ 2,198,130		$ 1,608,300

Douglas County, Georgia
Neighborhood Stabilization Program Fund
Comparative Balance Sheet
December 31, 2014 and 2013

	2014	2013
Assets		
Cash and cash equivalents	$ 186,146	$ 216,493
Receivables -		
Accounts	54,930	-
Total Assets	$ 241,076	$ 216,493
Fund Balances		
Restricted for -		
Special programs	$ 241,076	$ 216,493

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, 2014
(With Comparative Actual Amounts for the Year Ended December 31, 2013)

	2014				2013
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Intergovernmental	$ 927,224	$ 927,224	$ 531,086	$ (396,138)	$ 292,924
Investment earnings	100	100	74	(26)	179
Miscellaneous	700,000	700,000	407,499	(292,501)	1,150,703
Total Revenues	1,627,324	1,627,324	938,659	(688,665)	1,443,806
Expenditures					
Current					
Planning/community development	1,627,324	1,627,324	904,691	722,633	1,843,221
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	33,968	33,968	(399,415)
Other Financing Uses					
Transfers out	-	-	(9,385)	(9,385)	(51,355)
Net Change in Fund Balance	$ -	$ -	24,583	$ 24,583	(450,770)
Fund Balances Beginning of Year			216,493		667,263
Fund Balances End of Year			$ 241,076		$ 216,493

This page intentionally left blank

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, 2014
(With Comparative Actual Amounts for the Year Ended December 31, 2013)

	2014				2013
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Intergovernmental	$ -	$ -	$ -	$ -	$ 273,528
Expenditures					
Current					
Planning/community development	-	-	-	-	16,008
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-	257,520
Other Financing Sources					
Transfers out	-	-	-	-	(24,266)
Net Change in Fund Balance	$ -	$ -	-	$ -	233,254
Fund Balances Beginning of Year			-		(233,254)
Fund Balances (Deficits) End of Year			$ -		$ -

Douglas County, Georgia
Victim Assistance Fund
Comparative Balance Sheet
December 31, 2014 and 2013

	2014	2013
Assets		
Cash and cash equivalents	$ 274,517	$ 288,655
Receivables:		
Accounts	13,996	12,080
Interfund	3,796	-
Total Assets	$ 292,309	$ 300,735
Liabilities and Fund Balances		
Liabilities		
Accrued expenditures	$ 4,720	$ 3,271
Interfund payable	-	92
Total Liabilities	4,720	3,363
Fund Balances		
Restricted for -		
Special programs	287,589	297,372
Total Liabilities and Fund Balances	$ 292,309	$ 300,735

Douglas County, Georgia
Victim Assistance Fund
Schedule of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2014
(With Comparative Actual Amounts for the Year Ended December 31, 2013)

	2014				2013
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	$ 193,500	$ 193,500	$ 196,686	$ 3,186	$ 188,267
Investment earnings	225	225	137	(88)	155
Total Revenues	193,725	193,725	196,823	3,098	188,422
Expenditures					
Current					
Judicial	174,219	174,219	183,742	(9,523)	195,500
Excess (Deficiency) of Revenues Over (Under) Expenditures	19,506	19,506	13,081	(6,425)	(7,078)
Other Financing Uses					
Transfers out	(23,062)	(23,062)	(22,864)	198	(23,062)
Net Change in Fund Balances	$ (3,556)	$ (3,556)	(9,783)	$ (6,227)	(30,140)
Fund Balances Beginning of Year			297,372		327,512
Fund Balances End of Year			$ 287,589		$ 297,372

Douglas County, Georgia
Law Library Fund
Comparative Balance Sheet
December 31, 2014 and 2013

	2014	2013
Assets		
Cash and cash equivalents	$ 567,999	$ 535,538
Interfund receivable	-	6
Total Assets	$ 567,999	$ 535,544
Fund Balances		
Restricted for -		
Special programs	$ 567,999	$ 535,544

Douglas County, Georgia
Law Library Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2014
(With Comparative Actual Amounts For The Year Ended December 31, 2013)

	2014				2013
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	$ 90,000	$ 90,000	$ 120,941	$ 30,941	$ 127,292
Investment earnings	-	-	1,219	1,219	1,798
Total Revenues	90,000	90,000	122,160	32,160	129,090
Expenditures					
Current					
Judicial	90,000	90,000	89,705	295	131,270
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ -	$ -	32,455	$ 32,455	(2,180)
Fund Balances Beginning of Year			535,544		537,724
Fund Balances End of Year			$ 567,999		$ 535,544

Douglas County, Georgia
District Attorney Fund
Comparative Balance Sheet
December 31, 2014 and 2013

	2014	2013
Assets		
Cash and cash equivalents	$ 787,523	$ 585,446
Liabilities and Fund Balances		
Liabilities		
Other payable	$ 457,921	$ 510,987
Fund Balances		
Restricted for -		
Special programs	329,602	74,459
Total Liabilities and Fund Balances	$ 787,523	$ 585,446

Douglas County, Georgia
District Attorney Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2014
(With Comparative Actual Amounts For The Year Ended December 31, 2013)

	2014				2013
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	$ 65,000	$ 65,000	$ 258,006	$ 193,006	$ 10,249
Investment earnings	-	-	969	969	793
Total Revenues	65,000	65,000	258,975	193,975	11,042
Expenditures					
Current					
Public safety	65,000	65,000	3,832	61,168	44,139
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ -	$ -	255,143	$ 255,143	(33,097)
Fund Balances Beginning of Year			74,459		107,556
Fund Balances End of Year			$ 329,602		$ 74,459

Douglas County, Georgia
Inmate Commissary Fund
Comparative Balance Sheet
December 31, 2014 and 2013

	2014	2013
Assets		
Cash and cash equivalents	$ 74,398	$ 103,794
Interfund receivable	-	38,570
Total Assets	$ 74,398	$ 142,364
Fund Balances		
Restricted for -		
Special projects	$ 74,398	$ 142,364

Douglas County, Georgia
Inmate Commissary Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2014
(With Comparative Actual Amounts for The Year Ended December 31, 2013)

	2014				2013
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Charges for services	$ 26,400	$ 26,400	$ 150,242	$ 123,842	$ 72,253
Expenditures					
Current					
Public safety	26,400	26,400	218,208	(191,808)	64,936
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ -	$ -	(67,966)	$ (67,966)	7,317
Fund Balances Beginning of Year			142,364		135,047
Fund Balances End of Year			$ 74,398		$ 142,364

Douglas County, Georgia
Law Enforcement Confiscated Assets Fund
Comparative Balance Sheet
December 31, 2014 and 2013

	2014	2013
Assets		
Cash and cash equivalents	$ 1,765,674	$ 2,713,298
Interfund receivables	-	211,460
Total Assets	$ 1,765,674	$ 2,924,758
Fund Balances		
Restricted for -		
Special projects	$ 1,765,674	$ 2,924,758

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, 2014
(With Comparative Actual Amounts for The Year Ended December 31, 2013)

	2014				2013
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	$ 220,000	$ 220,000	$ 288,943	$ 68,943	$ 496,091
Investment earnings	-	-	7,601	7,601	14,049
Total Revenues	220,000	220,000	296,544	76,544	510,140
Expenditures					
Current					
Public safety	220,000	220,000	1,455,628	(1,235,628)	1,620,685
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ -	$ -	(1,159,084)	$ (1,159,084)	(1,110,545)
Fund Balances Beginning of Year			2,924,758		4,035,303
Fund Balances End of Year			$ 1,765,674		$ 2,924,758

Douglas County, Georgia
Sheriff Other Programs Fund
Comparative Balance Sheet
December 31, 2014 and 2013

	2014	2013
Assets		
Cash and cash equivalents	$ 53,779	$ 53,150
Fund Balances		
Restricted for -		
Special projects	$ 53,779	$ 53,150

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, 2014
(With Comparative Actual Amounts for The Year Ended December 31, 2013)

	2014				2013
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Investment earnings	$ -	$ -	$ 14	$ 14	$ 13
Miscellaneous	4,200	4,200	33,856	29,656	65,465
Total Revenues	4,200	4,200	33,870	29,670	65,478
Expenditures					
Current					
Public safety	4,200	4,200	33,241	(29,041)	54,433
Excess of Revenues Over Expenditures	$ -	$ -	629	$ 629	11,045
Fund Balances Beginning of Year			53,150		42,105
Fund Balances End of Year			$ 53,779		$ 53,150

This page intentionally left blank

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, 2014 and 2013

	2014	2013
Assets		
Restricted cash	$ 19,490,582	$ 18,104,923
Fund Balances		
Restricted for -		
Debt service	$ 19,490,582	$ 18,104,923

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, 2014
(With Comparative Actual Amounts for The Year Ended December 31, 2013)

	2014				2013
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Investment earnings	$ 10,000	$ 10,000	$ 9,375	$ (625)	$ 10,357
Expenditures					
Debt Service					
Principal retirement	19,000,000	19,000,000	19,000,000	-	18,000,000
Interest and fiscal charges	2,737,950	2,737,950	2,737,950	-	3,588,950
Total Expenditures	21,737,950	21,737,950	21,737,950	-	21,588,950
Deficiency of Revenues Under Expenditures	(21,727,950)	(21,727,950)	(21,728,575)	(625)	(21,578,593)
Other Financing Sources (Uses)					
Transfers in	21,727,950	21,727,950	23,114,234	1,386,284	21,870,887
Transfers out	-	-	-	-	(2,903,566)
Total Other Financing Sources (Uses)	21,727,950	21,727,950	23,114,234	1,386,284	18,967,321
Net Change in Fund Balances	$ -	$ -	1,385,659	$ 1,385,659	(2,611,272)
Fund Balances Beginning of Year			18,104,923		20,716,195
Fund Balances End of Year			$ 19,490,582		$ 18,104,923

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
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2014
(With Comparative Actual Amounts for The Year Ended December 31, 2013)

	2014				2013
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Expenditures					
Debt Service					
Principal retirement	$ -	$ -	$ -	$ -	$ 855,000
Interest and fiscal charges	-	-	-	-	33,457
Total Expenditures	-	-	-	-	888,457
Deficiency of Revenues Under Expenditures	-	-	-	-	(888,457)
Other Financing Sources					
Transfers in	-	-	-	-	825,615
Net Change in Fund Balance	$ -	$ -	-	$ -	(62,842)
Fund Balances Beginning of Year			-		62,842
Fund Balances End of Year			$ -		$ -

This page intentionally left blank

MAJOR CAPITAL PROJECT FUND

2010 Special Purpose Local Option Sales Tax Fund

Douglas County, Georgia
2010 SPLOST Fund
Comparative Balance Sheet
December 31, 2014 and 2013

	2014	2013
Assets		
Cash and cash equivalents	$ 133,258	$ 1,066,857
Receivables -		
Sales taxes	2,661,953	2,268,903
Total Assets	$ 2,795,211	$ 3,335,760
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 1,870	$ 30,534
Retainage payable	-	587,197
Total Liabilities	1,870	617,731
Fund Balances		
Restricted for -		
Debt service	2,661,953	-
Capital projects	131,388	2,718,029
Total Fund Balances	2,793,341	2,718,029
Total Liabilities and Fund Balances	$ 2,795,211	$ 3,335,760

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, 2014

	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	$ 81,064,373	$ 23,507,284	$ 104,571,657	$ (17,668,814)
Investment earnings	-	280,000	332,603	238	332,841	52,841
Total Revenues	117,763,214	122,520,471	81,396,976	23,507,522	104,904,498	(17,615,973)
Expenditures						
Capital Outlay	117,763,214	115,763,214	115,325,892	317,976	115,643,868	119,346
Debt Service						
Bond issuance costs	-	477,366	498,545	-	498,545	(21,179)
Total Expenditures	117,763,214	116,240,580	115,824,437	317,976	116,142,413	98,167
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	6,279,891	(34,427,461)	23,189,546	(11,237,915)	(17,517,806)
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)	(69,593,615)	(23,114,234)	(92,707,849)	19,907,581
Total Other Financing Sources (Uses)	-	(6,279,891)	37,145,490	(23,114,234)	14,031,256	20,311,147
Net Change in Fund Balances	$ -	$ -	2,718,029	75,312	$ 2,793,341	$ 2,793,341
Fund Balances Beginning of Year			-	2,718,029		
Fund Balances End of Year			$ 2,718,029	$ 2,793,341		

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, 2014

	2002 SPLOST Fund	GRTA Arterial Road Fund	Capital Transportation Fund	Total Nonmajor Capital Projects Funds
Assets				
Cash and cash equivalents	$ 3,839,426	$ 1	$ -	$ 3,839,427
Receivables:				
Intergovernmental	-	-	70,224	70,224
Interfund	505,543	-	2,230,599	2,736,142
Total Assets	$ 4,344,969	$ 1	$ 2,300,823	$ 6,645,793
Liabilities and Fund Balances				
Liabilities				
Accounts payable	$ 106,453	$ 3,800	$ 54,009	$ 164,262
Retainage payable	-	44,437	80,702	125,139
Interfund payable	-	1,284,315	-	1,284,315
Total Liabilities	106,453	1,332,552	134,711	1,573,716
Fund Balances (Deficits)				
Restricted for -				
Capital projects	4,238,516	-	-	4,238,516
Committed for -				
Capital projects	-	-	2,166,112	2,166,112
Unassigned	-	(1,332,551)	-	(1,332,551)
Total Fund Balances (Deficits)	4,238,516	(1,332,551)	2,166,112	5,072,077
Total Liabilities and Fund Balances	$ 4,344,969	$ 1	$ 2,300,823	$ 6,645,793

Douglas County, Georgia
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2014

	2002 SPLOST Fund	GRTA Arterial Road Fund	Capital Transportation Fund	Total Nonmajor Capital Projects Funds
Revenues				
Intergovernmental	$ 2,377	$ 16,181	$ 1,874,281	$ 1,892,839
Investment earnings	2,077	5	-	2,082
Total Revenues	4,454	16,186	1,874,281	1,894,921
Expenditures				
Current				
Public works	-	-	269	269
Capital Outlay				
Public safety	272,747	-	-	272,747
Public works	244,309	983,860	3,731,856	4,960,025
Parks, recreation and culture	36,658	-	-	36,658
Total Expenditures	553,714	983,860	3,732,125	5,269,699
Excess (Deficiency) of Revenues Over (Under) Expenditures	(549,260)	(967,674)	(1,857,844)	(3,374,778)
Other Financing Sources				
Transfers in	505,543	-	1,871,999	2,377,542
Net Change in Fund Balances	(43,717)	(967,674)	14,155	(997,236)
Fund Balances (Deficits) At Beginning of Year	4,282,233	(364,877)	2,151,957	6,069,313
Fund Balances (Deficits) At End of Year	$ 4,238,516	$ (1,332,551)	$ 2,166,112	$ 5,072,077

Douglas County, Georgia
2002 SPLOST Fund
Comparative Balance Sheet
December 31, 2014 and 2013

	2014	2013
Assets		
Cash and cash equivalents	$ 3,839,426	$ 4,294,754
Receivables:		
Intergovernmental	-	13,595
Interfund	505,543	-
Total Assets	$ 4,344,969	$ 4,308,349
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 106,453	$ 24,839
Intergovernmental payable	-	1,277
Total Liabilities	106,453	26,116
Fund Balances		
Restricted for -		
Capital projects	4,238,516	4,282,233
Total Fund Balances	4,238,516	4,282,233
Total Liabilities and Fund Balances	$ 4,344,969	$ 4,308,349

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, 2014

	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	13,481,672	2,377	13,484,049	477,897
Investment earnings	5,790,440	4,686,092	4,688,411	2,077	4,690,488	4,396
Miscellaneous	-	794,075	794,075	-	794,075	-
Total Revenues	123,271,928	125,118,826	125,596,665	4,454	125,601,119	482,293
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	90,839,573	553,714	91,393,287	3,283,290
Total Expenditures	118,675,356	122,154,809	117,790,211	553,714	118,343,925	3,810,884
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,596,572	2,964,017	7,806,454	(549,260)	7,257,194	4,293,177
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	505,543	5,910,874	505,543
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)	505,543	(3,018,678)	505,543
Net Change in Fund Balances	$ -	$ (560,204)	4,282,233	(43,717)	$ 4,238,516	$ 4,798,720
Fund Balances Beginning of Year			-	4,282,233		
Fund Balances End of Year			$ 4,282,233	$ 4,238,516		

Douglas County, Georgia
GRTA Arterial Road Fund
Comparative Balance Sheet
December 31, 2014 and 2013

	2014	2013
Assets		
Cash and cash equivalents	$ 1	$ 11,668
Receivables -		
Intergovernmental	-	1,055,382
Total Assets	$ 1	$ 1,067,050
Liabilities and Fund Balances (Deficits)		
Liabilities		
Accounts payable	$ 3,800	$ 30,628
Retainage payable	44,437	44,212
Interfund payable	1,284,315	1,357,087
Total Liabilities	1,332,552	1,431,927
Fund Balances (Deficits)		
Unassigned	(1,332,551)	(364,877)
Total Fund Balances (Deficits)	(1,332,551)	(364,877)
Total Liabilities and Fund Balances	$ 1	$ 1,067,050

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, 2014

	Project Length Budget	Prior Years Actual	Current Year Actual	Project Length Total	Variance With Project Length Budget
Revenues					
Intergovernmental	$ 19,719,000	$ 4,640,689	$ 16,181	$ 4,656,870	$ (15,062,130)
Investment earnings	-	4,355	5	4,360	4,360
Total Revenues	19,719,000	4,645,044	16,186	4,661,230	(15,057,770)
Expenditures					
Capital Outlay					
Public works	19,719,000	5,459,921	983,860	6,443,781	13,275,219
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(814,877)	(967,674)	(1,782,551)	(1,782,551)
Other Financing Sources					
Transfers in	450,000	450,000	-	450,000	-
Net Change in Fund Balances	$ 450,000	(364,877)	(967,674)	$ (1,332,551)	$ (1,782,551)
Fund Balances Beginning of Year		-	(364,877)		
Fund Balances (Deficts) End of Year		$ (364,877)	$ (1,332,551)		

Douglas County, Georgia
Capital Transportation Fund
Comparative Balance Sheet
December 31, 2014 and 2013

	2014	2013
Assets		
Receivables:		
Intergovernmental	$ 70,224	$ 77,746
Interfund	2,230,599	2,909,898
Total Assets	$ 2,300,823	$ 2,987,644
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 54,009	$ 1,339
Retainage payable	80,702	5,800
Intergovernmental payable	-	828,548
Total Liabilities	134,711	835,687
Fund Balances		
Committed for -		
Capital projects	2,166,112	2,151,957
Total Liabilities and Fund Balances	$ 2,300,823	$ 2,987,644

Douglas County, Georgia
Capital Transportation Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2014
(With Comparative Actual Amounts for the Year Ended December 31, 2013)

	2014				2013
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Intergovernmental	$ -	$ 7,396,133	$ 1,874,281	$ (5,521,852)	$ 449,949
Contributions and donations	-	-	-	-	1,000
Total Revenues	-	7,396,133	1,874,281	(5,521,852)	450,949
Expenditures					
Current					
Public works	-	-	269	(269)	-
Capital Outlay	1,000,000	11,852,227	3,731,856	8,120,371	347,047
Total Expenditures	1,000,000	11,852,227	3,732,125	8,120,102	347,047
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,000,000)	(4,456,094)	(1,857,844)	2,598,250	103,902
Other Financing Sources					
Transfers in	1,000,000	1,871,999	1,871,999	-	761,356
Net Change in Fund Balances	$ -	$ (2,584,095)	14,155	$ 2,598,250	865,258
Fund Balances Beginning of Year			2,151,957		1,286,699
Fund Balances End of Year			$ 2,166,112		$ 2,151,957

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, 2014 and 2013

	2014	2013
Assets		
Current Assets		
Cash and cash equivalents	$ 47,864	$ 25,842
Receivables -		
Accounts	46,474	33,767
Total Current Assets	94,338	59,609
Noncurrent Assets		
Capital assets:		
Nondepreciable	1,574,386	1,574,386
Depreciable, net	364,667	453,134
Total Noncurrent Assets	1,939,053	2,027,520
Total Assets	2,033,391	2,087,129
Liabilities		
Current Liabilities		
Accounts payable	28,437	44,012
Accrued expenses	15,158	13,407
Intergovernmental payable	9,214	9,603
Interfund payable	30,065	138,064
Compensated absences payable	20,367	16,990
Closure and postclosure care costs	10,000	50,000
Total Current Liabilities	113,241	272,076
Long-term Liabilities (net of current portion)		
Compensated absences payable	61,101	50,890
Closure and postclosure care costs	1,640,304	1,545,896
Total Long-term Liabilities	1,701,405	1,596,786
Total Liabilities	1,814,646	1,868,862
Net Position		
Investment in capital assets	1,939,053	2,027,520
Unrestricted (deficit)	(1,720,308)	(1,809,253)
Total Net Position	$ 218,745	$ 218,267

Douglas County, Georgia
Solid Waste Fund
Comparative Statement of Revenues,
Expenses and Changes in Fund Net Position
For the Years Ended December 31, 2014 and 2013

	2014	2013
Operating Revenues		
Transfer fees	$ 837,910	$ 806,091
Dumping fees	474,919	499,685
Recycling sales	213,260	196,548
Miscellaneous	169,405	5,928
Total Operating Revenues	1,695,494	1,508,252
Operating Expenses		
Personal services	639,496	605,902
Operating	900,848	921,670
Repairs and maintenance	48,981	52,106
Depreciation	105,731	111,384
Total Operating Expenses	1,695,056	1,691,062
Operating Gain / (Loss)	438	(182,810)
Nonoperating Revenues		
Investment earnings	40	30
Change in Net Position	478	(182,780)
Net Position Beginning of Year	218,267	401,047
Net Position End of Year	$ 218,745	$ 218,267

Douglas County, Georgia
Solid Waste Fund
Comparative Statement of Cash Flows
For the Years Ended December 31, 2014 and 2013

	2014	2013
Increase (Decrease) in Cash and Cash Equivalents		
Cash Flows from Operating Activities		
Cash received from customers	$ 1,682,787	$ 1,506,616
Cash payments for personal services	(624,157)	(616,485)
Cash payments for goods and services	(911,385)	(919,832)
Net Cash Provided by (Used in) Operating Activities	147,245	(29,701)
Cash Flows from Noncapital Financing Activities		
Repayment of interfund loan	(107,999)	-
Proceeds from interfund loan	-	24,329
Net Cash Provided by (Used in) Noncapital Financing Activities	(107,999)	24,329
Cash Flows from Capital and Related Financing Activities		
Acquisition of capital assets	(17,264)	-
Cash Flows from Investing Activities		
Investment earnings	40	30
Net Increase (Decrease) in Cash and Cash Equivalents	22,022	(5,342)
Cash and Cash Equivalents Beginning of Year	25,842	31,184
Cash and Cash Equivalents End of Year	$ 47,864	$ 25,842
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities		
Operating Income (Loss)	$ 438	$ (182,810)
Adjustments -		
Depreciation	105,731	111,384
(Increase) Decrease in Assets -		
Accounts receivable	(12,707)	(1,636)
Increase (Decrease) in Liabilities:		
Accounts payable	(15,575)	(1,076)
Accrued expenses	1,751	2,536
Intergovernmental payable	(389)	1,862
Compensated absences payable	13,588	(13,119)
Closure and postclosure care costs	54,408	53,158
Net Cash Provided by (Used in) Operating Activities	$ 147,245	$ (29,701)

Douglas County, Georgia
Internal Service Funds
Combining Statement of Net Position
December 31, 2014

	Group Health Insurance Fund	Workers' Compensation Fund	Total
Assets			
Current Assets			
Cash and cash equivalents	$ 35,159	$ 325	$ 35,484
Receivables:			
Accounts	10,613	-	10,613
Interfund	-	903,198	903,198
Total Assets	45,772	903,523	949,295
Liabilities			
Current Liabilities			
Accounts payable	63,612	-	63,612
Interfund payable	586,138	-	586,138
Claims payable	704,799	660,000	1,364,799
Total Liabilities	1,354,549	660,000	2,014,549
Net Position			
Unrestricted (deficit)	$ (1,308,777)	$ 243,523	$ (1,065,254)

Douglas County, Georgia
Internal Service Funds
Combining Statement of Revenues,
Expenses and Changes in Fund Net Position
For the Year Ended December 31, 2014

	Group Health Insurance Fund	Workers' Compensation Fund	Total
Operating Revenues			
Charges for services	$ 11,337,352	$ 1,076,174	$ 12,413,526
Operating Expenses			
Administration	525,652	75,714	601,366
Claims and excess premiums	11,371,787	555,745	11,927,532
Total Operating Expenses	11,897,439	631,459	12,528,898
Operating Income	(560,087)	444,715	(115,372)
Nonoperating Revenues			
Investment earnings	65	6	71
Total Nonoperating Revenues	(560,022)	444,721	(115,301)
Transfers			
Transfers in	1,500,000	500,000	2,000,000
Change in Net Position	939,978	944,721	1,884,699
Net Position Beginning of Year	(2,248,755)	(701,198)	(2,949,953)
Net Position End of Year	$ (1,308,777)	$ 243,523	$ (1,065,254)

Douglas County, Georgia
Internal Service Funds
Combining Statement of Cash Flows
For the Year Ended December 31, 2014

	Group Health Insurance Fund	Workers' Compensation Fund	Total
Increase (Decrease) in Cash and Cash Equivalents			
Cash Flows from Operating Activities			
Cash received from customers	$ 11,336,044	$ 173,831	$ 11,509,875
Cash payments for goods and services	(462,040)	-	(462,040)
Cash payments for claims	(12,373,850)	(673,514)	(13,047,364)
Net Cash Used in Operating Activities	(1,499,846)	(499,683)	(1,999,529)
Cash Flows from Non-Capital Financing Activities			
Operating transfer in	1,500,000	500,000	2,000,000
Cash Flows from Investing Activities			
Investment earnings	65	6	71
Net Increase in Cash and Cash Equivalents	219	323	542
Cash and Cash Equivalents Beginning of Year	34,940	2	34,942
Cash and Cash Equivalents End of Year	$ 35,159	$ 325	$ 35,484
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities			
Operating Income (Loss)	$ (560,087)	$ 444,715	$ (115,372)
(Increase) Decrease in Assets -			
Accounts receivable	(1,308)	855	(453)
Interfund receivable	-	(903,198)	(903,198)
Increase (Decrease) in Liabilities:			
Accounts payable	63,612	-	63,612
Interfund payable	(801,588)	(42,055)	(843,643)
Claims payable	(200,475)	-	(200,475)
Net Cash Used in Operating Activities	$ (1,499,846)	$ (499,683)	$ (1,999,529)

Douglas County, Georgia
Group Health Insurance Fund
Comparative Statement of Net Position
December 31, 2014 and 2013

	2014	2013
Assets		
Current Assets		
Cash and cash equivalents	$ 35,159	$ 34,940
Receivables -		
Accounts	10,613	9,305
Total Assets	45,772	44,245
Liabilities		
Current Liabilities		
Accounts payable	63,612	-
Interfund payable	586,138	1,387,726
Claims payable	704,799	905,274
Total Liabilities	1,354,549	2,293,000
Net Position		
Unrestricted (deficit)	$ (1,308,777)	$ (2,248,755)

Douglas County, Georgia
Group Health Insurance Fund
Comparative Statement of Revenues,
Expenses and Changes in Fund Net Position
For the Years Ended December 31, 2014 and 2013

	2014	2013
Operating Revenues		
Charges for services	$ 11,337,352	$ 11,297,718
Operating Expenses		
Administration	525,652	508,539
Claims and excess premiums	11,371,787	10,709,087
Total Operating Expenses	11,897,439	11,217,626
Operating Income (Loss)	(560,087)	80,092
Nonoperating Revenues		
Investment earnings	65	62
Net Income (Loss) Before Transfers	(560,022)	80,154
Transfers		
Transfers in	1,500,000	-
Change in Net Position	939,978	80,154
Net Position Beginning of Year	(2,248,755)	(2,328,909)
Net Position End of Year	$ (1,308,777)	$ (2,248,755)

Douglas County, Georgia
Group Health Insurance Fund
Comparative Statement of Cash Flows
For the Years Ended December 31, 2014 and 2013

	2014	2013
Increase (Decrease) in Cash and Cash Equivalents		
Cash Flows from Operating Activities		
Cash received from customers	$ 11,336,044	$ 11,293,199
Cash payments for goods and services	(462,040)	(508,863)
Cash payments for claims	(12,373,850)	(10,784,276)
Net Cash Provided by (Used in) Operating Activities	(1,499,846)	60
Cash Flows from Non-Capital Financing Activities		
Operating transfer in	1,500,000	-
Cash Flows from Investing Activities		
Investment earnings	65	62
Net Increase in Cash and Cash Equivalents	219	122
Cash and Cash Equivalents Beginning of Year	34,940	34,818
Cash and Cash Equivalents End of Year	$ 35,159	$ 34,940
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities		
Operating Income (Loss)	$ (560,087)	$ 80,092
(Increase) Decrease in Assets -		
Accounts receivable	(1,308)	(4,519)
Increase (Decrease) in Liabilities:		
Accounts payable	63,612	(324)
Interfund payable	(801,588)	(275,664)
Claims payable	(200,475)	200,475
Net Cash Provided by (Used in) Operating Activities	$ (1,499,846)	$ 60

Douglas County, Georgia
Workers' Compensation Fund
Comparative Statement of Net Position
December 31, 2014 and 2013

	2014	2013
Assets		
Current Assets		
Cash and cash equivalents	$ 325	$ 2
Receivables:		
Accounts	-	855
Interfund	903,198	-
Total Assets	903,523	857
Liabilities		
Current Liabilities		
Interfund payable	-	42,055
Claims payable	660,000	660,000
Total Liabilities	660,000	702,055
Net Position		
Unrestricted (deficit)	$ 243,523	$ (701,198)

Douglas County, Georgia
Workers' Compensation Fund
Comparative Statement of Revenues,
Expenses and Changes in Fund Net Position
For the Years Ended December 31, 2014 and 2013

	2014	2013
Operating Revenues		
Charges for services	$ 1,076,174	$ 1,022,987
Operating Expenses		
Administration	75,714	81,780
Claims and excess premiums	555,745	918,442
Total Operating Expenses	631,459	1,000,222
Operating Income	444,715	22,765
Nonoperating Revenues		
Investment earnings	6	11
Net Income Before Transfers	444,721	22,776
Transfers		
Transfers in	500,000	-
Change in Net Position	944,721	22,776
Net Position Beginning of Year	(701,198)	(723,974)
Net Position End of Year	$ 243,523	$ (701,198)

Douglas County, Georgia
Workers' Compensation Fund
Comparative Statement of Cash Flows
For the Years Ended December 31, 2014 and 2013

	2014	2013
Increase (Decrease) in Cash and Cash Equivalents		
Cash Flows from Operating Activities		
Cash received from customers	$ 173,831	$ 1,022,132
Cash payments for claims	(673,514)	(1,046,174)
Net Cash Used in Operating Activities	(499,683)	(24,042)
Cash Flows from Non-Capital Financing Activities		
Transfers in	500,000	-
Cash Flows from Investing Activities		
Investment earnings	6	11
Net Increase (Decrease) in Cash and Cash Equivalents	323	(24,031)
Cash and Cash Equivalents Beginning of Year	2	24,033
Cash and Cash Equivalents End of Year	$ 325	$ 2
Reconciliation of Operating Income (Loss) to Net Cash Used in Operating Activities		
Operating Income (Loss)	$ 444,715	$ 22,765
(Increase) Decrease in Assets:		
Accounts receivable	855	(855)
Interfund receivable	(903,198)	-
Increase (Decrease) in Liabilities:		
Interfund payable	(42,055)	(45,952)
Claims payable	-	-
Net Cash Used in Operating Activities	$ (499,683)	$ (24,042)

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, 2014

	Balance January 1, 2014	Additions	Deductions	Balance December 31, 2014
Tax Commissioner				
Assets				
Cash and cash equivalents	$ 2,536,109	$ 146,583,568	$ 146,152,467	$ 2,967,210
Property taxes receivable	11,398,974	110,175,027	110,934,600	10,639,401
Total Assets	$ 13,935,083	$ 256,758,595	$ 257,087,067	$ 13,606,611
Liabilities				
Taxes payable to others upon collection	$ 11,398,974	$ 110,175,027	$ 110,934,600	$ 10,639,401
Due to others	2,536,109	146,583,568	146,152,467	2,967,210
Total Liabilities	$ 13,935,083	$ 256,758,595	$ 257,087,067	$ 13,606,611
Clerk of Superior Court				
Assets				
Cash and cash equivalents	$ 7,391,367	$ 8,047,922	$ 13,124,091	$ 2,315,198
Liabilities				
Due to others	$ 7,391,367	$ 8,047,922	$ 13,124,091	$ 2,315,198
Magistrate Court				
Assets				
Cash and cash equivalents	$ 186,933	$ 1,192,480	$ 1,158,881	$ 220,532
Liabilities				
Due to others	$ 186,933	$ 1,192,480	$ 1,158,881	$ 220,532
Probate Court				
Assets				
Cash and cash equivalents	$ 26,740	$ 491,332	$ 479,975	$ 38,097
Liabilities				
Due to others	$ 26,740	$ 491,332	$ 479,975	$ 38,097

Douglas County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2014

	Balance January 1, 2014	Additions	Deductions	Balance December 31, 2014
Juvenile Court				
Assets				
Cash and cash equivalents	$ 94,288	$ 23,154	$ 30,201	$ 87,241
Liabilities				
Due to others	$ 94,288	$ 23,154	$ 30,201	$ 87,241
State Court				
Assets				
Cash and cash equivalents	$ 401,562	$ 4,106,799	$ 4,060,484	$ 447,877
Liabilities				
Due to others	$ 401,562	$ 4,106,799	$ 4,060,484	$ 447,877
Sheriff				
Assets				
Cash and cash equivalents	$ 264,372	$ 2,718,980	$ 2,572,367	$ 410,985
Liabilities				
Due to others	$ 264,372	$ 2,718,980	$ 2,572,367	$ 410,985
Total				
Assets				
Cash and cash equivalents	$ 10,901,371	$ 163,164,235	$ 167,578,466	$ 6,487,140
Property taxes receivable	11,398,974	110,175,027	110,934,600	10,639,401
Total Assets	$ 22,300,345	$ 273,339,262	$ 278,513,066	$ 17,126,541
Liabilities				
Taxes payable to others upon collection	$ 11,398,974	$ 110,175,027	$ 110,934,600	$ 10,639,401
Due to others	10,901,371	163,164,235	167,578,466	6,487,140
Total Liabilities	$ 22,300,345	$ 273,339,262	$ 278,513,066	$ 17,126,541

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,									
	2005	**2006**	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**
Expenses:										
General government	$ 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	$ 13,781,109
Judicial	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	12,436,057
Public safety	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	51,051,930
Public works	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	11,337,399
Parks, recreation and culture	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	7,292,494
Planning/community development	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	3,550,146
Health and welfare	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	1,726,645
Other	154,264	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	1,174,334	1,139,024	519,710	374,910	187,455	150,331	1,796,155	1,820,450	2,021,601	766,779
Total Expenses	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	101,942,559
Program Revenues:										
Charges for services:										
General government	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	2,702,909
Judicial system	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	1,796,748
Public safety	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	10,413,504
Public works	755,023	835,630	825,760	946,372	967,966	505,751	894,414	909,304	892,359	950,304
Parks, recreation and culture	191,891	328,590	399,981	484,939	496,799	881,982	521,753	549,519	561,298	556,603
Planning/community development	557,909	613,978	675,302	595,454	626,073	448,421	519,981	558,204	487,504	528,577
Operating grants and contributions	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	2,813,982
Capital grants and contributions	245,335	788,923	74,307	1,662,929	3,889,753	5,028,051	6,877,196	2,166,650	3,376,915	2,584,171
Total Program Revenues	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	22,346,798
Net (Expense) Revenue	(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)	(79,595,761)
General Revenues:										
Taxes:										
Property	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	46,588,611
Sales	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	40,276,937
Insurance premium	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	4,696,183
Other	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	2,754,536
Unrestricted grants and contributions	1,513,543	1,739,407	1,714,801	1,743,024	-	-	-	-	-	-
Investment earnings	1,427,225	2,198,788	2,279,223	1,016,183	285,380	140,738	105,464	89,741	41,265	31,294
Gain on sale of capital assets	217,307	226,998	191,595	110,314	-	-	-	94,244	-	-
Miscellaneous	602,260	623,896	212,788	91,087	290,264	1,061,256	1,618,528	1,551,984	1,599,480	753,986
Total General Revenues	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	95,101,547
Change in Net Position [1]	$ 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	$ 15,505,786

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,									
	2005	**2006**	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**
Expenses:										
General government	14.5%	14.3%	26.0%	15.4%	15.2%	15.6%	14.8%	13.1%	13.6%	13.5%
Judicial	10.5%	10.4%	10.9%	12.7%	12.3%	12.2%	12.3%	12.1%	12.1%	12.2%
Public safety	48.9%	49.2%	36.3%	47.7%	49.6%	52.1%	49.3%	50.0%	53.6%	50.0%
Public works	4.7%	5.4%	6.1%	11.0%	11.2%	6.6%	8.5%	9.4%	5.4%	11.1%
Parks, recreation and culture	11.4%	11.9%	12.7%	6.8%	1.7%	1.9%	6.5%	6.9%	7.0%	7.2%
Planning/community development	4.2%	3.4%	3.3%	3.7%	3.0%	5.5%	3.9%	4.8%	4.6%	3.5%
Health and welfare	3.9%	3.9%	4.0%	2.3%	6.8%	5.9%	2.8%	1.8%	1.7%	1.7%
Other	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Interest and fiscal charges	1.7%	1.5%	0.7%	0.4%	0.2%	0.2%	1.9%	1.9%	2.0%	0.8%
Total Expenses	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Program Revenues:										
Charges for services:										
General government	15.9%	11.8%	12.6%	14.2%	11.0%	10.4%	8.9%	11.9%	10.9%	12.1%
Judicial system	33.2%	40.4%	41.8%	4.6%	9.0%	6.5%	6.5%	9.8%	8.9%	8.0%
Public safety	25.8%	21.5%	23.4%	53.4%	45.3%	41.0%	40.6%	46.4%	44.4%	46.6%
Public works	4.5%	4.2%	4.2%	4.6%	4.3%	2.2%	3.4%	4.5%	4.1%	4.3%
Parks, recreation and culture	1.1%	1.6%	2.0%	2.3%	2.2%	3.8%	2.0%	2.7%	2.6%	2.5%
Planning/community development	3.3%	3.0%	3.4%	2.9%	2.8%	1.9%	2.0%	2.7%	2.2%	2.4%
Operating grants and contributions	14.7%	13.6%	12.2%	9.9%	8.0%	12.4%	10.3%	11.3%	11.4%	12.6%
Capital grants and contributions	1.5%	3.9%	0.4%	8.1%	17.4%	21.8%	26.3%	10.7%	15.5%	11.5%
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	34.9%	35.7%	42.6%	57.0%	61.9%	49.7%	44.6%	42.9%	49.3%	49.0%
Sales	52.3%	52.2%	43.7%	29.4%	28.0%	41.8%	46.2%	47.2%	41.5%	42.4%
Insurance premium	4.4%	3.7%	4.5%	5.8%	6.1%	4.5%	4.8%	5.1%	4.8%	4.9%
Other	3.2%	2.9%	3.4%	2.9%	3.0%	2.4%	2.4%	2.7%	2.6%	2.9%
Unrestricted grants and contributions	2.1%	2.0%	2.2%	2.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Investment earnings	2.0%	2.5%	3.0%	0.2%	0.0%	0.2%	0.1%	0.1%	0.0%	0.0%
Gain on sale of capital assets	0.3%	0.3%	0.3%	1.7%	0.5%	0.0%	0.0%	0.1%	0.1%	0.0%
Miscellaneous	0.8%	0.7%	0.3%	0.1%	0.5%	1.4%	1.9%	1.9%	1.7%	0.8%
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.

Exhibit III

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	**2005**	**2006**	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**
Expenses -										
Solid waste management	$ 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	$ 1,695,056
Program Revenues:										
Charges for services -										
Solid waste management	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	1,526,089
Operating grants and contributions	-	154,322	-	-	15,520	54,383	26,446	-	-	-
Total Program Revenues	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	1,526,089
Net (Expense) Revenue	(244,169)	257,037	134,441	(180,413)	20,327	223,615	(28,370)	(313,932)	(188,738)	(168,967)
General Revenues:										
Investment earnings	12,064	24,056	3,559	1,568	151	290	161	57	30	40
Gain on sale of capital assets	-	-	9,400	1,449	741	-	6,235	-	-	-
Miscellaneous	-	-	-	-	-	-	152	79	5,928	169,405
Total General Revenues	12,064	24,056	12,959	3,017	892	290	6,548	136	5,958	169,445
Change in Net Position [1]	$ (232,105)	$ 281,093	$ 147,400	$ (177,396)	$ 21,219	$ 223,905	$ (21,822)	$ (313,796)	$ (182,780)	$ 478

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	**2005**	**2006**	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**
Expenses:										
Governmental activities[1]	$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	$ 101,942,559
Business-type activities[2]	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	1,695,056
Total Expenses	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	103,637,615
Program Revenues:										
Governmental activities[1]	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	22,346,798
Business-type activities[2]	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	1,526,089
Total Program Revenues	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	23,872,887
Net (Expense) Revenue	(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)	(79,764,728)
General Revenues:										
Governmental activities[1]	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	95,101,547
Business-type activities[2]	12,064	24,056	12,959	3,017	892	290	6,548	136	5,958	169,445
Total General Revenues	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	95,270,992
Change in Net Position[3]	$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	$ 15,506,264

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)

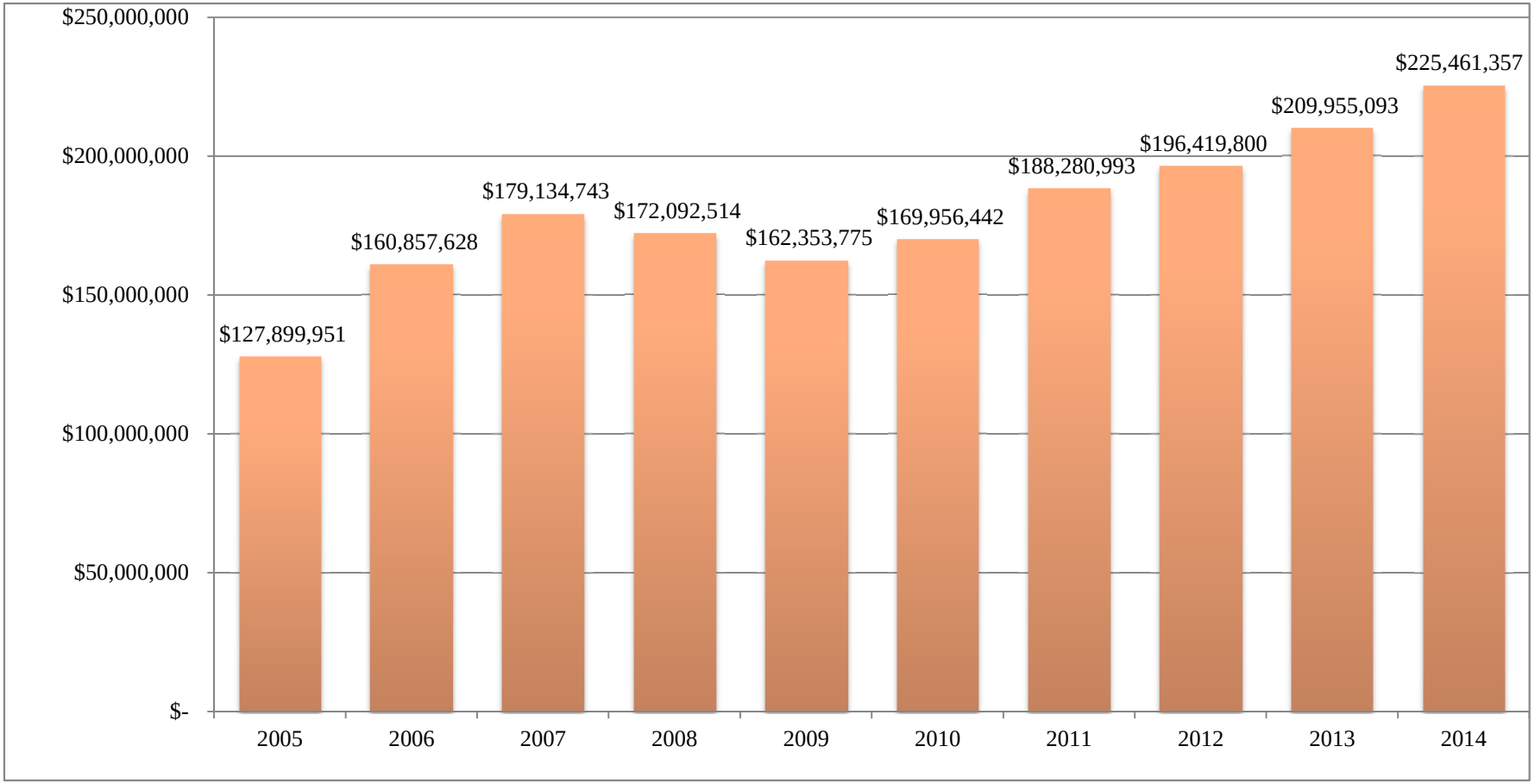
	December 31,									
	2005	**2006**	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**
Governmental Activities										
Net investment in capital assets	$ 81,889,979	$ 100,321,388	$ 130,881,859	$ 135,892,083	$ 139,253,581	$ 152,508,567	$ 148,076,376	$ 182,791,972	$ 195,280,231	$ 210,489,674
Restricted	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	33,450,483
Unrestricted	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)	(18,697,545)
Subtotal Governmental Activities Net Position	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	225,242,612
Business-type Activities										
Net investment in capital assets	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	1,939,053
Unrestricted	(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)	(1,720,308)
Subtotal Business-type Activities Net Position	240,444	521,537	668,937	491,541	512,760	736,665	714,843	401,047	218,267	218,745
Primary Government										
Net investment in capital assets	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	212,428,727
Restricted	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	33,450,483
Unrestricted [2]	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)	(20,417,853)
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	$ 225,461,357

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)



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,									
	2005	**2006**	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**
Revenue Source	**Amounts**									
Taxes	$ 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	$ 94,222,318
Licenses and permits	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	1,345,033
Intergovernmental	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	5,239,175
Charges for services	6,367,228	6,508,880	7,073,053	7,351,622	8,722,239	8,595,569	8,895,976	8,765,900	8,347,695	9,085,373
Fines and forfeitures	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	6,207,621
Investment earnings	1,448,350	2,177,549	2,265,722	1,010,903	284,876	180,059	323,679	215,620	49,164	33,538
Miscellaneous	655,771	712,396	214,288	168,957	331,353	1,185,841	1,673,288	1,721,577	1,769,578	903,998
Total revenues	$ 89,314,170	$ 106,920,731	$ 95,896,603	$ 77,893,833	$ 82,842,742	$ 98,095,877	$ 108,315,638	$ 103,508,749	$ 113,977,556	$ 117,037,056
% change from prior year	2.6%	19.7%	-10.3%	-18.8%	6.4%	18.4%	10.4%	-4.4%	10.1%	2.7%
	Percentage of Total									
Taxes	76.1%	76.6%	74.5%	73.4%	69.2%	75.1%	76.5%	79.4%	79.3%	80.5%
Licenses and permits	3.0%	2.1%	2.4%	2.1%	1.5%	1.0%	0.9%	1.0%	1.0%	1.1%
Intergovernmental	5.1%	4.9%	4.5%	4.9%	9.9%	8.0%	6.7%	3.8%	5.4%	4.5%
Charges for services	7.1%	6.1%	7.4%	9.4%	10.5%	8.8%	8.2%	8.5%	7.3%	7.8%
Fines and forfeitures	6.3%	7.6%	8.6%	8.7%	8.2%	5.7%	5.9%	5.5%	5.4%	5.3%
Investment earnings	1.6%	2.0%	2.4%	1.3%	0.3%	0.2%	0.3%	0.2%	0.0%	0.0%
Miscellaneous	0.8%	0.7%	0.2%	0.2%	0.4%	1.2%	1.5%	1.6%	1.6%	0.8%
Total revenues	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

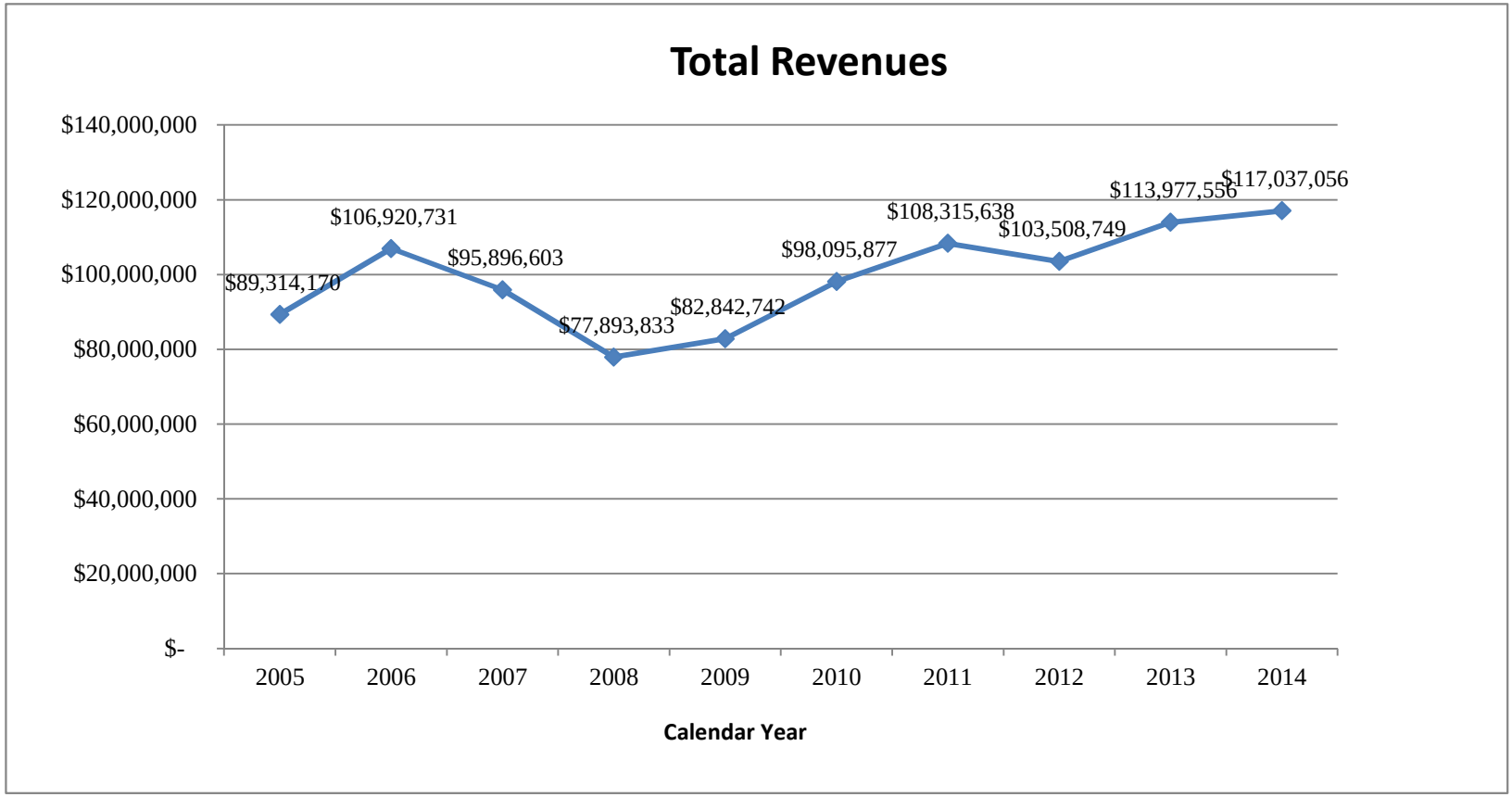
Notes:

[1] Includes all governmental fund types

Data Source:

Applicable years' comprehensive annual financial report.

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



Douglas County, Georgia

Tax Revenues by Source - Governmental Funds (Unaudited)

Last Ten Calendar Years

(modified accrual basis of accounting)

For The Calendar Year Ended December 31,	Property	Local Option Sales	Special Purpose Local Option Sales	Insurance Premium	Other [1]	Total
	Amounts					
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
2014	45,170,688	16,769,653	23,507,284	4,696,183	4,078,510	94,222,318
% Change in Dollars Over 10 Years	88.8%	-0.2%	11.0%	48.7%	40.2%	38.6%
	Percentage of Total					
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%
2014	47.9%	17.8%	25.0%	5.0%	4.3%	100.0%

Notes:

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

Data Source:

Applicable years' comprehensive annual financial report.

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

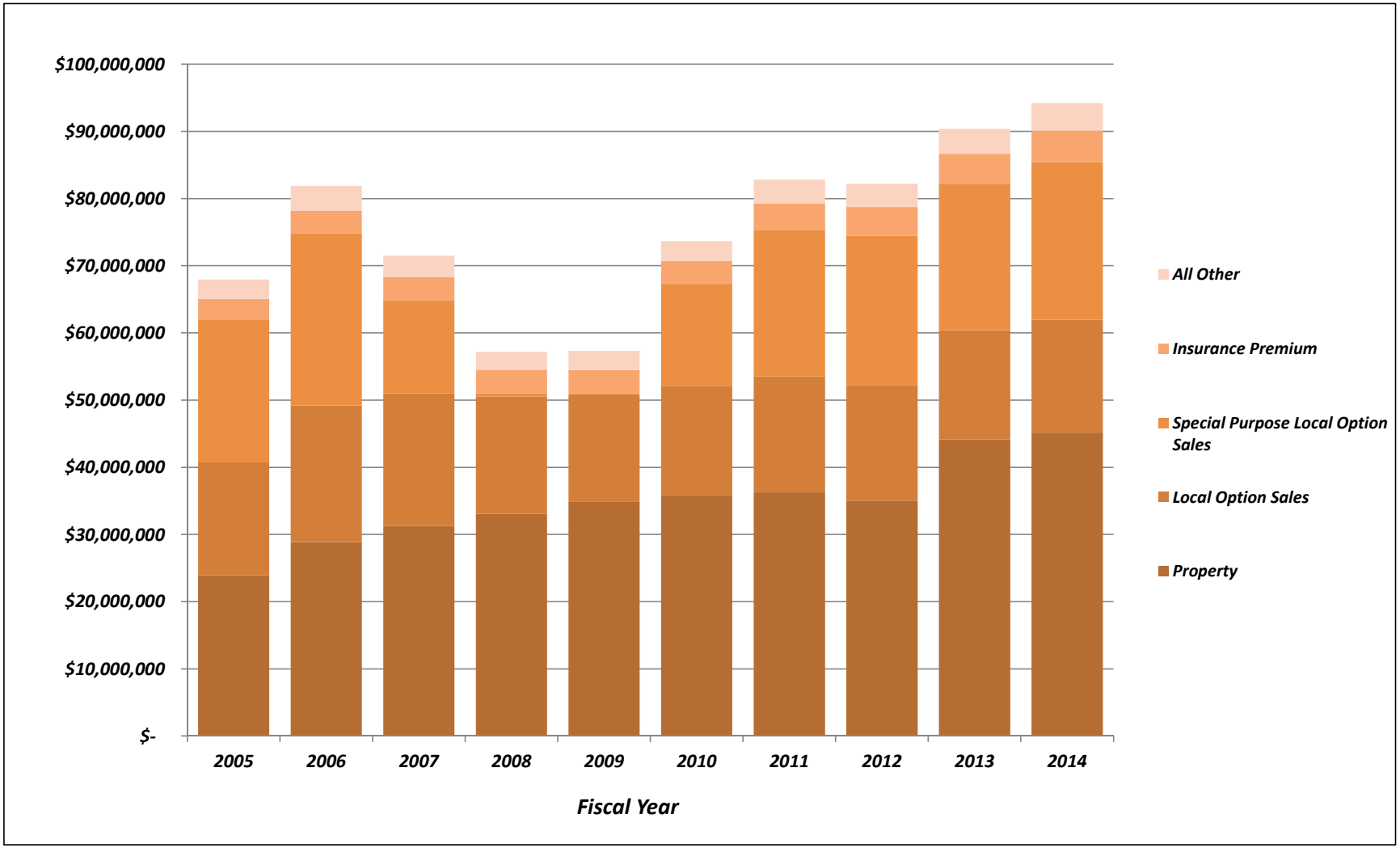


Exhibit VIII

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	**2005**	**2006**	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**
Current:										
General government	$ 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	$ 12,670,603
Judicial	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	11,937,778
Public safety	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	46,333,633
Public works	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	5,213,724
Parks, recreation and culture	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	5,534,717
Planning/community development	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	3,127,729
Health and welfare	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	1,615,839
Other	2,717,923	3,103,024	3,301,090	156,129	27,279	5,028	-	-	-	-
Total Current	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	86,434,023
% Change From Prior Year	1.5%	12.8%	16.4%	-4.7%	-2.8%	1.8%	-2.6%	1.0%	9.6%	1.3%
Capital Outlay	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	5,587,406
% Change From Prior Year	-52.3%	5.9%	39.7%	-48.6%	0.0%	139.7%	329.7%	-50.3%	-89.8%	43.7%
Debt Service										
Principal retirement	9,202,452	9,930,442	10,453,460	826,965	845,000	870,000	5,760,000	16,825,000	18,941,143	19,149,768
Interest and fiscal charges	1,628,916	1,291,110	717,317	365,097	172,075	144,318	2,084,761	4,272,533	3,633,232	2,751,753
Bond issuance costs	-	-	-	-	-	-	498,545	-	-	-
Total Debt Service	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	21,901,521
% Change From Prior Year	10.2%	3.6%	-0.5%	-89.3%	-14.7%	-0.3%	722.6%	152.9%	7.0%	-3.0%
Total Expenditures	$ 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	$ 113,922,950
% Change From Prior Year	-9.4%	10.8%	17.0%	-19.1%	-2.7%	13.7%	65.4%	-15.4%	-18.4%	1.9%
Debt Service as a % of Noncapital Expenditures	14.5%	13.5%	11.8%	1.5%	1.3%	1.3%	9.8%	21.3%	20.9%	20.2%

Notes:
[1] Includes all governmental fund types.

Data Source:
Applicable years' comprehensive annual financial report.

This page intentionally left blank

Exhibit IX

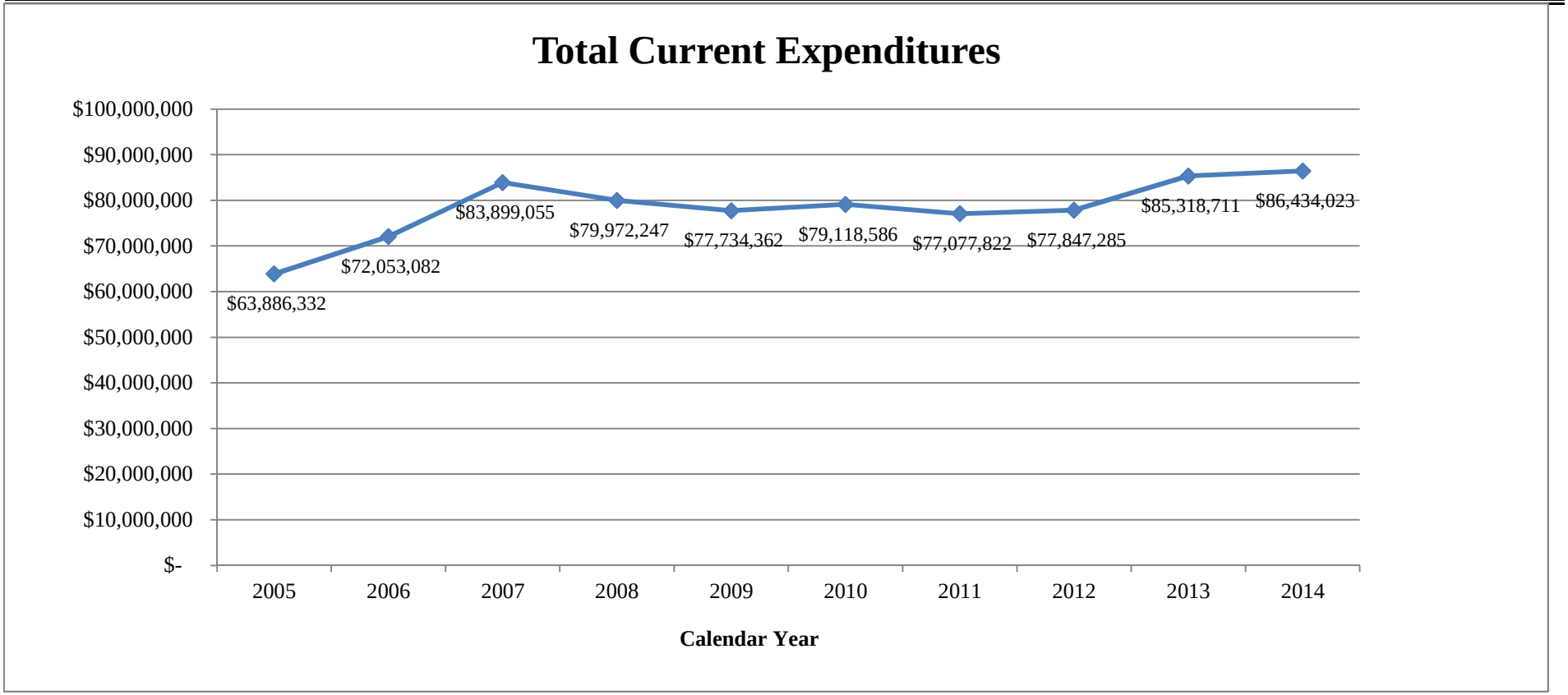
Douglas County, Georgia
General Governmental Current Expenditures by Function (Unaudited) [1]
Last Ten Calendar Years
(modified accrual basis of accounting)

	For the Calendar Year Ended December 31,									
	2005	**2006**	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**
Function	**Amounts**									
Current:										
General government	$ 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	$ 12,670,603
Judicial	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	11,937,778
Public safety	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	46,333,633
Public works	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	5,213,724
Parks, recreation and culture	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	5,534,717
Planning/community development	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	3,127,729
Health and welfare	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	1,615,839
Other	2,717,923	3,103,024	3,301,090	156,129	27,279	5,028	-	-	-	-
Total Current	$ 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	$ 86,434,023
	Percentage of Total									
Current:										
General government	14.0%	13.7%	23.7%	15.6%	15.7%	16.6%	15.0%	14.0%	14.0%	14.7%
Judicial	11.1%	10.7%	10.1%	13.0%	12.9%	12.9%	13.1%	13.5%	13.4%	13.8%
Public safety	51.3%	50.2%	44.6%	50.7%	50.3%	49.7%	52.8%	53.0%	52.1%	53.6%
Public works	4.6%	5.6%	5.2%	7.5%	9.6%	5.5%	6.1%	6.6%	7.2%	6.0%
Parks, recreation and culture	6.5%	6.6%	6.0%	6.6%	6.2%	7.4%	6.5%	6.5%	6.1%	6.4%
Planning/community development	4.3%	3.6%	3.1%	3.9%	3.5%	5.8%	4.4%	4.4%	5.3%	3.6%
Health and welfare	4.0%	5.3%	3.4%	2.5%	1.8%	2.1%	2.1%	2.0%	1.9%	1.9%
Other	4.2%	4.3%	3.9%	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Current	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Notes:
[1] Includes all governmental fund types.

Data Source:
Applicable years' comprehensive annual financial report.

Douglas County, Georgia
Chart-Total General Governmental Current Expenditures
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	**2005**	**2006**	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**
Total Revenues	$ 89,314,170	$ 106,920,731	$ 95,896,603	$ 77,893,833	$ 82,842,742	$ 98,095,877	$ 108,315,638	$ 103,508,749	$ 113,977,556	$ 117,037,056
Total Expenditures	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	113,922,950
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,816,404	13,288,384	(13,647,826)	(10,710,218)	(3,350,341)	127,193	(53,747,648)	(33,521,183)	2,195,717	3,114,106
Other Financing Sources (Uses)										
Sale of capital assets	-	438,846	427,543	519,594	2,326	22,892	19,916	94,244	64,399	184,852
Issuance of bonds	-	-	-	-	-	-	97,245,000	-	-	-
Inception of capital lease	605,324	-	-	-	-	-	-	610,603	354,333	176,471
Issuance of certificates of participation	-	-	-	-	-	-	-	-	-	-
Premium on issue	-	-	-	-	-	-	9,090,539	-	-	-
Transfers in	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	25,850,650
Transfers out	(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)	(27,850,650)
Total Other Financing Sources (Uses)	605,324	438,846	427,543	519,594	2,326	22,892	105,823,306	704,847	418,732	(1,638,677)
Net Change in Fund Balances	$ 5,421,728	$ 13,727,230	$ (13,220,283)	$ (10,190,624)	$ (3,348,015)	$ 150,085	$ 52,075,658	$ (32,816,336)	$ 2,614,449	$ 1,475,429

Data Source:
Applicable years' comprehensive annual financial report.

This page intentionally left blank

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

	At December 31,									
	2005	**2006**	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**
General Fund										
Nonspendable	$ -	$ -	$ -	$ -	$ -	$ 1,055,865	$ 1,071,090	$ 1,149,136	$ 1,401,923	$ 1,348,311
Restricted	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	3,632,429
Unassigned	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	18,256,682
Subtotal General Fund	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	23,237,422
General Fund Percentage Change	32.9%	45.1%	-22.0%	-36.0%	7.1%	-28.9%	39.3%	18.3%	57.7%	5.4%
All Other Governmental Funds										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	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	32,616,922
Committed	-	-	-	-	-	593,644	1,416,900	1,286,699	2,151,957	2,166,112
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned										
Special Revenue Funds	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)	(1,332,551)
Subtotal All Other Governmental Funds	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	33,450,483
All Other Governmental Funds Percentage Change	5.8%	21.7%	-22.7%	-13.5%	-16.4%	17.0%	198.2%	-47.5%	-14.1%	0.9%

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:

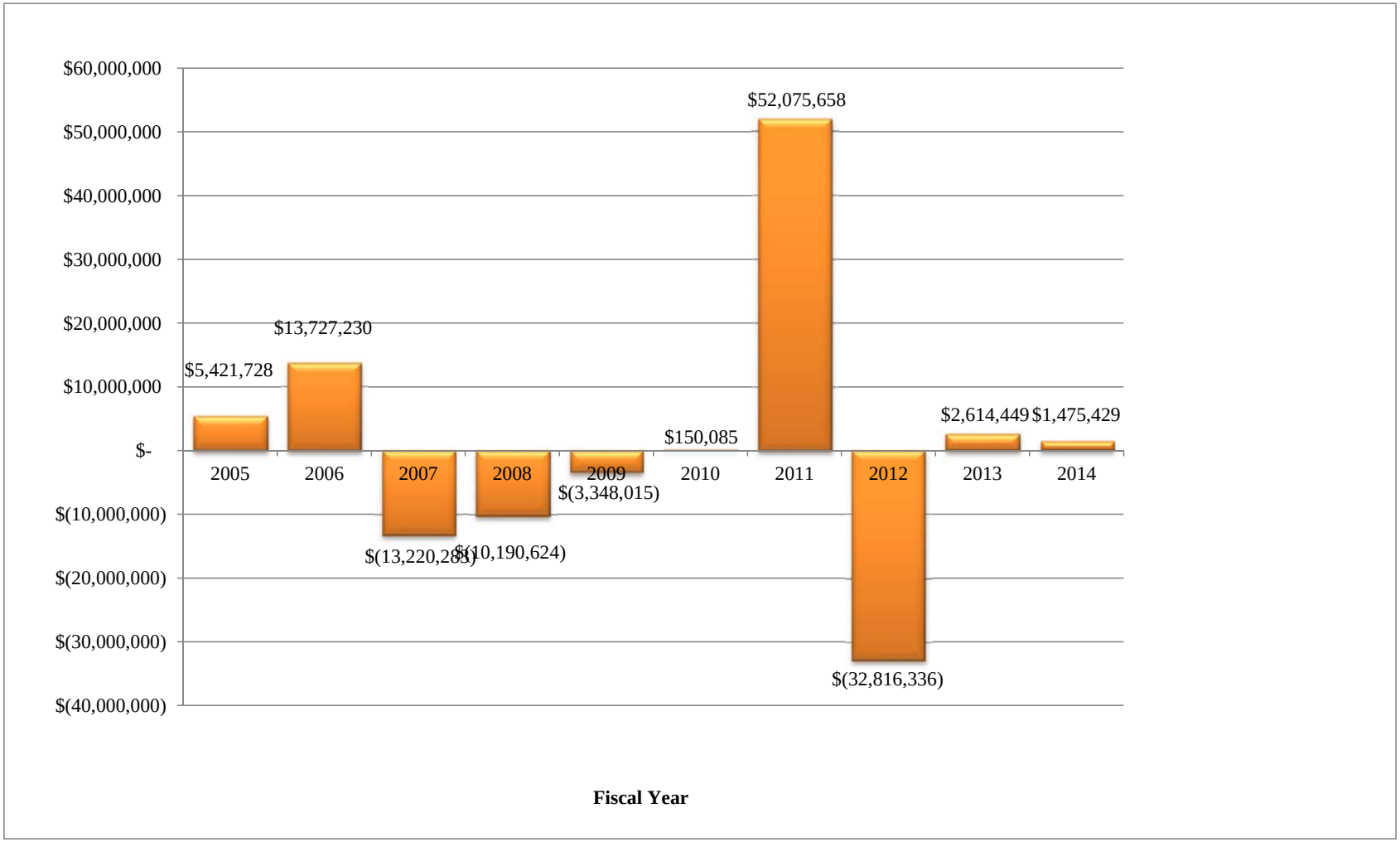
Applicable years' comprehensive annual financial report.

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												
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	7.4%
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%
2014	2,067,874,584	1,018,758,837	364,974,470	14,540,078	31,890,088	99,308,516	252,799,996	861,148	414,163,825	3,436,843,892	12.153	8,592,109,730	-0.6%
*	$ 2,413,771,787	$ 1,027,950,585	$ 314,827,054	$ 17,984,691	$ 31,304,248	$ 104,373,375	$ 282,716,209	$ 584,888	$ 424,221,459	$ 3,769,291,378		$ 9,423,228,444	
**	-7.2%	18.6%	83.1%	-6.2%	91.2%	12.8%	-5.7%	56.5%	155.7%	-2.2%		-2.2%	
	Percentage of Total												
2005	60.6%	23.4%	5.4%	0.4%	0.5%	2.4%	7.3%	0.0%	4.4%	95.6%			
2006	59.8%	22.9%	7.6%	0.3%	0.5%	2.4%	6.5%	0.0%	5.5%	94.5%			
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%			
2014	53.7%	26.5%	9.5%	0.4%	0.8%	2.6%	6.6%	0.0%	10.8%	89.2%			

* 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.

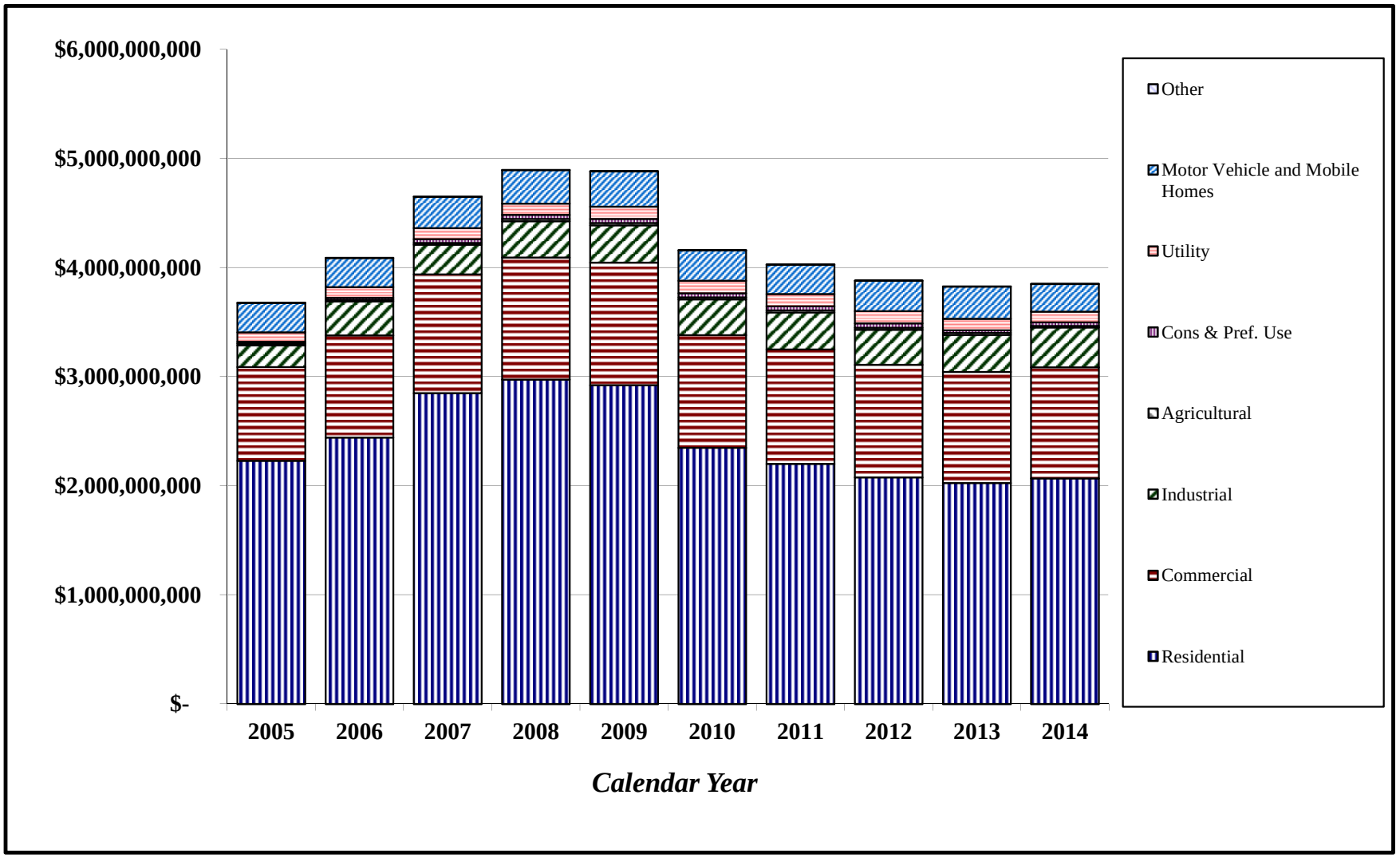
[3] Generally includes timber and heavy equipment.

[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
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
2014	12.153	0.100	6.630	3.060	5.784	19.850

Notes:

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

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

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

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

Data Source:

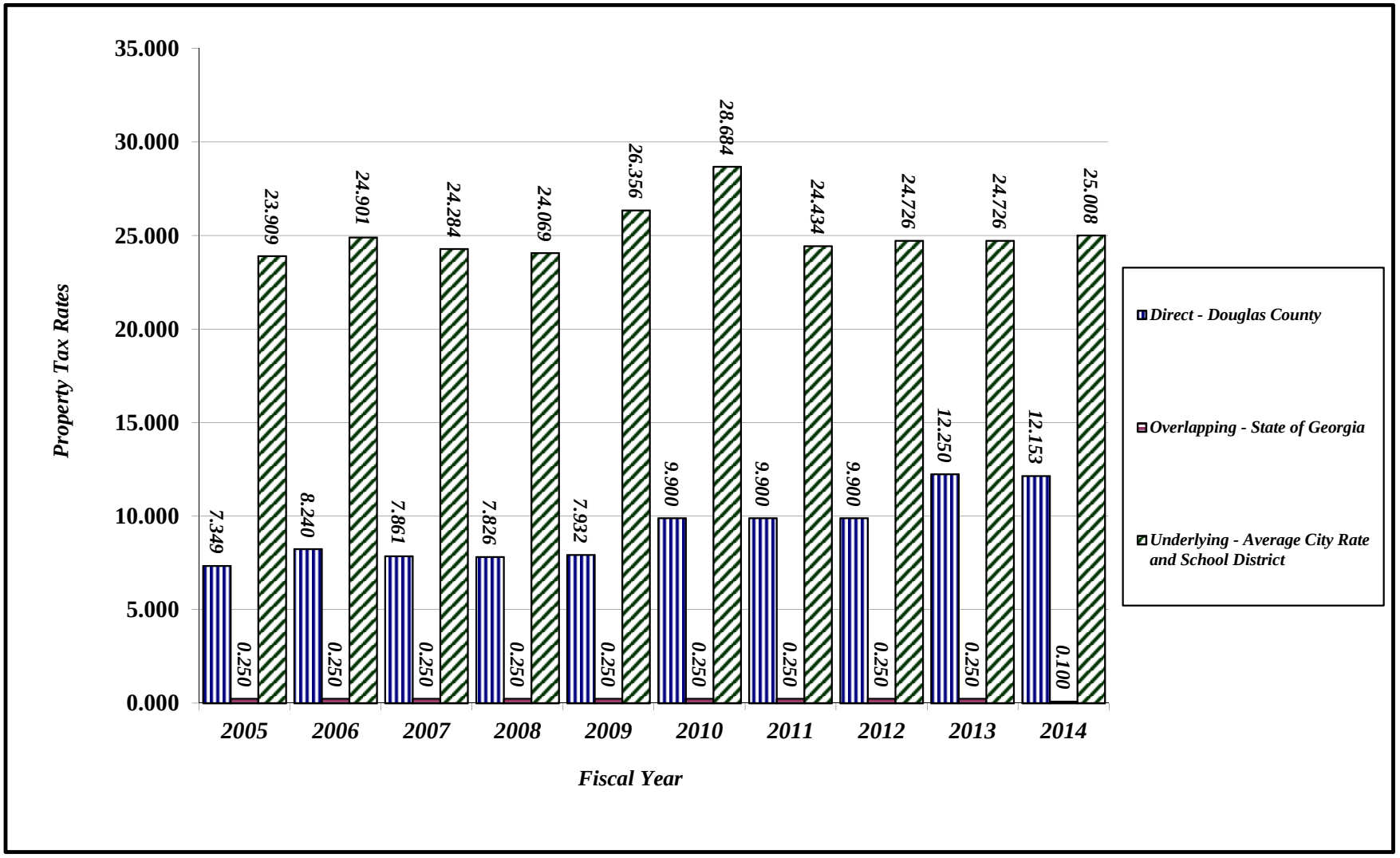
Georgia Department of Revenue, Property Tax Division,
http://www.etax.dor.ga.gov/PTD/cds/csheets/millrate.aspx

Douglas County, Georgia

Chart-Direct, Overlapping and Underlying Property Tax Rates

Last Ten Fiscal Years

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



Douglas County, Georgia

Property Tax Levies and Collections (Unaudited)

Last Ten Calendar Years

Calendar Year	Taxes Levied for the Calendar Year[2]	Collected Within the Fiscal Year of The Levy		Collections in Subsequent Years	Total Collections to Date		Total Uncollected Taxes [1]	
		Amount	Percentage of Levy		Amount	Percentage of Levy	Amount	Percentage of Levy
2005	$ 22,245,517	$ 20,238,357	90.98%	$ 662,629	$ 20,900,986	93.96%	$ 1,344,531	6.04%
2006	27,759,495	25,306,480	91.16%	742,882	26,049,362	93.84%	1,710,133	6.16%
2007	29,783,387	26,727,515	89.74%	1,362,831	28,090,346	94.32%	1,693,041	5.68%
2008	31,255,777	26,232,838	83.93%	3,181,552	29,414,390	94.11%	1,841,387	5.89%
2009	31,653,764	27,494,179	86.86%	3,701,094	31,195,273	98.55%	458,491	1.45%
2010	34,241,803	29,629,647	86.53%	3,851,500	33,481,147	97.78%	760,656	2.22%
2011	33,199,061	29,544,073	88.99%	2,504,536	32,048,609	96.53%	1,150,452	3.47%
2012	31,975,467	28,850,455	90.23%	1,910,912	30,761,367	96.20%	1,214,100	3.80%
2013	38,720,132	35,450,524	91.56%	2,115,776	37,566,300	97.02%	1,153,832	2.98%
2014	38,694,993	36,396,426	94.06%	-	36,396,426	94.06%	2,298,567	5.94%

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, 2014 and 2005

2014				2005			
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	$ 88,550,993	1	2.58%	GreyStone Power Company	$ 85,924,449	1	2.52%
Georgia Power Company	49,952,092	2	1.45%	Sensormatic Electronics Corporation	46,472,698	2	1.36%
Medline Industries Corporation	43,250,530	3	1.26%	BellSouth Telecommunications	39,777,131	3	1.17%
Georgia Transmission Corporation	40,460,722	4	1.18%	Georgia Power Company	35,448,666	4	1.04%
Arbor Place II, LLC	32,805,100	5	0.95%	Arbor Place II, LLC	31,673,605	5	0.93%
Bellsouth Telecommunication	25,256,069	6	0.73%	Tree Terrace Associates	26,335,800	6	0.77%
Riverside Business Park Building A, LLC	24,485,800	7	0.71%	Georgia Transmission Corporation	24,593,744	7	0.72%
DDRTC Douglasville Pavilion, LLC	21,955,800	8	0.64%	Maytag Appliances Sales Company	23,279,344	8	0.68%
Trikell, LLC	21,499,144	9	0.63%	Inland Southeast Douglasville	20,850,080	9	0.61%
Centerpoint Property Trust	20,375,600	10	0.59%	MCI WorldCom Network	20,644,635	10	0.61%
Total Principal Taxpayers	368,591,850		10.72%	Total Principal Taxpayers	355,000,152		10.42%
All Other Taxpayers	3,068,252,042		89.28%	All Other Taxpayers	3,053,081,515		89.58%
Total [1]	$ 3,436,843,892		100.00%	Total [1]	$ 3,408,081,667		100.00%

Notes:

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

Data Source:

Douglas County Tax Commissioner's Office

Douglas County, Georgia

Direct, Overlapping and Underlying Sales Tax Rates (Unaudited)

Last Ten Calendar Years

Calendar Year	Direct		Overlapping	Underlying	Total Direct, Overlapping and Underlying Rates
	Douglas County		State of Georgia	Douglas County Schools [3]	
	LOST [1]	SPLOST [2]			
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%
2014	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**
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
2014	41,169,865	-	-	905,496	42,075,361	-	42,075,361	1.002%	138,776	303

Data Sources:

1 Applicable years' comprehensive annual financial report.

[2] Exhibit XXI

Douglas County, Georgia

Direct and Underlying Governmental Activities Debt (Unaudited)

December 31, 2014

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable [1]	Estimated Share of Underlying Debt
Underlying Debt[2, 3]			
Douglas County Board of Education (June 30, 2014):			
General obligation bonds	$ 188,292,000	100.0%	$ 188,292,000
Cities			
Douglasville (June 30, 2014)			
General obligation bonds	41,024,084	27.3%	11,199,575
Capital leases	1,497,116	27.3%	408,713
Villa Rica (March 31, 2014)			
Revenue bonds	33,860,000	4.9%	1,659,140
Capital leases	280,399	4.9%	13,740
Austell (June 30, 2014)			
Capital leases	516,669	0.2%	1,033
Total Underlying Debt			201,574,200
County Direct Debt			
Capital leases	905,496		905,496
General obligation bonds	41,169,865		41,169,865
Total	42,075,361	100.0%	42,075,361
Total Direct and Overlapping Debt			$ 243,649,561

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,				
	2005	**2006**	**2007**	**2008**	**2009**
Taxable Assessed Value [1]	$ 3,514,756,227	$ 3,862,469,435	$ 4,111,486,468	$ 4,292,473,034	$ 4,267,524,229
Legal Debt Margin					
Debt limit (10% of assessed value)[2]	$ 351,475,623	$ 386,246,944	$ 411,148,647	$ 429,247,303	$ 426,752,423
Debt applicable to limit:					
General obligation bonds	-	-	-	-	-
Less: Amount reserved for repayment of general obligation debt	-	-	-	-	-
Total debt applicable to limit	-	-	-	-	-
Legal Debt Margin	$ 351,475,623	$ 386,246,944	$ 411,148,647	$ 429,247,303	$ 426,752,423
Total net debt applicable to the limit as a % of the debt limit	0.00%	0.00%	0.00%	0.00%	0.00%
	2010	**2011**	**2012**	**2013**	**2014**
Taxable Assessed Value [1]	$ 3,619,514,330	$ 3,621,759,283	$ 3,508,852,223	$ 3,457,234,654	$ 3,436,843,892
Legal Debt Margin					
Debt limit (10% of assessed value)[2]	$ 361,951,433	$ 362,175,928	$ 350,885,222	$ 345,723,465	$ 343,684,389
Debt applicable to limit:					
General obligation bonds	-	100,373,810	81,946,455	61,811,340	41,169,865
Less: Amount reserved for repayment of general obligation debt	-	(18,626,470)	(20,716,195)	(18,104,923)	(19,490,582)
Total debt applicable to limit	-	81,747,340	61,230,260	43,706,417	21,679,283
Legal Debt Margin	$ 361,951,433	$ 280,428,588	$ 289,654,962	$ 302,017,048	$ 322,005,106
Total net debt applicable to the limit as a % of the debt limit	0.00%	22.57%	17.45%	12.64%	6.31%

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	General Bonded Debt Outstanding: Less: Amounts Restricted to Repaying Principal	General Bonded Debt Outstanding: Net Bonded Debt	Percentage of Personal Income	Percentage Actual Value of Taxable Property	Per Capita
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
2014	41,169,865	(19,490,582)	21,679,283	0.52%	0.63%	156.22

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]	
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
2014	138,776	4,200,201	30,798	85%	35.3	25,320	7.4%	7.2%	5.6%	62,535

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, 2014 [1] and 2005

		2014		
Employer	**Type of Business**	**Number of Employees**	**Rank**	**Percentage of Major County Employers**
Douglas County School System	Education	2,658	1	4.25%
Douglas County Government	Government	1,080	2	1.73%
Silverline Building Products	Building Products	900	3	1.44%
WellStar Douglas Hospital	Healthcare	700	4	1.12%
American Red Cross	Healthcare	450	5	0.72%
Google	Internet Information Provider	300	6	0.48%
Seasons 4	Commercial HVAC	200	7	0.32%
Dawn Foods	Food Products	130	8	0.21%
Turano Banking	Finance	120	9	0.19%
Alum-A-Lift	Manufacturer	100	10	0.16%
Total Principal Employers		6,638		10.61%
Other Employers		55,897		89.39%
Total Employers		62,535		100.00%

		2005		
Employer	**Type of Business**	**Number of Employees**	**Rank**	**Percentage of Major County Employers**
Silver Line Building Products Corp.	Vinyl Windows & Patio Doors	1,500	1	2.65%
Wal-Mart	Retail	911	2	1.61%
Inner Harbour, Ltd.	Government	700	3	1.24%
Wellstar Douglas Hospital	Healthcare	549	4	0.97%
APL Logisitics	Healthcare	370	5	0.65%
Publix Supermarkets	Distribution	355	6	0.63%
Kroger	Retail	350	7	0.62%
Bellsouth	Retail	324	8	0.57%
Benton-Georgia, Inc.	Telecommunications	300	9	0.53%
GreyStone Power	Underground Utility	232	10	0.41%
Total Principal Employers		5,591		9.88%
Other Employers		50,982		90.12%
Total Employers		56,573		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	**2005**	**2006**	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**
General Fund										
General Government										
Board of Commissioners	5	5	7	7	7	7	7	8	7	6
Finance	12	13	11	11	11	11	11	10	10	10
Purchasing	5	5	5	5	5	5	5	6	5	5
Legal Services	2	2	2	2	2	2	2	2	1	1
Information Services	8	9	11	11	11	11	10	10	8	9
Internal Audit	-	-	1	1	1	1	1	1	-	-
Personnel	4	4	4	4	4	4	4	4	4	4
Tax Commissioner	14	14	15	15	20	20	20	18	16	16
Tax Appraisal	19	19	20	21	19	19	17	16	16	14
Courthouse Maintenance	1	1	1	1	1	1	1	1	1	1
Election Board	2	2	2	2	2	2	2	2	4	4
Voter Registration	2	2	2	2	2	2	2	2	2	-
Printing	3	3	3	3	3	3	3	3	2	2
Property Management	-	4	5	7	7	7	7	7	6	6
Records Retention	2	2	2	2	2	2	2	2	2	2
Risk and Safety	-	-	1	2	2	2	2	2	2	3
Communications	2	3	3	3	3	3	4	3	3	4
Total General Government	81	88	95	99	102	102	100	97	89	87
Judicial										
Superior Court Judges	6	6	6	6	6	6	6	6	6	6
Clerk of Superior Court	29	29	29	30	30	31	31	32	29	32
District Attorney	14	27	27	32	32	32	33	34	36	37
Victim Witness Office	1	-	-	-	-	-	-	-	-	-
Magistrate Court	8	8	8	9	8	8	8	9	9	11
Probate Court	7	7	7	7	7	7	6	6	6	6
Juvenile Court	7	7	7	7	7	7	7	7	7	7
Public Defender	14	14	14	15	15	15	15	15	15	18
State Court Judges	2	2	2	2	2	2	4	4	4	4
State Court Solicitor	9	9	9	12	12	12	13	15	15	16
State Court Clerk	5	5	5	10	10	10	10	10	10	9
State Court Public Defender	2	2	2	3	3	3	3	3	-	-
Superior Court Felony Drug Court	-	-	-	-	-	-	-	-	-	1
Superior Court Misdemeanor Drug Court	-	-	-	-	-	-	-	-	-	1
Total Judicial	104	116	116	133	132	133	136	141	137	148
Public Safety										
Sheriff Enforcement	144	150	162	164	165	165	156	161	163	164
Sheriff Detention	149	151	155	165	160	160	147	159	164	154
Fire and Emergency Services	150	165	166	172	172	172	143	158	151	142
Coroner	1	1	1	1	1	1	1	1	1	1
Emergency Management	2	2	2	2	2	2	2	2	2	2
Animal Control	10	10	10	10	10	10	10	10	9	12
Total Public Safety	456	479	496	514	510	510	459	491	490	475

(Continued)

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

(Continued)

	For the Calendar Year Ending December 31,									
Function/program	**2005**	**2006**	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**
Public Works										
Department of Transportation	38	40	47	49	47	47	44	44	43	42
Development Control	7	7	5	5	4	4	5	4	4	4
Fleet Management	11	12	13	13	12	12	12	12	12	12
Total Public Works	56	59	65	67	63	63	61	60	59	58
Culture/Recreation										
Parks and Recreation	18	31	35	40	40	39	37	42	37	35
Libraries	15	15	15	15	15	15	15	17	22	22
Total Culture/Recreation	33	46	50	55	55	54	52	59	59	57
Housing and Development										
Agriculture Extension	5	6	6	6	6	6	6	6	6	4
Building Inspection	14	14	14	14	13	13	8	8	6	5
Planning and Zoning	5	4	5	5	5	5	5	5	4	3
Code Enforcement Officers Division	3	3	3	3	3	3	3	3	2	2
Development Services Administration	2	2	1	1	1	1	1	1	1	1
Occupational Tax Division	2	2	3	3	3	3	2	2	1	2
Environmental Code Enforcement	-	-	-	-	-	-	-	-	-	-
GIS Mapping	2	3	3	3	3	3	3	3	3	3
Rideshare	4	4	4	4	4	4	3	4	4	4
Economic Development	2	2	2	-	-	-	-	-	-	-
Total Housing and Development	39	40	41	39	38	38	31	32	27	24
Health and Welfare										
Juvenile Programs Administration	10	11	13	13	13	13	12	12	12	13
Total General Fund	779	839	876	920	913	913	851	892	873	862
Special Revenue Funds										
E-911	20	24	25	27	25	25	23	28	23	23
Highway Safety Task Force	-	-	-	-	-	-	-	-	-	-
Victim Assistance	3	3	4	4	3	3	2	3	3	3
Total Special Revenue Funds	23	27	29	31	28	28	25	31	26	26
Enterprise Funds										
Landfill	7	8	8	8	8	8	8	8	8	9
Cafeteria	-	-	-	-	-	-	-	-	-	-
Total Enterprise Funds	7	8	8	8	8	8	8	8	8	9
Total County-wide	809	874	913	959	949	949	884	931	907	897
Percentage Change From Prior Year	-1.0%	8.0%	4.5%	5.0%	-1.0%	0.0%	-6.8%	5.3%	-2.6%	-1.1%

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	**2005**	**2006**	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**
General Government										
Total Personal Property Accounts	10,368	11,250	12,250	8,849	8,940	8,707	9,016	9,514	9,291	9,126
Total Number of Parcels	46,840	49,500	52,500	53,580	53,466	53,505	53,570	53,655	53,776	53,845
Vehicle Tags Sold	112,900	116,900	122,700	142,800	165,600	128,000	121,700	122,000	124,000	120,500
Registered Voters	52,360	67,000	67,500	76,000	76,000	81,900	79,000	67,982	75,730	59,701
Judicial System										
Civil Cases Filed	3,700	4,320	4,666	5,922	6,423	5,132	4,556	3,964	5,132	4,058
Criminal Cases Filed	1,350	1,842	1,807	2,001	1,909	1,773	1,817	1,858	1,773	2,487
Criminal Warrants Issued by Magistrate	6,480	7,170	7,200	6,770	7,000	6,500	6,224	6,867	5,736	5,800
Marriage Licenses Issued	1,050	1,128	1,100	1,150	1,200	1,200	1,142	1,195	1,180	1,180
Traffic Cases	10,000	10,230	14,000	14,830	16,310	12,690	10,093	10,175	9,020	11,475
Real Estate Documents (0s)	3,750	4,700	4,800	2,186	1,906	1,640	1,729	2,141	1,721	2,141
Youth Served through Juvenile Programs	1,120	1,130	1,300	1,400	1,590	1,650	1,750	1,690	921	845
Families Served through Juvenile Programs	1,000	1,000	1,080	2,000	1,200	1,250	1,350	630	727	451
Public Safety										
Total Calls for Fire and EMS Service	12,337	12,722	13,064	13,251	13,648	13,639	14,313	14,483	14,349	15,690
Inmates Received	7,995	9,183	9,996	10,792	10,140	11,186	10,407	8,969	9,590	10,304
Citizen Contacts	-	-	-	-	-	-	-	-	-	-
Public Works										
Miles of Roads Maintained	590	590	600	600	900	290	206	154	163	200
Miles of Road Resurfaced	33	37	28	28	2	-	3	4	6	11
Culture/Recreation										
Library Patron Count	385,000	371,000	380,000	382,000	402,000	393,600	411,300	452,600	628,000	376,604
Adult Recreation Participants	800	1,200	3,000	3,500	3,850	3,850	3,800	3,900	3,900	4,000
Youth Recreation Participants	10,250	24,000	42,000	47,000	51,700	51,700	52,000	53,000	54,500	5,650
Planning and Community Development										
4-H, Science, and Horticulture Programs	230	235	255	275	285	240	240	245	255	255
4-H Members	1,400	1,450	1,500	1,700	1,800	1,800	1,850	2,100	2,200	2,450
Total Building Inspections Conducted	35,000	36,000	37,000	7,000	4,223	4,581	3,258	3,696	2,700	4,500
Average Daily Rideshare One-Way Trips	260	315	481	538	577	655	575	658	700	626
Health and Welfare										
Seniors and Handicapped Served	315	326	401	417	425	484	510	513	519	553
Special Revenue										
Calls Received on 911 System	118,500	107,000	120,000	121,000	121,000	113,400	120,000	190,000	142,184	108,100
Enterprise Funds										
Total Landfill Tonnage	84,810	84,850	100,260	81,870	89,500	40,470	34,369	28,090	37,801	36,582
Pounds Recycled	2,733	1,579	1,577	1,624	1,700	2,084	6,316	6,143	9,222	10,626

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	**2005**	**2006**	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**
General Government										
Vehicles	24	42	55	48	48	49	51	53	53	52
Judicial System										
Vehicles	16	16	14	11	11	11	11	11	14	14
Public Safety										
Fire Stations	9	9	10	11	10	10	10	10	10	10
Training Facility	-	-	-	-	-	1	1	1	2	2
Sheriff's Department Precincts	2	2	2	2	1	1	1	1	1	1
Public Works										
Miles of Road	798	786	887	894	892	892	994	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	3	3	3	3
County Parks	12	12	13	13	13	14	14	14	14	14
County Aquatic Centers	1	1	1	1	1	1	1	1	1	1
Total Acreage of Parks - Including Undeveloped	1,783	1,799	1,817	1,817	1,817	1,817	1,817	1,817	1,817	1,817
County Senior Centers	1	1	1	1	1	1	1	1	1	1
Housing and Development										
Rideshare Vans	40	40	60	74	98	98	84	85	97	95
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 #427-93-1414000-45
For the year ended December 31, 2014

	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 #427-93-151500045
For the year ended December 31, 2014

	CFDA	Budget	Actual	Remaining Balance
Revenues:				
Intergovernmental - State	N/A	$ 45,000	$ 25,996	$ 19,004
Expenditures:				
Health and welfare				
Contract services		45,000	25,996	19,004
		45,000	25,996	19,004
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, 2014

Project	Original Project Length Budget	Revised Project Length Budget	Prior Years Actual	Current Year Actual	Project Length Actual Total	Variance With Revised Project Length Budget
2002 Douglas County:						
Parks and Recreation Projects	$ 30,000,082	$ 40,341,480	$ 40,023,813	$ 36,658	$ 40,060,471	$ 281,009
Road Projects	32,590,206	41,494,077	38,862,605	244,309	39,106,914	2,387,163
Fire Projects	12,056,400	13,339,208	12,150,627	272,747	12,423,374	915,834
2002 City of Douglasville:						
Parks and Recreation Projects	13,796,849	12,675,170	13,649,967	-	13,649,967	(974,797)
Road Projects	7,921,413	13,013,670	12,801,210	-	12,801,210	212,460
2002 City of Villa Rica:						
Parks and Recreation Projects	12,334	409,592	490,306	-	490,306	(80,714)
Road Projects	543,381	391,045	81,043	-	81,043	310,002
2002 City of Austell:						
Parks and Recreation Projects	519,606	490,567	379,964	-	379,964	110,603
2002 Total	$ 97,440,271	$ 122,154,809	$ 118,439,535	$ 553,714	$ 118,993,249	$ 3,161,560
2010:						
Jail and Law Enforcement Complex						
2010 Total	$ 117,763,214	$ 116,240,580	$ 115,824,437	$ 317,976	$ 116,142,413	$ 98,167

Note: The 2010 SPLOST Fund also transferred $23,114,234 during the current year to the debt service fund for repayment of bonds associated with the construction costs already included in the expenditures above.

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

Atlanta • Dublin • Warner Robins
www.nicholscauley.com

REPLY TO:
2800 Century Parkway
Suite 900
Atlanta, Georgia 30345
404-214-1301
FAX 404-214-1302

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 unit, each major fund, and the aggregate remaining fund information of Douglas County, Georgia as of and for the year ended December 31, 2014, 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 16, 2015. 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 16, 2015.

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 16, 2015

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

Atlanta • Dublin • Warner Robins
www.nicholscauley.com

REPLY TO:
2800 Century Parkway
Suite 900
Atlanta, Georgia 30345
404-214-1301
FAX 404-214-1302

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 Douglas County, Georgia's (the County) compliance 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, 2014. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2014.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

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

Douglas County Board of Commissioners
Douglas County, Georgia

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Nichols, Cauley & Associates, LLC

Atlanta, Georgia
June 16, 2015

DOUGLAS COUNTY, GA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2014

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	$ 500,091
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	08-NS-5058	413,985
Total Department of Housing and Urban Development			914,076
DEPARTMENT OF HOMELAND SECURITY			
Pass through Georgia Emergency Management Agency:			
Homeland Security Grant Program	97.067	EMW-2011-SS-00081-S01	11,476
Homeland Security Grant Program	97.067	EMW-2012-SS-00063-S01	74,078
Homeland Security Grant Program	97.067	EMW-2013-SS-00054-S01	9,986
			95,540
Emergency Management Performance Grant	97.042	OEM13-050-S01	40,221
Total Department of Homeland Security			135,761
DEPARTMENT OF HEALTH & HUMAN SERVICES			
Pass through Georgia Department of Human Resources:			
Special Program for the Aging - Title III Part B	93.044	008AS1	85,655
Special Program for the Aging - Title III Part C	93.045	008AS4	187,038
Family Caregiver Support - Title III, Part E	93.052	008AS3	23,110
Nutrition Services Incentive Program (NSIP)	93.053	008AU1	30,129
Temporary Assistance for Needy Families	93.558	DSG14-01-007	35,809
			361,741
DEPARTMENT OF JUSTICE			
Pass through Criminal Justice Coordinating Council:			
ARRA - Edward Byrne Memorial Justice Assistance Grant Program	16.803	2011-DJ-BX-3028	11,520
ARRA - Edward Byrne Memorial Justice Assistance Grant Program	16.803	2013-DJ-BX-0719	14,250
ARRA - Edward Byrne Memorial Justice Assistance Grant Program	16.803	2014-DJ-BX-0930	3,397
			29,167

(continued)

DOUGLAS COUNTY, GA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2014

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:			
Crime Victim Assistance	16.575	C13-8-048	90,239
Violence Against Women Act	16.588	W13-8-026	53,849
State Criminal Alien Assistance Program	16.606	2014-AP-BX-0672	12,895
			156,983
Total Department of Justice			186,150
DEPARTMENT OF TRANSPORTATION			
Pass through Governor's Office of Highway Safety:			
State and Community Highway Safety	20.600	TEN-2014-000-00239	16,773
State and Community Highway Safety	20.600	TEN-2015-000-00304	166
State and Community Highway Safety	20.600	GA-2014-000-00289	50,891
State and Community Highway Safety	20.600	GA-2014-000-00419	7,998
State and Community Highway Safety	20.600	GA-2015-000-00299	26,332
			102,160
Pass through Criminal Justice Coordinating Council:			
Federal Transit - Formula Grants	20.507	GA-90-X324	19,382
New Freedom Program	20.521	GA-57-X015-00	12,263
Total U.S. Department of Transportation			133,805
Total Expenditures of Federal Awards			$ 1,731,533

COUNTY OF DOUGLAS, GEORGIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2014

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	$ 914,076

Douglas County, Georgia
Schedule of Findings and Questioned Costs
Year Ended December 31, 2014

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

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, 2014

Section II – Financial Statement Findings

None Reported

Section III – Federal Award Findings

None Reported

Douglas County, Georgia

Certification of 9-1-1 Expenditures

For the Year Ended December 31st, 2014

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 (identify each supplier individually on lines below - attach list, if necessary)	46-5-134(e)		
	AT&T Wireless Ic.		$	92,716
	Sprint PCS		$	26,188
	Sungard Public Sector		$	4,734
	Southern Linc		$	377
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)	$	
3b	Purchase costs	46-5-134(f)(1)(A)	$	
3c	Maintenance costs	46-5-134(f)(1)(A)	$	
4	Rates associated with the service suppliers 9-1-1 service and other service suppliers recurring charges	46-5-134(f)(1)(B)	$	
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: 23 Part time: 0			
5a	Salaries and wages	46-5-134(f)(1)(C)	$	1,079,603
5b	Employee benefits	46-5-134(f)(1)(C)	$	386,896
6	Cost of training of employees who work as dispatchers or directors	46-5-134(f)(1)(D)	$	5,744
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)	$	8,522
8	Building used as a public safety answering point:			
8a	Lease costs	46-5-134(f)(1)(F)	$	
8b	Purchase costs	46-5-134(f)(1)(F)	$	
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)	$	
9b	Purchase costs	46-5-134(f)(1)(G)	$	58,874
9c	Maintenance costs	46-5-134(f)(1)(G)	$	10,531
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)	$	8,885

Douglas County, Georgia

Certification of 9-1-1 Expenditures

For the Year Ended December 31st, 2014

Line No.		O.C.G.A. Reference:		
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)	$	
11b	Purchase costs	46-5-134(f)(1)(I)	$	
11c	Maintenance costs	46-5-134(f)(1)(I)	$	4,130
12	Insurance purchased to insure against risks and liability in the operation and maintenance of the 9-1-1 system on behalf of the local government or on behalf of employees hired by the local government solely for the operation and maintenance of the 9-1-1 system and employees who work as directors	46-5-134(f)(2)(B)(i)	$	
13	Mobile communications vehicle and equipment, if the primary purpose and designation of such vehicle is to function as a backup 9-1-1 system center			
13a	Lease costs	46-5-134(f)(2(B)(ii)	$	
13b	Purchase costs	46-5-134(f)(2(B)(ii)	$	
13c	Maintenance costs	46-5-134(f)(2(B)(ii)	$	3,135
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)	$	
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			
15a	Lease costs	46-5-134(f)(2(B)(iv)	$	
15b	Purchase costs	46-5-134(f)(2(B)(iv)	$	
15c	Maintenance costs	46-5-134(f)(2(B)(iv)	$	
16	Public safety voice and data communications systems located in the 9-1-1 system facility that further the legislative intent of providing the highest level of emergency response service on a local, regional, and state-wide basis, including equipment and associated hardware and software that supports the use of public safety wireless voice and data communication systems			
16a	Lease costs	46-5-134(f)(2(B)(v)	$	
16b	Purchase costs	46-5-134(f)(2(B)(v)	$	
16c	Maintenance costs	46-5-134(f)(2(B)(v)	$	267,746

17	Other expenditures not included in Lines 2 through 16 above. Identify by object and purpose.		
	Building Maintenance	$	18,384
	Utilities	$	108,970
		$	
		$	

Douglas County, Georgia

Certification of 9-1-1 Expenditures

For the Year Ended December 31st, 2014

Line No.		O.C.G.A. Reference:	
	_____		$ _____
	_____		$ _____
	_____		$ _____
	_____		$ _____
18	Total Expenditures (total of all amounts reported on Lines 2 through 17 above)		$ 2,085,435

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 5-27-15

Print Name of Chief Elected Official Tom Worthan

Title of Chief Elected Official Chairman

Signature of Chief Financial Officer Jennifer Hallman Date 05/27/15

Print Name of Chief Financial Officer Jennifer Hallman

This page intentionally left blank