DOUGLAS COUNTY, GEORGIA

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Fiscal Year Ended December 31, 2018

DOUGLAS COUNTY, GEORGIA

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Fiscal Year Ended December 31, 2018

Prepared By: Finance Department

DOUGLAS COUNTY, GEORGIA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2018

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INTRODUCTORY SECTION

The introductory section includes a transmittal letter from the County Administrator and Finance Director, the GFOA Certificate of Achievement awarded for the prior year's CAFR, a general government organizational chart, and a list of principal officials.

DR ROMONA JACKSON JONES
Chairman

HENRY MITCHELL III
District I

KELLY ROBINSON
VICE CHAIRMAN, District II

TARENIA CARTHAN
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 27, 2019

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, 2018.

This report of the financial condition of the County as of December 31, 2018, 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 Mauldin & Jenkins, 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, 2018, 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, 2018, 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 34,190 residents (census.gov). 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. 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 ResMed, Coloplast, and Google. Looking ahead data centers such as SWITCH and T5 are coming to the County. 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 $148,000 was appropriated in the 2019 budget for the Tourism and Economic Development department to work closely with the Authority in the area of tourism. This additional funding comes from the Hotel/Motel Tax revenue to be generated by new hotels opening in the County.

The 2019 budget shows a strong commitment to our infrastructure and alternative transportation. Six fixed route cutaway busses are included in the budget for a total of $372,000. This new program will have an operational cost of $2 million that is included in the County's operational budget for 2019. The 2016 SPLOST funds will be used to extend the resurfaced miles, and a total of $3 million is expected to be spent on County road resurfacing. The SPLOST has a total of $15 million intersection improvements, five of which are currently underway with two of these to be completed in 2019. To ensure the SPLOST transportation projects meet the highest standards, a Project Engineer will be utilized 2019 and forward, to also be funded from the SPLOST.

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 that had been significantly declining since 2008 have just begun to show an increase. 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 2019 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 2019 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 2019 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 2019. Funding for the Development Authority, tourism, 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 2019 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. Operations will remain relatively the same. The results of a Comprehensive Plan funded with the 2017 budget, were received in October 2018. As the County begins to implement this plan, it will serve as our guide for living, growing, and prospering as a community.

Public Safety is our highest priority and receives 41.29% (a nominal increase of 1.52%) of the General Fund's operating budget, with a total of $58.8 million across funds being planned for areas of public safety. Funding for additional staff (hydrant techs, animal control kennel technicians and E-911 employees), vehicles (11 new Sheriff vehicles), and equipment as well as a secure window for the Sheriff's Office record room, upgrades to computers and body cameras, along with E-911 technology enhancements, and backup equipment are included.

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 and 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 and these dollars are still coming in to help cover a significant portion of these programs. Participant fees, and County funds are also utilized to cover the cost of operations. For the 2019 budget year, additional commitments are made to these programs. Funding is included for accountability mental health, children's mental health, expansion of the Felony Drug Court housing and services, and security camera upgrades at the courts' location.

With filing fees up in State and Superior Courts, an increasing number of cases are being filed in the Magistrate Courts. To continue to process these claims/cases in an efficient manner, three new clerk positions are included in the 2019 budget.

The 2019 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 2018 budget included funds that were used to complete the renovations, and provide security for this building to house three non-judicial functions. The 2019 budget includes funding to renovate the courthouse to relocate judicial departments and provide additional security required. 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 Government Annex facility will better serve the public with adequate parking and reduced time required to conduct business with the tax or tag offices. Included in the 2019 budget are operational expense to cover maintenance and utilities for this new facility.

All these renovations, 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 at least $51 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 2019 the funding over and above the SPLOST dollars allows for projects across the County. An anticipated 10.6 miles of road will be paved as part of the LMIG program, and an additional 11.4 miles through the SPLOST resurfacing program.

Work continues on approximately $5 million in projects with funding from the Atlanta Regional Commission and local funds. The County's Intelligent Transportation System continues to be augmented with two projects which will extend fiber optic interconnect cables along major corridors such as Highway 5 and Thornton Road. The traffic signals along those corridors will be interconnected and re-timed to improve traffic flows. Work also continues on other long term road improvement projects that are in the design phase and will move to construction in future years.

To strengthen the confidence the public has in this County, its transparency and integrity in the new year begins with adopted budgets not only for the General Fund, but for the funds such as the Uninc. Area, Fire Services and EMS, and Animal Control.

Healthcare costs have continued to rise during 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, 2016, and again in 2017. This fund balance remained positive in 2018 and a contribution was made from the Workers Comp fund to help reduce the deficit in the Healthcare Fund. The result of a benefits study in 2015 was implemented in 2016. Each year following the County takes another step forward in containing these costs. Healthcare cost reduction efforts continue to be made to reduce and eventually eliminate deficits in this fund and create a sustainable healthcare fund that is paid for each year with current dollars while still providing employees with attractive benefits. To further protect the human and financial resources of the County, the Risk and Safety department control and mitigate risks and losses in a number of ways. They train staff to prevent incidents and accidents in the areas of transportation and general public safety. They strive to ensure injured employees receive superior medical treatment, recovery motivation and monitoring and are returned to work as soon as possible at maximum medical improvement.

The County begins 2019 with the long-term debt for the debt service associated with the Special Purpose Local Option Sales Tax and debt being utilized to implement the results of an energy savings audit conducted in 2017. The most fiscally responsible way to handle the projects to be funded by the new Special Purpose Local Option Sales Tax was the issuance of bonds for some of the projects. The energy efficient equipment to be financed will result in utility savings sufficient to cover this debt. So even with these types of debt, the County is still 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 2019, with planned reserves of approximately 10.06%.

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, 2017. This was the twelfth 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, 2018. 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 twenty 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 Chairwoman 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

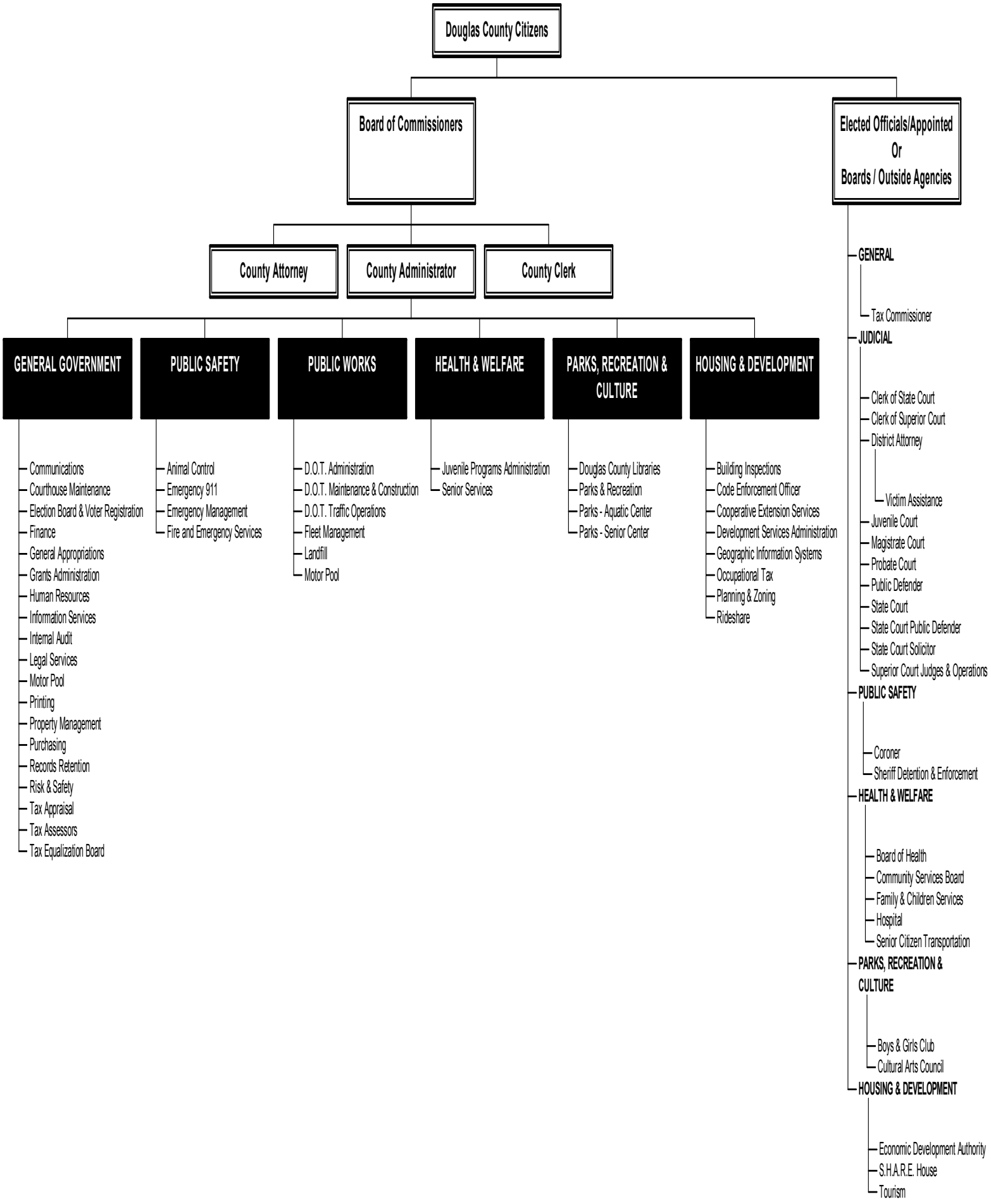
Georgia

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2017

Christopher P. Morrill

Executive Director/CEO


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, MADAME CHAIR	**DR. ROMONA JACKSON JONES**
COMMISSIONER, VICE CHAIRMAN	**KELLY ROBINSON**
COMMISSIONER	**HENRY MITCHELL III**
COMMISSIONER	**TARENIA CARTHAN**
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	**MILTON KIDD**
CLERK OF SUPERIOR COURT	**TAMMY HOWARD**
COMMUNICATIONS DIRECTOR	**RICK MARTIN**
CORONER	**RENEE GODWIN**
DEVELOPMENT SERVICES DIRECTOR	**JAMES WORTHINGTON**
DISTRICT ATTORNEY	**RYAN LEONARD**
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	**RON ROBERTS**
PROBATE JUDGE	**HAL HAMRICK**
PUBLIC DEFENDER	**MONICA MYLES**
PURCHASING DIRECTOR	**BILL PEACOCK**
RECORD RETENTION	**AUBREY BRITT**
RIDESHARE COORDINATOR	**GARY WATSON**
RISK AND SAFETY DIRECTOR	**MATT LAVERNE**
SHERIFF	**TIM POUNDS**
SOLICITOR-GENERAL	**SONYA COMPTON**
TAX COMMISSIONER	**GREG BAKER**
TRANSPORTATION DIRECTOR	**MIGUEL VALENTIN**

FINANCIAL SECTION

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

MAULDIN & JENKINS

INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
of 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 discretely presented component unit, each major fund, and the aggregate remaining fund information of **Douglas County, Georgia** (the "County"), as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Douglas County Board of Health, which represents 100 percent of the assets, net position, and revenues of the discretely presented component unit. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Douglas County Board of Health, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of 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, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Douglas County, Georgia as of December 31, 2018, and the respective changes in 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.

Emphasis of Matter

As discussed in Notes 4-D and 4-G, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, as of January 1, 2018. This standard significantly changed the accounting for the County's total other postemployment benefits (OPEB) liability and related disclosures. Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis (on pages 5 through 17), General Fund – Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual (on pages 69 and 70), Unincorporated Service Area Fund – Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual (on page 71), the schedule of changes in the County's total OPEB liability and related ratios (on page 72), the schedule of changes in the County's net pension liability and related ratios (on page 73), and the schedule of County contributions (on page 74) 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 introductory section, the combining and individual fund financial statements and schedules, the schedule of projects constructed with special purpose local option sales tax proceeds, as required by the Official Code of Georgia 48-8-121, the statistical section, and the schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,* are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements and schedules, schedule of projects constructed with special purpose local option sales tax proceeds, and the schedule of expenditures of federal awards (collectively, "the supplementary information") 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 supplementary information is fairly stated, in all material respects, in relation to the basic 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 27, 2019, on our consideration of Douglas County, Georgia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely 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 effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Atlanta, Georgia
June 27, 2019

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 County's 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, 2018. Within the context of the accompanying financial statements and disclosures following this section, the County's financial performance is discussed and analyzed.

2018 FINANCIAL HIGHLIGHTS

- The County's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources by $168,727,811 (total net position) as of December 31, 2018.
- Total net position is comprised of the following:
  (1) Capital assets net of related debt of $225,060,186, 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 $46,299,186 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 $102,631,561.
- The County's governmental funds reported total ending fund balance of $112,414,914 at December 31, 2018. This compares to the prior year ending fund balance of $116,413,719 showing a decrease of $3,998,805 during the current year.
- At the end of the current year, the unassigned fund balance for the General Fund was $9,364,431 or 11.2% 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, deferred outflows and inflows of resources, 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 18 to 20 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 21 to 24 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 25 to 27 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 28 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 29 of this report.

Required Supplementary Information

In addition to the basic financial statements and accompanying notes, this section presents certain required supplementary information concerning budgetary comparisons, 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 69 to 74 of this report.

Supplementary Information

As discussed, the County reports major funds in the basic financial statements. Combining and individual statements and schedules for nonmajor funds are presented in a supplementary information section of this report beginning on page 75.

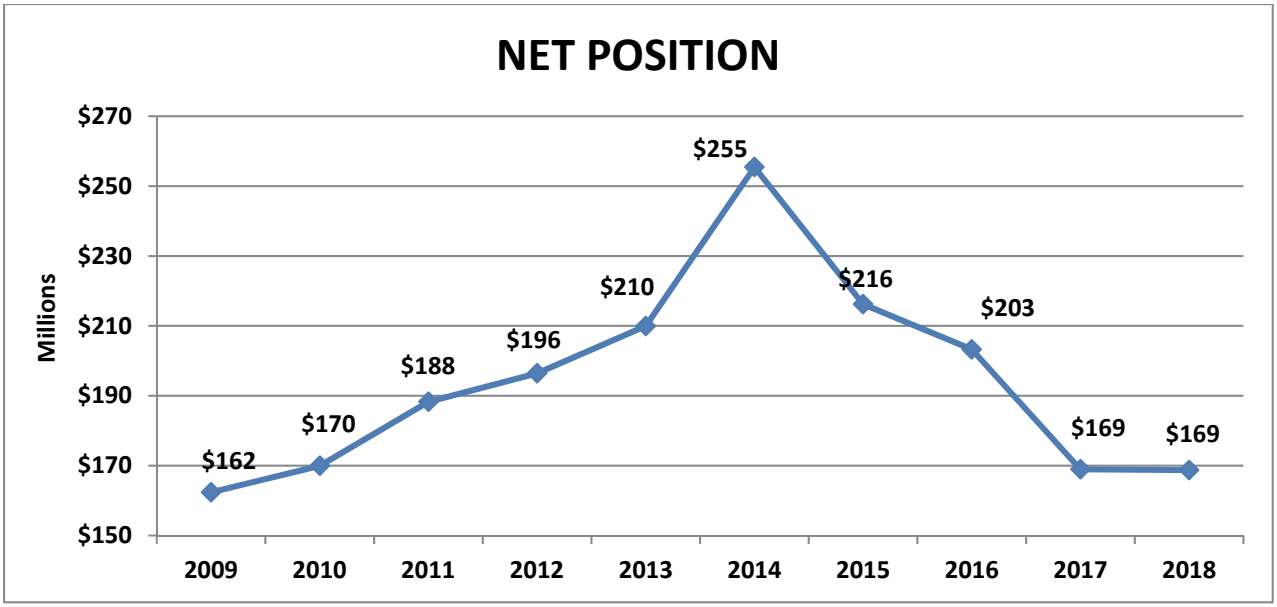
FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

The County's net position at year-end is $168,727,811. The following table provides a summary of the County's net position:

Summary of Net Position

	Governmental Activities		Business-Type Activities		Total	
	2018	2017 - Restated	2018	2017	2018	2017 - Restated
Assets						
Other assets	$ 121,095,498	$ 124,841,546	$ 1,585,778	$ 1,276,764	$ 122,681,276	$ 126,118,310
Capital assets	239,740,714	232,881,601	1,954,743	1,896,590	241,695,457	234,778,191
Total assets	360,836,212	357,723,147	3,540,521	3,173,354	364,376,733	360,896,501
Deferred Outflows of Resources	24,095,236	21,228,671	246,400	185,988	24,341,636	21,414,659
Liabilities:						
Current liabilities	26,714,711	16,972,985	140,435	116,411	26,855,146	17,089,396
Long-term liabilities	186,311,594	191,894,659	4,722,789	4,382,835	191,034,383	196,277,494
Total liabilities	213,026,305	208,867,644	4,863,224	4,499,246	217,889,529	213,366,890
Deferred Inflows of Resources	2,075,099	-	25,930	-	2,101,029	-
Net Position:						
Net invesment in capital assets	223,105,443	227,392,430	1,954,743	1,896,590	225,060,186	229,289,020
Restricted	46,299,186	28,236,208	-	-	46,299,186	28,236,208
Unrestricted	(99,574,585)	(85,544,464)	(3,056,976)	(3,036,494)	(102,631,561)	(88,580,958)
Total net position	$ 169,830,044	$ 170,084,174	$ (1,102,233)	$ (1,139,904)	$ 168,727,811	$ 168,944,270

The following chart reports the County's total net position balances from years 2009 – 2018 (2017 restated).



Other assets in governmental activities decreased in the current year by approximately $3.7 million and for business-type activities decreased $309,014. Current liabilities increased approximately $9.7 million for governmental activities and for business-type activities increased approximately $24,000.

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 4.0 to 1 as compared to 6.2 to 1 at December 31, 2017. For the business type activities, the current ratio was 11.3 to 1 as compared to 11 to 1 at December 31, 2017.

During 2018, the Governmental Accounting Standards Board (GASB) Statement No. 75 was implemented. This is noted in Note 4-G. This restatement decreased the beginning net position by approximately $30.7 million. The County reported a positive balance in net position for the governmental and a negative net position for the business-type activities. During 2018, net position for governmental activities decreased approximately $254,000 and for the business-type activities increased $37,671.

The unrestricted net position reported a governmental activities net position deficit, which primarily relates to the implementation of GASB 75 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 $216,459.

Note that approximately 66.4% of the governmental activities' total assets are tied up in capital assets. The County uses these capital assets to provide services to its citizens.

(This page is continued on the subsequent page)

The following table provides a summary of the County's changes in net position at December 31, 2018 and 2017:

Summary of Changes in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2018	2017	2018	2017	2018	2017
Revenues:						
Program:						
Charges for services, fines, and permits	$ 19,343,705	$ 14,619,526	$ 2,032,382	$ 2,501,772	$ 21,376,087	$ 17,121,298
Operating grants	5,057,081	4,681,075	37,210	-	5,094,291	4,681,075
Capital grants	6,868,142	5,722,412	-	-	6,868,142	5,722,412
General:						
Property taxes	50,758,985	49,950,104	-	-	50,758,985	49,950,104
Sales taxes	42,402,833	33,313,454	-	-	42,402,833	33,313,454
Insurance premium taxes	6,174,210	5,725,981	-	-	6,174,210	5,725,981
Other taxes	4,318,368	3,907,606	-	-	4,318,368	3,907,606
Other	566,240	235,495	1,804	137	568,044	235,632
Total revenues	135,489,564	118,155,653	2,071,396	2,501,909	137,560,960	120,657,562
Program expenses:						
General government	28,655,801	18,528,308	-	-	28,655,801	18,528,308
Judicial	16,271,799	14,954,928	-	-	16,271,799	14,954,928
Public safety	61,636,768	58,515,533	-	-	61,636,768	58,515,533
Public works	12,894,150	13,101,481	-	-	12,894,150	13,101,481
Parks, recreation, and culture	8,917,402	8,274,499	-	-	8,917,402	8,274,499
Planning/community development	3,112,759	2,777,680	-	-	3,112,759	2,777,680
Health and welfare	3,311,169	2,911,299	-	-	3,311,169	2,911,299
Interest and fiscal charges	943,846	1,244,970	-	-	943,846	1,244,970
Solid waste	-	-	2,033,725	3,970,043	2,033,725	3,970,043
Total expenses	135,743,694	120,308,698	2,033,725	3,970,043	137,777,419	124,278,741
Revenues over(under) expenses	(254,130)	(2,153,045)	37,671	(1,468,134)	(216,459)	(3,621,179)
Transfers	-	-	-	-	-	-
Beginning net position	200,791,755	210,288,346	(1,139,904)	260,017	199,651,851	210,548,363
Restatement	(30,707,581)	(7,343,546)	-	68,213	(30,707,581)	(7,275,333)
Ending net position	$ 169,830,044	$ 200,791,755	$ (1,102,233)	$ (1,139,904)	$ 168,727,811	$ 199,651,851

Governmental Activities Revenues

The County is heavily reliant on both property taxes and sales taxes to support governmental operations. Property taxes provided 37.5% of total revenues as compared to 42.3% in 2017. Sales and use taxes provided 31.3% of total revenues as compared 28.2% in 2017. Special Purpose Local Option Sales Tax (SPLOST) saw an increase of 44.3% as a new SPLOST began April 1, 2017. The 2018 year included three additional months of SPLOST proceeds compared to 2017. Insurance premium taxes saw a $448,229 increase. Other tax collections increased $410,762, which consists of a number of small taxes as well as larger revenue sources. The hotel/motel tax saw an increase over 2017 of $352,021.

Charges for services and fines increased $4.7 million or 32%. Tree replacement fees, building permits, and increased plan review fees received in 2018 as compared to 2017 are the primary reasons for this increase.

Operating grants vary from year to year, and 2018 saw an increase in grant funds received. In total, operating grant revenue in 2018 was over those of 2017 by $376,006. Capital Grants and contributions for 2018 were $1.1 million over those of 2017. The right of way acquisition process from the GRTA is coming to a close. This resulted in $1.9 million more in reimbursements in 2018 than 2017. Funding for the Capital Transportation Fund is primarily from intergovernmental grants. Capital transportation funding for 2017 was $1 million more than 2018. In 2017, $1.2 million of LMIG funds were accounted for in the capital transportation fund. In 2018, these funds are in the 2016 SPLOST as the match was coming from the SPLOST fund. FTA grants were under those of the prior year by $55,061. In 2018, the neighborhood stabilization funding had received zero direct grant funding, as compared to $210,682 in 2017. These revenues fluctuate with the time taken to renovate a home and then to match it with a qualified buyer. Other grants fluctuate with the timing of reimbursement request being filed.

In 2018, there was approximately $1,520,659 in investment earnings. This is more than the $540,925 of 2017 because there were more resources available for investment. The increase in investment earnings actually reflects a strengthening in the County's financial position.

Note that program revenues covered just 23% and 20.9% of governmental operating expenses for 2018 and 2017, respectively. This means the government's taxpayers and the County's other general revenues normally fund 77% 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	$ 28,655,801	21.1%	$ (25,946,939)	24.8%
Judicial	16,271,799	12.0%	(9,689,650)	9.3%
Public safety	61,636,768	45.4%	(47,399,317)	45.3%
Public works	12,894,150	9.5%	(9,027,740)	8.6%
Parks, recreation, and culture	8,917,402	6.6%	(7,483,549)	7.2%
Planning & community development	3,112,759	2.3%	(2,351,291)	2.3%
Health and welfare	3,311,169	2.4%	(1,632,434)	1.6%
Interest on long-term debt	943,846	0.7%	(943,846)	0.9%
Total	$ 135,743,694	100.0%	$ (104,474,766)	100.0%

The public safety expenses total 45.4% of gross costs and 45.3% of net costs. As noted, total cost and net costs do not differ substantially by percentage for each function.

Business-Type Activities

Solid Waste Disposal Fund - The business-type activity is the Solid Waste Disposal Fund. Total assets increased $367,167. Total liabilities increased $363,978.

In total, operating revenues were down $430,513 or 20.8%. Dumping fees were $352,475 or 30.7% above the 2017 amount. In October of 2017, rates at the landfill increased. Due to the increase, some of the larger commercial accounts chose to go to other facilities. Recycling fees increased $64,739 or 17.8%. 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. Transfer fees decreased $184,203 or 19% over last year.

In total, operating expenses decreased $1,936,318 or 49%. New information obtained warranted additional expenses for closure and post closure in the amount of $2 million in 2017. Taking out that outlier, expenses for 2018 were relatively comparable to 2017. 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 majority of work is done in house now, rather than being outsourced at a higher cost. With 2018 being the first full year of a portion of fleet's salaries coming out of this fund this has caused salaries to increase slightly. Staff to cover this work resulted in personnel services increased $75,366 or 10% over the prior year. Sanitation fees decreased $177,436 or 28% over the prior year.

During 2018, the Solid Waste Disposal Fund reported a net gain of $37,671 as compared to a net loss of $1,468,134 in 2017. This is due to the large addition of closure and post closure cost in 2017, that was not applicable in 2018.

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 $112,414,914 compared to $116,413,719 in 2017. This decrease among all funds was only $4 million or 3.4%. A large portion of this decrease was due to the 2016 SPLOST debt service fund. During 2018 we had a principal and interest payment causing expenditures in this fund to be significantly higher than 2017.

Restricted fund balances include $88,328,079 restricted for specific purposes. Assigned fund balance is approximately $13 million. Of the assigned fund balance, $7.5 million is for 2019 operations, $2.4 million for capital projects, $1 million for tree replacement, $961,462 in encumbrances, $659,819 for fire protection services, and $501,493 for animal protection services.

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 $408,111 or 1.7% as compared to a 13.4% decrease in 2017. The ending unassigned fund balance is considered adequate, although not excessive, representing the equivalent of 11.24% of annual expenditures for 2018.

General property taxes increased $1.9 million or 4.8%. The collection rate was anticipated to be 96% but collections were slightly less than projected and revenues came in at 95%. Local option sales tax (LOST) increased $1.3 million or 8.2%. In November 2012, the County's percentage of the LOST received decreased from 79.06% to 73.90% because of the required distribution renegotiations with the cities. This percentage decreased again in 2014 to 71.21%, in 2015 to 70.14%, in 2016 to 67.74%, in 2017 to 66.30%, and then remained at 66.30% in 2018. With the LOST percentage leveling out in 2018, revenues showed an increase compared to the prior year's decrease of $669,288. These 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 $210,191 or 22.3%. 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 $4.3 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 up until 2018, which saw a decrease of $17,432 or 1.9%.

Overall, 2018 saw a $414,374 increase in intergovernmental revenues. 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 increased $782,454. A total of $967,888 in revenues for tree replacement is the largest contributor to this increase. This revenue source will fluctuate depending on current construction within the County and as developers pay fees to replace trees removed on construction projects. Elections fees vary year to year depending on the number of elections and the type of elections held each year. There was an increase in election fees of $38,174 over the prior year, due to an increased number of local elections. The increased tax revenues mentioned above have resulted in increased commissions of $44,982. The largest decrease over the prior year was the inmate boarding fees. These fees vary with the number of inmates and the length of stay from other jurisdictions. This revenue decreased over the prior year $54,797. Despite the decreased inmate population, the charges for the inmate phone usage increased $15,245 compared to the prior year.

In total, fines and forfeitures increased $303,168 or 6.4%. State Court is the largest contributor with revenues for 2018 exceeding those in 2017 by $156,946 or 6.5%. These revenues will fluctuate depending on the variation of caseloads. Clerk of Superior Court decreased $31,445 or 3.7% as fewer probation fees are being received. Jail surcharges have increased $25,918 or 6.5%. A couple of revenue sources are up. For 2018, the combined Felony Drug Court and DUI Court fees total a net increase of $76,723 compared to the prior year. The Magistrate Court experienced a 2018 increase of $44,012 or 6.9% over the 2017 year. All these sources vary with caseloads and disposition of cases of each court.

Investment earnings increased in 2018 $165,723. This varies with the resources available for investment. The main reason for the large increase is investment earnings on a larger tax anticipation note (TAN) received in 2018. Contributions and donations were up from 2017 by $20,492, while miscellaneous revenues increased $18,579.

In 2018, funds of approximately $3 million were transferred to the General Fund compared to $3.1 million in 2017. Two primary transfers made up the majority of what was transferred into the General Fund in 2018. The unincorporated Fund reimbursed the General Fund for the final reimbursement of the construction of the new animal shelter. The Capital Transportation Fund reimbursed the General Fund $1 million for capital projects.

The 2018 General Fund expenditures are $4.3 million or 5.4% more than 2017 expenditures. Described on the following page are the most significant changes from the prior year.

General government expenditures are $1.1 million or 5.9% more than those of 2017. Human Resources had an increase of $68,760 or 17.25%. They had additional staff in 2018 causing their salaries line to increase $38,694. There were a couple large one-time purchases in this department as well causing some variations from year to year. They had a software purchase in 2018 in the amount of $17,951 as well as a salary study expense in 2017 in the amount of $42,500.

Our legal department had increased expenditures of $203,312 or 40.84%. This number will vary year by year on a case to case basis depending on litigations and deductibles. Elections also saw an increase of $352,822 or 140.14%. This will vary year by year depending on the current elections as well as if city elections occur. Information services had increased expenditures of $234,158 or 20.43%. These increases were mostly due to a new phone system that was put into place as well as the implementation of the laptop refresh program. Print shop experienced an increase of $13,861 or 10.62% that was due to a retired employee's benefit payout. Public relations came in with $139,815 or 27.11% less expenditures than the prior year due to reorganization of the department.

Judicial expenditures exceed those of the prior year by $1,233,143 or 8.64%. The increase in expenditures during the year was attributable to the caseload and the types of cases. There were increases in each of the judicial departments. A few worth noting: superior court $182,433 or 18.48%; clerk of superior court $233,668 or 12.47%; state court solicitor $76,203 or 10.53%; state DUI court $26,425 or 10.26%. Other increases in expenditures were minimal.

Public safety is a priority in the County. General Fund public safety expenditures are in total $1.7 million over 2017 amounts. Most of this is attributed to Sheriff enforcement and detention 2018 expenditures exceeding those of 2017 by $1.8 million or 5.6%. Majority of this difference was due to increased vehicle and training expenses. Vehicle purchases exceeded those of 2017 by $897,506, while training exceeded those of 2017 by $67,542. The related salaries and benefits were $421,929 more in 2018 than in 2017. Emergency Management had a decrease of $21,967 or 7.93% in expenditures compared to 2017.

The public works expenditures decreased $520,993 or 9.6%. The department of transportation (DOT) activity for road paving and resurfacing projects are accounted for in the Capital Transportation Fund and 2016 SPLOST Fund. Traffic operations, DOT administration, and roadwork were in total $354,858 or 9.5% more than the prior year. In 2018, the expenditures for vehicle maintenance were more than 2018 by $166,135 or 14.08%. In 2018, there were constant malfunctions at the pumps causing inaccurate fuel expensing and manual reporting of fuel obtained by each department. This ultimately caused a $16,842 fuel variance. In 2018, the construction of new fuel pumps at fleet began to correct this issue and ensure all County vehicles are able to stay fueled up and operational, with a high priority on public safety vehicles.

Parks, recreation and culture expenditures are under the prior year by $207,080 or 3.5%. The departments that experienced nominal decreases are: libraries $52,572 or 3.4%; parks and recreation $122,037 or 4.26%; aquatic center $43,170 or 5.19%; cultural arts council $1,028 or 2%. The decreases are offset in part by senior services center, which had a slight increase of $11,777. This is a 3.14% increase from 2017 to 2018. Larger projects for parks are being handled through the 2016 SPLOST causing only a nominal increase.

Planning and community development expenditures increased by a slight $32,410 or 1.7% from 2017. Connect Douglas, previously known as Rideshare spent $26,652 or 2.27% more in 2018 than in 2017. Advertising costs doubled for the Connect Douglas branding. Grants are funding the transportation center additions and improvements. These expenses will vary over the life of the project. Economic development is a priority for the County; however, the Douglas County Economic Development Authority expenses were $7,000 or 2% less in 2018.

Health and welfare increased by $54,257 or 3.1%. Contributions to each outside agency experienced a 2% decrease in expenditures for 2018. Senior services was the exception under this function with an increase of $66,969 or 5.9% compared to the prior year.

Unincorporated Services Area Fund

This fund is utilized to account for the revenues restricted to provide services to the unincorporated areas within the County. The fund includes the operations of the fire services, EMS services, animal services, and other services provided to the unincorporated residents of the County. During 2018, the expenditures of the fund decreased $575,809 as compared to 2017. The construction for the new animal shelter was completed in 2017 causing higher expenditures for 2017 compared to 2018. Offsetting this is Fire and EMS, which had $807,108 increase in expenditures compared to 2017. A large portion of this was due to salaries and overtime as well as the related benefits.

2016 SPLOST Capital Projects Fund

This fund is utilized to account for the proceeds of a 1 percent Special Purpose Local Option Sales Tax (SPLOST), approved on November 8, 2016, for the raising of not more than $160,000,000 for the purpose of funding a capital outlay project consisting of the acquisition, construction and equipping of major projects and facilities for the County. Funds have been allocated as follows: Transportation 51%; Fire, EMS and Public Radio System 32%; Parks and Recreation 17%. SPLOST collections began April 1, 2017. This fund received approximately $7.8 million or 44.3% more in sales tax collections compared to the prior year. This was due to the extra three months of tax collections in 2018 compared to 2017.

2016 SPLOST Debt Service Fund

This fund is utilized to account for the repayment of bond proceeds. The County issued $60,385,000 in GO sales tax bonds to fund various projects in accordance with the 2016 SPLOST voter approved referendum. The proceeds from the bond issuance are included in the 2016 SPLOST capital projects fund. 2018 was the first year this was considered a major fund as well as the first year of a principal debt reduction payment in the amount of $7 million.

Proprietary Funds

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

GENERAL FUND BUDGETARY HIGHLIGHTS

The General Fund's revenue budget was amended upward in 2018, by approximately $2.2 million or 2.8%.

Tax revenues were under the final budget by $326,287. Title ad valorem taxes for LOST, SPLOST, and true up together were $669,699 or 18.69% over budget. Local option sales taxes were also over budget by $1.3 million or 8.5%. General property taxes were $2 million or 4.4% under budget, intangible taxes were $29,102 or 3.1% under budget, and motor vehicle and mobile home taxes were under budget by $111,076 or 13.19%. The 2018 tax collection rate was slightly less than the projected rate by 1%; however, we experienced 1.57% new growth in the digest.

In addition to title ad valorem taxes, other tax revenues that exceeded the 2018 budget included real estate transfer fees, execution fees, and tag insurance penalties.

In total, intergovernmental revenue was below budget by $2.1 million. Federal capital 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 application for reimbursement is not submitted. Revenues not received in 2018 will be received in the 2019 budget year. Some inter-governmental revenues exceeded budget: state operating $171,568; forest land protection act grant $2,355; school board COPS grant $72,528.

Charges for services exceeded the final budget by $1 million or 2.59%. We received $967,888 in tree replacement fees. There was no budget in this line in 2018. We also received $41,274 in elections, which had no budget in this line either. Tree replacement fees are hard to project and elections fees come from the cities as special elections arise. Taking out these outliers, charges for services were only $47,710 or 1.26% over budget. Inmate boarding fees vary with the number of prisoners other jurisdictions house in our jail and their length of stay. For 2018, boarding fees exceeded budget by $38,068 or 13.31%. Sheriff inmate phone often correlates with boarding fees. For 2018, these fees exceeded the budget by $17,140 or 7.14%. Other charges for services revenues exceeded or were below budget by nominal amounts.

Total fines and forfeitures were $200,896 or 4.16% over the final budget. The largest variance is in Felony Drug Court Fees. These were $82,903 or 94.31% over budget. The initial budget for this was relatively low at $5,000 being unsure of the number of participants with it being a newer accountability court. Another noteworthy variance is the clerk of superior court fees, which were under budget by $133,366 or 67.21%. Other variances from budget were nominal.

The General Fund's expenditure budget was increased by $10,651,489 or 12.75%.

The general government was under budget by approximately $3.5 million. General appropriations were under by $568,683 or 6.19%. Most of this is attributed to the land improvements line, which was $652,237 under budget. These funds were put in place for the government annex building and fleet fuel pumps. Expenditures were incurred later than anticipated. Building maintenance was under budget by $2.3 million due to funds placed in the budget later in the year for an energy audit lease. Expenditures came in later than anticipated. Most other general government departments had final expenditures below budget because of cost containment measured exercised by the departments.

The judicial function was under budget by $1,345,136 or 8.00%. Juvenile Programs 2018 expenditures were under budget by $320,304. This is entirely due to grant funds not being expended in the 2018 fiscal year. These budget dollars will roll forward to be expensed in the subsequent year. The clerk of superior court was under budget by $232,524. The cost for jurors, bailiffs, and witnesses for courts were lower than expected. Superior court operations were under budget by $250,169 or 17.62%. This is driven by a planned purchase of case management software for a cost of $100,000 that was deemed no longer necessary. The district attorney was also under budget by $158,372 or 5.19%.

The public safety budget was under spent by $1,915,533 or 5.4%. This is a nominal amount for the $35.5 million public safety budget. Projections for the sheriff's office salaries and benefits were to have them fully staffed. However, these expenditures came in $1.1 million less than they projected. Direct expenses for prisoner care were $258,988 under budget. Property maintenance were $142,758 under budget. Emergency management ended the year $80,670 under budget due to grant funds that were not expended.

The public works budget was under budget by $1,106,335 or 16.93% due to the planned traffic operations and road projects being deferred or delayed. Parks and recreation was $459,785 or 7.52% under budget. Planning and community development was under budget by $2,447,061 because Connect Douglas had not completed all planned grant funded improvements by year-end. Health and welfare came in $53,235 under budget as senior services did not utilize all the budgeted funds for contract labor, supplies and improvements.

In total, the County under spent the final general fund expenditure budget by $10,911,462 or 11.58%

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, 2018 were $239,740,714 and $1,954,743 respectively. The change in this net investment was an approximate 2.9% increase for governmental activities and a 3% increase for business-type activities. See Note 3-D for additional information about changes in capital assets during the year and outstanding at the end of the year.

The following table provides a summary of capital asset activity:

	Capital Assets					
	Governmental Activities		Business-type Activities		Total	
	2018	2017	2018	2017	2018	2017
Non-depreciable assets:						
Land	$ 26,818,399	$ 26,866,866	$ 1,574,386	$ 1,574,386	$ 28,392,785	$ 28,441,252
Construction in progress	28,054,571	12,134,777	-	-	28,054,571	12,134,777
Total non-depreciable	54,872,970	39,001,643	1,574,386	1,574,386	56,447,356	40,576,029
Depreciable assets						
Buildings and improvements	215,217,118	222,116,469	449,585	449,585	215,666,703	222,566,054
Machinery, equipment, and furniture	50,456,555	45,696,210	3,212,585	3,113,096	53,669,140	48,809,306
Infrastructure	43,763,663	43,259,806	-	-	43,763,663	43,259,806
Total depreciable	309,437,336	311,072,485	3,662,170	3,562,681	313,099,506	314,635,166
Less accumulated depreciation	124,569,592	117,192,527	3,281,813	3,240,477	127,851,405	120,433,004
Net depreciable assets	184,867,744	193,879,958	380,357	322,204	185,248,101	194,202,162
Percentage depreciated	40.3%	37.7%	89.6%	91.0%	40.8%	38.3%
Total capital assets	$ 239,740,714	$ 232,881,601	$ 1,954,743	$ 1,896,590	$ 241,695,457	$ 234,778,191

At December 31, 2018, the depreciable capital assets for governmental activities were 40.3% depreciated. This compares to 37.7% at December 31, 2017. This comparison indicates the County is replacing its assets at almost the same rate as they are depreciating, which is a positive indicator. With the County's business-type activities, 89.6% of the asset values were depreciated at December 31, 2018 compared to 91% at December 31, 2017.

For governmental activities, the balance of construction in progress relates to GRTA projects in the amount of $8,427,214, General Fund of $5,691,953, 2002 and 2016 SPLOST of $11,773,071, and Capital Transportation Funds of $2,162,333. The majority of these projects are for roads, parks, fire and EMS, and the Bleakley building renovations.

In the improvements categories, we had additions of $528,974, which were related to the new video security system for the courthouse. In the vehicles category, we had additions of around $4.3 million. This was primarily due to necessary purchases for the Sheriff's department and additional vans for the Connect Douglas department. Eighty percent of the costs of Connect Douglas vans were paid for through grant funding. Machinery and equipment was another large addition at $924,911. The majority of this was for a new phone system for the courthouse as well as lifts and other equipment that was necessary for the operations at the Bleakley building.

Debt

In April 2017, the County issued $60,385,000 General Obligation Sales Tax Bonds for the purpose of funding various projects on the voter approved SPLOST referendum. Of the total amount of the bonds issued, $19,105,000 has been set aside for the purpose of funding SPLOST projects for the City of Douglasville. During fiscal year 2018, the County paid $2.8 million in interest and $7 million in principal on outstanding sales tax bonds.

The following table reports debt balances at December 31, 2018 and 2017:

Outstanding Borrowings

	Governmental Activities		Business-type Activities		Total	
	2018	2017	2018	2017	2018	2017
Capital lease obligations	$ 2,409,876	$ 262,080	$ -	$ -	$ 2,409,876	$ 262,080
Sales tax bonds	56,536,648	60,385,000	-	-	56,536,648	60,385,000
Total	$ 58,946,524	$ 60,647,080	$ -	$ -	$ 58,946,524	$ 60,647,080

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 2018 unemployment rate is 3.9%, which is slightly higher than the state's average of 3.8%. The County's employment for 2018 is estimated at 66,421 and will continue to grow as more businesses come to the area. The median household income for County residents is estimated at $59,333, which is higher than the $56,183 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 despite them coming in at a rate slightly less than budgeted. Sales tax revenue is highly sensitive to fluctuations in the economy. The increase in this revenue over the prior year shows the economy is recovering and strengthening. The County continues to demonstrate a commitment to provide quality services with limited resources. The 2019 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 improved infrastructure and public transit.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

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

BASIC FINANCIAL STATEMENTS

The basic financial statements include the government-wide statement of net position and government-wide statement of activities which include all of the primary government's governmental activities, business-type activities and component unit. 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, 2018

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Douglas County Board of Health
ASSETS				
Current Assets:				
Cash and cash equivalents	$ 92,514,301	$ 1,574,226	$ 94,088,527	$ 1,540
Investments	415,660	-	415,660	757,862
Taxes receivable, net of allowances	4,806,882	-	4,806,882	-
Accounts receivable, net of allowances	3,004,247	68,817	3,073,064	240,023
Due from other governments	3,315,430	-	3,315,430	964,067
Internal balances	57,265	(57,265)	-	-
Prepaid items	1,732,074	-	1,732,074	-
Inventory	125,544	-	125,544	18,627
Total Current Assets	105,971,403	1,585,778	107,557,181	1,982,119
Noncurrent Assets:				
Restricted Assets:				
Cash and cash equivalents	15,124,095	-	15,124,095	-
Capital Assets:				
Nondepreciable capital assets	54,872,970	1,574,386	56,447,356	-
Depreciable capital assets, net	184,867,744	380,357	185,248,101	281,780
Total Noncurrent Assets	254,864,809	1,954,743	256,819,552	281,780
TOTAL ASSETS	360,836,212	3,540,521	364,376,733	2,263,899
DEFERRED OUTFLOWS OF RESOURCES				
Pension related items	17,276,881	246,400	17,523,281	152,566
OPEB related items	6,818,355	-	6,818,355	300,070
TOTAL DEFERRED OUTFLOWS OF RESOURCES	24,095,236	246,400	24,341,636	452,636
LIABILITIES				
Current Liabilities:				
Accounts payable	3,810,558	59,013	3,869,571	8,271
Retainage payable	17,081	-	17,081	-
Accrued salaries and payroll taxes	2,555,707	26,669	2,582,376	70,415
Due to other governments	-	9,171	9,171	4,247
Claims payable	2,037,727	-	2,037,727	-
Accrued interest payable	667,313	-	667,313	-
Compensated absences payable, current portion	2,379,947	45,582	2,425,529	50,937
Capital leases payable, current portion	246,378	-	246,378	-
Bonds payable, current portion	15,000,000	-	15,000,000	-
Total Current Liabilities	26,714,711	140,435	26,855,146	133,870
Noncurrent Liabilities:				
Compensated absences payable	4,419,902	84,634	4,504,536	5,243
Capital leases payable	2,163,498	-	2,163,498	-
Bonds payable	41,536,648	-	41,536,648	-
Landfill closure and post-closure liabilities	-	3,995,411	3,995,411	-
Net pension liability	45,067,419	642,744	45,710,163	878,832
Total OPEB liability	93,124,127	-	93,124,127	723,313
Total Noncurrent Liabilities	186,311,594	4,722,789	191,034,383	1,607,388
TOTAL LIABILITIES	213,026,305	4,863,224	217,889,529	1,741,258
DEFERRED INFLOWS OF RESOURCES				
Pension related items	1,818,118	25,930	1,844,048	21,973
OPEB related items	256,981	-	256,981	67,363
TOTAL DEFERRED INFLOWS OF RESOURCES	2,075,099	25,930	2,101,029	89,336
NET POSITION				
Net investment in capital assets	223,105,443	1,954,743	225,060,186	281,780
Restricted for:				
Capital projects	15,749,236	-	15,749,236	-
Debt service	15,812,174	-	15,812,174	-
Program activities	14,737,776	-	14,737,776	28,650
Unrestricted (Deficit)	(99,574,585)	(3,056,976)	(102,631,561)	575,511
TOTAL NET POSITION (DEFICIT)	$ 169,830,044	$ (1,102,233)	$ 168,727,811	$ 885,941

See accompanying notes to the basic financial statements.

DOUGLAS COUNTY, GEORGIA

Statement of Activities

For the Year Ended December 31, 2018

	Expenses	Program Revenues: Charge for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
PRIMARY GOVERNMENT:				
Governmental Activities:				
General government	$ 28,655,801	$ 2,627,457	$ 81,405	$ -
Judicial	16,271,799	5,562,692	1,019,457	-
Public safety	61,636,768	7,073,620	3,463,338	3,700,493
Public works	12,894,150	894,435	-	2,971,975
Parks, recreation and culture	8,917,402	940,972	492,881	-
Planning and community development	3,112,759	565,794	-	195,674
Health and welfare	3,311,169	1,678,735	-	-
Interest on long-term debt	943,846	-	-	-
Total Governmental Activities	135,743,694	19,343,705	5,057,081	6,868,142
Business-Type Activities:				
Solid Waste	2,033,725	2,032,382	37,210	-
Total Business-Type Activities	2,033,725	2,032,382	37,210	-
Total - Primary Government	$ 137,777,419	$ 21,376,087	$ 5,094,291	$ 6,868,142
Component Unit:				
Douglas County Board of Health	$ 2,416,971	$ 1,152,274	$ 1,531,915	$ -
Total - Component Unit	$ 2,416,971	$ 1,152,274	$ 1,531,915	$ -

GENERAL REVENUES:

Taxes:

Property

Sales

Insurance premium

Franchise

Alcoholic beverage excise

Business and occupation

Hotel/Motel

Interest earned

Miscellaneous

Total General Revenues

Change in Net Position

NET POSITION BEGINNING OF YEAR, Restated

NET POSITION END OF YEAR

See accompanying notes to the basic financial statements.

Net (Expense) Revenue and Changes in Net Position			
Primary Government			Component Unit
Governmental Activities	Business-Type Activities	Total	Douglas County Board of Health
$ (25,946,939)	$ -	$ (25,946,939)	$ -
(9,689,650)	-	(9,689,650)	-
(47,399,317)	-	(47,399,317)	-
(9,027,740)	-	(9,027,740)	-
(7,483,549)	-	(7,483,549)	-
(2,351,291)	-	(2,351,291)	-
(1,632,434)	-	(1,632,434)	-
(943,846)	-	(943,846)	-
(104,474,766)	-	(104,474,766)	-
-	35,867	35,867	-
-	35,867	35,867	-
(104,474,766)	35,867	(104,438,899)	-
-	-	-	267,218
-	-	-	267,218
50,758,985	-	50,758,985	-
42,402,833	-	42,402,833	-
6,174,210	-	6,174,210	-
1,447,631	-	1,447,631	-
600,570	-	600,570	-
1,230,834	-	1,230,834	-
1,039,333	-	1,039,333	-
369,633	1,804	371,437	18,494
196,607	-	196,607	-
104,220,636	1,804	104,222,440	18,494
(254,130)	37,671	(216,459)	285,712
170,084,174	(1,139,904)	168,944,270	600,229
$ 169,830,044	$ (1,102,233)	$ 168,727,811	$ 885,941

See accompanying notes to the basic financial statements.

DOUGLAS COUNTY, GEORGIA

Balance Sheet

Governmental Funds

December 31, 2018

	General Fund	Unincorporated Service Area Fund	2016 SPLOST Fund	2016 SPLOST Debt Service Fund	Other Governmental Funds	Total Governmental Funds
ASSETS						
Cash	$ 30,761,837	$ 700	$ 34,593,691	$ 16,479,487	$ 10,635,017	$ 92,470,732
Investments	-	-	-	-	415,660	415,660
Receivables (net of allowance for uncollectibles):						
Taxes	2,194,265	-	2,523,200	-	89,417	4,806,882
Accounts	283,036	2,117,908	-	-	596,780	2,997,724
Due from other funds	1,116,197	5,335,281	2,404,562	-	1,684,077	10,540,117
Due from other governments	2,830,677	14,793	-	-	469,960	3,315,430
Inventory	125,544	-	-	-	-	125,544
Prepaid items	1,732,074	-	-	-	-	1,732,074
Restricted cash	-	-	15,124,095	-	-	15,124,095
TOTAL ASSETS	$ 39,043,630	$ 7,468,682	$ 54,645,548	$ 16,479,487	$ 13,890,911	$ 131,528,258
LIABILITIES						
Accounts payable	$ 1,642,597	$ 124,719	$ 957,854	$ -	$ 1,085,388	$ 3,810,558
Retainage payable	-	-	17,081	-	-	17,081
Accrued liabilities	1,873,185	597,501	-	-	85,021	2,555,707
Due to other funds	9,992,676	-	-	-	247,876	10,240,552
TOTAL LIABILITIES	13,508,458	722,220	974,935	-	1,418,285	16,623,898
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - property taxes	1,174,001	-	-	-	-	1,174,001
Unavailable revenue - charges for services	-	949,673	-	-	-	949,673
Unavailable revenue - intergovernmental	121,899	-	-	-	243,873	365,772
TOTAL DEFERRED INFLOWS OF RESOURCES	1,295,900	949,673	-	-	243,873	2,489,446
FUND BALANCES						
Nonspendable:						
Prepaid items	1,732,074	-	-	-	-	1,732,074
Inventory	125,544	-	-	-	-	125,544
Restricted:						
Law enforcement activities	-	-	-	-	3,810,008	3,810,008
Planning/community development	-	4,635,477	-	-	279,610	4,915,087
Emergency 911 services	-	-	-	-	3,811,982	3,811,982
Judicial services	-	-	-	-	650,173	650,173
Law library operations	-	-	-	-	600,853	600,853
Capital projects	2,225,141	-	53,670,613	-	2,164,735	58,060,489
Debt service	-	-	-	16,479,487	-	16,479,487
Assigned:						
Fire protection services	-	659,819	-	-	-	659,819
Animal protection services	-	501,493	-	-	-	501,493
General governmental functions	201,065	-	-	-	-	201,065
Judicial services	31,487	-	-	-	-	31,487
Parks, recreation, and culture services	21,108	-	-	-	-	21,108
Public safety services	529,076	-	-	-	-	529,076
Public works	178,726	-	-	-	-	178,726
Tree replacement	1,048,991	-	-	-	-	1,048,991
Capital projects	1,285,264	-	-	-	1,143,699	2,428,963
Fiscal year 2019 operations	7,496,365	-	-	-	-	7,496,365
Unassigned	9,364,431	-	-	-	(232,307)	9,132,124
TOTAL FUND BALANCES	24,239,272	5,796,789	53,670,613	16,479,487	12,228,753	112,414,914
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	$ 39,043,630	$ 7,468,682	$ 54,645,548	$ 16,479,487	$ 13,890,911	$ 131,528,258

See accompanying notes to the basic financial statements.

DOUGLAS COUNTY, GEORGIA

Reconciliation of Total Governmental Fund Balances to
Net Position of Governmental Activities
December 31, 2018

TOTAL GOVERNMENTAL FUND BALANCES		$ 112,414,914
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 governmental funds.		
Cost	$ 364,310,306	
Less accumulated depreciation	(124,569,592)	239,740,714
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the governmental funds.		
Property taxes	1,174,001	
Charges for services	949,673	
Intergovernmental	365,772	2,489,446
Internal service funds are used by management to charge the costs of workers' compensation and health insurance to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Net Position.		(2,229,935)
The total OPEB liability and the related deferred outflows and inflows of resources are not expected to be liquidated with current available financial resources and, therefore, are not reported in the governmental funds.		
Deferred outflows of resources - OPEB related items	6,818,355	
Deferred inflows of resources - OPEB related items	(256,981)	
Total OPEB liability	(93,124,127)	(86,562,753)
The net pension liability and the related deferred outflows and inflows of resources are not expected to be liquidated with current available financial resources and, therefore, are not reported in the governmental funds.		
Deferred outflows of resources - pension related items	17,276,881	
Deferred inflows of resources - pension related items	(1,818,118)	
Net pension liability	(45,067,419)	(29,608,656)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds.		
General obligation sales tax bonds	(53,385,000)	
Original issue premium	(3,151,648)	
Capital leases payable	(2,409,876)	
Accrued interest payable	(667,313)	
Compensated absences payable	(6,799,849)	(66,413,686)
NET POSITION OF GOVERNMENTAL ACTIVITIES		$ 169,830,044

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, 2018

	General Fund	Unincorporated Service Area Fund	2016 SPLOST Project Fund	2016 SPLOST Debt Service Fund	Other Governmental Funds	Total Governmental Funds
REVENUES						
Taxes	$ 67,585,407	$ 9,453,245	$ 25,480,185	$ -	$ 1,039,333	$ 103,558,170
Licenses and permits	46,573	1,808,375	-	-	-	1,854,948
Intergovernmental	3,873,437	2,346,236	3,332,165	-	2,284,516	11,836,354
Charges for services	4,950,112	3,234,583	-	-	3,187,605	11,372,300
Fines and forfeitures	5,027,096	-	-	-	750,451	5,777,547
Interest earned	181,680	-	1,151,026	164,118	23,835	1,520,659
Contributions and donations	81,405	42,203	-	-	5,800	129,408
Miscellaneous	111,383	18,952	-	-	559,153	689,488
TOTAL REVENUES	81,857,093	16,903,594	29,963,376	164,118	7,850,693	136,738,874
EXPENDITURES						
Current:						
General government	19,171,436	-	830,005	-	-	20,001,441
Judicial	15,499,808	-	-	-	342,717	15,842,525
Public safety	33,577,007	17,083,656	-	-	3,189,598	53,850,261
Public works	5,428,250	250,563	2,903,090	-	-	8,581,903
Parks, recreation and culture	5,650,499	-	-	-	-	5,650,499
Planning and community development	1,895,459	-	-	-	1,105,694	3,001,153
Health and welfare	1,825,467	1,413,012	-	-	-	3,238,479
Capital outlay	-	-	14,386,044	-	2,049,770	16,435,814
Debt service:				-		
Principal	61,806	166,405	-	7,000,000	-	7,228,211
Interest	184,277	5,013	-	2,844,250	-	3,033,540
Intergovernmental	-	-	7,218,749	-	-	7,218,749
TOTAL EXPENDITURES	83,294,009	18,918,649	25,337,888	9,844,250	6,687,779	144,082,575
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,436,916)	(2,015,055)	4,625,488	(9,680,132)	1,162,914	(7,343,701)
OTHER FINANCING SOURCES (USES)						
Transfers in	3,027,633	5,614,497	60,235	17,669,250	120,109	26,491,724
Transfers out	(5,343,724)	(2,000,000)	(17,669,250)	(60,235)	(1,418,515)	(26,491,724)
Issuance of capital leases	2,376,007	-	-	-	-	2,376,007
Proceeds from sale of capital assets	968,889	-	-	-	-	968,889
TOTAL OTHER FINANCING SOURCES (USES)	1,028,805	3,614,497	(17,609,015)	17,609,015	(1,298,406)	3,344,896
NET CHANGE IN FUND BALANCES	(408,111)	1,599,442	(12,983,527)	7,928,883	(135,492)	(3,998,805)
FUND BALANCES - BEGINNING OF YEAR	24,647,383	4,197,347	66,654,140	8,550,604	12,364,245	116,413,719
FUND BALANCES - END OF YEAR	$ 24,239,272	$ 5,796,789	$ 53,670,613	$ 16,479,487	$ 12,228,753	$ 112,414,914

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 Statement of Activities
For the Year Ended December 31, 2018

NET CHANGES IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS		$ (3,998,805)
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense exceeded capital outlay in the current period.		
Depreciation expense	$ (10,265,049)	
Capital outlay	22,279,258	12,014,209
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to decrease net position.		
Net book value of capital assets disposed		(5,155,096)
Revenues in the statement of activities that do not provide current financial resources are reported as deferred inflows of resources in the funds.		
Property taxes	96,227	
Charges for services	338,909	
Intergovernmental	(1,684,446)	(1,249,310)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.		
Issuance of capital lease	(2,376,007)	
Principal payments on capital leases and bond	7,228,211	
Amortization of bond premium	2,002,194	6,854,398
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Change in compensated absences	(659,288)	
Change in OPEB expense	(5,031,448)	
Change in pension expense	(3,099,855)	
Change in accrued interest	87,500	(8,703,091)
The internal service funds are used by management to charge the costs of workers' compensation and health insurance to individual funds.		(16,435)
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES		$ (254,130)

See accompanying notes to the basic financial statements.

DOUGLAS COUNTY, GEORGIA

Statement of Net Position

Proprietary Funds

December 31, 2018

	Enterprise Fund	Governmental Activities
	Solid Waste Disposal	Internal Service Funds
ASSETS		
Current Assets:		
Cash	$ 1,574,226	$ 43,569
Receivables (net of allowance for uncollectibles):		
Accounts	68,817	6,523
Due from other funds	-	568,756
Total Current Assets	1,643,043	618,848
Noncurrent Assets:		
Capital assets:		
Nondepreciable capital assets	1,574,386	-
Depreciable capital assets, net	380,357	-
Total Noncurrent Assets	1,954,743	-
TOTAL ASSETS	3,597,786	618,848
DEFERRED OUTFLOWS OF RESOURCES		
Pension related items	246,400	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	246,400	-
LIABILITIES		
Current Liabilities:		
Accounts payable	59,013	-
Accrued salaries and payroll taxes	26,669	-
Due to other governments	9,171	-
Due to other funds	57,265	811,056
Claims payable	-	2,037,727
Compensated absences payable, current portion	45,582	-
Total Current Liabilities	197,700	2,848,783
Noncurrent Liabilities:		
Advance from other funds	-	-
Compensated absences payable, noncurrent portion	84,634	-
Closure and post-closure liabilities	3,995,411	-
Net pension liability	642,744	-
Total Noncurrent Liabilities	4,722,789	-
TOTAL LIABILITIES	4,920,489	2,848,783
DEFERRED INFLOWS OF RESOURCES		
Pension related items	25,930	-
TOTAL DEFERRED INFLOWS OF RESOURCES	25,930	-
NET POSITION		
Investment in capital assets	1,954,743	-
Unrestricted (Deficit)	(3,056,976)	(2,229,935)
TOTAL NET POSITION (DEFICIT)	$ (1,102,233)	$ (2,229,935)

See accompanying notes to the basic financial statements.

DOUGLAS COUNTY, GEORGIA

Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Year Ended December 31, 2018

	Enterprise Fund	Governmental Activities
	Solid Waste Disposal	Internal Service Funds
OPERATING REVENUES		
Charges for services	$ 2,032,382	$ 16,801,099
TOTAL OPERATING REVENUES	2,032,382	16,801,099
OPERATING EXPENSES		
Personal services and employee benefits	1,030,837	-
Purchased and contractual services	77,391	-
Supplies and landfill post-closure costs	884,161	-
Depreciation	41,336	-
Claims	-	15,840,122
Other	-	977,412
TOTAL OPERATING EXPENSES	2,033,725	16,817,534
OPERATING LOSS	(1,343)	(16,435)
NON-OPERATING REVENUES		
Interest earned	1,804	-
Intergovernmental	37,210	-
TOTAL NON-OPERATING REVENUES	39,014	-
INCOME (LOSS) BEFORE TRANSFERS	37,671	(16,435)
Transfers in	-	700,000
Transfers out	-	(700,000)
CHANGE IN NET POSITION	37,671	(16,435)
NET POSITION		
BEGINNING OF YEAR (DEFICIT)	(1,139,904)	(2,213,500)
END OF YEAR (DEFICIT)	$ (1,102,233)	$ (2,229,935)

See accompanying notes to the basic financial statements.

DOUGLAS COUNTY, GEORGIA

Statement of Cash Flows

Proprietary Funds

For the Year Ended December 31, 2018

	Enterprise Fund Solid Waste Disposal	Governmental Activities Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from customers	$ 2,069,539	$ 15,602,396
Cash payments to employees for services	(790,706)	-
Cash payments for goods and services	(835,743)	(15,610,927)
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	443,090	(8,531)
CASH FLOWS FROM NONCAPITAL AND RELATED FINANCING ACTIVITIES		
Transfers in	-	700,000
Transfers in	-	(700,000)
NET CASH USED IN NONCAPITAL AND RELATED FINANCING ACTIVITIES	-	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Payments for acquisition of capital assets	(99,489)	-
NET CASH USED IN CAPITAL AND RELATED FINANCING ACTIVITIES	(99,489)	-
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest received	1,804	-
NET CASH PROVIDED BY INVESTING ACTIVITIES	1,804	-
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	345,405	(8,531)
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	1,228,821	52,100
CASH AND CASH EQUIVALENTS - END OF YEAR	$ 1,574,226	$ 43,569
RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES		
Operating loss	$ (1,343)	$ (16,435)
Adjustments:		
Depreciation	41,336	-
(Increase) decrease in assets:		
Accounts receivable	37,157	(1,896)
Due from other funds	-	980,830
Increase (decrease) in liabilities:		
Accounts payable	22,752	(8,197)
Accrued salaries and payroll taxes	5,953	-
Due to other governments	(12,004)	-
Due to other funds	36,444	(2,177,637)
Compensated absences payable	20,905	-
Closure/postclosure care liabilities	115,061	-
Claims payable	-	1,214,804
Net pension liability and related deferrals	176,829	-
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	$ 443,090	$ (8,531)

See accompanying notes to the basic financial statements.

DOUGLAS COUNTY, GEORGIA

Statement of Fiduciary Assets and Liabilities

Agency Funds

December 31, 2018

ASSETS	
Cash	$ 5,453,053
Taxes receivable	5,513,215
TOTAL ASSETS	$ 10,966,268
LIABILITIES	
Due to other governments and individuals	$ 10,966,268
TOTAL LIABILITIES	$ 10,966,268

See accompanying notes to the basic financial statements.

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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 Commissioner-Administrator form of government. The County is governed by a board of five commissioners elected by the voters of the County. The County's major services include general administration, courts, public safety, public works, health and welfare, parks, recreation and culture, and planning and community development.

Note 1 - Summary of Significant Accounting Policies

The financial statements of the County have been prepared in conformity with accounting principles generally accepted in the United States (GAAP) as applied to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for governmental accounting and financial reporting. The County has implemented GASB Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements* which incorporated into the GASB's authoritative literature certain accounting and financial reporting guidance issued on or before November 30, 1989, which does not conflict with or contradict GASB pronouncements.

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

1-A. Reporting Entity

The reporting entity is comprised of the primary government, component units, 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 (Sheriff, Tax Commissioner, Probate Court Judge, Magistrate Court Judge, State Court Judge, Juvenile Court Judge, Superior Court Judge, and the Clerk of Superior Court).

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organizations; (2) the County is legally entitled to or can otherwise access the organization's resources; (3) the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or (4) the County is obligated for the debt of the organization. Component units also may include organizations that are fiscally dependent on the County in that the County approves the budget, levies their taxes, or issues their debt.

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

A brief description of the County's discretely presented component unit follows on the next page.

Note 1 - Summary of Significant Accounting Policies (Continued)

1-A. Reporting Entity (Continued)

Douglas County Board of Health (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 which are appointed by the County Board of Commissioners. Although the County does not have the authority to approve or modify the Health Department's budgets, it does have the ability to control environmental health service fees and the amount of funding it provides to the Health Department. The Health Department has a June 30th fiscal year-end and is presented as a governmental type component unit. Complete financial statements for the Health Department may be obtained from:

Douglas County Board of Health Administrative Office
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 component units are presented separately within these financial statements with the focus on the primary government. Fiduciary activities are not included at the government-wide reporting level. Individual funds are not displayed but the statements distinguish governmental activities which are generally supported by taxes and County general revenues, from business-type activities which are generally financed in whole or in part with fees charged to external customers. The activity of the internal service funds (i.e., Health Insurance Fund and Workers' Compensation Fund) is eliminated to avoid duplicating revenues and expenses.

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

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

Note 1 - Summary of Significant Accounting Policies (Continued)

1-B. Basis of Presentation (Continued)

***Government-wide Financial Statements (continued)* –** 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 functions the revenues are *restricted*.

Taxes and 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-type 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 and enterprise funds are reported in separate columns with composite columns for non-major funds. The internal service funds are presented in a single column on the face of the proprietary fund statements. Fiduciary funds are reported by type.

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 and fund liabilities are assigned to the fund from which they will be liquidated.

Note 1 - Summary of Significant Accounting Policies (Continued)

1-B. Basis of Presentation (Continued)

The following are the 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 balance is available to the County for any purpose, provided it is expended or transferred according to the general laws of Georgia.

Unincorporated Service Area Fund – This major special revenue fund is used to account for Fire and EMS, Animal Control, and other services to ensure County residents in both incorporated and unincorporated areas share the costs of these services equitably.

2016 SPLOST Capital Projects Fund – This major capital projects fund is used to account for the acquisition and construction of major projects and facilities funded by special purpose local option sales tax.

2016 SPLOST Debt Service Fund – This debt service fund is used to account for the repayment of bonds issued by the County to fund various projects in accordance with the 2016 SPLOST voter approved referendum.

Proprietary Funds – Proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position, and cash flows. The County reports the following major proprietary fund:

Solid Waste Disposal Fund – This fund accounts for the operating revenue and expenses related to the disposal of solid waste as well as the County's closure and postclosure care costs related to its landfill.

Internal Service Funds – Internal service funds are used to account for the County's self-funding of its medical and dental claims and workers' compensation program.

Fiduciary Funds – Fiduciary fund reporting focuses on assets held for others. The County's fiduciary funds are agency funds. These agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Constitutional officers use these funds to temporarily hold assets which includes the Tax Commissioner, Clerk of Superior Court, Sheriff, State Court, Probate Court, Magistrate Court, and the Juvenile Court.

Note 1 - Summary of Significant Accounting Policies (Continued)

1-C. Measurement Focus

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

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. However, any interfund services provided and used are not eliminated as this process would distort the direct costs and program revenues reported in the various functions.

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 reconciliations with brief explanations to better identify the relationship between the government-wide statements and the governmental fund statements.

Like the government-wide statements, all proprietary fund types are accounted for on a flow of economic resources measurement focus on both financial reporting levels. All assets, deferred outflows of resources, liabilities, and deferred inflows of resources associated with the operation of these funds are included on the statements of net position. The statements of changes in net position present increases (i.e., revenues) and decreases (i.e., expenses) in net position. The statements 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, governmental funds use the modified accrual basis of accounting and fiduciary funds use the accrual basis of accounting. Proprietary funds use the accrual basis of accounting at both reporting levels. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, in the recording of deferred inflows of resources and in the presentation of expenses versus expenditures.

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

Note 1 - Summary of Significant Accounting Policies (Continued)

1-D. Basis of Accounting (Continued)

Revenues – Non-exchange Transactions – Non-exchange transactions in which the County receives value without directly giving equal value in return, include sales tax, property tax, grants, and donations. On an accrual basis, revenue from sales tax is recognized in the period in which the taxable sale takes place.

Revenue from property taxes is recognized in the fiscal year for which the taxes are levied (See Note 3-C). Revenue from grants and donations is recognized in the fiscal 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 tax, sales tax, interest and federal and state grants.

Unearned Revenue – Unearned revenue arises when assets are recognized before revenue recognition criteria have been satisfied in voluntary exchange transactions.

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, Deferred Outflows and Inflows of Resources, Liabilities, and Fund Equity

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

Cash and cash equivalents include amounts in demand deposits as well as short-term investments with a maturity date within three months of the date acquired by the County.

State of Georgia law authorizes the County to invest in the following types 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 government or governmental agency
- Obligations of any corporation of the government
- Prime bankers' acceptances
- The State of Georgia local government investment pool (i.e., Georgia Fund 1)
- Repurchase agreements
- Obligations of the other political subdivisions of the State of Georgia

Note 1 - Summary of Significant Accounting Policies (Continued)

1-E. Assets, Deferred Outflows and Inflows of Resources, Liabilities, and Fund Equity (Continued)

1-E-1. Cash, Cash Equivalents and Investments (Continued)

Any investment or deposit in excess of the Federal Deposit Insurance Corporation (FDIC) insured amount must be secured by either (a) security pledges of 110% of an equivalent amount of State or U.S. obligations, or (b) the financial institute participating in the Georgia Secure Deposit Program, administered by the Office of State Treasurer.

Georgia Fund 1, created by OCGA 36-83-8, is a stable asset value investment pool that follows Standard and Poor's criteria for AAAf rated money market funds and is regulated by the Georgia Office of the State Treasurer. The pool is not registered with the SEC as an investment company. The pool's primary objectives are safety of capital, investment income, liquidity and diversification while maintaining principal ($1.00 per share value). The asset value is calculated weekly to ensure stability. The pool distributes earnings (net of management fees) on a monthly basis and determines participant's shares sold and redeemed based on $1.00 per share. The pool also adjusts the value of its investments to fair value as of year-end and the County's investment in the Georgia Fund 1 is reported at fair value. The County considers amounts held in Georgia Fund 1 as cash equivalents for financial statement presentation.

The County's nonparticipating interest-earning investment contracts are recorded at cost. The remaining investments are recorded at fair value. Increases or decreases in fair value during the year are recognized as a component of interest income.

1-E-2. Receivables

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

1-E-3. Interfund Balances

On the fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "interfund receivables/payables." 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-4. Consumable Inventories

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

On the fund financial statements, inventories of governmental funds are stated at cost while inventories of proprietary funds are stated at the lower of cost or market. For all funds, cost is determined on a first-in, first-out basis. The cost of inventory items is recorded as expenditures in the governmental fund types when consumed. Inventories of the proprietary funds are expensed when consumed.

Note 1 - Summary of Significant Accounting Policies (Continued)

1-E. Assets, Deferred Outflows and Inflows of Resources, Liabilities, and Fund Equity (Continued)

1-E-5. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2018, 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 reported as nonspendable as this amount is not available for general appropriation.

1-E-6. Restricted Assets

Unspent proceeds from the issuance of bonds, as well as certain resources set aside for their repayment, are classified as restricted assets because their use is limited by applicable bond covenants.

1-E-7. Capital Assets

General capital assets are those assets not specifically related to activities reported in the proprietary fund. 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 governmental fund financial statements. Capital assets utilized by the enterprise fund are reported both in the business-type activities column of the government-wide statement of net position and in the enterprise fund statement of net position.

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 estimated acquisition values as of the date received. The County maintains a capitalization threshold of $5,000 and an estimated useful life of at least two (2) years. The County's infrastructure consists of roads and bridges and all appurtenances. Improvements to capital assets are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or extend the asset's useful life are expensed.

All reported capital assets are depreciated except for land, right-of-ways, 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. Infrastructure assets acquired prior to December 31, 1980, are included in the amounts reported.

Note 1 - Summary of Significant Accounting Policies (Continued)

1-E. Assets, Deferred Outflows and Inflows of Resources, Liabilities, and Fund Equity (Continued)

1-E-7. Capital Assets (Continued)

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

Description	Governmental Activities Estimated Lives	Business-Type Activities Estimated Lives
Land improvements	10 – 20 years	-
Buildings and improvements	25 – 50 years	25 – 50 years
Machinery and equipment	5 – 20 years	5 – 20 years
Vehicles	10 years	10 years
Computers and software	5 – 10 years	5 – 10 years
Infrastructure	25 – 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.

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

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

Note 1 - Summary of Significant Accounting Policies (Continued)

1-E. Assets, Deferred Outflows and Inflows of Resources, Liabilities, and Fund Equity (Continued)

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

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

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

1-E-10. Bond Premiums, Discounts and Issuance Costs

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the term of the bonds using the effective interest method. Bonds payable are reported net of the applicable discount or premium. Issuance costs are expensed in the period in which they are incurred.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

1-E-11. Fund Equity

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

Note 1 - Summary of Significant Accounting Policies (Continued)

1-E. Assets, Deferred Outflows and Inflows of Resources, Liabilities, and Fund Equity (Continued)

1-E-11. Fund Equity (Continued)

Fund Balance – Generally, fund balance represents the difference between the assets, liabilities, and deferred inflows of resources under the current financial resources management focus of accounting. In the fund financial statements, governmental funds report fund balance classifications that comprise a hierarchy based primarily on the extent to which the County is bound to honor constraints on the specific purpose for which amounts in those funds can be spent.

Fund balances are classified as follows:

Nonspendable – Fund balances are reported as nonspendable when amounts cannot be spent because they are either (a) not in spendable form (i.e., items that are not expected to be converted to cash) or (b) legally or contractually required to be maintained intact.

Restricted – Fund balances are reported as restricted when they include amounts that can be spent only for the specific purposes stipulated by the constitution, external resource providers, or through enabling legislation.

Committed – Fund balances are reported as committed when they include amounts that can be used only for the specific purposes imposed by a formal action of the Board of Commissioners and will remain binding unless removed in the same manner. A resolution of the Board of Commissioners is required to establish, modify, or rescind a fund balance commitment as this is the highest level of authoritative action that can be taken.

Assigned – Fund balances are reported as assigned when they include amounts intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. The resolution passed by the Board of Commissioners establishing the County's fund balance policy has delegated the County Administrator the authority to assign amounts to be used for specific purposes.

Unassigned – Fund balances are reported as unassigned as the residual classification for the County's General Fund and includes all spendable amounts not contained in the other classifications. The County reports positive unassigned fund balance only in the General Fund.

Flow Assumptions – When both restricted and unrestricted amounts of fund balance are available for use for expenditures incurred, it is the County's policy to use restricted amounts first and then unrestricted amounts as they are needed. For unrestricted amounts of fund balance, it is the County's policy to use fund balance in the following order: (1) Committed, (2) Assigned, (3) Unassigned.

Note 1 - Summary of Significant Accounting Policies (Continued)

1-E. Assets, Deferred Outflows and Inflows of Resources, Liabilities, and Fund Equity (Continued)

1-E-11. Fund Equity (Continued)

Net Position – Net position represents the difference between assets, deferred outflow of resources, liabilities, and deferred inflows of resources in reporting which utilizes the economic resources measurement focus. Amounts shown as net investment in capital assets are made up of capital asset costs, net of accumulated depreciation and outstanding debt used to acquire, construct, or improve the associated assets. Net position is reported as restricted when there are legal limitations or external restrictions imposed upon their use. All other net position is reported as unrestricted.

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

1-E-12. Operating Revenues and Expenses and Non-operating Items

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are charges for services for solid waste disposal, health insurance and the workers' compensation programs. Operating expenses are necessary costs incurred to provide the good or service that are the primary activity of each fund. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

1-E-13. Interfund Activity

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after the non-operating revenues/expenses section in 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.

Transfers between governmental and business-type activities on the government-wide statement of activities are reported as general revenues. Transfers between funds reported in the governmental activities column are eliminated. Transfers between funds reported in the business-type activities column are eliminated.

1-E-14. Estimates

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

Note 1 - Summary of Significant Accounting Policies (Continued)

1-E. Assets, Deferred Outflows and Inflows of Resources, Liabilities, and Fund Equity (Continued)

1-E-15. Deferred outflows/inflows of resources

The statement of financial position will sometimes report a separate section for deferred outflows of resources and deferred inflows of resources. The types of items reported by the County that fall into this category are described more fully below.

In addition to liabilities, the financial statements 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 or net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has one (1) item that qualifies for reporting in this category and it arises only under a modified accrual basis of accounting. Consequently, the item, unavailable revenue, is reported only in the governmental funds balance sheet. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

The County also has deferred outflows of resources and deferred inflows of resources related to the recording of changes in its net pension liability and total OPEB liability. Certain changes in the net pension liability and total OPEB liability are recognized as pension expense and OPEB expense over time instead of all being recognized in the year of occurrence. Experience gains or losses result from periodic studies by the County's actuary which adjust the net pension liability and total OPEB liability for actual experience for certain trend information that was previously assumed, for example the assumed dates of retirement of plan members. These experience gains or losses are recorded as deferred outflows of resources or deferred inflows of resources and are amortized into pension or OPEB expense over the expected remaining service lives of plan members. Changes in actuarial assumptions which adjust the net pension liability and total OPEB liability are also recorded as deferred outflows of resources or deferred inflows of resources and are amortized into pension expense and OPEB expense over the expected remaining service lives of plan members. The difference between projected investment return on pension investments and actual return on those investments is also deferred and amortized against pension expense over a five (5) year period. Additionally, any contributions made by the County to the pension plan or OPEB plan before year end but subsequent to the measurement date of the County's net pension liability and total OPEB liability are reported as deferred outflows of resources. These contributions will reduce the County's net pension liability and total OPEB liability in the next fiscal period.

1-E-16. 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 Douglas County Defined Benefit Retirement Plan (the "Plan") and additions to/deductions from the 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 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-length budget. The budget resolution reflects the total of each department's appropriation in each fund. Budgets are adopted on a basis consistent with GAAP.

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 departmental appropriation within a fund requires approval of the Board of Commissioners.

The Board of Commissioners must also approve budget transfers within departments. The County's financial analyst is authorized to transfer appropriations between line items within a department within a fund.

2-B. Deficit Fund Equity

As of December 31, 2018, the following funds reported a deficit in ending fund balance/net position:

GRTA Arterial Road Fund	$ 232,307
Solid Waste Disposal Fund	1,102,233
Group Health Insurance Fund	2,338,576

The deficit in the GRTA Arterial Road Fund will be alleviated through the collection of intergovernmental revenues that are currently unavailable under the modified accrual basis of accounting.

The deficits in the Solid Waste Disposal Fund and the Group Health Insurance Fund will be alleviated by increased user charges and General Fund appropriations, as necessary.

2-C. Excess of Expenditures over Appropriations

The following General Fund departments and other governmental funds had actual expenditures that exceeded final appropriations for the year ended December 31, 2018:

General Fund Departments:	
General government - county attorney	$ 2,719
General government - tax commissioner	4,940
Genreal government - print shop	4,477
Public safety - coroner	5,572
Planning and community development - agriculture extension service	119
Unincorporated Service Area Fund - Fire Protection Services & EMS	470,638
Hotel-Motel Tax Fund	575,625
Neighborhood Stabilization Program Fund	15,501

Note 3 - Detailed Notes on All Funds

3-A. Deposits and Investments

3-A-1. Credit Risk

The County does not have a formal policy to address credit risk aside from adherence to State statutes for investments. State statutes authorize the County to invest in obligations of the State of Georgia or other states; obligations issued by the U.S. government; obligations fully insured or guaranteed by the U.S. government or by a government agency of the United States; obligations of any corporation of the U.S. government; prime banker's acceptances; the local government investment pool established by state law; repurchase agreements; and obligations of other political subdivisions of the State of Georgia. As of December 31, 2018, the County's investment in Georgia Fund 1 was rated AAAf by Standard & Poor's.

At December 31, 2018, the County had the following investments:

Investment	Maturities	Balance
Georgia Fund 1	21 days	$ 89,446,087
Certificate of deposit	June 23, 2019	312,639
Certificate of deposit	June 23, 2019	103,021
Total		$ 89,861,747
Reconciliation of Investments per Financial Statements		
Investments		$ 415,660
Georgia Fund 1 (included with cash and cash equivalents)		89,446,087
Total		$ 89,861,747

3-A-2. Interest Rate Risk

As a means of limiting its exposure to fair value losses arising from rising interest rates, the County's investment policy limits at least half of the County's investment portfolio to maturities of less than one year.

3-A-3. Custodial Credit Risk – Deposits

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. State statutes require all deposits and investments (other than federal or state government instruments) to be (a) collateralized by depository insurance, obligations of the U.S. government, or bonds of public authorities, counties, or municipalities or (b) held by a participant in the Georgia Secure Deposit Program. As of December 31, 2018, the County was fully collateralized or secured under the State statutes.

Note 3 - Detailed Notes on All Funds (Continued)

3-A. Deposits and Investments (Continued)

3-A-4. Custodial Credit Risk – Investments

As an external investment pool, Georgia Fund 1 is not required to disclose custodial credit risk.

3-A-5. Fair Value Measurements

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs.

The Georgia Fund 1 is an investment pool which does not meet the criteria of GASB Statement No. 79 and is thus valued at fair value in accordance with GASB Statement No. 31. As a result, the County does not disclose the investment in the Georgia Fund 1 within the fair value hierarchy. The County's certificates of deposit are nonparticipating interest-earning investment contracts and, accordingly, are recorded at cost.

3-B. Receivables

Receivables at December 31, 2018, consisted of taxes, interest, accounts (billings for user charges, including unbilled utility receivables), 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.

Note 3 - Detailed Notes on All Funds (Continued)

3-B. Receivables (Continued)

Receivables at December 31, 2018, consist of the following:

Primary Government:	Taxes	Accounts	Allowance for Uncollectibles	Net Receivables
General Fund	$2,256,054	$283,037	$61,790	$2,477,301
Unincorporated Service Area	-	9,256,293	7,138,385	2,117,908
2016 SPLOST Fund	2,523,200	-	-	2,523,200
Other Governmental Funds	89,417	596,780	-	686,197
Solid Waste Disposal Fund	-	138,307	69,490	68,817
Internal Service Funds	-	6,523	-	6,523
Total Receivables	$4,868,671	$10,280,940	$7,269,665	$7,879,946

3-C. Property Taxes

The Board of Commissioners levied property taxes on August 21, 2018. Property taxes attach as an enforceable lien on property as of January 1 each year. Property taxes were billed on September 15, 2018 and were due and payable on November 15, 2018. The County bills and collects its own property taxes and also collects property taxes for the Douglas County Board of Education, the City of Douglasville, the City of Villa Rica, and the State of Georgia. Collection of the County's taxes, and for the other government agencies, is the responsibility of the Tax Commissioner's Office, which is accounted for in an Agency Fund. County property tax revenues at the fund reporting level are recognized when levied to the extent that they result in current receivables (i.e., collectible in 60 days).

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Note 3 - Detailed Notes on All Funds (Continued)

3-D. Capital Assets

Capital asset activity for the year ended December 31, 2018, was as follows:

Governmental activities:	Balance 12/31/17	Additions	Deductions	Transfers	Balance 12/31/18
Capital assets not being depreciated:					
Land	$ 26,866,866	$ -	$ 48,467	$ -	$ 26,818,399
Construction in progress	12,134,777	15,919,871	77	-	28,054,571
Total capital assets not being depreciated	39,001,643	15,919,871	48,544	-	54,872,970
Capital assets being depreciated:					
Buildings	194,467,419	96,600	7,411,968	-	187,152,051
Improvements other than buildings	27,649,050	528,974	112,957	-	28,065,067
Machinery and equipment	18,021,507	924,911	290,443	-	18,655,975
Vehicles	22,381,308	4,268,614	169,168	-	26,480,754
Computers and software	5,293,395	36,431	10,000	-	5,319,826
Infrastructure	43,259,806	503,857	-	-	43,763,663
Total capital assets being depreciated	311,072,485	6,359,387	7,994,536	-	309,437,336
Accumulated depreciation:					
Buildings	45,403,320	4,645,103	2,613,930	-	47,434,493
Improvements other than buildings	13,080,944	1,442,455	63,707	-	14,459,692
Machinery and equipment	13,126,439	1,377,342	155,008	-	14,348,773
Vehicles	13,698,141	1,535,625	45,339	-	15,188,427
Computers and software	3,742,593	485,877	10,000	-	4,218,470
Infrastructure	28,141,090	778,647	-	-	28,919,737
Total accumulated depreciation	117,192,527	10,265,049	2,887,984	-	124,569,592
Net depreciable capital assets	193,879,958	(3,905,662)	5,106,552	-	184,867,744
Governmental activities capital assets, net	$ 232,881,601	$ 12,014,209	$ 5,155,096	$ -	$ 239,740,714

Note 3 - Detailed Notes on All Funds (Continued)

3-D. Capital Assets (Continued)

Business-type activities:	Balance 12/31/17	Additions	Deductions	Transfers	Balance 12/31/18
Capital assets not being depreciated:					
Land and improvements	$ 1,574,386	$ -	$ -	$ -	$ 1,574,386
Total capital assets not being depreciated	1,574,386	-	-	-	1,574,386
Capital assets being depreciated:					
Buildings and structures	449,585	-	-	-	449,585
Machinery and equipment	2,643,676	69,693	-	-	2,713,369
Computers and software	45,860	-	-	-	45,860
Vehicles	423,560	29,796	-	-	453,356
Total capital assets being depreciated	3,562,681	99,489	-	-	3,662,170
Accumulated depreciation:					
Buildings and structures	265,727	11,184	-	-	276,911
Machinery and equipment	2,516,644	23,519	-	-	2,540,163
Computers and software	44,485	1,100	-	-	45,585
Vehicles	413,621	5,533	-	-	419,154
Total accumulated depreciation	3,240,477	41,336	-	-	3,281,813
Net depreciable capital assets	322,204	58,153	-	-	380,357
Business-type activities capital assets, net	$ 1,896,590	$ 58,153	$ -	$ -	$ 1,954,743

The following table provides a summary of the County's net investment in capital assets:

Net Investment in Capital Assets	Governmental Activities	Business-type Activities	Total
Capital assets, nondepreciable	$ 54,872,970	$ 1,574,386	$ 56,447,356
Capital assets, depreciable, net	184,867,744	380,357	185,248,101
Bonds payable	(56,536,648)	-	(56,536,648)
Capital lease payable	(2,409,876)	-	(2,409,876)
Unspent proceeds from debt	27,187,158	-	27,187,158
Portion of bonds payable for City of Douglasville (see Note 3-H)	15,124,095	-	15,124,095
	$ 223,105,443	$ 1,954,743	$ 225,060,186

Note 3 - Detailed Notes on All Funds (Continued)

3-D. Capital Assets (Continued)

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
General government	$ 1,065,144
Judicial	124,843
Public safety	5,958,947
Public works	944,779
Parks, recreation and culture	1,762,498
Planning and community development	358,598
Health and welfare	50,240
Total depreciation expense - governmental activities	$ 10,265,049
Business-type activities:	
Solid Waste Disposal Fund	$ 41,336

3-E. Interfund Balances and Transfers

Interfund balances at December 31, 2018, consisted of amounts representing charges for services or reimbursable expenditures. 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. The County expects to repay all interfund balances within one year.

Interfund balances at December 31, 2018, consisted of the following:

	Payable to:					
Payable from:	General Fund	Unincorporated Service Area Fund	2016 SPLOST Fund	Non-major Govt. Fund	Internal Service Fund	Total
General Fund	$ -	$ 5,335,281	$ 2,404,562	$ 1,684,077	$ 568,756	$ 9,992,676
Non-major Governmental funds	247,876	-	-	-	-	247,876
Solid Waste Disposal	57,265	-	-	-	-	57,265
Internal Service Funds	811,056	-	-	-	-	811,056
Total	$ 1,116,197	$ 5,335,281	$ 2,404,562	$ 1,684,077	$ 568,756	$ 11,108,873

Note 3 - Detailed Notes on All Funds (Continued)

3-E. Interfund Balances and Transfers (Continued)

Interfund transfers for the year ended December 31, 2018, consisted of the following:

	Transfer to:						
Transfer from:	General Fund	Unincorporated Service Area Fund	2016 SPLOST Fund	2016 SPLOST Debt Service Fund	Non-major Governmental Funds	Internal Service Funds	Total
General Fund	$ -	$ 5,224,224	$ -	$ -	$ 119,500	$ -	$ 5,343,724
Unincorporated Service Area Fund	2,000,000	-	-	-	-	-	2,000,000
2016 SPLOST Fund	-	-	-	17,669,250	-	-	17,669,250
2016 SPLOST Debt Service Fund	-	-	60,235	-	-	-	60,235
Non-major Governmental Funds	1,027,633	390,273	-	-	609	-	1,418,515
Internal Service funds	-	-	-	-	-	700,000	700,000
Total	$ 3,027,633	$ 5,614,497	$ 60,235	$ 17,669,250	$ 120,109	$ 700,000	$ 27,191,724

Transfers are used to (1) report revenues from the fund that statute or budget requires to collect them, to the fund that statute or budget requires to expend them, (2) move unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations, (3) to move proceeds from the 2016 SPLOST Fund to the 2016 SPLOST Debt Service Fund for the purpose of repaying the bonds issued by the County to fund various projects in accordance with the voter approved referendum, and (4) to move cash from one self-insured fund to another to meet reserve estimates.

3-F. Capital Leases

In June 2013, the County entered into a capital lease to purchase a pumper truck for its fire department for $373,448. Payments are $97,357 annually which includes principal and interest at a rate of 2.08%. The lease meets the criteria of a capital lease as the ownership of the asset transfers to the County at the end of the lease. The truck acquired by the lease is included in capital assets for governmental activities at a cost equal to the value of the lease and there has been $108,922 of accumulated depreciation through December 31, 2018. Annual depreciation of this asset is included with depreciation expense.

In July 2018, the County entered into a capital lease to purchase a phone system upgrade for $164,523. Payments are $2,724 monthly, which are interest free. The lease meets the criteria of a capital lease as the ownership of the asset transfers to the County at the end of the lease. The phone equipment is capitalized into governmental activities at $213,523 with no accumulated depreciation as of December 31, 2018.

Note 3 - Detailed Notes on All Funds (Continued)

3-F. Capital Leases (Continued)

In July 2018, the County entered into a capital lease to purchase and install energy saving equipment throughout the County's buildings for $2,211,484. Payments are $15,515 monthly, which includes principal and interest at a rate of 3.227%. The lease meets the criteria of a capital lease as the ownership of the asset transfers to the County at the end of the lease. The equipment is capitalized into governmental activities at a cost equal to the value of the lease and there was no accumulated depreciation as of December 31, 2018.

The future minimum lease obligations and the net present value of these minimum lease payments as of December 31, 2018, were as follows:

Year Ending December 31	Governmental Activities
2019	$ 316,438
2020	219,081
2021	219,081
2022	219,081
2023	186,177
2024-2028	930,882
2029-2033	667,132
Total minimum lease payments	2,757,872
Less: Amount representing interest	347,996
Present value of minimum lease payments	$ 2,409,876

3-G. Compensated Absences

Annual leave is earned at the rate of ten (10) days per year after one (1) year of service, twelve (12) days per year after five (5) years of service, eighteen (18) days per year after ten (10) years of service, twenty (20) days per year after fifteen (15) years of service, twenty-four (24) days per year after twenty-two (22) years of service, and twenty-five (25) days per year after twenty-four (24) years of service and for the remainder of employment. There is no requirement that annual leave be taken; however, there is a thirty-five (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 (7) hours for each month of service for all employees except firefighters who earn ten (10) and one half hours for each month of service. Sick leave is allowed to accumulated indefinitely. Unused sick leave is forfeited upon termination of employment and is therefore not recorded as a liability except as provided below.

An employee retiring after fifteen (15) years of service receives five (5) days' pay for each year employed by the County, provided the employee has accumulated enough sick hours during their employment period which is as follows:

- 800 hours for employees on a forty (40) hour payroll; or
- 1,200 hours for employees on a fifty-six (56) hour payroll
-

Sick pay payout is only applicable to those County employees hired prior to January 1, 2001.

Note 3 - Detailed Notes on All Funds (Continued)

3-H. Long-term Debt

Primary Government Bonds - The following is a summary of the outstanding long-term bond issues at December 31, 2018:

Year Issued	Purpose	Interest Rate (%)	Interest Dates	Issue Date	Maturity Date	Authorized and Issued	Outstanding 12/31/2018
2017	General Obligation Sales Tax Bonds	5.0	04/01, 10/01	4/13/2017	4/1/2022	$ 60,385,000	$ 53,385,000

On April 13, 2017, the County issued $60,385,000 General Obligation (GO) Sales Tax Bonds, Series 2017 for the purpose of funding various projects on the voter approved Special Purpose Local Option Sales Tax (SPLOST) referendum. The bonds were issued at a premium of $6,145,688. Of the total par amount of bonds issued, $19,105,000 has been set aside for the purpose of funding SPLOST projects for the City of Douglasville. As of December 31, 2018, the County is holding $15,124,095 of unspent proceeds for the City.

The County's debt service requirements to maturity on the GO bonds are as follows:

Year	Principal	Interest	Total
2019	$ 15,000,000	$ 2,294,250	$ 17,294,250
2020	18,000,000	1,469,250	19,469,250
2021	16,305,000	611,625	16,916,625
2022	4,080,000	102,000	4,182,000
Total	$ 53,385,000	$ 4,477,125	$ 57,862,125

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 and subsequently perform certain maintenance and monitoring functions at the site for a minimum of thirty (30) years. 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 postclosure care costs that will be incurred near or after the date the landfill no longer accepts waste. The recognition of these costs is based on the amount of the landfill capacity used during the year. The estimated liability for costs has a balance of $3,995,411 as of December 31, 2018, which is based on 100% of Landfill Phase I, Sections 1 and 2 and 79% of the C&D Landfill Phase I, Section 3 being filled. As the C&D portion of the landfill remains open, the thirty (30) year monitoring period has not commenced. Actual costs may be higher due to changes in inflation, changes in technology, or changes in regulations. Should any problems occur during the postclosure period (once it has commenced), the costs and time period required for the maintenance and monitoring functions may substantially increase.

Note 3 - Detailed Notes on All Funds (Continued)

3-H. Long-term Debt (Continued)

Changes in the County's long-term obligations consisted of the following as of December 31, 2018:

	Restated Outstanding 12/31/2017	Additions	Deductions	Outstanding 12/31/2018	Amounts Due in One Year
Governmental Activities:					
GO Sales Tax bonds	$ 60,385,000	$ -	$ 7,000,000	$ 53,385,000	$ 15,000,000
Original issue premium	5,153,842	-	2,002,194	3,151,648	-
Bonds payable, net	65,538,842	-	9,002,194	56,536,648	15,000,000
Capital leases	262,080	2,376,007	228,211	2,409,876	246,378
Compensated absences	6,140,561	4,874,434	4,215,146	6,799,849	2,379,947
Claims payable	822,923	17,266,707	16,051,903	2,037,727	2,037,727
Net pension liability	46,596,081	14,468,952	15,997,614	45,067,419	-
Total OPEB liability	82,672,696	11,886,254	1,434,823	93,124,127	-
Total Governmental Activities	$ 202,033,183	$ 50,872,354	$ 46,929,891	$ 205,975,646	$ 19,664,052
Business-Type Activities:					
Closure/post-closure costs	$ 3,880,350	$ 115,061	$ -	$ 3,995,411	$ -
Compensated bsences	109,311	58,969	38,064	130,216	45,582
Net pension liability	431,433	439,466	228,155	642,744	-
Total Business-Type Activities	$ 4,421,094	$ 613,496	$ 266,219	$ 4,768,371	$ 45,582

Beginning balances for governmental activities were restated for the implementation of Governmental Accounting Standards Board (GASB) Statement No. 75, effective January 1, 2018. See Note 4-D and 4-G for additional disclosures.

For governmental activities, the net pension liability and compensated absences are generally liquidated by the General Fund, the Unincorporated Service Area Fund, and the Emergency Telephone System Fund. The total OPEB liability is liquidated by the General Fund.

For business-type activities, the landfill closure and postclosure costs, compensated absences, and net pension liability are liquidated by the Solid Waste Disposal Fund.

Note 3 - Detailed Notes on All Funds (Continued)

3-I. Short-term Borrowings

The County utilized a short-term note payable in the form of a tax anticipation note (TAN) during the year ended December 31, 2018. Pursuant to the agreement between the County and a local financial institution, the lender agreed to advance the County $15 million secured by tax revenues. Interest accrued on the TAN at a rate of 2.16% and was due and payable at maturity. The County retired the TAN on November 9, 2018. Total short-term borrowings interest accrued and expensed for the period ended December 31, 2018 was $154,800. The following is a summary of the County's short-term borrowings for the year ended December 31, 2018:

	Outstanding 12/31/2017	Additions	Deductions	Outstanding 12/31/2018
Tax Anticipation Note	$ -	$ 15,000,000	$ 15,000,000	$ -

3-J. Pensions

Plan Description – The County, as authorized by the Board of Commissioners, has established a defined benefit pension plan, The Douglas County Defined Benefit Plan (the "Plan"), covering substantially all of the County's employees. The County's pension plan is administered through the Association of County Commissioners of Georgia Third Restated Defined Benefit Plan (the "ACCG Plan"), an agent multiple-employer pension plan administered by GEBCorp and affiliated with the Association of County Commissioners of Georgia (ACCG). The Plan provides retirement, disability, and death benefits to plan members and beneficiaries. All full-time eligible employees participate in the Plan immediately upon employment and benefits vest after five (5) years. Participants become eligible for normal retirement, which is the later of age 65 or five (5) years of vesting service. Early retirement eligibility is the later of age 55 or 10 years of vesting service. The retirement benefit to be paid is calculated as the sum of the following three (3) components:

- 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);
- 0.25% of average annual compensation times "buy-back" units at buy-back age.

Compensation is defined as the highest five (5) years of the most recent ten (10) year period of base wages during employment with the County. The Plan also provides benefits in the event of death or disability.

Note 3 - Detailed Notes on All Funds (Continued)

3-J. Pensions (Continued)

The ACCG, in its role as the Plan sponsor, has the sole authority to establish and amend the benefit provisions and the contribution rates of the County related to the Plan, as provided in Section 19.03 of the ACCG Plan document. The County has the authority to amend the adoption agreement, which defines the specific benefit provisions of the Plan, as provided in Section 19.02 of the ACCG Plan document. The Board of Commissioners retains this authority. The ACCG Plan issues a publicly available financial report that includes financial statements and required supplementary information for the pension trust. That report may be obtained at www.gebcorp.com or by writing to the Association of County Commissioners of Georgia, Retirement Services, 191 Peachtree Street, NE, Atlanta, Georgia 30303 or by calling (800) 736-7166.

Plan Membership – As of January 1, 2019, the date of the most recent actuarial valuation, the Plan's membership consisted of the following:

Retirees, Beneficiaries and Disableds receiving benefits	234
Terminated plan participants entitled to but not yet receiving benefits	435
Active employees participating in the Plan	1,057
Total number of Plan participants	1,726

Contributions **–** The Plan is subject to minimum funding standards of the Georgia Public Retirement Systems Standards law. The Board of Trustees of the ACCG Plan has adopted a recommended actuarial funding policy for the plan which meets state minimum requirements and will accumulate sufficient funds to provide the benefits under the plan. The funding policy for the Plan, as adopted by the Board of Commissioners, is to contribute an amount equal to or greater than the actuarially recommended contribution rate. This rate is based on the estimated amount necessary to finance the costs of benefits earned by plan members during the year, with an additional amount to finance any unfunded accrued liability. Plan participants are required to contribute 5% of base wages to the Plan. For the year ended December 31, 2018, the County's contribution rate was 9.80% of annual payroll. County contributions to the Plan were $4,261,127 for the year ended December 31, 2018; employee contributions totaled $2,287,167.

Net Pension Liability of the County **–** The County's net pension liability was measured as of December 31, 2017. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2017, with update procedures performed by the actuary to roll forward to the total pension liability measured as of December 31, 2017.

Actuarial assumptions. The total pension liability in the January 1, 2017, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation.....2.00%
Salary increases.....4.0% plus and age based scale
Investment rate of return.....7.25%, net of pension plan investment expense, including inflation

Note 3 - Detailed Notes on All Funds (Continued)

3-J. Pensions (Continued)

Net Pension Liability of the County (continued)

Mortality rates for the January 1, 2017 actuarial valuation were based on the RP-2000 Combined Healthy Mortality Table projected with Scale AA to 2017.

The actuarial assumptions used in the January 1, 2017, valuation were based on the results of an actuarial experience study through February 2014.

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 (33.33%) and 30-year benchmarks (33.33%), as well as forward-looking capital market assumptions for a moderate asset allocation (33.34%), 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 as of December 31, 2017, are summarized in the following table.

Asset class	Target allocation	Long-term expected real rate of return*
Fixed income	30%	6.56%
Large Cap equity	30%	10.22
International equity	15%	5.86
Other equity	20%	10.33
Real estate	5%	9.33
Total	100%	

* Rates shown are net of the 3.00% assumed rate of inflation

Discount rate – The discount rate used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that County contributions will be made based on the average County contribution made to the Plan over the prior five years. Based on this assumption, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all of the projected benefit payments to determine the total pension liability.

Note 3 - Detailed Notes on All Funds (Continued)

3-J. Pensions (Continued)

Changes in the Net Pension Liability of the County – The changes in the components of the net pension liability of the County for the year ended December 31, 2018, were as follows:

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances at 12/31/17	$ 97,674,183	$ 50,646,669	$ 47,027,514
Changes for the year:			
Service cost	3,497,313	-	3,497,313
Interest	6,953,632	-	6,953,632
Differences between expected and actual experience	3,918,005	-	3,918,005
Changes in actuarial assumptions	215,188	-	215,188
Contributions—employer	-	6,113,115	(6,113,115)
Contributions—employee	-	2,256,843	(2,256,843)
Net investment income	-	7,855,811	(7,855,811)
Benefit payments, including refunds of employee contributions	(3,524,042)	(3,524,042)	-
Other changes	-	(169,682)	169,682
Administrative expense	-	(154,598)	154,598
Net changes	11,060,096	12,377,447	(1,317,351)
Balances at 12/31/18	$ 108,734,279	$ 63,024,116	$ 45,710,163

The required schedule of changes in the County's net pension liability and related ratios immediately following the notes to the financial statements presents multiyear trend information about whether the value of plan assets is increasing or decreasing over time relative to the total pension liability.

Sensitivity 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 percent) or 1-percentage-point higher (8.25 percent) than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
County's net pension liability	$ 61,825,025	$ 45,710,163	$ 32,428,036

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

Note 3 - Detailed Notes on All Funds (Continued)

3-J. Pensions (Continued)

Sensitivity of the net pension liability to changes in the discount rate (Continued) - Actuarial calculations reflect a long-term perspective. Calculations are based on the substantive plan in effect as of December 31, 2017, and the current sharing pattern of costs between employer and employee.

Pension Expense, Deferred Inflows of Resources, and Deferred Outflows of Resources Related to Pensions

For the year ended December 31, 2018, the County recognized pension expense of $7,537,811. At December 31, 2018, the County reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Plan contributions made subsequent to the measurement period	$ 4,261,127	$ -
Differences between expected and actual experience	8,782,291	-
Net difference between projected and actual earnings on pension plan investments	-	1,844,048
Differences resulting from changes in actuarial assumptions	4,479,863	
Total	$ 17,523,281	$ 1,844,048

County contributions subsequent to the measurement date of $4,261,127 are reported as deferred outflows of resources and will be recognized as a reduction of the net pension liability in the fiscal year ending December 31, 2019. 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 ending December 31:	
2019	$ 2,665,170
2020	2,596,200
2021	1,958,077
2022	1,898,480
Thereafter	2,300,179
Total	$ 11,418,106

Note 4 - Other Notes

4-A. Risk Management

The County is exposed to various risks of loss related to torts; thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Constitution of the State of Georgia provides that the County may be immune from 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.

Building and contents, and contractor's equipment are insured through property and flood insurance policies and the County retains the first $10,000 to $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.

Settled claims have not exceeded the County's commercial insurance coverages in any of the past three (3) calendar years.

The County maintains a Workers' Compensation Self-Insurance Fund, which is an internal service fund, to account for resources used in payment of workers' compensation claims. The County has entered into a contract with a third party to administer the Workers' Compensation Program. The County maintains third party insurance coverage from a private insurance carrier for claims that exceed $650,000 per occurrence with an aggregate stop loss liability of $1,600,000, based on an annual policy term. The County has accrued a liability for workers' compensation claims that were incurred prior to year-end but were not paid until the following fiscal year. For purposes of estimating the unpaid claims liability as of December 31, 2018, the County's third party administrator computed the reserve liability based on the estimated cost of each outstanding claim from claims experience of similar claims. Changes in the balance of the workers' compensation claims liability for the past two (2) years is as follows:

Date	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimates	Claim Payments	End of Fiscal Year Liability
2018	$ 230,500	$ 1,352,048	$ (1,118,948)	$ 463,600
2017	713,357	153,500	(636,357)	230,500

Note 4 - Other Notes (Continued)

4-A. Risk Management (Continued)

The County also maintains a Group Health Benefits Self-Insurance Fund, which is an internal service fund, to account for resources used in providing employee benefits for medical, dental, disability, and losses of life claims. The County maintains third party insurance coverage from a private insurance carrier for claims that exceed $100,000 per employee with an aggregate stop loss liability of $6,900,000, based on an annual policy term using a 12/15 run out formula on specific employee claims and 12/12 run out on aggregate claims. Changes in the balance of the health and dental claims liability for the past three (3) years is as follows:

Date	Beginning of Fiscal Year Liability	Current Year Claims	Claim Payments and Changes in Esimates	End of Fiscal Year Liability
2018	$ 592,423	$ 15,914,659	$ (14,932,955)	$ 1,574,127
2017	853,736	11,246,746	(11,508,059)	592,423

4-B. Contingent Liabilities

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

The County is involved in a number of legal matters at December 31, 2018. In the opinion of County management, the outcome of these contingencies will not have a material effect on the financial position of the County.

The County has active construction projects as of December 31, 2018. At year-end, the County has contractual commitments on uncompleted contracts of approximately $16,237,791.

The County's open encumbrances lapse at year-end but are re-appropriated and become part of the subsequent year's budget because performance under the executory contract is expected in the next year. At December 31, 2018 the amount of the encumbrances expected to be honored upon performance by the vendor in the next year were as follows:

General Fund	$ 961,462
Unincorporated Area Service Fund	19,657
Non-major governmental funds	4,014
Total governmental funds	$ 985,133

Note 4 - Other Notes (Continued)

4-C. Joint Ventures

The County participates in the following joint ventures.

Atlanta Regional Commission – Under Georgia law, the County, in conjunction with other cities and counties in the ten-county metro Atlanta area are members of the Atlanta Regional Commission (ARC). Membership in ARC is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34, which provides for the organizational structure of the ARC. Membership in the ARC includes the chief elected official of each county and municipality of the area. During 2018 payments to ARC from the County amounted to $156,900. OCGA Section 50-8-39.1 provides that the member governments are liable for obligations of the ARC. The financial requirements of the County related to the ARC are limited to the amount of its annual dues. Separate financial statements may be obtained from the ARC's administrative office, 40 Courtland Street NE, Atlanta, GA 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 (13) members: three (3) members appointed by the Carroll County Library Board, four (4) members appointed by the Douglas County Library Board, and two (2) 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. The Library also receives funding from the State of Georgia and certain federal grants. Membership in the Library and participation in library services is at the discretion of each participating governmental agency. During 2018 payments to the Library from the County amounted to $292,000. The Board has the power to designate management, the power to retain unreserved 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 offices, 710 Rome Street, Carrollton, Georgia 30117.

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Note 4 - Other Notes (Continued)

4-D. Other Postemployment Benefits

Plan Administration and Benefits - The County, as authorized by the County Commission, administers a single-employer defined benefit other postemployment benefit plan (the "OPEB Plan"). The OPEB Plan is administered by the County management, under the direction of the County's Board of Commissioners. The Board of County Commissioners authorizes participation in the OPEB Plan and sets the contribution rates and benefits. Coverage under the OPEB Plan includes medical, prescription drug, and dental benefits for retirees and dependents. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75 and the OPEB Plan does not issue a separate, stand-alone financial report. Substantially all of the County's employees are eligible for the OPEB Plan; however, the requirements and sharing of costs between employer and employee vary depending on the employee's start date as follows:

For employees hired on or before January 1, 2001, the following eligibility requirements apply:

- For retired employees that are at least sixty-two (62) years of age and have a minimum of fifteen (15) years of continuous service, the County will provide an insurance package that includes life insurance equal to 50% of the retiree's ending salary, and medical and dental coverage at no cost to the retiree.

- For retired employees that are at least fifty-five (55) years of age and have a minimum of twenty-five (25) years of continuous service, the County will provide an insurance package that includes life insurance equal to 50% of the retiree's ending annual salary, and medical and dental coverage according to a cost-sharing 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 fifty-five (55) years of age and have a minimum of thirty (30) years of continuous service, the County will provide an insurance package that includes life insurance equal to 50% of the retiree's ending annual salary, and medical and dental coverage according to a cost-sharing progression schedule as follows:

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

Note 4 - Other Notes (Continued)

4-D. Other Postemployment Benefits (Continued)

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

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

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

Plan Membership - Membership of the OPEB Plan consisted of the following at January 1, 2018, the date of the latest actuarial valuation:

Active participants	986
Retirees and beneficiaries currently receiving benefits	176
Total	1,162

Contributions - The Board of Commissioners has elected to fund the OPEB plan on a "pay as you go" basis. Plan members, once retired, contribute to the plan based on number of years of creditable service. Per a County resolution, the County is required to contribute the current year benefit costs of the Plan which are not paid by the retiree. For the year ended December 31, 2018, the County contributed $1,737,840 for the pay as you go benefits for the OPEB Plan.

Total OPEB Liability of the County - Effective January 1, 2018, the County implemented the provisions of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, which significantly changed the County's accounting for OPEB amounts. The information disclosed below is presented in accordance with this new standard.

The County's total OPEB liability was measured as of December 31, 2017 and was determined by an actuarial valuation as of December 31, 2017.

Note 4 - Other Notes (Continued)

4-D. Other Postemployment Benefits (Continued)

Actuarial assumptions - The total OPEB liability in the December 31, 2017 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Discount Rate:	3.44%
Healthcare Cost Trend Rate:	7.25% - 4.75%, Ultimate Trend in 2028 (Pre-Medicare)
(including inflation)	5.38% - 4.75%, Ultimate Trend in 2022 (Medicare)
Inflation Rate:	3.00%
Salary increase:	3.00% to 5.50%, including inflation
Participation rate:	90%

Mortality rates were based on the RP-2000 Healthy Annuitant Mortality Table for Males or Females, as appropriate, with adjustments for mortality improvements based on Scale AA.

The actuarial assumptions used in the December 31, 2017 valuation were based on the results of an actuarial experience study performed concurrently with the December 31, 2017 valuation.

Discount rate - The discount rate used to measure the total OPEB liability was 3.44%. This was a decrease from the previous rate used, which was 3.78%. This rate was based on the year-end Bond Buyer General Obligation 20-year Municipal Bond Index published by The Bond Buyer.

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Note 4 - Other Notes (Continued)

4-D. Other Postemployment Benefits (Continued)

Changes in the Total OPEB Liability of the County - The changes in the total OPEB liability of the County for the year ended December 31, 2018, were as follows:

	Total OPEB Liability
Balances at 12/31/17	$ 82,672,696
Changes for the year:	
Service cost	2,981,443
Interest	3,103,656
Differences between expected and actual experience	(293,432)
Assumption changes	5,801,155
Benefit payments	(1,141,391)
Net changes	10,451,431
Balances at 12/31/18	$ 93,124,127

The required schedule of changes in the County's total OPEB liability and related ratios immediately following the notes to the financial statements presents multiyear trend information about the total OPEB liability.

Sensitivity of the total OPEB liability to changes in the discount rate - The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.44%) or 1-percentage-point higher (4.44%) than the current discount rate:

	1% Decrease (2.44%)	Discount Rate (3.44%)	1% Increase (4.44%)
Total OPEB liability	$ 113,425,634	$ 93,124,127	$ 77,374,900

Note 4 - Other Notes (Continued)

4-D. Other Postemployment Benefits (Continued)

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates - The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (6.25% decreasing to 3.75%) or 1-percentage-point higher (8.25% decreasing to 5.75%) than the current healthcare cost trend rates:

	1% Decrease (6.25% decreasing to 3.75%)	Discount Rate (7.25% decreasing to 4.75%)	1% Increase (8.25% decreasing to 5.75%)
Total OPEB liability	$ 76,982,934	$ 93,124,127	$ 114,450,984

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revisions as results are compared to past expectations and new estimates are made about the future. Actuarial calculations reflect a long-term perspective. Calculations are based on the substantive plan in effect as of December 31, 2017 and the current sharing pattern of costs between employer and inactive employees.

OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB - For the year ended December 31, 2018, the County recognized OPEB expense of $6,769,288. At December 31, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	$ 256,981
Changes in assumptions	5,080,515	-
Benefits payments subsequent to the measurement date	1,737,840	-
Total	$ 6,818,355	$ 256,981

Note 4 - Other Notes (Continued)

4-D. Other Postemployment Benefits (Continued)

The amounts reported as deferred outflows of resources related to OPEB resulting from County benefit payments subsequent to the measurement date, of $1,737,840, will be recognized as a decrease of the total OPEB liability in the year ending December 31, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ending December 31:		
2019	$	684,189
2020		684,189
2021		684,189
2022		684,189
2023		684,189
Thereafter		1,402,589
Total	$	4,823,534

4-E. Hotel/Motel Lodging Tax

The County imposes an 8% hotel/motel lodging tax for the purpose of promoting tourism as authorized in Georgia Law (O.C.G.A 48-13-51(b)(3)). The County 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. The other 37.5% of the revenues are used to transferred to the Unincorporated Service Area Fund.

Note 4 - Other Notes (Continued)

4-F. Tax Abatements

As authorized by the economic development laws of the State of Georgia, the Douglas County Board of Commissioners authorizes corporations which promote the development of industry, commerce, trade, tourism and employment opportunities in the County to participate in an ad valorem tax incentive 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 abatements are achieved through a reduction in the assessed value of the property. The duration of the abatement awarded to a participating corporation is determined by the points awarded through the tax incentive plan matrix adopted by the Board of Commissioners. A minimum of three (3) points is required for participation in the tax incentive plan.

The normal duration of a tax incentive plan awarded to a participating corporation may be extended up to two (2) years beyond its normal termination if 40% of the corporation's full-time employees are residents of Douglas County. The tax incentive plan may also be extended an additional year if the participating corporation exceeds its investment goal by 30%. The failure of a participating corporation to meet its projected investment, employment, and goals within twenty-four (24) months following its enrollment in the tax incentive plan constitutes a default which, if not resolved within a cure period, results in the termination of the tax incentive plan and an assessment of 100% of all taxes previously abated. If a participating corporation 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, 2018, the County abated real and personal property taxes totaling $2,701,121 under its tax incentive plan.

4-G. Change in Accounting Principle

During the year ended December 31, 2018, the County implemented the provisions of Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits other than Pensions*, for the reporting of the County's total OPEB liability. The effect of the restatement is as follows:

	Governmental Activities
Net position, beginning of year as previously reported	$ 200,791,755
Previously reported net OPEB obligation	50,823,724
Total OPEB liability	(82,672,696)
Deferred outflows of resources	1,141,391
Net position, beginning of year, as restated	$ 170,084,174

During fiscal year 2018, the Health Department adopted the provisions of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits other than Pensions*. The implementation of GASB 75 resulted in a change in reporting from the previous year. GASB 75 requires cost-sharing employers to record a liability and an expense within full accrual financial statements equal to their proportionate share of the net OPEB liability and expense for the cost-sharing plan. The following reflects the impact of the provisions of GASB Statement No. 75 on the financial statements:

Net position, beginning of year as previously reported	$ 1,105,709
Restatement	(505,480)
Net position, beginning of year, as restated	$ 600,229

4-H. Subsequent Events

In March of 2019, the County approved the issuance of $18,000,000 in tax anticipation notes. The note was issued for cash flow purposes related to the County operations and has a maturity date of December 31, 2019.

REQUIRED SUPPLEMENTARY INFORMATION

DOUGLAS COUNTY, GEORGIA

Required Supplementary Information

General Fund

Schedule of Revenues, Expenditures, and Changes in

Fund Balances - Budget and Actual (GAAP Basis)

For the Year Ended December 31, 2018

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes	$ 67,907,210	$ 67,911,694	$ 67,585,407	$ (326,287)
Licenses and permits	45,000	45,000	46,573	1,573
Intergovernmental	4,088,219	5,998,851	3,873,437	(2,125,414)
Charges for services	3,911,160	3,931,160	4,950,112	1,018,952
Fines and forfeitures	4,796,200	4,826,200	5,027,096	200,896
Interest earned	15,150	107,611	181,680	74,069
Contributions	25,001	50,750	81,405	30,655
Miscellaneous	46,692	196,692	111,383	(85,309)
TOTAL REVENUES	80,834,632	83,067,958	81,857,093	(1,210,865)
EXPENDITURES				
Current:				
General government:				
Board of commissioners	936,114	936,191	893,248	42,943
External affairs	154,339	167,095	157,537	9,558
Human resources	474,161	523,817	467,431	56,386
Finance	834,123	834,123	816,632	17,491
Purchasing	367,609	368,139	352,812	15,327
County attorney	698,465	698,465	701,184	(2,719)
Election board	548,870	674,601	604,591	70,010
Board of tax assessments	159,059	156,133	121,168	34,965
Tax commissioner	1,526,134	1,530,868	1,535,808	(4,940)
Property appraiser	1,033,215	1,036,141	983,152	52,989
Tax equalization board	77,897	77,897	44,011	33,886
Information services	1,173,899	1,536,383	1,380,180	156,203
Safety director	234,016	234,016	232,081	1,935
Building maintenance	1,476,474	3,846,188	1,591,675	2,254,513
Print shop	139,921	139,921	144,398	(4,477)
General appropriation	5,707,020	9,189,786	8,621,103	568,683
Records retention	155,606	302,732	148,560	154,172
Public relations	371,246	383,332	375,865	7,467
Total general government	16,068,168	22,635,828	19,171,436	3,464,392
Judicial:				
Superior court	579,890	680,478	536,348	144,130
Superior court felony drug court	551,922	739,531	633,493	106,038
District attorney	2,914,974	3,114,990	2,956,618	158,372
Clerk of superior court	2,220,540	2,339,307	2,106,783	232,524
Public defender and indigent cases	2,314,648	2,316,536	2,227,224	89,312
State court	789,187	832,935	800,063	32,872
Clerk of state court	534,101	538,601	533,052	5,549
State court solicitor	1,517,762	1,594,110	1,495,607	98,503
Magistrate court	768,270	768,475	720,186	48,289
Probate court	462,274	492,784	479,148	13,636
Juvenile court	1,670,394	1,670,394	1,582,882	87,512
Juvenile program	1,012,881	1,464,654	1,144,350	320,304
State DUI court	273,121	292,149	284,054	8,095
Total judicial	15,609,964	16,844,944	15,499,808	1,345,136
Public safety:				
Coroner	145,565	216,000	221,572	(5,572)
Sheriff	16,333,542	16,946,432	16,110,211	836,221
Jail	18,231,228	17,994,392	16,990,178	1,004,214
Emergency management	274,890	335,716	255,046	80,670
Total public safety	34,985,225	35,492,540	33,577,007	1,915,533

Continued

DOUGLAS COUNTY, GEORGIA

Required Supplementary Information

General Fund

Schedule of Revenues, Expenditures, and Changes in

Fund Balances - Budget and Actual (GAAP Basis)

For the Year Ended December 31, 2018

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
Public works:				
Roads	$ 2,420,954	$ 3,105,589	$ 2,467,606	$ 637,983
Administration	626,740	843,789	533,839	309,950
Traffic operations	1,074,542	1,207,759	1,080,876	126,883
Vehicle maintenance	1,281,650	1,377,448	1,345,929	31,519
Total public works	5,403,886	6,534,585	5,428,250	1,106,335
Parks, recreation and culture:				
Library	1,815,812	1,819,873	1,679,617	140,256
Parks and recreation	2,944,843	2,999,104	2,742,842	256,262
Aquatic center	843,538	843,538	788,570	54,968
Senior services center	393,296	394,970	386,671	8,299
Cultural arts council	52,799	52,799	52,799	-
Total parks, recreation and culture	6,050,288	6,110,284	5,650,499	459,785
Planning and community development				
Share house	8,820	8,820	8,820	-
Geographic information system and mapping	211,229	211,263	210,181	1,082
Economic Development Authority	343,000	343,000	343,000	-
Connect Douglas	2,773,530	3,645,317	1,199,219	2,446,098
Cooperative extension	134,120	134,120	134,239	(119)
Total planning and community development	3,470,699	4,342,520	1,895,459	2,447,061
Health and welfare:				
Board of Health	401,800	401,800	401,800	-
Community service board	123,480	123,480	123,480	-
Family and children services	82,908	82,908	82,908	-
Boys & girls club	14,700	14,700	14,700	-
Senior services	1,230,814	1,255,814	1,202,579	53,235
Total health and welfare	1,853,702	1,878,702	1,825,467	53,235
Debt service:				
Principal retirements	82,050	151,790	61,806	89,984
Interest and fiscal charges	30,000	214,278	184,277	30,001
Total debt service	112,050	366,068	246,083	119,985
TOTAL EXPENDITURES	83,553,982	94,205,471	83,294,009	10,911,462
DEFICIENCY OF REVENUES OVER EXPENDITURES	(2,719,350)	(11,137,513)	(1,436,916)	9,700,597
OTHER FINANCING SOURCES (USES)				
Transfers in	3,025,168	3,025,168	3,027,633	2,465
Transfers out	(5,822,610)	(5,343,729)	(5,343,724)	5
Issuance of capital leases	-	2,376,007	2,376,007	-
Proceeds from sale of capital assets	-	92,000	968,889	876,889
TOTAL OTHER FINANCING SOURCES (USES)	(2,797,442)	149,446	1,028,805	879,359
NET CHANGE IN FUND BALANCES	(5,516,792)	(10,988,067)	(408,111)	10,579,956
FUND BALANCES - BEGINNING OF YEAR	24,647,383	24,647,383	24,647,383	-
FUND BALANCES - END OF YEAR	$ 19,130,591	$ 13,659,316	$ 24,239,272	$ 10,579,956

DOUGLAS COUNTY, GEORGIA

Required Supplementary Information

Unincorporated Service Area Fund

Schedule of Revenues, Expenditures, and

Changes in Fund Balances - Budget and Actual (GAAP Basis)

For the Year Ended December 31, 2018

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes	$ 8,886,596	$ 8,886,596	$ 9,453,245	$ 566,649
Licenses and permits	400,500	400,500	1,808,375	1,407,875
Intergovernmental	2,260,607	2,302,171	2,346,236	44,065
Charges for services	2,537,750	2,537,750	3,234,583	696,833
Contributions and donations	-	22,000	42,203	20,203
Miscellaneous	10,000	17,104	18,952	1,848
TOTAL REVENUES	14,095,453	14,166,121	16,903,594	2,737,473
EXPENDITURES				
Current:				
Public safety	16,603,308	16,773,185	17,083,656	(310,471)
Public works	257,593	257,593	250,563	7,030
Planning and community development	1,466,565	1,519,656	1,413,012	106,644
Debt service:				
Principal retirements	171,419	171,419	166,405	5,014
Interest and fiscal charges	-	-	5,013	(5,013)
TOTAL EXPENDITURES	18,498,885	18,721,853	18,918,649	(196,796)
DEFICIENCY OF REVENUES OVER EXPENDITURES	(4,403,432)	(4,555,732)	(2,015,055)	2,540,677
OTHER FINANCING SOURCES (USES)				
Transfers in	12,341,158	12,277,420	5,614,497	(6,662,923)
Transfers out	(8,839,794)	(8,814,692)	(2,000,000)	6,814,692
TOTAL OTHER FINANCING SOURCES (USES)	3,501,364	3,462,728	3,614,497	151,769
NET CHANGE IN FUND BALANCES	(902,068)	(1,093,004)	1,599,442	2,692,446
FUND BALANCES - BEGINNING OF YEAR	4,197,347	4,197,347	4,197,347	-
FUND BALANCES - END OF YEAR	$ 3,295,279	$ 3,104,343	$ 5,796,789	$ 2,692,446

DOUGLAS COUNTY, GEORGIA

Required Supplementary Information

Schedule of Changes in the County's Total OPEB Liability and Related Ratios

For the Year Ended December 31

		2018
Total OPEB liability		
Service cost	$	2,981,443
Interest on total OPEB liability		3,103,656
Differences between expected and actual experience		(293,432)
Changes in actuarial assumptions		5,801,155
Benefit payments		(1,141,391)
Net change in total OPEB liability		10,451,431
Total OPEB liability - beginning		82,672,696
Total OPEB liability - ending	$	93,124,127
Covered-employee payroll	$	44,668,027
County's total OPEB liability as a percentage of covered-employee payroll		208.5%

Notes to the Schedule

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

The County is not accumulating assets in a trust fund that meets the criteria in paragraph 4 of GASB Statement No. 75 for payment of future OPEB benefits.

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

	2018	2017	2016
Total pension liability			
Service cost	$ 3,497,313	$ 3,064,080	$ 2,779,383
Interest on total pension liability	6,953,632	5,950,442	5,415,678
Differences between expected and actual experience	3,918,005	7,358,244	461,773
Changes in actuarial assumptions	215,188	3,676,417	2,978,782
Benefit payments, including refunds of employee contributions	(3,524,042)	(3,428,447)	(2,791,205)
Net change in total pension liability	11,060,096	16,620,736	8,844,411
Total pension liability - beginning	97,674,183	81,053,447	72,209,036
Total pension liability - ending (a)	$ 108,734,279	$ 97,674,183	$ 81,053,447
Plan fiduciary net position			
Contributions - employer	$ 6,113,115	$ 3,585,332	$ 3,101,149
Contributions - employee	2,256,843	2,169,086	2,050,558
Net investment income	7,855,811	3,075,921	332,401
Benefit payments, including refunds of employee contributions	(3,524,042)	(3,428,447)	(2,791,205)
Administrative expenses	(154,598)	(150,048)	(141,435)
Other changes	(169,682)	(80,150)	(241,338)
Net change in plan fiduciary net position	12,377,447	5,171,694	2,310,130
Plan fiduciary net position - beginning	50,646,669	45,474,975	43,164,845
Plan fiduciary net position - ending (b)	$ 63,024,116	$ 50,646,669	$ 45,474,975
County's net pension liability - ending (a) - (b)	$ 45,710,163	$ 47,027,514	$ 35,578,472
Plan fiduciary net position as a percentage of the total pension liability	58.0%	51.9%	56.1%
Covered payroll	$ 41,924,147	$ 39,119,100	$ 36,347,975
County's net pension liability as a percentage of covered payroll	109.0%	120.2%	97.9%

Notes to the Schedule

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

DOUGLAS COUNTY, GEORGIA

Required Supplementary Information
Schedule of County Contributions
For the Year Ended December 31

	2018	2017	2016	2015
Actuarially determined contribution	$ 4,261,127	$ 5,337,975	$ 4,282,242	$ 3,305,235
Contributions in relation to the actuarially determined contribution	4,261,127	6,113,115	3,585,332	3,101,149
Contribution deficiency (excess)	$ -	$ (775,140)	$ 696,910	$ 204,086
Covered payroll	43,480,888	41,924,147	39,119,100	36,347,975
Contributions as a percentage of Covered payroll	9.80%	14.58%	9.17%	8.53%

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

NON-MAJOR GOVERNMENTAL FUNDS

Funds generally used to account for tax supported activities which include the non-major special revenue funds and capital projects funds of the County

DOUGLAS COUNTY, GEORGIA

Combining Balance Sheet

Non-major Governmental Funds

December 31, 2018

	Non-major Special Revenue Funds	Non-major Capital Projects Funds	Total Non-major Governmental Funds
ASSETS			
Cash	$ 8,438,100	$ 2,196,917	$ 10,635,017
Investments	415,660	-	415,660
Receivables (net of allowance for uncollectibles):			
Taxes	89,417	-	89,417
Accounts	596,780	-	596,780
Due from other governments	-	469,960	469,960
Due from other funds	713,454	970,623	1,684,077
TOTAL ASSETS	$ 10,253,411	$ 3,637,500	$ 13,890,911
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	$ 987,730	$ 97,658	$ 1,085,388
Accrued salaries and payroll taxes	85,021	-	85,021
Due to other funds	14,669	233,207	247,876
TOTAL LIABILITIES	1,087,420	330,865	1,418,285
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - intergovernmental	-	243,873	243,873
TOTAL DEFERRED INFLOWS OF RESOURCES	-	243,873	243,873
FUND BALANCES			
Restricted:			
Law enforcement activities	3,810,008	-	3,810,008
Planning/community development	279,610	-	279,610
Emergency 911 services	3,811,982	-	3,811,982
Judicial services	650,173	-	650,173
Law library operations	600,853	-	600,853
Capital projects	13,365	2,151,370	2,164,735
Assigned - capital construction	-	1,143,699	1,143,699
Unassigned	-	(232,307)	(232,307)
TOTAL FUND BALANCES	9,165,991	3,062,762	12,228,753
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	$ 10,253,411	$ 3,637,500	$ 13,890,911

DOUGLAS COUNTY, GEORGIA

Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Non-major Governmental Funds
For the Year Ended December 31, 2018

	Non-major Special Revenue Funds	Non-major Capital Projects Funds	Total Non-major Governmental Funds
REVENUES			
Taxes	$ 1,039,333	$ -	$ 1,039,333
Intergovernmental	-	2,284,516	2,284,516
Charges for services	3,187,605	-	3,187,605
Fines and forfeitures	750,451	-	750,451
Interest earned	23,835	-	23,835
Contributions and donations	5,800	-	5,800
Miscellaneous	559,153	-	559,153
TOTAL REVENUES	5,566,177	2,284,516	7,850,693
EXPENDITURES			
Current:			
Judicial	342,717	-	342,717
Public safety	3,189,598	-	3,189,598
Planning and community development	1,105,694	-	1,105,694
Capital outlay	-	2,049,770	2,049,770
TOTAL EXPENDITURES	4,638,009	2,049,770	6,687,779
EXCESS OF REVENUES OVER EXPENDITURES	928,168	234,746	1,162,914
OTHER FINANCING SOURCES (USES)			
Transfers in	609	119,500	120,109
Transfers out	(418,515)	(1,000,000)	(1,418,515)
TOTAL OTHER FINANCING SOURCES (USES)	(417,906)	(880,500)	(1,298,406)
NET CHANGE IN FUND BALANCES	510,262	(645,754)	(135,492)
FUND BALANCES - BEGINNING OF YEAR	8,655,729	3,708,516	12,364,245
FUND BALANCES - END OF YEAR	$ 9,165,991	$ 3,062,762	$ 12,228,753

NON-MAJOR SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for specific revenue sources (other than fiduciary funds or capital projects funds) that are legally restricted or committed to expenditures for particular purposes.

The County's Non-major Special Revenue Funds are as follows:

Drug Abuse Treatment and Education Fund
Sidewalk Fund
Hotel/Motel Tax Fund
Emergency Telephone System Fund
Neighborhood Stabilization Program Fund
Victim Assistance Fund
Law Library Fund
District Attorney Fund
Inmate Commissary Fund
Law Enforcement Confiscated Assets Fund
Sheriff Other Programs Fund

DOUGLAS COUNTY, GEORGIA

Combining Balance Sheet

Non-major Special Revenue Funds

December 31, 2018

	Drug Abuse and Treatment Education Fund	Sidewalk Fund	Hotel/Motel Tax Fund	Emergency Telephone System Fund	Neighborhood Stabilization Program Fund
ASSETS					
Cash	$ 913,473	$ 13,365	$ -	$ 3,422,290	$ 390,080
Investments	-	-	-	-	-
Taxes receivable (net of allowance for uncollectibles)	-	-	89,417	-	-
Accounts receivable (net of allowance for uncollectibles)	23,547	-	-	555,708	-
Due from other funds	2,630	-	708,586	-	-
TOTAL ASSETS	$ 939,650	$ 13,365	$ 798,003	$ 3,977,998	$ 390,080
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
LIABILITIES					
Accounts payable	$ 7,446	$ -	$ 795,557	$ 74,257	$ 110,470
Accrued liabilities	-	-	2,446	77,090	-
Due to other funds	-	-	-	14,669	-
TOTAL LIABILITIES	7,446	-	798,003	166,016	110,470
FUND BALANCES					
Restricted:					
Law enforcement activities	932,204	-	-	-	-
Planning/community development	-	-	-	-	279,610
Emergency 911 services	-	-	-	3,811,982	-
Judicial services	-	-	-	-	-
Law library operations	-	-	-	-	-
Capital projects	-	13,365	-	-	-
TOTAL FUND BALANCES	932,204	13,365	-	3,811,982	279,610
TOTAL LIABILITIES AND FUND BALANCES	$ 939,650	$ 13,365	$ 798,003	$ 3,977,998	$ 390,080

Victim Assistance Fund	Law Library Fund	District Attorney Fund	Inmate Commissary Fund	Law Enforcement Confiscated Asset Fund	Sheriff Other Programs Fund	Total Non-major Special Revenue Funds
$ 327,681	185,193	$ 308,214	$ 491,468	$ 2,345,593	$ 40,743	$ 8,438,100
-	415,660	-	-	-	-	415,660
-	-	-	-	-	-	89,417
16,450	-	1,075	-	-	-	596,780
2,238	-	-	-	-	-	713,454
$ 346,369	$ 600,853	$ 309,289	$ 491,468	$ 2,345,593	$ 40,743	$ 10,253,411
$ -	$ -	$ -	$ -	$ -	$ -	$ 987,730
5,485	-	-	-	-	-	85,021
-	-	-	-	-	-	14,669
5,485	-	-	-	-	-	1,087,420
-	-	-	491,468	2,345,593	40,743	3,810,008
-	-	-	-	-	-	279,610
-	-	-	-	-	-	3,811,982
340,884	-	309,289	-	-	-	650,173
-	600,853	-	-	-	-	600,853
-	-	-	-	-	-	13,365
340,884	600,853	309,289	491,468	2,345,593	40,743	9,165,991
$ 346,369	$ 600,853	$ 309,289	$ 491,468	$ 2,345,593	$ 40,743	$ 10,253,411

DOUGLAS COUNTY, GEORGIA

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Non-major Special Revenue Funds

For the Year Ended December 31, 2018

	Drug Abuse and Treatment Education Fund	Sidewalk Fund	Hotel/Motel Tax Fund	Emergency Telephone System Fund	Neighborhood Stabilization Program Fund
REVENUES					
Taxes	$ -	$ -	$ 1,039,333	$ -	$ -
Charges for services	-	-	-	2,999,670	-
Fines and forfeitures	221,133	-	-	-	-
Interest earned	-	-	-	-	387
Contributions and donations	-	-	-	-	-
Miscellaneous	-	-	-	2,581	492,881
TOTAL REVENUES	221,133	-	1,039,333	3,002,251	493,268
EXPENDITURES					
Current:					
Judicial	-	-	-	-	-
Public safety	179,612	-	-	2,602,725	-
Planning and community development	-	-	889,992	-	215,702
TOTAL EXPENDITURES	179,612	-	889,992	2,602,725	215,702
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	41,521	-	149,341	399,526	277,566
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	(390,273)	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	(390,273)	-	-
NET CHANGE IN FUND BALANCES	41,521	-	(240,932)	399,526	277,566
FUND BALANCES - BEGINNING OF YEAR	890,683	13,365	240,932	3,412,456	2,044
FUND BALANCES - END OF YEAR	$ 932,204	$ 13,365	$ -	$ 3,811,982	$ 279,610

Victim Assistance Fund	Law Library Fund	District Attorney Fund	Inmate Commissary Fund	Law Enforcement Confiscated Asset Fund	Sheriff Other Programs Fund	Total Non-major Special Revenue Funds
$ -	$ -	$ -	$ -	$ -	$ -	$ 1,039,333
-	-	-	187,935	-	-	3,187,605
201,235	112,764	464	-	214,855	-	750,451
-	15,657	523	-	7,268	-	23,835
-		-	-	-	5,800	5,800
-	-	44,745	-	-	18,946	559,153
201,235	128,421	45,732	187,935	222,123	24,746	5,566,177
190,363	118,450	33,904	-	-	-	342,717
-	-	-	58,234	317,324	31,703	3,189,598
-	-	-	-	-	-	1,105,694
190,363	118,450	33,904	58,234	317,324	31,703	4,638,009
10,872	9,971	11,828	129,701	(95,201)	(6,957)	928,168
609	-	-	-	-	-	609
(27,633)	-	(609)	-	-	-	(418,515)
(27,024)	-	(609)	-	-	-	(417,906)
(16,152)	9,971	11,219	129,701	(95,201)	(6,957)	510,262
357,036	590,882	298,070	361,767	2,440,794	47,700	8,655,729
$ 340,884	$ 600,853	$ 309,289	$ 491,468	$ 2,345,593	$ 40,743	$ 9,165,991

DOUGLAS COUNTY, GEORGIA

Drug Abuse and Treatment Education Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (GAAP Basis)
For the Year Ended December 31, 2018

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Fines and forfeitrues	$ 211,200	$ 211,200	$ 221,133	$ 9,933
TOTAL REVENUES	211,200	211,200	221,133	9,933
EXPENDITURES				
Current:				
Public safety	211,200	410,278	179,612	230,666
TOTAL EXPENDITURES	211,200	410,278	179,612	230,666
NET CHANGE IN FUND BALANCES	-	(199,078)	41,521	240,599
FUND BALANCES - BEGINNING OF YEAR	890,683	890,683	890,683	-
FUND BALANCES - END OF YEAR	$ 890,683	$ 691,605	$ 932,204	$ 240,599

DOUGLAS COUNTY, GEORGIA

Sidewalk Fund

Schedule of Revenues, Expenditures, and

Changes in Fund Balance - Budget and Actual (GAAP Basis)

For the Year Ended December 31, 2018

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Interest earned	$ 50	$ 50	$ -	$ (50)
TOTAL REVENUES	50	50	-	(50)
EXPENDITURES				
Current:				
Public works	13,365	13,365	-	13,365
TOTAL EXPENDITURES	13,365	13,365	-	13,365
NET CHANGE IN FUND BALANCES	(13,315)	(13,315)	-	13,315
FUND BALANCES - BEGINNING OF YEAR	13,365	13,365	13,365	-
FUND BALANCES - END OF YEAR	$ 50	$ 50	$ 13,365	$ 13,315

DOUGLAS COUNTY, GEORGIA

Hotel/Motel Tax Fund

Schedule of Revenues, Expenditures, and

Changes in Fund Balance - Budget and Actual (GAAP Basis)

For the Year Ended December 31, 2018

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes	$ 636,000	$ 636,000	$ 1,039,333	$ 403,333
TOTAL REVENUES	636,000	636,000	1,039,333	403,333
EXPENDITURES				
Current:				
Planning and community development	313,340	314,367	889,992	(575,625)
TOTAL EXPENDITURES	313,340	314,367	889,992	(575,625)
EXCESS OF REVENUES OVER EXPENDITURES	322,660	321,633	149,341	(172,292)
OTHER FINANCING USES				
Transfers out	(238,500)	(238,500)	(390,273)	(151,773)
TOTAL OTHER FINANCING USES	(238,500)	(238,500)	(390,273)	(151,773)
NET CHANGE IN FUND BALANCES	84,160	83,133	(240,932)	(324,065)
FUND BALANCES - BEGINNING OF YEAR	240,932	240,932	240,932	-
FUND BALANCES - END OF YEAR	$ 325,092	$ 324,065	$ -	$ (324,065)

DOUGLAS COUNTY, GEORGIA

Emergency Telephone System Fund

Schedule of Revenues, Expenditures, and

Changes in Fund Balance - Budget and Actual (GAAP Basis)

For the Year Ended December 31, 2018

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Charges for services	$ 2,900,000	$ 2,900,000	$ 2,999,670	$ 99,670
Miscellaneous	-	-	2,581	2,581
TOTAL REVENUES	2,900,000	2,900,000	3,002,251	102,251
EXPENDITURES				
Current:				
Public safety	2,899,174	2,938,015	2,602,725	335,290
TOTAL EXPENDITURES	2,899,174	2,938,015	2,602,725	335,290
NET CHANGE IN FUND BALANCES	826	(38,015)	399,526	437,541
FUND BALANCES - BEGINNING OF YEAR	3,412,456	3,412,456	3,412,456	-
FUND BALANCES - END OF YEAR	$ 3,413,282	$ 3,374,441	$ 3,811,982	$ 437,541

DOUGLAS COUNTY, GEORGIA

Neighborhood Stabilization Program Fund

Schedule of Revenues, Expenditures, and

Changes in Fund Balance - Budget and Actual (GAAP Basis)

For the Year Ended December 31, 2018

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Intergovernmental	$ 1	$ 1	$ -	$ (1)
Interest earned	200	200	387	187
Miscellaneous	200,000	200,000	492,881	292,881
TOTAL REVENUES	200,201	200,201	493,268	293,067
EXPENDITURES				
Current:				
Planning and community development	200,201	200,201	215,702	(15,501)
TOTAL EXPENDITURES	200,201	200,201	215,702	(15,501)
NET CHANGE IN FUND BALANCES	-	-	277,566	277,566
FUND BALANCES - BEGINNING OF YEAR	2,044	2,044	2,044	-
FUND BALANCES - END OF YEAR	$ 2,044	$ 2,044	$ 279,610	$ 277,566

DOUGLAS COUNTY, GEORGIA

Victim Assistance Fund

Schedule of Revenues, Expenditures, and

Changes in Fund Balance - Budget and Actual (GAAP Basis)

For the Year Ended December 31, 2018

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Fines and forfeitures	$ 175,000	$ 175,000	$ 201,235	$ 26,235
TOTAL REVENUES	175,000	175,000	201,235	26,235
EXPENDITURES				
Current:				
Judicial	201,070	201,070	190,363	10,707
TOTAL EXPENDITURES	201,070	201,070	190,363	10,707
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(26,070)	(26,070)	10,872	36,942
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	609	609
Transfers out	(25,168)	(25,168)	(27,633)	(2,465)
TOTAL OTHER FINANCING SOURCES (USES)	(25,168)	(25,168)	(27,024)	(1,856)
NET CHANGE IN FUND BALANCES	(51,238)	(51,238)	(16,152)	35,086
FUND BALANCES - BEGINNING OF YEAR	357,036	357,036	357,036	-
FUND BALANCES - END OF YEAR	$ 305,798	$ 305,798	$ 340,884	$ 35,086

DOUGLAS COUNTY, GEORGIA

Law Library Fund

Schedule of Revenues, Expenditures, and

Changes in Fund Balance - Budget and Actual (GAAP Basis)

For the Year Ended December 31, 2018

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Fines and forfeitures	$ 100,000	$ 100,000	$ 112,764	$ 12,764
Interest earned	-	-	15,657	15,657
TOTAL REVENUES	100,000	100,000	128,421	28,421
EXPENDITURES				
Current:				
Judicial	603,100	603,100	118,450	484,650
TOTAL EXPENDITURES	603,100	603,100	118,450	484,650
NET CHANGE IN FUND BALANCES	(503,100)	(503,100)	9,971	513,071
FUND BALANCES - BEGINNING OF YEAR	590,882	590,882	590,882	-
FUND BALANCES - END OF YEAR	$ 87,782	$ 87,782	$ 600,853	$ 513,071

DOUGLAS COUNTY, GEORGIA

District Attorney Fund

Schedule of Revenues, Expenditures, and

Changes in Fund Balance - Budget and Actual (GAAP Basis)

For the Year Ended December 31, 2018

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Fines and forfeitures	$ 10,000	$ 10,000	$ 464	$ (9,536)
Interest	500	500	523	23
Miscellaneous	-	-	44,745	44,745
TOTAL REVENUES	10,500	10,500	45,732	35,232
EXPENDITURES				
Current:				
Judicial	371,977	371,977	33,904	338,073
TOTAL EXPENDITURES	371,977	371,977	33,904	338,073
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(361,477)	(361,477)	11,828	373,305
OTHER FINANCING USES				
Transfers out	-	-	(609)	(609)
TOTAL OTHER FINANCING USES	-	-	(609)	(609)
NET CHANGE IN FUND BALANCES	(361,477)	(361,477)	11,219	372,696
FUND BALANCES - BEGINNING OF YEAR	298,070	298,070	298,070	-
FUND BALANCES - END OF YEAR	$ (63,407)	$ (63,407)	$ 309,289	$ 372,696

DOUGLAS COUNTY, GEORGIA

Inmate Commissary Fund

Schedule of Revenues, Expenditures, and

Changes in Fund Balance - Budget and Actual (GAAP Basis)

For the Year Ended December 31, 2018

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Charges for services	$ 100,000	$ 100,000	$ 187,935	$ 87,935
TOTAL REVENUES	100,000	100,000	187,935	87,935
EXPENDITURES				
Current:				
Public safety	231,876	231,876	58,234	173,642
TOTAL EXPENDITURES	231,876	231,876	58,234	173,642
NET CHANGE IN FUND BALANCES	(131,876)	(131,876)	129,701	261,577
FUND BALANCES - BEGINNING OF YEAR	361,767	361,767	361,767	-
FUND BALANCES - END OF YEAR	$ 229,891	$ 229,891	$ 491,468	$ 261,577

DOUGLAS COUNTY, GEORGIA

Law Enforcement Confiscated Assets Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (GAAP Basis)
For the Year Ended December 31, 2018

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Fines and forfeitures	$ 100,000	$ 100,000	$ 214,855	$ 114,855
Interest earned	-	-	7,268	7,268
TOTAL REVENUES	100,000	100,000	222,123	122,123
EXPENDITURES				
Current:				
Public safety	2,281,125	2,281,125	317,324	1,963,801
TOTAL EXPENDITURES	2,281,125	2,281,125	317,324	1,963,801
NET CHANGE IN FUND BALANCES	(2,181,125)	(2,181,125)	(95,201)	2,085,924
FUND BALANCES - BEGINNING OF YEAR	2,440,794	2,440,794	2,440,794	-
FUND BALANCES - END OF YEAR	$ 259,669	$ 259,669	$ 2,345,593	$ 2,085,924

DOUGLAS COUNTY, GEORGIA

Sheriff Other Programs Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (GAAP Basis)
For the Year Ended December 31, 2018

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Contributions and donations	$ -	$ -	5,800	$ 5,800
Miscellaneous	10,000	10,000	18,946	8,946
TOTAL REVENUES	10,000	10,000	24,746	14,746
EXPENDITURES				
Current:				
Public safety	45,285	45,285	31,703	13,582
TOTAL EXPENDITURES	45,285	45,285	31,703	13,582
NET CHANGE IN FUND BALANCES	(35,285)	(35,285)	(6,957)	28,328
FUND BALANCES - BEGINNING OF YEAR	47,700	47,700	47,700	-
FUND BALANCES - END OF YEAR	$ 12,415	$ 12,415	$ 40,743	$ 28,328

UNINCORPORATED SERVICE AREA FUND

The County reports an Unincorporated Service Area Fund that is comprised of three (3) main activities for which the County adopts an annual budget. The combined Unincorporated Service Area Fund is comprised of the following three (3) funds:

Fire Protection Services & EMS
Animal Control Services
Unincorporated Areas Special District

DOUGLAS COUNTY, GEORGIA

2016 SPLOST Debt Service Fund

Schedule of Revenues, Expenditures, and

Changes in Fund Balance - Budget and Actual (GAAP Basis)

For the Year Ended December 31, 2018

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Interest earned	$ -	$ -	$ 164,118	$ 164,118
TOTAL REVENUES	-	-	164,118	164,118
EXPENDITURES				
Debt service:				
Principal	7,000,000	7,000,000	7,000,000	-
Interest	2,844,250	2,844,250	2,844,250	-
TOTAL EXPENDITURES	9,844,250	9,844,250	9,844,250	-
DEFICIENCY OF REVENUES OVER EXPENDITURES	(9,844,250)	(9,844,250)	(9,680,132)	164,118
OTHER FINANCING SOURCES (USES)				
Transfers in	9,844,250	9,844,250	17,669,250	7,825,000
Transfers out	-	-	(60,235)	(60,235)
TOTAL OTHER FINANCING SOURCES (USES)	9,844,250	9,844,250	17,609,015	7,764,765
NET CHANGE IN FUND BALANCES	-	-	7,928,883	7,928,883
FUND BALANCES - BEGINNING OF YEAR	8,550,604	8,550,604	8,550,604	-
FUND BALANCES - END OF YEAR	$ 8,550,604	$ 8,550,604	$ 16,479,487	$ 7,928,883

DOUGLAS COUNTY, GEORGIA

Unincorporated Service Area Fund - Fire Protection Services & EMS
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual (GAAP Basis)
For the Year Ended December 31, 2018

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Licenses and permits	$ 2,500	$ 2,500	$ 2,000	$ (500)
Intergovernmental	1,950,000	1,984,864	2,028,929	44,065
Charges for services	2,422,000	2,422,000	2,441,219	19,219
Miscellaneous	-	7,104	7,346	242
TOTAL REVENUES	4,374,500	4,416,468	4,479,494	63,026
EXPENDITURES				
Current:				
Public safety	15,113,040	15,204,692	15,675,331	(470,639)
Debt service:				
Principal retirements	171,419	171,419	166,405	5,014
Interest and fiscal charges	-	-	5,013	(5,013)
TOTAL EXPENDITURES	15,284,459	15,376,111	15,846,749	(470,638)
DEFICIENCY OF REVENUES OVER EXPENDITURES	(10,909,959)	(10,959,643)	(11,367,255)	(407,612)
OTHER FINANCING SOURCES				
Transfers in	10,987,228	10,909,959	10,909,956	(3)
TOTAL OTHER FINANCING SOURCES	10,987,228	10,909,959	10,909,956	(3)
NET CHANGE IN FUND BALANCES	77,269	(49,684)	(457,299)	(407,615)
FUND BALANCES - BEGINNING OF YEAR	1,117,118	1,117,118	1,117,118	-
FUND BALANCES - END OF YEAR	$ 1,194,387	$ 1,067,434	$ 659,819	$ (407,615)

DOUGLAS COUNTY, GEORGIA

Unincorporated Service Area Fund - Animal Control Services
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (GAAP Basis)
For the Year Ended December 31, 2018

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Intergovernmental	$ 310,607	$ 317,307	$ 317,307	$ -
Charges for services	50,100	50,100	71,813	21,713
Contributions and donations	-	22,000	42,203	20,203
TOTAL REVENUES	360,707	389,407	431,323	41,916
EXPENDITURES				
Current:				
Public safety	1,490,268	1,568,493	1,408,325	160,168
TOTAL EXPENDITURES	1,490,268	1,568,493	1,408,325	160,168
DEFICIENCY OF REVENUES OVER EXPENDITURES	(1,129,561)	(1,179,086)	(977,002)	202,084
OTHER FINANCING SOURCES				
Transfers in	1,115,430	1,128,961	1,128,960	(1)
TOTAL OTHER FINANCING SOURCES	1,115,430	1,128,961	1,128,960	(1)
NET CHANGE IN FUND BALANCES	(14,131)	(50,125)	151,958	202,083
FUND BALANCES - BEGINNING OF YEAR	349,535	349,535	349,535	-
FUND BALANCES - END OF YEAR	$ 335,404	$ 299,410	$ 501,493	$ 202,083

DOUGLAS COUNTY, GEORGIA

Unincorporated Service Area Fund - Unincorporated Areas Special District
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (GAAP Basis)
For the Year Ended December 31, 2018

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes	$ 8,886,596	$ 8,886,596	$ 9,453,245	$ 566,649
Licenses and permits	398,000	398,000	1,806,375	1,408,375
Charges for services	65,650	65,650	721,551	655,901
Miscellaneous	10,000	10,000	11,606	1,606
TOTAL REVENUES	9,360,246	9,360,246	11,992,777	2,632,531
EXPENDITURES				
Current:				
Public works	257,593	257,593	250,563	7,030
Planning and community development	1,466,565	1,519,656	1,413,012	106,644
TOTAL EXPENDITURES	1,724,158	1,777,249	1,663,575	113,674
EXCESS OF REVENUES OVER EXPENDITURES	7,636,088	7,582,997	10,329,202	2,746,205
OTHER FINANCING SOURCES (USES)				
Transfers in	238,500	238,500	390,273	151,773
Transfers out	(8,839,794)	(8,814,692)	(8,814,692)	-
TOTAL OTHER FINANCING SOURCES (USES)	(8,601,294)	(8,576,192)	(8,424,419)	151,773
NET CHANGE IN FUND BALANCES	(965,206)	(993,195)	1,904,783	2,897,978
FUND BALANCES - BEGINNING OF YEAR	2,730,694	2,730,694	2,730,694	-
FUND BALANCES - END OF YEAR	$ 1,765,488	$ 1,737,499	$ 4,635,477	$ 2,897,978

NON-MAJOR CAPITAL PROJECTS FUNDS

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

The County's Non-major Capital Projects Funds are as follows:

2010 Special Purpose Local Option Sales Tax Fund
Capital Transportation Fund
GRTA Arterial Road Fund

DOUGLAS COUNTY, GEORGIA

Combining Balance Sheet

Non-major Capital Projects Funds

December 31, 2018

	2002 SPLOST Fund	Capital Transportation Fund	GRTA Arterial Road Fund	Total Non-major Capital Projects Funds
ASSETS				
Cash and equivalents	$ 2,196,916	$ -	$ 1	$ 2,196,917
Due from other governments	-	226,087	243,873	469,960
Due from other funds	-	970,623	-	970,623
TOTAL ASSETS	$ 2,196,916	$ 1,196,710	$ 243,874	$ 3,637,500
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
Accounts payable	$ 44,647	$ 53,011	$ -	$ 97,658
Due to other funds	899	-	232,308	233,207
TOTAL LIABILITIES	45,546	53,011	232,308	330,865
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - intergovernmental	-	-	243,873	243,873
TOTAL DEFERRED INFLOWS OF RESOURCES	-	-	243,873	243,873
FUND BALANCES				
Restricted - capital construction	2,151,370	-	-	2,151,370
Assigned - capital construction	-	1,143,699	-	1,143,699
Uassigned	-	-	(232,307)	(232,307)
TOTAL FUND BALANCES	2,151,370	1,143,699	(232,307)	3,062,762
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES	$ 2,196,916	$ 1,196,710	$ 243,874	$ 3,637,500

DOUGLAS COUNTY, GEORGIA

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Non-major Capital Projects Funds

For the Year Ended December 31, 2018

	2002 SPLOST Fund	Capital Transportation Fund	GRTA Arterial Road Fund	Total Non-major Capital Projects Funds
REVENUES				
Taxes	$ -	$ -		$ -
Intergovernmental	-	321,472	1,963,044	2,284,516
TOTAL REVENUES	-	321,472	1,963,044	2,284,516
EXPENDITURES				
Capital outlay	560,235	1,277,807	211,728	2,049,770
TOTAL EXPENDITURES	560,235	1,277,807	211,728	2,049,770
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(560,235)	(956,335)	1,751,316	234,746
OTHER FINANCING SOURCES (USES)				
Transfers in	-	119,500	-	119,500
Transfers out	-	(1,000,000)	-	(1,000,000)
TOTAL OTHER FINANCING SOURCES (USES)	-	(880,500)	-	(880,500)
NET CHANGE IN FUND BALANCES	(560,235)	(1,836,835)	1,751,316	(645,754)
FUND BALANCES (DEFICIT) - BEGINNING OF YEAR	2,711,605	2,980,534	(1,983,623)	3,708,516
FUND BALANCES (DEFICIT) - END OF YEAR	$ 2,151,370	$ 1,143,699	$ (232,307)	$ 3,062,762

SPECIAL REPORT

The Special Report is applicable to the 2002 and 2016 Special 1 Percent Sales and Use Tax required by the State of Georgia.

DOUGLAS COUNTY, GEORGIA

Schedule of Projects Constructed with Special Purpose
Local Option Sales Tax Proceeds
For the Year Ended December 31, 2018

PROJECTS	ORIGINAL ESTIMATED COST	REVISED ESTIMATED COST	PRIOR YEARS	CURRENT YEAR	TOTAL	ESTIMATED PERCENTAGE OF COMPLETION
2002:						
Recreational facility, including a senior center	$ 48,888,600	$ 56,995,062	$ 56,995,062	$ -	$ 56,995,062	100%
Public safety facilities for fire protection and emergency medical services, and related capital equipment	12,056,400	13,841,812	13,154,515	7,220	13,161,735	95%
Road, street, and bridge outlay	41,055,000	54,762,274	52,740,914	553,015	53,293,929	97%
TOTAL 2002	$ 102,000,000	$ 125,599,148	$ 122,890,491	$ 560,235	$ 123,450,726	
2016:						
Transportation	$ 58,964,160	$ 58,964,160	$ 5,694,078	$ 2,572,030	$ 8,266,108	14%
Fire, EMS, and public radio system	36,997,120	36,997,120	1,482,126	14,584,630	16,066,756	43%
Parks and recreation	19,654,720	19,654,720	1,188,071	474,564	1,662,635	8%
City of Austell	48,000	48,000	5,296	7,644	12,940	27%
City of Douglasville	37,504,000	37,504,000	2,738,706	6,123,101	8,861,807	24%
City of Villa Rica	6,832,000	6,832,000	753,766	1,088,004	1,841,770	27%
TOTAL 2016	$ 160,000,000	$ 160,000,000	$ 11,862,043	$ 24,849,973	$ 36,712,016	
TOTAL 2002 and 2016	$ 262,000,000	$ 285,599,148	$ 134,752,534	$ 25,410,208	$ 160,162,742	

Reconciliation to Statement of Revenues, Expenditures, and Changes in Fund Balances:

2002 SPLOST Fund	$ 560,235
2016 SPLOST Fund	43,007,138
2016 SPLOST interest paid by intergovernmental revenues	(3,332,165)
2016 SPLOST transfers to 2016 SPLOST Debt Service for future debt service payments	(17,669,250)
2016 SPLOST interest paid out of 2016 SPLOST Debt Service	2,844,250
	$ 25,410,208

NOTE - the revised estimated cost and the total actual costs for the 2002 Sales Tax numbers above include funding for project costs in addition to sales tax, such as intergovernmental grants and contributions.

INTERNAL SERVICE FUNDS

To account for the financing of goods or services provided by one department to other departments or agencies on a cost-reimbursed basis.

The County's Internal Service Funds are as follows:

Health Insurance Fund
Workers' Compensation Fund

DOUGLAS COUNTY, GEORGIA

Combining Statement of Net Position

Internal Service Funds

December 31, 2018

	Group Health Insurance Fund	Workers' Compensation Fund	Total
ASSETS			
Current Assets:			
Cash	$ 43,569	$ -	$ 43,569
Accounts receivable	3,038	3,485	6,523
Due from other funds	-	568,756	568,756
TOTAL ASSETS	46,607	572,241	618,848
LIABILITIES			
Current Liabilities:			
Claims payable	1,574,127	463,600	2,037,727
Due to other funds	811,056	-	811,056
Total Current Liabilities	2,385,183	463,600	2,848,783
TOTAL LIABILITIES	2,385,183	463,600	2,848,783
NET POSITION (DEFICIT)			
Unrestricted	(2,338,576)	108,641	(2,229,935)
TOTAL NET POSITION (DEFICIT)	$ (2,338,576)	$ 108,641	$ (2,229,935)

DOUGLAS COUNTY, GEORGIA

Combining Statement of Revenues, Expenses and Changes in Net Position

Internal Service Funds

For the Year Ended December 31, 2018

	Group Health Insurance Fund	Workers' Compensation Fund	Total
OPERATING REVENUES			
Charges for services	$ 16,014,083	$ 787,016	$ 16,801,099
TOTAL OPERATING REVENUES	16,014,083	787,016	16,801,099
OPERATING EXPENSES			
Claims and excess premiums	14,600,214	1,239,908	15,840,122
Administration	921,273	56,139	977,412
TOTAL OPERATING EXPENSES	15,521,487	1,296,047	16,817,534
OPERATING INCOME (LOSS)	492,596	(509,031)	(16,435)
TRANSFERS			
Transfers in	700,000	-	700,000
Transfers out	-	(700,000)	(700,000)
Total transfers	700,000	(700,000)	-
CHANGE IN NET POSITION	1,192,596	(1,209,031)	(16,435)
NET POSITION (DEFICIT) - BEGINNING OF YEAR	(3,531,172)	1,317,672	(2,213,500)
NET POSITION (DEFICIT) - END OF YEAR	$ (2,338,576)	$ 108,641	$ (2,229,935)

DOUGLAS COUNTY, GEORGIA

Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2018

	Group Health Insurance Fund	Workers' Compensation Fund	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers and users	$ 13,833,919	$ 1,768,477	$ 15,602,396
Payments for claims and insurance premiums	(13,618,510)	(1,006,808)	(14,625,318)
Payments for administration	(921,273)	(64,336)	(985,609)
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	(705,864)	697,333	(8,531)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES			
Transfers in from other funds	700,000	-	700,000
Transfers out to other funds	-	(700,000)	(700,000)
NET CASH PROVIDED BY (USED IN) NON-CAPITAL FINANCING ACTIVITIES	700,000	(700,000)	-
NET DECREASE IN CASH AND CASH EQUIVALENTS	(5,864)	(2,667)	(8,531)
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	49,433	2,667	52,100
CASH AND CASH EQUIVALENTS - END OF YEAR	$ 43,569	$ -	$ 43,569
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES			
Operating income (loss)	$ 492,596	$ (509,031)	$ (16,435)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:			
(Increase) decrease:			
Receivables	(2,527)	631	(1,896)
Due from other funds	-	980,830	980,830
Increase (decrease):			
Claims payable	981,704	233,100	1,214,804
Accounts payable	-	(8,197)	(8,197)
Due to other funds	(2,177,637)	-	(2,177,637)
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	$ (705,864)	$ 697,333	$ (8,531)

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 Fiduciary Assets and Liabilities

Agency Funds

December 31, 2018

	Tax Commissioner	Clerk of Superior Court	Magistrate Court	Probate Court	Juvenile Court	State Court	Sheriff	Total
ASSETS								
Cash	$ 2,467,300	$ 2,155,228	$ 171,591	$ 24,552	$ 44,545	$ 200,340	$ 389,497	$ 5,453,053
Taxes receivable	5,513,215	-	-	-	-	-	-	5,513,215
TOTAL ASSETS	$ 7,980,515	$ 2,155,228	$ 171,591	$ 24,552	$ 44,545	$ 200,340	$ 389,497	$ 10,966,268
LIABILITIES								
Due to other governments and individuals	$ 7,980,515	$ 2,155,228	$ 171,591	$ 24,552	$ 44,545	$ 200,340	$ 389,497	$ 10,966,268
TOTAL LIABILITIES	$ 7,980,515	$ 2,155,228	$ 171,591	$ 24,552	$ 44,545	$ 200,340	$ 389,497	$ 10,966,268

DOUGLAS COUNTY, GEORGIA

Combining Statement of Changes in Assets and Liabilities

Agency Funds

For the Year Ended December 31, 2018

TAX COMMISSIONER	Balance January 1, 2018	Additions	Deductions	Balance December 31, 2018
ASSETS				
Cash	$ 2,303,306	$ 169,949,039	$ 169,785,045	$ 2,467,300
Taxes receivable	3,930,184	142,491,557	140,908,526	5,513,215
TOTAL ASSETS	$ 6,233,490	$ 312,440,596	$ 310,693,571	$ 7,980,515
LIABILITIES				
Due to other governments and individuals	$ 6,233,490	$ 312,440,596	$ 310,693,571	$ 7,980,515
TOTAL LIABILITIES	$ 6,233,490	$ 312,440,596	$ 310,693,571	$ 7,980,515

CLERK OF SUPERIOR COURT	Balance January 1, 2018	Additions	Deductions	Balance December 31, 2018
ASSETS				
Cash	$ 1,874,000	$ 7,481,596	$ 7,200,368	$ 2,155,228
TOTAL ASSETS	$ 1,874,000	$ 7,481,596	$ 7,200,368	$ 2,155,228
LIABILITIES				
Due to other governments and individuals	$ 1,874,000	$ 7,481,596	$ 7,200,368	$ 2,155,228
TOTAL LIABILITIES	$ 1,874,000	$ 7,481,596	$ 7,200,368	$ 2,155,228

MAGISTRATE COURT	Balance January 1, 2018	Additions	Deductions	Balance December 31, 2018
ASSETS				
Cash	$ 166,417	$ 1,247,595	$ 1,242,421	$ 171,591
TOTAL ASSETS	$ 166,417	$ 1,247,595	$ 1,242,421	$ 171,591
LIABILITIES				
Due to other governments and individuals	$ 166,417	$ 1,247,595	$ 1,242,421	$ 171,591
TOTAL LIABILITIES	$ 166,417	$ 1,247,595	$ 1,242,421	$ 171,591

DOUGLAS COUNTY, GEORGIA

Combining Statement of Changes in Assets and Liabilities

Agency Funds (Continued)

For the Year Ended December 31, 2018

PROBATE COURT	Balance January 1, 2018	Additions	Deductions	Balance December 31, 2018
ASSETS				
Cash	$ 25,079	$ 488,998	$ 489,525	$ 24,552
TOTAL ASSETS	$ 25,079	$ 488,998	$ 489,525	$ 24,552
LIABILITIES				
Due to other governments and individuals	$ 25,079	$ 488,998	$ 489,525	$ 24,552
TOTAL LIABILITIES	$ 25,079	$ 488,998	$ 489,525	$ 24,552

JUVENILE COURT	Balance January 1, 2018	Additions	Deductions	Balance December 31, 2018
ASSETS				
Cash	$ 65,616	$ 21,003	$ 42,074	$ 44,545
TOTAL ASSETS	$ 65,616	$ 21,003	$ 42,074	$ 44,545
LIABILITIES				
Due to other governments and individuals	$ 65,616	$ 21,003	$ 42,074	$ 44,545
TOTAL LIABILITIES	$ 65,616	$ 21,003	$ 42,074	$ 44,545

STATE COURT	Balance January 1, 2018	Additions	Deductions	Balance December 31, 2018
ASSETS				
Cash	$ 305,662	$ 3,496,918	$ 3,602,240	200,340
TOTAL ASSETS	$ 305,662	$ 3,496,918	$ 3,602,240	$ 200,340
LIABILITIES				
Due to other governments and individuals	$ 305,662	$ 3,496,918	$ 3,602,240	$ 200,340
TOTAL LIABILITIES	$ 305,662	$ 3,496,918	$ 3,602,240	$ 200,340

DOUGLAS COUNTY, GEORGIA

Combining Statement of Changes in Assets and Liabilities

Agency Funds (Continued)

For the Year Ended December 31, 2018

SHERIFF	Balance January 1, 2018	Additions	Deductions	Balance December 31, 2018
ASSETS				
Cash	$ 259,769	$ 1,071,679	$ 941,951	$ 389,497
TOTAL ASSETS	$ 259,769	$ 1,071,679	$ 941,951	$ 389,497
LIABILITIES				
Due to other governments and individuals	$ 259,769	$ 1,071,679	$ 941,951	$ 389,497
TOTAL LIABILITIES	$ 259,769	$ 1,071,679	$ 941,951	$ 389,497

TOTAL	Balance January 1, 2018	Additions	Deductions	Balance December 31, 2018
ASSETS				
Cash	$ 4,999,849	$ 183,756,828	$ 183,303,624	$ 5,453,053
Taxes receivable	3,930,184	142,491,557	140,908,526	5,513,215
TOTAL ASSETS	$ 8,930,033	$ 326,248,385	$ 324,212,150	$ 10,966,268
LIABILITIES				
Due to other governments and individuals	$ 8,930,033	$ 326,248,385	$ 324,212,150	$ 10,966,268
TOTAL LIABILITIES	$ 8,930,033	$ 326,248,385	$ 324,212,150	$ 10,966,268

Douglas County, Georgia

Certification of 9-1-1 Expenditures

For the Year Ended December 31st, 2018

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.		$	42,802
	Sprint PCS		$	33,882
	Southern Linc		$	140
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)	$	1,429,719
5b	Employee benefits	46-5-134(f)(1)(C)	$	571,132
6	Cost of training of employees who work as dispatchers or directors	46-5-134(f)(1)(D)	$	12,860
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)	$	15,540
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)	$	53,743
9c	Maintenance costs	46-5-134(f)(1)(G)	$	42,573

Douglas County, Georgia

Certification of 9-1-1 Expenditures

For the Year Ended December 31st, 2018

Line No.		O.C.G.A. Reference:		
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)	$	7,640
11	Logging recorders used at a public safety answering point to record telephone and radio traffic:			
11a	Lease costs	46-5-134(f)(1)(I)	$	
11b	Purchase costs	46-5-134(f)(1)(I)	$	
11c	Maintenance costs	46-5-134(f)(1)(I)	$	5,731
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)	$	5,215
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)	$	277,920

Douglas County, Georgia

Certification of 9-1-1 Expenditures

For the Year Ended December 31st, 2018

Line No.		O.C.G.A. Reference:	
17	Other expenditures not included in Lines 2 through 16 above. Identify by object and purpose.		
	Building Maintenance		$ 48,549
	Utilities		$ 53,666
	Sanitation Fee and Pest Control		$ 1,614
	Misc		$ 0
			$
			$
			$
			$
18	Total Expenditures (total of all amounts reported on Lines 2 through 17 above)		$ 2,602,725

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 6-20-19

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 6-20-19

Print Name of Chief Financial Officer Jennifer Hallman

Douglas County, Georgia
Grant Schedule
Georgia Department of Human Resources
For the Year Ended December 31, 2018

FAMILY CONNECTION PROGRAM - DHR CONTRACT #427-93-181800052

	CFDA	Budget	Actual	Remaining Balance
Revenues:				
Intergovernmental - State	N/A	$48,500	$48,500	$-
Expenditures:				
Health and welfare				
Contract services		48,500	48,500	-
		48,500	48,500	-
Excess of revenues over (under) expenditures		$-	$-	$-

FAMILY CONNECTION PROGRAM - DHR CONTRACT # 427-93-191900052

	CFDA	Budget	Actual	Remaining Balance
Revenues:				
Intergovernmental - State	N/A	$50,000	$7,378	$42,622
Expenditures:				
Health and welfare				
Contract services		50,000	7,378	42,622
		50,000	7,378	42,622
Excess of revenues over (under) expenditures		$-	$-	$-

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

Financial Trends

These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.

Revenue Capacity

These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.

Debt Capacity

These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the government's ability to issue additional debt in the future.

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant 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,									
	2009	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**
Expenses:										
General government	$ 13,585,109	$ 14,191,098	$ 13,644,727	$ 12,538,196	$ 13,573,319	$ 13,781,109	$ 15,716,039	$ 15,389,399	$ 18,528,308	$ 28,655,801
Judicial	11,011,229	11,137,903	11,358,495	11,584,448	12,053,508	12,436,057	14,483,783	15,378,975	14,954,928	16,271,799
Public safety	44,336,061	47,554,679	45,435,070	47,791,579	53,346,368	51,051,930	54,068,554	60,318,353	58,515,533	61,636,768
Public works	10,028,106	6,032,383	7,855,384	9,007,928	5,318,691	11,337,399	7,925,905	7,732,602	13,101,481	12,894,150
Parks, recreation and culture	1,502,006	1,700,418	5,948,810	6,655,265	6,979,313	7,292,494	8,066,083	8,072,633	8,274,499	8,917,402
Planning/community development	2,700,466	5,049,385	3,616,735	4,551,448	4,527,637	3,550,146	4,554,838	3,859,861	2,777,680	3,112,759
Health and welfare	6,066,321	5,355,402	2,584,269	1,691,697	1,728,150	1,726,645	2,130,816	1,915,695	2,911,299	3,311,169
Interest and fiscal charges	187,455	150,331	1,796,155	1,820,450	2,021,601	766,779	349,330	(17,101)	1,244,970	943,846
Total Expenses	89,416,753	91,171,599	92,239,645	95,641,011	99,548,587	101,942,559	107,295,348	112,650,417	120,308,698	135,743,694
Program Revenues:										
Charges for services:										
General government	2,451,596	2,399,280	2,329,369	2,416,608	2,376,940	2,702,909	1,209,971	$ 4,084,671	$ 1,719,409	$ 2,627,457
Judicial system	2,016,668	1,500,209	1,693,670	1,989,136	1,930,199	1,796,748	190,732	189,872	5,238,959	5,562,692
Public safety	10,119,838	9,483,325	10,631,575	9,445,886	9,677,180	10,413,504	11,630,994	12,269,779	5,449,360	7,073,620
Public works	967,966	505,751	894,414	909,304	892,359	950,304	907,578	903,237	897,112	894,435
Parks, recreation and culture	496,799	881,982	521,753	549,519	561,298	556,603	881,245	866,507	328,775	940,972
Planning/community development	626,073	448,421	519,981	558,204	487,504	528,577	718,787	426,332	606,596	565,794
Health and Welfare	-	-	-	-	-	-	-	-	379,315	1,678,735
Operating grants and contributions	1,795,370	2,859,424	2,696,123	2,303,021	2,491,963	2,813,982	5,264,459	5,163,232	4,681,075	5,057,081
Capital grants and contributions	3,889,753	5,028,051	6,877,196	2,166,650	3,376,915	2,584,171	3,431,112	3,562,732	5,722,412	6,868,142
Total Program Revenues	22,364,063	23,106,443	26,164,081	20,338,328	21,794,358	22,346,798	24,234,878	27,466,362	25,023,013	31,268,928
Net (Expense) Revenue	(67,052,690)	(68,065,156)	(66,075,564)	(75,302,683)	(77,754,229)	(79,595,761)	(83,060,470)	(85,184,055)	(95,223,866)	(104,474,766)
General Revenues:										
Taxes:										
Property	35,434,026	37,510,186	37,654,064	35,895,179	45,254,466	46,588,611	53,709,101	48,000,205	49,950,104	50,758,985
Sales	16,057,099	31,513,715	39,029,195	39,423,940	38,058,525	40,276,937	40,117,613	22,148,775	33,313,454	42,402,833
Insurance premium	3,514,807	3,418,404	4,007,535	4,281,315	4,449,739	4,696,183	5,028,879	5,351,530	5,725,981	6,174,210
Other	1,711,156	1,799,619	2,007,151	2,238,672	2,414,631	2,754,536	2,992,364	3,023,370	3,907,606	4,318,368
Unrestricted grants and contributions	-	-	-	-	-	-	-	-	-	-
Investment earnings	285,380	140,738	105,464	89,741	41,265	31,294	26,967	36,455	62,345	369,633
Gain on sale of capital assets	-	-	-	94,244	-	-	-	-	-	-
Miscellaneous	290,264	1,061,256	1,618,528	1,551,984	1,599,480	753,986	613,152	618,810	173,150	196,607
Transfers	-	-	-	-	-	-	-	(5,054)	-	-
Total General Revenues	57,292,732	75,443,918	84,421,937	83,575,075	91,818,106	95,101,547	102,488,076	79,174,091	93,132,639	104,220,636
Change in Net Position [1]	$ (9,759,958)	$ 7,378,762	$ 18,346,373	$ 8,272,392	$ 14,063,877	$ 15,505,786	$ 19,427,606	$ (6,009,964)	$ (2,091,227)	$ (254,130)

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,									
	2009	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**
Expenses:										
General government	15.2%	15.6%	14.8%	13.1%	13.6%	13.5%	14.7%	13.7%	15.5%	21.1%
Judicial	12.3%	12.2%	12.3%	12.1%	12.1%	12.2%	13.5%	13.6%	12.4%	12.0%
Public safety	49.6%	52.1%	49.3%	50.0%	53.6%	50.0%	50.4%	53.3%	48.6%	45.4%
Public works	11.2%	6.6%	8.5%	9.4%	5.4%	11.1%	7.4%	6.9%	10.9%	9.5%
Parks, recreation and culture	1.7%	1.9%	6.5%	6.9%	7.0%	7.2%	7.5%	7.2%	6.9%	6.6%
Planning/community development	3.0%	5.5%	3.9%	4.8%	4.6%	3.5%	4.2%	3.4%	2.3%	2.3%
Health and welfare	6.8%	5.9%	2.8%	1.8%	1.7%	1.7%	2.0%	1.7%	2.4%	2.4%
Interest and fiscal charges	0.2%	0.2%	1.9%	1.9%	2.0%	0.8%	0.3%	0.2%	1.0%	0.7%
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	11.0%	10.4%	8.9%	11.9%	10.9%	12.1%	5.0%	14.9%	6.9%	8.4%
Judicial system	9.0%	6.5%	6.5%	9.8%	8.9%	8.0%	0.8%	0.7%	21.1%	17.8%
Public safety	45.3%	41.0%	40.6%	46.4%	44.4%	46.6%	48.0%	44.7%	21.7%	22.6%
Public works	4.3%	2.2%	3.4%	4.5%	4.1%	4.3%	3.7%	3.3%	3.6%	2.9%
Parks, recreation and culture	2.2%	3.8%	2.0%	2.7%	2.6%	2.5%	3.6%	3.1%	1.3%	3.0%
Planning/community development	2.8%	1.9%	2.0%	2.7%	2.2%	2.4%	3.0%	1.5%	2.4%	1.8%
Health and welfare	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1.5%	5.4%
Operating grants and contributions	8.0%	12.4%	10.3%	11.3%	11.4%	12.6%	21.7%	18.8%	18.7%	16.2%
Capital grants and contributions	17.4%	21.8%	26.3%	10.7%	15.5%	11.5%	14.2%	13.0%	22.8%	22.0%
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	61.9%	49.7%	44.6%	42.9%	49.3%	49.0%	52.4%	60.6%	53.6%	48.7%
Sales	28.0%	41.8%	46.2%	47.2%	41.5%	42.4%	39.2%	28.0%	35.8%	40.7%
Insurance premium	6.1%	4.5%	4.8%	5.1%	4.8%	4.9%	4.9%	6.8%	6.1%	5.9%
Other	3.0%	2.4%	2.4%	2.7%	2.6%	2.9%	2.9%	3.8%	4.2%	4.1%
Unrestricted grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Investment earnings	0.0%	0.2%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.1%	0.4%
Gain on sale of capital assets	0.5%	0.0%	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%
Miscellaneous	0.5%	1.4%	1.9%	1.9%	1.7%	0.8%	0.6%	0.8%	0.2%	0.2%
Transfers	0.0%	1.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%
Total General Revenues	100.0%	101.4%	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 - Total (Unaudited)
Last Ten Calendar Years
(accrual basis of accounting)

	For the Calendar Year Ended December 31,									
Source	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**
Expenses:										
Governmental activities[1]	$ 89,416,753	$ 91,171,599	$ 92,239,645	$ 95,641,011	$ 99,548,587	$ 101,942,559	$ 107,295,348	$ 112,650,417	$ 120,308,698	$ 135,743,694
Business-type activities[2]	1,857,708	1,624,120	1,589,420	1,622,966	1,691,062	1,695,056	1,802,261	1,864,035	3,970,043	2,033,725
Total Expenses	91,274,461	92,795,719	93,829,065	97,263,977	101,239,649	103,637,615	109,097,609	114,514,452	124,278,741	137,777,419
Program Revenues:										
Governmental activities[1]	22,364,063	23,106,443	26,164,081	20,338,328	21,794,358	22,346,798	24,234,878	27,466,362	25,023,013	31,268,928
Business-type activities[2]	1,878,035	1,847,735	1,561,050	1,309,034	1,502,324	1,526,089	1,767,837	2,214,002	2,501,772	2,069,592
Total Program Revenues	24,242,098	24,954,178	27,725,131	21,647,362	23,296,682	23,872,887	26,002,715	29,680,364	27,524,785	33,338,520
Net (Expense) Revenue	(67,032,363)	(67,841,541)	(66,103,934)	(75,616,615)	(77,942,967)	(79,764,728)	(83,094,894)	(84,834,088)	(96,753,956)	(104,438,899)
General Revenues:										
Governmental activities[1]	57,292,732	75,443,918	84,421,937	83,575,075	91,818,106	95,101,547	102,488,076	79,174,091	93,132,640	104,220,636
Business-type activities[2]	892	290	6,548	136	5,958	169,445	175	5,276	137	1,804
Total General Revenues	57,293,624	75,444,208	84,428,485	83,575,211	91,824,064	95,270,992	102,488,251	79,179,367	93,132,777	104,222,440
Change in Net Position[3]	$ (9,738,739)	$ 7,602,667	$ 18,324,551	$ 7,958,596	$ 13,881,097	$ 15,506,264	$ 19,393,357	$ (5,654,721)	$ (3,621,179)	$ (216,459)

Notes:
[1] See Exhibit I

[2] See Exhibit III

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

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	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**
Expenses:										
Solid waste management	$ 1,857,708	$ 1,624,120	$ 1,589,420	$ 1,622,966	$ 1,691,062	$ 1,695,056	$ 1,802,261	$ 1,864,035	$ 3,970,043	$ 2,033,725
Program Revenues:										
Charges for services -										
Solid waste management	1,862,515	1,793,352	1,534,604	1,309,034	1,502,324	1,526,089	1,767,837	2,214,002	2,501,772	2,032,382
Operating grants and contributions	15,520	54,383	26,446	-	-	-	-	-	-	37,210
Total Program Revenues	1,878,035	1,847,735	1,561,050	1,309,034	1,502,324	1,526,089	1,767,837	2,214,002	2,501,772	2,069,592
Net (Expense) Revenue	20,327	223,615	(28,370)	(313,932)	(188,738)	(168,967)	(34,424)	349,967	(1,468,271)	35,867
General Revenues:										
Investment earnings	151	290	161	57	30	40	20	-	137	1,804
Gain on sale of capital assets	741	-	6,235	-	-	-	-	-	-	-
Miscellaneous	-	-	152	79	5,928	169,405	155	222	-	-
Transfers	-	-	-	-	-	-	-	5,054	-	-
Total General Revenues	892	290	6,548	136	5,958	169,445	175	5,276	137	1,804
Change in Net Position [1]	$ 21,219	$ 223,905	$ (21,822)	$ (313,796)	$ (182,780)	$ 478	$ (34,249)	$ 355,243	$ (1,468,134)	$ 37,671

Notes:

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

Data Source:

Applicable years' comprehensive annual financial report.

Douglas County, Georgia

Government-wide Net Position by Category [1] (Unaudited)

Last Ten Calendar Years

(accrual basis of accounting)

	December 31,									
	2009	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017 [3]**	**2018**
Governmental Activities										
Net investment in capital assets	$ 139,253,581	$ 152,508,567	$ 148,076,376	$ 182,791,972	$ 195,280,231	$ 210,489,674	$ 228,610,179	$ 249,176,807	$ 227,392,430	$ 223,105,443
Restricted	21,613,968	24,774,752	52,698,495	33,072,620	33,159,865	33,450,483	36,077,406	21,004,690	28,236,208	46,299,186
Unrestricted	973,466	(8,063,542)	(13,208,721)	(19,845,839)	(18,703,270)	(18,697,545)	(48,389,273)	(59,893,149)	(85,544,464)	(99,574,585)
Subtotal Governmental Activities Net Position	161,841,015	169,219,777	187,566,150	196,018,753	209,736,826	225,242,612	216,298,312	210,288,348	170,084,174	169,830,044
Business-type Activities										
Net investment in capital assets	2,427,328	2,326,718	2,250,281	2,138,904	2,027,520	1,939,053	1,892,764	1,851,457	1,896,590	1,954,743
Unrestricted	(1,914,568)	(1,590,053)	(1,535,438)	(1,737,857)	(1,809,253)	(1,720,308)	(1,987,990)	(1,591,440)	(3,036,494)	(3,056,976)
Subtotal Business-type Activities Net Position	512,760	736,665	714,843	401,047	218,267	218,745	(95,226)	260,017	(1,139,904)	(1,102,233)
Primary Government										
Net investment in capital assets	141,680,909	154,835,285	150,326,657	150,326,657	197,307,751	212,428,727	230,502,943	251,028,264	229,289,020	225,060,186
Restricted	21,613,968	24,774,752	52,698,495	52,698,495	33,159,865	33,450,483	36,077,406	21,004,690	28,236,208	46,299,186
Unrestricted [2]	(941,102)	(9,653,595)	(14,744,159)	(14,744,159)	(20,512,523)	(20,417,853)	(50,377,263)	(61,484,589)	(88,580,958)	(102,631,561)
Total Primary Government Net Position	$ 162,353,775	$ 169,956,442	$ 188,280,993	$ 188,280,993	$ 209,955,093	$ 225,461,357	$ 216,203,086	$ 210,548,365	$ 168,944,270	$ 168,727,811

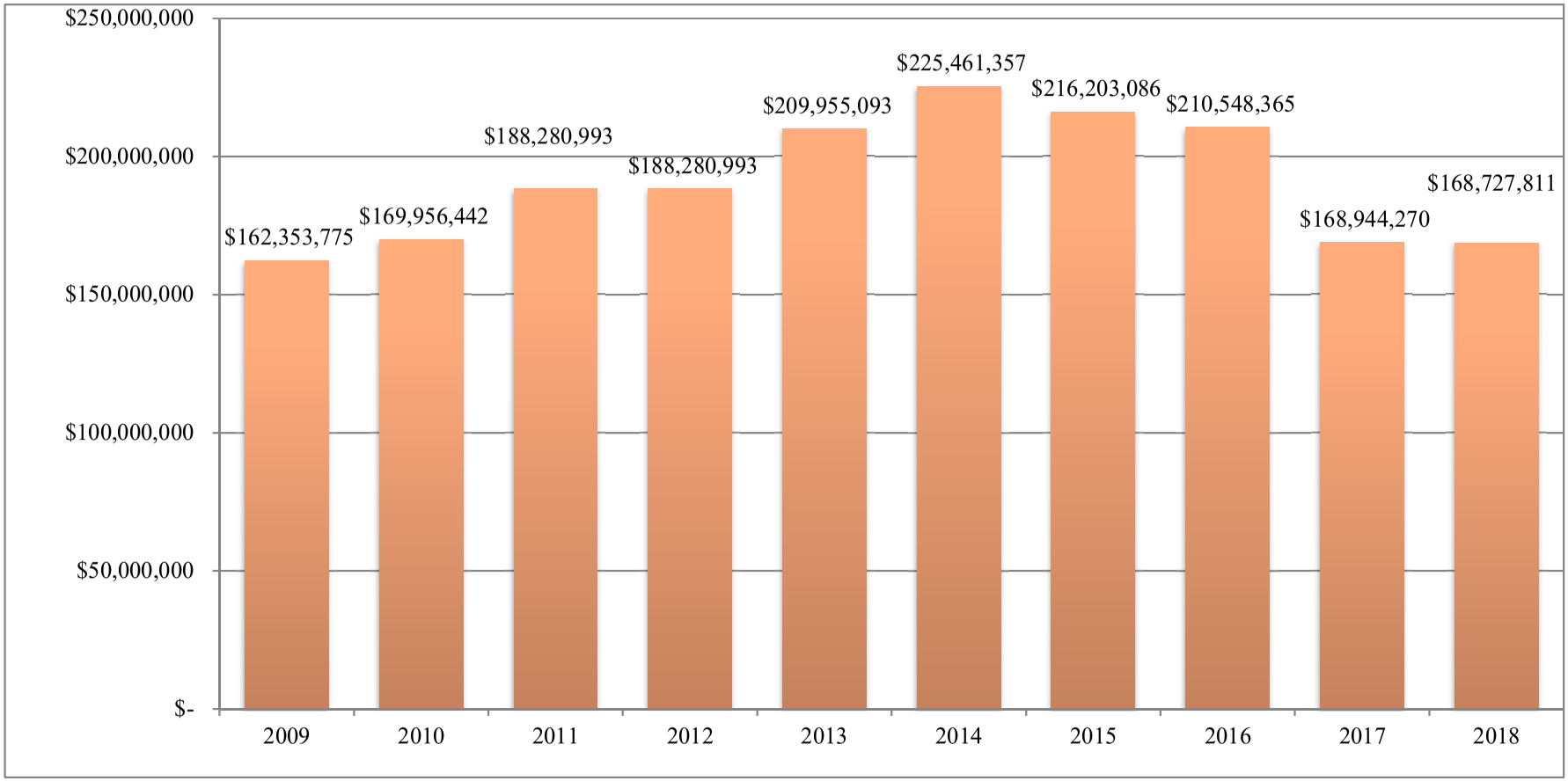
Notes:

[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.

[3] The 2017 Governmental Activities net position was restated to reflect the implementation of GASB Statement No. 75.

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



Douglas County, Georgia

General Governmental Revenues by Source (Unaudited) [1]

Last Ten Calendar Years

(modified accrual basis of accounting)

	For the Calendar Year Ended December 31,									
	2009	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**
Revenue Source	**Amounts**									
Taxes	$ 57,167,726	$ 57,329,291	$ 73,656,850	$ 82,824,316	$ 82,184,350	$ 90,370,261	$ 94,222,318	$ 102,081,320	$ 93,548,537	$ 103,558,170
Licenses and permits	1,653,299	1,244,208	1,014,080	935,321	1,049,998	1,102,716	1,345,033	1,850,191	570,240	1,854,948
Intergovernmental	3,806,330	8,155,742	7,874,031	7,230,132	3,910,464	6,163,018	5,239,175	8,533,476	7,502,576	11,836,354
Charges for services	7,351,622	8,722,239	8,595,569	8,895,976	8,765,900	8,347,695	9,085,373	9,199,524	9,667,031	11,372,300
Fines and forfeitures	6,734,996	6,775,033	5,589,447	6,432,926	5,660,840	6,175,124	6,207,621	6,270,616	5,716,743	5,777,547
Investment earnings	1,010,903	284,876	180,059	323,679	215,620	49,164	33,538	27,932	540,926	1,520,659
Miscellaneous	168,957	331,353	1,185,841	1,673,288	1,721,577	1,769,578	903,998	753,686	545,262	818,896
Total revenues	$ 77,893,833	$ 82,842,742	$ 98,095,877	$ 108,315,638	$ 103,508,749	$ 113,977,556	$ 117,037,056	$ 128,716,745	$ 118,091,315	$ 136,738,874
% change from prior year	-18.8%	6.4%	18.4%	10.4%	-4.4%	10.1%	2.7%	10.0%	-8.3%	15.8%
	Percentage of Total									
Taxes	73.4%	69.2%	75.1%	76.5%	79.4%	79.4%	80.5%	79.3%	79.2%	75.7%
Licenses and permits	2.1%	1.5%	1.0%	0.9%	1.0%	1.0%	1.1%	1.4%	0.5%	1.4%
Intergovernmental	4.9%	9.8%	8.0%	6.7%	3.8%	5.4%	4.5%	6.6%	6.4%	8.7%
Charges for services	9.4%	10.5%	8.8%	8.2%	8.5%	7.3%	7.8%	7.2%	8.3%	8.3%
Fines and forfeitures	8.7%	8.3%	5.7%	5.9%	5.5%	5.4%	5.3%	4.9%	4.8%	4.2%
Investment earnings	1.3%	0.3%	0.2%	0.3%	0.2%	0.0%	0.0%	0.0%	0.5%	1.1%
Miscellaneous	0.2%	0.4%	1.2%	1.5%	1.6%	1.5%	0.8%	0.6%	0.5%	0.7%
Total revenues	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

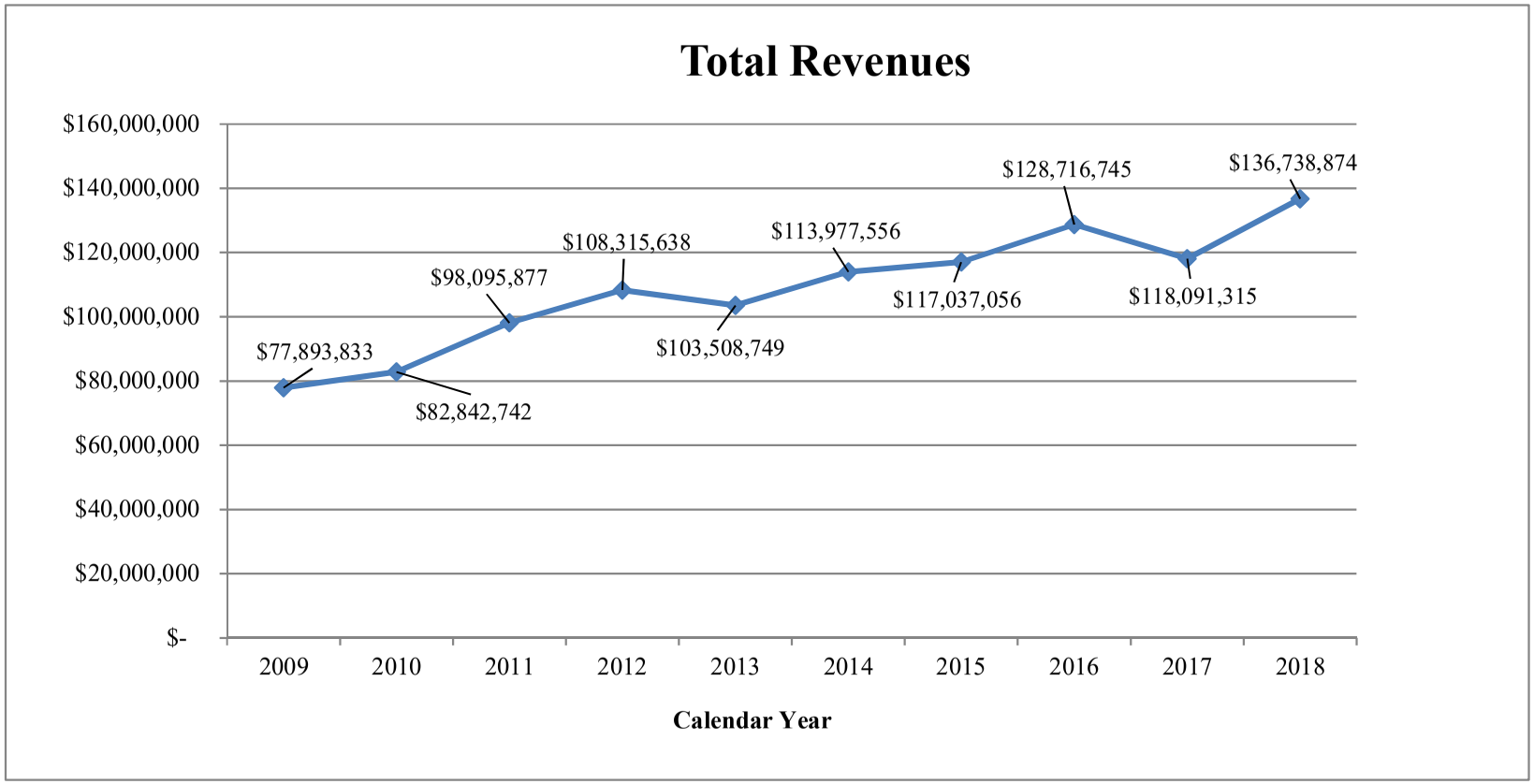
Notes:

[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					
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
2017	49,950,104	16,922,648	17,652,602	5,725,981	3,297,202	93,548,537
2018	50,758,985	16,922,648	25,480,185	6,174,210	4,222,142	103,558,170
% Change in Dollars Over 10 Years	45.4%	6.0%	25680.0%	75.7%	48.0%	80.6%
	Percentage of Total					
2009	57.8%	30.6%	0.7%	6.3%	4.6%	100.0%
2010	60.9%	27.8%	0.2%	6.1%	5.0%	100.0%
2011	48.6%	22.1%	20.7%	4.6%	4.0%	100.0%
2012	43.8%	20.8%	26.3%	4.8%	4.3%	100.0%
2013	42.6%	21.0%	27.0%	5.2%	4.2%	100.0%
2014	48.9%	18.0%	24.1%	4.9%	4.1%	100.0%
2015	47.9%	17.8%	25.0%	5.0%	4.3%	100.0%
2016	52.0%	16.2%	23.1%	4.9%	3.8%	100.0%
2017	60.3%	20.7%	7.4%	6.8%	4.8%	100.0%
2018	49.0%	16.3%	24.6%	6.0%	4.1%	100.0%

Notes:

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

Data Source:

Applicable years' comprehensive annual financial report and Finance Department.

Douglas County, Georgia

Chart-Tax Revenues by Source - Governmental Funds (Unaudited)

Last Ten Calendar Years

(modified accrual basis of accounting)

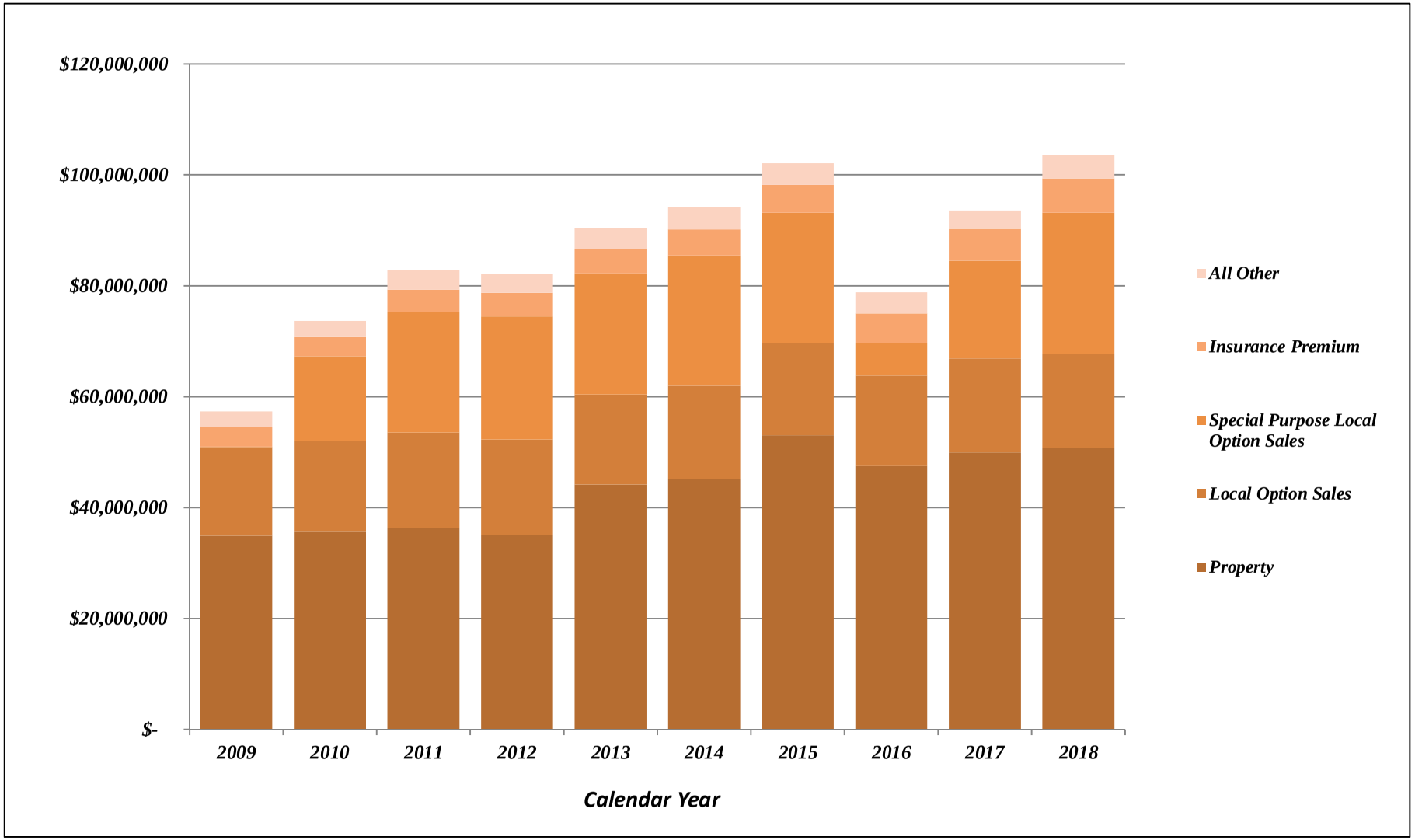


Exhibit VIII

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	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**
Current:										
General government	$ 12,184,299	$ 13,164,891	$ 11,554,563	$ 10,908,962	$ 11,952,217	$ 12,670,603	$ 13,784,423	$ 13,210,039	18,665,720	20,001,441
Judicial	9,999,046	10,195,441	10,136,429	10,507,508	11,408,765	11,937,778	13,441,752	14,025,668	14,664,560	15,842,525
Public safety	39,096,687	39,313,871	40,659,973	41,239,047	44,461,112	46,333,633	46,923,138	54,551,024	52,846,486	53,850,261
Public works	7,499,322	4,380,484	4,725,357	5,189,087	6,186,338	5,213,724	5,433,757	5,355,692	7,965,097	8,581,903
Parks, recreation and culture	4,799,569	5,862,375	5,006,588	5,059,537	5,186,342	5,534,717	5,935,365	5,937,363	5,857,579	5,650,499
Planning/community development	2,693,043	4,567,106	3,397,487	3,407,246	4,506,671	3,127,729	4,123,733	3,332,267	2,900,898	3,001,153
Health and welfare	1,435,117	1,629,390	1,597,425	1,535,898	1,617,266	1,615,839	1,949,630	1,775,360	2,837,363	3,238,479
Other	27,279	5,028	-	-	-	-	-	-	3,497,768	7,218,749
Total Current	77,734,362	79,118,586	77,077,822	77,847,285	85,318,711	86,434,023	91,591,798	98,187,413	109,235,471	117,385,010
% Change From Prior Year	-2.8%	1.8%	-2.6%	1.0%	9.6%	1.3%	6.0%	7.2%	11.3%	7.5%
Capital Outlay	7,441,646	17,835,780	76,642,158	38,085,114	3,888,753	5,587,406	4,831,419	7,221,788	3,305,743	16,435,814
% Change From Prior Year	0.0%	139.7%	329.7%	-50.3%	-89.8%	43.7%	-13.5%	49.5%	-54.2%	397.2%
Debt Service										
Principal retirement	845,000	870,000	5,760,000	16,825,000	18,941,143	19,149,768	20,216,881	19,714,474	506,634	7,228,211
Interest and fiscal charges	172,075	144,318	2,084,761	4,272,533	3,633,232	2,751,753	1,934,736	958,118	1,485,992	3,033,540
Bond issuance costs	-	-	498,545	-	-	-	-	-	577,869	-
Total Debt Service	1,017,075	1,014,318	8,343,306	21,097,533	22,574,375	21,901,521	22,151,617	20,672,592	2,570,495	10,261,751
% Change From Prior Year	-2.7%	-0.3%	722.6%	152.9%	7.0%	-3.0%	1.1%	-6.7%	-87.6% [2]	299.2% [2]
Total Expenditures	$ 86,193,083	$ 97,968,684	$ 162,063,286	$ 137,029,932	$ 111,781,839	$ 113,922,950	$ 118,574,834	$ 126,081,793	$ 115,111,709	$ 144,082,575
% Change From Prior Year	1.3%	13.7%	65.4%	-15.4%	-18.4%	1.9%	4.1%	6.3%	-8.7%	25.2%
Debt Service as a % of Noncapital Expenditures	1.3%	1.3%	9.8%	21.3%	20.9%	20.2%	19.5%	17.4%	2.4%	8.4%

Notes:

[1] Includes all governmental fund types.

[2] The County issued Series 2010 SPLOST Bonds which were paid in full in 2016, thus the decrease in total debt service for 2017. The 2016 SPLOST referndum included $60,385,000 of SPLOST Bonds which were interest only in 2017, with principal payments beginning in 2018, thus the large increase in the ratio of debt service expenditures.

Data Source:

Applicable years' comprehensive annual financial report.

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,									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Function	**Amounts**									
Current:										
General government	$ 12,184,299	$ 13,164,891	$ 11,554,563	$ 10,908,962	$ 11,952,217	$ 12,670,603	$ 13,784,423	$ 13,210,039	$ 18,665,720	$ 20,001,441
Judicial	9,999,046	10,195,441	10,136,429	10,507,508	11,408,765	11,937,778	13,441,752	14,025,668	14,664,560	15,842,525
Public safety	39,096,687	39,313,871	40,659,973	41,239,047	44,461,112	46,333,633	46,923,138	54,551,024	52,846,486	53,850,261
Public works	7,499,322	4,380,484	4,725,357	5,189,087	6,186,338	5,213,724	5,433,757	5,355,692	7,965,097	8,581,903
Parks, recreation and culture	4,799,569	5,862,375	5,006,588	5,059,537	5,186,342	5,534,717	5,935,365	5,937,363	5,857,579	5,650,499
Planning/community development	2,693,043	4,567,106	3,397,487	3,407,246	4,506,671	3,127,729	4,123,733	3,332,267	2,900,898	3,001,153
Health and welfare	1,435,117	1,629,390	1,597,425	1,535,898	1,617,266	1,615,839	1,949,630	1,775,360	2,837,363	3,238,479
Other	27,279	5,028	-	-	-	-	-	-	3,497,768	7,218,749
Total Current	$ 77,734,362	$ 79,118,586	$ 77,077,822	$ 77,847,285	$ 85,318,711	$ 86,434,023	$ 91,591,798	$ 98,187,413	$ 109,235,471	$ 117,385,010
	Percentage of Total									
Current:										
General government	23.7%	15.6%	15.7%	16.6%	15.0%	14.0%	14.0%	14.7%	15.1%	17.0%
Judicial	10.1%	13.0%	12.9%	12.9%	13.1%	13.5%	13.4%	13.8%	14.7%	13.5%
Public safety	44.6%	50.7%	50.3%	49.7%	52.8%	53.0%	52.1%	53.6%	51.2%	45.9%
Public works	5.2%	7.5%	9.6%	5.5%	6.1%	6.6%	7.2%	6.0%	5.9%	7.3%
Parks, recreation and culture	6.0%	6.6%	6.2%	7.4%	6.5%	6.5%	6.1%	6.4%	6.5%	4.8%
Planning/community development	3.1%	3.9%	3.5%	5.8%	4.4%	4.4%	5.3%	3.6%	0.0% 4.5%	0.0% 2.6%
Health and welfare	3.4%	2.5%	1.8%	2.1%	2.1%	2.0%	1.9%	1.9%	2.1%	2.8%
Other	3.9%	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	6.1%
Total Current	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

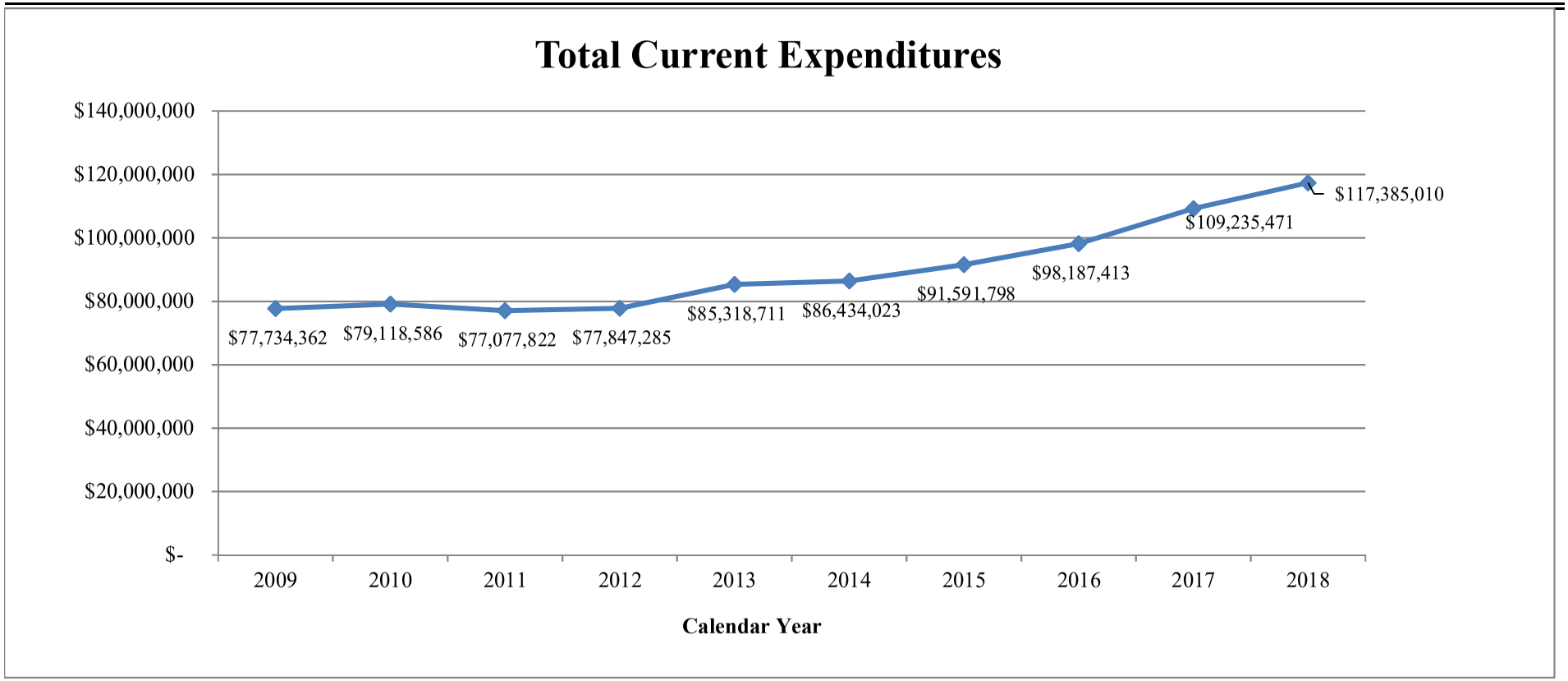
Notes:

[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	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**
Total Revenues	$ 77,893,833	$ 82,842,742	$ 98,095,877	$ 108,315,638	$ 103,508,749	$ 113,977,556	$ 117,037,056	$ 128,716,745	$ 118,091,315	$ 136,738,874
Total Expenditures	86,193,083	97,968,684	162,063,286	137,029,932	111,781,839	113,922,950	118,574,834	126,081,793	115,111,709	144,082,575
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,299,250)	(15,125,942)	(63,967,409)	(28,714,294)	(8,273,090)	54,606	(1,537,778)	2,634,952	2,979,606	(7,343,701)
Other Financing Sources (Uses)										
Sale of capital assets	2,326	22,892	19,916	94,244	64,399	184,852	75,009	271,806	114,822	968,889
Issuance of bonds	-	-	97,245,000	-	-	-	-	-	60,385,000	-
Inception of capital lease	-	-	-	610,603	354,333	176,471	19,234	369,989	-	2,376,007
Premium on issue	-	-	9,090,539	-	-	-	-	-	6,145,688	-
Transfers in	982,249	5,300,843	27,463,179	23,363,846	27,880,481	25,850,650	40,093,965	34,611,721	20,271,552	26,491,724
Transfers out	(982,249)	(5,300,843)	(27,995,328)	(23,363,846)	(27,880,481)	(27,850,650)	(40,093,965)	(35,116,775)	(20,271,552)	(26,491,724)
Total Other Financing Sources (Uses)	2,326	22,892	105,823,306	704,847	418,732	(1,638,677)	94,243	136,741	66,645,510	3,344,896
Net Change in Fund Balances	$ (8,296,924)	$ (15,103,050)	$ 41,855,897	$ (28,009,447)	$ (7,854,358)	$ (1,584,071)	$ (1,443,535)	$ 2,771,693	$ 69,625,116	$ (3,998,805)

Data Source:
Applicable years' comprehensive annual financial report.

Douglas County, Georgia

Fund Balances - Governmental Funds (Unaudited)

Last Ten Calendar Years

(modified accrual basis of accounting)

	At December 31,									
	2009	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**
General Fund										
Nonspendable	$ -	$ 1,055,865	$ 1,071,090	$ 1,149,136	$ 1,401,923	$ 1,348,311	$ 1,391,424	$ 1,506,194	$ 3,290,869	$ 1,857,618
Restricted	2,771,076	-	-	-	-	-	-	-	-	2,225,141
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	-	711,058	2,174,918	1,232,877	6,754,683	3,632,429	15,187,636	12,765,982	11,381,473	10,792,082
Unassigned	9,152,642	6,714,541	8,570,103	11,601,939	13,896,005	18,256,682	16,129,025	14,184,103	9,975,041	9,364,431
Subtotal General Fund	11,923,718	8,481,464	11,816,111	13,983,952	22,052,611	23,237,422	32,708,085	28,456,279	24,647,383	24,239,272
General Fund Percentage Change	7.1%	-28.9%	39.3%	18.3%	57.7%	5.4%	40.8%	-13.0%	-13.4%	-1.7%
All Other Governmental Funds										
Restricted	13,846,422	24,083,386	72,181,352	37,851,690	31,372,785	32,616,922	34,139,599	18,753,659	89,302,772	86,102,938
Committed	-	593,644	1,416,900	1,286,699	2,151,957	2,166,112	1,937,807	2,251,031	-	-
Assigned	-	-	-	-	-	-	-	-	4,447,187	2,305,011
Unassigned										
Special Revenue Funds	7,693,611	-	-	-	-	-	-	-	-	-
Debt Service Funds	(20,522)	-	-	-	-	-	-	-	-	-
Capital Projects Funds	(434,820)	-	-	(524,314)	(364,877)	(1,332,551)	(1,861,432)	(2,672,366)	(1,983,623)	(232,307)
Subtotal All Other Governmental Funds	21,084,691	24,677,030	73,598,252	38,614,075	33,159,865	33,450,483	34,215,974	18,332,324	91,766,336	88,175,642
All Other Governmental Funds Percentage Change	-16.4%	17.0%	198.2%	-47.5%	-14.1%	0.9%	2.3%	-46.4%	400.6%	-3.9%

Notes:

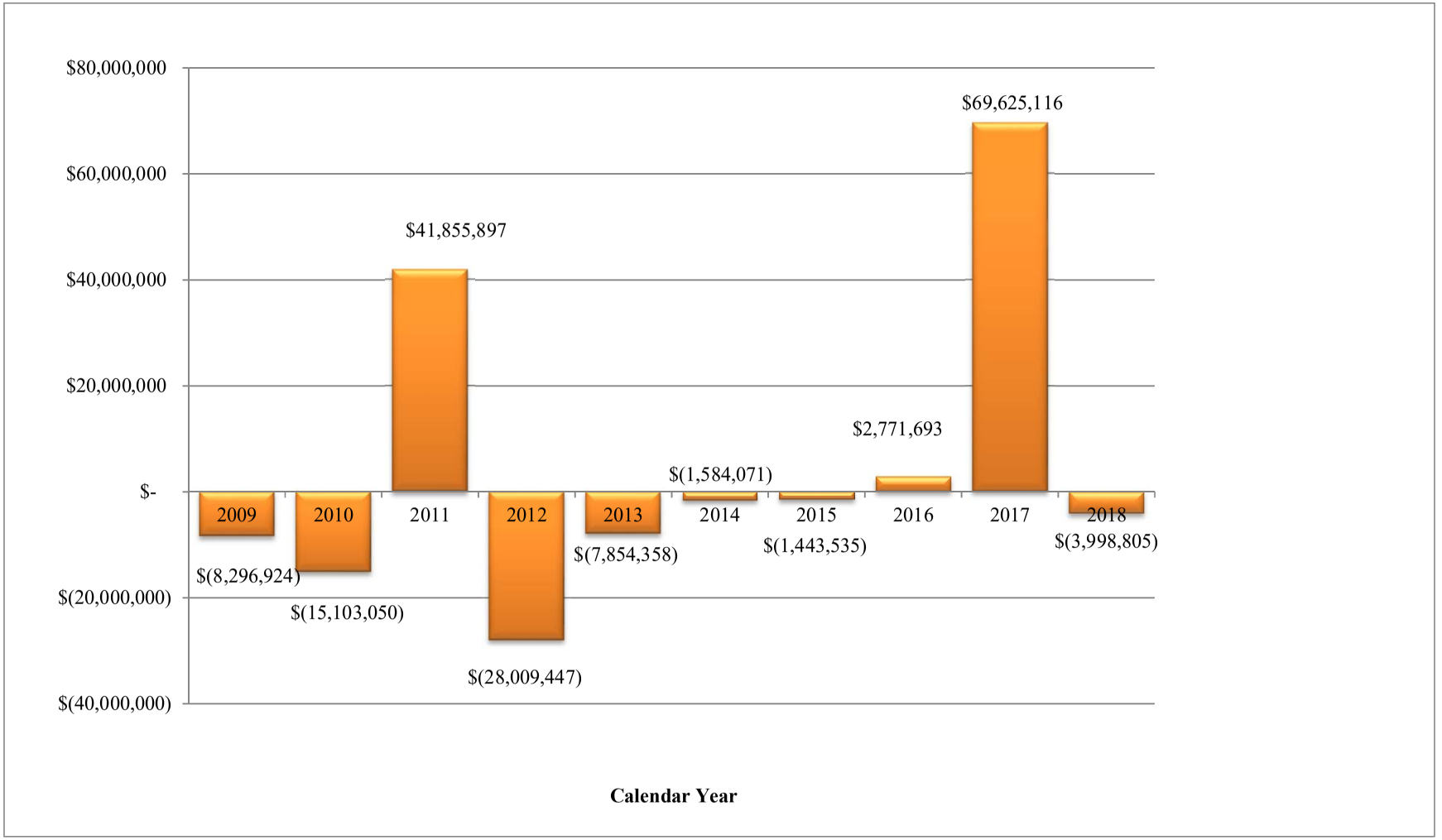
[1] In 2011, the County issued $97,245,000 of sales tax revenue bonds which increased restricted fund balances until the bond proceeds were expended.

[2] In 2017, the County issued $60,385,000 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												
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%
2017	2,643,190,056	1,232,584,642	543,236,276	14,107,593	31,548,075	123,486,248	104,079,584	1,720,151	577,654,016	4,116,298,609	10.768	10,290,746,523	10.4%
2018	2,945,002,330	1,307,729,602	653,688,063	16,281,846	30,859,988	124,527,621	79,800,033	1,761,873	754,363,994	4,405,287,362	10.213	11,013,218,405	7.0%
*	$ 2,385,390,334	$ 1,098,657,693	$ 403,732,848	$ 16,956,482	$ 32,476,753	$ 113,376,548	$ 220,123,692	$ 894,291	$ 499,370,067	$ 3,772,238,575		$ 9,430,596,437	
**	0.8%	16.4%	90.9%	-25.1%	-18.0%	12.1%	-75.3%	215.3%	22.9%	3.2%		3.2%	
	Percentage of Total												
2009	60.0%	23.0%	7.0%	0.4%	0.9%	2.3%	6.6%	0.0%	12.6%	87.4%			
2010	56.5%	24.9%	7.9%	0.4%	0.9%	2.8%	6.7%	0.0%	13.0%	87.0%			
2011	54.7%	26.1%	8.4%	0.5%	0.9%	2.8%	6.7%	0.0%	10.1%	89.9%			
2012	53.5%	26.5%	8.3%	0.5%	1.0%	2.9%	7.2%	0.0%	9.6%	90.4%			
2013	52.9%	26.6%	8.9%	0.4%	0.6%	2.7%	7.6%	0.0%	9.7%	90.3%			
2014	53.7%	26.5%	9.5%	0.4%	0.8%	2.6%	6.6%	0.0%	10.8%	89.2%			
2015	55.5%	26.7%	9.4%	0.5%	0.7%	2.9%	4.6%	0.0%	11.3%	88.7%			
2016	56.8%	25.9%	10.2%	0.3%	0.6%	2.7%	3.3%	0.0%	11.7%	88.3%			
2017	56.3%	26.3%	11.6%	0.2%	0.7%	2.6%	2.2%	0.0%	12.3%	87.7%			
2018	57.1%	25.3%	12.7%	0.3%	0.6%	2.4%	1.5%	0.0%	14.6%	85.4%			

* 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.

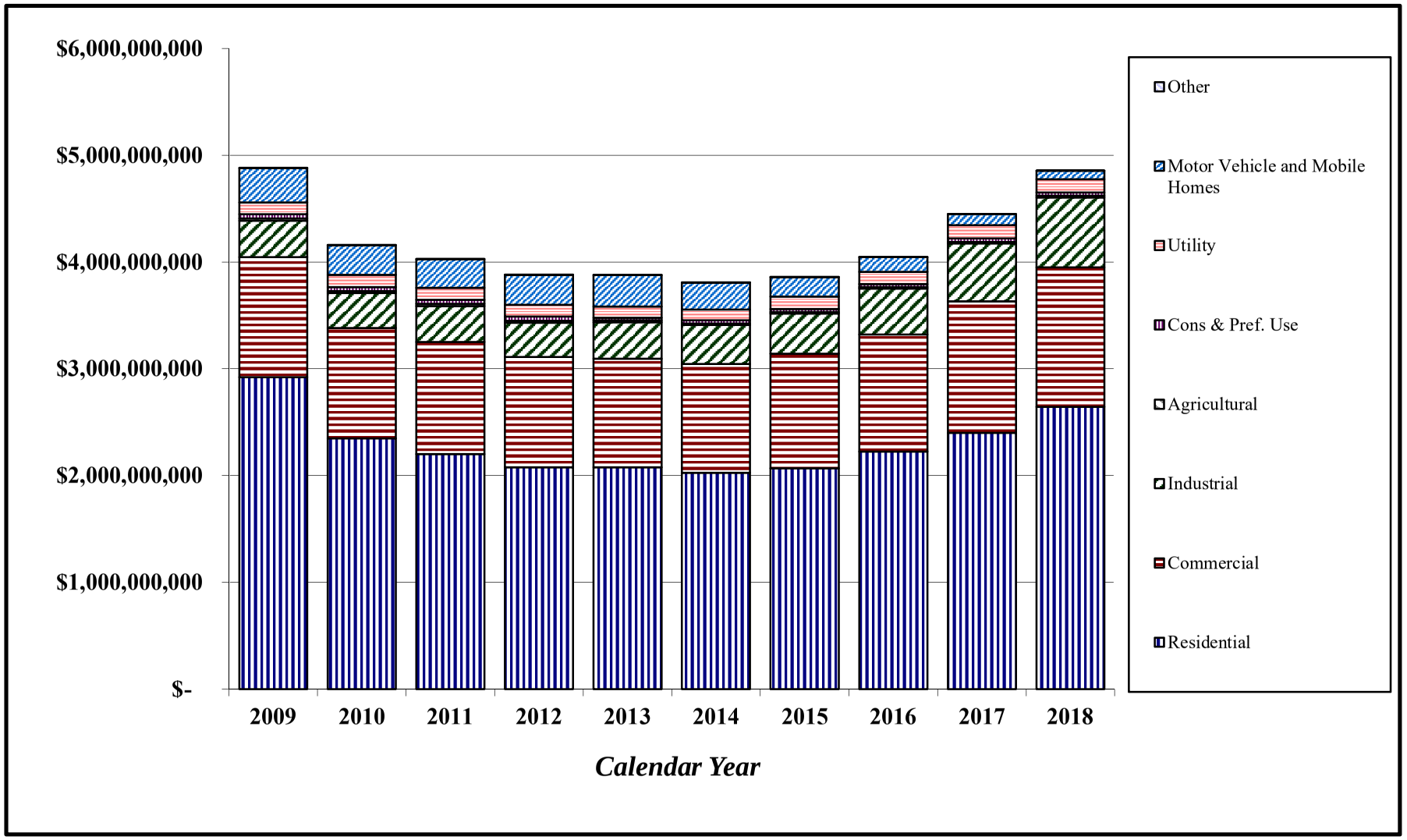
[3] Generally includes timber and heavy equipment.

[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
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
2017	10.768	-	6.365	3.250	6.911	19.750
2018	10.213	-	6.056	3.250	7.211	19.700

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 millage rate on all real and personal property has been phased out. In 2015 the State millage rate was .05. On January 1, 2016, there was no State levy for ad valorem taxation.

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

Data Source:

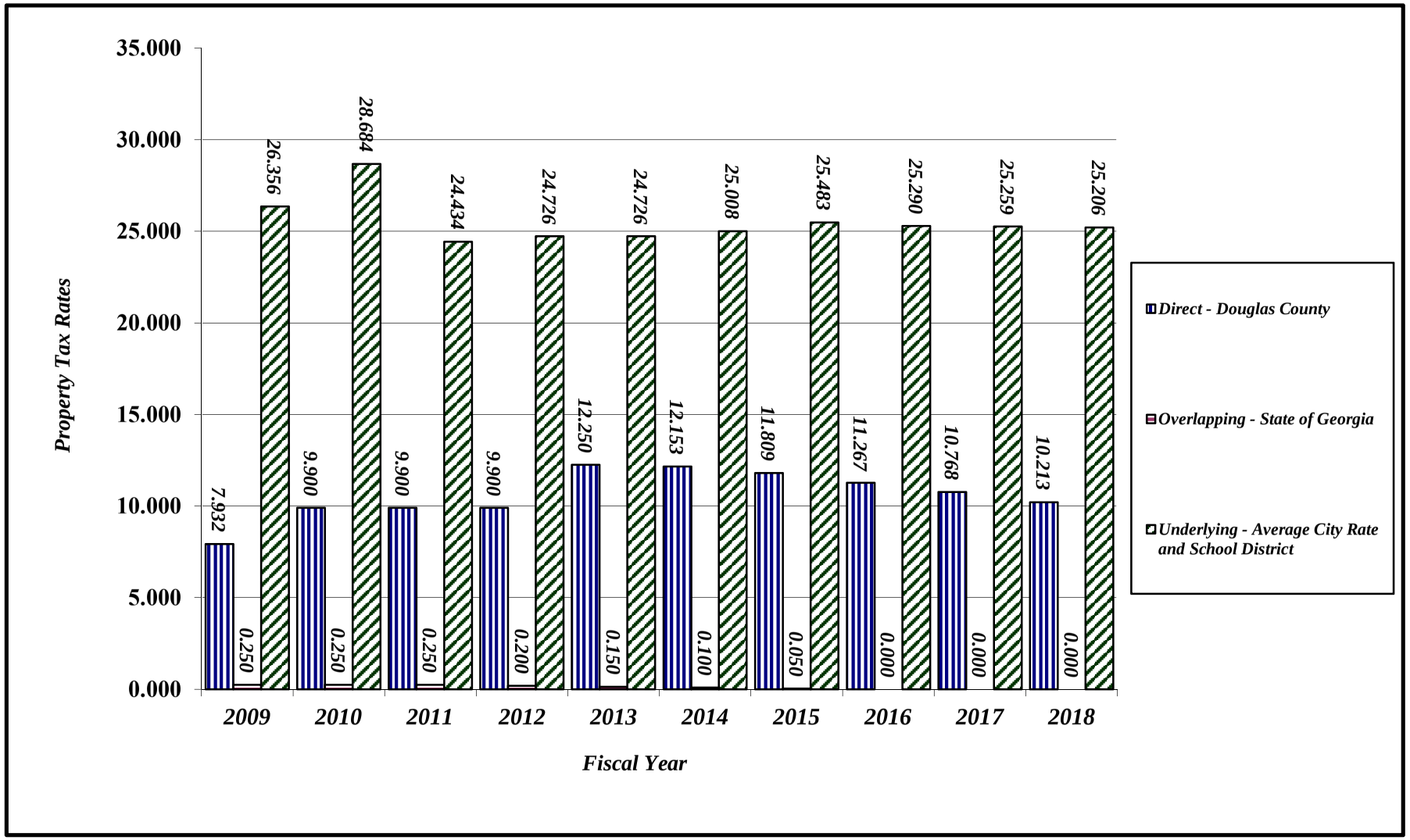
Georgia Department of Revenue, Property Tax Division, https://dor.georgia.gov/property-tax-millage-rates

Douglas County, Georgia

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

Last Ten Fiscal Years

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



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

Calendar Year	Taxes Levied for the Calendar Year[2]	Collected Within the Fiscal Year of The Levy		Collections in Subsequent Years	Total Collections to Date [3]		Total Uncollected Taxes [1]	
		Amount	Percentage of Levy		Amount	Percentage of Levy	Amount	Percentage of Levy
2009	$ 31,653,764	$ 27,494,179	86.86%	$ 3,751,883	$ 31,246,062	98.71%	$ 407,702	1.29%
2010	34,241,803	29,629,647	86.53%	4,080,566	33,710,213	98.45%	531,590	1.55%
2011	33,199,061	29,544,073	88.99%	2,551,155	32,095,228	96.68%	1,103,833	3.32%
2012	31,975,467	28,850,455	90.23%	2,012,659	30,863,114	96.52%	1,112,353	3.48%
2013	38,720,132	35,450,524	91.56%	2,434,323	37,884,847	97.84%	835,285	2.16%
2014	38,694,993	36,396,426	94.06%	2,205,827	38,602,253	99.76%	92,740	0.24%
2015	40,598,538	38,771,804	95.50%	1,811,306	40,583,110	99.96%	15,429	0.04%
2016	40,936,857	38,932,883	95.10%	1,984,219	40,917,102	99.95%	19,755	0.05%
2017	43,196,597	41,230,383	95.45%	1,370,124	42,600,507	98.62%	596,090	1.38%
2018	44,168,966	41,724,394	94.47%	-	41,724,394	94.47%	2,444,572	5.53%

Notes:

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

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

[3] % of levy collected to date can exceed 100% and/or adjust from year to year. This is due to audits of homestead tax exemptions and/or appeals.

Data Source:

Douglas County Tax Comissioner's Office

Douglas County, Georgia

Principal Property Taxpayers (Unaudited)

Calendar Years Ended December 31, 2018 and 2009

2018				2009			
Principal Taxpayer	**Taxable Assessed Value**	**Rank**	**Percentage of Total Taxable Assessed Value**	**Principal Taxpayer**	**Taxable Assessed Value**	**Rank**	**Percentage of Total Taxable Assessed Value**
Google, Inc.	$ 90,379,297	1	2.05%	GreyStone Power Company	$ 43,899,798	1	0.96%
Greystone Power Company	30,983,004	2	0.70%	Georgia Power Company	16,408,280	2	0.36%
Georgia Power Company	24,213,154	3	0.55%	BellSouth Telecommunications	14,888,200	3	0.33%
Georgia Transmission Corporation	21,042,874	4	0.48%	Georgia Transmission Corporation	13,998,847	4	0.31%
Amazon.com.dedc, LLC	20,431,581	5	0.46%	Birch Landing Atlanta Apartments, LLI	12,495,057	5	0.27%
Pricewaterhouse Coopers, LLP	19,693,176	6	0.45%	Arbor Place II, LLC	11,424,073	6	0.25%
DCT River West, LLC	14,740,520	7	0.33%	Lytos-Creekside II, Inc.	11,087,057	7	0.24%
Cigna Health & Life Insurance Company	14,222,880	8	0.32%	Lytos-Creekside, Inc.	10,377,974	8	0.23%
Birch Landing Atlanta Apartments, LLP	13,495,879	9	0.31%	Douglasville Development, LLC	9,705,578	9	0.21%
PAC Operating Limited Partnership	12,300,000	10	0.28%	DDRTC Douglasville Pavilion, LLC	9,459,535	10	0.21%
Total Principal Taxpayers	261,502,365		5.94%	Total Principal Taxpayers	153,744,399		3.37%
All Other Taxpayers	4,143,784,997		94.06%	All Other Taxpayers	4,404,527,007		96.63%
Total [1]	$ 4,405,287,362		100.00%	Total [1]	$ 4,558,271,406		100.00%

Notes:

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

Data Source:

Douglas County Tax Commissioner's Office

Douglas County, Georgia

Direct, Overlapping and Underlying Sales Tax Rates (Unaudited)

Last Ten Calendar Years

Calendar Year	Direct Douglas County LOST [1]	Direct Douglas County SPLOST [2]	Overlapping State of Georgia	Underlying Douglas County Schools [3]	Total Direct, Overlapping and Underlying Rates
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%
2017	1.00%	1.00%	4.00%	1.00%	7.00%
2018	1.00%	1.00%	4.00%	1.00%	7.00%

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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 local option sales tax (SPLOST) was approved effective April 1st, 2017 and expires March 31st, 2023. This tax is being used to fund Fire, EMS and Public Radio System, Parks and Recreation, and Transportation projects over the term of the SPLOST.

[3] The current education special purpose local option sales tax was approved effective January 1st, 2017 and expires on December 31st, 2021. The 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
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
2017	65,538,842	-	-	262,080	65,800,922	-	65,800,922	1.403%	143,882	457
2018	56,536,648	-	-	2,409,876	58,946,524	-	58,946,524	1.200%	145,331	406

Data Sources:

1 Applicable years' comprehensive annual financial report.

[2] Exhibit XXI

Douglas County, Georgia
Direct and Underlying Governmental Activities Debt (Unaudited)
December 31, 2018

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable [1]	Estimated Share of Underlying Debt
Underlying Debt[2, 3]			
Douglas County Board of Education (June 30, 2018):			
General obligation bonds	$ 133,322,000	100.0%	$ 133,322,000
Cities			
Douglasville (June 30, 2018)			
General obligation bonds	35,847,379	100.0%	35,847,379
Capital leases	499,836	100.0%	499,836
Villa Rica (September 30, 2018)			
Revenue bonds	36,426,501	41.8%	15,226,277
Capital leases	-	41.8%	-
Austell (June 30, 2018)			
Capital leases	165,666	3.6%	5,931
Total Underlying Debt			184,901,423
County Direct Debt			
General obligation bonds	56,536,648	100.0%	56,536,648
Capital leases	2,409,876	100.0%	2,409,876
Total	58,946,524	100.0%	58,946,524
Total Direct and Overlapping Debt			$ 243,847,947

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,				
	2009	**2010**	**2011**	**2012**	**2013**
Taxable Assessed Value [1]	$ 4,267,524,229	$ 3,619,514,330	$ 3,621,759,283	$ 3,508,852,223	$ 3,457,234,654
Legal Debt Margin					
Debt limit (10% of assessed value)[2]	$ 426,752,423	$ 361,951,433	$ 362,175,928	$ 350,885,222	$ 345,723,465
Debt applicable to limit:					
General obligation bonds	-	-	100,373,810	81,946,455	61,811,340
Less: Amount reserved for repayment of general obligation debt	-	-	(18,626,470)	(20,716,195)	(18,104,923)
Total debt applicable to limit	-	-	81,747,340	61,230,260	43,706,417
Legal Debt Margin	$ 426,752,423	$ 361,951,433	$ 280,428,588	$ 289,654,962	$ 302,017,048
Total net debt applicable to the limit as a % of the debt limit	0.00%	0.00%	22.57%	17.45%	12.64%
	2014	**2015**	**2016**	**2017**	**2018**
Taxable Assessed Value [1]	$ 3,436,843,892	$ 3,561,814,904	$ 3,727,256,260	$ 4,116,298,609	$ 4,405,287,362
Legal Debt Margin					
Debt limit (10% of assessed value)[2]	$ 343,684,389	$ 356,181,490	$ 372,725,626	$ 411,629,861	$ 440,528,736
Debt applicable to limit:					
General obligation bonds	41,169,865	19,989,643	-	60,385,000	53,385,000
Less: Amount reserved for repayment of general obligation debt	(19,490,582)	(17,327,659)	-	(8,550,604)	(16,479,487)
Total debt applicable to limit	21,679,283	2,661,984	-	51,834,396	36,905,513
Legal Debt Margin	$ 322,005,106	$ 353,519,506	$ 372,725,626	$ 359,795,465	$ 403,623,223
Total net debt applicable to the limit as a % of the debt limit	6.31%	0.75%	0.00%	12.59%	8.38%

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
2009	-	-	-	0.00%	0.00%	-
2010	-	-	-	0.00%	0.00%	-
2011	100,373,810	(18,626,470)	81,747,340	0.00%	0.00%	-
2012	81,946,455	(20,716,195)	61,230,260	1.48%	1.77%	449
2013	61,811,340	(18,104,923)	43,706,417	1.04%	1.27%	314.94
2014	41,169,865	(19,490,582)	21,679,283	0.49%	0.61%	154.05
2015	19,989,643	(17,327,659)	2,661,984	0.06%	0.07%	18.72
2016	-	-	-	0.00%	0.00%	-
2017	66,530,688	(8,550,604)	58,734,897	1.25%	0.00%	408.22
2017	56,536,648	(16,479,487)	40,057,161	0.82%	0.00%	275.63

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]	
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
2017	143,882	4,688,552	32,966	67%	36.1	25,996	4.9%	4.7%	4.1%	68,825
2018	145,331	4,913,103	34,147	66%	36.3	26,033	3.9%	3.8%	3.9%	66,421

Data Sources:

[1] U.S. Census Bureau - https://www.census.gov/quickfacts/fact/table/douglascountygeorgia/PST045216

[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://data.bls.gov/map/MapToolServlet?survey=la&map=state&seasonal=s

Douglas County, Georgia
Principal Employers (Unaudited)
For the Calendar Years Ended December 31, 2018 [1] and 2009

Employer	Type of Business	2018 Number of Employees	2018 Rank	2018 Percentage of Major County Employers
Douglas County School System	Education	3,358	1	5.06%
Douglas County Government	Government	1,328	2	2.00%
Silverline Building Products	Building Products	1,000	3	1.51%
WellStar Douglas Hospital	Medical Provider	800	4	1.20%
Google	Internet Information Provider	500	5	0.75%
Southwire	Wire and Cable Manufacturer	400	6	0.60%
Gordon Food Service	Food Service Distributor	300	7	0.45%
KeHe	Distributor	270	8	0.41%
ResMed	Medical Equipment Company	200	9	0.30%
DeNyse	National Sign Company	125	10	0.19%
Total Principal Employers		8,281		12.47%
Other Employers		58,140		87.53%
Total Employers		66,421		100.00%

Employer	Type of Business	2009 Number of Employees	2009 Rank	2009 Percentage of Major County Employers
Abercrombie & Fitch Stores, Inc.	Retail Clothing	N/A	1	N/A
Blood Services Southern Regional	Blood Collection	N/A	2	N/A
Douglas County	Government	N/A	3	N/A
Douglas County School System	Government	N/A	4	N/A
Silver Line Building Products, LLC	Building Products	N/A	5	N/A
Six Flags Over GA Employee, Inc.	Entertainment	N/A	6	N/A
The Kroger Company	Retail Supermarket	N/A	7	N/A
Walmart Associates, Inc.	General Merchandise	N/A	8	N/A
WellStar Health System, Inc.	Healthcare	N/A	9	N/A
Youth Villages, Inc.	Youth Healthcare	N/A	10	N/A
Total Principal Employers		-		N/A
Other Employers		-		N/A
Total Employers		-		N/A

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	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**
General Fund										
General Government										
Board of Commissioners	7	7	7	8	7	6	5	6	6	6
Finance	11	11	11	10	10	10	10	10	10	10
Purchasing	5	5	5	6	5	5	5	5	5	5
Legal Services	2	2	2	2	1	1	1	1	1	1
Information Services	11	11	10	10	8	9	10	10	10	10
Internal Audit	1	1	1	1	-	-	-	-	-	-
Personnel	4	4	4	4	4	4	4	4	5	5
Tax Commissioner	20	20	20	18	16	16	17	17	18	21
Tax Appraisal	19	19	17	16	16	14	16	16	16	16
Courthouse Maintenance	1	1	1	1	1	1	7	7	7	7
Election Board	2	2	2	2	4	4	4	4	4	4
Voter Registration	2	2	2	2	2	-	-	-	-	-
Printing	3	3	3	3	2	2	2	2	2	2
Property Management	7	7	7	7	6	6	6	6	6	6
Records Retention	2	2	2	2	2	2	2	2	2	2
External Affairs	-	-	-	-	-	-	-	-	1	1
Risk and Safety	2	2	2	2	2	3	3	3	3	3
Communications	3	3	4	3	3	4	4	3	3	3
Total General Government	102	102	100	97	89	87	96	96	99	102
Judicial										
Superior Court Judges	6	6	6	6	6	6	7	7	7	7
Clerk of Superior Court	30	31	31	32	29	32	31	31	34	33
District Attorney	32	32	33	34	36	37	37	41	53	44
Magistrate Court	8	8	8	9	9	11	10	10	10	10
Probate Court	7	7	6	6	6	6	6	7	7	7
Juvenile Court	7	7	7	7	7	7	7	8	8	8
Public Defender	15	15	15	15	15	18	21	22	23	23
State Court Judges	2	2	4	4	4	4	5	5	5	5
State Court Solicitor	12	12	13	15	15	16	16	17	20	20
State Court Clerk	10	10	10	10	10	9	9	10	11	11
State Court Public Defender	3	3	3	3	-	-	-	-	-	-
Superior Court Felony Drug Court	-	-	-	-	-	1	1	1	1	1
Juvenile Programs Administration	13	13	12	12	12	13	13	13	13	13
Superior Court DUI & Misdemeanor Drug Court	-	-	-	-	-	1	3	3	3	3
Total Judicial	145	146	148	153	149	161	166	175	195	185
Public Safety										
Sheriff Enforcement	165	165	156	161	163	164	162	175	181	169
Sheriff Detention	160	160	147	159	164	154	168	183	177	169
Fire and Emergency Services *	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	9	12	-	-	-	-
Total Public Safety	510	510	459	491	490	475	333	361	361	341

(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	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**
Public Works										
Department of Transportation	47	47	44	44	43	42	42	42	46	45
Development Control *	4	4	5	4	4	4	-	-	-	-
Fleet Management	12	12	12	12	12	12	15	18	18	18
Total Public Works	63	63	61	60	59	58	57	60	64	63
Culture/Recreation										
Parks and Recreation	40	39	37	42	37	35	41	41	45	42
Libraries	15	15	15	17	22	22	23	23	23	25
Total Culture/Recreation	55	54	52	59	59	57	64	64	68	67
Housing and Development										
Agriculture Extension	6	6	6	6	6	4	5	5	5	5
Building Inspection *	13	13	8	8	6	5	-	-	-	-
Planning and Zoning *	5	5	5	5	4	3	-	-	-	-
Code Enforcement Officers Division *	3	3	3	3	2	2	-	-	-	-
Development Services Administration *	1	1	1	1	1	1	-	-	-	-
Occupational Tax Division *	3	3	2	2	1	2	-	-	-	-
GIS Mapping	3	3	3	3	3	3	3	3	3	3
Connect Douglas	4	4	3	4	4	4	4	4	5	6
Total Housing and Development	38	38	31	32	27	24	12	12	13	14
Health and Welfare										
Senior Services	-	-	7	8	8	10	12	12	14	13
Total General Fund	914	862	892	887	876	744	777	803	814	785
Special Revenue Funds										
E-911	25	25	23	28	23	23	24	26	28	31
Fire Services & EMS	-	-	-	-	-	-	128	149	153	154
Animal Control Services	-	-	-	-	-	-	11	19	19	21
Unincorporated Area Special Services District	-	-	-	-	-	-	19	20	19	24
Victim Assistance	3	3	2	3	3	3	3	3	3	3
Total Special Revenue Funds	28	28	25	31	26	26	185	217	222	233
Enterprise Funds										
Landfill	8	8	8	8	8	9	11	11	12	12
Total Enterprise Funds	8	8	8	8	8	9	11	11	12	12
Total County-wide	950	898	925	926	910	779	973	1,031	1,048	1,030
Percentage Change From Prior Year	-0.7%	-5.5%	3.0%	0.1%	-1.7%	-14.4%	24.9%	6.0%	1.6%	-1.7%

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	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**
General Government										
Total Personal Property Accounts	8,940	8,707	9,016	9,514	9,291	9,126	8,876	8,698	8,971	8,997
Total Number of Parcels	53,466	53,505	53,570	53,655	53,776	53,845	53,899	54,002	54,142	54,153
Vehicle Tags Sold	165,600	128,000	121,700	122,000	124,000	120,500	124,000	155,700	196,200	247,200
Registered Voters	76,000	81,900	79,000	67,982	75,730	59,701	86,023	101,526	94,483	100,031
Judicial System										
Civil Cases Filed	6,423	5,132	4,556	3,964	5,132	4,058	3,664	3,493	3,289	3,430
Criminal Cases Filed	1,909	1,773	1,817	1,858	1,773	2,487	3,012	3,104	3,405	3,860
Criminal Warrants Issued by Magistrate	7,000	6,500	6,224	6,867	5,736	5,800	4,324	6,217	6,840	7,105
Marriage Licenses Issued	1,200	1,200	1,142	1,195	1,180	1,180	1,139	1,261	1,212	1,300
Traffic Cases	16,310	12,690	10,093	10,175	9,020	11,475	11,598	11,691	12,214	14,295
Real Estate Documents (0s)	1,906	1,640	1,729	2,141	1,721	2,141	1,719	2,082	1,957	1,914
Youth Served through Juvenile Programs	1,590	1,650	1,750	1,690	921	845	689	692	745	827
Families Served through Juvenile Programs	1,200	1,250	1,350	630	727	451	321	320	410	320
Public Safety										
Total Calls for Fire and EMS Service	13,648	13,639	14,313	14,483	14,349	15,690	15,316	16,747	17,311	17,311
Inmates Received	10,140	11,186	10,407	8,969	9,590	10,304	5,629	5,130	5,200	5,310
Public Works										
Miles of Roads Maintained	900	290	206	154	163	200	200	200	560	850
Miles of Road Resurfaced	2	-	3	4	6	11	13	14	36	36
Culture/Recreation										
Library Patron Count	402,000	393,600	411,300	452,600	628,000	376,604	296,863	316,155	319,668	322,508
Adult Recreation Participants	3,850	3,850	3,800	3,900	3,900	4,000	4,000	4,050	4,095	4,200
Youth Recreation Participants	51,700	51,700	52,000	53,000	54,500	56,500	56,500	56,500	57,250	5,800
Planning and Community Development										
4-H, Science, and Horticulture Programs	285	240	240	245	255	255	260	260	325	325
4-H Members	1,800	1,800	1,850	2,100	2,200	2,450	2,450	1,500	1,500	1,750
Average Daily Rideshare One-Way Trips	577	655	575	658	700	626	431	315	350	300
Health and Welfare										
Seniors and Handicapped Served	425	484	510	513	519	553	553	547	632	552
Special Revenue										
Calls Received on 911 System	121,000	113,400	120,000	190,000	142,184	108,100	114,304	112,437	112,453	114,631
Total Building Inspections Conducted	4,223	4,581	3,258	3,696	2,700	4,500	6,991	8,236	7,254	7,508
Enterprise Funds										
Total Landfill Tonnage	89,500	40,470	34,369	28,090	37,801	36,582	38,471	50,033	55,674	63,022
Pounds Recycled	1,700	2,084	6,316	6,143	9,222	10,626	16,373	19,870	22,831	22,500

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	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**
General Government										
Vehicles	48	49	51	53	53	52	52	55	54	54
Judicial System										
Vehicles	11	11	11	11	14	14	7	7	9	9
Public Safety										
Fire Stations	10	10	10	10	10	10	10	10	10	10
Training Facility	-	1	1	1	2	2	2	2	2	2
Sheriff's Department Precincts	1	1	1	1	1	1	1	1	1	1
Public Works										
Miles of Road	892	892	994	994	994	994	1,005	1,026	1,038	1,038
Health and Welfare										
County Owned Senior Services Buildings	1	1	1	1	1	1	1	1	1	1
Culture/Recreation										
County Libraries	2	2	3	3	3	3	3	3	3	3
County Parks	13	14	14	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	98	98	84	85	97	95	107	111	105	114
Special Revenue										
E-911 Buildings	1	1	1	2	2	2	2	2	2	2
Enterprise Funds										
Buildings	6	6	6	6	6	6	6	6	6	6

Data Source
Various County Departments

COMPLIANCE SECTION

MAULDIN & JENKINS

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*

Board of Commissioners
of 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 discretely presented component unit, each major fund, and the aggregate remaining fund information of Douglas County, Georgia (the "County") as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 27, 2019. Our report includes a reference to other auditors who audited the financial statements of the Douglas County Board of Health as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. Our report also includes a reference to the change in accounting principle resulting from the implementation of Governmental Accounting Standards Board Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, as of January 1, 2018.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County'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 was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2018-001 that we consider to be a material weakness.

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*.

Douglas County, Georgia's Response to Finding

The County's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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 result 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.

Mauldin & Jenkins, LLC

Atlanta, Georgia
June 27, 2019

MAULDIN & JENKINS

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE AS REQUIRED BY THE UNIFORM GUIDANCE

Board of Commissioners
of Douglas County, Georgia
Douglasville, Georgia

Report on Compliance for Each Major Federal Program

We have audited Douglas County, Georgia's (the "County's") compliance with the types of compliance requirements described in the *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, 2018. 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 federal statutes, regulations, and the terms and conditions of its federal awards 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* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, Douglas County, Georgia 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, 2018.

Report on Internal Control Over Compliance

Management of Douglas County, Georgia 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 to determine the 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 a 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.

Mauldin & Jenkins, LLC

Atlanta, Georgia
June 27, 2019

DOUGLAS COUNTY, GEORGIA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2018

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Contract or Project Number	Total Expenditures	Payments to Subrecipients
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Passed through the Georgia Department of Community Affairs:				
Neighborhood Stabilization Program (NSP) - 1	14.228	B-11-UN-13-0007	$ 111,765	$ 111,765
Neighborhood Stabilization Program (NSP) - 3	14.228	08-NS-5058	572,204	572,204
Total U.S. Department of Housing and Urban Development			**683,969**	**683,969**
U.S. DEPARTMENT OF JUSTICE				
Equitable Sharing Program	16.922	2018	5,333	-
Passed through the Criminal Justice Coordinating Council				
Juvenile Justice Delinquency Prevention and Treatment Programs	16.579	T15-8-003	118,028	-
Juvenile Justice Delinquency Prevention and Treatment Programs	16.579	T16-8-004	86,209	-
			204,237	-
Passed through the Bureau of Justice Assistance				
Unified Circuit Stimulus	16.738	2017-DJ-BX-0211	8,596	-
Passed through the Criminal Justice Coordinating Council				
VOCA Grant for Victim Witness	16.575	C16-8-001	457,410	-
Subtotal for Crime Victim Assistance Grants			457,410	-
Passed through the Criminal Justice Coordinating Council				
Violence Against Women Awareness Program	16.588	W17-8-010	52,149	-
Violence Against Women Awareness Program	16.588	W17-8-034	31,006	-
			83,155	-
Passed through the Criminal Justice Coordinating Council				
State Criminal Alien Assistance Program (SCAAP)	16.606	2019APBX0559	12,861	-
Total U.S. Department of Justice			**771,592**	**-**
U.S. DEPARTMENT OF HOMELAND SECURITY				
Passed through Georgia Emergency Management Agency				
Emergency Management Performance Grant	97.042	OEM 16-05	27,694	-
Homeland Security Grant Program	97.067	EMW-2017-SS-00015-S01	78,892	-
Direct Award				
Disaster Grant - Hurricane Irma	97.036	FEMA DR 4338-DR-GA	15,223	-
Total U.S. Department of Homeland Security			**121,809**	**-**

Continued

DOUGLAS COUNTY, GEORGIA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2018

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Contract or Project Number	Total Expenditures	Payments to Subrecipients
U.S. DEPARTMENT OF TRANSPORTATION				
Federal Transit Cluster:				
Passed through Georgia Department of Transportation				
Federal Stimulus	20.507	GA-90-X324	$ 42,026	$ -
Federal Stimulus	20.507	GA-90-X329	11,298	-
Section 5307 Capital Assistance	20.507	GA-2017-023-01-00	305,808	-
Subtotal for Federal Transit Cluster			359,132	-
Highway Planning and Construction Cluster	20.205	MSL-0004-00 (428)	1,963,044	-
Passed through the Atlanta Regional Commission				
Freedom Grant - Transit Services Program Cluster	20.521	AG1623	67,481	-
Passed through the Governor's Office of Highway Safety				
H.E.A.T. Grant	20.600	GA-2018-402PT-004	22,863	-
H.E.A.T. Grant	20.600	GA-2019-402PS-015-C1	7,205	-
Western Regional Traffic Enforcement Network	20.600	TEN-2018-402PT-001	12,481	-
Western Regional Traffic Enforcement Network	20.600	TEN-2019-402PT-006	7,350	-
Subtotal for Highway Safety Cluster			49,899	-
Total U.S. Department of Transportation			**2,439,556**	**-**
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed through the Atlanta Regional Commission				
NSIP SSBG Supplemental	93.667	08-A-17-U3	5,381	-
Aging Cluster:				
Title III-B Subcontracts	93.044	08-A-17-S1	62,515	-
Title III-C (Home Meals)	93.045	08-A-17-S7	57,764	-
NSIP Meal Credits	93.053	08-A-17-U1	21,615	-
Subtotal for Aging Cluster			141,894	-
Title III-E	93.052	08-A-17-S3	18,338	-
Total U.S. Department of Health and Human Services			**165,613**	**-**
Total Expenditures of Federal Awards			**$ 4,182,539**	**$ 683,969**

DOUGLAS COUNTY, GEORGIA

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 1. BASIS OF PRESENTATION AND ACCOUNTING

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual bases of accounting. Under the modified accrual basis of accounting, expenditures are recognized when the related fund liability is incurred.

Federal grant programs which are administered through State agencies (pass-through awards) have been included in this report.

The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and therefore, some amounts presented in this schedule may differ from amounts presented or used in the preparation of the financial statements.

The County elected not to utilize the 10% de minimus indirect cost rate.

DOUGLAS COUNTY, GEORGIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2018

SECTION I
SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	X yes ____ no
Significant deficiency(ies) identified?	____ yes X none reported
Noncompliance material to financial statements noted?	____ yes X no

Federal Awards

Internal Control over major federal programs:	
Material weakness(es) identified?	____ yes X no
Significant deficiency(ies) identified?	____ yes X none reported
Type of auditor's report issued on compliance for major federal 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 Program or Cluster
20.205	Highway Planning and Construction Cluster

Dollar threshold used to distinguish between Type A and Type B programs:	$750,000
Auditee qualified as low-risk auditee?	____ yes X no

DOUGLAS COUNTY, GEORGIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2018

SECTION II
FINANCIAL STATEMENT FINDINGS

2018-001 Excess or Unidentified Funds in Constitutional Officer Accounts (Repeat Finding)

Criteria: Internal controls should be in place to ensure the fiduciary agents of the County are properly identifying all receipts to ensure collections are appropriately held for or disbursed to other agencies, including the County, as required by respective State regulations.

Condition: Internal controls were not sufficient to provide a detail listing of the funds held in the County's elected officials' offices and to whom they were owed. Many of the offices are (1) not performing monthly reconciliations of the cash balances to the subsidiary ledger listings of the pending liabilities; (2) not actively maintaining subsidiary ledgers of the various receipts collected on a daily basis; and (3) building excess in these offices as these reconciliations have not been performed in prior years.

Context: During our testing of the County's various agency or fiduciary offices we noted several instances where the office was able to provide the balance of the cash and other assets held by the office, but were unable to provide subsidiary ledgers to show who the funds are owed to or being held for. These included:

- The Magistrate Court's office maintained two cash accounts, for which the accounts had excess or unidentified collections of $138,361 in total; this is a decrease in the unidentified funds of $4,447 from the prior year.
- The Clerk of the Superior Court's office maintained eight cash accounts, for which the accounts had excess or unidentified collections of $452,165 in total; this is a decrease in the unidentified funds of $1,438,644 from the prior year.
- The State Court's office maintained three cash accounts, for which the accounts had excess or unidentified collections of $170,111 in total; this is a decrease in the unidentified funds of $71,014 from the prior year.
- The Probate Court's office maintained one cash account, for which the account had excess or unidentified collections of $21,504; this is an increase in the unidentified funds of $3,837 from the prior year.
- The Juvenile Court's office maintained two cash accounts, for which the accounts had excess or unidentified collections of $12,684 in total; this is a decrease in the unidentified funds of $1,663 from the prior year.
- The Sheriff's office maintained one cash account, for which the account had excess or unidentified collections of $363,439; this is an increase in the unidentified funds of $308,644 from the prior year.

Cause: There has been turnover in several of the offices and some of the unidentified amounts have been in the accounts for several years, possibly added under prior management.

Effects: A total of $1,158,264 of assets being held by the various County agency offices in a fiduciary capacity are unidentified and the party to whom the funds are owed is unknown.

SECTION II
FINANCIAL STATEMENT FINDINGS (CONTINUED)

2018-001 Excess or Unidentified Funds in Constitutional Officer Accounts (Continued)

Recommendation: We recommend the County begin, immediately, performing monthly reconciliations of the assets to subsidiary ledgers as part of the month end reconciliation process in areas where this is not being done. The offices should also work to go back through the past collections to identify and create subsidiary listings to support all the known liabilities as of December 31, 2018. Any additional unidentified funds will need to be discussed with the County attorney as to possible resolution, including potentially turning funds over to the County's General Fund.

Auditee's Response: We concur that the Magistrate Court, Clerk of Superior Court, State Court, Probate Court, Juvenile Court, and Sheriff Offices have some balances they were unable to provide subsidiary ledgers to show who's funds were currently held for future disbursement or who the funds are to be remitted to. Finance will continue to follow-up with each Court to ensure they are performing monthly reconciliations of the assets to subsidiary ledgers as part of the month end reconciliation process, as well as, ensure they are trying to go back thorough the past collections to identify and create subsidiary listings to support all the known liabilities. The County will seek legal advice on how to handle any additional unidentified funds.

DOUGLAS COUNTY, GEORGIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2018

SECTION III
FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None reported

DOUGLAS COUNTY, GEORGIA

SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2018

2017-001 Reporting of Prior Year Balances

Condition: Internal controls were not sufficient to detect material misstatements in the County's financial statements for the year ended December 31, 2016.

Context: During our audit for the year ended December 31, 2017, a material misstatement was identified by management that caused the need to restate opening net position (equity) for the year ended December 31, 2017 for the County's governmental activities. The restatement pertains to the reporting of capital assets which were improperly capitalized in previous periods.

Status: The finding was corrected in the current year.

2017-002 Revenue Recognition

Condition: Internal controls were not sufficient to timely detect material misstatements in the County's financial statements for the year ended December 31, 2017.

Context: During our testing of the County's accounts receivable and the related revenues, adjustments were required to properly report the balances. The County's GRTA Arterial Road Fund was not properly reporting the receivables, unavailable revenues and transfers in the GRTA Arterial Road Fund related to the capital outlays reported in the fund.

Status: The finding was corrected in the current year.

2017-003 Excess or Unidentified Funds in Constitutional Officer Accounts

Condition: Internal controls were not sufficient to provide a detail listing of the funds held in the County's elected officials' offices and to whom they were owed. Many of the offices are (1) not performing monthly reconciliations of the cash balances to the subsidiary ledger listings of the pending liabilities; (2) not actively maintaining subsidiary ledgers of the various receipts collected on a daily basis; and (3) building excess in these offices as these reconciliations have not been performed in prior years.

Context: During our testing of the County's various agency or fiduciary offices we noted several instances where the office was able to provide the balance of the cash and other assets held by the office, but were unable to provide subsidiary ledgers to show who the funds are owed to or being held for.

Status: Repeat finding; see 2018-001.

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
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MANAGEMENT'S CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED DECEMBER 31, 2018

2018-001 Excess or Unidentified Funds in Constitutional Officer Accounts

Contact Person Responsible for the Corrective Action Plan: Jennifer Hallman, Finance Director.

Corrective Action Plan: Finance will continue to follow-up with each Court to ensure they are performing monthly reconciliations of the assets to subsidiary ledgers as part of the month end reconciliation process, as well as, ensure they are trying to go back thorough the past collections to identify and create subsidiary listings to support all the known liabilities. The County will seek legal advice on how to handle any additional unidentified funds.

Anticipated Completion Date: December 31, 2019