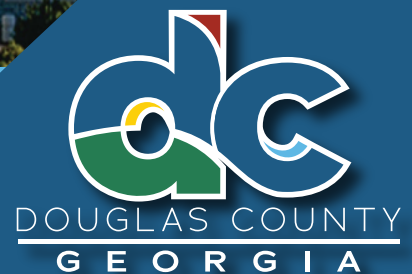


Douglas County Government

ANNUAL COMPREHENSIVE FINANCIAL REPORT



For the Fiscal Year Ending
December 31, 2023



DOUGLAS COUNTY, GEORGIA

ANNUAL COMPREHENSIVE FINANCIAL REPORT

**For the Fiscal Year Ended
December 31, 2023**

Prepared By: Finance Department

DOUGLAS COUNTY, GEORGIA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023

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INTRODUCTORY SECTION

The introductory section includes a transmittal letter from the Chief Finance Officer, a government organizational chart, and a list of principal officials.

DR. ROMONA JACKSON JONES
Chairman

HENRY MITCHELL III
District I

WHITNEY KENNER JONES
District II

MARTIN W. RAXTON
District III

MARK ALCAREZ
Vice Chairman, District IV



DR. DAVID CORBIN
County Administrator

TIFFANY STEWART-STANLEY
Assistant County Administrator

LISA WATSON
County Clerk

L'ERIN WIGGINS, ESQ
County Attorney

DOUGLAS COUNTY BOARD OF COMMISSIONERS

8700 Hospital Drive • Douglasville, Georgia 30134
Telephone (770) 920-7266 • Fax (770) 920-7357

April 21, 2025

Honorable Members of the Douglas County Board of Commissioners and Citizens of Douglas County, Georgia.

The Finance Department is pleased to present the Annual Comprehensive Financial Report ("ACFR"), of Douglas County, Georgia ("County"), for the calendar year ended December 31, 2023.

State law requires that all local governments publish within six months of the close of each calendar 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. The ACFR has been prepared by the County in accordance with those principles and standards. GAAP requires that management provide a narrative introduction, overview and analysis to accompany the basic financial statements in the form of a Management Discussion & Analysis ("MD&A"). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. MD&A can be found immediately following the report of the independent auditor. This report of the financial condition of the County as of December 31, 2023, and the activity which brought about that condition meets the state requirements as well as provides full financial disclosure in accordance with GAAP.

The Finance Department prepared this report in conformance with standards of the Governmental Accounting Standards Board, the American Institute of Certified Public Accountants and the Government Finance Officers Association. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the County's management.

The purpose of the ACFR is to provide citizens, investors, grantor agencies and other interested parties with reliable information concerning the financial condition of the County. The County management believes the data as presented is accurate in all material respects. The data is presented in a manner designed to set forth fairly the financial position and results of County operations as measured by the financial activity of its various funds. All disclosures necessary to enable the reader to gain the maximum understanding of the County's financial affairs have been included.

Management of the County is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the County are protected from loss, theft or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance

Website: DouglasCountyGA.gov

e-mail: boc@douglascountyga.gov

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).

recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

As an enhancement to internal financial controls, the Finance Department prepares and distributes to the County's Finance Committee, Board of Commissioners and County Administrator a monthly financial status report which compares estimated revenues to actual revenues and estimated expenditures (appropriations) to actual expenditures.

All accounting records for general governmental operations at the fund level are maintained on a modified accrual basis with the revenues recorded when measurable and available, and expenditures recorded when the services or goods are received, and the liabilities incurred.

The County's financial statements have been audited by Mauldin & Jenkins, LLC, a firm of certified public accountants. The independent auditing firm has audited the basic financial statements and related note disclosures.

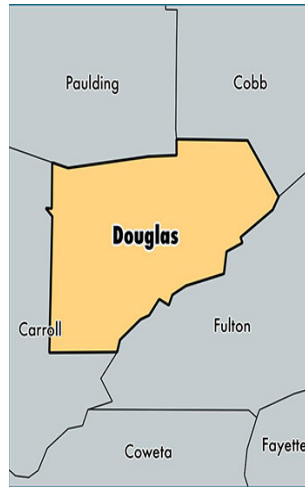
The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the calendar year ended December 31, 2023, are free of material misstatement. The independent audit involved examining on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the County's financial statements for the calendar year ended December 31, 2023, 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.

PROFILE OF THE COUNTY

The County was founded in 1870, consists of 200 square miles and ranks as the 138th (out of 159) largest county in the State by size. The City of Douglasville was incorporated as the county seat in 1870. The County ranks in the top eighteen in population among counties in Georgia with an estimated 2023 population of 149,160. The County is located 20 miles west of Atlanta, a brief 30-minute drive to the world's busiest airport (Hartfield-Jackson Atlanta International), and direct access to the four major interstates. There are three municipalities located in the County. The largest city and county seat is Douglasville, with a population of 39,049 residents. The other two municipalities are partially located in the County. They are Villa Rica and Austell, and they are mainly located in other counties, Carroll and Cobb Counties respectively. Selected county demographic information is provided in the statistical section of this report.

Location of the County

Located due west and 20 miles from Atlanta on Interstate 20, Douglas County is 200 square miles of gently rolling foothills of the Appalachian Piedmont bordered on the south by the Chattahoochee River, east by Cobb County, north by Paulding County, and west by Carroll County. The Dog River in the western portion of the County is the County's potable water source (managed by Douglasville Douglas County Water and Sewer Authority, State chartered). Other waterways include Sweetwater Creek, Anneewakee Creek, and Gothard's Creek



GOVERNMENT STRUCTURE AND SERVICES PROVIDED

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

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

The annual budget serves as the foundation for the County’s financial planning and control. The Chief Financial Officer may revise appropriations within each department; however, transfers of appropriations between departments and the appropriation of additional funds require the special approval of the Douglas County Board of Commissioners in the form of a budget amendment.

ECONOMIC CONDITION AND OUTLOOK

Douglas County has a stable economic environment, and indicators point to continued stability and growth. The County experienced significant job creation, with an increase of over 1,000 new jobs in the last year. The unemployment rate was impressively low at 3%, lower than the long-term average. Sam's Club announced the creation of 600 new jobs at a fulfillment center in the county.

The region has a varied Retail Trade, HealthCare & Social Assistance and Industrial base, and the County's financial forecast for the next five years indicates stable economic growth. This analysis is based in large measures on the financial trend analysis of key indicators such as taxable property values and population growth.

Douglas County School System is the 17th largest school district in the state. It boasts twenty elementary schools, eight middle schools, five high schools, a college and career academy and two specialized high school programs. The education system is one of the county's largest employers. It serves the communities of Austell, Douglasville, Lithia Springs, Villa Rica, and Winston, Georgia.

The population in Douglas County was 149,160 in 2023. The median age in Douglas County was 36.8 in 2023. The median income in Douglas County was \$80,764 in 2023.

Businesses are relocating or expanding their operations in Douglas County through programs like the Elevate Douglas Economic Partnership. This public-private economic development partnership created a unified agency for recruiting companies and fostering a strong business environment in Douglas County. The partnership emerged from a consolidation of economic development functions formerly separated among Douglas County Economic Development, the city of Douglasville Development authorities, and the Douglas County Chamber.

Construction began for the Trails Mixed-Use Development and Studio which is located at the intersection of Fairburn Road and Lee Road. The 167 acres includes Great Point Studios, anchored by Lionsgate Studios, along with 575 luxury apartments and townhomes, a national hotel, Class A office space, and a 40,000 square commercial village. All aspects within the development will be connected by a series of sidewalks and walking trails with plans to connect to the Douglas County trail system in the future.

Excluding government agencies, correctional institutions, local hospitals, and educational institutes; Douglas County is now home to Google, Amazon, Medline Industries, American Red Cross, PricewaterhouseCoopers, Switch, Silver Line—a division of Andersen Windows, and dozens of other companies.

Microsoft is developing almost 1 million square feet of data center buildings in Douglasville, Georgia, as part of its East US 3 Azure data center region. The project would include a total of four 245,000 square foot (22,760 sqm) 'technology facilities' on a 160-acre parcel located at 1601 North River Road. The entire project would have 980,000 sq ft (91,000 sqm) of data center buildings.

SUMMARY STRATEGIC PLAN

The County's Strategic Plan is a high-level, long-range (20+ years) framework to shape future growth, and it is required to be updated every 5 years. It guides the County in the future to make informed policy decisions, like what types of buildings/developments can be built and where. It creates an opportunity for the County to engage the community to define a future vision, identify critical issues, and opportunities.

The County has developed a strategic plan that will focus on the following areas of priority: Public Safety, Infrastructure, Economic Development, Public Health, Recreational Facilities & Programs, and Transform Douglas County. Public input was received to assist the County with developing this plan. The steps necessary for implementation have been developed and will serve as a guide to complete each area of priority.

Public Safety - Ensure public safety agencies have the training, equipment and resources needed to deliver timely and effective services and develop ways to measure and report on the quality of those services. Strengthen community relations and trust through outreach, community engagement, partnerships, active recruiting and hiring of qualified personnel who reflect the communities they serve, and provide timely, quality protective services to mitigate the risk of harm while ensuring the safety of children and vulnerable adults.

Infrastructure - Promote transit-oriented and mixed-use development across the county, where appropriate, to allow residents and employees more opportunities to walk, bike and use transit and reduce auto dependency to meet their daily needs. Develop and expand the multimodal network by; (a) increasing the number of routes to reduce car volume in those corridors and (b) improve pedestrian and bicycle access to transit services and activity centers. Facilitate more active transportation (walking and biking) by adding, improving, and maintaining sidewalks and shared-use paths. Enhance bike facilities throughout the county. Address "first/last mile" challenges; and educate the community on how to increase their use of active transportation modes safely. Create and retrofit more great places through quality street design that more equitably balances the goals of automobile throughput and the experience and comfort level of pedestrians, cyclists, and transit riders.

Economic Development - Provide residents with a comprehensive menu of available services and resources to promote individual and family economic opportunities and facilitate broad access through proactive community engagement. Focus efforts on removing barriers that limit participation in the workforce and employment-related programs. Integrate evidence-based interventions in the areas of wealth building and personal financial coaching into existing county and community programs that are designed to promote economic self-sufficiency. Collaborate with the business community to explore innovative approaches to enhance efforts to attract, retain, support, and expand businesses, particularly in target industries and across various types and sizes. Advance the skills of new business owners by assessing the currently available county and community services and build a more coordinated and impactful network of expertise and support.

Public Health - Integrate considerations of health, well-being and equity into the development, implementation and evaluation of land use, transportation and housing policies and ordinances. Create walkable, bikeable, transit-oriented, dense, mixed-use, and connected places that make inviting and vibrant communities with opportunities for recreation and active living for individuals of all ages and abilities. Create healthier environments on county properties through policies such as the expansion of tobacco-free zones and healthy vending options. Promote healthy eating by implementing policies and initiatives that increase access to fresh and nutritious food options. Use enhanced data analysis and population-level data from COVID-19 to better quantify and monitor differences in health outcomes among groups of people to close the gap on health inequities.

Recreational Facilities & Programs - Collaborate with the business community to determine best practices to cross-promote programs/events at shared spaces. Evaluate and address barriers to cultural and recreational opportunities. Evaluate the existing business models for agencies and organizations that support cultural and recreational opportunities with the goal of devising a consolidated funding methodology that ensures more affordable and equitable access. Develop practices that integrate the needs of the community to achieve equitable access to cultural and recreation facilities, areas, and venues. Ensure cultural and recreational amenities are included in placemaking designs for development and/or revitalization in targeted areas. Regularly assess and evaluate cultural and recreational programs provided by the County and its partners based on how they address identified service gaps and how well they positively impact equity. Build awareness of volunteer opportunities and recruit a diverse volunteer base to support cultural/recreational opportunities. Work with recreational and cultural partners to provide comprehensive, up-to-date, accessible information to the public about local artists, creative cultural industries, places of cultural and natural heritage, events and spaces and facilities.

Transform Douglas County - Enhance communication and outreach to the community by using all available communication methods and tailoring messaging to individual needs. Improve public participation and engagement opportunities to ensure all facets of the community are represented and have physical and technological access to engage and participate in community discussions and decisions. Implement a comprehensive approach to consistently solicit citizen feedback on their service experience and share results regarding the quality of the county's programs and services. Evolve the budgeting process to align resource allocation to those programs and activities that will most effectively advance the outcomes outlined in the strategic plan. Pursue policy, fiscal and legislative options to provide the Board of Commissioners with the flexibility and tools needed to respond to the challenges associated with leading Douglas County.

Public Safety and Infrastructure Highlights:

- Public safety was a top priority for residents, leading to a budget reallocation of \$49 million (40%) towards strengthening public safety services and infrastructure.
- The budget included pay increases for the Sheriff's Department, with starting pay for deputies becoming the second highest in the metro region.
- A third of the budget, \$41 million, was allocated to public safety, with additional funds for the judicial system and infrastructure.
- The success of the 2016 SPLOST and recent passing of a new 2022 SPLOST has also been instrumental in efforts to improve public safety, transportation, parks, and county facilities.

Workforce Reinvestment Highlights:

- The 2024 budget, which took effect in 2023, included 2%-7% employee pay increases.
- \$20 million was allocated to the judicial system and another \$20 million for infrastructure, economic development, and quality of life resources.

AWARDS AND ACKNOWLEDGEMENTS

Awards – The County has historically submitted its Annual Comprehensive Financial Reports to the Government Finance Officers Association of the United States and Canada (GFOA) for its consideration for awarding the Certificate of Achievement for Excellence in Financial Reporting, a prestigious national award. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized Annual Comprehensive Financial Report (ACFR), whose contents conform to program standards. Such an ACFR must satisfy both Generally Accepted Accounting Principles and applicable legal requirements.

The County did not submit its most recent ACFR to the GFOA for the year ended December 31, 2022. Due to the timing of the completion of the County's ACFR for the year ended December 31, 2023, the County intends to submit this report to GFOA.

Acknowledgements: The preparation of the Annual Comprehensive Financial Report was made possible by the dedicated service of the entire Department of Finance staff and consultant. We sincerely appreciate everyone's hard work towards the completion of this report. We would also like to thank the County Administrators and Board of Commissioners for the support given to us while planning and conducting the financial operations of the County in a responsible and progressive manner.

Respectfully submitted,

Dominic Ochei

Dominic Ochei

Chief Financial Officer

Douglas County Organizational Chart



Douglas County Citizens

Board of Commissioners

County Administrator/CAO

County Attorney

County Clerk

Elected/Appointed
Officials

Clerk of Superior &
State Court

Coroner

District Attorney

Juvenile Court

Juvenile Public
Defender

Magistrate Court

Probate Court

Public Defender

Sheriff

Solicitor General

State Court

Superior Court

Tax Commissioner

Liaison

Assistant County Administrator
Chief of Staff

INTERGOVERNMENTAL
SERVICES

Communications

DCTV

Graphic
Operations

Constituent
Services

Elections

Board Appointed

COMMUNITY
SERVICES

Managing Director,
Community Services

Juvenile Programs

Library Services

Parks &
Recreation

Senior Services

UGA Extension
Services

PUBLIC SAFETY
SERVICES

Fire Chief

Fire/EMS

Emergency
Management

E-911

Animal Services

FINANCIAL
SERVICES

Chief Financial
Officer

Finance

Purchasing

Grant Oversight

Tax Assessor

Board Appointed

TRANSPORTATION
SERVICES

Managing Director,
Transportation

Transportation

Connect Douglas

Public Works

GENERAL
SERVICES

Managing Director,
General Services

Information Services

Records

Human Resources

Risk & Safety

Project Management

DEVELOPMENT
SERVICES

Managing Director,
Development & Planning

Development Control

Code Enforcement

Facilities

Bldg. & Inspection

Planning & Zoning

Building
Maintenance

Geographic Info.
Systems

One Douglas. Forward Together.

2023 LIST OF OFFICIALS

DOUGLAS COUNTY, GEORGIA

COMMISSIONER, CHAIRMAN	PHIL MILLER
COMMISSIONER, VICE CHAIRMAN	KELLY ROBINSON
COMMISSIONER	RICKY DOBBS
COMMISSIONER	TARENIA CARTHAN
COMMISSIONER	MARK ALCAREZ
COUNTY ADMINISTRATOR	DAVID CORBIN
ASSISTANT COUNTY ADMINISTRATOR	TIFFANY STEWART-STANLEY
COUNTY ATTORNEY	MICHAEL COLEMAN
COUNTY CLERK	LISA WATSON
CHIEF APPRAISER	STEVEN BALFOUR
CHIEF MAGISTRATE	SUSAN CAMP
CHIEF REGISTRAR	MILTON KIDD
CLERK OF SUPERIOR COURT	ANNETTA STEMBRIDGE
COMMUNICATIONS DIRECTOR	YVETTE JONES
CORONER	RENEE GODWIN
DEVELOPMENT SERVICES DIRECTOR	JAMES WORTHINGTON
DISTRICT ATTORNEY	DALIA RACINE
EMA DIRECTOR	JASON MILHOLLIN
EMERGENCY/E-911 DIRECTOR	KATRINA HARLEY
INTERIM FINANCE DIRECTOR	ROSELYN MILLER
FIRE CHIEF	MILES ALLEN
FLEET SERVICES DIRECTOR	ROSS CLARK
GOVERNMENT SERVICES DIRECTOR	HEATH COWART
HUMAN RESOURCES DIRECTOR	DANIELLE NICHOLS
INFORMATION SERVICES DIRECTOR	ALEX BETANCOURT
JUVENILE COURT JUDGE	MICHELLE HARRISON
LIBRARIAN	LINDY MOORE
MAPPING AND GIS	EDWARD DEAN
PARKS AND RECREATION DIRECTOR	GARY DUKES
PLANNING/ZONING DIRECTOR	ALLISON DUNCAN
PROBATE JUDGE	CHRISTINA PETERSON
PUBLIC DEFENDER	MONICA MYLES
PURCHASING DIRECTOR	LATONYA AMMONS
RECORD RETENTION	AUBREY BRITT
RISK AND SAFETY DIRECTOR	VACANT
SHERIFF	TIM POUNDS
SOLICITOR-GENERAL	SONYA COMPTON
TAX COMMISSIONER	GREG BAKER
TRANSPORTATION DIRECTOR	SULEMAN RANA

FINANCIAL SECTION

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



INDEPENDENT AUDITOR'S REPORT

**To the Board of Commissioners
of Douglas County, Georgia
Douglasville, Georgia**

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of **Douglas County, Georgia** (the "County"), as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Douglas County Board of Health, which represents 100 percent of the assets, net position, and revenues of the discretely presented component unit as of December 31, 2023. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Douglas County Board of Health, is based solely on the report of the other auditors.

Basis for Opinions

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, General Fund – Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual, Unincorporated Service Area Fund – Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual, American Rescue Plan Fund – Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual, the Schedule of Changes in the County's Total OPEB Liability and Related Ratios, the Schedule of Changes in the County's Net Pension Liability and Related Ratios, and the Schedule of County Contributions, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management, and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual fund financial statements and schedules, the schedule of projects constructed with special purpose local option sales tax proceeds as required by the Official Code of Georgia 48-8-121, and the Schedule of Expenditures of Federal Awards as required by Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules, the schedule of projects constructed with special purpose local option sales tax proceeds, and the Schedule of Expenditures of Federal Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 21, 2025, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Mauldin & Jenkins, LLC

Atlanta, Georgia
April 21, 2025

MANAGEMENT'S DISCUSSION AND ANALYSIS

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

MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of Douglas County's Annual Comprehensive Financial Report provides readers with a narrative overview and analysis of the financial activities of Douglas County Government for the year that ended on December 31, 2023. Management's Discussion and Analysis (MD&A) is designed to focus on the current year's activities, resulting changes, and currently known facts. We encourage readers to consider the information presented here in conjunction with the letter of transmittal at the front of this report, and the County's basic financial statements and notes to the financial statements, to enhance their understanding of the activities and financial health of Douglas County.

FINANCIAL HIGHLIGHTS

The assets and deferred outflows of resources of Douglas County Government's governmental activities and business-type activities exceeded their liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$284.2 million. The unrestricted net position reports a total deficit of \$85.1 million for 2023.

Governmental activities' net position increased \$38.8 million during 2023. See the governmental-wide financial analysis below for reasons for this change. Business-type activities' net position increased by \$2,376 during 2023.

At the end of the current year, the primary government's governmental funds reported a total fund balance of \$164 million, reflecting a \$27.6 million increase from the previous year's fund balance, as restated. This growth is partly due to activities within the 2016 SPLOST Fund and the 2022 SPLOST Fund, along with higher revenues from property taxes and sales tax in the General Fund. Additionally, increased intergovernmental revenue and interest earnings contributed to this positive change.

Furthermore, approximately 27% of the total fund balances are classified as unassigned and can be utilized at the government's discretion. In addition, \$96.9 million is designated as restricted, \$8.1 million is committed, \$11.2 million is assigned, and \$3.5 million is non-spendable.

At the end of the current fiscal year, the unassigned fund balance for the General Fund was \$44.3 million or 37.4% of total General Fund expenditures for 2023.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

Government-Wide Financial Statements

These statements are designed to provide readers with a broad overview of the County's finances, in a manner similar to private-sector business.

The *Statement of Net Position* presents information on all of the County's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The ***Statement of Activities*** presents information showing how the County's net position changed during the most recent fiscal year. All changes in net position 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.

Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the County include administration, public safety, legal, which includes criminal courts and facilities, general government infrastructure and facilities, social services, health services, debt related costs, and other functions that benefit all the above categories. The sole business-type activity is Solid Waste Disposal.

The government-wide financial statements, which includes the County itself (known as *the primary government*) are on pages 13 through 15 of this report.

Fund Financial Statements

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

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financial decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The basic governmental fund financial statements are presented on pages 16 through 19 of this report.

Proprietary Funds Statements

The County maintains two different types of proprietary funds, namely Enterprise and Internal Service Funds. The County's Solid Waste Disposal fund is its sole Enterprise fund for 2023. The Internal Service Funds are used to account for the County's self-funding of its medical and dental claims and workers' compensation program.

The basic proprietary fund financial statements are presented on pages 20 through 22 of this report.

Fiduciary Fund Statements (i.e., the custodial funds)

Fiduciary Funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. Douglas County maintains seven fiduciary funds called custodial funds: Tax Commissioner, Clerk of Superior Court, Probate Court, Magistrate Court, Juvenile Court, State Court, and Sheriff.

The basic fiduciary fund financial statement is presented on pages 23 and 24 of this report.

Notes to the Financial Statements

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

The notes to the financials can be found on pages 25 through 60.

Required Supplementary Information

Governmental accounting standards require certain information to be presented regarding the healthcare plan if Douglas County pension and other postemployment benefits. Multi-year information pertaining to actuarially determined employer contributions, net pension liability and each year's changes in pension liability, investment returns on pension assets, as well as assumptions and relevant notes are all contained in this section on pages 61 through 68.

Other Information

The combining statements referred to earlier in connection with major and nonmajor governmental funds, enterprise funds and internal service funds are presented immediately following the notes to the financial statements. Combining statements and schedules can be found on pages 69 to 97 of this report.

Government-Wide Financial Analysis

The table below is a summary of the net position of the County as of the end of the fiscal year:

	Summary of Net Position					
	Governmental Activities		Business-type Activities		Total	
	2023	2022, Restated	2023	2022, Restated	2023	2022, Restated
Assets:						
Current assets	\$ 213,134,127	\$ 180,103,678	\$ 3,689,234	\$ 3,261,758	\$ 216,823,361	\$ 183,365,436
Capital assets	272,374,457	257,295,463	2,001,858	2,048,080	274,376,315	259,343,543
Total assets	485,508,584	437,399,141	5,691,092	5,309,838	491,199,676	442,708,979
Deferred Outflows of Resources:						
Deferred outflows	59,803,716	60,724,480	269,438	145,537	60,073,154	60,870,017
Liabilities:						
Long-term liabilities	162,299,085	170,482,490	5,625,941	4,779,566	167,925,026	175,262,056
Other liabilities	41,963,500	36,671,282	165,730	461,152	42,129,230	37,132,434
Total liabilities	204,262,585	207,153,772	5,791,671	5,240,718	210,054,256	212,394,490
Deferred Inflow of Resources	56,967,182	45,688,862	29,442	77,616	56,996,624	45,766,478
Net position:						
Net investment in capital assets	267,753,928	251,620,968	2,001,858	2,048,080	269,755,786	253,669,048
Restricted	99,591,608	79,032,907	-	-	99,591,608	79,032,907
Unrestricted	(83,263,003)	(85,372,888)	(1,862,441)	(1,911,039)	(85,125,444)	(87,283,927)
Total net position	\$ 284,082,533	\$ 245,280,987	\$ 139,417	\$ 137,041	\$ 284,221,950	\$ 245,418,028

Net capital assets comprised the bulk of the assets of the County. This includes land, buildings, equipment, intangible assets, and any capitalizable improvements as well as assets currently under construction. 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 related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The County has slightly over \$192 million in cash and investments, excluding any pension or custodial funds, of which approximately \$110,504 is restricted for debt service. Governmental activities have approximately \$99.5 million of restrictions on the above cash and investments for debt service, construction, state and federal grants, and other similar types of external restrictions. As restricted cash is invested in capital assets, the related net position restriction shifts from "Restricted net position" to "Net investment in capital assets." The business-type funds do not have any restricted cash and investments for future projects.

At the end of the current fiscal year, the County reported positive balances in two categories of total net position, while unrestricted net position remains in a deficit due to the increasing liability for postemployment healthcare.

The table below is a summary of the activities of the County as of the end of the fiscal year:

Summary of Changes in Net Position						
	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Revenues:						
Program:						
Charges for services, fines, and permits	\$ 22,788,418	\$ 21,033,871	\$ 3,653,612	\$ 3,373,653	\$ 26,442,030	\$ 24,407,524
Operating grants	21,174,823	12,441,994	-	-	21,174,823	12,441,994
Capital grants and contributions	10,774,348	7,180,363	-	2,147,267	10,774,348	9,327,630
General:						
Property taxes	86,477,395	84,877,412	-	-	86,477,395	84,877,412
Sales taxes	65,240,113	60,594,893	-	-	65,240,113	60,594,893
Insurance premium tax	8,389,745	7,754,939	-	-	8,389,745	7,754,939
Other taxes	5,258,306	5,454,472	-	-	5,258,306	5,454,472
Other	1,766,606	2,208,755	-	-	1,766,606	2,208,755
Total revenues	221,869,754	201,546,699	3,653,612	5,520,920	225,523,366	207,067,619
Program Expenses:						
General government	40,645,445	37,061,277	-	-	40,645,445	37,061,277
Judicial	22,731,351	20,164,981	-	-	22,731,351	20,164,981
Public safety	71,930,409	69,254,471	-	-	71,930,409	69,254,471
Public works	26,363,348	22,359,240	-	-	26,363,348	22,359,240
Parks, recreation, and culture	10,917,503	11,447,256	-	-	10,917,503	11,447,256
Planning/community development	2,608,068	991,287	-	-	2,608,068	991,287
Health and welfare	7,796,244	3,978,348	-	-	7,796,244	3,978,348
Interest and fiscal charges	75,840	74,705	-	-	75,840	74,705
Solid waste	-	-	3,651,236	2,571,774	3,651,236	2,571,774
Connect Douglas	-	-	-	3,505,053	-	3,505,053
Total expenses	183,068,208	165,331,565	3,651,236	6,076,827	186,719,444	171,408,392
Revenues over (under) expenses	38,801,546	36,215,134	2,376	(555,907)	38,803,922	35,659,227
Transfers	-	(4,919,234)	-	4,919,234	-	-
Restatement of net position	3,561,448	171,524	(3,561,448)	-	-	171,524
Beginning net position, restated	245,280,987	210,423,639	137,041	(664,838)	245,418,028	209,758,801
Ending net position	\$ 284,082,533	\$ 241,719,539	\$ 139,417	\$ 3,698,489	\$ 284,221,950	\$ 245,418,028

Analysis of Governmental Activities

The County's governmental activities saw an increase in net position (as restated), from \$245,280,987 on December 31, 2022 to \$284,082,533 by December 31, 2023.

In 2023, governmental revenue experienced an upward trend, driven in part by a \$12.3 million increase in Operating and Capital Grants and contributions compared to fiscal year 2022. Grant activity was higher than the previous year, and increased economic activity also boosted sales tax collections due to higher consumer spending.

Governmental expenditures rose significantly, primarily due to increased costs for Information Services following the implementation of new annual software maintenance agreements. Additionally, funds were allocated for countywide building improvements, expanded health and welfare partnerships, and the development of Punkintown Nature Preserve Park. Furthermore, salaries across all programs increased after the Board of Commissioners approved a competitive compensation plan on September 30, 2023, enhancing the County's pay structure through tenure-based and Compa-Ratio adjustments, with a focus on frontline employees.

Analysis of Business-Type Activities

There was an increase of approximately \$280,000 in operating revenues and a \$2.4 million reduction in operating expenses for business-type activities in 2023 compared to the prior year. This decrease stems from the reclassification of Connect Douglas Transit activities from the Enterprise Fund to the General Fund. While Connect Douglas' reporting entity changed in 2022, it was determined that reporting it under the General Fund more accurately reflects its economic activities, provides a clearer picture of its financial health and reports this entity in compliance with GASB Statement No. 100.

The proprietary fund statements include the internal services funds which provide services to other departments of governmental units within the County on a cost-reimbursement basis. The Health Insurance and Workers' Compensation Funds encompass all activities related to employee health benefits. Revenue is generated through contributions from employees and the employer, while the Workers' Compensation Fund covers transactions associated with the County's payment of claims, property liability, and casualty insurance.

Governmental Funds Financial Analysis

As noted earlier, Douglas County Government uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The focus of Douglas County Government's governmental funds is to provide information on near term inflows, outflows, and balances of spendable resources. Such information is useful in evaluating a government's near-term financing requirements. Unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the year.

The County's General Fund supports courts, the jail, mental health services, libraries, human services, community programs, and departmental support. Revenue rose by \$11.3 million, driven primarily by intergovernmental funds allocated for planned projects. Expenditures increased by \$16.4 million due to infrastructure upgrades, facility improvements, and enhancements to the County's pay structure through tenure-based and Compa-Ratio adjustments. As a result, the General Fund balance (as restated) grew by \$2.4 million from the prior year, largely due to assessment increases and interest earnings.

The Unincorporated Service Area Fund had an increase in fund balance of \$7.4 million, which was primarily due to a transfer in of approximately \$11.4 million from General Fund in 2023 compared to approximately \$6 million in the prior year due to the service delivery system (SDS) agreements with the County. Other increases in the fund balance can be attributed to building permits and insurance premium taxes.

The American Rescue Plan Act Fund recognized \$5.9 million in intergovernmental revenue and expenditures of \$6.0 million. The fund has a remaining fund balance of \$1.5 million on December 31, 2023.

The 2016 SPLOST Fund manages the financial resources generated by the one percent Special Purpose Local Option Sales Tax approved by voter referendum. These funds were designated for parks and recreation, fire, and transportation projects. As of the end of fiscal year 2023, the fund reported a balance of \$47 million. Expenditures exceeded revenues by \$5 million, which was anticipated since sales tax collections under the 2016 program have ended. Capital expenditures continued for eligible projects throughout fiscal year 2023.

The 2022 SPLOST Fund manages the financial resources generated by the one percent Special Purpose Local Option Sales Tax approved by voter referendum. These funds were allocated for capital improvement projects, including transportation, public safety, parks and recreation, and facilities. As of the end of fiscal year 2023, the fund reported a balance of \$19 million, with revenues surpassing expenditures by \$19 million.

Other nonmajor governmental funds, including the 2016 SPLOST debt service, special revenue funds, and capital projects, experienced a \$3.7 million increase in fund balance. This growth was primarily driven by the final payment of the General Obligation (GO) Sales Tax Bonds, Series 2017, which was completed in 2022. With the bond retired, expenditures decreased compared to the prior year.

Budgetary Highlights

Differences between the General Fund's original budget, final budget, and actual results are shown on pages 61 through 63. Over the course of the year, the Board of Commissioners revised the County's budget primarily for reasons such as:

- Carry-forwards from prior years' unreserved fund balance to fund capital projects.
- Supplemental appropriations to increase revenue and expenditure accounts due to the receipt of unanticipated grant revenue or new project initiatives from prior years' unassigned fund balance.
- Increases in appropriations to prevent budget overruns and a violation of the state budget law.

The County prepares monthly interim financial reports throughout the year and appraises the Board of Commissioners of actions needed to amend the county budget according to county budgetary policy.

A budgetary comparison statement for the General Fund is included to demonstrate compliance with the budget. The basic governmental fund financial statements are available on pages 61 through 63 of this report, providing further financial details.

Capital Assets

The County's investment in capital assets for its governmental and business-type activities as of year-end amounts to \$274.4 million (net of accumulated depreciation). The net investment in capital assets includes land, equipment, buildings, roadway networks, improvements to these assets and construction in progress, less any related debt outstanding or unspent bond proceeds to finance acquisition of these assets. 2022 was restated due to Connect Douglas' reporting entity change in compliance to GASB Statement No. 100.

	Capital Assets					
	Governmental Activities		Business-Type Activities		Total	
	2023	2022, Restated	2023	2022, Restated	2023	2022, Restated
Non-depreciable assets:						
Land	\$ 29,557,013	\$ 29,639,762	\$ 1,574,386	\$ 1,574,386	\$ 31,131,399	\$ 31,214,148
Construction in progress	24,840,710	19,965,600	-	-	24,840,710	19,965,600
Total non-depreciable	54,397,723	49,605,362	1,574,386	1,574,386	55,972,109	51,179,748
Depreciable assets:						
Buildings and improvements	246,208,543	243,177,034	449,585	449,585	246,658,128	243,626,619
Machinery, equipment and furniture	84,772,734	78,192,077	2,951,808	2,931,558	87,724,542	81,123,635
Infrastructure	59,034,435	49,655,565	-	-	59,034,435	49,655,565
Right-to-use assets	139,739	139,739	-	-	139,739	139,739
Total depreciable assets	390,155,451	371,164,415	3,401,393	3,381,143	393,556,844	374,545,558
Less accumulated depreciation	172,178,717	163,474,314	2,973,921	2,907,449	175,152,638	166,381,763
Book value - depreciable assets	217,976,734	207,690,101	427,472	473,694	218,404,206	208,163,795
Percentage depreciated	44.1%	44.0%	87.4%	86.0%	44.5%	44.4%
Total Assets	\$ 272,374,457	\$ 257,295,463	\$ 2,001,858	\$ 2,048,080	\$ 274,376,315	\$ 259,343,543

Additional information relating to capital assets and infrastructure is presented in Note 3D of the financial statements footnote on pages 42 through 44.

Debt Administration

The County's governmental activities recorded long-term liabilities of \$169.3 million are primarily comprised of the required accruals for net other postemployment benefit liability of \$94.7 million, as well as the recognition of the County's net pension liability of \$63.7 million as of December 31, 2023. Required pension disclosures are shown in Note 3G on pages 47 through 51, and in the required supplementary information with relevant notes on pages 66 through 68. Other postemployment benefit information required by GASB Statement No. 75 is shown on pages 54 through 58 in Note 4D to the financial statements as well as within required supplementary information on page 68 following the footnotes. Governmental Accounting Standard No. 68 "*Accounting and Financial Reporting for Pensions*" now requires the primary government to report the difference between the actuarially determined liability and the net position of the defined benefit pension plan, based on market values, as a liability. GASB Statement No. 75 now requires full recognition of the actuarially determined Net OPEB liability as of year end.

Long-term debt decreased by \$7.0 million for the fiscal year 2023 primarily due to decreases in the total OPEB liability.

In 2017, Moody's confirmed the Issuer Credit Rating of "Aa2" for Douglas County, Georgia.

Under existing state statutes, the County's general obligation bonded debt issuances are subject to a legal limitation based on 10% of total assessed value of real and personal property. Additional information relating to long-term debt and other obligations is presented in Note 3F of the financial statements also on page 45 through 47.

Economic Conditions

The County's primary revenue sources are property and sales taxes, providing a balanced mix. General property tax revenues increased from the prior year, while rising economic activity led to higher sales tax collections due to increased consumer spending. This revenue growth signals continued economic recovery.

Looking ahead, the County anticipates continued revenue growth, reinforced by strategic intergovernmental funding for planned projects and infrastructure investments. However, potential economic shifts and changes in consumer spending patterns remain key factors to monitor.

Despite limited resources, the County remains committed to delivering high-quality services. The 2024 operational budget reflects a strong focus on economic development and addressing long-deferred priorities, including infrastructure improvements, front-line employee compensation enhancements, and expanded support for community initiatives. These efforts align with the County's commitment to fiscal responsibility while ensuring sustainable progress for residents.

Requests for Information

This financial report is designed to provide a general overview of the County's finances, comply with finance-related laws and regulations, and demonstrate the County's commitment to public accountability. Questions concerning any of the information provided in this report or request for additional information should be addressed to the Office of the Chief Financial Officer, 8700 Hospital Drive, Douglasville, Georgia 30134. Please also see the County's website at douglascountyga.gov as this report and other reports are available for download.

BASIC FINANCIAL STATEMENTS

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

DOUGLAS COUNTY, GEORGIA

Statement of Net Position

December 31, 2023

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Douglas County Board of Health
ASSETS				
Current Assets:				
Cash and cash equivalents	\$ 186,951,152	\$ 4,805,803	\$ 191,756,955	\$ 223,257
Investments	445,881	-	445,881	1,350,455
Taxes receivable, net of allowances	6,664,009	-	6,664,009	-
Accounts receivable, net of allowances	3,849,391	26,556	3,875,947	85,333
Leases receivable	431,226	-	431,226	-
Due from other governments	10,125,598	-	10,125,598	2,392,712
Internal balances	1,143,125	(1,143,125)	-	-
Prepaid items	3,329,009	-	3,329,009	-
Inventory	194,736	-	194,736	60,603
Total Current Assets	213,134,127	3,689,234	216,823,361	4,112,360
Noncurrent Assets:				
Net OPEB asset	-	-	-	53,995
Capital Assets:				
Nondepreciable capital assets	54,397,723	1,574,386	55,972,109	-
Depreciable capital assets, net	217,976,734	427,472	218,404,206	437,934
Total Noncurrent Assets	272,374,457	2,001,858	274,376,315	491,929
TOTAL ASSETS	485,508,584	5,691,092	491,199,676	4,604,289
DEFERRED OUTFLOWS OF RESOURCES				
Pension related items	27,939,207	269,438	28,208,645	598,482
OPEB related items	31,864,509	-	31,864,509	114,119
TOTAL DEFERRED OUTFLOWS OF RESOURCES	59,803,716	269,438	60,073,154	712,601
LIABILITIES				
Current Liabilities:				
Accounts payable	17,799,954	93,746	17,893,700	543
Retainage payable	108,867	-	108,867	-
Accrued salaries and payroll taxes	1,433,689	14,628	1,448,317	38,553
Due to other governments	-	18,050	18,050	1,018
Claims payable	1,446,231	-	1,446,231	-
Unearned revenue	15,604,346	-	15,604,346	-
Compensated absences payable, current portion	2,633,662	39,306	2,672,968	38,610
Lease liabilities, current portion	18,529	-	18,529	-
Financed purchases payable, current portion	368,222	-	368,222	-
Total OPEB liability, current portion	2,550,000	-	2,550,000	-
Total Current Liabilities	41,963,500	165,730	42,129,230	78,724
Noncurrent Liabilities:				
Compensated absences payable	4,891,086	72,998	4,964,084	18,559
Lease liabilities	85,634	-	85,634	-
Financed purchases payable	1,394,629	-	1,394,629	-
Landfill closure and post-closure liabilities	-	4,936,786	4,936,786	-
Net pension liability	63,710,116	616,157	64,326,273	1,341,704
Net OPEB liability	-	-	-	78,177
Total OPEB liability	92,217,620	-	92,217,620	-
Total Noncurrent Liabilities	162,299,085	5,625,941	167,925,026	1,438,440
TOTAL LIABILITIES	204,262,585	5,791,671	210,054,256	1,517,164
DEFERRED INFLOWS OF RESOURCES				
Pension related items	3,044,295	29,442	3,073,737	62,912
OPEB related items	53,516,256	-	53,516,256	130,188
Lease revenue	406,631	-	406,631	-
TOTAL DEFERRED INFLOWS OF RESOURCES	56,967,182	29,442	56,996,624	193,100
NET POSITION				
Net investment in capital assets	267,753,928	2,001,858	269,755,786	437,934
Restricted for:				
Capital projects	69,723,402	-	69,723,402	-
Debt service	110,504	-	110,504	-
Program activities	29,757,702	-	29,757,702	72,722
Unrestricted	(83,263,003)	(1,862,441)	(85,125,444)	3,095,970
TOTAL NET POSITION	\$ 284,082,533	\$ 139,417	\$ 284,221,950	\$ 3,606,626

See accompanying notes to the basic financial statements.

DOUGLAS COUNTY, GEORGIA
Statement of Activities
For the Year Ended December 31, 2023

	Expenses	Program Revenues		
		Charge for Services	Operating Grants and Contributions	Capital Grants and Contributions
PRIMARY GOVERNMENT:				
Governmental Activities:				
General government	\$ 40,645,445	\$ 2,927,403	\$ 7,250,984	\$ 92,302
Judicial	22,731,351	5,155,657	2,304,645	-
Public safety	71,930,409	9,837,408	9,868,353	4,145,249
Public works	26,363,348	1,044,651	1,075,173	5,992,583
Parks, recreation and culture	10,917,503	948,688	667,268	-
Planning and community development	2,608,068	643,387	-	544,214
Health and welfare	7,796,244	2,231,224	8,400	-
Interest on long-term debt	75,840	-	-	-
Total Governmental Activities	183,068,208	22,788,418	21,174,823	10,774,348
Business-Type Activities:				
Solid Waste	3,651,236	3,653,612	-	-
Total Business-Type Activities	3,651,236	3,653,612	-	-
Total - Primary Government	\$ 186,719,444	\$ 26,442,030	\$ 21,174,823	\$ 10,774,348
Component Unit:				
Douglas County Board of Health	\$ 2,044,620	\$ 1,090,375	\$ 1,432,410	\$ -

GENERAL REVENUES:

Taxes:
Property
Sales
Insurance premium
Franchise
Alcoholic beverage excise
Business and occupation
Hotel/Motel
Interest earned
Miscellaneous

Total General Revenues

Change in Net Position

NET POSITION BEGINNING OF YEAR

Adjustment - change to reporting entity

NET POSITION BEGINNING OF YEAR, AS RESTATED

NET POSITION END OF YEAR

Net (Expense) Revenue and Changes in Net Position			
Primary Government			Component Unit
Governmental Activities	Business-Type Activities	Total	Douglas County Board of Health
\$ (30,374,756)	\$ -	\$ (30,374,756)	\$ -
(15,271,049)	-	(15,271,049)	-
(48,079,399)	-	(48,079,399)	-
(18,250,941)	-	(18,250,941)	-
(9,301,547)	-	(9,301,547)	-
(1,420,467)	-	(1,420,467)	-
(5,556,620)	-	(5,556,620)	-
(75,840)	-	(75,840)	-
(128,330,619)	-	(128,330,619)	-
-	2,376	2,376	-
-	2,376	2,376	-
(128,330,619)	2,376	(128,328,243)	-
-	-	-	478,165
86,477,395	-	86,477,395	-
65,240,113	-	65,240,113	-
8,389,745	-	8,389,745	-
1,391,910	-	1,391,910	-
732,255	-	732,255	-
1,319,427	-	1,319,427	-
1,814,714	-	1,814,714	-
1,460,315	-	1,460,315	20,008
306,291	-	306,291	-
167,132,165	-	167,132,165	20,008
38,801,546	2,376	38,803,922	498,173
241,719,539	3,698,489	245,418,028	3,108,453
3,561,448	(3,561,448)	-	-
245,280,987	137,041	245,418,028	3,108,453
\$ 284,082,533	\$ 139,417	\$ 284,221,950	\$ 3,606,626

See accompanying notes to the basic financial statements.

DOUGLAS COUNTY, GEORGIA

Balance Sheet Governmental Funds December 31, 2023

	General Fund	Unincorporated Service Area Fund	American Rescue Plan Fund	2016 SPLOST Fund	2022 SPLOST Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS							
Cash	\$ 74,960,957	\$ 500	\$ -	\$ 73,026,296	\$ 25,939,692	\$ 12,920,899	\$ 186,848,344
Investments	-	-	-	-	-	445,881	445,881
Receivables (net of allowance for uncollectibles):							
Taxes	6,521,322	-	-	-	-	142,687	6,664,009
Accounts	490,959	2,745,858	-	8,308	-	569,887	3,815,012
Leases	431,226	-	-	-	-	-	431,226
Due from other funds	37,515,969	17,473,925	16,821,829	-	-	6,763,949	78,575,672
Due from other governments	3,211,775	-	394,871	-	4,015,978	2,502,974	10,125,598
Inventory	191,360	3,376	-	-	-	-	194,736
Prepaid items	3,329,009	-	-	-	-	-	3,329,009
TOTAL ASSETS	\$ 126,652,577	\$ 20,223,659	\$ 17,216,700	\$ 73,034,604	\$ 29,955,670	\$ 23,346,277	\$ 290,429,487
LIABILITIES							
Accounts payable	\$ 13,741,256	\$ 405,309	\$ 155,700	\$ 1,428,239	\$ 1,170,658	\$ 576,763	\$ 17,477,925
Retainage payable	86,521	-	-	22,346	-	-	108,867
Accrued liabilities	1,046,485	320,445	-	1,686	-	65,073	1,433,689
Due to other funds	50,574,944	-	269,686	24,487,780	9,535,398	2,079,980	86,947,788
Unearned revenue	-	-	15,062,402	-	-	541,944	15,604,346
TOTAL LIABILITIES	65,449,206	725,754	15,487,788	25,940,051	10,706,056	3,263,760	121,572,615
DEFERRED INFLOWS OF RESOURCES							
Unavailable revenue - property taxes	2,403,821	-	-	-	-	-	2,403,821
Unavailable revenue - charges for services	-	1,311,285	-	-	-	-	1,311,285
Unavailable revenue - intergovernmental	107,605	-	215,255	-	-	381,864	704,724
Unavailable revenue - leases	406,631	-	-	-	-	-	406,631
TOTAL DEFERRED INFLOWS OF RESOURCES	2,918,057	1,311,285	215,255	-	-	381,864	4,826,461
FUND BALANCES							
Nonspendable:							
Prepaid items	3,329,009	-	-	-	-	-	3,329,009
Inventory	191,360	3,376	-	-	-	-	194,736
Leases	24,595	-	-	-	-	-	24,595
Restricted:							
Fire protection and EMS	-	7,475,804	-	-	-	-	7,475,804
Federal programs	-	-	1,513,657	-	-	-	1,513,657
Law enforcement activities	40,940	-	-	-	-	3,287,484	3,328,424
Planning/community development	-	9,930,230	-	-	-	931,430	10,861,660
Emergency 911 services	-	-	-	-	-	5,479,292	5,479,292
Judicial services	-	-	-	-	-	431,113	431,113
Law library operations	-	-	-	-	-	664,376	664,376
Capital projects	-	-	-	47,094,553	19,249,614	712,241	67,056,408
Debt service	-	-	-	-	-	110,504	110,504
Committed:							
Law enforcement activities	-	-	-	-	-	1,833,962	1,833,962
Capital projects	-	-	-	-	-	6,250,251	6,250,251
Assigned:							
Animal protection services	-	777,210	-	-	-	-	777,210
General governmental functions	999,146	-	-	-	-	-	999,146
Judicial services	116,967	-	-	-	-	-	116,967
Parks, recreation, and culture services	328,383	-	-	-	-	-	328,383
Public safety services	258,756	-	-	-	-	-	258,756
Public works	235,056	-	-	-	-	-	235,056
Health and welfare	137,003	-	-	-	-	-	137,003
Planning/community development	5,701	-	-	-	-	-	5,701
Tree replacement	1,579,452	-	-	-	-	-	1,579,452
Capital projects	1,386,934	-	-	-	-	-	1,386,934
Fiscal year 2024 operations	5,349,016	-	-	-	-	-	5,349,016
Unassigned	44,302,996	-	-	-	-	-	44,302,996
TOTAL FUND BALANCES	58,285,314	18,186,620	1,513,657	47,094,553	19,249,614	19,700,653	164,030,411
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 126,652,577	\$ 20,223,659	\$ 17,216,700	\$ 73,034,604	\$ 29,955,670	\$ 23,346,277	\$ 290,429,487

See accompanying notes to the basic financial statements.

DOUGLAS COUNTY, GEORGIA
*Reconciliation of Total Governmental Fund Balances to
Net Position of Governmental Activities
December 31, 2023*

TOTAL GOVERNMENTAL FUND BALANCES	\$	164,030,411
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Amounts reported for governmental activities in the Statement
of Net Position are different because:

Capital assets used in governmental activities are not current financial
resources, and, therefore, are not reported in the governmental funds.

Cost	444,553,174	
Less accumulated depreciation	<u>(172,178,717)</u>	272,374,457

Other long-term assets are not available to pay for current-period
expenditures, and, therefore, are deferred in the governmental funds.

Property taxes	2,403,821	
Charges for services	1,311,285	
Intergovernmental	<u>704,724</u>	4,419,830

Internal service funds are used by management to charge the costs of
workers' compensation and health insurance to individual funds. The assets and
liabilities of the internal service funds are included in governmental activities in
the Statement of Net Position.

7,884,168

The total OPEB liability and the related deferred outflows and inflows of
resources are not expected to be liquidated with current available financial
resources, and, therefore, are not reported in the
governmental funds.

Deferred outflows of resources - OPEB related items	31,864,509	
Deferred inflows of resources - OPEB related items	(53,516,256)	
Total OPEB liability	<u>(94,767,620)</u>	(116,419,367)

The net pension liability and the related deferred outflows and inflows of
resources are not expected to be liquidated with current available financial
resources, and, therefore, are not reported in the
governmental funds.

Deferred outflows of resources - pension related items	27,939,207	
Deferred inflows of resources - pension related items	(3,044,295)	
Net pension liability	<u>(63,710,116)</u>	(38,815,204)

Long-term liabilities are not due and payable in the current period, and,
therefore, are not reported in the governmental funds.

Lease liabilities	(104,163)	
Financed purchases	(1,762,851)	
Compensated absences payable	<u>(7,524,748)</u>	<u>(9,391,762)</u>

NET POSITION OF GOVERNMENTAL ACTIVITIES	\$	<u>284,082,533</u>
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See accompanying notes to the basic financial statements.

DOUGLAS COUNTY, GEORGIA
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2023

	General Fund	Unincorporated Service Area Fund	American Rescue Plan Fund	2016 SPLOST Project Fund	2022 SPLOST Project Fund	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES							
Taxes	\$ 112,526,722	\$ 11,833,337	\$ -	\$ 9,007,188	\$ 29,555,255	\$ 1,814,714	\$ 164,737,216
Licenses and permits	54,356	2,327,405	-	-	-	-	2,381,761
Intergovernmental	8,496,431	3,687,447	5,893,016	3,120,845	-	6,991,445	28,189,184
Charges for services	5,277,279	4,615,193	-	-	-	5,518,483	15,410,955
Fines and forfeitures	4,646,444	-	-	-	-	631,612	5,278,056
Interest earned	1,025,020	-	-	3,201,261	400,415	127,182	4,753,878
Contributions and donations	28,572	9,600	-	-	-	6,250	44,422
Miscellaneous	197,057	30,112	-	-	-	79,122	306,291
TOTAL REVENUES	132,251,881	22,503,094	5,893,016	15,329,294	29,955,670	15,168,808	221,101,763
EXPENDITURES							
Current:							
General government	32,479,915	-	5,150,982	627,146	-	26,370	38,284,413
Judicial	18,609,915	-	718,528	-	-	2,908,764	22,237,207
Public safety	42,180,687	23,711,798	-	-	-	6,403,325	72,295,810
Public works	9,622,431	626,995	39,442	10,435,543	-	492,901	21,217,312
Parks, recreation, and culture	10,221,525	-	4,977	-	-	7,060	10,233,562
Planning and community development	791,606	-	12,600	-	-	-	804,206
Health and welfare	3,991,439	2,219,347	51,000	-	-	1,559,529	7,821,315
Capital outlay	-	-	-	6,856,567	2,090,699	-	8,947,266
Debt service:							
Principal	473,590	-	-	-	-	-	473,590
Interest	75,840	-	-	-	-	-	75,840
Intergovernmental	-	-	-	2,498,594	8,615,357	-	11,113,951
TOTAL EXPENDITURES	118,446,948	26,558,140	5,977,529	20,417,850	10,706,056	11,397,949	193,504,472
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	13,804,933	(4,055,046)	(84,513)	(5,088,556)	19,249,614	3,770,859	27,597,291
OTHER FINANCING SOURCES (USES)							
Transfers in	-	11,411,895	-	-	-	-	11,411,895
Transfers out	(11,411,895)	-	-	-	-	-	(11,411,895)
Proceeds from sale of capital assets	26,475	-	-	-	-	-	26,475
TOTAL OTHER FINANCING SOURCES (USES)	(11,385,420)	11,411,895	-	-	-	-	26,475
NET CHANGE IN FUND BALANCES	2,419,513	7,356,849	(84,513)	(5,088,556)	19,249,614	3,770,859	27,623,766
FUND BALANCES - BEGINNING OF YEAR	57,223,587	10,829,771	1,598,170	52,183,109	-	15,929,794	137,764,431
Adjustment - change to reporting entity	(1,357,786)	-	-	-	-	-	(1,357,786)
FUND BALANCES - BEGINNING OF YEAR, AS RESTATED	55,865,801	10,829,771	1,598,170	52,183,109	-	15,929,794	136,406,645
FUND BALANCES - END OF YEAR	\$ 58,285,314	\$ 18,186,620	\$ 1,513,657	\$ 47,094,553	\$ 19,249,614	\$ 19,700,653	\$ 164,030,411

See accompanying notes to the basic financial statements.

DOUGLAS COUNTY, GEORGIA
*Reconciliation of the Statement of Revenues, Expenditures, and Changes in
Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2023*

NET CHANGES IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$ 27,623,766
<p>Amounts reported for governmental activities in the Statement of Activities are different because:</p> <p>Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of capital assets and right-to-use assets is allocated over their estimated useful lives as depreciation and amortization expense. This is the amount by which capital outlay exceeded depreciation and amortization in the current period.</p>	
Depreciation and amortization expense	\$ (11,192,798)
Capital outlay	<u>26,906,712</u>
	15,713,914
<p>The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to decrease net position.</p>	
Net book value of capital assets disposed	(634,920)
<p>Revenues in the statement of activities that do not provide current financial resources are reported as deferred inflows of resources in the funds.</p>	
Property taxes	628,343
Charges for services	(282,354)
Intergovernmental	<u>422,002</u>
	767,991
<p>The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.</p>	
Principal payments on lease liabilities	17,892
Principal payments on financed purchases	<u>455,698</u>
	473,590
<p>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.</p>	
Change in compensated absences	(798,792)
Change in OPEB expense	(1,973,875)
Change in pension expense	<u>(1,911,282)</u>
	(4,683,949)
<p>The internal service funds are used by management to charge the costs of workers' compensation and health insurance to individual funds.</p>	
	<u>(458,846)</u>
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	\$ <u>38,801,546</u>

See accompanying notes to the basic financial statements.

DOUGLAS COUNTY, GEORGIA

Statement of Net Position

Proprietary Funds

December 31, 2023

	Solid Waste Disposal Fund	Governmental Activities Internal Service Funds
ASSETS		
Current Assets:		
Cash	\$ 4,805,803	\$ 102,808
Accounts receivable, net of allowance for doubtful accounts	26,556	34,379
Due from other funds	-	9,515,241
Total Current Assets	4,832,359	9,652,428
Noncurrent Assets:		
Capital assets:		
Nondepreciable capital assets	1,574,386	-
Depreciable capital assets, net	427,472	-
Total Noncurrent Assets	2,001,858	-
TOTAL ASSETS	6,834,217	9,652,428
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows of resources - pension related items	269,438	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	269,438	-
LIABILITIES		
Current Liabilities:		
Accounts payable	93,746	322,029
Accrued salaries and payroll taxes	14,628	-
Due to other governments	18,050	-
Due to other funds	1,143,125	-
Claims payable	-	1,446,231
Compensated absences payable, current portion	39,306	-
Total Current Liabilities	1,308,855	1,768,260
Noncurrent Liabilities:		
Compensated absences payable, noncurrent portion	72,998	-
Closure and post-closure liabilities	4,936,786	-
Net pension liability	616,157	-
Total Noncurrent Liabilities	5,625,941	-
TOTAL LIABILITIES	6,934,796	1,768,260
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows of resources - pension related items	29,442	-
TOTAL DEFERRED INFLOWS OF RESOURCES	29,442	-
NET POSITION		
Investment in capital assets	2,001,858	-
Unrestricted	(1,862,441)	7,884,168
TOTAL NET POSITION	\$ 139,417	\$ 7,884,168

See accompanying notes to the basic financial statements.

DOUGLAS COUNTY, GEORGIA
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
For the Year Ended December 31, 2023

				Governmental Activities
	Solid Waste Disposal Fund	Nonmajor Connect Douglas	Total Enterprise Funds	Internal Service Funds
OPERATING REVENUES				
Charges for services	\$ 3,653,612	\$ -	\$ 3,653,612	\$ 15,998,911
TOTAL OPERATING REVENUES	<u>3,653,612</u>	<u>-</u>	<u>3,653,612</u>	<u>15,998,911</u>
OPERATING EXPENSES				
Personal services and employee benefits	1,136,254	-	1,136,254	-
Purchased and contractual services	94,712	-	94,712	-
Supplies and other operating costs	2,348,298	-	2,348,298	-
Depreciation	71,972	-	71,972	-
Claims	-	-	-	15,551,925
Other	-	-	-	905,832
TOTAL OPERATING EXPENSES	<u>3,651,236</u>	<u>-</u>	<u>3,651,236</u>	<u>16,457,757</u>
CHANGE IN NET POSITION	<u>2,376</u>	<u>-</u>	<u>2,376</u>	<u>(458,846)</u>
NET POSITION - BEGINNING OF YEAR	137,041	3,561,448	3,698,489	8,343,014
Adjustment - change to reporting entity	-	(3,561,448)	(3,561,448)	-
NET POSITION - BEGINNING OF YEAR, AS RESTATED	<u>137,041</u>	<u>-</u>	<u>137,041</u>	<u>8,343,014</u>
NET POSITION - END OF YEAR	<u>\$ 139,417</u>	<u>\$ -</u>	<u>\$ 139,417</u>	<u>\$ 7,884,168</u>

See accompanying notes to the basic financial statements.

DOUGLAS COUNTY, GEORGIA
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2023

	<u>Enterprise Funds</u>	<u>Governmental Activities</u>
	<u>Solid Waste Disposal</u>	<u>Internal Service Funds</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from customers	\$ 3,729,475	\$ 15,269,688
Cash payments to employees for services	(155,083)	-
Cash payments for goods and services	(1,902,178)	(15,254,795)
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>1,672,214</u>	<u>14,893</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Payments for acquisition of capital assets	(25,750)	-
NET CASH USED IN CAPITAL AND RELATED FINANCING ACTIVITIES	<u>(25,750)</u>	<u>-</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	1,646,464	14,893
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	<u>3,159,339</u>	<u>87,915</u>
CASH AND CASH EQUIVALENTS - END OF YEAR	<u><u>\$ 4,805,803</u></u>	<u><u>\$ 102,808</u></u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Operating income (loss)	\$ 2,376	\$ (458,846)
Adjustments:		
Depreciation	71,972	-
(Increase) decrease in assets:		
Accounts receivable	75,863	23,588
Due from other funds	-	(223,446)
Increase (decrease) in liabilities and deferred inflows/outflows of resources:		
Accounts payable	(15,421)	255,447
Accrued salaries and payroll taxes	151	-
Due to other governments	(8,774)	-
Due to other funds	875,771	-
Compensated absences payable	(11,496)	-
Closure/postclosure care liabilities	565,027	-
Claims payable	-	418,150
Net pension liability and related deferrals	116,745	-
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u><u>\$ 1,672,214</u></u>	<u><u>\$ 14,893</u></u>

See accompanying notes to the basic financial statements.

DOUGLAS COUNTY, GEORGIA
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2023

	Custodial Funds
ASSETS	
Cash and cash equivalents	\$ 5,222,630
Taxes receivable	<u>12,506,200</u>
Total assets	<u>17,728,830</u>
LIABILITIES	
Due to others	<u>14,962,160</u>
Total liabilities	<u>14,962,160</u>
NET POSITION	
Restricted:	
Individuals, organizations, and other governments	<u>2,766,670</u>
Total net position	<u><u>\$ 2,766,670</u></u>

The accompanying notes are an integral part of these financial statements.

DOUGLAS COUNTY, GEORGIA
Statement of Revenues, Expenses, and Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended December 31, 2023

	Custodial Funds
ADDITIONS	
Taxes	\$ 184,625,059
Fines and fees	4,630,506
Criminal and civil bonds	1,005,247
Land condemnations	1,949,931
Total additions	<u>192,210,743</u>
DEDUCTIONS	
Taxes and fees paid to other governments	184,625,059
Other custodial disbursements	7,534,768
Total deductions	<u>192,159,827</u>
Change in fiduciary net position	50,916
NET POSITION, beginning of year	<u>2,715,754</u>
NET POSITION, end of year	<u><u>\$ 2,766,670</u></u>

The accompanying notes are an integral part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

DOUGLAS COUNTY, GEORGIA

Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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DOUGLAS COUNTY, GEORGIA

Notes to the Basic Financial Statements

For the Year Ended December 31, 2023

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DOUGLAS COUNTY, GEORGIA

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2023*

Douglas County, Georgia (the “County”) is a political subdivision of the State of Georgia and was created by a legislative act in 1870. The County operates under a Commissioner-Administrator form of government. The County is governed by a board of five commissioners elected by the voters of the County. The County’s major services include general administration, courts, public safety, public works, health and welfare, parks, recreation and culture, and planning and community development.

Note 1 - Summary of Significant Accounting Policies

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

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

1-A. Reporting Entity

The reporting entity is comprised of the primary government, component units, and other organizations that are included to ensure that the financial statements are not misleading. The primary government of the County consists of all funds, departments, boards, and agencies that are not legally separate from the County. For the County, this entity includes the constitutionally elected officers (Sheriff, Tax Commissioner, Probate Court Judge, Magistrate Court Judge, State Court Judge, Juvenile Court Judge, Superior Court Judge, and the Clerk of Superior Court).

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

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

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

DOUGLAS COUNTY, GEORGIA

Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

Note 1 - Summary of Significant Accounting Policies (Continued)

1-A. Reporting Entity (Continued)

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

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

1-B. Basis of Presentation

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

Government-Wide Financial Statements – The government-wide financial statements include the statement of net position and the statement of activities. These statements report financial information for the County as a whole. The primary government and the component units are presented separately within these financial statements with the focus on the primary government. Fiduciary activities are not included at the government-wide reporting level. Individual funds are not displayed but the statements distinguish governmental activities, which are generally supported by taxes and County general revenues, from business-type activities, which are generally financed in whole or in part with fees charged to external customers. The activity of the internal service funds (i.e., Health Insurance Fund and Workers’ Compensation Fund) is eliminated to avoid duplicating revenues and expenses.

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

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

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

DOUGLAS COUNTY, GEORGIA

Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

Note 1 - Summary of Significant Accounting Policies (Continued)

1-B. Basis of Presentation (Continued)

Government-Wide Financial Statements (continued) – Taxes and other revenue sources not properly included with program revenues are reported as general revenues of the County. The comparison of direct expenses with program revenues identifies the extent to which each governmental function and each identifiable business-type activity is self-financing or draws from the general revenues of the County.

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

Major individual governmental and enterprise funds are reported in separate columns with composite columns for nonmajor funds. The internal service funds are presented in a single column on the face of the proprietary fund statements. Fiduciary funds are reported by type.

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

Governmental Funds – Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used and fund liabilities are assigned to the fund from which they will be liquidated.

The following are the major governmental funds:

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

Unincorporated Service Area Fund – This major special revenue fund is used to account for Fire and EMS, Animal Control, and other services to ensure County residents in both incorporated and unincorporated areas share the costs of these services equitably. This fund primarily includes property taxes and intergovernmental revenues which are restricted to the unincorporated portions of the County.

American Rescue Plan Fund – This major special revenue fund accounts for the amounts awarded to the County under the Coronavirus State and Local Fiscal Recovery Funds program, provided for under the American Rescue Plan Act of 2021.

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

2022 SPLOST Capital Projects Fund – This major capital projects fund is used to account for the acquisition and construction of major projects and facilities funded by special purpose local option sales tax.

DOUGLAS COUNTY, GEORGIA

Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

Note 1 - Summary of Significant Accounting Policies (Continued)

1-B. Basis of Presentation (Continued)

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

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

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

Fiduciary – Custodial Funds – Custodial funds are used to account for the collection and disbursement of monies by the County on behalf of other governments and individuals, such as cash bonds, traffic fines, support payments, and ad valorem and property taxes.

1-C. Measurement Focus

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

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

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

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

DOUGLAS COUNTY, GEORGIA

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

Note 1 - Summary of Significant Accounting Policies (Continued)

1-D. Basis of Accounting

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

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

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

Revenue from property taxes is recognized in the fiscal year for which the taxes are levied (See Note 3-C). Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching requirements, in which the County must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions also must be available (i.e., collected within 60 days) before it can be recognized. Under the modified accrual basis, the following revenue sources are considered to be susceptible to accrual: property tax, sales tax, interest and federal and state grants.

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

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

DOUGLAS COUNTY, GEORGIA

Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

Note 1 - Summary of Significant Accounting Policies (Continued)

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

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

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

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

- Obligations of the State of Georgia or of any other states;
- Obligations of the United States Government;
- Obligations fully insured or guaranteed by the United States Government or governmental agency;
- Obligations of any corporation of the United States Government;
- Prime bankers' acceptances;
- The State of Georgia local government investment pool (i.e., Georgia Fund 1);
- Repurchase agreements; and
- Obligations of the other political subdivisions of the State of Georgia.

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

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

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

1-E-2. Receivables

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

1-E-3. Interfund Balances

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

DOUGLAS COUNTY, GEORGIA

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2023*

Note 1 - Summary of Significant Accounting Policies (Continued)

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

1-E-4. Consumable Inventories

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

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

1-E-5. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2023, are recorded as prepaid items using the consumption method by recording an asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed. At the fund reporting level, an equal amount of fund balance is reported as nonspendable as this amount is not available for general appropriation.

1-E-6. Restricted Assets

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

1-E-7. Capital Assets and Right-to-Use Assets

General capital assets and right-to-use assets are those assets not specifically related to activities reported in the proprietary fund. These assets generally result from expenditures in governmental funds. The County reports these assets in the governmental activities column of the government-wide statement of net position but does not report these assets in the governmental fund financial statements. Capital assets utilized by the enterprise fund are reported both in the business-type activities column of the government-wide statement of net position and in the enterprise fund statement of net position.

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

All reported capital assets are depreciated except for land, right-of-ways, and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Right-to-use assets are amortized over the life of the corresponding lease liability; the amortization expense of right-to-use assets is included in depreciation expense in the financial statements. Useful lives for infrastructure were estimated based on the County's historical records of necessary improvements and replacement. Infrastructure assets acquired prior to December 31, 1980, are included in the amounts reported.

DOUGLAS COUNTY, GEORGIA

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2023*

Note 1 - Summary of Significant Accounting Policies (Continued)

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

1-E-7. Capital Assets and Right-to-Use Assets (Continued)

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

Description	Governmental Activities Estimated Lives	Business-Type Activities Estimated Lives
Land improvements	10 – 20 years	-
Buildings and improvements	25 – 50 years	25 – 50 years
Machinery and equipment	5 – 20 years	5 – 20 years
Vehicles	10 years	10 years
Computers and software	5 – 10 years	5 – 10 years
Infrastructure	25 – 50 years	-
Right-to-use assets	7 years	-

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

1-E-8. Compensated Absences

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

Annual leave is earned at the rate of ten (10) days per year after one (1) year of service, twelve (12) days per year after five (5) years of service, eighteen (18) days per year after ten (10) years of service, twenty (20) days per year after fifteen (15) years of service, twenty-four (24) days per year after twenty-one (21) years of service, and twenty-five (25) days per year after twenty-four (24) years of service and for the remainder of employment. There is no requirement that annual leave be taken; however, there is a thirty-five (35) day maximum accumulation of annual leave days. Upon termination, all employees are paid for all accumulated annual leave.

Sick leave benefits are accrued as a liability using the termination payment method. Any employee leaving employment after 15 years of service, having completed five years of service by December 31, 2005, will receive one week's pay for every year of service, provided the employee has accumulated a minimum of 800 sick hours or 1200 hours if on a 56-hour pay week. All other employees hired on or after January 1, 2001 will have their accumulated sick leave credited towards time of service for their Defined Benefit Pension calculation.

Sick leave is earned at the rate of seven (7) hours for each month of service for all employees except firefighters who earn ten (10) and one-half hours for each month of service. Sick leave is allowed to accumulate indefinitely. Unused sick leave is forfeited upon termination of employment, and, is therefore not recorded as a liability except as provided below.

DOUGLAS COUNTY, GEORGIA

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2023*

Note 1 - Summary of Significant Accounting Policies (Continued)

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

1-E-8. Compensated Absences (Continued)

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

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

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

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

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

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

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

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

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

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

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

DOUGLAS COUNTY, GEORGIA

Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

Note 1 - Summary of Significant Accounting Policies (Continued)

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

1-E-11. Fund Equity

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

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

Fund balances are classified as follows:

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

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

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

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

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

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

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

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

DOUGLAS COUNTY, GEORGIA

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2023*

Note 1 - Summary of Significant Accounting Policies (Continued)

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

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

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

1-E-13. Interfund Activity

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after the non-operating revenues/expenses section in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements. Advances between the funds represent interfund balances which will not be repaid within the next fiscal year.

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

1-E-14. Estimates

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

DOUGLAS COUNTY, GEORGIA

Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

Note 1 - Summary of Significant Accounting Policies (Continued)

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

1-E-15. Deferred Outflows/Inflows of Resources

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

In addition to assets, the statement of financial position includes a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as outflows of resources (expense/expenditure) until that time. The County only has deferred outflows of resources related to the recording of changes in its net pension liability and total OPEB liability, which are described in detail later in this section.

In addition to liabilities, the financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has five items that qualify for reporting in this category. Three of these are unavailable revenue and are only reported in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes, charges for services, and intergovernmental revenues as these amounts are deferred and will be recognized as inflows of resources (revenue) in the period in which the amounts become available. The fourth item is deferred inflows of resources that arise from leases where the County is a lessor. Lease-related amounts are recognized at the inception of leases in which the County is a lessor and are recorded in an amount equal to the corresponding lease receivable, plus certain additional amounts received from the lessee at or before the commencement of the lease term that relate to future periods, less any lease incentives paid to, or on behalf of, the lessee at or before the commencement of the lease term. The inflow of resources is recognized in a systematic and rational manner over the term of the lease.

The County also has deferred outflows of resources and deferred inflows of resources related to the recording of changes in its net pension liability and total OPEB liability. Certain changes in the net pension liability and total OPEB liability are recognized as pension expense and OPEB expense over time instead of all being recognized in the year of occurrence. Experience gains or losses result from periodic studies by the County's actuary which adjust the net pension liability and total OPEB liability for actual experience for certain trend information that was previously assumed, for example the assumed dates of retirement of plan members. These experience gains or losses are recorded as deferred outflows of resources or deferred inflows of resources and are amortized into pension or OPEB expense over the expected remaining service lives of plan members. Changes in actuarial assumptions which adjust the net pension liability and total OPEB liability are also recorded as deferred outflows of resources or deferred inflows of resources and are amortized into pension expense and OPEB expense over the expected remaining service lives of plan members.

DOUGLAS COUNTY, GEORGIA

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2023*

Note 1 - Summary of Significant Accounting Policies (Continued)

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

1-E-15. Deferred Outflows/Inflows of Resources (Continued)

The difference between projected investment return on pension investments and actual return on those investments is also deferred and amortized against pension expense over a five-year period. Additionally, any contributions made by the County to the pension plan or OPEB plan before year-end but subsequent to the measurement date of the County's net pension liability and total OPEB liability are reported as deferred outflows of resources. These contributions will reduce the County's net pension liability and total OPEB liability in the next fiscal period.

1-E-16. Pensions

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

1-E-17. Leases

Lessee

Douglas County is a lessee for a noncancellable lease of real property for public safety use. The County recognizes a lease liability and an intangible right-to-use lease asset in the financial statements. The County recognizes lease liabilities with an initial, individual value of \$25,000 or more.

At the commencement of a lease, the County initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases include how the County determines: (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments:

The County uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the County generally uses its estimated incremental borrowing rate as the discount rate for leases.

The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option prices that the County is reasonably certain to exercise.

The County monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

DOUGLAS COUNTY, GEORGIA

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2023*

Note 1 - Summary of Significant Accounting Policies (Continued)

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

1-E-17. Leases (Continued)

Lessor

The County is a lessor for a noncancellable lease of real estate. The County recognizes a lease receivable and deferred inflow of resources in the fund level and government-wide financial statements. The County recognizes lease receivables with an initial, individual value of \$100,000 or more.

At the commencement of a lease, the County initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at, or before the lease commencement. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

The County monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease receivable and deferred inflow of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

Note 2 - Stewardship, Compliance and Accountability

2-A. Budgetary Information

The County adopts an annual operating budget for all governmental funds. Additionally, the capital projects funds adopted project-length budgets. The budget resolution reflects the total of each department's appropriation in each fund. Budgets are adopted on a basis consistent with GAAP.

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

DOUGLAS COUNTY, GEORGIA

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2023*

Note 2 - Stewardship, Compliance and Accountability (Continued)**2-B. Excess of Expenditures over Appropriations**

The following General Fund departments and other governmental funds had actual expenditures that exceeded final appropriations for the year ended December 31, 2023:

General Fund:	
General government:	
Safety director	\$ 1,076,636
General supervision	1,438,011
Parks, recreation and culture:	
Parks and recreation	216
Planning and community development	
Share house	200
Hotel/Motel Tax Fund	978,279
Victim Assistance Fund	190,072
Sheriff Other Programs Fund	18,237

Note 3 - Detailed Notes on All Funds**3-A. Deposits and Investments****3-A-1. Credit Risk**

The County does not have a formal policy to address credit risk aside from adherence to State statutes for investments. State statutes authorize the County to invest in obligations of the State of Georgia or other states; obligations issued by the U.S. Government; obligations fully insured or guaranteed by the U.S. Government or by a government agency of the United States; obligations of any corporation of the U.S. Government; prime banker's acceptances; the local government investment pool established by state law; repurchase agreements; and obligations of other political subdivisions of the State of Georgia. As of December 31, 2023, the County's investment in Georgia Fund 1 was rated AA+ by Fitch.

At December 31, 2023, the County had the following investments:

Investment	Maturities	Balance
Georgia Fund 1	23 days	\$ 82,017,027
Certificate of deposit	March 6, 2023	338,554
Certificate of deposit	August 22, 2023	107,327
Total		<u>\$ 82,462,908</u>

Georgia Fund 1 is reported as cash equivalents.

DOUGLAS COUNTY, GEORGIA

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2023*

Note 3 - Detailed Notes on All Funds (Continued)

3-A. Deposits and Investments (Continued)

3-A-2. Interest Rate Risk

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

3-A-3. Custodial Credit Risk – Deposits

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. State statutes require all deposits and investments (other than federal or state government instruments) to be: (a) collateralized by depository insurance, obligations of the U.S. Government, or bonds of public authorities, counties, or municipalities or (b) held by a participant in the Georgia Secure Deposit Program. As of December 31, 2023, the County was fully collateralized or secured under the State statutes.

3-A-4. Custodial Credit Risk – Investments

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

3-A-5. Fair Value Measurements

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

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

3-B. Receivables

Receivables at December 31, 2023, consisted of taxes, interest, accounts (billings for user charges, including unbilled utility receivables), and intergovernmental receivables arising from grants. Receivables and payables are recorded on the County's financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and in the case of receivables, collectability.

DOUGLAS COUNTY, GEORGIA

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2023*

Note 3 - Detailed Notes on All Funds (Continued)**3-B. Receivables (Continued)**

Receivables at December 31, 2023, consist of the following:

	General Fund	Unincorporated Service Area Fund	2016 SPLOST Fund	2022 SPLOST Fund
Taxes	\$ 6,647,839	\$ -	\$ -	\$ -
Accounts	490,959	20,045,039	8,308	-
Leases	431,226	-	-	-
Due from other governments	3,211,775	-	-	4,015,978
	<u>10,781,799</u>	<u>20,045,039</u>	<u>8,308</u>	<u>4,015,978</u>
Allowance for uncollectible	(126,517)	(17,299,181)	-	-
Total Receivables	<u>\$ 10,655,282</u>	<u>\$ 2,745,858</u>	<u>\$ 8,308</u>	<u>\$ 4,015,978</u>

	American Rescue Plan Fund	Nonmajor Governmental Funds	Solid Waste Disposal
Taxes	\$ -	\$ 142,687	\$ -
Accounts	-	569,887	107,159
Leases	-	-	-
Due from other governments	394,871	2,502,974	-
	<u>394,871</u>	<u>3,215,548</u>	<u>107,159</u>
Allowance for uncollectible	-	-	(80,603)
Total Receivables	<u>\$ 394,871</u>	<u>\$ 3,215,548</u>	<u>\$ 26,556</u>

Lease Receivable - The County has leased real estate to a third-party. The County receives monthly payments ranging from \$1,725 to \$3,017, which include the principal and interest components of the payments. As the lease does not contain a specific interest rate, the County has used an incremental borrowing rate of 3.25% as the discount rate for the lease. For the current year, the County recognized \$19,363 in lease revenue and \$14,131 in interest revenue related to the lease. Also, the County has a deferred inflow of resources associated with this lease that will be recognized over the lease term that ends in January 2045. This deferred inflow of resources has a balance of \$406,631 as of December 31, 2023. As of December 31, 2023, the County's receivable for lease payments was \$431,226.

3-C. Property Taxes

The Board of Commissioners levied property taxes on January 1, 2023. Property taxes attach as an enforceable lien on property as of January 1 each year. Property taxes were billed on October 4, 2023 and were due and payable on December 4, 2023. The County bills and collects its own property taxes and also collects property taxes for the Douglas County Board of Education, the City of Douglasville, and the City of Villa Rica. In addition, the County collects vehicle taxes for the State of Georgia and remits unclaimed property taxes to the State of Georgia as well. Collection of the County's taxes, and for the other government agencies, is the responsibility of the Tax Commissioner's Office. County property tax revenues at the fund reporting level are recognized when levied to the extent that they result in current receivables (i.e., collectible in 60 days).

DOUGLAS COUNTY, GEORGIA

Notes to the Basic Financial Statements For the Year Ended December 31, 2023

Note 3 - Detailed Notes on All Funds (Continued)

3-D. Capital Assets

Capital asset activity for the year ended December 31, 2023, was as follows:

	Balance at 12/31/2022 as Restated	Additions	Deductions	Transfers	Balance 12/31/2023
Governmental activities:					
Capital assets not being depreciated:					
Land	\$ 29,639,762	\$ -	\$ (82,749)	\$ -	\$ 29,557,013
Construction in progress	19,965,600	12,410,968	(165,857)	(7,370,001)	24,840,710
Total capital assets not being depreciated	49,605,362	12,410,968	(248,606)	(7,370,001)	54,397,723
Capital assets being depreciated:					
Buildings	206,835,279	34,758	-	-	206,870,037
Improvements other than buildings	36,341,755	2,996,751	-	-	39,338,506
Machinery and equipment	38,852,298	2,072,629	-	-	40,924,927
Vehicles	31,355,665	7,160,111	(2,874,709)	-	35,641,067
Computers and software	7,984,114	222,626	-	-	8,206,740
Infrastructure	49,655,565	2,008,869	-	7,370,001	59,034,435
Right-to-use assets	139,739	-	-	-	139,739
Total capital assets being depreciated	371,164,415	14,495,744	(2,874,709)	7,370,001	390,155,451
Accumulated depreciation:					
Buildings	66,934,655	5,231,272	-	-	72,165,927
Improvements other than buildings	20,753,667	1,355,289	-	-	22,108,956
Machinery and equipment	18,844,606	1,089,780	-	-	19,934,386
Vehicles	19,042,979	2,245,882	(2,488,395)	-	18,800,466
Computers and software	5,591,414	195,587	-	-	5,787,001
Infrastructure	32,287,030	1,055,025	-	-	33,342,055
Right-to-use assets	19,963	19,963	-	-	39,926
Total accumulated depreciation	163,474,314	11,192,798	(2,488,395)	-	172,178,717
Net depreciable capital assets	207,690,101	3,302,946	(386,314)	7,370,001	217,976,734
Governmental activities capital assets, net	\$ 257,295,463	\$ 15,713,914	\$ (634,920)	\$ -	\$ 272,374,457

DOUGLAS COUNTY, GEORGIA

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2023*

Note 3 - Detailed Notes on All Funds (Continued)

3-D. Capital Assets (Continued)

Business-Type Activities:	Balance at 12/31/2022 as Restated	Additions	Deductions	Balance 12/31/2023
Capital assets not being depreciated:				
Land and improvements	\$ 1,574,386	\$ -	\$ -	\$ 1,574,386
Total capital assets not being depreciated	1,574,386	-	-	1,574,386
Capital assets being depreciated:				
Buildings and structures	449,585	-	-	449,585
Machinery and equipment	2,432,342	-	-	2,432,342
Computers and software	45,860	25,750	5,500	66,110
Vehicles	453,356	-	-	453,356
Total capital assets being depreciated	3,381,143	25,750	5,500	3,401,393
Accumulated depreciation:				
Buildings and structures	319,376	10,535	-	329,911
Machinery and equipment	2,104,256	54,596	-	2,158,852
Computers and software	45,860	3,861	5,500	44,221
Vehicles	437,957	2,980	-	440,937
Total accumulated depreciation	2,907,449	71,972	5,500	2,973,921
Net depreciable capital assets	473,694	(46,222)	-	427,472
Business-type activities capital assets, net	\$ 2,048,080	\$ (46,222)	\$ -	\$ 2,001,858

Beginning balances for both governmental activities and business-type activities were restated by \$4,919,234 due to the change in reporting entity (Note 4-G). Capital assets associated with the County's Connect Douglas activities were previously reported in business-type activities.

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

Net Investment in Capital Assets	Governmental Activities	Business-Type Activities	Total
Capital assets, nondepreciable	\$ 54,397,723	\$ 1,574,386	\$ 55,972,109
Capital assets, depreciable, net	217,976,734	427,472	218,404,206
Financed purchases	(1,762,851)	-	(1,762,851)
Lease liabilities	(104,163)	-	(104,163)
Retainage payable	(108,867)	-	(108,867)
Capital-related accounts payable	(2,644,648)	-	(2,644,648)
	\$ 267,753,928	\$ 2,001,858	\$ 269,755,786

DOUGLAS COUNTY, GEORGIA

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2023*

Note 3 - Detailed Notes on All Funds (Continued)**3-D. Capital Assets (Continued)**

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

Governmental activities:	
General government	\$ 1,678,434
Judicial	33,796
Public safety	5,883,475
Public works	1,301,873
Parks, recreation, and culture	1,866,549
Planning and community development	380,988
Health and welfare	47,683
Total depreciation expense - governmental activities	<u>\$ 11,192,798</u>
Business-type activities:	
Solid Waste Disposal Fund	<u>\$ 71,972</u>

3-E. Interfund Balances and Transfers

Interfund balances at December 31, 2023, consisted of amounts representing charges for services or reimbursable expenditures. These remaining balances resulted from the time lag between the dates that: (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting period, (3) paving costs which were originally funded by the 2016 SPLOST Fund were ultimately determined to be funded by the local maintenance and improvement grant to be reimbursed by the General Fund, and (4) payments between funds are made. The County expects to repay all interfund balances within one year.

Interfund balances at December 31, 2023, consisted of the following:

	General Fund	Unincorporated Service Area Fund	American Rescue Plan Fund	Nonmajor Govt. Funds	Internal Service Funds	Total
Payable from:						
General Fund	\$ -	\$ 17,473,925	\$ 16,821,829	\$ 6,763,949	\$ 9,515,241	\$ 50,574,944
2016 SPLOST Fund	24,487,780	-	-	-	-	24,487,780
2022 SPLOST Fund	9,535,398	-	-	-	-	9,535,398
American Rescue Plan Fund	269,686	-	-	-	-	269,686
Nonmajor Govt. Funds	2,079,980	-	-	-	-	2,079,980
Solid Waste Disposal Fund	1,143,125	-	-	-	-	1,143,125
Total	<u>\$ 37,515,969</u>	<u>\$ 17,473,925</u>	<u>\$ 16,821,829</u>	<u>\$ 6,763,949</u>	<u>\$ 9,515,241</u>	<u>\$ 88,090,913</u>

Interfund transfers for the year ended December 31, 2023, consisted of the following:

<u>Transfer from:</u>	<u>Transfer to:</u>	<u>Amount</u>
General Fund	Unincorporated Service Area Fund	\$ 11,411,895

Transfers are used to: (1) report revenues from the fund that statute or budget requires to collect them, to the fund that statute or budget requires to expend them, and (2) move unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

DOUGLAS COUNTY, GEORGIA

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2023*

Note 3 - Detailed Notes on All Funds (Continued)

3-F. Long-Term Debt

Landfill Closure and Postclosure Care Costs – State and federal laws and regulations require that the County place a final cover on its landfill when officially closed and subsequently perform certain maintenance and monitoring functions at the site for a minimum of thirty (30) years. In addition to operating expenses related to current activities of the landfill, an expense provision and related liability are being recognized based on the future closure and postclosure care costs that will be incurred near or after the date the landfill no longer accepts waste. The recognition of these costs is based on the amount of the landfill capacity used during the year. The estimated liability for costs has a balance of \$4,936,786 as of December 31, 2023, which is based on 100% of Landfill Phase I, Sections 1 and 2 and 81% of the C&D Landfill Phase I, Section 3 being filled. As the C&D portion of the landfill remains open, the thirty (30) year monitoring period has not commenced. Actual costs may be higher due to changes in inflation, changes in technology, or changes in regulations. Should any problems occur during the postclosure period (once it has commenced), the costs and time period required for the maintenance and monitoring functions may substantially increase.

Financed Purchases

In July 2018, the County entered into a financed purchase agreement to purchase a phone system upgrade for \$164,523. Payments are \$2,724 monthly, which are interest-free. The ownership of the asset transfers to the County at the end of the agreement.

In July 2018, the County entered into a financed purchase agreement to purchase and install energy saving equipment throughout the County's buildings for \$2,211,484. Payments are \$15,515 monthly, which includes principal and interest at a rate of 3.227%. The ownership of the asset transfers to the County at the end of the agreement.

In February 2020, the County entered into a financed purchase agreement to purchase upgraded computers and software for the Sheriff's department for \$967,161. Payments are \$210,986 annually, which includes principal and interest at a rate of 4.27%. The ownership of the asset transfers to the County at the end of the agreement.

In January 2020, the County entered into a financed purchase agreement to purchase patrol car computer and camera equipment for the Sheriff's department for \$424,683. Payments are \$27,806 monthly, which includes principal and interest at a rate of 2.21%. The ownership of the asset transfers to the County at the end of the agreement.

In April 2020, the County entered into a financed purchase agreement to purchase an upgraded file server system for \$163,526. Payments are \$28,460 monthly, which includes principal and interest at a rate of 4.013%. The ownership of the asset transfers to the County at the end of the agreement.

DOUGLAS COUNTY, GEORGIA

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2023*

Note 3 - Detailed Notes on All Funds (Continued)**3-F. Long-Term Debt (Continued)**

The County's future debt service requirements as of December 31, 2023 on all financed purchases, were as follows:

Year Ending December 31	Principal	Interest	Total
2024	\$ 368,222	\$ 56,746	\$ 424,968
2025	143,294	42,883	186,177
2026	147,987	38,190	186,177
2027	152,833	33,343	186,176
2028	157,839	28,337	186,176
2029-2033	792,676	61,092	853,768
Total	<u>\$ 1,762,851</u>	<u>\$ 260,591</u>	<u>\$ 2,023,442</u>

Lease Liabilities

In January 2021, the County entered into an eight-year lease agreement as lessee for a building for use by the sheriff's department. As of December 31, 2023, the value of the lease liability was \$104,163. The County is required to make monthly payments including principal and interest, at a rate of 3.50%, ranging from \$1,823 to \$1,914. The right-to-use the building is amortized over the life of the lease; the value of the right-to-use asset as of the end of the current fiscal year was \$139,739 and had accumulated amortization of \$39,926.

The County's future debt service requirements as of December 31, 2023 on the lease liability, were as follows:

Year Ending December 31	Principal	Interest	Total
2024	\$ 18,529	\$ 3,350	\$ 21,879
2025	20,299	2,674	22,973
2026	21,021	1,952	22,973
2027	21,769	1,204	22,973
2028	22,545	430	22,975
Total	<u>\$ 104,163</u>	<u>\$ 9,610</u>	<u>\$ 113,773</u>

DOUGLAS COUNTY, GEORGIA

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2023*

Note 3 - Detailed Notes on All Funds (Continued)**3-F. Long-Term Debt (Continued)**

Changes in the County's long-term obligations consisted of the following as of December 31, 2023:

	Balance 12/31/2022	Additions	Deductions	Balance 12/31/2023	Amounts Due in One Year
Governmental Activities:					
Lease liabilities	\$ 122,055	\$ -	\$ 17,892	\$ 104,163	\$ 18,529
Financed purchases	2,218,549	-	455,698	1,762,851	368,222
Compensated absences	6,725,956	14,574,543	13,775,751	7,524,748	2,633,662
Claims payable	1,028,081	13,423,066	13,004,916	1,446,231	1,446,231
Net pension liability	46,566,172	31,636,305	14,492,361	63,710,116	-
Total OPEB liability	120,477,433	7,040,431	32,750,244	94,767,620	2,550,000
Total Governmental Activities	<u>\$ 177,138,246</u>	<u>\$ 66,674,345</u>	<u>\$ 74,496,862</u>	<u>\$ 169,315,729</u>	<u>\$ 7,016,644</u>
Business-Type Activities:					
Closure/postclosure costs	\$ 4,371,759	\$ 565,027	\$ -	\$ 4,936,786	\$ -
Compensated absences	123,800	261,562	273,058	112,304	39,306
Net pension liability	327,337	422,796	133,976	616,157	-
Total Business-Type Activities	<u>\$ 4,822,896</u>	<u>\$ 1,249,385</u>	<u>\$ 407,034</u>	<u>\$ 5,665,247</u>	<u>\$ 39,306</u>

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

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

3-G. Pensions

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

DOUGLAS COUNTY, GEORGIA

Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

Note 3 - Detailed Notes on All Funds (Continued)

3-G. Pensions (Continued)

Plan Description (Continued) – The retirement benefit to be paid is calculated as the sum of the following three (3) components:

- 1.25% of average annual compensation times past service (i.e., service prior to January 1, 2006) less the accumulated benefit amount of other Douglas County retirement benefits;
- 2.5% of average annual compensation times future service (i.e., service after December 31, 2005); and
- 0.25% of average annual compensation times “buy-back” units at buy-back age.

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

The ACCG, in its role as the Plan sponsor, has the sole authority to establish and amend the benefit provisions and the contribution rates of the County related to the Plan, as provided in Section 19.03 of the ACCG Plan document. The County has the authority to amend the adoption agreement, which defines the specific benefit provisions of the Plan, as provided in Section 19.02 of the ACCG Plan document. The Board of Commissioners retains this authority. The ACCG Plan issues a publicly available financial report that includes financial statements and required supplementary information for the pension trust. That report may be obtained at www.gebcorp.com or by writing to the Association of County Commissioners of Georgia, Retirement Services, 191 Peachtree Street, NE, Suite 700 Atlanta, Georgia 30303 or by calling (800) 736-7166.

Plan Membership – As of January 1, 2023, the date of the most recent actuarial valuation, the Plan’s membership consisted of the following:

Retirees, Beneficiaries and Disableds receiving benefits	338
Terminated plan participants entitled to but not yet receiving benefits	636
Active employees participating in the Plan	982
Total number of Plan participants	<u>1,956</u>

Contributions – The Plan is subject to minimum funding standards of the Georgia Public Retirement Systems Standards law. The Board of Trustees of the ACCG Plan has adopted a recommended actuarial funding policy for the plan which meets state minimum requirements and will accumulate sufficient funds to provide the benefits under the plan. The funding policy for the Plan, as adopted by the Board of Commissioners, is to contribute an amount equal to or greater than the actuarially recommended contribution rate. This rate is based on the estimated amount necessary to finance the costs of benefits earned by plan members during the year, with an additional amount to finance any unfunded accrued liability. Plan participants are required to contribute 5% of base wages to the Plan. For the year ended December 31, 2023, the County's contribution rate was 18.00% of annual payroll. County contributions to the Plan were \$9,823,022 for the year ended December 31, 2023; employee contributions totaled \$3,077,530.

DOUGLAS COUNTY, GEORGIA

Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

Note 3 - Detailed Notes on All Funds (Continued)

3-G. Pensions (Continued)

Net Pension Liability of the County – The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2022, with update procedures performed by the actuary to roll forward to the total pension liability measured as of December 31, 2022.

Actuarial assumptions. The total pension liability in the January 1, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation.....2.00%
Salary increases.....4.50% plus and age based scale
Investment rate of return.....7.00%, net of pension plan investment expense, including inflation

The mortality table used was the Pub-2010 Amount Weighted Mortality Table with a blend of 50% of the General Employees Table and 50% of the Public Safety Employees with Scale AA to 2021. This table reflects the mortality tables developed specifically for governmental employees by the Society of Actuaries which were released late in 2018. The tables were projected to 2021 to reflect that mortality rates in Georgia are in the highest quartile in the nation.

The actuarial assumptions used in the January 1, 2022, valuation were based on the results of an actuarial experience study through February 2019.

The long-term expected rate of return of 7.00% is based on analysis performed by the Board of Trustees in 2019, and comprised of the estimated 65th percentile return based on UBS Capital Market Assumptions of 6.10%, combined with a five year performance addition in excess of benchmarks of 0.90%.

Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of December 31, 2022, are summarized in the following table:

Asset class	Target allocation
Fixed income	30%
Large cap equity	30%
International equity	15%
Other equity	20%
Real estate	5%
Total	100%

Discount Rate – The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that County contributions will be made based on the average County contribution made to the Plan over the prior five years. Based on this assumption, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all of the projected benefit payments to determine the total pension liability.

DOUGLAS COUNTY, GEORGIA

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2023*

Note 3 - Detailed Notes on All Funds (Continued)**3-G. Pensions (Continued)**

Changes in the Net Pension Liability of the County – The changes in the components of the net pension liability of the County for the year ended December 31, 2023, were as follows:

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances at 12/31/2022	<u>\$ 159,231,215</u>	<u>\$ 112,337,706</u>	<u>\$ 46,893,509</u>
Changes for the year:			
Service cost	4,512,598	-	4,512,598
Interest	10,901,117	-	10,901,117
Differences between expected and actual experience	(3,697,745)	-	(3,697,745)
Changes in actuarial assumptions	234,377	-	234,377
Contributions—employer	-	8,193,327	(8,193,327)
Contributions—employee	-	2,735,265	(2,735,265)
Net investment income	-	(16,087,380)	16,087,380
Benefit payments, including refunds of employee contributions	(7,001,902)	(7,001,902)	-
Other changes	-	(139,190)	139,190
Administrative expense	-	(184,439)	184,439
Net changes	<u>4,948,445</u>	<u>(12,484,319)</u>	<u>17,432,764</u>
Balances at 12/31/2023	<u><u>\$ 164,179,660</u></u>	<u><u>\$ 99,853,387</u></u>	<u><u>\$ 64,326,273</u></u>

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

Sensitivity of the Net Pension Liability to Changes in the Discount Rate – The following presents the net pension liability of the County, calculated using the discount rate of 7.00%, as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00%) or 1-percentage-point higher (8.00%) than the current rate:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
County's net pension liability	\$ 87,268,903	\$ 64,326,273	\$ 45,435,387

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revision as results are compared to past expectations and new estimates are made about the future. Actuarial calculations reflect a long-term perspective. Calculations are based on the substantive plan in effect as of December 31, 2023 and the current sharing pattern of costs between employer and employee.

DOUGLAS COUNTY, GEORGIA

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2023*

Note 3 - Detailed Notes on All Funds (Continued)**3-G. Pensions (Continued)*****Pension Expense, Deferred Inflows of Resources, and Deferred Outflows of Resources Related to Pensions***

For the year ended December 31, 2023, the County recognized pension expense of \$11,870,239. At December 31, 2023, the County reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Plan contributions made subsequent to the measurement period	\$ 9,823,022	\$ -
Differences between expected and actual experience	3,924,645	3,073,737
Net difference between projected and actual earnings on pension plan investments	10,798,334	-
Differences resulting from changes in actuarial assumptions	3,662,644	-
Total	<u>\$ 28,208,645</u>	<u>\$ 3,073,737</u>

County contributions subsequent to the measurement date of \$9,823,022 are reported as deferred outflows of resources and will be recognized as a reduction of the net pension liability in the subsequent fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending December 31:	
2024	\$ 3,505,226
2025	4,267,775
2026	3,438,889
2027	4,099,996
Total	<u>\$ 15,311,886</u>

Note 4 - Other Notes**4-A. Risk Management**

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

DOUGLAS COUNTY, GEORGIA

Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

Note 4 - Other Notes (Continued)

4-A. Risk Management (Continued)

The County purchases commercial automotive liability insurance to cover its automobiles, trucks, commercial vehicles and other on-road vehicles. Beyond the limits of the liability policies, the County asserts immunity and has never had to pay a claim in excess of those policies.

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

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

The County maintains a Workers' Compensation Self-Insurance Fund, which is an internal service fund, to account for resources used in payment of workers' compensation claims. The County has entered into a contract with a third party to administer the Workers' Compensation Program. The County maintains third-party insurance coverage from a private insurance carrier for claims that exceed \$650,000 per occurrence with an aggregate stop loss liability of \$1,600,000, based on an annual policy term. The County has accrued a liability for workers' compensation claims that were incurred prior to year-end but were not paid until the following fiscal year. For purposes of estimating the unpaid claims liability as of December 31, 2023, the County's third-party administrator computed the reserve liability based on the estimated cost of each outstanding claim from claims experience of similar claims. Changes in the balance of the workers' compensation claims liability for the past two (2) years is as follows:

Date	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimates	Claim Payments	End of Fiscal Year Liability
2023	\$ 268,085	\$ 968,259	\$ (827,281)	\$ 409,063
2022	233,906	450,556	(416,377)	268,085

The County also maintains a Group Health Benefits Self-Insurance Fund, which is an internal service fund, to account for resources used in providing employee benefits for medical, dental, disability, and losses of life claims. The County maintains third-party insurance coverage from a private insurance carrier for claims that exceed \$100,000 per employee with an aggregate stop loss liability of \$6,900,000, based on an annual policy term using a 12/15 run out formula on specific employee claims and 12/12 run out on aggregate claims. Changes in the balance of the health and dental claims liability for the past two (2) years is as follows:

Date	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimates	Claim Payments	End of Fiscal Year Liability
2023	\$ 759,996	\$ 12,454,807	\$ (12,177,635)	\$ 1,037,168
2022	936,031	11,057,054	(11,233,089)	759,996

DOUGLAS COUNTY, GEORGIA

Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

Note 4 - Other Notes (Continued)

4-B. Contingent Liabilities

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

The County is involved in a number of legal matters at December 31, 2023. In the opinion of County management, the outcome of these contingencies will not have a material effect on the financial position of the County.

The County has active construction projects as of December 31, 2023. At year-end, the County has contractual commitments on uncompleted contracts of \$1,974,160.

The County's open encumbrances lapse at year-end but are reappropriated and become part of the subsequent year's budget because performance under the executory contract is expected in the next year. At December 31, 2023 the amount of the encumbrances expected to be honored upon performance by the vendor in the next year were as follows:

General Fund	\$ 2,248,357
Unincorporated Area Service Fund	275,590
American Rescue Plan Act Fund	111,399
2016 SPLOST Fund	1,338,448
Nonmajor Governmental Funds	157,844
Solid Waste Fund	84,323
Nonmajor Proprietary Funds	202,280
Total Encumbrances	<u>\$ 4,418,241</u>

DOUGLAS COUNTY, GEORGIA

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2023*

Note 4 - Other Notes (Continued)

4-C. Joint Ventures

Atlanta Regional Commission – Under Georgia law, the County, in conjunction with other cities and counties in the ten-county metro-Atlanta area are members of the Atlanta Regional Commission (ARC). Membership in ARC is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34, which provides for the organizational structure of the ARC. Membership in the ARC includes the chief elected official of each county and municipality of the area. During 2023 payments to ARC from the County amounted to \$181,156. OCGA Section 50-8-39.1 provides that the member governments are liable for obligations of the ARC. The financial requirements of the County related to the ARC are limited to the amount of its annual dues. Separate financial statements may be obtained from the ARC's administrative office, 229 Peachtree St NE, Suite 100 Atlanta, Georgia 30303.

West Georgia Regional Library – Douglas County assists with the operations of the West Georgia Regional Library through annual funding requests. The West Georgia Regional Library is determined to be a joint venture. The Library Board consists of thirteen (13) members: three (3) members appointed by the Carroll County Library Board, four (4) members appointed by the Douglas County Library Board, and two (2) members each appointed by the Library Boards of Haralson, Heard, and Paulding Counties. The Board is without authority to determine the amount of its funding, except by submission of budget requests to local governmental units from which that Library receives support. The Library also receives funding from the State of Georgia and certain federal grants. Membership in the Library and participation in library services is at the discretion of each participating governmental agency. During 2023 payments to the Library from the County amounted to \$330,000. The Board has the power to designate management, the power to retain unreserved balances of local funds for continued operations and is the lowest level of oversight responsibility for the Library's operations. Separately issued financial statements are available at the West Georgia Regional Library's administrative offices, 710 Rome Street, Carrollton, Georgia 30117.

4-D. Other Postemployment Benefits

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

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

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

DOUGLAS COUNTY, GEORGIA

Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

Note 4 - Other Notes (Continued)

4-D. Other Postemployment Benefits (Continued)

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

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

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

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

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

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

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

Plan Membership – Membership of the OPEB Plan consisted of the following at January 1, 2022, the date of the latest actuarial valuation:

Active participants	979
Retirees and beneficiaries currently receiving benefits	248
Total	<u>1,227</u>

DOUGLAS COUNTY, GEORGIA

Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

Note 4 - Other Notes (Continued)

4-D. Other Postemployment Benefits (Continued)

Contributions – The Board of Commissioners has elected to fund the OPEB plan on a “pay as you go” basis. Plan members, once retired, contribute to the plan based on number of years of creditable service. Per a County resolution, the County is required to contribute the current year benefit costs of the Plan which are not paid by the retiree. For the year ended December 31, 2023, the County contributed \$2,675,054 for the pay as you go benefits for the OPEB Plan.

Total OPEB Liability of the County – The County’s total OPEB liability was measured as of December 31, 2022 and was determined by an actuarial valuation as of December 31, 2021, with update procedures performed by the actuary to roll forward to the total OPEB liability measured as of December 31, 2022.

Actuarial Assumptions – The total OPEB liability in the January 1, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Discount Rate:	3.72%
Healthcare Cost Trend Rate:	7.00% - 4.50%, Ultimate Trend in 2032 (Pre-Medicare).
(Including inflation)	5.125% - 4.50%, Ultimate Trend in 2025 (Medicare).
Inflation Rate:	3.50%
Salary Increase:	3.50% to 5.50%, including inflation.
Participation Rate:	90%

Mortality rates were based on the Pub-2010 GE (50%) and PS (50%) Amt-Weighted with Scale AA to 2022.

The demographic actuarial assumptions for retirement, disability incidence, withdrawal, and salary increases used in the January 1, 2022 valuation were based on the pension valuation prepared by ACCG Retirement Services as of January 1, 2022. The remaining actuarial assumptions (e.g., initial per capita costs, healthcare cost trends, rate of plan participation, rates of plan election, etc.) used in the January 1, 2022 valuation were based on a review of recent plan experience performed concurrently with the January 1, 2022 valuation.

Discount Rate – The discount rate used to measure the total OPEB liability was 3.72%, a increase from the prior year rate of 2.06%. This rate was based on the year-end Bond Buyer General Obligation 20-Year Municipal Bond Index published by The Bond Buyer.

DOUGLAS COUNTY, GEORGIA

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2023*

Note 4 - Other Notes (Continued)**4-D. Other Postemployment Benefits (Continued)**

Changes in the Total OPEB Liability of the County – The changes in the total OPEB liability of the County for the year ended December 31, 2023, were as follows:

	Total OPEB Liability
Balances at 12/31/2022	\$ 120,477,433
Changes for the year:	
Service cost	4,490,119
Interest	2,550,312
Differences between expected and actual experience	(339,192)
Assumption changes	(30,067,137)
Benefit payments	(2,343,915)
Net changes	(25,709,813)
Balances at 12/31/2023	\$ 94,767,620

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

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate – The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.72%) or 1-percentage-point higher (4.72%) than the current discount rate:

	1% Decrease (2.72%)	Discount Rate (3.72%)	1% Increase (4.72%)
Total OPEB liability	\$ 111,426,523	\$ 94,767,620	\$ 81,539,752

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates – The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (6% decreasing to 3.50%) or 1-percentage-point higher (8% decreasing to 5.50%) than the current healthcare cost trend rates:

	1% Decrease	Current Rate	1% Increase
Total OPEB liability	\$ 80,760,512	\$ 94,767,620	\$ 112,775,350

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revisions as results are compared to past expectations and new estimates are made about the future. Actuarial calculations reflect a long-term perspective. Calculations are based on the substantive plan in effect as of December 31, 2021 and the current sharing pattern of costs between employer and inactive employees.

DOUGLAS COUNTY, GEORGIA

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2023*

Note 4 - Other Notes (Continued)**4-D. Other Postemployment Benefits (Continued)**

OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB – For the year ended December 31, 2023, the County recognized OPEB expense of \$4,287,048. At December 31, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 333,051	\$ 23,563,626
Changes in assumptions	28,887,146	29,952,630
Benefits payments subsequent to the measurement date	2,644,312	-
Total	<u>\$ 31,864,509</u>	<u>\$ 53,516,256</u>

The amounts reported as deferred outflows of resources related to OPEB resulting from County benefit payments subsequent to the measurement date, of \$2,644,312, will be recognized as a decrease of the total OPEB liability in the subsequent fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending December 31:	
2024	\$ (2,753,383)
2025	(2,753,383)
2026	(3,403,361)
2027	(4,516,400)
2028	(7,057,663)
Thereafter	<u>(3,811,869)</u>
Total	<u>\$ (24,296,059)</u>

4-E. Hotel/Motel Lodging Tax

The County imposes an 8% hotel/motel lodging tax for the purpose of promoting tourism as authorized in Georgia Law (O.C.G.A 48-13-51(b)(3)). The County expends 62.50% to Douglas County Travel and Tourism, a nonprofit destination marketing organization located within the County, and the other 37.50% of the revenue generated is being transferred to the Unincorporated Service Area Fund.

DOUGLAS COUNTY, GEORGIA

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2023*

Note 4 - Other Notes (Continued)

4-F. Tax Abatements

As authorized by the economic development laws of the State of Georgia, the Douglas County Board of Commissioners authorizes corporations which promote the development of industry, commerce, trade, tourism and employment opportunities in the County to participate in an ad valorem tax incentive plan. Abatements from real and personal property taxes are provided to industries based upon a points matrix which considers the participant's projected investment, employment, and goals. The abatements are achieved through a reduction in the assessed value of the property. The duration of the abatement awarded to a participating corporation is determined by the points awarded through the tax incentive plan matrix adopted by the Board of Commissioners. A minimum of three points is required for participation in the tax incentive plan.

The normal duration of a tax incentive plan awarded to a participating corporation may be extended up to two years beyond its normal termination if 40% of the corporation's full-time employees are residents of Douglas County. The tax incentive plan may also be extended an additional year if the participating corporation exceeds its investment goal by 30%. The failure of a participating corporation to meet its projected investment, employment, and goals within 24 months following its enrollment in the tax incentive plan constitutes a default which, if not resolved within a cure period, results in the termination of the tax incentive plan and an assessment of 100% of all taxes previously abated. If a participating corporation is the recipient of a State of Georgia Discretionary Grant, the performance deadlines mirror those imposed by the state.

For the year ended December 31, 2023, the County abated real and personal property taxes totaling \$4,146,861 under its tax incentive plan.

4-G. Accounting Changes and Error Corrections – Change within Reporting Entity

During the year ended December 31, 2022, the County established a proprietary fund to account for the activities of Connect Douglas, a public transportation and mobility services division designed to help residents with transportation needs. Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments* states that enterprise funds are to be used when the pricing policies of the activity establish fees and charges designed to recover its costs, including capital costs.

County management has determined that the Connect Douglas activity is more appropriately reported within governmental activities, as opposed to business-type activities, because user charges and fees are not designed to recover a substantial portion of the County's costs incurred through providing the activity. Therefore, the Connect Douglas activities will be reported in governmental activities.

DOUGLAS COUNTY, GEORGIA

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2023*

Note 4 - Other Notes (Continued)**4-G. Accounting Changes and Error Corrections – Change within Reporting Entity (Continued)**

The effects of this change within the financial reporting entity is shown below:

	Reporting Units Affected by Adjustments to and Restatements of Beginning Balances			
	Funds		Government-Wide	
	General Fund	Connect Douglas Fund	Governmental Activities	Business-type Activities
12/31/22, as previously reported	\$ 57,223,587	\$ 3,561,448	\$ 241,719,539	\$ 3,698,489
Change within the reporting entity	(1,357,786)	(3,561,448)	3,561,448	(3,561,448)
12/31/22, as restated	<u>\$ 55,865,801</u>	<u>\$ -</u>	<u>\$ 245,280,987</u>	<u>\$ 137,041</u>

REQUIRED SUPPLEMENTARY INFORMATION

DOUGLAS COUNTY, GEORGIA
Required Supplementary Information
General Fund - Schedule of Revenues, Expenditures, and Changes in
Fund Balances - Budget and Actual (GAAP Basis)
For the Year Ended December 31, 2023

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes	\$ 112,941,007	\$ 115,686,543	\$ 112,526,722	\$ (3,159,821)
Licenses and permits	81,000	54,356	54,356	-
Intergovernmental	-	1,367,283	8,496,431	7,129,148
Charges for services	4,256,100	5,215,999	5,277,279	61,280
Fines and forfeitures	4,403,400	4,678,250	4,646,444	(31,806)
Interest earned	181,275	1,010,889	1,025,020	14,131
Contributions	25,000	25,000	28,572	3,572
Miscellaneous	52,700	200,601	197,057	(3,544)
TOTAL REVENUES	121,940,482	128,238,921	132,251,881	4,012,960
EXPENDITURES				
Current:				
General government:				
Board of commissioners	2,292,545	2,432,602	1,877,949	554,653
External affairs	653,170	671,715	603,458	68,257
Human resources	895,194	1,004,174	856,020	148,154
Finance	1,054,780	1,263,598	971,939	291,659
Purchasing	427,384	533,361	500,977	32,384
County attorney	1,500,000	1,794,994	1,794,994	-
Board of tax assessments	267,983	267,983	239,560	28,423
Tax commissioner	2,858,297	2,975,910	2,628,809	347,101
Property appraiser	1,520,190	1,560,620	1,442,918	117,702
Tax equalization board	212,697	214,560	81,874	132,686
Information services	2,816,371	2,925,516	2,429,591	495,925
Safety director	5,236,768	5,274,933	6,351,569	(1,076,636)
Building maintenance	1,848,781	2,928,490	2,201,479	727,011
Print shop	158,510	267,878	257,542	10,336
Records retention	267,949	274,879	240,828	34,051
Elections	1,058,398	1,213,282	1,213,282	-
General supervision	6,143,511	6,747,375	8,185,386	(1,438,011)
Public relations	521,585	621,243	601,740	19,503
Total general government	29,734,113	32,973,113	32,479,915	493,198
Judicial:				
Superior court	640,442	861,486	738,163	123,323
Superior court felony drug court	491,061	494,831	242,425	252,406
District attorney	3,015,882	3,108,836	3,061,853	46,983
Clerk of superior court	3,050,161	3,115,091	2,942,009	173,082
Public defender and indigent cases	2,983,240	3,205,954	2,874,717	331,237
State court	954,685	1,025,096	937,753	87,343
Clerk of state court	730,202	811,880	811,880	-
State court solicitor	1,703,258	2,096,197	2,019,502	76,695
Magistrate court	1,187,275	1,276,501	1,226,468	50,033
Probate court	1,055,633	1,086,366	856,189	230,177
Juvenile court	1,024,609	1,045,554	1,001,233	44,321
Juvenile program	1,817,907	1,908,978	1,606,236	302,742
State DUI court	384,837	392,568	291,487	101,081
Total judicial	19,039,192	20,429,338	18,609,915	1,819,423

Continued

DOUGLAS COUNTY, GEORGIA
Required Supplementary Information
General Fund - Schedule of Revenues, Expenditures, and Changes in
Fund Balances - Budget and Actual (GAAP Basis)
For the Year Ended December 31, 2023

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
Public safety:				
Coroner	\$ 625,142	\$ 628,400	\$ 460,149	\$ 168,251
Sheriff	17,153,765	17,863,914	17,656,218	207,696
Jail	22,672,377	23,842,786	23,842,785	1
Emergency management	425,751	433,369	221,535	211,834
Total public safety	<u>40,877,035</u>	<u>42,768,469</u>	<u>42,180,687</u>	<u>587,782</u>
Public works:				
Roads	4,924,060	7,784,451	5,850,875	1,933,576
Administration	1,074,237	1,095,270	893,356	201,914
Traffic operations	1,494,078	2,133,452	1,519,390	614,062
Vehicle maintenance	1,449,162	1,485,180	1,358,810	126,370
Total public works	<u>8,941,537</u>	<u>12,498,353</u>	<u>9,622,431</u>	<u>2,875,922</u>
Parks, recreation, and culture:				
Library	2,350,297	2,691,991	2,288,969	403,022
Parks and recreation	3,948,297	5,484,216	5,484,432	(216)
Activities center	643,525	548,090	471,032	77,058
Aquatic center	1,295,841	1,284,641	1,230,099	54,542
Senior services center	721,394	759,058	746,993	12,065
Total parks, recreation, and culture	<u>8,959,354</u>	<u>10,767,996</u>	<u>10,221,525</u>	<u>546,471</u>
Planning and community development				
Share house	10,000	22,500	22,700	(200)
Geographic information system and mapping	274,903	284,108	272,818	11,290
Economic Development Authority	350,250	350,250	350,250	-
Cooperative extension	139,843	145,839	145,838	1
Total planning and community development	<u>774,996</u>	<u>802,697</u>	<u>791,606</u>	<u>11,091</u>
Health and welfare:				
Board of Health	410,000	410,000	410,000	-
Community service board	1,200,000	1,200,000	1,200,000	-
Public welfare	426,360	426,360	360,096	66,264
Family and children services	70,000	82,500	82,500	-
Boys & Girls Club	15,000	15,000	15,000	-
Senior services	1,715,596	2,055,955	1,923,843	132,112
Total health and welfare	<u>3,836,956</u>	<u>4,189,815</u>	<u>3,991,439</u>	<u>198,376</u>
Debt service:				
Principal retirements	535,598	535,598	473,590	62,008
Interest and fiscal charges	95,000	95,000	75,840	19,160
Total debt service	<u>630,598</u>	<u>630,598</u>	<u>549,430</u>	<u>81,168</u>
TOTAL EXPENDITURES	<u>112,793,781</u>	<u>125,060,379</u>	<u>118,446,948</u>	<u>6,613,431</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>9,146,701</u>	<u>3,178,542</u>	<u>13,804,933</u>	<u>10,626,391</u>

Continued

DOUGLAS COUNTY, GEORGIA
Required Supplementary Information
General Fund - Schedule of Revenues, Expenditures, and Changes in
Fund Balances - Budget and Actual (GAAP Basis)
For the Year Ended December 31, 2023

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ 2,972,332	\$ 26,475	\$ -	\$ (26,475)
Transfers out	(12,119,033)	(12,119,033)	(11,411,895)	707,138
Proceeds from sale of capital assets	-	-	26,475	26,475
TOTAL OTHER FINANCING SOURCES (USES)	(9,146,701)	(12,092,558)	(11,385,420)	707,138
NET CHANGE IN FUND BALANCES	-	(8,914,016)	2,419,513	11,333,529
FUND BALANCES - BEGINNING OF YEAR	57,223,587	57,223,587	57,223,587	-
Adjustment - change in reporting entity	(1,357,786)	(1,357,786)	(1,357,786)	-
FUND BALANCES - BEGINNING OF YEAR, AS RESTATED	55,865,801	55,865,801	55,865,801	
FUND BALANCES - END OF YEAR	\$ 55,865,801	\$ 46,951,785	\$ 58,285,314	\$ 11,333,529

DOUGLAS COUNTY, GEORGIA
Required Supplementary Information
Unincorporated Service Area Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual (GAAP Basis)
For the Year Ended December 31, 2023

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes	\$ 10,366,011	\$ 10,366,011	\$ 11,833,337	\$ 1,467,326
Licenses and permits	415,837	415,837	2,327,405	1,911,568
Intergovernmental	2,513,782	2,520,082	3,687,447	1,167,365
Charges for services	2,614,500	2,614,500	4,615,193	2,000,693
Contributions and donations	15,000	15,000	9,600	(5,400)
Miscellaneous	2,000	2,000	30,112	28,112
TOTAL REVENUES	15,927,130	15,933,430	22,503,094	6,569,664
EXPENDITURES				
Current:				
Public safety	24,674,026	25,216,355	23,711,798	1,504,557
Public works	565,709	579,202	626,995	(47,793)
Planning and community development	2,229,777	2,280,514	2,219,347	61,167
TOTAL EXPENDITURES	27,469,512	28,076,071	26,558,140	1,517,931
DEFICIENCY OF REVENUES OVER EXPENDITURES	(11,542,382)	(12,142,641)	(4,055,046)	8,087,595
OTHER FINANCING SOURCES (USES)				
Transfers in	19,711,529	19,711,529	11,411,895	(8,299,634)
Transfers out	(11,192,980)	(11,192,980)	-	11,192,980
TOTAL OTHER FINANCING SOURCES (USES)	8,518,549	8,518,549	11,411,895	2,893,346
NET CHANGE IN FUND BALANCES	(3,023,833)	(3,624,092)	7,356,849	10,980,941
FUND BALANCES - BEGINNING OF YEAR	10,829,771	10,829,771	10,829,771	-
FUND BALANCES - END OF YEAR	\$ 7,805,938	\$ 7,205,679	\$ 18,186,620	\$ 10,980,941

DOUGLAS COUNTY, GEORGIA
Required Supplementary Information
American Rescue Plan Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (GAAP Basis)
For the Year Ended December 31, 2023

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Intergovernmental	\$ 6,105,671	\$ 6,105,671	\$ 5,893,016	\$ (212,655)
TOTAL REVENUES	<u>6,105,671</u>	<u>6,105,671</u>	<u>5,893,016</u>	<u>(212,655)</u>
EXPENDITURES				
General government	5,230,900	5,230,900	5,150,982	79,918
Judicial	718,528	718,528	718,528	-
Public works	39,442	39,442	39,442	-
Parks, recreation, and culture	4,977	4,977	4,977	-
Planning and community development	12,600	12,600	12,600	-
Health and welfare	48,400	48,400	51,000	(2,600)
TOTAL EXPENDITURES	<u>6,054,847</u>	<u>6,054,847</u>	<u>5,977,529</u>	<u>77,318</u>
NET CHANGE IN FUND BALANCES	50,824	50,824	(84,513)	(135,337)
FUND BALANCES - BEGINNING OF YEAR	<u>1,598,170</u>	<u>1,598,170</u>	<u>1,598,170</u>	<u>-</u>
FUND BALANCES - END OF YEAR	<u>\$ 1,648,994</u>	<u>\$ 1,648,994</u>	<u>\$ 1,513,657</u>	<u>\$ (135,337)</u>

DOUGLAS COUNTY, GEORGIA
Required Supplementary Information
Schedule of Changes in the County's Total OPEB Liability and Related Ratios
For the Year Ended December 31

	2023	2022	2021
Total OPEB liability			
Service cost	\$ 4,490,119	\$ 5,602,748	\$ 4,102,537
Interest on total OPEB liability	2,550,312	3,084,016	3,144,898
Differences between expected and actual experience	(339,192)	(29,731,933)	570,378
Changes in actuarial assumptions	(30,067,137)	3,079,008	24,014,942
Benefit payments	(2,343,915)	(2,837,387)	(2,436,602)
Net change in total OPEB liability	(25,709,813)	(20,803,548)	29,396,153
Total OPEB liability - beginning	120,477,433	141,280,981	111,884,828
Total OPEB liability - ending	<u>\$ 94,767,620</u>	<u>\$ 120,477,433</u>	<u>\$ 141,280,981</u>
 Covered-employee payroll	 \$ 48,649,288	 \$ 48,649,288	 \$ 50,579,473
 County's total OPEB liability as a percentage of covered-employee payroll	 194.8%	 247.6%	 279.3%
	2020	2019	2018
Total OPEB liability			
Service cost	\$ 2,892,171	\$ 3,398,614	\$ 2,981,443
Interest on total OPEB liability	3,520,205	3,180,256	3,103,656
Differences between expected and actual experience	(4,699,730)	(161,630)	(293,432)
Changes in actuarial assumptions	25,390,588	(11,265,933)	5,801,155
Benefit payments	(2,132,689)	(1,361,151)	(1,141,391)
Net change in total OPEB liability	24,970,545	(6,209,844)	10,451,431
Total OPEB liability - beginning	86,914,283	93,124,127	82,672,696
Total OPEB liability - ending	<u>\$ 111,884,828</u>	<u>\$ 86,914,283</u>	<u>\$ 93,124,127</u>
 Covered-employee payroll	 \$ 50,494,255	 \$ 44,668,027	 \$ 44,668,027
 County's total OPEB liability as a percentage of covered-employee payroll	 221.6%	 194.6%	 208.5%

Notes to the Schedule:

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

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

DOUGLAS COUNTY, GEORGIA
Required Supplementary Information
Schedule of Changes in the County's Net Pension Liability and Related Ratios
For the Year Ended December 31

	2023	2022	2021	2020
Total pension liability				
Service cost	\$ 4,512,598	\$ 4,361,322	\$ 4,379,065	\$ 3,880,333
Interest on total pension liability	10,901,117	10,113,807	9,389,472	8,494,900
Differences between expected and actual experience	(3,697,745)	3,162,035	2,001,763	2,664,721
Changes in actuarial assumptions	234,377	236,439	225,100	5,090,936
Changes to the plan	-	-	-	(57,626)
Benefit payments, including refunds of employee contributions	(7,001,902)	(6,250,704)	(5,044,782)	(4,771,288)
Net change in total pension liability	4,948,445	11,622,899	10,950,618	15,301,976
Total pension liability - beginning	159,231,215	147,608,316	136,657,698	121,355,722
Total pension liability - ending (a)	\$ 164,179,660	\$ 159,231,215	\$ 147,608,316	\$ 136,657,698
Plan fiduciary net position				
Contributions - employer	\$ 8,193,327	\$ 8,325,159	\$ 6,686,234	\$ 6,847,131
Contributions - employee	2,735,265	2,546,038	2,513,639	2,593,067
Net investment income	(16,087,380)	13,998,903	10,888,494	13,081,324
Benefit payments, including refunds of employee contributions	(7,001,902)	(6,250,704)	(5,044,782)	(4,609,940)
Administrative expenses	(184,439)	(186,850)	(188,206)	(182,642)
Other changes	(139,190)	290,434	(483,020)	(358,874)
Net change in plan fiduciary net position	(12,484,319)	18,722,980	14,372,359	17,370,066
Plan fiduciary net position - beginning	112,337,706	93,614,726	79,242,367	61,872,301
Plan fiduciary net position - ending (b)	\$ 99,853,387	\$ 112,337,706	\$ 93,614,726	\$ 79,242,367
County's net pension liability - ending (a) - (b)	\$ 64,326,273	\$ 46,893,509	\$ 53,993,590	\$ 57,415,331
Plan fiduciary net position as a percentage of the total pension liability	60.8%	70.6%	63.4%	58.0%
Covered payroll	\$ 45,518,483	\$ 47,324,144	\$ 47,925,593	\$ 45,743,338
County's net pension liability as a percentage of covered payroll	141.3%	99.1%	112.7%	125.5%
	2019	2018	2017	2016
Total pension liability				
Service cost	\$ 3,366,921	\$ 3,497,313	\$ 3,064,080	\$ 2,779,383
Interest on total pension liability	7,733,783	6,953,632	5,950,442	5,415,678
Differences between expected and actual experience	(512,241)	3,918,005	7,358,244	461,773
Changes in actuarial assumptions	6,155,793	215,188	3,676,417	2,978,782
Changes to the plan	-	-	-	-
Benefit payments, including refunds of employee contributions	(4,122,813)	(3,524,042)	(3,428,447)	(2,791,205)
Net change in total pension liability	12,621,443	11,060,096	16,620,736	8,844,411
Total pension liability - beginning	108,734,279	97,674,183	81,053,447	72,209,036
Total pension liability - ending (a)	\$ 121,355,722	\$ 108,734,279	\$ 97,674,183	\$ 81,053,447
Plan fiduciary net position				
Contributions - employer	\$ 4,261,127	\$ 6,113,115	\$ 3,585,332	\$ 3,101,149
Contributions - employee	2,317,402	2,256,843	2,169,086	2,050,558
Net investment income	(3,063,726)	7,855,811	3,075,921	332,401
Benefit payments, including refunds of employee contributions	(4,122,813)	(3,524,042)	(3,428,447)	(2,791,205)
Administrative expenses	(162,785)	(154,598)	(150,048)	(141,435)
Other changes	(381,020)	(169,682)	(80,150)	(241,338)
Net change in plan fiduciary net position	(1,151,815)	12,377,447	5,171,694	2,310,130
Plan fiduciary net position - beginning	63,024,116	50,646,669	45,474,975	43,164,845
Plan fiduciary net position - ending (b)	\$ 61,872,301	\$ 63,024,116	\$ 50,646,669	\$ 45,474,975
County's net pension liability - ending (a) - (b)	\$ 59,483,421	\$ 45,710,163	\$ 47,027,514	\$ 35,578,472
Plan fiduciary net position as a percentage of the total pension liability	51.0%	58.0%	51.9%	56.1%
Covered payroll	\$ 43,480,888	\$ 41,924,147	\$ 39,119,100	\$ 36,347,975
County's net pension liability as a percentage of covered payroll	136.8%	109.0%	120.2%	97.9%

Notes to the Schedule:

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

DOUGLAS COUNTY, GEORGIA
Required Supplementary Information
Schedule of County Contributions
For the Year Ended December 31

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Actuarially determined contribution	\$ 9,759,848	\$ 8,193,327	\$ 8,322,950	\$ 6,686,234	\$ 6,847,131
Contributions in relation to the actuarially determined contribution	<u>9,823,022</u>	<u>8,174,137</u>	<u>8,268,337</u>	<u>6,686,234</u>	<u>6,849,582</u>
Contribution deficiency (excess)	<u>\$ (63,174)</u>	<u>\$ 19,190</u>	<u>\$ 54,613</u>	<u>\$ -</u>	<u>\$ (2,451)</u>
Covered payroll	53,625,538	45,518,483	47,324,144	47,925,593	45,743,338
Contributions as a percentage of Covered payroll	18.20%	18.00%	17.47%	13.95%	14.97%
	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	
Actuarially determined contribution	\$ 4,261,127	\$ 5,337,975	\$ 4,282,242	\$ 3,305,235	
Contributions in relation to the actuarially determined contribution	<u>4,261,127</u>	<u>6,113,115</u>	<u>3,585,332</u>	<u>3,101,149</u>	
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ (775,140)</u>	<u>\$ 696,910</u>	<u>\$ 204,086</u>	
Covered payroll	43,480,888	41,924,147	39,119,100	36,347,975	
Contributions as a percentage of Covered payroll	9.80%	14.58%	9.17%	8.53%	

Notes to the Schedule:

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

Valuation Date:	January 1, 2022.
Cost Method:	Entry Age Normal.
Actuarial Asset Valuation Method:	Smoothed fair value with a 5-year smoothing period.
Assumed Rate of Return on Investments:	7.00%
Projected Salary Increases:	4.50%, with aged-based adjustments of 0.5 to 1.0%
Cost-of-Living Adjustment:	N/A.

NONMAJOR GOVERNMENTAL FUNDS

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

DOUGLAS COUNTY, GEORGIA
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2023

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	2016 SPLOST Debt Service Fund	Total Nonmajor Governmental Funds
ASSETS				
Cash	\$ 12,098,154	\$ 712,241	\$ 110,504	\$ 12,920,899
Investments	445,881	-	-	445,881
Receivables (net of allowance for uncollectibles):				
Taxes	142,687	-	-	142,687
Accounts	569,887	-	-	569,887
Due from other governments	1,409,862	1,093,112	-	2,502,974
Due from other funds	1,586,112	5,177,837	-	6,763,949
TOTAL ASSETS	<u>\$ 16,252,583</u>	<u>\$ 6,983,190</u>	<u>\$ 110,504</u>	<u>\$ 23,346,277</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 531,012	\$ 45,751	\$ -	\$ 576,763
Accrued salaries and payroll taxes	65,073	-	-	65,073
Unearned revenue	541,944	-	-	541,944
Due to other funds	2,079,980	-	-	2,079,980
TOTAL LIABILITIES	<u>3,218,009</u>	<u>45,751</u>	<u>-</u>	<u>3,263,760</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - intergovernmental	381,864	-	-	381,864
FUND BALANCES				
Restricted:				
Law enforcement activities	3,287,484	-	-	3,287,484
Planning/community development	931,430	-	-	931,430
Emergency 911 services	5,479,292	-	-	5,479,292
Judicial services	431,113	-	-	431,113
Law library operations	664,376	-	-	664,376
Capital projects	-	712,241	-	712,241
Debt service	-	-	110,504	110,504
Committed:				
Law enforcement activities	1,833,962	-	-	1,833,962
Capital projects	25,053	6,225,198	-	6,250,251
TOTAL FUND BALANCES	<u>12,652,710</u>	<u>6,937,439</u>	<u>110,504</u>	<u>19,700,653</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u>\$ 16,252,583</u>	<u>\$ 6,983,190</u>	<u>\$ 110,504</u>	<u>\$ 23,346,277</u>

DOUGLAS COUNTY, GEORGIA
*Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2023*

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	2016 SPLOST Debt Service Fund	Total Nonmajor Governmental Funds
REVENUES				
Taxes	\$ 1,814,714	\$ -	\$ -	\$ 1,814,714
Intergovernmental	2,970,660	4,020,785	-	6,991,445
Charges for services	5,518,483	-	-	5,518,483
Fines and forfeitures	631,612	-	-	631,612
Interest earned	34,880	-	92,302	127,182
Contributions and donations	6,250	-	-	6,250
Miscellaneous	79,122	-	-	79,122
TOTAL REVENUES	11,055,721	4,020,785	92,302	15,168,808
EXPENDITURES				
Current:				
General government	26,370	-	-	26,370
Judicial	2,908,764	-	-	2,908,764
Public safety	6,403,325	-	-	6,403,325
Public works	-	492,901	-	492,901
Parks, recreation, and culture	7,060	-	-	7,060
Planning and community development	1,559,529	-	-	1,559,529
TOTAL EXPENDITURES	10,905,048	492,901	-	11,397,949
NET CHANGE IN FUND BALANCES	150,673	3,527,884	92,302	3,770,859
FUND BALANCES - BEGINNING OF YEAR	12,502,037	3,409,555	18,202	15,929,794
FUND BALANCES - END OF YEAR	\$ 12,652,710	\$ 6,937,439	\$ 110,504	\$ 19,700,653

NONMAJOR SPECIAL REVENUE FUNDS

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

The County's Nonmajor Special Revenue Funds are as follows:

Drug Abuse Treatment and Education Fund

This Fund accounts for monies collected under Georgia law related to additional penalties on controlled substances offenses. Monies in this Fund are restricted for drug abuse treatment and education programs relating to controlled substances and marijuana.

Sidewalk Fund

Funds are for future sidewalk construction as mandated by the County's zoning and subdivision ordinances. Revenues are completely received by developers and builders.

Hotel/Motel Tax Fund

The fund is a collection and disbursement of hotel/motel tax revenue in accordance with state law. Expenditures associated with this fund are quarterly payments to Douglas County Travel & Tourism per a Memorandum of Understanding agreement.

Emergency Telephone System Fund

This fund provides emergency dispatch services to the Douglas County Fire & Emergency Medical Department, the Douglas County Sheriff's Department, the City of Douglasville Police Department, and the Georgia State Patrol.

Neighborhood Stabilization Program Fund

This program uses federal grant funds to buy foreclosed homes, renovate them, and then sell them to buyers who might otherwise not be able to purchase a home and puts a home into the market that would have otherwise continued to deteriorate.

Community Development Block Grant Fund

A grant program that provide federal assistance to help fund law enforcement, public health, or community development programs.

Grants Fund

Accounts for funds received under federal and state grant programs.

Victim Assistance Fund

This fund provides aid to Douglas County citizens who are victims of crime.

Law Library Fund

This fund is controlled by the Superior Court Judges and is utilized to keep the Douglas County Law Library updated. Revenues are received from Superior Court, Magistrate Court, and Probate Court.

District Attorney Fund

This fund generates revenue from monies forfeited from controlled substance seizures under the Official Code of Georgia, Title 16, Volume 12, Section 49. The District Attorney's Office is entitled to ten percent of the amount distributed to provide for payment of all necessary expenses for the operation of the office.

Opioid Settlement Fund

Opioid Fund accounts for the receipt of settlements from the National Opioid Abatement Trust. These funds must be used for approved opioid abatement strategies.

Technology Fund

This fund generates revenue through a technology fee under certain circumstances under Senate Bill 345. This fund is to help administer technology plans within the courts.

Inmate Commissary Fund

This fund generates revenue from the sale of supplies to jail inmates. The profit from the sales is used for the benefit of the general inmate population.

Law Enforcement Confiscated Assets Fund

This fund generates revenue from monies forfeited from controlled substance seizures under the Official Code of Georgia Title 16, Volume 13, Section 49. The Sheriff's Office is entitled to 1/3 of the amount distributed to provide for any official law enforcement purpose.

Sheriff Other Programs Fund

This fund generates revenue from donations by local individuals and businesses to fund the Douglas County Sheriff Office's Drug Abuse Resistance Education and Combined Accident Reduction Effort programs.

DOUGLAS COUNTY, GEORGIA
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2023

	Drug Abuse and Treatment Education Fund	Sidewalk Fund	Hotel/Motel Tax Fund	Emergency Telephone System Fund	Neighborhood Stabilization Program Fund	Community Development Block Grant Fund	Grants Fund
ASSETS							
Cash	\$ 1,075,300	\$ 25,053	\$ -	\$ 6,538,200	\$ 18,499	\$ -	\$ -
Investments	-	-	-	-	-	-	-
Taxes receivable (net of allowance for uncollectibles)	-	-	142,687	-	-	-	-
Accounts receivable (net of allowance for uncollectibles)	-	-	-	565,565	-	-	-
Due from other governments	-	-	-	-	-	-	1,409,862
Due from other funds	-	-	1,135,429	-	-	2,854	9,250
TOTAL ASSETS	<u>\$ 1,075,300</u>	<u>\$ 25,053</u>	<u>\$ 1,278,116</u>	<u>\$ 7,103,765</u>	<u>\$ 18,499</u>	<u>\$ 2,854</u>	<u>\$ 1,419,112</u>
LIABILITIES AND FUND BALANCES							
LIABILITIES							
Accounts payable	\$ 21,462	\$ -	\$ 365,185	\$ 26,572	\$ -	\$ 2,854	\$ 90,401
Accrued liabilities	-	-	-	34,460	-	-	27,131
Unearned revenue	-	-	-	-	-	-	541,944
Due to other funds	74,973	-	-	1,563,441	-	-	367,605
TOTAL LIABILITIES	<u>96,435</u>	<u>-</u>	<u>365,185</u>	<u>1,624,473</u>	<u>-</u>	<u>2,854</u>	<u>1,027,081</u>
DEFERRED INFLOWS OF RESOURCES							
Unavailable revenue - intergovernmental	-	-	-	-	-	-	381,864
FUND BALANCES							
Restricted:							
Law enforcement activities	978,865	-	-	-	-	-	-
Planning/community development	-	-	912,931	-	18,499	-	-
Emergency 911 services	-	-	-	5,479,292	-	-	-
Judicial services	-	-	-	-	-	-	10,167
Law library operations	-	-	-	-	-	-	-
Committed:							
Law enforcement activities	-	-	-	-	-	-	-
Capital projects	-	25,053	-	-	-	-	-
TOTAL FUND BALANCES	<u>978,865</u>	<u>25,053</u>	<u>912,931</u>	<u>5,479,292</u>	<u>18,499</u>	<u>-</u>	<u>10,167</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u>\$ 1,075,300</u>	<u>\$ 25,053</u>	<u>\$ 1,278,116</u>	<u>\$ 7,103,765</u>	<u>\$ 18,499</u>	<u>\$ 2,854</u>	<u>\$ 1,419,112</u>

Victim Assistance Fund	Law Library Fund	District Attorney Fund	Opioid Settlement Fund	Technology Fund	Inmate Commissary Fund	Law Enforcement Confiscated Asset Fund	Sheriff Other Programs Fund	Total Nonmajor Special Revenue Funds
\$ 119,893	\$ 226,097	\$ 347,737	\$ -	\$ 43,373	\$ 1,343,416	\$ 2,308,619	\$ 51,967	\$ 12,098,154
-	445,881	-	-	-	-	-	-	445,881
-	-	-	-	-	-	-	-	142,687
-	-	4,322	-	-	-	-	-	569,887
-	-	-	-	-	-	-	-	1,409,862
-	-	-	438,579	-	-	-	-	1,586,112
<u>\$ 119,893</u>	<u>\$ 671,978</u>	<u>\$ 352,059</u>	<u>\$ 438,579</u>	<u>\$ 43,373</u>	<u>\$ 1,343,416</u>	<u>\$ 2,308,619</u>	<u>\$ 51,967</u>	<u>\$ 16,252,583</u>
\$ -	\$ 7,602	\$ 16,936	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 531,012
3,482	-	-	-	-	-	-	-	65,073
-	-	-	-	-	-	-	-	541,944
67,340	-	6,621	-	-	-	-	-	2,079,980
<u>70,822</u>	<u>7,602</u>	<u>23,557</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,218,009</u>
-	-	-	-	-	-	-	-	381,864
-	-	-	-	-	-	2,308,619	-	3,287,484
-	-	-	-	-	-	-	-	931,430
-	-	-	-	-	-	-	-	5,479,292
49,071	-	328,502	-	43,373	-	-	-	431,113
-	664,376	-	-	-	-	-	-	664,376
-	-	-	438,579	-	1,343,416	-	51,967	1,833,962
-	-	-	-	-	-	-	-	25,053
<u>49,071</u>	<u>664,376</u>	<u>328,502</u>	<u>438,579</u>	<u>43,373</u>	<u>1,343,416</u>	<u>2,308,619</u>	<u>51,967</u>	<u>12,652,710</u>
<u>\$ 119,893</u>	<u>\$ 671,978</u>	<u>\$ 352,059</u>	<u>\$ 438,579</u>	<u>\$ 43,373</u>	<u>\$ 1,343,416</u>	<u>\$ 2,308,619</u>	<u>\$ 51,967</u>	<u>\$ 16,252,583</u>

DOUGLAS COUNTY, GEORGIA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2023

	Drug Abuse and Treatment Education Fund	Sidewalk Fund	Hotel/Motel Tax Fund	Emergency Telephone System Fund	Neighborhood Stabilization Program Fund	Community Development Block Grant Fund	Grants Fund
REVENUES							
Taxes	\$ -	\$ -	\$ 1,814,714	\$ -	\$ -	\$ -	\$ -
Charges for services	-	-	-	3,365,166	-	-	-
Fines and forfeitures	104,627	-	-	-	-	-	-
Interest earned	-	-	-	-	2	-	-
Contributions and donations	-	-	-	-	-	-	6,250
Intergovernmental	-	-	-	-	-	8,400	2,962,260
Miscellaneous	-	-	-	2,067	-	-	8,000
TOTAL REVENUES	<u>104,627</u>	<u>-</u>	<u>1,814,714</u>	<u>3,367,233</u>	<u>2</u>	<u>8,400</u>	<u>2,976,510</u>
EXPENDITURES							
Current:							
General government	-	-	-	-	-	-	26,370
Judicial	-	-	-	-	-	-	2,561,620
Public safety	155,303	-	-	3,386,776	-	-	745,472
Parks, recreation and culture	-	-	-	-	-	7,060	-
Planning and community development	-	-	1,559,529	-	-	-	-
TOTAL EXPENDITURES	<u>155,303</u>	<u>-</u>	<u>1,559,529</u>	<u>3,386,776</u>	<u>-</u>	<u>7,060</u>	<u>3,333,462</u>
NET CHANGE IN FUND BALANCES	(50,676)	-	255,185	(19,543)	2	1,340	(356,952)
FUND BALANCES (DEFICITS) - BEGINNING OF YEAR	<u>1,029,541</u>	<u>25,053</u>	<u>657,746</u>	<u>5,498,835</u>	<u>18,497</u>	<u>(1,340)</u>	<u>367,119</u>
FUND BALANCES - END OF YEAR	<u>\$ 978,865</u>	<u>\$ 25,053</u>	<u>\$ 912,931</u>	<u>\$ 5,479,292</u>	<u>\$ 18,499</u>	<u>\$ -</u>	<u>\$ 10,167</u>

Victim Assistance Fund	Law Library Fund	District Attorney Fund	Opioid Settlement Fund	Technology Fund	Inmate Commissary Fund	Law Enforcement Confiscated Asset Fund	Sheriff Other Programs Fund	Total Nonmajor Special Revenue Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,814,714
-	-	-	-	-	2,153,317	-	-	5,518,483
175,341	136,956	-	83,989	8,300	-	122,399	-	631,612
-	9,739	36	-	-	-	25,103	-	34,880
-	-	-	-	-	-	-	-	6,250
-	-	-	-	-	-	-	-	2,970,660
-	-	11,914	-	-	-	-	57,141	79,122
175,341	146,695	11,950	83,989	8,300	2,153,317	147,502	57,141	11,055,721
-	-	-	-	-	-	-	-	26,370
197,978	98,462	50,704	-	-	-	-	-	2,908,764
-	-	-	-	-	1,874,150	181,068	60,556	6,403,325
-	-	-	-	-	-	-	-	7,060
-	-	-	-	-	-	-	-	1,559,529
197,978	98,462	50,704	-	-	1,874,150	181,068	60,556	10,905,048
(22,637)	48,233	(38,754)	83,989	8,300	279,167	(33,566)	(3,415)	150,673
71,708	616,143	367,256	354,590	35,073	1,064,249	2,342,185	55,382	12,502,037
\$ 49,071	\$ 664,376	\$ 328,502	\$ 438,579	\$ 43,373	\$ 1,343,416	\$ 2,308,619	\$ 51,967	\$ 12,652,710

DOUGLAS COUNTY, GEORGIA
Hotel/Motel Tax Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (GAAP Basis)
For the Year Ended December 31, 2023

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes	\$ 930,000	\$ 930,000	\$ 1,814,714	\$ 884,714
TOTAL REVENUES	<u>930,000</u>	<u>930,000</u>	<u>1,814,714</u>	<u>884,714</u>
EXPENDITURES				
Current:				
Planning and community development	<u>581,250</u>	<u>581,250</u>	<u>1,559,529</u>	<u>(978,279)</u>
TOTAL EXPENDITURES	<u>581,250</u>	<u>581,250</u>	<u>1,559,529</u>	<u>(978,279)</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>348,750</u>	<u>348,750</u>	<u>255,185</u>	<u>(93,565)</u>
OTHER FINANCING USES				
Transfers out	<u>(348,750)</u>	<u>(348,750)</u>	<u>-</u>	<u>348,750</u>
TOTAL OTHER FINANCING USES	<u>(348,750)</u>	<u>(348,750)</u>	<u>-</u>	<u>348,750</u>
NET CHANGE IN FUND BALANCES	<u>-</u>	<u>-</u>	<u>255,185</u>	<u>255,185</u>
FUND BALANCES - BEGINNING OF YEAR	<u>657,746</u>	<u>657,746</u>	<u>657,746</u>	<u>-</u>
FUND BALANCES - END OF YEAR	<u><u>\$ 657,746</u></u>	<u><u>\$ 657,746</u></u>	<u><u>\$ 912,931</u></u>	<u><u>\$ 255,185</u></u>

DOUGLAS COUNTY, GEORGIA
Emergency Telephone System Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (GAAP Basis)
For the Year Ended December 31, 2023

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Charges for services	\$ 2,819,000	\$ 3,366,283	\$ 3,365,166	\$ (1,117)
Miscellaneous	950	950	2,067	1,117
TOTAL REVENUES	<u>2,819,950</u>	<u>3,367,233</u>	<u>3,367,233</u>	<u>-</u>
EXPENDITURES				
Current:				
Public safety	<u>3,384,246</u>	<u>3,544,598</u>	<u>3,386,776</u>	<u>157,822</u>
TOTAL EXPENDITURES	<u>3,384,246</u>	<u>3,544,598</u>	<u>3,386,776</u>	<u>157,822</u>
NET CHANGE IN FUND BALANCES	(564,296)	(177,365)	(19,543)	157,822
FUND BALANCES - BEGINNING OF YEAR	<u>5,498,835</u>	<u>5,498,835</u>	<u>5,498,835</u>	<u>-</u>
FUND BALANCES - END OF YEAR	<u>\$ 4,934,539</u>	<u>\$ 5,321,470</u>	<u>\$ 5,479,292</u>	<u>\$ 157,822</u>

DOUGLAS COUNTY, GEORGIA
Community Development Block Grant Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (GAAP Basis)
For the Year Ended December 31, 2023

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Intergovernmental	\$ 737,350	\$ 8,400	\$ 8,400	\$ -
TOTAL REVENUES	<u>737,350</u>	<u>8,400</u>	<u>8,400</u>	<u>-</u>
EXPENDITURES				
Current:				
Parks and recreation	<u>737,350</u>	<u>7,060</u>	<u>7,060</u>	<u>-</u>
TOTAL EXPENDITURES	<u>737,350</u>	<u>7,060</u>	<u>7,060</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	-	1,340	1,340	-
FUND BALANCES - BEGINNING OF YEAR	<u>(1,340)</u>	<u>(1,340)</u>	<u>(1,340)</u>	<u>-</u>
FUND BALANCES - END OF YEAR	<u>\$ (1,340)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

DOUGLAS COUNTY, GEORGIA
Grants Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (GAAP Basis)
For the Year Ended December 31, 2023

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Intergovernmental	\$ 3,239,366	\$ 3,239,366	\$ 2,962,260	\$ (277,106)
Contributions	-	-	6,250	6,250
Miscellaneous	35,872	35,872	8,000	(27,872)
TOTAL REVENUES	3,275,238	3,275,238	2,976,510	(298,728)
EXPENDITURES				
Current:				
General government	26,375	26,375	26,370	5
Judicial	2,592,725	2,592,725	2,561,620	31,105
Public safety	714,367	714,367	745,472	(31,105)
TOTAL EXPENDITURES	3,333,467	3,333,467	3,333,462	5
NET CHANGE IN FUND BALANCES	(58,229)	(58,229)	(356,952)	(298,723)
FUND BALANCES - BEGINNING OF YEAR	367,119	367,119	367,119	-
FUND BALANCES - END OF YEAR	\$ 308,890	\$ 308,890	\$ 10,167	\$ (298,723)

DOUGLAS COUNTY, GEORGIA
Victim Assistance Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (GAAP Basis)
For the Year Ended December 31, 2023

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Fines and forfeitures	\$ -	\$ -	\$ 175,341	\$ 175,341
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>175,341</u>	<u>175,341</u>
EXPENDITURES				
Current:				
Judicial	<u>7,906</u>	<u>7,906</u>	<u>197,978</u>	<u>(190,072)</u>
TOTAL EXPENDITURES	<u>7,906</u>	<u>7,906</u>	<u>197,978</u>	<u>(190,072)</u>
NET CHANGE IN FUND BALANCES	<u>(7,906)</u>	<u>(7,906)</u>	<u>(22,637)</u>	<u>(14,731)</u>
FUND BALANCES - BEGINNING OF YEAR	<u>71,708</u>	<u>71,708</u>	<u>71,708</u>	<u>-</u>
FUND BALANCES - END OF YEAR	<u>\$ 63,802</u>	<u>\$ 63,802</u>	<u>\$ 49,071</u>	<u>\$ (14,731)</u>

DOUGLAS COUNTY, GEORGIA
Law Library Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (GAAP Basis)
For the Year Ended December 31, 2023

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Fines and forfeitures	\$ -	\$ -	\$ 136,956	\$ 136,956
Interest earned	-	-	9,739	9,739
TOTAL REVENUES	-	-	146,695	146,695
EXPENDITURES				
Current:				
Judicial	624,866	624,866	98,462	526,404
TOTAL EXPENDITURES	624,866	624,866	98,462	526,404
NET CHANGE IN FUND BALANCES	(624,866)	(624,866)	48,233	673,099
FUND BALANCES - BEGINNING OF YEAR	616,143	616,143	616,143	-
FUND BALANCES - END OF YEAR	\$ (8,723)	\$ (8,723)	\$ 664,376	\$ 673,099

DOUGLAS COUNTY, GEORGIA
District Attorney Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (GAAP Basis)
For the Year Ended December 31, 2023

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Interest	\$ -	\$ -	\$ 36	\$ 36
Miscellaneous	50,703	50,704	11,914	(38,790)
TOTAL REVENUES	<u>50,703</u>	<u>50,704</u>	<u>11,950</u>	<u>(38,754)</u>
EXPENDITURES				
Current:				
Judicial	<u>50,703</u>	<u>50,704</u>	<u>50,704</u>	<u>-</u>
TOTAL EXPENDITURES	<u>50,703</u>	<u>50,704</u>	<u>50,704</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	-	-	(38,754)	(38,754)
FUND BALANCES - BEGINNING OF YEAR	<u>367,256</u>	<u>367,256</u>	<u>367,256</u>	<u>-</u>
FUND BALANCES - END OF YEAR	<u>\$ 367,256</u>	<u>\$ 367,256</u>	<u>\$ 328,502</u>	<u>\$ (38,754)</u>

DOUGLAS COUNTY, GEORGIA
Opioid Settlement Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (GAAP Basis)
For the Year Ended December 31, 2023

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Fines and forfeitures	\$ 83,989	\$ 83,989	\$ 83,989	\$ -
TOTAL REVENUES	<u>83,989</u>	<u>83,989</u>	<u>83,989</u>	<u>-</u>
EXPENDITURES				
Current:				
Judicial	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	83,989	83,989	83,989	-
FUND BALANCES - BEGINNING OF YEAR	<u>354,590</u>	<u>354,590</u>	<u>354,590</u>	<u>-</u>
FUND BALANCES - END OF YEAR	<u><u>\$ 438,579</u></u>	<u><u>\$ 438,579</u></u>	<u><u>\$ 438,579</u></u>	<u><u>\$ -</u></u>

DOUGLAS COUNTY, GEORGIA
Technology Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (GAAP Basis)
For the Year Ended December 31, 2023

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Fines and forfeitures	\$ -	\$ -	\$ 8,300	\$ 8,300
Miscellaneous	57,378	57,378	-	(57,378)
TOTAL REVENUES	57,378	57,378	8,300	(49,078)
EXPENDITURES				
Current:				
Judicial	57,378	57,378	-	57,378
TOTAL EXPENDITURES	57,378	57,378	-	57,378
NET CHANGE IN FUND BALANCES	-	-	8,300	8,300
FUND BALANCES - BEGINNING OF YEAR	35,073	35,073	35,073	-
FUND BALANCES - END OF YEAR	<u>\$ 35,073</u>	<u>\$ 35,073</u>	<u>\$ 43,373</u>	<u>\$ 8,300</u>

DOUGLAS COUNTY, GEORGIA
Law Enforcement Confiscated Assets Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (GAAP Basis)
For the Year Ended December 31, 2023

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Fines and forfeitures	\$ -	\$ -	\$ 122,399	\$ 122,399
Interest earned	-	-	25,103	25,103
TOTAL REVENUES	-	-	147,502	147,502
EXPENDITURES				
Current:				
Public safety	2,637,627	2,637,627	181,068	2,456,559
TOTAL EXPENDITURES	2,637,627	2,637,627	181,068	2,456,559
NET CHANGE IN FUND BALANCES	(2,637,627)	(2,637,627)	(33,566)	2,604,061
FUND BALANCES - BEGINNING OF YEAR	2,342,185	2,342,185	2,342,185	-
FUND BALANCES - END OF YEAR	<u>\$ (295,442)</u>	<u>\$ (295,442)</u>	<u>\$ 2,308,619</u>	<u>\$ 2,604,061</u>

DOUGLAS COUNTY, GEORGIA
Sheriff Other Programs Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (GAAP Basis)
For the Year Ended December 31, 2023

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Contributions and donations	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	-	57,141	57,141
TOTAL REVENUES	-	-	57,141	57,141
EXPENDITURES				
Current:				
Public safety	42,319	42,319	60,556	(18,237)
TOTAL EXPENDITURES	42,319	42,319	60,556	(18,237)
NET CHANGE IN FUND BALANCES	(42,319)	(42,319)	(3,415)	38,904
FUND BALANCES - BEGINNING OF YEAR	55,382	55,382	55,382	-
FUND BALANCES - END OF YEAR	<u>\$ 13,063</u>	<u>\$ 13,063</u>	<u>\$ 51,967</u>	<u>\$ 38,904</u>

DOUGLAS COUNTY, GEORGIA
2016 SPLOST Debt Service Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (GAAP Basis)
For the Year Ended December 31, 2023

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Interest earned	\$ -	\$ -	\$ 92,302	\$ 92,302
TOTAL REVENUES	-	-	92,302	92,302
EXPENDITURES				
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
NET CHANGE IN FUND BALANCES	-	-	92,302	92,302
FUND BALANCES - BEGINNING OF YEAR	18,202	18,202	18,202	-
FUND BALANCES - END OF YEAR	\$ 18,202	\$ 18,202	\$ 110,504	\$ 92,302

UNINCORPORATED SERVICE AREA FUND

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

Fire Protection Services & EMS

Animal Control Services

Unincorporated Areas Special District

DOUGLAS COUNTY, GEORGIA
Unincorporated Service Area Fund - Fire Protection Services & EMS
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual (GAAP Basis)
For the Year Ended December 31, 2023

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Licenses and permits	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
Intergovernmental	2,185,147	2,185,147	3,352,605	1,167,458
Charges for services	2,503,500	2,503,500	3,704,717	1,201,217
Miscellaneous	-	-	23,500	23,500
TOTAL REVENUES	4,691,647	4,691,647	7,083,822	2,392,175
EXPENDITURES				
Current:				
Public safety	22,823,791	23,317,842	21,989,204	1,328,638
TOTAL EXPENDITURES	22,823,791	23,317,842	21,989,204	1,328,638
DEFICIENCY OF REVENUES OVER EXPENDITURES	(18,132,144)	(18,626,195)	(14,905,382)	3,720,813
OTHER FINANCING SOURCES				
Transfers in	18,132,144	18,132,144	20,772,005	2,639,861
TOTAL OTHER FINANCING SOURCES	18,132,144	18,132,144	20,772,005	2,639,861
NET CHANGE IN FUND BALANCES	-	(494,051)	5,866,623	6,360,674
FUND BALANCES - BEGINNING OF YEAR	1,612,557	1,612,557	1,612,557	-
FUND BALANCES - END OF YEAR	\$ 1,612,557	\$ 1,118,506	\$ 7,479,180	\$ 6,360,674

DOUGLAS COUNTY, GEORGIA
Unincorporated Service Area Fund - Animal Control Services
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (GAAP Basis)
For the Year Ended December 31, 2023

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Intergovernmental	\$ 328,635	\$ 334,935	\$ 334,842	\$ (93)
Charges for services	50,000	50,000	75,776	25,776
Contributions and donations	15,000	15,000	9,600	(5,400)
TOTAL REVENUES	393,635	399,935	420,218	20,283
EXPENDITURES				
Current:				
Public safety	1,850,235	1,898,513	1,722,594	175,919
TOTAL EXPENDITURES	1,850,235	1,898,513	1,722,594	175,919
DEFICIENCY OF REVENUES OVER EXPENDITURES	(1,456,600)	(1,498,578)	(1,302,376)	196,202
OTHER FINANCING SOURCES				
Transfers in	1,044,385	1,044,385	1,521,600	477,215
TOTAL OTHER FINANCING SOURCES	1,044,385	1,044,385	1,521,600	477,215
NET CHANGE IN FUND BALANCES	(412,215)	(454,193)	219,224	673,417
FUND BALANCES - BEGINNING OF YEAR	557,986	557,986	557,986	-
FUND BALANCES - END OF YEAR	\$ 145,771	\$ 103,793	\$ 777,210	\$ 673,417

DOUGLAS COUNTY, GEORGIA
Unincorporated Service Area Fund - Unincorporated Areas Special District
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (GAAP Basis)
For the Year Ended December 31, 2023

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes	\$ 10,366,011	\$ 10,366,011	\$ 11,833,337	\$ 1,467,326
Licenses and permits	412,837	412,837	2,324,405	1,911,568
Charges for services	61,000	61,000	834,700	773,700
Miscellaneous	2,000	2,000	6,612	4,612
TOTAL REVENUES	10,841,848	10,841,848	14,999,054	4,157,206
EXPENDITURES				
Current:				
Public works	565,709	579,202	626,995	(47,793)
Planning and community development	2,229,777	2,280,514	2,219,347	61,167
TOTAL EXPENDITURES	2,795,486	2,859,716	2,846,342	13,374
EXCESS OF REVENUES OVER EXPENDITURES	8,046,362	7,982,132	12,152,712	4,170,580
OTHER FINANCING SOURCES (USES)				
Transfers in	535,000	535,000	-	(535,000)
Transfers out	(11,192,980)	(11,192,980)	(10,881,710)	311,270
TOTAL OTHER FINANCING SOURCES (USES)	(10,657,980)	(10,657,980)	(10,881,710)	(223,730)
NET CHANGE IN FUND BALANCES	(2,611,618)	(2,675,848)	1,271,002	3,946,850
FUND BALANCES - BEGINNING OF YEAR	8,659,228	8,659,228	8,659,228	-
FUND BALANCES - END OF YEAR	\$ 6,047,610	\$ 5,983,380	\$ 9,930,230	\$ 3,946,850

NONMAJOR CAPITAL PROJECTS FUNDS

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

2002 Special Purpose Local Option Sales Tax Fund

The County's Nonmajor Capital Projects Funds are as follows: Douglas County citizens voted a 1% Special Purpose Local Option Sales Tax to fund construction of roads & intersections; capital projects for public safety facilities for fire protection and emergency medical services and related capital equipment; and to renovate and expand our parks and recreation facilities.

Capital Transportation Fund

*The Capital Transportation Fund will facilitate the ongoing projects from the Department of Transportation.
The General Fund may contribute each year as funds are available and the Board deems it fiscally responsible to do so.
Funding for these projects will also come from the Georgia Department Of Transportation and possible other agencies as well.*

DOUGLAS COUNTY, GEORGIA

*Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2023*

	2002 SPLOST Fund	Capital Transportation Fund	Total Nonmajor Capital Projects Funds
ASSETS			
Cash and equivalents	\$ 712,241	\$ -	\$ 712,241
Due from other governments	-	1,093,112	1,093,112
Due from other funds	-	5,177,837	5,177,837
TOTAL ASSETS	\$ 712,241	\$ 6,270,949	\$ 6,983,190
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ -	\$ 45,751	\$ 45,751
TOTAL LIABILITIES	-	45,751	45,751
FUND BALANCES			
Restricted - capital construction	712,241	-	712,241
Committed - capital construction	-	6,225,198	6,225,198
TOTAL FUND BALANCES	712,241	6,225,198	6,937,439
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 712,241	\$ 6,270,949	\$ 6,983,190

DOUGLAS COUNTY, GEORGIA*Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**Nonmajor Capital Projects Funds**For the Year Ended December 31, 2023*

	2002 SPLOST Fund	Capital Transportation Fund	Total Nonmajor Capital Projects Funds
REVENUES			
Intergovernmental	\$ -	\$ 4,020,785	\$ 4,020,785
TOTAL REVENUES	-	4,020,785	4,020,785
EXPENDITURES			
Public works	-	492,901	492,901
TOTAL EXPENDITURES	-	492,901	492,901
NET CHANGE IN FUND BALANCES	-	3,527,884	3,527,884
FUND BALANCES - BEGINNING OF YEAR	712,241	2,697,314	3,409,555
FUND BALANCES - END OF YEAR	\$ 712,241	\$ 6,225,198	\$ 6,937,439

DOUGLAS COUNTY, GEORGIA
Schedule of Projects Constructed with Special Purpose
Local Option Sales Tax Proceeds
For the Year Ended December 31, 2023

PROJECTS	ORIGINAL ESTIMATED COST	REVISED ESTIMATED COST	PRIOR YEARS	CURRENT YEAR	TOTAL	ESTIMATED PERCENTAGE OF COMPLETION
2002:						
Recreational facility, including a senior center	\$ 48,888,600	\$ 56,995,062	\$ 56,995,062	\$ -	\$ 56,995,062	100%
Public safety facilities for fire protection and emergency medical services, and related capital equipment	12,056,400	13,841,812	13,169,885	-	13,169,885	95%
Road, street, and bridge outlay	41,055,000	54,762,274	54,724,908	-	54,724,908	100%
TOTAL 2002	\$ 102,000,000	\$ 125,599,148	\$ 124,889,855	\$ -	\$ 124,889,855	
2016:						
Transportation	\$ 58,964,160	\$ 53,190,080	\$ 33,297,951	\$ 7,716,501	\$ 41,014,452	77%
Fire, EMS, and public radio system	36,997,120	37,010,717	27,816,466	5,760,221	33,576,687	91%
Parks and recreation	19,654,720	21,337,422	20,015,733	1,321,689	21,337,422	100%
City of Austell	48,000	52,726	50,024	2,702	52,726	100%
City of Douglasville	37,504,000	40,904,153	38,792,868	2,111,285	40,904,153	100%
City of Villa Rica	6,832,000	7,504,902	7,120,295	384,607	7,504,902	100%
TOTAL 2016	\$ 160,000,000	\$ 160,000,000	\$ 127,093,337	\$ 17,297,005	\$ 144,390,342	
2022:						
Transportation	\$ 12,469,600	\$ 12,469,600	\$ -	\$ -	\$ -	0%
Public safety	23,125,440	23,125,440	-	-	-	0%
Parks and recreation and libraries	46,250,880	46,250,880	-	2,090,699	2,090,699	5%
Facilities and infrastructure	31,514,080	31,514,080	-	-	-	0%
City of Austell	144,000	144,000	-	26,600	26,600	18%
City of Douglasville	38,432,000	38,432,000	-	7,099,172	7,099,172	18%
City of Villa Rica	8,064,000	8,064,000	-	1,489,585	1,489,585	18%
TOTAL 2022	\$ 160,000,000	\$ 160,000,000	\$ -	\$ 10,706,056	\$ 10,706,056	
TOTAL SPLOST EXPENDITURES	\$ 422,000,000	\$ 445,599,148	\$ 251,983,192	\$ 28,003,061	\$ 279,986,253	
Project costs funded by intergovernmental grants:						
Transportation				3,120,845		
Total SPLOST Fund expenditures				<u>\$ 31,123,906</u>		

INTERNAL SERVICE FUNDS

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

The County's Internal Service Funds are as follows:

Health Insurance Fund

*County Self Insured Plan that counts for all financial transactions related to the payment of premiums and benefits for active employees' health, disability, and life insurance.
Revenues are received from employees and employer contributions.*

Workers' Compensation Fund

All financial transactions related to the County's payment of claims, property liability and casualty insurance.

DOUGLAS COUNTY, GEORGIA
Combining Statement of Net Position
Internal Service Funds
December 31, 2023

	Group Health Insurance Fund	Workers' Compensation Fund	Total
ASSETS			
Current Assets:			
Cash	\$ 95,192	\$ 7,616	\$ 102,808
Accounts receivable	34,379	-	34,379
Due from other funds	6,629,782	2,885,459	9,515,241
TOTAL ASSETS	<u>6,759,353</u>	<u>2,893,075</u>	<u>9,652,428</u>
LIABILITIES			
Current Liabilities:			
Accounts payable	316,777	5,252	322,029
Claims payable	1,037,168	409,063	1,446,231
Total Current Liabilities	<u>1,353,945</u>	<u>414,315</u>	<u>1,768,260</u>
TOTAL LIABILITIES	<u>1,353,945</u>	<u>414,315</u>	<u>1,768,260</u>
NET POSITION			
Unrestricted	<u>5,405,408</u>	<u>2,478,760</u>	<u>7,884,168</u>
TOTAL NET POSITION	<u><u>\$ 5,405,408</u></u>	<u><u>\$ 2,478,760</u></u>	<u><u>\$ 7,884,168</u></u>

DOUGLAS COUNTY, GEORGIA
Combining Statement of Revenues, Expenses and Changes in Net Position
Internal Service Funds
For the Year Ended December 31, 2023

	Group Health Insurance Fund	Workers' Compensation Fund	Total
OPERATING REVENUES			
Charges for services	\$ 14,383,988	\$ 1,614,923	\$ 15,998,911
TOTAL OPERATING REVENUES	<u>14,383,988</u>	<u>1,614,923</u>	<u>15,998,911</u>
OPERATING EXPENSES			
Claims and excess premiums	14,571,288	980,637	15,551,925
Administration	880,890	24,942	905,832
TOTAL OPERATING EXPENSES	<u>15,452,178</u>	<u>1,005,579</u>	<u>16,457,757</u>
CHANGE IN NET POSITION	(1,068,190)	609,344	(458,846)
NET POSITION - BEGINNING OF YEAR	<u>6,473,598</u>	<u>1,869,416</u>	<u>8,343,014</u>
NET POSITION - END OF YEAR	<u><u>\$ 5,405,408</u></u>	<u><u>\$ 2,478,760</u></u>	<u><u>\$ 7,884,168</u></u>

DOUGLAS COUNTY, GEORGIA
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2023

	Group Health Insurance Fund	Workers' Compensation Fund	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers and users	\$ 14,405,087	\$ 864,601	\$ 15,269,688
Payments for claims and insurance premiums	(14,294,116)	(839,659)	(15,133,775)
Payments for administration	(96,078)	(24,942)	(121,020)
NET CASH PROVIDED BY OPERATING ACTIVITIES	14,893	-	14,893
NET INCREASE IN CASH	14,893	-	14,893
CASH - BEGINNING OF YEAR	80,299	7,616	87,915
CASH - END OF YEAR	\$ 95,192	\$ 7,616	\$ 102,808
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES			
Operating income (loss)	\$ (1,068,190)	\$ 609,344	\$ (458,846)
Adjustments to reconcile operating income to net cash provided by operating activities:			
(Increase) decrease:			
Receivables	21,099	2,489	23,588
Due from other funds	529,365	(752,811)	(223,446)
Increase:			
Accounts payable	255,447	-	255,447
Claims payable	277,172	140,978	418,150
NET CASH PROVIDED BY OPERATING ACTIVITIES	\$ 14,893	\$ -	\$ 14,893

FIDUCIARY FUNDS

The Fiduciary Funds are used to account for assets held by the County in a fiduciary capacity.

The County's Fiduciary-Custodial Funds are as follows:

Tax Commissioner

Clerk of Superior Court

Magistrate Court

Probate Court

Juvenile Court

State Court

Sheriff

DOUGLAS COUNTY, GEORGIA
Combining Statement Of Fiduciary Net Position
Custodial Funds
December 31, 2023

	Tax Commissioner	Sheriff	Clerk of Superior Court	Probate Court	Magistrate Court	State Court	Juvenile Court	Total
ASSETS								
Cash and cash equivalents	\$ 1,914,974	\$ 178,547	\$ 2,597,226	\$ 86,186	\$ 57,141	\$ 388,055	\$ 501	\$ 5,222,630
Taxes receivable	12,506,200	-	-	-	-	-	-	12,506,200
Total assets	14,421,174	178,547	2,597,226	86,186	57,141	388,055	501	17,728,830
LIABILITIES								
Due to others	14,421,174	10,163	408,455	8,094	24,878	89,396	-	14,962,160
Total liabilities	14,421,174	10,163	408,455	8,094	24,878	89,396	-	14,962,160
NET POSITION								
Restricted:								
Individuals, organizations, and other governments	-	168,384	2,188,771	78,092	32,263	298,659	501	2,766,670
Total net position	\$ -	\$ 168,384	\$ 2,188,771	\$ 78,092	\$ 32,263	\$ 298,659	\$ 501	\$ 2,766,670

DOUGLAS COUNTY, GEORGIA

Combining Statement Of Changes in Fiduciary Net Position Custodial Funds For the Year Ended December 31, 2023

	<u>Tax Commissioner</u>	<u>Sheriff</u>	<u>Clerk of Superior Court</u>	<u>Probate Court</u>	<u>Magistrate Court</u>	<u>State Court</u>	<u>Juvenile Court</u>	<u>Total</u>
ADDITIONS								
Taxes	\$ 184,625,059	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 184,625,059
Fines and fees	-	426,258	2,643,297	315,234	299,720	945,941	56	4,630,506
Criminal and civil bonds	-	-	588,153	-	245,357	171,737	-	1,005,247
Land condemnations	-	-	1,949,931	-	-	-	-	1,949,931
Total additions	<u>184,625,059</u>	<u>426,258</u>	<u>5,181,381</u>	<u>315,234</u>	<u>545,077</u>	<u>1,117,678</u>	<u>56</u>	<u>192,210,743</u>
DEDUCTIONS								
Taxes and fees paid to other governments	184,625,059	-	-	-	-	-	-	184,625,059
Other custodial disbursements	-	477,696	5,134,792	295,280	546,526	1,080,468	6	7,534,768
Total deductions	<u>184,625,059</u>	<u>477,696</u>	<u>5,134,792</u>	<u>295,280</u>	<u>546,526</u>	<u>1,080,468</u>	<u>6</u>	<u>192,159,827</u>
Change in fiduciary net position	-	(51,438)	46,589	19,954	(1,449)	37,210	50	50,916
Net position, beginning of year	<u>-</u>	<u>219,822</u>	<u>2,142,182</u>	<u>58,138</u>	<u>33,712</u>	<u>261,449</u>	<u>451</u>	<u>2,715,754</u>
Net position, end of year	<u>\$ -</u>	<u>\$ 168,384</u>	<u>\$ 2,188,771</u>	<u>\$ 78,092</u>	<u>\$ 32,263</u>	<u>\$ 298,659</u>	<u>\$ 501</u>	<u>\$ 2,766,670</u>

STATISTICAL SECTION

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

DOUGLAS COUNTY, GEORGIA

Introduction to Statistical Section (Unaudited)

This part of Douglas County's Annual Comprehensive Financial Report presents detailed information as a context for understanding this year's financial statements, note disclosures, and supplementary information. This information is unaudited.

Contents

Exhibits

Financial Trends Information

These tables contain trend information that may assist the reader in assessing the County's current financial performance by placing it in historical perspective.

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Revenue Capacity Information

These tables contain information that may assist the reader in assessing the viability of the County's two most significant "own-source" revenue sources, property taxes and sales taxes.

XII-XVI

Debt Capacity Information

These tables present information that may assist the reader in analyzing the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.

XVII-XX

Demographic and Economic Information

These tables present demographic and economic information intended (1) to assist users in understanding the socioeconomic environment within which the County operates and (2) to provide information that facilitates comparisons of financial statement information over time and among counties.

XXI-XXII

Operating Information

These tables contain service and infrastructure indicators that can inform one's understanding how the information in the County's financial statements relates to the services the County provides and the activities it performs.

XXIII-XXV

Data Source:

Unless otherwise noted, the information in these tables is derived from the Annual Comprehensive Financial Report for the applicable year.

DOUGLAS COUNTY, GEORGIA
Changes in Net Position - Governmental Activities (Unaudited)
Last Ten Calendar Years
(accrual basis of accounting)

For The Calendar Year Ended December 31,										
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Expenses:										
General government	\$ 13,781,109	\$ 15,716,039	\$ 15,389,399	\$ 18,528,308	\$ 28,655,800	\$ 25,417,579	\$ 25,468,964	\$ 39,251,102	\$ 37,061,277	\$ 40,645,445
Judicial	12,436,057	14,483,783	15,378,975	14,954,928	16,271,798	17,240,259	17,314,888	18,174,090	20,164,981	22,731,351
Public safety	51,051,930	54,068,554	60,318,353	58,515,533	61,636,768	67,115,276	62,749,868	67,600,721	69,254,471	71,930,409
Public works	11,337,399	7,925,905	7,732,602	13,101,481	12,894,150	21,149,670	13,697,937	11,016,620	22,359,240	26,363,348
Parks, recreation, and culture	7,292,494	8,066,083	8,072,633	8,274,499	8,917,402	8,958,691	8,262,404	8,893,749	11,447,256	10,917,503
Planning/community development	3,550,146	4,554,838	3,859,861	2,777,680	3,112,759	6,906,963	5,043,545	3,716,723	991,287	2,608,068
Health and welfare	1,726,645	2,130,816	1,915,695	2,911,299	3,311,169	4,568,251	4,670,732	5,495,292	3,978,348	7,796,244
Interest and fiscal charges	766,779	349,330	(17,101)	1,244,970	943,846	822,785	388,872	112,930	74,705	75,840
Total Expenses	101,942,559	107,295,348	112,650,417	120,308,698	135,743,692	152,179,474	137,597,210	154,261,227	165,331,565	183,068,208
Program Revenues:										
Charges for services:										
General government	2,702,909	1,209,971	4,084,671	1,719,409	2,627,457	2,357,887	1,821,281	2,005,687	3,332,579	2,927,403
Judicial system	1,796,748	190,732	189,872	5,238,959	5,562,692	5,336,074	5,271,797	5,022,421	5,264,271	5,155,657
Public safety	10,413,504	11,630,994	12,269,779	5,449,360	7,073,620	8,034,205	7,289,469	8,043,145	8,568,339	9,837,408
Public works	950,304	907,578	903,237	897,112	894,435	915,574	904,276	1,039,840	1,092,724	1,044,651
Parks, recreation, and culture	556,603	881,245	866,507	328,775	940,972	329,798	175,556	694,639	737,109	948,688
Planning/community development	528,577	718,787	426,332	606,596	565,794	596,745	154,185	284,676	572,581	643,387
Health and welfare	-	-	-	379,315	1,678,735	407,779	474,540	671,942	1,466,268	2,231,224
Operating grants and contributions	2,813,982	5,264,459	5,163,232	4,681,075	5,057,081	5,453,148	14,758,273	8,502,788	12,441,994	21,174,823
Capital grants and contributions	2,584,171	3,431,112	3,562,732	5,722,412	6,868,142	6,378,391	5,043,915	3,736,473	7,180,363	10,774,348
Total Program Revenues	22,346,798	24,234,878	27,466,362	25,023,013	31,268,928	29,809,601	35,893,292	30,001,611	40,656,228	54,737,589
Net (Expense) Revenue	(79,595,761)	(83,060,470)	(85,184,055)	(95,285,685)	(104,474,764)	(122,369,873)	(101,703,918)	(124,259,616)	(124,675,337)	(128,330,619)
General Revenues:										
Taxes:										
Property	46,588,611	53,709,101	48,000,205	49,950,104	50,758,985	55,451,594	71,989,643	77,557,006	84,877,412	86,477,395
Sales	40,276,937	40,117,613	22,148,775	33,313,454	42,402,833	44,450,849	47,370,145	53,458,614	60,594,893	65,240,113
Insurance premium	4,696,183	5,028,879	5,351,530	5,725,981	6,174,210	6,614,885	7,065,456	7,374,871	7,754,939	8,389,745
Other	2,754,536	2,992,364	3,023,370	3,907,606	4,318,368	4,730,558	4,121,665	5,049,491	5,454,472	5,258,306
Investment earnings	31,294	26,967	36,455	62,345	369,633	674,640	115,549	13,437	454,114	1,460,315
Gain/Loss on sale of capital assets	-	-	-	-	-	-	(48,944)	206,418	1,379,608	-
Miscellaneous	753,986	613,152	618,810	173,150	196,605	2,058,902	483,114	17,585	375,033	306,291
Transfers	-	-	(5,054)	-	-	-	-	-	(4,919,234)	-
Total General Revenues	95,101,547	102,488,076	79,174,091	93,132,640	104,220,634	113,981,428	131,096,628	143,677,422	155,971,237	167,132,165
Change in Net Position ¹	\$ 15,505,786	\$ 19,427,606	\$ (6,009,964)	\$ (2,153,045)	\$ (254,130)	\$ (8,388,445)	\$ 29,392,710	\$ 19,417,806	\$ 31,295,900	\$ 38,801,546

Notes:¹ This amount does not include any prior period restatements.**Data Source:**

Applicable years' Annual Comprehensive Financial Report.

DOUGLAS COUNTY, GEORGIA
Changes in Net Position - Governmental Activities - Percentage of Total (Unaudited)
Last Ten Calendar Years
(accrual basis of accounting)

For The Calendar Year Ended December 31,										
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Expenses:										
General government	13.6%	13.5%	14.7%	13.7%	15.5%	21.1%	18.4%	25.4%	22.4%	22.2%
Judicial	12.1%	12.2%	13.5%	13.6%	12.4%	12.0%	12.6%	11.8%	12.2%	12.4%
Public safety	53.6%	50.0%	50.4%	53.3%	48.6%	45.4%	45.6%	43.8%	41.9%	39.3%
Public works	5.4%	11.1%	7.4%	6.9%	10.9%	9.5%	10.0%	7.1%	13.5%	14.4%
Parks, recreation, and culture	7.0%	7.2%	7.5%	7.2%	6.9%	6.6%	6.0%	5.8%	6.9%	6.0%
Planning/community development	4.6%	3.5%	4.2%	3.4%	2.3%	2.3%	3.7%	2.4%	0.6%	1.4%
Health and welfare	1.7%	1.7%	2.0%	1.7%	2.4%	2.4%	3.4%	3.6%	2.4%	4.3%
Interest and fiscal charges	2.0%	0.8%	0.3%	0.2%	1.0%	0.7%	0.30%	0.1%	0.1%	0.0%
Total Expenses	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Program Revenues:										
Charges for services:										
General government	10.9%	12.1%	5.0%	14.9%	6.9%	8.4%	5.1%	6.7%	8.2%	5.3%
Judicial system	8.9%	8.0%	0.8%	0.7%	21.1%	17.7%	14.7%	16.7%	12.9%	9.4%
Public safety	44.4%	46.6%	48.0%	44.7%	21.7%	22.6%	20.3%	26.8%	21.2%	18.0%
Public works	4.1%	4.3%	3.7%	3.3%	3.6%	2.9%	2.5%	3.5%	2.5%	1.9%
Parks, recreation, and culture	2.6%	2.5%	3.6%	3.1%	1.3%	3.0%	0.5%	2.3%	1.8%	1.7%
Planning/community development	2.2%	2.4%	3.0%	1.5%	2.4%	1.8%	0.4%	0.9%	1.5%	1.2%
Health and welfare	0.0%	0.0%	0.0%	0.0%	1.5%	5.4%	1.3%	2.2%	3.6%	4.1%
Operating grants and contributions	11.4%	12.6%	21.7%	18.8%	18.7%	16.2%	41.1%	28.3%	30.6%	38.7%
Capital grants and contributions	15.5%	11.5%	14.2%	13.0%	22.8%	22.0%	14.1%	12.5%	17.7%	19.7%
Total Program Revenues	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
General Revenues:										
Taxes:										
Property	49.3%	49.0%	52.4%	60.6%	53.6%	48.7%	54.9%	54.0%	54.4%	51.7%
Sales	41.5%	42.4%	39.2%	28.0%	35.8%	40.7%	36.1%	37.2%	38.9%	39.0%
Insurance premium	4.8%	4.9%	4.9%	6.8%	6.1%	5.9%	5.4%	5.1%	5.0%	5.0%
Other	2.6%	2.9%	2.9%	3.8%	4.2%	4.1%	3.1%	3.5%	3.5%	3.1%
Unrestricted grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Investment earnings	0.0%	0.0%	0.0%	0.0%	0.1%	0.4%	0.1%	0.0%	0.3%	0.9%
Gain on sale of capital assets	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.9%	0.0%
Miscellaneous	1.7%	0.8%	0.6%	0.8%	0.2%	0.2%	0.4%	0.1%	0.2%	0.2%
Transfers	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%	-3.2%	0.0%
Total General Revenues	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Data Source:

Applicable years' Annual Comprehensive Financial Report.

DOUGLAS COUNTY, GEORGIA
Changes in Net Position - Business-Type Activities (Unaudited)
Last Ten Calendar Years
(accrual basis of accounting)

For The Calendar Year Ended December 31,										
Source	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Expenses -										
Solid waste management	\$ 1,695,056	\$ 1,802,261	\$ 1,864,035	\$ 3,970,043	\$ 2,033,725	\$ 1,889,522	\$ 2,356,276	\$ 2,314,996	\$ 2,571,774	\$ 3,651,236
Connect Douglas	-	-	-	-	-	-	-	-	3,505,053	-
Total Expenses	1,695,056	1,802,261	1,864,035	3,970,043	2,033,725	1,889,522	2,356,276	2,314,996	6,076,827	3,651,236
Program Revenues:										
Charges for services -										
Solid waste management	1,526,089	1,767,837	2,214,002	2,501,772	2,032,382	1,929,869	2,267,572	2,775,194	3,373,653	3,653,612
Operating grants and contributions	-	-	-	-	37,210	-	-	-	-	-
Capital grants and contributions	-	-	-	-	-	-	-	-	2,147,267	-
Total Program Revenues	1,526,089	1,767,837	2,214,002	2,501,772	2,069,592	1,929,869	2,267,572	2,775,194	5,520,920	3,653,612
Net (Expense) Revenue	(168,967)	(34,424)	349,967	(1,468,271)	35,867	40,347	(88,704)	460,198	(555,907)	2,376
General Revenues:										
Investment earnings	40	20	-	137	1,804	19,035	-	-	-	-
Gain on sale of capital assets	-	-	-	-	-	24,104	-	-	-	-
Miscellaneous	169,405	155	222	-	-	-	-	-	-	-
Transfers	-	-	5,054	-	-	-	-	(17,585)	4,919,234	-
Total General Revenues	169,445	175	5,276	137	1,804	43,139	-	(17,585)	4,919,234	-
Change in Net Position ¹	\$ 478	\$ (34,249)	\$ 355,243	\$ (1,468,134)	\$ 37,671	\$ 83,486	\$ (88,704)	\$ 442,613	\$ 4,363,327	\$ 2,376

Notes:

¹ This amount does not include any prior period restatements.

Data Source:

Applicable years' Annual Comprehensive Financial Report.

DOUGLAS COUNTY, GEORGIA
Changes in Net Position - Total (Unaudited)
Last Ten Calendar Years
(accrual basis of accounting)

For the Calendar Year Ended December 31,										
Source	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Expenses:										
Governmental activities ¹	\$101,942,559	\$107,295,348	\$112,650,417	\$120,308,698	\$135,743,692	\$152,179,474	\$137,597,210	\$154,261,227	\$165,331,565	\$183,068,208
Business-type activities ²	1,695,056	1,802,261	1,864,035	3,970,043	2,033,725	1,889,522	2,356,276	2,314,996	6,076,827	3,651,236
Total Expenses	103,637,615	109,097,609	114,514,452	124,278,741	137,777,417	154,068,996	139,953,486	156,576,223	171,408,392	186,719,444
Program Revenues:										
Governmental activities ¹	22,346,798	24,234,878	27,466,362	25,023,013	31,268,928	29,809,601	35,893,292	30,001,611	40,656,228	54,737,589
Business-type activities ²	1,526,089	1,767,837	2,214,002	2,501,772	2,069,592	1,929,869	2,267,572	2,775,194	5,520,920	3,653,612
Total Program Revenues	23,872,887	26,002,715	29,680,364	27,524,785	33,338,520	31,739,470	38,160,864	32,776,805	46,177,148	58,391,201
Net (Expense) Revenue	(79,764,728)	(83,094,894)	(84,834,088)	(96,753,956)	(104,438,897)	(122,329,526)	(101,792,622)	(123,799,418)	(125,231,244)	(128,328,243)
General Revenues:										
Governmental activities ¹	95,101,547	102,488,076	79,174,091	93,132,640	104,220,634	113,981,428	131,096,628	143,677,422	155,971,237	167,132,165
Business-type activities ²	169,445	175	5,276	137	1,804	43,139	-	(17,585)	4,919,234	-
Total General Revenues	95,270,992	102,488,251	79,179,367	93,132,777	104,222,438	114,024,567	131,096,628	143,659,837	160,890,471	167,132,165
Change in Net Position³	\$ 15,506,264	\$ 19,393,357	\$ (5,654,721)	\$ (3,621,179)	\$ (216,459)	\$ (8,304,959)	\$ 29,304,006	\$ 19,860,419	\$ 35,659,227	\$ 38,803,922

Notes:¹ See Exhibit I² See Exhibit III³ This amount does not include any prior period restatements.

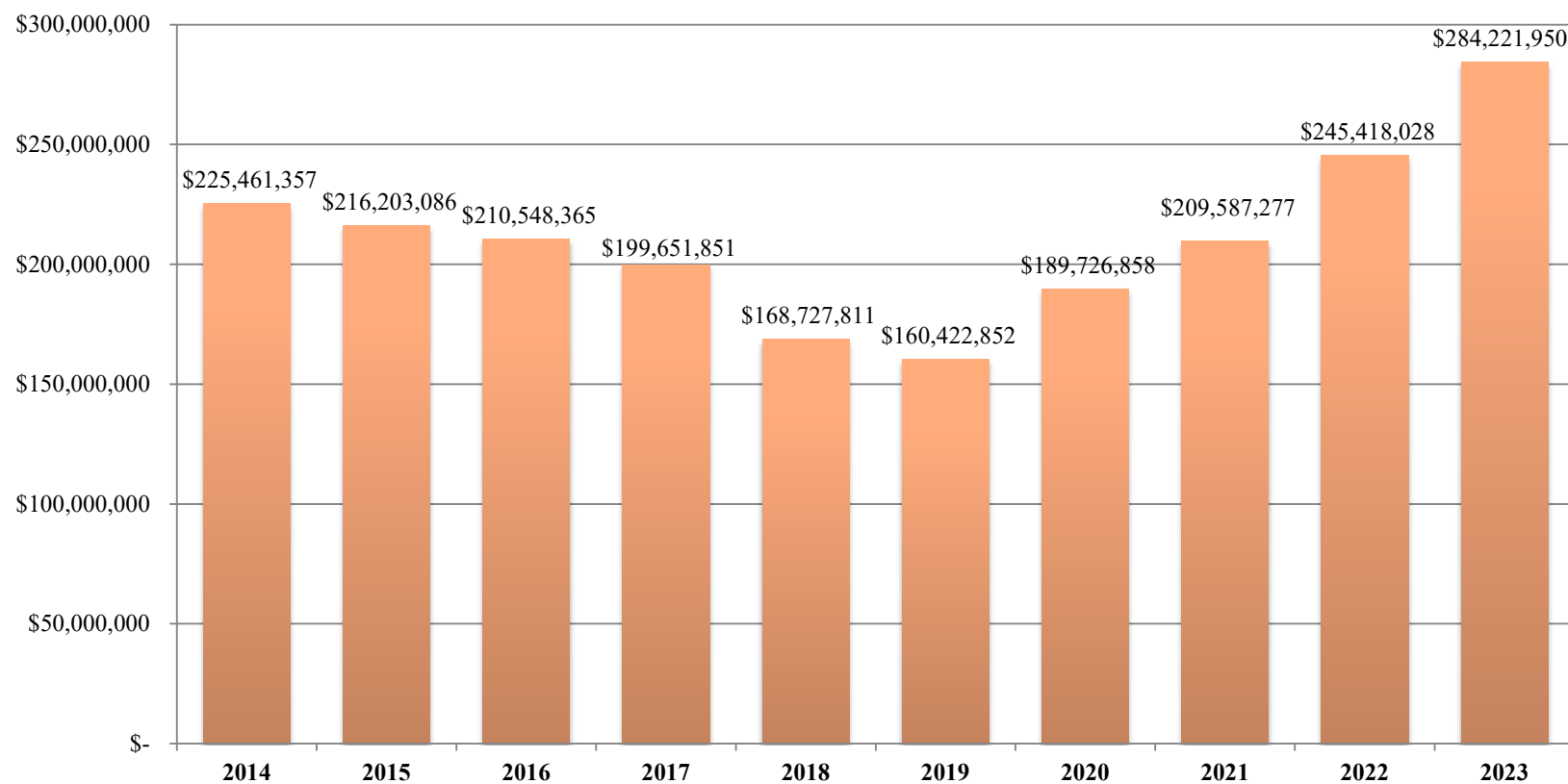
DOUGLAS COUNTY, GEORGIA
Government-Wide Net Position by Category¹ (Unaudited)
Last Ten Calendar Years
(accrual basis of accounting)

	2014	2015	2016	2017	December 31, 2018	2019	2020	2021	2022	2023
Governmental Activities										
Net investment in capital assets	\$210,489,674	\$ 228,610,179	\$ 249,176,807	\$ 227,392,430	\$ 223,105,443	\$ 218,318,950	\$233,462,402	\$ 251,588,737	\$ 251,620,968	\$ 267,753,928
Restricted	33,450,483	36,077,406	21,004,690	28,236,208	46,299,186	48,633,934	50,573,672	57,918,617	79,032,907	99,591,608
Unrestricted	(18,697,545)	(48,389,273)	(59,893,149)	(54,836,883)	(99,574,585)	(105,511,285)	(93,201,765)	(99,255,239)	(85,372,888)	(83,263,003)
Subtotal Governmental Activities Net Position	<u>225,242,612</u>	<u>216,298,312</u>	<u>210,288,348</u>	<u>200,791,755</u>	<u>169,830,044</u>	<u>161,441,599</u>	<u>190,834,309</u>	<u>210,252,115</u>	<u>245,280,987</u>	<u>284,082,533</u>
Business-Type Activities										
Net investment in capital assets	1,939,053	1,892,764	1,851,457	1,896,590	1,954,743	2,256,433	2,185,476	2,116,184	2,048,080	2,001,858
Unrestricted	(1,720,308)	(1,987,990)	(1,591,440)	(3,036,494)	(3,056,976)	(3,275,180)	(3,292,927)	(2,781,022)	(1,911,039)	(1,862,441)
Subtotal Business-Type Activities Net Position	<u>218,745</u>	<u>(95,226)</u>	<u>260,017</u>	<u>(1,139,904)</u>	<u>(1,102,233)</u>	<u>(1,018,747)</u>	<u>(1,107,451)</u>	<u>(664,838)</u>	<u>137,041</u>	<u>139,417</u>
Primary Government										
Net investment in capital assets	212,428,727	230,502,943	251,028,264	229,289,020	225,060,186	220,575,383	235,647,878	253,704,921	253,669,048	269,755,786
Restricted	33,450,483	36,077,406	21,004,690	28,236,208	46,299,186	48,633,934	50,573,672	57,918,617	79,032,907	99,591,608
Unrestricted	(20,417,853)	(50,377,263)	(61,484,589)	(57,873,377)	(102,631,561)	(108,786,465)	(96,494,692)	(102,036,261)	(87,283,927)	(85,125,444)
Total Primary Government Net Position	<u>\$225,461,357</u>	<u>\$ 216,203,086</u>	<u>\$ 210,548,365</u>	<u>\$ 199,651,851</u>	<u>\$ 168,727,811</u>	<u>\$ 160,422,852</u>	<u>\$189,726,858</u>	<u>\$ 209,587,277</u>	<u>\$ 245,418,028</u>	<u>\$ 284,221,950</u>

Notes:

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

DOUGLAS COUNTY, GEORGIA
Chart-Total Government-Wide Net Position (Unaudited)
Last Ten Calendar Years
(accrual basis of accounting)



DOUGLAS COUNTY, GEORGIA
General Governmental Revenues by Source (Unaudited) ¹
Last Ten Calendar Years
(modified accrual basis of accounting)

	For the Calendar Year Ended December 31,									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Revenue Source	Amounts									
Taxes	\$ 90,370,261	\$ 94,222,318	\$ 102,081,320	\$ 93,548,537	\$ 103,558,170	\$ 111,376,547	\$ 129,331,118	\$ 143,598,585	\$ 159,008,770	\$ 164,737,216
Licenses and permits	1,102,716	1,345,033	1,850,191	570,240	1,854,948	552,238	643,151	854,842	1,656,398	2,381,761
Intergovernmental	6,163,018	5,239,175	8,533,476	7,502,576	11,836,354	10,691,628	19,610,459	12,149,382	18,490,168	28,189,184
Charges for services	8,347,695	9,085,373	9,199,524	9,667,031	11,372,300	11,233,710	9,776,776	11,732,989	13,800,615	15,410,955
Fines and forfeitures	6,175,124	6,207,621	6,270,616	5,716,743	5,777,547	5,856,531	5,435,909	5,301,504	5,376,754	5,278,056
Investment earnings	49,164	33,538	27,932	540,926	1,520,659	1,682,990	354,015	28,592	1,222,026	4,753,878
Miscellaneous	1,769,578	903,998	753,686	545,262	818,894	2,389,480	603,132	281,142	456,588	350,713
Total revenues	<u>\$ 113,977,556</u>	<u>\$ 117,037,056</u>	<u>\$ 128,716,745</u>	<u>\$ 118,091,315</u>	<u>\$ 136,738,872</u>	<u>\$ 143,783,124</u>	<u>\$ 165,754,560</u>	<u>\$ 173,947,036</u>	<u>\$ 200,011,319</u>	<u>\$ 221,101,763</u>
% change from prior year	<u>10.1%</u>	<u>2.7%</u>	<u>10.0%</u>	<u>-8.3%</u>	<u>15.8%</u>	<u>5.2%</u>	<u>15.3%</u>	<u>4.9%</u>	<u>15.0%</u>	<u>10.5%</u>
	Percentage of Total									
Taxes	79.2%	80.5%	79.3%	79.2%	75.7%	77.5%	78.1%	82.6%	79.6%	74.4%
Licenses and permits	1.0%	1.1%	1.4%	0.5%	1.4%	0.4%	0.4%	0.5%	0.8%	1.1%
Intergovernmental	5.4%	4.5%	6.7%	6.4%	8.7%	7.4%	11.8%	7.0%	9.2%	12.7%
Charges for services	7.3%	7.8%	7.1%	8.2%	8.3%	7.8%	5.8%	6.8%	6.9%	7.0%
Fines and forfeitures	5.5%	5.3%	4.9%	4.8%	4.2%	4.1%	3.3%	3.1%	2.7%	2.4%
Investment earnings	0.0%	0.0%	0.0%	0.5%	1.1%	1.2%	0.2%	0.0%	0.6%	2.2%
Miscellaneous	1.6%	0.8%	0.6%	0.5%	0.6%	1.6%	0.4%	0.2%	0.2%	0.2%
Total revenues	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>

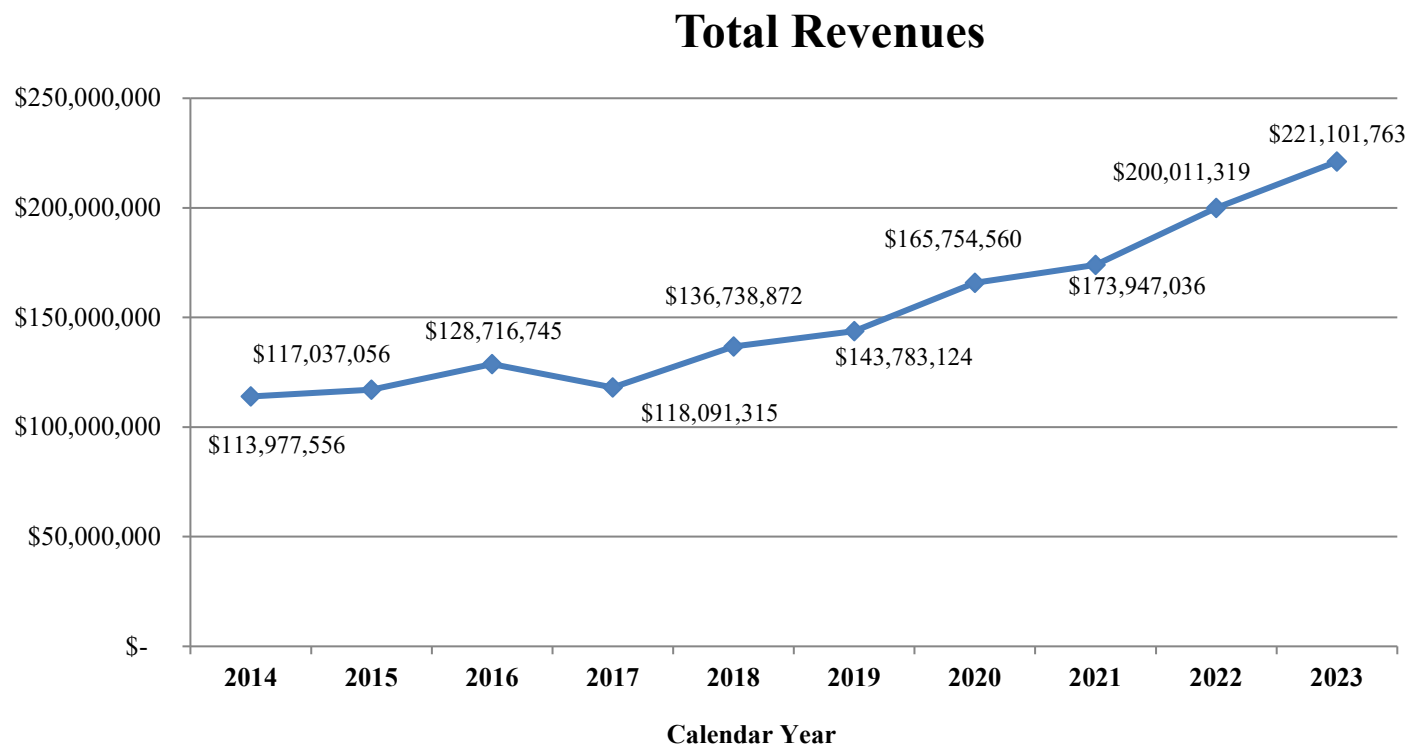
Notes:

¹ Includes all governmental fund types.

Data Source:

Applicable years' Annual Comprehensive Financial Report.

DOUGLAS COUNTY, GEORGIA
Chart-Total General Governmental Revenues (Unaudited)
Last Ten Calendar Years
(modified accrual basis of accounting)



DOUGLAS COUNTY, GEORGIA
Tax Revenues by Source - Governmental Funds (Unaudited)
Last Ten Calendar Years
(modified accrual basis of accounting)

For The Calendar Year Ended December 31,	Property	Local Option Sales	Special Purpose Local Option Sales	Insurance Premium	Other ¹	Total
Amounts						
2014	\$ 45,170,688	\$ 16,769,653	\$ 23,507,284	\$ 4,696,183	\$ 4,078,510	\$ 94,222,318
2015	53,051,864	16,565,785	23,551,828	5,028,879	3,882,964	102,081,320
2016	47,486,910	16,305,508	5,843,267	5,351,530	3,819,471	78,806,686
2017	49,950,104	16,922,648	17,652,602	5,725,981	3,297,202	93,548,537
2018	50,758,985	16,922,648	25,480,185	6,174,210	4,222,142	103,558,170
2019	55,580,255	17,734,623	26,716,226	6,614,885	4,730,558	111,376,547
2020	70,773,852	19,082,140	28,288,005	7,065,456	4,121,665	129,331,118
2021	77,557,006	21,318,094	32,140,520	7,374,871	5,208,094	143,598,585
2022	84,877,412	24,120,805	36,474,088	7,754,939	5,781,526	159,008,770
2023	84,877,412	24,120,805	36,474,088	7,754,939	5,781,526	159,008,770
% Change in Dollars Over 10 Years	87.9%	43.8%	55.2%	65.1%	41.8%	68.8%
Percentage of Total						
2014	47.9%	17.8%	24.9%	5.0%	4.4%	100.0%
2015	52.0%	16.2%	23.1%	4.9%	3.8%	100.0%
2016	60.3%	20.7%	7.4%	6.8%	4.8%	100.0%
2017	53.4%	18.1%	18.9%	6.1%	3.5%	100.0%
2018	49.0%	16.3%	24.6%	6.0%	4.1%	100.0%
2019	49.9%	15.9%	24.0%	5.9%	4.2%	100.0%
2020	54.7%	14.8%	21.9%	5.5%	3.2%	100.0%
2021	54.0%	14.8%	22.4%	5.1%	3.7%	100.0%
2022	53.4%	15.2%	22.9%	4.9%	3.6%	100.0%
2023	53.4%	15.2%	22.9%	4.9%	3.6%	100.0%

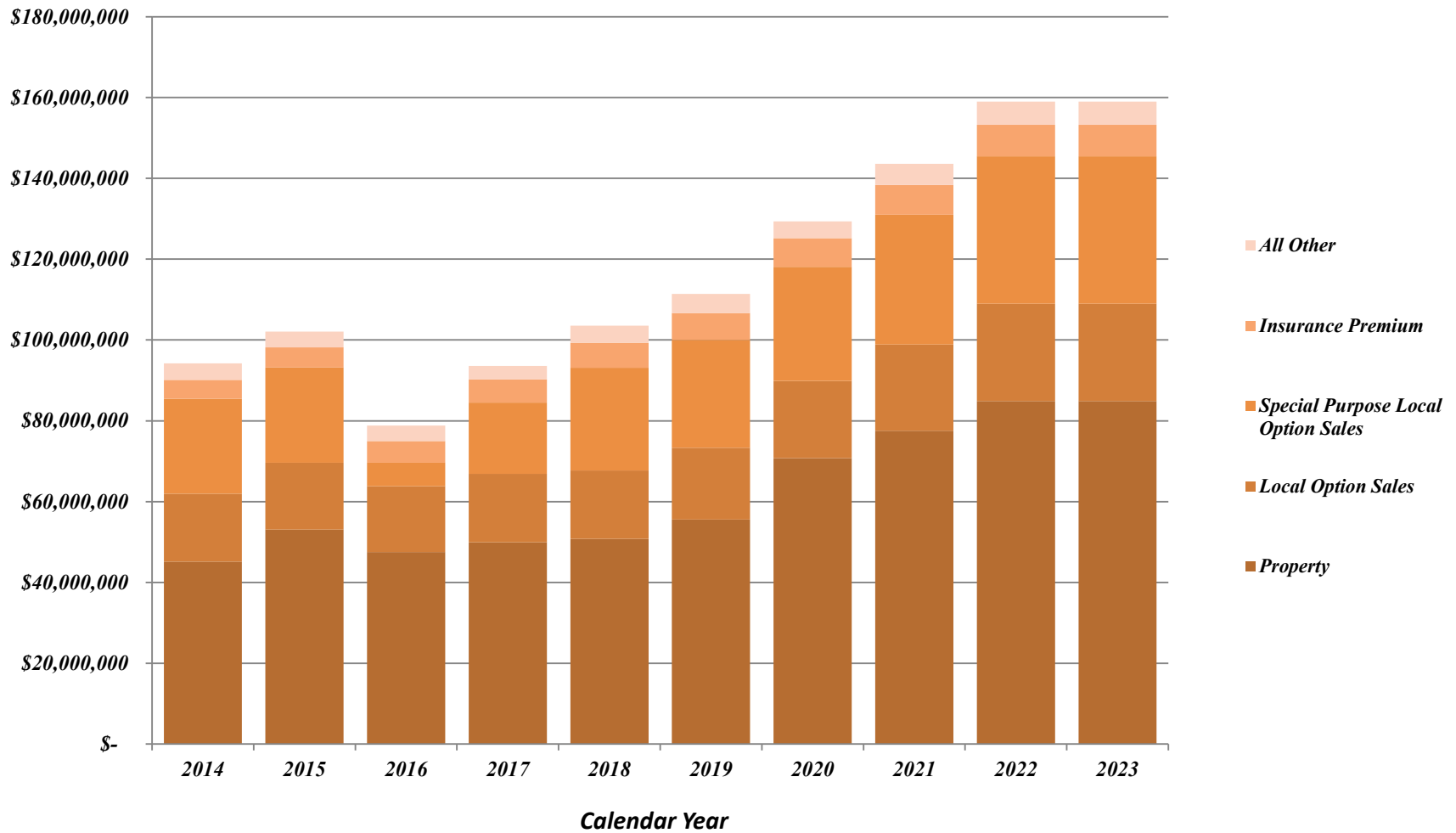
Notes:

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

Data Source:

Applicable years' Annual Comprehensive Financial Report and Finance Department.

DOUGLAS COUNTY, GEORGIA
Chart-Tax Revenues by Source - Governmental Funds (Unaudited)
Last Ten Calendar Years
(modified accrual basis of accounting)



DOUGLAS COUNTY, GEORGIA
General Governmental Expenditures by Function (Unaudited) ¹
Last Ten Calendar Years
(modified accrual basis of accounting)

For the Calendar Year Ended December 31,										
Function	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Current:										
General government	\$ 12,670,603	\$ 13,784,423	\$ 13,210,039	\$ 18,665,720	\$ 20,001,440	\$ 20,954,826	\$ 21,061,906	\$ 26,451,856	\$ 31,375,186	\$ 38,284,413
Judicial	11,937,778	13,441,752	14,025,668	14,664,560	15,842,524	16,277,546	16,766,381	18,155,793	20,835,110	22,237,207
Public safety	46,333,633	46,923,138	54,551,024	52,846,486	53,850,261	55,232,268	57,832,349	61,069,246	64,507,756	72,295,810
Public works	5,213,724	5,433,757	5,355,692	7,965,097	8,581,903	10,902,665	10,603,759	11,326,792	18,304,429	21,217,312
Parks, recreation, and culture	5,534,717	5,935,365	5,937,363	5,857,579	5,650,499	5,761,469	5,522,813	6,188,174	7,526,265	10,233,562
Planning/community development	3,127,729	4,123,733	3,332,267	2,900,898	3,001,153	5,983,095	5,909,876	3,153,281	769,530	804,206
Health and welfare	1,615,839	1,949,630	1,775,360	2,837,363	3,238,479	4,230,925	4,578,739	5,431,302	6,030,478	7,821,315
Total Current	86,434,023	91,591,798	98,187,413	105,737,703	110,166,259	119,342,794	122,275,823	131,776,444	149,348,754	172,893,825
% Change From Prior Year	1.3%	6.0%	7.2%	7.7%	4.2%	8.3%	2.5%	7.8%	13.3%	15.8%
Capital Outlay	5,587,406	4,831,419	7,221,788	3,305,743	16,435,814	11,217,661	14,641,112	7,895,423	3,191,914	8,947,266
% Change From Prior Year	43.7%	-13.5%	49.5%	-54.2%	397.2%	-31.7%	30.5%	-46.1%	-59.6%	180.3%
Debt Service										
Principal retirement	19,149,768	20,216,881	19,714,474	506,634	7,228,211	15,246,378	18,499,425	16,797,039	4,606,539	473,590
Interest and fiscal charges	2,751,753	1,934,736	958,118	1,485,992	3,033,540	2,625,310	1,648,143	747,293	197,507	75,840
Bond issuance costs	-	-	-	577,869	-	-	-	-	-	-
Total Debt Service	21,901,521	22,151,617	20,672,592	2,570,495	10,261,751	17,871,688	20,147,568	17,544,332	4,804,046	549,430
% Change From Prior Year	-3.0%	1.1%	-6.7%	-87.6%	299.2%	74.2%	12.7%	-12.9%	-72.6%	-88.6%
Intergovernmental	-	-	-	3,497,768	7,218,749	15,828,618	4,668,360	4,667,306	10,117,912	11,113,951
% Change From Prior Year	0.0%	0.0%	0.0%	0.0%	106.4%	119.3%	-70.5%	0.0%	116.8%	9.8%
Total Expenditures	\$ 113,922,950	\$ 118,574,834	\$ 126,081,793	\$ 115,111,709	\$ 144,082,573	\$ 164,260,761	\$ 161,732,863	\$ 161,883,505	\$ 167,462,626	\$193,504,472
% Change From Prior Year	1.9%	4.1%	6.3%	-8.7%	25.2%	14.0%	-1.5%	0.1%	3.4%	15.6%
Debt Service as a % of Noncapital Expenditures	20.2%	19.5%	17.4%	2.3%	8.0%	11.7%	13.7%	11.4%	3.1%	0.3%

Notes:¹ Includes all governmental fund types.**Data Source:**

Applicable years' Annual Comprehensive Financial Report.

DOUGLAS COUNTY, GEORGIA

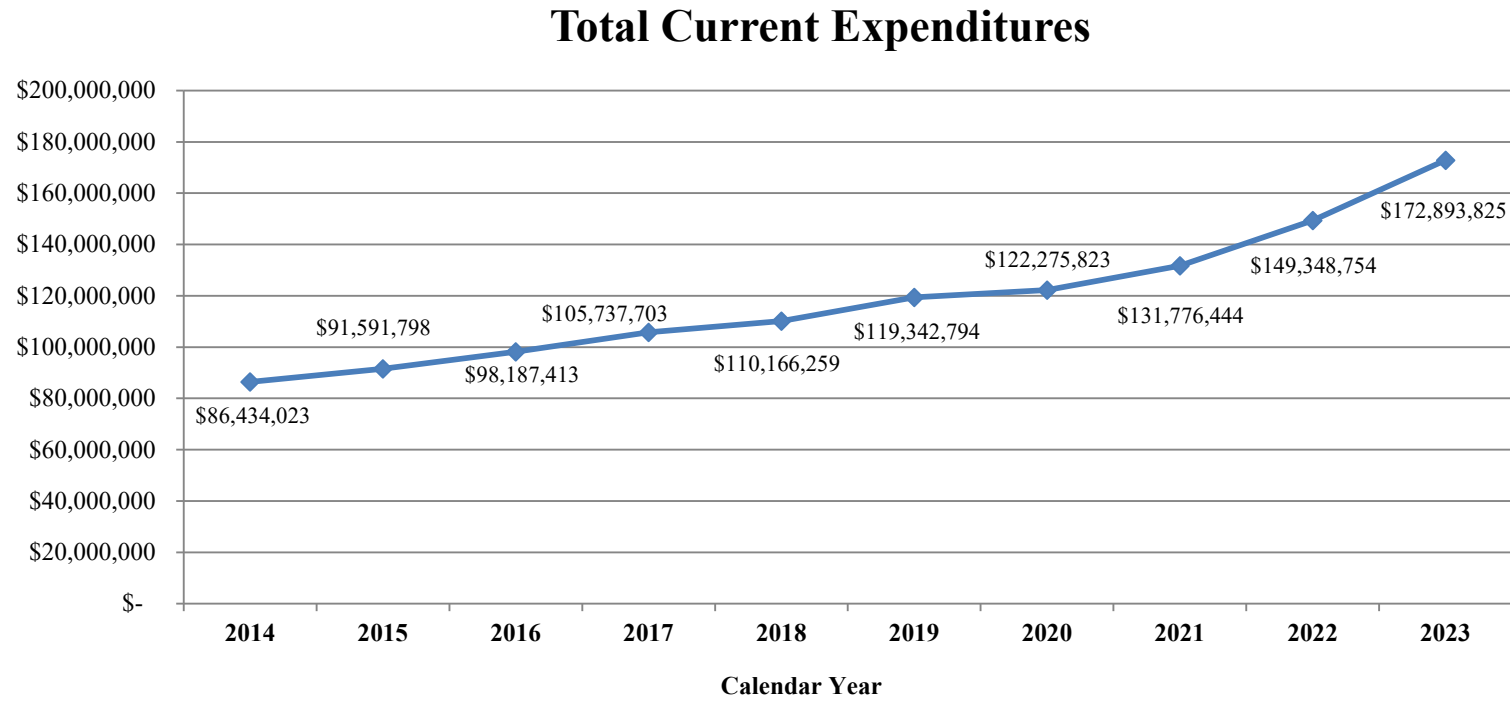
General Governmental Current Expenditures by Function (Unaudited) ¹
Last Ten Calendar Years
(modified accrual basis of accounting)

	For the Calendar Year Ended December 31,									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Function	Amounts									
Current:										
General government	\$ 12,670,603	\$ 13,784,423	\$ 13,210,039	\$ 18,665,720	\$ 20,001,440	\$ 20,954,826	\$ 21,061,906	\$ 26,451,856	\$ 31,375,186	\$ 38,284,413
Judicial	11,937,778	13,441,752	14,025,668	14,664,560	15,842,524	16,277,546	16,766,381	18,155,793	20,835,110	22,237,207
Public safety	46,333,633	46,923,138	54,551,024	52,846,486	53,850,261	55,232,268	57,832,349	61,069,246	64,507,756	72,295,810
Public works	5,213,724	5,433,757	5,355,692	7,965,097	8,581,903	10,902,665	10,603,759	11,326,792	18,304,429	21,217,312
Parks, recreation, and culture	5,534,717	5,935,365	5,937,363	5,857,579	5,650,499	5,761,469	5,522,813	6,188,174	7,526,265	10,233,562
Planning/community development	3,127,729	4,123,733	3,332,267	2,900,898	3,001,153	5,983,095	5,909,876	3,153,281	769,530	804,206
Health and welfare	1,615,839	1,949,630	1,775,360	2,837,363	3,238,479	4,230,925	4,578,739	5,431,302	6,030,478	7,821,315
Total Current	\$ 86,434,023	\$ 91,591,798	\$ 98,187,413	\$ 105,737,703	\$ 110,166,259	\$ 119,342,794	\$ 122,275,823	\$ 131,776,444	\$ 149,348,754	\$ 172,893,825
	Percentage of Total									
Current:										
General government	14.6%	15.0%	13.6%	17.6%	18.1%	17.6%	17.2%	19.9%	21.0%	22.3%
Judicial	13.8%	14.7%	14.3%	13.9%	14.4%	13.6%	13.7%	13.8%	14.0%	12.9%
Public safety	53.6%	51.2%	55.6%	50.0%	48.9%	46.3%	47.3%	46.3%	43.2%	41.8%
Public works	6.0%	5.9%	5.5%	7.5%	7.8%	9.1%	8.7%	8.6%	12.3%	12.3%
Parks, recreation, and culture	6.4%	6.5%	6.0%	5.5%	5.1%	4.8%	4.5%	4.7%	5.0%	5.9%
Planning/community development	3.6%	4.5%	3.4%	2.7%	2.7%	5.0%	4.8%	2.4%	0.5%	0.5%
Health and welfare	1.9%	2.1%	1.8%	2.7%	2.9%	3.5%	3.7%	4.1%	4.0%	4.5%
Total Current	99.9%	99.9%	100.2%	99.9%	99.9%	99.9%	99.9%	99.8%	100.0%	100.2%

Notes:¹ Includes all governmental fund types.**Data Source:**

Applicable years' Annual Comprehensive Financial Report.

DOUGLAS COUNTY, GEORGIA
Chart-Total General Governmental Current Expenditures (Unaudited)
Last Ten Calendar Years
(modified accrual basis of accounting)



DOUGLAS COUNTY, GEORGIA
Summary of Changes in Fund Balances - Governmental Funds (Unaudited)
Last Ten Calendar Years
(modified accrual basis of accounting)

Source	For the Calendar Year Ended December 31,									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Total Revenues	\$ 113,977,556	\$ 117,037,056	\$ 128,716,745	\$ 118,091,315	\$ 136,738,874	\$ 143,783,124	\$ 165,754,560	\$ 173,947,036	\$ 200,011,319	\$ 221,101,763
Total Expenditures	113,922,950	118,574,834	126,081,793	115,111,709	144,082,573	164,260,761	161,732,863	161,883,505	167,462,626	193,504,472
Excess (Deficiency) of Revenues Over (Under) Expenditures	54,606	(1,537,778)	2,634,952	2,979,606	(7,343,699)	(20,477,637)	4,021,697	12,063,531	32,548,693	27,597,291
Other Financing Sources (Uses)										
Sale of capital assets	184,852	75,009	271,806	114,822	968,889	201,900	897	-	2,506,218	26,475
Issuance of bonds	-	-	-	60,385,000	-	-	-	-	-	-
Issuance of lease liabilities	-	-	-	-	-	-	-	-	139,739	-
Inception of financed purchases	176,471	19,234	369,989	-	2,376,007	-	1,555,370	-	-	-
Premium on issue	-	-	-	6,145,688	-	-	-	-	-	-
Transfers in	25,850,650	40,093,965	34,611,721	20,271,552	26,491,724	26,658,767	28,389,687	12,521,447	6,040,740	11,411,895
Transfers out	(27,850,650)	(40,093,965)	(35,116,775)	(20,271,552)	(26,491,724)	(32,858,767)	(29,589,687)	(12,503,862)	(6,040,740)	(11,411,895)
Total Other Financing Sources (Uses)	(1,638,677)	94,243	136,741	66,645,510	3,344,896	(5,998,100)	356,267	17,585	2,645,957	26,475
Net Change in Fund Balances	<u>\$ (1,584,071)</u>	<u>\$ (1,443,535)</u>	<u>\$ 2,771,693</u>	<u>\$ 69,625,116</u>	<u>\$ (3,998,803)</u>	<u>\$ (26,475,737)</u>	<u>\$ 4,377,964</u>	<u>\$ 12,081,116</u>	<u>\$ 35,194,650</u>	<u>\$ 27,623,766</u>

Data Source:

Applicable years' Annual Comprehensive Financial Report.

DOUGLAS COUNTY, GEORGIA
Fund Balances - Governmental Funds (Unaudited)
Last Ten Calendar Years
(modified accrual basis of accounting)

	At December 31,									
	2014	2015	2016	2017 ¹	2018	2019	2020	2021	2022	2022
General Fund										
Nonspendable	\$ 1,348,311	\$ 1,391,424	\$ 1,506,194	\$ 3,290,869	\$ 1,857,618	\$ 2,796,516	\$ 2,659,155	\$ 3,050,212	\$ 3,169,891	\$ 3,544,964
Restricted	-	-	-	-	2,225,141	68,131	1,347,836	-	-	40,940
Assigned	3,632,429	15,187,636	12,765,982	11,381,473	10,792,082	10,130,102	10,522,826	8,331,765	11,122,826	10,396,414
Unassigned	18,256,682	16,129,025	14,184,103	9,975,041	9,364,431	9,048,420	21,863,284	30,255,594	42,930,870	44,302,996
Subtotal General Fund	23,237,422	32,708,085	28,456,279	24,647,383	24,239,272	22,043,169	36,393,101	41,637,571	57,223,587	58,285,314
General Fund Percentage Change	5.4%	40.8%	-13.0%	-13.4%	-1.7%	-9.1%	65.1%	14.4%	37.4%	1.9%
All Other Governmental Funds										
Nonspendable	-	-	-	-	-	-	4,040	6,754	5,812	3,376
Restricted	32,616,922	34,139,599	18,753,659	89,302,772	86,102,938	63,151,542	51,873,138	56,576,082	75,781,798	96,880,298
Committed	2,166,112	1,937,807	2,251,031	-	-	-	-	3,711,939	4,196,588	8,084,213
Assigned	-	-	-	4,447,187	2,305,011	1,067,833	1,141,815	465,911	557,986	777,210
Unassigned										
Special Revenue Funds	-	-	-	-	-	-	771,886	-	(1,340)	-
Capital Projects Funds	(1,332,551)	(1,861,432)	(2,672,366)	(1,983,623)	(232,307)	(323,367)	-	-	-	-
Subtotal All Other Governmental Funds	\$ 33,450,483	\$ 34,215,974	\$ 18,332,324	\$ 91,766,336	\$ 88,175,642	\$ 63,896,008	\$ 53,790,879	\$ 60,760,686	\$ 80,540,844	\$ 105,745,097
All Other Governmental Funds Percentage Change	0.9%	2.3%	-46.4%	400.6%	-3.9%	-27.5%	-15.8%	13.0%	32.6%	31.3%

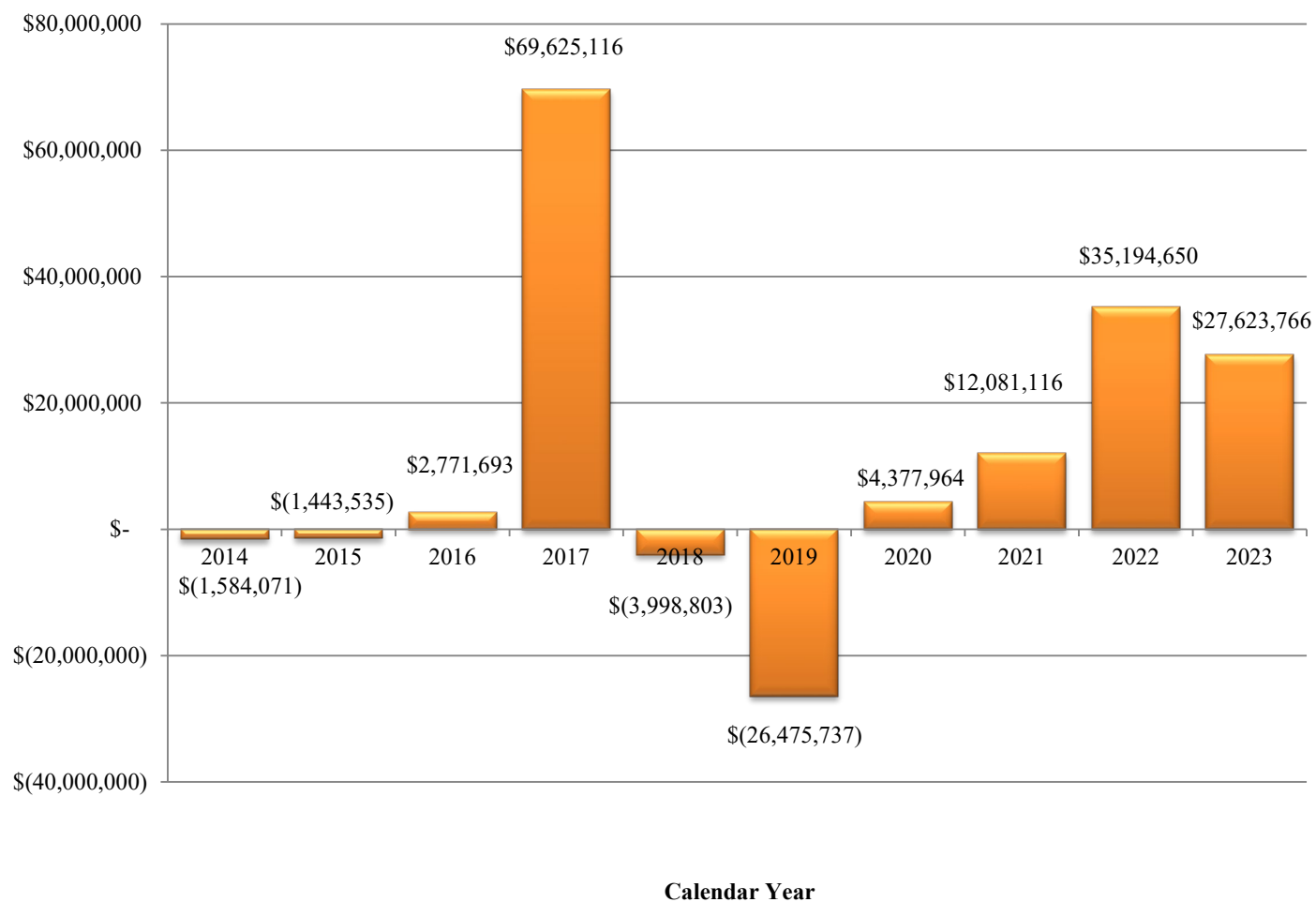
Notes:

¹ In 2017, the County issued \$60,385,000 of sales tax revenue bonds which increased restricted fund balances until the bond proceeds were expended.

Data Source:

Applicable years' Annual Comprehensive Financial Report.

DOUGLAS COUNTY, GEORGIA
Chart-Changes in Fund Balances - Governmental Funds (Unaudited)
Last Ten Calendar Years
(modified accrual basis of accounting)



DOUGLAS COUNTY, GEORGIA
Taxable Assessed Value¹ and Estimated Actual Value of Property By Type (Unaudited)²
Last Ten Calendar Years

Amounts													
Calendar Year	Residential Property	Commercial Property	Industrial Property	Agricultural Property	Preferential and Conservation Use Property	Utility Property	Motor Vehicles and Mobile Homes	Other Property ⁵	Less: Tax-Exempt Property	Total Taxable Assessed Value ⁷	Total Direct Tax Rate ⁴	Estimated Actual Value	Annual Percentage Change
2014	\$ 2,067,874,584	\$ 1,018,758,837	\$ 364,974,470	\$ 14,540,078	\$ 31,890,088	\$ 99,308,516	\$ 252,799,996	\$ 861,148	\$ 414,163,825	\$ 3,436,843,892	12	\$ 8,592,109,730	-0.6%
2015	2,224,100,531	1,072,923,230	376,395,227	14,306,525	28,101,579	116,542,688	183,517,841	1,063,381	455,136,098	3,561,814,904	12	8,904,537,260	3.6%
2016	2,399,382,733	1,097,703,519	430,639,946	13,264,425	26,843,432	115,248,963	137,635,468	1,422,485	494,884,711	3,727,256,260	11	9,318,140,650	4.6%
2017	2,643,190,056	1,232,584,642	543,236,276	14,107,593	31,548,075	123,486,248	104,079,584	1,720,151	577,654,016	4,116,298,609	11	10,290,746,523	10.4%
2018	2,945,002,330	1,307,729,602	653,688,063	16,281,846	30,859,988	124,527,621	79,800,033	1,761,873	754,363,994	4,405,287,362	10	11,013,218,405	7.0%
2019	3,131,630,598	1,358,260,635	764,716,876	16,876,904	31,734,809	137,186,695	65,828,783	1,356,823	863,710,564	4,643,881,559	10	11,609,703,898	5.4%
2020	3,328,951,350	1,458,576,450	837,336,279	17,318,739	33,059,655	137,186,695	72,227,157	956,958	947,526,725	4,938,086,558	13	12,345,216,395	6.3%
2021	3,479,576,719	1,472,679,342	917,794,881	17,463,491	33,126,596	144,721,397	48,609,151	338,151	975,932,579	5,138,377,149	13	12,845,942,873	4.1%
2022	4,374,542,573	1,693,832,198	1,140,556,770	33,890,821	32,694,077	201,147,856	44,676,960	709,754	1,540,994,741	5,981,056,268	13	14,952,640,670	16.4%
2022	5,233,251,120	1,902,643,430	1,414,609,155	46,307,934	41,387,186	182,300,267	44,852,398	716,802	2,191,936,329	6,674,131,963	12	16,685,329,908	11.6%
*	\$ 3,182,750,259	\$ 1,361,569,189	\$ 744,394,794	\$ 20,435,836	\$ 32,124,549	\$ 138,165,695	\$ 103,402,737	\$ 1,090,753	\$ 921,630,358	\$ 4,662,303,452		\$ 11,655,758,631	
**	153.1%	86.8%	287.6%	218.5%	29.8%	83.6%	-82.3%	-16.8%	429.2%	94.2%		94.2%	
2014	53.7%	26.5%	9.5%	0.4%	0.8%	2.6%	6.6%	0.0%	10.8%	89.2%			
2015	55.4%	26.7%	9.4%	0.4%	0.7%	2.9%	4.6%	0.0%	11.3%	88.7%			
2016	56.8%	26.0%	10.2%	0.3%	0.6%	2.7%	3.3%	0.0%	11.7%	88.3%			
2017	56.3%	26.3%	11.6%	0.3%	0.7%	2.6%	2.2%	0.0%	12.3%	87.7%			
2018	57.1%	25.3%	12.7%	0.3%	0.6%	2.4%	1.5%	0.0%	14.6%	85.4%			
2019	56.9%	24.7%	13.9%	0.3%	0.6%	2.5%	1.2%	0.0%	15.7%	84.3%			
2020	56.6%	24.8%	14.2%	0.3%	0.6%	2.3%	1.2%	0.0%	16.1%	83.9%			
2021	56.9%	24.1%	15.0%	0.3%	0.5%	2.4%	0.8%	0.0%	16.0%	84.0%			
2022	58.2%	22.5%	15.2%	0.5%	0.4%	2.7%	0.6%	0.0%	20.5%	79.5%			
2023	59.0%	21.5%	16.0%	0.5%	0.5%	2.1%	0.5%	0.0%	24.7%	75.3%			

* Dollar average for ten years.

** Percentage change in dollars over ten years.

Notes:

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

² Gross digest before homestead or freeport exemptions.

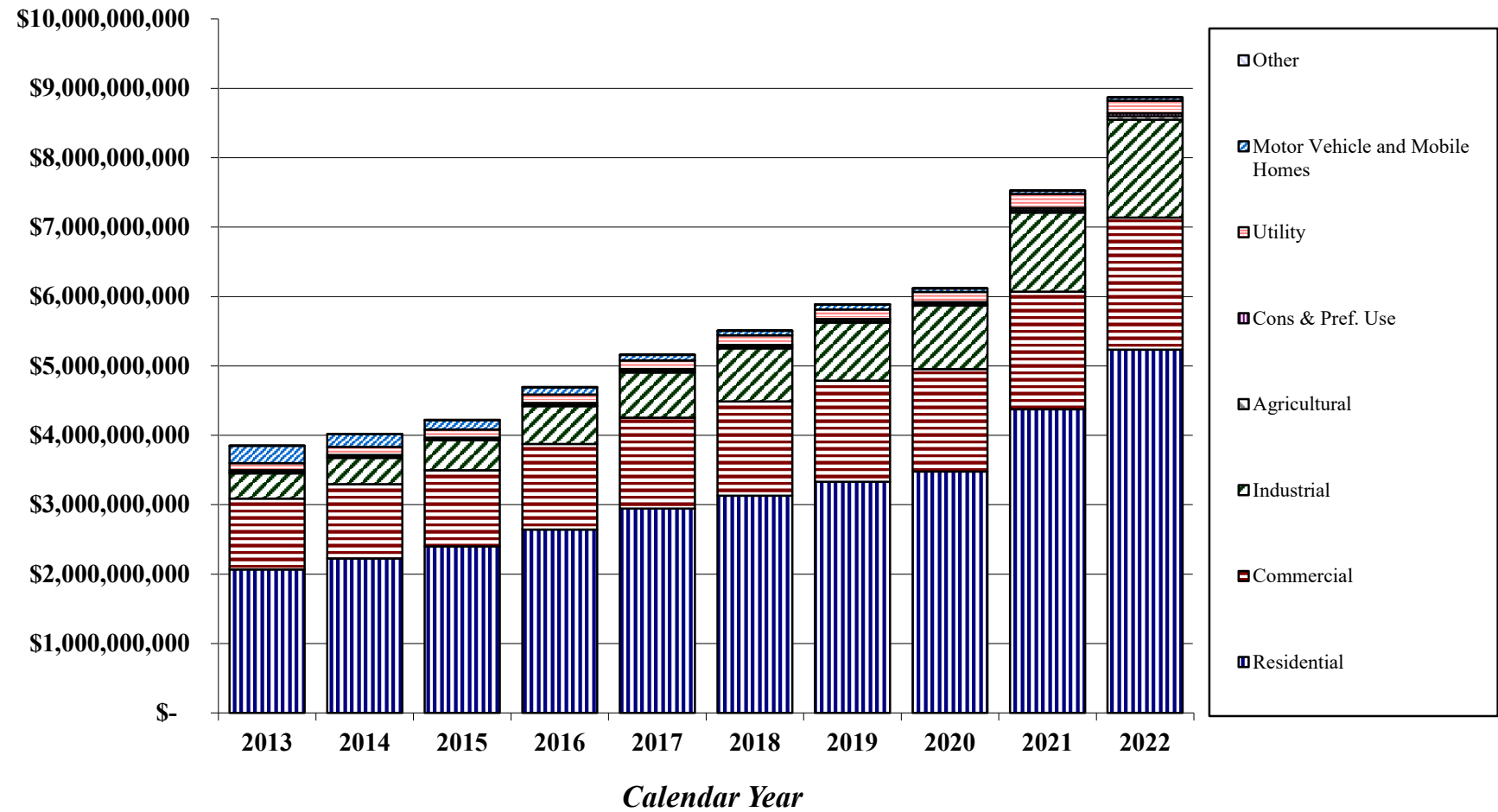
³ Generally includes timber and heavy equipment.

⁴ Tax rates expressed in rate per \$1,000

Data Source:

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

DOUGLAS COUNTY, GEORGIA
Chart-Taxable Assessed Value (Unaudited)
Last Ten Calendar Years
(modified accrual basis of accounting)



DOUGLAS COUNTY, GEORGIA
Direct, Overlapping and Underlying Property Tax Rates (Unaudited)
Last Ten Calendar Years
(rate per \$1,000 of assessed taxable value)

Calendar Year	Direct ⁴ County Rate	Overlapping ¹ State of Georgia ³	Underlying Rates ²			
			City of Villa Rica	City of Austell	City of Douglasville	Douglas County Schools
2014	12.153	0.100	6.630	3.060	5.784	19.850
2015	11.809	0.050	6.500	3.060	7.338	19.850
2016	11.267	-	6.500	3.060	6.911	19.800
2017	10.768	-	6.365	3.250	6.911	19.750
2018	10.213	-	6.056	3.250	7.211	19.700
2019	10.213	-	5.743	3.250	7.211	19.650
2020	12.563	-	6.250	3.250	7.211	19.600
2021	12.563	-	6.250	3.250	7.211	19.550
2022	12.563	-	6.250	3.250	8.003	19.500
2023	12.313	-	5.822	3.250	7.711	18.990

Notes:

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

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

³ The state millage rate on all real and personal property has been phased out. In 2015, the state millage rate was .05. On January 1, 2016, there was no state levy for ad valorem taxation.

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

Data Source:

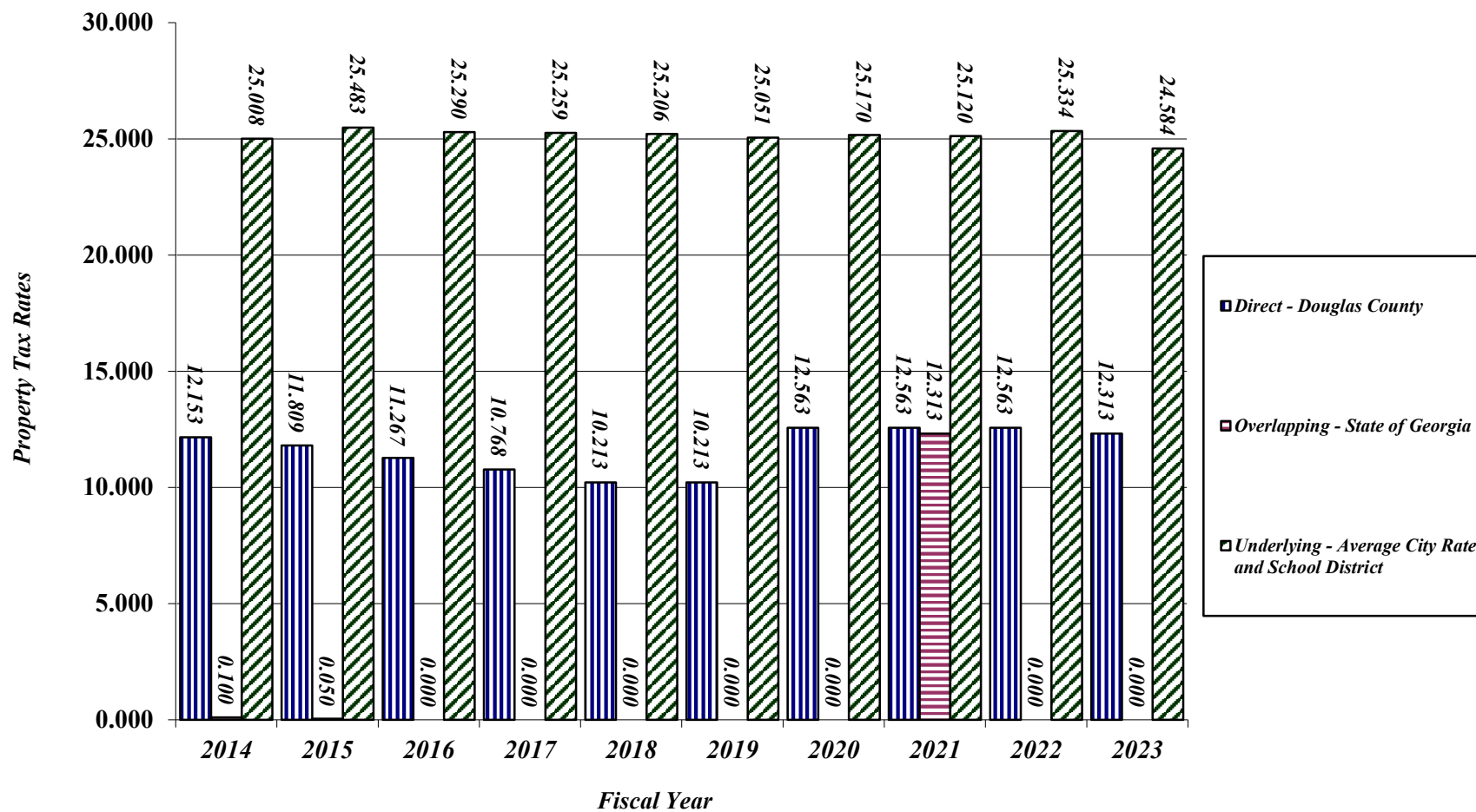
Georgia Department of Revenue, Property Tax Division, <https://dor.georgia.gov/property-tax-millage-rates>

DOUGLAS COUNTY, GEORGIA

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

Last Ten Fiscal Years

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



DOUGLAS COUNTY, GEORGIA
Property Tax Levies and Collections (Unaudited)
Last Ten Calendar Years

Calendar Year	Taxes Levied for the Calendar Year ²	Collected Within the		Collections in Subsequent Years	Total Collections to Date ³		Total		
		Fiscal Year of The Levy			Percentage of Levy	Amount	Percentage of Levy	Uncollected Taxes ¹	
		Amount	Percentage of Levy					Amount	Percentage of Levy
2014	\$ 38,694,993	\$ 36,396,426	94.06%	\$ 2,205,827	\$38,602,253	99.76%	\$ 92,740	0.24%	
2015	39,891,830	38,771,804	97.19%	\$ 1,811,306	40,583,110	101.73%	(691,280)	-1.73%	
2016	40,436,534	38,932,883	96.28%	\$ 1,984,219	40,917,102	101.19%	(480,568)	-1.19%	
2017	43,196,597	41,230,383	95.45%	\$ 1,370,124	42,600,507	98.62%	596,090	1.38%	
2018	44,168,966	41,724,394	94.47%	\$ 3,199,199	44,923,593	101.71%	(754,627)	-1.71%	
2019	46,750,282	44,399,371	94.97%	\$ 1,900,260	46,299,631	99.04%	450,651	0.96%	
2020	60,998,011	56,635,061	92.85%	\$ 1,974,005	58,609,066	96.08%	2,388,945	3.92%	
2021	63,938,054	58,087,719	90.85%	\$ 3,136,137	61,223,856	95.75%	2,714,198	4.25%	
2022	73,896,698	68,127,981	92.19%	\$ 1,407,310	69,535,291	94.10%	4,361,407	5.90%	
2023	74,386,688	67,229,299	90.38%	\$ 4,071,433	71,300,732	95.85%	3,085,956	4.15%	

Notes:

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

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

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

Data Source:

Douglas County Tax Commissioner's Office

DOUGLAS COUNTY, GEORGIA
Principal Property Taxpayers (Unaudited)
Calendar Years Ended December 31, 2023 and 2014

Principal Taxpayer	2023			2014		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Georgia Power Co.	\$ 91,492,944	1	1.37%	\$ 49,952,092	2	1.45%
McMaster-Carr Supply Company	85,432,947	2	1.28%			
Google, Inc.	66,591,671	3	1.00%			
Greystone Power Co.	33,570,947	4	0.50%	88,550,993	1	2.58%
Development Authority of City of D'ville	30,365,823	5	0.45%			
Birch Landing Atlanta Apartments, LP	22,400,000	6	0.34%			
PAC Operating Limited Partnership	21,208,320	7	0.32%			
FHRG Investments - Riverside, LLC	20,000,000	8	0.30%			
Federal Express Corporation	19,459,239	9	0.29%			
Gordon Food Services, Inc.	19,114,400	10	0.29%			
Medline Industries, Inc.				43,250,530	3	1.26%
Georgia Transmission Corporation				40,460,722	4	1.18%
Arbor Place II, LLC				32,805,100	5	0.95%
Bellsouth Telecommunication				25,256,069	6	0.73%
Riverside Business Park Building A, LLC				24,485,800	7	0.71%
DDRTC Douglasville Pavillion, LLC				21,955,800	8	0.64%
Trikell, LLC				21,499,144	9	0.63%
Centerpoint Property Trust				20,375,600	10	0.59%
Total Principal Taxpayers	409,636,291		6.14%	368,591,850		10.72%
All Other Taxpayers	6,264,495,672		93.86%	3,068,252,042		89.28%
Total ¹	\$ 6,674,131,963		100.00%	\$ 3,436,843,892		100.00%

Notes:

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

Data Source:

Douglas County Tax Commissioner's Office.

DOUGLAS COUNTY, GEORGIA
Direct, Overlapping and Underlying Sales Tax Rates (Unaudited)
Last Ten Calendar Years

Calendar Year	Direct		Overlapping	Underlying	Total Direct, Overlapping, and Underlying Rates
	Douglas County		State of	Douglas County	
	LOST ¹	SPLOST ²	Georgia	Schools ³	
2014	1.00%	1.00%	4.00%	1.00%	7.00%
2015	1.00%	1.00%	4.00%	1.00%	7.00%
2016	1.00%	0.00%	4.00%	1.00%	6.00%
2017	1.00%	1.00%	4.00%	1.00%	7.00%
2018	1.00%	1.00%	4.00%	1.00%	7.00%
2019	1.00%	1.00%	4.00%	1.00%	7.00%
2020	1.00%	1.00%	4.00%	1.00%	7.00%
2021	1.00%	1.00%	4.00%	1.00%	7.00%
2022	1.00%	1.00%	4.00%	1.00%	7.00%
2023	1.00%	1.00%	4.00%	1.00%	7.00%

Notes:

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

² A special local option sales tax (SPLOST) was approved effective April 1, 2017 and expires March 31, 2023. A new SPLOST has been approved for April 1, 2023. This tax is being used to fund Fire, EMS, and Parks and Recreation projects over the term of the SPLOST.

³ The current education special purpose local option sales tax extension was approved effective January 1, 2022 and expires on December 31, 2026. The tax is being used to construct a multi-purpose indoor arena, new school buildings and renovate existing school buildings.

Data Source:

Georgia Department of Revenue, Sales and Use Tax Division, <https://dor.georgia.gov/sales-tax-rates-general>

DOUGLAS COUNTY, GEORGIA
Ratios of Total Debt Outstanding by Type (Unaudited) ¹
Last Ten Calendar Years

December 31,	Governmental Activities			Total	Percentage of Personal Income	Estimated ² Population	Per Capita
	General Obligation Bonds	Lease Liabilities	Financed Purchases				
2014	\$ 41,169,865	\$ -	\$ 905,496	\$ 42,075,361	0.954%	138,776	\$ 299
2015	19,989,643	-	708,200	20,697,843	0.458%	140,733	146
2016	-	-	768,714	768,714	0.016%	142,224	5
2017	65,538,842	-	262,080	65,800,922	1.339%	143,882	453
2018	56,536,648	-	2,409,876	58,946,524	1.200%	145,331	406
2019	39,921,623	-	2,163,498	42,085,121	0.822%	146,343	288
2020	20,887,352	-	3,219,443	24,106,795	0.451%	146,343	165
2021	4,182,000	-	2,727,404	6,909,404	0.116%	145,814	47
2022	-	122,055	2,218,549	2,340,604	0.036%	147,316	16
2023	-	104,163	1,762,851	1,867,014	0.027%	149,160	13

Data Sources:

¹ Applicable years' Annual Comprehensive Financial Report.

² Exhibit XXI

DOUGLAS COUNTY, GEORGIA
Direct and Underlying Governmental Activities Debt (Unaudited)
December 31, 2023

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable¹	Estimated Share of Underlying Debt
Underlying Debt^{2, 3}			
Douglas County Board of Education (June 30, 2023):			
General obligation bonds	\$ 105,300,000	100.0%	\$ 105,300,000
Cities			
Douglasville (June 30, 2023)			
General obligation bonds	58,209,381	100.0%	58,209,381
Villa Rica (September 30th, 2023)			
Revenue bonds	51,655,000	41.8%	21,591,790
Total Underlying Debt			<u>185,101,171</u>
County Direct Debt			
Financed purchases	1,762,851	100.0%	1,762,851
Lease liabilities	<u>104,163</u>	100.0%	<u>104,163</u>
Total	<u>1,867,014</u>	100.0%	<u>1,867,014</u>
Total Direct and Overlapping Debt			<u><u>\$ 186,968,185</u></u>

Notes:

¹ Applicable percentages were estimated by determining the portion of another government unit's assessed value that is within the County's geographic boundaries and dividing it by each government's total assessed valuation.

² Underlying governments are those that coincide, at least in part, with the geographic boundaries of the County.

Data Source:

³ Each specific government

DOUGLAS COUNTY, GEORGIA
Legal Debt Margin (Unaudited)
Last Ten Calendar Years

	December 31,				
	2014	2015	2016	2017	2018
Taxable Assessed Value¹	<u>\$3,436,843,892</u>	<u>\$3,561,814,904</u>	<u>\$3,727,256,260</u>	<u>\$4,116,298,609</u>	<u>\$4,405,287,362</u>
Legal Debt Margin					
Debt limit (10% of assessed value) ²	\$ 343,684,389	\$ 356,181,490	\$ 372,725,626	\$ 411,629,861	\$ 440,528,736
Debt applicable to limit:					
General obligation bonds	41,169,865	19,989,643	-	60,385,000	56,536,648
Less: Amount reserved for repayment of general obligation debt	(19,490,582)	(17,327,659)	-	(8,550,604)	(16,479,487)
Total debt applicable to limit	21,679,283	2,661,984	-	51,834,396	40,057,161
Legal Debt Margin	<u>\$ 322,005,106</u>	<u>\$ 353,519,506</u>	<u>\$ 372,725,626</u>	<u>\$ 359,795,465</u>	<u>\$ 400,471,575</u>
Total net debt applicable to the limit as a % of the debt limit	<u>6.31%</u>	<u>0.75%</u>	<u>0.00%</u>	<u>12.59%</u>	<u>9.09%</u>
	2019	2020	2021	2022	2023
Taxable Assessed Value¹	<u>\$4,643,881,559</u>	<u>\$4,938,086,558</u>	<u>\$5,138,377,149</u>	<u>\$5,981,056,268</u>	<u>\$6,674,131,963</u>
Legal Debt Margin					
Debt limit (10% of assessed value) ²	\$ 464,388,156	\$ 493,808,656	\$ 513,837,715	\$ 598,105,627	\$ 667,413,196
Debt applicable to limit:					
General obligation bonds	39,921,623	20,887,352	4,182,000	-	-
Less: Amount reserved for repayment of general obligation debt	(19,126,560)	(16,814,625)	(4,182,000)	-	-
Total debt applicable to limit	20,795,063	4,072,727	-	-	-
Legal Debt Margin	<u>\$ 443,593,093</u>	<u>\$ 489,735,929</u>	<u>\$ 513,837,715</u>	<u>\$ 598,105,627</u>	<u>\$ 667,413,196</u>
Total net debt applicable to the limit as a % of the debt limit	<u>4.48%</u>	<u>0.82%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>

Notes:

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

Data Source:

¹ Exhibit XII

DOUGLAS COUNTY, GEORGIA

*Ratios of General Bonded Debt Outstanding (Unaudited)¹**Last Ten Calendar Years*

Calendar Year	General Bonded Debt Outstanding			Percentage of Personal Income	Percentage Actual Value of Taxable Property	Per Capita
	General Obligation Bonds	Less: Amounts Restricted to Repaying Principal	Net Bonded Debt			
2014	\$ 41,169,865	\$(19,490,582)	\$ 21,679,283	0.52%	0.63%	\$ 156.22
2015	19,989,643	(17,327,659)	2,661,984	0.06%	0.07%	18.92
2016	-	-	-	0.00%	0.00%	-
2017	66,530,688	(7,795,791)	58,734,897	1.25%	1.43%	408.22
2018	56,536,648	(16,479,487)	40,057,161	0.82%	0.91%	275.63
2019	39,921,623	(19,126,560)	20,795,063	0.41%	0.45%	142.10
2020	20,887,352	(16,822,952)	4,064,400	0.08%	0.08%	27.77
2021	4,182,000	(4,151,802)	30,198	0.00%	0.00%	0.21
2022	-	-	-	0.00%	0.00%	-
2023	-	-	-	0.00%	0.00%	-

Notes:¹ Applicable years' Annual Comprehensive Financial Report.

DOUGLAS COUNTY, GEORGIA
Demographic and Economic Statistics (Unaudited)
Last Ten Calendar Years

Calendar Year	Population ¹	(thousands of dollars) Personal Income ²	Per Capita Personal Income ²	Per Capita Personal Income % of U.S. ²	Median Age ³	School Enrollment ⁴	Unemployment Rate			County Employment ⁵
							County ⁵	State of Georgia ⁵	United States ⁵	
2014	138,776	\$ 4,200,201	\$ 30,798	85%	35.3	25,320	7.4%	7.2%	5.6%	62,535
2015	140,733	4,411,764	31,348	69%	35.6	25,810	6.2%	5.9%	5.0%	64,050
2016	142,224	4,515,952	32,089	67%	35.9	26,067	5.5%	5.4%	4.9%	66,472
2017	143,882	4,688,552	32,966	67%	36.1	25,996	4.9%	4.7%	4.1%	68,825
2018	145,331	4,913,103	34,147	66%	36.3	26,033	3.9%	3.8%	3.9%	66,421
2019	146,343	5,119,972	35,230	64.7%	36.8	26,639	3.5%	3.4%	3.7%	69,493
2020	146,343	5,341,063	36,497	64.6%	35.4	26,668	7.4%	6.5%	6.7%	67,092
2021	145,814	5,958,634	40,264	68.0%	35.4	25,907	4.4%	3.9%	5.4%	70,771
2022	147,316	6,529,415	44,779	69.8%	37.5	25,849	3.5%	3.3%	3.5%	73,728
2023	149,160	6,807,015	45,636	65.4%	37.3	25,902	3.3%	3.3%	3.6%	74,329

Data Sources:

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

² U.S. Bureau of Economic Analysis - <https://apps.bea.gov/regional/bearfacts/action.cfm>

³ U.S. Census Bureau - https://data.census.gov/table?q=B01002:+MEDIAN+AGE+BY+SEX&g=040XX00US13_050XX00US13097&tid=ACSDT1Y2021.B01002

⁴ Douglas County Board of Education -

https://cdns5-ss19.sharpschool.com/UserFiles/Servers/Server_125264/File/About/Who%20We%20Are/Annual%20Report%202022%20pages%201%20-%206.pdf

⁵ <https://data.bls.gov/map/MapToolServlet?survey=la&map=state&seasonal=s>
<https://beta.bls.gov/dataQuery/find?q=douglas+county%2C+georgia>

DOUGLAS COUNTY, GEORGIA

Principal Employers (Unaudited)

For the Calendar Years Ended December 31, 2023¹ and 2014

Employer	Type of Business	2023			2014		
		Number of Employees	Rank	Percentage of Major County Employers	Number of Employees	Rank	Percentage of Major County Employers
Douglas County School System	Education	3,000	1	4.12%	2,658	1	4.28%
Cornerstone Building Brands	Building Products/Manufacturing	1,000	2	1.37%			
Wellstar Douglas Hospital	Healthcare	800	3	1.10%	700	4	1.13%
Stitch Fix	Styling Service	600	4	0.82%			
McMaster Carr	Industrial Distributor	600	5	0.82%			
Medline	Medical Equipment Supply Chain	450	6	0.62%			
KeHe	Wholesale Food Distribution	440	7	0.60%			
Gordon Food Service	Food Products	435	8	0.60%			
Southwire	Wire and Cable Manufacturing	410	9	0.56%			
Google	Internet Information Provider	350	10	0.48%			
Douglas County Government	Government				1,080	2	1.74%
Silverline Building Products	Building Products				900	3	1.45%
American Red Cross	Healthcare				450	5	0.73%
Google	Internet Information Provider				300	6	0.48%
Seasons 4	Commercial HVAC				200	7	0.32%
Dawn Foods	Food Products				130	8	0.21%
Turano Banking	Finance				120	9	0.19%
Alum-A-Lift	Manufacturer				100	10	0.16%
Total Principal Employers		8,085		11.11%	6,638		10.70%
Other Employers		64,713		88.89%	53,746		86.62%
Total Employers		72,798		100.00%	62,045		97.32%

Data Source:¹ Douglas County Development Authority and City of Douglasville.

DOUGLAS COUNTY, GEORGIA
County Employees by Function/Program (Unaudited)
Last Ten Calendar Years

<u>Function/Program</u>	<u>For the Calendar Year Ending December 31,</u>									
	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
General Fund										
General Government										
Board of Commissioners	7	6	5	6	6	6	6	6	10	7
Finance	10	10	10	10	10	10	10	10	9	11
Purchasing	5	5	5	5	5	5	5	5	4	3
Legal Services	1	1	1	1	1	1	1	1	-	-
Information Services	8	9	10	10	10	10	10	10	12	13
Personnel	4	4	4	4	5	5	5	5	3	10
Tax Commissioner	16	16	17	17	18	21	23	23	28	31
Tax Appraisal	16	14	16	16	16	16	16	16	17	18
Courthouse Maintenance	1	1	7	7	7	7	7	7	7	6
Election Board	4	4	4	4	4	4	4	4	7	5
Voter Registration	2	-	-	-	-	-	-	-	-	-
Printing	2	2	2	2	2	2	2	2	2	3
Property Management	6	6	6	6	6	6	6	6	5	6
Records Retention	2	2	2	2	2	2	2	2	2	2
External Affairs	-	-	-	-	1	1	1	2	4	4
Risk and Safety	2	3	3	3	3	3	3	3	1	3
Communications	3	4	4	3	3	3	3	3	6	4
Total General Government	89	87	96	96	99	102	104	105	117	126
Judicial										
Superior Court Judges	6	6	7	7	7	7	7	7	-	11
Clerk of Superior Court	29	32	31	31	34	33	33	33	32	34
District Attorney	36	37	37	41	53	44	47	47	37	49
Magistrate Court	9	11	10	10	10	10	10	10	12	15
Probate Court	6	6	6	7	7	7	7	7	8	9
Juvenile Court	7	7	7	8	8	8	8	8	8	9
Public Defender	15	18	21	22	23	23	23	23	25	24
State Court Judges	4	4	5	5	5	5	5	5	6	6
State Court Solicitor	15	16	16	17	20	20	21	21	20	24
State Court Clerk	10	9	9	10	11	11	11	11	13	15
Juvenile Public Defender	-	-	-	-	-	-	1	1	2	3
Superior Court Felony Drug Court	-	1	1	1	1	1	3	3	7	6
Juvenile Programs Administration	12	13	13	13	13	13	14	14	14	19
Superior Court DUI & Misdemeanor Drug Court	-	1	3	3	3	3	3	3	3	3
Total Judicial	149	161	166	175	195	185	193	193	187	227
Public Safety										
Sheriff Enforcement	163	164	162	175	181	169	176	176	152	155
Sheriff Detention	164	154	168	183	177	169	170	170	154	181
Fire and Emergency Services *	151	142	-	-	-	-	-	-	-	-
Coroner	1	1	1	1	1	1	1	1	1	1
Emergency Management	2	2	2	2	2	2	2	2	2	3
Animal Control *	9	12	-	-	-	-	-	-	-	-
Total Public Safety	490	475	333	361	361	341	349	349	309	340

(Continued)

* Moved to a Special Revenue Fund as of 2015.

DOUGLAS COUNTY, GEORGIA
County Employees by Function/Program (Unaudited)
Last Ten Calendar Years

(Continued)

Function/Program	For the Calendar Year Ended December 31,									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Public Works										
Department of Transportation	42	42	42	46	45	52	52	47	43	46
Development Control *	4	-	-	-	-	-	-	-	-	-
Fleet Management	12	15	18	18	18	18	18	17	18	16
Total Public Works	58	57	60	64	63	70	70	64	61	62
Culture/Recreation										
Parks and Recreation	35	41	41	45	42	44	44	45	46	44
Libraries	22	23	23	23	25	25	25	21	22	34
Total Culture/Recreation	57	64	64	68	67	69	69	66	68	78
Housing and Development										
Agriculture Extension	4	5	5	5	5	5	5	5	5	5
Building Inspection *	5	-	-	-	-	-	-	-	-	-
Planning and Zoning *	3	-	-	-	-	-	-	-	-	-
Code Enforcement Officers Division *	2	-	-	-	-	-	-	-	-	-
Development Services Administration *	1	-	-	-	-	-	-	-	-	-
Occupational Tax Division *	2	-	-	-	-	-	-	-	-	-
GIS Mapping	3	3	3	3	3	3	3	3	3	3
Connect Douglas	4	4	4	5	6	6	6	7	6	11
Total Housing and Development	24	12	12	13	14	14	14	15	14	19
Health and Welfare										
Senior Services	10	12	12	14	13	14	14	16	16	8
Total General Fund	877	868	743	791	812	795	813	808	772	860
Special Revenue Funds										
E-911	23	24	26	28	31	32	32	30	32	34
Fire Services & EMS	-	128	149	153	154	178	178	163	174	198
Animal Control Services	-	11	19	19	21	21	21	18	18	21
Unincorporated Area Special Services District	-	19	20	19	24	22	22	22	25	34
Victim Assistance	3	3	3	3	3	3	3	3	3	3
Tourism	-	1	1	1	1	1	1	2	-	-
Total Special Revenue Funds	26	186	218	223	234	257	257	238	252	290
Enterprise Funds										
Landfill	9	11	11	12	12	13	13	13	11	14
Total Enterprise Funds	9	11	11	12	12	13	13	13	11	14
Total County-Wide	912	1,065	972	1,026	1,058	1,065	1,083	1,059	1,035	1,164
Percentage Change From Prior Year	-1.4%	16.8%	-8.7%	5.6%	3.1%	0.7%	1.7%	-2.2%	-2.3%	12.5%

Data Source:

Various County Departments.

DOUGLAS COUNTY, GEORGIA
Operating Statistics by Function/Program (Unaudited)
Last Ten Calendar Years

Function/Program	For the Calendar Year Ended December 31,									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General Government										
Total Personal Property Accounts	9,126	8,876	8,698	8,971	8,997	8,997	8,825	9,200	8,243	10,171
Total Number of Parcels	53,845	53,899	54,002	54,142	54,153	54,306	54,618	54,800	54,794	53,890
Vehicle Tags Sold	120,500	124,000	155,700	196,200	247,200	288,200	315,882	317,000	27,543	21,688
Registered Voters	59,701	86,023	101,526	94,483	100,031	105,032	103,687	104,579	97,901	97,602
Judicial System										
Civil Cases Filed	4,058	3,664	3,493	3,289	3,430	3,669	2,562	2,550	3,700	3,502
Criminal Cases Filed in Superior Court	2,487	3,012	3,104	3,405	3,860	3,436	1,080	1,769	3,938	1,762
Criminal Warrants Issued by Magistrate	5,800	4,324	6,217	6,840	7,105	6,600	2,568	3,269	6,812	7,995
Marriage Licenses Issued	1,180	1,139	1,261	1,212	1,300	1,300	1,300	1,300	1,259	1,024
Traffic Cases	11,475	11,598	11,691	12,214	14,295	16,656	13,250	8,760	8,894	11,430
Youth Served through Juvenile Programs	845	689	692	745	827	701	72	290	287	635
Families Served through Juvenile Programs	451	321	320	410	320	215	310	258	216	628
Public Safety										
Total Calls for Fire and EMS Service	15,690	15,316	16,747	17,311	17,311	18,568	19,020	21,170	23,674	21,705
Inmates Received	10,304	5,629	5,130	5,200	5,310	4,450	1,681	1,479	2,600	8,202
Public Works										
Miles of Roads Maintained	200	200	200	560	850	850	2,150	2,152	3,228	704
Miles of Road Resurfaced	11	13	14	36	36	21	11	23	36	5
Culture/Recreation										
Library Patron Count	376,604	296,863	316,155	319,668	322,508	225,839	63,198	116,051	140,540	180,519
Recreation Participants	60,500	60,500	60,550	61,345	10,000	9,650	9,300	3,627	9,650	45,000
Planning and Community Development										
4-H, Science, and Horticulture Programs	255	260	260	325	325	300	200	200	325	312
4-H Members	2,450	2,450	1,500	1,500	1,750	1,500	1,200	850	1,100	600
Average Daily Rideshare Vanpool Commuters	626	431	315	350	300	300	-	-	-	-
Health and Welfare										
Seniors and Handicapped Served	553	553	547	632	552	575	981	617	798	1,919
Special Revenue										
Calls Received on 911 System	108,100	114,304	112,437	112,453	114,631	96,778	97,000	112,000	101,926	226,508
Total Building Inspections Conducted	4,500	6,991	8,236	7,254	7,508	9,149	8,786	12,552	15,062	12,634
Enterprise Funds										
Total Landfill Tonnage	36,582	38,471	50,033	55,674	63,022	37,881	30,986	38,848	48,912	21,713
Pounds Recycled	10,626	16,373	19,870	22,831	22,500	22,040	14,706	24,047	25,000	946

Data Source:

Various County Departments.

DOUGLAS COUNTY, GEORGIA
Capital Asset Statistics by Function/Program (Unaudited)
Last Ten Calendar Years

Function/Program	For the Calendar Year Ended December 31,									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General Government										
Vehicles	52	52	55	54	54	63	62	68	68	53
Judicial System										
Vehicles	14	7	7	9	9	9	10	10	9	10
Public Safety										
Fire Stations	10	10	10	10	10	10	10	10	10	10
Training Facility - Fire and Sheriff	2	2	2	2	2	2	2	2	2	2
Sheriff's Department Precincts	1	1	1	1	1	1	1	1	1	1
Public Works										
Miles of Road	994	1,005	1,026	1,038	1,038	995	997	998	1,010	971
Health and Welfare										
County Owned Senior Services Buildings	1	1	1	1	1	1	1	1	1	1
Culture/Recreation										
County Libraries	3	3	3	3	3	3	3	3	3	3
County Parks	14	14	14	14	14	12	12	12	12	12
County Activity Centers	-	-	-	-	-	-	-	1	1	1
County Aquatic Centers	1	1	1	1	1	1	1	1	1	1
Total Acreage of Parks - Including Undeveloped	1,817	1,817	1,817	1,817	1,817	1,719	1,784	1,784	1,784	1,784
County Senior Centers	1	1	1	1	1	1	1	2	2	2
Housing and Development										
Rideshare Vans	95	107	111	105	114	119	126	126	74	77
Special Revenue										
E-911 Buildings	2	2	2	2	2	2	2	2	2	2
Enterprise Funds										
Buildings	6	6	6	6	6	6	6	6	6	5

Data Source:

Various County Departments.

COMPLIANCE SECTION

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Douglas County, Georgia (the "County") as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated April 21, 2025. Our report includes a reference to other auditors who audited the financial statements of the Douglas County Board of Health as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report on Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2023-001, 2023-002, and 2023-003 that we consider to be material weaknesses.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matter that is required to be reported under *Government Auditing Standards* and which is included in the accompanying schedule of findings and questioned costs as item 2023-004.

Douglas County, Georgia's Responses to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the County's responses to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The County's responses were not subjected to the other auditing procedures applied in the audit of the financial statements, and, accordingly, we express no opinion on the responses.

Purpose of This Report

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

Mauldin & Jenkins, LLC

Atlanta, Georgia
April 21, 2025



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

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Douglas County, Georgia's (the "County's") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2023. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2023-005. Our opinion on each major federal program is not modified with respect to this matter.

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the noncompliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of compliance, and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify certain deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a significant deficiency.

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

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2023-005 to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the finding identified in our audit and described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of the financial statements, and, accordingly, we express no opinion on the responses.

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

Mauldin & Jenkins, LLC

Atlanta, Georgia
April 21, 2025

DOUGLAS COUNTY, GEORGIA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2023

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Contract or Project Number	Total Expenditures	Payments to Subrecipients
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Passed Through the Georgia Department of Community Affairs: Community Development Block Grant Cluster	14.228	21P-Y-048-1-6200	\$ 7,060	\$ -
Total U.S. Department of Housing and Urban Development			7,060	-
U.S. DEPARTMENT OF JUSTICE				
Direct Awards				
Drug Court Discretionary Grant Program	16.585	2020-DC-BX-0097	138,033	-
Drug Court Discretionary Grant Program	16.585	2018-DC-BX-0024	150,885	28,231
			288,918	28,231
State Criminal Alien Assistance Program	16.606	15PBJA-22-RR-05341-SCAA	25,647	-
Public Safety Partnership and Community Policing Grants	16.710	15JCOPS-22-GG-04110-LEMH	26,002	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-22-GG-02828-JAGX	10,831	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-23-GG-03326-JAGX	7,265	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-21-GG-01405-JAGX	3,574	-
			21,670	-
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745	15PBJA-21-GG-03987-MENT	284,838	76,730
Equitable Sharing Program	16.922	GA0480000	22,760	-
Passed Through the Criminal Justice Coordinating Council				
Juvenile Justice and Delinquency Prevention	16.540	T18-8-017	48,741	-
Title V Delinquency Prevention Program	16.548	L21-8-015	27,820	-
Title V Delinquency Prevention Program	16.548	L21-8-021	9,630	-
			37,450	-
VOCA Grant for Victim Witness	16.575	C23-8-101 (SG)	17,130	-
VOCA Grant for Victim Witness	16.575	C23-8-101 (DA)	34,950	-
VOCA Grant for Victim Witness	16.575	C22-8-076	333,197	-
			385,277	-
Adult Drug Court	16.585	Q19-8-028	71,344	-
Violence Against Women Awareness Program	16.588	W22-8-025	51,646	-
Violence Against Women Awareness Program	16.588	W22-8-024	50,000	-
			101,646	-
Total Passed Through the Criminal Justice Coordinating Council			644,458	-
Total U.S. Department of Justice			1,314,293	104,961
U.S. DEPARTMENT OF TRANSPORTATION				
Direct Awards				
Federal Transit Cluster:				
Federal Transit Formula Grant	20.507	GA-2020-019-00	938,029	-
Federal Transit Formula Grant	20.507	GA-2017-023-01-00	37,187	-
Federal Transit Formula Grant	20.507	GA-2019-005-01-00	234,210	-
Federal Transit Formula Grant	20.507	GA-2017-019	33,784	-
Federal Transit Formula Grant	20.507	GA-90-X324	103,735	-
Federal Transit Formula Grant	20.507	GA-90-X329	32,808	-
Subtotal for Federal Transit Cluster			1,379,753	-
Passed Through the Atlanta Regional Commission				
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	AG2356	130,252	-
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	AG2439	39,003	-
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	AG2335	82,054	-
			251,309	-
Passed Through the Georgia Department of Transportation				
Highway Planning and Construction	20.205	PI00004428	3,403,282	-
Highway Planning and Construction	20.205	PI0012877	59,442	-
Highway Planning and Construction	20.205	PI0013563	306,831	-
			3,769,555	-
Passed Through the Governor's Office of Highway Safety				
Highway Safety Cluster				
State and Community Highway Safety	20.600	GA-2023-FAST-402PT-046	80,874	-
State and Community Highway Safety	20.600	GA-2022-FAST 402PT-007	22,933	-
Subtotal for Highway Safety Cluster			103,807	-
Total U.S. Department of Transportation			5,504,424	-

Continued

DOUGLAS COUNTY, GEORGIA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2023

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Contract or Project Number	Total Expenditures	Payments to Subrecipients
U.S. DEPARTMENT OF THE TREASURY				
Direct Awards				
COVID-19: Coronavirus State and Local Fiscal Recovery Funds	21.027	GA20101001	\$ 5,326,319	\$ 144,375
Passed Through the Georgia Public Defender Council:				
COVID-19: Coronavirus State and Local Fiscal Recovery Funds	21.027	2022	37,910	-
Passed Through the Georgia Office of Planning and Budget:				
COVID-19: Coronavirus State and Local Fiscal Recovery Funds	21.027	PA-0011065	704,768	-
COVID-19: Coronavirus State and Local Fiscal Recovery Funds	21.027	GA-0013964	903	-
Total U.S. Department of the Treasury			6,069,900	144,375
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed Through The Georgia Division of Family & Children Services				
Drug-Free Communities Support Program Grants	93.276	42700-040C-DS23-01011	11,699	-
Drug-Free Communities Support Program Grants	93.276	42700-040C-CAU24-01573	9,290	-
			20,989	-
Child Abuse and Neglect State Grants	93.669	42700-040-0000108009	8,679	-
Total Passed Through The Georgia Division of Family & Children Services			29,668	-
Passed Through the Atlanta Regional Commission				
Aging Cluster:				
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	AG2307	32,310	-
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	AG2416	40,583	-
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	AG2337	30,750	-
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	AG2307	180,240	-
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	AG2416	97,926	-
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	AG2337	72,461	-
Nutrition Service Incentive Program	93.053	AG2307	37,911	-
Nutrition Service Incentive Program	93.053	AG2416	33,074	-
Subtotal for Aging Cluster:			525,255	-
Alzheimer's Disease Program Initiative	93.470	AG2208	2,800	-
Alzheimer's Disease Program Initiative	93.470	AG2307	2,229	-
			5,029	-
Social Services Block Grant	93.667	AG2307	43,638	-
Social Services Block Grant	93.667	AG2416	42,346	-
			85,984	-
Total Passed Through the Atlanta Regional Commission			616,268	-
Total U.S. Department of Health and Human Services			645,936	-
U.S. DEPARTMENT OF HOMELAND SECURITY				
Passed Through the Georgia Emergency Management Authority				
Hazard Mitigation Grant Program	97.039	HMGP 4501-0062	293,258	-
Emergency Management Performance Grants	97.042	EMA-2022-EO-00005-S01	35,749	-
Assistance to Firefighters Grant	97.044	EMW-2020-FG-18430	1,090,909	-
Homeland Security Grant Program	97.067	EMW-2022-SS-00048	2,187	-
Homeland Security Grant Program	97.083	EMW-2021-SS-00080-S01	670,311	-
Total U.S. Department of Homeland Security			2,092,414	-
Total Expenditures of Federal Awards			\$ 15,634,027	\$ 249,336

DOUGLAS COUNTY, GEORGIA

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2023**

NOTE 1. BASIS OF PRESENTATION AND ACCOUNTING

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

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

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

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

DOUGLAS COUNTY, GEORGIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2023

SECTION I
SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of report the auditor issued on whether the financial
statements audited were prepared in accordance with GAAP: Unmodified

Internal control over financial reporting:

Material weaknesses identified? X yes no

Significant deficiencies identified? yes X none reported

Noncompliance material to financial statements noted? X yes no

Federal Awards

Internal Control over major federal programs:

Material weaknesses identified? yes X no

Significant deficiencies identified? X yes none reported

Type of auditor's report issued on compliance
for major program? Unmodified

Any audit findings disclosed that are required to be
reported in accordance with 2 CFR 200.516(a)? X yes no

Identification of major programs:

Assistance Listing Number

21.027

97.044

Name of Federal Program or Cluster

COVID-19 – Coronavirus State and Local Fiscal
Recovery Fund

Assistance to Firefighters Grant

Dollar threshold used to distinguish between Type A
and Type B programs: \$750,000

Auditee qualified as low-risk auditee? yes X no

DOUGLAS COUNTY, GEORGIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2023

SECTION II FINANCIAL STATEMENT FINDINGS

2023-001 **Decentralized Financial Accounting and Reporting**

Criteria: Generally accepted accounting principles require the County maintain proper general ledger accounting records for all custodial and special revenue funds.

Condition: During our audit of the County's elected officials' custodial funds, we noted that there were no general ledger accounting systems in place for several funds administered by the County's elected officials' departments, including custodial and special revenue funds, many of which involve the use of federal funding. Additionally, for both the Tax Commissioner and the Probate Court, we noted that there is no formalized process for documenting the segregation of duties within the bank reconciliation preparation and review process.

Cause: The County's elected officials' departments maintain basic records of receipts and disbursements, but do not maintain traditional general ledger accounting systems. Additionally, due to the limited number of individuals in the offices, we noted the offices do not have a separation of duties over the accounting functions for the Probate Court and Tax Commissioner.

Effect: General ledgers had to be constructed during fieldwork from bank statements and other records maintained by the County. Additionally, with a lack of segregated duties or compensating controls, we noted several instances where one individual has access to numerous stages of the cash receipting, disbursing, and reconciliation process.

Recommendation: We recommend the County's elected officials' departments maintain traditional general ledger accounting systems for their respective custodial funds, or work with the Finance department to maintain those systems with financial information provided by the elected officials' departments. This would ensure that proper accounting records are maintained and reporting standards are met. We also recommend that each elected official work to ensure that the bank reconciliation review process is documented, with signatures of the preparer and the reviewer present to support adequate segregation of duties.

Management's Response: The constitutional officers are independently elected officials. As such, they are not employees of the County and are not subject to supervision by the Board of Commissioners or County Administration. We will share these findings with the constitutional officers and will continue to seek their collaboration for the establishment and maintenance of traditional general ledger accounting systems for the custodial funds. It is imperative that the constitutional officers cooperate and support the implementation of these recommendations.

DOUGLAS COUNTY, GEORGIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2023

SECTION II
FINANCIAL STATEMENT FINDINGS (CONTINUED)

2023-002 **Errors in Preparing the Schedule of Expenditures of Federal Awards**

Criteria: Generally accepted accounting principles require entities to ensure that all reporting of financial information be timely, complete, and accurate. To ensure the adequacy of financial reporting, account balances should be reviewed and reconciled on a regular basis, including amounts expended and reimbursed for federal awards. *2 CFR Part 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* requires the County maintain proper accounting records for all activity pertaining to federal funding.

Condition: During our review of the County's schedule of expenditures of federal awards (SEFA), we noted instances in which the federal expenditures reported were not reported at the correct amount. Based upon our procedures, the adjustments to the SEFA resulted in a decrease in federal expenditures of \$1,410,466 to Assistance Listing 20.205 Highway Planning and Construction, passed through the Georgia Department of Transportation.

Cause: The County controls over preparation of the SEFA were not sufficient to accurately state expenditures of federal awards.

Effect: The County was not able to produce an accurate schedule of amounts expended from federal awards.

Recommendation: We recommend that the County identify an individual to manage the accounting for activity in the County's grants, amounts remaining to be spent, and amounts available to draw. This will ensure that the County is reimbursed for allowable costs and that records are available, at any given time, detailing the status of federal grant awards.

Management's Response: We concur that the County was unable to produce an accurate schedule of amounts expended from federal awards. A dedicated Grants Division was recently established withing the Finance Department during the second quarter of 2023 and has started the proper management of federal grants and reporting. In 2024, the Grants Division commenced full oversight of the entire grant lifecycle which includes closeout. The Grants Division will closely monitor grant spending, compliance, record-keeping, budgeting, and financial oversight.

DOUGLAS COUNTY, GEORGIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2023

SECTION II
FINANCIAL STATEMENT FINDINGS (CONTINUED)

2023-003 Year-End Financial Close and Reporting Controls

Criteria: Internal controls should be in place to ensure that financial statements of the County are properly presented in accordance with accounting principles generally accepted in the United States of America.

Condition: Certain internal controls at year-end were not in place to ensure several areas were properly reported within the financial statements.

Context/Cause: During our audit for the year ended December 31, 2022, we noted the following issues:

The County failed to properly adjust for deferred inflows of resources for intergovernmental revenue in the General Fund, the ARPA Fund, and the Capital Transportation Fund. Audit adjustments to correct these amounts totaled \$962,852 in the General Fund; \$215,255 in the ARPA Fund; and \$251,230 in the Capital Transportation Fund.

The County failed to accurately record accounts payable balances as of December 31, 2023, resulting in an audit adjustment to accrue payables in the amount of \$89,791 in the 2016 SPLOST Fund.

The County failed to accurately record accounts receivable in the 2022 SPLOST Fund, resulting in an audit adjustment in the amount of \$4,015,978.

The County failed to record interest earnings on cash balances in the 2022 SPLOST Fund, resulting in an audit adjustment of \$400,415.

The County failed to record the current year's increase in the estimated closure and postclosure liability in the Solid Waste Disposal Fund, resulting in an audit adjustment of \$84,780.

Effects or Possible Effects: The errors discussed above created the need for adjustments to cash, revenues, receivables, unavailable revenue, interfund balances, and expenses/expenditures in multiple funds affecting both governmental activities and business-type activities. Total adjustments of \$6,020,301 were noted.

Recommendation: We recommend the County carefully review its protocols for accounting for interfund activities throughout the year and its year-end accruals related to revenues, receivables, and payables during its year-end closing procedures.

DOUGLAS COUNTY, GEORGIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2023

SECTION II FINANCIAL STATEMENT FINDINGS (CONTINUED)

2023-003 Year-End Financial Close and Reporting Controls (Continued)

Management's Response: We concur that certain internal controls at year-end were not in place to ensure several areas were properly reported within the financial statements. To address the issues identified, we conducted a comprehensive review of our existing needs and the reasons for these challenges and reviewed protocols for interfund transactions and year-end closing procedures. Primary attributes were high turnover which resulted in limited skill capacity within the Finance Department.

In 2024, the Finance Department implemented necessary restructuring and re-engineering. Between 2021 and 2024, the County experienced high turnover, significant staff shortages, and the abrupt loss of personnel with institutional knowledge which did not allow for proper transition or handover to successors. These extended vacancies and turnover consisted mostly of senior personnel and leadership positions. Despite the inability to match the current competitive market salary, the County has hired into leadership positions highly experienced and qualified individuals who are passionate and committed to public service. These critical senior positions include a new Chief Financial Officer hired in March 2024, a new Deputy Chief Financial Officer hired in January 2025, and an Accounts Payable Supervisor hired in the third quarter of 2024. The Budget Manager started in the fall of 2023 and a Senior Financial Management Analyst will be hired by May 2025 to support the Budget Office. The Grants Oversight Manager was moved to the Finance Department in the summer of 2023 and a Grants Analyst was hired in May of 2024.

2023-004 Governmental Fund Budgets

Criteria: State of Georgia law (OCGA 36-81-3) states:

- a. Each unit of local government shall adopt and operate under an annual balanced budget for the General Fund, each special revenue fund, and each debt service fund in use by the local government. The annual balanced budget shall be adopted by ordinance or resolution and administered in accordance with this article; and
- b. A budget ordinance or resolution is balanced when the sum of estimated revenues and appropriated fund balances is equal to appropriations.

Condition: State law requires local governments to adopt annual appropriated balanced budgets for all governmental funds. Management did not adopt balanced budgets for the Drug Abuse and Treatment Education Fund, the Inmate Commissary Fund, and the Law Enforcement Confiscated Assets Fund.

Context/Cause: For the year ended December 31, 2023, the County failed to adopt budgets for the Drug Abuse and Treatment Education Fund and the Inmate Commissary Fund.

Additionally, the County's adopted budget for the Law Enforcement Confiscated Assets Fund consisted solely of expenditures in the amount of \$2,637,627, which was greater than the available fund balance of \$2,342,185 as of the beginning of the year.

DOUGLAS COUNTY, GEORGIA

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2023**

**SECTION II
FINANCIAL STATEMENT FINDINGS (CONTINUED)**

2023-004 Governmental Fund Budgets (Continued)

Effects: The County failed to adopt budgets for two of its special revenue funds and failed to operate under a balanced budget for another special revenue fund, which has resulted in a compliance violation of state law.

Recommendation: We recommend the County timely adopt and operate under balanced budgets for all governmental funds.

Management's Response: We concur and notice that the budget only presents expenditures and should also present revenues in the same amount. The Budget Manager started in the fall of 2023 and a Senior Financial Management Analyst will be hired by May 2025 to support the Budget Office. The new Finance Department management team has enhanced financial transparency and accountability and has implemented a checklist-based approach to ensure all funds are included in the annual budget resolution and adoption of the 2025 budget.

DOUGLAS COUNTY, GEORGIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2023

SECTION III FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

2023-005 **U.S. Department of Homeland Security**
Program Name: Assistance to Firefighters Grant
Assistance Listing Number 97.044

Reporting

Criteria: 2 CFR Part 200 requires that nonfederal entities must establish and maintain effective internal control over federal awards to provide reasonable assurance that the nonfederal entity is managing the federal awards in compliance with federal statutes, regulations, and the terms and conditions of the specific award. The financial management system of each nonfederal entity must provide accurate, current, and complete disclosure of the financial results of each federal award in accordance with grant requirements.

Condition: During our testing of the County's compliance with the reporting requirements for the Assistance to Firefighters Grant, we noted that the Performance Progress Report (PPR) for the six-month period ended March 31, 2023 was not submitted by the due date of April 30, 2023.

Cause: The County's internal controls over compliance were not sufficient to prevent noncompliance with the terms of the grant.

Effect: The County did not meet the timely reporting requirements of the grant.

Questioned Costs: None.

Recommendation: We recommend evaluate its internal controls over compliance and consider what changes can be made to ensure required reports for federal awards are submitted by their due dates.

Management's Response: We concur that the Fire Department did not submit the Performance Progress Report by the due date. When the County Grants Manager realized the report was not filed, it was corrected immediately and filed on June 22, 2023. A dedicated Grants Division was established within the Finance Department during the second quarter of 2023 and has started the proper management of federal grants and reporting. In 2024, the Grants Division commenced full oversight of the entire grant lifecycle, which includes grant closeout. The Grants Division will closely monitor grant spending, compliance, record-keeping, budgeting, and financial oversight.

DOUGLAS COUNTY, GEORGIA

SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE YEAR ENDED DECEMBER 31, 2023

2022-001	Decentralized Financial Accounting and Reporting Condition: In the prior year, there were no general ledger accounting systems in place for several funds administered by the County's elected officials' departments. Status: Repeat finding. See 2023-001.
2022-002	Governmental Fund Budgets Condition: The County did not adopt balanced budgets for the Law Library Fund, District Attorney Fund, Technology Fund, Law Enforcement Confiscated Assets Fund, or the Opioid Remediation Fund as presented in the County's Annual Comprehensive Financial Report for the year ended December 31, 2022. Status: Repeat finding. See 2023-004.
2022-003	Errors in Preparing the Schedule of Expenditure of Federal Awards Condition: Federal expenditures reported in the SEFA were not reported at the correct amount. Based on our audit procedures, adjustments to the SEFA resulted in a decrease of federal expenditures of \$2,793,929 for Assistance Listing 20.205 – Highway Planning and Construction and a decrease of federal expenditures of \$730,480 for Assistance Listing 20.507 – Federal Transit Cluster. Status: Repeat finding. See 2023-002.
2022-004	Year-End Financial Close and Reporting Controls Condition: Certain internal controls at year-end were not in place to ensure several areas were properly reported within the financial statements, resulting in the need for adjustments of approximately \$18.8 million. Status: Repeat finding. See 2023-003.
2022-004	U.S. Department of Treasury – Coronavirus State and Local Fiscal Recovery Fund Assistance Listing 21.027 Internal Control over Procurement Condition: The County did not adhere to its established procurement policy as multiple contractors were engaged without any formal quote or bid. Status: Resolved.

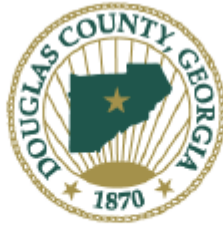
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Chairman

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WHITNEY KENNER JONES
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MARTIN W. RAXTON
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MARK ALCAREZ
Vice Chairman, District IV



DR. DAVID CORBIN
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LISA WATSON
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DOUGLAS COUNTY BOARD OF COMMISSIONERS

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MANAGEMENT'S CORRECTIVE ACTION PLAN FOR THE YEAR ENDED DECEMBER 31, 2023

2023-001 Decentralized Financial Accounting and Reporting

Contact Person Responsible for the Corrective Action Plan: Collaboration with the Sheriff's Office – Tim Pounds, Sheriff and the County Finance Department – Dominic Ochei, CFO

Corrective Action Plan: The constitutional officers are independently elected officials. As such, they are not employees of the County and are not subject to supervision by the Board of Commissioners or County Administration. We will share these findings with the constitutional officers and will continue to seek their collaboration for the establishment and maintenance of traditional general ledger accounting systems for the custodial funds. It is imperative that the constitutional officers cooperate and support the implementation of these recommendations.

Anticipated Completion Date: December 2025

2023-002 Errors in Preparing the Schedule of Expenditures of Federal Awards

Contact Person Responsible for the Corrective Action Plan: Collaboration with the Agency Finance representative and the County Finance Department

Corrective Action Plan: A dedicated Grants Division was recently established within the Finance Department during the second quarter of 2023 and has started the proper management of federal grants and reporting. In 2024, the Grants Division commenced full oversight of the entire grant lifecycle which includes closeout. The Grants Division will closely monitor grant spending, compliance, record-keeping, budgeting, and financial oversight.

Anticipated Completion Date: December 2025

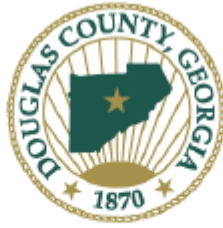
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MANAGEMENT'S CORRECTIVE ACTION PLAN FOR THE YEAR ENDED DECEMBER 31, 2023

2023-003 **Year-End Financial Close and Reporting Controls**

Contact Person Responsible for the Corrective Action Plan: County Finance – Dominic Ochei, CFO

Corrective Action Plan: In 2024, the Finance Department implemented necessary restructuring and re-engineering. Between 2021 and 2024, the County experienced high turnover, significant staff shortages, and the abrupt loss of personnel with institutional knowledge which did not allow for proper transition or handover to successors. These extended vacancies and turnover consisted mostly of senior personnel and leadership positions. Despite the inability to match the current competitive market salary, the County has hired into leadership positions highly experienced and qualified individuals who are passionate and committed to public service. These critical senior positions include a new Chief Financial Officer hired in March 2024, a new Deputy Chief Financial Officer hired in January 2025, and an Accounts Payable Supervisor hired in the third quarter of 2024. The Budget Manager started in the fall of 2023 and a Senior Financial Management Analyst will be hired by May 2025 to support the Budget Office. The Grants Oversight Manager was moved to the Finance Department in the summer of 2023 and a Grants Analyst was hired in May of 2024.

Anticipated Completion Date: December 2025

2023-004 **Governmental Fund Budgets**

Contact Person Responsible for the Corrective Action Plan: Collaboration with the Sheriff's Office – Tim Pounds, Sheriff and the County Finance Department – Dominic Ochei, CFO

Corrective Action Plan: The constitutional officers are independently elected officials. As such, they are not employees of the County and are not subject to supervision by the Board of Commissioners or County Administration. Finance will share these findings with the appropriate constitutional officer and will continue to seek their collaboration for the adoption of balanced budgets i.e., for the Inmate Commissary fund and the Law Enforcement Confiscated Assets fund. It is imperative that the constitutional officer cooperates and supports the implementation of these recommendations. In addition, the Budget Manager started in the fall of 2023 and a Senior Financial Management Analyst was hired in April 2025 to support the Budget Office. The new Finance Department management team has enhanced financial transparency and accountability and has implemented a checklist-based approach to ensure all funds are included in the annual budget resolution and adoption of the 2025 budget.

Anticipated Completion Date: December 2025

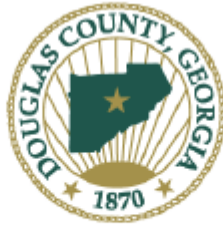
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MANAGEMENT'S CORRECTIVE ACTION PLAN FOR THE YEAR ENDED DECEMBER 31, 2023

2023-005 Federal Award Finding – U.S. Department of Homeland Security – Assistance to Firefighters Grant – Reporting

Contact Person Responsible for the Corrective Action Plan: Fire Department and County Finance – Dominic Ochei, CFO

Corrective Action Plan: We concur that the Fire Department did not submit the Performance Progress Report by the due date. When the County Grants Manager realized the report was not filed, it was corrected immediately and filed June 22, 2023. A dedicated Grants Division was recently established within the finance department during the second quarter of 2023 and has started the proper management of federal grants and reporting. In 2024, the Grants Division commenced full oversight of the entire grant lifecycle which included closeout. The Grants Division will closely monitor grant spending, compliance, record-keeping, budgeting, and financial oversight.

Anticipated Completion Date: June 2025