



**Douglas County, Georgia**  
**Comprehensive Annual Financial Report**  
**For the Fiscal Year Ended**  
**December 31, 2005**

**DOUGLAS COUNTY, GEORGIA**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**FOR THE FISCAL YEAR ENDED**  
**DECEMBER 31, 2005**

Prepared by:  
Department of Finance

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## **INTRODUCTORY SECTION**

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



## DOUGLAS COUNTY BOARD OF COMMISSIONERS

8700 Hospital Drive • Douglasville, GA 30134 • Telephone (770) 920-7268 • Fax (770) 920-7346

### FINANCE DEPARTMENT

BOB HARSHBARGER  
*Finance Director*

June 9, 2006

Honorable Members of the Douglas County Board of Commissioners, Honorable Mike Cason, County Manager, 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 of Douglas County, Georgia for the fiscal year ended December 31, 2005.

This report consists of management's representations concerning the finances of Douglas County, Georgia. Consequently, management assumes full responsibility for the completeness and reliability of all the information presented in this report. To provide a reasonable basis for making these representations, management of Douglas County has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the County's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the County's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assess that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The County's financial statements have been audited by Lawrence, See, & Beavers, a firm of certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of Douglas County, Georgia for the fiscal year ended December 31, 2005, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion that Douglas County, Georgia's financial statements for the fiscal year ended December 31, 2005, 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.

The independent audit of the financial statements of the County was part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not

Persons With Hearing Or Speech Disabilities Who Need To Contact Douglas County May Place Their Call Through The Georgia Relay Center At (800) 255-0056 (Text Telephone) Or (800) 255-0135 (Voice Telephone).

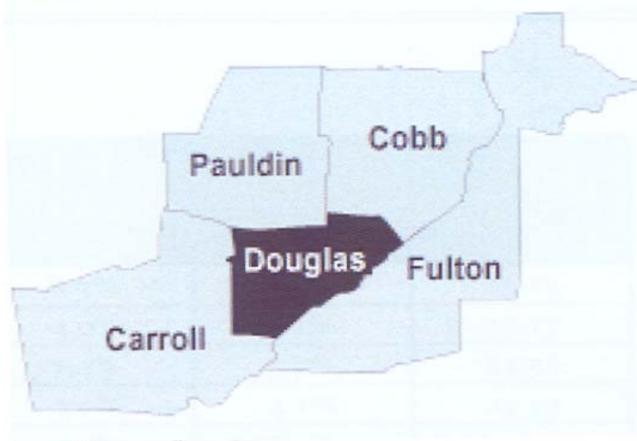
only on the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. These reports on supplementary information, compliance, internal controls, and various supplementary schedules are included under a separate report cover.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The County's MD&A can be found immediately following the report of the independent auditors.

## *Profile of the Government*

Douglas 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 Manager, 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 Douglas 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.

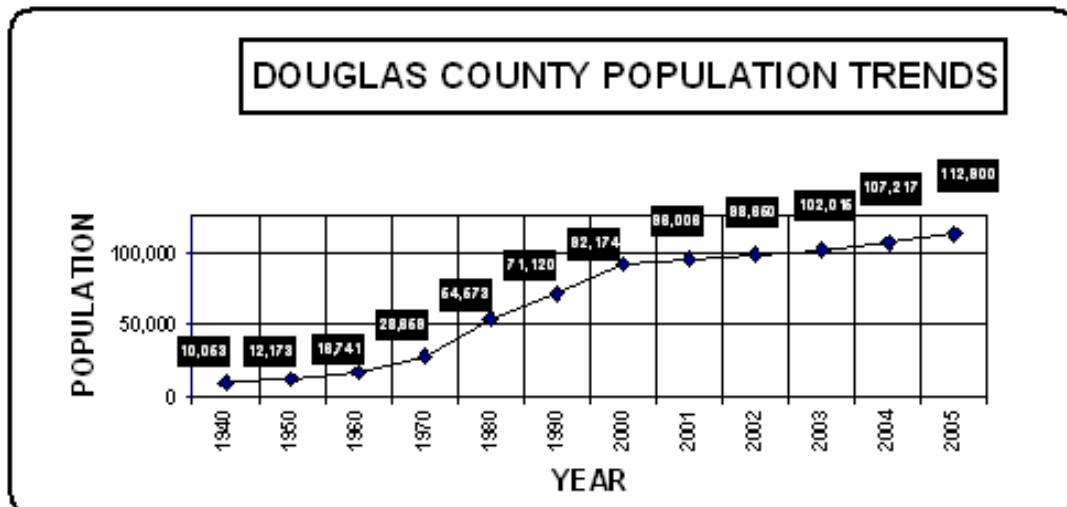


Douglas County provides a full range of services including a system of courts, law enforcement, tax collection, fire protection, emergency medical services, road construction and maintenance, solid waste disposal, code enforcement, parks and recreation programs, public transportation, libraries, planning 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 Douglas County. The largest city and county seat is Douglasville, with a population of 26,461 residents (Ga. County Guide). The other two municipalities are only partially located in Douglas County. They are Villa Rica and Austell, and they are mainly located in other counties, Carroll and Cobb Counties respectively.

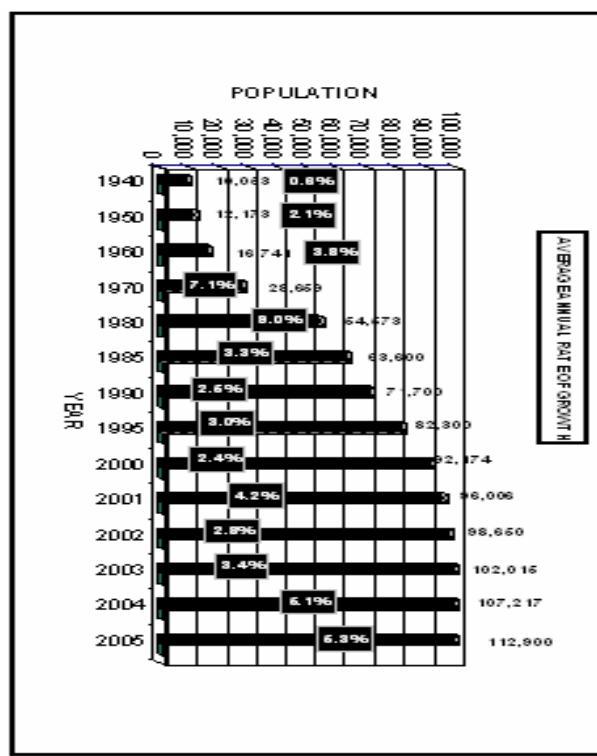
# Population

According to ARC estimates, Douglas County added 24,400 residents from 1990 to 2000, an increase of 34%. In 2005, Douglas County had an estimated 112,900 residents making it the third fastest-growing County in the Atlanta metropolitan region since 2000.



**DOUGLAS COUNTY'S AVERAGE ANNUAL RATE OF GROWTH**

Year	Population	Annual Rate Of Growth
1940	10,053	0.6%
1950	12,173	2.1%
1960	16,741	3.8%
1970	28,659	7.1%
1980	54,573	9.0%
1985	63,600	3.3%
1990	71,700	2.5%
1995	82,300	3.0%
2000	92,174	2.4%
2001	96,006	4.2%
2002	98,660	2.8%
2003	102,016	3.4%
2004	107,217	5.1%
2005	112,900	5.3%

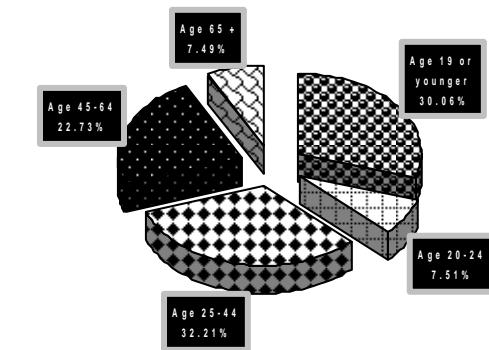


## DOUGLAS COUNTY'S DEMOGRAPHICS

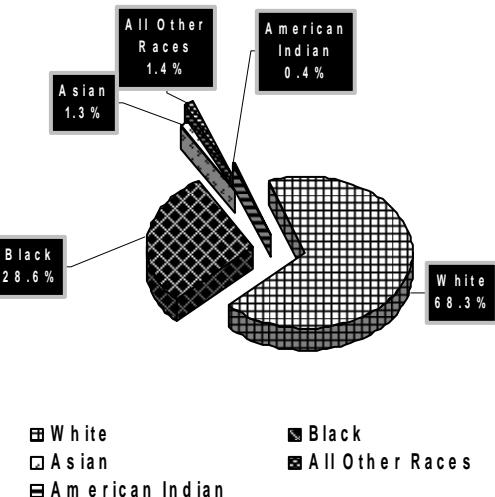
### AGE COMPOSITION

Age 19 or younger	30.1%
Age 20-24	7.5%
Age 25-44	32.2%
Age 45-64	22.7%
Age 65 +	7.5%

### POPULATION BY AGE CATEGORY



### POPULATION BY RACE COMPOSITION



### RACE COMPOSITION

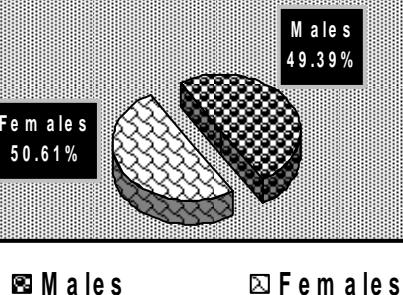
White	68.3%
Black	28.6%
Asian	1.3%
All Other Races	1.4%
American Indian	0.4%

## DOUGLAS COUNTY'S DEMOGRAPHICS

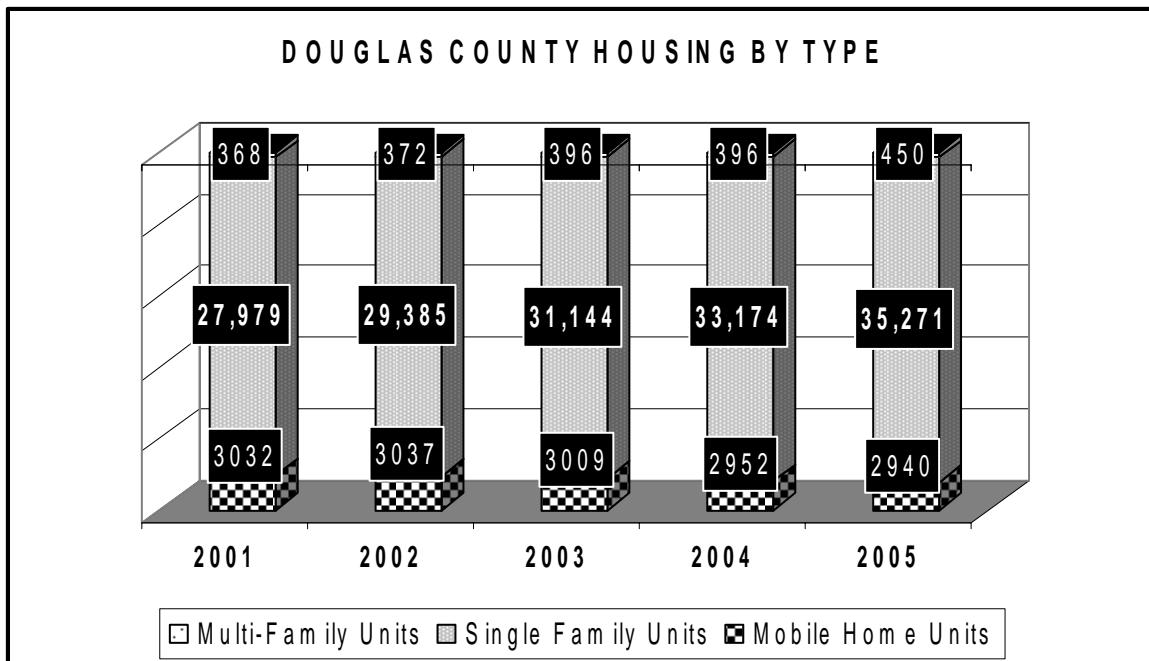
### GENDER COMPOSITION

Males	49.39%
Females	50.61%

### POPULATION BY GENDER

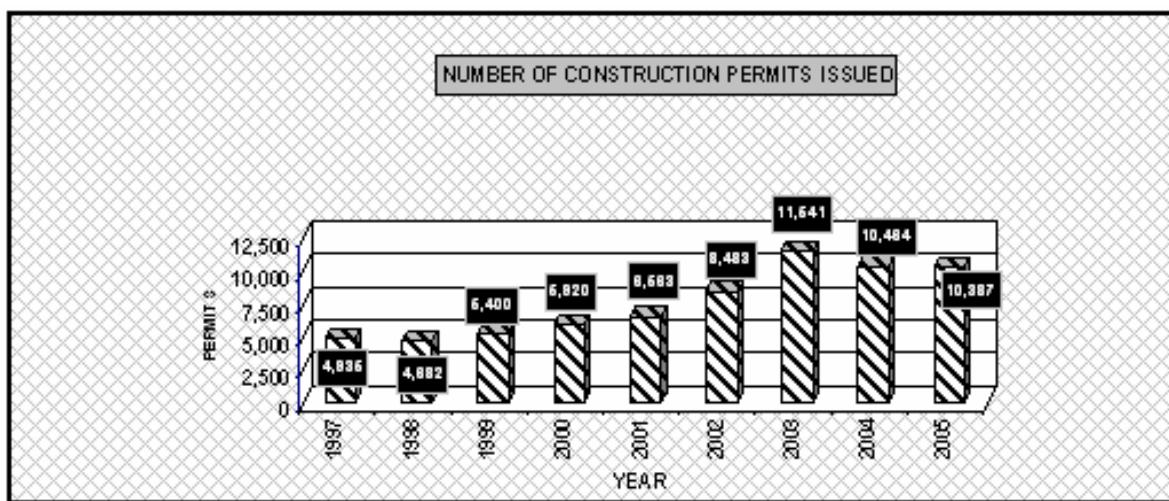


The average household size in Douglas County is 2.87 persons. In the year 2000, there were a total of 34,843 housing units in Douglas County. The estimated number of housing units for 2004 was 42,821 or a 22.9 % increase since 2000. Of the total housing units, 94.2 % are occupied. The median value of all the housing units is \$102,700.



## *Economic Condition and Outlook*

As part of the Metropolitan Atlanta Region, Douglas County continues to benefit from the economic boom that the entire Atlanta region has enjoyed in recent years. Douglas County is poised to continue to prosper as a result of its strategic location as the “Western Gateway to Atlanta”. While the growth leveled off somewhat in 2004, Douglas County continues to prosper. In 2005, the County issued 77 less permits for construction than in 2004 but still 1,904 more than in 2002.

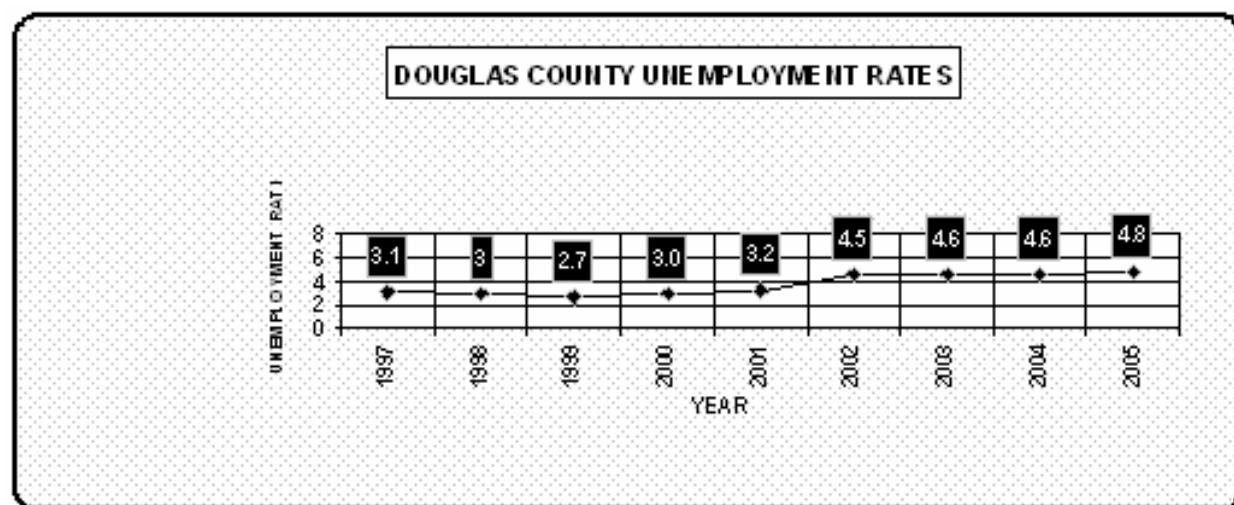


As a result of Douglas County's geographic location and its pro-active measures to assure quality and sustained growth, the economic vitality and viability of the County has strengthened. The County's population has grown significantly and is projected to continue to do so. An enhanced quality of life, expanded retail opportunities, strong growth in employment and an increasing and diverse supply of housing continues to lead to annual growth.

The County is also poised to take advantage of many of the issues that are limiting growth in other areas of the Metro-Atlanta region. Many developers and individuals are seeking alternatives to the traditional growth areas around Atlanta. For many years the I-75 and I-85 north corridors around Atlanta have seen the most dramatic growth. The opportunities in those areas are becoming more and more limited. As reported in the March 3-9, 2000 edition of the Atlanta Business Chronicle, the Trammell Crow Company recently completed a study of the I-85 corridor, and found that only 635 acres "were available for future (industrial) development sites". Douglas County and its municipalities have in excess of 1,000 acres that are developable for industrial/warehouse/distribution space. This bodes well for the future growth potential in Douglas County and for expanded employment opportunities for its citizens.

The economic well being of the general population of Douglas County is good in comparison to the rest of Georgia. The Per Capita Income in the County is \$26,273, which compares to Georgia's average per capita income of \$30,074. The County poverty rate dropped from 9.1% in 2003 to 7.8% in 2004, which is significantly lower than Georgia's rate of 13%. As more affluent subdivisions and homes are being constructed, these numbers should continue to improve.

As the population increases so does the size of the labor force. The current Douglas County labor force increased 3.5% over 2004 to approximately 57,478. Although the labor force has been increasing, the unemployment rate increased only slightly in 2005. The following chart illustrates this trend:



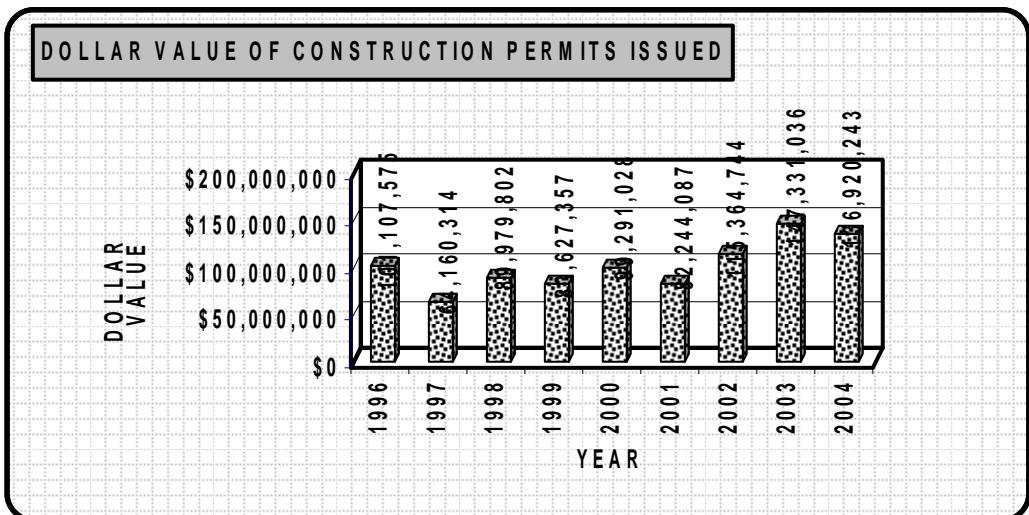
The employment opportunities in Douglas County have been increasing also. Employment has been increasing at an average annual rate of 5.4%, outpacing the average annual population growth of 4.1%. In the 1990 census, approximately 70% of the County's residents commuted to jobs outside the County. With the increase in local employment opportunities and the broad job sector growth outpacing population growth, that percentage has reduced to 63.3 %.

We actively recruit business and industry to locate in Douglas County through our Development Authority. In 2005 we began the development of over 4 million square feet of new industrial facilities, including:

- A new PepsiCo distribution facility on Thornton Road, opening in the spring of 2006 with over 100 new jobs (\$30 million investment)
- A new Southwire distribution facility on Bankhead Highway in Winston with 70 new jobs (\$15.5 million investment)
- A new Staples Customer Fulfillment Center on Blairs Bridge Road with 200 jobs (\$32 million investment)
- A new facility for Tropical Nut & Fruit with 27 new jobs (\$2 million investment)
- New facilities for two other companies with an additional 115 new jobs (\$18.5 million investment)
- Other industrial facilities representing approximately \$55 million in new investment.

These figures do not include any retail development, which continues to be strong, but represents over 500 new, good-paying jobs with over \$150 million in new investment in Douglas County. It is investment of this nature that allows us to hold down property taxes as much as possible, creates jobs for ourselves and our neighbors, and allows our residents to work closer to home.

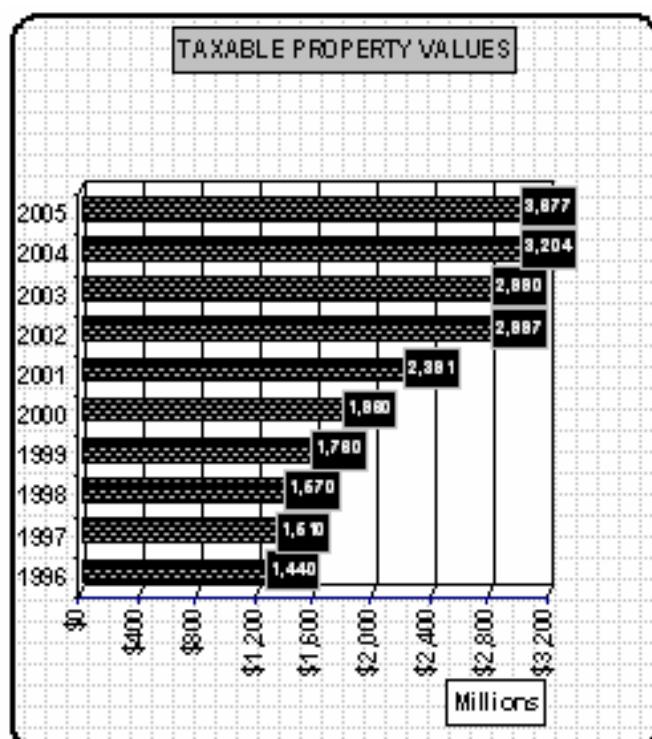
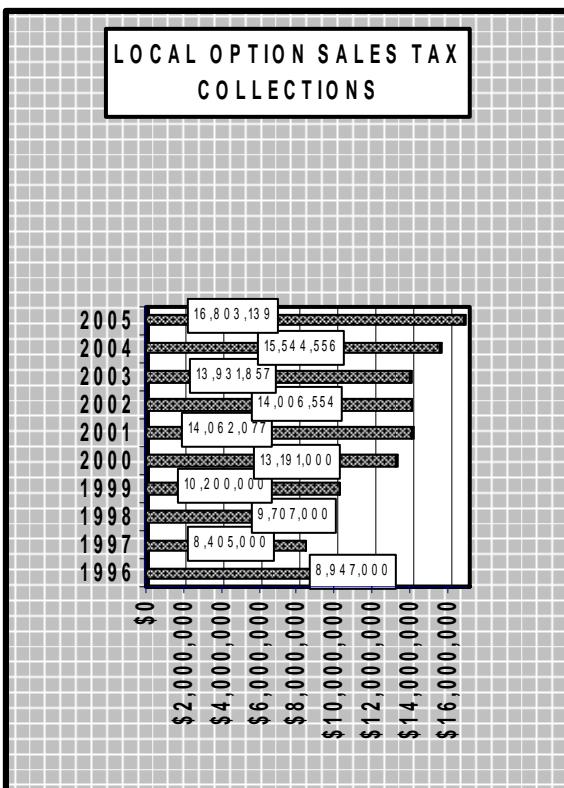
The dollar value of construction permits issued decreased in 2004 slightly but is still well above 2002 levels as seen in the following graph.



Much of the growth in permitted construction has been in the development of new retail sites and establishments. As more and diverse retail establishments are constructed, the need to go outside the County to purchase goods and services decreases. More tax revenue is generated as these products are purchased locally. The growing population, retail shopping opportunities, increased wealth and disposable income are all factors contributing to a stable local sales tax collection in Douglas County. This chart illustrates the increasing growth of Local Option Sales Tax (LOST) collections over the last few years. In 2004 the collections recovered from a drop off in 2003 due to the general downturn of the national economy. In 2005 collections continued growing strongly with a \$1,258,584 increase over 2004.

In 2005, gross taxable property values reflected a increase of over \$473,000,000.

Growth amounted to a \$208,936,258 increase in the property values. Revaluation increased property values by \$264,126,217. This increase is a reflection of the overall vitality of the Douglas County economic environment. See the chart below.



The County did not increase their portion of the tax levy. Since 1992 the County has reduced the total tax levy by 8.681 mills. In comparison with ten other Metro-Atlanta Counties for 2005, Douglas County has the second lowest millage rate. This contributes to making Douglas County very attractive for both residential and commercial growth.

The future is bright indeed for the County due to population growth, increase in wealth of citizens, improved and diverse housing, new housing starts, new construction in all sectors, increased retail opportunities and sales, low millage rates, low unemployment, growth in all employment sectors, and available land for future development.

# *Major Initiatives*

With the increases in population and the construction of housing units, one of the most critical needs in the County has become our roads and transportation. In order to address this need, the Douglas County Board of Commissioners called for a referendum for a 1% Special Local Option Sales Tax (SPLOST) to provide road, recreation, and fire service improvements. In March 2002 the voters of Douglas County passed this Sales Tax Referendum that, along with Intergovernmental Grants, Investment Earnings, and Revenue Bond Proceeds, will provide almost \$96,000,000 worth of Roads, Recreation, and Fire Service improvements, over the next five years. In addition, the County:

## **Improved Information Services by:**

- Housing network backups at an off-site location for better management and security.
- Purchasing a fail-over firewall to ensure that the network is secure and operates on a 24/7 basis.
- Upgrading anti-virus software to ensure no network infection.
- Replacing two network switches and one router to avoid long periods of downtime.

## **Improved Records Retention by:**

- Converting 180,000 images to microfilm to ensure the preservation of records with long-term retention.

## **Improved the Tax Commissioner's Department by:**

- Hiring an additional Tag Agent to maintain effective customer service.

## **Improved the Tax Appraiser's Department by:**

- Hiring an additional Appraisal Supervisor.

## **Improved GIS Department by:**

- Hiring professional services to assist GIS in the detailed geo-database design and implementation to accommodate departmental integration.

## **Expanded Transportation Services by:**

- Increasing the Commuter Van Pool by three vans.
- Planning to start Phase III at the Transportation Center to include three-hundred additional parking spaces and access improvements.

**Improved Department of Transportation by:**

- Replacing three pickup trucks to be able to effectively haul work crews and equipment to various maintenance and construction projects.
- Purchasing a hay blower and hydro-seeder to perform shoulder work grassing and drainage projects.
- Purchasing a retro-reflectometer to perform tests on existing signs to determine if they meet reflectivity requirements.
- Purchasing a thermoplastic applicator for pavement marking and striping and a thermoplastic eradicator for pavement marking and striping removal.
- Installing raised pavement markers at intersections, auxiliary lanes and channelized areas with a pull behind trailer bitumen dispenser and glue machine.
- Making a part-time receptionist/clerk position full-time.
- Relocating utilities for GDOT project STP-186-1(17) State Route 92.

**Improved Development Services by:**

- Replacing two vehicles to operate efficiently.
- Hiring a landscape architect to review plans and assure their correct implementation on-site.

**Improved the Courts and Legal System by:**

- Replacing microfilm reader/printer that includes a maintenance agreement.
- Replacing copying machines in the Clerk of Superior Court, Magistrate Court and District Attorney's Office.
- Purchasing the Georgia Trial Court Desktop to stay current with the Suggested Pattern Jury Instructions.
- Upgrading Case Management Software to the newer web based version.
- Operating an in-house scanning system for records.
- Hiring a Legal Staff Assistant, Assistant Public Defender and Assistant State Public Defender.

**Improved Public Safety by:**

- Purchasing nineteen vehicles and a transport bus for the Sheriff's Enforcement Department.
- Building fifteen outside runs for animals at the Animal Shelter.
- Purchasing software to create the ability to make automatic inquiries on the GBI's vehicle files.
- Purchase software for in-house testing of new applicants and new software to assist with Emergency Medical Dispatch Protocol.

**Improved the Service Level of the County Agriculture Extension Service by:**

- Paying a supplement for an additional full-time State Extension Agent.

**Staffed & Operated Douglas County's New Park Facilities by:**

- Hiring employees to operate and maintain the Aquatic Center.
- Hiring employees to operate and maintain the Senior Center.

**Improved Library Security and Buildings by:**

- Hiring a part-time deputy at the Lithia Springs Library.
- Replacing the roof at the Douglas County Library.

**Improved Landfill Operations by:**

- Purchasing two covered hook lift containers.
- Purchasing a multi-use skid steer type machine.
- Purchasing a pick-up truck.

## *Future Plans*

The mission of Douglas County is to provide the citizens of Douglas County with an honest, well-planned, effective and efficient local government. A major part of that mission is to provide certain essential, basic services of government necessary to have the quality of life that our citizens desire. Our goal is to deliver the maximum amount of these services, which promote the health, safety, welfare, comfort and convenience of our citizens, for the least amount of cost possible. The annual operating budget is one tool that is used to see that public funds are properly accounted for, that they are prudently expended, and that they are used to meet these objectives.

The annual budget serves as the foundation for Douglas County's financial planning and control. All departments and agencies funded by the County are required to submit requests for appropriations to the County Finance Department each year. Once the Budget Officer has received all the budget requests they are compiled and forwarded to the County Manager for his review and development of a proposed budget. The County Manager then presents the proposed budget to the Board of Commissioners. The Board is required to hold public hearings on the proposed budget and to adopt a final budget no later than December 31, the close of Douglas County's fiscal year. The appropriated budget is prepared by fund (e.g., General), function (e.g., Public Safety), and department (e.g., Sheriff Enforcement). Department Heads may make transfers of appropriations within a department, except for transfers into salaries. Transfers of salaries and transfers between departments require prior approval of the Board of Commissioners.

The budget process is the plan Douglas County uses for the expenditure of public funds. It is

designed to identify the needs of Douglas County citizens for services to improve their quality of life, to quantify those needs, to categorize them into cost centers for accountability, and to determine the revenues, which will be available to provide those needs. Public hearings are held to encourage input from the citizens and to provide information regarding the County plans for the coming fiscal year.

Douglas County has established the following items as priorities for the 2006 fiscal year:

**Expand Information Services Capabilities by:**

- Creating a Security Administrator position to insure the expanding computer network remains secure and stable without experiencing any downtime.
- Installing a redundant Cisio Catalyst switch to insure that the network is not completely shut down because a single piece of equipment failed.
- Building out the off-site storage capability by adding additional disks to the SAN network to handle the increased network activity.

**Expand Records Storage Capacity by:**

- Installing metal shelving to increase records room storage capacity from 5,000 cubic feet to 10,000 cubic feet. This improvement will sustain the County's increasing record volume temporarily until the County builds a record center.

**Improve Courthouse Security and Appearance by:**

- Installing three card readers, six cameras and two digital video records.
- Pressure washing the entire exterior of the Courthouse to remove mold and mildew.

**Improve the Mail Processing Capability by:**

- Replacing the mail processor to meet United States Postal System Regulations by installing new digital equipment.
- Replacing the mail clerk's utility vehicle which is a 1994 model with 160,000 miles of usage.

**Improve the Department of Transportation by:**

- Replacing four tractors used for maintaining road right-of-way.
- Replacing a 1993 Ford F250 with 196,775 miles on it with a 4/4 super-cab with a long wheel base to be used by an on-call supervisor.
- Purchasing Geographical Information System Accident Software to manage accident records to track location and types of accidents to develop engineering countermeasures.
- Obtaining a sign sheeting plotter and sign fabrication roller/compressor to fabricate large 36" signs and to improve compression of sheeting and facing materials.
- Installing two new traffic signals at County intersections due to an increase in traffic volumes.
- Hiring a Traffic Signal Maintenance Superintendent and Transportation Planner.

- Purchasing work order software for the DOT Administration Department to properly manage assets and infrastructure through an advanced web based work order data management system.
- Widening and improving intersections on Chapel Hill and Stewart Mill Roads.
- Making intersection improvements on:
  - Central Church at King's Highway
  - State Road 5 at Bright Star
  - Chapel Hill at West Chapel Hill
- Making bridge improvements at:
  - Annewakee Road at Annewakee Creek
  - Mason Creek Road
- Resurfacing four million dollars worth of roads.

#### **Improve Fleet Vehicle Maintenance by:**

- Purchasing two laptop computers that provide on-line testing capabilities of diagnostics contained in new vehicles.
- Installing an auto switch generator control that saves downtime on fuel pumps.
- Purchasing a 4-wheel drive tire truck that is overloaded and can't motivate in inclement weather.

#### **Expand Transportation Services by:**

- Creating a new Operations Assistant position to coordinate maintenance and repair of van fleet and providing emergency service for van breakdowns on the road.
- Making security improvements at the Transportation Center.
- Purchasing new vans for expansion of Rideshare Program.

#### **Improve Development Services Capability by:**

- Upgrading Building Department software to better track plans, check zoning and tract daily comments.
- Installing credit card machines for the Building Inspection Department's front counter.
- Purchasing six new replacement vehicles.

#### **Improve Communications and Community Relations by:**

- Creating a Camera and Sound Technician position to expand dctv23 programming while also adding community events and outreach.
- Securing a satellite downlink in order to receive free programming from the Department of Education, NASA and Public Broadcasting Channels for documentaries.
- Obtaining an on-air graphic generator and equipment for broadcasting presentation slides.

### **Improve the Courts and Legal System by:**

- Creating a Secretary's position to provide faster and more efficient service and to alleviate work load on accountants in Clerk of Court's office.
- Creating an Investigator's position in the Solicitor's office in order to prosecute the many cases that are dismissed for lack of evidence. (More than \$300,000.00 in additional fines would be generated by creating this position.)
- Creating a Legal Staff Assistant position in the Solicitor's office in order to handle the increasing caseload.
- Upgrading Case Management Software in the District Attorney's office in order to share data with the Sheriff's office.
- Creating a Judge Pro Tem position in the State Court Judge's office.
- Creating an Associate Judge's position in the Juvenile Court to help with the growing caseload.
- Creating a Deputy Clerk's position in the Juvenile Court to help with the growing caseload.
- Increasing funding for Juvenile Court Interpreters.

### **Improve Public Safety by:**

- Adding 12 deputy sheriff's positions to the Enforcement Division of the Sheriff's Department to increase patrol capabilities and decrease response time to calls for service.
- Replacing 25 vehicles in the Sheriff's Department.
- Upgrading the security system in the jail.
- Adding nine firefighter/EMT positions in the fire service to adequately staff the new Westside station at Mirror Lake.
- Building a new fire training facility.
- Building a new Westside Fire Station to handle the growth in the Mirror Lake area.
- Purchasing two pumper trucks; one specialized truck; two ambulances and three administrative vehicles to improve response capabilities in the Fire/EMS Department.
- Constructing a backup E-911 Center at the Courthouse to provide continuity of emergency services dispatch in the event of the loss of the E-911 building due to unforeseen circumstances.

### **Improve the Tax Assessing and Collection Functions by:**

- Installing an interactive voice response communications system in the Tax Commissioner's Office to provide more automotive phone processing to free the clerk in the processing of mail and other duties.
- Replacing three vehicles in the Tax Appraisal Department.
- Installing global positioning monuments in Douglas County to establish a County-wide coordinate system that would enable the County to geographically locate parcels for mapping purposes.

**Improve Senior Citizens Transportation and Community Service Board Transportation by:**

- Purchasing three replacement vans.

**Improve Parks and Recreation Operations and Facilities by:**

- Constructing a baseball, soccer, tennis and track complex at Boundary Waters Park.
- Constructing walking trails at Dog River Park.
- Purchasing land and constructing a park in Lithia Springs Area.
- Renovating Winston Park, Mt. Carmel Park and the Post Road Park.
- Staffing the maintenance positions allotted for Boundary Waters Park.

**Improve Compaction of Demolition Landfill by:**

- Replacing a 1991 Steel Wheel Compactor.

In 2005, major emphasis was placed on staffing and operating the new facilities. The new facilities created twenty-three new positions and \$854,925 in salary, benefit, operating and capital expenditures.

Phase III of the Transportation Center began in 2005 with a total cost of \$825,000 of which \$742,500 was reimbursed through Federal and State grants.

The GRTA Arterial Roads Projects began making way with approximately \$433,000 worth of road construction/improvements in 2005, all of which is 100% reimbursed from the State.

Because we are in the information age, it was important to tightly secure and properly maintain old and new information. From storing our network backups at off-site locations to upgrading anti-virus software to converting and scanning our records on microfilm or paperless imaging, these types of necessary improvements were accomplished in the 2005.

In 2006, continuing to ensure a secure computer network is important; therefore a security administrator position, catalyst switch and off-site storage expansion has been approved.

Emphasis has been placed on improving our public safety for a safe and secure community, thus twelve new Sheriff deputies have been approved to improve enforcement in the County and nine firefighters have been approved to staff a new fire station.

Phase III of the Transportation Center will continue in 2006 with a total cost of \$825,000 of which 90 % is funded through State and Federal Grants.

The GRTA Arterial Roads Project will continue with approximately \$4,000,000 worth of road construction/improvements in 2006, all of which is reimbursed from the State.

The S.P.L.O.S.T. Capital Project Fund is continuing with many Road, Fire, and Park Depart-

ment projects continuing to be enhanced, constructed and/or improved in 2006.

## *Awards and Acknowledgements*

Douglas County applied for and received the Certificate of Achievement for Excellence in Financial Reporting, for the first time in 2003. Again in 2004 we received the Certificate of Achievement for Excellence in Financial Reporting. Again this year we have published an easily readable and efficiently organized Comprehensive Annual Financial Report, which satisfies both generally accepted accounting principles and applicable legal requirements. We therefore are respectfully submitting it to the GFOA to determine if it is eligible to receive the Certificate of Achievement for Excellence in Financial Reporting for 2005.

The County has received the GFOA's Distinguished Budget Presentation Award for its annual budget document for the fiscal year beginning January 1, 2005. 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 eight 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 Manager. Credit must also be given to the Chairman and members of the Douglas County Board of Commissioners for their unfailing support for maintaining the highest standards of professionalism in the management of Douglas County's finances.

Respectfully submitted,



Bob Harshbarger, Finance Director

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Douglas County,  
Georgia

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 2004

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



*Carter E. Fudge*

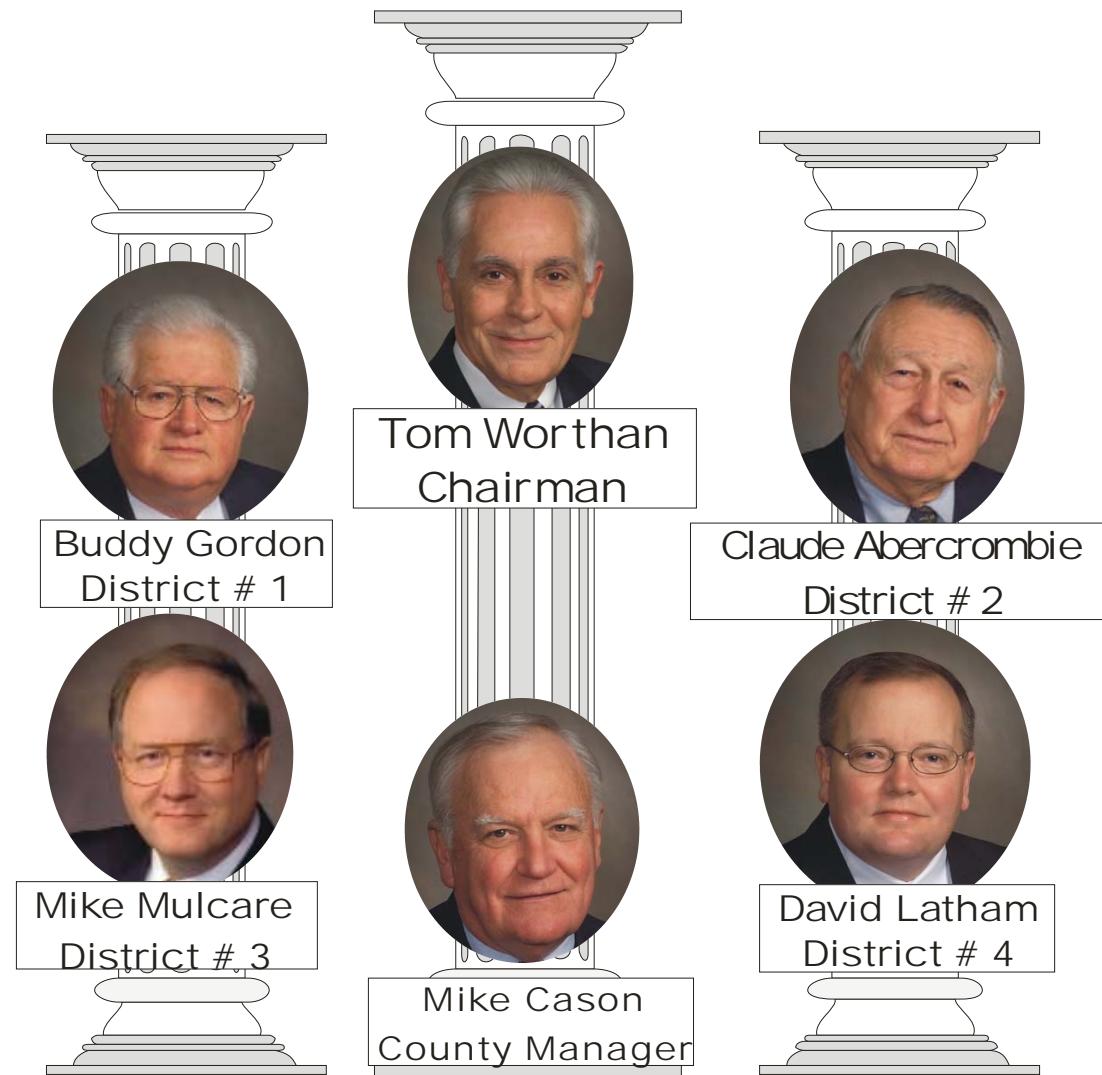
President

*Jeffrey R. Eman*

Executive Director



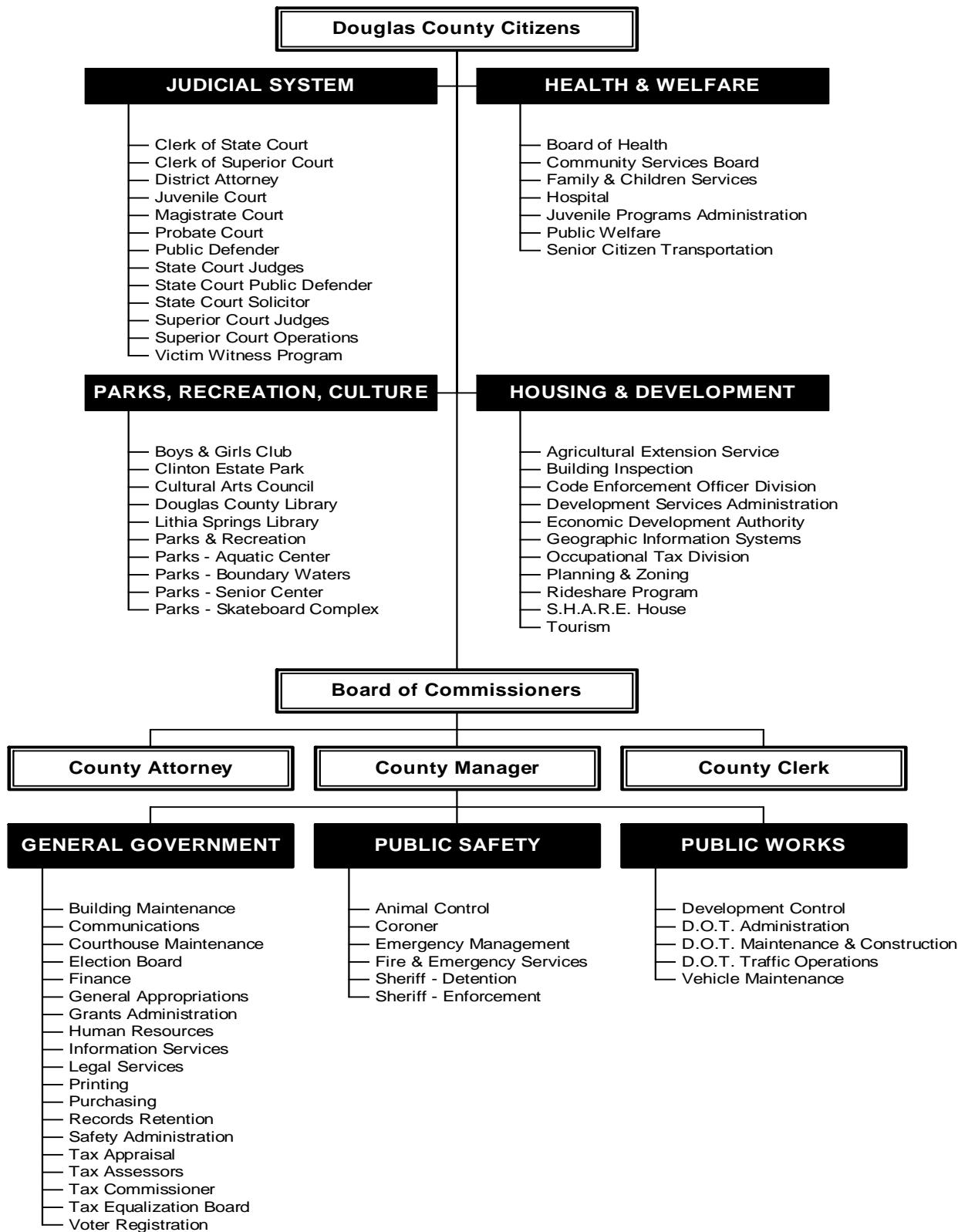
# Douglas County Board of Commissioners



## County Manager



# Douglas County Government





## LIST OF OFFICIALS

### DOUGLAS COUNTY, GEORGIA

COMMISSIONER , CHAIRMAN .....	TOM WORTHAN
COMMISSIONER, VICE CHAIRMAN .....	CLAUDE ABERCROMBIE
COMMISSIONER.....	BUDDY GORDON
COMMISSIONER.....	MIKE MULCARE
COMMISSIONER.....	DAVID LATHAM
COUNTY MANAGER .....	MICHAEL CASON
COUNTY ATTORNEY.....	KENNETH BERNARD
COUNTY CLERK .....	AIDA TULLIS
CHIEF APPRAISER.....	RON BLACK
CHIEF MAGISTRATE.....	SUSAN CAMP
CHIEF REGISTRAR .....	LAURIE FULTON
CLERK OF SUPERIOR COURT.....	CINDY CHAFFIN
COMMUNICATIONS DIRECTOR.....	WES TALLON
CORONER .....	RANDY DANIEL
DISTRICT ATTORNEY.....	DAVID MCDADE
ELECTIONS SUPERINTENDENT .....	BOB AKERS
EMERGENCY/E-911 DIRECTOR .....	GREG WHITAKER
FINANCE DIRECTOR.....	BOB HARSHBARGER
FIRE CHIEF .....	SCOTT SPENCER
INFORMATION SERVICES DIRECTOR .....	NEVA THORNTON
JUVENILE COURT JUDGE .....	PEGGY WALKER
LIBRARIAN.....	CHARLOTTE HURT
MAPPING AND GIS .....	STACY GREAR
PARKS AND RECREATION DIRECTOR.....	MIKE PARKER
PERSONNEL DIRECTOR.....	RAY MARTIN
PLANNING/ZONING DIRECTOR .....	ERIC LINTON
PROBATE JUDGE.....	HAL HAMRICK
PUBLIC DEFENDER .....	MONICA MYLES
PUBLIC SAFETY/EMA DIRECTOR.....	CURTIS LITTLE
DEPT OF TRANSPORTATION DIRECTOR.....	RANDY HULSEY
PURCHASING DIRECTOR .....	DIANE CONNORS
RECORD RETENTION .....	BECKY HEBERT
RIDESHARE COORDINATOR.....	GARY WATSON
SHERIFF .....	PHIL MILLER
TAX COMMISSIONER .....	ANN JONES GUIDER
VEHICLE MAINTENANCE MANAGER .....	DANNY AGAN

## **FINANCIAL SECTION**

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



### INDEPENDENT AUDITOR'S REPORT

Members of the Douglas County Board of Commissioners  
Douglasville, Georgia

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 as of and for the year ended December 31, 2005, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Douglas County, Georgia's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Douglas County Board of Health, the discretely presented component unit of the County. Those financial statements as of June 30, 2005, 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 on the report of the other auditors.

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

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Douglas County, Georgia as of December 31, 2005, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 9, 2006, 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, grants agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

The Management's Discussion and Analysis, Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget (GAAP) and Actual - General Fund, and the Schedules of Funding Progress and Employer Contributions, are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

The Board of Commissioners  
Douglas County, Georgia

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying information listed as introductory section, other supplementary information (individual nonmajor fund financial statements), and statistical section in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. The other supplementary information has been subjected to the auditing procedures applied by us in the audit of the basic financial statements and, in our opinion, based on our audit is fairly stated in all material respects in relation to the basic financial statements taken as a whole. The information included in the introductory and statistical sections have not been subjected to the auditing procedures applied by us and the other auditors in the audit of the basic financial statements, and accordingly, we express no opinion on them.

A handwritten signature in black ink that reads "Lawrence See & Bowers". The signature is fluid and cursive, with "Lawrence" on the top line, "See" on the middle line, and "& Bowers" on the bottom line.

Atlanta, Georgia  
June 9, 2006

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

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

## **Management's Discussion and Analysis**

As management of Douglas County, Georgia, we offer readers of the County's financial statement this narrative overview and analysis of the financial activities of the County for the fiscal year ended December 31, 2005. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in County's financial statements , which follow this narrative.

## *Financial Highlights*

- ♦ The assets of the County exceeded its liabilities as of December 31, 2005 by \$127,899,951 (net assets).
- ♦ As of December 31, 2005, the County's governmental funds reported combined ending fund balances of \$46,298,915. Approximately 28 % of this total amount, \$12,963,440 is available for spending at the government's discretion (unreserved and undesignated fund balance).
- ♦ As of December 31, 2005, unreserved and undesignated fund balance for the general fund increased by \$2,908,493 to \$12,970,995 or 22 % of the total general fund expenditures.
- ♦ Douglas County's total long-term debt decreased by \$8,881,611 during the current fiscal year. The main contributing factor to this decrease was the retirement of the Development Authority of Douglas County Revenue Bonds (Parks and Recreation Projects) in the amount of \$8,285,000.

## *Overview of the Financial Statements*

This discussion and analysis are intended to serve as an introduction to the County's basic financial statements. The basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

The first two statements are government-wide financial statements that provide both long-term and short-term information about the County's overall financial status in a manner similar to a private-sector business.

The remaining statements are fund financial statements that focus on individual parts of the County government, reporting the County's operations in more detail than the government-wide statements.

The next section of the basic financial statements is the notes. The notes to the financial statements explain in detail some of the data contained in those statements. After the notes, supplemental information is provided to show details about the Government's non-major governmen-

tal funds and internal service funds, all of which are added together in one column on the basic financial statements.

Following the notes is the required supplemental information.

## *Government-wide Financial Statements*

The government-wide financial statements are designed to provide the reader with a broad overview of the Government's finances, similar in format to a financial statement of a private-sector business. The government-wide statements provide short and long-term information about the Government's financial status as a whole.

These two statements are the 1) statement of net assets and 2) statement of activities. Net assets are the difference between the Government's total assets and total liabilities. Measuring net assets is one way to gage the Government's financial condition. The statement of activities presents information showing how the Government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

The government-wide statements are divided into three categories: 1) government activities; 2) business-type activities; and 3) component units. The governmental activities include most of the Government's basic services such as general government, judicial system, public safety, public works, health and welfare, parks, recreation and culture, and planning/community development. Property taxes and State and Federal grant funds finance most of these activities. The business-type activities are those that the Government charges customers to provide. For Douglas County the only business-type activity is the Solid Waste Landfill. The final category is the component units. The Douglas County Health Department is a public health department. Although legally separate from the Government, the Chairman of the Board of Commissioners sits on their governing board and the County appoints three members to the governing board thereby controlling a majority of the Board of Health governing positions. Although the County does not have the authority to approve or modify the Board of Health's operational and capital budget, it does have the ability to control the amount of funding it provides to the Board of Health. Such funding is significant to the overall operations of the Board of Health. Therefore, the Board of Health is a component unit of the Douglas County Government.

## *Fund Financial Statements*

The remaining statements are fund financial statements that focus on individual parts of the County government, reporting the County's operations in more detail than the government-wide statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Douglas County like other state and local governments uses fund accounting to ensure and demonstrate compliance

with finance-related legal requirements. All of the funds of Douglas County can be divided into three categories: 1) governmental funds, 2) proprietary funds and 3) fiduciary funds.

## **Governmental Funds**

Governmental funds are used to account for those functions reported as governmental activities in the government-wide financial statements. Most of the Government's basic services are accounted for in governmental funds. These funds focus on how assets can readily be converted into cash and the amount of funds left at year-end that will be available for spending in the next year. Governmental funds are reported using an accounting method called modified accrual accounting. This method also has a current financial resources focus. As a result, the governmental fund financial statements give the reader a detailed short-term view that helps him or her determine if there are more or less financial resources available to finance the Government's programs. The relationship between government activities (reported in the Statement of Net Assets and the Statement of Activities) and governmental funds is described in a reconciliation that is a part of the fund financial statements.

The Government adopts annual budgets for its General Fund, its Special Revenue Funds, and its Debt Service Funds. The budget is a legally adopted document that incorporates input from the citizens of the Government, the management of the Government, and the decisions of the Douglas County Board of Commissioners about which services to provide and how to pay for those services. It also authorizes the Government to obtain funds from identified sources to finance these current period activities. The budgetary statements provided for these funds demonstrate how well the Government complied with the budget ordinance and whether or not the Government succeeded in providing the services as planned when the budget was adopted. The budgetary comparison statement uses the budgetary basis of accounting (which is modified accrual) and is presented using the same format, language, and classifications as the Statement of Revenues, Expenditures, and Changes of Fund Balance. The statements show three columns: 1) the final budget as amended by the commission; 2) the actual resources, charges to appropriations, and ending balances in the funds; and the difference or variance between the final budget and the actual resources and charges.

## **Proprietary Funds**

The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses an enterprise fund to account for the Solid Waste Landfill. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. Internal service funds are used to account for the County's Healthcare and Employee benefits and Worker's Compensation. The costs of these services have been allocated between the governmental activities and the business-type activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail.

## **Fiduciary Funds**

Fiduciary funds are used to account for assets held by the County in a trustee capacity, or as an agent for other governmental entities, individuals, and other funds. Examples are Trust and Agency Funds such as Tax Commissioner Agency Fund, Superior Court, State Court, and Magistrate Court Agency Funds, Probate Court Agency Fund, Juvenile Court Agency Fund, and Sheriff Agency Fund.

## *Notes to the Financial Statements*

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

## *Government-wide Financial Analysis*

The government-wide financial statements for the year ended December 31, 2003, represented a new method of financial reporting for Douglas County, Georgia and many other units of government throughout the United States. Prior to that year, the County maintained governmental, proprietary, and fiduciary fund groups as separate and very distinct types of accounting without any type of consolidated statement that reflected the operations and net assets of the government as a whole. There was a total column that appeared on the financial statements, but it was a memorandum total only. No attempt was made to adjust the statements in such a way that the total column would represent the overall financial condition of the County. Those statements were basically the equivalent of the fund financial statements that appear in this report with fiduciary funds and two account groups, the long-term debt and the general fixed assets, added in.

The changes in the financial statement reporting model were mandated by the Government Accounting Standards Board (GASB). GASB Statement 34 dictated the changes in the County's 2003 financial reports as well as those of many other units of government. Douglas County was required to implement these changes for the year ending in 2003. Some governments had to implement these changes earlier, while others will not be required to until a later date.

Because of this new reporting model, comparative data for all facets of the 2003 report were not available. When comparative numbers were accessible, they were included. This year's reports will have more comparative data that will allow more opportunities for comparative analysis.

Douglas County's Net Assets						
	Activities Governmental 2005	Activities Governmental 2004	Activities Business-type 2005	Activities Business-type 2004	Total 2005	Total 2004
Current and other assets	\$ 64,669,203	\$ 60,997,620	\$ (698,310)	\$ 572,259	\$ 63,970,893	\$ 61,569,879
Capital assets	106,595,479	98,615,672	2,362,632	2,110,170	108,958,111	100,725,842
Total assets	171,264,682	159,613,292	1,664,322	2,682,429	172,929,004	162,295,721
Long-term liabilities outstanding	29,090,775	38,737,330	1,340,278	2,128,099	30,431,053	40,865,429
Other liabilities	14,514,400	15,757,859	83,600	81,782	14,598,000	15,839,641
Total liabilities	43,605,175	54,495,189	1,423,878	2,209,881	45,029,053	56,705,070
Net assets:						
Invested in capital assets, net of related debt	81,889,979	84,241,469	2,362,632	2,110,170	84,252,611	86,351,639
Restricted	30,538,080	9,090,154			30,538,080	9,090,154
Unrestricted	15,231,448	11,786,480	(2,122,188)	(1,637,622)	13,109,260	10,148,858
Total net assets	\$ 127,659,507	\$ 105,118,103	\$ 240,444	\$ 472,548	\$ 127,899,951	\$ 105,590,651

As noted earlier, net assets may serve, over time, as one useful indicator of a government's financial condition. The assets of Douglas County exceeded liabilities by \$105,590,651 as of December 31, 2004. As of December 31, 2005 net assets were \$127,899,951.

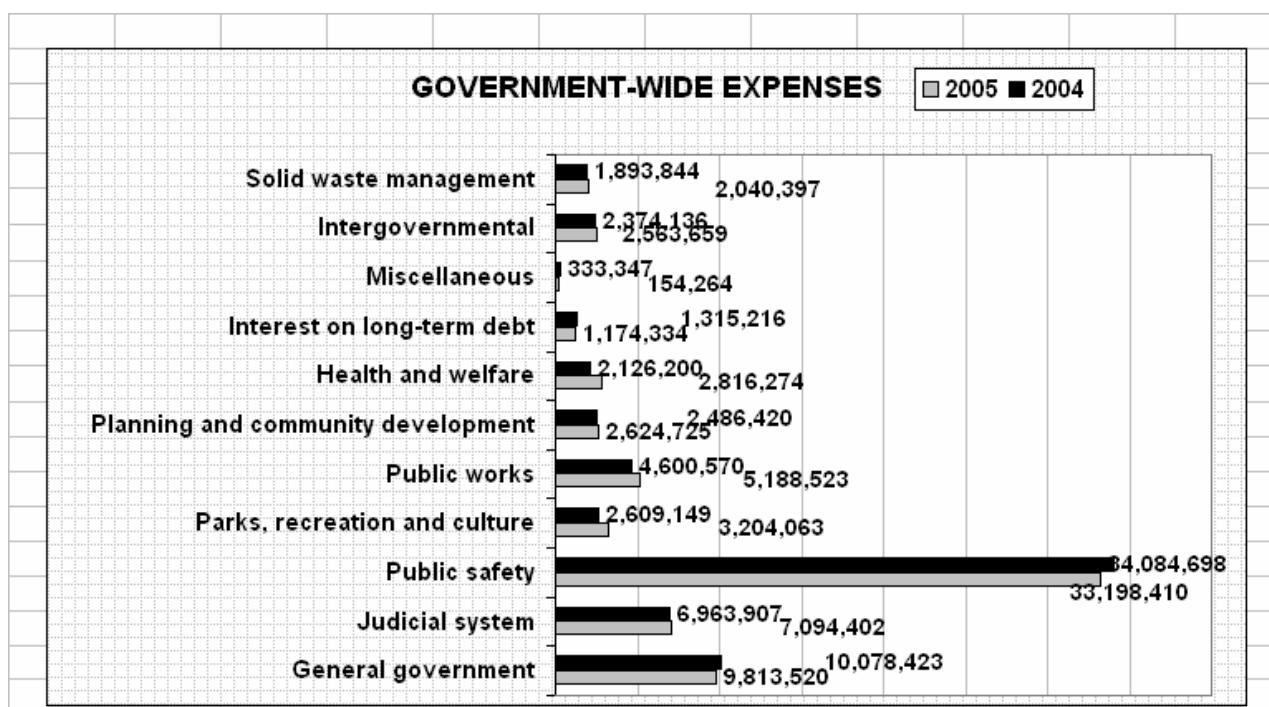
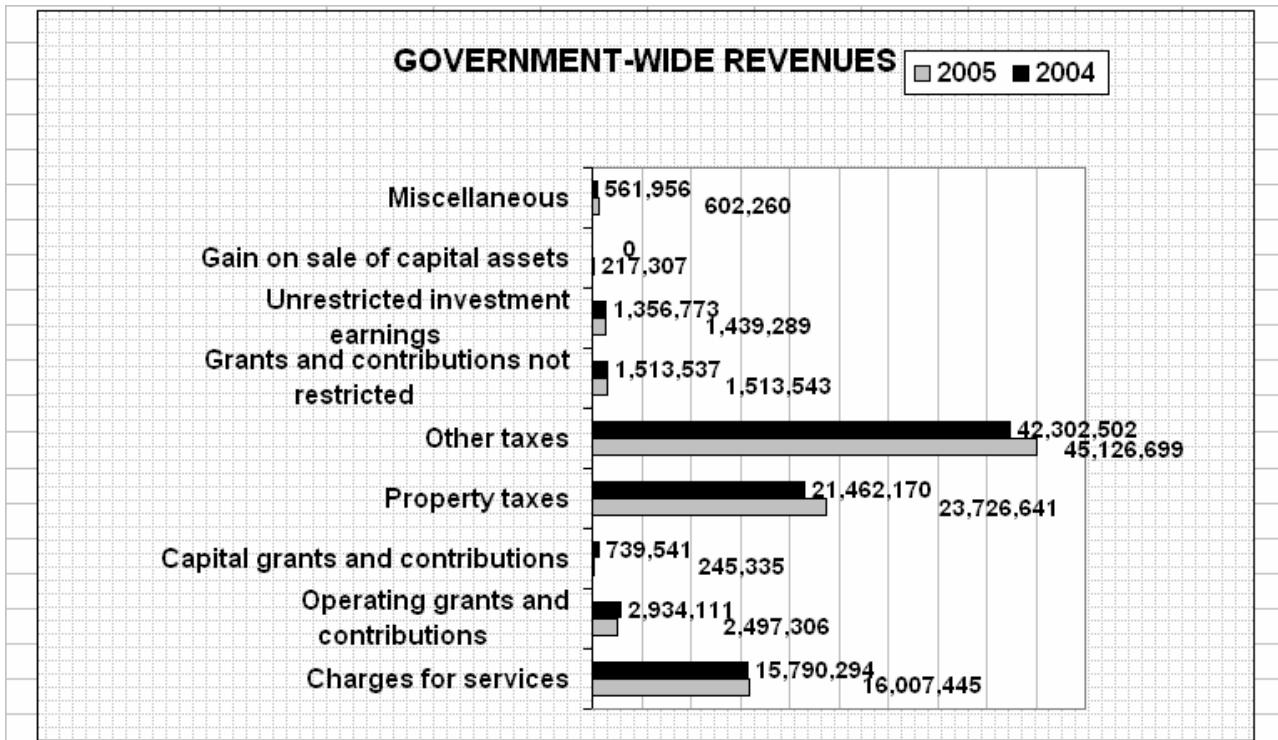
The largest portion of the net assets, \$84,252,611, (65.9 %)reflects the County's investment in capital assets (e.g. land, buildings, machinery and equipment, etc.), less any related debt still outstanding that was issued to acquire those items. This compares to \$86,351,639, (81.8 %) in 2004. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of the outstanding related debt, the resources needed to repay that debt must be provided by other sources, since the capital assets cannot be used to liquidate these liabilities.

The County's unrestricted net assets are \$13,109,260 in 2005, which is 10.3 % of the total net assets as compared to \$10,148,858 in 2004.

Another portion of the County's net assets, \$30,538,080, (23.9 %), represents resources that are subject to external restrictions on how they may be used. This compares to \$9,090,154 (8.6%) in 2004. Of the 2005 total, \$19,888,998 is restricted for capital projects, \$5,513,779 is restricted for debt service, \$4,290,611 is for Public Safety, and \$844,692 is for other purposes.

The next table shows the changes in net assets for the years ending December 31, 2004 and December 31, 2005.

Douglas County's Changes In Net Assets							
	Activities Governmental		Activities Business-type		Total		Total 2004
	2005	2004	2005	2004	2005	2004	
<b>Revenues:</b>							
Program revenues:							
General revenues	Charges for services	\$ 14,211,217	\$ 13,830,086	1,796,228	\$ 1,960,208	16,007,445	\$ 15,790,294
	Operating grants and contributions	2,497,306	2,934,111			2,497,306	2,934,111
	Capital grants and contributions	245,335	739,541			245,335	739,541
	Property taxes	23,726,641	21,462,170			23,726,641	21,462,170
	Other taxes	45,126,699	42,302,502			45,126,699	42,302,502
	Grants and contributions not restricted	1,513,543	1,513,537			1,513,543	1,513,537
	Unrestricted investment earnings	1,427,225	1,350,527	12,064	6,246	1,439,289	1,356,773
	Gain on sale of capital assets	217,307	0			217,307	0
	Miscellaneous	602,260	561,956			602,260	561,956
	<b>Total revenues</b>	<b>89,567,533</b>	<b>84,694,430</b>	<b>1,808,292</b>	<b>1,966,454</b>	<b>91,375,825</b>	<b>86,660,884</b>
<b>Expenses:</b>							
General government		9,813,520	10,078,423			9,813,520	10,078,423
Judicial system		7,094,402	6,963,907			7,094,402	6,963,907
Public safety		33,198,410	34,084,698			33,198,410	34,084,698
Parks, recreation and culture		3,204,063	2,609,149			3,204,063	2,609,149
Public works		5,188,523	4,600,570			5,188,523	4,600,570
Planning and community development		2,624,725	2,486,420			2,624,725	2,486,420
Health and welfare		2,816,274	2,126,200			2,816,274	2,126,200
Interest on long-term debt		1,174,334	1,315,216			1,174,334	1,315,216
Miscellaneous		154,264	333,347			154,264	333,347
Intergovernmental		2,563,659	2,374,136			2,563,659	2,374,136
Solid waste management				2,040,397	1,893,844	2,040,397	1,893,844
<b>Total expenses</b>		<b>67,832,174</b>	<b>66,972,066</b>	<b>2,040,397</b>	<b>1,893,844</b>	<b>69,872,571</b>	<b>68,865,910</b>
Increase in net assets before transfers		21,735,359	17,722,364	(232,105)	72,610	21,503,254	17,794,974
Transfers							
Increase in net assets		21,735,359	17,722,364	(232,105)	72,610	21,503,254	17,794,974
Net assets, January 1		105,118,103	87,683,566	472,548	849,294	105,590,651	88,532,860
Prior period adjustment		806,045	(287,827)		(449,356)	806,045	(737,183)
<b>Net assets, December 31</b>	<b>\$ 127,659,507</b>	<b>\$ 105,118,103</b>	<b>\$ 240,443</b>	<b>\$ 472,548</b>	<b>\$ 127,899,950</b>	<b>\$ 105,590,651</b>	



## Governmental Activities

Governmental activities increased the County's net assets by \$17,722,364 in 2004 and by \$21,735,359 in 2005. Key elements of the 2005 increase are as follows:

- ♦ **Governmental Revenues.** Property tax and other taxes continue as the main source of revenue of the County, amounting to 76% of the revenues in 2005 compared to 73% in 2004. Sales tax revenues increased in 2005 by \$2,822,725, which accounts for 13% of the increase in the change of net assets. The general property taxes increased by \$2,264,471 over 2004 due to growth of the digest, as there was no millage increase.
- ♦ **Governmental Functional Expenses:** As reflected in the summary of changes in Net Assets, the County expended 59 % of the appropriations for judicial and public safety expenditures. This compares to 61% expended for judicial and public safety in 2004. The County continues to commit substantial financial resources for the safety of its citizens. In addition, the County increased spending in parks and recreation, public works, and health and welfare to improve the quality of life to its citizens.

## *Business-type activities:*

Business-type activities decreased the County's net assets by \$232,105 in 2005. This total amount of \$232,105 was due to the Solid Waste Management Operations. This compares to a increase of \$72,610 in 2004.

## *Financial Analysis of the Government's Funds*

The fund financial statements provide more detailed information about the County's most significant funds, not the County as a whole. As stated earlier, funds are accounting devices that the County uses to keep track of specific sources of funding and spending for particular purposes. Some funds are required by State law and by bonding covenants. The Board of Commissioners establishes other funds to control and manage money for particular purposes (like the purchase or construction on major capital facilities within the County) or to show that it is properly using certain taxes and grants (like the one cent Special Local Option Sales Tax).

**Governmental funds.** Most of the County's basic services are included in governmental funds, such as public safety, public works, parks, recreation, and culture, and general government. These focus on (1) cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Such information is useful in assessing Douglas County's financing requirements. Specifically, unreserved fund balance may serve as a useful measure of the County's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, Douglas County's governmental funds reported combined ending fund balances of \$46,298,915, an increase of \$5,421,728 in comparison with the prior year. This was a \$4,061,606 increase in the unreserved fund balance and an increase of \$1,360,122 in the reserved fund balance. This reserved fund balance of \$27,992,517 has already been committed to (1) liquidate encumbrances of the prior period (\$5,497,284), (2) to be used for capital outlay (\$15,109,734), (3) to be used for debt service (\$5,811,894), (4) to be used for prepaid items (\$666,695) and (5) advances to other funds (\$906,910).

The general fund is the chief operating fund of the County. As a measure of the general fund's liquidity, it may be useful to compare both unreserved and reserved fund balance to total fund expenditures for the year. At the end of the current fiscal year, unreserved fund balance of the general fund was \$12,993,609, or 22% of general fund expenditures for the year. The reserved fund balance for the general fund was \$2,365,019, or 4% of general fund expenditures for the year. Total fund balance reached \$15,358,628, or 26% of general fund expenditures for the year. Of the general fund balance, 85% is unreserved or available for spending at year end.

The fund balance of the County's general fund increased by \$3,798,782 during the current fiscal year. This was due to revenues exceeding expenditures by \$2,582,295 and the sale of capital assets of \$605,324 and transfers in of \$611,063. The Board of Commissioners have thus maintained their policy of at least a 10 % reserve in the fund balance.

Key changes in the general fund revenues from 2004 to 2005 are as follows:

- ♦ Revenues from taxes increased by \$2,713,697 in 2005. General property taxes increased by \$2,264,471 primarily as a result of the growth of the digest by about 11 %. In addition, due to the improved economy and the addition of Rich's/Macy's at the Arbor Place Mall, the sales taxes increased by \$2,822,725. Also, as a result of the improved economy, the Insurance Premium Taxes have increased by \$200,795 this year.
- ♦ Intergovernmental Revenues decreased by \$1,750,831. This was primarily due to the State Homeowner's Tax Relief, which was deferred in 2003 and in 2004 was \$3,066,553. In 2005 the State Homeowner's Tax Relief was only \$1,513,544.
- ♦ And finally there was an decrease in the Courts and Law Enforcement of \$1,451,216, which was mostly due to the \$937,658 increase in 2004 in the Clerk of the Superior Court revenues. This was due to an increase in the Fines and Forfeitures of \$901,217, which was due to a change in the law in July 2004 that required the State probation office to make all partial payments on a monthly basis as opposed to holding until the total was collected, as was done in the past. Because of this event, there was a one-time backlog payment which substantially increased the 2004 Clerk revenues resulting in a decrease when the revenue stream returned to a regular flow in 2005.

Total general fund expenditures increased by \$982,176 in fiscal year 2005. Key factors in this increase were:

- ♦ In the parks and recreation there was an increase of \$559,385, which was due to the completion of a Special Local Option Sales Tax project, the Aquatic Center. This center was completed and opened in July 2005. It immediately had to be staffed with two full-time and eighteen part-time employees and all of the start-up costs such as chemicals, maintenance contracts, and landscaping were initiated.
- ♦ In the health and welfare there was an increase of \$660,791 was due primarily to the completion of a Special Local Option Sales Tax Project , the Woodie Fite Senior Citizen Center. This project was completed and opened in July 2005. It had to be staffed with two full-time County employees and all of the start-up costs of supplies, maintenance contracts, landscaping and all of the utilities established.

**Proprietary Funds.** Douglas County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. At the end of the current

fiscal year net assets invested in capital assets net of related debt and restricted net assets were \$2,362,632 and \$0 respectively. Unrestricted net assets had a balance of \$(2,122,188). This compares to 2004 with net assets invested in capital assets net of related debt and restricted net assets of \$2,110,170 and \$0 respectively. Unrestricted net asset in 2004 were \$(1,637,622). Other factors concerning the finances of this fund have already been addressed in the discussion of the County's business-type activities.

## *General Fund Budgetary Highlights*

Differences between the original budget and the final amended budget for 2005 totaled \$3,487,530 increase in appropriations and are briefly summarized as follows:

- ♦ \$608,383 increases allocated to General Government (Some of the things which contributed to this were: \$223,159 in legal fees, this was the result of legal fees originally being budgeted in general appropriations and then transferred to the Legal services department; \$128,664 in building maintenance, this was due primarily to encumbrance carryovers from 2004, \$42,873, to repair the Courthouse cupola, \$9,035, and for increased utility bills of \$72,000; for additional legal services in the Board of Assessors Office of \$86,084; for encumbrance carryovers from 2004 in the Information Services Department of \$83,478; and for grants received of \$37,200 for group therapy for juveniles and \$20,400 to purchase laptops for patrol cars.
- ♦ \$1,027,002 increases allocated to Public Safety (Contributing to this is \$304,066 in the Sheriff's Enforcement Department which consists mainly of \$135,000 of increased fuel costs, \$79,837 of insurance claims for damaged vehicles, and \$22,196 of legal fees; \$324,087 in the Sheriff's Detention Department which consists primarily of \$165,000 of jail renovations of the infirmary and medical dormitory, \$60,000 for additional inmate medical costs, \$46,800 to hire two additional deputies during the year, \$30,000 for additional janitorial supplies, and \$25,045 to purchase an upgraded fingerprint system; \$374,460 in the Fire and EMS Department which consisted mainly of \$126,648 of insurance claim for buildings and vehicles damaged, \$80,000 for a state grant to purchase an ACU 1000 Interoperability System, \$55,000 for additional fuel costs due to gas prices, \$40,018 of Domestic Preparedness Grants to purchase repeaters for radios, a Saber 4000 with accessories, and a Mass Casualty Trailer and supplies, and \$16,664 of encumbrance carryovers from 2004.
- ♦ \$1,031,460 increases allocated to Public Works (Contributing to this was \$834,188 in the DOT Maintenance and Construction Department which consisted primarily of \$700,000 grant from the Georgia Department of Transportation to widen and reconstruct the Lee Road Bridge, and \$93,380, of encumbrance carryovers from 2004; \$147,755 from the DOT Traffic Operations Department consisting of \$110,072 of encumbrance carryovers from 2004, \$19,690 from insurance claims on damaged vehicles, and \$10,000 transferred from the DOT Maintenance and Construction Department for traffic signs and materials.
- ♦ \$327,895 increases allocated to Planning and Community Development (Contributing to this was \$72,340 from the Planning and Zoning Department which was primarily made up of \$48,139 for legal fees and \$8,419 which was transferred from the Engineering Department for training and supplies, and \$288,574 from the Rideshare Department which consisted of \$132,404 of encumbrance carryovers from 2004, \$74,000 for increased fuel costs,

- ◆ \$11,200 for building maintenance contracts, and \$33,065 for other auto maintenance costs.
- ◆ \$520,449 increases allocated to Health & Welfare (This was the result of opening a new Senior Center during the year and establishing a budget for it of \$426,681 and for a \$90,000 increase in the ARC Title III pass-through funds.

During the year, revenues exceeded the budgetary estimates by \$2,014,362 and expenditures were less than budgetary estimates by \$4,727,098 thus, what was budgeted to be a \$4,159,065 loss turned out to be a \$2,582,395 gain, or an improvement of \$6,741,460 in the County's planned financial position.

## *Capital Asset and Debt Administration*

**Capital Assets.** Douglas County's investment in capital assets for its governmental and business-type activities as of December 31, 2005 amounts to \$84,252,611 (net of related debt). This investment in capital assets includes land, buildings and systems, improvements, machinery and equipment, park facilities, roads, highways, and bridges.

### **Douglas County, Georgia's Capital Assets**

	<b>Governmental Funds</b>	<b>Business-Type Activity</b>	<b>Total</b>
Land	\$ 14,268,823	1,574,386	15,843,209
Buildings	63,673,915	406,241	64,080,156
Machinery and equipment	5,769,227	1,962,154	7,731,381
Infrastructure	36,314,788		36,314,788
Construction in progress	8,692,903		8,692,903
Computers	662,708	40,360	703,068
Improvements	3,436,117		3,436,117
Vehicles	13,466,907	494,579	13,961,486
<b>Total Governmental Funds Capital Assets</b>	<b>146,285,388</b>	<b>4,477,720</b>	<b>150,763,108</b>

Additional information on the County's capital assets can be found in the capital asset schedules and in the notes to the financial statements of this report.

**Long-term Debt.** At the end of the current fiscal year, the County had total long-term debt of \$28,790,494. Of that amount \$18,510,000 are revenue bonds through an intergovernmental agreement with the Douglas County Development Authority. The County intends to make payments on these bonds from the revenues received pursuant to the County's one percent special local option sales tax. (SPLOST) However, the revenues from the SPLOST are not pledged to such payments. Another \$6,105,000 of this debt consists of certificates of participation with the Association of County Commissioner's Government (A.C.C.G.) and was issued in 2003 for the expansion of the Douglas County Jail .

**Douglas County, Georgia's Outstanding Debt**

	Governmental Activities		Business-type Activities		Total	
	2005	2004	2005	2004	2005	2004
Certificates of Participation	\$6,105,000	\$6,785,000			\$6,105,000	\$6,785,000
Special Assessment Debt	615,000	695,000			615,000	695,000
Revenue Bonds	18,510,000	26,795,000			18,510,000	26,795,000
Premium on Issue	90,292	444,602			90,292	444,602
Capital Leases	291,506	442,430			291,506	442,430
Compensated Absences	2,454,163	2,548,452	20,965	18,354	2,475,128	2,566,806
Claims and Judgments	724,533	608,982			724,533	608,982
Closure and Post-Closure			1,335,109	1,932,473	1,335,109	1,932,473
	<b>28,790,494</b>	<b>38,319,466</b>	<b>1,356,074</b>	<b>1,950,827</b>	<b>30,146,568</b>	<b>40,270,293</b>

Douglas County maintains an “Aa2” rating from Moody’s Investors Services, Inc. for the uninsured bonds and an Aaa rating on the insured bonds with M.B.I.A. Insurance Corporation.

State statutes limit the amount of general obligation debt a governmental entity may issue to ten percent of the assessed value of all taxable property (tax digest) within said county. The current debt limitation for Douglas County is \$340,808,167 which is significantly in excess of the County’s outstanding general obligation debt.

During the current year the County only had one increase of \$115,551 in claims and judgments. All other outstanding debt balances went down.

Additional information on the County’s long-term debt can be found on the comparative schedule of general long-term debt and in the notes to the financial statements.

**Next Year’s Budget** - During the year the fund balance was increased by \$3,798,782. This compares to a \$4,402,676 increase in 2004. The County has no plans to increase the millage rate in 2006.

**Requests for Information** - This financial report is designed to provide a general overview of Douglas County, Georgia’s finances for those with an interest in the government’s finances. 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 assets and government-wide statement of activities which include all of the primary government's governmental activities, business-type activities and component units. In addition, the basic financial statements include the fund financial statements and the notes to the financial statements.

**DOUGLAS COUNTY, GEORGIA**  
**STATEMENT OF NET ASSETS**  
**December 31, 2005**

	<b>Primary Government</b>			<b>Component Unit</b>	
	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>	<b>Douglas County Board of Health</b>	
<b>Assets:</b>					
Cash and cash equivalents	\$ 38,435,281	\$ 327,749	\$ 38,763,030	\$ 657,543	
Investments, at fair value	12,092,749	-	12,092,749		-
Receivables, net	4,500,568	85,802	4,586,370		-
Internal balances	1,111,861	(1,111,861)	-		-
Due from other governments and agencies	7,507,865	-	7,507,865		74,713
Prepaid items and other assets	729,581	-	729,581		-
Capital Assets:					
Nondepreciable capital assets	22,961,726	1,574,386	24,536,112		-
Depreciable capital assets, net	83,633,753	788,246	84,421,999		26,925
Unamortized bond costs	291,298	-	291,298		-
<b>Total assets</b>	<b>171,264,682</b>	<b>1,664,322</b>	<b>172,929,004</b>		<b>759,181</b>
<b>Liabilities:</b>					
Accounts payable	1,746,379	30,759	1,777,138		28,494
Accrued liabilities	1,747,907	37,045	1,784,952		-
Accrued interest payable	300,281	-	300,281		-
Due to other government	10,649,301	-	10,649,301		9,602
Due to others	370,813	-	370,813		-
Noncurrent liabilities:					
Due within one year	11,904,721	15,796	11,920,517		43,104
Due in more than one year	16,885,773	1,340,278	18,226,051		21,288
<b>Total liabilities</b>	<b>43,605,175</b>	<b>1,423,878</b>	<b>45,029,053</b>		<b>102,488</b>
<b>Net Assets</b>					
Invested in capital assets, net of related debt	81,889,979	2,362,632	84,252,611		26,925
Restricted for:					
Capital Projects	19,888,998	-	19,888,998		-
Debt Service	5,513,779	-	5,513,779		-
Public Safety	4,290,611	-	4,290,611		
Other Purposes	844,692	-	844,692		15,811
Unrestricted	15,231,448	(2,122,188)	13,109,260		613,957
<b>Total net assets</b>	<b>\$ 127,659,507</b>	<b>\$ 240,444</b>	<b>\$ 127,899,951</b>		<b>\$ 656,693</b>

The notes to the financial statements are an integral part of this statement

**DOUGLAS COUNTY, GEORGIA**  
**STATEMENT OF ACTIVITIES**  
For the year ended December 31, 2005

	Expenses	Program Revenues				Net (Expense) Revenue and Changes in Net Assets			Component Unit Douglas County	
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Primary Government				
						Business-type Activities	Total			
<b>Primary Government</b>										
Governmental Activities:										
General government	\$ 9,813,520	\$ 2,699,035	\$ -	\$ (7,114,485)	\$ -	\$ (7,114,485)	\$ -		-	
Judicial system	7,094,402	5,633,608	443,800	(1,016,994)	-	(1,016,994)	-	(1,016,994)	-	
Public safety	33,198,410	4,373,751	307,370	-	(28,517,289)	-	(28,517,289)	-	-	
Parks, recreation and culture	3,204,063	191,891	-	-	(3,012,172)	-	(3,012,172)	-	-	
Public works	5,188,523	755,023	1,295,881	-	(3,137,619)	-	(3,137,619)	-	-	
Planning/community development	2,624,725	557,909	358,998	245,335	(1,462,483)	-	(1,462,483)	-	-	
Health and welfare	2,816,274	-	91,257	-	(2,725,017)	-	(2,725,017)	-	-	
Miscellaneous	154,264	-	-	-	(154,264)	-	(154,264)	-	-	
Intergovernmental	2,563,659	-	-	-	(2,563,659)	-	(2,563,659)	-	-	
Interest and fiscal charges	1,174,334	-	-	-	(1,174,334)	-	(1,174,334)	-	-	
<b>Total governmental activities</b>	<b>67,832,174</b>	<b>14,211,217</b>	<b>2,497,306</b>	<b>245,335</b>	<b>(50,878,316)</b>	<b>-</b>	<b>(50,878,316)</b>	<b>-</b>	<b>-</b>	
Business Type-Activities:										
Solid waste	2,040,397	1,796,228	-	-	(244,169)	-	(244,169)	-	-	
<b>Total business-type activities</b>	<b>2,040,397</b>	<b>1,796,228</b>	<b>-</b>	<b>-</b>	<b>(244,169)</b>	<b>-</b>	<b>(244,169)</b>	<b>-</b>	<b>-</b>	
<b>Total primary government</b>	<b>69,872,571</b>	<b>16,007,445</b>	<b>2,497,306</b>	<b>245,335</b>	<b>(50,878,316)</b>	<b>(244,169)</b>	<b>(51,122,485)</b>	<b>-</b>	<b>-</b>	
<b>Component Unit</b>										
Douglas County board of health	2,048,128	821,692	1,349,798	-	-	-	-	123,362		
<b>Total component units</b>	<b>\$ 2,048,128</b>	<b>\$ 821,692</b>	<b>\$ 1,349,798</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 123,362</b>	<b>-</b>	
<b>General revenues:</b>										
Taxes:										
General property taxes				23,726,641	-	23,726,641	-		-	
Recording intangibles				1,287,302	-	1,287,302	-		-	
Real estate transfer taxes				361,359	-	361,359	-		-	
Alcoholic beverage tax				560,903	-	560,903	-		-	
Sales taxes				37,972,472	-	37,972,472	-		-	
Insurance premium tax				3,159,014	-	3,159,014	-		-	
Franchise tax				673,785	-	673,785	-		-	
Occupation taxes				1,107,039	-	1,107,039	-		-	
Other taxes				4,825	-	4,825	-		-	
Grants and contributions not restricted to specific programs				1,513,543	-	1,513,543	-		-	
Interest earned				1,427,225	12,064	1,439,289	-		-	
Other				602,260	-	602,260	-		-	
Gain on sale of capital assets				217,307	-	217,307	-		-	
<b>Total general revenues</b>				<b>72,613,675</b>	<b>12,064</b>	<b>72,625,739</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Change in net assets</b>				<b>21,735,359</b>	<b>(232,105)</b>	<b>21,503,254</b>	<b>-</b>	<b>123,362</b>	<b>-</b>	
<b>Net assets - beginning</b>				<b>105,118,103</b>	<b>472,549</b>	<b>105,590,652</b>	<b>-</b>	<b>533,331</b>	<b>-</b>	
<b>Prior period adjustment</b>				<b>806,045</b>	<b>-</b>	<b>806,045</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Net assets - beginning, as restated</b>				<b>105,924,148</b>	<b>472,549</b>	<b>106,396,697</b>	<b>-</b>	<b>533,331</b>	<b>-</b>	
<b>Net assets - ending</b>				<b>\$ 127,659,507</b>	<b>\$ 240,444</b>	<b>\$ 127,899,951</b>	<b>\$ 656,693</b>			

The notes to the financial statements are an integral part of this statement

**DOUGLAS COUNTY, GEORGIA**  
**GOVERNMENTAL FUNDS**  
**BALANCE SHEET**  
**December 31, 2005**

	<b>General</b>	<b>Parks Debt Service Fund</b>	<b>2002 SPLOST Fund</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>Assets:</b>					
Cash and cash equivalents	\$ 10,315,582	\$ 3,755,389	\$ 16,018,835	\$ 6,648,284	\$ 36,738,090
Investments	-	-	12,092,749	-	12,092,749
Receivables (net of allowance for uncollectible):					
Interest	-	29,750	147,178	452	177,380
Taxes - property	2,165,386	-	-	25,848	2,191,234
Accounts	1,170,072	-	-	322,495	1,492,567
Intergovernmental	3,408,443	-	3,934,553	164,869	7,507,865
Due from other funds	992,312	1,886,221	-	64,353	2,942,886
Advance to other funds	906,910	-	-	-	906,910
Prepaid items	729,581	-	-	-	729,581
<b>Total assets</b>	<b>\$ 19,688,286</b>	<b>\$ 5,671,360</b>	<b>\$ 32,193,315</b>	<b>\$ 7,226,301</b>	<b>\$ 64,779,262</b>
 <b>Liabilities and Fund Balance</b>					
<b>Liabilities:</b>					
Accounts payable	\$ 1,105,364	\$ -	\$ 443,435	\$ 168,021	\$ 1,716,820
Accrued salaries	1,701,525	-	-	46,382	1,747,907
Intergovernmental payable	-	-	10,649,301	-	10,649,301
Due to other funds	89,383	-	2,230,853	129,351	2,449,587
Due to others	1,661	-	-	369,152	370,813
Deferred revenue	1,431,725	-	-	114,194	1,545,919
<b>Total liabilities</b>	<b>\$ 4,329,658</b>	<b>\$ -</b>	<b>\$ 13,323,589</b>	<b>\$ 827,100</b>	<b>\$ 18,480,347</b>
 <b>Fund balances:</b>					
Reserved for:					
Encumbrances	768,509	-	4,728,775	-	5,497,284
Advances to other funds	906,910	-	-	-	906,910
Capital outlay	22,905	-	14,140,951	1,019,272	15,183,128
Debt service	-	5,671,360	-	140,534	5,811,894
Prepaid items	666,695	-	-	-	666,695
Unreserved, designated for, reported in:					
General fund	22,614	-	-	-	22,614
Special revenue funds	-	-	-	5,320,344	5,320,344
Unreserved - undesignated reported in:					
General fund	12,970,995	-	-	-	12,970,995
Special revenue funds	-	-	-	(80,949)	(80,949)
<b>Total fund balance</b>	<b>\$ 15,358,628</b>	<b>\$ 5,671,360</b>	<b>\$ 18,869,726</b>	<b>\$ 6,399,201</b>	<b>\$ 46,298,915</b>
<b>Total liabilities and fund balances</b>	<b>\$ 19,688,286</b>	<b>\$ 5,671,360</b>	<b>\$ 32,193,315</b>	<b>\$ 7,226,301</b>	<b>\$ 64,779,262</b>

**DOUGLAS COUNTY, GEORGIA**  
**RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES**  
**TO NET ASSETS OF GOVERNMENTAL ACTIVITIES**  
**December 31, 2005**

Total Governmental Fund Balances	\$ 46,298,915
<b>Amounts reported for governmental activities in the statement of net assets are different because:</b>	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds, net of accumulated depreciation of \$ 39,689,909	106,595,479
Bond issuance costs and discounts are reported as expenditures in the governmental funds: Issuance cost total \$ 667,427 and accumulated amortization is \$ 376,129	291,298
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds.	1,545,919
Special assessment debt with government commitment is included as other long-term debt on the Statement of Net Assets and therefore a receivable from the affected taxpayers is needed to reflect the actual party responsible for the debt.	615,000
Long-term liabilities, including bonds payable and similar long-term obligations, are not due and payable in the current period and therefore are not reported in the funds.	
Interest payable	\$ (300,281)
Capital leases	(291,506)
Certificates of participation	(6,105,000)
Unamortized premium on COPS	(33,126)
Revenue bonds	(18,510,000)
Unamortized premium on bonds	(57,166)
Special assessment debt with government commitment	(615,000)
Compensated absences	(2,454,163)
Claims and judgments	<u>(100,000)</u>
	<u>(28,466,242)</u>
Internal service funds are used by management to charge the cost of certain activities such as insurance to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets.	779,139
Rounding	<u>(1)</u>
Net Assets of Governmental Activities	<u>\$ 127,659,507</u>

The notes to the financial statements are an integral part of this statement

**DOUGLAS COUNTY, GEORGIA  
GOVERNMENTAL FUNDS  
STATEMENTS OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
For the year ended December 31, 2005**

	<b>General</b>	<b>Parks Debt Service Fund</b>	<b>2002 SPLOST Fund</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>Revenues:</b>					
Taxes	\$ 46,644,081	\$ -	\$ 21,169,333	\$ 153,005	\$ 67,966,419
Licenses and permits	2,706,658	-	-	-	2,706,658
Intergovernmental	3,438,794	-	680,175	430,459	4,549,428
Charges for services	3,867,560	-	-	2,499,668	6,367,228
Courts and law enforcement	4,171,611	-	-	1,448,705	5,620,316
Use of money and property	248,304	223,907	790,572	185,567	1,448,350
Miscellaneous revenues	605,771	-	50,000	-	655,771
<b>Total revenues</b>	<b>61,682,779</b>	<b>223,907</b>	<b>22,690,080</b>	<b>4,717,404</b>	<b>89,314,170</b>
<b>Expenditures:</b>					
<b>Current:</b>					
General government	8,922,210	-	3,288	-	8,925,498
Judicial system	6,840,668	-	-	227,877	7,068,545
Public safety	30,655,057	-	-	2,094,417	32,749,474
Parks, recreation and culture	2,927,722	-	-	-	2,927,722
Public works	4,155,175	-	-	30,000	4,185,175
Planning/community development	2,556,348	-	-	-	2,556,348
Health and welfare	2,755,647	-	-	-	2,755,647
Miscellaneous	-	-	-	154,264	154,264
Intergovernmental	-	-	2,563,659	-	2,563,659
<b>Debt service:</b>					
Principal	105,134	8,285,000	-	812,318	9,202,452
Interest and fiscal fees	182,423	1,189,975	-	256,518	1,628,916
<b>Capital projects:</b>					
Public safety	-	-	1,458,254	-	1,458,254
Parks, recreation and culture	-	-	4,403,782	8,670	4,412,452
Public works	-	-	3,481,829	427,531	3,909,360
<b>Total expenditures</b>	<b>59,100,384</b>	<b>9,474,975</b>	<b>11,910,812</b>	<b>4,011,595</b>	<b>84,497,766</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>2,582,395</b>	<b>(9,251,068)</b>	<b>10,779,268</b>	<b>705,809</b>	<b>4,816,404</b>
<b>Other financing sources (uses):</b>					
Sale of capital assets	605,324	-	-	-	605,324
Transfers in	611,063	10,146,432	-	885,908	11,643,403
Transfers out	-	-	(10,146,432)	(1,496,971)	(11,643,403)
	<b>1,216,387</b>	<b>10,146,432</b>	<b>(10,146,432)</b>	<b>(611,063)</b>	<b>605,324</b>
<b>Net change in fund balances</b>	<b>3,798,782</b>	<b>895,364</b>	<b>632,836</b>	<b>94,746</b>	<b>5,421,728</b>
<b>Fund balances, January 1,</b>	<b>11,559,846</b>	<b>4,775,996</b>	<b>18,236,890</b>	<b>6,304,455</b>	<b>40,877,187</b>
<b>Fund balances, December 31</b>	<b>\$ 15,358,628</b>	<b>\$ 5,671,360</b>	<b>\$ 18,869,726</b>	<b>\$ 6,399,201</b>	<b>\$ 46,298,915</b>

The notes to the financial statements are an integral part of this statement

**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, 2005**

Net change in Fund Balance - Total Governmental Funds	\$ 5,421,728
<b>Amounts reported for governmental activities in the statement of activities are different because:</b>	
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 capital outlays exceeded depreciation in the current period.	
Capital outlays	\$ 11,608,122
Depreciation expense	<u>(4,046,343)</u>
	7,561,779
In the statements of activities, only the gain/ loss on the sale of assets is reported, whereas in the governmental funds, the proceeds from the sale increase financial resources. Thus, the change in net assets differ from the change in fund balance by the net book value of the assets sold	
	(388,017)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	
Deferred revenues	61,816
Capital asset contribution	<u>-</u>
	61,816
The principal paid by the taxpayers who are responsible for the special assessment debt is recorded as tax revenue in the governmental funds but is offset against a long-term receivable in the Statement of Net Assets and is therefore not reported on the Statement of Activities.	
	(80,000)
Repayment of bond principal and similar long-term obligations is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Assets.	
Capital leases	150,924
Revenue bonds payable	8,285,000
Certificates of participation payable	680,000
Special assessment debt	<u>80,000</u>
	9,195,924
Governmental funds report the effect of bond issuance costs and discounts when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. Interest is recognized as an expenditure in the governmental funds when it is due. In the statement of activities, interest expense is recognized as it accrues, regardless of when it is due. The net effect of these differences follows.	
Amortization of bond issuance costs	(104,955)
Amortization of bond premiums	354,310
Interest expense - debt obligations	<u>117,583</u>
	366,938
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.	
Compensated absences	94,289
Internal service funds are used by management to charge the costs of certain activities such as insurance to individuals funds. The net revenue (expenses) of the internal service funds is reported with governmental activities.	
	<u>(499,098)</u>
Change in Net Assets of Governmental Activities	\$ <u>21,735,359</u>

The notes to the financial statements are an integral part of this statement

**DOUGLAS COUNTY, GEORGIA**  
**PROPRIETARY FUNDS**  
**STATEMENT OF NET ASSETS**  
**December 31, 2005**

	<b>Business-Type Activity</b>		
	<b>Enterprise Fund</b>	<b>Solid Waste</b>	<b>Governmental Activities</b>
<b>Assets</b>			<b>Internal Service Fund</b>
<b>Current assets:</b>			
Cash and investments	\$ 327,749	\$	1,697,191
Receivables (net of allowance for uncollectibles):			
Accounts	85,802		22,671
Interest	-		1,716
Due from other funds	-		81,159
<b>Total current assets</b>	<b>413,551</b>		<b>1,802,737</b>
<b>Noncurrent assets:</b>			
<b>Capital assets:</b>			
Non depreciable assets	1,574,386		-
Depreciable assets	788,246		-
<b>Total noncurrent assets</b>	<b>2,362,632</b>		<b>-</b>
<b>Total assets</b>	<b>\$ 2,776,183</b>	\$	<b>1,802,737</b>
<b>Liabilities:</b>			
<b>Current liabilities:</b>			
Accounts payable	\$ 30,759	\$	29,558
Other accrued liabilities	52,841		-
Claims payable	-		624,533
Due to other funds	204,951		369,507
Advances from other funds	906,910		-
<b>Total current liabilities</b>	<b>1,195,461</b>		<b>1,023,598</b>
<b>Long-term liabilities:</b>			
Closure and postclosure care costs	1,335,109		-
Compensated absences	5,169		-
<b>Total long-term liabilities</b>	<b>1,340,278</b>		<b>-</b>
<b>Total liabilities</b>	<b>2,535,739</b>		<b>1,023,598</b>
<b>Net assets</b>			
Invested in capital assets, net of related debt	2,362,632		-
Unrestricted	(2,122,188)		779,139
<b>Total net assets</b>	<b>\$ 240,444</b>	\$	<b>779,139</b>

The notes to the financial statements are an integral part of this statement

**DOUGLAS COUNTY, GEORGIA**  
**PROPRIETARY FUNDS**  
**STATEMENT OF REVENUES, EXPENSES AND**  
**CHANGES IN NET ASSETS**  
**For the year ended December 31, 2005**

	<b>Business-Type Activity</b>	
	<b>Enterprise Fund</b>	<b>Governmental Activities</b>
	<b>Solid Waste</b>	<b>Internal Service Fund</b>
<b>Operating Revenues:</b>		
Transfer fees	\$ 724,287	\$ -
Dumping fees	907,732	-
Recycling sales	162,713	-
Other	1,496	-
Charges for services	-	7,118,367
<b>Total operating revenues</b>	<b>1,796,228</b>	<b>7,118,367</b>
<b>Operating Expenses:</b>		
Salaries and employee benefits	512,573	-
Supplies	10,746	-
Operating expenses	997,427	272,740
Benefits and claims	-	7,366,141
Maintenance and repairs	122,022	-
Depreciation	85,310	-
Bad debts	1,182	-
Closure/postclosure costs	311,137	-
<b>Total operating expenses</b>	<b>2,040,397</b>	<b>7,638,881</b>
<b>Operating income (loss)</b>	<b>(244,169)</b>	<b>(520,514)</b>
<b>Nonoperating revenues:</b>		
Interest earned	12,064	21,416
<b>Changes in net assets</b>	<b>(232,105)</b>	<b>(499,098)</b>
<b>Total net assets, beginning of year</b>	<b>472,549</b>	<b>1,278,237</b>
<b>Total net assets, end of year</b>	<b>\$ 240,444</b>	<b>\$ 779,139</b>

**DOUGLAS COUNTY, GEORGIA  
PROPRIETARY FUNDS  
STATEMENT OF CASH FLOWS  
For the year ended December 31, 2005**

	<b>Business-Type Activity</b>		
	<b>Enterprise Fund</b>	<b>Governmental Activities</b>	
	<b>Solid Waste</b>	<b>Internal Service Fund</b>	
<b>Cash flows from operating activities:</b>			
Cash received from customers	\$ 1,876,410	\$ 8,344,217	
Cash payments to suppliers	(2,230,973)	(7,750,198)	
Cash paid to employees	(510,080)	-	
<b>Net cash provided (used) by operating activities</b>	<b>(864,643)</b>	<b>594,019</b>	
<b>Cash flows from non-capital financing activities:</b>			
Increase ( decrease) in due to other funds	835,399	-	
<b>Net cash provided by non-capital</b>	<b>835,399</b>	<b>-</b>	
<b>Cash flows from capital and related financing activities:</b>			
Purchase of capital assets	(337,772)	-	
<b>Net cash (used) by capital and related financing activities</b>	<b>(337,772)</b>	<b>-</b>	
<b>Cash flows from investing activities:</b>			
Interest on investments	12,064	21,021	
<b>Net cash provided by investing activities</b>	<b>12,064</b>	<b>21,021</b>	
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>(354,952)</b>	<b>615,040</b>	
<b>Cash and cash equivalents at beginning of year</b>	<b>682,701</b>	<b>1,082,151</b>	
<b>Cash and cash equivalent at end of year</b>	<b>\$ 327,749</b>	<b>\$ 1,697,191</b>	
<b>Reconciliation of operating income to net cash provided (required) by operating activities:</b>			
Operating income	\$ (244,169)	\$ (520,514)	
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation	85,310	-	
Landfill closure/postclosure costs	311,137	-	
Change in assets and liabilities:			
(Increase) decrease in accounts receivable	80,217	(14,128)	
(Increase) decrease in prepaid	(35)	-	
Increase (decrease) in payables	2,632	(111,317)	
(Increase) decrease in due from other funds	-	870,471	
Increase (decrease) in due to other funds	-	369,507	
Increase (decrease) in other accrued liabilities	(778)	-	
Increase (decrease) in closure/postclosure costs	(1,098,957)	-	
<b>Net cash provided (used) by operating activities</b>	<b>\$ (864,643)</b>	<b>\$ 594,019</b>	

The notes to the financial statements are an integral part of this statement

**DOUGLAS COUNTY, GEORGIA**  
**FIDUCIARY FUNDS**  
**STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES**  
**December 31, 2005**

<u>Agency Funds</u>	
<b>Assets:</b>	
Cash and cash equivalents	\$ 2,318,584
Receivables:	
Taxes	6,192,445
Other	41,398
Intergovernmental	8,799
<b>Total assets</b>	<b>\$ 8,561,226</b>
<b>Liabilities:</b>	
Due to other governments	\$ 708,537
Taxes payable to others upon collection	6,192,445
Funds held in trust for others	1,660,244
<b>Total liabilities</b>	<b>\$ 8,561,226</b>

**NOTES TO THE  
FINANCIAL STATEMENTS**

**DOUGLAS COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2005**

**I Summary of Significant Accounting Policies**

The accompanying financial statements report on the financial activities of Douglas County, Georgia and have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for governmental and financial reporting principles. The more significant of the government's accounting policies are discussed below.

**(A) Reporting Entity**

Douglas County (the County) is a political subdivision of the State of Georgia created by legislative act in 1870. The County is governed by an elected Board of Commissioners who are governed by State statutes and regulations. As required by generally accepted accounting principles, the financial statements of the reporting entity include those of the County (the primary government) and the component unit. The component unit discussed below is included in the County's reporting entity because of the significance of its operational or financial relationship with the County. In conformity with generally accepted accounting principles, as set forth in Statement of Governmental Accounting Standards No. 14 "The Financial Reporting Entity", which was adopted by the County as of January 1, 1996, the financial statements of the component unit have been included as a discretely presented component unit. The component unit columns in the combined financial statements include the financial data for the County's one component unit, as reflected in its most recently audited financial statements. This unit is reported in columns separate from the County's financial information to emphasize that it is legally separate from the County.

A brief description of the discretely presented component unit is as follows:

**Douglas County Board of Health**

The Douglas County Health Department is responsible for providing environmental and physical health services to the citizens of Douglas County. Douglas County Board of Health was created by a state legislative act. During fiscal year 2005, it operated under a seven member board and a full-time executive director. The County by virtue of its appointments and the presence of the Chairman of the Board of Commissioners on the Board controls a majority of Board of Health governing positions. Although the County does not have the authority to approve or modify the Board of Health's operational and capital budget, it does have the ability to control the amount of funding it provides to the Board of Health. Such funding is significant to the overall operations of the Board of Health.

Complete financial statements of the individual component unit can be obtained directly from its administration office.

Douglas County Board of Health  
6770 Selman Drive  
Douglasville, Georgia 30210

The financial information presented from the component unit is as of June 30, 2005.

**DOUGLAS COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2005**

Certain county officials collect and disburse taxes, fees, fines, and other trust and agency receipts. Separate records of accountability are maintained for such receipts. For purposes of this report, these records are included as a part of agency funds with remittances to the General Fund and certain nonmajor governmental funds from these officials recorded as revenue. Operating costs for these officials are included as a part of the County's General Fund. These units include:

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

Douglas County participates in the West Georgia Regional Library System. The library system is considered a joint venture with Carroll, Haralson, Heard and Paulding Counties (See Note IV, D).

The Atlanta Regional Commission (ARC) is considered a joint venture with Douglas County and several other governments of metropolitan Atlanta.

**(B) Government-Wide and Fund Financial Statements**

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all the nonfiduciary activities of the primary government and its component unit. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable. In the government-wide Statement of Net Assets, both the governmental and business-type activities columns are presented on a consolidated basis by column, and are reflected on a full accrual, economic resource basis which recognizes all long-term assets and receivables as well as long-term debt and obligations. The County's net assets are reported in three parts – invested in capital assets, net of related debt; restricted net assets; and unrestricted net assets.

The government-wide Statement of Activities reports both the gross and net cost of each of the County's functions and business-type activities. The functions are also supported by general government revenues, which include taxes, interest revenue and other items not properly included among program revenues. The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues include charges to customers for goods, services, or privileges provided, operating grants and contributions, and capital grants and contributions. Program revenues must be directly associated with the function or business-type activity. Operating grants include operating-specific and discretionary grants while the capital grants reflect capital-specific grants. The net cost (by function or business-type activity) is normally covered by general revenue.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the later are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

**DOUGLAS COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2005**

**(C) Measurement focus, basis of accounting, and financial statement presentation**

The measurement focus describes the types of transactions and events that are reported in a fund's operating statement. Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made, regardless of the measurement focus applied.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements, except for agency funds which have no measurement focus. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the Government gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

The focus for proprietary fund measurement is upon determination of operating income, changes in net assets, financial position and cash flows. Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. Operating expenses for the enterprise funds and the internal service fund include the cost of sales and services, administrative expenses, and depreciation of capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses. The generally accepted accounting principles applicable are those similar to businesses in the private sector.

The county's internal service fund is presented in the proprietary funds financial statements. Because principal users of internal services are the County's governmental activities, the financial statements of the internal service funds are consolidated into the governmental column when presented in the government-wide financial statements. To the extent possible, the costs of these services are reported in the appropriate functional activity.

The County's fiduciary funds are presented in the fiduciary fund financial statements by type. Since by definition, these assets are held for the benefit of a third party and cannot be used to address activities or obligations of the County, these funds are not incorporated into the government-wide statements.

The focus of the Governmental Funds' measurement in the funds statements is upon determination of financial position and changes in financial position (sources, uses and balances of financial resources) rather than upon net income. Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent

**DOUGLAS COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2005**

they have matured or when amounts have been accumulated in the debt service fund for payments to be made early in the following year. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

Those revenues susceptible to accrual are property taxes, alcoholic beverage taxes, sales taxes, licenses, interest revenue and charges for services. Sales taxes collected and held by the state and merchants at year-end on behalf of the government also are recognized as revenue. Fines are not susceptible to accrual because generally they are not measurable until received in cash. Other receipts and taxes become measurable and available when cash is received by the County and are recognized as revenue at that time.

Grant revenues which are unearned at year-end are recorded as unearned revenues. Under the terms of grant agreements, the Government funds certain programs by a combination of specific cost-reimbursement grants, categorical block grants, and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted net assets available to finance the program. It is the Government's policy to first apply cost-reimbursement grant resources to such programs, followed by categorical block grants, and then by general revenues.

The emphasis in fund financial statements is on the major funds in either the governmental or business-type activity categories. Nonmajor funds by category are summarized into a single column. GASB Statement No. 34 sets forth minimum criteria (percentage of assets, liabilities, revenues or expenditures/expenses of either fund category or the governmental and enterprise categories combined) for the determination of major funds. County management may electively add funds as major funds, when it is determined the funds have specific community or management focus.

The County uses the following major funds:

**Major Funds:**

**a. Governmental Funds:**

- (1) The **General Fund** is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.
- (2) The **2002 Special Purpose Local Option Sales Tax Capital Project Fund** is utilized to account for the proceeds of a 1 percent local option sales tax approved in March 19, 2002 for the raising of not more than \$60,945,000 for the purpose of various capital outlay projects covering water and sewer facilities for the City of Villa Rica, public safety facilities, recreation facilities, a senior citizen center; and not more than \$41,055,000 for road, street and bridge purposes. The County has entered into an Intergovernmental Agreement with the Cities of Austell, Douglasville, and Villa Rica relating to the ownership and operation of certain projects and the allocation of the "SPLOST" collections including interest earned.
- (3) The **Parks Debt Service Fund** accounts for the resources accumulated and payments made for principal and interest on the series 2002 Development Authority of Douglas County Revenue Bonds.

**DOUGLAS COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2005**

**b. Business-type Funds:**

(1) The **Solid Waste Disposal Fund** accounts for the operating revenue and expense relating to the disposal of solid waste.

Additionally, the County reports the following non-major fund types:

**Special Revenue Funds**

The special revenue funds account for revenue sources that are legally or administratively restricted to expenditure for specific purposes (not including expendable trusts or major capital projects.)

**Debt Service Fund**

The debt service fund accounts for the servicing of general long-term debt not being financed by proprietary or nonexpendable trust funds.

**Capital Projects Funds**

The capital projects funds account for the acquisition of fixed assets or construction of major capital projects not being financed by proprietary or nonexpendable trust funds.

**Internal Service Fund:**

The Group Health Insurance and Workers' Compensation Internal Service Funds provide self-funding for medical and dental claims and workers compensation.

**Fiduciary Fund Types:**

- . Agency Funds account for assets held by the County as an agent for individuals, private organizations, other governments and other County departments.

**Non-Current Governmental Assets and Liabilities:**

GASB Statement No. 34 eliminates the presentation of Account Groups, but provides for these balances to be maintained and incorporated into the Governmental column of the government-wide Statement of Net Assets.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The County applies all applicable FASB pronouncements issued on or after November 30, 1989 in accounting and reporting for its proprietary operations, unless they conflict with GASB guidance.

**(D) Encumbrances**

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of funds are recorded to reserve that portion of the applicable appropriation, is utilized in the governmental funds. Encumbrances outstanding at year end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be reappropriated and honored during the subsequent year.

**DOUGLAS COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2005**

**(E) Inventories and Prepaid Items**

Certain governmental fund-types had a de minimis amount of expendable supplies on hand at December 31, 2005. Accordingly, none are shown on the balance sheets at year end. The County uses the purchase method of accounting for the purchase of materials and supplies or services. These items are charged directly to the expenditure account.

Prepaid items represent payments made to vendors for whom the benefits are applicable to future accounting periods. Since these assets represent financial resources which are not available for current appropriation or expenditure from the governmental funds, there is a corresponding reservation of the respective fund's fund balance for them.

**(F) Receivables and Payables**

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

All trade and property tax receivables are shown net of an allowance of uncollectibles.

**(G) Capital Assets**

Capital assets, which include property, plant equipment and infrastructure assets (e.g. roads, bridges, sidewalks, culverts and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of \$5,000 and an estimated useful life in excess of two years. Roads, bridges and culverts are defined by the County as projects with an individual cost of \$50,000. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The county has included all of its infrastructure assets (roads, bridges and culverts) regardless of acquisition date using actual costs or estimated costs using the backtracking method.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the assets constructed. No business-type capital projects were in process in 2005.

**DOUGLAS COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2005**

Capital assets are depreciated using the straight line method over the following estimated useful lives:

<b>Assets</b>	<b>Years</b>
Buildings and structure	25-50
Land Improvements	10-20
Vehicles	5
Machinery and equipment	5-20
Infrastructure	20-50

**(H) Property Taxes**

Property taxes attach as an enforceable lien on property as of January 1 and were levied on August 25, 2005 by the Board of Commissioners. Tax bills were mailed September 15, 2005 and became delinquent on November 23, 2005. State law requires that the collection period must be at least 60 days from the mailing date. Motor vehicle taxes are assessed and collected on the owner's birth date or by company name for business.

Property taxes include amounts levied against all real property, public utility property, tangible personal property and timber located in the County.

The State, through the Property Tax Division, has been given the statutory duty of reviewing county tax digests to determine if the digests meet the criteria mandated in statute case laws and regulation for level of assessment, uniformity and equalization.

State statutes establishes the procedure for the State to equalize county property tax digests between and within counties and compel county boards of tax assessors to make adjustments in property valuations so as to insure uniformity and equity.

As directed by the legislature, the State has adopted a three-year digest review cycle in which each county's tax digest is reviewed extensively to determine the level of assessment, uniformity and equalization in each property class. In any given year, one third of the county tax digests are subject to extensive statistical testing. Counties, which do not meet the criteria, set forth in the statute and regulations are allowed an opportunity during the three year cycle to correct any deficiencies by the next review year. The other counties that are not being extensively reviewed are examined for level of assessment to equalize the state levy and public utility assessments. The State approves any county's digest as being reasonably uniform and equalized if the digest meets certain standards.

For those digests submitted by counties in their digest review year, the State completes the review on or before August 1 of the following tax year or within 30 days of the date the ratio study results are provided by the State Auditor. Based upon this review, the State will approve any digest when it is found to be reasonably uniform and equalized by having met the following state established standards:

The average level of assessment for each class of property meets the state standards of 36% to 44%;

The average measure of overall equalization, the coefficient of dispersion, meets the state standard of 15% or less for residential properties and 20% or less for all other property classes;

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The bias ratio, or statistical measure of price related differential, meets the state standard of 95% to 110%.

The State conditionally approves the digest and assesses a penalty of \$5.00 per taxable parcel of real property if a county's review year digest contains the same or similar deficiencies as the previous review year digest. If the overall average assessment level does not meet state standards, the county is assessed additional state tax in the amount equal to the difference between the state's one-quarter of a mill that would have been produced if the digest had been at the proper assessment level and the amount the digest actually produces for collection purposes.

For those counties submitting their digest during a non-review year, digests are evaluated by the State based on the overall average assessment ratio deviation from the proper assessment ratio of 36% to 44%.

Beginning with the 2000 tax year digest reviews, in order to measure the compliance of each county in meeting state standards for digest approval, the State utilizes the information provided by the State Auditor from the sales ratio studies developed for each county. Each county's ratio study measures the statistical standards of level of assessment, uniformity and equalization.

The Georgia Code requires the State to annually propose assessments for public utility property and to insure that these properties are assessed at the same overall average assessment level as other property in the county. Each utility company is required to annually return their properties indicating location, description, type of property and valuation. The Revenue Commissioner's staff inspects these returns to insure the accuracy of each utility company's declarations. In the 1983 legislative session, a bill was passed establishing preferential assessment of tangible real property devoted to bona fide agricultural purposes. By statute, all real property is assessed at 40% of fair market value, however, the new legislation provided for a 30% level of assessment or 75% of the value at which other taxable real property is assessed.

In making application for preferential assessment, qualifying taxpayers must have signed a covenant (contract) agreeing to continuously maintain the property in agricultural pursuits for a period of 10 years.

In 1991, the Legislature embraced the "current use" valuation concept. This bill provided for the assessment for ad valorem tax purposes of certain qualifying properties based on current use value rather than fair market value. This is under an assessment program known as conservation use covenants.

Prior to 1992, timber was taxed annually as part of the tax digest. Along with Conservation Use Valuation, the amendment to the Georgia Constitution, which was approved by the electorate in 1991, also provided for a one-time assessment on harvested timber versus the annual taxation of timber as part of the value of real estate. Timber is now taxed once at its current value when harvested.

Douglas County bills and collects its own real property taxes as well as the County School System and State of Georgia and incorporated cities. The County also collects its own personal property taxes as well as those of the County School System, State of Georgia, and incorporated cities. Collection and remittance of taxes, for all of entities except the County, are accounted for in the Tax Commissioner Agency Fund. The County's property tax transaction is reported in the General Fund and Debt Service Fund.

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**(I) Local Option Sales Tax**

The County receives 79.067 of a 1% local option sales tax levied on all retail sales made within the County. The proceeds of such tax collected each year are used to reduce, on a dollar-for-dollar basis, the millage equivalent amount of property taxes, which would otherwise be required to be levied in the subsequent year. This allocation was renegotiated with municipalities within Douglas County during 2004. The impact of these negotiations yielded no significant change to the allocation to be received for Douglas County, Georgia.

**(J) Compensated Absences**

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

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

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

The current pay rate, including certain additional employer-related fringe benefits, is used to calculate compensated absences accruals at December 31. The entire liability for compensated absences is reported in the government-wide and proprietary fund statements, whereas, only the matured portion resulting from employee resignations and retirements is reported in the governmental fund statements.

**(K) Cash, Cash Equivalents and Investments**

The county's cash and cash equivalents are considered to be cash on hand, demand deposits, certificates of deposit, funds on deposit with the Georgia Fund I (local government investment pool) and other short-term investments with original maturities of three months or less from the date of acquisition. For the purpose of the proprietary fund type statement of cash flows, the County considers all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased to be cash equivalents.

The statutes of the State of Georgia authorize the County to invest in U.S. Government obligations; 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; State of Georgia obligations and other States; obligations of other counties, municipal corporations and political subdivisions of the State of Georgia, repurchase agreements when collateralized by U.S. Government or agency obligations; prime banker's acceptances; and pooled investment programs sponsored by the State of Georgia for the investment of local government funds (Georgia Fund I).

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In accordance with the provisions of GASB Statement No. 31, Accounting and Financial Reporting for Certain Investments and for External Investment Pools, the County has reported the investments at December 31, 2005 at fair value. Fair value of the external investment pool, Georgia Fund 1, is equal to the value of the pool shares. Money market investments and those investments which had a remaining maturity at the time of purchase of one year or less are recorded at amortized cost or cost plus accrued interest, which approximates fair value. The fair value of all other investments are calculated using quoted market prices because these prices have been determined to be the most reliable and verifiable and are the most understood by investors, creditors and other users of financial information.

The Georgia Fund 1 (a local government investment pool created under OCGA 36-83-8) is not SEC registered, but is operated in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940. The Office of Treasury and Fiscal Services (OTFS) assumes the daily responsibility of managing the assets of the pool. The Georgia State Depository Board prescribes cash management policies and procedures for the state and provides oversight for the pool. The Board meets quarterly and is comprised of the Governor, the Commissioner of Insurance, the state accounting office, the Commissioner of Transportation, the Commissioner of Banking & Finance, the State Revenue Commissioner, and the Director of the Office of Treasury and Fiscal Services. State law requires the board to formulate such policies to maximize efficient and effective utilization of the state's cash resources. The pool's primary objectives are safety of capital, investment income, liquidity and diversification while maintaining principal (\$1 per share value). Net asset value is calculated weekly to ensure stability. The pool distributes earnings (net of management fees) on a monthly basis and determines participants' shares sold and redeemed based on \$1 per share. The fair value of the County's position in the pool is the same as the value of pool shares (\$1 per share value).

All investment income including changes in the fair market value of investments has been reported as revenue in the operating statements.

**(L) Long-Term Obligations**

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 Assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds. Bonds payable are reported net of applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognized 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.

**(M) Fund Equity**

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

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**(N) Interfund Transactions**

Interfund transactions are reflected as either loans, services provided, reimbursement or transfers. Loans are reported as receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide columnar presentation.

**(O) Contributed Capital and Capital Contributions – Proprietary Funds**

Grants, entitlements and shared revenues restricted for the acquisition or construction of capital assets were recorded as contributed capital prior to the implementation of GASB Statement 33, *Accounting and Financial Reporting for Nonexchange Transactions*. As required by GASB 33, the County has begun recognizing capital contributions as revenue in the current year rather than as contributed capital.

**(P) Comparative Data/Reclassifications**

Comparative total data for the prior year have not been presented in the fund financial statements, except for the General Fund RSI. Also, certain amounts presented in the prior year data have been reclassified in order to be consistent with the current year's presentation.

**(Q) Net Assets**

Net assets are comprised of three categories: Net assets invested in capital assets, net of related debt; Restricted net assets; and Unrestricted net assets. The first category reflects the portion of net assets which is associated with non-liquid, capital assets, less the outstanding debt (net) related to these capital assets. The related debt (net) is the debt less the outstanding liquid assets and any associated unamortized costs. Restricted net assets are restricted assets, net of related debt. Net assets which are neither restricted nor related to capital assets are reported as unrestricted net assets.

**II Stewardship, Compliance and Accountability**

**(A) Deficit Fund Balances/Net Assets**

The Sidewalk Erosion special revenue fund had a deficit fund balance of \$9,478 as of December 31, 2005. The deficit is currently funded by amounts owed to other funds, which will be repaid by future fee collections. The Group Health internal service fund deficit of \$831,179 will be funded by General Fund transfers. The GRTA Arterial Road capital project fund deficit of \$73,394 will be funded by 2006 revenues from the State of Georgia per contractual agreements.

**(B) Budgetary Information**

The annual budget document is the financial plan for the operation of Douglas County. The budget process exists for the purpose of providing a professional management approach to the establishment of priorities and the implementation of work programs while providing an orderly means for control and evaluation of the financial posture of the county.

**DOUGLAS COUNTY, GEORGIA**  
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The County prepares a separately issued budget report. An annual operating budget is prepared for the General, Special Revenue and Debt Service Funds on a basis consistent with generally accepted accounting principles. The department and agency heads begin budget preparation in July. The County's finance department formulates and remits the budget to the Board of Commissioners. The Board of Commissioners with the assistance of the County Manager, Finance Director and the Budget Officer conducts budget hearings with all departments and agencies. After a review by the budget committee and public hearing, a final budget is approved when the budget resolution is adopted.

The County Budget Officer is delegated the authority to transfer funds from one budget line-item to another within a department, provided the line-items are operating and/or capital and or within the same budgetary category and departmental division. Transfers to and from salary categories cannot be made without the approval of the Board of Commissioners. No increase in the overall budget can be made without the approval of the Board of Commissioners and amendment to the budget.

The General Fund is subject to budgetary control at the department level. The Special Revenue and Debt Service Funds are subject to budgetary control on an individual fund basis. Unencumbered appropriations in the annual operating budget lapse at fiscal year end. The County's expenditures were within the authorization provided by the operating budget and supplemental appropriations thereto, as approved by the Board of Commissioners.

**(C) Capital Improvements Budget**

Major capital facilities and improvements, which are accounted for by the County within the Capital Projects Funds, are subject to budgetary control on a project basis. The County's finance department prepares the budget for projects based upon architectural and engineering estimates and other factors. Appropriations covering capital projects are normally approved by the Board of Commissioners at the time that the annual operating budgets are approved. No increase in the overall capital projects budget can be made without the approval of the Board of Commissioners and amendment to the budget. Appropriations for a specific project do not lapse until completion of the project. During the fiscal year ended December 31, 2005, the County's expenditures for capital improvement projects were within the authorization provided in the budget.

**(D) Excess of Expenditures over Appropriations**

General Fund:

All budgeted departments ended the year at their respective budget or with a favorable variance.

Special Revenue:

Expenditures exceeded appropriations in the following funds:

Law Library	\$ 18,050
Inmate Commissary Fund	57,225

All amounts were funded from available fund balances. The importance of budget amendments will be reviewed with the elected officials who control these funds.

**DOUGLAS COUNTY, GEORGIA**  
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**(E) Use of Estimates in the Preparation of Financial Statements**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**III Detailed Notes on all Funds**

**(A) Deposits and Investments**

A reconciliation of cash and investments as shown on the statements of net assets follows:

	<b>Cash and Cash Equivalents</b>	<b>Investments</b>	<b>Total</b>
Cash on hand	\$ 224,849	\$ -	\$ 224,849
Balances per note below	<u>37,588,647</u>	<u>16,018,410</u>	<u>53,607,057</u>
<b>Total Cash and Investments</b>	<b><u>\$ 37,813,496</u></b>	<b><u>\$ 16,018,410</u></b>	<b><u>\$ 53,831,906</u></b>
Statements of net assets (page 35)			
Primary Government:			
Cash and Cash Equivalents	\$ 38,763,030		
Investments	12,092,749		
Component Unit	657,543		
Statement of fiduciary net assets (page 44)	<u>2,318,584</u>		
<b>Total</b>	<b><u>\$ 53,831,906</u></b>		

***Deposits***

The deposits of the County are governed by Georgia General Statutes (45-8-12; 13; et al) which allow depositories to collateralize excess deposits above Federal depository insurance coverage by one of two methods. Under the Dedicated Method, all deposits exceeding the Federal depository insurance coverage are collateralized with securities held by the County's agent in the County's name. Under the Georgia State Pledging Pool Program Method, which is a collateral pool, all uninsured deposits are collateralized with securities held by the director of the Office of Treasury and Fiscal Services agent in the name of the director. The State has selected the Georgia Bankers Association as agent. Since the director is acting in a fiduciary capacity for the County, these deposits are considered to be held by the County's agent in the County's name. The amount of the pledged collateral is based on an approved averaging method for non-interest-bearing deposits and the actual current balance for interest-bearing deposits. Depositories using the Pooling Method report to the director the adequacy of their pooled collateral covering uninsured deposits. The director does not confirm this information with the County or with the escrow agent. Because of the inability to measure the exact amount of collateral pledged for the County under the Pooling Method, the potential exists for under collateralization, and this risk may increase in periods of high cash flows. However, the director of the Office of Treasury and Fiscal Services enforces strict standards of financial stability for each depository that collateralizes public deposits under the Pooling Method.

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**Custodial credit risk – deposits** – Custodial credit risk for deposits is the risk that, in the event of bank failure, a government's deposits may not be returned to it. At December 31, 2005, the County (including the component unit) had a carrying amount of \$37,588,647 and bank balance of \$37,113,271. \$35,406,436 of the County's deposits were either covered by federal depository insurance, collateralized through the Georgia Public Funds Pledging Pool or other authorized securities listed herein. \$1,706,835 deposits were exposed to custodial risk as follows:

Uncollateralized	\$1,706,835
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Georgia law governs collateral requirements and forms of collateral under O.C.G.A. Section 45-8-12 which is incorporated by reference within the County's Investment Policy. The County has no custodial credit risk policies requiring additional collateral. In summary, Georgia law states:

- All deposits shall be collateralized within 10 days of deposit by a surety bond, a guarantee of insurance, or collateral.
- The face value of any surety bond, guarantee of insurance or collateral shall be at least 110% of the public funds being secured, net of deposit insurance.
- If a depository elects the pooled method (O.C.G.A. Section 45-8-13.1), the aggregate market value of pledged securities may not be less than 110% of the daily pool balance.

Authorized security for deposits enumerated under law includes surety bonds, FDIC insurance, obligations of the United States or the State of Georgia, obligations of Georgia counties or municipalities, bonds of any Georgia public authority, industrial revenue bonds of any Georgia development authority, and obligations of any subsidiary corporation of the United States government fully guaranteed by the United States (such as Federal Home Loan Bank, Federal National Mortgage Association, etc.).

### **Investments**

**Interest rate risk** – Interest rate risk is the risk that the market value of securities in the County's portfolio will fall due to changes in general interest rates. The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

**Credit risk** – 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.

**Custodial credit risk – Investments** - Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require all investments (other than federal or state government instruments) to be collateralized by depository insurance, obligations of the U.S. government, or bonds of public authorities, counties, or municipalities.

**Concentration of credit risk** – Douglas County places no limit on the amount it may invest in any one issuer.

**DOUGLAS COUNTY, GEORGIA**  
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In its investment of both public and pension trust funds, the County follows state statutes. As of December 31, 2005, the investments of the Government were:

<u>Type of Investment</u>	<u>Average Credit Rating</u>	<u>Fair Value</u>	<u>Less than One Year</u>
Repurchase Agreements	NR	\$ 15,848,138	\$ 15,848,138
Money Market	NR	156,525	156,525
Georgia Fund 1	AAAm	13,747	13,747
<b>Total Investments</b>		<b>\$ 16,018,410</b>	<b>\$ 16,018,410</b>

**(B) Receivables**

Receivables as of year end for the County's individual major funds and nonmajor governmental and Internal Service Funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	<u>General</u>	<u>2002 SPLOST</u>	<u>Parks Debt Service</u>	<u>Nonmajor Governmental Funds</u>	<u>Solid Waste</u>	<u>Internal Service</u>	<u>Total</u>
<b>Primary Government:</b>							
Taxes - property	\$ 2,193,748	\$ -	\$ -	\$ 25,848	\$ -	\$ -	\$ 2,219,596
Accounts	1,612,488	-	-	322,495	132,542	22,671	2,090,196
Interest	-	147,178	29,750	452	-	1,716	179,096
Intergovernmental	3,408,443	3,934,553	-	164,869	-	-	7,507,865
<b>Gross receivables</b>	<b>7,214,679</b>	<b>4,081,731</b>	<b>29,750</b>	<b>513,664</b>	<b>132,542</b>	<b>24,387</b>	<b>11,996,753</b>
Less: allowance for uncollectibles	(470,778)	-	-	-	(46,740)	-	(517,518)
<b>Net total receivables</b>	<b>6,743,901</b>	<b>4,081,731</b>	<b>29,750</b>	<b>513,664</b>	<b>85,802</b>	<b>24,387</b>	<b>11,479,235</b>
<b>Component unit:</b>							
Intergovernmental	74,713	-	-	-	-	-	74,713
<b>Gross receivables</b>	<b>74,713</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>74,713</b>
Less: allowance for uncollectibles	-	-	-	-	-	-	-
<b>Net total net receivables</b>	<b>74,713</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>74,713</b>
<b>Total reporting entity</b>	<b>\$ 6,818,614</b>	<b>\$ 4,081,731</b>	<b>\$ 29,750</b>	<b>\$ 513,664</b>	<b>\$ 85,802</b>	<b>\$ 24,387</b>	<b>\$ 11,553,948</b>
Reconcile to Statement of Net Assets:							
Totals above							\$ 11,553,948
GASB 34 adjusting for special assessment debt							615,000
							\$ 12,168,948

**DOUGLAS COUNTY, GEORGIA**  
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Governmental funds report deferred revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of deferred revenue and unearned revenue reported in the governmental funds were as follows:

	<u>Unavailable</u>	<u>Unearned</u>
Delinquent property taxes receivable:		
General Fund	\$ 925,366	\$ -
Nonmajor governmental funds	114,194	-
Charges for services:		
General Fund	473,352	-
Grant funds received prior to meeting eligibility requirements:		
General Fund	-	33,007
<b>Total deferred/unearned revenue</b>	<b>\$ 1,512,912</b>	<b>\$ 33,007</b>

**DOUGLAS COUNTY, GEORGIA**  
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**(C) Capital Assets**

Capital asset activity for the year ended December 31, 2005 was as follows:

Primary Government

	<b>Beginning Balance</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance</b>
<b>Governmental activities:</b>				
Capital assets, not being depreciated				
Land	\$ 14,389,999	\$ -	\$ 121,176	\$ 14,268,823
Construction in progress	13,643,606	9,917,624	14,868,327	8,692,903
<b>Total capital assets, not being depreciated</b>	<b>28,033,605</b>	<b>9,917,624</b>	<b>14,989,503</b>	<b>22,961,726</b>
Capital assets, being depreciated:				
Buildings	53,570,419	10,103,496	-	63,673,915
Improvements other than buildings	1,790,393	1,645,724	-	3,436,117
Machinery and equipment	5,320,486	579,346	130,605	5,769,227
Infrastructure	33,866,491	2,448,297	-	36,314,788
Computers	578,784	83,924	-	662,708
Vehicles	13,107,560	1,698,038	1,338,691	13,466,907
<b>Total capital assets being depreciated</b>	<b>108,234,133</b>	<b>16,558,825</b>	<b>1,469,296</b>	<b>123,323,662</b>
<b>Less accumulated depreciation for:</b>				
Buildings	9,923,266	1,345,201	-	11,268,467
Improvements other than buildings	1,043,457	114,166	-	1,157,623
Machinery and equipment	3,188,712	402,341	118,305	3,472,748
Infrastructure	15,800,844	1,148,604	-	16,949,448
Computers	233,644	108,525	-	342,169
Vehicles	6,656,098	927,506	1,084,150	6,499,454
<b>Total accumulated depreciation</b>	<b>36,846,021</b>	<b>4,046,343</b>	<b>1,202,455</b>	<b>39,689,909</b>
<b>Total capital assets, being depreciated, net</b>	<b>71,388,112</b>	<b>12,512,482</b>	<b>266,841</b>	<b>83,633,753</b>
<b>Governmental activities capital assets, net</b>	<b>\$ 99,421,717</b>	<b>\$ 22,430,106</b>	<b>\$ 15,256,344</b>	<b>\$ 106,595,479</b>
Prior period adjustments	(806,045)			
<b>Capital assets December 31, 2004</b>	<b>\$ 98,615,672</b>			

**DOUGLAS COUNTY, GEORGIA**  
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	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<b>Business-type activities:</b>				
Capital assets, not being depreciated				
Land and improvements	\$ 1,574,386	\$ -	\$ -	\$ 1,574,386
<b>Total capital assets, not being depreciated</b>	<b>1,574,386</b>	<b>-</b>	<b>-</b>	<b>1,574,386</b>
Capital assets, being depreciated:				
Buildings and structures	374,110	32,131	-	406,241
Machinery and equipment	1,717,185	244,969	-	1,962,154
Computer software	12,500	27,860	-	40,360
Vehicles	551,341	32,812	89,574	494,579
<b>Total capital assets being depreciated</b>	<b>2,655,136</b>	<b>337,772</b>	<b>89,574</b>	<b>2,903,334</b>
Less accumulated depreciation for:				
Buildings and structures	105,569	13,991	-	119,560
Machinery and equipment	1,591,446	63,352	-	1,654,798
Computer software	12,500	2,786	-	15,286
Vehicles	409,837	5,181	89,574	325,444
<b>Total accumulated depreciation</b>	<b>2,119,352</b>	<b>85,310</b>	<b>89,574</b>	<b>2,115,088</b>
<b>Total capital assets being depreciated, net</b>	<b>535,784</b>	<b>252,462</b>	<b>-</b>	<b>788,246</b>
<b>Business-type activities capital assets, net</b>	<b>\$ 2,110,170</b>	<b>\$ 252,462</b>	<b>\$ -</b>	<b>\$ 2,362,632</b>

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

<b>Governmental Activities:</b>	
General government	\$ 925,436
Judicial system	81,154
Public safety	1,141,428
Parks, recreation, and culture	299,627
Public works	1,346,565
Planning/Community Development	191,506
Health and welfare	60,627
<b>Total depreciation expense - governmental activities</b>	<b>\$ 4,046,343</b>

<b>Business-type activities:</b>	
Landfill	85,310
<b>Total depreciation expense - business-type activities</b>	<b>\$ 85,310</b>

**DOUGLAS COUNTY, GEORGIA**  
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**(D) Interfund Receivables, Payables and Transfers**

**Receivables/Payables**

Generally, outstanding balances between funds reported as due to/from other funds include outstanding charges by one fund to another for services or goods, subsidy commitments outstanding and other miscellaneous receivables and payables between funds. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances." Balances to which a fiduciary fund is a party are treated as external receivables and payables.

**Transfers**

Transfers and payments within the reporting entity are substantially for the purposes of subsidizing operating functions, funding capital projects and asset acquisitions, or maintaining debt service. Resources are accumulated in a fund or component unit to support and simplify the administration of various projects or programs. The government-wide statement of activities eliminates transfers as reported within the segregated governmental and business-type activities columns. Only transfers between the two columns appear in this statement

The composition of interfund balances, transfers, and advances to/from other funds as of December 31, 2005 is as follows:

**Interfund Receivables/Payables**

Due from other funds:	Due to other funds						Total
	General Fund	2002 SPLOST Fund	Solid Waste Fund	Nonmajor Governmental Funds	Internal Service		
General Fund	\$ -	\$ 344,632	\$ 200,001	\$ 78,172	\$ 369,507	\$ 992,312	
Parks Debt Service Fund	-	1,886,221	-	-	-	-	1,886,221
Nonmajor Governmental Funds	63,026	-	-	1,327	-	-	64,353
Internal Service Funds	26,357	-	4,950	49,852	-	-	81,159
	<b>\$ 89,383</b>	<b>\$ 2,230,853</b>	<b>\$ 204,951</b>	<b>\$ 129,351</b>	<b>\$ 369,507</b>	<b>\$ 3,024,045</b>	

**Transfers In/Out**

Transfer Out:	Transfer In:					
	Parks		Nonmajor			
	General Fund	Debt Service Fund	Governmental Funds		Total	
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2002 SPLOST Fund	-	10,146,432	-	-	-	10,146,432
Nonmajor Governmental Funds	611,063	-	-	885,908	-	1,496,971
<b>Total</b>	<b>\$ 611,063</b>	<b>\$ 10,146,432</b>	<b>\$ 885,908</b>	<b>\$ 1,496,971</b>	<b>\$ 11,643,403</b>	

**DOUGLAS COUNTY, GEORGIA**  
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**Advances To/From Other Funds**

<u>Payable to:</u>	<u>Payable from:</u>		
	<u>Solid</u>	<u>Waste</u>	<u>Total</u>
General Fund	\$ <u>906,910</u>	\$ <u>906,910</u>	

**(E) Operating Leases**

The County leased buildings and office facilities under a noncancelable operating lease. Total cost for the lease was \$5,310 for the year ended December 31, 2005. The lease was not renewed.

**(F) Capital Leases**

**Equipment**

The County has entered into equipment lease agreements for financing various equipment. These lease agreements qualify as capital leases for accounting purposes (titles transfer at the end of the lease terms) and, therefore, have been recorded at the present value of the future minimum lease payments as of the date of their inception.

The following is an analysis of machinery and equipment capital assets leased under capital leases as of December 31, 2005:

Machinery and Equipment	\$ <u>565,067</u>
-------------------------	-------------------

The following is a schedule by years of future minimum payments under capital leases, and the present value of the net minimum lease payments at December 31, 2005:

<u>Year ending</u> <u>December 31,</u>	<u>Capital</u> <u>Leases</u>
2006	\$ 229,980
2007	83,775
2008	<u>7,012</u>
Total minimum lease payments	<u>320,767</u>
Less: amount representing interest	13,758
Less: amount representing maintenance	<u>15,504</u>
<b>Present value of minimum lease payments</b>	<b>\$ <u>291,505</u></b>

**Building**

Certificates of Participation – In April 2003, the County issued \$6,785,000 of Certificates of Participation through the Association County Commissioners of Georgia Leasing Program (ACCG). These Certificates represent fractionalized interests in Base Rentals to be paid under an annually renewable public purpose master lease. The County entered into a building lease purchase agreement with ACCG to finance the construction of a jail annex for administration and law enforcement staff and beds and support area for inmates, pay certain issuance costs and fund a reserve fund.

**DOUGLAS COUNTY, GEORGIA**  
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**(G) Long-Term Obligations**

The following is a summary of changes in long-term obligations of the County during the fiscal year:

	Balance January 1, 2005	Additions	Payments/ Retirement	Balance December 31, 2005	Amounts Due Within One Year
<b>Governmental activities:</b>					
Capital leases	\$ 442,430	\$ -	\$ 150,924	\$ 291,506	\$ 210,188
Premium on issue	40,071	-	6,945	33,126	-
Special assessment debt with government commitment	695,000	-	80,000	615,000	85,000
Revenue Bonds	26,795,000	-	8,285,000	18,510,000	8,935,000
Premium on issue	404,531	-	347,365	57,166	-
Certificates of Participation	6,785,000	-	680,000	6,105,000	700,000
Compensated absences	2,548,452	1,265,711	1,360,000	2,454,163	1,350,000
Claims and judgments	608,982	115,551	-	724,533	624,533
	<hr/> <u>\$ 38,319,466</u>	<hr/> <u>\$ 1,381,262</u>	<hr/> <u>\$ 10,910,234</u>	<hr/> <u>\$ 28,790,494</u>	<hr/> <u>\$ 11,904,721</u>
<b>Business-Type Activities:</b>					
Closure and postclosure costs	\$ 2,122,930	\$ -	\$ 787,821	\$ 1,335,109	\$ -
Compensated absences	19,807	15,796	14,638	20,965	15,796
	<hr/> <u>\$ 2,142,737</u>	<hr/> <u>\$ 15,796</u>	<hr/> <u>\$ 802,459</u>	<hr/> <u>\$ 1,356,074</u>	<hr/> <u>\$ 15,796</u>

For the governmental activities, claims and judgments and compensated absences are generally liquidated by the general fund.

**Special Assessment Debt with Government Commitment**

During 1992 the County entered into an agreement with the Douglasville/Douglas County Water and Sewer Authority whereby the Authority would issue debt for public domain improvements, such as roads, sidewalks and water and sewer infrastructure. The improvements were made in a geographic area known as Community Improvement District No. 1. The debt is to be retired from the proceeds of a special property tax levy on the taxpayers of Community Improvement District No. 1. The obligation of the Douglasville/Douglas County Water and Sewer Authority is included in General Long-Term Debt as Special Assessment Debt with Government Commitment. The obligation of the County to make the payments required by the agreement is a general obligation of the County.

**DOUGLAS COUNTY, GEORGIA**  
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The following is a summary of the County's outstanding special assessment debt with government commitment:

<u>Year Issued</u>	<u>Purpose</u>	<u>Interest Rate (%)</u>	<u>Interest Date</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Authorized and Issued</u>	<u>Retired</u>	<u>Outstanding</u>
1995	Infrastructure	3.7%	6/1, 12/1	5/19/92	12/1/11	\$ 1,400,000	\$ 785,000	\$ 615,000

Annual debt service requirement for special assessment debt with government commitment are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2006	\$ 85,000	\$ 39,052	\$ 124,052
2007	95,000	33,655	128,655
2008	100,000	27,623	127,623
2009	105,000	21,272	126,272
2010	110,000	14,605	124,605
2011	120,000	7,620	127,620
<b>Total</b>	<b>\$ 615,000</b>	<b>\$ 143,827</b>	<b>\$ 758,827</b>

**Revenue Bonds**

On May 23, 2002 the County received \$41,898,514 into the Parks and Recreation Construction fund pursuant to a bond closing by the Development Authority of Douglas County. This amount consisted of \$40,390,000 par and \$1,508,514 of net premium.

The Development Authority of Douglas County Revenue Bonds (Parks and Recreation Projects), Series 2002 (the "Bonds"), were issued by the Development Authority of Douglas County (the "Authority"), a public body corporate and politic of the State of Georgia. The proceeds from the sale of the Bonds will be used for the purpose of (i) financing all or a portion of the costs of the acquisition, construction, development and equipping of recreation facilities and parks (the "Project"); and (ii) paying the costs of issuance of the Bonds.

The Bonds are limited obligations of the Authority. The Bonds are payable solely from payments to be made by the County pursuant to an Intergovernmental Contract, dated as of May 15, 2002 (the "Contract"), between the Authority and the County. The County's obligation to make payments to the Authority sufficient in time and amount to enable the Authority to pay the principal of and interest on the Bonds is absolute and unconditional, is secured by a pledge of the County's full faith and credit and taxing powers and will not expire so long as any of the Bonds remain outstanding and unpaid. The County intends to make payments with respect to the Project from the revenues received pursuant to the County's one percent special local option sales and use tax (the "SPLOST"). However, the revenues from the SPLOST are not pledged to such payments. The County has agreed to make payments directly to the Sinking Fund Custodian. Payment of the principal of and interest on \$6,910,000 in principal amount of the Bonds maturing on September 1, 2007 when due will be guaranteed by a municipal bond insurance policy to be issued simultaneously with the delivery of the Bonds by MBIA Insurance Corporation. The remaining Bonds will not be insured.

As the County is responsible, under the related documents to make payments to a trustee sufficient to pay principal and interest on the bonds, the related transactions, including the liability for the

**DOUGLAS COUNTY, GEORGIA**  
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bonds, have been recorded in the County's financial statements and not in those of Development Authority of Douglas County.

The following is a summary of the County's outstanding contractual obligation with the Development Authority of Douglas County:

<u>Year Issued</u>	<u>Purpose</u>	<u>Interest Rate (%)</u>	<u>Interest Date</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Authorized and Issued</u>	<u>Retired</u>	<u>Outstanding</u>
2002	Parks & Recreation	2.5-5%	3-1, 9-1	5/15/02	9/1/07	\$ 40,390,000	\$ 21,880,000	\$ 18,510,000

Annual debt service requirement for the contractual obligation with the Development Authority of Douglas County:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2006	\$ 8,935,000	\$ 841,425	\$ 9,776,425
2007	<u>9,575,000</u>	<u>438,775</u>	<u>10,013,775</u>
<b>Total</b>	<b>\$ 18,510,000</b>	<b>\$ 1,280,200</b>	<b>\$ 19,790,200</b>

**Certificates of Participation**

The following is a summary of the County's outstanding certificate of participation with the Association County Commissioners of Georgia:

<u>Year Issued</u>	<u>Purpose</u>	<u>Interest Rate (%)</u>	<u>Interest Date</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Authorized and Issued</u>	<u>Retired</u>	<u>Outstanding</u>
2003	Jail Annex	1.5-5%	6-1, 12-1	4/1/03	12/1/13	\$ 6,785,000	\$ 680,000	\$ 6,105,000

Annual debt service requirement for the contractual obligation with the Association County Commissioners of Georgia:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2006	\$ 700,000	\$ 195,708	\$ 895,708
2007	705,000	181,707	886,707
2008	720,000	165,493	885,493
2009	740,000	146,772	886,772
2010-2013	<u>3,240,000</u>	<u>304,655</u>	<u>3,544,655</u>
<b>Total</b>	<b>\$ 6,105,000</b>	<b>\$ 994,335</b>	<b>\$ 7,099,335</b>

**(H) Short-Term Tax Anticipation Notes**

On February 15, 2005, the County issued \$7,200,000 in tax anticipation notes to finance the general operations of the County through December 2005. The notes bear interest at a rate of 2.53 percent and were paid on December 30, 2005 from 2005 property tax revenues collected between September and December. Principal and interest amounts repaid were \$7,358,378.

The borrowings were allocated to the General Fund.

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Short-term debt activity for the year ended December 31, 2005, was as follows:

	<u>Beginning Balance</u>	<u>Issued</u>	<u>Redeemed</u>	<u>Ending Balance</u>
Tax anticipation notes	\$ _____ -	\$ <u>7,200,000</u>	\$ <u>7,200,000</u>	\$ _____ -

**(I) Fund Balances/Net Assets Reserves and Designations**

1. Primary Government

Reserves are used to indicate that a portion of the fund balance or retained earnings is not appropriate for expenditure or is legally segregated for a specific future use. The following reserves are used by the County:

- a. General, Special Revenue and Capital Projects Funds
  - (1) Reserved for encumbrances – restricted for payment of open commitments.
  - (2) Reserved for prepaid expenditures – restricted for contracts already purchased.
  - (3) Reserved for debt service – restricted for payment of advance funding.
  - (4) Reserved for advances – restricted for payment of advance funding.
  - (5) Reserved for construction and capital outlay – restricted for projects financed by general obligation bond proceeds and similar long-term obligations, sales tax revenues and transfers from the General Fund.

Designations of fund balances are not legally required segregations but are segregated for a specific purpose. The following designations of fund balance are used by the County:

General, Special Revenue and Capital Projects funds

Designated for subsequent years' expenditures – designated for future capital outlays.

2. Component Units

Reserves represent those portions of the fund equity not appropriated for expenditure or legally segregated for a specific future use. The following are used by the Board of Health:

a. Special Revenue Funds:

- (1) Reserved for encumbrances – restricted for payment of open commitments.

**(J) Landfill Closure and Postclosure Care Cost**

State and federal laws and regulations require that the County place a final cover on its landfill when closed and perform certain maintenance and monitoring functions at the landfill site for a period thirty years after closure. In addition to operating expenses related to current activities of the landfill, an expense provision and related liability are being recognized based on the future closure and

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postclosure care costs that will be incurred near or after the date the landfill no longer accepts waste. The recognition of these landfill closure and postclosure care costs is based on the amount of the landfill capacity used during the year. The estimated liability for landfill closure and postclosure care costs has a balance of \$ 1,335,109 as of December 31, 2005, which is based on 100% of Phase I section I, the original solid waste landfill, and 56.00% of the C & D landfill Phase I, sections II and section III. This liability is recorded in the Solid Waste Enterprise Fund. It is estimated that an additional \$ 1,171,243 will be recognized as closure and postclosure care expenses between the date of the balance sheet and the date the landfill is expected to be filled to capacity, which is in the next 6 to 8 years. The estimated total current cost of the landfill closure and postclosure care, \$3,233,367 is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired as of December 31, 2005. However, the actual cost of closure and postclosure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

The Government expects to finance the costs for the estimated landfill closure and postclosure care costs as they become due during the coming thirty years through the regular operations of the Government.

**IV Other Information**

**(A) Risk Management**

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

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

Building and contents, and contractor's equipment are insured through an "all risk" property damage insurance policy and the County retains the first \$2,500-10,000 of each loss. This retention level is funded by an annual contingency appropriation. The appropriated limit has never been reached in any year.

During 1991, the County established a health care and employee benefits trust to provide employee benefits for losses of life and disability and for medical claims. The County is partially self-insured for these risks. Any claim exceeding \$100,000 per year per employee or total claims exceeding approximately \$5,614,651 per year are covered by a commercial insurance carrier. The contract has been based on a 12/15 run out formula.

Effective October 1, 1992, the County established a self-insured workers' compensation program. The program has a specific occurrence stop loss of \$250,000 with an aggregate stop loss liability of \$1,600,000 based on a bi-annual policy term. Claims in excess of these amounts are covered by a commercial insurance carrier.

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

Budgeted transfers are made for both programs from the other funds to the Risk Management Internal Service Fund. These transfers are based on information supplied by an independent risk management consultant.

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

As required by GASB Statement No. 10 "Accounting and Financial Reporting for Risk Financing and Related Insurance Issues", liabilities for claims are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported (IBNRs). Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends including frequency and amount of pay-outs and other economic and social factors.

The changes in the liabilities for self-insurance for the last three years is as follows:

	<b>Workers' Compensation</b>	<b>Health and Dental</b>	<b>Total</b>
<b>Balance, December 31, 2003</b>	<b>\$ 117,216</b>	<b>\$ 914,857</b>	<b>\$ 1,032,073</b>
Claims and changes in estimates	509,792	4,903,446	5,413,238
Payments	(521,899)	(5,414,430)	(5,936,329)
<b>Balance, December 31, 2004</b>	<b>105,109</b>	<b>403,873</b>	<b>508,982</b>
Claims and changes in estimates	704,166	6,777,526	7,481,692
Payments	(709,275)	(6,656,866)	(7,366,141)
<b>Balance, December 31, 2005</b>	<b>\$ 100,000</b>	<b>\$ 524,533</b>	<b>\$ 624,533</b>

**(B) Commitments and Contingencies**

**Grants**

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to disallowance of certain expenditures previously reimbursed by those agencies. Based upon prior experience, County management believes such disallowances, if any, will not be significant.

**Litigation**

Various claims and legal proceedings arising in the course of providing general governmental services are pending against the County seeking monetary damages and other relief. The amount of liability from all claims and actions cannot be determined with certainty, but in the opinion of management and legal council, the ultimate liability from all pending legal proceedings, asserted legal claims, and known potential legal claims which are probable of assertion should not materially affect the financial position of the County at December 31, 2005.

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**(C) Retirement Plans**

**Primary Government:**

**Defined Contribution Plan**

The County maintains a single employer sponsored money purchase retirement plan covering substantially all employees. The Douglas County Employee Pension Fund (Group 53303) is a defined contribution plan. A defined contribution plan provides retirement benefits in return for services rendered, provides an individual account for each participant and specifies how contributions to the individual's account are to be determined instead of specifying the amount of benefits the individual is to receive. Under a defined contribution plan, the benefits a participant will receive depend solely on the amount contributed to the participant's account, the returns earned on investments of those contributions and forfeitures of other participant's benefits that may be allocated to such participant's account. As established by resolution of the Board of Commissioners, all employees who have been employed for six months are eligible to participate in the plan. Participants are fully vested after five years of service. There is no vesting prior to the five year anniversary. A participant that leaves the employment of the County is entitled to their account balance, if vesting requirements are satisfied. County contributions to the Plan are four percent (4%) of employee earnings and are paid to the Plan on a quarterly basis. Investment options are selected by each Plan participant. Plan members do not make contributions to the plan, except as described below.

Effective in 1996, Douglas County adopted a funding plan feature that gives certain 401(K) aspects to the defined contribution plan. Under the new provision, the County will match contributions made by an employee to the Section 457 deferred compensation plan on a 1 for 2 basis up to a maximum contribution by the County of 3%. Therefore, an employee who contributes 6% to the deferred compensation plan will receive an additional 3% contribution to the pension plan.

The County's payroll for fiscal year 2005 was \$32,960,067. The County's contributions were calculated using the covered salary amount of \$28,473,248. The County made the required 4 percent contribution of \$1,138,929 and matching contributions amounting to \$642,526.

As reported by VALIC, the plan sponsor, fiscal year 2005 additional financial information is as follows:

**Section 401A – Defined Contribution Plan**

Net income from interest, dividends and appreciation (depreciation) on investments*	<u>\$693,001</u>
Employee withdrawals	<u>\$233,695</u>

\*Subject to amendment by VALIC

The plan held no securities of the County or other related parties during the year.

**Defined Benefit Plan**

Effective December 31, 1978, the County terminated the Douglas County Employee Defined Benefit Plan a single employer defined benefit pension plan. Employees who were retired as of the time of termination are being paid their benefits from employer contributions made to the

**DOUGLAS COUNTY, GEORGIA**  
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trust prior to its termination. These payments are the sole responsibility of the Metropolitan Life Insurance Company of North America. All other employees with vested benefits as of the termination of this Plan are to receive payments from the Douglas County, Georgia General Fund. During 2005, 27 employees who have retired were paid \$31,467 in benefits. Benefits are being paid on a pay-as-you-go basis. The plan is administered by the Douglas County Board of Commissioners.

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

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

The annual required contribution for the current year was determined as part of the December 31, 2005 actuarial valuation using the projected unit credit actuarial cost method. The actuarial assumptions included (a) 7% investment rate of return and (b) level dollar amortization method.

The unfunded actuarial accrued liability is being amortized over the lives of the participants as the plan is pay as you go on a closed basis. The remaining amortization period at December 31, 2005 was 8.5 years.

**Membership**

Active Participants	
Retirees and beneficiaries currently receiving benefits	27
Active plan participants or terminated plan participants	
entitled to but not yet receiving benefits	18
Total	<u>45</u>

**Annual Pension Cost and Net Pension Obligation (NPO)**

Development of Annual Required Contribution (ARC)

a. Employer normal cost	
b. Actuarial Accrued Liability	250,846
c. Actuarial value of assets	-
d. Unfunded Actuarial Accrued Liability (UAAL)	250,846
e. Amortization of AAL	31,467

Annual Pension Cost and Net Pension Obligation (NPO)

a. ARC	31,467
b. Annual Pension Cost	31,467
c. Contributions made	31,467
d. Increase (decrease) in NPO	-
e. NPO (beginning of year)	-
f. NPO (end of year)	-

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**Schedule of Employer Contributions**

<b>Year Ending December 31,</b>	<b>Annual Pension Cost</b>	<b>Percentage Contributed</b>	<b>Net Pension Obligation (Asset)</b>
2002	\$ 32,196	100%	-
2003	30,427	100%	-
2004	29,479	100%	-
2005	31,467	100%	-

In addition to the general group pension plan, the following pensions are in effect but are not under the direct control of the County:

1. Agricultural Extension Supplemental Teachers Retirement Fund

The County agent and designated employees in this office are partially paid by the County and are covered under a pension plan which requires that certain sums be contributed by the County to a state administered plan.

2. Probate Judges' Retirement Fund of Georgia

The Probate Judge is covered under a pension plan which requires that certain sums from marriage licenses and fines or bond forfeitures be remitted to the pension plan before the payment of any costs or other claims.

3. Clerk of Superior Court Retirement Fund

The Clerk of Superior Court is covered under a pension plan which requires that certain sums from fees and fines or bond forfeitures be remitted to the pension plan before the payment of any costs or other claims.

4. Sheriffs' Retirement Fund/Peace Officers' Annuity and Benefit Fund

The Sheriff and Sheriff Deputies are covered under separate pension plans which require that certain sums from fees, fines or bond forfeitures be remitted by the Probate Judge or Clerks of Superior Court and Magistrate Court to the pension plans before the payment of any costs or other claims.

5. Firefighters' Retirement Fund

The County fire department qualified employees may contribute to the Georgia Firefighters Pension Fund.

**(D) Joint Ventures**

**West Georgia Regional Library**

Douglas County assists with the operations of the West Georgia Regional Library through annual funding requests. In evaluating how to define the government unit for financial reporting purposes, Library System management has considered the criteria set forth in GASB Codification of Governmental Accounting and Financial Reporting Standards, Section 2100, "Defining the Financial Reporting Entity". Based upon the application of the above criteria, the West Georgia Regional

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Library is determined to be a joint venture. The Library Board consists of thirteen members, three members appointed by the Carroll County Library Board, four members appointed by the Douglas County Library Board and two members each appointed by the Library Boards of Haralson, Heard and Paulding Counties. The Board is without authority to determine the amount of its funding, except by submission of budget requests to local governmental units from which that Library receives support and to the State of Georgia for State and Federal funding. Membership in the Library and participation in library services is at the discretion of each participating governmental agency. The Board has the power to designate management, the power to retain unreserved fund balances of local funds for continued operations and is the lowest level of oversight responsibility for the Library's operations. The Library is not included in any other governmental "reporting entity" as defined by GASB Codification of Governmental Accounting and Financial Reporting Standards.

Complete financial statements of the Library System can be obtained directly from their administrative office. Address for the administrative office is as follows:

West Georgia Regional Library Board  
710 Rome Street  
Carrollton, Georgia 30117

**Atlanta Regional Commission**

Douglas County, in conjunction with cities and counties in the ten-county Atlanta Region are members of the Atlanta Regional Commission (ARC) (a regional development center (RDC)). Membership in an RDC is automatic for each municipality and county in the state. The official Code of Georgia Section 50-8-34 (Georgia Planning Act of 1989) provides for the organizational structure of the RDC's. Each county and municipality in the state is required by law to pay minimum annual dues to the RDC. The County paid dues in the amount of \$ 108,300 for the year ended December 31, 2005. The RDC Board membership includes the chief elected official of each county and the chief elected official of each municipality. The County board members and municipal board members from the same county elect one member of the Board who is a resident (but not an elected or appointed official or employee of the County or municipality) to serve as the non-public Board member from a County. The Georgia Planning Act of 1989 (O.C.G.A. 50-8-34) defines RDC's as "public agencies" and instrumentalities of their members. Georgia laws also provide that the member governments are liable for any debts or obligations of an RDC beyond its resources (O.C.G.A. 50-8-39.1). Complete financial statements of the Atlanta Regional Commission can be obtained directly from their administrative office. Address for the administrative office is as follows:

Atlanta Regional Commission  
40 Courtland Street, N.E.  
Atlanta, Georgia 30303

**(E) Other Postemployment Benefits**

The County provides postretirement health and life insurance benefits to certain retirees, who meet the requirements of the local ordinances. The benefits vary depending upon the age and the years of service of the retiree. For those employees retiring before 1986, who elected to contribute \$100 per month towards their insurance premiums, the County pays the balance of their health and life insurance premiums. If an employee retires and is at least 62 years old and has 15 consecutive years of service, the County will pay 100% of the premiums for health and life insurance. If an employee retires and is at least 55 years old and has 25 consecutive years of service, the County will pay the premiums for health and life insurance on a graduating basis beginning at 50% at age 55-57 until age 62, (with graduations in between) at which time the County will pay 100% of the

**DOUGLAS COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2005**

premiums. If an employee retires and is at least 55 years old and has 30 consecutive years of service, the County will pay the premiums for health and life insurance on a graduating basis beginning at 70% at age 55-57 until age 59 ½, (with graduations in between) at which time the County will pay 100% of the premiums. These employees are covered under the County's regular risk management plan. The County provides no dependent coverage. The retiree may pay COBRA premiums to provide for spousal coverage. Retirees may not convert the benefits into an in-lieu payment to secure coverage under independent plans.

As of year end, there were 27 employees who had retired and were receiving the 100 % premium-coverage benefit. There were 10 employees who had retired and were receiving the partial premium-coverage. The County finances the plan on a pay-as-you-go basis. For the year ended December 31, 2005, the County recognized as incurred \$249,787 of expenditures, which was net of \$16,365 of retiree contributions.

**(F) Deferred Compensation Plan**

The County offers its employees an optional deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan is available to all County employees and permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the participant or other beneficiary) solely the property and rights of a Trust created by the County for the benefit of the participants. The County has adopted the provisions of GASB Statement No. 32 which required the removal of plan assets and liabilities from the financial statements of the County.

**(G) Hotel/Motel Tax**

Douglas County has levied a 5% lodging tax. A summary of the transactions for the year ending December 31, 2005 follows:

<b>Lodging tax receipts</b>	<b>\$ 24,924</b>	<b>100 %</b>
Douglas County Chamber of Commerce	4,985	
Tourism & Historic Commission	4,985	
	<hr style="width: 100px; border: 0; border-top: 1px solid black; margin-bottom: 5px;"/>	9,970
		40 %
General Fund expenditures	<hr style="width: 100px; border: 0; border-top: 1px solid black; margin-bottom: 5px;"/>	14,954
		60 %
	<hr style="width: 100px; border: 0; border-top: 1px solid black; margin-bottom: 5px;"/>	<hr style="width: 100px; border: 0; border-top: 1px solid black; margin-bottom: 5px;"/>
	<b>\$ 24,924</b>	<b>100 %</b>

**(H) Prior Period Adjustments**

**General Government**

**Capital Assets**

During the year ended December 31, 2004, the capital assets were understated by \$806,045. The effect of correcting the error was to increase the governmental activities capital asset and net assets by \$806,045 at December 31, 2004, with no effect on the change in net assets in the current period.

**DOUGLAS COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2005**

**(I) Subsequent Events**

The County began a Defined Benefit Retirement Program January 1, 2006. The Plan provides retirement, disability, and death benefits to plan participants and beneficiaries. The County has selected PIMCO as the Investment Manager and State Street Kansas City as the Trustee. Actuarial services and administration will be provided by WRS, Inc.

The specific benefit provisions of the County's plan were established by a County Trustee Committee, forwarded to the Board of Commissioners to be adopted by them, and became effective January 1, 2006. The Plan provides for benefits upon retirement, death, disablement, and termination of employment, if certain eligibility conditions are met.

The Pension Plan consists of two major provisions:

**For Past Years Service** the County will provide the employee with 1.25 % of his Final Average Earnings per year of service minus the County's past contributions and the earnings on those contributions that have accumulated in the employee's 401 (a) Deferred Contribution Plan. (The employee will also be allowed to keep those past contributions.) To be eligible for this the employee must have completed five years of consecutive service as of December 31, 2005 and must complete three years of service under the new plan unless they are already sixty years old or older as of January 1, 2006.

**For Future Years Service** the County will provide the employee with 2.5 % of his Final Average Earnings per year of service beginning January 1, 2006. To be eligible for this the employee must complete five years of consecutive service with the County. All employees with at least five years of service as of December 31, 2005 will vest immediately.

Employees may retire any time after January 1, 2006 and participate in this plan (if vested) but no pay-outs will be made under this plan until after June 30, 2006.

Normal retirement age is 65 but employees may retire early starting at age 55 with reduced benefits.

All full-time employees make a 3 % contribution of their salary into the retirement plan. If a full-time employee leaves employment with Douglas County prior to becoming vested, his 3 % contributions are refunded to him with 1 % interest. No other moneys can be withdrawn from this plan except through retirement.

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

**DOUGLAS COUNTY, GEORGIA**  
**GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -**  
**BUDGET (GAAP) AND ACTUAL**  
**For the year ended December 31, 2005**

	2005			2004	
	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)	Actual
<b>Revenues:</b>					
<b>Taxes:</b>					
General property taxes	\$ 20,700,496	\$ 20,448,870	20,740,579	\$ 291,709	\$ 19,239,911
Auto ad valorem and mobile home	2,203,500	2,203,500	2,083,841	(119,659)	2,129,512
Recording intangible	1,050,000	1,050,000	1,287,302	237,302	1,625,117
Interest, penalties and fees on delinquent taxes	714,000	714,000	811,007	97,007	712,458
Real estate transfer tax	350,000	350,000	361,359	11,359	423,401
Alcoholic beverage tax	555,000	555,000	560,903	5,903	540,382
Hotel, Motel tax	65,000	-	-	-	-
Local option sales tax	14,700,000	14,911,500	16,803,139	1,891,639	15,544,556
Railroad equipment tax	5,000	5,000	4,825	(175)	4,903
Insurance premium tax	3,045,000	3,045,000	3,159,014	114,014	2,958,219
Franchise tax	570,000	570,000	673,785	103,785	603,512
Bank business license tax	150,000	150,000	158,327	8,327	148,413
<b>Total taxes</b>	<b>44,107,996</b>	<b>44,002,870</b>	<b>46,644,081</b>	<b>2,641,211</b>	<b>43,930,384</b>
<b>Licenses and permits</b>	<b>2,113,000</b>	<b>2,113,000</b>	<b>2,706,658</b>	<b>593,658</b>	<b>2,168,316</b>
<b>Intergovernmental revenues:</b>					
Federal government	175,100	195,500	72,510	(122,990)	106,152
State of Georgia	3,077,163	3,944,519	2,408,753	(1,535,766)	4,205,394
Other counties, municipalities and agencies	922,000	992,300	957,531	(34,769)	878,079
<b>Total intergovernmental</b>	<b>4,174,263</b>	<b>5,132,319</b>	<b>3,438,794</b>	<b>(1,693,525)</b>	<b>5,189,625</b>
<b>Charges for services:</b>					
Tax Commissioner	711,000	711,000	864,164	153,164	1,023,234
Emergency medical service	566,000	566,000	500,330	(65,670)	505,399
Ride share	89,000	141,000	149,475	8,475	121,282
Library fees	70,000	70,000	87,530	17,530	70,660
Planning, zoning and maps	215,000	208,000	408,434	200,434	232,653
Prisoner housing fees	500,000	500,000	963,859	463,859	748,502
Parks and recreation	218,000	160,000	104,361	(55,639)	43,707
Street lights	690,000	785,000	755,023	(29,977)	735,427
Election fees	42,000	42,000	34,384	(7,616)	38,556
<b>Total charges for services</b>	<b>3,101,000</b>	<b>3,183,000</b>	<b>3,867,560</b>	<b>684,560</b>	<b>3,519,420</b>
<b>Courts and Law Enforcement:</b>					
Clerk of Superior Court	1,435,000	1,435,000	1,376,022	(58,978)	2,339,597
State Court	1,650,000	1,650,000	1,596,035	(53,965)	1,785,206
Magistrate Court	310,000	339,626	347,428	7,802	330,075
Probate Court	256,000	256,000	171,713	(84,287)	302,247
Sheriff	140,000	140,000	187,028	47,028	130,919
Juvenile Court	127,000	117,000	99,958	(17,042)	133,249
Jail maintenance surcharge	536,000	536,000	378,458	(157,542)	583,089
Other	-	-	14,969	14,969	18,485
<b>Total courts and law enforcement</b>	<b>4,454,000</b>	<b>4,473,626</b>	<b>4,171,611</b>	<b>(302,015)</b>	<b>5,622,867</b>

**DOUGLAS COUNTY, GEORGIA**  
**GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -**  
**BUDGET (GAAP) AND ACTUAL (continued)**  
**For the year ended December 31, 2005**

	2005			2004	
	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)	Actual
<b>Revenues:</b>					
<b>Use of money and property:</b>					
Interest	88,500	148,500	205,763	57,263	116,687
Rents	31,500	31,675	42,541	10,866	37,422
<b>Total use of money and property</b>	<b>120,000</b>	<b>180,175</b>	<b>248,304</b>	<b>68,129</b>	<b>154,109</b>
<b>Miscellaneous revenue</b>	<b>297,000</b>	<b>583,427</b>	<b>605,771</b>	<b>22,344</b>	<b>560,695</b>
<b>Total general fund revenues</b>	<b>58,367,259</b>	<b>59,668,417</b>	<b>61,682,779</b>	<b>2,014,362</b>	<b>61,145,416</b>
<b>Expenditures:</b>					
<b>Current:</b>					
<b>General government:</b>					
Board of Commissioners	626,360	618,412	599,496	18,916	616,127
Personnel	245,560	246,763	245,323	1,440	241,943
Finance	661,700	666,054	649,556	16,498	643,840
Purchasing	263,130	264,558	252,337	12,221	264,064
County attorney	320,480	543,639	458,485	85,154	302,437
Election board	175,460	176,325	154,322	22,003	318,106
Board of Tax Assessors	122,750	214,961	169,634	45,327	167,077
Tax Commissioner	858,900	866,791	827,919	38,872	847,987
Property appraisal	1,003,480	1,012,826	852,617	160,209	899,913
Tax Equalization Board	19,400	22,030	22,027	3	14,383
Data processing	834,150	917,628	892,979	24,649	932,667
Safety director	3,000	3,000	2,364	636	2,740
Building maintenance	1,082,540	1,211,204	1,151,218	59,986	1,138,979
Print shop	153,950	164,421	145,521	18,900	158,080
General appropriations	2,073,300	2,041,489	2,000,400	41,089	1,971,848
Voters' registration	91,935	93,243	91,205	2,038	108,549
Records retention	99,030	99,665	98,138	1,527	94,210
Grant expenditures	214,700	272,300	86,773	185,527	177,350
Public relations	202,910	225,809	221,896	3,913	223,729
<b>Total general government</b>	<b>9,052,735</b>	<b>9,661,118</b>	<b>8,922,210</b>	<b>738,908</b>	<b>9,124,029</b>
<b>Judicial system:</b>					
Superior Court	407,098	436,566	382,407	54,159	393,479
District Attorney	1,260,225	1,274,656	1,185,236	89,420	1,154,491
Clerk of Superior Court	1,449,990	1,458,571	1,413,109	45,462	1,358,486
Public Defender	1,005,408	1,069,180	1,037,602	31,578	861,009
State Court	227,710	239,657	217,401	22,256	200,013
Clerk of State Court	190,530	193,630	182,179	11,451	175,146
State Court solicitor	406,440	410,781	394,791	15,990	394,028
Public Defender - State Court	127,340	128,142	116,746	11,396	64,873
Magistrate Court	436,667	478,109	467,597	10,512	428,650
Probate Court	359,040	401,587	385,431	16,156	357,657
Juvenile Court	963,020	696,480	685,176	11,304	991,226
Victim witness	74,080	74,628	64,710	9,918	72,665
Indigent cases - death and conflict	255,000	330,000	308,283	21,717	233,499
<b>Total judicial system</b>	<b>7,162,548</b>	<b>7,191,987</b>	<b>6,840,668</b>	<b>351,319</b>	<b>6,685,222</b>

**DOUGLAS COUNTY, GEORGIA**  
**GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -**  
**BUDGET (GAAP) AND ACTUAL (continued)**  
**For the year ended December 31, 2005**

	2005			2004	
	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)	Actual
<b>Expenditures:</b>					
<b>Current:</b>					
<b>Public safety:</b>					
Coroner	44,011	47,267	45,977	1,290	42,750
Sheriff	9,049,728	9,353,794	9,186,685	167,109	8,809,275
Jail	10,393,257	10,717,344	10,516,239	201,105	11,152,258
Fire Department and Emergency Medical Service	10,073,920	10,448,380	10,257,252	191,128	10,082,650
Emergency management	168,415	186,986	169,872	17,114	138,529
Animal Control	531,356	533,918	479,032	54,886	431,794
<b>Total Public Safety</b>	<b>30,260,687</b>	<b>31,287,689</b>	<b>30,655,057</b>	<b>632,632</b>	<b>30,657,256</b>
<b>Parks, Recreation and Culture:</b>					
Library	1,226,150	1,230,305	1,113,977	116,328	1,027,649
Parks and Recreation	2,063,850	1,944,622	1,783,745	160,877	1,310,688
Cultural Arts Council	30,000	30,000	30,000	-	30,000
<b>Total Parks, Recreation and Culture</b>	<b>3,320,000</b>	<b>3,204,927</b>	<b>2,927,722</b>	<b>277,205</b>	<b>2,368,337</b>
<b>Public Works:</b>					
Roads	1,930,090	2,764,278	1,920,720	843,558	1,943,442
Administration	1,086,540	1,102,650	357,395	745,255	268,465
Traffic operations	615,290	763,045	712,550	50,495	406,031
Engineering	397,450	390,568	389,068	1,500	343,412
Vehicle maintenance	764,030	804,319	775,442	28,877	683,377
<b>Total Public Works</b>	<b>4,793,400</b>	<b>5,824,860</b>	<b>4,155,175</b>	<b>1,669,685</b>	<b>3,644,727</b>
<b>Planning/Community Development:</b>					
Environment code enforcement	-	-	-	-	29,100
Code enforcement officer	160,560	161,011	157,604	3,407	157,952
Development services administration	163,250	163,762	163,159	603	161,884
Clean community	15,000	15,000	15,000	-	15,000
Planning and zoning	236,120	308,460	303,768	4,692	349,608
Occupational tax	83,530	84,042	81,752	2,290	80,164
Permits and inspections	710,860	716,309	706,889	9,420	700,696
Geographic information system and mapping	193,990	201,498	170,908	30,590	183,019
Tourism	30,000	10,000	9,970	30	9,102
Industrial development	160,000	160,000	160,000	-	160,000
Ride Share Program	1,299,500	1,558,074	665,772	892,302	1,198,440
Agriculture Extension Service	135,480	138,029	121,526	16,503	132,153
<b>Total Planning/Community Development</b>	<b>3,188,290</b>	<b>3,516,185</b>	<b>2,556,348</b>	<b>959,837</b>	<b>3,177,118</b>
<b>Health and Welfare:</b>					
General health grant	605,000	605,000	605,000	-	590,000
Community Services Board	228,365	228,365	228,365	-	217,490
Public Welfare	2,500	5,500	5,160	340	2,570
Family and Children Services	481,036	481,036	481,036	-	364,000
Senior citizens services grant	290,000	380,000	348,641	31,359	324,993
Senior center	521,720	948,401	925,746	22,655	
Substance Abuse Intervention	154,750	137,518	102,270	35,248	541,858
Senior Citizens Transportation	46,300	64,300	59,429	4,871	53,945
<b>Total Health and Welfare</b>	<b>2,329,671</b>	<b>2,850,120</b>	<b>2,755,647</b>	<b>94,473</b>	<b>2,094,856</b>

**DOUGLAS COUNTY, GEORGIA**  
**GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -**  
**BUDGET (GAAP) AND ACTUAL (continued)**  
**For the year ended December 31, 2005**

	2005			2004	
	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)	Actual
<b>Expenditures:</b>					
<b>Current:</b>					
<b>Debt Service:</b>					
Principal	132,621	106,549	105,134	1,415	235,777
Interest	100,000	184,047	182,423	1,624	130,886
<b>Total expenditures</b>	<b>232,621</b>	<b>290,596</b>	<b>287,557</b>	<b>3,039</b>	<b>366,663</b>
<b>Total expenditures</b>	<b>60,339,952</b>	<b>63,827,482</b>	<b>59,100,384</b>	<b>4,727,098</b>	<b>58,118,208</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(1,972,693)</b>	<b>(4,159,065)</b>	<b>2,582,395</b>	<b>6,741,460</b>	<b>3,027,208</b>
<b>Other financing sources (uses):</b>					
Sale of capital assets	10,000	10,000	605,324	595,324	-
Capital leases	-	-	-	-	150,926
Transfers in	351,876	569,845	611,063	41,218	1,239,791
Transfers out	-	-	-	-	(15,249)
<b>Total other financing sources</b>	<b>361,876</b>	<b>579,845</b>	<b>1,216,387</b>	<b>636,542</b>	<b>1,375,468</b>
<b>Net change in fund balances</b>	<b>(1,610,817)</b>	<b>(3,579,220)</b>	<b>3,798,782</b>	<b>7,378,002</b>	<b>4,402,676</b>
<b>Fund balance, January 1</b>	<b>11,559,846</b>	<b>11,559,846</b>	<b>11,559,846</b>	<b>-</b>	<b>7,157,170</b>
<b>Fund balance, December 31</b>	<b>\$ 9,949,029</b>	<b>\$ 7,980,626</b>	<b>\$ 15,358,628</b>	<b>\$ 7,378,002</b>	<b>\$ 11,559,846</b>

**DOUGLAS COUNTY, GEORGIA**  
**Required Supplementary Information – Pension Schedules**  
**December 31, 2005**

**Schedule of Employer Contributions**

Year Ending December 31,	Annual Required Contribution	Percentage Contributed
2002	\$ 32,196	100%
2003	30,427	100%
2004	29,479	100%
2005	31,467	100%

**Schedule of Funding Progress**

Actuarial Valuation Date	(1) Actuarial Value of Assets	(2) Actuarial Accrued Liability (AAL)	(3) Unfunded AAL (UAAL) (2) - (1)	(4) Funded Ratio (1) / (2)	(5) Covered Payroll	(6) UAAL as % of Covered Payroll (3)/(5)
12/31/99	-	339,123	339,123	-	N/A	N/A
12/31/00	-	333,235	333,235	-	N/A	N/A
12/31/01	-	321,107	321,107	-	N/A	N/A
12/31/02	-	303,933	303,933	-	N/A	N/A
12/31/03	-	280,873	280,873	-	N/A	N/A
12/31/04	-	262,577	262,577	-	N/A	N/A
12/31/05	-	250,846	250,846	-	N/A	N/A

**Additional Information**

Valuation date December 31, 2005  
 Actuarial cost method Unit Credit  
 Amortization method Level dollar  
 Remaining amortization period Approximately 14 years  
 Asset valuation method N/A  
 Actuarial assumptions:  
     Investment rate of return\* 7.00%  
     Projected salary increases N/A  
     Cost-of-living adjustment N/A

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**OTHER SUPPLEMENTARY INFORMATION**

**COMBINING AND INDIVIDUAL FUND  
STATEMENTS AND SCHEDULES**

## **MAJOR FUNDS**

Parks Debt Service Fund  
2002 Special Purpose Local Option Sales Tax Capital Projects Fund

**DOUGLAS COUNTY, GEORGIA**  
**PARKS DEBT SERVICE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**For the year ended December 31, 2005**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues:</b>				
Use of money and property	\$ 200,000	\$ 200,000	\$ 223,907	\$ 23,907
<b>Total revenues</b>	<u><b>200,000</b></u>	<u><b>200,000</b></u>	<u><b>223,907</b></u>	<u><b>23,907</b></u>
<b>Expenditures:</b>				
<b>Debt service:</b>				
Principal	8,285,000	8,285,000	8,285,000	-
Interest and fiscal charges	1,189,975	1,189,975	1,189,975	-
<b>Total expenditures</b>	<u><b>9,474,975</b></u>	<u><b>9,474,975</b></u>	<u><b>9,474,975</b></u>	<u><b>-</b></u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u><b>(9,274,975)</b></u>	<u><b>(9,274,975)</b></u>	<u><b>(9,251,068)</b></u>	<u><b>23,907</b></u>
<b>Other financing sources:</b>				
Transfers in	9,993,406	9,993,406	10,146,432	153,026
<b>Total other financing sources</b>	<u><b>9,993,406</b></u>	<u><b>9,993,406</b></u>	<u><b>10,146,432</b></u>	<u><b>153,026</b></u>
<b>Net change in fund balances</b>	<u><b>718,431</b></u>	<u><b>718,431</b></u>	<u><b>895,364</b></u>	<u><b>176,933</b></u>
<b>Fund balance, January 1</b>	<u><b>4,775,996</b></u>	<u><b>4,775,996</b></u>	<u><b>4,775,996</b></u>	<u><b>-</b></u>
<b>Fund balance, December 31</b>	<u><b>\$ 5,494,427</b></u>	<u><b>\$ 5,494,427</b></u>	<u><b>\$ 5,671,360</b></u>	<u><b>\$ 176,933</b></u>

**DOUGLAS COUNTY, GEORGIA**  
**2002 SPECIAL PURPOSE LOCAL OPTION SALES TAX CAPITAL PROJECT FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**From inception and for the year ended December 31, 2005**

	<b>Project Authorization</b>	<b>Prior Years</b>	<b>Current Year</b>	<b>Total to Date</b>
<b>Revenues:</b>				
Taxes	\$ 102,000,000	\$ 45,318,380	\$ 21,169,333	\$ 66,487,713
Intergovernmental revenue	15,481,488	2,078,781	680,175	2,758,956
Use of money and property	5,790,440	2,901,592	790,572	3,692,164
Miscellaneous revenue	-	-	50,000	50,000
<b>Total revenues</b>	<b>123,271,928</b>	<b>50,298,753</b>	<b>22,690,080</b>	<b>72,988,833</b>
<b>Expenditures:</b>				
General government	500,000	488,359	3,288	491,647
Intergovernmental	22,256,740	19,022,231	2,563,659	21,585,890
Capital outlay	95,918,616	32,728,656	9,343,865	42,072,521
<b>Total expenditures</b>	<b>118,675,356</b>	<b>52,239,246</b>	<b>11,910,812</b>	<b>64,150,058</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>4,596,572</b>	<b>(1,940,493)</b>	<b>10,779,268</b>	<b>8,838,775</b>
<b>Other financing sources (uses):</b>				
Transfers out	(46,495,086)	(21,721,131)	(10,146,432)	(31,867,563)
Bond proceeds	41,898,514	41,898,514	-	41,898,514
<b>Total other financing sources</b>	<b>(4,596,572)</b>	<b>20,177,383</b>	<b>(10,146,432)</b>	<b>10,030,951</b>
<b>Net change in fund balance</b>	<b>\$ -</b>	<b>\$ 18,236,890</b>	<b>632,836</b>	<b>\$ 18,869,726</b>
<b>Fund balance, January 1,</b>			<b>18,236,890</b>	
<b>Fund balance, December 31</b>			<b>\$ 18,869,726</b>	

## **NONMAJOR GOVERNMENTAL FUNDS**

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

Debt Service Fund  
Special Revenue Funds  
Capital Projects Funds

**DOUGLAS COUNTY, GEORGIA**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEET**  
**December 31, 2005**

	<b>Total Nonmajor Debt Service Fund</b>	<b>Total Nonmajor Special Revenue Funds</b>	<b>Total Nonmajor Capital Project Funds</b>	<b>Total Nonmajor Governmental Funds</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 138,786	\$ 5,486,517	\$ 1,022,981	\$ 6,648,284
Taxes receivable	-	25,848	-	25,848
Accounts receivable	-	322,495	-	322,495
Interest receivable	421	-	31	452
Intergovernmental	-	15,210	149,659	164,869
Due from other funds	1,327	63,026	-	64,353
<b>Total assets</b>	<b>\$ 140,534</b>	<b>\$ 5,913,096</b>	<b>\$ 1,172,671</b>	<b>\$ 7,226,301</b>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities:</b>				
Accounts payable	\$ -	\$ 53,883	\$ 114,138	\$ 168,021
Accrued salaries	-	46,382	-	46,382
Due to other funds	-	91,843	37,508	129,351
Due to others	-	369,152	-	369,152
Deferred revenue	-	39,047	75,147	114,194
<b>Total liabilities</b>	<b>-</b>	<b>600,307</b>	<b>226,793</b>	<b>827,100</b>
<b>Fund balances</b>				
Reserved for encumbrances	-	-	-	-
Reserved for debt service	140,534	-	-	140,534
Reserved for capital acquisitions and improvements	-	-	1,019,272	1,019,272
Unreserved - designated for specific fund purpose	-	5,320,344	-	5,320,344
Unreserved - undesignated	-	(7,555)	(73,394)	(80,949)
<b>Total fund balance</b>	<b>140,534</b>	<b>5,312,789</b>	<b>945,878</b>	<b>6,399,201</b>
<b>Total liabilities and fund balances</b>	<b>\$ 140,534</b>	<b>\$ 5,913,096</b>	<b>\$ 1,172,671</b>	<b>\$ 7,226,301</b>

**DOUGLAS COUNTY, GEORGIA**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**For the year ended December 31, 2005**

	<b>Total Nonmajor Debt Service Fund</b>	<b>Total Nonmajor Special Revenue Funds</b>	<b>Total Nonmajor Capital Project Funds</b>	<b>Total Nonmajor Governmental Funds</b>
<b>Revenues:</b>				
Taxes	\$ -	\$ 153,005	\$ -	\$ 153,005
Intergovernmental	- -	- -	430,459	430,459
Charges for services	- -	2,499,668	- -	2,499,668
Courts and law enforcement	- -	1,448,705	- -	1,448,705
Use of money and property	4,933	120,716	59,918	185,567
<b>Total revenues</b>	<b>4,933</b>	<b>4,222,094</b>	<b>490,377</b>	<b>4,717,404</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Judicial system	- -	227,877	- -	227,877
Public safety	- -	2,094,417	- -	2,094,417
Public works	- -	30,000	- -	30,000
Miscellaneous	- -	154,264	- -	154,264
<b>Debt Service:</b>				
Principal	680,000	132,318	- -	812,318
Interest and fiscal charges	209,455	47,063	- -	256,518
<b>Capital Outlay:</b>				
Public works	- -	- -	427,531	427,531
Parks, recreation and culture	- -	- -	8,670	8,670
<b>Total expenditures</b>	<b>889,455</b>	<b>2,685,939</b>	<b>436,201</b>	<b>4,011,595</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(884,522)</b>	<b>1,536,155</b>	<b>54,176</b>	<b>705,809</b>
<b>Other financing sources (uses):</b>				
Transfers in	885,908	- -	- -	885,908
Transfers out	- -	(368,695)	(1,128,276)	(1,496,971)
<b>Total other financing sources (uses)</b>	<b>885,908</b>	<b>(368,695)</b>	<b>(1,128,276)</b>	<b>(611,063)</b>
<b>Net change in fund balances</b>	<b>1,386</b>	<b>1,167,460</b>	<b>(1,074,100)</b>	<b>94,746</b>
<b>Fund balance, January 1</b>	<b>139,148</b>	<b>4,145,329</b>	<b>2,019,978</b>	<b>6,304,455</b>
<b>Fund balance, December 31</b>	<b>\$ 140,534</b>	<b>\$ 5,312,789</b>	<b>\$ 945,878</b>	<b>\$ 6,399,201</b>

### **NONMAJOR DEBT SERVICE FUND**

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

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

**DOUGLAS COUNTY, GEORGIA**  
**NONMAJOR GOVERNMENTAL FUND - JAIL ANNEX DEBT SERVICE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**December 31, 2005 and 2004**

	<b>2005</b>	<b>2004</b>
<b>Assets:</b>		
Cash and cash equivalents	\$ 138,786	\$ 137,470
Interest receivable	421	22
Due from other funds	1,327	1,476
<b>Total assets</b>	<b>\$ 140,534</b>	<b>\$ 138,968</b>
 <b>Liabilities and Fund Balance</b>		
<b>Fund balance:</b>		
Reserved for debt service	\$ 140,534	\$ 139,148
<b>Total fund balance</b>	<b>\$ 140,534</b>	<b>\$ 139,148</b>
<b>Total liabilities and fund balance</b>	<b>\$ 140,534</b>	<b>\$ 139,148</b>

**DOUGLAS COUNTY, GEORGIA**  
**NONMAJOR GOVERNMENTAL FUND - JAIL ANNEX DEBT SERVICE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**For the year ended December 31, 2005**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues:</b>				
Use of money and property	\$ -	\$ -	\$ 4,933	\$ 4,933
<b>Total revenues</b>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>4,933</u></u>	<u><u>4,933</u></u>
<b>Expenditures:</b>				
<b>Debt service:</b>				
Principal	680,000	680,000	680,000	-
Interest and fiscal charges	205,908	209,455	209,455	-
<b>Total expenditures</b>	<u><u>885,908</u></u>	<u><u>889,455</u></u>	<u><u>889,455</u></u>	<u><u>-</u></u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u><u>(885,908)</u></u>	<u><u>(889,455)</u></u>	<u><u>(884,522)</u></u>	<u><u>4,933</u></u>
<b>Other financing sources (uses):</b>				
Transfers in	885,908	885,908	885,908	-
<b>Total other financing sources (uses)</b>	<u><u>885,908</u></u>	<u><u>885,908</u></u>	<u><u>885,908</u></u>	<u><u>-</u></u>
<b>Net change in fund balances</b>	<u><u>-</u></u>	<u><u>(3,547)</u></u>	<u><u>1,386</u></u>	<u><u>4,933</u></u>
<b>Fund balance, January 1</b>	<u><u>139,148</u></u>	<u><u>139,148</u></u>	<u><u>139,148</u></u>	<u><u>-</u></u>
<b>Fund balance, December 31</b>	<u><u>\$ 139,148</u></u>	<u><u>\$ 135,601</u></u>	<u><u>\$ 140,534</u></u>	<u><u>\$ 4,933</u></u>

## **NONMAJOR SPECIAL REVENUE FUNDS**

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

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

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

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

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

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

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

Indigent Defense – To account for funds provided by the State of Georgia for defense of indigent defendants.

Greenspace Fund – To account for State of Georgia grant funds to be used solely for the cost of acquisition of greenspace as defined in O.C.G.A. 36-22-2(3).

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

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

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

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

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

**DOUGLAS COUNTY, GEORGIA**  
**NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEET**  
**December 31, 2005**

	Drug Treatment Abuse	Sidewalk Fund	Special Tax District	Emergency Telephone System	Victim Assistance	Law Library	District Attorney Fund	Inmate Commissary Fund	Law Enforcement Confiscated Funds	Sheriff Other Programs	Total Nonmajor Special Revenue Funds
<b>Assets:</b>											
Cash and cash equivalents	\$ 270,868	\$ 522	\$ -	\$ 2,493,306	\$ 255,345	\$ 132,941	\$ 522,844	\$ 70,642	\$ 1,704,325	\$ 35,724	\$ 5,486,517
Taxes receivable	-	-	25,848	-	-	-	-	-	-	-	25,848
Accounts receivable	-	-	-	225,267	-	100	16,876	80,252	-	-	322,495
Intergovernmental	70	-	-	-	15,140	-	-	-	-	-	15,210
Due from other funds	16,497	-	-	-	-	6,886	-	1,350	38,293	-	63,026
<b>Total assets</b>	<b>\$ 287,435</b>	<b>\$ 522</b>	<b>\$ 25,848</b>	<b>\$ 2,718,573</b>	<b>\$ 270,485</b>	<b>\$ 139,927</b>	<b>\$ 539,720</b>	<b>\$ 152,244</b>	<b>\$ 1,742,618</b>	<b>\$ 35,724</b>	<b>\$ 5,913,096</b>
<b>Liabilities and Fund Balances</b>											
<b>Liabilities:</b>											
Accounts payable	\$ -	\$ -	\$ -	\$ 49,136	\$ -	\$ 4,747	\$ -	\$ -	\$ -	\$ -	\$ 53,883
Accrued salaries	-	-	-	40,601	5,781	-	-	-	-	-	46,382
Due to other funds	9,685	10,000	14,039	51,682	3,510	-	-	2,927	-	-	91,843
Due to others	-	-	-	-	-	-	369,152	-	-	-	369,152
Deferred revenue	-	-	9,886	29,161	-	-	-	-	-	-	39,047
<b>Total liabilities</b>	<b>9,685</b>	<b>10,000</b>	<b>23,925</b>	<b>170,580</b>	<b>9,291</b>	<b>4,747</b>	<b>369,152</b>	<b>2,927</b>	<b>-</b>	<b>-</b>	<b>600,307</b>
<b>Fund balance:</b>											
Unreserved - designated for specific fund purpose	277,750	-	-	2,547,993	261,194	135,180	170,568	149,317	1,742,618	35,724	5,320,344
Unreserved - Undesignated	-	(9,478)	1,923	-	-	-	-	-	-	-	(7,555)
<b>Total fund balance</b>	<b>277,750</b>	<b>(9,478)</b>	<b>1,923</b>	<b>2,547,993</b>	<b>261,194</b>	<b>135,180</b>	<b>170,568</b>	<b>149,317</b>	<b>1,742,618</b>	<b>35,724</b>	<b>5,312,789</b>
<b>Total liabilities and fund balance</b>	<b>\$ 287,435</b>	<b>\$ 522</b>	<b>\$ 25,848</b>	<b>\$ 2,718,573</b>	<b>\$ 270,485</b>	<b>\$ 139,927</b>	<b>\$ 539,720</b>	<b>\$ 152,244</b>	<b>\$ 1,742,618</b>	<b>\$ 35,724</b>	<b>\$ 5,913,096</b>

**DOUGLAS COUNTY, GEORGIA**  
**NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENTS OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES**  
For the year ended December 31, 2005

	Drug Treatment Abuse	Sidewalk Fund	Special Tax District	Hotel-Motel Tax	Emergency Telephone System	Victim Assistance	Indigent Defense	Law Library	District Attorney Fund	Inmate Commissary Fund	Law Enforcement Confiscated Funds	Sheriff Other Programs	Total Nonmajor Special Revenue Funds
<b>Revenues:</b>													
Taxes	\$ -	\$ -	\$ 128,081	\$ 24,924	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 153,005
Charges for services	-	-	-	-	2,105,736	-	-	-	-	-	-	15,353	2,499,668
Courts and law enforcement	96,599	-	-	-	-	148,977	-	88,733	148,394	-	966,002	-	1,448,705
Use of money and property	7,985	264	-	-	95,535	283	1,232	1,860	1,073	630	11,806	48	120,716
<b>Total revenues</b>	<b>104,584</b>	<b>264</b>	<b>128,081</b>	<b>24,924</b>	<b>2,201,271</b>	<b>149,260</b>	<b>1,232</b>	<b>90,593</b>	<b>149,467</b>	<b>379,209</b>	<b>977,808</b>	<b>15,401</b>	<b>4,222,094</b>
<b>Expenditures:</b>													
<b>Current:</b>													
Judicial system	-	-	-	-	-	137,049	-	90,828	-	-	-	-	227,877
Public safety	103,779	-	-	-	1,464,983	-	-	-	99,154	-	418,669	7,832	2,094,417
Public works	-	30,000	-	-	-	-	-	-	-	-	-	-	30,000
Miscellaneous	-	-	-	-	-	-	-	-	-	154,264	-	-	154,264
<b>Debt Service:</b>													
Principal	-	-	80,000	-	-	-	-	-	-	52,318	-	-	132,318
Interest and fiscal charges	-	-	44,662	-	-	-	-	-	-	2,401	-	-	47,063
<b>Total expenditures</b>	<b>103,779</b>	<b>30,000</b>	<b>124,662</b>	<b>-</b>	<b>1,464,983</b>	<b>137,049</b>	<b>-</b>	<b>90,828</b>	<b>99,154</b>	<b>208,983</b>	<b>418,669</b>	<b>7,832</b>	<b>2,685,939</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>805</b>	<b>(29,736)</b>	<b>3,419</b>	<b>24,924</b>	<b>736,288</b>	<b>12,211</b>	<b>1,232</b>	<b>(235)</b>	<b>50,313</b>	<b>170,226</b>	<b>559,139</b>	<b>7,569</b>	<b>1,536,155</b>
<b>Other financing sources (uses):</b>													
Transfers out	-	-	-	(24,924)	-	(33,620)	(76,005)	-	(69,146)	(165,000)	-	-	(368,695)
	-	-	-	(24,924)	-	(33,620)	(76,005)	-	(69,146)	(165,000)	-	-	(368,695)
<b>Net change in fund balances</b>	<b>805</b>	<b>(29,736)</b>	<b>3,419</b>	<b>-</b>	<b>736,288</b>	<b>(21,409)</b>	<b>(74,773)</b>	<b>(235)</b>	<b>(18,833)</b>	<b>5,226</b>	<b>559,139</b>	<b>7,569</b>	<b>1,167,460</b>
<b>Fund balance, January 1</b>	<b>276,945</b>	<b>20,258</b>	<b>(1,496)</b>	<b>-</b>	<b>1,811,705</b>	<b>282,603</b>	<b>74,773</b>	<b>135,415</b>	<b>189,401</b>	<b>144,091</b>	<b>1,183,479</b>	<b>28,155</b>	<b>4,145,329</b>
<b>Fund balance, December 31</b>	<b>\$ 277,750</b>	<b>\$ (9,478)</b>	<b>\$ 1,923</b>	<b>\$ -</b>	<b>\$ 2,547,993</b>	<b>\$ 261,194</b>	<b>\$ -</b>	<b>\$ 135,180</b>	<b>\$ 170,568</b>	<b>\$ 149,317</b>	<b>\$ 1,742,618</b>	<b>\$ 35,724</b>	<b>\$ 5,312,789</b>

**DOUGLAS COUNTY, GEORGIA**  
**DRUG TREATMENT ABUSE SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND**  
**For the year ended December 31, 2005**

	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
<b>Revenues:</b>				
Courts and law enforcement	\$ 75,000	\$ 75,000	\$ 96,599	\$ 21,599
Use of money and property	2,000	2,000	7,985	5,985
<b>Total revenues</b>	<b><u>77,000</u></b>	<b><u>77,000</u></b>	<b><u>104,584</u></b>	<b><u>27,584</u></b>
<b>Expenditures:</b>				
<b>Current:</b>				
Public safety	101,550	103,825	103,779	46
<b>Total expenditures</b>	<b><u>101,550</u></b>	<b><u>103,825</u></b>	<b><u>103,779</u></b>	<b><u>46</u></b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b><u>(24,550)</u></b>	<b><u>(26,825)</u></b>	<b><u>805</u></b>	<b><u>27,630</u></b>
<b>Fund balances, January 1</b>	<b><u>276,945</u></b>	<b><u>276,945</u></b>	<b><u>276,945</u></b>	<b><u>-</u></b>
<b>Fund balances, December 31</b>	<b><u>\$ 252,395</u></b>	<b><u>\$ 250,120</u></b>	<b><u>\$ 277,750</u></b>	<b><u>\$ 27,630</u></b>

**DOUGLAS COUNTY, GEORGIA**  
**SIDEWALK FUND SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**For the year ended December 31, 2005**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget - Positive (Negative)</b>
<b>Revenues:</b>				
Charges for services	\$ -	\$ 9,625	\$ -	\$ (9,625)
Use of money and property	- -	- -	264	264
<b>Total revenues</b>	<b>- -</b>	<b>9,625</b>	<b>264</b>	<b>(9,361)</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Public works	- -	30,000	30,000	- -
<b>Total expenditures</b>	<b>- -</b>	<b>30,000</b>	<b>30,000</b>	<b>- -</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>- -</b>	<b>(20,375)</b>	<b>(29,736)</b>	<b>(9,361)</b>
<b>Fund balances, January 1</b>	<b>20,258</b>	<b>20,258</b>	<b>20,258</b>	<b>- -</b>
<b>Fund balances, December 31</b>	<b>\$ 20,258</b>	<b>\$ (117)</b>	<b>\$ (9,478)</b>	<b>\$ (9,361)</b>

**DOUGLAS COUNTY, GEORGIA**  
**SPECIAL TAX DISTRICT SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**For the year ended December 31, 2005**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget - Positive (Negative)</b>
<b>Revenues:</b>				
Taxes	\$ 125,000	\$ 125,000	\$ 128,081	\$ 3,081
<b>Total revenues</b>	<b><u>125,000</u></b>	<b><u>125,000</u></b>	<b><u>128,081</u></b>	<b><u>3,081</u></b>
<b>Expenditures:</b>				
<b>Debt service:</b>				
Principal	80,000	80,000	80,000	-
Interest	44,732	44,732	44,662	70
<b>Total expenditures</b>	<b><u>124,732</u></b>	<b><u>124,732</u></b>	<b><u>124,662</u></b>	<b><u>70</u></b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>268</b>	<b>268</b>	<b>3,419</b>	<b>3,151</b>
<b>Fund balances, January 1</b>	<b>(1,496)</b>	<b>(1,496)</b>	<b>(1,496)</b>	<b>-</b>
<b>Fund balances, December 31</b>	<b><u>(1,228)</u></b>	<b><u>(1,228)</u></b>	<b><u>1,923</u></b>	<b><u>3,151</u></b>

**DOUGLAS COUNTY, GEORGIA**  
**HOTEL-MOTEL TAX SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**For the year ended December 31, 2005**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget - Positive (Negative)</b>
<b>Revenues:</b>				
Taxes	\$ 65,000	\$ 25,000	\$ 24,924	\$ (76)
<b>Total revenues</b>	<b><u>65,000</u></b>	<b><u>25,000</u></b>	<b><u>24,924</u></b>	<b><u>(76)</u></b>
 <b>Other financing sources (uses):</b>				
Transfers out	(65,000)	(25,000)	(24,924)	76
	<b><u>(65,000)</u></b>	<b><u>(25,000)</u></b>	<b><u>(24,924)</u></b>	<b><u>76</u></b>
 <b>Net change in fund balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
 <b>Fund balances, January 1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
 <b>Fund balances, December 31</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>

**DOUGLAS COUNTY, GEORGIA**  
**EMERGENCY TELEPHONE SYSTEM SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**For the year ended December 31, 2005**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget -</b> <b>Positive (Negative)</b>
<b>Revenues:</b>				
Charges for services	\$ 1,650,000	\$ 1,650,000	\$ 2,105,736	\$ 455,736
Use of money and property	25,000	25,000	95,535	70,535
<b>Total revenues</b>	<b><u>1,675,000</u></b>	<b><u>1,675,000</u></b>	<b><u>2,201,271</u></b>	<b><u>526,271</u></b>
<b>Expenditures:</b>				
<b>Current:</b>				
Public safety	1,669,502	1,697,885	1,464,983	232,902
<b>Total expenditures</b>	<b><u>1,669,502</u></b>	<b><u>1,697,885</u></b>	<b><u>1,464,983</u></b>	<b><u>232,902</u></b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>5,498</b>	<b>(22,885)</b>	<b>736,288</b>	<b>759,173</b>
<b>Fund balances, January 1</b>	<b><u>1,811,705</u></b>	<b><u>1,811,705</u></b>	<b><u>1,811,705</u></b>	<b><u>-</u></b>
<b>Fund balances, December 31</b>	<b>\$ <u>1,817,203</u></b>	<b>\$ <u>1,788,820</u></b>	<b>\$ <u>2,547,993</u></b>	<b>\$ <u>759,173</u></b>

**DOUGLAS COUNTY, GEORGIA**  
**CRIME VICTIM ASSISTANCE SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**For the year ended December 31, 2005**

	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
<b>Revenues:</b>				
Courts and law enforcement	\$ 180,000	\$ 180,000	\$ 148,977	\$ (31,023)
Use of money and property	500	500	283	(217)
<b>Total revenues</b>	<b><u>180,500</u></b>	<b><u>180,500</u></b>	<b><u>149,260</u></b>	<b><u>(31,240)</u></b>
<b>Expenditures:</b>				
<b>Current:</b>				
Judicial system	159,696	160,464	137,049	23,415
<b>Total expenditures</b>	<b><u>159,696</u></b>	<b><u>160,464</u></b>	<b><u>137,049</u></b>	<b><u>23,415</u></b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b><u>20,804</u></b>	<b><u>20,036</u></b>	<b><u>12,211</u></b>	<b><u>(7,825)</u></b>
<b>Other financing sources (uses):</b>				
Transfers out	(35,900)	(35,900)	(33,620)	2,280
	<b><u>(35,900)</u></b>	<b><u>(35,900)</u></b>	<b><u>(33,620)</u></b>	<b><u>2,280</u></b>
<b>Net change in fund balance</b>	<b><u>(15,096)</u></b>	<b><u>(15,864)</u></b>	<b><u>(21,409)</u></b>	<b><u>(5,545)</u></b>
<b>Fund balances, January 1</b>	<b><u>282,603</u></b>	<b><u>282,603</u></b>	<b><u>282,603</u></b>	<b><u>-</u></b>
<b>Fund balances, December 31</b>	<b><u>\$ 267,507</u></b>	<b><u>\$ 266,739</u></b>	<b><u>\$ 261,194</u></b>	<b><u>\$ (5,545)</u></b>

**DOUGLAS COUNTY, GEORGIA**  
**INDIGENT DEFENSE SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**For the year ended December 31, 2005**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget - Positive (Negative)</b>
<b>Revenues:</b>				
Use of money and property	\$ -	\$ -	\$ 1,232	\$ 1,232
<b>Total revenues</b>	<u>-</u>	<u>-</u>	<u>1,232</u>	<u>1,232</u>
<b>Other financing sources (uses):</b>				
Transfers out	(43,516)	(76,516)	(76,005)	511
	<u>(43,516)</u>	<u>(76,516)</u>	<u>(76,005)</u>	<u>511</u>
<b>Net change in fund balance</b>	<b>(43,516)</b>	<b>(76,516)</b>	<b>(74,773)</b>	<b>1,743</b>
<b>Fund balances, January 1</b>	<b>74,773</b>	<b>74,773</b>	<b>74,773</b>	<b>-</b>
<b>Fund balances, December 31</b>	<b>\$ 31,257</b>	<b>\$ (1,743)</b>	<b>\$ -</b>	<b>\$ 1,743</b>

**DOUGLAS COUNTY, GEORGIA**  
**LAW LIBRARY SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**For the year ended December 31, 2005**

	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
<b>Revenues:</b>				
Courts and law enforcement	\$ 79,086	\$ 79,086	\$ 88,733	\$ 9,647
Use of money and property	265	265	1,860	1,595
<b>Total revenues</b>	<b>79,351</b>	<b>79,351</b>	<b>90,593</b>	<b>11,242</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Judicial system	72,778	72,778	90,828	(18,050)
<b>Total expenditures</b>	<b>72,778</b>	<b>72,778</b>	<b>90,828</b>	<b>(18,050)</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>6,573</b>	<b>6,573</b>	<b>(235)</b>	<b>(6,808)</b>
<b>Fund balances, January 1</b>	<b>135,415</b>	<b>135,415</b>	<b>135,415</b>	<b>-</b>
<b>Fund balances, December 31</b>	<b>\$ 141,988</b>	<b>\$ 141,988</b>	<b>\$ 135,180</b>	<b>\$ (6,808)</b>

**DOUGLAS COUNTY, GEORGIA**  
**DISTRICT ATTORNEY SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**For the year ended December 31, 2005**

	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
<b>Revenues:</b>				
Courts and law enforcement	\$ 50,000	\$ 50,000	\$ 148,394	\$ 98,394
Use of money and property	1,000	1,000	1,073	73
<b>Total revenues</b>	<b><u>51,000</u></b>	<b><u>51,000</u></b>	<b><u>149,467</u></b>	<b><u>98,467</u></b>
<b>Expenditures:</b>				
<b>Current:</b>				
Public safety	100,000	100,000	99,154	846
<b>Total expenditures</b>	<b><u>100,000</u></b>	<b><u>100,000</u></b>	<b><u>99,154</u></b>	<b><u>846</u></b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b><u>(49,000)</u></b>	<b><u>(49,000)</u></b>	<b><u>50,313</u></b>	<b><u>99,313</u></b>
<b>Other financing sources (uses):</b>				
Transfers out	-	-	(69,146)	(69,146)
	-	-	(69,146)	(69,146)
<b>Net change in fund balances</b>	<b><u>(49,000)</u></b>	<b><u>(49,000)</u></b>	<b><u>(18,833)</u></b>	<b><u>30,167</u></b>
<b>Fund balances, January 1</b>	<b><u>189,401</u></b>	<b><u>189,401</u></b>	<b><u>189,401</u></b>	<b><u>-</u></b>
<b>Fund balances, December 31</b>	<b><u>\$ 140,401</u></b>	<b><u>\$ 140,401</u></b>	<b><u>\$ 170,568</u></b>	<b><u>\$ 30,167</u></b>

**DOUGLAS COUNTY, GEORGIA**  
**INMATE COMMISSARY SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**For the year ended December 31, 2005**

	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
<b>Revenues:</b>				
Charges for services	\$ 265,000	\$ 265,000	\$ 378,579	\$ 113,579
Use of money and property	2,500	250	630	380
<b>Total revenues</b>	<b>267,500</b>	<b>265,250</b>	<b>379,209</b>	<b>113,959</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Miscellaneous	151,758	151,758	154,264	(2,506)
<b>Debt Service:</b>				
Principal	-	-	52,318	(52,318)
Interest and fiscal charges	-	-	2,401	(2,401)
	<b>151,758</b>	<b>151,758</b>	<b>208,983</b>	<b>(57,225)</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>115,742</b>	<b>113,492</b>	<b>170,226</b>	<b>56,734</b>
<b>Other financing sources (uses):</b>				
Transfers out	-	-	(165,000)	(165,000)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>(165,000)</b>	<b>(165,000)</b>
<b>Net change in fund balances</b>	<b>115,742</b>	<b>113,492</b>	<b>5,226</b>	<b>(108,266)</b>
<b>Fund balances, January 1</b>	<b>144,091</b>	<b>144,091</b>	<b>144,091</b>	<b>-</b>
<b>Fund balances, December 31</b>	<b>\$ 259,833</b>	<b>\$ 257,583</b>	<b>\$ 149,317</b>	<b>\$ (108,266)</b>

**DOUGLAS COUNTY, GEORGIA**  
**LAW ENFORCEMENT CONFISCATED FUNDS SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**For the year ended December 31, 2005**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget - Positive (Negative)</b>
<b>Revenues:</b>				
Courts and law enforcement	\$ 320,000	\$ 320,000	\$ 966,002	\$ 646,002
Use of money and property	80,000	80,000	11,806	(68,194)
<b>Total revenues</b>	<b><u>400,000</u></b>	<b><u>400,000</u></b>	<b><u>977,808</u></b>	<b><u>577,808</u></b>
<b>Expenditures:</b>				
<b>Current:</b>				
Public safety	600,000	600,000	418,669	181,331
<b>Total expenditures</b>	<b><u>600,000</u></b>	<b><u>600,000</u></b>	<b><u>418,669</u></b>	<b><u>181,331</u></b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b><u>(200,000)</u></b>	<b><u>(200,000)</u></b>	<b><u>559,139</u></b>	<b><u>759,139</u></b>
<b>Fund balances, January 1</b>	<b><u>1,183,479</u></b>	<b><u>1,183,479</u></b>	<b><u>1,183,479</u></b>	<b><u>-</u></b>
<b>Fund balances, December 31</b>	<b><u>\$ 983,479</u></b>	<b><u>\$ 983,479</u></b>	<b><u>\$ 1,742,618</u></b>	<b><u>\$ 759,139</u></b>

**DOUGLAS COUNTY, GEORGIA**  
**SHERIFF OTHER PROGRAMS SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**For the year ended December 31, 2005**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget - Positive (Negative)</b>
<b>Revenues:</b>				
Use of money and property	\$ -	\$ -	\$ 48	\$ 48
Charges for services	<u>32,200</u>	<u>32,200</u>	<u>15,353</u>	<u>(16,847)</u>
<b>Total revenues</b>	<b><u>32,200</u></b>	<b><u>32,200</u></b>	<b><u>15,401</u></b>	<b><u>(16,799)</u></b>
<b>Expenditures:</b>				
<b>Current:</b>				
Public safety	<u>32,550</u>	<u>32,550</u>	<u>7,832</u>	<u>24,718</u>
<b>Total expenditures</b>	<b><u>32,550</u></b>	<b><u>32,550</u></b>	<b><u>7,832</u></b>	<b><u>24,718</u></b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(350)</b>	<b>(350)</b>	<b>7,569</b>	<b>7,919</b>
<b>Fund balances, January 1</b>	<b><u>28,155</u></b>	<b><u>28,155</u></b>	<b><u>28,155</u></b>	<b><u>-</u></b>
<b>Fund balances, December 31</b>	<b><u>\$ 27,805</u></b>	<b><u>\$ 27,805</u></b>	<b><u>\$ 35,724</u></b>	<b><u>\$ 7,919</u></b>

## **NONMAJOR CAPITAL PROJECTS FUNDS**

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

The County's Nonmajor Capital Project Funds are as follows:

Courthouse Project  
Lithia Springs Library Project  
Jail Annex  
GRTA Arterial Road

**DOUGLAS COUNTY, GEORGIA**  
**NONMAJOR GOVERNMENTAL FUNDS - CAPITAL PROJECTS FUND**  
**COMBINING BALANCE SHEET**  
**December 31, 2005**

	<b>Courthouse Project</b>	<b>Jail Annex Capital Project Fund</b>	<b>GRTA Arterial Road Fund</b>	<b>Total Nonmajor Capital Projects Fund</b>
<b>Assets:</b>				
Cash and cash equivalents	\$ 1,010,328	\$ 10,240	\$ 2,413	\$ 1,022,981
Intergovernmental receivable	-	-	149,659	149,659
Interest receivable	-	31	-	31
<b>Total assets</b>	<b>\$ 1,010,328</b>	<b>\$ 10,271</b>	<b>\$ 152,072</b>	<b>\$ 1,172,671</b>
<b>Liabilities and Fund Balance</b>				
<b>Liabilities:</b>				
Accounts payable	\$ -	\$ -	\$ 114,138	\$ 114,138
Due to other funds	-	1,327	36,181	37,508
Deferred revenue	-	-	75,147	75,147
<b>Total liabilities</b>	<b>\$ -</b>	<b>\$ 1,327</b>	<b>\$ 225,466</b>	<b>\$ 226,793</b>
<b>Fund balances:</b>				
Reserved for capital acquisitions and improvements	1,010,328	8,944	-	1,019,272
Unreserved- undesignated	-	-	(73,394)	(73,394)
<b>Total fund balances</b>	<b>1,010,328</b>	<b>8,944</b>	<b>(73,394)</b>	<b>945,878</b>
<b>Total liabilities and fund balance</b>	<b>\$ 1,010,328</b>	<b>\$ 10,271</b>	<b>\$ 152,072</b>	<b>\$ 1,172,671</b>

**DOUGLAS COUNTY, GEORGIA**  
**NONMAJOR GOVERNMENTAL FUNDS - CAPITAL PROJECTS FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**For the year ended December 31, 2005**

	Courthouse Project	Lithia Springs Library Project	Jail Annex Capital Project Fund	GRTA Arterial road Fund	Total Nonmajor Capital Projects Funds
<b>Revenues:</b>					
Intergovernmental	\$ -	\$ -	\$ -	\$ 430,459	\$ 430,459
Use of money and property	58,006	96	246	1,570	59,918
<b>Total revenues</b>	<b>58,006</b>	<b>96</b>	<b>246</b>	<b>432,029</b>	<b>490,377</b>
<b>Expenditures:</b>					
<b>Capital outlay:</b>					
Parks, recreation and culture	-	8,670	-	-	8,670
Public works	-	-	-	427,531	427,531
<b>Total expenditures</b>	<b>-</b>	<b>8,670</b>	<b>-</b>	<b>427,531</b>	<b>436,201</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>58,006</b>	<b>(8,574)</b>	<b>246</b>	<b>4,498</b>	<b>54,176</b>
<b>Other financing sources (uses):</b>					
Transfers out	(1,128,267)	(9)	-	-	(1,128,276)
<b>Total other financing sources (uses)</b>	<b>(1,128,267)</b>	<b>(9)</b>	<b>-</b>	<b>-</b>	<b>(1,128,276)</b>
<b>Net change in fund balances</b>	<b>(1,070,261)</b>	<b>(8,583)</b>	<b>246</b>	<b>4,498</b>	<b>(1,074,100)</b>
<b>Fund balance, January 1</b>	<b>2,080,589</b>	<b>8,583</b>	<b>8,698</b>	<b>(77,892)</b>	<b>2,019,978</b>
<b>Fund balance, December 31</b>	<b>\$ 1,010,328</b>	<b>\$ -</b>	<b>\$ 8,944</b>	<b>\$ (73,394)</b>	<b>\$ 945,878</b>

**DOUGLAS COUNTY, GEORGIA**  
**COURTHOUSE CAPITAL PROJECT FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**From inception and for the year ended December 31, 2005**

	<b>Project Authorization</b>	<b>Prior Years</b>	<b>Current Year</b>	<b>Total to Date</b>
<b>Revenues:</b>				
Taxes	\$ -	\$ 374,551	\$ -	\$ 374,551
Use of money and property	2,000,000	3,053,675	58,006	3,111,681
Miscellaneous	-	31,447	-	31,447
<b>Total revenues</b>	<b><u>2,000,000</u></b>	<b><u>3,459,673</u></b>	<b><u>58,006</u></b>	<b><u>3,517,679</u></b>
<b>Expenditures:</b>				
Capital outlay - General government	41,435,000	37,776,286	-	37,776,286
<b>Excess (deficiency) of revenues over expenditures</b>	<b><u>(39,435,000)</u></b>	<b><u>(34,316,613)</u></b>	<b><u>58,006</u></b>	<b><u>(34,258,607)</u></b>
<b>Other financing sources (uses):</b>				
Transfers in	4,284,584	5,901,172	-	5,901,172
Transfers out	-	(4,654,386)	(1,128,267)	(5,782,653)
Certificate of participation	35,150,416	35,150,416	-	35,150,416
<b>Total other financing sources</b>	<b><u>39,435,000</u></b>	<b><u>36,397,202</u></b>	<b><u>(1,128,267)</u></b>	<b><u>35,268,935</u></b>
<b>Net change in fund balance</b>	<b><u>\$ -</u></b>	<b><u>2,080,589</u></b>	<b><u>(1,070,261)</u></b>	<b><u>1,010,328</u></b>
<b>Fund balance, January 1</b>		-	2,080,589	-
<b>Fund balance, December 31</b>	<b><u>\$ 2,080,589</u></b>	<b><u>\$ 1,010,328</u></b>	<b><u>\$ 1,010,328</u></b>	

**DOUGLAS COUNTY, GEORGIA**  
**LITHIA SPRINGS LIBRARY CAPITAL PROJECT FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**From inception and for the year ended December 31, 2005**

	<b>Project Authorization</b>	<b>Prior Years</b>	<b>Current Year</b>	<b>Total to Date</b>
<b>Revenues:</b>				
Intergovernmental	\$ 450,000	\$ 450,000	\$ -	\$ 450,000
Use of money and property	- 11,113	11,113	96	11,209
<b>Total revenues</b>	<b>450,000</b>	<b>461,113</b>	<b>96</b>	<b>461,209</b>
<b>Expenditures:</b>				
Capital outlay - Parks, recreation and culture	1,197,230	1,252,530	8,670	1,261,200
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(747,230)</b>	<b>(791,417)</b>	<b>(8,574)</b>	<b>(799,991)</b>
<b>Other financing sources (uses):</b>				
Transfer in	747,230	800,000	- 9	800,000
Transfer out	- -	- -	(9)	(9)
<b>Net change in fund balance</b>	<b>\$ -</b>	<b>\$ 8,583</b>	<b>\$ (8,583)</b>	<b>\$ -</b>
<b>Fund balance, January 1</b>			<b>8,583</b>	
<b>Fund balance, December 31</b>			<b>\$ -</b>	

**DOUGLAS COUNTY, GEORGIA**  
**JAIL ANNEX CAPITAL PROJECT FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**From inception and for the year ended December 31, 2005**

	<b>Project Authorization</b>	<b>Prior Years</b>	<b>Current Year</b>	<b>Total to Date</b>
<b>Revenues:</b>				
Use of money and property	\$ 125,000	\$ 31,825	\$ 246	\$ 32,071
<b>Total revenues</b>	<b><u>125,000</u></b>	<b><u>31,825</u></b>	<b><u>246</u></b>	<b><u>32,071</u></b>
<b>Expenditures:</b>				
Debt service - Issuance costs	192,246	186,166	-	186,166
Capital outlay - Public safety	<u>6,632,758</u>	<u>6,571,122</u>	-	6,571,122
<b>Total expenditures</b>	<b><u>6,825,004</u></b>	<b><u>6,757,288</u></b>	-	<b><u>6,757,288</u></b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b><u>(6,700,004)</u></b>	<b><u>(6,725,463)</u></b>	<b><u>246</u></b>	<b><u>(6,725,217)</u></b>
<b>Other financing sources:</b>				
Transfer in	-	34,157	-	34,157
Transfer out	(137,272)	(137,272)	-	(137,272)
Premium on issue	52,276	52,276	-	52,276
Lease proceeds	<u>6,785,000</u>	<u>6,785,000</u>	-	<u>6,785,000</u>
<b>Total other financing sources</b>	<b><u>6,700,004</u></b>	<b><u>6,734,161</u></b>	-	<b><u>6,734,161</u></b>
<b>Net change in fund balance</b>	<b><u>\$ -</u></b>	<b><u>\$ 8,698</u></b>	<b><u>246</u></b>	<b><u>\$ 8,944</u></b>
<b>Fund balance, January 1</b>				<b><u>8,698</u></b>
<b>Fund balance, December 31</b>			<b><u>\$ 8,944</u></b>	

**DOUGLAS COUNTY, GEORGIA**  
**GRTA ARTERIAL ROAD CAPITAL PROJECT FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**From inception and for the year ended December 31, 2005**

	<u>Project Authorization</u>	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>
<b>Revenues:</b>				
Intergovernmental	\$ 19,719,000	\$ 273,915	\$ 430,459	\$ 704,374
Use of money and property	- 184		1,570	1,754
<b>Total revenues</b>	<b><u>19,719,000</u></b>	<b><u>274,099</u></b>	<b><u>432,029</u></b>	<b><u>706,128</u></b>
<b>Expenditures:</b>				
Capital outlay - Public works	19,719,000	351,991	427,531	779,522
<b>Excess (deficiency) of revenues over expenditures</b>	<b><u>\$ -</u></b>	<b><u>\$ (77,892)</u></b>	<b><u>\$ 4,498</u></b>	<b><u>\$ (73,394)</u></b>
<b>Fund balance, January 1</b>				<b><u>(77,892)</u></b>
<b>Fund balance, December 31</b>				<b><u>\$ (73,394)</u></b>

## **INTERNAL SERVICE FUNDS**

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other government units, on a cost reimbursement basis.

Group Health Insurance  
Workers' Compensation

**DOUGLAS COUNTY, GEORGIA**  
**INTERNAL SERVICE FUND**  
**COMBINING STATEMENT OF NET ASSETS**  
**December 31, 2005**

	<b>Group Health Insurance</b>	<b>Workers' Compensation</b>	<b>Total</b>
<b>Assets:</b>			
Cash and cash equivalents	\$ 3,463	\$ 1,693,728	\$ 1,697,191
Accrued interest receivable	10	1,706	1,716
Accounts receivable	22,671	-	22,671
Due from other funds	54,440	26,719	81,159
<b>Total assets</b>	<b>\$ 80,584</b>	<b>\$ 1,722,153</b>	<b>\$ 1,802,737</b>
<b>Liabilities and Equity:</b>			
Current liabilities:			
Accounts payable	\$ 17,723	\$ 11,835	\$ 29,558
Due to other funds	369,507	-	369,507
Claims payable, current portion	524,533	100,000	624,533
<b>Total current liabilities</b>	<b>\$ 911,763</b>	<b>\$ 111,835</b>	<b>\$ 1,023,598</b>
<b>Net assets</b>			
Unrestricted	<u>(831,179)</u>	<u>1,610,318</u>	<u>779,139</u>
<b>Total liabilities and net assets</b>	<b>\$ 80,584</b>	<b>\$ 1,722,153</b>	<b>\$ 1,802,737</b>

**DOUGLAS COUNTY, GEORGIA**  
**INTERNAL SERVICE FUND**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN NET ASSETS**  
**For the year ended December 31, 2005**

	<b>Group Health Insurance</b>	<b>Workers' Compensation</b>	<b>Total</b>
<b>Operating revenues:</b>			
Charges for services	\$ 6,524,068	\$ 594,299	\$ 7,118,367
<b>Operating expenses:</b>			
Claims	6,656,866	709,275	7,366,141
Administrative	228,050	44,690	272,740
<b>Total operating expenses</b>	<b>6,884,916</b>	<b>753,965</b>	<b>7,638,881</b>
<b>Operating income (loss)</b>	<b>(360,848)</b>	<b>(159,666)</b>	<b>(520,514)</b>
<b>Nonoperating revenue (expenses):</b>			
Interest earned	4,289	17,127	21,416
<b>Change in net assets</b>	<b>(356,559)</b>	<b>(142,539)</b>	<b>(499,098)</b>
<b>Total net assets, January 1</b>	<b>(474,620)</b>	<b>1,752,857</b>	<b>1,278,237</b>
<b>Total net assets, December 31</b>	<b>\$ (831,179)</b>	<b>\$ 1,610,318</b>	<b>\$ 779,139</b>

**DOUGLAS COUNTY, GEORGIA**  
**INTERNAL SERVICE FUND**  
**COMBINING STATEMENT OF CASH FLOWS**  
**For the year ended December 31, 2005**

	<b>Group Health Insurance</b>	<b>Workers' Compensation</b>	<b>Total</b>
<b>Cash flows from operating activities:</b>			
Cash received from customers	\$ 6,992,961	\$ 1,351,256	\$ 8,344,217
Cash payments to suppliers	(6,993,777)	(756,421)	(7,750,198)
<b>Net cash provided (used) by operating activities</b>	<b>(816)</b>	<b>594,835</b>	<b>594,019</b>
<b>Cash flows from investing activities:</b>			
Interest on investments	4,279	16,742	21,021
<b>Net cash provided by investing activities</b>	<b>4,279</b>	<b>16,742</b>	<b>21,021</b>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>3,463</b>	<b>611,577</b>	<b>615,040</b>
<b>Cash and cash equivalents at beginning of year</b>	<b>-</b>	<b>1,082,151</b>	<b>1,082,151</b>
<b>Cash and cash equivalents at end of year</b>	<b>\$ 3,463</b>	<b>\$ 1,693,728</b>	<b>\$ 1,697,191</b>
<b>Reconciliation of operating income to net cash provided (required) by operating activities:</b>			
Operating income (loss)	\$ (360,848)	\$ (159,666)	\$ (520,514)
Adjustments to reconcile operating income to net cash provided by operating activities:			
Change in assets and liabilities:			
(Increase) decrease in accounts receivable	(22,671)	8,543	(14,128)
(Increase) decrease in due from other funds	122,057	748,414	870,471
Increase (decrease) in due to other funds	369,507	-	369,507
Increase (decrease) in payables	(108,861)	(2,456)	(111,317)
<b>Net cash provided (used) by operating activities</b>	<b>\$ (816)</b>	<b>\$ 594,835</b>	<b>\$ 594,019</b>

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## **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**  
**AGENCY FUNDS**  
**COMBINING STATEMENTS OF FIDUCIARY ASSETS AND LIABILITIES**  
**December 31, 2004**

	<b>Tax Commissioner</b>	<b>Clerk of Superior Court</b>	<b>Magistrate Court</b>	<b>Probate Court</b>	<b>Juvenile Court</b>	<b>State Court</b>	<b>Sheriff</b>	<b>Total 2003</b>
<b>Assets:</b>								
Cash and cash equivalents	\$ 579,167	\$ 1,398,097	\$ 80,539	\$ 343	\$ 76,241	\$ 102,685	\$ 81,512	\$ 2,318,584
Receivable (net of allowance for uncollectible):								
Property taxes	6,192,445	-	-	-	-	-	-	6,192,445
Accounts	29,967	11,431	-	-	-	-	-	41,398
Intergovernmental	-	8,793	-	-	-	-	6	8,799
<b>Total assets</b>	<b>\$ 6,801,579</b>	<b>\$ 1,418,321</b>	<b>\$ 80,539</b>	<b>\$ 343</b>	<b>\$ 76,241</b>	<b>\$ 102,685</b>	<b>\$ 81,518</b>	<b>\$ 8,561,226</b>
<b>Liabilities and Fund Balance</b>								
<b>Liabilities:</b>								
Due to other governments	\$ 446,283	\$ 262,254	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 708,537
Taxes payable to others upon collection	6,192,445	-	-	-	-	-	-	6,192,445
Due to others	162,851	1,156,067	80,539	343	76,241	102,685	81,518	1,660,244
<b>Total liabilities</b>	<b>\$ 6,801,579</b>	<b>\$ 1,418,321</b>	<b>\$ 80,539</b>	<b>\$ 343</b>	<b>\$ 76,241</b>	<b>\$ 102,685</b>	<b>\$ 81,518</b>	<b>\$ 8,561,226</b>

**DOUGLAS COUNTY, GEORGIA**  
**AGENCY FUNDS**  
**COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES**  
**For the year ended December 31, 2005**

	<u>January 1, 2005</u>	<u>Additions</u>	<u>Deductions</u>	<u>Reclassify Cash, Receivables and Interfund Payable</u>	<u>December 31, 2005</u>
<b>Tax Commissioner</b>					
<b>Assets:</b>					
Cash and cash equivalents	\$ 929,585	\$ 96,565,078	\$ 96,915,496	\$ -	\$ 579,167
Taxes receivable	4,527,786	1,664,659	-	-	6,192,445
Accounts receivable	24,051	5,916	-	-	29,967
<b>Total assets</b>	<b>\$ 5,481,422</b>	<b>\$ 98,235,653</b>	<b>\$ 96,915,496</b>	<b>\$ -</b>	<b>\$ 6,801,579</b>
<b>Liabilities:</b>					
Due to other funds	\$ -	\$ 26,665,194	\$ 26,665,194	\$ -	\$ -
Due to other governments	769,361	69,585,544	69,908,622	-	446,283
Taxes payable to others upon collection	4,527,786	1,664,659	-	-	6,192,445
Due to others	184,275	620,380	641,804	-	162,851
<b>Total liabilities</b>	<b>\$ 5,481,422</b>	<b>\$ 98,535,777</b>	<b>\$ 97,215,620</b>	<b>\$ -</b>	<b>\$ 6,801,579</b>
<b>Superior Court</b>					
<b>Assets:</b>					
Cash and cash equivalents	\$ 6,339,126	\$ 8,980,615	\$ 13,639,146	\$ (282,498)	\$ 1,398,097
Accounts receivable	4,221	11,431	4,221	-	11,431
Intergovernmental	-	44,356	-	(35,563)	8,793
<b>Total assets</b>	<b>\$ 6,343,347</b>	<b>\$ 9,036,402</b>	<b>\$ 13,643,367</b>	<b>\$ (318,061)</b>	<b>\$ 1,418,321</b>
<b>Liabilities:</b>					
Due to other funds	\$ -	\$ 3,334,288	\$ 3,016,227	\$ 318,061	\$ -
Due to other governments	220,458	2,925,681	2,883,885	-	262,254
Due to others	6,122,889	2,904,264	7,871,086	-	1,156,067
<b>Total liabilities</b>	<b>\$ 6,343,347</b>	<b>\$ 9,164,233</b>	<b>\$ 13,771,198</b>	<b>\$ 318,061</b>	<b>\$ 1,418,321</b>
<b>Magistrate Court</b>					
<b>Assets:</b>					
Cash and cash equivalents	\$ 87,837	\$ 726,281	\$ 703,579	\$ (30,000)	\$ 80,539
<b>Total assets</b>	<b>\$ 87,837</b>	<b>\$ 726,281</b>	<b>\$ 703,579</b>	<b>\$ (30,000)</b>	<b>\$ 80,539</b>
<b>Liabilities:</b>					
Due to other funds	\$ -	\$ 349,859	\$ 319,859	\$ 30,000	\$ -
Due to others	87,837	376,422	383,720	-	80,539
<b>Total liabilities</b>	<b>\$ 87,837</b>	<b>\$ 726,281</b>	<b>\$ 703,579</b>	<b>\$ 30,000</b>	<b>\$ 80,539</b>

**DOUGLAS COUNTY, GEORGIA**  
**AGENCY FUNDS**  
**COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES (continued)**  
**For the year ended December 31, 2005**

	<u>January 1, 2005</u>	<u>Additions</u>	<u>Deductions</u>	<u>Reclassify Cash, Receivables and Interfund Payable</u>	<u>December 31, 2005</u>
<b>Probate Court</b>					
<b>Assets:</b>					
Cash and cash equivalents	\$ 2,343	\$ 241,408	\$ 242,600	\$ (808)	\$ 343
<b>Total assets</b>	<b>\$ 2,343</b>	<b>\$ 241,408</b>	<b>\$ 242,600</b>	<b>\$ (808)</b>	<b>\$ 343</b>
<b>Liabilities:</b>					
Due to other funds	\$ -	\$ 181,209	\$ 180,401	\$ 808	\$ -
Due to others	2,343	60,199	62,199	-	343
<b>Total liabilities</b>	<b>\$ 2,343</b>	<b>\$ 241,408</b>	<b>\$ 242,600</b>	<b>\$ 808</b>	<b>\$ 343</b>
<b>Juvenile Court</b>					
<b>Assets:</b>					
Cash and cash equivalents	\$ 57,192	\$ 43,275	\$ 23,489	\$ (737)	\$ 76,241
<b>Total assets</b>	<b>\$ 57,192</b>	<b>\$ 43,275</b>	<b>\$ 23,489</b>	<b>\$ (737)</b>	<b>\$ 76,241</b>
<b>Liabilities:</b>					
Due to other funds	\$ -	\$ 21,840	\$ 21,103	\$ 737	\$ -
Due to others	57,192	21,435	2,386	-	76,241
<b>Total liabilities</b>	<b>\$ 57,192</b>	<b>\$ 43,275</b>	<b>\$ 23,489</b>	<b>\$ 737</b>	<b>\$ 76,241</b>
<b>State Court</b>					
<b>Assets:</b>					
Cash and cash equivalents	\$ 113,757	\$ 2,620,118	\$ 2,432,869	\$ (198,321)	\$ 102,685
<b>Total assets</b>	<b>\$ 113,757</b>	<b>\$ 2,620,118</b>	<b>\$ 2,432,869</b>	<b>\$ (198,321)</b>	<b>\$ 102,685</b>
<b>Liabilities:</b>					
Due to other funds	\$ -	\$ 1,870,638	\$ 1,672,317	\$ 198,321	\$ -
Due to others	113,757	954,686	965,758	-	102,685
<b>Total liabilities</b>	<b>\$ 113,757</b>	<b>\$ 2,825,324</b>	<b>\$ 2,638,075</b>	<b>\$ 198,321</b>	<b>\$ 102,685</b>

**DOUGLAS COUNTY, GEORGIA  
AGENCY FUNDS**  
**COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES**  
**For the year ended December 31, 2005**

	<u>January 1, 2005</u>		<u>Additions</u>		<u>Deductions</u>		<u>Reclassify Cash, Receivables and Interfund Payable</u>		<u>December 31, 2005</u>
<b><u>Sheriff</u></b>									
<b>Assets:</b>									
Cash and cash equivalents	\$ 93,656		\$ 2,414,262		\$ 2,025,797		\$ (400,609)		\$ 81,512
Intergovernmental receivable	61		213,900		55		(213,900)		6
<b>Total assets</b>	<b>\$ 93,717</b>		<b>\$ 2,628,162</b>		<b>\$ 2,025,852</b>		<b>\$ (614,509)</b>		<b>\$ 81,518</b>
<b>Liabilities:</b>									
Due to other funds	\$ -		\$ 1,797,407		\$ 1,182,898		\$ 614,509		\$ -
Due to others	93,717		830,700		842,899		-		81,518
<b>Total liabilities</b>	<b>\$ 93,717</b>		<b>\$ 2,628,107</b>		<b>\$ 2,025,797</b>		<b>\$ 614,509</b>		<b>\$ 81,518</b>
<b><u>Totals</u></b>									
<b>Assets:</b>									
Cash and cash equivalents	\$ 7,623,496		\$ 111,591,037		\$ 115,982,976		\$ (912,973)		\$ 2,318,584
Receivables (net of allowance for uncollectibles):									
Property taxes	4,527,786		1,664,659		-		-		6,192,445
Accounts	28,272		17,347		4,221		-		41,398
Intergovernmental	61		258,256		55		(249,463)		8,799
<b>Total assets</b>	<b>\$ 12,179,615</b>		<b>\$ 113,531,299</b>		<b>\$ 115,987,252</b>		<b>\$ (1,162,436)</b>		<b>\$ 8,561,226</b>
<b>Liabilities:</b>									
Due to other funds	\$ -		\$ 34,220,436		\$ 33,058,000		\$ 1,162,436		\$ -
Due to other governments	989,819		72,511,225		72,792,507		-		708,537
Taxes payable to others upon collection	4,527,786		1,664,659		-		-		6,192,445
Due to others	6,662,010		5,768,085		10,769,851		-		1,660,244
<b>Total liabilities</b>	<b>\$ 12,179,615</b>		<b>\$ 114,164,405</b>		<b>\$ 116,620,358</b>		<b>\$ 1,162,436</b>		<b>\$ 8,561,226</b>

## **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.

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**DOUGLAS COUNTY, GEORGIA**  
**GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION**  
**LAST TEN YEARS**  
**1996-2005**

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<u>Fiscal Year</u>	<u>General Government</u>	<u>Judicial System</u>	<u>Public Safety</u>	<u>Public Works</u>	<u>Parks, Recreation and Culture</u>
1996	\$11,901,184	\$ 2,620,542	\$ 17,592,814	\$ 4,337,824	\$ 1,725,379
1997	26,293,719	2,904,310	19,350,928	4,554,360	1,791,369
1998	14,938,023	3,467,671	20,663,721	3,336,665	1,750,675
1999	6,025,860	4,033,105	21,729,975	3,478,870	1,864,754
2000	7,002,612	4,475,554	24,376,689	4,277,378	2,334,250
2001	7,009,510	4,898,666	25,917,637	4,943,099	2,168,989
2002	7,974,452	5,518,749	26,885,043	4,105,199	2,344,044
2003	8,951,288	6,124,623	27,814,537	3,494,165	2,102,446
2004	9,124,029	6,685,222	30,657,256	3,644,727	2,368,337
2005	8,922,210	6,840,668	30,655,057	4,155,175	2,927,722

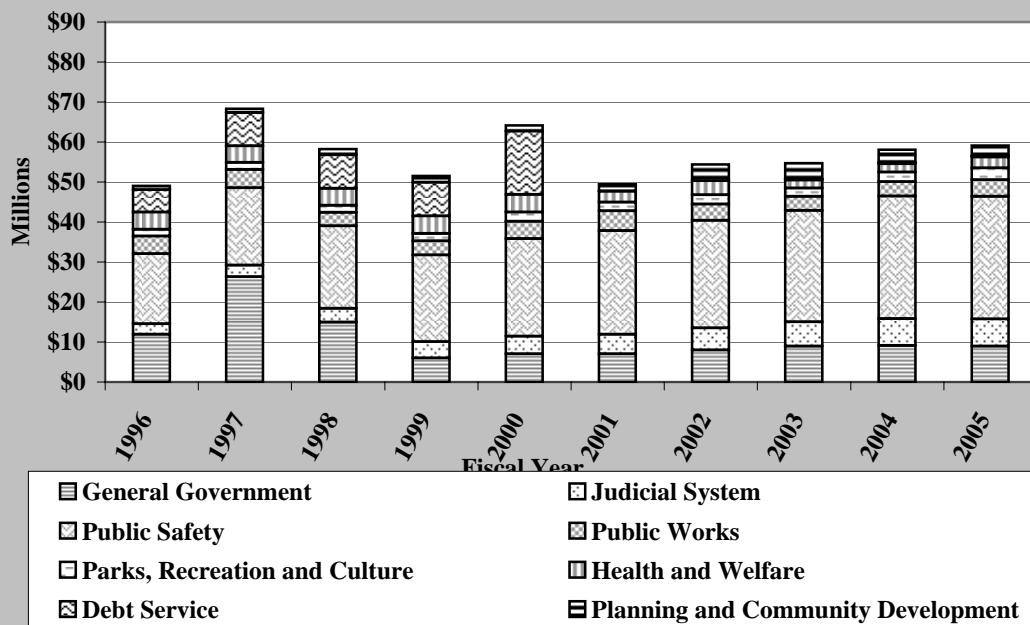
**DOUGLAS COUNTY, GEORGIA**

**GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION**

**LAST TEN YEARS**  
**1996-2005**

<b>Health and Welfare</b>	<b>Debt Service</b>	<b>Planning and Community Development</b>	<b>Total</b>
\$ 4,311,639	\$ 5,563,445	\$ 997,857	\$ 49,050,684
4,141,073	8,325,649	983,108	68,344,516
4,282,642	8,320,676	1,512,421	58,272,494
4,415,212	8,350,868	1,660,829	51,559,473
4,432,397	15,788,864	1,470,524	64,158,268
2,770,349	49,118	1,713,017	49,470,385
3,464,762	33,756	4,104,670	54,430,675
2,021,725	205,670	3,992,972	54,707,426
2,094,856	366,663	3,177,118	58,118,208
2,755,647	287,557	2,556,348	59,100,384

**General Government Expenditures 1996-2005**



**DOUGLAS COUNTY, GEORGIA**

**GENERAL GOVERNMENT REVENUE BY SOURCE**

**LAST TEN YEARS**  
**1996-2005**

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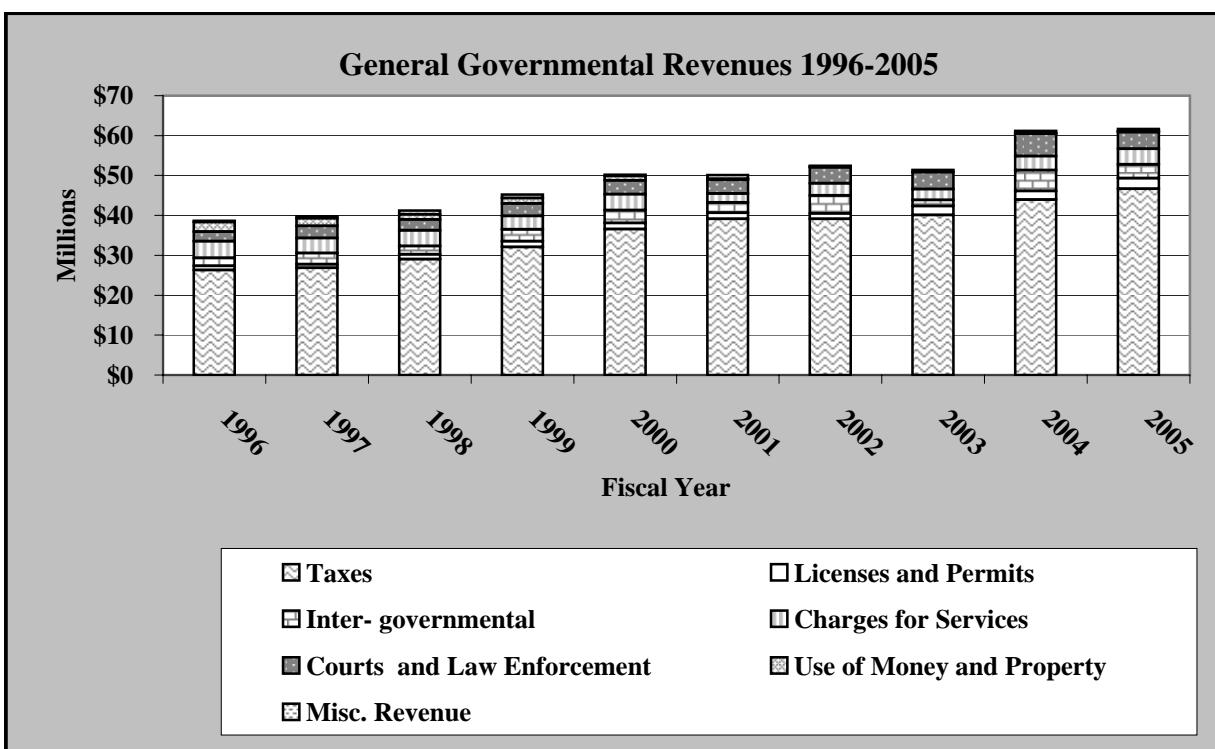
<b>Fiscal Year</b>	<b>Taxes</b>	<b>Licenses and Permits</b>	<b>Inter- governmental</b>	<b>Charges for Services</b>
1996	\$ 26,303,485	\$ 1,001,753	\$ 2,078,306	\$ 4,130,236
1997	26,830,692	934,515	2,776,713	3,754,693
1998	28,986,493	1,208,998	2,124,333	3,911,323
1999	32,034,637	1,448,731	3,016,817	3,341,913
2000	36,592,179	1,476,606	3,251,208	3,973,110
2001	39,136,411	1,529,926	2,578,650	2,224,132
2002	39,150,102	1,345,889	4,446,805	3,058,365
2003	40,054,803	2,281,472	1,516,850	2,737,173
2004	43,930,384	2,168,316	5,189,625	3,519,420
2005	46,644,081	2,706,658	3,438,794	3,867,560

**DOUGLAS COUNTY, GEORGIA**

**GENERAL GOVERNMENT REVENUE BY SOURCE**

**LAST TEN YEARS**  
**1996-2005**

Courts and Law Enforcement	Use of Money and Property	Misc. Revenue	Total
\$ 2,418,962	\$ 2,376,948	\$ 300,896	\$ 38,610,586
3,039,893	1,973,308	443,769	39,753,583
2,732,133	1,256,655	1,012,885	41,232,820
3,134,683	1,328,465	941,285	45,246,531
3,447,378	1,160,661	257,426	50,158,568
3,477,854	191,887	975,005	50,113,865
4,069,396	104,840	239,212	52,414,609
4,235,842	114,784	462,127	51,403,051
5,622,867	154,109	560,695	61,145,416
4,171,611	248,304	605,771	61,682,779



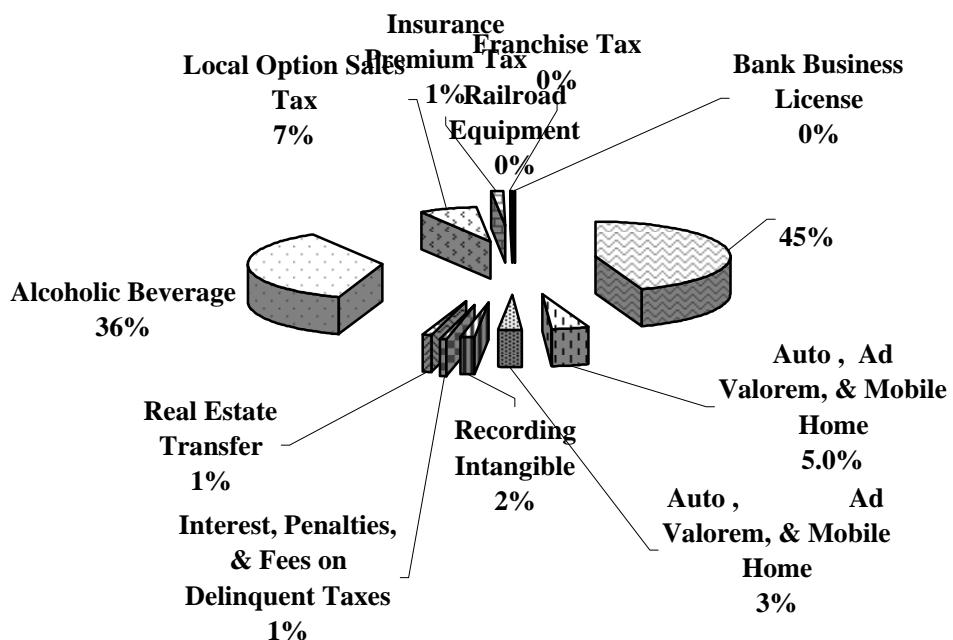
**DOUGLAS COUNTY, GEORGIA**

**GENERAL GOVERNMENT TAX REVENUES BY SOURCE**

**LAST TEN YEARS  
1996-2005**

Fiscal Year	General Property	Auto , Ad Valorem, & Mobile Home	Recording Intangible	Interest, Penalties, & Fees on Delinquent Taxes	Real Estate Transfer	Alcoholic Beverage
1996	\$ 11,551,856	\$ 2,193,581	\$ 409,559	\$ 360,259	\$ 105,215	\$ 370,385
1997	12,560,387	2,158,239	451,337	293,116	130,108	447,655
1998	12,840,444	2,155,330	768,385	400,107	174,523	424,865
1999	14,115,180	2,331,330	718,159	480,126	143,540	437,086
2000	16,271,818	2,487,907	691,697	533,194	245,387	449,678
2001	17,263,116	2,645,309	876,747	607,056	220,000	489,275
2002	17,238,607	2,546,801	1,038,285	623,891	(9,831)	570,501
2003	17,345,549	2,140,088	1,431,718	639,850	597,159	518,847
2004	19,239,911	2,129,512	1,625,117	712,458	423,401	540,382
2005	20,740,579	2,083,841	1,287,302	811,007	361,359	560,903

**General Government Tax Revenues by Source 2005**

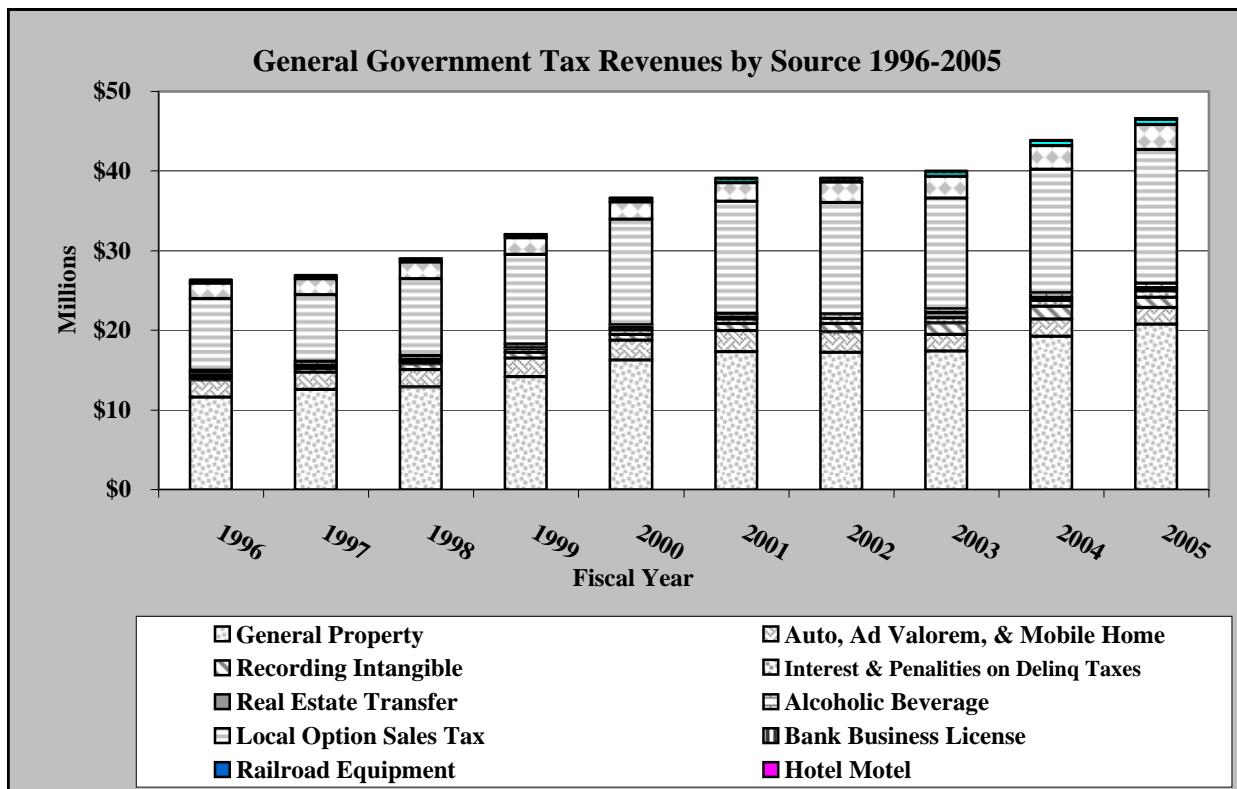


**DOUGLAS COUNTY, GEORGIA**

**GENERAL GOVERNMENT TAX REVENUES BY SOURCE**

**LAST TEN YEARS  
1996-2005**

	Local Option Sales Tax	Insurance Premium Tax	Franchise Tax	Bank Business License	Railroad Equipment	Hotel Motel	Total Taxes
\$	8,947,192	\$ 1,957,165	\$ 315,465	\$ 92,808	\$ -	\$ 72,213	\$ 26,375,698
	8,405,295	1,974,859	311,958	97,738	-	81,938	26,912,630
	9,707,318	2,070,116	351,871	93,534	-	69,280	29,055,773
	11,276,405	2,101,302	342,980	88,529	-	74,772	32,109,409
	13,235,610	2,215,448	368,332	93,108	9,523	63,196	36,664,898
	14,062,077	2,308,737	512,988	96,377	-	54,729	39,136,411
	14,006,554	2,549,291	407,038	121,458	5,424	52,083	39,150,102
	13,931,857	2,733,979	512,401	121,092	5,026	77,237	40,054,803
	15,544,556	2,958,219	603,512	148,413	4,903	-	43,930,384
	16,803,139	3,159,014	673,785	158,327	4,825	-	46,644,081



**DOUGLAS COUNTY, GEORGIA**

**ASSESSED AND ESTIMATED ACTUAL VALUE  
OF TAXABLE PROPERTY**

**LAST TEN YEARS  
1996-2005**

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Fiscal Year	Real Property			Privately Owned Public Utilities		
	Assessed Value		Estimated Actual Value	Assessed Value		Estimated Actual Value
	\$		\$		\$	
1996	\$ 1,176,722,115		\$ 2,941,805,288	\$ 83,579,531		\$ 208,948,828
1997	1,210,907,279		3,027,268,198	93,203,738		233,009,345
1998	1,282,936,128		3,207,340,320	88,724,000		221,810,000
1999	1,447,694,865		3,619,237,163	90,151,727		225,379,318
2000	1,575,199,138		3,937,997,845	91,009,016		227,522,540
2001	1,754,487,220		4,386,218,050	88,113,655		220,284,138
2002	2,337,558,212		5,843,895,530	85,037,275		212,593,188
2003	2,344,760,105		5,861,900,263	90,829,815		227,074,538
2004	2,552,703,228		6,381,758,070	87,430,101		218,575,253
2005	2,983,089,220		7,457,723,050	88,060,862		220,152,155

Data Source:

Douglas County Tax Commissioner

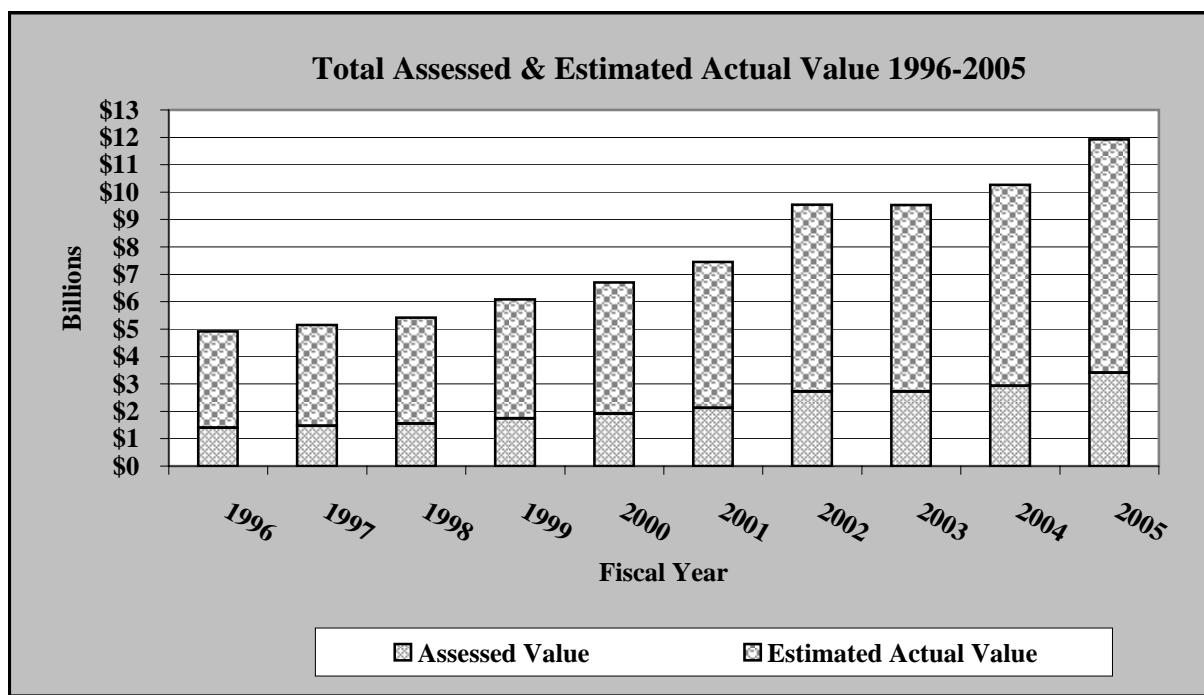
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**DOUGLAS COUNTY, GEORGIA**

**ASSESSED AND ESTIMATED ACTUAL VALUE  
OF TAXABLE PROPERTY**

**LAST TEN YEARS  
1996-2005**

Personal and Business				Total Value		Ratio of Total Assessed to Total Estimated Actual Value
	Assessed Value	Estimated Actual Value		Assessed Value	Estimated Actual Value	
\$	146,273,365	\$ 365,683,413		\$ 1,406,575,011	\$ 3,516,437,529	40%
	166,017,617	415,044,043		1,470,128,634	3,675,321,586	40%
	176,157,089	440,392,723		1,547,817,217	3,869,543,043	40%
	199,751,088	499,377,720		1,737,597,680	4,343,994,201	40%
	249,128,281	622,820,703		1,915,336,435	4,788,341,088	40%
	285,516,194	713,790,485		2,128,117,069	5,320,292,673	40%
	302,569,270	756,423,175		2,725,164,757	6,812,911,893	40%
	286,359,651	715,899,128		2,721,949,571	6,804,873,929	40%
	292,095,132	730,237,830		2,932,228,461	7,330,571,153	40%
	336,931,585	842,328,963		3,408,081,667	8,520,204,168	40%



**DOUGLAS COUNTY, GEORGIA**

**PROPERTY TAX LEVIES AND COLLECTIONS**

**LAST TEN YEARS**  
**1996-2005**

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<b>Fiscal Year</b>		<b>Total Tax Levy</b>		<b>Current Tax Collections</b>		<b>Delinquent Tax Collections</b>		<b>Total Tax Collections</b>
1996	\$	14,375,692		\$ 13,229,626		\$ 744,979		\$ 13,974,605
1997		14,838,654		13,616,381		940,989		14,557,370
1998		13,226,527		12,084,523		1,596,560		13,681,083
1999		14,654,735		12,746,382		1,104,736		13,851,118
2000		16,307,009		14,897,884		1,854,721		16,752,605
2001		17,779,437		15,907,059		1,305,084		17,212,143
2002		19,388,479		16,943,329		1,852,627		18,795,956
2003		19,290,638		11,252,333		1,455,238		12,707,571
2004		20,590,111		19,005,522		5,918,035		24,923,557
2005		22,245,517		20,238,357		1,964,960		22,203,317

Note: Includes County Maintenance and Operations Tax and Community Improvement District as of fiscal year end.

Data Source:

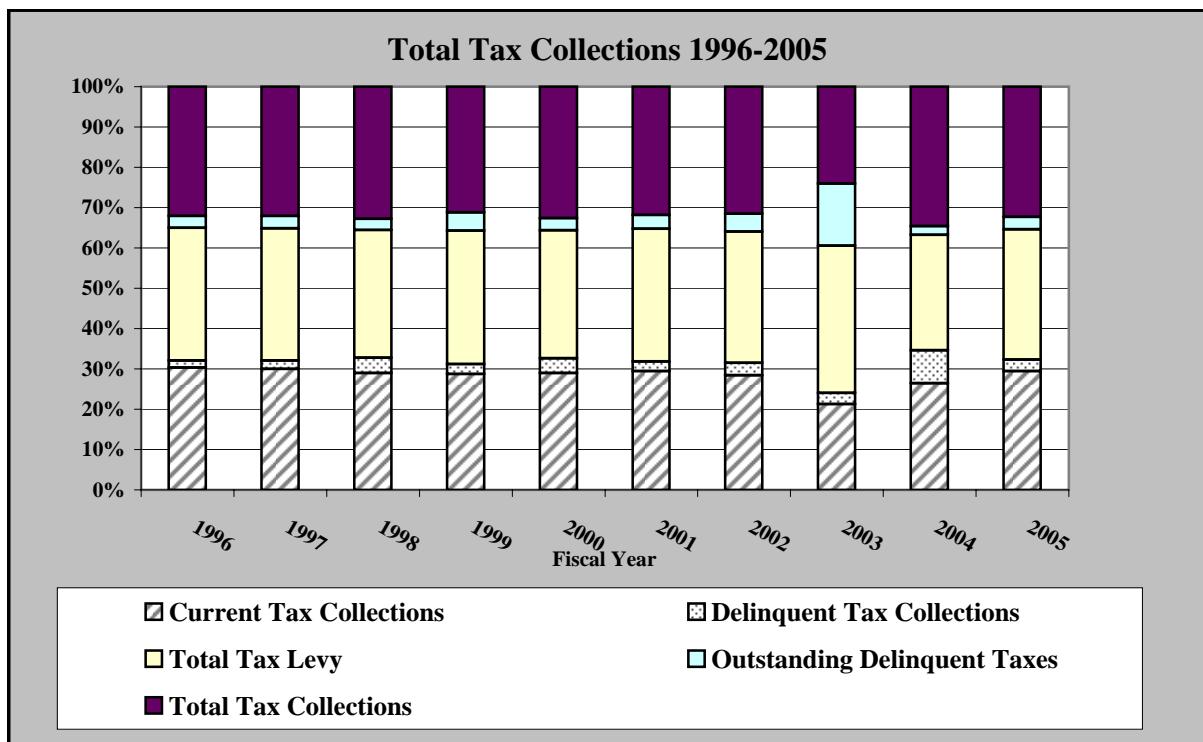
Douglas County Tax Commissioner

**DOUGLAS COUNTY, GEORGIA**

**PROPERTY TAX LEVIES AND COLLECTIONS**

**LAST TEN YEARS**  
**1996-2005**

Percent Of Levy Collected	Total Collections As Percent Of Levy	Outstanding Delinquent Taxes	Outstanding Delinquent Taxes as Percent of Current Levy
92.0%	97.21%	\$ 1,303,251	9.1%
92.0%	98.10%	1,395,075	9.4%
91.8%	103.44%	1,175,953	8.9%
87.0%	94.52%	2,012,520	13.7%
91.4%	102.73%	1,563,706	9.6%
89.5%	96.81%	1,831,045	10.3%
87.4%	96.94%	2,637,100	13.6%
58.4%	65.87%	8,116,354	42.1%
92.3%	121.05%	1,550,021	7.5%
91.0%	99.81%	2,135,858	9.6%



**DOUGLAS COUNTY, GEORGIA**

**TOTAL PROPERTY TAX RATES - ALL OVERLAPPING GOVERNMENTS  
PER \$1,000 ASSESSED VALUE  
LAST TEN YEARS  
1996-2005**

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<b>Fiscal Year</b>	<b>Gross County</b>	<b>Villa Rica</b>	<b>County - Wide Schools</b>	<b>State of Georgia</b>
1996	31.08	41.08	21.10	0.25
1997	28.03	37.03	18.10	0.25
1998	28.03	36.93	18.10	0.25
1999	27.83	35.63	18.10	0.25
2000	29.814	37.514	20.10	0.25
2001	28.956	36.156	19.52	0.25
2002	27.498	34.698	19.52	0.25
2003	28.778	35.798	20.80	0.25
2004	28.383	35.304	20.50	0.25
2005	26.899	33.794	19.30	0.25

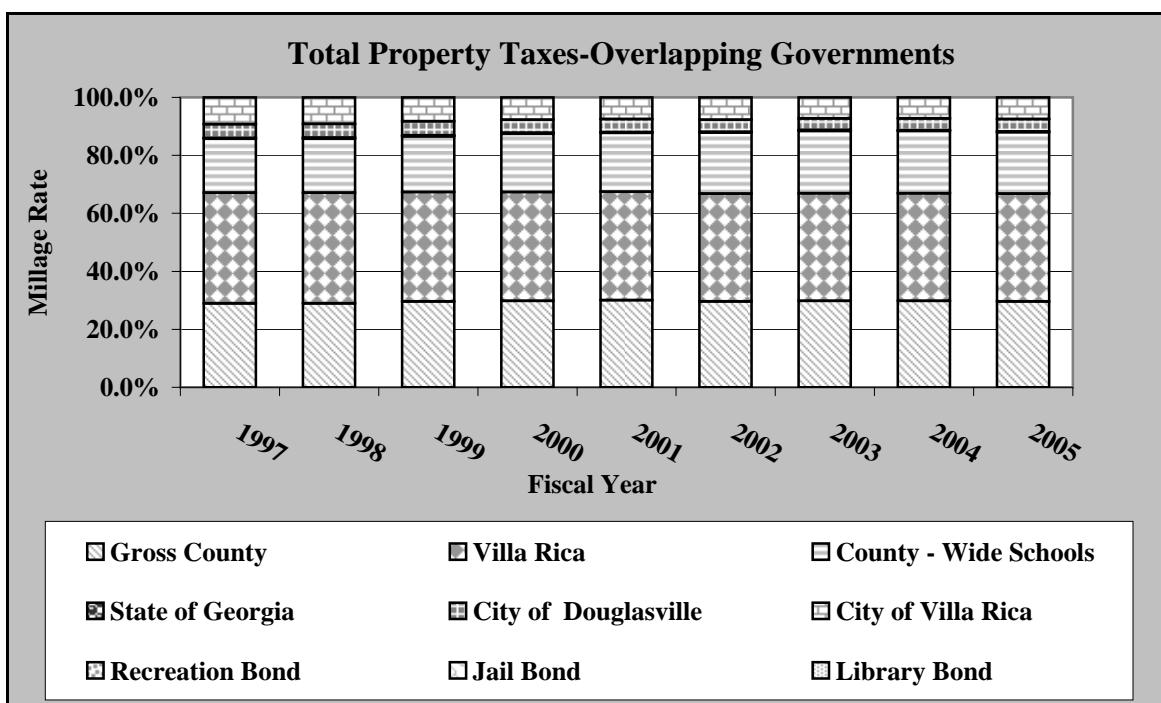
Data Source:

Douglas County Tax Commissioner

**DOUGLAS COUNTY, GEORGIA**

**TOTAL PROPERTY TAX RATES - ALL OVERLAPPING GOVERNMENTS  
PER \$1,000 ASSESSED VALUE  
LAST TEN YEARS  
1996-2005**

<u>City of Douglasville</u>	<u>City of Villa Rica</u>	<u>Recreation Bond</u>	<u>Jail Bond</u>	<u>Library Bond</u>
4.60	10.00	-	-	0.05
4.60	9.00	-	-	-
4.60	8.90	-	-	-
4.60	7.80	-	-	-
4.591	7.70	-	-	-
4.405	7.20	-	-	-
3.897	7.20	-	-	-
3.897	7.02	-	-	-
3.854	6.92	-	-	-
3.854	6.85	-	-	-



**DOUGLAS COUNTY, GEORGIA**

**RATIO OF ANNUAL DEBT SERVICE EXPENDITURES  
FOR GENERAL BONDED DEBT TO TOTAL GENERAL GOVERNMENTAL  
EXPENDITURES  
LAST TEN YEARS  
1996-2005**

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<b>Year</b>	<b>Principal</b>	<b>Interest and Fees (1)</b>	<b>Total Debt Service</b>	<b>Total General Governmental Expenditures</b>	<b>Ratio of Debt Service to Expenditures</b>
1996	65,000	15,362	80,362	49,050,684	0.2%
1997	-	-	-	68,344,516	0.0%
1998	-	-	-	58,272,494	0.0%
1999	-	-	-	51,559,473	0.0%
2000	-	-	-	64,158,268	0.0%
2001	-	-	-	49,470,385	0.0%
2002	-	-	-	54,430,675	0.0%
2003	-	-	-	54,707,426	0.0%
2004	-	-	-	58,118,208	0.0%
2005	-	-	-	59,100,384	0.0%

**DOUGLAS COUNTY, GEORGIA**

**RATIO OF NET GENERAL OBLIGATION BONDED DEBT TO  
ASSESSED VALUE AND NET BONDED DEBT PER CAPITAL**

**LAST TEN YEARS  
1996-2005**

Fiscal Year	Population	Assessed Tax Values	Gross General	Less Debt	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
			Bonded Debt	Service Fund			
1996	84,104	<sup>(1)</sup> \$ 1,406,575,011	\$ 70,000.00	\$ (111,472.00)	\$181,472.00	0	\$ 2.16
1997	86,415	<sup>(1)</sup> 1,470,128,634	-	-	-	-	-
1998	89,144	<sup>(1)</sup> 1,547,817,217	-	-	-	-	-
1999	90,955	<sup>(1)</sup> 1,737,597,680	-	-	-	-	-
2000	92,174	<sup>(1)</sup> 1,915,336,435	-	-	-	-	-
2001	96,006	<sup>(2)</sup> 2,128,117,069	-	-	-	-	-
2002	98,650	<sup>(2)</sup> 2,725,164,757	-	-	-	-	-
2003	102,015	<sup>(2)</sup> 2,721,949,571	-	-	-	-	-
2004	106,300	<sup>(3)</sup> 2,932,228,461	-	-	-	-	-
2005	112,900	<sup>(3)</sup> 3,408,081,667	-	-	-	-	-

Data Source:

- (1) Georgia Statistics System at  
<http://www.georgiastats.uga.edu/crossection03.html>
- (2) The Department of Community Affairs-Community Indicators at  
<http://www.dca.state.ga.us/commind/Sel2.asp>
- (3) Atlanta Regional Commission  
<http://www.atlantaregional.com/regionaldata/main.pdf>

## DOUGLAS COUNTY, GEORGIA

### DEMOGRAPHIC STATISTICS

#### LAST TEN YEARS 1996-2005

Fiscal Year	Population	Per Capita Income			Unemployment Rate		School Enrollment <sup>(6)</sup>	Labor Force
		County	State	Country	County	State		
1996	84,104 <sup>(2)</sup>	21,128 <sup>(2)</sup>	23,055 <sup>(4)</sup>	24,270 <sup>(4)</sup>	3.2 <sup>(1)</sup>	4.6 <sup>(1)</sup>	16,132	47,106 <sup>(1)</sup>
1997	86,415 <sup>(2)</sup>	22,026 <sup>(2)</sup>	23,911 <sup>(4)</sup>	25,412 <sup>(4)</sup>	3.1 <sup>(1)</sup>	4.5 <sup>(1)</sup>	16,604	49,519 <sup>(1)</sup>
1998	89,144 <sup>(2)</sup>	20,778 <sup>(3)</sup>	22,900 <sup>(3)</sup>	24,164 <sup>(3)</sup>	3.1 <sup>(1)</sup>	4.2 <sup>(1)</sup>	16,862	51,863 <sup>(1)</sup>
1999	90,955 <sup>(2)</sup>	21,564 <sup>(3)</sup>	23,882 <sup>(3)</sup>	24,164 <sup>(3)</sup>	2.9 <sup>(1)</sup>	4.0 <sup>(1)</sup>	17,003	52,811 <sup>(1)</sup>
2000	92,174 <sup>(2)</sup>	23,319 <sup>(3)</sup>	25,839 <sup>(3)</sup>	27,203 <sup>(3)</sup>	2.5 <sup>(1)</sup>	3.7 <sup>(1)</sup>	17,541	51,479 <sup>(1)</sup>
2001	96,006 <sup>(3)</sup>	23,917 <sup>(3)</sup>	27,324 <sup>(3)</sup>	28,546 <sup>(3)</sup>	2.7 <sup>(1)</sup>	4.0 <sup>(1)</sup>	18,196	51,893 <sup>(1)</sup>
2002	98,650 <sup>(3)</sup>	25,234 <sup>(3)</sup>	27,794 <sup>(3)</sup>	29,469 <sup>(3)</sup>	4.2 <sup>(1)</sup>	5.1 <sup>(1)</sup>	18,775	53,023 <sup>(1)</sup>
2003	102,015 <sup>(3)</sup>	25,936 <sup>(3)</sup>	28,523 <sup>(3)</sup>	30,413 <sup>(3)</sup>	4.5 <sup>(1)</sup>	4.7 <sup>(1)</sup>	19,738	54,360 <sup>(1)</sup>
2004	106,300 <sup>(7)</sup>	26,085 <sup>(3)</sup>	28,281 <sup>(3)</sup>	30,906 <sup>(3)</sup>	4.4 <sup>(3)</sup>	4.7 <sup>(3)</sup>	19,773	55,515 <sup>(1)</sup>
2005	112,900 <sup>(7)</sup>	26,273 <sup>(3)</sup>	30,074 <sup>(3)</sup>	33,040 <sup>(3)</sup>	4.8 <sup>(3)</sup>	4.6 <sup>(3)</sup>	22,487	57,478 <sup>(5)</sup>

#### Data Source:

- (1) U.S. Department of Labor at  
<http://www.bls.gov/>
- (2) Georgia Statistics System at  
<http://www.georgiastats.uga.edu/crosssection03.html>
- (3) The Department of Community Affairs-Community Indicators at  
<http://www.dca.state.ga.us/commind/Sel1.asp>
- (4) Bureau of Economic Analysis-Regional Economic  
<http://www.bea.gov/>
- (5) Development Authority of Douglas County  
<http://www.choosedouglascounty.com/labor.asp>
- (6) Douglas County Board of Education
- (7) Atlanta Regional Commission  
<http://www.atlantaregional.com/regionaldatalmain.pdf>

**DOUGLAS COUNTY, GEORGIA**

**PROPERTY VALUE, CONSTRUCTION AND BANK DEPOSITS**

**LAST TEN YEARS**  
**1996-2005**

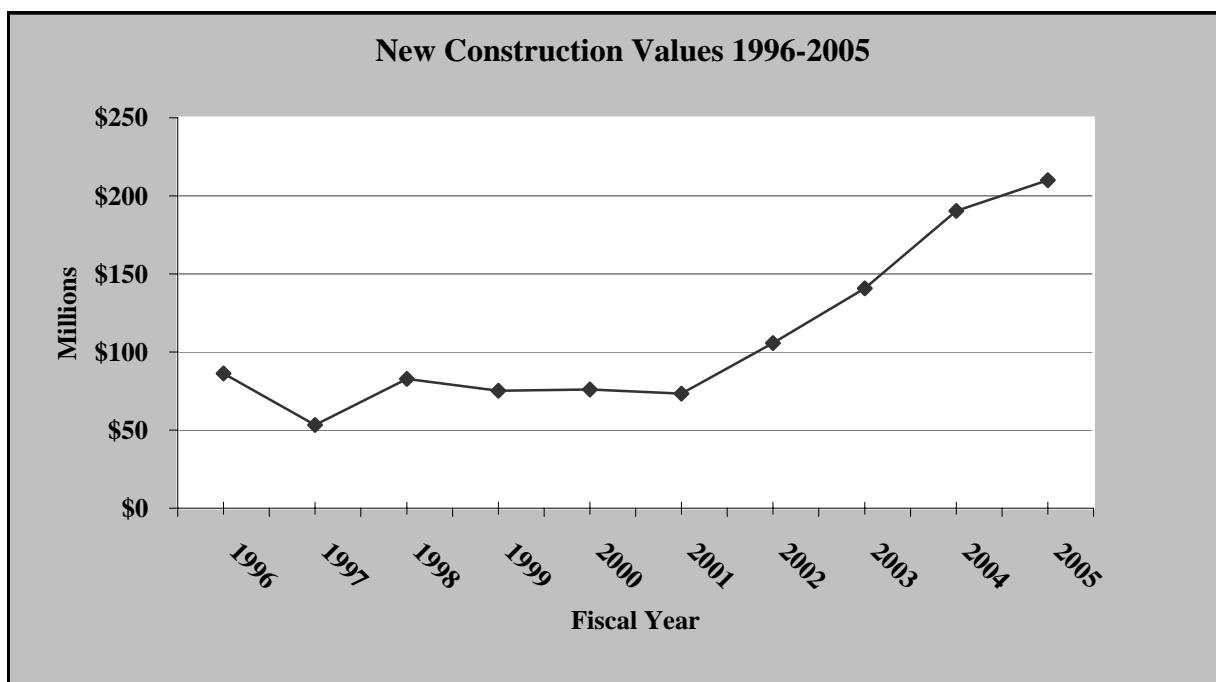
Fiscal Year	Total New Construction		Single Family Residences		Bank Deposits <sup>(9)</sup>
	Total Number of Permits <sup>(7)</sup>	Value <sup>(7)</sup>	Number of Permits <sup>(7)</sup>	Value <sup>(7)</sup>	
1996	648	\$ 86,372,316	691	\$ 38,479,270	568,000,000
1997	686	53,293,978	546	30,425,570	522,000,000
1998	661	82,814,052	509	30,832,410	600,000,000
1999	783	75,146,645	761	52,864,520	636,000,000
2000	820	75,932,891	679	39,075,690	693,000,000
2001	1001	73,407,737	834	49,092,180	769,000,000
2002	1294	105,722,989	1108	66,344,800	809,000,000
2003	1833	140,706,749	1677	103,980,810	862,000,000
2004	2407	190,437,723	1704	114,477,150	973,241,000
2005	2464	210,000,796	2342	181,545,070	1,155,000,000

Data Source:

(7) Douglas County Development Service Administration

(8) The Georgia Statistics System: Cross Sectional Analysis  
<http://www.georgiastats.uga.edu/crossection03.html>

(9) Federal Deposit Insurance Corporation  
<http://www2.fdic.gov/sod/SODSumReport.asp>



**DOUGLAS COUNTY, GEORGIA**

**MISCELLANEOUS STATISTICAL DATA**

**DECEMBER 31, 2005**

**Date Founded**

October 17, 1780

**Website**

[www.co.douglas.ga.us](http://www.co.douglas.ga.us)

**Form of Government**

Board of Commissioners

**Area:**

Square miles	199.3
Miles of streets <sup>(7)</sup> :	798.48
Paved	739.87
Unpaved	58.61
Number of Streetlights	4,140

**Education:**

Public Elementary Schools <sup>(1)</sup>	19
Public Middle Schools <sup>(1)</sup>	6
Public High Schools <sup>(1)</sup>	4
Private Schools	7
Special Schools	1
Adult Education Schools	1
Colleges and Universities	1
Vocational/Technical	1

**Population** <sup>(8)</sup>

112,900

**Transportation:**

Buses: Douglas County Rideshare  
Georgia Regional Transportation Authority

**Communications:**

Newspapers:  
Douglas County Sentinel  
Chapel Hill News and Views  
Hometown Advantage  
The Douglas Neighbor

Television:

Douglas County Access Cable TV Channel -  
DCTV 23

**Public Safety:**

Fire Department <sup>(3)</sup> :	
Number of stations	9
Number of firefighters	154
Fire/EMS dispatches	12,344

Sheriff's Department <sup>(2)</sup>:

Number of precincts	2
Number of deputies	172
Service calls	83,341

**Recreation and Culture:**

(County-owned facilities) <sup>(6)</sup>	
Number of park properties	12
Total acreage of parks	1783
Number of aquatic centers	1
Number of tennis centers	4*

\*5 courts on 1 site, 2 on 3 sites

11-court center to be constructed in Jan 2006

Bocce court	1
Skateboard complex	1

Number of libraries <sup>(5)</sup>	2
Number of volumes	153,099
Number of audio/visual media	21,788

Cultural Arts Council of Douglasville/Douglas County

Douglas County Chamber of Commerce

**Health Services:**

Cobb/Douglas Community Services Board  
Douglas County Board of Health  
Wellstar Douglas Hospital

## DOUGLAS COUNTY, GEORGIA

### MISCELLANEOUS STATISTICAL DATA

DECEMBER 31, 2005

#### **Major Employers:**

Silver Line Building Products Corp.	Vinyl Windows & Patio Doors	1,500
Wal-Mart	Retail	911
Inner Harbour, Ltd.	Healthcare	700
Wellstar Douglas Hospital	Healthcare	549
APL Logistics	Distribution	370
Publix Supermarkets	Retail	355
Kroger	Retail	350
Bellsouth	Telecommunications	324
Benton-Georgia, Inc.	Underground Utility	300
GreyStone Power	Utility	232

#### \*Douglas County - Douglasville Water & Sewer Authority<sup>(4)</sup>:

Average daily consumption (G)	8,832,036	Number of pumping stations	58
Water storage capacity (MG)	11.8	Number of wastewater treatment plants	7
Average daily demand (G)	11,704,997	Sewer treatment capacity (MGD)	7.49
Water supply sources:		Miles of sewer lines	287
Bear Creek		Miles of sewers constructed in 2005	15
Dog River		Number of water treatment plants	1
Cobb-Marietta Water Authority		Number of wastewater accounts	14,045
Cobb County Water System		Number of water accounts	37,294
Miles of water mains	806	Number of stormwater accounts	34,620
Miles of water mains constructed in 2005	19		

#### Note:

\*Douglas County-Douglasville Water & Sewer Authority is an independent authority.

#### Data Source:

- (1) Douglas County Board of Education
- (2) Douglas County Sheriff's Department
- (3) Douglas County Fire Department
- (4) Douglasville-Douglas County Water and Sewer Authority
- (5) Douglas County Libraries
- (6) Douglas County Parks and Recreation
- (7) The 2005 - 2006 Georgia County Guide
- (8) Atlanta Regional Commission

**DOUGLAS COUNTY, GEORGIA****PRINCIPAL TAXPAYERS****FISCAL YEAR 2005**

<u>Taxpayer</u>	<u>Type of Business</u>	<u>2005 Assessed Valuation</u>	<u>Percentage of Total Assessed Valuation</u>
GreyStone Power Company	Electrical Utility	\$ 85,924,449	2.52%
Sensormatic Electronics Corporation	Distributor	46,472,698	1.36%
BellSouth Telecommunications	Telephone Utility	39,777,131	1.17%
Georgia Power Company	Electrical Utility	35,448,666	1.04%
Arbor Place II, LLC	Shopping Center	31,673,605	0.93%
Tree Terrace Associates	Apartments	26,335,800	0.77%
Georgia Transmission Corporation	Electrical Utility	24,593,744	0.72%
Maytag Appliances Sales Company	Distribution Center	23,279,344	0.68%
Inland Southeast Douglasville	Shopping Center	20,850,080	0.61%
MCI WorldCom Network	Communications	20,644,635	0.61%
 Totals		 \$ 355,000,152	 10.42%
Total Assessed Value			\$ 3,408,081,667

Data Source:

Douglas County Tax Commissioner

**DOUGLAS COUNTY, GEORGIA**

**COMPUTATION OF LEGAL DEBT MARGIN**

**FISCAL YEAR 2005**

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Gross assessed value	\$ 3,408,081,667
Debt limit - 10% of assessed value	340,808,167
Amount of debt applicable to debt limit:	
Total general obligation bonded debt	<u>0</u>
Legal debt margin	<u><u>\$ 340,808,167</u></u>

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