# DOUGLAS COUNTY, GEORGIA

# COMPREHENSIVE ANNUAL FINANCIAL REPORT

## For the Fiscal Year Ended December 31, 2016

# DOUGLAS COUNTY, GEORGIA

# COMPREHENSIVE ANNUAL FINANCIAL REPORT

## For the Fiscal Year Ended December 31st, 2016

**Prepared By: Finance Department**

**Douglas County, Georgia**
***Comprehensive Annual Financial Report***
***For The Year Ended December 31, 2016***

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## INTRODUCTORY SECTION

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

Dr. ROMONA JACKSON JONES
*Chairman*

HENRY MITCHELL III
*District I*

KELLY ROBINSON
*Vice Chairman, District II*

MICHAEL MULCARE
*District III*

ANN JONES GUIDER
*District IV*

MARK TEAL, P.E.
*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 23, 2017

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, 2016.

This report of the financial condition of the County as of December 31, 2016, 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, 2016, 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, 2016, 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 32,086 residents (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. Partnering with the Development Authority, the County will continue to actively provide opportunities for companies to locate here and create new jobs in the future. Per the most recent data available from the Development Authority tax abatements in effect as of 2016 have created 1,296 jobs in Douglas County. Quality of life is an issue that is addressed with these offerings. New jobs reduce unemployment and provide local jobs for residents who are currently spending time and resources leaving the county to work. In recent years we've become home to Keurig Green Mountain, ResMed, Coloplast, and most recently Google. Businesses like these help attract other businesses. These companies also attract persons wanting to relocate to our community which strengthens our housing market. An additional $100,000 was appropriated in the 2017 budget for the Development Authority and County staff allocated to work closely with the Authority in the area of tourism.

The 2017 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 2016, we received results from a Transportation Services Study that is to become our blueprint for the types of public transportation services we will need to move forward with. In 2017 we will began to put these services into place to serve our citizen needs.

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 have been no increases since that time and the 2017 budget is a plan to continue to maintain roads and traffic signals, provide public safety, provide for public welfare and offer recreational facilities and activities, all without a tax increase.

The County's 2017 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 2017 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 2017. 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 2017 budget with no planned increase in taxes, and a steadfast assurance to continue to offer quality services to our citizens and to continue to address issues that had been deferred due to the decline in the economy. The 2017 General Fund budget shows an $8 million decrease over the prior year. The 2016 budget included one-time revenue sources and related expenditures in the total amount of $7.9 million. Removing this from the calculation, the 2017 budget is only $86,683 less than 2016. The operating budget for this fund is a slight $77,887 more than for the prior year. While operations will remain the relatively the same, the 2017 budget includes $75,000 to update the County's Comprehensive Plan that serves as our guideline for living, growing, and prospering as a community. The creation of the Fire Services and EMS Fund and the Animal Control Services Fund has allowed these services to be provided at an equitable cost to all citizens. The 2017 budgets for these funds decreased 6.25% and 4.64% respectively, with capital improvements included in 2016 but not 2017 being the driving factor in these nominal decreases.

Public Safety is our highest priority and receives 39.67% (an increase of 4.51%) of the General Fund's operating budget, with a total of $52 million across funds being planned for areas of public safety. Funding for additional staff (deputies, an animal control officer, a fire safety inspector/educator, and an E-911 employee), vehicles (an animal control truck with transport and 16 new Sheriff vehicles), and equipment (an upgrade to the Courthouse security video system) are included in the 2017 budget. SPLOST proceeds are planned for use in many needed areas of Fire Services and EMS, with the County's portion projected to be just over $115 million. Above this, the municipalities will be contributing a portion of their SPLOST proceeds for Fire Services projects.

Staffing needs for the Public Defender, the Solicitor, and the District Attorney, judicial departments are addressed in the 2017 budget. Three departments will add legal staff assistants to help with the ever increasing workloads. The Solicitor General will also have a new domestic violence investigator added to their staff. Adequate staffing ensures citizens are properly served and the judicial process is not hindered by lack of resources. Our accountability courts have seen great success in recent years with their treatment programs in three areas – misdemeanor drugs, DUI, and felony drug cases. These programs have served well in removing more drunk drivers offering offenders a chance to make better life choices as well as ultimately prevent them from causing harm to themselves or others. All these 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 2017 budget added funding in the amount of $250,000 for addressing those with mental illnesses, with the goal to help the individuals get the help they need rather than incarceration. The 2017 year show a greater commitment to these accountability courts as fewer grant dollars are being received and the County's budget absorbs more of the cost.

The 2017 focus will be to continue working towards the planned renovations funded from funds rolled over from 2016. In 2015 the County purchased a building in close proximity to the Courthouse for $1.5 million. The 2016 budget includes a total of $4.6 million to both, renovate, and provide security for this building to house three non-judicial functions, and to renovate the courthouse to relocate judicial departments and provide additional security required. Fleet is one of the oldest County buildings and is in a location that is inconvenient to most other County operations. These operations will be moved to this new building, providing a greater accessibility and more cost effective operations. Work on this area of the new building and the purchase of some new equipment began in 2016 and will continue in the 2017 year. In conjunction with the renovations at the courthouse, the relocation of judicial departments presently scattered throughout the courthouse will result in gained efficiencies that will better serve the departments as well as citizens. The relocation of the Tax

Commissioner's office to the new facility will better serve the public with adequate parking and reduced time required to conduct business with the tax or tag offices. The County opened the new Animal Shelter early in the 2017 year. Apart from this major project, there were no other new and significant improvement dollars included in the 2017 budget, with the exception of $25,000 planned for painting the E-911 building.

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

SPLOST proceeds are planned for use in many needed areas of transportation, with the County's portion projected to be just over $63 million. The County's Department of Transportation will continue to leverage Federal and State grants for roadway and transportation projects that will allow us to continue to make progress on much needed projects. For 2017 the funding over and above the SPLOST dollars allows for projects across the County that total 30.335 miles. To strengthen the confidence the public has in this County, it's transparency and integrity in the new year begins the third year with an adopted budgets for the funds mentioned previously for the Uninc Area, Fire Services and EMS, and Animal Control.

Healthcare costs have continued to rise during the recession of recent years. The County has not been immune to these increases. Our Healthcare and Workers Comp Funds are self-insured and while claims have been paid timely, the funding of the healthcare internal service fund has not kept pace with the rising cost. A substantial financial commitment to reducing the negative fund balances in recent years resulted in the Workers Comp Fund ending 2014 with a positive fund balance that increased in 2015, and again in 2016. This fund balance will continue to remain positive in 2017. The result of a benefits study in 2015 was implemented in 2016. Cost reduction efforts continue to be made to reduced and eventually eliminate deficits in this fund and create a sustainable healthcare fund that is paid for each year with current dollars while still providing employees with attractive benefits.

The County begins 2017 with no long-term debt. Early in the year, plans will be made to determine the most fiscally responsible way to handle the projects to be funded by the new Special Purpose Local Option Sales Tax. Should the issuance of bonds for some or all the projects prove to be the best option, the County will still be in a good financial position. Maintaining reserves of at least 10% of the General Fund budget is a policy that we take seriously and have been able to continue to do for 2017, with planned reserves of approximately 13% to 14%.

## 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, 2015. This was the eleventh 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, 2016. 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 eighteen times.

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

Respectfully submitted,



Mark Teal, PE
County Administrator

Jennifer Hallman, CPFO
Finance Director

Government Finance Officers Association

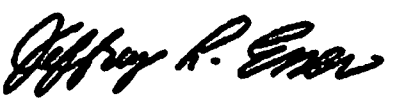
# Certificate of Achievement for Excellence in Financial Reporting

Presented to

## Douglas County Georgia

For its Comprehensive Annual Financial Report for the Fiscal Year Ended

**December 31, 2015**



Executive Director/CEO

# DOUGLAS COUNTY BOARD OF COMMISSIONERS
# &
# COUNTY ADMINISTRATOR



**Dr. Romona Jackson Jones**
**Madam Chair**



**Henry Mitchell III**
**District #1**



**Kelly Robinson**
**District #2**



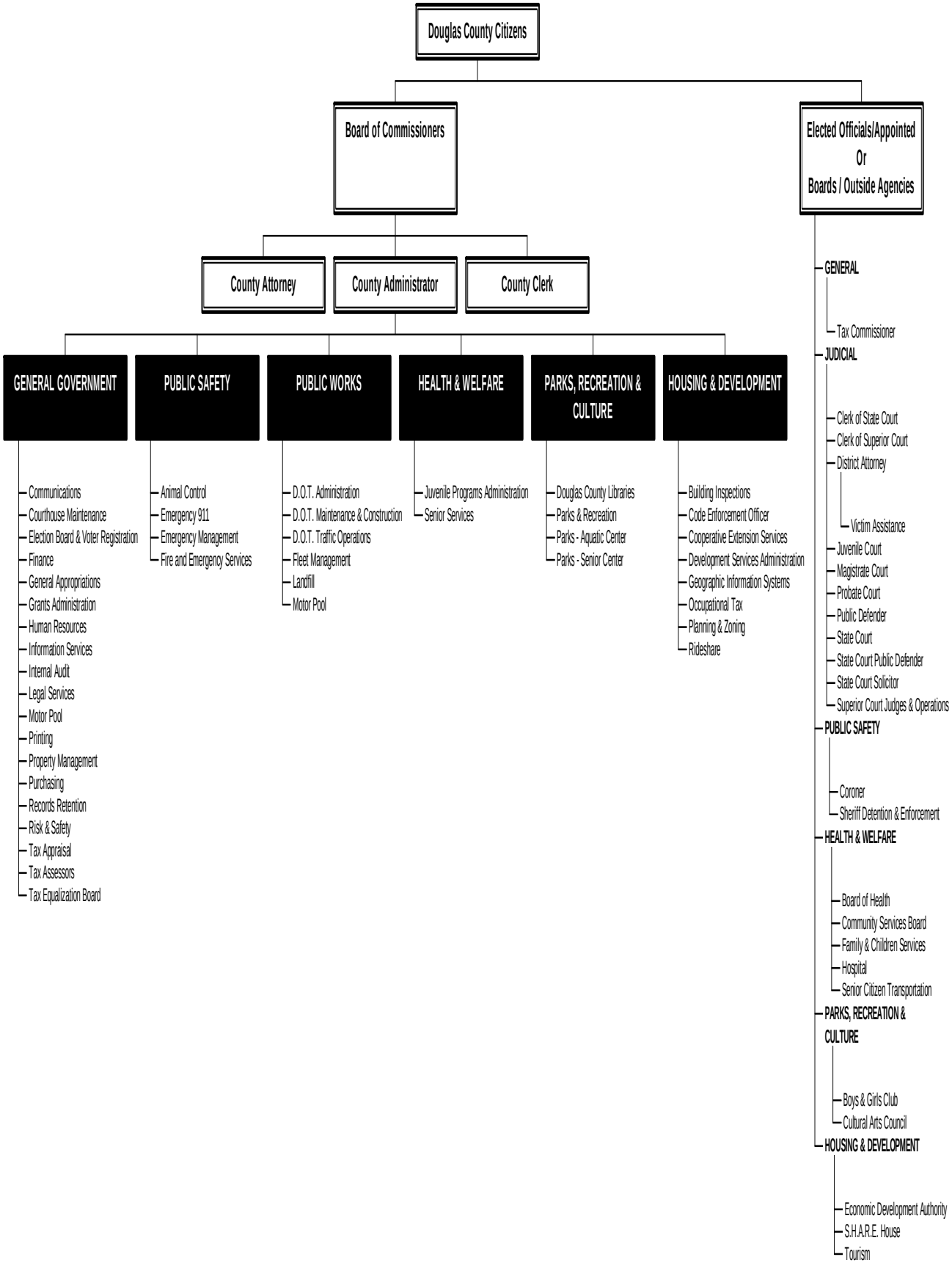
**Mike Mulcare**
**District #3**



**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, MADAM CHAIR** | **DR. ROMONA JACKSON JONES** |
| **COMMISSIONER, VICE CHAIRMAN** | **KELLY ROBINSON** |
| **COMMISSIONER** | **HENRY MITCHELL III** |
| **COMMISSIONER** | **MIKE MULCARE** |
| **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** | **RENEE GODWIN** |
| **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** | **TIM POUNDS** |
| **SOLICITOR-GENERAL** | **MATTHEW KRULL** |
| **TAX COMMISSIONER** | **GREG BAKER** |
| **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**
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# INDEPENDENT AUDITOR'S REPORT

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

**Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the Douglas County, Georgia, (the County), as of and for the year ended December 31, 2016, 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 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 audit 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, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2016, 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 the management's discussion and analysis (on pages 14 through 26), schedule of changes in net pension liability and related ratios (on page 72), schedules of contributions (on pages 73 and 75), schedules of proportionate share of the net pension liability (on page 74), and the schedule of funding progress (on page 76) be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

*Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual nonmajor fund financial statements, the Grant Schedule – Georgia Department of Human Resources – Family Connection, the Schedule of Projects Constructed With Special Purpose Local Option Sales Tax Proceeds, as required by the Official Code of Georgia 48-8-121, and the Schedule of Expenditures of Federal Awards, as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements, the Grant Schedule – Georgia Department of Human Resources – Family Connection, the Schedule of Projects Constructed With Special Purpose Local Option Sales Tax Proceeds, and the Schedule of Expenditures of Federal Awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund

financial statements, the Grant Schedule – Georgia Department of Human Resources – Family Connection, the Schedule of Projects Constructed With Special Purpose Local Option Sales Tax Proceeds, and the Schedule of Expenditures of Federal Awards are fairly stated in all material respects in relation to the financial statements as a whole.

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

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 23, 2017 on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Nichols, Cauley & Associates, LLC

Atlanta, Georgia
June 23, 2017

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## MANAGEMENT'S DISCUSSION AND ANALYSIS

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

# MANAGEMENT'S DISCUSSION AND ANALYSIS

Within this section of the comprehensive annual financial report for Douglas County (the County), the County's management is pleased to provide this narrative discussion and analysis of the financial activities of the County for the year ended December 31, 2016. Within the context of the accompanying financial statements and disclosures following this section, the County's financial performance is discussed and analyzed.

## 2016 FINANCIAL HIGHLIGHTS

- The County's assets and deferred outflows of resources exceeded its liabilities by $210,548,363 (total net position) as of December 31, 2016.
- Total net position is comprised of the following:
  (1) Capital assets net of related debt of $251,028,264, 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 $21,004,690 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 $61,484,591.
- The County's governmental funds reported total ending fund balance of $46,788,603 at December 31, 2016. This compares to the prior year ending fund balance of $66,924,059 showing an decrease of $20,135,456 during the current year.
- At the end of the current year, the unassigned fund balance for the General Fund was $14,184,103 or 19.6% of total General Fund expenditures.
- Overall, the County continues to maintain a strong financial position.

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

## OVERVIEW OF THE FINANCIAL STATEMENTS

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

### Government-wide Financial Statements

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

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

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

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

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

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

**Fund Financial Statements**

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

The County has three kinds of funds:

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

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

The basic governmental fund financial statements are presented on pages 29 to 34 of this report.

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

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

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

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

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

**Notes to the Basic Financial Statements**

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

**Required Supplementary Information**

In addition to the basic financial statements and accompanying notes, this section presents certain required supplementary information concerning The Association of County Commissioners of Georgia Pension Plan (ACCG Plan) and The Healthcare Plan of Douglas County. Required supplementary information can be found on pages 72 to 76 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 77.

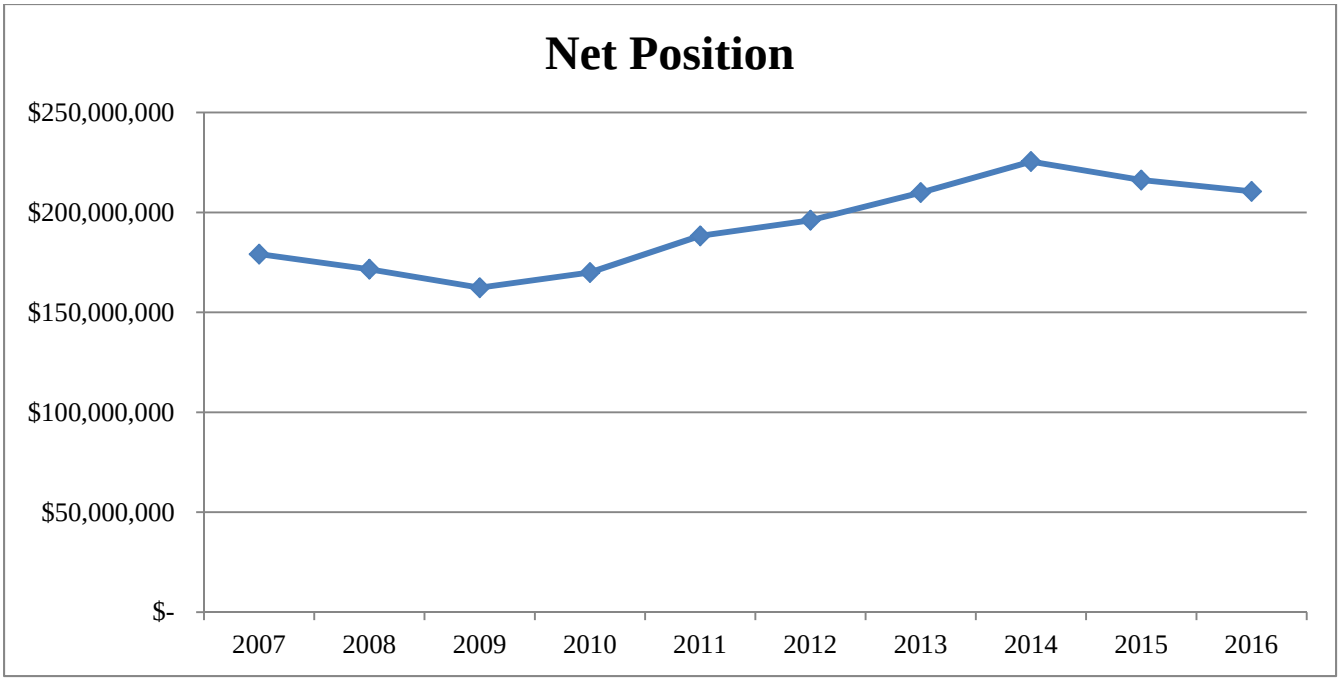
## FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

The County's net position at year-end is $210,548,363. The following table provides a summary of the County's net position:

**Summary of Net Position**

| | Governmental Activities | | Business-type Activities | | Total | |
|---|---|---|---|---|---|---|
| | **2016** | **2015** | **2016** | **2015** | **2016** | **2015** |
| Assets: | | | | | | |
| Current assets | $ 54,241,477 | $ 73,772,854 | $ 769,237 | $ 202,718 | $ 55,010,714 | $ 73,975,572 |
| Non-current assets | 249,945,521 | 249,308,022 | 1,851,457 | 1,892,764 | 251,796,978 | 251,200,786 |
| Total assets | 304,186,998 | 323,080,876 | 2,620,694 | 2,095,482 | 306,807,692 | 325,176,358 |
| Deferred Outflows of Resources: | | | | | | |
| Deferred outflows | 14,021,383 | 5,653,080 | 138,770 | 55,371 | 14,160,153 | 5,708,451 |
| Liabilities: | | | | | | |
| Current liabilities | 9,641,414 | 29,019,625 | 137,808 | 111,772 | 9,779,222 | 29,131,397 |
| Long-term liabilities | 98,278,621 | 83,416,019 | 2,361,639 | 2,134,307 | 100,640,260 | 85,550,326 |
| Total liabilities | 107,920,035 | 112,435,644 | 2,499,447 | 2,246,079 | 110,419,482 | 114,681,723 |
| Net position: | | | | | | |
| Net investment in capital assets | 249,176,807 | 228,610,179 | 1,851,457 | 1,892,764 | 251,028,264 | 230,502,943 |
| Restricted | 21,004,690 | 36,077,406 | - | - | 21,004,690 | 36,077,406 |
| Unrestricted | (59,893,151) | (48,389,273) | (1,591,440) | (1,987,990) | (61,484,591) | (50,377,263) |
| Total net position | $210,288,346 | $216,298,312 | $ 260,017 | $ (95,226) | $210,548,363 | $216,203,086 |

The following chart reports the County's total net position balances from years 2007 – 2016 before any restatements.




Current assets in governmental activities decreased in the current year by approximately $19.5 million and for business-type activities increased approximately $566,000. Current liabilities decreased approximately $19.4 million for governmental activities and for business-type activities increased approximately $26,000.

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 5.6 to 1 as compared to 2.5 to 1 at December 31, 2015. For the business type activities, the current ratio was 5.6 to 1 at December 31, 2016 as compared to 1.8 to 1 at December 31, 2015.

The County reported a positive balance in net position for both the governmental and business-type activities. During 2016, net position decreased $6,009,966 for governmental activities and increased $355,243 for business-type activities.

The unrestricted net position reported a governmental activities net position deficit which primarily relates to the implementation of GASB 68 and an increase in the other postemployment benefit obligations since currently we are not funding this cost. In total, the County's total net position decreased approximately $6 million.

Note that approximately 82.2% of the governmental activities' total assets are tied up in capital assets. The County uses these capital assets to provide services to its citizens.

*(This page is continued on the subsequent page)*

The following table provides a summary of the County's changes in net position at December 31, 2016 and 2015:

**Summary of Changes in Net Position**

| | Governmental Activities | | Business-type Activities | | Total | |
|---|---|---|---|---|---|---|
| | **2016** | **2015** | **2016** | **2015** | **2016** | **2015** |
| Revenues: | | | | | | |
| Program: | | | | | | |
| Charges for services and fines | $ 18,740,398 | $ 15,539,307 | $ 2,214,002 | $ 1,767,837 | $ 20,954,400 | $ 17,307,144 |
| Operating grants | 5,163,232 | 5,264,459 | - | - | 5,163,232 | 5,264,459 |
| Capital grants and contributions | 3,562,732 | 3,431,112 | - | - | 3,562,732 | 3,431,112 |
| General: | | | | | | |
| Property taxes | 48,000,205 | 53,709,101 | - | - | 48,000,205 | 53,709,101 |
| Sales taxes | 22,148,775 | 40,117,613 | - | - | 22,148,775 | 40,117,613 |
| Insurance premium tax | 5,351,530 | 5,028,879 | - | - | 5,351,530 | 5,028,879 |
| Other taxes | 3,023,370 | 2,992,364 | - | - | 3,023,370 | 2,992,364 |
| Other | 655,264 | 640,119 | 222 | 175 | 655,486 | 640,294 |
| Transfers | (5,054) | - | 5,054 | - | - | - |
| Total revenues | 106,640,452 | 126,722,954 | 2,219,278 | 1,768,012 | 108,859,730 | 128,490,966 |
| Program Expenses: | | | | | | |
| General government | 15,389,401 | 15,716,039 | - | - | 15,389,401 | 15,716,039 |
| Judicial | 15,378,975 | 14,483,783 | - | - | 15,378,975 | 14,483,783 |
| Public safety | 60,075,835 | 54,068,554 | - | - | 60,075,835 | 54,068,554 |
| Public works | 7,732,602 | 7,925,905 | - | - | 7,732,602 | 7,925,905 |
| Parks, recreation and culture | 8,072,633 | 8,066,083 | - | - | 8,072,633 | 8,066,083 |
| Planning/community development | 3,859,861 | 4,554,838 | - | - | 3,859,861 | 4,554,838 |
| Health and welfare | 1,915,695 | 2,130,816 | - | - | 1,915,695 | 2,130,816 |
| Interest and fiscal charges | 225,416 | 349,330 | - | - | 225,416 | 349,330 |
| Solid waste | - | - | 1,864,035 | 1,802,261 | 1,864,035 | 1,802,261 |
| Total expenses | 112,650,418 | 107,295,348 | 1,864,035 | 1,802,261 | 114,514,453 | 109,097,609 |
| Revenues over (under) expenses | (6,009,966) | 19,427,606 | 355,243 | (34,249) | (5,654,723) | 19,393,357 |
| Beginning net position | 216,298,312 | 196,870,706 | (95,226) | (60,977) | 216,203,086 | 196,809,729 |
| Ending net position | $210,288,346 | $216,298,312 | $ 260,017 | $ (95,226) | $210,548,363 | $216,203,086 |

**Governmental Activities Revenues**

The County is heavily reliant on both property taxes and sales taxes to support governmental operations. Property taxes provided 45.0% of total revenues as compared to 42.4% in 2015, and sales and use taxes provided 20.8% of total revenues as compared 31.7% in 2015. Insurance premium taxes saw a $332,651 increase. Other tax collections increased $31,006, which consists of a number of small taxes as well as larger revenues sources such as intangible taxes, which had an increase of $120,887 over the prior year. The hotel/motel tax saw an increase over 2015 of $71,072.

Charges for services and fines increased approximately 20.6%. Overall, charges for services and fines increased by $3.2 million. A new billing company's first full year was in 2016. This, coupled with improved reporting methods, resulted in 2016 EMS revenues exceeding 2015 by $465,113. There was an increase of $90,191 in E-911 charges due to an increase in the number of wireless telephone users.

Operating grants vary from year to year, and 2016 saw a decrease in grant funds received. In total, operating grant revenue in 2016 was under those of 2015 by $101,227. Capital Grants and contributions for 2016 were $131,620 over those of 2015. The right of way acquisition process from the GRTA is coming to a close. This resulted in $275,888 less in reimbursements in 2016 than 2015. FTA grants were under those of the prior year by $420,940. Funding for the Capital Transportation Fund is primarily from intergovernmental grants. Those awarded and received in 2016 was $125,679 less than 2015, In 2016 the neighborhood stabilization funding also decreased by $64,194. These revenues fluctuate with time taken to renovate a home and then to match it with a qualified buyer.

In 2016 there was approximately $36,455 in investment earnings. This is more than the $33,538 of 2015 because there were more resources available for investment. This is due to the receipt of a one-time revenue source that was available to earn interest. The increase in investment earnings actually reflects a strengthening in the County's financial position.

Note that program revenues covered just 24.4% and 22.5% of governmental operating expenses for 2016 and 2015, respectively. This means the government's taxpayers and the County's other general revenues normally fund 75.6% of the governmental activities, primarily from property and sales taxes. As a result, the general economy and the success of local businesses have a major impact on the County's revenue streams.

**Governmental Activities Expenses**

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

| | Governmental Activities | | | |
|---|---|---|---|---|
| | **Total Cost of Services** | **Percentage of Total** | **Net Cost of Services** | **Percentage of Total** |
| General government | $ 15,389,401 | 13.7% | $ (11,241,914) | 13.2% |
| Judicial | 15,378,975 | 13.7% | (14,092,733) | 16.5% |
| Public safety | 60,075,835 | 53.3% | (44,341,540) | 52.1% |
| Public works | 7,732,602 | 6.8% | (3,744,477) | 4.4% |
| Parks, recreation and culture | 8,072,633 | 7.2% | (7,197,426) | 8.4% |
| Planning/community development | 3,859,861 | 3.4% | (2,906,695) | 3.4% |
| Health and welfare | 1,915,695 | 1.7% | (1,433,855) | 1.7% |
| Interest and fiscal charges | 225,416 | 0.2% | (225,416) | 0.3% |
| Total | $ 112,650,418 | 100.0% | $ (85,184,056) | 100.0% |

The public safety expenses total 53.3% of gross costs and 52.1% of net costs. As noted, total cost and net costs do not differ substantially by percentage for each function.

**Business-Type Activities**

***Solid Waste Disposal Fund*** - The business-type activity is the Solid Waste Disposal Fund. Total assets increased $529,985. Total liabilities increased $258,141.

In total operating revenues were up $446,232 or 25.2%. Dumping fees were $341,614 or 51.0% above the 2015 amount. The economy has improved in general thereby increasing consumer consumption resulting in the increased amount of municipal solid waste generated and disposed. Transfer fees increased $62,202 or 7.2% over last year. Recycling fees increased $42,349 or 18.0%. In an effort to generate all revenue possible the Solid Waste Department has been diligent in assuring the best prices for recyclable commodities by continuing to monitor market pricing and re-negotiated prices as well as implementing new programs such as mattress recycling and sale of re-use items.

In total, operating expenses increased $61,774 or 3.4%. Operating costs increased $75,854 or 8.0% from 2015. 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 2016 year began with equipment being in better condition and in 2015 and 2016 greater efficiencies were achieved. The majority of work is done in house now, rather than being outsourced at a higher cost. Staff to cover this work resulted in personnel services increased $68,161 or 10.6% over the prior year. Landfill closure costs incurred were $44,953 less than 2015.

During 2016, the Solid Waste Disposal Fund reported an operating gain of $350,189 as compared to an operating loss of $34,269 in 2015.

**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 $46,788,603 compared to $66,924,059 in 2015. The General Fund reported a decrease of $4.3 million as $5 million was committed to the building of an animal shelter. The 2010 SPLOST fund reported a decrease of $2.5 million due to the completion of the single SPLOST project, a jail, being completed in the prior year. The 2010 Jail SPLOST Debt Service Fund reported a decrease of approximately $17.3 million in fund balance as the final debt service was paid. The GRTA Arterial Road Fund reported an increase to the negative fund balance by $810,934 primarily due to capital outlay exceeding intergovernmental revenues.

Of this year-end total, $11,511,737 is unassigned indicating availability for continuing County service delivery requirements.

Restricted fund balances include $18,753,659 restricted for specific purposes. There is approximately $1.2 million in fund balance restricted for fire capital projects. 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 a decrease of $20,135,456 or 30.1% from the prior year.

**Major Governmental Funds**

***General Fund*** **-** The General Fund is the County's primary operating fund and the largest source of day-to-day service delivery. The General Fund's fund balance decreased by $4,251,806 or 13.0% as compared to a 40.7% increase in 2015. The ending unassigned fund balance is considered adequate, although not excessive, representing the equivalent of 19.6% of annual expenditures for 2016.

General property taxes decreased $4,897,369 or 10.5%. The collection rate was anticipated to be 92.6% but collections were better than projected and revenues came in at 96.7%. Local option sales tax (LOST) decreased $206,277 or 1.6%. In November 2012, the County's percentage of the LOST received decreased from 79.06% to 73.90% because of the required distribution renegotiations with the cities. This percentage decreased again in 2014 to 71.21% in 2015 to 70.14%, and then in November of 2015 to 69.20%. Despite the continued decline in the percentage the County receives, and the net loss over the prior year, the revenues collected indicate a steadily improving economy. Revenues for taxes received for motor vehicles and mobile homes are recorded together. These two revenue sources decreased $833,564 or 15.0%. 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 $3.4 million in TAVT. Intangible taxes are collected when citizens refinance their loans. In recent years, there has been a steady increase in this revenue source, during 2016 this source experienced an increase of $120,887 or 17.6%.

Overall 2016 saw a $454,789 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. The addition of accountability courts brought in new grants and there is a steady increase in grant funding for juvenile programs, which are reimbursable grants.

Total charges for services decreased a nominal $57,893. Some sources of these revenues experienced slight increases that totaled $82,941. Such revenues as other fees and inmate telephone increased $56,967 and $25,974 respectively. However, the overall decrease in charges for services is because these increases are offset by decreases. Rideshare decreased $67,658, tax collection fees were down $54,617, and prisoner housing revenues were down $30,786.

In total, fines and forfeitures decreased $186,235 or 3.5%. State Court is the largest contributor with revenues for 2016 exceeding those in 2015 by $222,242 or 7.6%. The Clerk of Superior Court increased $31,452 or 3.3%. These are driven by the caseloads for the courts. The Magistrate Court experienced a 2016 decrease of $42,466 or 7.4% over the 2015 year. Probate court varied with slight decrease of $20,033 or 5.1%. All these sources vary with caseloads and disposition of cases of each court.

Investment earnings increased in 2016 by $4,592 or 47.8%. This varies with the resources available for investment. Contributions and donations were down from 2015 by $7,178, while miscellaneous revenues increased $20,048.

In 2016, funds of approximating $5.2 million were transferred to the General Fund compared to $4 million in 2015. The primary reason for the change is the General Fund was reimbursed from the 2010 SPLOST for the purchase of land. Over the years a total of $7.3 million has been reimbursed. The 2015 $4 million transfer was the final reimbursement for this property.

The 2016 General Fund expenditures are $385,915 or 0.5% more than 2015 expenditures. Described below are the most significant changes from the prior year.

General government expenditures are $574,384 or 4.2% less than those of 2015. Building maintenance in 2016 was $481,951 or 35.0% more than in 2015. The primary reason for the decrease is the cost of a building purchased in 2016 for $1.5 million. This building will be renovated and used to house various County departments. The 2015 purchase is driving the decrease of $1.4 million or $27.5% in general appropriations. There were a number of increased expenditures over the prior year. 2016 was an election year at the national, state, and local levels. This drove the election department expenditures for 2016 to exceed those of 2015 by $239,323 or 83.4%. Appraisal purchased a vehicle, iPads, software, and printers, causing their 2016 expenditures to be $98,552 or 10.6% higher than 2015. Salary increases in 2016 resulted in finance to expend $60,500 or 8.6% greater than in 2015. The tax commissioner's office had several position upgrades that increased 2016 expenditures over 2015 by $48,058 or 4.2%. The board of commissioners also had increases to salary. Their operating expenditures were up $41,148 or 5.1% over the prior year.

Judicial expenditures exceed those of the prior year by $548,938 or 4.2%. The increase in expenditures during the year were attributable to the case load and the types of cases. The increases are in most all judicial departments: juvenile court $165,783 of 13.3%; clerk of superior court $152,843 or 8.5%; solicitor's office $118,730 or 10.6%; district attorney $118,120 or 4.9%; public defender $111,960 or 5.6%; state court $106,521 or 15.0%; clerk of state court $63,210 or 13.8%; probate court $41,406 or 11.8%; magistrate court $39,627 or 5.9%; DUI Court $36,497 or 16.8%. Departments that had expenditures less than 2015 included superior court and juvenile programs. They were $363,026 or 33.0% and $42,733 or 3.8% respectively. Juvenile programs expenditures include grant expenditures.

Public safety is a priority in the County. General fund public safety expenditures are in total over 2015 amounts. Sheriff enforcement and detention 2016 expenditures exceeded those of 2015 by $1.1 million or 3.8%. These departments were more fully staffed than in the prior year. The related salaries were $667,001 more in 2016 than in 2015. Vehicle purchases in 2016 totaled $241,743 more than 2015. Radio maintenance expenditures increased $70,561. Prisoner care expenditures were up for both medicine ($98,395) and food and clothing ($66,817).

The public works expenditures decreased $106,879 or 2.1%. The Department of Transportation activity for road paving and resurfacing projects are now all accounted for in the Capital Transportation Fund. However, in 2016 there were no road paving contracts done from the General Fund in 2016. This is $385,000 less than in 2015. This is the largest contributor to roads being $446,119 or 16.5% under the previous year. In 2016, the expenditures for vehicle maintenance exceed those of 2015 by $210,509 or 20.9%. The purchase of machinery and equipment to work on larger vehicles, software packages, and a vehicle caused this increase. The County's department of transportation administrative division experienced and increase in 2016 of $129,085 or 35.3% that was driven by increased staffing. This is offset by a slight decrease in traffic operations of $16,730 or 1.6% due to less road striping being done in house in 2016 than was done in 2015.

Parks, recreation and culture expenditures exceed the prior year by only $1,998 or 0.07%. The departments that experienced increases are: aquatic center $46,212 or 5.9%; libraries $26,107 or 1.5%; cultural arts council $18,877 or 53.9% (the County gave additional funding for a new sign); senior center $11,197 or 3.1%. These increases are offset by a $100,395 decrease in parks and recreation. This is a 3.28% decrease from 2015 to 2016 primarily due to the decrease in funds expended on land improvements.

Planning and community development expenditures decreased by $426,435 or 20.7% from 2015. Rideshare spent $467,141 or 31.9% less in 2016 than in 2015. In 2015, $179,618 was spent on a transportation study, a total of $168,439 more was spent on the purchase of vehicles, and $42,810 more was spent on vehicle maintenance. Agricultural extension services spent a slight $6,593 less in 2016. This department had a vacancy in one position for a portion of the year. This equates to 4.9% less spent in 2016 of their small budget. Economic development is a priority for the County. In 2016, expenditures were $47,299 or 23.6% more than in 2015.

Health and welfare decreased by $174,270 or 8.9%. Four buses were purchased for Senior Services for a total cost of $226,787, and the roof was replaced on their building for $27,000. These two major expenditures in 2015 did not occur in 2016. All other contributions to outside agencies remained the same from 2015 to 2016.

***2010 SPLOST Capital Projects Fund***

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

During the year, this fund received approximately $5.8 million of sales tax collections. The County issued sales tax bonds during 2011 to fund the construction of the new jail project. Proceeds from the bond issuance were approximately $106.3 million. There were no funds expended on the new jail project in 2016. At December 31, 2016, the fund balance is $15,360.

***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 2016, $20.3 million was paid in debt service payments on the sales tax bonds. At December 31, 2016, the fund balance is $76,714. The final payment of $19,874,500 was made August 1, 2016.

***GRTA Arterial Road Fund***

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

During 2016, $1,959,472 was expended as capital outlays. At December 31, 2016 fund deficit is $2,672,366.

**Proprietary Funds**

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

**GENERAL FUND BUDGETARY HIGHLIGHTS**

The General Fund's revenue budget was amended upward in 2016, by $787,513 or 0.95%.

Tax revenues were below the final budget by approximately $61,400. While general property taxes were $1.5 million or 3.6% over budget, motor vehicle and mobile home taxes were under budget by $811,734, Local Option Sales Tax was under budget by $667,268, and interest and penalties were $455,299 under budget.. Taxes were collected at a much faster pace than anticipated. The 2016 tax collection rate exceeded the projected rate by 4.1%.

In addition to general property taxes there were other tax revenues that exceeded the 2016 budget. Intangibles, real estate transfer, railroad equipment exceeded budget.

In total, intergovernmental revenue was below budget by $1.9 million. Federal operating grants as compared to budget account for most of this. This is due to the timing of the grants. Most grants are reimbursable, so until the expenditures are incurred, the reimbursement is not applied for. Revenues not received in 2016 will be received in the 2017 budget year. The variations are nominal. Local grants exceeded budget by $173,998 and state grants were under budget by $101,059.

Charges for services exceeded the final budget by a nominal $192,460 or 5.4%. Variance with budget in all charges is minimal.

Total fines and forfeitures were $34,293 above the final budget. The largest variance is the state court, which was under budget by $152,157. The sources of fines and forfeitures that exceeded budget did so in a range of between 3.3% to 14.7%. Juvenile court has a small budget that was 100.9% over its $11,600 budget.

The General Fund's expenditure budget was increased by $1,349,134 or 1.6%.

The general government was under budget by approximately $5 million. General appropriations were under by $4.1 million or 53.2%. These are funds assigned for the renovations of a building purchased in 2015. These renovations will take place in 2017. Information services did not make all the planned software purchases in 2016. This is driving this department to be under budget by $232,560 or 16.7%. Litigation deductibles were less than budgeted and as a result the county attorney's budget was $192,934 or 27.0% under budget. Costs in all areas of building maintenance were down. In total this department was $151,217 or 7.5% below the 2016 budget. All the other general government departments had final expenditures below budget as a result of cost containment measures exercised by the departments.

The judicial function was under budget by $951,609 or 6.5%. The superior court was under budget by $238,065. The amount for other professional services for court reports and interpreters was under by $60,054. These actual expenditures can fluctuate with the types of cases and the number that actually go to a trial. The juvenile court was under budget by $147,437 and the public defender and indigent case by $83,770. Caseloads and the number of attorney hours for these departments exceeded the projected cost in the budget. Juvenile Programs 2016 expenditures were under the budget by $128,014. This is entirely due to grant funds not being expended in the 2016 fiscal year. These budget dollars will roll forward to be expensed in the subsequent year.

The public safety budget was under spent by $1.6 million or 4.9%. This is a nominal amount for the $32 million public safety budget. Sheriff office salaries were $852,310 less than they projected cost to be fully staffed. Direct expenses for prisoner care were $155,874 under budget. The sheriff's departments also spent $159,950 less than anticipated in automotive expenditures and $22,000 in vehicles were not purchased

The public works budget was under budget by $480,586 or 8.7% due to the planned traffic operations and road projects being deferred or delayed. Parks and recreation was $613,877 under budget. Planning and community development was under budget by $2,160,683 because rideshare had not completed all planned grant funded improvements by year end. This includes an award of $1.7 million to implement the results of a transportation study. Health and welfare came in $109,447 under budget as senior services did not purchase utilize all the budgeted funds for contract labor, supplies and furniture.

In total, the County under spent the final general fund expenditure and other financing uses budget by $10.9 million or 13.1%.

## 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, 2016 was $249,945,521 and $1,851,457, respectively. The change in this net investment was an approximate 9.0% increase for governmental activities and a 2.2% decrease for business-type activities. See Note 3-L for additional information about changes in capital assets during the year and outstanding at the end of the year.

The following table provides a summary of capital asset activity:

**Capital Assets**

| | Governmental Activities | | Business-Type Activities | | Total | |
|---|---|---|---|---|---|---|
| | **2016** | **2015** | **2016** | **2015** | **2016** | **2015** |
| Non-depreciable assets: | | | | | | |
| Land | $ 26,866,866 | $ 26,216,147 | $ 1,574,386 | $ 1,574,386 | $ 28,441,252 | $ 27,790,533 |
| Construction in progress | 12,787,620 | 7,177,971 | - | - | 12,787,620 | 7,177,971 |
| Total non-depreciable | 39,654,486 | 33,394,118 | 1,574,386 | 1,574,386 | 41,228,872 | 34,968,504 |
| Depreciable assets: | | | | | | |
| Buildings and improvements | 216,035,133 | 215,550,548 | 449,585 | 442,004 | 216,484,718 | 215,992,552 |
| Machinery, equipment and furniture | 45,351,458 | 41,577,550 | 3,074,760 | 3,083,610 | 48,426,218 | 44,661,160 |
| Infrastructure | 67,531,263 | 67,435,225 | - | - | 67,531,263 | 67,435,225 |
| Total depreciable assets | 328,917,854 | 324,563,323 | 3,524,345 | 3,525,614 | 332,442,199 | 328,088,937 |
| Less accumulated depreciation | 118,626,819 | 108,649,419 | 3,247,274 | 3,207,236 | 121,874,093 | 111,856,655 |
| Book value - depreciable assets | 210,291,035 | 215,913,904 | 277,071 | 318,378 | 210,568,106 | 216,232,282 |
| Percentage depreciated | 36.1% | 33.5% | 92.1% | 91.0% | 36.7% | 34.1% |
| Total Assets | $ 249,945,521 | $ 249,308,022 | $ 1,851,457 | $ 1,892,764 | $ 251,796,978 | $ 251,200,786 |

At December 31, 2016, the depreciable capital assets for governmental activities were 36.1% depreciated. This compares to 33.5% at December 31, 2015. 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, 92.1% of the asset values were depreciated at December 31, 2016 compared to 91.0% at December 31, 2015.

For governmental activities, the balance of construction in progress relates to GRTA projects in the amount of $7,478,722 General Fund of $190,241, 2002 SPLOST $210,799, Special Revenue Funds of $4,082,903, and Capital Transportation Funds of $824,957. In addition to roads projects these include two new parks, the new animal shelter, and the renovations to the Bleakley building where several departments will be moved to make room for the growing court system.

In the infrastructure and building categories we had additions of approximately $96,000 and $41,000, respectively. In the vehicles category, we had additions of around $2.8 million. This was primarily due to necessary purchases for the Sheriff's department and additional vans for the Rideshare department. Eighty percent of the costs of rideshare vans were paid for through grant funding. Computers were also a large category of additions for 2016. Around $1.5 million was added and majority of this was for software for the Sheriff's department. The remaining capital additions came from improvements and machinery and equipment. Improvements were around $457,000 and machinery and equipment $680,000.

***Debt***

During fiscal year 2016, the County retired $19,405,000 or 100.0% of outstanding sales tax bonds.

The following table reports debt balances at December 31, 2016 and 2015:

| | Outstanding Borrowings | | | | | |
|---|---|---|---|---|---|---|
| | Governmental Activities | | Business-type Activities | | Total | |
| | 2016 | 2015 | 2016 | 2015 | 2016 | 2015 |
| Capital lease obligation | $ 768,714 | $ 708,200 | $ - | $ - | $ 768,714 | $ 708,200 |
| Sales tax bonds | - | 19,405,000 | - | - | - | 19,405,000 |
| Total | $ 768,714 | $ 20,113,200 | $ - | $ - | $ 768,714 | $ 20,113,200 |

There are no remaining sales tax bonds balance of $19,405,000 was repaid in 2016.

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

See Note 3-H 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 2016 unemployment rate is 5.5%, which is slightly higher than the state’s average of 5.4%. The County’s employment for 2016 is estimated at 66,472 and will continue to grow as more businesses come to the area. The median household income for County residents is estimated at $59,329, which is higher than the $51,244 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 caused this revenue source to be below what was budgeted. The County continues to demonstrate a commitment to provide quality services with limited resources. The 2017 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, two new parks, and a new animal shelter.

## CONTACTING THE COUNTY’S FINANCIAL MANAGEMENT

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

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## BASIC FINANCIAL STATEMENTS

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

**Douglas County, Georgia**
***Statement of Net Position***
***December 31, 2016***

| | Primary Government | | | Component Unit |
|---|---|---|---|---|
| | Governmental Activities | Business-type Activities | Total | |
| **Assets** | | | | |
| Cash and cash equivalents | $ 42,899,000 | $ 740,986 | $ 43,639,986 | $ 1,540 |
| Restricted cash | 76,714 | - | 76,714 | - |
| Investments | - | - | - | 746,049 |
| Receivables: | | | | |
| Accounts | 4,592,671 | 63,129 | 4,655,800 | 102,038 |
| Property taxes | 2,712,190 | - | 2,712,190 | - |
| Sales taxes | 1,659,903 | - | 1,659,903 | - |
| Intergovernmental | 759,927 | - | 759,927 | 730,942 |
| Internal | 34,878 | (34,878) | - | - |
| Inventory | 159,885 | - | 159,885 | 19,774 |
| Prepaid items | 1,346,309 | - | 1,346,309 | - |
| Capital assets: | | | | |
| Nondepreciable | 39,654,486 | 1,574,386 | 41,228,872 | - |
| Depreciable, net | 210,291,035 | 277,071 | 210,568,106 | 180,252 |
| **Total Assets** | 304,186,998 | 2,620,694 | 306,807,692 | 1,780,595 |
| **Deferred Outflows of Resources** | | | | |
| Deferred outflows related to pensions | 14,021,383 | 138,770 | 14,160,153 | 128,474 |
| **Liabilities** | | | | |
| Accounts payable | 2,424,704 | 49,886 | 2,474,590 | 846 |
| Retainage payable | 289,204 | - | 289,204 | - |
| Accrued expenses | 2,180,962 | 20,404 | 2,201,366 | 59,637 |
| Accrued interest | 3,989 | - | 3,989 | - |
| Intergovernmental payable | 99,877 | 19,773 | 119,650 | 7,474 |
| Other payable | 373,388 | - | 373,388 | - |
| Claims and judgments payable | 1,567,093 | - | 1,567,093 | - |
| Noncurrent liabilities | | | | |
| Due within one year | 2,702,197 | 47,745 | 2,749,942 | 48,436 |
| Due in more than one year | 98,278,621 | 2,361,639 | 100,640,260 | 919,508 |
| **Total Liabilities** | 107,920,035 | 2,499,447 | 110,419,482 | 1,035,901 |
| **Deferred Inflows of Resources** | | | | |
| Deferred inflows related to pensions | - | - | - | 139,048 |
| **Net Position** | | | | |
| Net investment in capital assets (Note 3L) | 249,176,807 | 1,851,457 | 251,028,264 | 180,252 |
| Restricted for: | | | | |
| Capital projects | 5,136,777 | - | 5,136,777 | - |
| Debt service | 76,714 | - | 76,714 | - |
| Public safety | 14,370,246 | - | 14,370,246 | - |
| Public works | 13,365 | - | 13,365 | - |
| Judicial | 976,200 | - | 976,200 | - |
| Planning/community development | 431,388 | - | 431,388 | - |
| Unrestricted (deficit) | (59,893,151) | (1,591,440) | (61,484,591) | 553,868 |
| **Total Net Position** | $ 210,288,346 | $ 260,017 | $ 210,548,363 | $ 734,120 |

See accompanying notes to the basic financial statements

**Douglas County, Georgia**
***Statement of Activities***
***For the Year Ended December 31, 2016***

| 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 | $ 15,389,401 | $ 4,084,671 | $ 62,816 | $ - | $ (11,241,914) | $ - | $ (11,241,914) | $ - |
| Judicial | 15,378,975 | 189,872 | 1,096,370 | - | (14,092,733) | - | (14,092,733) | - |
| Public safety | 60,075,835 | 12,269,779 | 3,403,811 | 60,705 | (44,341,540) | - | (44,341,540) | - |
| Public works | 7,732,602 | 903,237 | 31,106 | 3,053,782 | (3,744,477) | - | (3,744,477) | - |
| Parks, recreation and culture | 8,072,633 | 866,507 | 8,700 | - | (7,197,426) | - | (7,197,426) | - |
| Planning/community development | 3,859,861 | 426,332 | 78,589 | 448,245 | (2,906,695) | - | (2,906,695) | - |
| Health and welfare | 1,915,695 | - | 481,840 | - | (1,433,855) | - | (1,433,855) | - |
| Interest and fiscal charges | 225,416 | - | - | - | (225,416) | - | (225,416) | - |
| **Total Governmental Activities** | 112,650,418 | 18,740,398 | 5,163,232 | 3,562,732 | (85,184,056) | - | (85,184,056) | - |
| **Business-type Activities** | | | | | | | | |
| Solid waste disposal | 1,864,035 | 2,214,002 | - | - | - | 349,967 | 349,967 | - |
| **Total Primary Government** | $ 114,514,453 | $ 20,954,400 | $ 5,163,232 | $ 3,562,732 | (85,184,056) | 349,967 | (84,834,089) | - |
| **Component Unit** | | | | | | | | |
| Douglas County Board of Health | $ 1,903,232 | $ 826,731 | $ 1,547,715 | $ - | - | - | - | 471,214 |
| | | **General Revenues** | | | | | | |
| | | Property taxes | | | 48,000,205 | - | 48,000,205 | - |
| | | Sales taxes | | | 22,148,775 | - | 22,148,775 | - |
| | | Insurance premium tax | | | 5,351,530 | - | 5,351,530 | - |
| | | Other taxes | | | 3,023,370 | - | 3,023,370 | - |
| | | Investment earnings | | | 36,455 | - | 36,455 | 6,525 |
| | | Miscellaneous | | | 618,809 | 222 | 619,031 | - |
| | | Transfers | | | (5,054) | 5,054 | - | - |
| | | **Total General Revenues** | | | 79,174,090 | 5,276 | 79,179,366 | 6,525 |
| | | **Change in Net Position** | | | (6,009,966) | 355,243 | (5,654,723) | 477,739 |
| | | **Net Position Beginning of Year** | | | 216,298,312 | (95,226) | 216,203,086 | 256,381 |
| | | **Net Position End of Year** | | | $ 210,288,346 | $ 260,017 | $ 210,548,363 | $ 734,120 |

See accompanying notes to the basic financial statements

**Douglas County, Georgia**
***Balance Sheet***
***Governmental Funds***
***December 31, 2016***

| | 2016 | | | | | | |
|---|---|---|---|---|---|---|---|
| | **General Fund** | **Fire Protection Services & EMS Fund** | **2010 SPLOST Fund** | **2010 Jail SPLOST Debt Service Fund** | **GRTA Arterial Road Fund** | **Nonmajor Governmental Funds** | **Total Governmental Funds** |
| **Assets** | | | | | | | |
| Cash and cash equivalents | $ 31,787,504 | $ 200 | $ - | $ - | $ 1 | $ 11,069,811 | $ 42,857,516 |
| Restricted cash | - | - | - | 76,714 | - | - | 76,714 |
| Receivables: | | | | | | | |
| Accounts | 1,162,450 | 2,367,667 | - | - | - | 1,059,387 | 4,589,504 |
| Property taxes | 2,712,190 | - | - | - | - | - | 2,712,190 |
| Sales taxes | 1,644,543 | - | 15,360 | - | - | - | 1,659,903 |
| Intergovernmental | 746,772 | - | - | - | - | 13,155 | 759,927 |
| Interfund | 5,788,990 | 1,300,224 | - | - | - | 9,222,155 | 16,311,369 |
| Inventory | 159,885 | - | - | - | - | - | 159,885 |
| Prepaid items | 1,346,309 | - | - | - | - | - | 1,346,309 |
| **Total Assets** | $ 45,348,643 | $ 3,668,091 | $ 15,360 | $ 76,714 | $ 1 | $ 21,364,508 | $ 70,473,317 |
| **Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)** | | | | | | | |
| **Liabilities** | | | | | | | |
| Accounts payable | $ 1,474,905 | $ 104,514 | $ - | $ - | $ 2,555 | $ 842,730 | $ 2,424,704 |
| Retainage payable | - | - | - | - | - | 289,204 | 289,204 |
| Accrued expenditures | 1,632,525 | 423,230 | - | - | - | 125,207 | 2,180,962 |
| Interfund payable | 11,955,891 | - | - | - | 2,669,812 | 16,458 | 14,642,161 |
| Intergovernmental payable | 99,877 | - | - | - | - | - | 99,877 |
| Other payable | - | - | - | - | - | 373,388 | 373,388 |
| **Total Liabilities** | 15,163,198 | 527,744 | - | - | 2,672,367 | 1,646,987 | 20,010,296 |
| **Deferred Inflows of Resources** | | | | | | | |
| Unavailable revenue | 1,729,166 | 1,945,252 | - | - | - | - | 3,674,418 |
| **Total Liabilities and Deferred Inflows of Resources** | 16,892,364 | 2,472,996 | - | - | 2,672,367 | 1,646,987 | 23,684,714 |
| **Fund Balances (Deficits)** | | | | | | | |
| Nonspendable | 1,506,194 | - | - | - | - | - | 1,506,194 |
| Restricted | - | 1,195,095 | 15,360 | 76,714 | - | 17,466,490 | 18,753,659 |
| Committed | - | - | - | - | - | 2,251,031 | 2,251,031 |
| Assigned | 12,765,982 | - | - | - | - | - | 12,765,982 |
| Unassigned | 14,184,103 | - | - | - | (2,672,366) | - | 11,511,737 |
| **Total Fund Balances (Deficits)** | 28,456,279 | 1,195,095 | 15,360 | 76,714 | (2,672,366) | 19,717,521 | 46,788,603 |
| **Total Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)** | $ 45,348,643 | $ 3,668,091 | $ 15,360 | $ 76,714 | $ 1 | $ 21,364,508 | $ 70,473,317 |

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, 2016***

| | | |
|---|---|---|
| **Total Governmental Fund Balances** | | $ 46,788,603 |
| **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 | $ 368,572,340 | |
| Less accumulated depreciation | (118,626,819) | 249,945,521 |
| Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds. | | 3,674,418 |
| The internal service fund is used by management to charge the costs of the group health and workers' compensation to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities column on the government-wide statement of net position. | | (3,156,772) |
| The deferred outflows of resources, deferred inflows of resources, and the net pension liability relate to the County's pension plan and are not expected to be liquidated with expendable financial resources and, therefore, are not reported in the funds. | | |
| Deferred outflows related to pensions | 14,021,383 | |
| Net pension liability | (46,566,644) | (32,545,261) |
| Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental fund balance sheets but are reported on the government-wide statement of net position (exclusive of internal service funds). | | |
| Interest payable | (3,989) | |
| Capital lease obligation | (768,714) | |
| Compensated absences | (6,272,175) | |
| Other postemployment benefits | (47,373,285) | (54,418,163) |
| **Net Position of Governmental Activities** | | $ 210,288,346 |

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, 2016***

| | 2016 | | | | | | |
|---|---|---|---|---|---|---|---|
| | **General Fund** | **Fire Protection Services & EMS Fund** | **2010 SPLOST Fund** | **2010 Jail SPLOST Debt Service Fund** | **GRTA Arterial Road Fund** | **Nonmajor Governmental Funds** | **Total Governmental Funds** |
| **Revenues** | | | | | | | |
| Taxes | $ 64,588,519 | $ - | $ 5,843,267 | $ - | $ - | $ 8,374,900 | $ 78,806,686 |
| Licenses and permits | 131,250 | - | - | - | - | 1,621,242 | 1,752,492 |
| Intergovernmental | 3,132,888 | 1,964,982 | - | - | 1,148,538 | 2,397,887 | 8,644,295 |
| Charges for services | 3,730,511 | 2,535,288 | - | - | - | 3,312,136 | 9,577,935 |
| Fines and forfeitures | 5,161,093 | - | - | - | - | 1,102,185 | 6,263,278 |
| Investment earnings | 14,200 | - | - | 14,115 | - | 8,140 | 36,455 |
| Contributions and donations | 87,026 | 20,723 | - | - | - | 33,495 | 141,244 |
| Miscellaneous | 139,709 | - | - | - | - | 447,502 | 587,211 |
| **Total Revenues** | 76,985,196 | 4,520,993 | 5,843,267 | 14,115 | 1,148,538 | 17,297,487 | 105,809,596 |
| **Expenditures** | | | | | | | |
| **Current** | | | | | | | |
| General government | 13,210,039 | - | - | - | - | - | 13,210,039 |
| Judicial | 13,741,778 | - | - | - | - | 283,890 | 14,025,668 |
| Public safety | 30,816,377 | 15,858,896 | - | - | - | 7,875,751 | 54,551,024 |
| Public works | 5,045,221 | - | - | - | - | 310,471 | 5,355,692 |
| Parks, recreation and culture | 5,937,363 | - | - | - | . | - | 5,937,363 |
| Planning/community development | 1,629,666 | - | - | - | - | 1,702,601 | 3,332,267 |
| Health and welfare | 1,775,360 | - | - | - | - | - | 1,775,360 |
| **Capital Outlay** | | | | | | | |
| Public safety | - | - | - | - | - | 243,780 | 243,780 |
| Public works | - | - | - | - | 1,959,472 | 5,018,536 | 6,978,008 |
| **Debt Service** | | | | | | | |
| Principal retirement | 148,962 | 160,512 | - | 19,405,000 | - | - | 19,714,474 |
| Interest and fiscal charges | 8,212 | 10,906 | - | 939,000 | - | - | 958,118 |
| **Total Expenditures** | 72,312,978 | 16,030,314 | - | 20,344,000 | 1,959,472 | 15,435,029 | 126,081,793 |
| **Excess (Deficiency) of Revenues Over (Under) Expenditures** | 4,672,218 | (11,509,321) | 5,843,267 | (20,329,885) | (810,934) | 1,862,458 | (20,272,197) |
| **Other Financing Sources (Uses)** | | | | | | | |
| Proceeds from the disposition of capital assets | 271,806 | - | - | - | - | - | 271,806 |
| Proceeds from issuance of capital lease | - | 369,989 | - | - | - | - | 369,989 |
| Transfers in | 5,262,000 | 11,425,908 | - | 8,316,022 | - | 9,607,791 | 34,611,721 |
| Transfers out | (14,457,830) | (2,527) | (8,316,022) | (5,237,082) | - | (7,103,314) | (35,116,775) |
| **Total Other Financing Sources (Uses)** | (8,924,024) | 11,793,370 | (8,316,022) | 3,078,940 | - | 2,504,477 | 136,741 |
| **Net Change in Fund Balances** | (4,251,806) | 284,049 | (2,472,755) | (17,250,945) | (810,934) | 4,366,935 | (20,135,456) |
| **Fund Balances Beginning of Year** | 32,708,085 | 911,046 | 2,488,115 | 17,327,659 | (1,861,432) | 15,350,586 | 66,924,059 |
| **Fund Balances End of Year** | $ 28,456,279 | $ 1,195,095 | $ 15,360 | $ 76,714 | $ (2,672,366) | $ 19,717,521 | $ 46,788,603 |

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, 2016***

| | | |
|---|---|---|
| **Net Changes In Fund Balances - Total Governmental Funds** | | $ (20,135,456) |
| **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 | $ (11,041,867) | |
| Capital outlay | 12,076,458 | 1,034,591 |
| 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. | | (397,091) |
| 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 12/31/16 | 3,674,418 | |
| Deferred at 12/31/15 | (2,838,509) | 835,909 |
| Transfers between governmental funds are reported in the governmental funds operating statement but are eliminated on the government-wide statement of activities: | | |
| Transfers in | (34,611,721) | |
| Transfers out | 34,611,721 | - |
| 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. | | 19,714,474 |
| 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. | | (369,989) |
| 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 | (416,186) | |
| Change in net pension obligation and related deferred outflows of resources | (2,964,980) | |
| Change in other post employment benefits | (3,485,406) | |
| Change in accrued interest payable | 390,576 | |
| Amortization of bond premiums | 584,643 | (5,891,353) |
| 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. | | (801,051) |
| **Change In Net Position of Governmental Activities** | | $ (6,009,966) |

See accompanying notes to the basic financial statements

**Douglas County, Georgia**
***General Fund***
***Statement of Revenues, Expenditures and***
***Changes in Fund Balances - Budget and Actual***
***For the Year Ended December 31, 2016***

| | Original Budget | Final Budget | Actual | Variance With Final Budget |
|---|---|---|---|---|
| **Revenues** | | | | |
| Taxes | $ 64,649,919 | $ 64,649,919 | $ 64,588,519 | $ (61,400) |
| Licenses and permits | - | - | 131,250 | 131,250 |
| Intergovernmental | 4,217,570 | 4,985,608 | 3,132,888 | (1,852,720) |
| Charges for services | 3,538,051 | 3,538,051 | 3,730,511 | 192,460 |
| Fines and forfeitures | 5,126,800 | 5,126,800 | 5,161,093 | 34,293 |
| Investment earnings | 10,350 | 10,350 | 14,200 | 3,850 |
| Contributions and donations | 25,001 | 44,476 | 87,026 | 42,550 |
| Miscellaneous | 55,092 | 55,092 | 139,709 | 84,617 |
| **Total Revenues** | 77,622,783 | 78,410,296 | 76,985,196 | (1,425,100) |
| **Expenditures** | | | | |
| **Current** | | | | |
| General government | 18,670,477 | 18,218,149 | 13,210,039 | 5,008,110 |
| Judicial | 13,528,215 | 14,693,387 | 13,741,778 | 951,609 |
| Public safety | 32,061,421 | 32,388,216 | 30,816,377 | 1,571,839 |
| Public works | 5,379,697 | 5,525,807 | 5,045,221 | 480,586 |
| Parks, recreation and culture | 6,519,459 | 6,551,240 | 5,937,363 | 613,877 |
| Planning/community development | 3,760,441 | 3,790,349 | 1,629,666 | 2,160,683 |
| Health and welfare | 1,783,111 | 1,884,807 | 1,775,360 | 109,447 |
| **Debt Service** | 157,177 | 157,177 | 157,174 | 3 |
| **Total Expenditures** | 81,859,998 | 83,209,132 | 72,312,978 | 10,896,154 |
| **Excess (Deficiency) of Revenues Over (Under) Expenditures** | (4,237,215) | (4,798,836) | 4,672,218 | 9,471,054 |
| **Other Financing Sources (Uses)** | | | | |
| Proceeds from the disposition of capital assets | - | - | 271,806 | 271,806 |
| Transfers in | 4,930,114 | 4,930,114 | 5,262,000 | 331,886 |
| Transfers out | (9,435,302) | (14,457,829) | (14,457,830) | (1) |
| **Total Other Financing Sources (Uses)** | (4,505,188) | (9,527,715) | (8,924,024) | 603,691 |
| **Net Change in Fund Balances** | $ (8,742,403) | $(14,326,551) | (4,251,806) | $ 10,074,745 |
| **Fund Balances Beginning of Year** | | | 32,708,085 | |
| **Fund Balances End of Year** | | | $ 28,456,279 | |

See accompanying notes to the basic financial statements

**Douglas County, Georgia**
***Fire Protection Services & EMS Fund***
***Statement of Revenues, Expenditures and***
***Changes in Fund Balances - Budget and Actual***
***For the Year Ended December 31, 2016***

| | Original Budget | Final Budget | Actual | Variance With Final Budget |
|---|---|---|---|---|
| **Revenues** | | | | |
| Intergovernmental | $ 1,922,000 | $ 1,947,000 | $ 1,964,982 | $ 17,982 |
| Charges for services | 2,040,000 | 2,095,000 | 2,535,288 | 440,288 |
| Contributions and donations | - | 6,820 | 20,723 | 13,903 |
| Miscellaneous | - | 707 | - | (707) |
| **Total Revenues** | 3,962,000 | 4,049,527 | 4,520,993 | 471,466 |
| **Expenditures** | | | | |
| **Current** | | | | |
| Public safety | 15,884,756 | 16,566,331 | 15,858,896 | 707,435 |
| **Debt Service** | | | | |
| Principal retirement | 171,419 | 171,419 | 160,512 | 10,907 |
| Interest and fiscal charges | - | - | 10,906 | (10,906) |
| **Total Expenditures** | 16,056,175 | 16,737,750 | 16,030,314 | 707,436 |
| **Excess (Deficiency) of Revenues Over (Under) Expenditures** | (12,094,175) | (12,688,223) | (11,509,321) | 1,178,902 |
| **Other Financing Sources (Uses)** | | | | |
| Proceeds from capital leases | - | 369,989 | 369,989 | - |
| Transfers in | 11,425,910 | 11,425,910 | 11,425,908 | (2) |
| Transfers out | - | (2,527) | (2,527) | - |
| **Total Other Financing Sources (Uses)** | 11,425,910 | 11,793,372 | 11,793,370 | (2) |
| **Net Change in Fund Balances** | $ (668,265) | $ (894,851) | 284,049 | $ 1,178,900 |
| **Fund Balances Beginning of Year** | | | 911,046 | |
| **Fund Balances End of Year** | | | $ 1,195,095 | |

See accompanying notes to the basic financial statements

**Douglas County, Georgia**
***Proprietary Funds***
***Statement of Net Position***
***December 31, 2016***

| | Business-type Activities Solid Waste Disposal | Governmental Activities - Internal Service Funds |
|---|---|---|
| **Assets** | | |
| **Current Assets** | | |
| Cash and cash equivalents | $ 740,986 | $ 41,484 |
| Receivables: | | |
| Accounts | 63,129 | 3,167 |
| Interfund | - | 1,433,512 |
| **Total Current Assets** | 804,115 | 1,478,163 |
| **Noncurrent Assets** | | |
| Capital assets: | | |
| Nondepreciable | 1,574,386 | - |
| Depreciable, net | 277,071 | - |
| **Total Noncurrent Assets** | 1,851,457 | - |
| **Total Assets** | 2,655,572 | 1,478,163 |
| **Deferred Outflows of Resources** | | |
| Deferred outflows related to pensions | 138,770 | - |
| **Liabilities** | | |
| **Current Liabilities** | | |
| Accounts payable | 49,886 | |
| Accrued expenses | 20,404 | - |
| Interfund payable | 34,878 | 3,067,842 |
| Intergovernmental payable | 19,773 | - |
| Claims payable | - | 1,567,093 |
| Compensated absences payable | 37,745 | - |
| Closure and postclosure care costs | 10,000 | - |
| **Total Current Liabilities** | 172,686 | 4,634,935 |
| **Long-term Liabilities (net of current portion)** | | |
| Compensated absences payable | 70,099 | - |
| Closure and postclosure care costs | 1,830,670 | - |
| Net pension liability | 460,870 | - |
| **Total Long-term Liabilities** | 2,361,639 | - |
| **Total Liabilities** | 2,534,325 | 4,634,935 |
| **Net Position** | | |
| Investment in capital assets | 1,851,457 | - |
| Unrestricted (deficit) | (1,591,440) | (3,156,772) |
| **Total Net Position** | $ 260,017 | $ (3,156,772) |

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, 2016***

| | Business-type Activities Solid Waste Disposal | Governmental Activities - Internal Service Funds |
|---|---|---|
| **Operating Revenues** | | |
| Charges for services | $ 2,214,002 | $ 13,049,858 |
| Miscellaneous | 222 | - |
| **Total Operating Revenues** | 2,214,224 | 13,049,858 |
| **Operating Expenses** | | |
| Personal services | 709,926 | - |
| Administration | - | 778,505 |
| Operating | 1,039,226 | - |
| Repairs and maintenance | 65,996 | - |
| Claims and excess premiums | - | 13,572,404 |
| Depreciation | 48,887 | - |
| **Total Operating Expenses** | 1,864,035 | 14,350,909 |
| **Operating Income (Loss)** | 350,189 | (1,301,051) |
| **Transfers** | | |
| Transfer in | 5,054 | 500,000 |
| **Change in Net Position** | 355,243 | (801,051) |
| **Net Position Beginning of Year** | (95,226) | (2,355,721) |
| **Net Position End of Year** | $ 260,017 | $ (3,156,772) |

See accompanying notes to the basic financial statements

**Douglas County, Georgia**
***Proprietary Funds***
***Statement of Cash Flows***
***For the Year Ended December 31, 2016***

| | Business-type Activities Solid Waste Disposal | Governmental Activities - Internal Service Funds |
|---|---|---|
| **Increase (Decrease) in Cash and Cash Equivalents** | | |
| **Cash Flows from Operating Activities** | | |
| Cash received from customers | $ 2,217,148 | $ 13,005,309 |
| Cash payments for personal services | (662,940) | - |
| Cash payments for goods and services | (982,239) | (823,081) |
| Cash payments for claims | - | (12,679,325) |
| **Net Cash Provided by (Used in) Operating Activities** | 571,969 | (497,097) |
| **Cash Flows from Noncapital Financing Activities** | | |
| Transfers in | 5,054 | 500,000 |
| Proceeds from interfund loan | 4,773 | - |
| **Net Cash Provided by Noncapital Financing Activities** | 9,827 | 500,000 |
| **Cash Flows from Capital and Related Financing Activities** | | |
| Acquisition of capital assets | (7,580) | - |
| **Net Increase (Decrease) in Cash and Cash Equivalents** | 574,216 | 2,903 |
| **Cash and Cash Equivalents Beginning of Year** | 166,770 | 38,581 |
| **Cash and Cash Equivalents End of Year** | $ 740,986 | $ 41,484 |
| **Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities** | | |
| **Operating Income (Loss)** | $ 350,189 | $ (1,301,051) |
| **Adjustments -** | | |
| Depreciation | 48,887 | - |
| **(Increase) Decrease in Assets -** | | |
| Accounts receivable | 2,924 | (272) |
| Interfund receivable | - | (44,277) |
| Deferred outflow of resources | (83,399) | - |
| **Increase (Decrease) in Liabilities:** | | |
| Accounts payable | 2,031 | (101,806) |
| Interfund payable | - | 748,015 |
| Accrued expenses | 3,790 | - |
| Intergovernmental payable | 6,722 | - |
| Compensated absences payable | 10,836 | - |
| Closure and postclosure care costs | 114,230 | - |
| Claims payable | - | 202,294 |
| Net pension liability | 115,759 | - |
| **Net Cash Provided by (Used in) Operating Activities** | $ 571,969 | $ (497,097) |

See accompanying notes to the basic financial statements

**Douglas County, Georgia**
***Statement of Fiduciary Assets and Liabilities***
***Agency Funds***
***December 31, 2016***

| | 2016 |
|---|---|
| **Assets** | |
| Cash and cash equivalents | $ 7,406,486 |
| Property taxes receivable | 8,449,836 |
| **Total Assets** | $ 15,856,322 |
| **Liabilities** | |
| Taxes payable to others upon collection | $ 8,449,836 |
| Due to others | 7,406,486 |
| **Total Liabilities** | $ 15,856,322 |

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, 2016***

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

## *Note 1 - Summary of Significant Accounting Policies*

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

The 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, 2016 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:

***General Fund*** – The general fund accounts for all financial resources except those required to be accounted for in another fund. The general fund's fund balance is available to the County for any purpose provided it is expended or transferred according to the general laws of the State of Georgia.

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

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

***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)*

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

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

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

The internal service funds are defined as:

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

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

### *1-C. Measurement Focus*

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

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

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

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

### *1-D. Basis of Accounting*

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

## *Note 1 Summary of Significant Accounting Policies (Continued)*

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

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

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

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

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

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

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

### *1-E. Assets, Liabilities and Fund Equity*

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

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

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

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

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

## *Note 1 - Summary of Significant Accounting Policies (Continued)*

### *1-E-2 Restricted Cash*

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

### *1-E-3 Receivables*

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

### *1-E-4 Interfund Balances*

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

### *1-E-5 Inventories*

Inventories are valued at cost, which approximates market, using the first-in/first-out (FIFO) method. Inventories consist of expendable supplies held for consumption. The cost is recorded as an asset at the time the individual item is purchased. Inventories reported in the governmental funds are equally offset by a nonspendable fund balance category, which indicates that they do not 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, 2016, are recorded as prepaid items using the consumption method by recording an asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed. At the fund reporting level, an equal amount of fund balance is nonspendable, as this amount is not available for general appropriation.

### *1-E-7 Capital Assets*

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

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

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

All reported capital assets are depreciated except for land and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the County’s historical records of necessary improvements and replacement (Note 3-D).

## *Note 1 - Summary of Significant Accounting Policies (Continued)*

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

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

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

### *1-E-8 Compensated Absences*

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

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

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

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

### *1-E-9 Deferred Outflows / Inflows of Resources*

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

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

## *Note 1 Summary of Significant Accounting Policies (Continued)*

### *1-E-10 Accrued Liabilities and Long-term Obligations*

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

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of these funds. However, compensated absences that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are "due for payment" during the current year. Certificates of participation and bonds are recognized as a liability in the governmental fund financial statements when due (Note 3-H).

### *1-E-11 Bond Premiums and Issuance Costs*

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

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

### *1-E-12 Pensions*

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Association of County Commissioners of Georgia Pension Plan (ACCG Plan) and additions to/deductions from the ACCG Plan's fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value (Note 3-I).

### *1-E-13 Fund Equity*

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

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

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

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

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

## *Note 1 - Summary of Significant Accounting Policies (Continued)*

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

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

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

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

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

### *1-E-14 Operating Revenues and Expenses*

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

### *1-E-15 Interfund Activity*

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

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

### *1-E-16 Local Option Sales Taxes*

The County receives 70.14% of a 1% local option sales tax levied on all retail sales made within the County. The proceeds of such tax collected each year are used to reduce, on a dollar-for-dollar basis, the millage equivalent amount of property taxes, which would otherwise be required to be levied in the subsequent year. This allocation was renegotiated with municipalities within Douglas County in 2012.

## *Note 1 - Summary of Significant Accounting Policies (Continued)*

### *1-E-17 Estimates*

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

### *1-E-18 Comparative Data*

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

## *Note 2 – Stewardship, Compliance and Accountability*

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

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

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

The original 2016 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 2016 annual budget:

| | |
|---|---|
| General Fund: | |
| Coroner | $ 5,052 |
| Interest and fiscal charges | 8,212 |
| Fire Protection Services & EMS Fund - Interest and fiscal charges | 10,906 |
| Neighborhood Stabilization Program Fund - Planning/community development | 210,605 |
| Law Library Fund - Judicial | 18,410 |

### *2-C. Deficit Fund Equities*

The following funds had a deficit fund equities as of December 31, 2016:

| | |
|---|---|
| GRTA Arterial Road Fund | $ 2,672,366 |
| Group Health Insurance Fund | 3,880,044 |

## *Note 3 - Detailed Notes on All Funds*

### *3-A. Deposits and Investments*

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

***Custodial Credit Risk – Deposits*** – The custodial credit risk for deposits is the risk that, in the event of a bank failure, the County's deposits may not be recovered. The County's cash and investment policies do not specifically address custodial credit risk. At December 31, 2016 cash uninsured with collateral held by the pledging bank not in the County's name was $50,702,575.

***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, 2016 are as follows:

| Type of Investment | Rating | Fair Value | Weighted Average Maturity |
|---|---|---|---|
| Georgia Fund 1 | AAAf | $ 5,082 | 42 days |
| Money market | not rated | 494,493 | n/a |
| | | $ 499,575 | |

Investments of the Health Department include $246,474 of certificated of deposit.

In fiscal year 2016, the Health Department adopted GASB Statement No. 72 (GASB 72), *Fair Value Measurement and Application*. GASB 72 was issued to address accounting and financial reporting issues related to fair value measurements.

The Health Department categorizes its fair value measurements within the fair value hierarchy established by general accepted accounting principles. Fair value is the exchange price that would be received for as asset (exit price) in the principal or most advantageous market for an asset in an orderly transaction between market participants on the measurement date. There are three levels of inputs that may be used to measure fair values:

- Level 1 inputs utilize quoted prices (unadjusted) in active markets for identical assets that the Health Department has the ability to access.
- Level 2 inputs are inputs other than quoted prices included in Level 1 that are observable for the asset in active markets, as well as inputs that are observable for the asset (other than quoted prices), such as interest rates, foreign exchange rates and yield curves that are observable at commonly quoted intervals.
- Level 3 inputs are unobservable inputs for the asset which are typically based on the Health Department's own assumptions, as there is little, if any related market activity.

The Health Department's recurring fair value measurements at June 30, 2016, the Georgia Fund 1 and the money market account totaled $499,575 are classified in Level 1 of the fair value hierarchy and are valued using prices quoted in active markets for those securities.

## *Note 3 - Detailed Notes on All Funds (Continued)*

Primary government cash and cash equivalents reconciliation at December 31, 2016:

| | Cash and Cash Equivalents |
|---|---|
| Primary Government - Fund Reporting Level: | |
| Governmental Funds - Balance Sheet | $ 42,857,516 |
| Enterprise Fund Statement of Net Position | 740,986 |
| Internal Service Fund's Statement of Net Position | 41,484 |
| Statement of Fiduciary Assets and Liabilities | 7,406,486 |
| Total | $ 51,046,472 |

### *3-B. Receivables*

Receivables at December 31, 2016, 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 - $91,009
- Fire Protection Services & EMS Fund - $7,707,892
- Solid Waste Fund - $66,041

### *3-C. Property Taxes*

The Board of Commissioners levied property taxes on August 2, 2016. Property taxes attach as an enforceable lien on property as of January 1. Property taxes were billed on September 15, 2016 and are due upon receipt, however, the actual due date was November 15, 2016. The County bills and collects its own property taxes and also collects property taxes for the County Board of Education, City of Douglasville, City of Villa Rica and the State of Georgia. The County also collects vehicle and mobile home taxes for the cities located in the County and the State of Georgia. Collection of the County's taxes and for the other governmental agencies is the responsibility of the Tax Commissioner's Office, which is accounted for in an agency fund.

*(This page continued on the subsequent page)*

## *Note 3 - Detailed Notes on All Funds (Continued)*

### *3-D. Capital Assets*

Governmental fund activities capital asset activity for the year ended December 31, 2016, was as follows:

| | Balance 1/1/2016 | Additions | Deductions | Balance 12/31/2016 |
|---|---|---|---|---|
| Nondepreciable capital assets: | | | | |
| Land | $ 26,216,147 | $ 807,900 | $ 157,181 | $ 26,866,866 |
| Construction in progress | 7,177,971 | 6,719,467 | 1,109,818 | 12,787,620 |
| Total nondepreciable capital assets | 33,394,118 | 7,527,367 | 1,266,999 | 39,654,486 |
| Depreciable capital assets: | | | | |
| Buildings | 188,739,116 | 41,218 | - | 188,780,334 |
| Improvements other than buildings | 26,811,432 | 456,718 | 13,351 | 27,254,799 |
| Machinery and equipment | 16,796,451 | 680,843 | 178,482 | 17,298,812 |
| Vehicles | 21,022,766 | 2,857,413 | 1,112,544 | 22,767,635 |
| Computers | 3,758,333 | 1,526,678 | - | 5,285,011 |
| Infrastructure | 67,435,225 | 96,038 | - | 67,531,263 |
| Total depreciable capital assets | 324,563,323 | 5,658,908 | 1,304,377 | 328,917,854 |
| Total capital assets | 357,957,441 | 13,186,275 | 2,571,376 | 368,572,340 |
| Accumulated depreciation: | | | | |
| Buildings | 36,190,576 | 4,607,158 | - | 40,797,734 |
| Improvements other than buildings | 10,211,623 | 1,429,421 | 1,087 | 11,639,957 |
| Machinery and equipment | 10,438,254 | 1,417,486 | 139,486 | 11,716,254 |
| Vehicles | 13,329,094 | 1,341,498 | 923,894 | 13,746,698 |
| Computers | 2,778,957 | 459,524 | - | 3,238,481 |
| Infrastructure | 35,700,915 | 1,786,780 | - | 37,487,695 |
| Total accumulated depreciation | 108,649,419 | 11,041,867 | 1,064,467 | 118,626,819 |
| Governmental activities capital assets, net | $ 249,308,022 | $ 2,144,408 | $ 1,506,909 | $ 249,945,521 |

Governmental activities depreciation expense

| | |
|---|---|
| General government | $ 1,109,860 |
| Judicial | 54,357 |
| Public safety | 116,035 |
| Public works | 312,247 |
| Parks, recreation and culture | 1,754,182 |
| Planning/community development | 5,730,084 |
| Health and welfare | 1,965,102 |
| Total governmental activities depreciation expense | $ 11,041,867 |

## *Note 3 - Detailed Notes on All Funds (Continued)*

Business-type activities capital asset activity for the year ended December 31, 2016, was as follows:

| | Balance 1/1/2016 | Additions | Deductions | Balance 12/31/2016 |
|---|---|---|---|---|
| Nondepreciable capital assets: | | | | |
| Land and improvements | $ 1,574,386 | $ - | $ - | $ 1,574,386 |
| Depreciable capital assets: | | | | |
| Buildings and structures | 442,005 | 7,580 | - | 449,585 |
| Machinery and equipment | 2,605,340 | - | - | 2,605,340 |
| Computer software | 45,860 | - | - | 45,860 |
| Vehicles | 432,410 | - | 8,850 | 423,560 |
| Total depreciable capital assets | 3,525,615 | 7,580 | 8,850 | 3,524,345 |
| Total capital assets | 5,100,001 | 7,580 | 8,850 | 5,098,731 |
| Accumulated depreciation: | | | | |
| Buildings and structures | 243,611 | 10,932 | - | 254,543 |
| Machinery and equipment | 2,506,970 | 32,805 | - | 2,539,775 |
| Computer software | 42,285 | 1,100 | - | 43,385 |
| Vehicles | 414,371 | 4,050 | 8,850 | 409,571 |
| Total accumulated depreciation | 3,207,237 | 48,887 | 8,850 | 3,247,274 |
| Business-type activates capital assets, net | $ 1,892,764 | $ (41,307) | $ - | $ 1,851,457 |

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, 2016, was as follows:

| | Balance 7/1/2015 | Additions | Deductions | Balance 06/30/2016 |
|---|---|---|---|---|
| Douglas County Board of Health | | | | |
| Depreciable capital assets: | | | | |
| Buildings and improvements | $ 73,991 | $ 127,150 | $ - | $ 201,141 |
| Machinery and equipment | 192,255 | - | - | 192,255 |
| Vehicles | 36,248 | - | - | 36,248 |
| Furniture and fixtures | 25,770 | - | - | 25,770 |
| Total depreciable assets | 328,264 | 127,150 | - | 455,414 |
| Accumulated depreciation: | | | | |
| Buildings and improvements | 28,001 | 6,878 | - | 34,879 |
| Machinery and equipment | 169,250 | 11,765 | - | 181,015 |
| Vehicles | 36,248 | - | - | 36,248 |
| Furniture and fixtures | 21,365 | 1,655 | - | 23,020 |
| Total accumulated depreciation | 254,864 | 20,298 | - | 275,162 |
| Douglas County Board of Health - Capital assets, net | $ 73,400 | $ 106,852 | $ - | $ 180,252 |

### *3-E. Interfund Balances and Transfers*

***Interfund Balances*** - Interfund balances at December 31, 2016, 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 | Fire Protection Services & EMS Fund | Nonmajor Governmental Funds | Internal Service Funds | Total |
| General Fund | $ - | $ 1,300,224 | $ 9,222,155 | $ 1,433,512 | $ 11,955,891 |
| GRTA Arterial Road Fund | 2,669,812 | - | - | - | 2,669,812 |
| Nonmajor Governmental Funds | 16,458 | - | - | - | 16,458 |
| Solid Waste Disposal Fund | 34,878 | - | - | - | 34,878 |
| Internal Service Funds | 3,067,842 | - | - | - | 3,067,842 |
| Total | $ 5,788,990 | $ 1,300,224 | $ 9,222,155 | $ 1,433,512 | $ 17,744,881 |

## *Note 3 - Detailed Notes on All Funds (Continued)*

***Interfund Transfers*** - Interfund transfers for the year ended December 31, 2016, consisted of the following:

| | Transfer to | | | | | | |
|---|---|---|---|---|---|---|---|
| Transfers from | General Fund | Fire Protection Services & EMS | 2010 Jail SPLOST Debt Service Fund | Nonmajor Governmental Funds | Internal Service Funds | Solid Waste Fund | Total |
| General Fund | $ - | $ 5,653,956 | $ - | $ 8,301,347 | $ 500,000 | $ 2,527 | $ 14,457,830 |
| Fire Protection Services & EMS Fund | - | - | - | - | - | 2,527 | 2,527 |
| 2010 SPLOST Fund | - | - | 8,316,022 | - | - | - | 8,316,022 |
| 2010 Jail SPLOST Debt Service Fund | 5,237,082 | - | - | - | - | - | 5,237,082 |
| Nonmajor Governmental Funds | 24,918 | 5,771,952 | - | 1,306,444 | - | - | 7,103,314 |
| Total | $ 5,262,000 | $ 11,425,908 | $ 8,316,022 | $ 9,607,791 | $ 500,000 | $ 5,054 | $ 35,116,775 |

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. During 2016, the County transferred $5,237,082 in excess SPLOST funds to the General Fund after the completion of the law enforcement complex and the payoff of the 2011 General Obligation Sales Tax Bonds. The Law Enforcement Complex was the only approved project and the 2011 General Obligation Sales Tax Bonds were the only general obligation debt for the County.

### *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 $1,840,670 as of December 31, 2016, which is based on 100% of Landfill Phase I Sections 1 and 2, and 67.01% 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 $1,840,670 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, 2016. 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. Long-Term Debt and Obligations*

The following is a summary of the outstanding debt and obligations at December 31, 2016

***Governmental Activities Debt*** - The County reports one outstanding debt issue at December 31, 2016.

***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 2016 was $939,000. The Bonds were satisfied in accordance with contractual terms.

***Capital Lease Obligations*** – In December 2012, the County entered into a capital lease to purchase four pieces of heavy construction equipment for $658,103. Payments are $7,459 monthly which includes principal and interest. A final payment of principal and interest in the amount of $206,500 is due on December 14, 2017. The lease meets the criteria of a capital lease since the lessor transfers benefits and risks of ownership to the lessee at the end of the lease. Capital lease payments are reflected as debt service expenditures at the governmental fund reporting level. The equipment acquired by the lease is included in governmental-type activities capital assets in the amount of $391,963 (cost of $658,103 less accumulated depreciation of $266,140). Current year depreciation of $65,810 is included in depreciation expense in the County's government-wide statements. The lease carries an interest rate of 1.75%. The outstanding balance of the corresponding liability is included in the governmental activities long-term debt.

Future minimum lease payments as of December 31, 2016 follow:

| Year | Principal | Interest | Total |
|---|---|---|---|
| 2017 | $ 277,212 | $ 3,879 | $ 281,091 |

In June, 2013, the County entered into a capital lease to purchase ten defibrillator/monitors for $354,333. Payments are $74,061 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 $230,316 (cost of $354,333 less accumulated depreciation of $124,017). Current year depreciation of $35,434 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 |
|---|---|---|---|
| 2017 | $ 71,905 | $ 2,156 | $ 74,061 |
| 2018 | 72,976 | 1,085 | 74,061 |
| Total | $ 144,881 | $ 3,241 | $ 148,122 |

## *Note 3 - Detailed Notes on All Funds (Continued)*

***Capital Lease Obligations (Continued)*** – 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 $80,693 (cost of $108,800 less accumulated depreciation of $28,107). Current year depreciation of $10,880 is included in depreciation expense in the County's government-wide statements. The lease carries an interest rate of 1.75%. The outstanding balance of the corresponding liability is included in the governmental activities long-term debt.

| Year | Principal | Interest | Total |
|---|---|---|---|
| 2017 | $ 36,898 | $ 645 | $ 37,543 |

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 $49,625 (cost of $67,671 less accumulated depreciation of $18,046). Current year depreciation of $6,767 is included in depreciation expense in the County's government-wide statements. The lease carries an interest rate of 1.80%. The outstanding balance of the corresponding liability is included in the governmental activities long-term debt.

| Year | Principal | Interest | Total |
|---|---|---|---|
| 2017 | $ 22,961 | $ 413 | $ 23,374 |

In January, 2015, the County entered into a capital lease to purchase a Dell Storage Device for $19,234. Payments are $6,749 annually which includes principal and interest. The lease meets the criteria of a capital lease since the lessee has the option to exercise a bargain purchase option at the end of the lease term. Capital lease payments are reflected as debt service expenditures at the governmental fund reporting level. The equipment acquired by the lease is included in governmental-type activities capital assets in the amount of $12,823 (cost of $19,234 less accumulated depreciation of $6,411). Current year depreciation of $3,848 is included in depreciation expense in the County's government-wide statements. The lease carries an interest rate of 5.23%. The outstanding balance of the corresponding liability is included in the governmental activities long-term debt.

| Year | Principal | Interest | Total |
|---|---|---|---|
| 2017 | $ 6,434 | $ 315 | $ 6,749 |

In January, 2016, the County entered into a capital lease to purchase a Pumper Truck for $373,448. Payments are $97,357 annually which includes principal and interest. The lease meets the criteria of a capital lease since the lessee has the option to exercise a bargain purchase option at the end of the lease term. Capital lease payments are reflected as debt service expenditures at the governmental fund reporting level. The equipment acquired by the lease is included in governmental-type activities capital assets in the amount of $339,215 (cost of $373,448 less accumulated depreciation of $34,233). Current year depreciation of $34,233 is included in depreciation expense in the County's government-wide statements. The lease carries an interest rate of 2.08%. The outstanding balance of the corresponding liability is included in the governmental activities long-term debt.

| Year | Principal | Interest | Total |
|---|---|---|---|
| 2017 | $ 91,526 | $ 5,831 | $ 97,357 |
| 2018 | 93,430 | 3,927 | 97,357 |
| 2019 | 95,372 | 1,985 | 97,357 |
| Total | $ 280,328 | $ 11,743 | $ 292,071 |

## *Note 3 - Detailed Notes on All Funds (Continued)*

***Changes in Long-term Obligations*** - Changes in the County's long-term obligations consisted of the following for the year ended December 31, 2016:

| Governmental Activities | Outstanding 1/1/2016 | Additions | Reductions | Outstanding 12/31/2016 | Amounts Due in One Year |
|---|---|---|---|---|---|
| 2011 General Obligation Sales Tax Bonds | $ 19,405,000 | $ - | $ 19,405,000 | $ - | $ - |
| Deferred bond premium | 584,643 | - | 584,643 | - | - |
| Total bonded debt | 19,989,643 | - | 19,989,643 | - | - |
| Net pension liability | 35,233,361 | 11,333,283 | - | 46,566,644 | - |
| Net OPEB obligation | 43,887,879 | 3,485,406 | - | 47,373,285 | - |
| Capital lease obligation | 708,200 | 369,988 | 309,474 | 768,714 | 506,936 |
| Compensated absences | 5,855,989 | 2,465,782 | 2,049,596 | 6,272,175 | 2,195,261 |
| Total Governmental Activities | $ 105,675,072 | $ 17,654,459 | $ 22,348,713 | $ 100,980,818 | $ 2,702,197 |
| Business-type Activities | | | | | |
| Net pension liability | $ 345,111 | $ 115,759 | $ - | $ 460,870 | $ - |
| Closure and postclosure care costs | 1,726,440 | 114,230 | - | 1,840,670 | 10,000 |
| Compensated absences | 97,008 | 35,088 | 24,252 | 107,844 | 37,745 |
| Total Business-type Activities | $ 2,168,559 | $ 265,077 | $ 24,252 | $ 2,409,384 | $ 47,745 |

The 2011 General Obligation Sales Tax Bonds were retired by the 2010 SPLOST Debt Service Fund. The capital lease obligations are being retired by the General and Fire Protection Services and EMS Funds. The governmental activities compensated absences liability will be paid from the fund from which the employees' salaries are paid, generally the General Fund. The compensated absences liability for business-type activities is paid by the solid waste disposal fund. Claims and judgments represent workers' compensation and health insurance costs incurred but not reported to be paid from the internal service funds.

Changes in the Douglas County Department of Health's long-term obligations consisted of the following for the year ended June 30, 2016 follow:

| | Outstanding 7/1/2015 | Additions | Reductions | Outstanding 6/30/2016 | Amounts Due in One Year |
|---|---|---|---|---|---|
| Net pension liability | $ 926,965 | $ - | $ 12,443 | $ 914,522 | $ - |
| Compensated absences | 57,280 | 34,575 | 38,433 | 53,422 | 48,436 |
| Total long-term liabilities | $ 984,245 | $ 34,575 | $ 50,876 | $ 967,944 | $ 48,436 |

## *Note 3 - Detailed Notes on All Funds (Continued)*

### *3-I. Pensions*

#### *ACCG Pension Plan*

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

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

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

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

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

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

The following is the plan membership at January 1, 2016 (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 | 178 |
| Terminated plan participants entitled to but not yet receiving benefits | 130 |
| Active employees participating in the plan | 947 |
| Total | 1,255 |
| Covered compensation for active participants | $ 39,119,100 |

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

County employees are required to contribute 5% of base wages to the plan, which were $2,169,086 for the plan year ended December 31, 2016. Employer's contribution to the plan for the year ended December 31, 2016 was $3,585,332 or 9% of covered payroll.

## *Note 3 - Detailed Notes on All Funds (Continued)*

***Net Pension Liability*** – The County's net pension liability was measured as of December 31, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2016.

The total pension liability in the January 1, 2016 valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

| | |
|---|---|
| Inflation | 3.0% |
| Salary increases | 3.0% - 5.5% based on age |
| Investment rate of return | 7.25% |

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

The actuarial assumptions used in the January 1, 2016 valuation were based on the results of an actuarial experience study for the period of January 1, 2015 to December 31, 2015.

The long-term expected rate of return on pension plan investments was determined through a blend of using a building-block method based on 20-year benchmarks (25%) and 30-year benchmarks (25% ), as well as forward-looking capital market assumptions for a moderate asset allocation (50%), as determined by UBS. Expected future rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation are summarized in the following table:

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

***Discount rate -*** The discount rate used to measure the total pension liability was 7.25 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that County contributions will be made at rates equal to the difference between actuarially determined contribution rates and the employee rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

*(This note continued on the subsequent page)*

## *Note 3 - Detailed Notes on All Funds (Continued)*

| Schedule of Changes in Net Pension Liability | | | |
|---|---|---|---|
| | Increase (Decrease) | | |
| | Total Pension Liability | Plan Fiduciary Net Position | Net Pension Liability |
| Balance, December 31, 2015 | $ 81,053,447 | $ 45,474,975 | $ 35,578,472 |
| Changes for the year: | | | |
| Service cost | 3,064,080 | - | 3,064,080 |
| Interest | 6,079,009 | - | 6,079,009 |
| Differences between expected and acutual experience | 7,358,244 | - | 7,358,244 |
| Change in assumption | 3,676,417 | - | 3,676,417 |
| Contributions - County | - | 3,585,332 | (3,585,332) |
| Contributions - Employees | - | 2,169,086 | (2,169,086) |
| Net investment income | - | 3,307,258 | (3,307,258) |
| Benefit payments | (3,557,014) | (3,223,573) | (333,441) |
| Administrative expense | - | (150,048) | 150,048 |
| Investment expense | - | (231,337) | 231,337 |
| Refund of employee contributions | - | (204,874) | 204,874 |
| Other | - | (80,150) | 80,150 |
| Net changes | 16,620,736 | 5,171,694 | 11,449,042 |
| Balance, December 31, 2016 | $ 97,674,183 | $ 50,646,669 | $ 47,027,514 |

***Sensitivity of the County's proportional share of the net pension liability to changes in the discount rate*** – The following presents the net pension liability of the County, calculated using the discount rate of 7.25 percent, as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.25%) or 1-percentage-point higher (8.25%) than the current rate:

| | 1% Decrease (6.25%) | Current discount rate (7.25%) | 1% Increase (8.25%) |
|---|---|---|---|
| County's Net Pension Liability | $ 61,753,095 | $ 47,027,514 | $ 35,011,759 |

***Pension plan fiduciary net position*** – Detailed information about the pension plan's fiduciary net position is available in the separately issued financial report. A copy of the plan's financial report may be obtained from:

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

## *Note 3 - Detailed Notes on All Funds (Continued)*

***Pension expense and deferred outflows of resources and deferred inflows of resources related to pensions*** – For the year ended December 31, 2016, the County recognized pension expense of $6,550,312. At December 31, 2016, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources**.**

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|---|---|
| Differences between expected and actual experience | $ 6,605,986 | $ - |
| Net difference between projected and actual earnings on pension plan investments | 2,290,698 | - |
| Changes of assumption | 5,263,469 | - |
| | $ 14,160,153 | $ - |

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

| Year ended December 31, | |
|---|---|
| 2017 | $ 2,880,944 |
| 2018 | 2,880,943 |
| 2019 | 2,811,973 |
| 2020 | 2,173,850 |
| 2021 | 2,114,252 |
| Thereafter | 1,298,191 |

***Defined Benefit Plan - 1979***

Effective December 31, 1978, the County terminated the Douglas County Employee Defined Benefit Plan a single employer defined benefit pension plan. Employees who were retired as of the time of termination are being paid their benefits from employer contributions made to the trust prior to its termination. These payments are the sole responsibility of the Metropolitan Life Insurance Company of North America. All other employees with vested benefits as of the termination of this Plan are to receive payments from the County general fund. The plan is administered by the County Board of Commissioners. A separately issued financial statement for this plan is not issued. The Plan is funded with annual appropriations on a cash basis; therefore, no trust fund assets are maintained. Due to the de minimis amount of pension expenditures and the limited number of individuals involved all required payments are reported in the general fund under the caption general expenditures. Management has determined the related impact on the financial statements to be immaterial.

## *Note 3 - Detailed Notes on All Funds (Continued)*

### *Other Defined Benefit Plans*

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

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

### *Discretely Presented Component Unit – Douglas County Health Department*

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

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

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

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

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

Member contributions under the new plan and GSEPS are 1.25% of annual compensation. The Health Department's contractually required contribution rate, actuarially determined annually, for the year ended June 30, 2016 was 19.97% of annual covered payroll for old and 24.72% for new plan members and 21.69% for GSEPS members. The Health Department's contributions to ERS totaled $128,474 for the year ended June 30, 2016. Contributions are expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

## *Note 3 - Detailed Notes on All Funds (Continued)*

***Pension expense and deferred outflows of resources and deferred inflows of resources related to pensions*** – At June 30, 2016, the Health Department reported a liability of $914,522 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2014, and the total pension liability used to calculate the net pension liability was based on an actuarial valuation as of that date. The Health Department's proportion of the net pension liability was based on a projection of the Health Department's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2015, the Health Department's proportion was 0.023%, which was a decrease of 0.002% from its proportion measured as of June 30, 2014.

For the year ended June 30, 2016, the Health Department recognized pension expense of $130,214. At June 30, 2016, the Board reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|---|---|
| Differences between expected and actual experiences | $ - | $ 7,307 |
| Net difference between projected and actual earnings on pension plan investments | - | 65,984 |
| Changes in proportion and differences between employer contributions and proportionate share of contributions | - | 65,757 |
| Contributions made subsequent to measurement date | 128,474 | - |
| | $ 128,474 | $ 139,048 |

Health Department contributions subsequent to the measurement date of $128,474 are reported as deferred outflows of resources and will be recognized as a reduction of the net pension liability in the year ended June 30, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

| Year ended June 30, | |
|---|---|
| 2017 | $ (80,049) |
| 2018 | (51,836) |
| 2019 | (29,411) |
| 2020 | 22,248 |

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

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

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

## *Note 3 - Detailed Notes on All Funds (Continued)*

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

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

| Asset class | Target allocation | Long-term expected real rate of return |
|---|---|---|
| Fixed Income | 30.0% | 3.00% |
| Large Cap Equities | 39.7% | 6.50% |
| Mid Cap Equities | 3.7% | 10.00% |
| Small Cap Equities | 1.6% | 13.00% |
| International Developed Market Equities | 18.9% | 6.50% |
| International Emerging Market Equities | 6.1% | 11.00% |

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

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

| | 1% Decrease (6.50%) | Current discount rate (7.50%) | 1% Increase (8.50%) |
|---|---|---|---|
| Departments proportionate share of the net pension liability | $ 1,296,368 | $ 914,522 | $ 588,984 |

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

## *Note 3 - Detailed Notes on All Funds (Continued)*

### *3-J. Other Postemployment Benefits (OPEB)*

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

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

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

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

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

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

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

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

For employees hired after January 1, 2001, the following eligibility requirements apply:

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

- These employees will have the option to purchase up to $20,000 of life insurance at the County's voluntary group rate.

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

## *Note 3 - Detailed Notes on All Funds (Continued)*

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

| Fiscal Year Beginning January 1, | Annual OPEB Cost | Annual OPEB Contribution | Percentage Contributed | Net OPEB Obligation |
|---|---|---|---|---|
| 2014 | $ 4,672,565 | $ 1,004,721 | 21.5% | $ 39,208,757 |
| 2015 | 4,679,121 | - | 0.0% | 43,887,879 |
| 2016 | 4,547,065 | 1,061,659 | 23.3% | 47,373,285 |

***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, 2016 | December 31, 2015 |
|---|---|---|
| Annual required contribution | $ 4,468,613 | $ 4,609,033 |
| Interest on OPEB obligation | 1,755,515 | 1,568,350 |
| Adjustment to annual required contribution | (1,677,063) | (1,498,261) |
| Annual required contribution (ARC) | 4,547,065 | 4,679,122 |
| Contributions made | (1,061,659) | - |
| Increase in net OPEB obligation | 3,485,406 | 4,679,122 |
| Net OPEB obligation, beginning of year | 43,887,879 | 39,208,757 |
| Net OPEB obligation, end of year | $ 47,373,285 | $ 43,887,879 |

***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 |
| 1/1/2016 | $ - | $ 54,574,257 | 0.0% | $ 54,574,257 | $ 37,634,274 | 145.0% |

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

## *Note 3 - Detailed Notes on All Funds (Continued)*

The County's actuarial valuation information is as follows:

| | |
|---|---|
| Current Valuation Date | January 1, 2016 |
| 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 | 2022 |
| | |
| * Includes inflation at | 3.00% |

### *3-K. Net Investment in Capital Assets*

The "*Net investment in capital assets*" reported on the government-wide statement of net position as of December 31, 2016 are as follows:

| Net investment in capital assets | Governmental Activities | Business-type Activities | Component Unit |
|---|---|---|---|
| Cost of capital assets | $ 368,572,340 | $ 5,098,731 | $ 455,414 |
| Less accumulated depreciation | 118,626,819 | 3,247,274 | 275,162 |
| Book value | 249,945,521 | 1,851,457 | 180,252 |
| Less capital related debt | 768,714 | - | - |
| Net investment in capital assets | $ 249,176,807 | $ 1,851,457 | $ 180,252 |

*(This note continued on the subsequent page)*

## *Note 3 - Detailed Notes on All Funds (Continued)*

### *3-L. Fund Equity*

The County's governmental funds show the following fund equity accounts as of December 31, 2016:

| | General Fund | Fire Protection Services & EMS | 2010 SPLOST Fund | 2010 Jail SPLOST Debt Service Fund | GRTA Arterial Road Fund | Nonmajor Governmental Funds | Total Governmental Funds |
|---|---|---|---|---|---|---|---|
| **Fund Balances (Deficits)** | | | | | | | |
| Nonspendable | | | | | | | |
| Inventory | $ 159,885 | $ - | $ - | $ - | $ - | $ - | $ 159,885 |
| Prepaid items | 1,346,309 | - | - | - | - | - | 1,346,309 |
| Restricted | | | | | | | |
| Special programs | - | 1,195,095 | - | - | - | 14,596,104 | 15,791,199 |
| Debt service | - | - | - | 76,714 | - | - | 76,714 |
| Capital projects | - | - | 15,360 | - | - | 2,870,386 | 2,885,746 |
| Committed | | | | | | | |
| Capital projects | - | - | - | - | - | 2,251,031 | 2,251,031 |
| Assigned | | | | | | | |
| Tree replacement | 118,698 | - | - | - | - | - | 118,698 |
| Budget appropriation | 10,795,123 | - | - | - | - | - | 10,795,123 |
| Capital outlay | 1,464,500 | - | - | - | - | - | 1,464,500 |
| Other purposes | 387,661 | - | - | - | - | - | 387,661 |
| Unassigned | 14,184,103 | - | - | - | (2,672,366) | - | 11,511,737 |
| **Total Fund Balances (Deficits)** | $ 28,456,279 | $ 1,195,095 | $ 15,360 | $ 76,714 | $ (2,672,366) | $ 19,717,521 | $ 46,788,603 |

## *Note 4 - Other Notes*

### *4-A. Risk Management*

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

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

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

During 1991, the County established a health care and employee benefits trust to provide employee benefits for losses of life and disability and for medical claims. The County is partially self-insured for these risks. Any claim exceeding $100,000 per year per employee or total claims exceeding approximately $6,900,000 per year are covered by a commercial insurance carrier. The contract has been based on a 12/15 run out formula on specific claims and on a 12/12 run out on aggregate claims.

## *Note 4 - Other Notes (Continued)*

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

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

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

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

The following represents the changes in approximate liabilities for workers' compensation from January 1, 2014 to December 31, 2016:

| December 31, | Beginning of Fiscal Year Liability | Current Year Claims and Changes in Estimates | Claim Payments | End of Fiscal Year Liability |
|---|---|---|---|---|
| 2014 | $ 660,000 | $ 442,775 | $ 442,775 | $ 660,000 |
| 2015 | 660,000 | 421,786 | 421,786 | 660,000 |
| 2016 | 660,000 | 547,760 | 494,403 | 713,357 |

The following represents the changes in approximate liabilities for the County from January 1, 2014 to December 31, 2016 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 |
|---|---|---|---|---|
| 2014 | $ 905,274 | $ 9,577,544 | $ 9,778,019 | $ 704,799 |
| 2015 | 704,799 | 11,780,312 | 11,780,312 | 704,799 |
| 2016 | 704,799 | 11,607,512 | 11,458,575 | 853,736 |

### *4-B. Other Commitments*

Encumbrances outstanding at year end are as follows:

| | General Fund | Fire Protection Services & EMS Fund | GRTA Arterial Road Fund | Nonmajor Governmental Funds | Total |
|---|---|---|---|---|---|
| Total Encumbrances | $ 752,817 | $ 84,910 | $ 23,264 | $ 3,528,965 | $ 4,389,956 |

### *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, 2016. In the opinion of County management, the outcome of these contingencies will not have a material effect on the financial position of the County.

## *Note 4 - Other Notes (Continued)*

### *4-D. Joint Ventures*

The County participates in the following two joint ventures.

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

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

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

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

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

### *4-E. Hotel/Motel Lodging Tax*

Pursuant to an ordinance approved on January 22, 2013, the County levies an 8% lodging tax in accordance with O.C.G.A. 48-13-51(b)(3) and expends 12.5% to the Douglas County Chamber of Commerce and restricts 50% of the lodging tax funds for the Tourism and Historical Commission in the Hotel/Motel Tax Fund for the purpose of promoting tourism. A summary of the transactions for the fiscal year ending December 31, 2016, are as follows:

| | | |
|---|---|---|
| Balance of lodging tax funds on hand at January 1, 2016 | $ | 113,352 |
| Lodging tax receipts | | 560,682 |
| Disbursements to Douglas County Chamber of Commerce | | (70,085) |
| Disbursements for Tourism and Historical Commission | | (153,284) |
| Transfers to the Unincorporated Area Special District Fund | | (210,256) |
| Balance of lodging tax funds on hand at December 31, 2016 | $ | 240,409 |

## *Note 4 - Other Notes (Continued)*

### *4-F. Tax Abatements*

Pursuant to Governmental Accounting Standards Board (GASB) Statement 77, *Tax Abatements*, the County is required to disclose certain information about tax abatements as defined in the Statement. For the purposes of GASB Statement No. 77, a tax abatement is a reduction in tax revenues that results from an agreement between one or more governments and an individual or entity in which (a) one or more governments promise to forgo tax revenues to which they are otherwise entitled and (b) the individual or entity promises to take specific action after the agreement has been entered into that contributes to economic development or otherwise benefits the County or the citizens of the County. The County has entered into such agreements. The following is a description of the County's abatement program where the County has promised to forgo taxes.

The Douglas County Board of Commissioners authorizes industries which promote the development of industry, commerce, trade, tourism and employment opportunities in the County to participate in an Ad Valorem Tax Incentive Plan (the "Tax Plan"). Abatements from real and personal property taxes are provided to industries based upon a points matrix which considers the participant's projected investment, employment, and goals. The duration of the abatement awarded to a participating industry is determined by the points awarded through a Tax Plan matrix adopted by the Board of Commissioners. A minimum of three points is required for participation in the Plan.

The normal duration of the Tax Plan awarded to a participating industry may be extended up to two years beyond its normal termination if 40% of the industry's full time employees are residents of Douglas County. The Tax Plan may also be extended an additional year if the participating industry exceeds its investment goal by 30%. The failure of participating industry to meet its projected investment, employment, and goals within 24 months following its enrollment in the Tax Plan constitutes a default which, if not resolved within a cure period, results in the termination of the Tax Plan and an assessment of 100% of all taxes previously abated. If a participating industry is the recipient of a State of Georgia Discretionary Grant, the performance deadlines mirror those imposed by the State. For the year ended December 31, 2016, the County abated property taxes totaling $2,701,107.

### *4-G. Subsequent Events*

On April 13, 2017, the County issued $60,385,000 in General Obligation Sales Tax Bonds. The purpose of the bond issue was to pay the costs of various capital projects for the County and the City of Douglasville. The bonds are to be repaid from the proceeds of the Special Purpose Local Option Sales Tax approved in the referendum held on November 8, 2016.

On June 13, 2017, the County issued $12,000,000 in tax anticipation notes at a 1.12% interest rate. The notes were issued for cash flow purposes relating to general obligations and have a maturity date of December 29, 2017.

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

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

| | 2016 | 2015 |
|---|---|---|
| **Total pension liability** | | |
| Service cost | $ 3,064,080 | $ 2,779,383 |
| Interest | 6,079,009 | 5,415,678 |
| Differences between expected and actual experience | 7,358,244 | 461,773 |
| Changes of assumptions | 3,676,417 | 2,978,782 |
| Benefit payments | (3,557,014) | (2,791,205) |
| **Net change in total pension liability** | 16,620,736 | 8,844,411 |
| **Total pension liability-beginning** | 81,053,447 | 72,209,036 |
| **Total pension liability-ending (a)** | $ 97,674,183 | $ 81,053,447 |
| **Plan fiduciary net position** | | |
| Contributions-employer | $ 3,585,332 | $ 3,101,149 |
| Contributions-employee | 2,169,086 | 2,050,558 |
| Net investment income | 3,307,258 | 332,401 |
| Benefit payments | (3,223,573) | (2,373,606) |
| Employee contribution refunds | (204,874) | (316,712) |
| Administrative expense | (150,048) | (141,435) |
| Other | (311,487) | (342,225) |
| **Net change in plan fiduciary net position** | 5,171,694 | 2,310,130 |
| **Plan fiduciary net position-beginning** | 45,474,975 | 43,164,845 |
| **Plan fiduciary net position-ending (b)** | $ 50,646,669 | $ 45,474,975 |
| **County's net pension liability (assets) - ending (a) - (b)** | $ 47,027,514 | $ 35,578,472 |
| **Plan fiduciary net position as a percentage of the total pension liability (asset)** | 51.85% | 56.10% |
| **Covered-employee payroll** | $ 39,119,100 | $ 36,347,975 |
| **County's net pension liability (asset) as a percentage of covered-employee payroll** | 120.22% | 97.88% |

**Notes to the Schedule:**
This schedule will present 10 years of information once it is accumulated.

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

| | 2016 | 2015 |
|---|---|---|
| Actuarially determined contribution | $ 4,282,242 | $ 3,305,235 |
| Contributions in relation to the actuarially determined contribution | 3,585,332 | 3,101,149 |
| Contribution deficiency (excess) | $ 696,910 | $ 204,086 |
| Covered-employee payroll | $ 39,119,100 | $ 36,347,975 |
| Contributions as a percentage of covered-employee payroll | 9.17% | 8.53% |

**Notes to Schedule**

| | |
|---|---|
| Valuation Date: | January 1, 2016 |
| Actuarial cost method | Entry Age Normal |
| Asset valuation method | Smoothed market value with a 5-year smoothing period |
| Inflation | 3.00% |
| Salary increases | 4.0% - 5.5% based on age |
| Investment rate of return | 7.25% |
| Retirement age | 65 |
| Mortality | Mortality rates were based on RP-2000 Combined Mortality Table with Scale AA |
| Other Information: | This schedule is presented to illustrate the requirement to show information for 10 years. However, a full 10-year trend is not available. The Actuarially determined contribution rate was determined as of December 31, 2015. |

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

| | 2016 | 2015 |
|---|---|---|
| Health Department's proportion of the net pension liability | 0.023000% | 0.025000% |
| Health Department's proportionate share of the net pension liability | $ 914,522 | $ 926,965 |
| Health Department's covered-employee payroll | $ 534,823 | $ 577,740 |
| Health Department's proportionate share of the net pension liability as a percentage of its covered-employee payroll | 171.00% | 160.45% |
| Plan fiduciary net position as a percentage of the total pension liability | 76.20% | 77.99% |

**Notes to the Schedule:**

This schedule will present 10 years of information once it is accumulated.

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

| | 2016 | 2015 |
|---|---|---|
| Contractually required contribution | $ 128,474 | $ 113,338 |
| Contributions in relation to the contractually required contribution | 128,474 | 113,338 |
| Contribution deficiency (excess) | $ - | $ - |
| Health Department's covered-employee payroll | $ 538,066 | $ 534,823 |
| Contributions as a percentage of covered-employee payroll | 23.88% | 21.19% |

**Notes to the Schedule:**

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

**Changes of assumptions**: There were no changes in assumptions or benefits that affect the measurement of the total pension liability since the prior measurement date.

**Method and assumptions used in calculations of actuarially determined contributions:** The actuarially determined contribution rates in the schedule of contributions are calculated as of June 30, three years prior to the end of the fiscal year in which contributions are reported. The following actuarial methods and assumptions were used to determine the contractually required contributions for year ended June 30, 2016 reported in that schedule:

| | |
|---|---|
| Valuation Date: | June 30, 2013 |
| Actuarial cost method | Entry Age |
| Amortization method | Level dollar, closed |
| Remaining amortization period | 25 years |
| Asset valuation method | Five-year smoothed market |
| Inflation | 3.00% |
| Salary increases | 5.45% - 9.25% |
| Investment rate of return | 7.50%, net of pension plan investment expense, including inflation |

**Douglas County, Georgia**
***Required Supplementary Information***
***Schedule of Funding Progress***
***December 31, 2016***

**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% |
| 1/1/2016 | - | 54,574,257 | 0.0% | 54,574,257 | 37,634,274 | 145.0% |

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

**OTHER SUPPLEMENTARY INFORMATION**

# COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

**MAJOR GENERAL FUND**

**Douglas County, Georgia**
***General Fund***
***Comparative Balance Sheet***
***December 31, 2016 and 2015***

| | 2016 | 2015 |
|---|---|---|
| **Assets** | | |
| Cash and cash equivalents | $ 31,787,504 | $ 30,821,376 |
| Receivables: | | |
| Accounts | 1,162,450 | 1,834,136 |
| Property taxes | 2,712,190 | 4,207,558 |
| Sales taxes | 1,644,543 | 1,742,084 |
| Intergovernmental | 746,772 | 1,123,793 |
| Interfund | 5,788,990 | 4,162,604 |
| Inventory | 159,885 | 159,590 |
| Prepaid items | 1,346,309 | 1,231,834 |
| **Total Assets** | $ 45,348,643 | $ 45,282,975 |
| **Liabilities, Deferred Inflows of Resources and Fund Balances** | | |
| **Liabilities** | | |
| Accounts payable | $ 1,474,905 | $ 1,913,922 |
| Accrued expenditures | 1,632,525 | 1,412,390 |
| Interfund payable | 11,955,891 | 7,177,031 |
| Intergovernmental payable | 99,877 | - |
| **Total Liabilities** | 15,163,198 | 10,503,343 |
| **Deferred Inflows of Resources** | | |
| Unavailable revenue | 1,729,166 | 2,071,547 |
| **Total Liabilities and Deferred Inflows of Resources** | 16,892,364 | 12,574,890 |
| **Fund Balances** | | |
| Nonspendable: | | |
| Inventory | 159,885 | 159,590 |
| Prepaid items | 1,346,309 | 1,231,834 |
| Assigned for: | | |
| Animal shelter | - | 29,000 |
| Tree replacement | 118,698 | 109,323 |
| Budget appropriation | 10,795,123 | 13,960,503 |
| Capital outlay | 1,464,500 | 974,319 |
| Other purposes | 387,661 | 114,491 |
| Unassigned | 14,184,103 | 16,129,025 |
| **Total Fund Balances** | 28,456,279 | 32,708,085 |
| **Total Liabilities, Deferred Inflows of Resources and Fund Balances** | $ 45,348,643 | $ 45,282,975 |

**Douglas County, Georgia**
***General Fund***
***Comparative Schedule of Revenues, Expenditures and Changes in Fund Balances***
***For the Years Ended December 31, 2016 and 2015***

| | 2016 | 2015 |
|---|---|---|
| **Revenues** | | |
| Taxes | $ 64,588,519 | $ 70,508,249 |
| Licenses and permits | 131,250 | 37,309 |
| Intergovernmental | 3,132,888 | 3,587,677 |
| Charges for services | 3,730,511 | 3,788,404 |
| Fines and forfeitures | 5,161,093 | 5,347,328 |
| Investment earnings | 14,200 | 9,608 |
| Contributions and donations | 87,026 | 94,205 |
| Miscellaneous | 139,709 | 119,661 |
| **Total Revenues** | 76,985,196 | 83,492,441 |
| **Expenditures** | | |
| **Current** | | |
| General government | 13,210,039 | 13,784,423 |
| Judicial | 13,741,778 | 13,192,840 |
| Public safety | 30,816,377 | 29,689,548 |
| Public works | 5,045,221 | 5,152,100 |
| Parks, recreation and culture | 5,937,363 | 5,935,365 |
| Planning/community development | 1,629,666 | 2,056,101 |
| Health and welfare | 1,775,360 | 1,949,630 |
| **Debt Service** | | |
| Principal retirement | 148,962 | 146,719 |
| Interest and fiscal charges | 8,212 | 20,337 |
| **Total Expenditures** | 72,312,978 | 71,927,063 |
| **Excess of Revenues Over Expenditures** | 4,672,218 | 11,565,378 |
| **Other Financing Sources (Uses)** | | |
| Proceeds from the disposition of capital assets | 271,806 | 75,009 |
| Proceeds from issuance of capital lease | - | 19,234 |
| Transfers in | 5,262,000 | 4,030,213 |
| Transfers out | (14,457,830) | (6,219,171) |
| **Total Other Financing Sources (Uses)** | (8,924,024) | (2,094,715) |
| **Net Change in Fund Balances** | (4,251,806) | 9,470,663 |
| **Fund Balances Beginning of Year** | 32,708,085 | 23,237,422 |
| **Fund Balances End of Year** | $ 28,456,279 | $ 32,708,085 |

**Douglas County, Georgia**
***General Fund***
***Schedule of Revenues and Other Financing Sources - Budget and Actual***
***For the Year Ended December 31, 2016***
***(With Comparative Actual Amounts for the Year Ended December 31, 2015)***

| | 2016 | | | | 2015 |
|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance With Final Budget | Actual |
| **Revenues** | | | | | |
| **Taxes** | | | | | |
| General property | $ 40,240,343 | $ 40,240,343 | $ 41,706,470 | $ 1,466,127 | $ 46,603,839 |
| Motor vehicle and mobile home | 5,537,800 | 5,537,800 | 4,726,066 | (811,734) | 5,559,630 |
| Intangibles | 510,000 | 510,000 | 807,889 | 297,889 | 687,002 |
| Railroad equipment | 7,600 | 7,600 | 10,328 | 2,728 | 10,276 |
| Real estate transfer | 130,000 | 130,000 | 236,157 | 106,157 | 191,117 |
| Local option sales and use | 16,972,776 | 16,972,776 | 16,305,508 | (667,268) | 16,565,785 |
| Interest and penalties | 1,251,400 | 1,251,400 | 796,101 | (455,299) | 890,600 |
| **Total Taxes** | 64,649,919 | 64,649,919 | 64,588,519 | (61,400) | 70,508,249 |
| **Licenses and permits** | - | - | 131,250 | 131,250 | 37,309 |
| **Intergovernmental** | | | | | |
| Local | 858,522 | 885,522 | 1,059,520 | 173,998 | 978,676 |
| State | 1,025,254 | 1,422,891 | 1,321,832 | (101,059) | 1,247,869 |
| Federal | 2,333,794 | 2,677,195 | 751,536 | (1,925,659) | 1,361,132 |
| **Total Intergovernmental** | 4,217,570 | 4,985,608 | 3,132,888 | (1,852,720) | 3,587,677 |
| **Charges for Services** | | | | | |
| Tax collection fees | 831,000 | 831,000 | 918,721 | 87,721 | 973,338 |
| Ride share fees | 389,100 | 389,100 | 300,916 | (88,184) | 368,574 |
| Library fees | 87,600 | 87,600 | 84,373 | (3,227) | 83,045 |
| Planning, zoning and maps | 500 | 500 | - | (500) | - |
| Prisoner housing fees | 240,000 | 240,000 | 286,065 | 46,065 | 316,851 |
| Parks and recreation fees | 474,000 | 474,000 | 496,069 | 22,069 | 481,349 |
| Street lights | 925,000 | 925,000 | 903,137 | (21,863) | 907,178 |
| Inmate telephone | 152,220 | 152,220 | 198,914 | 46,694 | 172,940 |
| Election fees | - | - | 29,089 | 29,089 | 32,424 |
| State emission fees | 60,000 | 60,000 | 77,245 | 17,245 | 73,690 |
| Other fees | 378,631 | 378,631 | 435,982 | 57,351 | 379,015 |
| **Total Charges for Services** | 3,538,051 | 3,538,051 | 3,730,511 | 192,460 | 3,788,404 |
| Totals carried forward | 72,405,540 | 73,173,578 | 71,583,168 | (1,590,410) | 77,921,639 |

**Douglas County, Georgia**
***General Fund***
***Schedule of Revenues and Other Financing Sources - Budget and Actual***
***For the Year Ended December 31, 2016***
***(With Comparative Actual Amounts for the Year Ended December 31, 2015)***

(continued)

| | 2016 | | | | 2015 |
|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance With Final Budget | Actual |
| Totals brought forward | $ 72,405,540 | $ 73,173,578 | $ 71,583,168 | $ (1,590,410) | $ 77,921,639 |
| **Revenues** | | | | | |
| **Fines and Forfeitures** | | | | | |
| Clerk of superior court | 904,000 | 904,000 | 934,235 | 30,235 | 965,687 |
| State court | 2,851,200 | 2,851,200 | 2,699,043 | (152,157) | 2,921,285 |
| Magistrate court | 548,000 | 548,000 | 614,986 | 66,986 | 572,520 |
| Probate court | 384,000 | 384,000 | 410,168 | 26,168 | 390,135 |
| Juvenile court | 11,600 | 11,600 | 23,305 | 11,705 | 21,063 |
| Jail maintenance surcharge | 408,000 | 408,000 | 468,046 | 60,046 | 454,697 |
| Restitution | 20,000 | 20,000 | 11,310 | (8,690) | 21,941 |
| **Total Fines and Forfeitures** | 5,126,800 | 5,126,800 | 5,161,093 | 34,293 | 5,347,328 |
| **Investment Earnings** | 10,350 | 10,350 | 14,200 | 3,850 | 9,608 |
| **Contributions and Donations** | 25,001 | 44,476 | 87,026 | 42,550 | 94,205 |
| **Miscellaneous** | | | | | |
| Rents and royalties | 20,092 | 20,092 | 20,097 | 5 | 15,597 |
| Other | 35,000 | 35,000 | 119,612 | 84,612 | 104,064 |
| **Total Miscellaneous** | 55,092 | 55,092 | 139,709 | 84,617 | 119,661 |
| **Total Revenues** | 77,622,783 | 78,410,296 | 76,985,196 | (1,425,100) | 83,492,441 |
| **Other Financing Sources** | | | | | |
| Proceeds from the disposition of capital assets | - | - | 271,806 | 271,806 | 75,009 |
| Proceeds of capital leases | - | - | - | - | 19,234 |
| Transfers in | 4,930,114 | 4,930,114 | 5,262,000 | 331,886 | 4,030,213 |
| **Total Other Financing Sources** | 4,930,114 | 4,930,114 | 5,533,806 | 603,692 | 4,124,456 |
| **Total Revenues and Other Financing Sources** | $ 82,552,897 | $ 83,340,410 | $ 82,519,002 | $ (821,408) | $ 87,616,897 |

**Douglas County, Georgia**
***General Fund***
***Schedule of Expenditures and Other Financing Uses - Budget and Actual***
***For the Year Ended December 31, 2016***
***(With Comparative Actual Amounts for the Year Ended December 31, 2015)***

| | 2016 | | | | 2015 |
|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance With Final Budget | Actual |
| **General Government** | | | | | |
| Board of commissioners | $ 878,229 | $ 888,229 | $ 849,621 | $ 38,608 | $ 808,473 |
| Human resources | 385,531 | 385,581 | 300,046 | 85,535 | 305,588 |
| Finance | 765,578 | 765,578 | 764,968 | 610 | 704,468 |
| Purchasing | 351,097 | 351,097 | 321,203 | 29,894 | 368,662 |
| County attorney | 713,741 | 713,741 | 520,807 | 192,934 | 639,519 |
| Election board | 553,259 | 557,755 | 526,226 | 31,529 | 286,899 |
| Board of tax assessments | 165,239 | 165,414 | 124,596 | 40,818 | 120,446 |
| Tax commissioner | 1,214,527 | 1,214,527 | 1,186,493 | 28,034 | 1,138,435 |
| Property appraiser | 1,047,071 | 1,047,211 | 1,032,338 | 14,873 | 933,786 |
| Tax equalization board | 91,648 | 73,723 | 41,366 | 32,357 | 32,638 |
| Information services | 1,315,771 | 1,395,571 | 1,163,011 | 232,560 | 1,145,633 |
| Safety director | 213,945 | 219,992 | 219,934 | 58 | 201,672 |
| Building maintenance | 1,966,752 | 2,009,570 | 1,858,353 | 151,217 | 1,376,422 |
| Print shop | 132,067 | 132,067 | 125,435 | 6,632 | 128,570 |
| General appropriation | 8,325,334 | 7,720,972 | 3,610,994 | 4,109,978 | 5,015,178 |
| Records retention | 152,953 | 152,953 | 142,214 | 10,739 | 154,282 |
| Public relations | 397,735 | 424,168 | 422,434 | 1,734 | 423,752 |
| **Total General Government** | 18,670,477 | 18,218,149 | 13,210,039 | 5,008,110 | 13,784,423 |
| **Judicial** | | | | | |
| Superior court | 760,506 | 974,579 | 736,514 | 238,065 | 1,099,540 |
| District attorney | 2,639,356 | 2,639,374 | 2,529,440 | 109,934 | 2,411,320 |
| Clerk of superior court | 1,929,270 | 1,984,073 | 1,959,915 | 24,158 | 1,807,072 |
| Public defender and indigent cases | 2,182,566 | 2,184,055 | 2,100,285 | 83,770 | 1,988,325 |
| State court | 678,782 | 856,446 | 814,514 | 41,932 | 707,993 |
| Clerk of state court | 537,044 | 553,919 | 521,032 | 32,887 | 457,822 |
| State court solicitor | 1,279,537 | 1,279,848 | 1,234,535 | 45,313 | 1,115,805 |
| Magistrate court | 713,864 | 716,163 | 710,107 | 6,056 | 670,480 |
| Probate court | 405,608 | 407,608 | 391,285 | 16,323 | 349,879 |
| Juvenile court | 1,253,450 | 1,561,050 | 1,413,611 | 147,439 | 1,247,828 |
| Juvenile program | 883,568 | 1,204,772 | 1,076,758 | 128,014 | 1,119,491 |
| State DUI court | 264,664 | 331,500 | 253,782 | 77,718 | 217,285 |
| **Total Judicial** | 13,528,215 | 14,693,387 | 13,741,778 | 951,609 | 13,192,840 |
| **Public Safety** | | | | | |
| Coroner | 130,884 | 130,884 | 135,936 | (5,052) | 122,522 |
| Sheriff | 14,735,662 | 15,030,880 | 14,239,742 | 791,138 | 13,602,969 |
| Jail | 16,890,674 | 16,846,744 | 16,140,898 | 705,846 | 15,717,327 |
| Emergency management | 304,201 | 379,708 | 299,801 | 79,907 | 246,730 |
| **Total Public Safety** | 32,061,421 | 32,388,216 | 30,816,377 | 1,571,839 | 29,689,548 |
| Totals carried forward | 64,260,113 | 65,299,752 | 57,768,194 | 7,531,558 | 56,666,811 |

**Douglas County, Georgia**
***General Fund***
***Schedule of Expenditures and Other Financing Uses - Budget and Actual***
***For the Year Ended December 31, 2016***
***(With Comparative Actual Amounts for the Year Ended December 31, 2015)***

| | 2016 | | | | 2015 |
|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance With Final Budget | Actual |
| Totals brought forward | $ 64,260,113 | $ 65,299,752 | $ 57,768,194 | $ 7,531,558 | $ 56,666,811 |
| **Public Works** | | | | | |
| Roads | 2,556,334 | 2,608,251 | 2,262,652 | 345,599 | 2,708,771 |
| Administration | 353,902 | 504,064 | 495,279 | 8,785 | 366,194 |
| Traffic operations | 1,216,311 | 1,162,772 | 1,059,549 | 103,223 | 1,076,279 |
| Motor pool | 21,339 | 21,339 | 11,575 | 9,764 | (4,801) |
| Vehicle maintenance | 1,231,811 | 1,229,381 | 1,216,166 | 13,215 | 1,005,657 |
| **Total Public Works** | 5,379,697 | 5,525,807 | 5,045,221 | 480,586 | 5,152,100 |
| **Parks, Recreation and Culture** | | | | | |
| Library | 1,885,106 | 1,893,992 | 1,727,697 | 166,295 | 1,701,590 |
| Parks and recreation | 3,306,784 | 3,331,798 | 2,961,600 | 370,198 | 3,061,995 |
| Aquatic center | 899,798 | 896,558 | 825,575 | 70,983 | 779,363 |
| Senior services center | 373,894 | 375,015 | 368,614 | 6,401 | 357,417 |
| Cultural arts council | 53,877 | 53,877 | 53,877 | - | 35,000 |
| **Total Parks, Recreation and Culture** | 6,519,459 | 6,551,240 | 5,937,363 | 613,877 | 5,935,365 |
| **Planning/Community Development** | | | | | |
| Share house | 9,000 | 9,000 | 9,000 | - | 9,000 |
| Geographic information system and mapping | 222,980 | 252,888 | 248,157 | 4,731 | 200,858 |
| Industrial development | 250,000 | 250,000 | 250,000 | - | 250,000 |
| Ride share program | 3,143,351 | 3,143,351 | 996,595 | 2,146,756 | 1,463,736 |
| Agriculture extension service | 135,110 | 135,110 | 125,914 | 9,196 | 132,507 |
| **Total Planning/ Community Development** | 3,760,441 | 3,790,349 | 1,629,666 | 2,160,683 | 2,056,101 |
| Totals carried forward | 79,919,710 | 81,167,148 | 70,380,444 | 10,786,704 | 69,810,377 |

**Douglas County, Georgia**
***General Fund***
***Schedule of Expenditures and Other Financing Uses - Budget and Actual***
***For the Year Ended December 31, 2016***
***(With Comparative Actual Amounts for the Year Ended December 31, 2015)***

| | 2016 | | | | 2015 |
|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance With Final Budget | Actual |
| Totals brought forward | $ 79,919,710 | $ 81,167,148 | $ 70,380,444 | $ 10,786,704 | $ 69,810,377 |
| **Health and Welfare** | | | | | |
| General health grant | 410,000 | 410,000 | 410,000 | - | 410,000 |
| 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 | 1,147,511 | 1,249,207 | 1,139,760 | 109,447 | 1,314,030 |
| **Total Health and Welfare** | 1,783,111 | 1,884,807 | 1,775,360 | 109,447 | 1,949,630 |
| **Debt Service** | | | | | |
| Principal retirement | 157,177 | 157,177 | 148,962 | 8,215 | 146,719 |
| Interest and fiscal charges | - | - | 8,212 | (8,212) | 20,337 |
| **Total Debt Service** | 157,177 | 157,177 | 157,174 | 3 | 167,056 |
| **Total Expenditures** | 81,859,998 | 83,209,132 | 72,312,978 | 10,896,154 | 71,927,063 |
| **Other Financing Uses** | | | | | |
| Transfers out | 9,435,302 | 14,457,829 | 14,457,830 | (1) | 6,219,171 |
| **Total Expenditures and Other Financing Uses** | $ 91,295,300 | $ 97,666,961 | $ 86,770,808 | $ 10,896,153 | $ 78,146,234 |

**MAJOR SPECIAL REVENUE FUND**

Fire Protection Services & EMS

**Douglas County, Georgia**
***Fire Protection Services & EMS Fund***
***Comparative Balance Sheet***
***December 31, 2016 and 2015***

| | 2016 | 2015 |
|---|---|---|
| **Assets** | | |
| Cash and cash equivalents | $ 200 | $ 200 |
| Receivables: | | |
| Accounts, net | 2,367,667 | 1,128,277 |
| Interfund | 1,300,224 | 1,100,426 |
| **Total Assets** | $ 3,668,091 | $ 2,228,903 |
| **Liabilities, Deferred Inflows of Resources and Fund Balances** | | |
| **Liabilities** | | |
| Accounts payable | $ 104,514 | $ 104,671 |
| Accrued expenditures | 423,230 | 446,224 |
| **Total Liabilities** | 527,744 | 550,895 |
| **Deferred Inflows of Resources** | | |
| Unavailable revenue | 1,945,252 | 766,962 |
| **Total Liabilities and Deferred Inflows of Resources** | 2,472,996 | 1,317,857 |
| **Fund Balances** | | |
| Restricted for - | | |
| Special programs | 1,195,095 | 911,046 |
| **Total Liabilities, Deferred Inflows of Resources and Fund Balances** | $ 3,668,091 | $ 2,228,903 |

**Douglas County, Georgia**
***Fire Protection Services & EMS Fund***
***Schedule of Revenues, Expenditures and***
***Changes in Fund Balances - Budget and Actual***
***For the Year Ended December 31, 2016***
***(With Comparative Actual Amounts for the Year Ended December 31, 2015)***

| | 2016 | | | | 2015 |
|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance With Final Budget | Actual |
| **Revenues** | | | | | |
| Intergovernmental | $ 1,922,000 | $ 1,947,000 | $ 1,964,982 | $ 17,982 | $ 1,946,517 |
| Charges for services | 2,040,000 | 2,095,000 | 2,535,288 | 440,288 | 2,070,175 |
| Contributions and donations | - | 6,820 | 20,723 | 13,903 | 22,980 |
| Miscellaneous | - | 707 | - | (707) | - |
| **Total Revenues** | 3,962,000 | 4,049,527 | 4,520,993 | 471,466 | 4,039,672 |
| **Expenditures** | | | | | |
| **Current** | | | | | |
| Public safety | 15,884,756 | 16,566,331 | 15,858,896 | 707,435 | 13,402,201 |
| **Debt Service** | | | | | |
| Principal retirement | 171,419 | 171,419 | 160,512 | 10,907 | 70,162 |
| Interest and fiscal charges | - | - | 10,906 | (10,906) | 4,249 |
| **Total Expenditures** | 16,056,175 | 16,737,750 | 16,030,314 | 707,436 | 13,476,612 |
| **Excess (Deficiency) of Revenues Over (Under) Expenditures** | (12,094,175) | (12,688,223) | (11,509,321) | 1,178,902 | (9,436,940) |
| **Other Financing Sources (Uses)** | | | | | |
| Proceeds from capital leases | - | 369,989 | 369,989 | - | - |
| Transfers in | 11,425,910 | 11,425,910 | 11,425,908 | (2) | 10,347,986 |
| Transfers out | - | (2,527) | (2,527) | - | - |
| | 11,425,910 | 11,793,372 | 11,793,370 | (2) | 10,347,986 |
| **Net Change in Fund Balance** | $ (668,265) | $ (894,851) | 284,049 | $ 1,178,900 | $ 911,046 |
| **Fund Balances Beginning of Year** | | | 911,046 | | - |
| **Fund Balances End of Year** | | | $ 1,195,095 | | $ 911,046 |

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**NONMAJOR GOVERNMENTAL FUNDS**

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

Special Revenue Funds
Debt Service Funds
Capital Project Funds

**Douglas County, Georgia**
***Combining Balance Sheet - By Fund Type***
***Nonmajor Governmental Funds***
***December 31, 2016***

| | Nonmajor Special Revenue Funds | Nonmajor Capital Projects Funds | Total Nonmajor Governmental Funds |
|---|---|---|---|
| **Assets** | | | |
| Cash and cash equivalents | $ 8,199,425 | $ 2,870,386 | $ 11,069,811 |
| Receivables: | | | |
| Accounts | 1,059,387 | - | 1,059,387 |
| Intergovernmental | 6,324 | 6,831 | 13,155 |
| Interfund | 6,595,627 | 2,626,528 | 9,222,155 |
| **Total Assets** | $ 15,860,763 | $ 5,503,745 | $ 21,364,508 |
| **Liabilities, Deferred Inflows of Resources and Fund Balances** | | | |
| **Liabilities** | | | |
| Accounts payable | $ 480,863 | $ 361,867 | $ 842,730 |
| Retainage payable | 268,743 | 20,461 | 289,204 |
| Accrued expenditures | 125,207 | - | 125,207 |
| Interfund payable | 16,458 | - | 16,458 |
| Other | 373,388 | - | 373,388 |
| **Total Liabilities** | 1,264,659 | 382,328 | 1,646,987 |
| **Fund Balances** | | | |
| Restricted for: | | | |
| Special programs | 14,596,104 | - | 14,596,104 |
| Capital projects | - | 2,870,386 | 2,870,386 |
| Committed for: | | | |
| Capital projects | - | 2,251,031 | 2,251,031 |
| **Total Fund Balances** | 14,596,104 | 5,121,417 | 19,717,521 |
| **Total Liabilities, Deferred Inflows of Resources and Fund Balances** | $ 15,860,763 | $ 5,503,745 | $ 21,364,508 |

**Douglas County, Georgia**
***Combining Statement of Revenues, Expenditures and Changes in Fund Balances - By Fund Type***
***Nonmajor Governmental Funds***
***For the Year Ended December 31, 2016***

| | Nonmajor Special Revenue Funds | Nonmajor Capital Projects Funds | Total Nonmajor Governmental Funds |
|---|---|---|---|
| **Revenues** | | | |
| Taxes | $ 8,374,900 | $ - | $ 8,374,900 |
| Licenses and permits | 1,621,242 | - | 1,621,242 |
| Intergovernmental | 492,643 | 1,905,244 | 2,397,887 |
| Charges for services | 3,312,136 | - | 3,312,136 |
| Fines and forfeitures | 1,102,185 | - | 1,102,185 |
| Investment earnings | 8,140 | - | 8,140 |
| Contributions and donations | 33,495 | - | 33,495 |
| Miscellaneous | 434,432 | 13,070 | 447,502 |
| **Total Revenues** | 15,379,173 | 1,918,314 | 17,297,487 |
| **Expenditures** | | | |
| **Current** | | | |
| Judicial | 283,890 | - | 283,890 |
| Public safety | 7,875,751 | - | 7,875,751 |
| Public works | 310,471 | - | 310,471 |
| Planning/community development | 1,702,601 | - | 1,702,601 |
| **Capital Outlay** | | | |
| Public safety | - | 243,780 | 243,780 |
| Public works | - | 5,018,536 | 5,018,536 |
| **Total Expenditures** | 10,172,713 | 5,262,316 | 15,435,029 |
| **Excess (Deficiency) of Revenues Over (Under) Expenditures** | 5,206,460 | (3,344,002) | 1,862,458 |
| **Other Financing Sources (Uses)** | | | |
| Transfers in | 6,306,444 | 3,301,347 | 9,607,791 |
| Transfers out | (7,103,314) | - | (7,103,314) |
| **Total Other Financing Sources (Uses)** | (796,870) | 3,301,347 | 2,504,477 |
| **Net Change in Fund Balances** | 4,409,590 | (42,655) | 4,366,935 |
| **Fund Balances Beginning of Year** | 10,186,514 | 5,164,072 | 15,350,586 |
| **Fund Balances End of Year** | $ 14,596,104 | $ 5,121,417 | $ 19,717,521 |

## 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.

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

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

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

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

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

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

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

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

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

**Douglas County, Georgia**
***Combining Balance Sheet***
***Nonmajor Special Revenue Funds***
***December 31, 2016***
***(With Comparative Totals at December 31, 2015)***

| | 2016 | | | | | | |
|---|---|---|---|---|---|---|---|
| | **Drug Treatment Abuse Fund** | **Sidewalk Fund** | **Hotel-Motel Tax Fund** | **Emergency Telephone System Fund** | **Neighborhood Stabilization Program Fund** | **Unincorporated Area Special District Fund** | **Animal Control Services Fund** |
| **Assets** | | | | | | | |
| Cash and cash equivalents | $ 793,480 | $ 13,365 | $ - | $ 2,936,947 | $ 200,467 | $ 300 | $ 200 |
| Receivables: | | | | | | | |
| Accounts | 11,899 | - | - | 406,350 | - | 628,596 | 190 |
| Intergovernmental | 2,514 | - | - | - | - | - | - |
| Interfund | 1,513 | - | 288,877 | - | - | 3,755,630 | 2,545,959 |
| **Total Assets** | $ 809,406 | $ 13,365 | $ 288,877 | $ 3,343,297 | $ 200,467 | $ 4,384,526 | $ 2,546,349 |
| **Liabilities and Fund Balances** | | | | | | | |
| **Liabilities** | | | | | | | |
| Accounts payable | $ 5,290 | $ - | $ 44,691 | $ 55,046 | $ - | $ 10,698 | $ 364,763 |
| Retainage payable | - | - | - | - | - | - | 268,743 |
| Accrued expenditures | - | - | 3,777 | 56,801 | - | 36,392 | 23,487 |
| Interfund payable | - | - | - | 6,970 | 9,488 | - | - |
| Other payable | - | - | - | - | - | - | - |
| Unearned revenue | - | - | - | - | - | - | - |
| **Total Liabilities** | 5,290 | - | 48,468 | 118,817 | 9,488 | 47,090 | 656,993 |
| **Fund Balances** | | | | | | | |
| Restricted for | | | | | | | |
| Special programs | 804,116 | 13,365 | 240,409 | 3,224,480 | 190,979 | 4,337,436 | 1,889,356 |
| **Total Fund Balances** | 804,116 | 13,365 | 240,409 | 3,224,480 | 190,979 | 4,337,436 | 1,889,356 |
| **Total Liabilities and Fund Balances** | $ 809,406 | $ 13,365 | $ 288,877 | $ 3,343,297 | $ 200,467 | $ 4,384,526 | $ 2,546,349 |

| | 2016 | | | | | | | 2015 |
|---|---|---|---|---|---|---|---|---|
| | 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 |
| | $ 358,759 | $ 603,100 | $ 734,521 | $ 231,876 | $ 2,281,125 | $ 45,285 | $ 8,199,425 | $ 7,145,548 |
| | 11,633 | - | 719 | - | - | - | 1,059,387 | 1,186,113 |
| | 3,810 | - | - | - | - | - | 6,324 | - |
| | 3,648 | - | - | - | - | - | 6,595,627 | 2,724,356 |
| | $ 377,850 | $ 603,100 | $ 735,240 | $ 231,876 | $ 2,281,125 | $ 45,285 | $ 15,860,763 | $ 11,056,017 |
| | $ - | $ - | $ 375 | $ - | $ - | $ - | $ 480,863 | $ 123,489 |
| | - | - | - | - | - | - | 268,743 | - |
| | 4,750 | - | - | - | - | - | 125,207 | 104,553 |
| | - | - | - | - | - | - | 16,458 | 1,037 |
| | - | - | 373,388 | - | - | - | 373,388 | 635,441 |
| | - | - | - | - | - | - | - | 4,983 |
| | 4,750 | - | 373,763 | - | - | - | 1,264,659 | 869,503 |
| | 373,100 | 603,100 | 361,477 | 231,876 | 2,281,125 | 45,285 | 14,596,104 | 10,186,514 |
| | 373,100 | 603,100 | 361,477 | 231,876 | 2,281,125 | 45,285 | 14,596,104 | 10,186,514 |
| | $ 377,850 | $ 603,100 | $ 735,240 | $ 231,876 | $ 2,281,125 | $ 45,285 | $ 15,860,763 | $ 11,056,017 |

**Douglas County, Georgia**
***Combining Statement of Revenues, Expenditures and Changes in Fund Balances***
***Nonmajor Special Revenue Funds***
***For the Year Ended December 31, 2016***
***(With Comparative Actual Amounts for the Year Ended December 31, 2015)***

| | 2016 | | | | | | |
|---|---|---|---|---|---|---|---|
| | **Drug Treatment Abuse Fund** | **Sidewalk Fund** | **Hotel-Motel Tax Fund** | **Emergency Telephone System Fund** | **Neighborhood Stabilization Program Fund** | **Unincorporated Area Special District Fund** | **Animal Control Services Fund** |
| **Revenues** | | | | | | | |
| Taxes | $ - | $ - | $ 560,682 | $ - | $ - | $ 7,814,218 | $ - |
| Licenses and permits | - | - | - | - | - | 1,621,242 | - |
| Intergovernmental | - | - | - | - | 182,890 | - | 309,753 |
| Charges for services | - | - | - | 2,921,324 | - | 164,551 | 49,033 |
| Fines and forfeitures | 189,872 | - | - | - | - | - | 1,728 |
| Investment earnings | - | - | - | - | 151 | - | - |
| Contributions and donations | - | - | - | - | - | - | 33,495 |
| Miscellaneous | - | - | - | 1,192 | 379,696 | 14,579 | - |
| **Total Revenues** | 189,872 | - | 560,682 | 2,922,516 | 562,737 | 9,614,590 | 394,009 |
| **Expenditures** | | | | | | | |
| **Current** | | | | | | | |
| Judicial | - | - | - | - | - | - | - |
| Public safety | 91,525 | - | - | 2,449,264 | - | - | 5,010,230 |
| Public works | - | - | - | - | - | 310,471 | - |
| Planning/community development | - | - | 223,369 | - | 410,605 | 1,068,627 | - |
| **Total Expenditures** | 91,525 | - | 223,369 | 2,449,264 | 410,605 | 1,379,098 | 5,010,230 |
| **Excess (Deficiency) of Revenues Over (Under) Expenditures** | 98,347 | - | 337,313 | 473,252 | 152,132 | 8,235,492 | (4,616,221) |
| **Other Financing Sources (Uses)** | | | | | | | |
| Transfers in | - | - | - | - | - | 210,256 | 6,096,188 |
| Transfers out | - | - | (210,256) | - | - | (6,868,140) | - |
| **Total Other Financing Sources (Uses)** | - | - | (210,256) | - | - | (6,657,884) | 6,096,188 |
| **Net Change in Fund Balances** | 98,347 | - | 127,057 | 473,252 | 152,132 | 1,577,608 | 1,479,967 |
| **Fund Balances Beginning of Year** | 705,769 | 13,365 | 113,352 | 2,751,228 | 38,847 | 2,759,828 | 409,389 |
| **Fund Balances End of Year** | $ 804,116 | $ 13,365 | $ 240,409 | $ 3,224,480 | $ 190,979 | $ 4,337,436 | $ 1,889,356 |

| 2016 | | | | | | | 2015 |
|---|---|---|---|---|---|---|---|
| Victim Assistance Fund | Law Library Fund | District Attorney Fund | Inmate Commissary Fund | Law Enforcement Confiscated Assets Fund | Sheriff Other Programs Fund | Total Nonmajor Special Revenue Funds | Total Nonmajor Special Revenue Funds |
| $ - | $ - | $ - | $ - | $ - | $ - | $ 8,374,900 | $ 8,021,243 |
| - | - | - | - | - | - | 1,621,242 | 1,812,882 |
| - | - | - | - | - | - | 492,643 | 557,310 |
| - | - | - | 177,228 | - | - | 3,312,136 | 3,340,945 |
| 225,934 | 120,596 | 58,650 | - | 505,405 | - | 1,102,185 | 923,288 |
| - | 2,451 | 522 | - | 5,009 | 7 | 8,140 | 8,141 |
| - | - | - | - | - | - | 33,495 | 8,623 |
| - | - | - | - | - | 38,965 | 434,432 | 508,217 |
| 225,934 | 123,047 | 59,172 | 177,228 | 510,414 | 38,972 | 15,379,173 | 15,180,649 |
| 165,480 | 118,410 | - | - | - | - | 283,890 | 248,912 |
| - | - | 43,984 | 69,586 | 173,641 | 37,521 | 7,875,751 | 3,831,389 |
| - | - | - | - | - | - | 310,471 | 281,657 |
| - | - | - | - | - | - | 1,702,601 | 2,067,632 |
| 165,480 | 118,410 | 43,984 | 69,586 | 173,641 | 37,521 | 10,172,713 | 6,429,590 |
| 60,454 | 4,637 | 15,188 | 107,642 | 336,773 | 1,451 | 5,206,460 | 8,751,059 |
| - | - | - | - | - | - | 6,306,444 | 1,477,712 |
| (24,918) | - | - | - | - | - | (7,103,314) | (6,136,740) |
| (24,918) | - | - | - | - | - | (796,870) | (4,659,028) |
| 35,536 | 4,637 | 15,188 | 107,642 | 336,773 | 1,451 | 4,409,590 | 4,092,031 |
| 337,564 | 598,463 | 346,289 | 124,234 | 1,944,352 | 43,834 | 10,186,514 | 6,094,483 |
| $ 373,100 | $ 603,100 | $ 361,477 | $ 231,876 | $ 2,281,125 | $ 45,285 | $ 14,596,104 | $ 10,186,514 |

**Douglas County, Georgia**
***Drug Treatment Abuse Fund***
***Comparative Balance Sheet***
***December 31, 2016 and 2015***

| | 2016 | 2015 |
|---|---|---|
| **Assets** | | |
| Cash and cash equivalents | $ 793,480 | $ 687,074 |
| Receivables: | | |
| Accounts | 11,899 | 16,840 |
| Intergovernmental | 2,514 | - |
| Interfund | 1,513 | 1,855 |
| **Total Assets** | $ 809,406 | $ 705,769 |
| **Liabilities** | | |
| Accounts payable | $ 5,290 | $ - |
| **Fund Balances** | | |
| Restricted for - | | |
| Special programs | 804,116 | 705,769 |
| **Total Liabilities and Fund Balances** | $ 809,406 | $ 705,769 |

**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, 2016***
***(With Comparative Actual Amounts for the Year Ended December 31, 2015)***

| | 2016 | | | | 2015 |
|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance With Final Budget | Actual |
| **Revenues** | | | | | |
| Fines and forfeitures | $ 226,800 | $ 226,800 | $ 189,872 | $ (36,928) | $ 190,732 |
| Investment earnings | 235 | 235 | - | (235) | 154 |
| **Total Revenues** | 227,035 | 227,035 | 189,872 | (37,163) | 190,886 |
| **Expenditures** | | | | | |
| **Current** | | | | | |
| Public safety | 132,661 | 132,661 | 91,525 | 41,136 | 41,742 |
| **Excess (Deficiency) of Revenues Over (Under) Expenditures** | 94,374 | 94,374 | 98,347 | 3,973 | 149,144 |
| **Other Financing Uses** | | | | | |
| Transfers out | - | - | - | - | (6,250) |
| **Net Change in Fund Balances** | $ 94,374 | $ 94,374 | 98,347 | $ 3,973 | 142,894 |
| **Fund Balances Beginning of Year** | | | 705,769 | | 562,875 |
| **Fund Balances End of Year** | | | $ 804,116 | | $ 705,769 |

**Douglas County, Georgia**
***Sidewalk Fund***
***Comparative Balance Sheet***
***December 31, 2016 and 2015***

| | 2016 | 2015 |
|---|---|---|
| **Assets** | | |
| Cash and cash equivalents | $ 13,365 | $ 13,365 |
| **Fund Balances** | | |
| Restricted for - | | |
| Special programs | $ 13,365 | $ 13,365 |

**Douglas County, Georgia**
***Sidewalk Fund***
***Schedule of Revenues, Expenditures and***
***Changes in Fund Balances - Budget and Actual***
***For the Year Ended December 31, 2016***
***(With Comparative Actual Amounts for the Year Ended December 31, 2015)***

| | 2016 | | | | 2015 |
|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance With Final Budget | Actual |
| **Revenues** | | | | | |
| Investment earnings | $ 50 | $ 50 | $ - | $ (50) | $ 4 |
| **Expenditures** | | | | | |
| **Current** | | | | | |
| Public works | 50 | 50 | - | 50 | - |
| **Excess (Deficiency) of Revenues Over(Under) Expenditures** | $ - | $ - | - | $ - | 4 |
| **Fund Balances Beginning of Year** | | | 13,365 | | 13,361 |
| **Fund Balances End of Year** | | | $ 13,365 | | $ 13,365 |

**Douglas County, Georgia**
***Hotel-Motel Tax Fund***
***Comparative Balance Sheet***
***December 31, 2016 and 2015***

| | 2016 | 2015 |
|---|---|---|
| **Assets** | | |
| Receivables - | | |
| Interfund | $ 288,877 | $ 157,725 |
| **Liabilities** | | |
| Accounts payable | $ 44,691 | $ 42,542 |
| Accrued expenditures | 3,777 | 1,831 |
| **Total Liabilities** | 48,468 | 44,373 |
| **Fund Balances** | | |
| Restricted for - | | |
| Special programs | 240,409 | 113,352 |
| **Total Liabilities and Fund Balances** | $ 288,877 | $ 157,725 |

**Douglas County, Georgia**
***Hotel-Motel Tax Fund***
***Schedule of Revenues and***
***Changes in Fund Balances - Budget and Actual***
***For the Year Ended December 31, 2016***
***(With Comparative Actual Amounts for the Year Ended December 31, 2015)***

| | 2016 | | | | 2015 |
|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance With Final Budget | Actual |
| **Revenues** | | | | | |
| Taxes | $ 480,000 | $ 480,000 | $ 560,682 | $ 80,682 | $ 489,610 |
| **Expenditures** | | | | | |
| **Current** | | | | | |
| Planning/community development | 210,598 | 232,221 | 223,369 | 8,852 | 192,654 |
| **Excess (Deficiency) of Revenues Over (Under) Expenditures** | 269,402 | 247,779 | 337,313 | 89,534 | 296,956 |
| **Other Financing Uses** | | | | | |
| Transfers out | (180,000) | (180,000) | (210,256) | (30,256) | (183,604) |
| **Net Change in Fund Balances** | $ 89,402 | $ 67,779 | 127,057 | $ 59,278 | 113,352 |
| **Fund Balances Beginning of Year** | | | 113,352 | | - |
| **Fund Balances End of Year** | | | $ 240,409 | | $ 113,352 |

**Douglas County, Georgia**
***Emergency Telephone System Fund***
***Comparative Balance Sheet***
***December 31, 2016 and 2015***

| | 2016 | 2015 |
|---|---|---|
| **Assets** | | |
| Cash and cash equivalents | $ 2,936,947 | $ 2,390,442 |
| Receivables: | | |
| Accounts | 406,350 | 427,223 |
| Interfund | - | 8,352 |
| **Total Assets** | $ 3,343,297 | $ 2,826,017 |
| **Liabilities and Fund Balances** | | |
| **Liabilities** | | |
| Accounts payable | $ 55,046 | $ 29,778 |
| Accrued expenditures | 56,801 | 45,011 |
| Interfunds payable | 6,970 | - |
| **Total Liabilities** | 118,817 | 74,789 |
| **Fund Balances** | | |
| Restricted for - | | |
| Special programs | 3,224,480 | 2,751,228 |
| **Total Liabilities and Fund Balances** | $ 3,343,297 | $ 2,826,017 |

**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, 2016***
***(With Comparative Actual Amounts for the Year Ended December 31, 2015)***

| | 2016 | | | | 2015 |
|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance With Final Budget | Actual |
| **Revenues** | | | | | |
| Charges for services | $ 2,600,000 | $ 2,600,000 | $ 2,921,324 | $ 321,324 | $ 2,831,133 |
| Investment earnings | 500 | 500 | - | (500) | 543 |
| Miscellaneous | - | - | 1,192 | 1,192 | 1,103 |
| **Total Revenues** | 2,600,500 | 2,600,500 | 2,922,516 | 322,016 | 2,832,779 |
| **Expenditures** | | | | | |
| **Current** | | | | | |
| Public safety | 2,573,956 | 2,724,607 | 2,449,264 | 275,343 | 2,281,420 |
| **Excess (Deficiency) of Revenues Over (Under) Expenditures** | 26,544 | (124,107) | 473,252 | 597,359 | 551,359 |
| **Other Financing Sources** | | | | | |
| Transfers in | - | - | - | - | 1,739 |
| **Net Change in Fund Balance** | $ 26,544 | $ (124,107) | 473,252 | $ 597,359 | 553,098 |
| **Fund Balances Beginning of Year** | | | 2,751,228 | | 2,198,130 |
| **Fund Balances End of Year** | | | $ 3,224,480 | | $ 2,751,228 |

**Douglas County, Georgia**
***Neighborhood Stabilization Program Fund***
***Comparative Balance Sheet***
***December 31, 2016 and 2015***

| | 2016 | 2015 |
|---|---|---|
| **Assets** | | |
| Cash and cash equivalents | $ 200,467 | $ 38,847 |
| **Liabilities** | | |
| Interfund payable | $ 9,488 | $ - |
| **Fund Balances** | | |
| Restricted for - | | |
| Special programs | 190,979 | 38,847 |
| **Total Liabilities and Fund Balances** | $ 200,467 | $ 38,847 |

**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, 2016***
***(With Comparative Actual Amounts for the Year Ended December 31, 2015)***

| | 2016 | | | | 2015 |
|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance With Final Budget | Actual |
| **Revenues** | | | | | |
| Intergovernmental | $ - | $ - | $ 182,890 | $ 182,890 | $ 247,084 |
| Investment earnings | - | - | 151 | 151 | 26 |
| Miscellaneous | 200,000 | 200,000 | 379,696 | 179,696 | 465,724 |
| **Total Revenues** | 200,000 | 200,000 | 562,737 | 362,737 | 712,834 |
| **Expenditures** | | | | | |
| **Current** | | | | | |
| Planning/community development | 200,000 | 200,000 | 410,605 | (210,605) | 914,933 |
| **Excess (Deficiency) of Revenues Over (Under) Expenditures** | - | - | 152,132 | 152,132 | (202,099) |
| **Other Financing Uses** | | | | | |
| Transfers out | - | - | - | - | (130) |
| **Net Change in Fund Balance** | $ - | $ - | 152,132 | $ 152,132 | (202,229) |
| **Fund Balances Beginning of Year** | | | 38,847 | | 241,076 |
| **Fund Balances End of Year** | | | $ 190,979 | | $ 38,847 |

**Douglas County, Georgia**
***Unincorporated Area Special District Fund***
***Comparative Balance Sheet***
***December 31, 2016 and 2015***

| | 2016 | 2015 |
|---|---|---|
| **Assets** | | |
| Cash and cash equivalents | $ 300 | $ 300 |
| Receivables: | | |
| Accounts | 628,596 | 722,738 |
| Interfund | 3,755,630 | 2,078,438 |
| **Total Assets** | $ 4,384,526 | $ 2,801,476 |
| **Liabilities and Fund Balances** | | |
| **Liabilities** | | |
| Accounts payable | $ 10,698 | $ 11,265 |
| Accrued expenditures | 36,392 | 30,383 |
| **Total Liabilities** | 47,090 | 41,648 |
| **Fund Balances** | | |
| Restricted for - | | |
| Special programs | 4,337,436 | 2,759,828 |
| **Total Liabilities and Fund Balances** | $ 4,384,526 | $ 2,801,476 |

**Douglas County, Georgia**
***Unincorporated Area Special District Fund***
***Schedule of Revenues, Expenditures and***
***Changes in Fund Balances - Budget and Actual***
***For the Year Ended December 31, 2016***
***(With Comparative Actual Amounts for the Year Ended December 31, 2015)***

| | 2016 | | | | 2015 |
|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance With Final Budget | Actual |
| **Revenues** | | | | | |
| Taxes | $ 7,718,000 | $ 7,718,000 | $ 7,814,218 | $ 96,218 | $ 7,531,633 |
| Licenses and permits | 1,117,000 | 1,117,000 | 1,621,242 | 504,242 | 1,812,882 |
| Charges for services | 28,500 | 28,500 | 164,551 | 136,051 | 347,640 |
| Miscellaneous | 500 | 500 | 14,579 | 14,079 | 4,581 |
| **Total Revenues** | 8,864,000 | 8,864,000 | 9,614,590 | 750,590 | 9,696,736 |
| **Expenditures** | | | | | |
| **Current** | | | | | |
| Public works | 386,916 | 388,275 | 310,471 | 77,804 | 281,657 |
| Planning/community development | 1,072,419 | 1,145,683 | 1,068,627 | 77,056 | 960,045 |
| **Total Expenditures** | 1,459,335 | 1,533,958 | 1,379,098 | 154,860 | 1,241,702 |
| **Excess (Deficiency) of Revenues Over (Under) Expenditures** | 7,404,665 | 7,330,042 | 8,235,492 | 905,450 | 8,455,034 |
| **Other Financing Sources (Uses)** | | | | | |
| Transfers in | 180,000 | 180,000 | 210,256 | 30,256 | 227,717 |
| Transfers out | (6,868,146) | (6,868,146) | (6,868,140) | 6 | (5,922,923) |
| **Total Other Financing Uses** | (6,688,146) | (6,688,146) | (6,657,884) | 30,262 | (5,695,206) |
| **Net Change in Fund Balance** | $ 716,519 | $ 641,896 | 1,577,608 | $ 935,712 | 2,759,828 |
| **Fund Balances Beginning of Year** | | | 2,759,828 | | - |
| **Fund Balances End of Year** | | | $ 4,337,436 | | $ 2,759,828 |

**Douglas County, Georgia**
***Animal Control Services Fund***
***Comparative Balance Sheet***
***December 31, 2016 and 2015***

| | 2016 | 2015 |
|---|---|---|
| **Assets** | | |
| Cash and cash equivalents | $ 200 | $ 100 |
| Receivables: | | |
| Accounts | 190 | 111 |
| Interfund | 2,545,959 | 477,842 |
| **Total Assets** | $ 2,546,349 | $ 478,053 |
| **Liabilities and Fund Balances** | | |
| **Liabilities** | | |
| Accounts payable | $ 364,763 | $ 39,404 |
| Retainage payable | 268,743 | - |
| Accrued expenditures | 23,487 | 24,277 |
| Unearned revenue | - | 4,983 |
| **Total Liabilities** | 656,993 | 68,664 |
| **Fund Balances** | | |
| Restricted for - | | |
| Special programs | 1,889,356 | 409,389 |
| **Total Liabilities and Fund Balances** | $ 2,546,349 | $ 478,053 |

**Douglas County, Georgia**
***Animal Control Services Fund***
***Schedule of Revenues, Expenditures and***
***Changes in Fund Balances - Budget and Actual***
***For the Year Ended December 31, 2016***
***(With Comparative Actual Amounts for the Year Ended December 31, 2015)***

| | 2016 | | | | 2015 |
|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance With Final Budget | Actual |
| **Revenues** | | | | | |
| Intergovernmental | $ 309,753 | $ 309,753 | $ 309,753 | $ - | $ 310,226 |
| Charges for services | 48,000 | 48,000 | 49,033 | 1,033 | 46,840 |
| Fines and forfeitures | - | - | 1,728 | 1,728 | 469 |
| Contributions and donations | - | 40,898 | 33,495 | (7,403) | 8,623 |
| **Total Revenues** | 357,753 | 398,651 | 394,009 | (4,642) | 366,158 |
| **Expenditures** | | | | | |
| **Current** | | | | | |
| Public safety | 1,453,944 | 6,830,360 | 5,010,230 | 1,820,130 | 1,205,025 |
| **Excess (Deficiency) of Revenues Over (Under) Expenditures** | (1,096,191) | (6,431,709) | (4,616,221) | 1,815,488 | (838,867) |
| **Other Financing Uses** | | | | | |
| Transfers in | 1,096,191 | 6,096,191 | 6,096,188 | (3) | 1,248,256 |
| **Net Change in Fund Balance** | $ - | $ (335,518) | 1,479,967 | $ 1,815,485 | 409,389 |
| **Fund Balances Beginning of Year** | | | 409,389 | | - |
| **Fund Balances End of Year** | | | $ 1,889,356 | | $ 409,389 |

**Douglas County, Georgia**
***Victim Assistance Fund***
***Comparative Balance Sheet***
***December 31, 2016 and 2015***

| | 2016 | 2015 |
|---|---|---|
| **Assets** | | |
| Cash and cash equivalents | $ 358,759 | $ 323,329 |
| Receivables: | | |
| Accounts | 11,633 | 18,323 |
| Intergovernmental | 3,810 | - |
| Interfund | 3,648 | - |
| **Total Assets** | $ 377,850 | $ 341,652 |
| **Liabilities and Fund Balances** | | |
| **Liabilities** | | |
| Accrued expenditures | $ 4,750 | $ 3,051 |
| Interfund payable | - | 1,037 |
| **Total Liabilities** | 4,750 | 4,088 |
| **Fund Balances** | | |
| Restricted for - | | |
| Special programs | 373,100 | 337,564 |
| **Total Liabilities and Fund Balances** | $ 377,850 | $ 341,652 |

**Douglas County, Georgia**
***Victim Assistance Fund***
***Schedule of Revenues, Expenditures***
***and Changes in Fund Balances - Budget and Actual***
***For the Year Ended December 31, 2016***
***(With Comparative Actual Amounts for the Year Ended December 31, 2015)***

| | 2016 | | | | 2015 |
|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance With Final Budget | Actual |
| **Revenues** | | | | | |
| Fines and forfeitures | $ 190,000 | $ 190,000 | $ 225,934 | $ 35,934 | $ 225,725 |
| Investment earnings | 120 | 120 | - | (120) | 71 |
| **Total Revenues** | 190,120 | 190,120 | 225,934 | 35,814 | 225,796 |
| **Expenditures** | | | | | |
| **Current** | | | | | |
| Judicial | 176,174 | 176,174 | 165,480 | 10,694 | 151,988 |
| **Excess (Deficiency) of Revenues Over (Under) Expenditures** | 13,946 | 13,946 | 60,454 | 46,508 | 73,808 |
| **Other Financing Uses** | | | | | |
| Transfers out | (23,834) | (23,834) | (24,918) | (1,084) | (23,833) |
| **Net Change in Fund Balances** | $ (9,888) | $ (9,888) | 35,536 | $ 45,424 | 49,975 |
| **Fund Balances Beginning of Year** | | | 337,564 | | 287,589 |
| **Fund Balances End of Year** | | | $ 373,100 | | $ 337,564 |

**Douglas County, Georgia**
***Law Library Fund***
***Comparative Balance Sheet***
***December 31, 2016 and 2015***

| | 2016 | 2015 |
|---|---|---|
| **Assets** | | |
| Cash and cash equivalents | $ 603,100 | $ 598,463 |
| **Fund Balances** | | |
| Restricted for - | | |
| Special programs | $ 603,100 | $ 598,463 |

**Douglas County, Georgia**
***Law Library Fund***
***Schedule of Revenues, Expenditures and***
***Changes in Fund Balances - Budget and Actual***
***For the Year Ended December 31, 2016***
***(With Comparative Actual Amounts For The Year Ended December 31, 2015)***

| | 2016 | | | | 2015 |
|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance With Final Budget | Actual |
| **Revenues** | | | | | |
| Fines and forfeitures | $ 100,000 | $ 100,000 | $ 120,596 | $ 20,596 | $ 124,571 |
| Investment earnings | - | - | 2,451 | 2,451 | 2,817 |
| **Total Revenues** | 100,000 | 100,000 | 123,047 | 23,047 | 127,388 |
| **Expenditures** | | | | | |
| **Current** | | | | | |
| Judicial | 100,000 | 100,000 | 118,410 | (18,410) | 96,924 |
| **Excess (Deficiency) of Revenues Over (Under) Expenditures** | $ - | $ - | 4,637 | $ 4,637 | 30,464 |
| **Fund Balances Beginning of Year** | | | 598,463 | | 567,999 |
| **Fund Balances End of Year** | | | $ 603,100 | | $ 598,463 |

**Douglas County, Georgia**
***District Attorney Fund***
***Comparative Balance Sheet***
***December 31, 2016 and 2015***

| | 2016 | 2015 |
|---|---|---|
| **Assets** | | |
| Cash and cash equivalents | $ 734,521 | $ 981,208 |
| Receivables: | | |
| Accounts | 719 | 878 |
| Interfund | - | 144 |
| **Total Assets** | $ 735,240 | $ 982,230 |
| **Liabilities and Fund Balances** | | |
| **Liabilities** | | |
| Accounts payable | $ 375 | $ 500 |
| Other payable | 373,388 | 635,441 |
| **Total Liabilities** | 373,763 | 635,941 |
| **Fund Balances** | | |
| Restricted for - | | |
| Special programs | 361,477 | 346,289 |
| **Total Liabilities and Fund Balances** | $ 735,240 | $ 982,230 |

**Douglas County, Georgia**
***District Attorney Fund***
***Schedule of Revenues, Expenditures and***
***Changes in Fund Balances - Budget and Actual***
***For the Year Ended December 31, 2016***
***(With Comparative Actual Amounts For The Year Ended December 31, 2015)***

| | 2016 | | | | 2015 |
|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance With Final Budget | Actual |
| **Revenues** | | | | | |
| Fines and forfeitures | $ 65,000 | $ 65,000 | $ 58,650 | $ (6,350) | $ 61,652 |
| Investment earnings | - | - | 522 | 522 | 120 |
| **Total Revenues** | 65,000 | 65,000 | 59,172 | (5,828) | 61,772 |
| **Expenditures** | | | | | |
| **Current** | | | | | |
| Public safety | 83,522 | 83,522 | 43,984 | 39,538 | 45,085 |
| **Excess (Deficiency) of Revenues Over (Under) Expenditures** | $ (18,522) | $ (18,522) | 15,188 | $ 33,710 | 16,687 |
| **Fund Balances Beginning of Year** | | | 346,289 | | 329,602 |
| **Fund Balances End of Year** | | | $ 361,477 | | $ 346,289 |

**Douglas County, Georgia**
***Inmate Commissary Fund***
***Comparative Balance Sheet***
***December 31, 2016 and 2015***

| | 2016 | 2015 |
|---|---|---|
| **Assets** | | |
| Cash and cash equivalents | $ 231,876 | $ 124,234 |
| **Fund Balances** | | |
| Restricted for - | | |
| Special projects | $ 231,876 | $ 124,234 |

**Douglas County, Georgia**
***Inmate Commissary Fund***
***Schedule of Revenues, Expenditures and***
***Changes in Fund Balances - Budget and Actual***
***For the Year Ended December 31, 2016***
***(With Comparative Actual Amounts for The Year Ended December 31, 2015)***

| | 2016 | | | | 2015 |
|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance With Final Budget | Actual |
| **Revenues** | | | | | |
| Charges for services | $ 250,000 | $ 250,000 | $ 177,228 | $ (72,772) | $ 115,332 |
| **Expenditures** | | | | | |
| **Current** | | | | | |
| Public safety | 250,000 | 250,000 | 69,586 | 180,414 | 65,496 |
| **Excess (Deficiency) of Revenues Over (Under) Expenditures** | $ - | $ - | 107,642 | $ 107,642 | 49,836 |
| **Fund Balances Beginning of Year** | | | 124,234 | | 74,398 |
| **Fund Balances End of Year** | | | $ 231,876 | | $ 124,234 |

**Douglas County, Georgia**
***Law Enforcement Confiscated Assets Fund***
***Comparative Balance Sheet***
***December 31, 2016 and 2015***

| | 2016 | 2015 |
|---|---|---|
| **Assets** | | |
| Cash and cash equivalents | $ 2,281,125 | $ 1,944,352 |
| **Fund Balances** | | |
| Restricted for - | | |
| Special projects | $ 2,281,125 | $ 1,944,352 |

**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, 2016***
***(With Comparative Actual Amounts for The Year Ended December 31, 2015)***

| | 2016 | | | | 2015 |
|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance With Final Budget | Actual |
| **Revenues** | | | | | |
| Fines and forfeitures | $ 1,500,000 | $ 1,500,000 | $ 505,405 | $ (994,595) | $ 320,139 |
| Investment earnings | - | - | 5,009 | 5,009 | 4,397 |
| **Total Revenues** | 1,500,000 | 1,500,000 | 510,414 | (989,586) | 324,536 |
| **Expenditures** | | | | | |
| **Current** | | | | | |
| Public safety | 1,500,000 | 1,500,000 | 173,641 | 1,326,359 | 145,858 |
| **Excess (Deficiency) of Revenues Over (Under) Expenditures** | $ - | $ - | 336,773 | $ 336,773 | 178,678 |
| **Fund Balances Beginning of Year** | | | 1,944,352 | | 1,765,674 |
| **Fund Balances End of Year** | | | $ 2,281,125 | | $ 1,944,352 |

**Douglas County, Georgia**
***Sheriff Other Programs Fund***
***Comparative Balance Sheet***
***December 31, 2016 and 2015***

| | 2016 | 2015 |
|---|---|---|
| **Assets** | | |
| Cash and cash equivalents | $ 45,285 | $ 43,834 |
| **Fund Balances** | | |
| Restricted for - | | |
| Special projects | $ 45,285 | $ 43,834 |

**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, 2016***
***(With Comparative Actual Amounts for The Year Ended December 31, 2015)***

| | 2016 | | | | 2015 |
|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance With Final Budget | Actual |
| **Revenues** | | | | | |
| Investment earnings | $ - | $ - | $ 7 | $ 7 | $ 9 |
| Miscellaneous | 65,000 | 65,000 | 38,965 | (26,035) | 36,809 |
| **Total Revenues** | 65,000 | 65,000 | 38,972 | (26,028) | 36,818 |
| **Expenditures** | | | | | |
| **Current** | | | | | |
| Public safety | 65,000 | 65,000 | 37,521 | 27,479 | 46,763 |
| **Excess (Deficiency) of Revenues Over (Under) Expenditures** | $ - | $ - | 1,451 | $ 1,451 | (9,945) |
| **Fund Balances Beginning of Year** | | | 43,834 | | 53,779 |
| **Fund Balances End of Year** | | | $ 45,285 | | $ 43,834 |

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## MAJOR DEBT SERVICE FUND

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

**Douglas County, Georgia**
***2010 Jail SPLOST Debt Service Fund***
***Comparative Balance Sheet***
***December 31, 2016 and 2015***

| | 2016 | 2015 |
|---|---|---|
| **Assets** | | |
| Restricted cash | $ 76,714 | $ 17,327,659 |
| **Fund Balances** | | |
| Restricted for - | | |
| Debt service | $ 76,714 | $ 17,327,659 |

**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, 2016***
***(With Comparative Actual Amounts for The Year Ended December 31, 2015)***

| | 2016 | | | | 2015 |
|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance With Final Budget | Actual |
| **Revenues** | | | | | |
| Taxes | $ 20,344,000 | $ 20,344,000 | $ - | $(20,344,000) | $ - |
| Investment earnings | - | - | 14,115 | 14,115 | 9,173 |
| **Total Revenues** | 20,344,000 | 20,344,000 | 14,115 | (20,329,885) | 9,173 |
| **Expenditures** | | | | | |
| **Debt Service** | | | | | |
| Principal retirement | 19,405,000 | 19,405,000 | 19,405,000 | - | 20,000,000 |
| Interest and fiscal charges | 939,000 | 939,000 | 939,000 | - | 1,910,150 |
| **Total Expenditures** | 20,344,000 | 20,344,000 | 20,344,000 | - | 21,910,150 |
| **Deficiency of Revenues Under Expenditures** | - | - | (20,329,885) | (20,329,885) | (21,900,977) |
| **Other Financing Sources (Uses)** | | | | | |
| Transfers in | - | - | 8,316,022 | 8,316,022 | 23,738,054 |
| Transfers out | (4,906,281) | (4,906,281) | (5,237,082) | (330,801) | (4,000,000) |
| **Total Other Financing Sources (Uses)** | (4,906,281) | (4,906,281) | 3,078,940 | 7,985,221 | 19,738,054 |
| **Net Change in Fund Balances** | $ (4,906,281) | $ (4,906,281) | (17,250,945) | $(12,344,664) | (2,162,923) |
| **Fund Balances Beginning of Year** | | | 17,327,659 | | 19,490,582 |
| **Fund Balances End of Year** | | | $ 76,714 | | $ 17,327,659 |

**MAJOR CAPITAL PROJECT FUND**

2010 SPLOST
GRTA Arterial Road

**Douglas County, Georgia**
***2010 SPLOST Fund***
***Comparative Balance Sheet***
***December 31, 2016 and 2015***

| | 2016 | 2015 |
|---|---|---|
| **Assets** | | |
| Receivables - | | |
| Sales taxes | $ 15,360 | $ 2,488,115 |
| **Total Assets** | $ 15,360 | $ 2,488,115 |
| **Fund Balances** | | |
| Restricted for - | | |
| Debt service | $ - | $ 2,488,115 |
| Capital projects | 15,360 | - |
| **Total Fund Balances** | $ 15,360 | $ 2,488,115 |

**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, 2016***

| | 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 | $ 128,123,485 | $ 5,843,267 | $ 133,966,752 | $ 11,726,281 |
| Investment earnings | - | 280,000 | 332,874 | - | 332,874 | 52,874 |
| **Total Revenues** | 117,763,214 | 122,520,471 | 128,456,359 | 5,843,267 | 134,299,626 | 11,779,155 |
| **Expenditures** | | | | | | |
| **Capital Outlay** | 117,763,214 | 115,763,214 | 115,762,901 | - | 115,762,901 | 313 |
| **Debt Service** | | | | | | |
| Bond issuance costs | - | 477,366 | 498,545 | - | 498,545 | (21,179) |
| **Total Expenditures** | 117,763,214 | 116,240,580 | 116,261,446 | - | 116,261,446 | (20,866) |
| **Excess (Deficiency) of Revenues Over (Under) Expenditures** | - | 6,279,891 | 12,194,913 | 5,843,267 | 18,038,180 | 11,758,289 |
| **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) | (116,445,903) | (8,316,022) | (124,761,925) | (12,146,495) |
| **Total Other Financing Sources (Uses)** | - | (6,279,891) | (9,706,798) | (8,316,022) | (18,022,820) | (11,742,929) |
| **Net Change in Fund Balances** | $ - | $ - | 2,488,115 | (2,472,755) | $ 15,360 | $ 15,360 |
| **Fund Balances Beginning of Year** | | | - | 2,488,115 | | |
| **Fund Balances End of Year** | | | $ 2,488,115 | $ 15,360 | | |

**Douglas County, Georgia**
***GRTA Arterial Road Fund***
***Comparative Balance Sheet***
***December 31, 2016 and 2015***

| | 2016 | 2015 |
|---|---|---|
| **Assets** | | |
| Cash and cash equivalents | $ 1 | $ 1 |
| **Liabilities and Fund Balances (Deficits)** | | |
| **Liabilities** | | |
| Accounts payable | $ 2,555 | $ 1,215 |
| Retainage payable | - | 48,583 |
| Interfund payable | 2,669,812 | 1,811,635 |
| **Total Liabilities** | 2,672,367 | 1,861,433 |
| **Fund Balances (Deficits)** | | |
| Unassigned | (2,672,366) | (1,861,432) |
| **Total Liabilities and Fund Balances** | $ 1 | $ 1 |

**Douglas County, Georgia**
***GRTA Arterial Road Fund***
***Project Schedule of Revenues, Expenditures and***
***Changes in Fund Balances - Budget and Actual***
***From Inception and for the Year Ended December 31, 2016***

| | Project Length Budget | Prior Years Actual | Current Year Actual | Project Length Total | Variance With Project Length Budget |
|---|---|---|---|---|---|
| **Revenues** | | | | | |
| Intergovernmental | $ 19,719,000 | $ 6,018,982 | $ 1,148,538 | $ 7,167,520 | $ (12,551,480) |
| Investment earnings | - | 4,360 | - | 4,360 | 4,360 |
| **Total Revenues** | 19,719,000 | 6,023,342 | 1,148,538 | 7,171,880 | (12,547,120) |
| **Expenditures** | | | | | |
| **Capital Outlay** | | | | | |
| Public works | 19,719,000 | 8,334,774 | 1,959,472 | 10,294,246 | 9,424,754 |
| **Excess (Deficiency) of Revenues Over (Under) Expenditures** | - | (2,311,432) | (810,934) | (3,122,366) | (3,122,366) |
| **Other Financing Sources** | | | | | |
| Transfers in | 450,000 | 450,000 | - | 450,000 | - |
| **Net Change in Fund Balances** | $ 450,000 | (1,861,432) | (810,934) | $ (2,672,366) | $ (3,122,366) |
| **Fund Balances Beginning of Year** | | - | (1,861,432) | | |
| **Fund Balances (Deficts) End of Year** | | $ (1,861,432) | $ (2,672,366) | | |

**NONMAJOR CAPITAL PROJECT FUND**

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

2002 SPLOST
Capital Transportation Fund

**Douglas County, Georgia**
***Combining Balance Sheet***
***Nonmajor Capital Projects Funds***
***December 31, 2016***

| | 2002 SPLOST Fund | Capital Transportation Fund | Total Nonmajor Capital Projects Funds |
|---|---|---|---|
| **Assets** | | | |
| Cash and cash equivalents | $ 2,870,386 | $ - | $ 2,870,386 |
| Receivables: | | | |
| Intergovernmental | - | 6,831 | 6,831 |
| Interfund | - | 2,626,528 | 2,626,528 |
| **Total Assets** | $ 2,870,386 | $ 2,633,359 | $ 5,503,745 |
| **Liabilities and Fund Balances** | | | |
| **Liabilities** | | | |
| Accounts payable | $ - | $ 361,867 | $ 361,867 |
| Retainage payable | - | 20,461 | 20,461 |
| **Total Liabilities** | - | 382,328 | 382,328 |
| **Fund Balances** | | | |
| Restricted for - | | | |
| Capital projects | 2,870,386 | - | 2,870,386 |
| Committed for - | | | |
| Capital projects | - | 2,251,031 | 2,251,031 |
| **Total Fund Balances** | 2,870,386 | 2,251,031 | 5,121,417 |
| **Total Liabilities and Fund Balances** | $ 2,870,386 | $ 2,633,359 | $ 5,503,745 |

**Douglas County, Georgia**
***Combining Statement of Revenues, Expenditures and Changes in Fund Balances***
***Nonmajor Capital Projects Funds***
***For the Year Ended December 31, 2016***

| | 2002 SPLOST Fund | Capital Transportation Fund | Total Nonmajor Capital Projects Funds |
|---|---|---|---|
| **Revenues** | | | |
| Intergovernmental | $ - | $ 1,905,244 | $ 1,905,244 |
| Miscellaneous | - | 13,070 | 13,070 |
| **Total Revenues** | - | 1,918,314 | 1,918,314 |
| **Expenditures** | | | |
| **Capital Outlay** | | | |
| Public safety | 243,780 | - | 243,780 |
| Public works | 112,099 | 4,906,437 | 5,018,536 |
| **Total Expenditures** | 355,879 | 4,906,437 | 5,262,316 |
| **Excess (Deficiency) of Revenues Over (Under) Expenditures** | (355,879) | (2,988,123) | (3,344,002) |
| **Other Financing Sources** | | | |
| Transfers in | - | 3,301,347 | 3,301,347 |
| **Net Change in Fund Balances** | (355,879) | 313,224 | (42,655) |
| **Fund Balances At Beginning of Year** | 3,226,265 | 1,937,807 | 5,164,072 |
| **Fund Balances At End of Year** | $ 2,870,386 | $ 2,251,031 | $ 5,121,417 |

**Douglas County, Georgia**
***2002 SPLOST Fund***
***Comparative Balance Sheet***
***December 31, 2016 and 2015***

| | 2016 | 2015 |
|---|---|---|
| **Assets** | | |
| Cash and cash equivalents | $ 2,870,386 | $ 3,229,465 |
| **Liabilities and Fund Balances** | | |
| **Liabilities** | | |
| Accounts payable | $ - | $ 3,200 |
| **Fund Balances** | | |
| Restricted for - | | |
| Capital projects | 2,870,386 | 3,226,265 |
| **Total Liabilities and Fund Balances** | $ 2,870,386 | $ 3,229,465 |

**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, 2016***

| | Original Project Length Budget | Revised Project Length Budget | Prior Years Actual | Current Year Actual | Project Length Actual Total | Variance With Revised Project Length Budget |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| Sales taxes | $ 102,000,000 | $ 106,632,507 | $ 106,632,507 | $ - | $ 106,632,507 | $ - |
| Intergovernmental | 15,481,488 | 13,006,152 | 13,484,049 | - | 13,484,049 | 477,897 |
| Investment earnings | 5,790,440 | 4,686,092 | 4,691,465 | - | 4,691,465 | 5,373 |
| Miscellaneous | - | 794,075 | 794,075 | - | 794,075 | - |
| **Total Revenues** | 123,271,928 | 125,118,826 | 125,602,096 | - | 125,602,096 | 483,270 |
| **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 | 92,406,515 | 355,879 | 92,762,394 | 1,914,183 |
| **Total Expenditures** | 118,675,356 | 122,154,809 | 119,357,153 | 355,879 | 119,713,032 | 2,441,777 |
| **Excess (Deficiency) of Revenues Over (Under) Expenditures** | 4,596,572 | 2,964,017 | 6,244,943 | (355,879) | 5,889,064 | 2,925,047 |
| **Other Financing Sources (Uses)** | | | | | | |
| Issuance of bonds | 41,898,514 | 41,898,514 | 41,898,514 | - | 41,898,514 | - |
| Transfers in | - | 5,405,331 | 5,910,874 | - | 5,910,874 | 505,543 |
| Transfers out | (46,495,086) | (50,828,066) | (50,828,066) | - | (50,828,066) | - |
| **Total Other Financing Sources (Uses)** | (4,596,572) | (3,524,221) | (3,018,678) | - | (3,018,678) | 505,543 |
| **Net Change in Fund Balances** | $ - | $ (560,204) | 3,226,265 | (355,879) | $ 2,870,386 | $ 3,430,590 |
| **Fund Balances Beginning of Year** | | | - | 3,226,265 | | |
| **Fund Balances End of Year** | | | $ 3,226,265 | $ 2,870,386 | | |

**Douglas County, Georgia**
***Capital Transportation Fund***
***Comparative Balance Sheet***
***December 31, 2016 and 2015***

| | 2016 | 2015 |
|---|---|---|
| **Assets** | | |
| Receivables: | | |
| Intergovernmental | $ 6,831 | $ 75,524 |
| Interfund | 2,626,528 | 1,963,014 |
| **Total Assets** | $ 2,633,359 | $ 2,038,538 |
| **Liabilities and Fund Balances** | | |
| **Liabilities** | | |
| Accounts payable | $ 361,867 | $ 31,063 |
| Retainage payable | 20,461 | 69,668 |
| **Total Liabilities** | 382,328 | 100,731 |
| **Fund Balances** | | |
| Committed for - | | |
| Capital projects | 2,251,031 | 1,937,807 |
| **Total Liabilities and Fund Balances** | $ 2,633,359 | $ 2,038,538 |

**Douglas County, Georgia**
***Capital Transportation Fund***
***Schedule of Revenues, Expenditures and***
***Changes in Fund Balances - Budget and Actual***
***For the Year Ended December 31, 2016***
***(With Comparative Actual Amounts for the Year Ended December 31, 2015)***

| | 2016 | | | | 2015 |
|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance With Final Budget | Actual |
| **Revenues** | | | | | |
| Intergovernmental | $ 918,653 | $ 2,181,587 | $ 1,905,244 | $ (276,343) | $ 1,079,860 |
| Miscellaneous | - | - | 13,070 | 13,070 | - |
| | 918,653 | 2,181,587 | 1,918,314 | (263,273) | 1,079,860 |
| **Expenditures** | | | | | |
| **Capital Outlay** | 4,200,000 | 5,897,305 | 4,906,437 | 990,868 | 1,808,165 |
| **Total Expenditures** | 4,200,000 | 5,897,305 | 4,906,437 | 990,868 | 1,808,165 |
| **Excess (Deficiency) of Revenues Over (Under) Expenditures** | (3,281,347) | (3,715,718) | (2,988,123) | 727,595 | (728,305) |
| **Other Financing Sources** | | | | | |
| Transfers in | 3,281,347 | 3,301,347 | 3,301,347 | - | 500,000 |
| **Net Change in Fund Balances** | $ - | $ (414,371) | 313,224 | $ 727,595 | (228,305) |
| **Fund Balances Beginning of Year** | | | 1,937,807 | | 2,166,112 |
| **Fund Balances End of Year** | | | $ 2,251,031 | | $ 1,937,807 |

## PROPRIETARY FUNDS

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

Solid Waste Enterprise
Group Health Insurance
Workers' Compensation

**Douglas County, Georgia**
***Solid Waste Disposal Fund***
***Comparative Statement of Net Position***
***December 31, 2016 and 2015***

| | 2016 | 2015 |
|---|---|---|
| **Assets** | | |
| **Current Assets** | | |
| Cash and cash equivalents | $ 740,986 | $ 166,770 |
| Receivables - | | |
| Accounts, net | 63,129 | 66,053 |
| **Total Current Assets** | 804,115 | 232,823 |
| **Noncurrent Assets** | | |
| Capital assets: | | |
| Nondepreciable | 1,574,386 | 1,574,386 |
| Depreciable, net | 277,071 | 318,378 |
| **Total Noncurrent Assets** | 1,851,457 | 1,892,764 |
| **Total Assets** | 2,655,572 | 2,125,587 |
| **Deferred Outflows of Resources** | | |
| Deferred outflows related to pensions | 138,770 | 55,371 |
| **Liabilities** | | |
| **Current Liabilities** | | |
| Accounts payable | 49,886 | 47,855 |
| Accrued expenses | 20,404 | 16,614 |
| Intergovernmental payable | 19,773 | 13,051 |
| Interfund payable | 34,878 | 30,105 |
| Compensated absences payable | 37,745 | 24,252 |
| Closure and postclosure care costs | 10,000 | 10,000 |
| **Total Current Liabilities** | 172,686 | 141,877 |
| **Long-term Liabilities (net of current portion)** | | |
| Compensated absences payable | 70,099 | 72,756 |
| Closure and postclosure care costs | 1,830,670 | 1,716,440 |
| Net pension liability | 460,870 | 345,111 |
| **Total Long-term Liabilities** | 2,361,639 | 2,134,307 |
| **Total Liabilities** | 2,534,325 | 2,276,184 |
| **Net Position** | | |
| Investment in capital assets | 1,851,457 | 1,892,764 |
| Unrestricted (deficit) | (1,591,440) | (1,987,990) |
| **Total Net Position** | $ 260,017 | $ (95,226) |

**Douglas County, Georgia**
***Solid Waste Disposal Fund***
***Comparative Statement of Revenues,***
***Expenses and Changes in Fund Net Position***
***For the Years Ended December 31, 2016 and 2015***

| | 2016 | 2015 |
|---|---|---|
| **Operating Revenues** | | |
| Transfer fees | $ 922,281 | $ 860,079 |
| Dumping fees | 1,013,449 | 671,835 |
| Recycling sales | 278,272 | 235,923 |
| Miscellaneous | 222 | 155 |
| **Total Operating Revenues** | 2,214,224 | 1,767,992 |
| **Operating Expenses** | | |
| Personnel services | 709,926 | 641,765 |
| Operating | 1,039,226 | 963,372 |
| Repairs and maintenance | 65,996 | 110,949 |
| Depreciation | 48,887 | 86,175 |
| **Total Operating Expenses** | 1,864,035 | 1,802,261 |
| **Operating Income (Loss)** | 350,189 | (34,269) |
| **Nonoperating Revenues** | | |
| Transfers in | 5,054 | - |
| Investment earnings | - | 20 |
| | 5,054 | 20 |
| **Change in Net Position** | 355,243 | (34,249) |
| **Net Position Beginning of Year** | (95,226) | (60,977) |
| **Net Position End of Year** | $ 260,017 | $ (95,226) |

**Douglas County, Georgia**
***Solid Waste Disposal Fund***
***Comparative Statement of Cash Flows***
***For the Years Ended December 31, 2016 and 2015***

| | 2016 | 2015 |
|---|---|---|
| **Increase (Decrease) in Cash and Cash Equivalents** | | |
| **Cash Flows from Operating Activities** | | |
| Cash received from customers | $ 2,217,148 | $ 1,748,413 |
| Cash payments for personal services | (662,940) | (614,751) |
| Cash payments for goods and services | (982,239) | (974,930) |
| **Net Cash Provided by Operating Activities** | 571,969 | 158,732 |
| **Cash Flows from Noncapital Financing Activities** | | |
| Transfers in | 5,054 | - |
| Proceeds from interfund loan | 4,773 | 40 |
| **Net Cash Provided by Noncapital Financing Activities** | 9,827 | 40 |
| **Cash Flows from Capital and Related Financing Activities** | | |
| Acquisition of capital assets | (7,580) | (39,886) |
| **Cash Flows from Investing Activities** | | |
| Investment earnings | - | 20 |
| **Net Increase in Cash and Cash Equivalents** | 574,216 | 118,906 |
| **Cash and Cash Equivalents Beginning of Year** | 166,770 | 47,864 |
| **Cash and Cash Equivalents End of Year** | $ 740,986 | $ 166,770 |
| **Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities** | | |
| **Operating Income (Loss)** | $ 350,189 | $ (34,269) |
| **Adjustments -** | | |
| Depreciation | 48,887 | 86,175 |
| **(Increase) Decrease in Assets:** | | |
| Accounts receivable | 2,924 | (19,579) |
| Deferred outflows of resources | (83,399) | (53,364) |
| **Increase (Decrease) in Liabilities:** | | |
| Accounts payable | 2,031 | 19,418 |
| Accrued expenses | 3,790 | 1,456 |
| Intergovernmental payable | 6,722 | 3,837 |
| Compensated absences payable | 10,836 | 15,540 |
| Closure and postclosure care costs | 114,230 | 76,136 |
| Net pension liability | 115,759 | 63,382 |
| **Net Cash Provided by Operating Activities** | $ 571,969 | $ 158,732 |

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**Douglas County, Georgia**
***Internal Service Funds***
***Combining Statement of Net Position***
***December 31, 2016***

| | Group Health Insurance Fund | Workers' Compensation Fund | Total |
|---|---|---|---|
| **Assets** | | | |
| **Current Assets** | | | |
| Cash and cash equivalents | $ 38,817 | $ 2,667 | $ 41,484 |
| Receivables: | | | |
| Accounts | 2,717 | 450 | 3,167 |
| Interfund | - | 1,433,512 | 1,433,512 |
| **Total Assets** | 41,534 | 1,436,629 | 1,478,163 |
| **Liabilities** | | | |
| **Current Liabilities** | | | |
| Interfund payable | 3,067,842 | - | 3,067,842 |
| Claims payable | 853,736 | 713,357 | 1,567,093 |
| **Total Liabilities** | 3,921,578 | 713,357 | 4,634,935 |
| **Net Position** | | | |
| Unrestricted (deficit) | $ (3,880,044) | $ 723,272 | $ (3,156,772) |

**Douglas County, Georgia**
***Internal Service Funds***
***Combining Statement of Revenues,***
***Expenses and Changes in Fund Net Position***
***For the Year Ended December 31, 2016***

| | Group Health Insurance Fund | Workers' Compensation Fund | Total |
|---|---|---|---|
| **Operating Revenues** | | | |
| Charges for services | $ 12,362,519 | $ 687,339 | $ 13,049,858 |
| **Operating Expenses** | | | |
| Administration | 721,275 | 57,230 | 778,505 |
| Claims and excess premiums | 12,935,807 | 636,597 | 13,572,404 |
| **Total Operating Expenses** | 13,657,082 | 693,827 | 14,350,909 |
| **Operating Loss** | (1,294,563) | (6,488) | (1,301,051) |
| **Transfers** | | | |
| Transfers in | 500,000 | - | 500,000 |
| **Change in Net Position** | (794,563) | (6,488) | (801,051) |
| **Net Position Beginning of Year** | (3,085,481) | 729,760 | (2,355,721) |
| **Net Position End of Year** | $ (3,880,044) | $ 723,272 | $ (3,156,772) |

**Douglas County, Georgia**
***Internal Service Funds***
***Combining Statement of Cash Flows***
***For the Year Ended December 31, 2016***

| | Group Health Insurance Fund | Workers' Compensation Fund | Total |
|---|---|---|---|
| **Increase (Decrease) in Cash and Cash Equivalents** | | | |
| **Cash Flows from Operating Activities** | | | |
| Cash received from customers | $ 12,362,697 | $ 642,612 | $ 13,005,309 |
| Cash payments for goods and services | (823,081) | - | (823,081) |
| Cash payments for claims | (12,038,855) | (640,470) | (12,679,325) |
| **Net Cash Provided by (Used in) Operating Activities** | (499,239) | 2,142 | (497,097) |
| **Cash Flows from Non-Capital Financing Activities** | | | |
| Transfer in | 500,000 | - | 500,000 |
| **Net Increase in Cash and Cash Equivalents** | 761 | 2,142 | 2,903 |
| **Cash and Cash Equivalents Beginning of Year** | 38,056 | 525 | 38,581 |
| **Cash and Cash Equivalents End of Year** | $ 38,817 | $ 2,667 | $ 41,484 |
| **Reconciliation of Operating Loss to Net Cash Provided by (Used in) Operating Activities** | | | |
| **Operating Loss** | $ (1,294,563) | $ (6,488) | $ (1,301,051) |
| **(Increase) Decrease in Assets:** | | | |
| Accounts receivable | 178 | (450) | (272) |
| Interfund receivable | - | (44,277) | (44,277) |
| **Increase (Decrease) in Liabilities:** | | | |
| Accounts payable | (101,806) | - | (101,806) |
| Interfund payable | 748,015 | - | 748,015 |
| Claims payable | 148,937 | 53,357 | 202,294 |
| **Net Cash Provided by (Used in) Operating Activities** | $ (499,239) | $ 2,142 | $ (497,097) |

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**Douglas County, Georgia**
***Group Health Insurance Fund***
***Comparative Statement of Net Position***
***December 31, 2016 and 2015***

| | 2016 | 2015 |
|---|---|---|
| **Assets** | | |
| **Current Assets** | | |
| Cash and cash equivalents | $ 38,817 | $ 38,056 |
| Receivables - | | |
| Accounts | 2,717 | 2,895 |
| **Total Assets** | 41,534 | 40,951 |
| **Liabilities** | | |
| **Current Liabilities** | | |
| Accounts payable | - | 101,806 |
| Interfund payable | 3,067,842 | 2,319,827 |
| Claims payable | 853,736 | 704,799 |
| **Total Liabilities** | 3,921,578 | 3,126,432 |
| **Net Position** | | |
| Unrestricted (deficit) | $ (3,880,044) | $ (3,085,481) |

**Douglas County, Georgia**
***Group Health Insurance Fund***
***Comparative Statement of Revenues,***
***Expenses and Changes in Net Position***
***For the Years Ended December 31, 2016 and 2015***

| | 2016 | 2015 |
|---|---|---|
| **Operating Revenues** | | |
| Charges for services | $ 12,362,519 | $ 12,023,141 |
| **Operating Expenses** | | |
| Administration | 721,275 | 597,520 |
| Claims and excess premiums | 12,935,807 | 13,202,366 |
| **Total Operating Expenses** | 13,657,082 | 13,799,886 |
| **Operating Loss** | (1,294,563) | (1,776,745) |
| **Nonoperating Revenues** | | |
| Investment earnings | - | 41 |
| **Net Loss Before Transfers** | (1,294,563) | (1,776,704) |
| **Transfers** | | |
| Transfers in | 500,000 | - |
| **Change in Net Position** | (794,563) | (1,776,704) |
| **Net Position Beginning of Year** | (3,085,481) | (1,308,777) |
| **Net Position End of Year** | $ (3,880,044) | $ (3,085,481) |

**Douglas County, Georgia**
***Group Health Insurance Fund***
***Comparative Statement of Cash Flows***
***For the Years Ended December 31, 2016 and 2015***

| | 2016 | 2015 |
|---|---|---|
| **Increase (Decrease) in Cash and Cash Equivalents** | | |
| **Cash Flows from Operating Activities** | | |
| Cash received from customers | $ 12,362,697 | $ 12,030,859 |
| Cash payments for goods and services | (823,081) | (559,326) |
| Cash payments for claims | (12,038,855) | (11,468,677) |
| **Net Cash Provided by (Used in) Operating Activities** | (499,239) | 2,856 |
| **Cash Flows from Non-Capital Financing Activities** | | |
| Transfer in | 500,000 | - |
| **Cash Flows from Investing Activities** | | |
| Investment earnings | - | 41 |
| **Net Increase in Cash and Cash Equivalents** | 761 | 2,897 |
| **Cash and Cash Equivalents Beginning of Year** | 38,056 | 35,159 |
| **Cash and Cash Equivalents End of Year** | $ 38,817 | $ 38,056 |
| **Reconciliation of Operating Loss to Net Cash Provided by (Used in) Operating Activities** | | |
| **Operating Loss** | $ (1,294,563) | $ (1,776,745) |
| **(Increase) Decrease in Assets -** | | |
| Accounts receivable | 178 | 7,718 |
| **Increase (Decrease) in Liabilities:** | | |
| Accounts payable | (101,806) | 38,194 |
| Interfund payable | 748,015 | 1,733,689 |
| Claims payable | 148,937 | - |
| **Net Cash Provided by (Used in) Operating Activities** | $ (499,239) | $ 2,856 |

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**Douglas County, Georgia**
***Workers' Compensation Fund***
***Comparative Statement of Net Position***
***December 31, 2016 and 2015***

| | 2016 | 2015 |
|---|---|---|
| **Assets** | | |
| **Current Assets** | | |
| Cash and cash equivalents | $ 2,667 | $ 525 |
| Receivables: | | |
| Accounts | 450 | - |
| Interfund | 1,433,512 | 1,389,235 |
| **Total Assets** | 1,436,629 | 1,389,760 |
| **Liabilities** | | |
| **Current Liabilities** | | |
| Claims payable | 713,357 | 660,000 |
| **Total Liabilities** | 713,357 | 660,000 |
| **Net Position** | | |
| Unrestricted (deficit) | $ 723,272 | $ 729,760 |

**Douglas County, Georgia**
***Workers' Compensation Fund***
***Comparative Statement of Revenues,***
***Expenses and Changes in Net Position***
***For the Years Ended December 31, 2016 and 2015***

| | 2016 | 2015 |
|---|---|---|
| **Operating Revenues** | | |
| Charges for services | $ 687,339 | $ 1,091,798 |
| **Operating Expenses** | | |
| Administration | 57,230 | 54,080 |
| Claims and excess premiums | 636,597 | 551,485 |
| **Total Operating Expenses** | 693,827 | 605,565 |
| **Operating Income (Loss)** | (6,488) | 486,233 |
| **Nonoperating Revenues** | | |
| Investment earnings | - | 4 |
| **Change in Net Position** | (6,488) | 486,237 |
| **Net Position Beginning of Year** | 729,760 | 243,523 |
| **Net Position End of Year** | $ 723,272 | $ 729,760 |

**Douglas County, Georgia**
***Workers' Compensation Fund***
***Comparative Statement of Cash Flows***
***For the Years Ended December 31, 2016 and 2015***

| | 2016 | 2015 |
|---|---|---|
| **Increase (Decrease) in Cash and Cash Equivalents** | | |
| **Cash Flows from Operating Activities** | | |
| Cash received from customers | $ 642,612 | $ 605,761 |
| Cash payments for claims | (640,470) | (605,565) |
| **Net Cash Provided by Operating Activities** | 2,142 | 196 |
| **Cash Flows from Investing Activities** | | |
| Investment earnings | - | 4 |
| **Net Increase in Cash and Cash Equivalents** | 2,142 | 200 |
| **Cash and Cash Equivalents Beginning of Year** | 525 | 325 |
| **Cash and Cash Equivalents End of Year** | $ 2,667 | $ 525 |
| **Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities** | | |
| **Operating Income (Loss)** | $ (6,488) | $ 486,233 |
| **(Increase) Decrease in Assets:** | | |
| Accounts receivable | (450) | - |
| Interfund receivable | (44,277) | (486,037) |
| **Increase (Decrease) in Liabilities -** | | |
| Claim payable | 53,357 | - |
| **Net Cash Provided by Operating Activities** | $ 2,142 | $ 196 |

**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, 2016***

| | Balance January 1, 2016 | Additions | Deductions | Balance December 31, 2016 |
|---|---|---|---|---|
| **Tax Commissioner** | | | | |
| **Assets** | | | | |
| Cash and cash equivalents | $ 2,422,101 | $ 161,219,816 | $ 160,654,570 | $ 2,987,347 |
| Property taxes receivable | 12,515,059 | 120,635,712 | 124,700,935 | 8,449,836 |
| **Total Assets** | $ 14,937,160 | $ 281,855,528 | $ 285,355,505 | $ 11,437,183 |
| **Liabilities** | | | | |
| Taxes payable to others upon collection | $ 12,515,059 | $ 120,635,712 | $ 124,700,935 | $ 8,449,836 |
| Due to others | 2,422,101 | 161,219,816 | 160,654,570 | 2,987,347 |
| **Total Liabilities** | $ 14,937,160 | $ 281,855,528 | $ 285,355,505 | $ 11,437,183 |
| **Clerk of Superior Court** | | | | |
| **Assets** | | | | |
| Cash and cash equivalents | $ 3,810,288 | $ 8,210,102 | $ 8,875,569 | $ 3,144,821 |
| **Liabilities** | | | | |
| Due to others | $ 3,810,288 | $ 8,210,102 | $ 8,875,569 | $ 3,144,821 |
| **Magistrate Court** | | | | |
| **Assets** | | | | |
| Cash and cash equivalents | $ 222,137 | $ 1,123,777 | $ 1,110,585 | $ 235,329 |
| **Liabilities** | | | | |
| Due to others | $ 222,137 | $ 1,123,777 | $ 1,110,585 | $ 235,329 |
| **Probate Court** | | | | |
| **Assets** | | | | |
| Cash and cash equivalents | $ 46,682 | $ 558,136 | $ 558,325 | $ 46,493 |
| **Liabilities** | | | | |
| Due to others | $ 46,682 | $ 558,136 | $ 558,325 | $ 46,493 |

**Douglas County, Georgia**
***Combining Statement of Changes in Assets and Liabilities***
***Agency Funds***
***For the Year Ended December 31, 2016***

| | Balance January 1, 2016 | Additions | Deductions | Balance December 31, 2016 |
|---|---|---|---|---|
| **Juvenile Court** | | | | |
| **Assets** | | | | |
| Cash and cash equivalents | $ 77,885 | $ 21,315 | $ 23,494 | $ 75,706 |
| **Liabilities** | | | | |
| Due to others | $ 77,885 | $ 21,315 | $ 23,494 | $ 75,706 |
| **State Court** | | | | |
| **Assets** | | | | |
| Cash and cash equivalents | $ 414,016 | $ 4,126,117 | $ 4,010,103 | $ 530,030 |
| **Liabilities** | | | | |
| Due to others | $ 414,016 | $ 4,126,117 | $ 4,010,103 | $ 530,030 |
| **Sheriff** | | | | |
| **Assets** | | | | |
| Cash and cash equivalents | $ 289,261 | $ 2,475,906 | $ 2,378,407 | $ 386,760 |
| **Liabilities** | | | | |
| Due to others | $ 289,261 | $ 2,475,906 | $ 2,378,407 | $ 386,760 |
| **Total** | | | | |
| **Assets** | | | | |
| Cash and cash equivalents | $ 7,282,370 | $ 177,735,169 | $ 177,611,053 | $ 7,406,486 |
| Property taxes receivable | 12,515,059 | 120,635,712 | 124,700,935 | 8,449,836 |
| **Total Assets** | $ 19,797,429 | $ 298,370,881 | $ 302,311,988 | $ 15,856,322 |
| **Liabilities** | | | | |
| Taxes payable to others upon collection | $ 12,515,059 | $ 120,635,712 | $ 124,700,935 | $ 8,449,836 |
| Due to others | 7,282,370 | 177,735,169 | 177,611,053 | 7,406,486 |
| **Total Liabilities** | $ 19,797,429 | $ 298,370,881 | $ 302,311,988 | $ 15,856,322 |

## STATISTICAL SECTION

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

**Douglas County, Georgia**
***Introduction to Statistical Section***
***(Unaudited)***

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


| **Contents** | ***Exhibits*** |
|---|---|
| **Financial Trends Information**<br>These tables contain trend information that may assist the reader in assessing the County's current financial performance by placing it in historical perspective. | I - XI-A |
| **Revenue Capacity Information**<br>These tables contain information that may assist the reader in assessing the viability of the County's two most significant "own-source" revenue sources, property taxes and sales taxes. | XII-XVI |
| **Debt Capacity Information**<br>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**<br>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**<br>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, | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | **2007** | **2008** | **2009** | **2010** | **2011** | **2012** | **2013** | **2014** | **2015** | **2016** |
| **Expenses:** | | | | | | | | | | |
| General government | $ 20,368,275 | $ 13,568,649 | $ 13,585,109 | $ 14,191,098 | $ 13,644,727 | $ 12,538,196 | $ 13,573,319 | $ 13,781,109 | $ 15,716,039 | $ 15,389,401 |
| Judicial | 8,562,938 | 11,253,245 | 11,011,229 | 11,137,903 | 11,358,495 | 11,584,448 | 12,053,508 | 12,436,057 | 14,483,783 | 15,378,975 |
| Public safety | 28,470,517 | 42,180,908 | 44,336,061 | 47,554,679 | 45,435,070 | 47,791,579 | 53,346,368 | 51,051,930 | 54,068,554 | 60,075,835 |
| Public works | 4,777,631 | 9,712,850 | 10,028,106 | 6,032,383 | 7,855,384 | 9,007,928 | 5,318,691 | 11,337,399 | 7,925,905 | 7,732,602 |
| Parks, recreation and culture | 9,931,591 | 5,956,128 | 1,502,006 | 1,700,418 | 5,948,810 | 6,655,265 | 6,979,313 | 7,292,494 | 8,066,083 | 8,072,633 |
| Planning/community development | 2,578,122 | 3,295,556 | 2,700,466 | 5,049,385 | 3,616,735 | 4,551,448 | 4,527,637 | 3,550,146 | 4,554,838 | 3,859,861 |
| Health and welfare | 3,177,888 | 2,032,292 | 6,066,321 | 5,355,402 | 2,584,269 | 1,691,697 | 1,728,150 | 1,726,645 | 2,130,816 | 1,915,695 |
| Interest and fiscal charges | 519,710 | 374,910 | 187,455 | 150,331 | 1,796,155 | 1,820,450 | 2,021,601 | 766,779 | 349,330 | 225,416 |
| **Total Expenses** | 78,386,672 | 88,374,538 | 89,416,753 | 91,171,599 | 92,239,645 | 95,641,011 | 99,548,587 | 101,942,559 | 107,295,348 | 112,650,418 |
| **Program Revenues:** | | | | | | | | | | |
| Charges for services: | | | | | | | | | | |
| General government | 2,482,103 | 2,925,147 | 2,451,596 | 2,399,280 | 2,329,369 | 2,416,608 | 2,376,940 | 2,702,909 | $ 1,209,971 | $ 4,084,671 |
| Judicial system | 8,217,019 | 943,280 | 2,016,668 | 1,500,209 | 1,693,670 | 1,989,136 | 1,930,199 | 1,796,748 | 190,732 | 189,872 |
| Public safety | 4,594,517 | 10,992,481 | 10,119,838 | 9,483,325 | 10,631,575 | 9,445,886 | 9,677,180 | 10,413,504 | 11,630,994 | 12,269,779 |
| Public works | 825,760 | 946,372 | 967,966 | 505,751 | 894,414 | 909,304 | 892,359 | 950,304 | 907,578 | 903,237 |
| Parks, recreation and culture | 399,981 | 484,939 | 496,799 | 881,982 | 521,753 | 549,519 | 561,298 | 556,603 | 881,245 | 866,507 |
| Planning/community development | 675,302 | 595,454 | 626,073 | 448,421 | 519,981 | 558,204 | 487,504 | 528,577 | 718,787 | 426,332 |
| Operating grants and contributions | 2,386,135 | 2,029,434 | 1,795,370 | 2,859,424 | 2,696,123 | 2,303,021 | 2,491,963 | 2,813,982 | 5,264,459 | 5,163,232 |
| Capital grants and contributions | 74,307 | 1,662,929 | 3,889,753 | 5,028,051 | 6,877,196 | 2,166,650 | 3,376,915 | 2,584,171 | 3,431,112 | 3,562,732 |
| **Total Program Revenues** | 19,655,124 | 20,580,036 | 22,364,063 | 23,106,443 | 26,164,081 | 20,338,328 | 21,794,358 | 22,346,798 | 24,234,878 | 27,466,362 |
| **Net (Expense) Revenue** | (58,731,548) | (67,794,502) | (67,052,690) | (68,065,156) | (66,075,564) | (75,302,683) | (77,754,229) | (79,595,761) | (83,060,470) | (85,184,056) |
| **General Revenues:** | | | | | | | | | | |
| Taxes: | | | | | | | | | | |
| Property | 32,765,136 | 34,751,634 | 35,434,026 | 37,510,186 | 37,654,064 | 35,895,179 | 45,254,466 | 46,588,611 | 53,709,101 | 48,000,205 |
| Sales | 33,590,604 | 17,905,224 | 16,057,099 | 31,513,715 | 39,029,195 | 39,423,940 | 38,058,525 | 40,276,937 | 40,117,613 | 22,148,775 |
| Insurance premium | 3,481,087 | 3,565,937 | 3,514,807 | 3,418,404 | 4,007,535 | 4,281,315 | 4,449,739 | 4,696,183 | 5,028,879 | 5,351,530 |
| Other | 2,626,029 | 1,746,263 | 1,711,156 | 1,799,619 | 2,007,151 | 2,238,672 | 2,414,631 | 2,754,536 | 2,992,364 | 3,023,370 |
| Unrestricted grants and contributions | 1,714,801 | 1,743,024 | - | - | - | - | - | - | - | - |
| Investment earnings | 2,279,223 | 1,016,183 | 285,380 | 140,738 | 105,464 | 89,741 | 41,265 | 31,294 | 26,967 | 36,455 |
| Gain on sale of capital assets | 191,595 | 110,314 | - | - | - | 94,244 | - | - | - | - |
| Miscellaneous | 212,788 | 91,087 | 290,264 | 1,061,256 | 1,618,528 | 1,551,984 | 1,599,480 | 753,986 | 613,152 | 618,809 |
| Transfers | - | - | - | - | - | - | - | - | - | (5,054) |
| **Total General Revenues** | 76,861,263 | 60,929,666 | 57,292,732 | 75,443,918 | 84,421,937 | 83,575,075 | 91,818,106 | 95,101,547 | 102,488,076 | 79,174,090 |
| **Change in Net Position** [1] | $ 18,129,715 | $ (6,864,836) | $ (9,759,958) | $ 7,378,762 | $ 18,346,373 | $ 8,272,392 | $ 14,063,877 | $ 15,505,786 | $ 19,427,606 | $ (6,009,966) |

***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, | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | **2007** | **2008** | **2009** | **2010** | **2011** | **2012** | **2013** | **2014** | **2015** | **2016** |
| **Expenses:** | | | | | | | | | | |
| General government | 26.0% | 15.4% | 15.2% | 15.6% | 14.8% | 13.1% | 13.6% | 13.5% | 14.7% | 13.7% |
| Judicial | 10.9% | 12.7% | 12.3% | 12.2% | 12.3% | 12.1% | 12.1% | 12.2% | 13.5% | 13.6% |
| Public safety | 36.3% | 47.7% | 49.6% | 52.1% | 49.3% | 50.0% | 53.6% | 50.0% | 50.4% | 53.3% |
| Public works | 6.1% | 11.0% | 11.2% | 6.6% | 8.5% | 9.4% | 5.4% | 11.1% | 7.4% | 6.9% |
| Parks, recreation and culture | 12.7% | 6.8% | 1.7% | 1.9% | 6.5% | 6.9% | 7.0% | 7.2% | 7.5% | 7.2% |
| Planning/community development | 3.3% | 3.7% | 3.0% | 5.5% | 3.9% | 4.8% | 4.6% | 3.5% | 4.2% | 3.4% |
| Health and welfare | 4.0% | 2.3% | 6.8% | 5.9% | 2.8% | 1.8% | 1.7% | 1.7% | 2.0% | 1.7% |
| Interest and fiscal charges | 0.7% | 0.4% | 0.2% | 0.2% | 1.9% | 1.9% | 2.0% | 0.8% | 0.3% | 0.2% |
| **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 | 12.6% | 14.2% | 11.0% | 10.4% | 8.9% | 11.9% | 10.9% | 12.1% | 5.0% | 14.9% |
| Judicial system | 41.8% | 4.6% | 9.0% | 6.5% | 6.5% | 9.8% | 8.9% | 8.0% | 0.8% | 0.7% |
| Public safety | 23.4% | 53.4% | 45.3% | 41.0% | 40.6% | 46.4% | 44.4% | 46.6% | 48.0% | 44.7% |
| Public works | 4.2% | 4.6% | 4.3% | 2.2% | 3.4% | 4.5% | 4.1% | 4.3% | 3.7% | 3.3% |
| Parks, recreation and culture | 2.0% | 2.3% | 2.2% | 3.8% | 2.0% | 2.7% | 2.6% | 2.5% | 3.6% | 3.1% |
| Planning/community development | 3.4% | 2.9% | 2.8% | 1.9% | 2.0% | 2.7% | 2.2% | 2.4% | 3.0% | 1.5% |
| Operating grants and contributions | 12.2% | 9.9% | 8.0% | 12.4% | 10.3% | 11.3% | 11.4% | 12.6% | 21.7% | 18.8% |
| Capital grants and contributions | 0.4% | 8.1% | 17.4% | 21.8% | 26.3% | 10.7% | 15.5% | 11.5% | 14.2% | 13.0% |
| **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 | 42.6% | 57.0% | 61.9% | 49.7% | 44.6% | 42.9% | 49.3% | 49.0% | 52.4% | 60.6% |
| Sales | 43.7% | 29.4% | 28.0% | 41.8% | 46.2% | 47.2% | 41.5% | 42.4% | 39.2% | 28.0% |
| Insurance premium | 4.5% | 5.8% | 6.1% | 4.5% | 4.8% | 5.1% | 4.8% | 4.9% | 4.9% | 6.8% |
| Other | 3.4% | 2.9% | 3.0% | 2.4% | 2.4% | 2.7% | 2.6% | 2.9% | 2.9% | 3.8% |
| Unrestricted grants and contributions | 2.2% | 2.9% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Investment earnings | 3.0% | 0.2% | 0.0% | 0.2% | 0.1% | 0.1% | 0.0% | 0.0% | 0.0% | 0.0% |
| Gain on sale of capital assets | 0.3% | 1.7% | 0.5% | 0.0% | 0.0% | 0.1% | 0.1% | 0.0% | 0.0% | 0.0% |
| Miscellaneous | 0.3% | 0.1% | 0.5% | 1.4% | 1.9% | 1.9% | 1.7% | 0.8% | 0.6% | 0.8% |
| Transfers | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | -0.01% |
| **Total General Revenues** | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% |

***Data Source:***

Applicable years' comprehensive annual financial report.

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

| | For The Calendar Year Ended December 31, | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Source** | **2007** | **2008** | **2009** | **2010** | **2011** | **2012** | **2013** | **2014** | **2015** | **2016** |
| **Expenses -** | | | | | | | | | | |
| Solid waste management | $ 1,941,993 | $ 2,193,435 | $ 1,857,708 | $ 1,624,120 | $ 1,589,420 | $ 1,622,966 | $ 1,691,062 | $ 1,695,056 | $ 1,802,261 | $ 1,864,035 |
| **Program Revenues:** | | | | | | | | | | |
| Charges for services - | | | | | | | | | | |
| Solid waste management | 2,076,434 | 2,013,022 | 1,862,515 | 1,793,352 | 1,534,604 | 1,309,034 | 1,502,324 | 1,526,089 | 1,767,837 | 2,214,002 |
| Operating grants and contributions | - | - | 15,520 | 54,383 | 26,446 | - | - | - | - | - |
| **Total Program Revenues** | 2,076,434 | 2,013,022 | 1,878,035 | 1,847,735 | 1,561,050 | 1,309,034 | 1,502,324 | 1,526,089 | 1,767,837 | 2,214,002 |
| **Net (Expense) Revenue** | 134,441 | (180,413) | 20,327 | 223,615 | (28,370) | (313,932) | (188,738) | (168,967) | (34,424) | 349,967 |
| **General Revenues:** | | | | | | | | | | |
| Investment earnings | 3,559 | 1,568 | 151 | 290 | 161 | 57 | 30 | 40 | 20 | - |
| Gain on sale of capital assets | 9,400 | 1,449 | 741 | - | 6,235 | - | - | - | - | - |
| Miscellaneous | - | - | - | - | 152 | 79 | 5,928 | 169,405 | 155 | 222 |
| Transfers | - | - | - | - | - | - | - | - | - | 5,054 |
| **Total General Revenues** | 12,959 | 3,017 | 892 | 290 | 6,548 | 136 | 5,958 | 169,445 | 175 | 5,276 |
| **Change in Net Position** [1] | $ 147,400 | $ (177,396) | $ 21,219 | $ 223,905 | $ (21,822) | $ (313,796) | $ (182,780) | $ 478 | $ (34,249) | $ 355,243 |

***Notes:***

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

***Data Source:***

Applicable years' comprehensive annual financial report.

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

| | For the Calendar Year Ended December 31, | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Source** | **2007** | **2008** | **2009** | **2010** | **2011** | **2012** | **2013** | **2014** | **2015** | **2016** |
| **Expenses:** | | | | | | | | | | |
| Governmental activities[1] | $78,386,672 | $88,374,538 | $89,416,753 | $91,171,599 | $92,239,645 | $95,641,011 | $ 99,548,587 | $ 101,942,559 | $ 107,295,348 | $ 112,650,418 |
| Business-type activities[2] | 1,941,993 | 2,193,435 | 1,857,708 | 1,624,120 | 1,589,420 | 1,622,966 | 1,691,062 | 1,695,056 | 1,802,261 | 1,864,035 |
| **Total Expenses** | 80,328,665 | 90,567,973 | 91,274,461 | 92,795,719 | 93,829,065 | 97,263,977 | 101,239,649 | 103,637,615 | 109,097,609 | 114,514,453 |
| **Program Revenues:** | | | | | | | | | | |
| Governmental activities[1] | 19,655,124 | 20,580,036 | 22,364,063 | 23,106,443 | 26,164,081 | 20,338,328 | 21,794,358 | 22,346,798 | 24,234,878 | 27,466,362 |
| Business-type activities[2] | 2,076,434 | 2,013,022 | 1,878,035 | 1,847,735 | 1,561,050 | 1,309,034 | 1,502,324 | 1,526,089 | 1,767,837 | 2,214,002 |
| **Total Program Revenues** | 21,731,558 | 22,593,058 | 24,242,098 | 24,954,178 | 27,725,131 | 21,647,362 | 23,296,682 | 23,872,887 | 26,002,715 | 29,680,364 |
| **Net (Expense) Revenue** | (58,597,107) | (67,974,915) | (67,032,363) | (67,841,541) | (66,103,934) | (75,616,615) | (77,942,967) | (79,764,728) | (83,094,894) | (84,834,089) |
| **General Revenues:** | | | | | | | | | | |
| Governmental activities[1] | 76,861,263 | 60,929,666 | 57,292,732 | 75,443,918 | 84,421,937 | 83,575,075 | 91,818,106 | 95,101,547 | 102,488,076 | 79,174,090 |
| Business-type activities[2] | 12,959 | 3,017 | 892 | 290 | 6,548 | 136 | 5,958 | 169,445 | 175 | 5,276 |
| **Total General Revenues** | 76,874,222 | 60,932,683 | 57,293,624 | 75,444,208 | 84,428,485 | 83,575,211 | 91,824,064 | 95,270,992 | 102,488,251 | 79,179,366 |
| **Change in Net Position[3]** | $18,277,115 | $ (7,042,232) | $ (9,738,739) | $ 7,602,667 | $18,324,551 | $ 7,958,596 | $ 13,881,097 | $ 15,506,264 | $ 19,393,357 | $ (5,654,723) |

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

| | December 31, | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | **2007** | **2008** | **2009** | **2010** | **2011** | **2012** | **2013** | **2014** | **2015** | **2016** |
| **Governmental Activities** | | | | | | | | | | |
| Net investment in capital assets | $ 130,881,859 | $ 135,892,083 | $ 139,253,581 | $ 152,508,567 | $ 148,076,376 | $ 182,791,972 | $ 195,280,231 | $ 210,489,674 | $ 228,610,179 | $ 249,176,807 |
| Restricted | 29,101,966 | 25,979,607 | 21,613,968 | 24,774,752 | 52,698,495 | 33,072,620 | 33,159,865 | 33,450,483 | 36,077,406 | 21,004,690 |
| Unrestricted | 18,481,981 | 9,729,283 | 973,466 | (8,063,542) | (13,208,721) | (19,845,839) | (18,703,270) | (18,697,545) | (48,389,273) | (59,893,151) |
| **Subtotal Governmental Activities Net Position** | 178,465,806 | 171,600,973 | 161,841,015 | 169,219,777 | 187,566,150 | 196,018,753 | 209,736,826 | 225,242,612 | 216,298,312 | 210,288,346 |
| **Business-type Activities** | | | | | | | | | | |
| Net investment in capital assets | 2,604,317 | 2,327,904 | 2,427,328 | 2,326,718 | 2,250,281 | 2,138,904 | 2,027,520 | 1,939,053 | 1,892,764 | 1,851,457 |
| Unrestricted | (1,935,380) | (1,836,363) | (1,914,568) | (1,590,053) | (1,535,438) | (1,737,857) | (1,809,253) | (1,720,308) | (1,987,990) | (1,591,440) |
| **Subtotal Business-type Activities Net Position** | 668,937 | 491,541 | 512,760 | 736,665 | 714,843 | 401,047 | 218,267 | 218,745 | (95,226) | 260,017 |
| **Primary Government** | | | | | | | | | | |
| Net investment in capital assets | 133,486,176 | 138,219,987 | 141,680,909 | 154,835,285 | 150,326,657 | 184,930,876 | 197,307,751 | 212,428,727 | 230,502,943 | 251,028,264 |
| Restricted | 29,101,966 | 25,979,607 | 21,613,968 | 24,774,752 | 52,698,495 | 33,072,620 | 33,159,865 | 33,450,483 | 36,077,406 | 21,004,690 |
| Unrestricted [2] | 16,546,601 | 7,892,920 | (941,102) | (9,653,595) | (14,744,159) | (21,583,696) | (20,512,523) | (20,417,853) | (50,377,263) | (61,484,591) |
| **Total Primary Government Net Position** | $ 179,134,743 | $ 172,092,514 | $ 162,353,775 | $ 169,956,442 | $ 188,280,993 | $ 196,419,800 | $ 209,955,093 | $ 225,461,357 | $ 216,203,086 | $ 210,548,363 |

***Notes:***

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

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

**Douglas County, Georgia**

***Chart-Total Government-wide Net Position (Unaudited)***

***Last Ten CalendarYears***

***(accrual basis of accounting)***

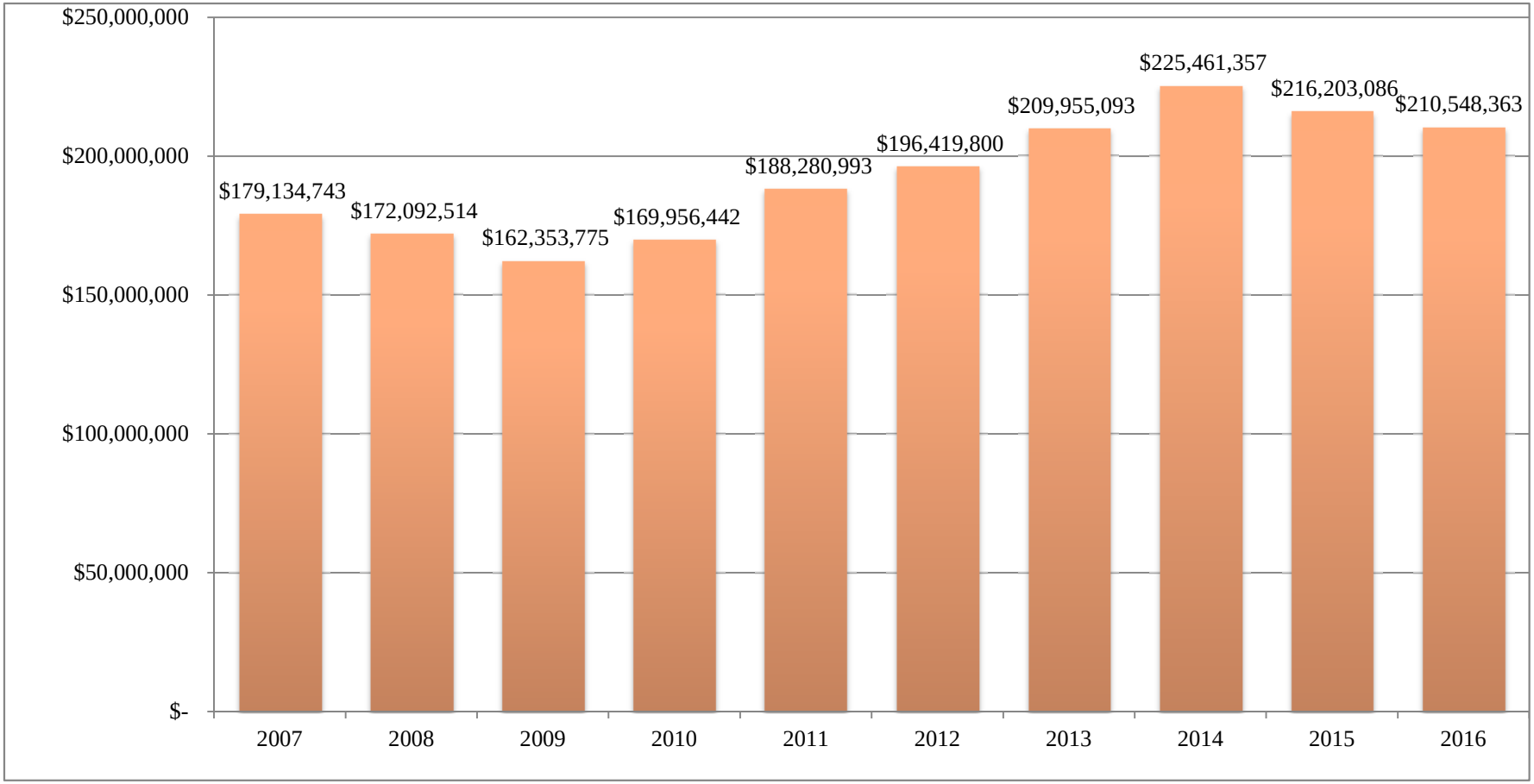


*Exhibit VI*

**Douglas County, Georgia**

***General Governmental Revenues by Source (Unaudited)*** [1]

***Last Ten Calendar Years***

***(modified accrual basis of accounting)***

| | For the Calendar Year Ended December 31, | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | **2007** | **2008** | **2009** | **2010** | **2011** | **2012** | **2013** | **2014** | **2015** | **2016** |
| **Revenue Source** | **Amounts** | | | | | | | | | |
| Taxes | $ 71,495,210 | $ 57,167,726 | $ 57,329,291 | $ 73,656,850 | $ 82,824,316 | $ 82,184,350 | $ 90,370,261 | $ 94,222,318 | $ 102,081,320 | $ 78,806,686 |
| Licenses and permits | 2,272,254 | 1,653,299 | 1,244,208 | 1,014,080 | 935,321 | 1,049,998 | 1,102,716 | 1,345,033 | 1,850,191 | 1,752,492 |
| Intergovernmental | 4,359,057 | 3,806,330 | 8,155,742 | 7,874,031 | 7,230,132 | 3,910,464 | 6,163,018 | 5,239,175 | 8,533,476 | 8,644,295 |
| Charges for services | 7,073,053 | 7,351,622 | 8,722,239 | 8,595,569 | 8,895,976 | 8,765,900 | 8,347,695 | 9,085,373 | 9,199,524 | 9,577,935 |
| Fines and forfeitures | 8,217,019 | 6,734,996 | 6,775,033 | 5,589,447 | 6,432,926 | 5,660,840 | 6,175,124 | 6,207,621 | 6,270,616 | 6,263,278 |
| Investment earnings | 2,265,722 | 1,010,903 | 284,876 | 180,059 | 323,679 | 215,620 | 49,164 | 33,538 | 27,932 | 36,455 |
| Miscellaneous | 214,288 | 168,957 | 331,353 | 1,185,841 | 1,673,288 | 1,721,577 | 1,769,578 | 903,998 | 753,686 | 728,455 |
| Total revenues | $ 95,896,603 | $ 77,893,833 | $ 82,842,742 | $ 98,095,877 | $ 108,315,638 | $ 103,508,749 | $ 113,977,556 | $ 117,037,056 | $ 128,716,745 | $ 105,809,596 |
| % change from prior year | -10.3% | -18.8% | 6.4% | 18.4% | 10.4% | -4.4% | 10.1% | 2.7% | 10.0% | -17.8% |
| | **Percentage of Total** | | | | | | | | | |
| Taxes | 74.5% | 73.4% | 69.2% | 75.1% | 76.5% | 79.4% | 79.3% | 80.5% | 79.3% | 74.5% |
| Licenses and permits | 2.4% | 2.1% | 1.5% | 1.0% | 0.9% | 1.0% | 1.0% | 1.1% | 1.4% | 1.7% |
| Intergovernmental | 4.5% | 4.9% | 9.9% | 8.0% | 6.7% | 3.8% | 5.4% | 4.5% | 6.6% | 8.2% |
| Charges for services | 7.4% | 9.4% | 10.5% | 8.8% | 8.2% | 8.5% | 7.3% | 7.8% | 7.2% | 9.0% |
| Fines and forfeitures | 8.6% | 8.7% | 8.2% | 5.7% | 5.9% | 5.5% | 5.4% | 5.3% | 4.9% | 5.9% |
| Investment earnings | 2.4% | 1.3% | 0.3% | 0.2% | 0.3% | 0.2% | 0.0% | 0.0% | 0.0% | 0.0% |
| Miscellaneous | 0.2% | 0.2% | 0.4% | 1.2% | 1.5% | 1.6% | 1.6% | 0.8% | 0.6% | 0.7% |
| Total revenues | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% |

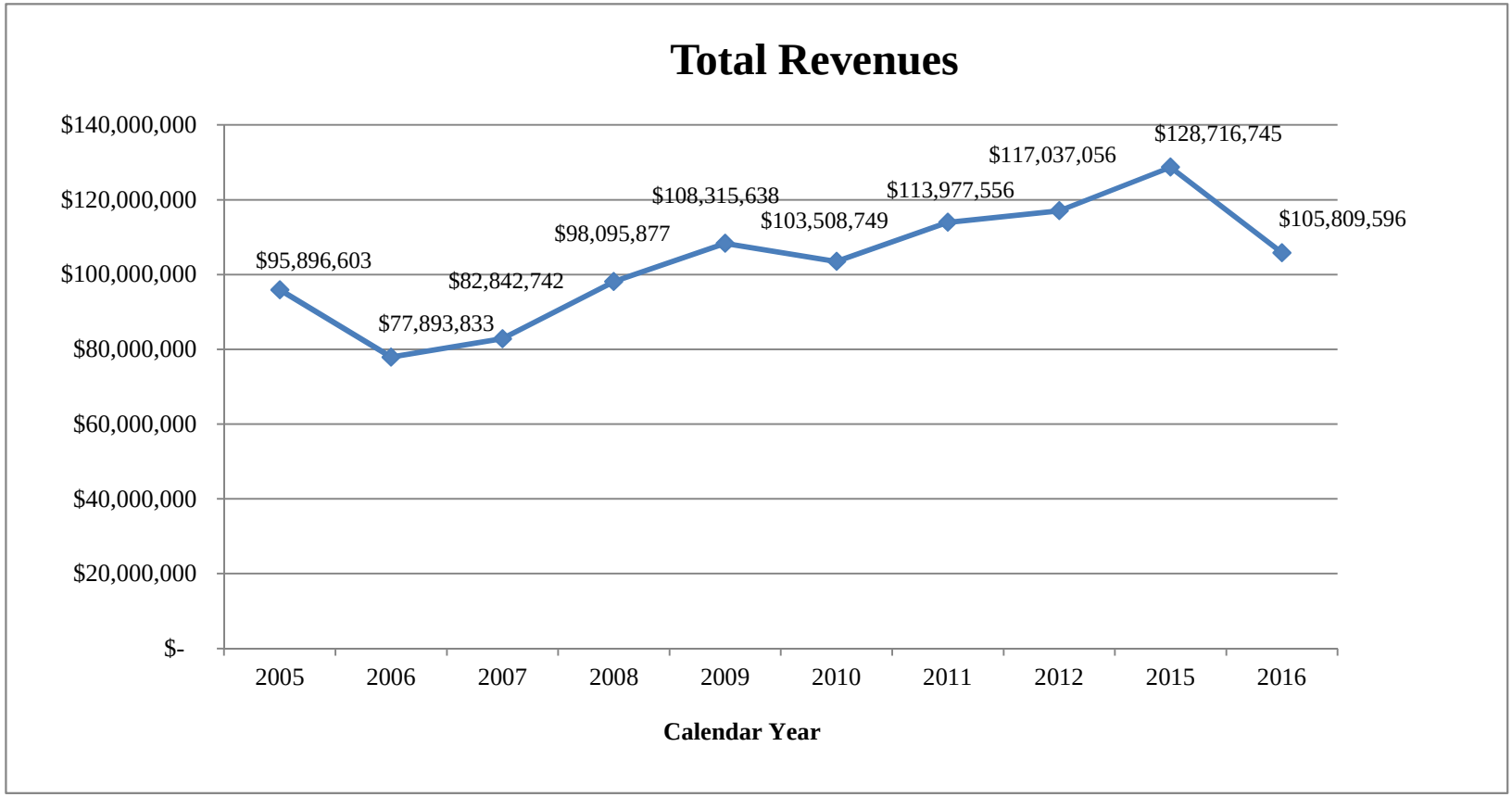
***Notes:***

[1] Includes all governmental fund types

***Data Source:***

Applicable years' comprehensive annual financial report.

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



**Douglas County, Georgia**

***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** | | | | | |
| 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 |
| 2015 | 53,051,864 | 16,565,785 | 23,551,828 | 5,028,879 | 3,882,964 | 102,081,320 |
| 2016 | 47,486,910 | 16,305,508 | 5,843,267 | 5,351,530 | 3,819,471 | 78,806,686 |
| ***% Change in Dollars Over 10 Years*** | 51.8% | -17.4% | -57.8% | 53.7% | 21.8% | 10.2% |
| | **Percentage of Total** | | | | | |
| 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% |
| 2015 | 52.0% | 16.2% | 23.1% | 4.9% | 3.8% | 100.0% |
| 2016 | 60.3% | 20.7% | 7.4% | 6.8% | 4.8% | 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 (Unaudited)***

***Last Ten Calendar Years***

***(modified accrual basis of accounting)***

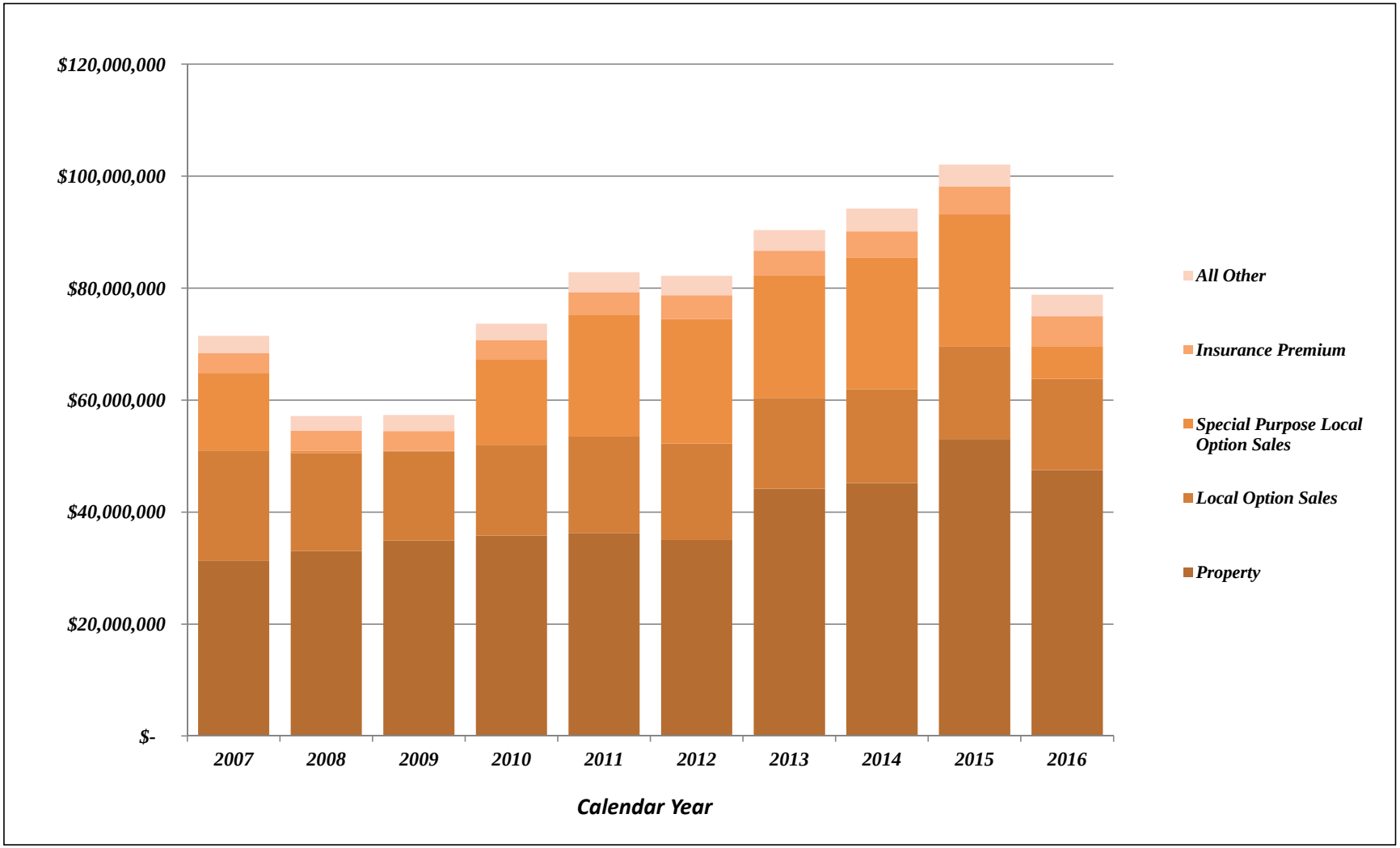


*Exhibit VIII*

**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** | **2007** | **2008** | **2009** | **2010** | **2011** | **2012** | **2013** | **2014** | **2015** | **2016** |
| **Current:** | | | | | | | | | | |
| General government | $ 19,851,087 | $ 12,478,752 | $ 12,184,299 | $ 13,164,891 | $ 11,554,563 | $ 10,908,962 | $ 11,952,217 | $ 12,670,603 | $ 13,784,423 | 13,210,039 |
| Judicial | 8,482,939 | 10,439,352 | 9,999,046 | 10,195,441 | 10,136,429 | 10,507,508 | 11,408,765 | 11,937,778 | 13,441,752 | 14,025,668 |
| Public safety | 37,392,547 | 40,568,744 | 39,096,687 | 39,313,871 | 40,659,973 | 41,239,047 | 44,461,112 | 46,333,633 | 46,923,138 | 54,551,024 |
| Public works | 4,368,271 | 5,961,325 | 7,499,322 | 4,380,484 | 4,725,357 | 5,189,087 | 6,186,338 | 5,213,724 | 5,433,757 | 5,355,692 |
| Parks, recreation and culture | 5,003,594 | 5,295,209 | 4,799,569 | 5,862,375 | 5,006,588 | 5,059,537 | 5,186,342 | 5,534,717 | 5,935,365 | 5,937,363 |
| Planning/community development | 2,601,045 | 3,083,318 | 2,693,043 | 4,567,106 | 3,397,487 | 3,407,246 | 4,506,671 | 3,127,729 | 4,123,733 | 3,332,267 |
| Health and welfare | 2,898,482 | 1,989,418 | 1,435,117 | 1,629,390 | 1,597,425 | 1,535,898 | 1,617,266 | 1,615,839 | 1,949,630 | 1,775,360 |
| Other | 3,301,090 | 156,129 | 27,279 | 5,028 | - | - | - | - | - | - |
| **Total Current** | 83,899,055 | 79,972,247 | 77,734,362 | 79,118,586 | 77,077,822 | 77,847,285 | 85,318,711 | 86,434,023 | 91,591,798 | 98,187,413 |
| **% Change From Prior Year** | 16.4% | -4.7% | -2.8% | 1.8% | -2.6% | 1.0% | 9.6% | 1.3% | 6.0% | 7.2% |
| **Capital Outlay** | 14,474,597 | 7,439,742 | 7,441,646 | 17,835,780 | 76,642,158 | 38,085,114 | 3,888,753 | 5,587,406 | 4,831,419 | 7,221,788 |
| **% Change From Prior Year** | 39.7% | -48.6% | 0.0% | 139.7% | 329.7% | -50.3% | -89.8% | 43.7% | -13.5% | 49.5% |
| **Debt Service** | | | | | | | | | | |
| Principal retirement | 10,453,460 | 826,965 | 845,000 | 870,000 | 5,760,000 | 16,825,000 | 18,941,143 | 19,149,768 | 20,216,881 | 19,714,474 |
| Interest and fiscal charges | 717,317 | 365,097 | 172,075 | 144,318 | 2,084,761 | 4,272,533 | 3,633,232 | 2,751,753 | 1,934,736 | 958,118 |
| Bond issuance costs | - | - | - | - | 498,545 | - | - | - | - | - |
| **Total Debt Service** | 11,170,777 | 1,192,062 | 1,017,075 | 1,014,318 | 8,343,306 | 21,097,533 | 22,574,375 | 21,901,521 | 22,151,617 | 20,672,592 |
| **% Change From Prior Year** | -0.5% | -89.3% | -14.7% | -0.3% | 722.6% | 152.9% | 7.0% | -3.0% | 1.1% | -6.7% |
| **Total Expenditures** | $ 109,544,429 | $ 88,604,051 | $ 86,193,083 | $ 97,968,684 | $ 162,063,286 | $ 137,029,932 | $ 111,781,839 | $ 113,922,950 | $ 118,574,834 | $ 126,081,793 |
| **% Change From Prior Year** | 17.0% | -19.1% | -2.7% | 13.7% | 65.4% | -15.4% | -18.4% | 1.9% | 4.1% | 6.3% |
| **Debt Service as a % of Noncapital Expenditures** | 13.3% | 1.5% | 1.3% | 1.3% | 10.1% | 21.5% | 21.8% | 20.2% | 20.0% | 18.1% |

***Notes:***
[1] Includes all governmental fund types.

***Data Source:***

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*Exhibit IX*

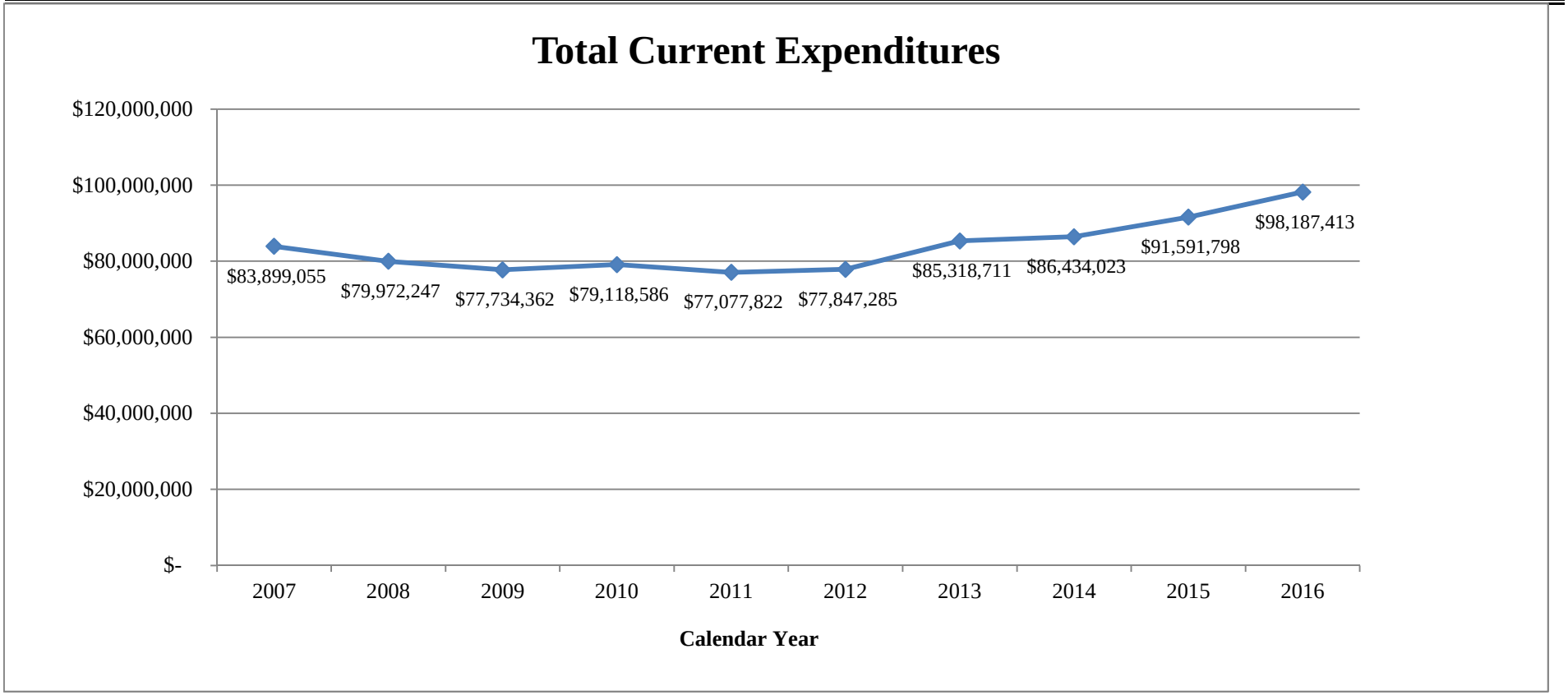
**Douglas County, Georgia**
***General Governmental Current Expenditures by Function (Unaudited)*** [1]
***Last Ten Calendar Years***
***(modified accrual basis of accounting)***

| | For the Calendar Year Ended December 31, | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | **2007** | **2008** | **2009** | **2010** | **2011** | **2012** | **2013** | **2014** | **2015** | **2016** |
| **Function** | **Amounts** | | | | | | | | | |
| **Current:** | | | | | | | | | | |
| General government | $ 19,851,087 | $ 12,478,752 | $ 12,184,299 | $ 13,164,891 | $ 11,554,563 | $ 10,908,962 | $ 11,952,217 | $ 12,670,603 | $ 13,784,423 | $ 13,210,039 |
| Judicial | 8,482,939 | 10,439,352 | 9,999,046 | 10,195,441 | 10,136,429 | 10,507,508 | 11,408,765 | 11,937,778 | 13,441,752 | 14,025,668 |
| Public safety | 37,392,547 | 40,568,744 | 39,096,687 | 39,313,871 | 40,659,973 | 41,239,047 | 44,461,112 | 46,333,633 | 46,923,138 | 54,551,024 |
| Public works | 4,368,271 | 5,961,325 | 7,499,322 | 4,380,484 | 4,725,357 | 5,189,087 | 6,186,338 | 5,213,724 | 5,433,757 | 5,355,692 |
| Parks, recreation and culture | 5,003,594 | 5,295,209 | 4,799,569 | 5,862,375 | 5,006,588 | 5,059,537 | 5,186,342 | 5,534,717 | 5,935,365 | 5,937,363 |
| Planning/community development | 2,601,045 | 3,083,318 | 2,693,043 | 4,567,106 | 3,397,487 | 3,407,246 | 4,506,671 | 3,127,729 | 4,123,733 | 3,332,267 |
| Health and welfare | 2,898,482 | 1,989,418 | 1,435,117 | 1,629,390 | 1,597,425 | 1,535,898 | 1,617,266 | 1,615,839 | 1,949,630 | 1,775,360 |
| Other | 3,301,090 | 156,129 | 27,279 | 5,028 | - | - | - | - | - | - |
| **Total Current** | $ 83,899,055 | $ 79,972,247 | $ 77,734,362 | $ 79,118,586 | $ 77,077,822 | $ 77,847,285 | $ 85,318,711 | $ 86,434,023 | $ 91,591,798 | $ 98,187,413 |
| | **Percentage of Total** | | | | | | | | | |
| **Current:** | | | | | | | | | | |
| General government | 23.7% | 15.6% | 15.7% | 16.6% | 15.0% | 14.0% | 14.0% | 14.7% | 15.1% | 13.4% |
| Judicial | 10.1% | 13.0% | 12.9% | 12.9% | 13.1% | 13.5% | 13.4% | 13.8% | 14.7% | 14.3% |
| Public safety | 44.6% | 50.7% | 50.3% | 49.7% | 52.8% | 53.0% | 52.1% | 53.6% | 51.2% | 55.6% |
| Public works | 5.2% | 7.5% | 9.6% | 5.5% | 6.1% | 6.6% | 7.2% | 6.0% | 5.9% | 5.5% |
| Parks, recreation and culture | 6.0% | 6.6% | 6.2% | 7.4% | 6.5% | 6.5% | 6.1% | 6.4% | 6.5% | 6.0% |
| Planning/community development | 3.1% | 3.9% | 3.5% | 5.8% | 4.4% | 4.4% | 5.3% | 3.6% | 4.5% | 3.4% |
| Health and welfare | 3.4% | 2.5% | 1.8% | 2.1% | 2.1% | 2.0% | 1.9% | 1.9% | 2.1% | 1.8% |
| Other | 3.9% | 0.2% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| **Total Current** | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% |

***Notes:***
[1] Includes all governmental fund types.

***Data Source:***
Applicable years' comprehensive annual financial report.

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



**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** | **2007** | **2008** | **2009** | **2010** | **2011** | **2012** | **2013** | **2014** | **2015** | **2016** |
| **Total Revenues** | $ 95,896,603 | $ 77,893,833 | $ 82,842,742 | $ 98,095,877 | $ 108,315,638 | $ 103,508,749 | $ 113,977,556 | $ 117,037,056 | $ 128,716,745 | $ 105,809,596 |
| **Total Expenditures** | 109,544,429 | 88,604,051 | 86,193,083 | 97,968,684 | 162,063,286 | 137,029,932 | 111,781,839 | 113,922,950 | 118,574,834 | 126,081,793 |
| **Excess (Deficiency) of Revenues Over (Under) Expenditures** | (13,647,826) | (10,710,218) | (3,350,341) | 127,193 | (53,747,648) | (33,521,183) | 2,195,717 | 3,114,106 | 10,141,911 | (20,272,197) |
| **Other Financing Sources (Uses)** | | | | | | | | | | |
| Sale of capital assets | 427,543 | 519,594 | 2,326 | 22,892 | 19,916 | 94,244 | 64,399 | 184,852 | 75,009 | 271,806 |
| Issuance of bonds | - | - | - | - | 97,245,000 | - | - | - | - | - |
| Inception of capital lease | - | - | - | - | - | 610,603 | 354,333 | 176,471 | 19,234 | 369,989 |
| Premium on issue | - | - | - | - | 9,090,539 | - | - | - | - | - |
| Transfers in | 5,016,889 | 2,644,628 | 982,249 | 5,300,843 | 27,463,179 | 23,363,846 | 27,880,481 | 25,850,650 | 40,093,965 | 34,611,721 |
| Transfers out | (5,016,889) | (2,644,628) | (982,249) | (5,300,843) | (27,995,328) | (23,363,846) | (27,880,481) | (27,850,650) | (40,093,965) | (35,116,775) |
| **Total Other Financing Sources (Uses)** | 427,543 | 519,594 | 2,326 | 22,892 | 105,823,306 | 704,847 | 418,732 | (1,638,677) | 94,243 | 136,741 |
| **Net Change in Fund Balances** | $ (13,220,283) | $ (10,190,624) | $ (3,348,015) | $ 150,085 | $ 52,075,658 | $ (32,816,336) | $ 2,614,449 | $ 1,475,429 | $ 10,236,154 | $ (20,135,456) |

***Data Source:***
Applicable years' comprehensive annual financial report.

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

| | At December 31, | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | **2007** | **2008** | **2009** | **2010** | **2011** | **2012** | **2013** | **2014** | **2015** | **2016** |
| **General Fund** | | | | | | | | | | |
| Nonspendable | $ - | $ - | $ - | $ 1,055,865 | $ 1,071,090 | $ 1,149,136 | $ 1,401,923 | $ 1,348,311 | $ 1,391,424 | $ 1,506,194 |
| Restricted | 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 | 15,187,636 | 12,765,982 |
| Unassigned | 14,769,328 | 8,313,353 | 9,152,642 | 6,714,541 | 8,570,103 | 11,601,939 | 13,896,005 | 18,256,682 | 16,129,025 | 14,184,103 |
| **Subtotal General Fund** | 17,385,895 | 11,132,151 | 11,923,718 | 8,481,464 | 11,816,111 | 13,983,952 | 22,052,611 | 23,237,422 | 32,708,085 | 28,456,279 |
| **General Fund Percentage Change** | -22.0% | -36.0% | 7.1% | -28.9% | 39.3% | 18.3% | 57.7% | 5.4% | 40.8% | -13.0% |
| **All Other Governmental Funds** | | | | | | | | | | |
| Restricted | 19,032,754 | 15,341,102 | 13,846,422 | 24,083,386 | 72,181,352 | 37,851,690 | 31,372,785 | 32,616,922 | 34,139,599 | 18,753,659 |
| Committed | - | - | - | 593,644 | 1,416,900 | 1,286,699 | 2,151,957 | 2,166,112 | 1,937,807 | 2,251,031 |
| Assigned | - | - | - | - | - | - | - | - | - | - |
| Unassigned | | | | | | | | | | |
| Special Revenue Funds | 10,128,399 | 10,556,471 | 7,693,611 | - | - | - | - | - | - | - |
| Debt Service Funds | - | 33,737 | (20,522) | - | - | - | - | - | - | - |
| Capital Projects Funds | - | (707,037) | (434,820) | - | - | (524,314) | (364,877) | (1,332,551) | (1,861,432) | (2,672,366) |
| **Subtotal All Other Governmental Funds** | 29,161,153 | 25,224,273 | 21,084,691 | 24,677,030 | 73,598,252 | 38,614,075 | 33,159,865 | 33,450,483 | 34,215,974 | 18,332,324 |
| **All Other Governmental Funds Percentage Change** | -22.7% | -13.5% | -16.4% | 17.0% | 198.2% | -47.5% | -14.1% | 0.9% | 2.3% | -46.4% |

***Notes:***

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

***Data Source:***

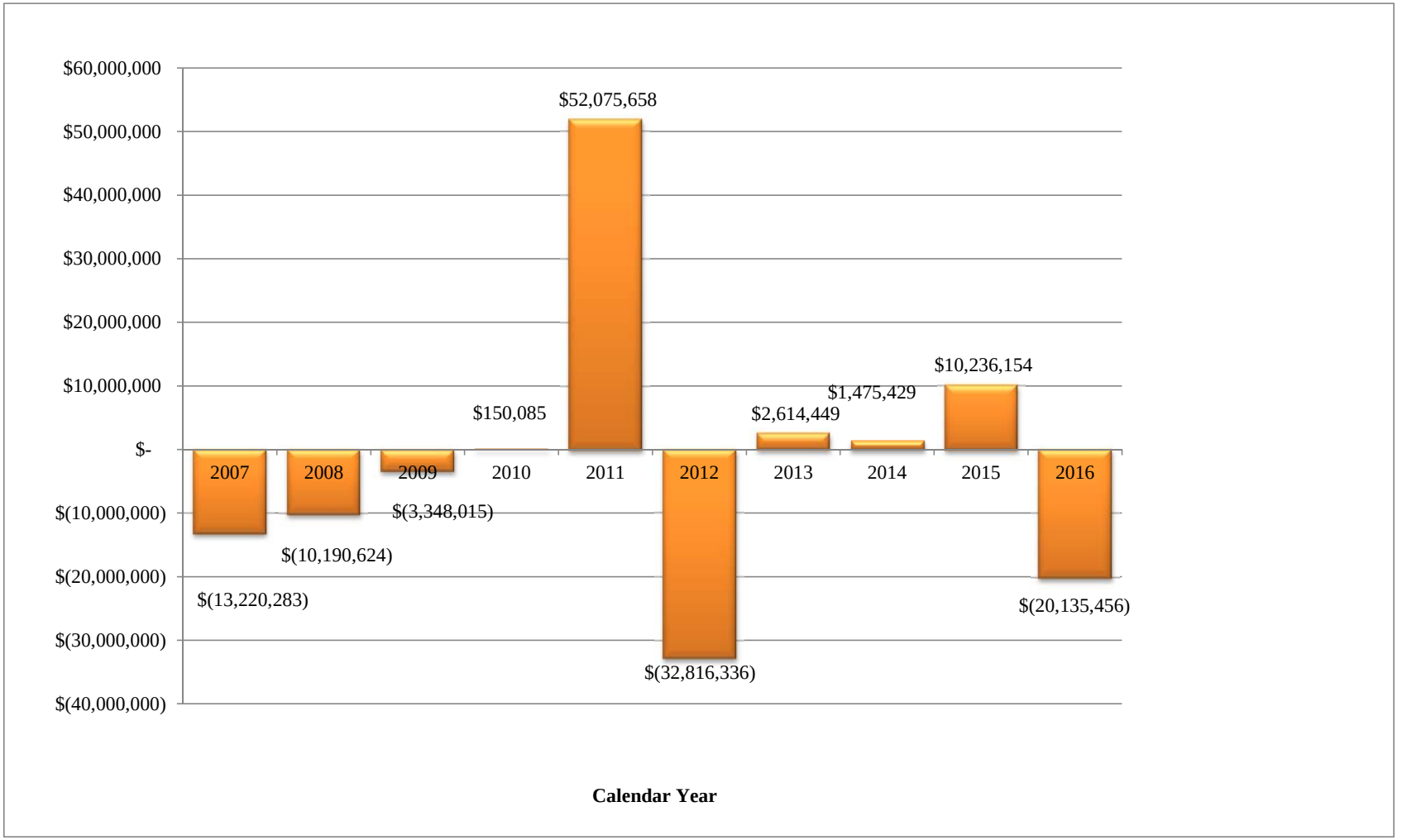
Applicable years' comprehensive annual financial report.

**Douglas County, Georgia**

***Chart-Changes in Fund Balances - Governmental Funds (Unaudited)***

***Last Ten Calendar Years***

***(modified accrual basis of accounting)***



**Douglas County, Georgia**

***Taxable Assessed 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** | | | | | | | | | | | | |
| 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% |
| 2015 | 2,224,100,531 | 1,072,923,230 | 376,395,227 | 14,306,525 | 28,101,579 | 116,542,688 | 183,517,841 | 1,063,381 | 455,136,098 | 3,561,814,904 | 11.809 | 8,904,537,260 | 3.6% |
| 2016 | 2,399,382,733 | 1,097,703,519 | 430,639,946 | 13,264,425 | 26,843,432 | 115,248,963 | 137,635,468 | 1,422,485 | 494,884,711 | 3,727,256,260 | 11.267 | 9,318,140,650 | 4.6% |
| * | $ 2,408,922,234 | $ 1,065,417,225 | $ 344,471,601 | $ 17,786,855 | $ 33,274,498 | $ 108,999,135 | $ 261,377,656 | $ 693,235 | $ 480,466,509 | $ 3,760,475,928 | | $ 9,401,189,819 | |
| ** | -15.8% | 0.8% | 58.7% | -25.5% | -23.0% | 16.1% | -52.5% | 60.2% | -8.4% | -9.3% | | -9.3% | |
| | **Percentage of Total** | | | | | | | | | | | | |
| 2007 | 61.3% | 23.4% | 5.8% | 0.4% | 0.8% | 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% | 24.8% | 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% | 6.6% | 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 | 53.0% | 26.6% | 8.9% | 0.5% | 0.6% | 2.7% | 7.7% | 0.0% | 9.7% | 90.3% | | | |
| 2014 | 53.7% | 26.4% | 9.5% | 0.4% | 0.8% | 2.6% | 6.6% | 0.0% | 10.8% | 89.2% | | | |
| 2015 | 55.4% | 26.7% | 9.4% | 0.3% | 0.7% | 2.9% | 4.6% | 0.0% | 11.3% | 88.7% | | | |
| 2016 | 56.8% | 26.0% | 10.2% | 0.3% | 0.7% | 2.7% | 3.3% | 0.0% | 11.7% | 88.3% | | | |

* Dollar average for ten years.

** Percentage change in dollars over ten years.

***Notes:***

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

[2] Gross digest before homestead or freeport exemptions.

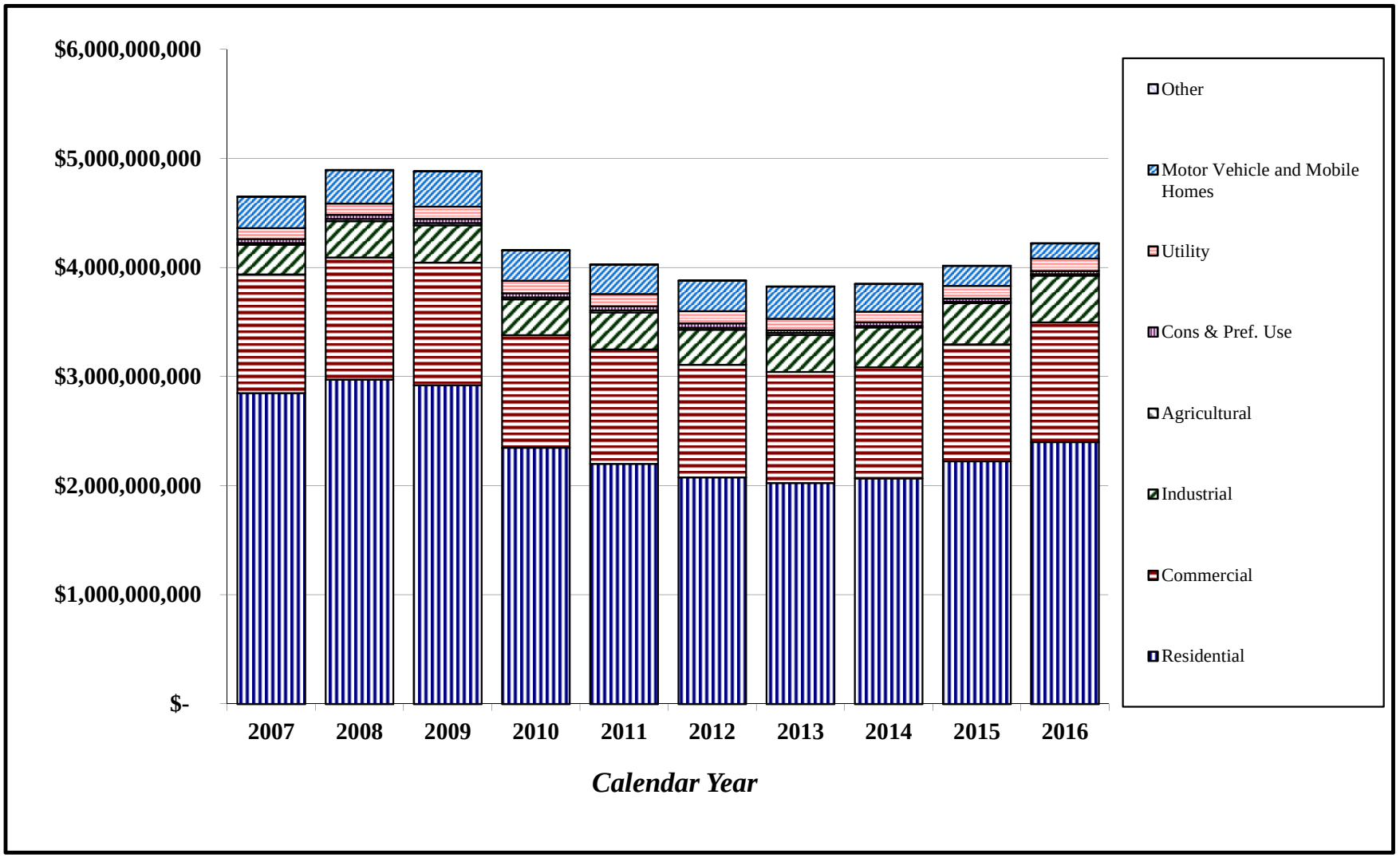
[3] Generally includes timber and heavy equipment.

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

***Data Source:***

Georgia Department of Revenue, Tax Digest Consolidation Summary, https://apps.dor.ga.gov/digestconsolidation/default.aspx

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



# Douglas County, Georgia

***Direct, Overlapping and Underlying Property Tax Rates (Unaudited)***

***Last Ten Calendar Years***

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

| | | | 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 |
| 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 |
| 2015 | 11.809 | 0.050 | 6.500 | 3.060 | 7.338 | 19.850 |
| 2016 | 11.267 | - | 6.500 | 3.060 | 6.911 | 19.800 |

***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, https://dor.georgia.gov/sites/dor.georgia.gov

**Douglas County, Georgia**

***Chart-Direct, Overlapping and Underlying Property Tax Rates (Unaudited)***

***Last Ten Fiscal Years***

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

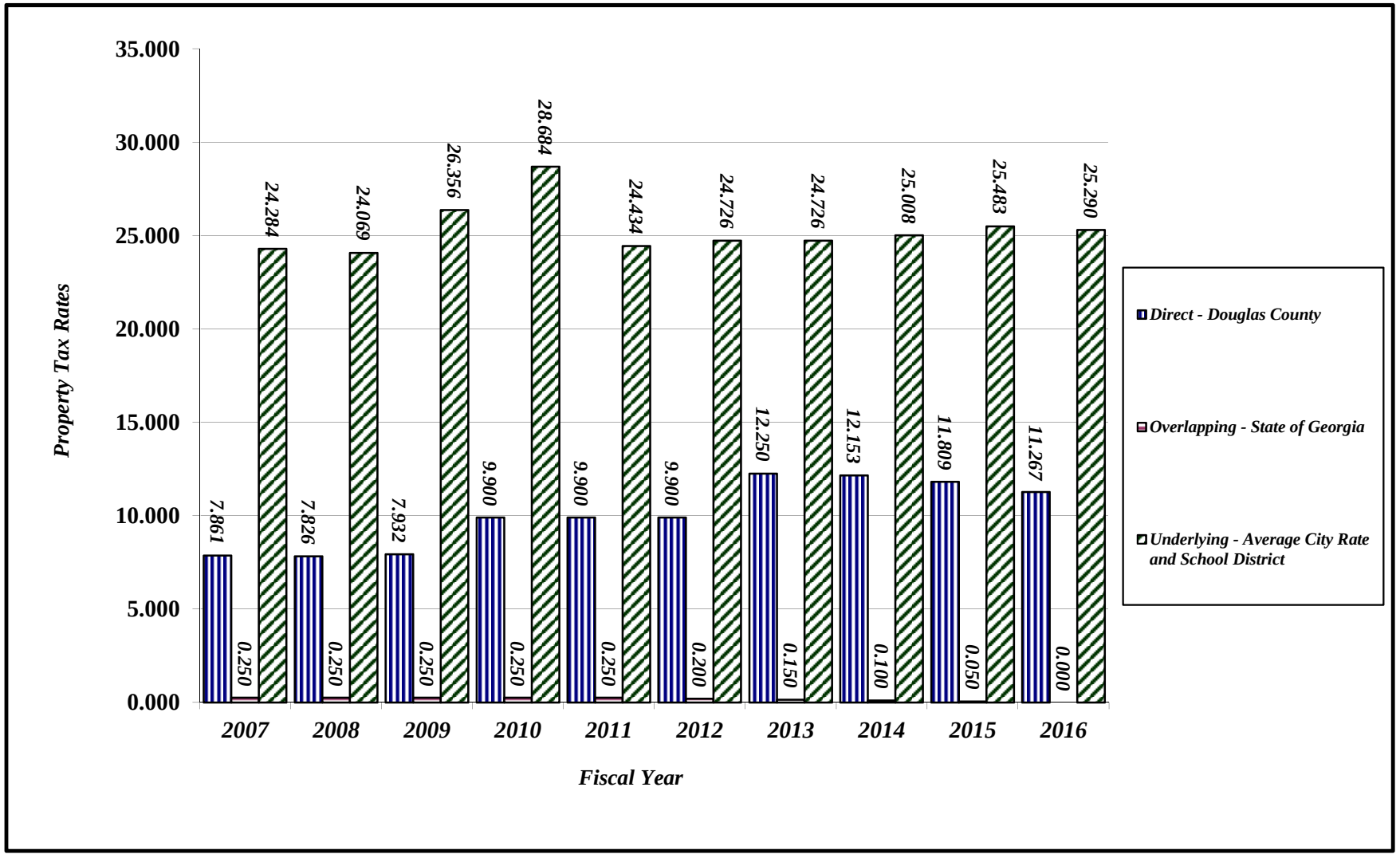


*Exhibit XIV*

## Douglas County, Georgia

*Property Tax Levies and Collections (Unaudited)*

*Last Ten Calendar Years*

| Calendar Year | Taxes Levied for the Calendar Year[2] | Collected Within the Fiscal Year of The Levy | | Collections in Subsequent Years | Total Collections to Date | | Total Uncollected Taxes [1] | |
|---|---|---|---|---|---|---|---|---|
| | | Amount | Percentage of Levy | | Amount | Percentage of Levy | Amount | Percentage of Levy |
| 2007 | $ 29,783,387 | $ 26,727,515 | 89.74% | $ 3,055,042 | $ 29,782,557 | 100.00% | $ 830 | 0.00% |
| 2008 | 31,255,777 | 26,232,838 | 83.93% | 5,003,695 | 31,236,533 | 99.94% | 19,244 | 0.06% |
| 2009 | 31,653,764 | 27,494,179 | 86.86% | 4,149,259 | 31,643,438 | 99.97% | 10,326 | 0.03% |
| 2010 | 34,241,803 | 29,629,647 | 86.53% | 4,599,940 | 34,229,587 | 99.96% | 12,216 | 0.04% |
| 2011 | 33,199,061 | 29,544,073 | 88.99% | 3,624,065 | 33,168,138 | 99.91% | 30,923 | 0.09% |
| 2012 | 31,975,467 | 28,850,455 | 90.23% | 3,083,741 | 31,934,196 | 99.87% | 41,271 | 0.13% |
| 2013 | 38,720,132 | 35,450,524 | 91.56% | 3,225,067 | 38,675,591 | 99.88% | 44,541 | 0.12% |
| 2014 | 38,694,993 | 36,396,426 | 94.06% | 2,200,466 | 38,596,892 | 99.75% | 98,101 | 0.25% |
| 2015 | 39,891,830 | 38,771,804 | 97.19% | 775,526 | 39,547,330 | 99.14% | 344,500 | 0.86% |
| 2016 | 40,436,534 | 38,622,700 | 95.51% | - | 38,622,700 | 95.51% | 1,813,834 | 4.49% |

***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, 2016 and 2007***

| 2016 | | | | 2007 | | | |
|---|---|---|---|---|---|---|---|
| **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 | $ 32,848,269 | 1 | 0.78% | GreyStone Power Company | $ 34,391,000 | 1 | 0.91% |
| Georgia Power Company | 21,055,728 | 2 | 0.50% | Georgia Power Company | 16,573,000 | 2 | 0.44% |
| Staples Contract and Commercial, Inc | 18,506,548 | 3 | 0.44% | Arbor Place II, LLC | 13,589,000 | 3 | 0.36% |
| Georgia Transmission Corporation | 16,666,459 | 4 | 0.40% | BellSouth Telecommunications | 13,399,000 | 4 | 0.35% |
| Arbor Place II, LLC | 12,751,720 | 5 | 0.30% | Tree Terrace Associates | 12,495,000 | 5 | 0.33% |
| Birch Landing Atlanta Apartments, LLLP | 12,680,120 | 6 | 0.30% | Georgia Transmission Corporation | 12,237,000 | 6 | 0.32% |
| BellSouth Telecommunication | 10,754,226 | 7 | 0.25% | DDRTC Douglasville Pavilion, LLC | 9,460,000 | 7 | 0.25% |
| POH Crestmark, LLC | 9,734,312 | 8 | 0.23% | Douglasville Development, LLC | 8,961,000 | 8 | 0.24% |
| WPRE I Rocky Ridge, LLC | 9,538,440 | 9 | 0.23% | Pinnacle Homes at Douglasville, LTD | 8,800,000 | 9 | 0.23% |
| Cigna Health & Life Insurance Company | 11,977,029 | 10 | 0.28% | SCI Brokick Hill Fund LLC, ETAL | 8,670,000 | 10 | 0.23% |
| Total Principal Taxpayers | 156,512,851 | | 3.71% | Total Principal Taxpayers | 138,575,000 | | 3.66% |
| All Other Taxpayers | 4,065,628,120 | | 96.29% | All Other Taxpayers | 3,649,874,000 | | 96.34% |
| Total [1] | $ 4,222,140,971 | | 100.00% | Total [1] | $ 3,788,449,000 | | 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] | | | |
| 2007 | 1.00% | 1.00% | 4.00% | 1.00% | 7.00% |
| 2008 | 1.00% | 0.00% | 4.00% | 1.00% | 6.00% |
| 2009 | 1.00% | 0.00% | 4.00% | 1.00% | 6.00% |
| 2010 | 1.00% | 1.00% | 4.00% | 1.00% | 7.00% |
| 2011 | 1.00% | 1.00% | 4.00% | 1.00% | 7.00% |
| 2012 | 1.00% | 1.00% | 4.00% | 1.00% | 7.00% |
| 2013 | 1.00% | 1.00% | 4.00% | 1.00% | 7.00% |
| 2014 | 1.00% | 1.00% | 4.00% | 1.00% | 7.00% |
| 2015 | 1.00% | 1.00% | 4.00% | 1.00% | 7.00% |
| 2016 | 1.00% | 0.00% | 4.00% | 1.00% | 6.00% |

.

***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://dor.georgia.gov/sites/dor.georgia.gov/files/related_files/document/LGS/Distributions/LGS_

**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 |
| 2007 | $ - | $ 435,000 | $ 4,700,000 | $ 6,965 | $ 5,141,965 | $ 286,640 | $ 5,428,605 | 0.140% | 125,800 | $ 43 |
| 2008 | - | 335,000 | 3,980,000 | - | 4,315,000 | 157,982 | 4,472,982 | 0.112% | 127,800 | 35 |
| 2009 | - | 230,000 | 3,240,000 | - | 3,470,000 | 23,102 | 3,493,102 | 0.091% | 128,800 | 27 |
| 2010 | - | 120,000 | 2,480,000 | - | 2,600,000 | - | 2,600,000 | 0.068% | 129,800 | 20 |
| 2011 | 100,373,810 | - | 1,680,000 | - | 102,053,810 | - | 102,053,810 | 2.622% | 132,403 | 771 |
| 2012 | 81,946,455 | - | 855,000 | 610,603 | 83,412,058 | - | 83,412,058 | 2.102% | 133,971 | 623 |
| 2013 | 61,811,340 | - | - | 878,793 | 62,690,133 | - | 62,690,133 | 1.516% | 136,379 | 460 |
| 2014 | 41,169,865 | - | - | 905,496 | 42,075,361 | - | 42,075,361 | 1.002% | 138,776 | 303 |
| 2015 | 19,989,643 | - | - | 708,200 | 20,697,843 | - | 20,697,843 | 0.469% | 140,733 | 147 |
| 2016 | - | - | - | 768,714 | 768,714 | - | 768,714 | 0.017% | 142,224 | 5 |

***Data Sources:***

1 Applicable years' comprehensive annual financial report.

[2] Exhibit XXI

**Douglas County, Georgia**
***Direct and Underlying Governmental Activities Debt (Unaudited)***
***December 31, 2016***

| Governmental Unit | Debt Outstanding | Estimated Percentage Applicable [1] | Estimated Share of Underlying Debt |
|---|---|---|---|
| **Underlying Debt**[2, 3] | | | |
| Douglas County Board of Education (June 30, 2016): | | | |
| General obligation bonds | $ 161,782,000 | 100.0% | $ 161,782,000 |
| Cities | | | |
| Douglasville (June 30, 2016) | | | |
| General obligation bonds | 17,010,000 | 100.0% | 17,010,000 |
| Capital leases | 999,626 | 100.0% | 999,626 |
| Villa Rica (December 31, 2016) | | | |
| Revenue bonds | 33,130,000 | 38.2% | 12,671,997 |
| Capital leases | 174,290 | 38.2% | 66,665 |
| Austell (June 30, 2016) | | | |
| Capital leases | 179,180 | 4.7% | 8,483 |
| **Total Underlying Debt** | | | 192,538,771 |
| **County Direct Debt** | | | |
| Capital leases | 768,714 | | 768,714 |
| Total | 768,714 | 100.0% | 768,714 |
| **Total Direct and Overlapping Debt** | | | $ 193,307,485 |

***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, | | | | |
|---|---|---|---|---|---|
| | **2007** | **2008** | **2009** | **2010** | **2011** |
| **Taxable Assessed Value** [1] | $ 4,111,486,468 | $ 4,292,473,034 | $ 4,267,524,229 | $ 3,619,514,330 | $ 3,621,759,283 |
| **Legal Debt Margin** | | | | | |
| Debt limit (10% of assessed value)[2] | $ 411,148,647 | $ 429,247,303 | $ 426,752,423 | $ 361,951,433 | $ 362,175,928 |
| Debt applicable to limit: | | | | | |
| General obligation bonds | - | - | - | - | 100,373,810 |
| Less: Amount reserved for repayment of general obligation debt | - | - | - | - | (18,626,470) |
| Total debt applicable to limit | - | - | - | - | 81,747,340 |
| **Legal Debt Margin** | $ 411,148,647 | $ 429,247,303 | $ 426,752,423 | $ 361,951,433 | $ 280,428,588 |
| Total net debt applicable to the limit as a % of the debt limit | 0.00% | 0.00% | 0.00% | 0.00% | 22.57% |
| | **2012** | **2013** | **2014** | **2015** | **2016** |
| **Taxable Assessed Value** [1] | $ 3,508,852,223 | $ 3,457,234,654 | $ 3,436,843,892 | $ 3,561,814,904 | $ 3,727,256,260 |
| **Legal Debt Margin** | | | | | |
| Debt limit (10% of assessed value)[2] | $ 350,885,222 | $ 345,723,465 | $ 343,684,389 | $ 356,181,490 | $ 372,725,626 |
| Debt applicable to limit: | | | | | |
| General obligation bonds | 81,946,455 | 61,811,340 | 41,169,865 | 19,989,643 | - |
| Less: Amount reserved for repayment of general obligation debt | (20,716,195) | (18,104,923) | (19,490,582) | (17,327,659) | - |
| Total debt applicable to limit | 61,230,260 | 43,706,417 | 21,679,283 | 2,661,984 | - |
| **Legal Debt Margin** | $ 289,654,962 | $ 302,017,048 | $ 322,005,106 | $ 353,519,506 | $ 372,725,626 |
| Total net debt applicable to the limit as a % of the debt limit | 17.45% | 12.64% | 6.31% | 0.75% | 0.00% |

***Notes:***

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

***Data Source:***

[1] Exhibit XII

*Exhibit XX*

## Douglas County, Georgia

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

***Last Ten Calendar Years***

| Calendar Year | General Bonded Debt Outstanding: General Obligation Bonds | Less: Amounts Restricted to Repaying Principal | Net Bonded Debt | Percentage of Personal Income | Percentage Actual Value of Taxable Property | Per Capita |
|---|---|---|---|---|---|---|
| 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 |
| 2012 | 81,946,455 | (20,716,195) | 61,230,260 | 1.54% | 1.75% | 457 |
| 2013 | 61,811,340 | (18,104,923) | 43,706,417 | 1.06% | 1.26% | 320 |
| 2014 | 41,169,865 | (19,490,582) | 21,679,283 | 0.52% | 0.63% | 156 |
| 2015 | 19,989,643 | (17,327,659) | 2,661,984 | 0.06% | 0.07% | 19 |
| 2016 | - | - | - | 0.00% | 0.00% | - |

***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 [5] | |
| 2007 | 125,800 | $ 3,670,553 | $ 29,524 | 74% | 34.6 | 24,403 | 4.8% | 4.7% | 5.0% | 61,336 |
| 2008 | 127,800 | 3,844,533 | 30,009 | 73% | 34.6 | 24,623 | 6.5% | 6.3% | 7.3% | 61,313 |
| 2009 | 128,800 | 3,823,091 | 29,476 | 72% | 34.6 | 24,692 | 10.6% | 9.7% | 9.9% | 58,003 |
| 2010 | 129,800 | 3,801,770 | 29,289 | 72% | 33.5 | 24,417 | 11.1% | 10.2% | 9.4% | 56,870 |
| 2011 | 132,403 | 3,892,285 | 29,343 | 73% | 35.0 | 24,601 | 10.2% | 9.8% | 8.5% | 61,232 |
| 2012 | 133,971 | 3,968,750 | 29,761 | 72% | 34.8 | 24,264 | 9.2% | 9.0% | 7.8% | 62,301 |
| 2013 | 136,379 | 4,136,346 | 30,875 | 71% | 35.0 | 25,294 | 8.3% | 8.2% | 6.7% | 62,045 |
| 2014 | 138,776 | 4,200,201 | 30,798 | 85% | 35.3 | 25,320 | 7.4% | 7.2% | 5.6% | 62,535 |
| 2015 | 140,733 | 4,411,764 | 31,348 | 69% | 35.6 | 25,810 | 6.2% | 5.9% | 5.0% | 64,050 |
| 2016 | 142,224 | 4,515,952 | 32,089 | 67% | 35.9 | 26,067 | 5.5% | 5.4% | 4.9% | 66,472 |

***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] https://www.bls.gov/lau/#cntyaa

# Douglas County, Georgia

***Principal Employers (Unaudited)***

***For the Calendar Years Ended December 31, 2016 [1] and 2007***

| | | 2016 | | |
|---|---|---|---|---|
| **Employer** | **Type of Business** | **Number of Employees** | **Rank** | **Percentage of Major County Employers** |
| Douglas County School System | Education | 3,500 | 1 | 5.27% |
| Douglas County Government | Government | 1,034 | 2 | 1.56% |
| Silverline Building Products | Building Products | 900 | 3 | 1.35% |
| McMaster Carr Supply | Manufacturing Plant Supplier | 600 | 4 | 0.90% |
| Google | Internet Information Provider | 375 | 5 | 0.56% |
| Medline | Medical Supplier | 285 | 6 | 0.43% |
| Seasons 4 | Commercial HVAC | 230 | 7 | 0.35% |
| DBCI | Commercial Doors | 200 | 8 | 0.30% |
| Dawn Food Products | Manufacturer | 200 | 9 | 0.30% |
| Southwire | Wire and Cable Manufacturer | 160 | 10 | 0.24% |
| **Total Principal Employers** | | 7,484 | | 11.26% |
| **Other Employers** | | 58,988 | | 88.74% |
| **Total Employers** | | 66,472 | | 100.00% |

| | | 2007 | | |
|---|---|---|---|---|
| **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 | 2.51% |
| Wal-Mart | Retail | 911 | 2 | 1.53% |
| Inner Harbour, Ltd. | Government | 700 | 3 | 1.17% |
| Wellstar Douglas Hospital | Healthcare | 549 | 4 | 0.92% |
| Publix Supermarkets | Distribution | 455 | 5 | 0.76% |
| APL Logisitics | Healthcare | 370 | 6 | 0.62% |
| Kroger | Retail | 350 | 7 | 0.59% |
| Bellsouth | Retail | 324 | 8 | 0.54% |
| Benton-Georgia, Inc. | Telecommunications | 300 | 9 | 0.50% |
| GreyStone Power | Underground Utility | 232 | 10 | 0.39% |
| **Total Principal Employers** | | 5,691 | | 9.53% |
| **Other Employers** | | 54,005 | | 90.47% |
| **Total Employers** | | 59,696 | | 100.00% |

***Data Source:***

[1] Douglas County Development Authority and City of Douglasville

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

| | For the Calendar Year Ending December 31, | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Function/program** | **2007** | **2008** | **2009** | **2010** | **2011** | **2012** | **2013** | **2014** | **2015** | **2016** |
| **General Fund** | | | | | | | | | | |
| ***General Government*** | | | | | | | | | | |
| Board of Commissioners | 7 | 7 | 7 | 7 | 7 | 8 | 7 | 6 | 5 | 6 |
| Finance | 11 | 11 | 11 | 11 | 11 | 10 | 10 | 10 | 10 | 10 |
| Purchasing | 5 | 5 | 5 | 5 | 5 | 6 | 5 | 5 | 5 | 5 |
| Legal Services | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 1 | 1 |
| Information Services | 11 | 11 | 11 | 11 | 10 | 10 | 8 | 9 | 10 | 10 |
| Internal Audit | 1 | 1 | 1 | 1 | 1 | 1 | - | - | - | - |
| Personnel | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| Tax Commissioner | 15 | 15 | 20 | 20 | 20 | 18 | 16 | 16 | 17 | 17 |
| Tax Appraisal | 20 | 21 | 19 | 19 | 17 | 16 | 16 | 14 | 16 | 16 |
| Courthouse Maintenance | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 7 | 7 |
| Election Board | 2 | 2 | 2 | 2 | 2 | 2 | 4 | 4 | 4 | 4 |
| Voter Registration | 2 | 2 | 2 | 2 | 2 | 2 | 2 | - | - | - |
| Printing | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 2 |
| Property Management | 5 | 7 | 7 | 7 | 7 | 7 | 6 | 6 | 6 | 6 |
| Records Retention | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Risk and Safety | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 3 |
| Communications | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 4 | 4 | 3 |
| ***Total General Government*** | 95 | 99 | 102 | 102 | 100 | 97 | 89 | 87 | 96 | 96 |
| ***Judicial*** | | | | | | | | | | |
| Superior Court Judges | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 7 | 7 |
| Clerk of Superior Court | 29 | 30 | 30 | 31 | 31 | 32 | 29 | 32 | 31 | 31 |
| District Attorney | 27 | 32 | 32 | 32 | 33 | 34 | 36 | 37 | 37 | 41 |
| Magistrate Court | 8 | 9 | 8 | 8 | 8 | 9 | 9 | 11 | 10 | 10 |
| Probate Court | 7 | 7 | 7 | 7 | 6 | 6 | 6 | 6 | 6 | 7 |
| Juvenile Court | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 8 |
| Public Defender | 14 | 15 | 15 | 15 | 15 | 15 | 15 | 18 | 21 | 22 |
| State Court Judges | 2 | 2 | 2 | 2 | 4 | 4 | 4 | 4 | 5 | 5 |
| State Court Solicitor | 9 | 12 | 12 | 12 | 13 | 15 | 15 | 16 | 16 | 17 |
| State Court Clerk | 5 | 10 | 10 | 10 | 10 | 10 | 10 | 9 | 9 | 10 |
| State Court Public Defender | 2 | 3 | 3 | 3 | 3 | 3 | - | - | - | - |
| Superior Court Felony Drug Court | - | - | - | - | - | - | - | 1 | 1 | 1 |
| Juvenile Programs Administration | 13 | 13 | 13 | 13 | 12 | 12 | 12 | 13 | 13 | 13 |
| Superior Court DUI & Misdemeanor Drug Court | - | - | - | - | - | - | - | 1 | 3 | 3 |
| ***Total Judicial*** | 129 | 146 | 145 | 146 | 148 | 153 | 149 | 161 | 166 | 175 |
| ***Public Safety*** | | | | | | | | | | |
| Sheriff Enforcement | 162 | 164 | 165 | 165 | 156 | 161 | 163 | 164 | 162 | 175 |
| Sheriff Detention | 155 | 165 | 160 | 160 | 147 | 159 | 164 | 154 | 168 | 183 |
| Fire and Emergency Services * | 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 | 9 | 12 | - | - |
| ***Total Public Safety*** | 496 | 514 | 510 | 510 | 459 | 491 | 490 | 475 | 333 | 361 |

(Continued)

* Moved to a Special Revenue Fund as of 2015

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

(Continued)

| | For the Calendar Year Ending December 31, | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Function/program** | **2007** | **2008** | **2009** | **2010** | **2011** | **2012** | **2013** | **2014** | **2015** | **2016** |
| ***Public Works*** | | | | | | | | | | |
| Department of Transportation | 47 | 49 | 47 | 47 | 44 | 44 | 43 | 42 | 42 | 42 |
| Development Control * | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | - | - |
| Fleet Management | 13 | 13 | 12 | 12 | 12 | 12 | 12 | 12 | 15 | 18 |
| ***Total Public Works*** | 65 | 67 | 63 | 63 | 61 | 60 | 59 | 58 | 57 | 60 |
| ***Culture/Recreation*** | | | | | | | | | | |
| Parks and Recreation | 35 | 40 | 40 | 39 | 37 | 42 | 37 | 35 | 41 | 41 |
| Libraries | 15 | 15 | 15 | 15 | 15 | 17 | 22 | 22 | 23 | 23 |
| ***Total Culture/Recreation*** | 50 | 55 | 55 | 54 | 52 | 59 | 59 | 57 | 64 | 64 |
| ***Housing and Development*** | | | | | | | | | | |
| Agriculture Extension | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 4 | 5 | 5 |
| Building Inspection * | 14 | 14 | 13 | 13 | 8 | 8 | 6 | 5 | - | - |
| Planning and Zoning * | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 3 | - | - |
| Code Enforcement Officers Division * | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | - | - |
| Development Services Administration * | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | - | - |
| Occupational Tax Division * | 3 | 3 | 3 | 3 | 2 | 2 | 1 | 2 | - | - |
| GIS Mapping | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Rideshare | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 |
| Economic Development | 2 | - | - | - | - | - | - | - | - | - |
| ***Total Housing and Development*** | 41 | 39 | 38 | 38 | 31 | 32 | 27 | 24 | 12 | 12 |
| ***Health and Welfare*** | | | | | | | | | | |
| Senior Services | - | - | - | - | 7 | 8 | 8 | 10 | 12 | 12 |
| **Total General Fund** | 876 | 920 | 913 | 913 | 858 | 900 | 881 | 872 | 740 | 780 |
| ***Special Revenue Funds*** | | | | | | | | | | |
| E-911 | 25 | 27 | 25 | 25 | 23 | 28 | 23 | 23 | 24 | 26 |
| Fire Services & EMS | - | - | - | - | - | - | - | - | 128 | 149 |
| Animal Control Services | - | - | - | - | - | - | - | - | 11 | 19 |
| Unincorporated Area Special Services District | - | - | - | - | - | - | - | - | 19 | 20 |
| Victim Assistance | 4 | 4 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 |
| ***Total Special Revenue Funds*** | 29 | 31 | 28 | 28 | 25 | 31 | 26 | 26 | 185 | 217 |
| ***Enterprise Funds*** | | | | | | | | | | |
| Landfill | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 9 | 11 | 11 |
| ***Total Enterprise Funds*** | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 9 | 11 | 11 |
| **Total County-wide** | 913 | 959 | 949 | 949 | 891 | 939 | 915 | 907 | 936 | 1,008 |
| ***Percentage Change From Prior Year*** | 4.5% | 5.0% | -1.0% | 0.0% | -6.1% | 5.4% | -2.6% | -0.9% | 3.2% | 7.7% |

***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** | **2007** | **2008** | **2009** | **2010** | **2011** | **2012** | **2013** | **2014** | **2015** | **2016** |
| General Government | | | | | | | | | | |
| Total Personal Property Accounts | 12,250 | 8,849 | 8,940 | 8,707 | 9,016 | 9,514 | 9,291 | 9,126 | 8,876 | 8,698 |
| Total Number of Parcels | 52,500 | 53,580 | 53,466 | 53,505 | 53,570 | 53,655 | 53,776 | 53,845 | 53,899 | 54,002 |
| Vehicle Tags Sold | 122,700 | 142,800 | 165,600 | 128,000 | 121,700 | 122,000 | 124,000 | 120,500 | 124,000 | 126,000 |
| Registered Voters | 67,500 | 76,000 | 76,000 | 81,900 | 79,000 | 67,982 | 75,730 | 59,701 | 86,023 | 101,526 |
| Judicial System | | | | | | | | | | |
| Civil Cases Filed | 4,666 | 5,922 | 6,423 | 5,132 | 4,556 | 3,964 | 5,132 | 4,058 | 3,664 | 3,754 |
| Criminal Cases Filed | 1,807 | 2,001 | 1,909 | 1,773 | 1,817 | 1,858 | 1,773 | 2,487 | 3,012 | 5,380 |
| Criminal Warrants Issued by Magistrate | 7,200 | 6,770 | 7,000 | 6,500 | 6,224 | 6,867 | 5,736 | 5,800 | 4,324 | 4,236 |
| Marriage Licenses Issued | 1,100 | 1,150 | 1,200 | 1,200 | 1,142 | 1,195 | 1,180 | 1,180 | 1,139 | 1,300 |
| Traffic Cases | 14,000 | 14,830 | 16,310 | 12,690 | 10,093 | 10,175 | 9,020 | 11,475 | 11,598 | 11,898 |
| Real Estate Documents (0s) | 4,800 | 2,186 | 1,906 | 1,640 | 1,729 | 2,141 | 1,721 | 2,141 | 1,719 | 2,082 |
| Youth Served through Juvenile Programs | 1,300 | 1,400 | 1,590 | 1,650 | 1,750 | 1,690 | 921 | 845 | 689 | 692 |
| Families Served through Juvenile Programs | 1,080 | 2,000 | 1,200 | 1,250 | 1,350 | 630 | 727 | 451 | 321 | 320 |
| Public Safety | | | | | | | | | | |
| Total Calls for Fire and EMS Service | 13,064 | 13,251 | 13,648 | 13,639 | 14,313 | 14,483 | 14,349 | 15,690 | 15,316 | 15,775 |
| Inmates Received | 9,996 | 10,792 | 10,140 | 11,186 | 10,407 | 8,969 | 9,590 | 10,304 | 5,629 | 5,598 |
| Public Works | | | | | | | | | | |
| Miles of Roads Maintained | 600 | 600 | 900 | 290 | 206 | 154 | 163 | 200 | 200 | 200 |
| Miles of Road Resurfaced | 28 | 28 | 2 | - | 3 | 4 | 6 | 11 | 13 | 14 |
| Culture/Recreation | | | | | | | | | | |
| Library Patron Count | 380,000 | 382,000 | 402,000 | 393,600 | 411,300 | 452,600 | 628,000 | 376,604 | 296,863 | 316,155 |
| Adult Recreation Participants | 3,000 | 3,500 | 3,850 | 3,850 | 3,800 | 3,900 | 3,900 | 4,000 | 4,000 | 4,050 |
| Youth Recreation Participants | 42,000 | 47,000 | 51,700 | 51,700 | 52,000 | 53,000 | 54,500 | 56,500 | 56,500 | 56,500 |
| Planning and Community Development | | | | | | | | | | |
| 4-H, Science, and Horticulture Programs | 255 | 275 | 285 | 240 | 240 | 245 | 255 | 255 | 260 | 300 |
| 4-H Members | 1,500 | 1,700 | 1,800 | 1,800 | 1,850 | 2,100 | 2,200 | 2,450 | 2,450 | 1,500 |
| Average Daily Rideshare One-Way Trips | 481 | 538 | 577 | 655 | 575 | 658 | 700 | 626 | 431 | 400 |
| Health and Welfare | | | | | | | | | | |
| Seniors and Handicapped Served | 401 | 417 | 425 | 484 | 510 | 513 | 519 | 553 | 553 | 547 |
| Special Revenue | | | | | | | | | | |
| Calls Received on 911 System | 120,000 | 121,000 | 121,000 | 113,400 | 120,000 | 190,000 | 142,184 | 108,100 | 114,304 | 112,453 |
| Total Building Inspections Conducted | 37,000 | 7,000 | 4,223 | 4,581 | 3,258 | 3,696 | 2,700 | 4,500 | 6,991 | 4,314 |
| Enterprise Funds | | | | | | | | | | |
| Total Landfill Tonnage | 100,260 | 81,870 | 89,500 | 40,470 | 34,369 | 28,090 | 37,801 | 36,582 | 38,471 | 57,964 |
| Pounds Recycled | 1,577 | 1,624 | 1,700 | 2,084 | 6,316 | 6,143 | 9,222 | 10,626 | 16,373 | 20,258 |

***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** | **2007** | **2008** | **2009** | **2010** | **2011** | **2012** | **2013** | **2014** | **2015** | **2016** |
| General Government | | | | | | | | | | |
| Vehicles | 55 | 48 | 48 | 49 | 51 | 53 | 53 | 52 | 52 | 55 |
| Judicial System | | | | | | | | | | |
| Vehicles | 14 | 11 | 11 | 11 | 11 | 11 | 14 | 14 | 7 | 7 |
| Public Safety | | | | | | | | | | |
| Fire Stations | 10 | 11 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 |
| Training Facility | - | - | - | 1 | 1 | 1 | 2 | 2 | 2 | 2 |
| Sheriff's Department Precincts | 2 | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Public Works | | | | | | | | | | |
| Miles of Road | 887 | 894 | 892 | 892 | 994 | 994 | 994 | 994 | 1,005 | 1,026 |
| 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 | 3 | 3 | 3 | 3 | 3 | 3 |
| County Parks | 13 | 13 | 13 | 14 | 14 | 14 | 14 | 14 | 14 | 14 |
| County Aquatic Centers | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Total Acreage of Parks - Including Undeveloped | 1,817 | 1,817 | 1,817 | 1,817 | 1,817 | 1,817 | 1,817 | 1,817 | 1,817 | 1,817 |
| County Senior Centers | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Housing and Development | | | | | | | | | | |
| Rideshare Vans | 60 | 74 | 98 | 98 | 84 | 85 | 97 | 95 | 107 | 111 |
| Special Revenue | | | | | | | | | | |
| E-911 Buildings | 1 | 1 | 1 | 1 | 1 | 2 | 2 | 2 | 2 | 2 |
| Enterprise Funds | | | | | | | | | | |
| Buildings | 5 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 |

***Data Source***
Various County Departments

## COMPLIANCE SECTION

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

**Douglas County, Georgia**
***Grant Schedule***
***Georgia Department of Human Resources***
***For the Year Ended December 31, 2016***

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

| | CFDA | Budget | Actual | Remaining Balance |
|---|---|---|---|---|
| Revenues: | | | | |
| Intergovernmental - State | N/A | $ 46,000 | $ 20,778 | $ 25,222 |
| Expenditures: | | | | |
| Health and welfare | | | | |
| Contract services | | 46,000 | 20,778 | 25,222 |
| | | 46,000 | 20,778 | 25,222 |
| Excess of revenues over (under) expenditures | | $ - | $ - | $ - |

## FAMILY CONNECTION PROGRAM - DHR CONTRACT #427-93-171700052

| | CFDA | Budget | Actual | Remaining Balance |
|---|---|---|---|---|
| Revenues: | | | | |
| Intergovernmental - State | N/A | $ 47,000 | $ 24,328 | $ 22,672 |
| Expenditures: | | | | |
| Health and welfare | | | | |
| Contract services | | 47,000 | 24,328 | 22,672 |
| | | 47,000 | 24,328 | 22,672 |
| 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, 2016***

| Project | Original Project Length Budget | Revised Project Length Budget | Prior Years Actual | Current Year Actual | Project Length Actual Total | Variance With Revised Project Length Budget |
|---|---|---|---|---|---|---|
| **2002 Douglas County:** | | | | | | |
| Parks and Recreation Projects | $ 30,000,082 | $ 40,341,480 | $ 40,060,471 | $ - | $ 40,060,471 | $ 281,009 |
| Road Projects | 32,590,206 | 41,494,077 | 39,692,704 | 67,098 | 39,759,802 | 1,734,275 |
| Fire Projects | 12,056,400 | 13,339,208 | 12,850,812 | 243,781 | 13,094,593 | 244,615 |
| **2002 City of Douglasville:** | | | | | | |
| Parks and Recreation Projects | 13,796,849 | 12,675,170 | 13,649,967 | 45,000 | 13,694,967 | (1,019,797) |
| 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 | $ 120,006,477 | $ 355,879 | $ 120,362,356 | $ 1,792,453 |
| **2010:** | | | | | | |
| Jail and Law Enforcement Complex | | | | | | |
| 2010 Total | $ 117,763,214 | $ 116,240,580 | $ 116,261,446 | $ - | $ 116,261,446 | $ (20,866) |

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

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

We have audited in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Douglas County, Georgia as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise Douglas County, Georgia's (the County) basic financial statements, and have issued our report thereon dated June 23, 2017.

## Internal Control Over Financial Reporting

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

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

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

**Compliance and Other Matters**

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

We noted certain matters that we reported to management of the County in a separate later dated June 23, 2017.

**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 23, 2017

**NICHOLS, CAULEY & ASSOCIATES, LLC**
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# INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE

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

## Report on Compliance for Each Major Federal Program

We have audited Douglas County, Georgia's (the County) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2016. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

### *Management's Responsibility*

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

### *Auditor's Responsibility*

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

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

Douglas County Board of Commissioners
Douglas County, Georgia

***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, 2016.

**Report on Internal Control Over Compliance**

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

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

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

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

Nichols, Cauley & Associates, LLC

Atlanta, Georgia
June 23, 2017

DOUGLAS COUNTY, GA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2016

| Federal Grantor/Pass-Through Grantor/Program Title | Federal CFDA Number | Pass Through Entity Number | Passed Through to Subrecipients | 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 | $ 410,604 | $ 410,604 |
| **DEPARTMENT OF HOMELAND SECURITY** | | | | |
| Pass through Georgia Emergency Management Agency: | | | | |
| Homeland Security Grant Program | 97.067 | EMW-2014-SS-00092-S01 | - | 58,820 |
| Homeland Security Grant Program | 97.067 | EMW-2015-SS-00065-S01 | - | 3,414 |
| | | | - | 62,234 |
| Disaster Grants - Public Assistance | 97.036 | FEMA DR 4284 | | 10,716 |
| Emergency Management Performance Grant | 97.042 | OEM15-050 | - | 40,221 |
| Pre-Disaster Mitigation | 97.047 | PDM-PL-04-GA-2013-002 | - | 14,291 |
| **Total Department of Homeland Security** | | | - | 127,462 |
| **DEPARTMENT OF JUSTICE** | | | | |
| Equitable Sharing Program | 16.922 | GA048015A | - | 16,978 |
| Equitable Sharing Program | 16.922 | GA0480000 | - | 1,959 |
| | | | - | 18,937 |
| Pass through Bureau of Justice Assistance: | | | | |
| ARRA - Edward Byrne Memorial Justice Assistance Grant Program | 16.803 | 2015-DJ-BX-0677 | - | 5,006 |
| ARRA - Edward Byrne Memorial Justice Assistance Grant Program | 16.803 | 2016-DJ-BX-0396 | - | 11,235 |
| | | | - | 16,241 |
| Pass through Criminal Justice Coordinating Council: | | | | |
| Juvenile Justice and Delinquency Prevention | 16.540 | T14-8-004 | - | 32,124 |
| State Criminal Alien Assistance Program | 16.606 | 2016-AP-BX-0668 | - | 12,777 |
| Violence Against Women Formula Grants | 16.588 | W15-8-014 | - | 53,849 |
| Crime Victim Assistance | 16.575 | C15-8-153 | - | 204,871 |
| | | | - | 303,621 |
| **Total Department of Justice** | | | - | 338,799 |
| **DEPARTMENT OF HEALTH AND HUMAN SERVICES** | | | | |
| Pass Through Atlanta Regional Commission: | | | | |
| Aging Cluster: | | | | |
| Special Program for the Aging - Title III Part C | 93.045 | 708AS4 | - | 147,227 |
| Special Program for the Aging - Title III Part C | 93.045 | 708AS4 | - | 31,901 |
| | | | - | 179,128 |
| Special Program for the Aging - Title III Part B | 93.044 | 708AS1 | - | 57,762 |
| Nutrition Services Incentive Program (NSIP) | 93.053 | 708AU1 | - | 34,176 |
| Nutrition Services Incentive Program (NSIP) | 93.053 | 708AU3 | - | 9,031 |
| | | | - | 43,207 |
| Total Aging Cluster | | | - | 280,097 |
| Family Caregiver Support - Title III, Part E | 93.052 | 708AS3 | - | 21,372 |
| **Total Department of Health and Human Services** | | | - | 301,469 |

**(continued)**

DOUGLAS COUNTY, GA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2016

| Federal Grantor/Pass-Through Grantor/Program Title | Federal CFDA Number | Pass Through Entity Number | Passed Through to Subrecipients | Federal Program Expenditures |
|---|---|---|---|---|
| **DEPARTMENT OF TRANSPORTATION** | | | | |
| Pass through Governor's Office of Highway Safety: | | | | |
| Highway Safety Cluster | | | | |
| State and Community Highway Safety | 20.600 | TEN-2016-000-00291 | - | 1,185 |
| State and Community Highway Safety | 20.600 | GA-2016-000-00039 | - | 59,469 |
| State and Community Highway Safety | 20.600 | GA-2017-402-PT-260 | - | 8,482 |
| State and Community Highway Safety | 20.600 | GA-2017-402PT-017 | - | 13,927 |
| | | | - | 83,063 |
| Pass through Criminal Justice Coordinating Council: | | | | |
| Federal Transit Cluster | | | | |
| Federal Transit - Formula Grant | 20.507 | GA-90-X324 | - | 251,886 |
| Federal Transit - Formula Grant | 20.507 | GA-90-X329 | - | 13,960 |
| | | | - | 265,846 |
| Transit Services Program Cluster | | | | |
| New Freedom Program - MARTA | 20.521 | GA-57-X015-00 | - | 3,435 |
| New Freedom Program - ARC | 20.521 | AG1623 | - | 48,155 |
| | | | - | 51,590 |
| | | | - | 317,436 |
| **Total U.S. Department of Transportation** | | | - | 400,499 |
| Total Expenditures of Federal Awards | | | $ 410,604 | $ 1,578,833 |

**DOUGLAS COUNTY, GEORGIA**
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**
**FOR THE YEAR ENDED DECEMBER 31, 2016**

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1. Basis of Presentation

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

2. Basis of Accounting

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

3. Indirect Cost rates

   The County has not elected to use the ten percent *de minimis* indirect cost rate as allowed under the Uniform Guidance.

Douglas County, Georgia
Schedule of Findings and Questioned Costs
Year Ended December 31, 2016

## SECTION I – SUMMARY OF AUDITOR'S RESULTS

*Financial Statements*

| | | |
|---|---|---|
| Type of auditor's report issued: | unmodified | |
| Internal control over financial reporting: | | |
| Are any material weaknesses identified? | _____ yes | __X__ no |
| Are any significant deficiencies identified? | _____ yes | __X__ none reported |
| Is any noncompliance material to financial Statements noted? | _____ yes | __X__ no |

*Federal Awards*

| | | |
|---|---|---|
| Internal Control over major programs: | | |
| Are any material weaknesses identified? | _____ yes | __X__ no |
| Are any significant deficiencies identified? | _____ yes | __X__ none reported |
| Type of auditor's report issued on compliance for major programs: | unmodified | |
| Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? | _____ yes | __X__ no |

Identification of major programs:

| CFDA Number | Name of Federal Programs |
|---|---|
| 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: | $750,000 | |
| Auditee qualified as low-risk auditee? | __X__ yes | _____ no |

Douglas County, Georgia
Schedule of Findings and Questioned Costs
Year Ended December 31, 2016

**Section II – Financial Statement Findings**

None Reported

**Section III – Federal Award Findings**

None Reported

Douglas County, Georgia
Schedule of Prior Audit Findings
Year Ended December 31, 2016

**Section I – Prior Audit Findings**

None Noted

Douglas County, Georgia

Certification of 9-1-1 Expenditures

For the Year Ended December 31st, 2016

| 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 Inc. | | $ | 82,216 |
| | Sprint PCS | | $ | 30,500 |
| | Southern Linc | | $ | 218 |
| 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 | | | |
| 5a | Salaries and wages | 46-5-134(f)(1)(C) | $ | 1,199,844 |
| 5b | Employee benefits | 46-5-134(f)(1)(C) | $ | 397,337 |
| 6 | Cost of training of employees who work as dispatchers or directors | 46-5-134(f)(1)(D) | $ | 6,934 |
| 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) | $ | 9,267 |
| 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) | $ | 311,300 |
| 9c | Maintenance costs | 46-5-134(f)(1)(G) | $ | 16,124 |
| 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) | $ | 7,216 |
| 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) | $ | |

Douglas County, Georgia

Certification of 9-1-1 Expenditures

For the Year Ended December 31st, 2016

| Line No. | | O.C.G.A. Reference: | | |
|---|---|---|---|---|
| 11b | Purchase costs | 46-5-134(f)(1)(I) | $ | |
| 11c | Maintenance costs | 46-5-134(f)(1)(I) | $ | 12,371 |
| 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) | $ | 3,260 |
| 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) | $ | 288,866 |

| | | | |
|---|---|---|---|
| 17 | Other expenditures not included in Lines 2 through 16 above. Identify by object and purpose. | | |
| | Building Maintenance | $ | 30,814 |
| | Utilities | $ | 52,244 |
| | Sanitation Fee | $ | 754 |
| | | $ | |
| | | $ | |
| | | $ | |

Douglas County, Georgia

Certification of 9-1-1 Expenditures

For the Year Ended December 31st, 2016

| Line No. | | O.C.G.A. Reference: | |
|---|---|---|---|
| | | | $ |
| | | | $ |
| 18 | Total Expenditures (total of all amounts reported on Lines 2 through 17 above) | | $ 2,449,264 |

**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 Dr. Romona Jackson Jones Date 6-23-17

Print Name of Chief Elected Official Dr. Romona Jackson Jones

Title of Chief Elected Official Madam Chair

Signature of Chief Financial Officer Jennifer Hallman Date 6-23-17

Print Name of Chief Financial Officer Jennifer Hallman