

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

TABLE OF CONTENTS

| | <u>Page</u> |
|---|-------------|
| I. <u>INTRODUCTORY SECTION</u> | |
| Letter of Transmittal..... | i-vii |
| Organizational Chart..... | viii |
| List of Principal Officials..... | ix |
| II. <u>FINANCIAL SECTION</u> | |
| Independent Auditor's Report..... | 1-4 |
| Management's Discussion and Analysis..... | 5-12 |
| Basic Financial Statements: | |
| Government-Wide Financial Statements: | |
| Statement of Net Position..... | 13 |
| Statement of Activities..... | 14 and 15 |
| Fund Financial Statements: | |
| Balance Sheet – Governmental Funds | 16 |
| Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities | 17 |
| Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds | 18 |
| Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities | 19 |
| Statement of Net Position – Proprietary Funds | 20 |
| Statement of Revenues, Expenses, and Changes in Net Position – Proprietary Funds | 21 |
| Statement of Cash Flows – Proprietary Funds | 22 |
| Statement of Fiduciary Net Position - Fiduciary Funds..... | 23 |
| Statement of Changes in Fiduciary Net Position - Fiduciary Funds..... | 24 |
| Notes to Financial Statements | 25-60 |
| Required Supplementary Information: | |
| General Fund – Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual | 61-63 |
| Unincorporated Service Area Special Revenue Fund – Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual | 64 |
| American Rescue Plan Special Revenue Fund – Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual | 65 |
| Schedule of Change in the County's Total OPEB Liability and Related Ratios..... | 66 |
| Schedule of Changes in the County's Net Pension Liability and Related Ratios..... | 67 |
| Schedule of County Contributions | 68 |
| Combining and Individual Fund Statements and Schedules: | |
| Combining Balance Sheet – Nonmajor Governmental Funds..... | 69 |
| Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds..... | 70 |
| Combining Balance Sheet – Nonmajor Special Revenue Funds | 71 and 72 |
| Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Special Revenue Funds..... | 73 and 74 |

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

TABLE OF CONTENTS (CONTINUED)

| | <u>Page</u> |
|--|-------------|
| <u>II. FINANCIAL SECTION (CONTINUED)</u> | |
| Combining and Individual Fund Statements and Schedules: (Continued) | |
| Special Revenue Funds – Schedule of Revenues, Expenditures, and | |
| Changes in Fund Balances – Budget and Actual: | |
| Nonmajor Special Revenue Funds: | |
| Hotel/Motel Tax Special Revenue Fund..... | 75 |
| Emergency Telephone System Special Revenue Fund..... | 76 |
| Community Development Block Grant Fund..... | 77 |
| Grants Fund..... | 78 |
| Victim Assistance Special Revenue Fund..... | 79 |
| Law Library Special Revenue Fund..... | 80 |
| District Attorney Special Revenue Fund..... | 81 |
| Opioid Settlement Fund..... | 82 |
| Technology Special Revenue Fund | 83 |
| Law Enforcement Confiscated Asset Special Revenue Fund..... | 84 |
| Sheriff Other Programs Special Revenue Fund..... | 85 |
| 2016 SPLOST Debt Service Fund | 86 |
| Unincorporated Service Area Fund: | |
| Fire Protection Services & EMS..... | 87 |
| Animal Control Services..... | 88 |
| Unincorporated Areas Special District | 89 |
| Combining Balance Sheet – Nonmajor Capital Projects Funds..... | 90 |
| Combining Statement of Revenues, Expenditures, and Changes in Fund | |
| Balances – Nonmajor Capital Projects Funds | 91 |
| Schedule of Projects Constructed with Special Purpose Local Option Sales Tax Proceeds..... | 92 |
| Combining Statement of Net Position – Internal Service Funds..... | 93 |
| Combining Statement of Revenues, Expenses, and Changes in Net Position – | |
| Internal Service Funds..... | 94 |
| Combining Statement of Cash Flows – Internal Service Funds..... | 95 |
| Combining Statement of Net Position – Custodial Funds..... | 96 |
| Combining Statement of Changes in Fiduciary Net Position – Custodial Funds | 97 |

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

TABLE OF CONTENTS (CONTINUED)

| | <u>Page</u> |
|---|-------------|
| III. <u>STATISTICAL SECTION</u> | |
| Changes in Net Position..... | 98 |
| Changes in Net Position – Percentage of Total | 99 |
| Changes in Net Position – Business-type Activities | 100 |
| Changes in Net Position – Total | 101 |
| Government-Wide Net Position by Category..... | 102 |
| Chart – Total Government-Wide Net Position | 103 |
| General Governmental Revenues by Source..... | 104 |
| Chart – Total General Governmental Revenues | 105 |
| Tax Revenues by Source | 106 |
| Chart – Tax Revenues by Source | 107 |
| General Governmental Expenditures by Function..... | 108 |
| General Governmental Current Expenditures by Function..... | 109 |
| Chart – Total General Governmental Current Expenditures | 110 |
| Summary of Changes in Fund Balances | 111 |
| Fund Balances – Governmental Funds..... | 112 |
| Chart – Changes in Fund Balances | 113 |
| Taxable Assessed Value..... | 114 |
| Chart – Taxable Assessed Value | 115 |
| Direct, Overlapping, and Underlying Property Tax Rates..... | 116 |
| Chart – Direct, Overlapping, and Underlying Property Tax Rates..... | 117 |
| Property Tax Levies and Collections | 118 |
| Principal Property Taxpayers | 119 |
| Direct, Overlapping, and Underlying Sales Tax Rates..... | 120 |
| Ratios of Total Debt Outstanding by Type..... | 121 |
| Direct and Underlying Governmental Activities Debt | 122 |
| Legal Debt Margin..... | 123 |
| Ratios of General Bonded Debt Outstanding | 124 |
| Demographic and Economic Statistics..... | 125 |
| Principal Employers | 126 |
| County Employees by Function/Program | 127 and 128 |
| Operating Statistics by Function/Program..... | 129 |
| Capital Asset Statistics by Function/Program | 130 |

IV. SINGLE AUDIT 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 <i>Government Auditing Standards</i> | 131 and 132 |
| Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance | 133-135 |
| Schedule of Expenditures of Federal Awards..... | 136 and 137 |
| Notes to Schedule of Expenditures of Federal Awards | 138 |
| Schedule of Findings and Questioned Costs..... | 139-145 |
| Schedule of Prior Audit Findings..... | 146 |
| Management's Corrective Action Plan..... | 147-149 |

INTRODUCTORY SECTION

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

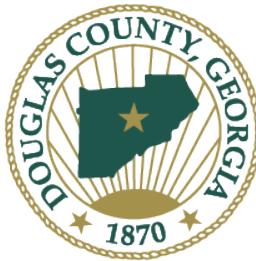
DR. ROMONA JACKSON JONES
Chairman

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.

A handwritten signature in black ink that reads "Mauldin & Jenkins, LLC". The signature is cursive and fluid, with "Mauldin & Jenkins" on the top line and "LLC" on the bottom line.

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

| | Program Revenues | | | |
|---------------------------------------|-------------------------|----------------------------|---|---|
| | Expenses | 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

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> | (9,391,762) |

NET POSITION OF GOVERNMENTAL ACTIVITIES \$ 284,082,533

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

Amounts reported for governmental activities in the Statement
of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the
Statement of Activities, the cost of 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.

| | | |
|---------------------------------------|-------------------|------------|
| Depreciation and amortization expense | \$ (11,192,798) | |
| Capital outlay | <u>26,906,712</u> | 15,713,914 |

The net effect of various miscellaneous transactions involving capital assets
(i.e., sales, trade-ins, and donations) is to decrease net position.

| | | |
|---|-----------|--|
| Net book value of capital assets disposed | (634,920) | |
|---|-----------|--|

Revenues in the statement of activities that do not provide current financial
resources are reported as deferred inflows of resources in the funds.

| | | |
|----------------------|----------------|---------|
| Property taxes | 628,343 | |
| Charges for services | (282,354) | |
| Intergovernmental | <u>422,002</u> | 767,991 |

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.

| | | |
|--|----------------|---------|
| Principal payments on lease liabilities | 17,892 | |
| Principal payments on financed purchases | <u>455,698</u> | 473,590 |

Some expenses reported in the Statement of Activities do not require the use of
current financial resources and, therefore, are not reported as expenditures in
governmental funds.

| | | |
|--------------------------------|--------------------|-------------|
| Change in compensated absences | (798,792) | |
| Change in OPEB expense | (1,973,875) | |
| Change in pension expense | <u>(1,911,282)</u> | (4,683,949) |

The internal service funds are used by management to charge the costs
of workers' compensation and health insurance to individual funds.

| | | |
|--|-----------|--|
| | (458,846) | |
|--|-----------|--|

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 | 3,653,612 | - | 3,653,612 | 15,998,911 |
| 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 | 3,651,236 | - | 3,651,236 | 16,457,757 |
| CHANGE IN NET POSITION | 2,376 | - | 2,376 | (458,846) |
| 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 | 137,041 | - | 137,041 | 8,343,014 |
| NET POSITION - END OF YEAR | \$ 139,417 | \$ - | \$ 139,417 | \$ 7,884,168 |

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 | <u>(1,902,178)</u> | <u>(15,254,795)</u> |
| 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 | <u>(25,750)</u> | <u>-</u> |
| 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 | <u>116,745</u> | <u>-</u> |
| 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>\$ 2,766,670</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 | <u>1,949,931</u> |
| Total additions | <u>192,210,743</u> |
| DEDUCTIONS | |
| Taxes and fees paid to other governments | 184,625,059 |
| Other custodial disbursements | <u>7,534,768</u> |
| 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

Index

| | |
|---|--------------|
| Summary of Significant Accounting Policies | 1 |
| Reporting Entity | 1-A |
| Basis of Presentation | 1-B |
| Measurement Focus..... | 1-C |
| Basis of Accounting | 1-D |
| Assets, Deferred Outflows and Inflows of Resources, Liabilities and Fund Equity | 1-E |
| Cash, Cash Equivalents and Investments..... | 1-E-1 |
| Receivables | 1-E-2 |
| Interfund Balances | 1-E-3 |
| Consumable Inventories..... | 1-E-4 |
| Prepaid Items | 1-E-5 |
| Restricted Assets..... | 1-E-6 |
| Capital and Right-to-Use Assets | 1-E-7 |
| Compensated Absences..... | 1-E-8 |
| Accrued Liabilities and Long-Term Obligations | 1-E-9 |
| Bond Premiums, Discounts and Issuance Costs | 1-E-10 |
| Fund Equity..... | 1-E-11 |
| Operating Revenues and Expenses and Non-Operating Items..... | 1-E-12 |
| Interfund Activity..... | 1-E-13 |
| Estimates | 1-E-14 |
| Deferred Outflows/Inflows of Resources..... | 1-E-15 |
| Pensions | 1-E-16 |
| Leases..... | 1-E-17 |
| Stewardship, Compliance and Accountability | 2 |
| Budgetary Information | 2-A |
| Excess of Expenditures over Appropriations | 2-B |
| Detailed Notes on All Funds | 3 |
| Deposits and Investments | 3-A |
| Credit Risk | 3-A-1 |
| Interest Rate Risk | 3-A-2 |
| Custodial Credit Risk – Deposits | 3-A-3 |
| Custodial Credit Risk – Investments..... | 3-A-4 |
| Fair Value Measurements | 3-A-5 |
| Receivables | 3-B |
| Property Taxes | 3-C |
| Capital Assets..... | 3-D |
| Interfund Balances and Transfers..... | 3-E |
| Long-Term Debt..... | 3-F |
| Pensions..... | 3-G |

DOUGLAS COUNTY, GEORGIA

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

| | |
|---|----------|
| Other Notes | 4 |
| Risk Management..... | 4-A |
| Contingent Liabilities..... | 4-B |
| Joint Ventures..... | 4-C |
| Other Postemployment Benefits..... | 4-D |
| Hotel/Motel Tax | 4-E |
| Tax Abatements..... | 4-F |
| Accounting Changes and Error Corrections..... | 4-G |

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 AAAf 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 | | \$ 82,462,908 |

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 | 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 |
| | 10,781,799 | 20,045,039 | 8,308 | 4,015,978 |
| Allowance for uncollectible | <u>(126,517)</u> | <u>(17,299,181)</u> | <u>-</u> | <u>-</u> |
| 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 | - | |
| | 394,871 | 3,215,548 | 107,159 | |
| Allowance for uncollectible | <u>-</u> | <u>-</u> | <u>(80,603)</u> | |
| 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:

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

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 | | Total |
|---|------------------------------|---------------------------------|------------------------------|
| | Activities | Business-Type Activities | |
| Capital assets, nondepreciable | <u>\$ 54,397,723</u> | <u>\$ 1,574,386</u> | <u>\$ 55,972,109</u> |
| Capital assets, depreciable, net | <u>217,976,734</u> | <u>427,472</u> | <u>218,404,206</u> |
| Financed purchases | <u>(1,762,851)</u> | <u>-</u> | <u>(1,762,851)</u> |
| Lease liabilities | <u>(104,163)</u> | <u>-</u> | <u>(104,163)</u> |
| Retainage payable | <u>(108,867)</u> | <u>-</u> | <u>(108,867)</u> |
| Capital-related accounts payable | <u>(2,644,648)</u> | <u>-</u> | <u>(2,644,648)</u> |
| | <u>\$ 267,753,928</u> | <u>\$ 2,001,858</u> | <u>\$ 269,755,786</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-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><u>\$ 11,192,798</u></u> |

Business-type activities:

| | |
|---------------------------|-------------------------|
| Solid Waste Disposal Fund | <u><u>\$ 71,972</u></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 |
|---------------------------|-----------------------------|----------------------------------|-----------------------------|----------------------------|----------------------------|-----------------------------|------------------------|------------|
| | | Unincorporated Service Area Fund | American Rescue Plan Fund | Nonmajor Govt. Funds | Internal Service Funds | | | |
| 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><u>\$ 37,515,969</u></u> | <u><u>\$ 17,473,925</u></u> | <u><u>\$ 16,821,829</u></u> | <u><u>\$ 6,763,949</u></u> | <u><u>\$ 9,515,241</u></u> | <u><u>\$ 88,090,913</u></u> | | |

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

| Transfer from: | Transfer to: | Amount |
|-----------------------|----------------------------------|---------------|
| 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 | \$ 177,138,246 | \$ 66,674,345 | \$ 74,496,862 | \$ 169,315,729 | \$ 7,016,644 |
| 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 | \$ 4,822,896 | \$ 1,249,385 | \$ 407,034 | \$ 5,665,247 | \$ 39,306 |

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><u>1,956</u></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 | \$ 159,231,215 | \$ 112,337,706 | \$ 46,893,509 |
| 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 | 4,948,445 | (12,484,319) | 17,432,764 |
| Balances at 12/31/2023 | \$ 164,179,660 | \$ 99,853,387 | \$ 64,326,273 |

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:

| | Current | | |
|-----------------------------------|---------------|---------------|---------------|
| | 1% Decrease | Discount Rate | 1% Increase |
| | (6.00%) | (7.00%) | (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 | <u>3,662,644</u> | - |
| 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 | Current Year | | Claim Payments | End of Fiscal Year |
|------|-----------------------------|------------------------------------|--------------|-------------------|-----------------------|
| | Liability | Claims and Changes in Estimates | Liability | | 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 | Current Year | | Claim Payments | End of Fiscal Year |
|------|-----------------------------|------------------------------------|-----------------|-------------------|-----------------------|
| | Liability | Claims and Changes in Estimates | Liability | | 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 | \$ 31,864,509 | \$ 53,516,256 |

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 | (3,811,869) |
| Total | \$ (24,296,059) |

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 | <u>50,824</u> | <u>50,824</u> | <u>(84,513)</u> | <u>(135,337)</u> |
| 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 | \$ 94,767,620 | \$ 120,477,433 | \$ 141,280,981 |
| 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 | \$ 111,884,828 | \$ 86,914,283 | \$ 93,124,127 |
| 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

| | 2023 | 2022 | 2021 | 2020 | 2019 |
|--|--------------------|---------------------|-------------------|-------------------|-------------------|
| 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% |
| | 2018 | 2017 | 2016 | 2015 | |
| Actuarially determined contribution | \$ 4,261,127 | \$ 5,337,975 | \$ 4,282,242 | \$ 3,305,235 | |
| Contributions in relation to the actuarially determined contribution | <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 | \$ 16,252,583 | \$ 6,983,190 | \$ 110,504 | \$ 23,346,277 |
| 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 | 3,218,009 | 45,751 | - | 3,263,760 |
| 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 | 12,652,710 | 6,937,439 | \$ 110,504 | \$ 19,700,653 |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES | \$ 16,252,583 | \$ 6,983,190 | \$ 110,504 | \$ 23,346,277 |

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 | \$ 1,075,300 | \$ 25,053 | \$ 1,278,116 | \$ 7,103,765 | \$ 18,499 | \$ 2,854 | \$ 1,419,112 |
| 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 | 96,435 | - | 365,185 | 1,624,473 | - | 2,854 | 1,027,081 |
| 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 | 978,865 | 25,053 | 912,931 | 5,479,292 | 18,499 | - | 10,167 |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES | \$ 1,075,300 | \$ 25,053 | \$ 1,278,116 | \$ 7,103,765 | \$ 18,499 | \$ 2,854 | \$ 1,419,112 |

| 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 |
| \$ 119,893 | \$ 671,978 | \$ 352,059 | \$ 438,579 | \$ 43,373 | \$ 1,343,416 | \$ 2,308,619 | \$ 51,967 | \$ 16,252,583 |
| | | | | | | | | |
| \$ - | \$ 7,602 | \$ 16,936 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 531,012 |
| 3,482 | - | - | - | - | - | - | - | 65,073 |
| - | - | - | - | - | - | - | - | 541,944 |
| 67,340 | - | 6,621 | - | - | - | - | - | 2,079,980 |
| 70,822 | 7,602 | 23,557 | - | - | - | - | - | 3,218,009 |
| - | - | - | - | - | - | - | - | 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 |
| 49,071 | 664,376 | 328,502 | 438,579 | 43,373 | 1,343,416 | 2,308,619 | 51,967 | 12,652,710 |
| \$ 119,893 | \$ 671,978 | \$ 352,059 | \$ 438,579 | \$ 43,373 | \$ 1,343,416 | \$ 2,308,619 | \$ 51,967 | \$ 16,252,583 |

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 | 104,627 | - - | 1,814,714 | 3,367,233 | 2 | 8,400 | 2,976,510 |
| 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 | 155,303 | - - | 1,559,529 | 3,386,776 | - - | 7,060 | 3,333,462 |
| NET CHANGE IN FUND BALANCES | (50,676) | - - | 255,185 | (19,543) | 2 | 1,340 | (356,952) |
| FUND BALANCES (DEFICITS) - BEGINNING OF YEAR | 1,029,541 | 25,053 | 657,746 | 5,498,835 | 18,497 | (1,340) | 367,119 |
| FUND BALANCES - END OF YEAR | \$ 978,865 | \$ 25,053 | \$ 912,931 | \$ 5,479,292 | \$ 18,499 | \$ - | \$ 10,167 |

| 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 | 581,250 | 581,250 | 1,559,529 | (978,279) |
| 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 | (348,750) | (348,750) | - | 348,750 |
| 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 | 2,819,950 | 3,367,233 | 3,367,233 | - |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 3,384,246 | 3,544,598 | 3,386,776 | 157,822 |
| TOTAL EXPENDITURES | 3,384,246 | 3,544,598 | 3,386,776 | 157,822 |
| NET CHANGE IN FUND BALANCES | (564,296) | (177,365) | (19,543) | 157,822 |
| FUND BALANCES - BEGINNING OF YEAR | 5,498,835 | 5,498,835 | 5,498,835 | - |
| FUND BALANCES - END OF YEAR | \$ 4,934,539 | \$ 5,321,470 | \$ 5,479,292 | \$ 157,822 |

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 | 737,350 | 7,060 | 7,060 | - |
| 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 | (1,340) | (1,340) | (1,340) | - |
| 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

| | <u>ORIGINAL BUDGET</u> | <u>FINAL BUDGET</u> | <u>ACTUAL</u> | 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 | 7,906 | 7,906 | 197,978 | (190,072) |
| TOTAL EXPENDITURES | <u>7,906</u> | <u>7,906</u> | <u>197,978</u> | <u>(190,072)</u> |
| NET CHANGE IN FUND BALANCES | (7,906) | (7,906) | (22,637) | (14,731) |
| FUND BALANCES - BEGINNING OF YEAR | 71,708 | 71,708 | 71,708 | - |
| 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 | 50,703 | 50,704 | 11,950 | (38,754) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Judicial | 50,703 | 50,704 | 50,704 | - |
| TOTAL EXPENDITURES | 50,703 | 50,704 | 50,704 | - |
| NET CHANGE IN FUND BALANCES | - | - | (38,754) | (38,754) |
| FUND BALANCES - BEGINNING OF YEAR | 367,256 | 367,256 | 367,256 | - |
| FUND BALANCES - END OF YEAR | \$ 367,256 | \$ 367,256 | \$ 328,502 | \$ (38,754) |

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 | - | - | - | - |
| 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>\$ 438,579</u> | <u>\$ 438,579</u> | <u>\$ 438,579</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 | <u>57,378</u> | <u>57,378</u> | - | (57,378) |
| TOTAL REVENUES | <u>57,378</u> | <u>57,378</u> | 8,300 | (49,078) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Judicial | <u>57,378</u> | <u>57,378</u> | - | 57,378 |
| TOTAL EXPENDITURES | <u>57,378</u> | <u>57,378</u> | - | 57,378 |
| NET CHANGE IN FUND BALANCES | - | - | 8,300 | 8,300 |
| FUND BALANCES - BEGINNING OF YEAR | <u>35,073</u> | <u>35,073</u> | <u>35,073</u> | - |
| 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 | \$ (295,442) | \$ (295,442) | \$ 2,308,619 | \$ 2,604,061 |

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 | \$ 13,063 | \$ 13,063 | \$ 51,967 | \$ 38,904 |

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 | <u>-</u> | <u>-</u> | <u>92,302</u> | <u>92,302</u> |
| EXPENDITURES | | | | |
| Debt service: | | | | |
| Principal | - - | - - | - - | - - |
| Interest | - - | - - | - - | - - |
| TOTAL EXPENDITURES | <u>- -</u> | <u>- -</u> | <u>- -</u> | <u>- -</u> |
| NET CHANGE IN FUND BALANCES | <u>-</u> | <u>-</u> | <u>92,302</u> | <u>92,302</u> |
| FUND BALANCES - BEGINNING OF YEAR | <u>18,202</u> | <u>18,202</u> | <u>18,202</u> | <u>-</u> |
| FUND BALANCES - END OF YEAR | <u>\$ 18,202</u> | <u>\$ 18,202</u> | <u>\$ 110,504</u> | <u>\$ 92,302</u> |

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 | <u>393,635</u> | <u>399,935</u> | <u>420,218</u> | <u>20,283</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 1,850,235 | 1,898,513 | 1,722,594 | 175,919 |
| TOTAL EXPENDITURES | <u>1,850,235</u> | <u>1,898,513</u> | <u>1,722,594</u> | <u>175,919</u> |
| DEFICIENCY OF REVENUES OVER EXPENDITURES | <u>(1,456,600)</u> | <u>(1,498,578)</u> | <u>(1,302,376)</u> | <u>196,202</u> |
| OTHER FINANCING SOURCES | | | | |
| Transfers in | 1,044,385 | 1,044,385 | 1,521,600 | 477,215 |
| TOTAL OTHER FINANCING SOURCES | <u>1,044,385</u> | <u>1,044,385</u> | <u>1,521,600</u> | <u>477,215</u> |
| NET CHANGE IN FUND BALANCES | <u>(412,215)</u> | <u>(454,193)</u> | <u>219,224</u> | <u>673,417</u> |
| FUND BALANCES - BEGINNING OF YEAR | <u>557,986</u> | <u>557,986</u> | <u>557,986</u> | <u>-</u> |
| FUND BALANCES - END OF YEAR | <u>\$ 145,771</u> | <u>\$ 103,793</u> | <u>\$ 777,210</u> | <u>\$ 673,417</u> |

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 | - | <b">4,020,785</b"> | <b">4,020,785</b"> |
| EXPENDITURES | | | |
| Public works | - | 492,901 | 492,901 |
| TOTAL EXPENDITURES | - | <b">492,901</b"> | <b">492,901</b"> |
| NET CHANGE IN FUND BALANCES | | 3,527,884 | 3,527,884 |
| FUND BALANCES - BEGINNING OF YEAR | 712,241 | <b">2,697,314</b"> | <b">3,409,555</b"> |
| 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 | | | | \$ 31,123,906 | | |

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 | <u>6,629,782</u> | <u>2,885,459</u> | <u>9,515,241</u> |
| 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 | <u>1,037,168</u> | <u>409,063</u> | <u>1,446,231</u> |
| 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>\$ 5,405,408</u> | <u>\$ 2,478,760</u> | <u>\$ 7,884,168</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 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL OPERATING REVENUES | <hr/> | <hr/> | <hr/> |
| | <hr/> | <hr/> | <hr/> |
| OPERATING EXPENSES | | | |
| Claims and excess premiums | 14,571,288 | 980,637 | 15,551,925 |
| Administration | 880,890 | 24,942 | 905,832 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL OPERATING EXPENSES | <hr/> | <hr/> | <hr/> |
| | <hr/> | <hr/> | <hr/> |
| CHANGE IN NET POSITION | (1,068,190) | 609,344 | (458,846) |
| | <hr/> | <hr/> | <hr/> |
| NET POSITION - BEGINNING OF YEAR | 6,473,598 | 1,869,416 | 8,343,014 |
| | <hr/> | <hr/> | <hr/> |
| NET POSITION - END OF YEAR | <hr/> | <hr/> | <hr/> |
| | <hr/> | <hr/> | <hr/> |
| | <hr/> | <hr/> | <hr/> |

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

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

DOUGLAS COUNTY, GEORGIA

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

| | Tax Commissioner | Sheriff | Clerk of Superior Court | Probate Court | Magistrate Court | State Court | Juvenile Court | Total |
|--|---------------------|-------------------|----------------------------|------------------|---------------------|-------------------|-------------------|---------------------|
| ADDITIONS | | | | | | | | |
| Taxes | \$ 184,625,059 | \$ - | \$ 2,643,297 | \$ 315,234 | \$ 299,720 | \$ 945,941 | \$ - | \$ 184,625,059 |
| Fines and fees | - | 426,258 | - | - | - | 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 | - | 219,822 | 2,142,182 | 58,138 | 33,712 | 261,449 | 451 | 2,715,754 |
| 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.

I - XI-A

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 Position¹ | \$ 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)

| Source | For the Calendar Year Ended December 31, | | | | | | | | | |
|---|--|----------------------|-----------------------|-----------------------|----------------------|-----------------------|----------------------|----------------------|----------------------|----------------------|
| | 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.

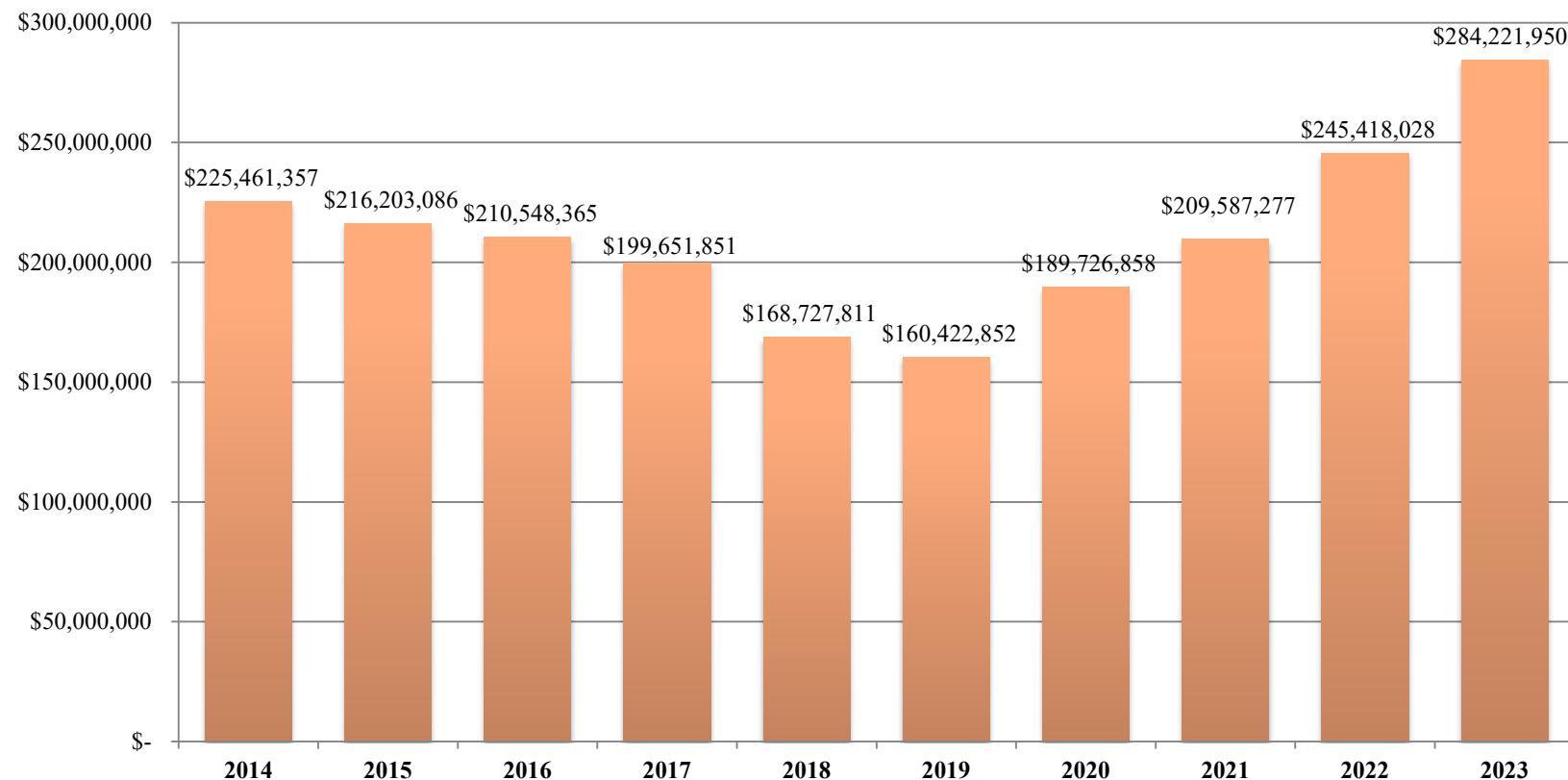
DOUGLAS COUNTY, GEORGIA
Government-Wide Net Position by Category¹ (Unaudited)
Last Ten Calendar Years
(accrual basis of accounting)

| | December 31, | | | | | | | | | |
|---|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|----------------------|-----------------------|-----------------------|-----------------------|
| | 2014 | 2015 | 2016 | 2017 | 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)

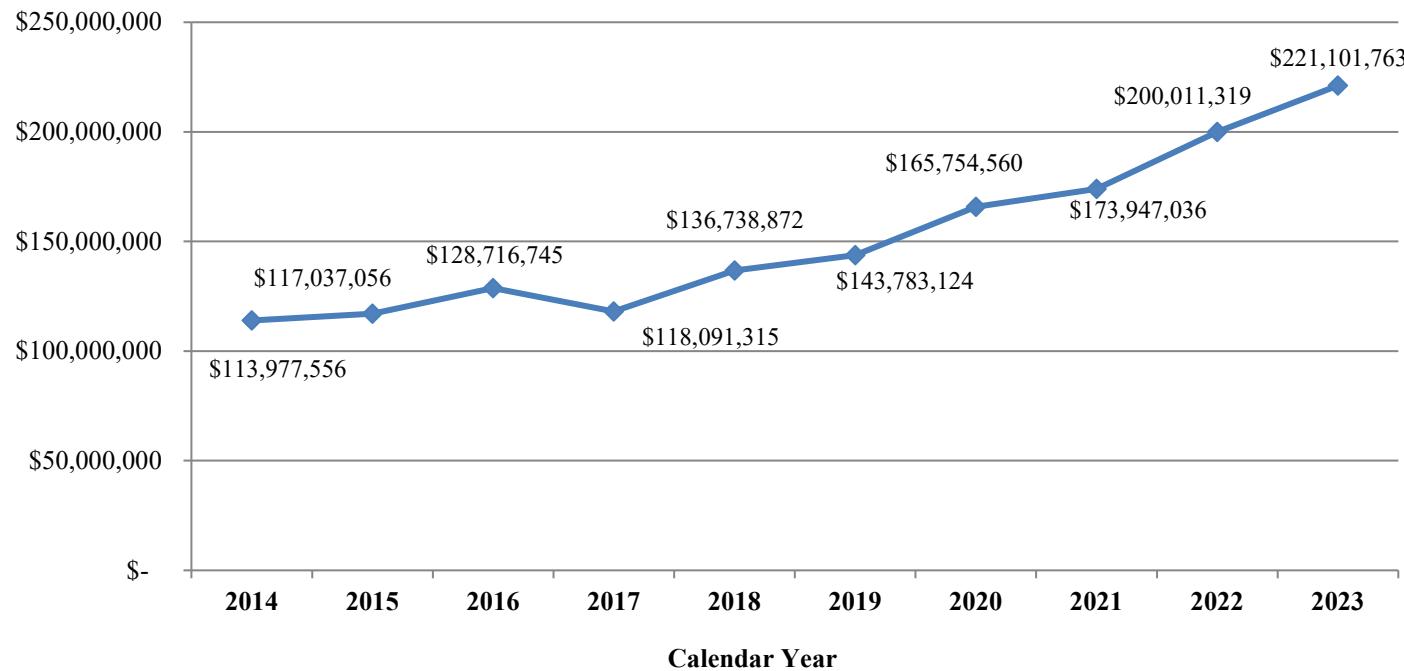
| Revenue Source | For the Calendar Year Ended December 31, | | | | | | | | | |
|----------------------------|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 |
| 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)

Total Revenues



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, | Special Purpose Local Option Sales | | | | | | Total |
|--|---|-----------------------|-----------------------|----------------------|--------------------|---------------|-------|
| | Property | Local Option Sales | Local Option Sales | Insurance Premium | Other ¹ | | |
| | 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:

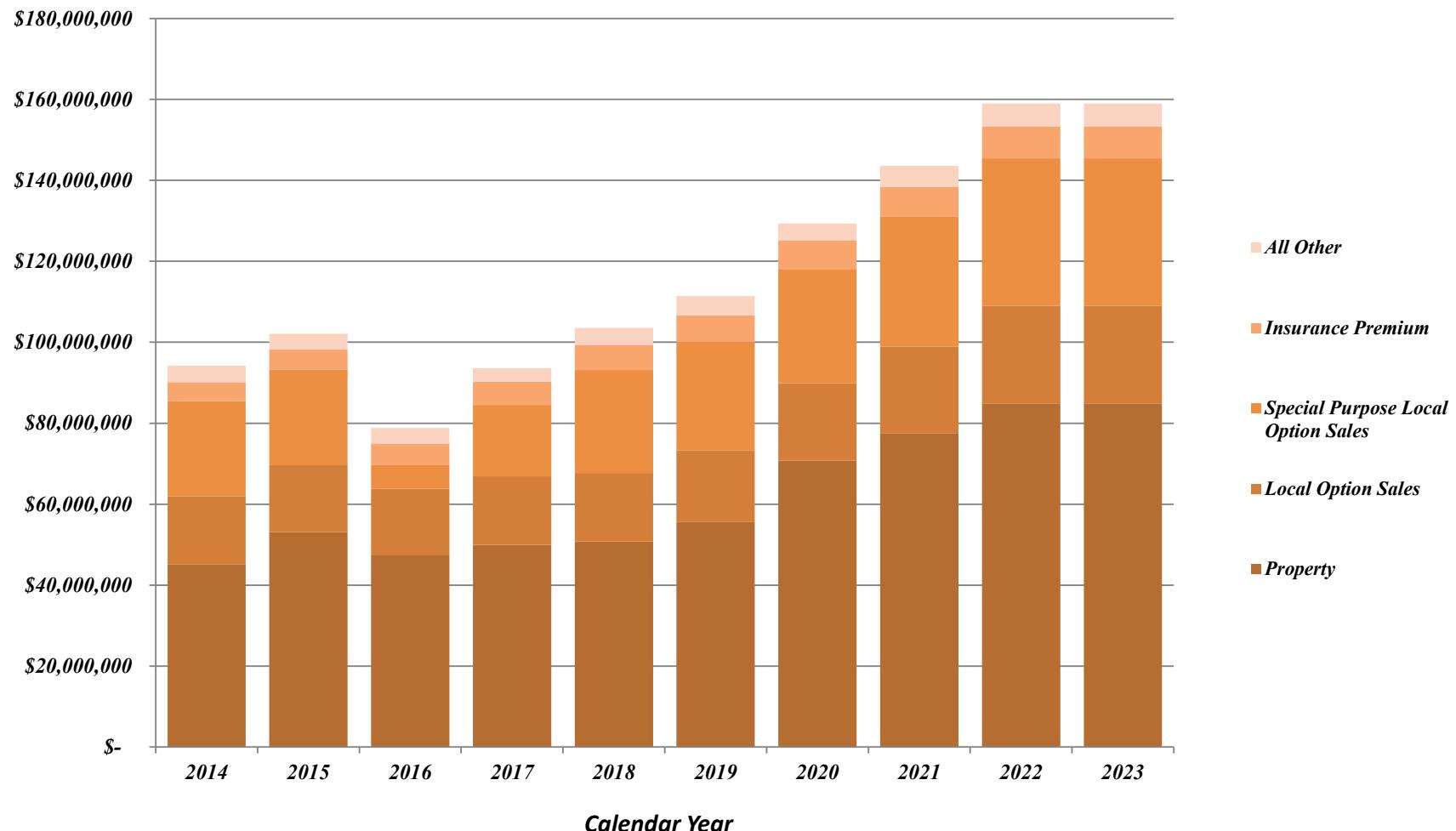
¹ Includes franchise taxes, alcoholic beverage taxes, hotel/motel taxes, and other taxes

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)

| Function | For the Calendar Year Ended December 31, | | | | | | | | | |
|---|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | 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)*

| Function | For the Calendar Year Ended December 31, | | | | | | | | | |
|--------------------------------|---|----------------------|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 |
| 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:

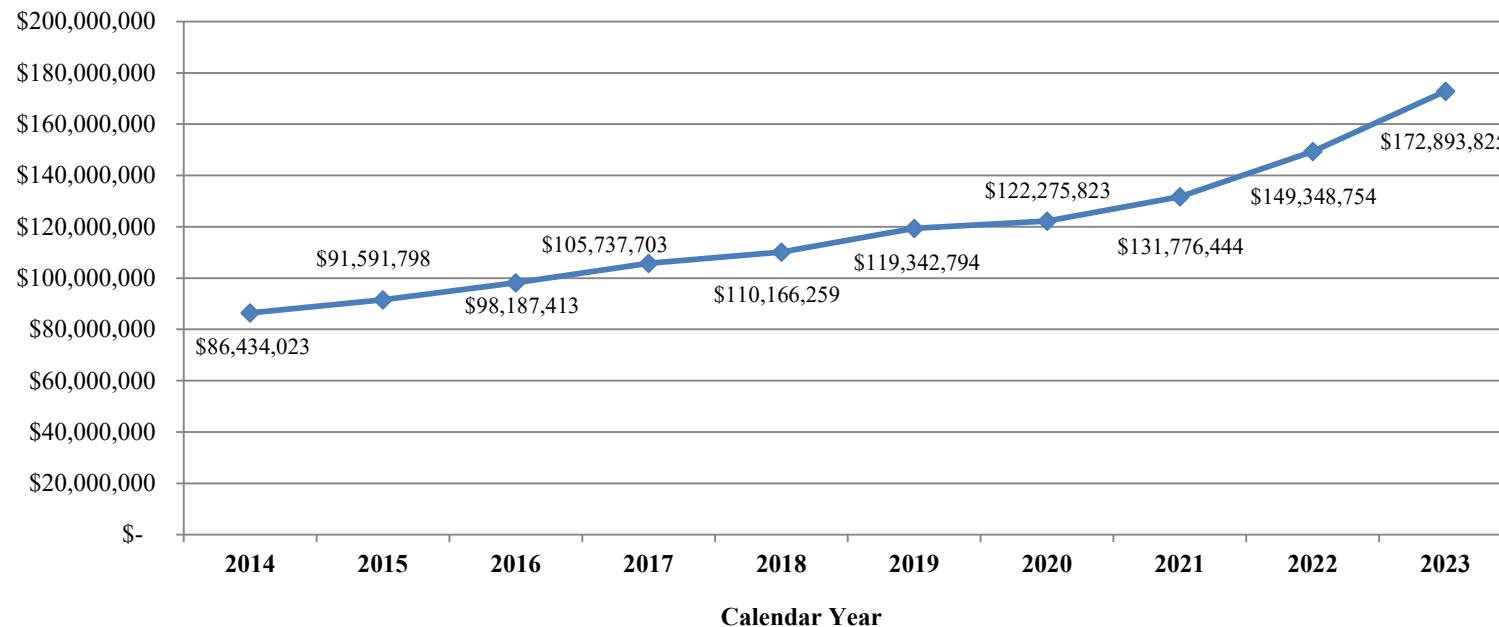
¹ Includes all governmental fund types.

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)

Total Current Expenditures



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 | \$ (1,584,071) | \$ (1,443,535) | \$ 2,771,693 | \$ 69,625,116 | \$ (3,998,803) | \$ (26,475,737) | \$ 4,377,964 | \$ 12,081,116 | \$ 35,194,650 | \$ 27,623,766 |

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)

| | <u>At December 31,</u> | | | | | | | | | |
|---|------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|
| | 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 | <u>23,237,422</u> | <u>32,708,085</u> | <u>28,456,279</u> | <u>24,647,383</u> | <u>24,239,272</u> | <u>22,043,169</u> | <u>36,393,101</u> | <u>41,637,571</u> | <u>57,223,587</u> | <u>58,285,314</u> |
| General Fund Percentage Change | <u>5.4%</u> | <u>40.8%</u> | <u>-13.0%</u> | <u>-13.4%</u> | <u>-1.7%</u> | <u>-9.1%</u> | <u>65.1%</u> | <u>14.4%</u> | <u>37.4%</u> | <u>1.9%</u> |
| 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 | - | - | - | - | - | - | 771,886 | - | (1,340) | - |
| Special Revenue Funds | | | | | | | | | | |
| Capital Projects Funds | <u>(1,332,551)</u> | <u>(1,861,432)</u> | <u>(2,672,366)</u> | <u>(1,983,623)</u> | <u>(232,307)</u> | <u>(323,367)</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Subtotal All Other Governmental Funds | <u>\$ 33,450,483</u> | <u>\$ 34,215,974</u> | <u>\$ 18,332,324</u> | <u>\$ 91,766,336</u> | <u>\$ 88,175,642</u> | <u>\$ 63,896,008</u> | <u>\$ 53,790,879</u> | <u>\$ 60,760,686</u> | <u>\$ 80,540,844</u> | <u>\$ 105,745,097</u> |
| All Other Governmental Funds Percentage Change | <u>0.9%</u> | <u>2.3%</u> | <u>-46.4%</u> | <u>400.6%</u> | <u>-3.9%</u> | <u>-27.5%</u> | <u>-15.8%</u> | <u>13.0%</u> | <u>32.6%</u> | <u>31.3%</u> |

Notes:

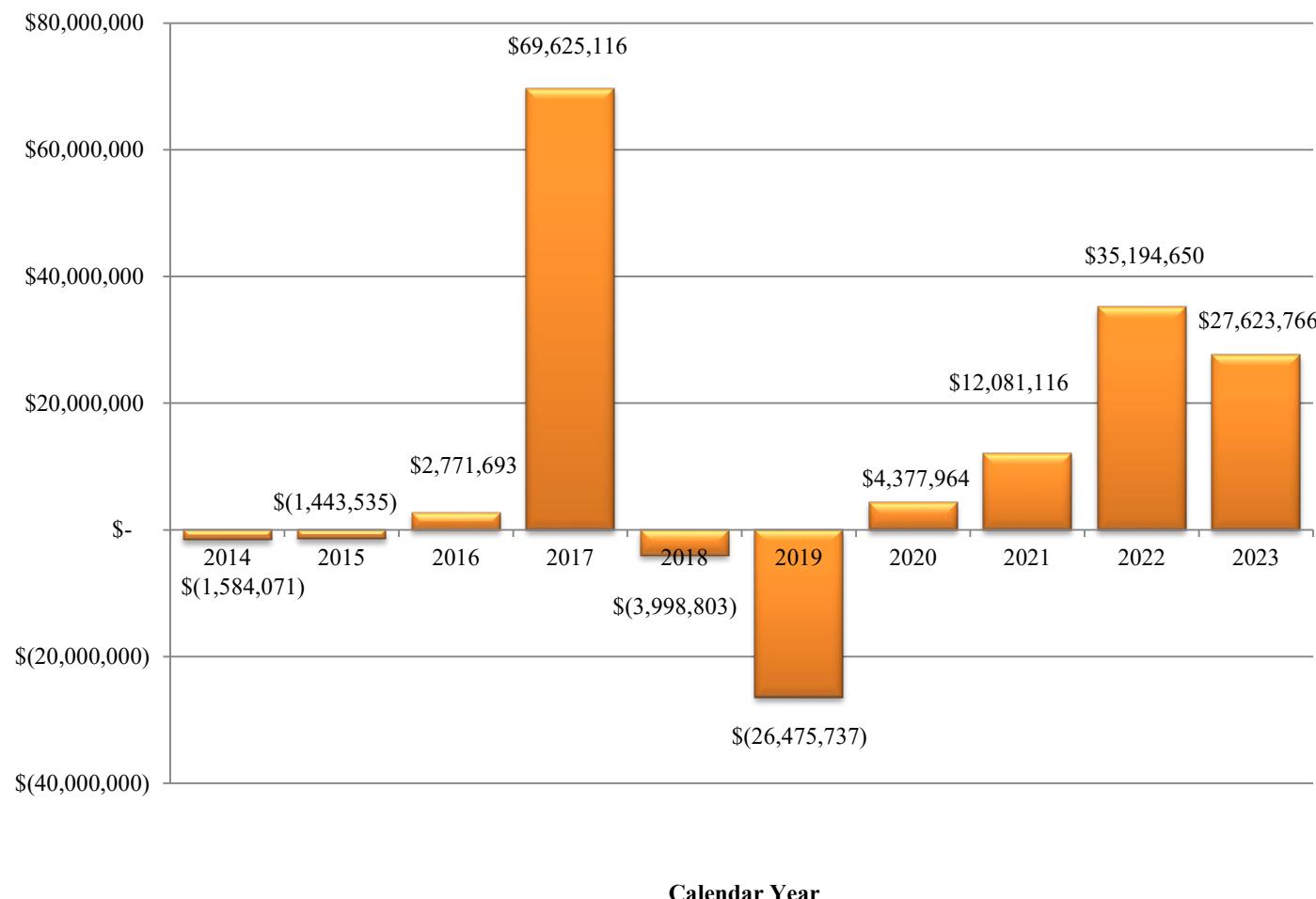
¹ In 2017, the County issued \$60,385,000 of sales tax revenue bonds which increased restricted fund balances until the bond proceeds were expended.

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

| Calendar Year | Amounts | | | | | | | | | | Total Direct Tax Rate ⁴ | Estimated Actual Value | Annual Percentage Change |
|---------------|----------------------|---------------------|---------------------|-----------------------|--|------------------|---------------------------------|-----------------------------|---------------------------|---|------------------------------------|------------------------|--------------------------|
| | Residential Property | Commercial Property | Industrial Property | Agricultural Property | Preferential and Conservation Use Property | Utility Property | Motor Vehicles and Mobile Homes | Other Property ³ | Less: Tax-Exempt Property | Total Taxable Assessed Value ¹ | | | |
| 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.

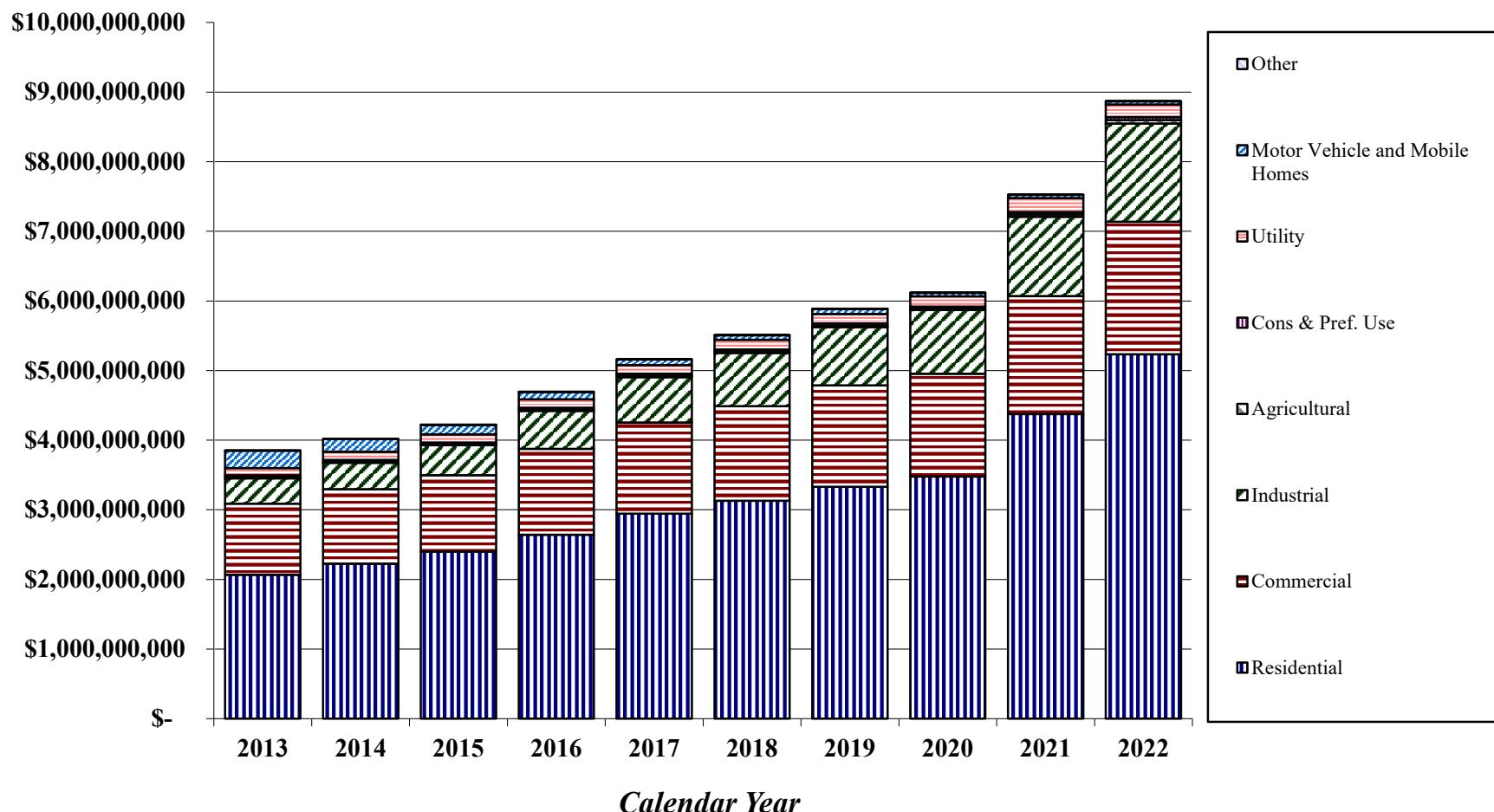
³ Generally includes timber and heavy equipment.

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 | County Rate | 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:

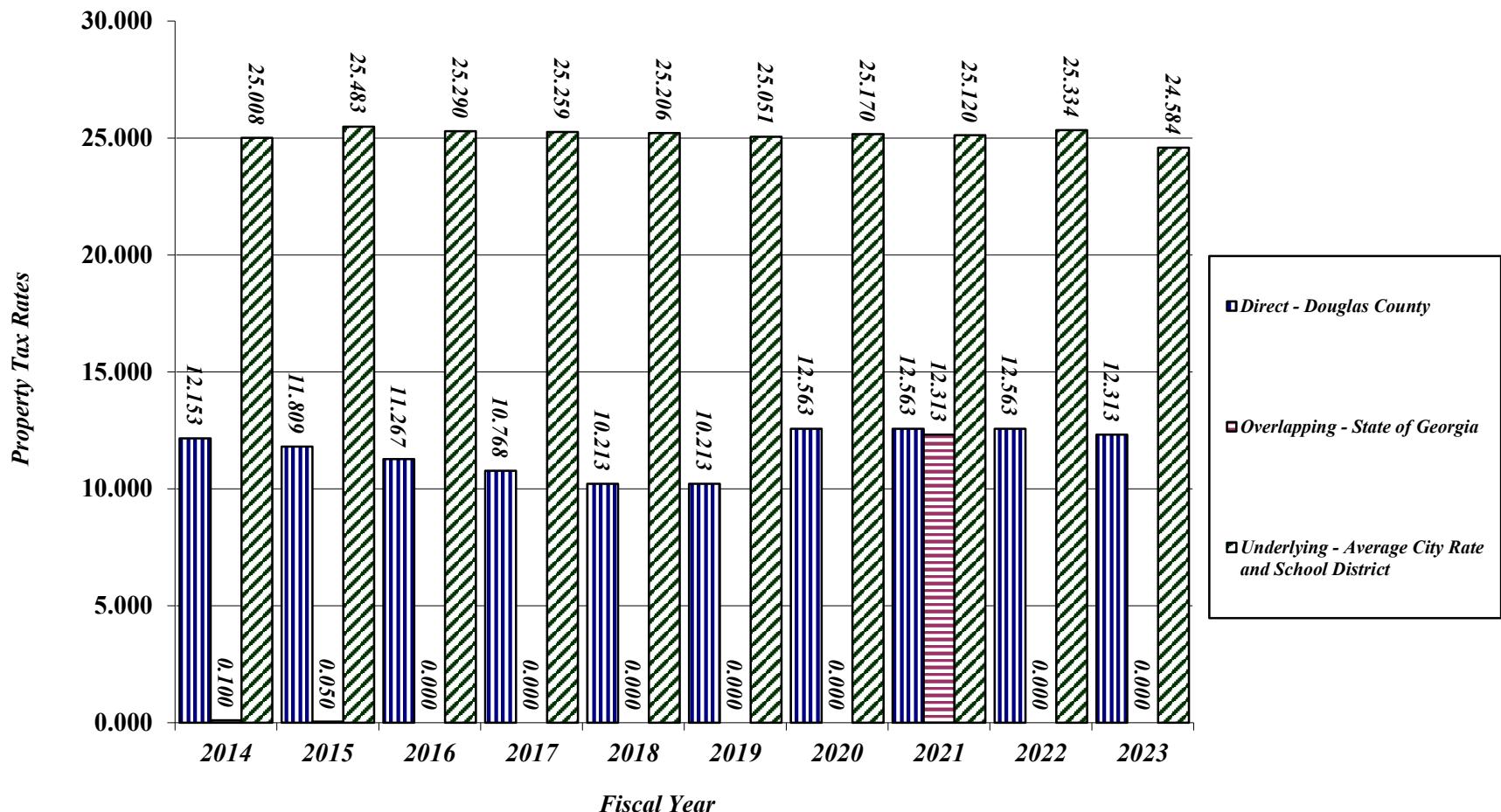
Georgia Department of Revenue, Property Tax Division, <https://dor.georgia.gov/property-tax-millage-rates>

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 Fiscal Year of The Levy | | | | Total Collections to Date ³ | | Total Uncollected Taxes ¹ | |
|---------------|---|--|--------------------|---------------------------------|---------------|--|-----------|--------------------------------------|--|
| | | Amount | Percentage of Levy | Collections in Subsequent Years | 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 Assessed | Taxable Assessed Value | Rank | Percentage of Total Assessed |
| | | | Value | | | 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'velle | 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 Pavilion, 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 State of Georgia | Underlying Douglas County Schools ³ | Total Direct, Overlapping, and Underlying Rates |
|------------------|-------------------------------------|---------------------|------------------------------------|--|---|
| | Douglas County LOST ¹ | SPLOST ² | | | |
| 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% | <u>21,591,790</u> |
| 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 |
| | <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> |
| Taxable Assessed Value¹ | | | | | |
| 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 | 6.31% | 0.75% | 0.00% | 12.59% | 9.09% |
| | | | | | |
| | 2019 | 2020 | 2021 | 2022 | 2023 |
| | <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 | 4.48% | 0.82% | 0.00% | 0.00% | 0.00% |

Notes:

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

Data Source:

¹ Exhibit XII

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) | | Per Capita Personal Income | | Median Age ³ | School Enrollment ⁴ | Unemployment Rate | | | County Employment ⁵ |
|---------------|-------------------------|------------------------------|------------------------------|----------------------------|-------------------------------|-------------------------|--------------------------------|----------------------------|--------------------------------|--------|--------------------------------|
| | | Personal Income ² | Personal Income ² | % of U.S. ² | State of Georgia ⁵ | | | United States ⁵ | County Employment 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://cdnsm5-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> | For the Calendar Year Ending December 31, | | | | | | | | | |
|---|---|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 |
| 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)

| <u>Function/Program</u> | 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

| <u>Function/Program</u> | 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.



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 | - |
| | | | 644,458 | - |
| Total Passed Through the Criminal Justice Coordinating Council | | | | |
| 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 | | | <u>6,069,900</u> | <u>144,375</u> |
| 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 | - |
| | | | <u>20,989</u> | <u>-</u> |
| Child Abuse and Neglect State Grants | 93.669 | 42700-040-0000108009 | 8,679 | - |
| Total Passed Through The Georgia Division of Family & Children Services | | | <u>29,668</u> | <u>-</u> |
| 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: | | | <u>525,255</u> | <u>-</u> |
| Alzheimer's Disease Program Initiative | 93.470 | AG2208 | 2,800 | - |
| Alzheimer's Disease Program Initiative | 93.470 | AG2307 | <u>2,229</u> | <u>-</u> |
| | | | <u>5,029</u> | <u>-</u> |
| Social Services Block Grant | 93.667 | AG2307 | 43,638 | - |
| Social Services Block Grant | 93.667 | AG2416 | <u>42,346</u> | <u>-</u> |
| | | | <u>85,984</u> | <u>-</u> |
| Total Passed Through the Atlanta Regional Commission | | | <u>616,268</u> | <u>-</u> |
| Total U.S. Department of Health and Human Services | | | <u>645,936</u> | <u>-</u> |
| U.S. DEPARTMENT OF HOMELAND SECURITY | | | | |
| Passed Through the Georgia Emergency Management Authority | | | | |
| Hazard Mitigation Grant Program | 97.039 | HMGP 4501-0062 | <u>293,258</u> | <u>-</u> |
| 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 | | | <u>2,092,414</u> | <u>-</u> |
| Total Expenditures of Federal Awards | | | <u>\$ 15,634,027</u> | <u>\$ 249,336</u> |

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 minimis 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? yes no

Significant deficiencies identified? yes none reported

Noncompliance material to financial statements noted? yes no

Federal Awards

Internal Control over major federal programs:

Material weaknesses identified? yes no

Significant deficiencies identified? 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)? yes no

Identification of major programs:

| Assistance Listing Number | Name of Federal Program or Cluster |
|---------------------------|---|
| 21.027 | COVID-19 – Coronavirus State and Local Fiscal Recovery Fund |
| 97.044 | 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 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 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.

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.

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

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

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

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

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

**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