

Douglas County Government

# ANNUAL COMPREHENSIVE FINANCIAL REPORT



For the Fiscal Year Ending  
**December 31, 2022**



**DOUGLAS COUNTY, GEORGIA**

**ANNUAL COMPREHENSIVE  
FINANCIAL REPORT**

**For the Fiscal Year Ended  
December 31, 2022**

**Prepared By: Finance Department**

**DOUGLAS COUNTY, GEORGIA**  
**ANNUAL COMPREHENSIVE FINANCIAL REPORT**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2022**

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## **INTRODUCTORY SECTION**

*The introductory section includes a transmittal letter from the Chief Finance Officer, the GFOA Certificate of Achievement awarded for the prior year's Annual Report, a general government organizational chart, and a list of principal officials.*

COMMISSIONER PHIL MILLER, *CHAIRMAN*

COMMISSIONER MARK ALCEREZ,  
*VICE CHAIRMAN, District IV*

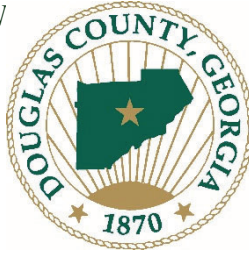
COMMISSIONER RICKY DOBBS, JR.  
Attorney  
*District I*

COMMISSIONER WHITNEY KENNER JONES,  
*District II*

*District III vacant*

May 7, 2024

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



DAVID CORBIN County Administrator

LISA WATSON County Clerk

MICHAEL V. COLEMAN County

State law requires that all local governments publish within six months of the close of each fiscal year a complete set of financial statements based on accounting principles presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the Annual Comprehensive Financial Report (ACFR) of Douglas County (the "County"), Georgia for the calendar year ended December 31, 2022.

This report of the financial condition of the County as of December 31, 2022, 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 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, 2022, 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, 2022, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

GAAP requires that the County's management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of a "Management's Discussion and Analysis" (MD&A). This transmittal letter should be read in conjunction with MD&A.

## **PROFILE OF THE COUNTY**

The County 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 18 in population among counties in Georgia with an estimated 2022 population of 147,318. The County is located 20 miles west of Atlanta, a brief 30-minute drive to the world's busiest airport, 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 37,948 residents. The other two municipalities are only partially located in the County. They are Villa Rica and Austell, and they are mainly located in other counties, Carroll and Cobb Counties respectively. Selected county demographic information is provided in the statistical section of this report.

## **GOVERNMENT STRUCTURE AND SERVICES PROVIDED**

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



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

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**

The County of Douglas currently has a stable economic environment, and local indicators point to continued stability and growth. The region has a varied Retail Trade, Health Care & 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 measure 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 20 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.

According to The Georgia Department of Labor and Atlanta Regional Commission 2022 statistical data; Douglas County's Population was 147,316, a Population Change (since 2010) of +11.3%, and Median Household Income is \$80,933.

Businesses are relocating or expanding their operations in Douglas 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.

Elevate Douglas is all about unity between public entities, government and the private sector for a common vision and point of contact.

In 2022 Douglas County business and community leaders together with the Elevate Douglas Economic Partnership officially launched a \$2.5 million Elevate Douglas Campaign; of which \$1.5 million was already secured. These resources will fully fund the Elevate Douglas Community and Economic Development Initiatives.

The five-year Initiative will enhance Douglas County's future economic growth with a focus on three specific goals:

- **GOAL 1: Develop, Retain, and Attract Talent [TALENT]**, to address employers' challenge of finding talent by connecting workers with the right skills to available opportunities.
- **GOAL 2: Grow Businesses and Jobs [JOBS]**, addressing the competitive reality that Douglas is competing with other communities for quality jobs and businesses of all sizes.
- **GOAL 3: Drive Investment in Douglas [COMMUNITY]**, by facilitating investment in key infrastructure and quality of life amenities to attract and retain top talent and businesses.

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 already building data center facilities in Douglasville, Palmetto, and East Point. The company announced in 2021 that it planned to develop a new office campus and mixed-use development on 90 acres of land it bought in the Bellwood Quarry area, bringing approximately 15,000 new jobs to the area.

By December 2022, Douglas County's unemployment rate of (2.9%) was lower than the State of Georgia at (3.3 percent), including the United States at (3.5%), and the long-term average of 5.70%.

New developments and property value growth as captured in the Tax Digest is another key economic indicator. Douglas County has a healthy Tax Digest which has grown steadily since 2014. From 2014 to 2022, the average value of all types of residences, including Single Family Homes, Condos, and Townhouses — rose over 118% percent from \$142,000 to \$310,000; and increased 36% from January 2021 to 2022.

## **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 five 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, and 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 and ensure 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. Further develop and expand the multimodal network by: (a) increasing the number of routes to reduce car volume in those corridors and (b) improving 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; enhancing bike facilities throughout the county; addressing “first/last mile” challenges; and educating the community on how to increase their use of active transportation modes safely, and 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 opportunity 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 currently available county and community services and building 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 and 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 inventory 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.

## **AWARDS AND ACKNOWLEDGEMENTS**

Awards - The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Douglas County for its Annual Comprehensive Financial Report for the fiscal year ended December 31, 2021. The Certificate of Achievement is a prestigious national award, recognizing conformance with the highest standards for preparation of state and local government financial reports.

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. A Certificate of Achievement is valid for a period of one year only. The County has received a Certificate of Achievement for the last fifteen (15) consecutive years. We believe our current report continues to conform to the Certificate of Achievement program requirements.

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

Respectfully submitted,

A handwritten signature in black ink that reads "Dominic Ochei". The script is cursive and fluid.

Dominic Ochei

Chief Financial Officer



Government Finance Officers Association

**Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting**

Presented to

**Douglas County  
Georgia**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

December 31, 2021

*Christopher P. Morrell*

Executive Director/CEO



# 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

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

Animal Services

Risk & Safety

Project Management

DEVELOPMENT  
SERVICES

Managing Director,  
Development & Planning

Development Control

Code Enforcement

Facilities

Bldg. & Inspection

Planning & Zoning

Building  
Maintenance

Geographic Info.  
Systems

## **DOUGLAS COUNTY, GEORGIA**

### **2022 LIST OF OFFICIALS**

|                                       |                                 |
|---------------------------------------|---------------------------------|
| <b>COMMISSIONER, MADAME CHAIR</b>     | <b>DR. ROMONA JACKSON JONES</b> |
| <b>COMMISSIONER, VICE CHAIRMAN</b>    | <b>KELLY ROBINSON</b>           |
| <b>COMMISSIONER</b>                   | <b>HENRY MITCHELL III</b>       |
| <b>COMMISSIONER</b>                   | <b>TARENIA CARTHAN</b>          |
| <b>COMMISSIONER</b>                   | <b>ANN JONES GUIDER</b>         |
| <b>COUNTY ADMINISTRATOR</b>           |                                 |
| <b>DEPUTY COUNTY ADMINISTRATOR</b>    | <b>FREDERICK PERRY</b>          |
| <b>ASSISTANT COUNTY ADMINISTRATOR</b> | <b>TIFFANY STEWART-STANLEY</b>  |
| <b>COUNTY ATTORNEY</b>                | <b>MICHAEL COLEMAN</b>          |
| <b>COUNTY CLERK</b>                   | <b>LISA WATSON</b>              |
| <b>CHIEF APPRAISER</b>                | <b>STEVEN BALFOUR</b>           |
| <b>CHIEF MAGISTRATE</b>               | <b>SUSAN CAMP</b>               |
| <b>CHIEF REGISTRAR</b>                | <b>MILTON KIDD</b>              |
| <b>CLERK OF SUPERIOR COURT</b>        | <b>ANNETTA STEMBRIDGE</b>       |
| <b>COMMUNICATIONS DIRECTOR</b>        | <b>RICK MARTIN</b>              |
| <b>CORONER</b>                        | <b>RENEE GODWIN</b>             |
| <b>DEVELOPMENT SERVICES DIRECTOR</b>  | <b>JAMES WORTHINGTON</b>        |
| <b>DISTRICT ATTORNEY</b>              | <b>DALIA RACINE</b>             |
| <b>EMA DIRECTOR</b>                   | <b>JASON MILHOLLIN</b>          |
| <b>EMERGENCY/E-911 DIRECTOR</b>       | <b>KATRINA HARLEY</b>           |
| <b>FINANCE DIRECTOR</b>               | <b>RAMONA BIVINS</b>            |
| <b>FIRE CHIEF</b>                     | <b>RODERICK JOLIVETTE</b>       |
| <b>FLEET SERVICES DIRECTOR</b>        | <b>ROSS CLARK</b>               |
| <b>GOVERNMENT SERVICES DIRECTOR</b>   | <b>HEATH COWART</b>             |
| <b>HUMAN RESOURCES DIRECTOR</b>       | <b>TEESHA CARTER</b>            |
| <b>INFORMATION SERVICES DIRECTOR</b>  | <b>ALEX BETANCOURT</b>          |
| <b>JUVENILE COURT JUDGE</b>           | <b>MICHELLE HARRISON</b>        |
| <b>LIBRARIAN</b>                      | <b>LINDY MOORE</b>              |
| <b>MAPPING AND GIS</b>                | <b>EDWARD DEAN</b>              |
| <b>PARKS AND RECREATION DIRECTOR</b>  | <b>GARY DUKES</b>               |
| <b>PLANNING/ZONING DIRECTOR</b>       | <b>RON ROBERTS</b>              |
| <b>PROBATE JUDGE</b>                  | <b>CHRISTINA PETERSON</b>       |
| <b>PUBLIC DEFENDER</b>                | <b>MONICA MYLES</b>             |
| <b>PURCHASING DIRECTOR</b>            | <b>LATONYA AMMONS</b>           |
| <b>RECORD RETENTION</b>               | <b>AUBREY BRITT</b>             |
| <b>RISK AND SAFETY DIRECTOR</b>       | <b>MATT LAVERNE</b>             |
| <b>SHERIFF</b>                        | <b>TIM POUNDS</b>               |
| <b>SOLICITOR-GENERAL</b>              | <b>SONYA COMPTON</b>            |
| <b>TAX COMMISSIONER</b>               | <b>GREG BAKER</b>               |
| <b>TRANSPORTATION DIRECTOR</b>        | <b>MIGUEL VALENTIN</b>          |

## **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

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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, 2022, 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, 2022, 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, 2022. 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.

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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.



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### ***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.

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***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 May 30, 2024, 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 County's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Mauldin & Jenkins, LLC". The signature is written in a cursive, flowing style.

Atlanta, Georgia  
May 30, 2024

## **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, 2022. 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 its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$245.4 million. The unrestricted net position reports a deficit of \$85.4 million for 2022.

The primary government's total net position increased by \$35.8 million during 2022. Governmental activities' net position increased \$31.4 million during 2022. See the governmental-wide financial analysis below for reasons for this change. Business-type activities' net position increased by \$4.3 million during 2022.

As of the close of the current year, the primary government's governmental funds reported combined ending fund balances of \$137.7 million, an increase of \$35.3 million in comparison with the prior year. This increase is, in part, attributable to activity within the 2016 SPLOST Fund, higher collections with property taxes and sales tax within the General Fund and activity within the American Rescue Plan Act (ARPA) Fund.

Moreover, approximately 31% of the combined fund balances, \$42.9 million, is considered unassigned and is available for spending at the government's discretion (unassigned fund balance). Additionally, \$75.7 million is restricted, \$4.1 million is committed, \$11.6 million is assigned and \$3.1 million is non-spendable.

At the end of the current fiscal year, unassigned fund balance for the General Fund was \$42.9 million or 42% of total General Fund expenditures.

### 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 business-type activities are the Solid Waste Disposal and Connect Douglas Transit Authority.

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 24 of this report.

### **Proprietary Funds Statements**

The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for its solid waste disposal and connect Douglas transit fund. The County uses internal service funds to account for a portion of its general facilities services, such as fleet vehicle costs. Because these funds predominantly benefit governmental rather than business-type functions, they have been included within governmental activities.



Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for solid waste disposal and connect Douglas transit fund which is considered a nonmajor proprietary fund of the County. The internal service fund is combined into a single aggregated presentation in the proprietary fund financial statements.

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, 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 post-employment 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 one major and non-major 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 101 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          |                |
|                                  | 2022                    | 2021           | 2022                     | 2021         | 2022           | 2021           |
| Assets:                          |                         |                |                          |              |                |                |
| Current assets                   | \$ 179,622,252          | \$ 140,449,327 | \$ 1,909,341             | \$ 2,293,843 | \$ 181,531,593 | \$ 142,743,170 |
| Capital assets                   | 252,376,229             | 258,475,514    | 6,967,314                | 2,116,184    | 259,343,543    | 260,591,698    |
| Total assets                     | 431,998,481             | 398,924,841    | 8,876,655                | 4,410,027    | 440,875,136    | 403,334,868    |
| Deferred Outflows of Resources:  |                         |                |                          |              |                |                |
| Deferred outflows                | 60,724,480              | 67,650,230     | 145,537                  | 288,271      | 60,870,017     | 67,938,501     |
| Liabilities:                     |                         |                |                          |              |                |                |
| Long-term liabilities            | 170,482,490             | 201,339,921    | 4,779,566                | 5,044,952    | 175,262,056    | 206,384,873    |
| Other liabilities                | 35,064,649              | 37,261,300     | 233,942                  | 231,524      | 35,298,591     | 37,492,824     |
| Total liabilities                | 205,547,139             | 238,601,221    | 5,013,508                | 5,276,476    | 210,560,647    | 243,877,697    |
| Deferred Inflow of Resources     | 45,456,283              | 17,721,735     | 310,195                  | 86,660       | 45,766,478     | 17,808,395     |
| Net position:                    |                         |                |                          |              |                |                |
| Net investment in capital assets | 246,701,734             | 251,588,737    | 6,967,314                | 2,116,184    | 253,669,048    | 253,704,921    |
| Restricted                       | 79,032,907              | 57,918,617     | -                        | -            | 79,032,907     | 57,918,617     |
| Unrestricted                     | (84,015,102)            | (99,255,239)   | (3,268,825)              | (2,781,022)  | (87,283,927)   | (102,036,261)  |
| Total net position               | \$ 241,719,539          | \$ 210,252,115 | \$ 3,698,489             | \$ (664,838) | \$ 245,418,028 | \$ 209,587,277 |

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 \$161 million in cash and investments, excluding any pension or custodial funds, of which approximately \$18,202 is restricted for General Fund debt. Governmental activities also have approximately \$77 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 reports positive balances in all three categories of total net position, while unrestricted net position for all three categories remains in a deficit to the increasing liability for post-employment health care.

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          |                |
|  | 2022                    | 2021           | 2022                     | 2021         | 2022           | 2021           |
| Revenues:                                |                         |                |                          |              |                |                |
| Program:                                 |                         |                |                          |              |                |                |
| Charges for services, fines, and permits | \$ 21,033,871           | \$ 17,762,350  | \$ 3,373,653             | \$ 2,775,194 | \$ 24,407,524  | \$ 20,537,544  |
| Operating grants                         | 12,441,994              | 8,502,788      | -                        | -            | 12,441,994     | 8,502,788      |
| Capital grants and contributions         | 7,180,363               | 3,736,473      | 2,147,267                | -            | 9,327,630      | 3,736,473      |
| General:                                 |                         |                |                          |              |                |                |
| Property taxes                           | 84,877,412              | 77,557,006     | -                        | -            | 84,877,412     | 77,557,006     |
| Sales taxes                              | 60,594,893              | 53,458,614     | -                        | -            | 60,594,893     | 53,458,614     |
| Insurance premium tax                    | 7,754,939               | 7,374,871      | -                        | -            | 7,754,939      | 7,374,871      |
| Other taxes                              | 5,454,472               | 5,049,491      | -                        | -            | 5,454,472      | 5,049,491      |
| Other                                    | 2,208,755               | 237,440        | -                        | (17,585)     | 2,208,755      | 219,855        |
| Total revenues                           | 201,546,699             | 173,679,033    | 5,520,920                | 2,757,609    | 207,067,619    | 176,436,642    |
| Program Expenses:                        |                         |                |                          |              |                |                |
| General government                       | 37,061,277              | 39,251,102     | -                        | -            | 37,061,277     | 39,251,102     |
| Judicial                                 | 20,164,981              | 18,174,090     | -                        | -            | 20,164,981     | 18,174,090     |
| Public safety                            | 69,254,471              | 67,600,721     | -                        | -            | 69,254,471     | 67,600,721     |
| Public works                             | 22,359,240              | 11,016,620     | -                        | -            | 22,359,240     | 11,016,620     |
| Parks, recreation and culture            | 11,447,256              | 8,893,749      | -                        | -            | 11,447,256     | 8,893,749      |
| Planning/community development           | 991,287                 | 3,716,723      | -                        | -            | 991,287        | 3,716,723      |
| Health and welfare                       | 3,978,348               | 5,495,292      | -                        | -            | 3,978,348      | 5,495,292      |
| Interest and fiscal charges              | 74,705                  | 112,930        | -                        | -            | 74,705         | 112,930        |
| Solid waste                              | -                       | -              | 2,571,774                | 2,314,996    | 2,571,774      | 2,314,996      |
| Connect Douglas                          | -                       | -              | 3,505,053                | -            | 3,505,053      | -              |
| Total expenses                           | 165,331,565             | 154,261,227    | 6,076,827                | 2,314,996    | 171,408,392    | 156,576,223    |
| Revenues over (under) expenses           | 36,215,134              | 19,417,806     | (555,907)                | 442,613      | 35,659,227     | 19,860,419     |
| Transfers                                | (4,919,234)             | -              | 4,919,234                | -            | -              | -              |
| Beginning net position, restated         | 210,423,639             | 190,834,309    | (664,838)                | (1,107,451)  | 209,758,801    | 189,726,858    |
| Ending net position                      | \$ 241,719,539          | \$ 210,252,115 | \$ 3,698,489             | \$ (664,838) | \$ 245,418,028 | \$ 209,587,277 |

### **Analysis of Governmental Activities**

Net position of the governmental activities of the County increased from the December 31, 2021 of \$210,252,115 to \$241,719,542 as of December 31, 2022. Fiscal 2022 saw moderate increases in personnel costs the minimum starting pay for all county employees was raised to \$15 per hour as well as the 5% non-public safety and 10% public safety cost of living wage adjustments to combat the effects of inflation and employee retention. Recognition of changes to the County's net pension and OPEB liabilities, along with the related changes in deferred inflows and outflows also contributed to the net realized for governmental activities in 2022.

Governmental revenue increased from 2021, in part, attributable to property reassessments, and new commercial and residential growth. This increase reflects the upward trend in local real estate market values. Additionally, sales tax revenues have seen an uptick. Contributing to this financial boost, the American Rescue Plan Fund (ARPA) has also brought in \$6.3 million in revenue. This joining of factors has led to a strong enhancement of the government's fiscal position.

Governmental expenditures increased substantially, largely due to the increased 2016 SPLOST and ARPA spending. ARPA Expenditures are classified as "health" category of expenditures. Infrastructure and facilities expenditures also increased with continued effort at facility operational improvements, cybersecurity improvements, and other adjustments to the COVID-19 pandemic in primary County facilities.

### **Analysis of Business-Type Activities**

Charges for Solid Waste Disposal are the primary component of the County's business-type activities. The business-type activities of the Solid Waste Disposal Facility had operating revenues that increased by \$7.6 million from the prior year, while operating expenses increased by \$3.7 million from 2021. These increases are due to the reclassification of Connect Douglas Transit activities from General Fund to Enterprise fund as a non-major fund. Such reclassifications are strategic decisions that can optimize the financial reporting and operational efficiency of public services, aligning them more closely with their actual economic activities and allowing for a clearer understanding of their financial health.

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. These funds are Health Insurance and Workers' Compensation Fund. Revenue increased \$1.1 million, and expenditure decreased \$2.0 million impacted by COVID-19 pandemic. As the healthcare industry resumes normal operations, the expenditures in the healthcare fund will start trending upward.

### **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 provides for courts, jail, mental health, libraries, human services, community programs and support services to all County departments. General Fund revenue increased \$9.4 million primarily due to property tax revenue. General Fund expenditure increased \$2.8 million due to infrastructure and facilities improvement. The fund balance for the General Fund increased by \$15.5 million from the previous year mainly due to the assessment increase.

The County's Local Option Sales Tax (LOST), the General Fund's second most significant revenue source, yielded \$2.8 million more than in the prior year. The total amount of Local Option Sales Tax revenue was \$24.1 million. The County currently shares two different 1% taxes on all sales within the County. The Local Option Sales Tax (LOST) is a direct offset to property taxes and is renewed every ten years with the municipalities of Austell, Douglasville, and Villa Rica. The SPLOST Capital Projects fund accounts for the other sales tax, which is a Special Purpose Local Option Sales Tax (SPLOST) authorized by voter referendum. The current 2016 SPLOST, effective for six years, was approved by the voters on November 8, 2016, and collections started April 1, 2017. The SPLOST tax is for specific capital projects and constitutes a significant portion of Douglas County Government's ability to fund capital projects in the areas of roads and bridges, recreation, and Fire and EMS.

The Unincorporated Service Area Fund had an increase in fund balance of \$4.0 million. This increase was primarily due to the insurance premium tax revenue and building permit revenue increase from the previous year. Also, the General Fund transferred in \$6 million for public safety purposes to offset costs for expenses.

The American Rescue Plan Act Fund recognized \$6.3 million in intergovernmental revenue and expenditures of \$6.3 million. The fund has a remaining fund balance of \$1.5 million on December 31, 2022.

Other non-major governmental funds include 2016 SPLOST debt service, special revenue funds, and capital projects which increased in fiscal 2022 due to federal programs that target the continued financial effect of the pandemic on County citizens as well as businesses in the County. Other Governmental Funds fund balance is \$15.9 million at year-end. Of this amount, \$11.7 million is restricted, \$4.2 million is committed.

## **Budgetary Highlights**

Differences between the original budget, the 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 several times. The three primary reasons for amending the budget are:

- 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 action needed to amend the county budget according to county budgetary policy.

Several items of significance that are worth noting are related to the variances of budget to actual for fiscal year 2022. The revenues budget to actual increased due to taxes, which is primarily the result of stronger collections and growth in the County.

## **Capital Assets**

The County's net investment in capital assets for its governmental and business-type activities as of year-end amounts to \$253.6 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. The significant activities for 2022 for governmental and business-type activities is the reclassification of Connect Douglas Transit activities of \$4.9 million transferring from Governmental to Business activities.

|                                    | Capital Assets          |                       |                          |                     |                       |                       |
|------------------------------------|-------------------------|-----------------------|--------------------------|---------------------|-----------------------|-----------------------|
|                                    | Governmental Activities |                       | Business-Type Activities |                     | Total                 |                       |
|                                    | 2022                    | 2021                  | 2022                     | 2021                | 2022                  | 2021                  |
| Non-depreciable assets:            |                         |                       |                          |                     |                       |                       |
| Land                               | \$ 29,602,339           | \$ 27,905,078         | \$ 1,611,809             | \$ 1,574,386        | \$ 31,214,148         | \$ 29,479,464         |
| Construction in progress           | 19,965,600              | 14,913,448            | -                        | -                   | 19,965,600            | 14,913,448            |
| Total non-depreciable              | 49,567,939              | 42,818,526            | 1,611,809                | 1,574,386           | 51,179,748            | 44,392,912            |
| Depreciable assets:                |                         |                       |                          |                     |                       |                       |
| Buildings and improvements         | 237,581,809             | 243,237,183           | 6,044,810                | 449,585             | 243,626,619           | 243,686,768           |
| Machinery, equipment and furniture | 74,510,728              | 77,409,209            | 6,612,907                | 2,931,558           | 81,123,635            | 80,340,767            |
| Infrastructure                     | 49,655,565              | 48,513,587            | -                        | -                   | 49,655,565            | 48,513,587            |
| Right-to-use assets                | 139,739                 | -                     | -                        | -                   | 139,739               | -                     |
| Total depreciable assets           | 361,887,841             | 369,159,979           | 12,657,717               | 3,381,143           | 374,545,558           | 372,541,122           |
| Less accumulated depreciation      | 159,079,551             | 153,502,991           | 7,302,212                | 2,839,345           | 166,381,763           | 156,342,336           |
| Book value - depreciable assets    | 202,808,290             | 215,656,988           | 5,355,505                | 541,798             | 208,163,795           | 216,198,786           |
| Percentage depreciated             | 44.0%                   | 41.6%                 | 57.7%                    | 84.0%               | 44.4%                 | 42.0%                 |
| Total Assets                       | <u>\$ 252,376,229</u>   | <u>\$ 258,475,514</u> | <u>\$ 6,967,314</u>      | <u>\$ 2,116,184</u> | <u>\$ 259,343,543</u> | <u>\$ 260,591,698</u> |

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 liabilities of \$177.1 million are primarily comprised of the required accruals for net other post-employment benefit liability of \$120.4 million, as well as the recognition of the County's net pension liability of \$46.5 million as of December 31, 2022. Required pension disclosures are shown in Note 3I on pages 48 through 52, and in the required supplementary information with relevant notes on pages 66 through 68. Other post-employment benefit information required by GASB 75 is shown on pages 57 through 61 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 75 now required full recognition of the actuarially determined Net OPEB liability as of year-end.

Long-term debt decreased by \$32.7 million for the fiscal year 2022 due to bond repayments and decreases in the net pension liability and 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 3H of the financial statements also on page 47.

## **Economic Conditions**

The primary revenue streams for the County are property taxes and sales taxes. This is a good revenue mix as property taxes are classified as "inelastic", and sales taxes are classified as "elastic". General property taxes were up over the prior year. Sales tax revenue is highly sensitive to fluctuations in the economy. The increase in this revenue over the prior year shows the economy is recovering and strengthening. The County continues to demonstrate a commitment to provide quality services with limited resources. The 2023 operational budget demonstrates a strong commitment to economic development and to addressing needs that have been deferred for several years such as the need for improved infrastructure and public transit.

## **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 Finance Director, 8700 Hospital Drive, Douglasville, Georgia 30134. Please also see the County's website at Douglas County, GA | Official Website ([douglascountyga.gov](http://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, 2022

|   | Primary Government      |                          |                       | Component Unit                 |
|---|-------------------------|--------------------------|-----------------------|--------------------------------|
|   | Governmental Activities | Business-Type Activities | Total                 | Douglas County Board of Health |
| <b>ASSETS</b>                                 |                         |                          |                       |                                |
| <b>Current Assets:</b>                        |                         |                          |                       |                                |
| Cash and cash equivalents                     | \$ 158,293,329          | \$ 3,159,339             | \$ 161,452,668        | \$ 1,650                       |
| Investments                                   | 431,332                 | -                        | 431,332               | 791,847                        |
| Taxes receivable, net of allowances           | 7,284,119               | -                        | 7,284,119             | -                              |
| Accounts receivable, net of allowances        | 4,238,424               | 102,419                  | 4,340,843             | 93,129                         |
| Leases receivable                             | 437,795                 | -                        | 437,795               | -                              |
| Due from other governments                    | 3,939,508               | 481,426                  | 4,420,934             | 2,663,463                      |
| Internal balances                             | 1,833,843               | (1,833,843)              | -                     | -                              |
| Prepaid items                                 | 2,956,582               | -                        | 2,956,582             | -                              |
| Inventory                                     | 207,320                 | -                        | 207,320               | 48,712                         |
| <b>Total Current Assets</b>                   | <b>179,622,252</b>      | <b>1,909,341</b>         | <b>181,531,593</b>    | <b>3,598,801</b>               |
| <b>Noncurrent Assets:</b>                     |                         |                          |                       |                                |
| Net OPEB asset                                | -                       | -                        | -                     | 134,176                        |
| <b>Capital Assets:</b>                        |                         |                          |                       |                                |
| Nondepreciable capital assets                 | 49,567,939              | 1,611,809                | 51,179,748            | -                              |
| Depreciable capital assets, net               | 202,808,290             | 5,355,505                | 208,163,795           | 478,348                        |
| <b>Total Noncurrent Assets</b>                | <b>252,376,229</b>      | <b>6,967,314</b>         | <b>259,343,543</b>    | <b>612,524</b>                 |
| <b>TOTAL ASSETS</b>                           | <b>431,998,481</b>      | <b>8,876,655</b>         | <b>440,875,136</b>    | <b>4,211,325</b>               |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>         |                         |                          |                       |                                |
| Pension related items                         | 20,703,690              | 145,537                  | 20,849,227            | 282,371                        |
| OPEB related items                            | 40,020,790              | -                        | 40,020,790            | 66,908                         |
| <b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>   | <b>60,724,480</b>       | <b>145,537</b>           | <b>60,870,017</b>     | <b>349,279</b>                 |
| <b>LIABILITIES</b>                            |                         |                          |                       |                                |
| <b>Current Liabilities:</b>                   |                         |                          |                       |                                |
| Accounts payable                              | 6,688,825               | 149,311                  | 6,838,136             | 543                            |
| Retainage payable                             | 196,382                 | -                        | 196,382               | -                              |
| Accrued salaries and payroll taxes            | 1,038,250               | 14,477                   | 1,052,727             | 33,069                         |
| Due to other governments                      | -                       | 26,824                   | 26,824                | 1,008                          |
| Claims payable                                | 1,028,081               | -                        | 1,028,081             | -                              |
| Unearned revenue                              | 20,485,436              | -                        | 20,485,436            | -                              |
| Compensated absences payable, current portion | 2,354,085               | 43,330                   | 2,397,415             | 34,151                         |
| Lease liabilities, current portion            | 17,892                  | -                        | 17,892                | -                              |
| Financed purchases payable, current portion   | 455,698                 | -                        | 455,698               | -                              |
| Total OPEB liability, current portion         | 2,800,000               | -                        | 2,800,000             | -                              |
| <b>Total Current Liabilities</b>              | <b>35,064,649</b>       | <b>233,942</b>           | <b>35,298,591</b>     | <b>68,771</b>                  |
| <b>Noncurrent Liabilities:</b>                |                         |                          |                       |                                |
| Compensated absences payable                  | 4,371,871               | 80,470                   | 4,452,341             | 14,716                         |
| Lease liabilities                             | 104,163                 | -                        | 104,163               | -                              |
| Financed purchases payable                    | 1,762,851               | -                        | 1,762,851             | -                              |
| Landfill closure and post-closure liabilities | -                       | 4,371,759                | 4,371,759             | -                              |
| Net pension liability                         | 46,566,172              | 327,337                  | 46,893,509            | 515,915                        |
| Total OPEB liability                          | 117,677,433             | -                        | 117,677,433           | 59,138                         |
| <b>Total Noncurrent Liabilities</b>           | <b>170,482,490</b>      | <b>4,779,566</b>         | <b>175,262,056</b>    | <b>589,769</b>                 |
| <b>TOTAL LIABILITIES</b>                      | <b>205,547,139</b>      | <b>5,013,508</b>         | <b>210,560,647</b>    | <b>658,540</b>                 |
| <b>DEFERRED INFLOWS OF RESOURCES</b>          |                         |                          |                       |                                |
| Pension related items                         | 11,041,440              | 77,616                   | 11,119,056            | 507,591                        |
| OPEB related items                            | 33,988,849              | -                        | 33,988,849            | 286,020                        |
| Unavailable revenue - intergovernmental       | -                       | 232,579                  | 232,579               | -                              |
| Lease revenue                                 | 425,994                 | -                        | 425,994               | -                              |
| <b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>    | <b>45,456,283</b>       | <b>310,195</b>           | <b>45,766,478</b>     | <b>793,611</b>                 |
| <b>NET POSITION</b>                           |                         |                          |                       |                                |
| Net investment in capital assets              | 246,701,734             | 6,967,314                | 253,669,048           | 478,348                        |
| Restricted for:                               |                         |                          |                       |                                |
| Capital projects                              | 56,140,647              | -                        | 56,140,647            | -                              |
| Debt service                                  | 18,202                  | -                        | 18,202                | -                              |
| Program activities                            | 22,874,058              | -                        | 22,874,058            | 29,139                         |
| Unrestricted (Deficit)                        | (84,015,102)            | (3,268,825)              | (87,283,927)          | 2,600,966                      |
| <b>TOTAL NET POSITION</b>                     | <b>\$ 241,719,539</b>   | <b>\$ 3,698,489</b>      | <b>\$ 245,418,028</b> | <b>\$ 3,108,453</b>            |

See accompanying notes to the basic financial statements.

**DOUGLAS COUNTY, GEORGIA**  
*Statement of Activities*  
For the Year Ended December 31, 2022

|                                    |                | Program Revenues    |                                    |                                  |
|------------------------------------|----------------|---------------------|------------------------------------|----------------------------------|
|                                    |                | Charge for Services | Operating Grants and Contributions | Capital Grants and Contributions |
| PRIMARY GOVERNMENT:                | Expenses       |                     |                                    |                                  |
| Governmental Activities:           |                |                     |                                    |                                  |
| General government                 | \$ 37,061,277  | \$ 3,332,579        | \$ 26,985                          | \$ 18,734                        |
| Judicial                           | 20,164,981     | 5,264,271           | 2,304,645                          | -                                |
| Public safety                      | 69,254,471     | 8,568,339           | 8,860,776                          | 3,875,222                        |
| Public works                       | 22,359,240     | 1,092,724           | 620,591                            | 3,159,047                        |
| Parks, recreation and culture      | 11,447,256     | 737,109             | 616,347                            | -                                |
| Planning and community development | 991,287        | 572,581             | -                                  | 127,360                          |
| Health and welfare                 | 3,978,348      | 1,466,268           | 12,650                             | -                                |
| Interest on long-term debt         | 74,705         | -                   | -                                  | -                                |
| Total Governmental Activities      | 165,331,565    | 21,033,871          | 12,441,994                         | 7,180,363                        |
| Business-Type Activities:          |                |                     |                                    |                                  |
| Solid Waste                        | 2,571,774      | 3,373,653           | -                                  | -                                |
| Connect Douglas                    | 3,505,053      | -                   | -                                  | 2,147,267                        |
| Total Business-Type Activities     | 6,076,827      | 3,373,653           | -                                  | 2,147,267                        |
| Total - Primary Government         | \$ 171,408,392 | \$ 24,407,524       | \$ 12,441,994                      | \$ 9,327,630                     |
| Component Unit:                    |                |                     |                                    |                                  |
| Douglas County Board of Health     | \$ 2,150,243   | \$ 1,101,800        | \$ 1,605,611                       | \$ -                             |

**GENERAL REVENUES:**

Taxes:  
Property  
Sales  
Insurance premium  
Franchise  
Alcoholic beverage excise  
Business and occupation  
Hotel/Motel  
Interest earned  
Miscellaneous  
Gain on sale of assets  
Transfers

**Total General Revenues and Transfers**

**Change in Net Position**

**NET POSITION (DEFICIT) 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 |
| \$ (33,682,979)                                   | \$ -                     | \$ (33,682,979) | \$ -                           |
| (12,596,065)                                      | -                        | (12,596,065)    | -                              |
| (47,950,134)                                      | -                        | (47,950,134)    | -                              |
| (17,486,878)                                      | -                        | (17,486,878)    | -                              |
| (10,093,800)                                      | -                        | (10,093,800)    | -                              |
| (291,346)   | -                        | (291,346)       | -                              |
| (2,499,430)                                       | -                        | (2,499,430)     | -                              |
| (74,705)  | -                        | (74,705)        | -                              |
| (124,675,337)                                     | -                        | (124,675,337)   | -                              |
| -   | 801,879                  | 801,879         | -                              |
| -   | (1,357,786)              | (1,357,786)     | -                              |
| -   | (555,907)                | (555,907)       | -                              |
| (124,675,337)                                     | (555,907)                | (125,231,244)   | -                              |
| -   | -                        | -               | 557,168                        |
| 84,877,412  | -                        | 84,877,412      | -                              |
| 60,594,893  | -                        | 60,594,893      | -                              |
| 7,754,939   | -                        | 7,754,939       | -                              |
| 1,492,113   | -                        | 1,492,113       | -                              |
| 740,512   | -                        | 740,512         | -                              |
| 1,415,051   | -                        | 1,415,051       | -                              |
| 1,806,796   | -                        | 1,806,796       | -                              |
| 454,114   | -                        | 454,114         | 2,074                          |
| 375,033   | -                        | 375,033         | -                              |
| 1,379,608   | -                        | 1,379,608       | -                              |
| (4,919,234)                                       | 4,919,234                | -               | -                              |
| 155,971,237                                       | 4,919,234                | 160,890,471     | 2,074                          |
| 31,295,900  | 4,363,327                | 35,659,227      | 559,242                        |
| 210,423,639                                       | (664,838)                | 209,758,801     | 2,549,211                      |
| \$ 241,719,539                                    | \$ 3,698,489             | \$ 245,418,028  | \$ 3,108,453                   |

See accompanying notes to the basic financial statements.

**DOUGLAS COUNTY, GEORGIA**

*Balance Sheet  
Governmental Funds  
December 31, 2022*

|   | General<br>Fund       | Unincorporated<br>Service Area<br>Fund | 2016 SPLOST<br>Fund  | American<br>Rescue Plan<br>Fund | Nonmajor<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|---|-----------------------|--|----------------------|---------------------------------|-----------------------------------|--------------------------------|
| <b>ASSETS</b>   |                       |  |                      |                                 |                                   |                                |
| Cash  | \$ 88,777,429         | \$ 500                                 | \$ 57,942,326        | \$ -                            | \$ 11,485,159                     | \$ 158,205,414                 |
| Investments   | -                     | -                                      | -                    | -                               | 431,332                           | 431,332                        |
| Receivables (net of allowance for uncollectibles):                        |                       |  |                      |                                 |                                   |                                |
| Taxes   | 3,628,842             | -                                      | 3,472,558            | -                               | 182,719                           | 7,284,119                      |
| Accounts  | 515,280               | 2,975,878                              | -                    | -                               | 689,299                           | 4,180,457                      |
| Leases  | 437,795               | -                                      | -                    | -                               | -                                 | 437,795                        |
| Due from other funds  | 9,518,095             | 10,024,940                             | -                    | 22,544,549                      | 3,639,860                         | 45,727,444                     |
| Due from other governments  | 2,345,329             | -                                      | -                    | 113,392                         | 1,480,787                         | 3,939,508                      |
| Inventory   | 204,108               | 3,212                                  | -                    | -                               | -                                 | 207,320                        |
| Prepaid items   | 2,953,982             | -                                      | -                    | 2,600                           | -                                 | 2,956,582                      |
| <b>TOTAL ASSETS</b>   | <u>\$ 108,380,860</u> | <u>\$ 13,004,530</u>                   | <u>\$ 61,414,884</u> | <u>\$ 22,660,541</u>            | <u>\$ 17,909,156</u>              | <u>\$ 223,369,971</u>          |
| <b>LIABILITIES</b>  |                       |  |                      |                                 |                                   |                                |
| Accounts payable  | \$ 2,615,373          | \$ 333,057                             | \$ 2,967,902         | \$ 176,307                      | \$ 529,604                        | \$ 6,622,243                   |
| Retainage payable   | 88,594                | -                                      | 107,788              | -                               | -                                 | 196,382                        |
| Accrued liabilities   | 750,690               | 248,063                                | 1,590                | -                               | 37,907                            | 1,038,250                      |
| Due to other funds  | 45,501,144            | -                                      | 6,154,495            | 497,343                         | 1,032,414                         | 53,185,396                     |
| Unearned revenue  | -                     | -                                      | -                    | 20,388,721                      | 96,715                            | 20,485,436                     |
| <b>TOTAL LIABILITIES</b>  | <u>48,955,801</u>     | <u>581,120</u>                         | <u>9,231,775</u>     | <u>21,062,371</u>               | <u>1,696,640</u>                  | <u>81,527,707</u>              |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                      |                       |  |                      |                                 |                                   |                                |
| Unavailable revenue - property taxes                                      | 1,775,478             | -                                      | -                    | -                               | -                                 | 1,775,478                      |
| Unavailable revenue - charges for services                                | -                     | 1,593,639                              | -                    | -                               | -                                 | 1,593,639                      |
| Unavailable revenue - intergovernmental                                   | -                     | -                                      | -                    | -                               | 282,722                           | 282,722                        |
| Unavailable revenue - leases  | 425,994               | -                                      | -                    | -                               | -                                 | 425,994                        |
| <b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>                                | <u>2,201,472</u>      | <u>1,593,639</u>                       | <u>-</u>             | <u>-</u>                        | <u>282,722</u>                    | <u>4,077,833</u>               |
| <b>FUND BALANCES</b>  |                       |  |                      |                                 |                                   |                                |
| Nonspendable:   |                       |  |                      |                                 |                                   |                                |
| Prepaid items   | 2,953,982             | -                                      | -                    | 2,600                           | -                                 | 2,956,582                      |
| Inventory   | 204,108               | 3,212                                  | -                    | -                               | -                                 | 207,320                        |
| Leases  | 11,801                | -                                      | -                    | -                               | -                                 | 11,801                         |
| Restricted:   |                       |  |                      |                                 |                                   |                                |
| Fire protection and EMS   | -                     | 1,609,345                              | -                    | -                               | -                                 | 1,609,345                      |
| Federal programs  | -                     | -                                      | -                    | 1,595,570                       | -                                 | 1,595,570                      |
| Law enforcement activities  | -                     | -                                      | -                    | -                               | 3,371,726                         | 3,371,726                      |
| Planning/community development  | -                     | 8,659,228                              | -                    | -                               | 676,243                           | 9,335,471                      |
| Emergency 911 services  | -                     | -                                      | -                    | -                               | 5,498,835                         | 5,498,835                      |
| Judicial services   | -                     | -                                      | -                    | -                               | 841,156                           | 841,156                        |
| Law library operations  | -                     | -                                      | -                    | -                               | 616,143                           | 616,143                        |
| Capital projects  | -                     | -                                      | 52,183,109           | -                               | 712,241                           | 52,895,350                     |
| Debt service  | -                     | -                                      | -                    | -                               | 18,202                            | 18,202                         |
| Committed:  |                       |  |                      |                                 |                                   |                                |
| Law enforcement activities  | -                     | -                                      | -                    | -                               | 1,474,221                         | 1,474,221                      |
| Capital projects  | -                     | -                                      | -                    | -                               | 2,722,367                         | 2,722,367                      |
| Assigned:   |                       |  |                      |                                 |                                   |                                |
| Animal protection services  | -                     | 557,986                                | -                    | -                               | -                                 | 557,986                        |
| General governmental functions  | 3,425,734             | -                                      | -                    | -                               | -                                 | 3,425,734                      |
| Judicial services   | 415,317               | -                                      | -                    | -                               | -                                 | 415,317                        |
| Parks, recreation, and culture services                                   | 100,820               | -                                      | -                    | -                               | -                                 | 100,820                        |
| Public safety services  | 167,159               | -                                      | -                    | -                               | -                                 | 167,159                        |
| Public works  | 289,260               | -                                      | -                    | -                               | -                                 | 289,260                        |
| Health and welfare  | 33,342                | -                                      | -                    | -                               | -                                 | 33,342                         |
| Planning/community development  | 2,451                 | -                                      | -                    | -                               | -                                 | 2,451                          |
| Tree replacement  | 867,725               | -                                      | -                    | -                               | -                                 | 867,725                        |
| Capital projects  | 1,386,934             | -                                      | -                    | -                               | -                                 | 1,386,934                      |
| Fiscal year 2023 operations   | 4,434,084             | -                                      | -                    | -                               | -                                 | 4,434,084                      |
| Unassigned  | 42,930,870            | -                                      | -                    | -                               | (1,340)                           | 42,929,530                     |
| <b>TOTAL FUND BALANCES</b>  | <u>57,223,587</u>     | <u>10,829,771</u>                      | <u>52,183,109</u>    | <u>1,598,170</u>                | <u>15,929,794</u>                 | <u>137,764,431</u>             |
| <b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b> | <u>\$ 108,380,860</u> | <u>\$ 13,004,530</u>                   | <u>\$ 61,414,884</u> | <u>\$ 22,660,541</u>            | <u>\$ 17,909,156</u>              | <u>\$ 223,369,971</u>          |

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, 2022*

|   |                      |                              |
|---|----------------------|------------------------------|
| <b>TOTAL GOVERNMENTAL FUND BALANCES</b>   |                      | \$ 137,764,431               |
| 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  | \$ 411,455,780       |                              |
| Less accumulated depreciation   | <u>(159,079,551)</u> | 252,376,229                  |
| Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the governmental funds.   |                      |                              |
| Property taxes  | 1,775,478            |                              |
| Charges for services  | 1,593,639            |                              |
| Intergovernmental   | <u>282,722</u>       | 3,651,839                    |
| 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. |                      |                              |
|   |                      | 8,343,014                    |
| 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   | 40,020,790           |                              |
| Deferred inflows of resources - OPEB related items  | (33,988,849)         |                              |
| Total OPEB liability  | <u>(120,477,433)</u> | (114,445,492)                |
| 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  | 20,703,690           |                              |
| Deferred inflows of resources - pension related items   | (11,041,440)         |                              |
| Net pension liability   | <u>(46,566,172)</u>  | (36,903,922)                 |
| Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds.   |                      |                              |
| Lease liabilities   | (122,055)            |                              |
| Financed purchases  | (2,218,549)          |                              |
| Compensated absences payable  | <u>(6,725,956)</u>   | (9,066,560)                  |
| <b>NET POSITION OF GOVERNMENTAL ACTIVITIES</b>  |                      | <u><u>\$ 241,719,539</u></u> |

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, 2022*

|  | General Fund         | Unincorporated Service Area Fund | 2016 SPLOST Project Fund | American Rescue Plan Fund | Nonmajor Governmental Funds | Total Governmental Funds |
|--|----------------------|----------------------------------|--------------------------|---------------------------|-----------------------------|--------------------------|
| <b>REVENUES</b>  |                      |                                  |                          |                           |                             |                          |
| Taxes  | \$ 109,325,271       | \$ 11,402,615                    | \$ 36,474,088            | \$ -                      | \$ 1,806,796                | \$ 159,008,770           |
| Licenses and permits                                     | 76,754               | 1,579,644                        | -                        | -                         | -                           | 1,656,398                |
| Intergovernmental  | 615,868              | 2,494,927                        | 3,635,485                | 6,304,750                 | 5,439,138                   | 18,490,168               |
| Charges for services                                     | 5,604,383            | 3,748,471                        | -                        | -                         | 4,447,761                   | 13,800,615               |
| Fines and forfeitures                                    | 4,541,590            | -                                | -                        | -                         | 835,164                     | 5,376,754                |
| Interest earned  | 442,846              | -                                | 749,178                  | -                         | 30,002                      | 1,222,026                |
| Contributions and donations                              | 26,984               | 16,006                           | -                        | -                         | 38,565                      | 81,555                   |
| Miscellaneous  | 305,505              | 17,683                           | -                        | -                         | 51,845                      | 375,033                  |
| <b>TOTAL REVENUES</b>                                    | <b>120,939,201</b>   | <b>19,259,346</b>                | <b>40,858,751</b>        | <b>6,304,750</b>          | <b>12,649,271</b>           | <b>200,011,319</b>       |
| <b>EXPENDITURES</b>                                      |                      |                                  |                          |                           |                             |                          |
| <b>Current:</b>  |                      |                                  |                          |                           |                             |                          |
| General government                                       | 27,971,904           | -                                | 1,103,258                | 2,300,024                 | -                           | 31,375,186               |
| Judicial   | 17,387,105           | -                                | -                        | 859,841                   | 2,588,164                   | 20,835,110               |
| Public safety  | 38,485,134           | 18,951,355                       | -                        | 2,739,980                 | 4,331,287                   | 64,507,756               |
| Public works   | 6,561,689            | 494,442                          | 10,548,762               | 162,995                   | 536,541                     | 18,304,429               |
| Parks, recreation and culture                            | 7,341,855            | -                                | -                        | 177,520                   | 6,890                       | 7,526,265                |
| Planning and community development                       | 739,339              | -                                | -                        | 30,191                    | -                           | 769,530                  |
| Health and welfare                                       | 2,851,284            | 1,801,076                        | -                        | 35,287                    | 1,342,831                   | 6,030,478                |
| <b>Capital outlay</b>                                    | -                    | -                                | 3,042,599                | -                         | 149,315                     | 3,191,914                |
| <b>Debt service:</b>                                     |                      |                                  |                          |                           |                             |                          |
| Principal  | 526,539              | -                                | -                        | -                         | 4,080,000                   | 4,606,539                |
| Interest   | 93,553               | -                                | -                        | -                         | 103,954                     | 197,507                  |
| <b>Intergovernmental</b>                                 | -                    | -                                | 10,117,912               | -                         | -                           | 10,117,912               |
| <b>TOTAL EXPENDITURES</b>                                | <b>101,958,402</b>   | <b>21,246,873</b>                | <b>24,812,531</b>        | <b>6,305,838</b>          | <b>13,138,982</b>           | <b>167,462,626</b>       |
| <b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b> | <b>18,980,799</b>    | <b>(1,987,527)</b>               | <b>16,046,220</b>        | <b>(1,088)</b>            | <b>(489,711)</b>            | <b>32,548,693</b>        |
| <b>OTHER FINANCING SOURCES (USES)</b>                    |                      |                                  |                          |                           |                             |                          |
| Transfers in   | -                    | 6,040,740                        | -                        | -                         | -                           | 6,040,740                |
| Transfers out  | (6,040,740)          | -                                | -                        | -                         | -                           | (6,040,740)              |
| Issuance of lease liabilities                            | 139,739              | -                                | -                        | -                         | -                           | 139,739                  |
| Proceeds from sale of capital assets                     | 2,506,218            | -                                | -                        | -                         | -                           | 2,506,218                |
| <b>TOTAL OTHER FINANCING SOURCES (USES)</b>              | <b>(3,394,783)</b>   | <b>6,040,740</b>                 | <b>-</b>                 | <b>-</b>                  | <b>-</b>                    | <b>2,645,957</b>         |
| <b>NET CHANGE IN FUND BALANCES</b>                       | <b>15,586,016</b>    | <b>4,053,213</b>                 | <b>16,046,220</b>        | <b>(1,088)</b>            | <b>(489,711)</b>            | <b>35,194,650</b>        |
| <b>FUND BALANCES - BEGINNING OF YEAR, as restated</b>    | <b>41,637,571</b>    | <b>6,776,558</b>                 | <b>36,136,889</b>        | <b>1,599,258</b>          | <b>16,419,505</b>           | <b>102,569,781</b>       |
| <b>FUND BALANCES - END OF YEAR</b>                       | <b>\$ 57,223,587</b> | <b>\$ 10,829,771</b>             | <b>\$ 52,183,109</b>     | <b>\$ 1,598,170</b>       | <b>\$ 15,929,794</b>        | <b>\$ 137,764,431</b>    |

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, 2022*

|  |                    |                             |
|--|--------------------|-----------------------------|
| <b>NET CHANGES IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS</b>   |                    | \$ 35,194,650               |
| 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 is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense exceeded capital outlay in the current period.  |                    |                             |
| Depreciation expense   | \$ (11,463,808)    |                             |
| Capital outlay   | <u>11,410,367</u>  | (53,441)                    |
| 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  | (1,126,610)        |                             |
| Net book value of capital assets transfers to proprietary funds  | <u>(4,919,234)</u> | (6,045,844)                 |
| 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   | (327,054)          |                             |
| Charges for services   | 200,104            |                             |
| Intergovernmental  | <u>282,722</u>     | 155,772                     |
| The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items. |                    |                             |
| Issuance of lease liabilities  | (139,739)          |                             |
| Principal payments on bonds  | 4,080,000          |                             |
| Principal payments on lease liabilities  | 17,684             |                             |
| Principal payments on financed purchases   | 508,855            |                             |
| Amortization of bond premium   | <u>71,802</u>      | 4,538,602                   |
| 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   | 205,380            |                             |
| Change in OPEB expense   | (6,765,221)        |                             |
| Change in pension expense  | 103,316            |                             |
| Change in accrued interest   | <u>51,000</u>      | (6,405,525)                 |
| The internal service funds are used by management to charge the costs of workers' compensation and health insurance to individual funds.   |                    | <u>3,911,686</u>            |
| <b>CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES</b>   |                    | <u><u>\$ 31,295,900</u></u> |

See accompanying notes to the basic financial statements.

**DOUGLAS COUNTY, GEORGIA**  
*Statement of Net Position*  
*Proprietary Funds*  
*December 31, 2022*

|   | <b>Enterprise Funds</b> |                        |                     | <b>Governmental Activities</b> |
|---|-------------------------|------------------------|---------------------|--------------------------------|
|   | <b>Solid Waste</b>      | <b>Nonmajor</b>        | <b>Total</b>        | <b>Internal</b>                |
|   | <b>Disposal</b>         | <b>Connect Douglas</b> | <b>Enterprise</b>   | <b>Service</b>                 |
|   |                         |                        | <b>Funds</b>        | <b>Funds</b>                   |
| <b>ASSETS</b>   |                         |                        |                     |                                |
| <b>Current Assets:</b>                                      |                         |                        |                     |                                |
| Cash  | \$ 3,159,339            | \$ -                   | \$ 3,159,339        | \$ 87,915                      |
| Accounts receivable, net of allowance for doubtful accounts | 102,419                 | -                      | 102,419             | 57,967                         |
| Due from other funds  | -                       | -                      | -                   | 9,291,795                      |
| Due from other governments                                  | -                       | 481,426                | 481,426             | -                              |
| <b>Total Current Assets</b>                                 | <b>3,261,758</b>        | <b>481,426</b>         | <b>3,743,184</b>    | <b>9,437,677</b>               |
| <b>Noncurrent Assets:</b>                                   |                         |                        |                     |                                |
| <b>Capital assets:</b>                                      |                         |                        |                     |                                |
| Nondepreciable capital assets                               | 1,574,386               | 37,423                 | 1,611,809           | -                              |
| Depreciable capital assets, net                             | 473,694                 | 4,881,811              | 5,355,505           | -                              |
| <b>Total Noncurrent Assets</b>                              | <b>2,048,080</b>        | <b>4,919,234</b>       | <b>6,967,314</b>    | <b>-</b>                       |
| <b>TOTAL ASSETS</b>   | <b>5,309,838</b>        | <b>5,400,660</b>       | <b>10,710,498</b>   | <b>9,437,677</b>               |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>                       |                         |                        |                     |                                |
| Pension related items                                       | 145,537                 | -                      | 145,537             | -                              |
| <b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>                 | <b>145,537</b>          | <b>-</b>               | <b>145,537</b>      | <b>-</b>                       |
| <b>LIABILITIES</b>  |                         |                        |                     |                                |
| <b>Current Liabilities:</b>                                 |                         |                        |                     |                                |
| Accounts payable  | 109,167                 | 40,144                 | 149,311             | 66,582                         |
| Accrued salaries and payroll taxes                          | 14,477                  | -                      | 14,477              | -                              |
| Due to other governments                                    | 26,824                  | -                      | 26,824              | -                              |
| Due to other funds  | 267,354                 | 1,566,489              | 1,833,843           | -                              |
| Claims payable  | -                       | -                      | -                   | 1,028,081                      |
| Compensated absences payable, current portion               | 43,330                  | -                      | 43,330              | -                              |
| <b>Total Current Liabilities</b>                            | <b>461,152</b>          | <b>1,606,633</b>       | <b>2,067,785</b>    | <b>1,094,663</b>               |
| <b>Noncurrent Liabilities:</b>                              |                         |                        |                     |                                |
| Compensated absences payable, noncurrent portion            | 80,470                  | -                      | 80,470              | -                              |
| Closure and post-closure liabilities                        | 4,371,759               | -                      | 4,371,759           | -                              |
| Net pension liability                                       | 327,337                 | -                      | 327,337             | -                              |
| <b>Total Noncurrent Liabilities</b>                         | <b>4,779,566</b>        | <b>-</b>               | <b>4,779,566</b>    | <b>-</b>                       |
| <b>TOTAL LIABILITIES</b>                                    | <b>5,240,718</b>        | <b>1,606,633</b>       | <b>6,847,351</b>    | <b>1,094,663</b>               |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                        |                         |                        |                     |                                |
| Unavailable revenue - intergovernmental                     | -                       | 232,579                | 232,579             | -                              |
| Pension related items                                       | 77,616                  | -                      | 77,616              | -                              |
| <b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>                  | <b>77,616</b>           | <b>232,579</b>         | <b>310,195</b>      | <b>-</b>                       |
| <b>NET POSITION</b>   |                         |                        |                     |                                |
| Investment in capital assets                                | 2,048,080               | 4,919,234              | 6,967,314           | -                              |
| Unrestricted (Deficit)                                      | (1,911,039)             | (1,357,786)            | (3,268,825)         | 8,343,014                      |
| <b>TOTAL NET POSITION</b>                                   | <b>\$ 137,041</b>       | <b>\$ 3,561,448</b>    | <b>\$ 3,698,489</b> | <b>\$ 8,343,014</b>            |

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, 2022*

|   | <b>Enterprise Funds</b>         |                                     | <b>Total<br/>Enterprise<br/>Funds</b> | <b>Governmental<br/>Activities</b>    |
|---|---------------------------------|-------------------------------------|---------------------------------------|---------------------------------------|
|   | <b>Solid Waste<br/>Disposal</b> | <b>Nonmajor<br/>Connect Douglas</b> |                                       | <b>Internal<br/>Service<br/>Funds</b> |
| <b>OPERATING REVENUES</b>                             |                                 |                                     |                                       |                                       |
| Charges for services                                  | \$ 3,373,653                    | \$ -                                | \$ 3,373,653                          | \$ 17,625,455                         |
| <b>TOTAL OPERATING REVENUES</b>                       | <b>3,373,653</b>                | <b>-</b>                            | <b>3,373,653</b>                      | <b>17,625,455</b>                     |
| <b>OPERATING EXPENSES</b>                             |                                 |                                     |                                       |                                       |
| Personal services and employee benefits               | 779,044                         | 495,224                             | 1,274,268                             | -                                     |
| Purchased and contractual services                    | 54,927                          | 2,435,284                           | 2,490,211                             | -                                     |
| Supplies and other operating costs                    | 1,669,699                       | 574,545                             | 2,244,244                             | -                                     |
| Depreciation  | 68,104                          | -                                   | 68,104                                | -                                     |
| Claims  | -                               | -                                   | -                                     | 12,824,918                            |
| Other   | -                               | -                                   | -                                     | 888,851                               |
| <b>TOTAL OPERATING EXPENSES</b>                       | <b>2,571,774</b>                | <b>3,505,053</b>                    | <b>6,076,827</b>                      | <b>13,713,769</b>                     |
| <b>OPERATING INCOME (LOSS)</b>                        | <b>801,879</b>                  | <b>(3,505,053)</b>                  | <b>(2,703,174)</b>                    | <b>3,911,686</b>                      |
| <b>NON-OPERATING REVENUES</b>                         |                                 |                                     |                                       |                                       |
| Capital grants  | -                               | 2,147,267                           | 2,147,267                             | -                                     |
| <b>TOTAL NON-OPERATING REVENUES</b>                   | <b>-</b>                        | <b>2,147,267</b>                    | <b>2,147,267</b>                      | <b>-</b>                              |
| <b>INCOME (LOSS) BEFORE<br/>CAPITAL CONTRIBUTIONS</b> | <b>801,879</b>                  | <b>(1,357,786)</b>                  | <b>(555,907)</b>                      | <b>3,911,686</b>                      |
| Capital contributions                                 | -                               | 4,919,234                           | 4,919,234                             | -                                     |
| <b>CHANGE IN NET POSITION</b>                         | <b>801,879</b>                  | <b>3,561,448</b>                    | <b>4,363,327</b>                      | <b>3,911,686</b>                      |
| <b>NET POSITION</b>                                   |                                 |                                     |                                       |                                       |
| <b>BEGINNING OF YEAR (DEFICIT)</b>                    | <b>(664,838)</b>                | <b>-</b>                            | <b>(664,838)</b>                      | <b>4,431,328</b>                      |
| <b>END OF YEAR</b>                                    | <b>\$ 137,041</b>               | <b>\$ 3,561,448</b>                 | <b>\$ 3,698,489</b>                   | <b>\$ 8,343,014</b>                   |

See accompanying notes to the basic financial statements.

**DOUGLAS COUNTY, GEORGIA**  
*Statement of Cash Flows*  
*Proprietary Funds*  
*For the Year Ended December 31, 2022*

|   | Enterprise Funds    |                       | Total               | Governmental      |
|---|---------------------|-----------------------|---------------------|-------------------|
|   | Solid Waste         | Nonmajor              | Enterprise          | Activities        |
|   | Disposal            | Connect Douglas       | Funds               | Internal Service  |
|   |                     |                       |                     | Funds             |
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>   |                     |                       |                     |                   |
| Cash received from customers  | \$ 3,335,185        | \$ -                  | \$ 3,335,185        | \$ 16,688,592     |
| Cash payments to employees for services   | (770,745)           | 1,303,844             | 533,099             | -                 |
| Cash payments for goods and services  | (1,690,663)         | (2,969,685)           | (4,660,348)         | (16,422,366)      |
| <b>NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES</b>  | <b>873,777</b>      | <b>(1,665,841)</b>    | <b>(792,064)</b>    | <b>266,226</b>    |
| <b>CASH FLOWS FROM NONCAPITAL AND RELATED FINANCING ACTIVITIES</b>                                      |                     |                       |                     |                   |
| Repayment of advances from other funds  | -                   | -                     | -                   | (259,044)         |
| <b>NET CASH USED IN NONCAPITAL AND RELATED FINANCING ACTIVITIES</b>                                     | <b>-</b>            | <b>-</b>              | <b>-</b>            | <b>(259,044)</b>  |
| <b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>   |                     |                       |                     |                   |
| Payments for acquisition of capital assets  | -                   | 1,665,841             | 1,665,841           | -                 |
| <b>NET CASH PROVIDED BY CAPITAL AND RELATED FINANCING ACTIVITIES</b>                                    | <b>-</b>            | <b>1,665,841</b>      | <b>1,665,841</b>    | <b>-</b>          |
| <b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>  | <b>873,777</b>      | <b>-</b>              | <b>873,777</b>      | <b>7,182</b>      |
| <b>CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR</b>  | <b>2,285,562</b>    | <b>-</b>              | <b>2,285,562</b>    | <b>80,733</b>     |
| <b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>  | <b>\$ 3,159,339</b> | <b>\$ -</b>           | <b>\$ 3,159,339</b> | <b>\$ 87,915</b>  |
| <b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES</b> |                     |                       |                     |                   |
| Operating income (loss)   | \$ 801,879          | \$ (3,505,053)        | \$ (2,703,174)      | \$ 3,911,686      |
| Adjustments:  |                     |                       |                     |                   |
| Depreciation  | 68,104              | -                     | 68,104              | -                 |
| (Increase) decrease in assets:  |                     |                       |                     |                   |
| Accounts receivable   | (38,468)            | -                     | (38,468)            | (57,967)          |
| Due from other funds  | (10,175)            | -                     | (10,175)            | (3,497,412)       |
| Increase (decrease) in liabilities and deferred inflows/outflows of resources:                          |                     |                       |                     |                   |
| Accounts payable  | (47,387)            | 40,144                | (7,243)             | 62,589            |
| Accrued salaries and payroll taxes  | 553                 | -                     | 553                 | -                 |
| Due to other governments  | 14,908              | -                     | 14,908              | -                 |
| Due to other funds  | 221,859             | 1,566,489             | 1,788,348           | (11,180)          |
| Compensated absences payable  | (16,573)            | -                     | (16,573)            | -                 |
| Closure/postclosure care liabilities  | 76,617              | -                     | 76,617              | -                 |
| Claims payable  | -                   | -                     | -                   | (141,490)         |
| Unavailable revenue   | -                   | 232,579               | 232,579             | -                 |
| Net pension liability and related deferrals   | (197,540)           | -                     | (197,540)           | -                 |
| <b>NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES</b>  | <b>\$ 873,777</b>   | <b>\$ (1,665,841)</b> | <b>\$ (792,064)</b> | <b>\$ 266,226</b> |
| <b>NON-CASH CAPITAL ACTIVITIES</b>  |                     |                       |                     |                   |
| Contribution of capital assets from governmental activities   | \$ -                | \$ 4,919,234          | \$ 4,919,234        | \$ -              |

See accompanying notes to the basic financial statements.

**DOUGLAS COUNTY, GEORGIA**

*Statement of Fiduciary Net Position*

*Fiduciary Funds*

*December 31, 2022*

|   | <b>Custodial<br/>Funds</b> |
|---|----------------------------|
| <b>ASSETS</b>                                     |                            |
| Cash and cash equivalents                         | \$ 10,048,999              |
| Taxes receivable                                  | <u>7,251,789</u>           |
| Total assets                                      | <u>17,300,788</u>          |
| <b>LIABILITIES</b>                                |                            |
| Due to others                                     | <u>14,585,034</u>          |
| Total liabilities                                 | <u>14,585,034</u>          |
| <b>NET POSITION</b>                               |                            |
| Restricted:                                       |                            |
| Individuals, organizations, and other governments | <u>2,715,754</u>           |
| Total net position                                | <u>\$ 2,715,754</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, 2022*

|  | <b>Custodial<br/>Funds</b> |
|--|----------------------------|
| <b>ADDITIONS</b>                         |                            |
| Taxes                                    | \$ 173,736,200             |
| Fines and fees                           | 3,308,945                  |
| Criminal and civil bonds                 | 935,035                    |
| Land condemnations                       | 386,073                    |
| Total additions                          | 178,366,253                |
| <b>DEDUCTIONS</b>                        |                            |
| Taxes and fees paid to other governments | 173,736,200                |
| Other custodial disbursements            | 3,775,742                  |
| Total deductions                         | 177,511,942                |
| Change in fiduciary net position         | 854,311                    |
| <b>NET POSITION, beginning of year</b>   | 1,861,443                  |
| <b>NET POSITION, end of year</b>         | \$ 2,715,754               |

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, 2022

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**DOUGLAS COUNTY, GEORGIA**

*Notes to the Basic Financial Statements*

*For the Year Ended December 31, 2022*

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## DOUGLAS COUNTY, GEORGIA

### *Notes to the Basic Financial Statements For the Year Ended December 31, 2022*

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

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

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

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

#### ***1-A. Reporting Entity***

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

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

The component unit column included on the government-wide financial statements 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, 2022

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### **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 30<sup>th</sup> 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. For identifying to which function program revenue pertains, the determining factor for *charges for services* is which function *generates* the revenue. For *grants and contributions*, the determining factor is for which functions the revenues are *restricted*.

## DOUGLAS COUNTY, GEORGIA

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022

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

#### **1-B. Basis of Presentation (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 non-major funds. The internal service funds are presented in a single column on the face of the proprietary fund statements. Fiduciary funds are reported by type.

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

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

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.

## DOUGLAS COUNTY, GEORGIA

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022

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### **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.

**Connect Douglas Fund** – This fund accounts for the County's Connect Douglas bus system which is operated and funded with federal financial assistance. The system provides public transportation to County residents and interfaces with the Metro Atlanta Rapid Transit Authority (MARTA) service.

**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.

**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, 2022

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### ***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, 2022*

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

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

##### ***1-E-2. Receivables***

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

##### ***1-E-3. Interfund Balances***

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

## **DOUGLAS COUNTY, GEORGIA**

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022*

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### ***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, 2022, 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, 2022*

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**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<br>Activities<br>Estimated Lives | Business-Type<br>Activities<br>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.

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.

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.

## DOUGLAS COUNTY, GEORGIA

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022

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

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

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

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

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

##### **1-E-11. Fund Equity**

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

**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.

## DOUGLAS COUNTY, GEORGIA

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022

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

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

##### **1-E-11. Fund Equity (Continued)**

*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.

##### **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.

## DOUGLAS COUNTY, GEORGIA

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022*

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

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

##### ***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.

##### ***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. Four 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 fifth 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, 2022*

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### ***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.



## DOUGLAS COUNTY, GEORGIA

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022

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### ***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)***

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

##### ***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.

#### ***2-B. Deficit Fund Equity***

As of December 31, 2022, the following fund reported a deficit in ending net position:

|  |         |
|--|---------|
| Community Development Block Grant Fund | \$1,340 |
|--|---------|

The deficit in the Community Development Block Grant Fund will be alleviated by reimbursements from federal grant programs.

**DOUGLAS COUNTY, GEORGIA**

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022*

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

The following General Fund departments and other governmental funds had actual expenditures that exceeded final appropriations for the year ended December 31, 2022:

|                                    |            |
|------------------------------------|------------|
| General Fund:                      |            |
| General government:                |            |
| Human resources                    | \$ 113,730 |
| Purchasing                         | 12,373     |
| County attorney                    | 639,071    |
| Safety director                    | 916,332    |
| Building maintenance               | 6,850      |
| Records retention                  | 2,128      |
| Elections                          | 218,973    |
| General supervision                | 544,307    |
| Public relations                   | 152,119    |
| Judicial:                          |            |
| Clerk of superior court            | 218,782    |
| Clerk of state court               | 62,767     |
| Public safety:                     |            |
| Coroner                            | 49,494     |
| Fire                               | 2,265      |
| Animal control                     | 3,130      |
| Parks, recreation and culture:     |            |
| Activities center                  | 145,131    |
| Aquatic center                     | 24,155     |
| Planning and community development |            |
| Economic Development Authority     | 1,805      |
| Cooperative extension              | 10,334     |
| Health and welfare:                |            |
| Family and children services       | 245        |
| Senior services                    | 33,240     |
| Hotel/Motel Tax Fund               | 634,284    |
| Victim Assistance Fund             | 5,301      |
| Inmate Commissary Fund             | 403,623    |
| Sheriff Other Programs Fund        | 11,928     |

## DOUGLAS COUNTY, GEORGIA

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022

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### 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, 2022, the County's investment in Georgia Fund 1 was rated AA+ by Fitch.

At December 31, 2022, the County had the following investments:

| Investment             | Maturities      | Balance              |
|------------------------|-----------------|----------------------|
| Georgia Fund 1         | 23 days         | \$ 82,017,027        |
| Certificate of deposit | March 6, 2023   | 324,005              |
| Certificate of deposit | August 22, 2023 | 107,327              |
| Total                  |                 | <u>\$ 82,448,359</u> |

Georgia Fund 1 is reported as cash equivalents.

##### 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, 2022, 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.

**DOUGLAS COUNTY, GEORGIA**

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022*

**Note 3 - Detailed Notes on All Funds (Continued)****3-A. Deposits and Investments (Continued)****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, 2022, 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.

Receivables at December 31, 2022, consist of the following:

|                             | <b>General<br/>Fund</b>                  | <b>Unincorporated<br/>Service Area<br/>Fund</b> | <b>2016 SPLOST<br/>Fund</b>     |  |
|-----------------------------|--|---|---------------------------------|--|
| Taxes                       | \$ 3,722,288                             | \$ -  | \$ 3,472,558                    |  |
| Accounts                    | 515,280                                  | 18,026,302                                      | -                               |  |
| Leases                      | 437,795                                  | -   | -                               |  |
| Due from other governments  | 2,345,329                                | -   | -                               |  |
|                             | <u>7,020,692</u>                         | <u>18,026,302</u>                               | <u>3,472,558</u>                |  |
| Allowance for uncollectible | (93,446)                                 | (15,050,424)                                    | -                               |  |
| Total Receivables           | <u>\$ 6,927,246</u>                      | <u>\$ 2,975,878</u>                             | <u>\$ 3,472,558</u>             |  |
|                             | <b>American<br/>Rescue Plan<br/>Fund</b> | <b>Nonmajor<br/>Governmental<br/>Funds</b>      | <b>Solid Waste<br/>Disposal</b> | <b>Nonmajor<br/>Proprietary<br/>Fund</b> |
| Taxes                       | \$ -                                     | \$ 182,719                                      | \$ -                            | \$ -                                     |
| Accounts                    | -  | 689,299   | 183,022                         | -  |
| Leases                      | -  | -   | -                               | -  |
| Due from other governments  | 113,392                                  | 1,480,787                                       | -                               | 481,426                                  |
|                             | <u>113,392</u>                           | <u>2,352,805</u>                                | <u>183,022</u>                  | <u>481,426</u>                           |
| Allowance for uncollectible | -  | -   | (80,603)                        | -  |
| Total Receivables           | <u>\$ 113,392</u>                        | <u>\$ 2,352,805</u>                             | <u>\$ 102,419</u>               | <u>\$ 481,426</u>                        |

## **DOUGLAS COUNTY, GEORGIA**

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022*

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

#### ***3-B. Receivables (Continued)***

***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 \$13,138 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 \$425,994 as of December 31, 2022. As of December 31, 2022, the County's receivable for lease payments was \$437,795.

#### ***3-C. Property Taxes***

The Board of Commissioners levied property taxes on January 1, 2022. Property taxes attach as an enforceable lien on property as of January 1 each year. Property taxes were billed on October 15, 2022 and were due and payable on December 15, 2022. The County bills and collects its own property taxes and also collects property taxes for the Douglas County Board of Education, the City of Douglasville, the City of Villa Rica, and the State of Georgia. Collection of the County's taxes, and for the other government agencies, is the responsibility of the Tax Commissioner's Office, which is accounted for in an Agency Fund. County property tax revenues at the fund reporting level are recognized when levied to the extent that they result in current receivables (i.e., collectible in 60 days).

# DOUGLAS COUNTY, GEORGIA

## Notes to the Basic Financial Statements For the Year Ended December 31, 2022

### 3-D. Capital Assets

Capital asset activity for the year ended December 31, 2022, was as follows:

|   | Balance<br>12/31/2021 | Additions    | Deductions     | Transfers   | Transfers<br>to Proprietary | Balance<br>12/31/2022 |
|---|-----------------------|--------------|----------------|-------------|-----------------------------|-----------------------|
| <b>Governmental Activities:</b>             |                       |              |                |             |                             |                       |
| Capital assets not being depreciated:       |                       |              |                |             |                             |                       |
| Land  | \$ 27,905,078         | \$ 2,025,400 | \$ (290,716)   | \$ -        | \$ (37,423)                 | \$ 29,602,339         |
| Construction in progress                    | 14,913,448            | 6,194,130    | -              | (1,141,978) | -                           | 19,965,600            |
| Total capital assets not being depreciated  | 42,818,526            | 8,219,530    | (290,716)      | (1,141,978) | (37,423)                    | 49,567,939            |
| Capital assets being depreciated:           |                       |              |                |             |                             |                       |
| Buildings                                   | 206,909,639           | -            | (74,360)       | -           | (4,241,194)                 | 202,594,085           |
| Improvements other than buildings           | 36,327,544            | 30,677       | (16,466)       | -           | (1,354,031)                 | 34,987,724            |
| Machinery and equipment                     | 38,235,787            | 751,629      | (135,118)      | -           | (518,196)                   | 38,334,102            |
| Vehicles                                    | 31,587,570            | 1,870,530    | (2,102,435)    | -           | (3,117,171)                 | 28,238,494            |
| Computers and software                      | 7,585,852             | 398,262      | -              | -           | (45,982)                    | 7,938,132             |
| Infrastructure                              | 48,513,587            | -            | -              | 1,141,978   | -                           | 49,655,565            |
| Right-to-use assets                         | -                     | 139,739      | -              | -           | -                           | 139,739               |
| Total capital assets being depreciated      | 369,159,979           | 3,190,837    | (2,328,379)    | 1,141,978   | (9,276,574)                 | 361,887,841           |
| Accumulated depreciation:                   |                       |              |                |             |                             |                       |
| Buildings                                   | 61,774,592            | 5,234,423    | (74,360)       | -           | (1,350,587)                 | 65,584,068            |
| Improvements other than buildings           | 19,062,198            | 1,702,446    | (10,977)       | -           | (1,125,042)                 | 19,628,625            |
| Machinery and equipment                     | 17,772,295            | 1,205,231    | (132,920)      | -           | (119,895)                   | 18,724,711            |
| Vehicles                                    | 18,140,902            | 2,176,305    | (1,274,228)    | -           | (1,767,818)                 | 17,275,161            |
| Computers and software                      | 5,416,514             | 174,900      | -              | -           | (31,421)                    | 5,559,993             |
| Infrastructure                              | 31,336,490            | 950,540      | -              | -           | -                           | 32,287,030            |
| Right-to-use assets                         | -                     | 19,963       | -              | -           | -                           | 19,963                |
| Total accumulated depreciation              | 153,502,991           | 11,463,808   | (1,492,485)    | -           | (4,394,763)                 | 159,079,551           |
| Net depreciable capital assets              | 215,656,988           | (8,272,971)  | (835,894)      | 1,141,978   | (4,881,811)                 | 202,808,290           |
| Governmental activities capital assets, net | \$ 258,475,514        | \$ (53,441)  | \$ (1,126,610) | \$ -        | \$ (4,919,234)              | \$ 252,376,229        |

**DOUGLAS COUNTY, GEORGIA**

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022*

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

**3-D. Capital Assets (Continued)**

| <b>Business-type Activities:</b>             | Balance<br>12/31/2021 | Additions   | Deductions | Transfers<br>from<br>Governmental | Balance<br>12/31/2022 |
|--|-----------------------|-------------|------------|-----------------------------------|-----------------------|
| Capital assets not being depreciated:        |                       |             |            |                                   |                       |
| Land and improvements                        | \$ 1,574,386          | \$ -        | \$ -       | \$ 37,423                         | \$ 1,611,809          |
| Total capital assets not being depreciated   | 1,574,386             | -           | -          | 37,423                            | 1,611,809             |
| Capital assets being depreciated:            |                       |             |            |                                   |                       |
| Buildings and structures                     | 449,585               | -           | -          | 5,595,225                         | 6,044,810             |
| Machinery and equipment                      | 2,432,342             | -           | -          | 518,196                           | 2,950,538             |
| Computers and software                       | 45,860                | -           | -          | 45,982                            | 91,842                |
| Vehicles                                     | 453,356               | -           | -          | 3,117,171                         | 3,570,527             |
| Total capital assets being depreciated       | 3,381,143             | -           | -          | 9,276,574                         | 12,657,717            |
| Accumulated depreciation:                    |                       |             |            |                                   |                       |
| Buildings and structures                     | 308,841               | 10,535      | -          | 2,475,629                         | 2,795,005             |
| Machinery and equipment                      | 2,049,666             | 54,592      | -          | 119,895                           | 2,224,153             |
| Computers and software                       | 45,860                | -           | -          | 31,421                            | 77,281                |
| Vehicles                                     | 434,978               | 2,977       | -          | 1,767,818                         | 2,205,773             |
| Total accumulated depreciation               | 2,839,345             | 68,104      | -          | 4,394,763                         | 7,302,212             |
| Net depreciable capital assets               | 541,798               | (68,104)    | -          | 4,881,811                         | 5,355,505             |
| Business-type activities capital assets, net | \$ 2,116,184          | \$ (68,104) | \$ -       | \$ 4,919,234                      | \$ 6,967,314          |

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

| Net Investment in Capital Assets | Governmental<br>Activities | Business-type<br>Activities | Total                 |
|----------------------------------|----------------------------|-----------------------------|-----------------------|
| Capital assets, nondepreciable   | \$ 49,567,939              | \$ 1,611,809                | \$ 51,179,748         |
| Capital assets, depreciable, net | 202,808,290                | 5,355,505                   | 208,163,795           |
| Financed purchases               | (2,218,549)                | -                           | (2,218,549)           |
| Lease liabilities                | (122,055)                  | -                           | (122,055)             |
| Retainage payable                | (196,382)                  | -                           | (196,382)             |
| Capital related accounts payable | (3,137,509)                | -                           | (3,137,509)           |
|                                  | <u>\$ 246,701,734</u>      | <u>\$ 6,967,314</u>         | <u>\$ 253,669,048</u> |



**DOUGLAS COUNTY, GEORGIA**

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022*

**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                                   | \$ 1,735,284         |
| Judicial   | 31,173               |
| Public safety  | 5,921,301            |
| Public works   | 1,243,973            |
| Parks, recreation, and culture                       | 2,208,086            |
| Planning and community development                   | 276,308              |
| Health and welfare                                   | 47,683               |
| Total depreciation expense - governmental activities | <u>\$ 11,463,808</u> |
| Business-type activities:                            |                      |
| Solid Waste Disposal Fund                            | <u>\$ 68,104</u>     |

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

Interfund balances at December 31, 2022, 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, 2022, consisted of the following:

| Payable from:             | General Fund        | Unincorporated Service Area Fund | American Rescue Plan Fund | Nonmajor Govt. Funds | Internal Service Funds | Total                |
|---------------------------|---------------------|----------------------------------|---------------------------|----------------------|------------------------|----------------------|
| General Fund              | \$ -                | \$ 10,024,940                    | \$ 22,544,549             | \$ 3,639,860         | \$ 9,291,795           | \$ 45,501,144        |
| SPLOST                    | 6,154,495           | -                                | -                         | -                    | -                      | 6,154,495            |
| American Rescue Plan Fund | 497,343             | -                                | -                         | -                    | -                      | 497,343              |
| Nonmajor Govt. Funds      | 1,032,414           | -                                | -                         | -                    | -                      | 1,032,414            |
| Solid Waste Disposal      | 267,354             | -                                | -                         | -                    | -                      | 267,354              |
| Nonmajor Proprietary Fund | 1,566,489           | -                                | -                         | -                    | -                      | 1,566,489            |
| Total                     | <u>\$ 9,518,095</u> | <u>\$ 10,024,940</u>             | <u>\$ 22,544,549</u>      | <u>\$ 3,639,860</u>  | <u>\$ 9,291,795</u>    | <u>\$ 55,019,239</u> |

## DOUGLAS COUNTY, GEORGIA

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022

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

#### 3-E. Interfund Balances and Transfers (Continued)

Interfund transfers for the year ended December 31, 2022, consisted of the following:

| <u>Transfer from:</u> | <u>Transfer to:</u>              | <u>Amount</u> |
|-----------------------|----------------------------------|---------------|
| General Fund          | Unincorporated Service Area Fund | \$ 6,040,740  |

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.

Additionally, capital assets totaling \$4,919,234 were transferred from governmental activities to the Connect Douglas enterprise fund. This transfer is reflected as a capital contribution in the statement of net position for proprietary funds.

#### 3-F. Financed Purchases and Lease Liabilities

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 lease. The phone equipment is capitalized into governmental activities at \$213,523 with \$85,409 of accumulated depreciation through December 31, 2022.

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 lease. The assets are capitalized into governmental activities at \$2,176,484 with \$484,485 of accumulated depreciation through December 31, 2022.

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 lease. The assets are capitalized into governmental activities at \$785,866 with \$74,221 of accumulated depreciation through December 31, 2022.

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 lease. The assets are capitalized into governmental activities at \$377,809 with \$27,286 of accumulated depreciation through December 31, 2022.

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 lease. The assets are capitalized into governmental activities at \$163,526 with \$14,536 of accumulated depreciation through December 31, 2022.

**DOUGLAS COUNTY, GEORGIA**

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022*

**Note 3 - Detailed Notes on All Funds (Continued)****3-F. Financed Purchases and Lease Liabilities (Continued)**

The County's future debt service requirements as of December 31, 2022 on all financed purchases, were as follows:

| Year Ending<br>December 31 | Principal           | Interest          | Total               |
|----------------------------|---------------------|-------------------|---------------------|
| 2023                       | \$ 455,698          | \$ 71,885         | \$ 527,583          |
| 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             |
| 2028-2032                  | 842,611             | 88,271            | 930,882             |
| 2033                       | 107,904             | 1,159             | 109,063             |
| Total                      | <u>\$ 2,218,549</u> | <u>\$ 332,477</u> | <u>\$ 2,551,026</u> |

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, 2022, the value of the lease liability was \$122,055. 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 \$19,963.

The County's future debt service requirements as of December 31, 2022 on the lease liability, were as follows:

| Year Ending<br>December 31 | Principal         | Interest         | Total             |
|----------------------------|-------------------|------------------|-------------------|
| 2023                       | \$ 17,892         | \$ 3,987         | \$ 21,879         |
| 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>\$ 122,055</u> | <u>\$ 13,597</u> | <u>\$ 135,652</u> |

**3-G. Compensated Absences**

Annual leave is earned at the rate of ten (10) days per year after one (1) year of service, twelve (12) days per year after five (5) years of service, eighteen (18) days per year after ten (10) years of service, twenty (20) days per year after fifteen (15) years of service, twenty-four (24) days per year after twenty-two (22) years of service, and twenty-five (25) days per year after twenty-four (24) years of service and for the remainder of employment. There is no requirement that annual leave be taken; however, there is a thirty-five (35) day maximum accumulation of annual leave days. Upon termination, all employees are paid for all accumulated annual leave.

## **DOUGLAS COUNTY, GEORGIA**

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022*

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

#### ***3-G. Compensated Absences (Continued)***

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.

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

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

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

#### ***3-H. Long-Term Debt***

***Primary Government Bonds*** – On April 13, 2017, the County issued \$60,385,000 General Obligation (GO) Sales Tax Bonds, Series 2017 for the purpose of funding various projects on the voter approved Special Purpose Local Option Sales Tax (SPLOST) referendum. The bonds were issued at a premium of \$6,145,688. Of the total par amount of bonds issued, \$19,105,000 had been set aside for the purpose of funding SPLOST projects for the City of Douglasville. As of December 31, 2022, the County is no longer holding unspent proceeds for the City and the bonds were fully repaid.

***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 \$4,371,759 as of December 31, 2022, 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.

**DOUGLAS COUNTY, GEORGIA**

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022*

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

Changes in the County's long-term obligations consisted of the following as of December 31, 2022:

|                                | Outstanding<br>12/31/2021 | Additions            | Deductions           | Outstanding<br>12/31/2022 | Amounts Due<br>in One Year |
|--------------------------------|---------------------------|----------------------|----------------------|---------------------------|----------------------------|
| Governmental Activities:       |                           |                      |                      |                           |                            |
| GO Sales Tax bonds             | \$ 4,080,000              | \$ -                 | \$ 4,080,000         | \$ -                      | \$ -                       |
| Original issue premium         | 71,802                    | -                    | 71,802               | -                         | -                          |
| Bonds payable, net             | <u>4,151,802</u>          | <u>-</u>             | <u>4,151,802</u>     | <u>-</u>                  | <u>-</u>                   |
| Lease liabilities              | -                         | 139,739              | 17,684               | 122,055                   | 17,892                     |
| Financed purchases             | 2,727,404                 | -                    | 508,855              | 2,218,549                 | 455,698                    |
| Compensated absences           | 6,931,336                 | 14,574,543           | 14,779,923           | 6,725,956                 | 2,354,085                  |
| Claims payable                 | 1,169,937                 | 11,507,610           | 11,649,466           | 1,028,081                 | 1,028,081                  |
| Net pension liability          | 53,335,023                | 18,460,638           | 25,229,489           | 46,566,172                | -                          |
| Total OPEB liability           | <u>141,280,981</u>        | <u>11,765,772</u>    | <u>32,569,320</u>    | <u>120,477,433</u>        | <u>2,800,000</u>           |
| Total Governmental Activities  | <u>\$ 209,596,483</u>     | <u>\$ 56,448,302</u> | <u>\$ 88,906,539</u> | <u>\$ 177,138,246</u>     | <u>\$ 6,655,756</u>        |
| Business-Type Activities:      |                           |                      |                      |                           |                            |
| Closure/post-closure costs     | \$ 4,295,142              | \$ 76,617            | \$ -                 | \$ 4,371,759              | \$ -                       |
| Compensated absences           | 140,373                   | 261,562              | 278,135              | 123,800                   | 43,330                     |
| Net pension liability          | <u>658,567</u>            | <u>129,769</u>       | <u>460,999</u>       | <u>327,337</u>            | <u>-</u>                   |
| Total Business-Type Activities | <u>\$ 5,094,082</u>       | <u>\$ 467,948</u>    | <u>\$ 739,134</u>    | <u>\$ 4,822,896</u>       | <u>\$ 43,330</u>           |

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

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

**3-I. Pensions**

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

## DOUGLAS COUNTY, GEORGIA

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022

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

#### 3-I. 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](http://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, 2022, the date of the most recent actuarial valuation, the Plan’s membership consisted of the following:

|   |              |
|---|--------------|
| Retirees, Beneficiaries and Disableds receiving benefits                | 301          |
| Terminated plan participants entitled to but not yet receiving benefits | 537          |
| Active employees participating in the Plan                              | 985          |
| Total number of Plan participants                                       | <u>1,823</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, 2022, the County's contribution rate was 18.00% of annual payroll. County contributions to the Plan were \$8,174,137 for the year ended December 31, 2022; employee contributions totaled \$2,708,005.

## DOUGLAS COUNTY, GEORGIA

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022

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

#### 3-I. Pensions (Continued)

**Net Pension Liability of the County** – The County’s net pension liability was measured as of December 31, 2021. 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, 2021.

**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 65<sup>th</sup> 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, 2021, 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, 2022*

**Note 3 - Detailed Notes on All Funds (Continued)****3-I. 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, 2022, were as follows:

|  | <b>Total Pension<br/>Liability<br/>(a)</b> | <b>Plan Fiduciary<br/>Net Position<br/>(b)</b> | <b>Net Pension<br/>Liability<br/>(a) - (b)</b> |
|--|--|--|--|
| <b>Balances at 12/31/2021</b>                                    | <u>\$ 147,608,316</u>                      | <u>\$ 93,614,726</u>                           | <u>\$ 53,993,590</u>                           |
| <b>Changes for the year:</b>                                     |  |  |  |
| Service cost   | 4,361,322                                  | -  | 4,361,322                                      |
| Interest   | 10,113,807                                 | -  | 10,113,807                                     |
| Differences between expected and actual experience               | 3,162,035                                  | -  | 3,162,035                                      |
| Changes in actuarial assumptions                                 | 236,439                                    | -  | 236,439  |
| Changes to the plan  | -  | -  | -  |
| Contributions—employer   | -  | 8,325,159                                      | (8,325,159)                                    |
| Contributions—employee   | -  | 2,546,038                                      | (2,546,038)                                    |
| Net investment income  | -  | 13,998,903                                     | (13,998,903)                                   |
| Benefit payments, including refunds<br>of employee contributions | (6,250,704)                                | (6,250,704)                                    | -  |
| Other changes  | -  | 290,434  | (290,434)                                      |
| Administrative expense   | -  | (186,850)                                      | 186,850  |
| <b>Net changes</b>   | <u>11,622,899</u>                          | <u>18,722,980</u>                              | <u>(7,100,081)</u>                             |
| <b>Balances at 12/31/2022</b>                                    | <u><u>\$ 159,231,215</u></u>               | <u><u>\$ 112,337,706</u></u>                   | <u><u>\$ 46,893,509</u></u>                    |

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

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

|                                | <b>1% Decrease<br/>(6.00%)</b> | <b>Current<br/>Discount Rate<br/>(7.00%)</b> | <b>1% Increase<br/>(8.00%)</b> |
|--------------------------------|--------------------------------|--|--------------------------------|
| County's net pension liability | \$ 69,768,661                  | \$ 46,893,509                                | \$ 28,081,149                  |

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, 2022 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, 2022*

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

For the year ended December 31, 2022, the County recognized pension expense of \$8,321,261. At December 31, 2022, the County reported deferred outflows and inflows of resources related to pensions from the following sources:

|  | Deferred<br>Outflows of<br>Resources | Deferred<br>Inflows of<br>Resources |
|--|--------------------------------------|-------------------------------------|
| Plan contributions made subsequent to the measurement period                     | \$ 8,174,137                         | \$ -                                |
| Differences between expected and actual experience                               | 6,856,163                            | (219,533)                           |
| Net difference between projected and actual earnings on pension plan investments | -                                    | (10,899,523)                        |
| Differences resulting from changes in actuarial assumptions                      | 5,818,927                            | -                                   |
| Total  | <u>\$ 20,849,227</u>                 | <u>\$ (11,119,056)</u>              |

County contributions subsequent to the measurement date of \$8,174,137 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: |                     |
| 2023                     | \$ 2,557,543        |
| 2024                     | (565,907)           |
| 2025                     | 196,642             |
| 2026                     | (632,244)           |
| Total                    | <u>\$ 1,556,034</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, 2022*

**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, 2022, 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<br>Fiscal Year<br>Liability | Current Year<br>Claims and Changes<br>in Estimates | Claim<br>Payments | End of<br>Fiscal Year<br>Liability |
|------|--|--|-------------------|------------------------------------|
| 2022 | \$ 233,906                               | \$ 450,556   | \$ (416,377)      | \$ 268,085                         |
| 2021 | 217,063                                  | 491,260  | (474,417)         | 233,906                            |

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<br>Fiscal Year<br>Liability | Current Year<br>Claims and Changes<br>in Estimates | Claim<br>Payments | End of<br>Fiscal Year<br>Liability |
|------|--|--|-------------------|------------------------------------|
| 2022 | \$ 936,031                               | \$ 11,057,054                                      | \$ (11,233,089)   | \$ 759,996                         |
| 2021 | 1,138,903                                | 14,278,889   | (14,481,761)      | 936,031                            |

## DOUGLAS COUNTY, GEORGIA

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022*

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### **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, 2022. 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, 2022. At year-end, the County has contractual commitments on uncompleted contracts of \$4,748,367.

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, 2022 the amount of the encumbrances expected to be honored upon performance by the vendor in the next year were as follows:

|                                  |                     |
|----------------------------------|---------------------|
| General Fund                     | \$ 1,533,914        |
| Unincorporated Area Service Fund | 285,245             |
| American Rescue Plan Act Fund    | 92,262              |
| 2016 SPLOST Fund                 | 2,004,615           |
| Nonmajor Governmental Funds      | 48,648              |
| Solid Waste Fund                 | 85,878              |
| Nonmajor Proprietary Funds       | 2,777               |
| Total Encumbrances               | <u>\$ 4,053,339</u> |

## DOUGLAS COUNTY, GEORGIA

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022*

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### **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 2022 payments to ARC from the County amounted to \$162,861. OCGA Section 50-8-39.1 provides that the member governments are liable for obligations of the ARC. The financial requirements of the County related to the ARC are limited to the amount of its annual dues. Separate financial statements may be obtained from the ARC's administrative office, 40 Courtland Street NE, Atlanta, GA 30303.

**West Georgia Regional Library** – Douglas County assists with the operations of the West Georgia Regional Library through annual funding requests. The West Georgia Regional Library is determined to be a joint venture. The Library Board consists of thirteen (13) members: three (3) members appointed by the Carroll County Library Board, four (4) members appointed by the Douglas County Library Board, and two (2) members each appointed by the Library Boards of Haralson, Heard, and Paulding Counties. The Board is without authority to determine the amount of its funding, except by submission of budget requests to local governmental units from which that Library receives support. The Library also receives funding from the State of Georgia and certain federal grants. Membership in the Library and participation in library services is at the discretion of each participating governmental agency. During 2022 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 Post-Employment 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, 2022*

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

**4-D. Other Post-Employment 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<br>Participation | Employee<br>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<br>Participation | Employee<br>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, 2021, 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, 2022

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### Note 4 - Other Notes (Continued)

#### 4-D. Other Post-Employment 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, 2022, 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, 2021 and was determined by an actuarial valuation as of December 31, 2020, with update procedures performed by the actuary to roll forward to the total OPEB liability measured as of December 31, 2021.

**Actuarial Assumptions** – The total OPEB liability in the January 1, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

|                             |   |
|-----------------------------|---|
| Discount Rate:              | 2.06%   |
| 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, health care 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 2.06%, a decrease from the prior year rate of 2.12%. 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, 2022*

**Note 4 - Other Notes (Continued)****4-D. Other Post-Employment 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, 2022, were as follows:

|  | <b>Total OPEB<br/>Liability</b> |
|--|---------------------------------|
| <b>Balances at 12/31/2021</b>                      | <b>\$ 141,280,981</b>           |
| <b>Changes for the year:</b>                       |                                 |
| Service cost                                       | 5,602,748                       |
| Interest   | 3,084,016                       |
| Differences between expected and actual experience | (29,731,933)                    |
| Assumption changes                                 | 3,079,008                       |
| Benefit payments                                   | (2,837,387)                     |
| <b>Net changes</b>                                 | <b>(20,803,548)</b>             |
| <b>Balances at 12/31/2022</b>                      | <b>\$ 120,477,433</b>           |

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 (1.06%) or 1-percentage-point higher (3.06%) than the current discount rate:

|                      | 1% Decrease<br>(1.06%) | Discount Rate<br>(2.06%) | 1% Increase<br>(3.06%) |
|----------------------|------------------------|--------------------------|------------------------|
| Total OPEB liability | \$ 144,880,517         | \$ 120,477,433           | \$ 101,492,218         |

**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%<br>Decrease | Current<br>Rate | 1%<br>Increase |
|----------------------|----------------|-----------------|----------------|
| Total OPEB liability | \$ 101,368,806 | \$ 120,477,433  | \$ 145,552,175 |

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, 2020 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, 2022*

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

**OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB** – For the year ended December 31, 2022, the County recognized OPEB expense of \$9,440,275. At December 31, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

|  | Deferred<br>Outflows of<br>Resources | Deferred<br>Inflows of<br>Resources |
|--|--------------------------------------|-------------------------------------|
| Differences between expected and actual experience   | \$ 412,160                           | \$ (28,320,896)                     |
| Changes in assumptions                               | 36,933,576                           | (5,667,953)                         |
| Benefits payments subsequent to the measurement date | 2,675,054                            | -                                   |
| Total  | <u>\$ 40,020,790</u>                 | <u>\$ (33,988,849)</u>              |

The amounts reported as deferred outflows of resources related to OPEB resulting from County benefit payments subsequent to the measurement date, of \$2,675,054, 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: |                     |
| 2023                     | \$ 1,679,027        |
| 2024                     | 1,679,027           |
| 2025                     | 1,679,027           |
| 2026                     | 1,029,049           |
| 2027                     | (83,990)            |
| Thereafter               | (2,625,253)         |
| Total                    | <u>\$ 3,356,887</u> |

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

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



## DOUGLAS COUNTY, GEORGIA

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022

### 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, 2022, the County abated real and personal property taxes totaling \$2,161,698 under its tax incentive plan.

#### 4-G. Restatement

Activities related to prisoner care have historically been tracked in a deposit account with Servis1st Bank which was not included in governmental assets as of December 31, 2021. The following restatement was required to correct opening equity in the Inmate Commissary special revenue fund and in Governmental Activities as of January 1, 2022:

|  | Inmate<br>Commissary Fund | Governmental<br>Activities |
|--|---------------------------|----------------------------|
| Fund Balance/Net Position at January 1, 2022<br>as previously reported | \$ 820,693                | \$ 210,252,115             |
| Restatement for previously unreported cash                             | 171,524                   | 171,524                    |
| Fund Balance/Net Position at January 1, 2022<br>as restated            | <u>\$ 992,217</u>         | <u>\$ 210,423,639</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, 2022**

|                                    | <b>ORIGINAL<br/>BUDGET</b> | <b>FINAL<br/>BUDGET</b> | <b>ACTUAL</b>      | <b>VARIANCE<br/>POSITIVE<br/>(NEGATIVE)</b> |
|------------------------------------|----------------------------|-------------------------|--------------------|---|
| <b>REVENUES</b>                    |                            |                         |                    |   |
| Taxes                              | \$ 91,762,192              | \$ 91,762,192           | \$ 109,325,271     | \$ 17,563,079                               |
| Licenses and permits               | 47,000                     | 47,000                  | 76,754             | 29,754                                      |
| Intergovernmental                  | 5,140,707                  | 5,140,707               | 615,868            | (4,524,839)                                 |
| Charges for services               | 3,274,733                  | 3,274,733               | 5,604,383          | 2,329,650                                   |
| Fines and forfeitures              | 4,179,200                  | 4,179,200               | 4,541,590          | 362,390                                     |
| Interest earned                    | 120,000                    | 120,000                 | 442,846            | 322,846                                     |
| Contributions                      | 25,000                     | 25,000                  | 26,984             | 1,984                                       |
| Miscellaneous                      | 52,692                     | 52,692                  | 305,505            | 252,813                                     |
| <b>TOTAL REVENUES</b>              | <b>104,601,524</b>         | <b>104,601,524</b>      | <b>120,939,201</b> | <b>16,337,677</b>                           |
| <b>EXPENDITURES</b>                |                            |                         |                    |   |
| <b>Current:</b>                    |                            |                         |                    |   |
| General government:                |                            |                         |                    |   |
| Board of commissioners             | 2,035,747                  | 2,171,136               | 2,112,468          | 58,668                                      |
| External affairs                   | 86,257                     | 492,375                 | 332,178            | 160,197                                     |
| Human resources                    | 397,660                    | 456,283                 | 570,013            | (113,730)                                   |
| Finance                            | 864,627                    | 880,385                 | 736,649            | 143,736                                     |
| Purchasing                         | 361,709                    | 372,347                 | 384,720            | (12,373)                                    |
| County attorney                    | 1,136,000                  | 1,145,127               | 1,784,198          | (639,071)                                   |
| Board of tax assessments           | 170,140                    | 171,670                 | 148,045            | 23,625                                      |
| Tax commissioner                   | 2,766,267                  | 3,468,611               | 3,060,643          | 407,968                                     |
| Property appraiser                 | 1,714,471                  | 1,780,993               | 1,491,939          | 289,054                                     |
| Tax equalization board             | 59,690                     | 76,971                  | 47,779             | 29,192                                      |
| Information services               | 1,616,019                  | 1,669,080               | 1,436,700          | 232,380                                     |
| Safety director                    | 5,231,652                  | 5,240,852               | 6,157,184          | (916,332)                                   |
| Building maintenance               | 1,631,688                  | 1,675,865               | 1,682,715          | (6,850)                                     |
| Print shop                         | 136,501                    | 141,870                 | 132,343            | 9,527                                       |
| Records retention                  | 190,043                    | 203,203                 | 205,331            | (2,128)                                     |
| Elections                          | 1,572,183                  | 1,600,552               | 1,819,525          | (218,973)                                   |
| General supervision                | 4,050,962                  | 4,579,949               | 5,124,256          | (544,307)                                   |
| Public relations                   | 542,463                    | 593,099                 | 745,218            | (152,119)                                   |
| Total general government           | 24,564,079                 | 26,720,368              | 27,971,904         | (1,251,536)                                 |
| Judicial:                          |                            |                         |                    |   |
| Superior court                     | 652,608                    | 731,584                 | 497,055            | 234,529                                     |
| Superior court felony drug court   | 847,059                    | 861,100                 | 735,635            | 125,465                                     |
| District attorney                  | 3,299,679                  | 3,401,976               | 3,020,996          | 380,980                                     |
| Clerk of superior court            | 2,305,249                  | 2,382,590               | 2,601,372          | (218,782)                                   |
| Public defender and indigent cases | 2,560,164                  | 2,637,243               | 2,540,501          | 96,742                                      |
| State court                        | 924,295                    | 985,963                 | 882,280            | 103,683                                     |
| Clerk of state court               | 630,237                    | 663,101                 | 725,868            | (62,767)                                    |
| State court solicitor              | 2,225,693                  | 2,287,382               | 1,689,800          | 597,582                                     |
| Magistrate court                   | 1,072,639                  | 1,106,071               | 1,102,986          | 3,085                                       |
| Probate court                      | 836,867                    | 1,024,287               | 796,565            | 227,722                                     |
| Juvenile court                     | 1,605,527                  | 1,698,731               | 1,438,309          | 260,422                                     |
| Juvenile program                   | 1,313,935                  | 1,290,146               | 1,123,071          | 167,075                                     |
| State DUI court                    | 334,074                    | 342,213                 | 232,667            | 109,546                                     |
| Total judicial                     | 18,608,026                 | 19,412,387              | 17,387,105         | 2,025,282                                   |

*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, 2022*

|  | <b>ORIGINAL<br/>BUDGET</b> | <b>FINAL<br/>BUDGET</b> | <b>ACTUAL</b>      | <b>VARIANCE<br/>POSITIVE<br/>(NEGATIVE)</b> |
|--|----------------------------|-------------------------|--------------------|---|
| Public safety:   |                            |                         |                    |   |
| Coroner  | \$ 351,358                 | \$ 459,884              | \$ 509,378         | \$ (49,494)                                 |
| Sheriff  | 15,927,847                 | 17,073,252              | 16,914,980         | 158,272                                     |
| Jail   | 19,909,498                 | 20,968,591              | 20,846,835         | 121,756                                     |
| Emergency management   | 338,239                    | 531,007                 | 207,272            | 323,735                                     |
| Fire   | -                          | -                       | 2,265              | (2,265)                                     |
| Animal control   | -                          | 1,274                   | 4,404              | (3,130)                                     |
| Total public safety  | <u>36,526,942</u>          | <u>39,034,008</u>       | <u>38,485,134</u>  | <u>548,874</u>                              |
| Public works:  |                            |                         |                    |   |
| Roads  | 4,251,465                  | 4,554,771               | 3,073,109          | 1,481,662                                   |
| Administration   | 954,473                    | 1,023,730               | 848,572            | 175,158                                     |
| Traffic operations   | 1,383,527                  | 1,471,849               | 1,308,171          | 163,678                                     |
| Vehicle maintenance  | 1,351,224                  | 1,396,070               | 1,331,837          | 64,233                                      |
| Total public works   | <u>7,940,689</u>           | <u>8,446,420</u>        | <u>6,561,689</u>   | <u>1,884,731</u>                            |
| Parks, recreation and culture:                               |                            |                         |                    |   |
| Library  | 2,035,016                  | 2,195,016               | 2,105,668          | 89,348                                      |
| Parks and recreation   | 2,896,543                  | 4,312,211               | 3,177,889          | 1,134,322                                   |
| Activities center  | 258,500                    | 273,389                 | 418,520            | (145,131)                                   |
| Aquatic center   | 1,023,841                  | 953,628                 | 977,783            | (24,155)                                    |
| Senior services center                                       | 605,576                    | 854,951                 | 661,995            | 192,956                                     |
| Total parks, recreation and culture                          | <u>6,819,476</u>           | <u>8,589,195</u>        | <u>7,341,855</u>   | <u>1,247,340</u>                            |
| Planning and community development                           |                            |                         |                    |   |
| Share house  | 7,457                      | 7,457                   | -                  | 7,457                                       |
| Geographic information system and mapping                    | 250,502                    | 258,890                 | 251,095            | 7,795                                       |
| Economic Development Authority                               | 350,250                    | 350,250                 | 352,055            | (1,805)                                     |
| Cooperative extension  | 120,704                    | 125,855                 | 136,189            | (10,334)                                    |
| Total planning and community development                     | <u>728,913</u>             | <u>742,452</u>          | <u>739,339</u>     | <u>3,113</u>                                |
| Health and welfare:  |                            |                         |                    |   |
| Board of Health  | 410,000                    | 410,000                 | 410,000            | -   |
| Community service board                                      | 509,007                    | 509,007                 | 509,007            | -   |
| Public welfare   | 426,360                    | 502,565                 | 382,378            | 120,187                                     |
| Family and children services                                 | 63,918                     | 63,918                  | 64,163             | (245)                                       |
| Boys & girls club  | 12,428                     | 12,428                  | 12,428             | -   |
| Senior services  | 1,350,264                  | 1,440,068               | 1,473,308          | (33,240)                                    |
| Total health and welfare                                     | <u>2,771,977</u>           | <u>2,937,986</u>        | <u>2,851,284</u>   | <u>86,702</u>                               |
| Debt service:  |                            |                         |                    |   |
| Principal retirements  | 535,687                    | 535,687                 | 526,539            | 9,148                                       |
| Interest and fiscal charges                                  | 95,000                     | 95,000                  | 93,553             | 1,447                                       |
| Total debt service   | <u>630,687</u>             | <u>630,687</u>          | <u>620,092</u>     | <u>10,595</u>                               |
| <b>TOTAL EXPENDITURES</b>                                    | <u>98,590,789</u>          | <u>106,513,503</u>      | <u>101,958,402</u> | <u>4,555,101</u>                            |
| <b>EXCESS (DEFICIENCY) OF REVENUES OVER<br/>EXPENDITURES</b> | 6,010,735                  | (1,911,979)             | 18,980,799         | 20,892,778                                  |

*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, 2022*

|   | <b>ORIGINAL<br/>BUDGET</b> | <b>FINAL<br/>BUDGET</b> | <b>ACTUAL</b>        | <b>VARIANCE<br/>POSITIVE<br/>(NEGATIVE)</b> |
|---|----------------------------|-------------------------|----------------------|---|
| <b>OTHER FINANCING SOURCES (USES)</b>       |                            |                         |                      |   |
| Transfers in                                | \$ 30,000                  | \$ 30,000               | \$ -                 | \$ (30,000)                                 |
| Transfers out                               | (6,040,735)                | (6,040,735)             | (6,040,740)          | (5)   |
| Issuance of lease liabilities               | -                          | -                       | 139,739              | 139,739                                     |
| Proceeds from sale of capital assets        | -                          | -                       | 2,506,218            | 2,506,218                                   |
| <b>TOTAL OTHER FINANCING SOURCES (USES)</b> | <b>(6,010,735)</b>         | <b>(6,010,735)</b>      | <b>(3,394,783)</b>   | <b>2,615,952</b>                            |
| <b>NET CHANGE IN FUND BALANCES</b>          | <b>-</b>                   | <b>(7,922,714)</b>      | <b>15,586,016</b>    | <b>23,508,730</b>                           |
| <b>FUND BALANCES - BEGINNING OF YEAR</b>    | <b>41,637,571</b>          | <b>41,637,571</b>       | <b>41,637,571</b>    | <b>-</b>                                    |
| <b>FUND BALANCES - END OF YEAR</b>          | <b>\$ 41,637,571</b>       | <b>\$ 33,714,857</b>    | <b>\$ 57,223,587</b> | <b>\$ 23,508,730</b>                        |

**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, 2022*

|   | <b>ORIGINAL<br/>BUDGET</b> | <b>FINAL<br/>BUDGET</b> | <b>ACTUAL</b>        | <b>VARIANCE<br/>POSITIVE<br/>(NEGATIVE)</b> |
|---|----------------------------|-------------------------|----------------------|---|
| <b>REVENUES</b>                                     |                            |                         |                      |   |
| Taxes   | \$ 10,366,011              | \$ 10,366,011           | \$ 11,402,615        | \$ 1,036,604                                |
| Licenses and permits                                | 415,837                    | 415,837                 | 1,579,644            | 1,163,807                                   |
| Intergovernmental                                   | 2,361,567                  | 2,361,567               | 2,494,927            | 133,360                                     |
| Charges for services                                | 2,614,500                  | 2,614,500               | 3,748,471            | 1,133,971                                   |
| Contributions and donations                         | 11,000                     | 11,000                  | 16,006               | 5,006                                       |
| Miscellaneous                                       | 2,000                      | 2,000                   | 17,683               | 15,683                                      |
| <b>TOTAL REVENUES</b>                               | <b>15,770,915</b>          | <b>15,770,915</b>       | <b>19,259,346</b>    | <b>3,488,431</b>                            |
| <b>EXPENDITURES</b>                                 |                            |                         |                      |   |
| <b>Current:</b>                                     |                            |                         |                      |   |
| Public safety                                       | 18,602,775                 | 20,180,541              | 18,951,355           | 1,229,186                                   |
| Public works  | 1,031,522                  | 654,119                 | 494,442              | 159,677                                     |
| Planning and community development                  | 1,487,111                  | 2,264,666               | 1,801,076            | 463,590                                     |
| <b>TOTAL EXPENDITURES</b>                           | <b>21,121,408</b>          | <b>23,099,326</b>       | <b>21,246,873</b>    | <b>1,852,453</b>                            |
| <b>DEFICIENCY OF REVENUES<br/>OVER EXPENDITURES</b> | <b>(5,350,493)</b>         | <b>(7,328,411)</b>      | <b>(1,987,527)</b>   | <b>5,340,884</b>                            |
| <b>OTHER FINANCING SOURCES (USES)</b>               |                            |                         |                      |   |
| Transfers in  | 14,155,012                 | 14,155,012              | 6,040,740            | (8,114,272)                                 |
| Transfers out                                       | (7,579,277)                | (7,579,277)             | -                    | 7,579,277                                   |
| <b>TOTAL OTHER FINANCING SOURCES (USES)</b>         | <b>6,575,735</b>           | <b>6,575,735</b>        | <b>6,040,740</b>     | <b>(534,995)</b>                            |
| <b>NET CHANGE IN FUND BALANCES</b>                  | <b>1,225,242</b>           | <b>(752,676)</b>        | <b>4,053,213</b>     | <b>4,805,889</b>                            |
| <b>FUND BALANCES - BEGINNING OF YEAR</b>            | <b>6,776,558</b>           | <b>6,776,558</b>        | <b>6,776,558</b>     | <b>-</b>                                    |
| <b>FUND BALANCES - END OF YEAR</b>                  | <b>\$ 8,001,800</b>        | <b>\$ 6,023,882</b>     | <b>\$ 10,829,771</b> | <b>\$ 4,805,889</b>                         |

**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, 2022*

|  | <b>ORIGINAL<br/>BUDGET</b> | <b>FINAL<br/>BUDGET</b> | <b>ACTUAL</b>       | <b>VARIANCE<br/>POSITIVE<br/>(NEGATIVE)</b> |
|--|----------------------------|-------------------------|---------------------|---|
| <b>REVENUES</b>  |                            |                         |                     |   |
| Intergovernmental  | \$ 15,000,000              | \$ 14,212,706           | \$ 6,304,750        | \$ (7,907,956)                              |
| <b>TOTAL REVENUES</b>  | <b>15,000,000</b>          | <b>14,212,706</b>       | <b>6,304,750</b>    | <b>(7,907,956)</b>                          |
| <b>EXPENDITURES</b>  |                            |                         |                     |   |
| General government   | 2,000,000                  | 13,732,571              | 2,300,024           | 11,432,547                                  |
| Judicial   | -                          | -                       | 859,841             | (859,841)                                   |
| Public safety  | -                          | -                       | 2,739,980           | (2,739,980)                                 |
| Public works   | -                          | -                       | 162,995             | (162,995)                                   |
| Parks, recreation and culture                                | -                          | -                       | 177,520             | (177,520)                                   |
| Planning and community development                           | -                          | -                       | 30,191              | (30,191)                                    |
| Health and welfare   | -                          | -                       | 35,287              | (35,287)                                    |
| <b>TOTAL EXPENDITURES</b>                                    | <b>2,000,000</b>           | <b>13,732,571</b>       | <b>6,305,838</b>    | <b>7,426,733</b>                            |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <b>13,000,000</b>          | <b>480,135</b>          | <b>(1,088)</b>      | <b>(481,223)</b>                            |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                            |                         |                     |   |
| Transfers out  | (13,000,000)               | -                       | -                   | -   |
| <b>TOTAL OTHER FINANCING SOURCES (USES)</b>                  | <b>(13,000,000)</b>        | <b>-</b>                | <b>-</b>            | <b>-</b>                                    |
| <b>NET CHANGE IN FUND BALANCES</b>                           | <b>-</b>                   | <b>480,135</b>          | <b>(1,088)</b>      | <b>(481,223)</b>                            |
| <b>FUND BALANCES - BEGINNING OF YEAR</b>                     | <b>1,599,258</b>           | <b>1,599,258</b>        | <b>1,599,258</b>    | <b>-</b>                                    |
| <b>FUND BALANCES - END OF YEAR</b>                           | <b>\$ 1,599,258</b>        | <b>\$ 2,079,393</b>     | <b>\$ 1,598,170</b> | <b>\$ (481,223)</b>                         |

**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*

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

|   | 2022                  | 2021                  | 2020                  | 2019                  |
|---|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>Total pension liability</b>  |                       |                       |                       |                       |
| Service cost  | \$ 4,361,322          | \$ 4,379,065          | \$ 3,880,333          | \$ 3,366,921          |
| Interest on total pension liability   | 10,113,807            | 9,389,472             | 8,494,900             | 7,733,783             |
| Differences between expected and actual experience                                | 3,162,035             | 2,001,763             | 2,664,721             | (512,241)             |
| Changes in actuarial assumptions  | 236,439               | 225,100               | 5,090,936             | 6,155,793             |
| Changes to the plan   | -                     | -                     | (57,626)              | -                     |
| Benefit payments, including refunds of employee contributions                     | (6,250,704)           | (5,044,782)           | (4,771,288)           | (4,122,813)           |
| <b>Net change in total pension liability</b>                                      | <b>11,622,899</b>     | <b>10,950,618</b>     | <b>15,301,976</b>     | <b>12,621,443</b>     |
| <b>Total pension liability - beginning</b>  | <b>147,608,316</b>    | <b>136,657,698</b>    | <b>121,355,722</b>    | <b>108,734,279</b>    |
| <b>Total pension liability - ending (a)</b>                                       | <b>\$ 159,231,215</b> | <b>\$ 147,608,316</b> | <b>\$ 136,657,698</b> | <b>\$ 121,355,722</b> |
| <b>Plan fiduciary net position</b>  |                       |                       |                       |                       |
| Contributions - employer  | \$ 8,325,159          | \$ 6,686,234          | \$ 6,847,131          | \$ 4,261,127          |
| Contributions - employee  | 2,546,038             | 2,513,639             | 2,593,067             | 2,317,402             |
| Net investment income   | 13,998,903            | 10,888,494            | 13,081,324            | (3,063,726)           |
| Benefit payments, including refunds of employee contributions                     | (6,250,704)           | (5,044,782)           | (4,609,940)           | (4,122,813)           |
| Administrative expenses   | (186,850)             | (188,206)             | (182,642)             | (162,785)             |
| Other changes   | 290,434               | (483,020)             | (358,874)             | (381,020)             |
| <b>Net change in plan fiduciary net position</b>                                  | <b>18,722,980</b>     | <b>14,372,359</b>     | <b>17,370,066</b>     | <b>(1,151,815)</b>    |
| <b>Plan fiduciary net position - beginning</b>                                    | <b>93,614,726</b>     | <b>79,242,367</b>     | <b>61,872,301</b>     | <b>63,024,116</b>     |
| <b>Plan fiduciary net position - ending (b)</b>                                   | <b>\$ 112,337,706</b> | <b>\$ 93,614,726</b>  | <b>\$ 79,242,367</b>  | <b>\$ 61,872,301</b>  |
| <b>County's net pension liability - ending (a) - (b)</b>                          | <b>\$ 46,893,509</b>  | <b>\$ 53,993,590</b>  | <b>\$ 57,415,331</b>  | <b>\$ 59,483,421</b>  |
| <b>Plan fiduciary net position as a percentage of the total pension liability</b> | <b>70.6%</b>          | <b>63.4%</b>          | <b>58.0%</b>          | <b>51.0%</b>          |
| <b>Covered payroll</b>  | <b>\$ 47,324,144</b>  | <b>\$ 47,925,593</b>  | <b>\$ 45,743,338</b>  | <b>\$ 43,480,888</b>  |
| <b>County's net pension liability as a percentage of covered payroll</b>          | <b>99.1%</b>          | <b>112.7%</b>         | <b>125.5%</b>         | <b>136.8%</b>         |

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

**Notes to the Schedule:**

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

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

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

**Notes to the Schedule:**

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

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

## **NON-MAJOR GOVERNMENTAL FUNDS**

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

**DOUGLAS COUNTY, GEORGIA**  
*Combining Balance Sheet*  
*Non-major Governmental Funds*  
*December 31, 2022*

|  | Non-major<br>Special<br>Revenue<br>Funds | Non-major<br>Capital<br>Projects<br>Funds | 2016 SPLOST<br>Debt Service<br>Fund | Total<br>Non-major<br>Governmental<br>Funds |
|--|--|---|-------------------------------------|---|
| <b>ASSETS</b>  |  |   |                                     |   |
| Cash   | \$ 10,605,401                            | \$ 861,556                                | \$ 18,202                           | \$ 11,485,159                               |
| Investments  | 431,332                                  | -   | -                                   | 431,332                                     |
| Receivables (net of allowance for uncollectibles):                             |  |   |                                     |   |
| Taxes  | 182,719                                  | -   | -                                   | 182,719                                     |
| Accounts   | 689,299                                  | -   | -                                   | 689,299                                     |
| Due from other governments   | 644,047                                  | 836,740                                   | -                                   | 1,480,787                                   |
| Due from other funds   | 1,528,056                                | 2,111,804                                 | -                                   | 3,639,860                                   |
| <b>TOTAL ASSETS</b>  | <b>\$ 14,080,854</b>                     | <b>\$ 3,810,100</b>                       | <b>\$ 18,202</b>                    | <b>\$ 17,909,156</b>                        |
| <b>LIABILITIES AND FUND BALANCES</b>   |  |   |                                     |   |
| <b>LIABILITIES</b>   |  |   |                                     |   |
| Accounts payable   | \$ 498,289                               | \$ 31,315                                 | \$ -                                | \$ 529,604                                  |
| Accrued salaries and payroll taxes   | 37,907                                   | -   | -                                   | 37,907                                      |
| Unearned revenue   | 96,715                                   | -   | -                                   | 96,715                                      |
| Due to other funds   | 914,414                                  | 118,000                                   | -                                   | 1,032,414                                   |
| <b>TOTAL LIABILITIES</b>   | <b>1,547,325</b>                         | <b>149,315</b>                            | <b>-</b>                            | <b>1,696,640</b>                            |
| <b>DEFERRED INFLOWS OF RESOURCES</b>   |  |   |                                     |   |
| Unavailable revenue - intergovernmental  | 31,492                                   | 251,230                                   | -                                   | 282,722                                     |
| <b>FUND BALANCES</b>   |  |   |                                     |   |
| Restricted:  |  |   |                                     |   |
| Law enforcement activities   | 3,371,726                                | -   | -                                   | 3,371,726                                   |
| Planning/community development   | 676,243                                  | -   | -                                   | 676,243                                     |
| Emergency 911 services   | 5,498,835                                | -   | -                                   | 5,498,835                                   |
| Judicial services  | 841,156                                  | -   | -                                   | 841,156                                     |
| Law library operations   | 616,143                                  | -   | -                                   | 616,143                                     |
| Capital projects   | -  | 712,241                                   | -                                   | 712,241                                     |
| Debt service   | -  | -   | 18,202                              | 18,202                                      |
| Committed:   |  |   |                                     |   |
| Law enforcement activities   | 1,474,221                                | -   | -                                   | 1,474,221                                   |
| Capital projects   | 25,053                                   | 2,697,314                                 | -                                   | 2,722,367                                   |
| Unassigned   | (1,340)                                  | -   | -                                   | (1,340)                                     |
| <b>TOTAL FUND BALANCES</b>   | <b>12,502,037</b>                        | <b>3,409,555</b>                          | <b>18,202</b>                       | <b>15,929,794</b>                           |
| <b>TOTAL LIABILITIES, DEFERRED INFLOWS<br/>OF RESOURCES, AND FUND BALANCES</b> | <b>\$ 14,080,854</b>                     | <b>\$ 3,810,100</b>                       | <b>\$ 18,202</b>                    | <b>\$ 17,909,156</b>                        |

**DOUGLAS COUNTY, GEORGIA**  
*Combining Statement of Revenues, Expenditures, and  
Changes in Fund Balances*  
*Non-major Governmental Funds*  
*For the Year Ended December 31, 2022*

|   | <b>Non-major<br/>Special<br/>Revenue<br/>Funds</b> | <b>Non-major<br/>Capital<br/>Projects<br/>Funds</b> | <b>2016 SPLOST<br/>Debt Service<br/>Fund</b> | <b>Total<br/>Non-major<br/>Governmental<br/>Funds</b> |
|---|--|---|--|---|
| <b>REVENUES</b>                                       |  |   |  |   |
| Taxes   | \$ 1,806,796                                       | \$ -  | \$ -   | \$ 1,806,796  |
| Intergovernmental                                     | 2,662,172  | 2,776,966   | -  | 5,439,138   |
| Charges for services                                  | 4,447,761  | -   | -  | 4,447,761   |
| Fines and forfeitures                                 | 835,164  | -   | -  | 835,164   |
| Interest earned                                       | 11,268   | -   | 18,734                                       | 30,002  |
| Contributions and donations                           | 38,565   | -   | -  | 38,565  |
| Miscellaneous   | 51,845   | -   | -  | 51,845  |
| <b>TOTAL REVENUES</b>                                 | <b>9,853,571</b>                                   | <b>2,776,966</b>                                    | <b>18,734</b>                                | <b>12,649,271</b>                                     |
| <b>EXPENDITURES</b>                                   |  |   |  |   |
| <b>Current:</b>                                       |  |   |  |   |
| Judicial  | 2,588,164  | -   | -  | 2,588,164   |
| Public safety   | 4,331,287  | -   | -  | 4,331,287   |
| Public works  | -  | 536,541   | -  | 536,541   |
| Parks, recreation and culture                         | 6,890  | -   | -  | 6,890   |
| Planning and community development                    | 1,342,831  | -   | -  | 1,342,831   |
| <b>Capital outlay</b>                                 | <b>-</b>   | <b>149,315</b>                                      | <b>-</b>                                     | <b>149,315</b>  |
| <b>Debt Service:</b>                                  |  |   |  |   |
| Principal   | -  | -   | 4,080,000                                    | 4,080,000   |
| Interest  | -  | -   | 103,954                                      | 103,954   |
| <b>TOTAL EXPENDITURES</b>                             | <b>8,269,172</b>                                   | <b>685,856</b>                                      | <b>4,183,954</b>                             | <b>13,138,982</b>                                     |
| <b>NET CHANGE IN FUND BALANCES</b>                    | <b>1,584,399</b>                                   | <b>2,091,110</b>                                    | <b>(4,165,220)</b>                           | <b>(489,711)</b>                                      |
| <b>FUND BALANCES - BEGINNING OF YEAR, as restated</b> | <b>10,917,638</b>                                  | <b>1,318,445</b>                                    | <b>4,183,422</b>                             | <b>16,419,505</b>                                     |
| <b>FUND BALANCES - END OF YEAR</b>                    | <b>\$ 12,502,037</b>                               | <b>\$ 3,409,555</b>                                 | <b>\$ 18,202</b>                             | <b>\$ 15,929,794</b>                                  |

**DOUGLAS COUNTY, GEORGIA**  
*Combining Balance Sheet*  
*Non-major Special Revenue Funds*  
*December 31, 2022*

|  | Drug<br>Abuse and<br>Treatment<br>Education<br>Fund | Sidewalk<br>Fund | Hotel/Motel<br>Tax<br>Fund | Emergency<br>Telephone<br>System<br>Fund | Neighborhood<br>Stabilization<br>Program<br>Fund | Community<br>Development<br>Block Grant<br>Fund | Grants<br>Fund    |
|--|---|------------------|----------------------------|--|--|---|-------------------|
| <b>ASSETS</b>  |   |                  |                            |  |  |   |                   |
| Cash   | \$ 1,027,787  | \$ 25,053        | \$ -                       | \$ 5,306,385                             | \$ 18,707  | \$ -  | \$ -              |
| Investments  | -   | -                | -                          | -  | -  | -   | -                 |
| Taxes receivable (net of<br>allowance for uncollectibles)                      | -   | -                | 182,719                    | -  | -  | -   | -                 |
| Accounts receivable (net of<br>allowance for uncollectibles)                   | 13,885  | -                | -                          | 562,800                                  | -  | -   | -                 |
| Due from other governments   | -   | -                | -                          | -  | -  | -   | 644,047           |
| Due from other funds   | 305,265   | -                | 840,212                    | 26,913                                   | -  | -   | -                 |
| <b>TOTAL ASSETS</b>  | <u>\$ 1,346,937</u>                                 | <u>\$ 25,053</u> | <u>\$ 1,022,931</u>        | <u>\$ 5,896,098</u>                      | <u>\$ 18,707</u>                                 | <u>\$ -</u>                                     | <u>\$ 644,047</u> |
| <b>LIABILITIES AND FUND BALANCES</b>   |   |                  |                            |  |  |   |                   |
| <b>LIABILITIES</b>   |   |                  |                            |  |  |   |                   |
| Accounts payable   | \$ 6,922  | \$ -             | \$ 365,185                 | \$ 18,028                                | \$ 210   | \$ 1,340  | \$ 2,632          |
| Accrued liabilities  | -   | -                | -                          | 34,616                                   | -  | -   | -                 |
| Unearned revenue   | -   | -                | -                          | -  | -  | -   | -                 |
| Due to other funds   | 310,474   | -                | -                          | 344,619                                  | -  | -   | 242,804           |
| <b>TOTAL LIABILITIES</b>   | <u>317,396</u>                                      | <u>-</u>         | <u>365,185</u>             | <u>397,263</u>                           | <u>210</u>                                       | <u>1,340</u>                                    | <u>245,436</u>    |
| <b>DEFERRED INFLOWS OF RESOURCES</b>   |   |                  |                            |  |  |   |                   |
| Unavailable revenue - intergovernmental  | -   | -                | -                          | -  | -  | -   | 31,492            |
| <b>FUND BALANCES</b>   |   |                  |                            |  |  |   |                   |
| Restricted:  |   |                  |                            |  |  |   |                   |
| Law enforcement activities   | 1,029,541   | -                | -                          | -  | -  | -   | -                 |
| Planning/community development   | -   | -                | 657,746                    | -  | 18,497   | -   | -                 |
| Emergency 911 services   | -   | -                | -                          | 5,498,835                                | -  | -   | -                 |
| Judicial services  | -   | -                | -                          | -  | -  | -   | 367,119           |
| Law library operations   | -   | -                | -                          | -  | -  | -   | -                 |
| Committed:   |   |                  |                            |  |  |   |                   |
| Law enforcement activities   | -   | -                | -                          | -  | -  | -   | -                 |
| Capital projects   | -   | 25,053           | -                          | -  | -  | -   | -                 |
| Unassigned   | -   | -                | -                          | -  | -  | (1,340)   | -                 |
| <b>TOTAL FUND BALANCES</b>   | <u>1,029,541</u>                                    | <u>25,053</u>    | <u>657,746</u>             | <u>5,498,835</u>                         | <u>18,497</u>                                    | <u>(1,340)</u>                                  | <u>367,119</u>    |
| <b>TOTAL LIABILITIES, DEFERRED INFLOWS<br/>OF RESOURCES, AND FUND BALANCES</b> | <u>\$ 1,346,937</u>                                 | <u>\$ 25,053</u> | <u>\$ 1,022,931</u>        | <u>\$ 5,896,098</u>                      | <u>\$ 18,707</u>                                 | <u>\$ -</u>                                     | <u>\$ 644,047</u> |

| Victim Assistance Fund | Law Library Fund  | District Attorney Fund | Opioid Settlement Fund | Technology Fund  | Inmate Commissary Fund | Law Enforcement Confiscated Asset Fund | Sheriff Other Programs Fund | Total Non-major Special Revenue Funds |
|------------------------|-------------------|------------------------|------------------------|------------------|------------------------|--|-----------------------------|---------------------------------------|
| \$ 74,676              | \$ 196,129        | \$ 367,092             | \$ -                   | \$ 35,073        | \$ 1,156,932           | \$ 2,342,185                           | \$ 55,382                   | \$ 10,605,401                         |
| -                      | 431,332           | -                      | -                      | -                | -                      | -                                      | -                           | 431,332                               |
| -                      | -                 | -                      | -                      | -                | -                      | -                                      | -                           | 182,719                               |
| 14,167                 | -                 | 1,761                  | -                      | -                | 96,686                 | -                                      | -                           | 689,299                               |
| -                      | -                 | -                      | -                      | -                | -                      | -                                      | -                           | 644,047                               |
| 1,076                  | -                 | -                      | 354,590                | -                | -                      | -                                      | -                           | 1,528,056                             |
| <u>\$ 89,919</u>       | <u>\$ 627,461</u> | <u>\$ 368,853</u>      | <u>\$ 354,590</u>      | <u>\$ 35,073</u> | <u>\$ 1,253,618</u>    | <u>\$ 2,342,185</u>                    | <u>\$ 55,382</u>            | <u>\$ 14,080,854</u>                  |
| \$ -                   | \$ 11,318         | \$ -                   | \$ -                   | \$ -             | \$ 92,654              | \$ -                                   | \$ -                        | \$ 498,289                            |
| 3,291                  | -                 | -                      | -                      | -                | -                      | -                                      | -                           | 37,907                                |
| -                      | -                 | -                      | -                      | -                | 96,715                 | -                                      | -                           | 96,715                                |
| 14,920                 | -                 | 1,597                  | -                      | -                | -                      | -                                      | -                           | 914,414                               |
| 18,211                 | 11,318            | 1,597                  | -                      | -                | 189,369                | -                                      | -                           | 1,547,325                             |
| -                      | -                 | -                      | -                      | -                | -                      | -                                      | -                           | 31,492                                |
| -                      | -                 | -                      | -                      | -                | -                      | 2,342,185                              | -                           | 3,371,726                             |
| -                      | -                 | -                      | -                      | -                | -                      | -                                      | -                           | 676,243                               |
| -                      | -                 | -                      | -                      | -                | -                      | -                                      | -                           | 5,498,835                             |
| 71,708                 | -                 | 367,256                | -                      | 35,073           | -                      | -                                      | -                           | 841,156                               |
| -                      | 616,143           | -                      | -                      | -                | -                      | -                                      | -                           | 616,143                               |
| -                      | -                 | -                      | 354,590                | -                | 1,064,249              | -                                      | 55,382                      | 1,474,221                             |
| -                      | -                 | -                      | -                      | -                | -                      | -                                      | -                           | 25,053                                |
| -                      | -                 | -                      | -                      | -                | -                      | -                                      | -                           | (1,340)                               |
| <u>71,708</u>          | <u>616,143</u>    | <u>367,256</u>         | <u>354,590</u>         | <u>35,073</u>    | <u>1,064,249</u>       | <u>2,342,185</u>                       | <u>55,382</u>               | <u>12,502,037</u>                     |
| <u>\$ 89,919</u>       | <u>\$ 627,461</u> | <u>\$ 368,853</u>      | <u>\$ 354,590</u>      | <u>\$ 35,073</u> | <u>\$ 1,253,618</u>    | <u>\$ 2,342,185</u>                    | <u>\$ 55,382</u>            | <u>\$ 14,080,854</u>                  |

**DOUGLAS COUNTY, GEORGIA**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Non-major Special Revenue Funds*  
*For the Year Ended December 31, 2022*

|   | Drug<br>Abuse and<br>Treatment<br>Education<br>Fund | Sidewalk<br>Fund | Hotel/Motel<br>Tax<br>Fund | Emergency<br>Telephone<br>System<br>Fund | Neighborhood<br>Stabilization<br>Program<br>Fund | Community<br>Development<br>Block Grant<br>Fund | Grants<br>Fund    |
|---|---|------------------|----------------------------|--|--|---|-------------------|
| <b>REVENUES</b>   |   |                  |                            |  |  |   |                   |
| Taxes   | \$ -  | \$ -             | \$ 1,806,796               | \$ -                                     | \$ -   | \$ -  | \$ -              |
| Charges for services                                      | -   | -                | -                          | 3,355,713                                | -  | -   | -                 |
| Fines and forfeitures                                     | 111,453   | -                | -                          | -  | -  | -   | -                 |
| Interest earned   | -   | -                | -                          | -  | 9  | -   | -                 |
| Contributions and donations                               | -   | -                | -                          | -  | -  | -   | -                 |
| Intergovernmental   | -   | -                | -                          | -  | -  | 12,650  | 2,649,522         |
| Miscellaneous   | -   | -                | -                          | 2,449                                    | -  | -   | -                 |
| <b>TOTAL REVENUES</b>                                     | <u>111,453</u>                                      | <u>-</u>         | <u>1,806,796</u>           | <u>3,358,162</u>                         | <u>9</u>   | <u>12,650</u>                                   | <u>2,649,522</u>  |
| <b>EXPENDITURES</b>                                       |   |                  |                            |  |  |   |                   |
| <b>Current:</b>   |   |                  |                            |  |  |   |                   |
| Judicial  | -   | -                | -                          | -  | -  | -   | 2,282,403         |
| Public safety   | 180,443   | -                | -                          | 2,935,490                                | -  | -   | -                 |
| Parks, recreation and culture                             | -   | -                | -                          | -  | -  | 6,890   | -                 |
| Planning and community development                        | -   | -                | 1,215,534                  | -  | 120,197  | 7,100   | -                 |
| <b>TOTAL EXPENDITURES</b>                                 | <u>180,443</u>                                      | <u>-</u>         | <u>1,215,534</u>           | <u>2,935,490</u>                         | <u>120,197</u>                                   | <u>13,990</u>                                   | <u>2,282,403</u>  |
| <b>NET CHANGE IN FUND BALANCES</b>                        | (68,990)  | -                | 591,262                    | 422,672                                  | (120,188)  | (1,340)   | 367,119           |
| <b>FUND BALANCES -<br/>BEGINNING OF YEAR, as restated</b> | <u>1,098,531</u>                                    | <u>25,053</u>    | <u>66,484</u>              | <u>5,076,163</u>                         | <u>138,685</u>                                   | <u>-</u>  | <u>-</u>          |
| <b>FUND BALANCES -<br/>END OF YEAR</b>                    | <u>\$ 1,029,541</u>                                 | <u>\$ 25,053</u> | <u>\$ 657,746</u>          | <u>\$ 5,498,835</u>                      | <u>\$ 18,497</u>                                 | <u>\$ (1,340)</u>                               | <u>\$ 367,119</u> |



| 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 Non-major Special Revenue Funds |
|------------------------|------------------|------------------------|------------------------|-----------------|------------------------|--|-----------------------------|---------------------------------------|
| \$ -                   | \$ -             | \$ -                   | \$ -                   | \$ -            | \$ -                   | \$ -                                   | \$ -                        | \$ 1,806,796                          |
| -                      | -                | -                      | -                      | -               | 1,092,048              | -                                      | -                           | 4,447,761                             |
| 142,747                | 108,178          | 163                    | 354,590                | 5,550           | -                      | 112,483                                | -                           | 835,164                               |
| -                      | 2,016            | 36                     | -                      | -               | -                      | 9,207                                  | -                           | 11,268                                |
| -                      | -                | -                      | -                      | -               | -                      | -                                      | 38,565                      | 38,565                                |
| -                      | -                | -                      | -                      | -               | -                      | -                                      | -                           | 2,662,172                             |
| -                      | -                | 26,050                 | -                      | -               | -                      | -                                      | 23,346                      | 51,845                                |
| 142,747                | 110,194          | 26,249                 | 354,590                | 5,550           | 1,092,048              | 121,690                                | 61,911                      | 9,853,571                             |
| 193,945                | 104,771          | 6,215                  | -                      | 830             | -                      | -                                      | -                           | 2,588,164                             |
| -                      | -                | -                      | -                      | -               | 1,020,016              | 141,091                                | 54,247                      | 4,331,287                             |
| -                      | -                | -                      | -                      | -               | -                      | -                                      | -                           | 6,890                                 |
| -                      | -                | -                      | -                      | -               | -                      | -                                      | -                           | 1,342,831                             |
| 193,945                | 104,771          | 6,215                  | -                      | 830             | 1,020,016              | 141,091                                | 54,247                      | 8,269,172                             |
| (51,198)               | 5,423            | 20,034                 | 354,590                | 4,720           | 72,032                 | (19,401)                               | 7,664                       | 1,584,399                             |
| 122,906                | 610,720          | 347,222                | -                      | 30,353          | 992,217                | 2,361,586                              | 47,718                      | 10,917,638                            |
| \$ 71,708              | \$ 616,143       | \$ 367,256             | \$ 354,590             | \$ 35,073       | \$ 1,064,249           | \$ 2,342,185                           | \$ 55,382                   | \$ 12,502,037                         |

## **NON-MAJOR SPECIAL REVENUE FUNDS**

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

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

### **Drug Abuse Treatment and Education Fund**

*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**  
*Drug Abuse and Treatment Education Fund*  
*Schedule of Revenues, Expenditures, and*  
*Changes in Fund Balance - Budget and Actual (GAAP Basis)*  
*For the Year Ended December 31, 2022*

|  | <b>ORIGINAL<br/>BUDGET</b> | <b>FINAL<br/>BUDGET</b> | <b>ACTUAL</b>       | <b>VARIANCE<br/>POSITIVE<br/>(NEGATIVE)</b> |
|--|----------------------------|-------------------------|---------------------|---|
| <b>REVENUES</b>                          |                            |                         |                     |   |
| Fines and forfeitures                    | \$ 285,100                 | \$ 150,000              | \$ 111,453          | \$ (38,547)                                 |
| <b>TOTAL REVENUES</b>                    | <u>285,100</u>             | <u>150,000</u>          | <u>111,453</u>      | <u>(38,547)</u>                             |
| <b>EXPENDITURES</b>                      |                            |                         |                     |   |
| <b>Current:</b>                          |                            |                         |                     |   |
| Public safety                            | <u>285,100</u>             | <u>330,348</u>          | <u>180,443</u>      | <u>149,905</u>                              |
| <b>TOTAL EXPENDITURES</b>                | <u>285,100</u>             | <u>330,348</u>          | <u>180,443</u>      | <u>149,905</u>                              |
| <b>NET CHANGE IN FUND BALANCES</b>       | -                          | (180,348)               | (68,990)            | 111,358                                     |
| <b>FUND BALANCES - BEGINNING OF YEAR</b> | <u>1,098,531</u>           | <u>1,098,531</u>        | <u>1,098,531</u>    | <u>-</u>                                    |
| <b>FUND BALANCES - END OF YEAR</b>       | <u>\$ 1,098,531</u>        | <u>\$ 918,183</u>       | <u>\$ 1,029,541</u> | <u>\$ 111,358</u>                           |

**DOUGLAS COUNTY, GEORGIA**  
*Sidewalk Fund*  
*Schedule of Revenues, Expenditures, and*  
*Changes in Fund Balance - Budget and Actual (GAAP Basis)*  
*For the Year Ended December 31, 2022*

|  | <b>ORIGINAL<br/>BUDGET</b> | <b>FINAL<br/>BUDGET</b> | <b>ACTUAL</b>    | <b>VARIANCE<br/>POSITIVE<br/>(NEGATIVE)</b> |
|--|----------------------------|-------------------------|------------------|---|
| <b>REVENUES</b>                          |                            |                         |                  |   |
| Charges for services                     | \$ 25,053                  | \$ 25,053               | \$ -             | \$ (25,053)                                 |
| <b>TOTAL REVENUES</b>                    | <u>25,053</u>              | <u>25,053</u>           | <u>-</u>         | <u>(25,053)</u>                             |
| <b>EXPENDITURES</b>                      |                            |                         |                  |   |
| <b>Current:</b>                          |                            |                         |                  |   |
| Public works                             | \$ 25,053                  | \$ 25,053               | \$ -             | \$ 25,053                                   |
| <b>TOTAL EXPENDITURES</b>                | <u>25,053</u>              | <u>25,053</u>           | <u>-</u>         | <u>25,053</u>                               |
| <b>NET CHANGE IN FUND BALANCES</b>       | -                          | -                       | -                | -   |
| <b>FUND BALANCES - BEGINNING OF YEAR</b> | <u>25,053</u>              | <u>25,053</u>           | <u>25,053</u>    | <u>-</u>                                    |
| <b>FUND BALANCES - END OF YEAR</b>       | <u>\$ 25,053</u>           | <u>\$ 25,053</u>        | <u>\$ 25,053</u> | <u>\$ -</u>                                 |

**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, 2022*

|   | <b>ORIGINAL<br/>BUDGET</b> | <b>FINAL<br/>BUDGET</b> | <b>ACTUAL</b>            | <b>VARIANCE<br/>POSITIVE<br/>(NEGATIVE)</b> |
|---|----------------------------|-------------------------|--------------------------|---|
| <b>REVENUES</b>                             |                            |                         |                          |   |
| Taxes                                       | \$ 930,000                 | \$ 930,000              | \$ 1,806,796             | \$ 876,796                                  |
| <b>TOTAL REVENUES</b>                       | <u>930,000</u>             | <u>930,000</u>          | <u>1,806,796</u>         | <u>876,796</u>                              |
| <b>EXPENDITURES</b>                         |                            |                         |                          |   |
| <b>Current:</b>                             |                            |                         |                          |   |
| Planning and community development          | <u>581,250</u>             | <u>581,250</u>          | <u>1,215,534</u>         | <u>(634,284)</u>                            |
| <b>TOTAL EXPENDITURES</b>                   | <u>581,250</u>             | <u>581,250</u>          | <u>1,215,534</u>         | <u>(634,284)</u>                            |
| <b>EXCESS OF REVENUES OVER EXPENDITURES</b> | 348,750                    | 348,750                 | 591,262                  | 242,512                                     |
| <b>OTHER FINANCING USES</b>                 |                            |                         |                          |   |
| Transfers out                               | <u>(348,750)</u>           | <u>(348,750)</u>        | <u>-</u>                 | <u>348,750</u>                              |
| <b>TOTAL OTHER FINANCING USES</b>           | <u>(348,750)</u>           | <u>(348,750)</u>        | <u>-</u>                 | <u>348,750</u>                              |
| <b>NET CHANGE IN FUND BALANCES</b>          | -                          | -                       | 591,262                  | 591,262                                     |
| <b>FUND BALANCES - BEGINNING OF YEAR</b>    | <u>66,484</u>              | <u>66,484</u>           | <u>66,484</u>            | <u>-</u>                                    |
| <b>FUND BALANCES - END OF YEAR</b>          | <u><u>\$ 66,484</u></u>    | <u><u>\$ 66,484</u></u> | <u><u>\$ 657,746</u></u> | <u><u>\$ 591,262</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, 2022*

|  | <b>ORIGINAL<br/>BUDGET</b> | <b>FINAL<br/>BUDGET</b> | <b>ACTUAL</b>       | <b>VARIANCE<br/>POSITIVE<br/>(NEGATIVE)</b> |
|--|----------------------------|-------------------------|---------------------|---|
| <b>REVENUES</b>                          |                            |                         |                     |   |
| Charges for services                     | \$ 3,383,296               | \$ 2,819,000            | \$ 3,355,713        | \$ 536,713                                  |
| Miscellaneous                            | 950                        | 950                     | 2,449               | 1,499                                       |
| <b>TOTAL REVENUES</b>                    | <u>3,384,246</u>           | <u>2,819,950</u>        | <u>3,358,162</u>    | <u>538,212</u>                              |
| <b>EXPENDITURES</b>                      |                            |                         |                     |   |
| <b>Current:</b>                          |                            |                         |                     |   |
| Public safety                            | <u>3,384,246</u>           | <u>3,531,496</u>        | <u>2,935,490</u>    | <u>596,006</u>                              |
| <b>TOTAL EXPENDITURES</b>                | <u>3,384,246</u>           | <u>3,531,496</u>        | <u>2,935,490</u>    | <u>596,006</u>                              |
| <b>NET CHANGE IN FUND BALANCES</b>       | -                          | (711,546)               | 422,672             | 1,134,218                                   |
| <b>FUND BALANCES - BEGINNING OF YEAR</b> | <u>5,076,163</u>           | <u>5,076,163</u>        | <u>5,076,163</u>    | <u>-</u>                                    |
| <b>FUND BALANCES - END OF YEAR</b>       | <u>\$ 5,076,163</u>        | <u>\$ 4,364,617</u>     | <u>\$ 5,498,835</u> | <u>\$ 1,134,218</u>                         |

**DOUGLAS COUNTY, GEORGIA**  
*Neighborhood Stabilization Program Fund*  
*Schedule of Revenues, Expenditures, and*  
*Changes in Fund Balance - Budget and Actual (GAAP Basis)*  
*For the Year Ended December 31, 2022*

|  | <b>ORIGINAL<br/>BUDGET</b> | <b>FINAL<br/>BUDGET</b> | <b>ACTUAL</b>    | <b>VARIANCE<br/>POSITIVE<br/>(NEGATIVE)</b> |
|--|----------------------------|-------------------------|------------------|---|
| <b>REVENUES</b>                          |                            |                         |                  |   |
| Interest earned                          | \$ -                       | \$ -                    | \$ 9             | \$ 9  |
| Miscellaneous                            | 250,000                    | 250,000                 | -                | (250,000)                                   |
| <b>TOTAL REVENUES</b>                    | <u>250,000</u>             | <u>250,000</u>          | <u>9</u>         | <u>(249,991)</u>                            |
| <b>EXPENDITURES</b>                      |                            |                         |                  |   |
| <b>Current:</b>                          |                            |                         |                  |   |
| Planning and community development       | 250,000                    | 250,000                 | 120,197          | 129,803                                     |
| <b>TOTAL EXPENDITURES</b>                | <u>250,000</u>             | <u>250,000</u>          | <u>120,197</u>   | <u>129,803</u>                              |
| <b>NET CHANGE IN FUND BALANCES</b>       | -                          | -                       | (120,188)        | (120,188)                                   |
| <b>FUND BALANCES - BEGINNING OF YEAR</b> | <u>138,685</u>             | <u>138,685</u>          | <u>138,685</u>   | <u>-</u>                                    |
| <b>FUND BALANCES - END OF YEAR</b>       | <u>\$ 138,685</u>          | <u>\$ 138,685</u>       | <u>\$ 18,497</u> | <u>\$ (120,188)</u>                         |

**DOUGLAS COUNTY, GEORGIA**  
*Community Development Block Grant Fund*  
*Schedule of Revenues, Expenditures, and*  
*Changes in Fund Balance - Budget and Actual (GAAP Basis)*  
*For the Year Ended December 31, 2022*

|  | <b>ORIGINAL<br/>BUDGET</b> | <b>FINAL<br/>BUDGET</b> | <b>ACTUAL</b>     | <b>VARIANCE<br/>POSITIVE<br/>(NEGATIVE)</b> |
|--|----------------------------|-------------------------|-------------------|---|
| <b>REVENUES</b>                          |                            |                         |                   |   |
| Intergovernmental                        | \$ 107,000                 | \$ 107,000              | \$ 12,650         | \$ (94,350)                                 |
| <b>TOTAL REVENUES</b>                    | <u>107,000</u>             | <u>107,000</u>          | <u>12,650</u>     | <u>(94,350)</u>                             |
| <b>EXPENDITURES</b>                      |                            |                         |                   |   |
| <b>Current:</b>                          |                            |                         |                   |   |
| Planning and community development       | 100,000                    | 100,000                 | 7,100             | 92,900                                      |
| Parks and recreation                     | <u>7,000</u>               | <u>7,000</u>            | <u>6,890</u>      | <u>110</u>                                  |
| <b>TOTAL EXPENDITURES</b>                | <u>107,000</u>             | <u>107,000</u>          | <u>13,990</u>     | <u>93,010</u>                               |
| <b>NET CHANGE IN FUND BALANCES</b>       | -                          | -                       | (1,340)           | (1,340)                                     |
| <b>FUND BALANCES - BEGINNING OF YEAR</b> | -                          | -                       | -                 | -   |
| <b>FUND BALANCES - END OF YEAR</b>       | <u>\$ -</u>                | <u>\$ -</u>             | <u>\$ (1,340)</u> | <u>\$ (1,340)</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, 2022*

|  | <b>ORIGINAL<br/>BUDGET</b> | <b>FINAL<br/>BUDGET</b> | <b>ACTUAL</b> | <b>VARIANCE<br/>POSITIVE<br/>(NEGATIVE)</b> |
|--|----------------------------|-------------------------|---------------|---|
| <b>REVENUES</b>                          |                            |                         |               |   |
| Intergovernmental                        | \$ -                       | \$ 2,681,014            | \$ 2,649,522  | \$ (31,492)                                 |
| <b>TOTAL REVENUES</b>                    | -                          | 2,681,014               | 2,649,522     | (31,492)                                    |
| <b>EXPENDITURES</b>                      |                            |                         |               |   |
| <b>Current:</b>                          |                            |                         |               |   |
| Judicial                                 | -                          | 2,282,404               | 2,282,403     | 1   |
| <b>TOTAL EXPENDITURES</b>                | -                          | 2,282,404               | 2,282,403     | 1   |
| <b>NET CHANGE IN FUND BALANCES</b>       | -                          | 398,610                 | 367,119       | (31,491)                                    |
| <b>FUND BALANCES - BEGINNING OF YEAR</b> | -                          | -                       | -             | -   |
| <b>FUND BALANCES - END OF YEAR</b>       | \$ -                       | \$ 398,610              | \$ 367,119    | \$ (31,491)                                 |

**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, 2022*

|  | <b>ORIGINAL<br/>BUDGET</b> | <b>FINAL<br/>BUDGET</b> | <b>ACTUAL</b>    | <b>VARIANCE<br/>POSITIVE<br/>(NEGATIVE)</b> |
|--|----------------------------|-------------------------|------------------|---|
| <b>REVENUES</b>  |                            |                         |                  |   |
| Fines and forfeitures  | \$ 218,644                 | \$ 218,644              | \$ 142,747       | \$ (75,897)                                 |
| <b>TOTAL REVENUES</b>  | <u>218,644</u>             | <u>218,644</u>          | <u>142,747</u>   | <u>(75,897)</u>                             |
| <b>EXPENDITURES</b>  |                            |                         |                  |   |
| <b>Current:</b>  |                            |                         |                  |   |
| Judicial   | <u>188,644</u>             | <u>188,644</u>          | <u>193,945</u>   | <u>(5,301)</u>                              |
| <b>TOTAL EXPENDITURES</b>                                    | <u>188,644</u>             | <u>188,644</u>          | <u>193,945</u>   | <u>(5,301)</u>                              |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | 30,000                     | 30,000                  | (51,198)         | (81,198)                                    |
| <b>OTHER FINANCING USES</b>                                  |                            |                         |                  |   |
| Transfers out  | <u>(30,000)</u>            | <u>(30,000)</u>         | <u>-</u>         | <u>30,000</u>                               |
| <b>TOTAL OTHER FINANCING USES</b>                            | <u>(30,000)</u>            | <u>(30,000)</u>         | <u>-</u>         | <u>30,000</u>                               |
| <b>NET CHANGE IN FUND BALANCES</b>                           | -                          | -                       | (51,198)         | (51,198)                                    |
| <b>FUND BALANCES - BEGINNING OF YEAR</b>                     | <u>122,906</u>             | <u>122,906</u>          | <u>122,906</u>   | <u>-</u>                                    |
| <b>FUND BALANCES - END OF YEAR</b>                           | <u>\$ 122,906</u>          | <u>\$ 122,906</u>       | <u>\$ 71,708</u> | <u>\$ (51,198)</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, 2022*

|  | <b>ORIGINAL<br/>BUDGET</b> | <b>FINAL<br/>BUDGET</b> | <b>ACTUAL</b> | <b>VARIANCE<br/>POSITIVE<br/>(NEGATIVE)</b> |
|--|----------------------------|-------------------------|---------------|---|
| <b>REVENUES</b>                          |                            |                         |               |   |
| Fines and forfeitures                    | \$ -                       | \$ -                    | \$ 108,178    | \$ 108,178                                  |
| Interest earned                          | -                          | -                       | 2,016         | 2,016                                       |
| <b>TOTAL REVENUES</b>                    | -                          | -                       | 110,194       | 110,194                                     |
| <b>EXPENDITURES</b>                      |                            |                         |               |   |
| <b>Current:</b>                          |                            |                         |               |   |
| Judicial                                 | 624,866                    | 624,866                 | 104,771       | 520,095                                     |
| <b>TOTAL EXPENDITURES</b>                | 624,866                    | 624,866                 | 104,771       | 520,095                                     |
| <b>NET CHANGE IN FUND BALANCES</b>       | (624,866)                  | (624,866)               | 5,423         | 630,289                                     |
| <b>FUND BALANCES - BEGINNING OF YEAR</b> | 610,720                    | 610,720                 | 610,720       | -   |
| <b>FUND BALANCES - END OF YEAR</b>       | \$ (14,146)                | \$ (14,146)             | \$ 616,143    | \$ 630,289                                  |

**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, 2022*

|  | <b>ORIGINAL<br/>BUDGET</b> | <b>FINAL<br/>BUDGET</b> | <b>ACTUAL</b>     | <b>VARIANCE<br/>POSITIVE<br/>(NEGATIVE)</b> |
|--|----------------------------|-------------------------|-------------------|---|
| <b>REVENUES</b>                          |                            |                         |                   |   |
| Intergovernmental                        | \$ -                       | \$ -                    | \$ 163            | \$ 163                                      |
| Interest                                 | -                          | -                       | 36                | 36  |
| Miscellaneous                            | -                          | -                       | 26,050            | 26,050                                      |
| <b>TOTAL REVENUES</b>                    | <b>-</b>                   | <b>-</b>                | <b>26,249</b>     | <b>26,249</b>                               |
| <b>EXPENDITURES</b>                      |                            |                         |                   |   |
| <b>Current:</b>                          |                            |                         |                   |   |
| Judicial                                 | 362,180                    | 362,737                 | 6,215             | 356,522                                     |
| <b>TOTAL EXPENDITURES</b>                | <b>362,180</b>             | <b>362,737</b>          | <b>6,215</b>      | <b>356,522</b>                              |
| <b>NET CHANGE IN FUND BALANCES</b>       | <b>(362,180)</b>           | <b>(362,737)</b>        | <b>20,034</b>     | <b>382,771</b>                              |
| <b>FUND BALANCES - BEGINNING OF YEAR</b> | <b>347,222</b>             | <b>347,222</b>          | <b>347,222</b>    | <b>-</b>                                    |
| <b>FUND BALANCES - END OF YEAR</b>       | <b>\$ (14,958)</b>         | <b>\$ (15,515)</b>      | <b>\$ 367,256</b> | <b>\$ 382,771</b>                           |

**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, 2022*

|  | <b>ORIGINAL<br/>BUDGET</b> | <b>FINAL<br/>BUDGET</b> | <b>ACTUAL</b> | <b>VARIANCE<br/>POSITIVE<br/>(NEGATIVE)</b> |
|--|----------------------------|-------------------------|---------------|---|
| <b>REVENUES</b>                          |                            |                         |               |   |
| Fines and forfeitures                    | \$ -                       | \$ -                    | \$ 354,590    | \$ 354,590                                  |
| <b>TOTAL REVENUES</b>                    | -                          | -                       | 354,590       | 354,590                                     |
| <b>NET CHANGE IN FUND BALANCES</b>       | -                          | -                       | 354,590       | 354,590                                     |
| <b>FUND BALANCES - BEGINNING OF YEAR</b> | -                          | -                       | -             | -   |
| <b>FUND BALANCES - END OF YEAR</b>       | \$ -                       | \$ -                    | \$ 354,590    | \$ 354,590                                  |

**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, 2022*

|  | <b>ORIGINAL<br/>BUDGET</b> | <b>FINAL<br/>BUDGET</b> | <b>ACTUAL</b> | <b>VARIANCE<br/>POSITIVE<br/>(NEGATIVE)</b> |
|--|----------------------------|-------------------------|---------------|---|
| <b>REVENUES</b>                          |                            |                         |               |   |
| Fines and forfeitures                    | \$ -                       | \$ -                    | \$ 5,550      | \$ 5,550                                    |
| <b>TOTAL REVENUES</b>                    | -                          | -                       | 5,550         | 5,550                                       |
| <b>EXPENDITURES</b>                      |                            |                         |               |   |
| <b>Current:</b>                          |                            |                         |               |   |
| Judicial                                 | 57,378                     | 57,378                  | 830           | 56,548                                      |
| <b>TOTAL EXPENDITURES</b>                | 57,378                     | 57,378                  | 830           | 56,548                                      |
| <b>NET CHANGE IN FUND BALANCES</b>       | (57,378)                   | (57,378)                | 4,720         | 62,098                                      |
| <b>FUND BALANCES - BEGINNING OF YEAR</b> | 30,353                     | 30,353                  | 30,353        | -   |
| <b>FUND BALANCES - END OF YEAR</b>       | \$ (27,025)                | \$ (27,025)             | \$ 35,073     | \$ 62,098                                   |

**DOUGLAS COUNTY, GEORGIA**  
*Inmate Commissary Fund*  
*Schedule of Revenues, Expenditures, and*  
*Changes in Fund Balance - Budget and Actual (GAAP Basis)*  
*For the Year Ended December 31, 2022*

|   | <b>ORIGINAL<br/>BUDGET</b> | <b>FINAL<br/>BUDGET</b>  | <b>ACTUAL</b>              | <b>VARIANCE<br/>POSITIVE<br/>(NEGATIVE)</b> |
|---|----------------------------|--------------------------|----------------------------|---|
| <b>REVENUES</b>                                       |                            |                          |                            |   |
| Charges for services                                  | \$ 616,393                 | \$ 616,393               | \$ 1,092,048               | \$ 475,655                                  |
| <b>TOTAL REVENUES</b>                                 | <u>616,393</u>             | <u>616,393</u>           | <u>1,092,048</u>           | <u>475,655</u>                              |
| <b>EXPENDITURES</b>                                   |                            |                          |                            |   |
| <b>Current:</b>                                       |                            |                          |                            |   |
| Public safety   | <u>616,393</u>             | <u>616,393</u>           | <u>1,020,016</u>           | <u>(403,623)</u>                            |
| <b>TOTAL EXPENDITURES</b>                             | <u>616,393</u>             | <u>616,393</u>           | <u>1,020,016</u>           | <u>(403,623)</u>                            |
| <b>NET CHANGE IN FUND BALANCES</b>                    | -                          | -                        | 72,032                     | 72,032                                      |
| <b>FUND BALANCES - BEGINNING OF YEAR, as restated</b> | <u>992,217</u>             | <u>992,217</u>           | <u>992,217</u>             | <u>-</u>                                    |
| <b>FUND BALANCES - END OF YEAR</b>                    | <u><u>\$ 992,217</u></u>   | <u><u>\$ 992,217</u></u> | <u><u>\$ 1,064,249</u></u> | <u><u>\$ 72,032</u></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, 2022*

|  | <b>ORIGINAL<br/>BUDGET</b> | <b>FINAL<br/>BUDGET</b> | <b>ACTUAL</b> | <b>VARIANCE<br/>POSITIVE<br/>(NEGATIVE)</b> |
|--|----------------------------|-------------------------|---------------|---|
| <b>REVENUES</b>                          |                            |                         |               |   |
| Fines and forfeitures                    | \$ -                       | \$ -                    | \$ 112,483    | \$ 112,483                                  |
| Interest earned                          | -                          | -                       | 9,207         | 9,207                                       |
| <b>TOTAL REVENUES</b>                    | -                          | -                       | 121,690       | 121,690                                     |
| <b>EXPENDITURES</b>                      |                            |                         |               |   |
| <b>Current:</b>                          |                            |                         |               |   |
| Public safety                            | 2,637,627                  | 2,637,627               | 141,091       | 2,496,536                                   |
| <b>TOTAL EXPENDITURES</b>                | 2,637,627                  | 2,637,627               | 141,091       | 2,496,536                                   |
| <b>NET CHANGE IN FUND BALANCES</b>       | (2,637,627)                | (2,637,627)             | (19,401)      | 2,618,226                                   |
| <b>FUND BALANCES - BEGINNING OF YEAR</b> | 2,361,586                  | 2,361,586               | 2,361,586     | -   |
| <b>FUND BALANCES - END OF YEAR</b>       | \$ (276,041)               | \$ (276,041)            | \$ 2,342,185  | \$ 2,618,226                                |



**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, 2022*

|  | <b>ORIGINAL<br/>BUDGET</b> | <b>FINAL<br/>BUDGET</b> | <b>ACTUAL</b> | <b>VARIANCE<br/>POSITIVE<br/>(NEGATIVE)</b> |
|--|----------------------------|-------------------------|---------------|---|
| <b>REVENUES</b>                          |                            |                         |               |   |
| Contributions and donations              | \$ -                       | \$ -                    | \$ 38,565     | \$ 38,565                                   |
| Miscellaneous                            | -                          | -                       | 23,346        | 23,346                                      |
| <b>TOTAL REVENUES</b>                    | -                          | -                       | 61,911        | 61,911                                      |
| <b>EXPENDITURES</b>                      |                            |                         |               |   |
| <b>Current:</b>                          |                            |                         |               |   |
| Public safety                            | 42,319                     | 42,319                  | 54,247        | (11,928)                                    |
| <b>TOTAL EXPENDITURES</b>                | 42,319                     | 42,319                  | 54,247        | (11,928)                                    |
| <b>NET CHANGE IN FUND BALANCES</b>       | (42,319)                   | (42,319)                | 7,664         | 49,983                                      |
| <b>FUND BALANCES - BEGINNING OF YEAR</b> | 47,718                     | 47,718                  | 47,718        | -   |
| <b>FUND BALANCES - END OF YEAR</b>       | \$ 5,399                   | \$ 5,399                | \$ 55,382     | \$ 49,983                                   |

**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, 2022*

|   | <b>ORIGINAL<br/>BUDGET</b> | <b>FINAL<br/>BUDGET</b> | <b>ACTUAL</b> | <b>VARIANCE<br/>POSITIVE<br/>(NEGATIVE)</b> |
|---|----------------------------|-------------------------|---------------|---|
| <b>REVENUES</b>                                     |                            |                         |               |   |
| Interest earned                                     | \$ -                       | \$ -                    | \$ 18,734     | \$ 18,734                                   |
| <b>TOTAL REVENUES</b>                               | -                          | -                       | 18,734        | 18,734                                      |
| <b>EXPENDITURES</b>                                 |                            |                         |               |   |
| <b>Debt service:</b>                                |                            |                         |               |   |
| Principal   | 4,080,000                  | 4,080,000               | 4,080,000     | -   |
| Interest  | 102,000                    | 102,000                 | 103,954       | (1,954)                                     |
| <b>TOTAL EXPENDITURES</b>                           | 4,182,000                  | 4,182,000               | 4,183,954     | (1,954)                                     |
| <b>DEFICIENCY OF REVENUES<br/>OVER EXPENDITURES</b> | (4,182,000)                | (4,182,000)             | (4,165,220)   | 16,780                                      |
| <b>OTHER FINANCING SOURCES</b>                      |                            |                         |               |   |
| Transfers in  | 4,182,000                  | 4,182,000               | -             | (4,182,000)                                 |
| <b>TOTAL OTHER FINANCING SOURCES</b>                | 4,182,000                  | 4,182,000               | -             | (4,182,000)                                 |
| <b>NET CHANGE IN FUND BALANCES</b>                  | -                          | -                       | (4,165,220)   | (4,165,220)                                 |
| <b>FUND BALANCES - BEGINNING OF YEAR</b>            | 4,183,422                  | 4,183,422               | 4,183,422     | -   |
| <b>FUND BALANCES - END OF YEAR</b>                  | \$ 4,183,422               | \$ 4,183,422            | \$ 18,202     | \$ (4,165,220)                              |

## **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, 2022*

|   | <b>ORIGINAL<br/>BUDGET</b> | <b>FINAL<br/>BUDGET</b> | <b>ACTUAL</b>       | <b>VARIANCE<br/>POSITIVE<br/>(NEGATIVE)</b> |
|---|----------------------------|-------------------------|---------------------|---|
| <b>REVENUES</b>                                 |                            |                         |                     |   |
| Licenses and permits                            | \$ 3,000                   | \$ 3,000                | \$ -                | \$ (3,000)                                  |
| Intergovernmental                               | 2,051,786                  | 2,051,786               | 2,185,146           | 133,360                                     |
| Charges for services                            | 2,503,500                  | 2,503,500               | 3,110,786           | 607,286                                     |
| Miscellaneous                                   | -                          | -                       | 6,270               | 6,270                                       |
| <b>TOTAL REVENUES</b>                           | <b>4,558,286</b>           | <b>4,558,286</b>        | <b>5,302,202</b>    | <b>743,916</b>                              |
| <b>EXPENDITURES</b>                             |                            |                         |                     |   |
| <b>Current:</b>                                 |                            |                         |                     |   |
| Public safety                                   | 17,081,470                 | 18,535,331              | 17,572,617          | 962,714                                     |
| <b>TOTAL EXPENDITURES</b>                       | <b>17,081,470</b>          | <b>18,535,331</b>       | <b>17,572,617</b>   | <b>962,714</b>                              |
| <b>DEFICIENCY OF REVENUES OVER EXPENDITURES</b> | <b>(12,523,184)</b>        | <b>(13,977,045)</b>     | <b>(12,270,415)</b> | <b>1,706,630</b>                            |
| <b>OTHER FINANCING SOURCES</b>                  |                            |                         |                     |   |
| Transfers in                                    | 12,523,184                 | 12,523,184              | 12,523,188          | 4   |
| <b>TOTAL OTHER FINANCING SOURCES</b>            | <b>12,523,184</b>          | <b>12,523,184</b>       | <b>12,523,188</b>   | <b>4</b>                                    |
| <b>NET CHANGE IN FUND BALANCES</b>              | <b>-</b>                   | <b>(1,453,861)</b>      | <b>252,773</b>      | <b>1,706,634</b>                            |
| <b>FUND BALANCES - BEGINNING OF YEAR</b>        | <b>1,359,784</b>           | <b>1,359,784</b>        | <b>1,359,784</b>    | <b>-</b>                                    |
| <b>FUND BALANCES - END OF YEAR</b>              | <b>\$ 1,359,784</b>        | <b>\$ (94,077)</b>      | <b>\$ 1,612,557</b> | <b>\$ 1,706,634</b>                         |

**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, 2022*

|   | <b>ORIGINAL<br/>BUDGET</b> | <b>FINAL<br/>BUDGET</b> | <b>ACTUAL</b>      | <b>VARIANCE<br/>POSITIVE<br/>(NEGATIVE)</b> |
|---|----------------------------|-------------------------|--------------------|---|
| <b>REVENUES</b>                                 |                            |                         |                    |   |
| Intergovernmental                               | \$ 309,781                 | \$ 309,781              | \$ 309,781         | \$ -  |
| Charges for services                            | 50,000                     | 50,000                  | 48,202             | (1,798)                                     |
| Contributions and donations                     | 11,000                     | 11,000                  | 16,006             | 5,006                                       |
| <b>TOTAL REVENUES</b>                           | <b>370,781</b>             | <b>370,781</b>          | <b>373,989</b>     | <b>3,208</b>                                |
| <b>EXPENDITURES</b>                             |                            |                         |                    |   |
| Current:  |                            |                         |                    |   |
| Public safety                                   | 1,521,305                  | 1,645,210               | 1,378,738          | 266,472                                     |
| <b>TOTAL EXPENDITURES</b>                       | <b>1,521,305</b>           | <b>1,645,210</b>        | <b>1,378,738</b>   | <b>266,472</b>                              |
| <b>DEFICIENCY OF REVENUES OVER EXPENDITURES</b> | <b>(1,150,524)</b>         | <b>(1,274,429)</b>      | <b>(1,004,749)</b> | <b>269,680</b>                              |
| <b>OTHER FINANCING SOURCES</b>                  |                            |                         |                    |   |
| Transfers in                                    | 1,096,828                  | 1,096,828               | 1,096,824          | (4)   |
| <b>TOTAL OTHER FINANCING SOURCES</b>            | <b>1,096,828</b>           | <b>1,096,828</b>        | <b>1,096,824</b>   | <b>(4)</b>                                  |
| <b>NET CHANGE IN FUND BALANCES</b>              | <b>(53,696)</b>            | <b>(177,601)</b>        | <b>92,075</b>      | <b>269,676</b>                              |
| <b>FUND BALANCES - BEGINNING OF YEAR</b>        | <b>465,911</b>             | <b>465,911</b>          | <b>465,911</b>     | <b>-</b>                                    |
| <b>FUND BALANCES - END OF YEAR</b>              | <b>\$ 412,215</b>          | <b>\$ 288,310</b>       | <b>\$ 557,986</b>  | <b>\$ 269,676</b>                           |

**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, 2022*

|   | <b>ORIGINAL<br/>BUDGET</b> | <b>FINAL<br/>BUDGET</b> | <b>ACTUAL</b>       | <b>VARIANCE<br/>POSITIVE<br/>(NEGATIVE)</b> |
|---|----------------------------|-------------------------|---------------------|---|
| <b>REVENUES</b>                             |                            |                         |                     |   |
| Taxes                                       | \$ 10,366,011              | \$ 10,366,011           | \$ 11,402,615       | \$ 1,036,604                                |
| Licenses and permits                        | 412,837                    | 412,837                 | 1,579,644           | 1,166,807                                   |
| Charges for services                        | 61,000                     | 61,000                  | 589,483             | 528,483                                     |
| Miscellaneous                               | 2,000                      | 2,000                   | 11,413              | 9,413                                       |
| <b>TOTAL REVENUES</b>                       | <b>10,841,848</b>          | <b>10,841,848</b>       | <b>13,583,155</b>   | <b>2,741,307</b>                            |
| <b>EXPENDITURES</b>                         |                            |                         |                     |   |
| <b>Current:</b>                             |                            |                         |                     |   |
| Public works                                | 1,031,522                  | 654,119                 | 494,442             | 159,677                                     |
| Planning and community development          | 1,487,111                  | 2,264,666               | 1,801,076           | 463,590                                     |
| <b>TOTAL EXPENDITURES</b>                   | <b>2,518,633</b>           | <b>2,918,785</b>        | <b>2,295,518</b>    | <b>623,267</b>                              |
| <b>EXCESS OF REVENUES OVER EXPENDITURES</b> | <b>8,323,215</b>           | <b>7,923,063</b>        | <b>11,287,637</b>   | <b>3,364,574</b>                            |
| <b>OTHER FINANCING SOURCES (USES)</b>       |                            |                         |                     |   |
| Transfers in                                | 535,000                    | 535,000                 | -                   | (535,000)                                   |
| Transfers out                               | (7,579,277)                | (7,579,277)             | (7,579,272)         | 5   |
| <b>TOTAL OTHER FINANCING SOURCES (USES)</b> | <b>(7,044,277)</b>         | <b>(7,044,277)</b>      | <b>(7,579,272)</b>  | <b>(534,995)</b>                            |
| <b>NET CHANGE IN FUND BALANCES</b>          | <b>1,278,938</b>           | <b>878,786</b>          | <b>3,708,365</b>    | <b>2,829,579</b>                            |
| <b>FUND BALANCES - BEGINNING OF YEAR</b>    | <b>4,950,863</b>           | <b>4,950,863</b>        | <b>4,950,863</b>    | <b>-</b>                                    |
| <b>FUND BALANCES - END OF YEAR</b>          | <b>\$ 6,229,801</b>        | <b>\$ 5,829,649</b>     | <b>\$ 8,659,228</b> | <b>\$ 2,829,579</b>                         |

## ***NON-MAJOR CAPITAL PROJECTS FUNDS***

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

### ***2002 Special Purpose Local Option Sales Tax Fund***

*The County's Non-major 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**Non-major Capital Projects Funds**December 31, 2022*

|  | <b>2002<br/>SPLOST<br/>Fund</b> | <b>Capital<br/>Transportation<br/>Fund</b> | <b>Total<br/>Non-major<br/>Capital Projects<br/>Funds</b> |
|--|---------------------------------|--|---|
| <b>ASSETS</b>  |                                 |  |   |
| Cash and equivalents   | \$ 861,556                      | \$ -                                       | \$ 861,556  |
| Due from other governments   | -                               | 836,740                                    | 836,740   |
| Due from other funds   | -                               | 2,111,804                                  | 2,111,804   |
| <b>TOTAL ASSETS</b>  | <b>\$ 861,556</b>               | <b>\$ 2,948,544</b>                        | <b>\$ 3,810,100</b>                                       |
| <b>LIABILITIES AND FUND BALANCES</b>   |                                 |  |   |
| <b>LIABILITIES</b>   |                                 |  |   |
| Accounts payable   | \$ 31,315                       | \$ -                                       | \$ 31,315   |
| Due to other funds   | 118,000                         | -  | 118,000   |
| <b>TOTAL LIABILITIES</b>   | <b>149,315</b>                  | <b>-</b>                                   | <b>149,315</b>  |
| <b>DEFERRED INFLOWS OF RESOURCES</b>   |                                 |  |   |
| Unavailable revenue - intergovernmental  | -                               | 251,230                                    | 251,230   |
| <b>FUND BALANCES</b>   |                                 |  |   |
| Restricted - capital construction  | 712,241                         | -  | 712,241   |
| Committed - capital construction   | -                               | 2,697,314                                  | 2,697,314   |
| <b>TOTAL FUND BALANCES</b>   | <b>712,241</b>                  | <b>2,697,314</b>                           | <b>3,409,555</b>  |
| <b>TOTAL LIABILITIES, DEFERRED INFLOWS<br/>OF RESOURCES, AND FUND BALANCES</b> | <b>\$ 861,556</b>               | <b>\$ 2,948,544</b>                        | <b>\$ 3,810,100</b>                                       |



**DOUGLAS COUNTY, GEORGIA***Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**Non-major Capital Projects Funds**For the Year Ended December 31, 2022*

|  | <b>2002<br/>SPLOST<br/>Fund</b> | <b>Capital<br/>Transportation<br/>Fund</b> | <b>Total<br/>Non-major<br/>Capital Projects<br/>Funds</b> |
|--|---------------------------------|--|---|
| <b>REVENUES</b>                          |                                 |  |   |
| Intergovernmental                        | \$ -                            | \$ 2,776,966                               | \$ 2,776,966  |
| <b>TOTAL REVENUES</b>                    | -                               | 2,776,966                                  | 2,776,966   |
| <b>EXPENDITURES</b>                      |                                 |  |   |
| Public works                             | -                               | 536,541                                    | 536,541   |
| Capital outlay                           | 149,315                         | -  | 149,315   |
| <b>TOTAL EXPENDITURES</b>                | 149,315                         | 536,541                                    | 685,856   |
| <b>NET CHANGE IN FUND BALANCES</b>       | (149,315)                       | 2,240,425                                  | 2,091,110   |
| <b>FUND BALANCES - BEGINNING OF YEAR</b> | 861,556                         | 456,889                                    | 1,318,445   |
| <b>FUND BALANCES - END OF YEAR</b>       | \$ 712,241                      | \$ 2,697,314                               | \$ 3,409,555  |

**DOUGLAS COUNTY, GEORGIA**  
*Schedule of Projects Constructed with Special Purpose*  
*Local Option Sales Tax Proceeds*  
*For the Year Ended December 31, 2022*

| <b>PROJECTS</b>  | <b>ORIGINAL<br/>ESTIMATED<br/>COST</b> | <b>REVISED<br/>ESTIMATED<br/>COST</b> | <b>PRIOR<br/>YEARS</b> | <b>CURRENT<br/>YEAR</b> | <b>TOTAL</b>          | <b>ESTIMATED<br/>PERCENTAGE<br/>OF<br/>COMPLETION</b> |
|--|--|---------------------------------------|------------------------|-------------------------|-----------------------|---|
| 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<br>emergency medical services, and related<br>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                            | 54,575,593             | 149,315                 | 54,724,908            | 100%  |
| <b>TOTAL 2002</b>  | <b>\$ 102,000,000</b>                  | <b>\$ 125,599,148</b>                 | <b>\$ 124,740,540</b>  | <b>\$ 149,315</b>       | <b>\$ 124,889,855</b> |   |
| 2016:  |  |                                       |                        |                         |                       |   |
| Transportation   | \$ 58,964,160                          | \$ 58,964,160                         | \$ 24,818,569          | \$ 8,479,382            | \$ 33,297,951         | 56%   |
| Fire, EMS, and public radio system   | 36,997,120                             | 36,997,120                            | 26,579,467             | 1,236,999               | 27,816,466            | 75%   |
| Parks and recreation   | 19,654,720                             | 20,015,733                            | 18,672,980             | 1,342,753               | 20,015,733            | 100%  |
| City of Austell  | 48,000                                 | 50,024                                | 39,082                 | 10,942                  | 50,024                | 100%  |
| City of Douglasville   | 37,504,000                             | 38,792,868                            | 30,243,342             | 8,549,526               | 38,792,868            | 100%  |
| City of Villa Rica   | 6,832,000                              | 7,120,295                             | 5,562,851              | 1,557,444               | 7,120,295             | 100%  |
| <b>TOTAL 2016</b>  | <b>\$ 160,000,000</b>                  | <b>\$ 161,940,200</b>                 | <b>\$ 105,916,291</b>  | <b>\$ 21,177,046</b>    | <b>\$ 127,093,337</b> |   |
| <b>TOTAL 2002 and 2016</b>   | <b>\$ 262,000,000</b>                  | <b>\$ 287,539,348</b>                 | <b>\$ 230,656,831</b>  | <b>21,326,361</b>       | <b>\$ 251,983,192</b> |   |
| Project costs funded by intergovernmental grants:  |  |                                       |                        |                         |                       |   |
| Transportation   |  |                                       |                        | 2,883,495               |                       |   |
| Fire, EMS, and public radio system   |  |                                       |                        | 751,990                 |                       |   |
| Total SPLOST Fund expenditures   |  |                                       |                        | <u>\$ 24,961,846</u>    |                       |   |

## **INTERNAL SERVICE FUNDS**

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

*The County's Internal Service Funds are as follows:*

### ***Health Insurance Fund***

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

### ***Workers' Compensation Fund***

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

**DOUGLAS COUNTY, GEORGIA**  
*Combining Statement of Net Position*  
*Internal Service Funds*  
*December 31, 2022*

|                             | <b>Group Health<br/>Insurance<br/>Fund</b> | <b>Workers'<br/>Compensation<br/>Fund</b> | <b>Total</b>        |
|-----------------------------|--|---|---------------------|
| <b>ASSETS</b>               |  |   |                     |
| <b>Current Assets:</b>      |  |   |                     |
| Cash                        | \$ 80,299                                  | \$ 7,616                                  | \$ 87,915           |
| Accounts receivable         | 55,478                                     | 2,489                                     | 57,967              |
| Due from other funds        | 7,159,147                                  | 2,132,648                                 | 9,291,795           |
| <b>TOTAL ASSETS</b>         | <b>7,294,924</b>                           | <b>2,142,753</b>                          | <b>9,437,677</b>    |
| <b>LIABILITIES</b>          |  |   |                     |
| <b>Current Liabilities:</b> |  |   |                     |
| Accounts payable            | 61,330                                     | 5,252                                     | 66,582              |
| Claims payable              | 759,996                                    | 268,085                                   | 1,028,081           |
| <b>TOTAL LIABILITIES</b>    | <b>821,326</b>                             | <b>273,337</b>                            | <b>1,094,663</b>    |
| <b>NET POSITION</b>         |  |   |                     |
| Unrestricted                | 6,473,598                                  | 1,869,416                                 | 8,343,014           |
| <b>TOTAL NET POSITION</b>   | <b>\$ 6,473,598</b>                        | <b>\$ 1,869,416</b>                       | <b>\$ 8,343,014</b> |

**DOUGLAS COUNTY, GEORGIA**  
*Combining Statement of Revenues, Expenses and Changes in Net Position*  
*Internal Service Funds*  
*For the Year Ended December 31, 2022*

|   | <b>Group Health<br/>Insurance<br/>Fund</b> | <b>Workers'<br/>Compensation<br/>Fund</b> | <b>Total</b>               |
|---|--|---|----------------------------|
| <b>OPERATING REVENUES</b>               |  |   |                            |
| Charges for services                    | \$ 16,156,388                              | \$ 1,469,067                              | \$ 17,625,455              |
| <b>TOTAL OPERATING REVENUES</b>         | <u>16,156,388</u>                          | <u>1,469,067</u>                          | <u>17,625,455</u>          |
| <b>OPERATING EXPENSES</b>               |  |   |                            |
| Claims and excess premiums              | 12,256,364                                 | 568,554                                   | 12,824,918                 |
| Administration                          | 833,919                                    | 54,932                                    | 888,851                    |
| <b>TOTAL OPERATING EXPENSES</b>         | <u>13,090,283</u>                          | <u>623,486</u>                            | <u>13,713,769</u>          |
| <b>CHANGE IN NET POSITION</b>           | 3,066,105                                  | 845,581                                   | 3,911,686                  |
| <b>NET POSITION - BEGINNING OF YEAR</b> | <u>3,407,493</u>                           | <u>1,023,835</u>                          | <u>4,431,328</u>           |
| <b>NET POSITION - END OF YEAR</b>       | <u><u>\$ 6,473,598</u></u>                 | <u><u>\$ 1,869,416</u></u>                | <u><u>\$ 8,343,014</u></u> |

**DOUGLAS COUNTY, GEORGIA**  
*Combining Statement of Cash Flows*  
*Internal Service Funds*  
*For the Year Ended December 31, 2022*

|  | <b>Group Health<br/>Insurance<br/>Fund</b> | <b>Workers'<br/>Compensation<br/>Fund</b> | <b>Total</b>             |
|--|--|---|--------------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>  |  |   |                          |
| Receipts from customers and users  | \$ 16,100,910                              | \$ 587,682                                | \$ 16,688,592            |
| Payments for claims and insurance premiums   | (12,432,033)                               | (534,375)                                 | (12,966,408)             |
| Payments for administration  | (3,402,651)                                | (53,307)                                  | (3,455,958)              |
| <b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>   | <u>266,226</u>                             | <u>-</u>                                  | <u>266,226</u>           |
| <b>CASH FLOWS FROM NON-CAPITAL<br/>FINANCING ACTIVITIES</b>                                |  |   |                          |
| Repayment of advances from other funds   | (259,044)                                  | -   | (259,044)                |
| <b>NET CASH USED IN NON-CAPITAL FINANCING ACTIVITIES</b>                                   | <u>(259,044)</u>                           | <u>-</u>                                  | <u>(259,044)</u>         |
| <b>NET INCREASE IN CASH</b>  | 7,182                                      | -   | 7,182                    |
| <b>CASH - BEGINNING OF YEAR</b>  | <u>73,117</u>                              | <u>7,616</u>                              | <u>80,733</u>            |
| <b>CASH - END OF YEAR</b>  | <u><u>\$ 80,299</u></u>                    | <u><u>\$ 7,616</u></u>                    | <u><u>\$ 87,915</u></u>  |
| <b>RECONCILIATION OF OPERATING INCOME TO NET<br/>CASH PROVIDED BY OPERATING ACTIVITIES</b> |  |   |                          |
| Operating income   | \$ 3,066,105                               | \$ 845,581                                | \$ 3,911,686             |
| Adjustments to reconcile operating income to<br>net cash (used in) operating activities:   |  |   |                          |
| (Increase) decrease:   |  |   |                          |
| Receivables  | (55,478)                                   | (2,489)                                   | (57,967)                 |
| Due from other funds   | (2,629,696)                                | (867,716)                                 | (3,497,412)              |
| Increase (decrease):   |  |   |                          |
| Accounts payable   | 60,964                                     | 1,625                                     | 62,589                   |
| Claims payable   | (175,669)                                  | 34,179                                    | (141,490)                |
| Due to other funds   | -  | (11,180)                                  | (11,180)                 |
| <b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>   | <u><u>\$ 266,226</u></u>                   | <u><u>\$ -</u></u>                        | <u><u>\$ 266,226</u></u> |

## **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, 2022*

|  | <b>Tax<br/>Commissioner</b> | <b>Sheriff</b>    | <b>Clerk of<br/>Superior Court</b> | <b>Probate<br/>Court</b> | <b>Magistrate<br/>Court</b> | <b>State<br/>Court</b> | <b>Juvenile<br/>Court</b> | <b>Total</b>        |
|--|-----------------------------|-------------------|------------------------------------|--------------------------|-----------------------------|------------------------|---------------------------|---------------------|
| <b>ASSETS</b>  |                             |                   |                                    |                          |                             |                        |                           |                     |
| Cash and cash equivalents                            | \$ 6,975,493                | \$ 234,981        | \$ 2,387,528                       | \$ 74,558                | \$ 57,619                   | \$ 318,369             | \$ 451                    | \$ 10,048,999       |
| Taxes receivable                                     | <u>7,251,789</u>            | <u>-</u>          | <u>-</u>                           | <u>-</u>                 | <u>-</u>                    | <u>-</u>               | <u>-</u>                  | <u>7,251,789</u>    |
| Total assets   | <u>14,227,282</u>           | <u>234,981</u>    | <u>2,387,528</u>                   | <u>74,558</u>            | <u>57,619</u>               | <u>318,369</u>         | <u>451</u>                | <u>17,300,788</u>   |
| <b>LIABILITIES</b>                                   |                             |                   |                                    |                          |                             |                        |                           |                     |
| Due to others  | <u>14,227,282</u>           | <u>15,159</u>     | <u>245,346</u>                     | <u>16,420</u>            | <u>23,907</u>               | <u>56,920</u>          | <u>-</u>                  | <u>14,585,034</u>   |
| Total liabilities                                    | <u>14,227,282</u>           | <u>15,159</u>     | <u>245,346</u>                     | <u>16,420</u>            | <u>23,907</u>               | <u>56,920</u>          | <u>-</u>                  | <u>14,585,034</u>   |
| <b>NET POSITION</b>                                  |                             |                   |                                    |                          |                             |                        |                           |                     |
| Restricted:  |                             |                   |                                    |                          |                             |                        |                           |                     |
| Individuals, organizations,<br>and other governments | <u>-</u>                    | <u>219,822</u>    | <u>2,142,182</u>                   | <u>58,138</u>            | <u>33,712</u>               | <u>261,449</u>         | <u>451</u>                | <u>2,715,754</u>    |
| Total net position                                   | <u>\$ -</u>                 | <u>\$ 219,822</u> | <u>\$ 2,142,182</u>                | <u>\$ 58,138</u>         | <u>\$ 33,712</u>            | <u>\$ 261,449</u>      | <u>\$ 451</u>             | <u>\$ 2,715,754</u> |



**DOUGLAS COUNTY, GEORGIA**  
*Combining Statement Of Changes in Fiduciary Net Position*  
*Custodial Funds*  
*For the Year Ended December 31, 2022*

|  | <b>Tax<br/>Commissioner</b> | <b>Sheriff</b>    | <b>Clerk of<br/>Superior Court</b> | <b>Probate<br/>Court</b> | <b>Magistrate<br/>Court</b> | <b>State<br/>Court</b> | <b>Juvenile<br/>Court</b> | <b>Total</b>        |
|--|-----------------------------|-------------------|------------------------------------|--------------------------|-----------------------------|------------------------|---------------------------|---------------------|
| <b>ADDITIONS</b>                         |                             |                   |                                    |                          |                             |                        |                           |                     |
| Taxes                                    | \$ 173,736,200              | \$ -              | \$ -                               | \$ -                     | \$ -                        | \$ -                   | \$ -                      | \$ 173,736,200      |
| Fines and fees                           | -                           | 626,505           | 1,470,193                          | 250,778                  | 368,362                     | 593,107                | -                         | 3,308,945           |
| Criminal and civil bonds                 | -                           | -                 | 539,605                            | -                        | 215,805                     | 179,625                | -                         | 935,035             |
| Land condemnations                       | -                           | -                 | 386,073                            | -                        | -                           | -                      | -                         | 386,073             |
| Total additions                          | <u>173,736,200</u>          | <u>626,505</u>    | <u>2,395,871</u>                   | <u>250,778</u>           | <u>584,167</u>              | <u>772,732</u>         | <u>-</u>                  | <u>178,366,253</u>  |
| <b>DEDUCTIONS</b>                        |                             |                   |                                    |                          |                             |                        |                           |                     |
| Taxes and fees paid to other governments | 173,736,200                 | -                 | -                                  | -                        | -                           | -                      | -                         | 173,736,200         |
| Other custodial disbursements            | -                           | 567,716           | 1,690,256                          | 222,352                  | 598,323                     | 697,095                | -                         | 3,775,742           |
| Total deductions                         | <u>173,736,200</u>          | <u>567,716</u>    | <u>1,690,256</u>                   | <u>222,352</u>           | <u>598,323</u>              | <u>697,095</u>         | <u>-</u>                  | <u>177,511,942</u>  |
| Change in fiduciary net position         | -                           | 58,789            | 705,615                            | 28,426                   | (14,156)                    | 75,637                 | -                         | 854,311             |
| <b>Net position, beginning of year</b>   | <u>-</u>                    | <u>161,033</u>    | <u>1,436,567</u>                   | <u>29,712</u>            | <u>47,868</u>               | <u>185,812</u>         | <u>451</u>                | <u>1,861,443</u>    |
| <b>Net position, end of year</b>         | <u>\$ -</u>                 | <u>\$ 219,822</u> | <u>\$ 2,142,182</u>                | <u>\$ 58,138</u>         | <u>\$ 33,712</u>            | <u>\$ 261,449</u>      | <u>\$ 451</u>             | <u>\$ 2,715,754</u> |

DOUGLAS COUNTY, GEORGIA  
Certification of 9-1-1 Expenditures  
For the Year Ended December 31st, 2022

| Line No. |   | O.C.G.A.<br>Reference: |              |
|----------|---|------------------------|--------------|
| 1        | Indicate UCOA Fund Type Used to Account for 9-1-1 Activity (choose one):<br><br><div style="display: flex; justify-content: space-between; width: 80%;"> <span><input checked="" type="checkbox"/> Special Revenue Fund</span> <span><input type="checkbox"/> Enterprise Fund</span> </div> |                        |              |
| 2        | Expenditures (UCOA Activity 3800)<br>Wireless service supplier cost recovery charges<br>(identify each supplier individually on lines below - attach list, if necessary)  | 46-5-134(e)            |              |
|          | _____   |                        | \$ _____     |
|          | _____   |                        | \$ _____     |
|          | _____   |                        | \$ _____     |
| 3        | Emergency telephone equipment, including necessary computer hardware, software, and data base provisioning, addressing, and nonrecurring costs of establishing a 9-1-1 system:  |                        |              |
| 3a       | Lease costs   | 46-5-134(f)(1)(A)      | \$ _____     |
| 3b       | Purchase costs  | 46-5-134(f)(1)(A)      | \$ _____     |
| 3c       | Maintenance costs   | 46-5-134(f)(1)(A)      | \$ _____     |
| 4        | Rates associated with the service suppliers 9-1-1 service and other service suppliers recurring charges   | 46-5-134(f)(1)(B)      | \$ _____     |
| 5        | Employees hired by the local government solely for the operation and maintenance of the emergency 9-1-1 system and employees who work as directors as defined in O.C.G.A. §46-5-138.2   |                        |              |
| 5a       | Salaries and wages  | 46-5-134(f)(1)(C)      | \$ 1,701,656 |
| 5b       | Employee benefits   | 46-5-134(f)(1)(C)      | \$ 618,095   |
| 6        | Cost of training of employees who work as dispatchers or directors  | 46-5-134(f)(1)(D)      | \$ 48,412    |
| 7        | Office supplies of the public safety answering points used directly in providing emergency 9-1-1 system services  | 46-5-134(f)(1)(E)      | \$ 18,969    |
| 8        | Building used as a public safety answering point:   |                        | \$ _____     |
| 8a       | Lease costs   | 46-5-134(f)(1)(F)      | \$ _____     |
| 8b       | Purchase costs  | 46-5-134(f)(1)(F)      | \$ _____     |
| 9        | Computer hardware and software used at a public safety answering point, including computer assisted dispatch systems and automatic vehicle location systems:  |                        | \$ _____     |
| 9a       | Lease costs   | 46-5-134(f)(1)(G)      | \$ _____     |
| 9b       | Purchase costs  | 46-5-134(f)(1)(G)      | \$ 28,722    |
| 9c       | Maintenance costs   | 46-5-134(f)(1)(G)      | \$ 55,565    |
| 10       | Supplies directly related to providing emergency 9-1-1 system services, including the cost of printing emergency 9-1-1 public education materials   | 46-5-134(f)(1)(H)      | \$ 9,718     |
| 11       | Logging recorders used at a public safety answering point to record telephone and radio traffic:  |                        |              |

DOUGLAS COUNTY, GEORGIA  
Certification of 9-1-1 Expenditures  
For the Year Ended December 31st, 2022

| Line<br>No. |   | O.C.G.A.<br>Reference: |            |
|-------------|---|------------------------|------------|
| 11a         | Lease costs   | 46-5-134(f)(1)(I)      | \$ _____   |
| 11b         | Purchase costs  | 46-5-134(f)(1)(I)      | \$ 26,779  |
| 11c         | Maintenance costs   | 46-5-134(f)(1)(I)      | \$ 9,835   |
| 12          | Insurance purchased to insure against risks and liability in the operation and maintenance of the 9-1-1 system on behalf of the local government or on behalf of employees hired by the local government solely for the operation and maintenance of the 9-1-1 system and employees who work as directors   | 46-5-134(f)(2)(B)(i)   | \$ _____   |
| 13          | Mobile communications vehicle and equipment, if the primary purpose and designation of such vehicle is to function as a backup 9-1-1 system center  |                        |            |
| 13a         | Lease costs   | 46-5-134(f)(2)(B)(ii)  | \$ _____   |
| 13b         | Purchase costs  | 46-5-134(f)(2)(B)(ii)  | \$ _____   |
| 13c         | Maintenance costs   | 46-5-134(f)(2)(B)(ii)  | \$ 8,205   |
| 14          | Allocation of indirect costs associated with supporting the 9-1-1 system center and operations as identified and outlined in an indirect cost allocation plan approved by the local governing authority that is consistent with the costs allocated within the local government to both governmental and business-type activities   | 46-5-134(f)(2)(B)(iii) | \$ _____   |
| 15          | Mobile public safety voice and data equipment, geo-targeted test messaging alert systems, or towers necessary to carry out the function of 9-1-1 system operations  |                        |            |
| 15a         | Lease costs   | 46-5-134(f)(2)(B)(iv)  | \$ _____   |
| 15b         | Purchase costs  | 46-5-134(f)(2)(B)(iv)  | \$ _____   |
| 15c         | Maintenance costs   | 46-5-134(f)(2)(B)(iv)  | \$ _____   |
| 16          | Public safety voice and data communications systems located in the 9-1-1 system facility that further the legislative intent of providing the highest level of emergency response service on a local, regional, and state-wide basis, including equipment and associated hardware and software that supports the use of public safety wireless voice and data communication systems |                        |            |
| 16a         | Lease costs   | 46-5-134(f)(2)(B)(v)   | \$ _____   |
| 16b         | Purchase costs  | 46-5-134(f)(2)(B)(v)   | \$ _____   |
| 16c         | Maintenance costs   | 46-5-134(f)(2)(B)(v)   | \$ 410,381 |
| 17          | Other expenditures not included in Lines 2 through 16 above.<br>Identify by object and purpose.   |                        |            |
|             | Building Maintenance  |                        | \$ 32,953  |
|             | Utilities   |                        | \$ 54,674  |
|             | Sanitation Fee and Pest Control   |                        | \$ 1,577   |
|             | Lawn Carw   |                        | \$ 2,250   |
|             | Awards  |                        | \$ 334     |

DOUGLAS COUNTY, GEORGIA  
Certification of 9-1-1 Expenditures  
For the Year Ended December 31st, 2022

Line  
No. \_\_\_\_\_

O.C.G.A.  
Reference:

|   |    |           |
|---|----|-----------|
| Reimbursement   | \$ | 255       |
|   | \$ |           |
|   | \$ |           |
| 18 Total Expenditures (total of all amounts reported on Lines 2 through 17 above) | \$ | 3,028,380 |

**Certification of Local Government Officials**

I have reviewed the information presented in this report and certify that it is accurate and correct. I further certify that the 9-1-1 funds were expended in compliance with the expenditure requirements specified in the Official Code of Georgia Annotated (OCGA), Section 46-5-134. I understand that, in accordance with OCGA Section 46-5-134(m)(2), any local government which makes expenditures not in compliance with this Code section may be held liable for pro rata reimbursement to telephone and wireless telecommunications subscribers of amounts improperly expended. Further, the noncompliant local government shall be solely financially responsible for the reimbursement and for any costs associated with the reimbursement. Such reimbursement shall be accomplished by the service providers abating the imposition of the 9-1-1 charges and 9-1-1 wireless enhanced charges until such abatement equals the total amount of the rebate.

Signature of Chief Elected Official  Date 4.17.23

Print Name of Chief Elected Official Tarenia Carthan

Title of Chief Elected Official Vice Chairman

Signature of Chief Financial Officer  Date 4.17.23

Print Name of Chief Financial Officer Roselyn Miller

**DOUGLAS COUNTY, GEORGIA**  
*Grant Schedule*  
*Georgia Department of Human Resources*  
*For the Year Ended December 31, 2022*

**FAMILY CONNECTION PROGRAM - DHR CONTRACT # 427-93-202200138**

|   | <u>CFDA</u> | <u>Budget</u>   | <u>Actual</u>   | <u>Remaining<br/>Balance</u> |
|---|-------------|-----------------|-----------------|------------------------------|
| Revenues:                                       |             |                 |                 |                              |
| Intergovernmental - State                       | N/A         | <u>\$23,993</u> | <u>\$23,993</u> | <u>\$0</u>                   |
| Expenditures:                                   |             |                 |                 |                              |
| Health and welfare                              |             |                 |                 |                              |
| Contract services                               |             | <u>23,993</u>   | <u>23,993</u>   | <u>-</u>                     |
|   |             | <u>23,993</u>   | <u>23,993</u>   | <u>-</u>                     |
| Excess of revenues over<br>(under) expenditures |             | <u>\$-</u>      | <u>\$-</u>      | <u>\$-</u>                   |

**FAMILY CONNECTION PROGRAM - DHR CONTRACT # 427-93-202300139**

|   | <u>CFDA</u> | <u>Budget</u>   | <u>Actual</u> | <u>Remaining<br/>Balance</u> |
|---|-------------|-----------------|---------------|------------------------------|
| Revenues:                                       |             |                 |               |                              |
| Intergovernmental - State                       | N/A         | <u>\$52,000</u> | <u>\$0</u>    | <u>\$52,000</u>              |
| Expenditures:                                   |             |                 |               |                              |
| Health and welfare                              |             |                 |               |                              |
| Contract services                               |             | <u>52,000</u>   | <u>-</u>      | <u>52,000</u>                |
|   |             | <u>52,000</u>   | <u>-</u>      | <u>52,000</u>                |
| Excess of revenues over<br>(under) expenditures |             | <u>\$-</u>      | <u>\$-</u>    | <u>\$-</u>                   |

**DIV OF FAMILY AND CHILDREN SVC - DHR CONTRACT # 42700-040C-DS-23-0111**

|   | <u>CFDA</u> | <u>Budget</u> | <u>Actual</u>  | <u>Remaining<br/>Balance</u> |
|---|-------------|---------------|----------------|------------------------------|
| Revenues:                                       |             |               |                |                              |
| Intergovernmental - State                       | 93.276      | <u>\$0</u>    | <u>\$9,530</u> | <u>\$0</u>                   |
| Expenditures:                                   |             |               |                |                              |
| Health and welfare                              |             |               |                |                              |
| Contract services                               |             | <u>0</u>      | <u>9,549</u>   | <u>-</u>                     |
|   |             | <u>-</u>      | <u>9,549</u>   | <u>-</u>                     |
| Excess of revenues over<br>(under) expenditures |             | <u>\$-</u>    | <u>(19)</u>    | <u>\$-</u>                   |

**DOUGLAS COUNTY, GEORGIA**  
**Grant Schedule**  
**Georgia Department of Human Resources**  
**For the Year Ended December 31, 2022**

**DIV OF FAMILY AND CHILDREN SVC - DHR CONTRACT # 42700-040C-DS-22**

|   | <u>CFDA</u> | <u>Budget</u>     | <u>Actual</u>     | <u>Remaining<br/>Balance</u> |
|---|-------------|-------------------|-------------------|------------------------------|
| Revenues:                                       |             |                   |                   |                              |
| Intergovernmental - State                       | 93.276      | <u>\$0</u>        | <u>\$4,915</u>    | <u>\$0</u>                   |
| Expenditures:                                   |             |                   |                   |                              |
| Health and welfare                              |             |                   |                   |                              |
| Contract services                               |             | <u>0</u>          | <u>4,915</u>      | <u>-</u>                     |
|   |             | <u>-</u>          | <u>4,915</u>      | <u>-</u>                     |
| Excess of revenues over<br>(under) expenditures |             | <u><u>\$-</u></u> | <u><u>\$-</u></u> | <u><u>\$-</u></u>            |

**DIV OF FAMILY AND CHILDREN SVC - DHR CONTRACT # 42700-040-0000108009**

|   | <u>CFDA</u> | <u>Budget</u>     | <u>Actual</u>     | <u>Remaining<br/>Balance</u> |
|---|-------------|-------------------|-------------------|------------------------------|
| Revenues:                                       |             |                   |                   |                              |
| Intergovernmental - State                       | 93.669      | <u>\$75,009</u>   | <u>\$14,700</u>   | <u>\$60,309</u>              |
| Expenditures:                                   |             |                   |                   |                              |
| Health and welfare                              |             |                   |                   |                              |
| Contract services                               |             | <u>75,009</u>     | <u>14,700</u>     | <u>60,309</u>                |
|   |             | <u>75,009</u>     | <u>14,700</u>     | <u>60,309</u>                |
| Excess of revenues over<br>(under) expenditures |             | <u><u>\$-</u></u> | <u><u>\$-</u></u> | <u><u>\$-</u></u>            |

**DIV OF FAMILY AND CHILDREN SVC - DHR CONTRACT # 42700-040-0000103389**

|   | <u>CFDA</u> | <u>Budget</u>     | <u>Actual</u>     | <u>Remaining<br/>Balance</u> |
|---|-------------|-------------------|-------------------|------------------------------|
| Revenues:                                       |             |                   |                   |                              |
| Intergovernmental - State                       | 93.669      | <u>\$26,764</u>   | <u>\$21,633</u>   | <u>\$5,131</u>               |
| Expenditures:                                   |             |                   |                   |                              |
| Health and welfare                              |             |                   |                   |                              |
| Contract services                               |             | <u>26,764</u>     | <u>21,633</u>     | <u>5,131</u>                 |
|   |             | <u>26,764</u>     | <u>21,633</u>     | <u>5,131</u>                 |
| Excess of revenues over<br>(under) expenditures |             | <u><u>\$-</u></u> | <u><u>\$-</u></u> | <u><u>\$-</u></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)*

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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***

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#### **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,   |                      |                      |                      |                       |                       |                      |                       |                      |                      |                      |
|--|----------------------|----------------------|----------------------|-----------------------|-----------------------|----------------------|-----------------------|----------------------|----------------------|----------------------|
|  | 2013                 | 2014                 | 2015                 | 2016                  | 2017                  | 2018                 | 2019                  | 2020                 | 2021                 | 2022                 |
| <b>Expenses:</b>                           |                      |                      |                      |                       |                       |                      |                       |                      |                      |                      |
| General government                         | \$ 13,573,319        | \$ 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        |
| Judicial                                   | 12,053,508           | 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           |
| Public safety                              | 53,346,368           | 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           |
| Public works                               | 5,318,691            | 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           |
| Parks, recreation and culture              | 6,979,313            | 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           |
| Planning/community development             | 4,527,637            | 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              |
| Health and welfare                         | 1,728,150            | 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            |
| Interest and fiscal charges                | 2,021,601            | 766,779              | 349,330              | (17,101)              | 1,244,970             | 943,846              | 822,785               | 388,872              | 112,930              | 74,705               |
| <b>Total Expenses</b>                      | <b>99,548,587</b>    | <b>101,942,559</b>   | <b>107,295,348</b>   | <b>112,650,417</b>    | <b>120,308,698</b>    | <b>135,743,692</b>   | <b>152,179,474</b>    | <b>137,597,210</b>   | <b>154,261,227</b>   | <b>165,331,565</b>   |
| <b>Program Revenues:</b>                   |                      |                      |                      |                       |                       |                      |                       |                      |                      |                      |
| Charges for services:                      |                      |                      |                      |                       |                       |                      |                       |                      |                      |                      |
| General government                         | 2,376,940            | 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         |
| Judicial system                            | 1,930,199            | 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            |
| Public safety                              | 9,677,180            | 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            |
| Public works                               | 892,359              | 950,304              | 907,578              | 903,237               | 897,112               | 894,435              | 915,574               | 904,276              | 1,039,840            | 1,092,724            |
| Parks, recreation and culture              | 561,298              | 556,603              | 881,245              | 866,507               | 328,775               | 940,972              | 329,798               | 175,556              | 694,639              | 737,109              |
| Planning/community development             | 487,504              | 528,577              | 718,787              | 426,332               | 606,596               | 565,794              | 596,745               | 154,185              | 284,676              | 572,581              |
| Health and Welfare                         | -                    | -                    | -                    | -                     | 379,315               | 1,678,735            | 407,779               | 474,540              | 671,942              | 1,466,268            |
| Operating grants and contributions         | 2,491,963            | 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           |
| Capital grants and contributions           | 3,376,915            | 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            |
| <b>Total Program Revenues</b>              | <b>21,794,358</b>    | <b>22,346,798</b>    | <b>24,234,878</b>    | <b>27,466,362</b>     | <b>25,023,013</b>     | <b>31,268,928</b>    | <b>29,809,601</b>     | <b>35,893,292</b>    | <b>30,001,611</b>    | <b>40,656,228</b>    |
| <b>Net (Expense) Revenue</b>               | <b>(77,754,229)</b>  | <b>(79,595,761)</b>  | <b>(83,060,470)</b>  | <b>(85,184,055)</b>   | <b>(95,285,685)</b>   | <b>(104,474,764)</b> | <b>(122,369,873)</b>  | <b>(101,703,918)</b> | <b>(124,259,616)</b> | <b>(124,675,337)</b> |
| <b>General Revenues:</b>                   |                      |                      |                      |                       |                       |                      |                       |                      |                      |                      |
| Taxes:                                     |                      |                      |                      |                       |                       |                      |                       |                      |                      |                      |
| Property                                   | 45,254,466           | 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           |
| Sales                                      | 38,058,525           | 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           |
| Insurance premium                          | 4,449,739            | 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            |
| Other                                      | 2,414,631            | 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            |
| Investment earnings                        | 41,265               | 31,294               | 26,967               | 36,455                | 62,345                | 369,633              | 674,640               | 115,549              | 13,437               | 454,114              |
| Gain / Loss on sale of capital assets      | -                    | -                    | -                    | -                     | -                     | -                    | -                     | (48,944)             | 206,418              | 1,379,608            |
| Miscellaneous                              | 1,599,480            | 753,986              | 613,152              | 618,810               | 173,150               | 196,605              | 2,058,902             | 483,114              | 17,585               | 375,033              |
| Transfers                                  | -                    | -                    | -                    | (5,054)               | -                     | -                    | -                     | -                    | -                    | (4,919,234)          |
| <b>Total General Revenues</b>              | <b>91,818,106</b>    | <b>95,101,547</b>    | <b>102,488,076</b>   | <b>79,174,091</b>     | <b>93,132,640</b>     | <b>104,220,634</b>   | <b>113,981,428</b>    | <b>131,096,628</b>   | <b>143,677,422</b>   | <b>155,971,237</b>   |
| <b>Change in Net Position <sup>1</sup></b> | <b>\$ 14,063,877</b> | <b>\$ 15,505,786</b> | <b>\$ 19,427,606</b> | <b>\$ (6,009,964)</b> | <b>\$ (2,153,045)</b> | <b>\$ (254,130)</b>  | <b>\$ (8,388,445)</b> | <b>\$ 29,392,710</b> | <b>\$ 19,417,806</b> | <b>\$ 31,295,900</b> |

**Notes:**<sup>1</sup> 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, |               |               |               |               |               |               |               |               |               |               |
|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
|  | 2013          | 2014          | 2015          | 2016          | 2017          | 2018          | 2019          | 2020          | 2021          | 2022          |
| <b>Expenses:</b>                         |               |               |               |               |               |               |               |               |               |               |
| General government                       | 13.1%         | 13.6%         | 13.5%         | 14.7%         | 13.7%         | 15.5%         | 21.1%         | 18.4%         | 25.4%         | 22.4%         |
| Judicial                                 | 12.1%         | 12.1%         | 12.2%         | 13.5%         | 13.6%         | 12.4%         | 12.0%         | 12.6%         | 11.8%         | 12.2%         |
| Public safety                            | 50.0%         | 53.6%         | 50.0%         | 50.4%         | 53.3%         | 48.6%         | 45.4%         | 45.6%         | 43.8%         | 41.9%         |
| Public works                             | 9.4%          | 5.4%          | 11.1%         | 7.4%          | 6.9%          | 10.9%         | 9.5%          | 10.0%         | 7.1%          | 13.5%         |
| Parks, recreation and culture            | 6.9%          | 7.0%          | 7.2%          | 7.5%          | 7.2%          | 6.9%          | 6.6%          | 6.0%          | 5.8%          | 6.9%          |
| Planning/community development           | 4.8%          | 4.6%          | 3.5%          | 4.2%          | 3.4%          | 2.3%          | 2.3%          | 3.7%          | 2.4%          | 0.6%          |
| Health and welfare                       | 1.8%          | 1.7%          | 1.7%          | 2.0%          | 1.7%          | 2.4%          | 2.4%          | 3.4%          | 3.6%          | 2.4%          |
| Interest and fiscal charges              | 1.9%          | 2.0%          | 0.8%          | 0.3%          | 0.2%          | 1.0%          | 0.70%         | 0.3%          | 0.1%          | 0.0%          |
| <b>Total Expenses</b>                    | <b>100.0%</b> | <b>100.0%</b> | <b>100.0%</b> | <b>100.0%</b> | <b>100.0%</b> | <b>100.0%</b> | <b>100.0%</b> | <b>100.0%</b> | <b>100.0%</b> | <b>100.0%</b> |
| <b>Program Revenues:</b>                 |               |               |               |               |               |               |               |               |               |               |
| Charges for services:                    |               |               |               |               |               |               |               |               |               |               |
| General government                       | 11.9%         | 10.9%         | 12.1%         | 5.0%          | 14.9%         | 6.9%          | 8.4%          | 5.1%          | 6.7%          | 8.2%          |
| Judicial system                          | 9.8%          | 8.9%          | 8.0%          | 0.8%          | 0.7%          | 21.1%         | 17.7%         | 14.7%         | 16.7%         | 12.9%         |
| Public safety                            | 46.4%         | 44.4%         | 46.6%         | 48.0%         | 44.7%         | 21.7%         | 22.6%         | 20.3%         | 26.8%         | 21.1%         |
| Public works                             | 4.5%          | 4.1%          | 4.3%          | 3.7%          | 3.3%          | 3.6%          | 2.9%          | 2.5%          | 3.5%          | 2.7%          |
| Parks, recreation and culture            | 2.7%          | 2.6%          | 2.5%          | 3.6%          | 3.1%          | 1.3%          | 3.0%          | 0.5%          | 2.3%          | 1.8%          |
| Planning/community development           | 2.7%          | 2.2%          | 2.4%          | 3.0%          | 1.5%          | 2.4%          | 1.8%          | 0.4%          | 0.9%          | 1.4%          |
| Health and welfare                       | 0.0%          | 0.0%          | 0.0%          | 0.0%          | 0.0%          | 1.5%          | 5.4%          | 1.3%          | 2.2%          | 3.6%          |
| Operating grants and contributions       | 11.3%         | 11.4%         | 12.6%         | 21.7%         | 18.8%         | 18.7%         | 16.2%         | 41.1%         | 28.3%         | 30.6%         |
| Capital grants and contributions         | 10.7%         | 15.5%         | 11.5%         | 14.2%         | 13.0%         | 22.8%         | 22.0%         | 14.1%         | 12.5%         | 17.7%         |
| <b>Total Program Revenues</b>            | <b>100.0%</b> | <b>100.0%</b> | <b>100.0%</b> | <b>100.0%</b> | <b>100.0%</b> | <b>100.0%</b> | <b>100.0%</b> | <b>100.0%</b> | <b>100.0%</b> | <b>100.0%</b> |
| <b>General Revenues:</b>                 |               |               |               |               |               |               |               |               |               |               |
| Taxes:                                   |               |               |               |               |               |               |               |               |               |               |
| Property                                 | 42.9%         | 49.3%         | 49.0%         | 52.4%         | 60.6%         | 53.6%         | 48.7%         | 54.9%         | 54.0%         | 54.4%         |
| Sales                                    | 47.2%         | 41.5%         | 42.4%         | 39.2%         | 28.0%         | 35.8%         | 40.7%         | 36.1%         | 37.2%         | 38.9%         |
| Insurance premium                        | 5.1%          | 4.8%          | 4.9%          | 4.9%          | 6.8%          | 6.1%          | 5.9%          | 5.4%          | 5.1%          | 5.0%          |
| Other                                    | 2.7%          | 2.6%          | 2.9%          | 2.9%          | 3.8%          | 4.2%          | 4.1%          | 3.1%          | 3.5%          | 3.5%          |
| 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                      | 0.1%          | 0.0%          | 0.0%          | 0.0%          | 0.0%          | 0.1%          | 0.4%          | 0.1%          | 0.0%          | 0.3%          |
| Gain on sale of capital assets           | 0.1%          | 0.1%          | 0.0%          | 0.0%          | 0.0%          | 0.0%          | 0.0%          | 0.0%          | 0.0%          | 0.9%          |
| Miscellaneous                            | 1.9%          | 1.7%          | 0.8%          | 0.6%          | 0.8%          | 0.2%          | 0.2%          | 0.4%          | 0.1%          | 0.2%          |
| Transfers                                | 0.0%          | 0.0%          | 0.0%          | 0.0%          | 0.0%          | 0.0%          | 0.0%          | 0.00%         | 0.0%          | -3.2%         |
| <b>Total General Revenues</b>            | <b>100.0%</b> | <b>100.0%</b> | <b>100.0%</b> | <b>100.0%</b> | <b>100.0%</b> | <b>100.0%</b> | <b>100.0%</b> | <b>100.0%</b> | <b>100.0%</b> | <b>100.0%</b> |

**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                                     | 2013                | 2014             | 2015               | 2016              | 2017                  | 2018             | 2019             | 2020               | 2021              | 2022                |
| <b>Expenses -</b>                          |                     |                  |                    |                   |                       |                  |                  |                    |                   |                     |
| Solid waste management                     | \$ 1,691,062        | \$ 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        |
| Connect Douglas                            | -                   | -                | -                  | -                 | -                     | -                | -                | -                  | -                 | 3,505,053           |
| Total Expenses                             | \$ 1,691,062        | \$ 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        |
| <b>Program Revenues:</b>                   |                     |                  |                    |                   |                       |                  |                  |                    |                   |                     |
| Charges for services -                     |                     |                  |                    |                   |                       |                  |                  |                    |                   |                     |
| Solid waste management                     | 1,502,324           | 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           |
| Operating grants and contributions         | -                   | -                | -                  | -                 | -                     | 37,210           | -                | -                  | -                 | -                   |
| Capital grants and contributions           | -                   | -                | -                  | -                 | -                     | -                | -                | -                  | -                 | 2,147,267           |
| <b>Total Program Revenues</b>              | <u>1,502,324</u>    | <u>1,526,089</u> | <u>1,767,837</u>   | <u>2,214,002</u>  | <u>2,501,772</u>      | <u>2,069,592</u> | <u>1,929,869</u> | <u>2,267,572</u>   | <u>2,775,194</u>  | <u>5,520,920</u>    |
| <b>Net (Expense) Revenue</b>               | <u>(188,738)</u>    | <u>(168,967)</u> | <u>(34,424)</u>    | <u>349,967</u>    | <u>(1,468,271)</u>    | <u>35,867</u>    | <u>40,347</u>    | <u>(88,704)</u>    | <u>460,198</u>    | <u>(555,907)</u>    |
| <b>General Revenues:</b>                   |                     |                  |                    |                   |                       |                  |                  |                    |                   |                     |
| Investment earnings                        | 30                  | 40               | 20                 | -                 | 137                   | 1,804            | 19,035           | -                  | -                 | -                   |
| Gain on sale of capital assets             | -                   | -                | -                  | -                 | -                     | -                | 24,104           | -                  | -                 | -                   |
| Miscellaneous                              | 5,928               | 169,405          | 155                | 222               | -                     | -                | -                | -                  | -                 | -                   |
| Transfers                                  | -                   | -                | -                  | 5,054             | -                     | -                | -                | -                  | (17,585)          | 4,919,234           |
| <b>Total General Revenues</b>              | <u>5,958</u>        | <u>169,445</u>   | <u>175</u>         | <u>5,276</u>      | <u>137</u>            | <u>1,804</u>     | <u>43,139</u>    | <u>-</u>           | <u>(17,585)</u>   | <u>4,919,234</u>    |
| <b>Change in Net Position <sup>1</sup></b> | <u>\$ (182,780)</u> | <u>\$ 478</u>    | <u>\$ (34,249)</u> | <u>\$ 355,243</u> | <u>\$ (1,468,134)</u> | <u>\$ 37,671</u> | <u>\$ 83,486</u> | <u>\$ (88,704)</u> | <u>\$ 442,613</u> | <u>\$ 4,363,327</u> |

**Notes:**

<sup>1</sup> This amount does not include any prior period restatements.

**Data Source:**

Applicable years' Annual Comprehensive Financial Report

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

| For the Calendar Year Ended December 31,  |                      |                      |                      |                       |                       |                      |                       |                      |                      |                      |
|---|----------------------|----------------------|----------------------|-----------------------|-----------------------|----------------------|-----------------------|----------------------|----------------------|----------------------|
| Source                                    | 2013                 | 2014                 | 2015                 | 2016                  | 2017                  | 2018                 | 2019                  | 2020                 | 2021                 | 2022                 |
| <b>Expenses:</b>                          |                      |                      |                      |                       |                       |                      |                       |                      |                      |                      |
| Governmental activities <sup>1</sup>      | \$ 99,548,587        | \$ 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       |
| Business-type activities <sup>2</sup>     | 1,691,062            | 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            |
| <b>Total Expenses</b>                     | <u>101,239,649</u>   | <u>103,637,615</u>   | <u>109,097,609</u>   | <u>114,514,452</u>    | <u>124,278,741</u>    | <u>137,777,417</u>   | <u>154,068,996</u>    | <u>139,953,486</u>   | <u>156,576,223</u>   | <u>171,408,392</u>   |
| <b>Program Revenues:</b>                  |                      |                      |                      |                       |                       |                      |                       |                      |                      |                      |
| Governmental activities <sup>1</sup>      | 21,794,358           | 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           |
| Business-type activities <sup>2</sup>     | 1,502,324            | 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            |
| <b>Total Program Revenues</b>             | <u>23,296,682</u>    | <u>23,872,887</u>    | <u>26,002,715</u>    | <u>29,680,364</u>     | <u>27,524,785</u>     | <u>33,338,520</u>    | <u>31,739,470</u>     | <u>38,160,864</u>    | <u>32,776,805</u>    | <u>46,177,148</u>    |
| <b>Net (Expense) Revenue</b>              | <u>(77,942,967)</u>  | <u>(79,764,728)</u>  | <u>(83,094,894)</u>  | <u>(84,834,088)</u>   | <u>(96,753,956)</u>   | <u>(104,438,897)</u> | <u>(122,329,526)</u>  | <u>(101,792,622)</u> | <u>(123,799,418)</u> | <u>(125,231,244)</u> |
| <b>General Revenues:</b>                  |                      |                      |                      |                       |                       |                      |                       |                      |                      |                      |
| Governmental activities <sup>1</sup>      | 91,818,106           | 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          |
| Business-type activities <sup>2</sup>     | 5,958                | 169,445              | 175                  | 5,276                 | 137                   | 1,804                | 43,139                | -                    | (17,585)             | 4,919,234            |
| <b>Total General Revenues</b>             | <u>91,824,064</u>    | <u>95,270,992</u>    | <u>102,488,251</u>   | <u>79,179,367</u>     | <u>93,132,777</u>     | <u>104,222,438</u>   | <u>114,024,567</u>    | <u>131,096,628</u>   | <u>143,659,837</u>   | <u>160,890,471</u>   |
| <b>Change in Net Position<sup>3</sup></b> | <u>\$ 13,881,097</u> | <u>\$ 15,506,264</u> | <u>\$ 19,393,357</u> | <u>\$ (5,654,721)</u> | <u>\$ (3,621,179)</u> | <u>\$ (216,459)</u>  | <u>\$ (8,304,959)</u> | <u>\$ 29,304,006</u> | <u>\$ 19,860,419</u> | <u>\$ 35,659,227</u> |

**Notes:**<sup>1</sup> See Exhibit I<sup>2</sup> See Exhibit III<sup>3</sup> This amount does not include any prior period restatements.

**DOUGLAS COUNTY, GEORGIA**  
*Government-wide Net Position by Category<sup>1</sup> (Unaudited)*  
*Last Ten Calendar Years*  
*(accrual basis of accounting)*

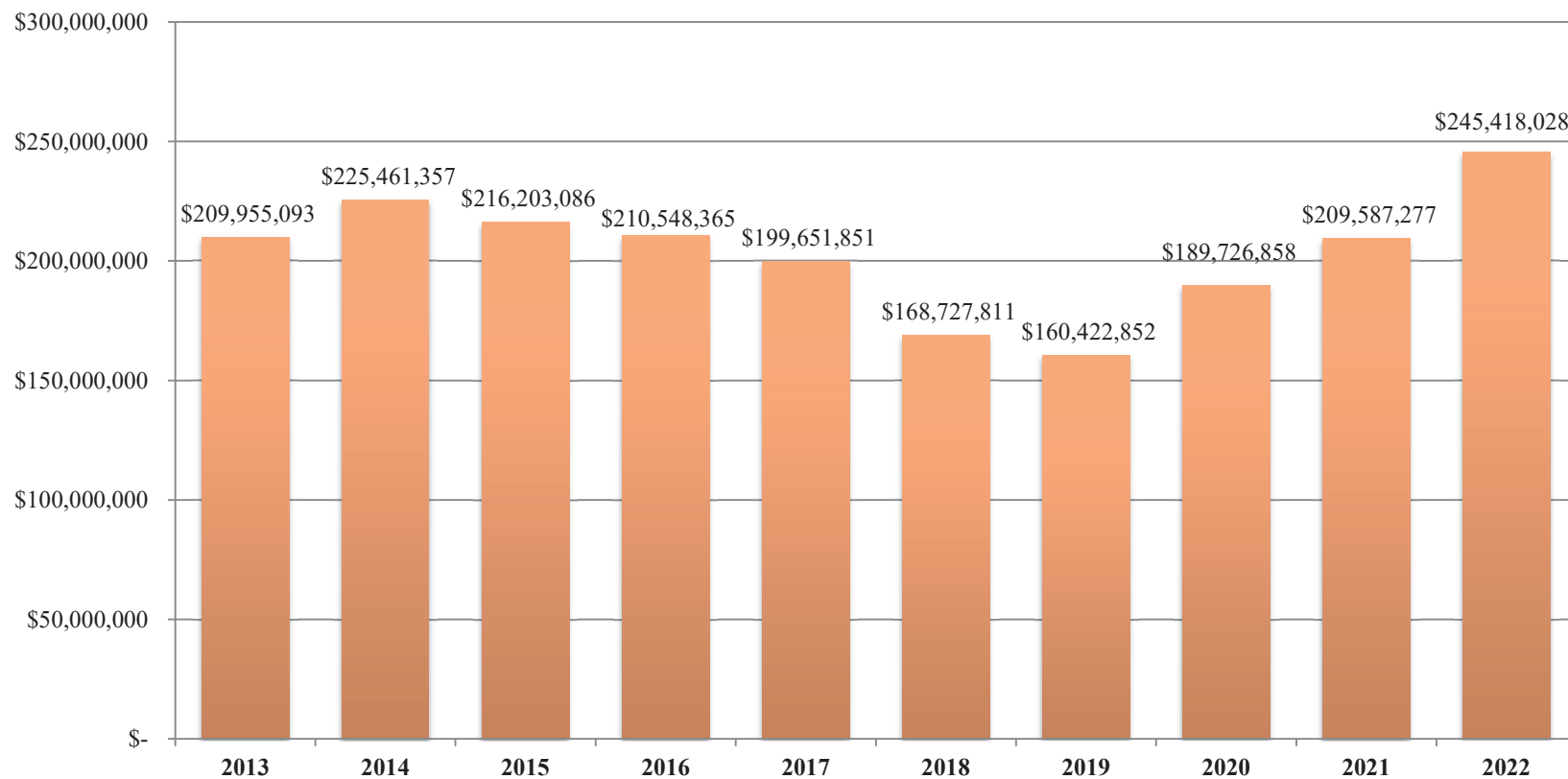
|   | 2013                 | 2014                  | 2015                  | 2016                  | December 31,<br>2017  | 2018                  | 2019                 | 2020                  | 2021                  | 2022                  |
|---|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|----------------------|-----------------------|-----------------------|-----------------------|
| <b>Governmental Activities</b>                        |                      |                       |                       |                       |                       |                       |                      |                       |                       |                       |
| Net investment in capital assets                      | \$195,280,231        | \$ 210,489,674        | \$ 228,610,179        | \$ 249,176,807        | \$ 227,392,430        | \$ 223,105,443        | \$218,318,950        | \$ 233,462,402        | \$ 251,588,737        | \$ 246,701,734        |
| Restricted  | 33,159,865           | 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            |
| Unrestricted  | (18,703,270)         | (18,697,545)          | (48,389,273)          | (59,893,149)          | (54,836,883)          | (99,574,585)          | (105,511,285)        | (93,201,765)          | (99,255,239)          | (84,015,102)          |
| <b>Subtotal Governmental Activities Net Position</b>  | <b>209,736,826</b>   | <b>225,242,612</b>    | <b>216,298,312</b>    | <b>210,288,348</b>    | <b>200,791,755</b>    | <b>169,830,044</b>    | <b>161,441,599</b>   | <b>190,834,309</b>    | <b>210,252,115</b>    | <b>241,719,539</b>    |
| <b>Business-type Activities</b>                       |                      |                       |                       |                       |                       |                       |                      |                       |                       |                       |
| Net investment in capital assets                      | 2,027,520            | 1,939,053             | 1,892,764             | 1,851,457             | 1,896,590             | 1,954,743             | 2,256,433            | 2,185,476             | 2,116,184             | 6,967,314             |
| Unrestricted  | (1,809,253)          | (1,720,308)           | (1,987,990)           | (1,591,440)           | (3,036,494)           | (3,056,976)           | (3,275,180)          | (3,292,927)           | (2,781,022)           | (3,268,825)           |
| <b>Subtotal Business-type Activities Net Position</b> | <b>218,267</b>       | <b>218,745</b>        | <b>(95,226)</b>       | <b>260,017</b>        | <b>(1,139,904)</b>    | <b>(1,102,233)</b>    | <b>(1,018,747)</b>   | <b>(1,107,451)</b>    | <b>(664,838)</b>      | <b>3,698,489</b>      |
| <b>Primary Government</b>                             |                      |                       |                       |                       |                       |                       |                      |                       |                       |                       |
| Net investment in capital assets                      | 197,307,751          | 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           |
| Restricted  | 33,159,865           | 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            |
| Unrestricted <sup>2</sup>                             | (20,512,523)         | (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)          |
| <b>Total Primary Government Net Position</b>          | <b>\$209,955,093</b> | <b>\$ 225,461,357</b> | <b>\$ 216,203,086</b> | <b>\$ 210,548,365</b> | <b>\$ 199,651,851</b> | <b>\$ 168,727,811</b> | <b>\$160,422,852</b> | <b>\$ 189,726,858</b> | <b>\$ 209,587,277</b> | <b>\$ 245,418,028</b> |

**Notes:**

<sup>1</sup> 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.

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

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



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

|                          | For the Calendar Year Ended December 31, |                |                |                |                |                |                |                |                |                |
|--------------------------|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
|                          | 2013                                     | 2014           | 2015           | 2016           | 2017           | 2018           | 2019           | 2020           | 2021           | 2022           |
| Revenue Source           | Amounts                                  |                |                |                |                |                |                |                |                |                |
| Taxes                    | \$ 82,184,350                            | \$ 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 |
| Licenses and permits     | 1,049,998                                | 1,102,716      | 1,345,033      | 1,850,191      | 570,240        | 1,854,948      | 552,238        | 643,151        | 854,842        | 1,656,398      |
| Intergovernmental        | 3,910,464                                | 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     |
| Charges for services     | 8,765,900                                | 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     |
| Fines and forfeitures    | 5,660,840                                | 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      |
| Investment earnings      | 215,620                                  | 49,164         | 33,538         | 27,932         | 540,926        | 1,520,659      | 1,682,990      | 354,015        | 28,592         | 1,222,026      |
| Miscellaneous            | 1,721,577                                | 1,769,578      | 903,998        | 753,686        | 545,262        | 818,894        | 2,389,480      | 603,132        | 281,142        | 456,588        |
| Total revenues           | \$ 103,508,749                           | \$ 113,977,556 | \$ 117,037,056 | \$ 128,716,745 | \$ 118,091,315 | \$ 136,738,872 | \$ 143,783,124 | \$ 165,754,560 | \$ 173,947,036 | \$ 200,011,319 |
| % change from prior year | -4.4%                                    | 10.1%          | 2.7%           | 10.0%          | -8.3%          | 15.8%          | 5.2%           | 15.3%          | 4.9%           | 15.0%          |
|                          | Percentage of Total                      |                |                |                |                |                |                |                |                |                |
| Taxes                    | 79.4%                                    | 79.3%          | 80.5%          | 79.3%          | 79.2%          | 75.8%          | 77.5%          | 78.0%          | 82.6%          | 79.5%          |
| Licenses and permits     | 1.0%                                     | 1.0%           | 1.1%           | 1.4%           | 0.5%           | 1.4%           | 0.4%           | 0.4%           | 0.5%           | 0.8%           |
| Intergovernmental        | 3.8%                                     | 5.4%           | 4.5%           | 6.6%           | 6.4%           | 8.7%           | 7.4%           | 11.8%          | 7.0%           | 9.2%           |
| Charges for services     | 8.5%                                     | 7.3%           | 7.8%           | 7.1%           | 8.2%           | 8.3%           | 7.7%           | 5.9%           | 6.7%           | 6.9%           |
| Fines and forfeitures    | 5.5%                                     | 5.4%           | 5.3%           | 4.9%           | 4.8%           | 4.2%           | 4.1%           | 3.3%           | 3.0%           | 2.7%           |
| Investment earnings      | 0.2%                                     | 0.0%           | 0.0%           | 0.0%           | 0.5%           | 1.1%           | 1.2%           | 0.2%           | 0.0%           | 0.6%           |
| Miscellaneous            | 1.6%                                     | 1.6%           | 0.8%           | 0.6%           | 0.4%           | 0.5%           | 1.7%           | 0.4%           | 0.2%           | 0.3%           |
| Total revenues           | 100.0%                                   | 100.0%         | 100.0%         | 100.0%         | 100.0%         | 100.0%         | 100.0%         | 100.0%         | 100.0%         | 100.0%         |

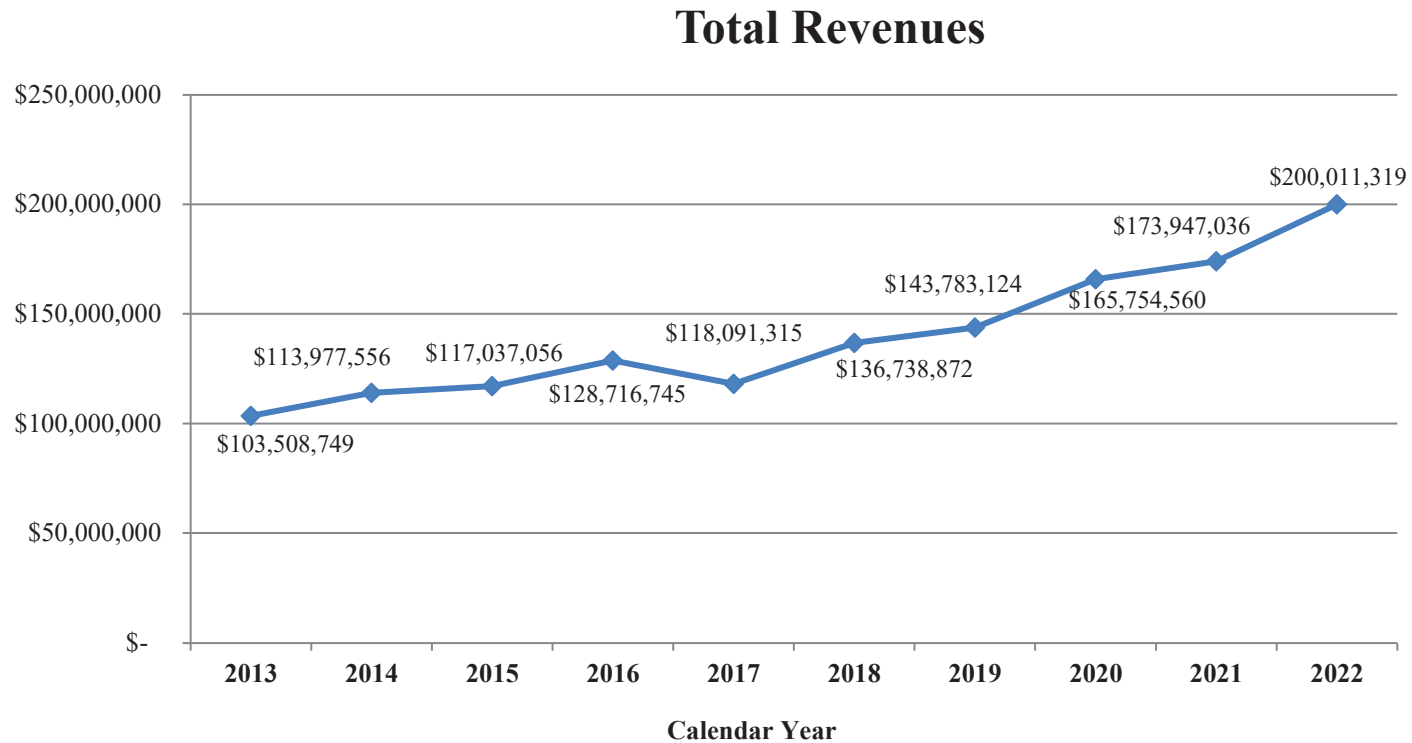
**Notes:**

<sup>1</sup> Includes all governmental fund types.

**Data Source:**

Applicable years' Annual Comprehensive Financial Report.

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





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

| For The<br>Calendar Year<br>Ended December 31, | Property      | Local<br>Option Sales | Special<br>Purpose<br>Local<br>Option Sales | Insurance<br>Premium | Other <sup>1</sup> | Total         |
|--|---------------|-----------------------|---|----------------------|--------------------|---------------|
| <b>Amounts</b>                                 |               |                       |   |                      |                    |               |
| 2013   | \$ 44,160,007 | \$ 16,231,413         | \$ 21,827,112                               | \$ 4,449,739         | \$ 3,701,990       | \$ 90,370,261 |
| 2014   | 45,170,688    | 16,769,653            | 23,507,284                                  | 4,696,183            | 4,078,510          | 94,222,318    |
| 2015   | 53,051,864    | 16,565,785            | 23,551,828                                  | 5,028,879            | 3,882,964          | 102,081,320   |
| 2016   | 47,486,910    | 16,305,508            | 5,843,267                                   | 5,351,530            | 3,819,471          | 78,806,686    |
| 2017   | 49,950,104    | 16,922,648            | 17,652,602                                  | 5,725,981            | 3,297,202          | 93,548,537    |
| 2018   | 50,758,985    | 16,922,648            | 25,480,185                                  | 6,174,210            | 4,222,142          | 103,558,170   |
| 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   |
| <b>% Change in Dollars<br/>Over 10 Years</b>   | <b>92.2%</b>  | <b>48.6%</b>          | <b>67.1%</b>                                | <b>74.3%</b>         | <b>56.2%</b>       | <b>76.0%</b>  |
| <b>Percentage of Total</b>                     |               |                       |   |                      |                    |               |
| 2013   | 48.9%         | 18.0%                 | 24.2%                                       | 4.9%                 | 4.2%               | 100.0%        |
| 2014   | 47.9%         | 17.8%                 | 24.9%                                       | 5.0%                 | 4.3%               | 100.0%        |
| 2015   | 52.0%         | 16.2%                 | 23.1%                                       | 4.9%                 | 3.8%               | 100.0%        |
| 2016   | 60.3%         | 20.7%                 | 7.4%  | 6.8%                 | 4.8%               | 100.0%        |
| 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%                 | 3.3%               | 100.0%        |
| 2021   | 54.0%         | 14.8%                 | 22.4%                                       | 5.1%                 | 3.6%               | 100.0%        |
| 2022   | 53.4%         | 15.2%                 | 22.9%                                       | 4.9%                 | 3.6%               | 100.0%        |

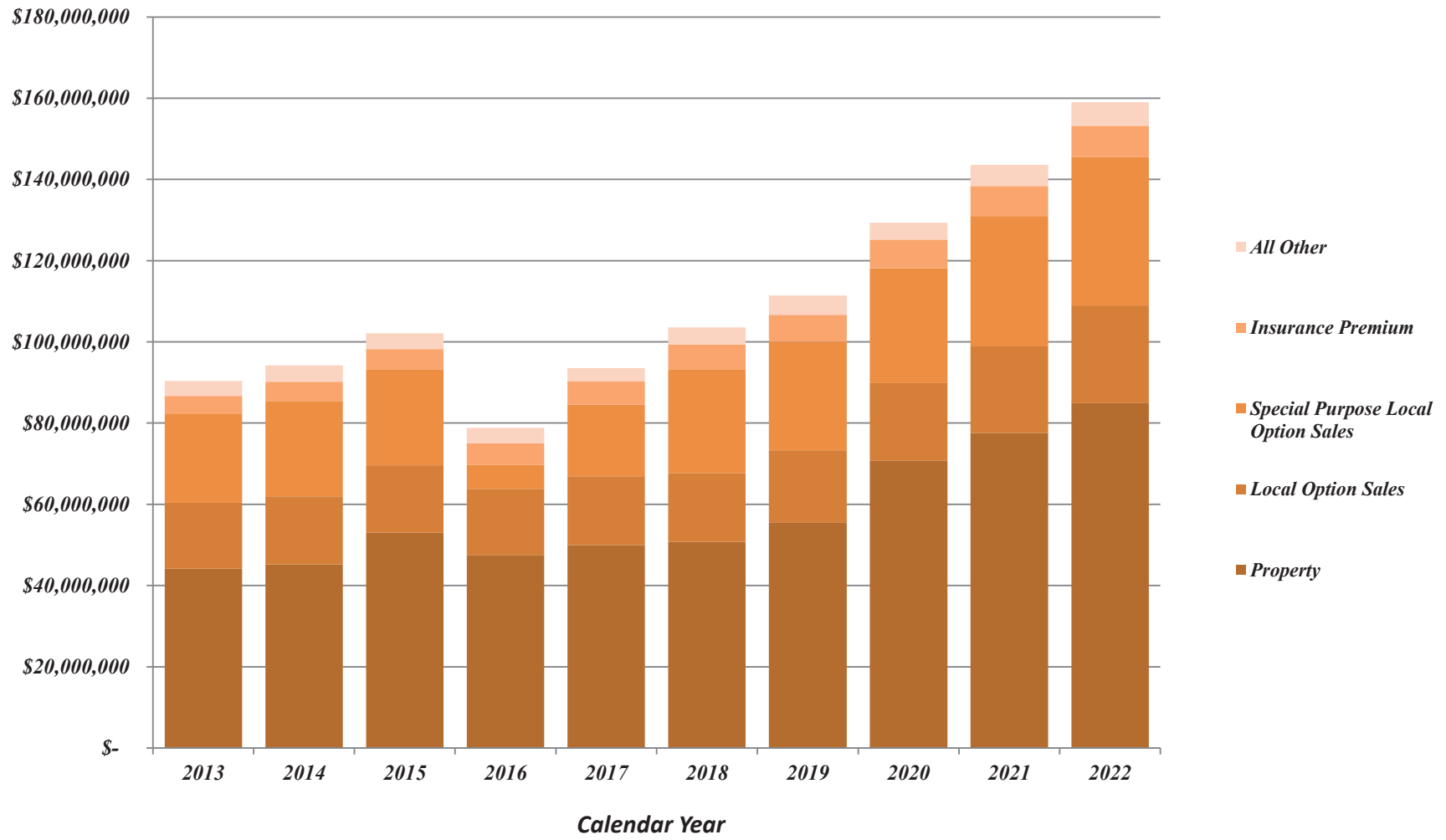
**Notes:**

<sup>1</sup> 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) <sup>1</sup>*  
*Last Ten Calendar Years*  
*(modified accrual basis of accounting)*

| Function  | For the Calendar Year Ended December 31, |                       |                       |                       |                       |                       |                       |                       |                       |                      |
|---|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|----------------------|
|   | 2013                                     | 2014                  | 2015                  | 2016                  | 2017                  | 2018                  | 2019                  | 2020                  | 2021                  | 2022                 |
| <b>Current:</b>   |  |                       |                       |                       |                       |                       |                       |                       |                       |                      |
| General government  | \$ 11,952,217                            | \$ 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        |
| Judicial  | 11,408,765                               | 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           |
| Public safety   | 44,461,112                               | 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           |
| Public works  | 6,186,338                                | 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           |
| Parks, recreation and culture                                 | 5,186,342                                | 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            |
| Planning/community development                                | 4,506,671                                | 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              |
| Health and welfare  | 1,617,266                                | 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            |
| Other   | -  | -                     | -                     | -                     | 3,497,768             | 7,218,749             | 15,828,618            | 4,668,360             | 4,667,306             | 10,117,912           |
| <b>Total Current</b>  | <b>85,318,711</b>                        | <b>86,434,023</b>     | <b>91,591,798</b>     | <b>98,187,413</b>     | <b>109,235,471</b>    | <b>117,385,008</b>    | <b>135,171,412</b>    | <b>126,944,183</b>    | <b>136,443,750</b>    | <b>159,466,666</b>   |
| <b>% Change From Prior Year</b>                               | <b>9.6%</b>                              | <b>1.3%</b>           | <b>6.0%</b>           | <b>7.2%</b>           | <b>11.3%</b>          | <b>7.5%</b>           | <b>15.2%</b>          | <b>-6.1%</b>          | <b>7.5%</b>           | <b>16.9%</b>         |
| <b>Capital Outlay</b>   | <b>3,888,753</b>                         | <b>5,587,406</b>      | <b>4,831,419</b>      | <b>7,221,788</b>      | <b>3,305,743</b>      | <b>16,435,814</b>     | <b>11,217,661</b>     | <b>14,641,112</b>     | <b>7,895,423</b>      | <b>3,191,914</b>     |
| <b>% Change From Prior Year</b>                               | <b>-89.8%</b>                            | <b>43.7%</b>          | <b>-13.5%</b>         | <b>49.5%</b>          | <b>-54.2%</b>         | <b>397.2%</b>         | <b>-31.7%</b>         | <b>30.5%</b>          | <b>-46.1%</b>         | <b>-59.6%</b>        |
| <b>Debt Service</b>   |  |                       |                       |                       |                       |                       |                       |                       |                       |                      |
| Principal retirement  | 18,941,143                               | 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            |
| Interest and fiscal charges                                   | 3,633,232                                | 2,751,753             | 1,934,736             | 958,118               | 1,485,992             | 3,033,540             | 2,625,310             | 1,648,143             | 747,293               | 197,507              |
| Bond issuance costs   | -  | -                     | -                     | -                     | 577,869               | -                     | -                     | -                     | -                     | -                    |
| <b>Total Debt Service</b>                                     | <b>22,574,375</b>                        | <b>21,901,521</b>     | <b>22,151,617</b>     | <b>20,672,592</b>     | <b>2,570,495</b>      | <b>10,261,751</b>     | <b>17,871,688</b>     | <b>20,147,568</b>     | <b>17,544,332</b>     | <b>4,804,046</b>     |
| <b>% Change From Prior Year</b>                               | <b>7.0%</b>                              | <b>-3.0%</b>          | <b>1.1%</b>           | <b>-6.7%</b>          | <b>-87.6%</b>         | <b>299.2%</b>         | <b>74.2%</b>          | <b>12.7%</b>          | <b>-12.9%</b>         | <b>-72.6%</b>        |
| <b>Total Expenditures</b>                                     | <b>\$ 111,781,839</b>                    | <b>\$ 113,922,950</b> | <b>\$ 118,574,834</b> | <b>\$ 126,081,793</b> | <b>\$ 115,111,709</b> | <b>\$ 144,082,573</b> | <b>\$ 164,260,761</b> | <b>\$ 161,732,863</b> | <b>\$ 161,883,505</b> | <b>\$167,462,626</b> |
| <b>% Change From Prior Year</b>                               | <b>-18.4%</b>                            | <b>1.9%</b>           | <b>4.1%</b>           | <b>6.3%</b>           | <b>-8.7%</b>          | <b>25.2%</b>          | <b>14.0%</b>          | <b>-1.5%</b>          | <b>0.1%</b>           | <b>3.4%</b>          |
| <b>Debt Service as a<br/>% of Noncapital<br/>Expenditures</b> | <b>20.9%</b>                             | <b>20.2%</b>          | <b>19.5%</b>          | <b>17.4%</b>          | <b>2.3%</b>           | <b>8.0%</b>           | <b>11.7%</b>          | <b>13.7%</b>          | <b>11.4%</b>          | <b>2.9%</b>          |

**Notes:**<sup>1</sup> Includes all governmental fund types.**Data Source:**

Applicable years' Annual Comprehensive Financial Report.

## DOUGLAS COUNTY, GEORGIA

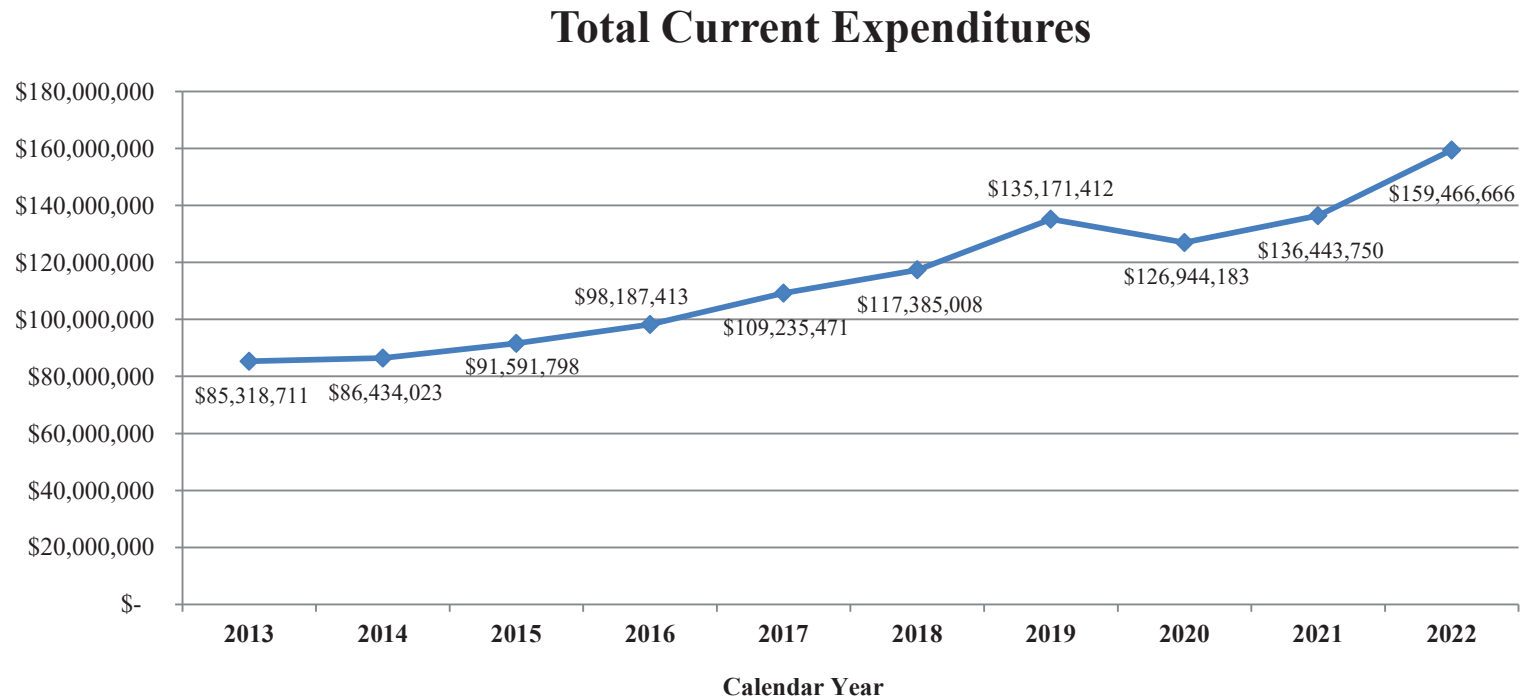
*General Governmental Current Expenditures by Function (Unaudited) <sup>1</sup>*  
*Last Ten Calendar Years*  
*(modified accrual basis of accounting)*

| For the Calendar Year Ended December 31, |                      |                      |                      |                      |                       |                       |                       |                       |                       |                       |
|--|----------------------|----------------------|----------------------|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
|  | 2013                 | 2014                 | 2015                 | 2016                 | 2017                  | 2018                  | 2019                  | 2020                  | 2021                  | 2022                  |
| Function                                 | Amounts              |                      |                      |                      |                       |                       |                       |                       |                       |                       |
| <b>Current:</b>                          |                      |                      |                      |                      |                       |                       |                       |                       |                       |                       |
| General government                       | \$ 11,952,217        | \$ 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         |
| Judicial                                 | 11,408,765           | 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            |
| Public safety                            | 44,461,112           | 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            |
| Public works                             | 6,186,338            | 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            |
| Parks, recreation and culture            | 5,186,342            | 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             |
| Planning/community development           | 4,506,671            | 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               |
| Health and welfare                       | 1,617,266            | 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             |
| Other                                    | -                    | -                    | -                    | -                    | 3,497,768             | 7,218,749             | 15,828,618            | 4,668,360             | 4,667,306             | 10,117,912            |
| <b>Total Current</b>                     | <b>\$ 85,318,711</b> | <b>\$ 86,434,023</b> | <b>\$ 91,591,798</b> | <b>\$ 98,187,413</b> | <b>\$ 109,235,471</b> | <b>\$ 117,385,008</b> | <b>\$ 135,171,412</b> | <b>\$ 126,944,183</b> | <b>\$ 136,443,750</b> | <b>\$ 159,466,666</b> |
|  | Percentage of Total  |                      |                      |                      |                       |                       |                       |                       |                       |                       |
| <b>Current:</b>                          |                      |                      |                      |                      |                       |                       |                       |                       |                       |                       |
| General government                       | 13.9%                | 14.7%                | 15.1%                | 13.4%                | 17.0%                 | 17.0%                 | 15.5%                 | 16.4%                 | 19.4%                 | 19.9%                 |
| Judicial                                 | 13.4%                | 13.8%                | 14.7%                | 14.3%                | 13.4%                 | 13.5%                 | 12.0%                 | 13.2%                 | 13.3%                 | 13.1%                 |
| Public safety                            | 52.1%                | 53.6%                | 51.2%                | 55.6%                | 48.4%                 | 45.9%                 | 40.9%                 | 45.6%                 | 44.8%                 | 40.5%                 |
| Public works                             | 7.3%                 | 6.0%                 | 5.9%                 | 5.5%                 | 7.3%                  | 7.3%                  | 8.1%                  | 8.4%                  | 8.3%                  | 11.5%                 |
| Parks, recreation and culture            | 6.1%                 | 6.4%                 | 6.5%                 | 6.0%                 | 5.4%                  | 4.8%                  | 4.3%                  | 4.4%                  | 4.5%                  | 4.7%                  |
| Planning/community development           | 0.0%                 | 0.0%                 | 0.0%                 | 0.0%                 | 0.0%                  | 0.0%                  | 0.0%                  | 0.0%                  | 0.0%                  | 0.0%                  |
| Health and welfare                       | 1.9%                 | 1.9%                 | 2.1%                 | 1.8%                 | 2.6%                  | 2.8%                  | 3.1%                  | 3.6%                  | 4.0%                  | 3.8%                  |
| Other                                    | 0.0%                 | 0.0%                 | 0.0%                 | 0.0%                 | 3.2%                  | 6.1%                  | 11.7%                 | 3.7%                  | 3.4%                  | 6.3%                  |
| <b>Total Current</b>                     | <b>100.0%</b>        | <b>100.0%</b>        | <b>100.0%</b>        | <b>100.0%</b>        | <b>100.0%</b>         | <b>100.0%</b>         | <b>100.0%</b>         | <b>100.0%</b>         | <b>100.0%</b>         | <b>100.3%</b>         |

**Notes:**<sup>1</sup> Includes all governmental fund types.**Data Source:**

Applicable years' Annual Comprehensive Financial Report.

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



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

| Source   | For the Calendar Year Ended December 31, |                       |                       |                     |                      |                       |                        |                     |                      |                      |
|--|--|-----------------------|-----------------------|---------------------|----------------------|-----------------------|------------------------|---------------------|----------------------|----------------------|
|  | 2013                                     | 2014                  | 2015                  | 2016                | 2017                 | 2018                  | 2019                   | 2020                | 2021                 | 2022                 |
| <b>Total Revenues</b>  | \$ 103,508,749                           | \$ 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       |
| <b>Total Expenditures</b>  | 111,781,839                              | 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          |
| <b>Excess (Deficiency) of Revenues<br/>Over (Under) Expenditures</b> | (8,273,090)                              | 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           |
| <b>Other Financing Sources (Uses)</b>                                |  |                       |                       |                     |                      |                       |                        |                     |                      |                      |
| Sale of capital assets   | 64,399                                   | 184,852               | 75,009                | 271,806             | 114,822              | 968,889               | 201,900                | 897                 | -                    | 2,506,218            |
| Issuance of bonds  | -  | -                     | -                     | -                   | 60,385,000           | -                     | -                      | -                   | -                    | -                    |
| Issuance of lease liabilities  | -  | -                     | -                     | -                   | -                    | -                     | -                      | -                   | -                    | 139,739              |
| Inception of financed purchases                                      | 354,333                                  | 176,471               | 19,234                | 369,989             | -                    | 2,376,007             | -                      | 1,555,370           | -                    | -                    |
| Premium on issue   | -  | -                     | -                     | -                   | 6,145,688            | -                     | -                      | -                   | -                    | -                    |
| Transfers in   | 27,880,481                               | 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            |
| Transfers out  | (27,880,481)                             | (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)          |
| <b>Total Other Financing<br/>Sources (Uses)</b>                      | 418,732                                  | (1,638,677)           | 94,243                | 136,741             | 66,645,510           | 3,344,896             | (5,998,100)            | 356,267             | 17,585               | 2,645,957            |
| <b>Net Change in Fund Balances</b>                                   | <u>\$ (7,854,358)</u>                    | <u>\$ (1,584,071)</u> | <u>\$ (1,443,535)</u> | <u>\$ 2,771,693</u> | <u>\$ 69,625,116</u> | <u>\$ (3,998,803)</u> | <u>\$ (26,475,737)</u> | <u>\$ 4,377,964</u> | <u>\$ 12,081,116</u> | <u>\$ 35,194,650</u> |

**Data Source:**

Applicable years' Annual Comprehensive Financial Report.

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

| At December 31,                                       |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|   | 2013              | 2014              | 2015              | 2016              | 2017 <sup>1</sup> | 2018              | 2019              | 2020              | 2021              | 2022              |
| <b>General Fund</b>                                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| Nonspendable  | \$ 1,401,923      | \$ 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      |
| Restricted  | -                 | -                 | -                 | -                 | -                 | 2,225,141         | 68,131            | 1,347,836         | -                 | -                 |
| Assigned  | 6,754,683         | 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        |
| Unassigned  | 13,896,005        | 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        |
| <b>Subtotal General Fund</b>                          | <u>22,052,611</u> | <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> |
| <b>General Fund Percentage Change</b>                 | <u>57.7%</u>      | <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>      |
| <b>All Other Governmental Funds</b>                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| Nonspendable  | -                 | -                 | -                 | -                 | -                 | -                 | -                 | 4,040             | 6,754             | 5,812             |
| Restricted  | 31,372,785        | 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        |
| Committed   | 2,151,957         | 2,166,112         | 1,937,807         | 2,251,031         | -                 | -                 | -                 | -                 | 3,711,939         | 4,196,588         |
| Assigned  | -                 | -                 | -                 | -                 | 4,447,187         | 2,305,011         | 1,067,833         | 1,141,815         | 465,911           | 557,986           |
| Unassigned  |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| Special Revenue Funds                                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | 771,886           | -                 | (1,340)           |
| Capital Projects Funds                                | (364,877)         | (1,332,551)       | (1,861,432)       | (2,672,366)       | (1,983,623)       | (232,307)         | (323,367)         | -                 | -                 | -                 |
| <b>Subtotal All Other Governmental Funds</b>          | <u>33,159,865</u> | <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> |
| <b>All Other Governmental Funds Percentage Change</b> | <u>-14.1%</u>     | <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>      |

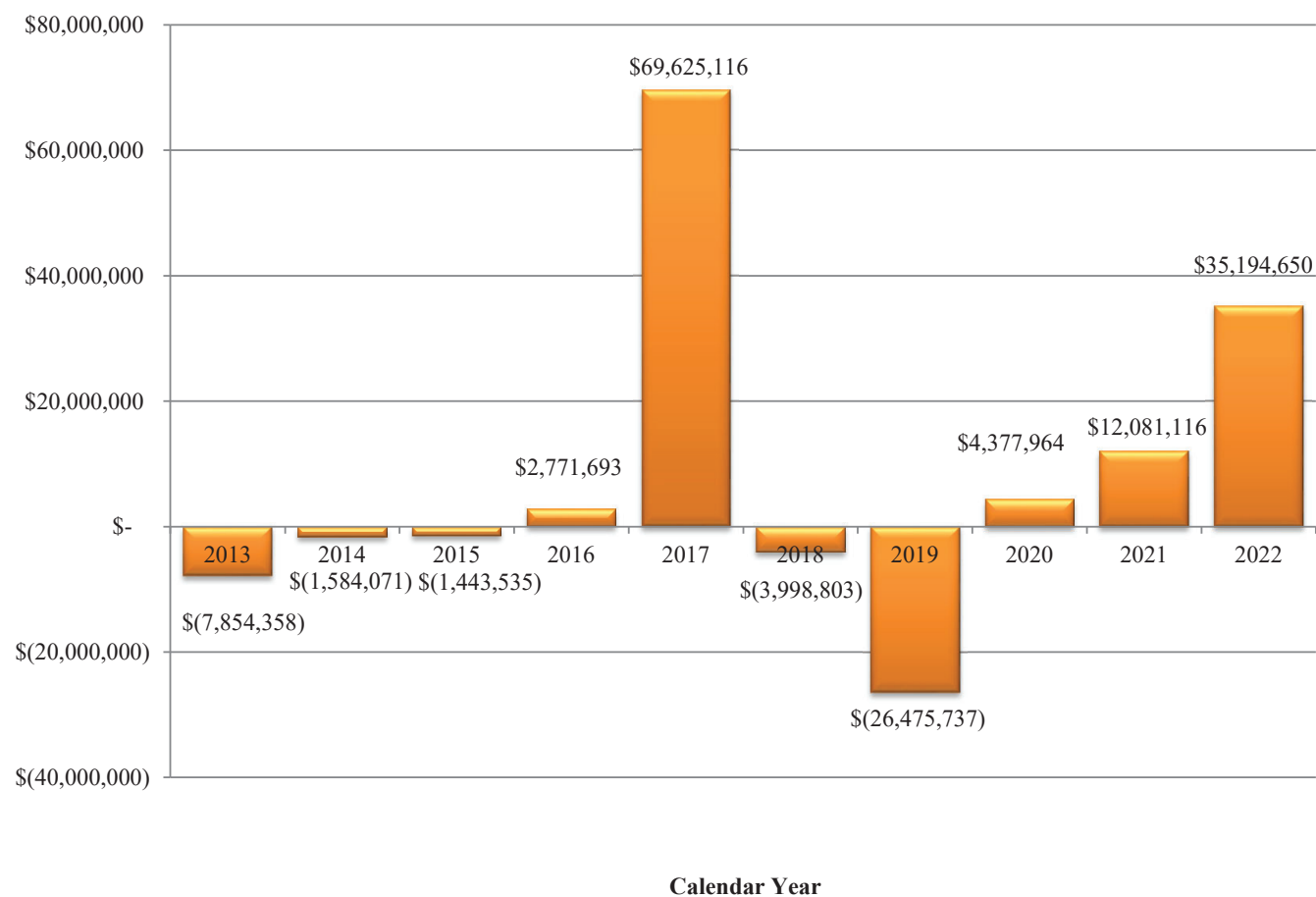
**Notes:**

<sup>1</sup> 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 Value<sup>1</sup> and Estimated Actual Value of Property By Type (Unaudited)<sup>2</sup>*  
*Last Ten Calendar Years*

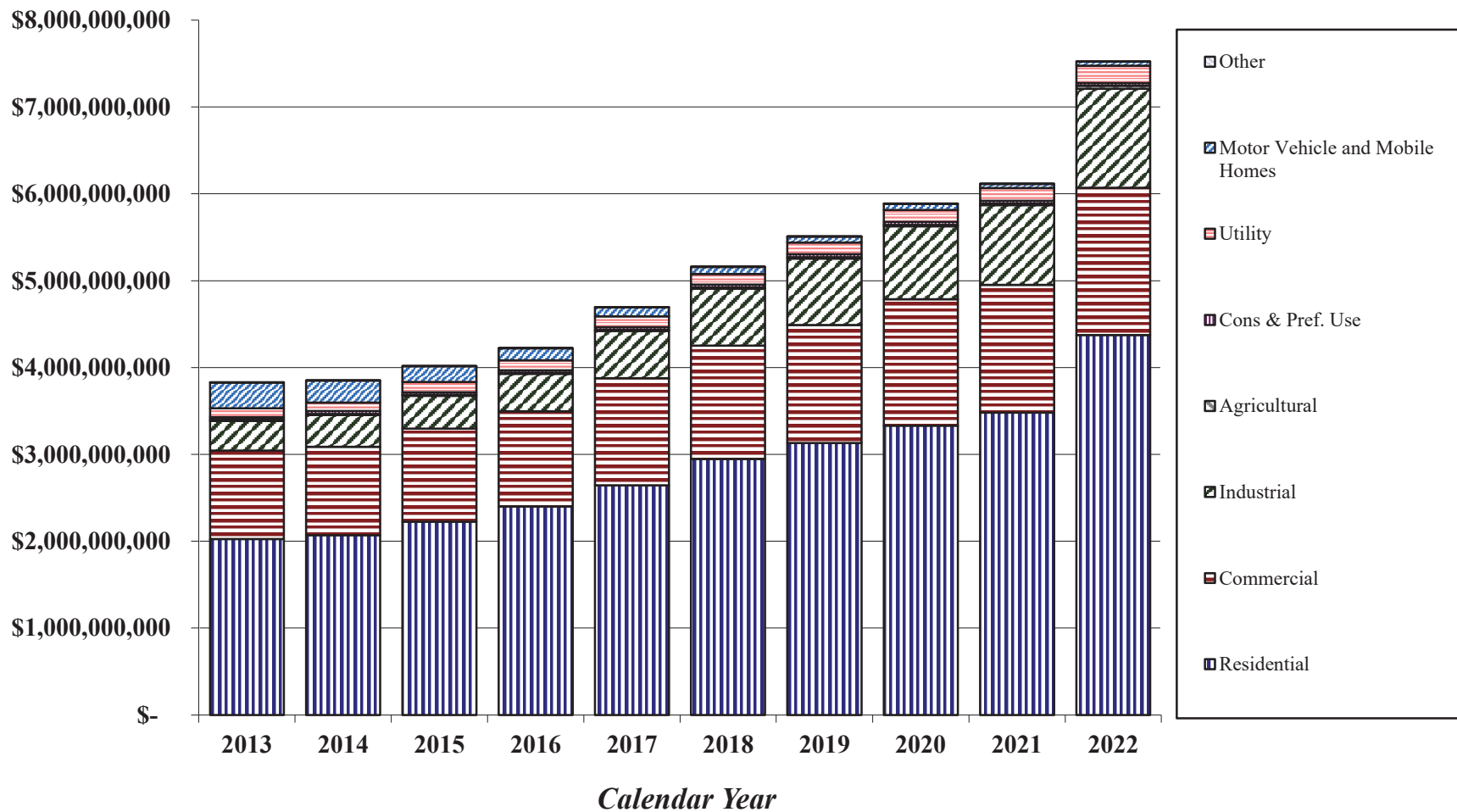
| Calendar Year | Amounts              |                     |                     |                       |  |                  |                                 |                             |                           |   | Total Direct Tax Rate <sup>4</sup> | Estimated Actual Value | Annual Percentage Change |
|---------------|----------------------|---------------------|---------------------|-----------------------|--|------------------|---------------------------------|-----------------------------|---------------------------|---|------------------------------------|------------------------|--------------------------|
|               | Residential Property | Commercial Property | Industrial Property | Agricultural Property | Preferential & Conservation Use Property | Utility Property | Motor Vehicles and Mobile Homes | Other Property <sup>3</sup> | Less: Tax Exempt Property | Total Taxable Assessed Value <sup>1</sup> |                                    |                        |                          |
| 2013          | 2,025,348,154        | 1,017,893,195       | 341,043,049         | 17,038,789            | 24,595,824                               | 104,306,616      | 296,133,437                     | 411,257                     | 369,535,667               | 3,457,234,654                             | 12                                 | 8,643,086,635          | -1.5%                    |
| 2014          | 2,067,874,584        | 1,018,758,837       | 364,974,470         | 14,540,078            | 31,890,088                               | 99,308,516       | 252,799,996                     | 861,148                     | 414,163,825               | 3,436,843,892                             | 12                                 | 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%                    |
|               |                      |                     |                     |                       |  |                  |                                 |                             |                           |   |                                    |                        |                          |
| *             | \$ 2,861,959,963     | \$ 1,273,094,165    | \$ 637,038,184      | \$ 17,508,921         | \$ 30,445,412                            | \$ 130,366,330   | \$ 128,530,841                  | \$ 1,060,198                | \$ 739,390,292            | \$ 4,340,613,722                          |                                    | \$ 10,851,534,304      |                          |
|               |                      |                     |                     |                       |  |                  |                                 |                             |                           |   |                                    |                        |                          |
| **            | 116.0%               | 66.4%               | 234.4%              | 98.9%                 | 32.9%                                    | 92.8%            | -84.9%                          | 72.6%                       | 317.0%                    | 73.0%                                     |                                    | 73.0%                  |                          |
|               |                      |                     |                     |                       |  |                  |                                 |                             |                           |   |                                    |                        |                          |
| 2013          | 52.9%                | 26.6%               | 8.9%                | 0.4%                  | 0.6%                                     | 2.7%             | 7.7%                            | 0.0%                        | 9.7%                      | 90.3%                                     |                                    |                        |                          |
| 2014          | 53.7%                | 26.5%               | 9.5%                | 0.4%                  | 0.8%                                     | 2.6%             | 6.6%                            | 0.0%                        | 10.8%                     | 89.2%                                     |                                    |                        |                          |
| 2015          | 55.4%                | 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%                                     |                                    |                        |                          |

\* Dollar average for ten years.

\*\* Percentage change in dollars over ten years.

**Notes:**<sup>1</sup> All property is assessed at 40% of fair market value.<sup>2</sup> Gross digest before homestead or freeport exemptions.<sup>3</sup> Generally includes timber and heavy equipment.<sup>4</sup> Tax rates expressed in rate per \$1,000<sup>3</sup>**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<br>Year | Underlying Rates <sup>2</sup>         |  |                             |                       |                            |                              |
|------------------|---------------------------------------|--|-----------------------------|-----------------------|----------------------------|------------------------------|
|                  | Direct <sup>4</sup><br>County<br>Rate | Overlapping <sup>1</sup><br>State of<br>Georgia <sup>3</sup> | City<br>of<br>Villa<br>Rica | City<br>of<br>Austell | City<br>of<br>Douglasville | Douglas<br>County<br>Schools |
| 2013             | 12.250                                | 0.150  | 6.775                       | 4.000                 | 3.853                      | 19.850                       |
| 2014             | 12.153                                | 0.100  | 6.630                       | 3.060                 | 5.784                      | 19.850                       |
| 2015             | 11.809                                | 0.050  | 6.500                       | 3.060                 | 7.338                      | 19.850                       |
| 2016             | 11.267                                | -  | 6.500                       | 3.060                 | 6.911                      | 19.800                       |
| 2017             | 10.768                                | -  | 6.365                       | 3.250                 | 6.911                      | 19.750                       |
| 2018             | 10.213                                | -  | 6.056                       | 3.250                 | 7.211                      | 19.700                       |
| 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                       |

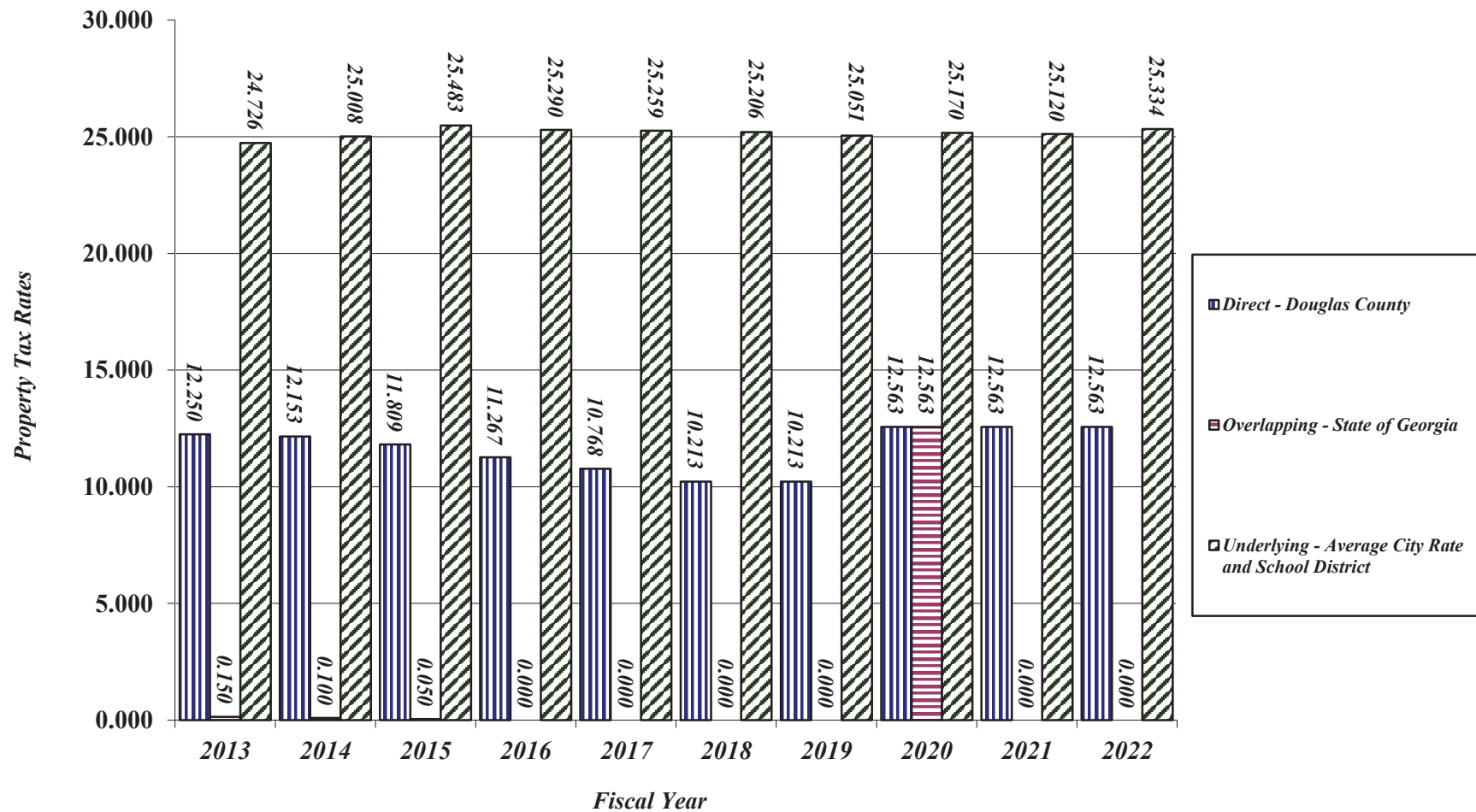
**Notes:**<sup>1</sup> Overlapping rates are those of governments that overlap the County's geographic boundaries.<sup>2</sup> Underlying rates are those of the City of Villa Rica, the City of Austell, the City of Douglasville and Douglas County Schools that apply to property owners located within Douglas County.<sup>3</sup> 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.<sup>4</sup> 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<br>Year | Taxes Levied<br>for the<br>Calendar Year <sup>2</sup> | Collected Within the    |                       | Collections<br>in Subsequent<br>Years | Total Collections to Date <sup>3</sup> |                                | Total                 |        |
|------------------|---|-------------------------|-----------------------|---------------------------------------|--|--------------------------------|-----------------------|--------|
|                  |   | Fiscal Year of The Levy |                       |                                       | Percentage<br>of Levy                  | Uncollected Taxes <sup>1</sup> |                       |        |
|                  |   | Amount                  | Percentage<br>of Levy |                                       |  | Amount                         | Percentage<br>of Levy |        |
|                  |   |                         |                       |                                       |  |                                |                       | Amount |
| 2013             | 38,720,132  | 35,450,524              | 91.56%                | \$ 2,434,323                          | 37,884,847                             | 97.84%                         | 835,285               | 2.16%  |
| 2014             | 38,694,993  | 36,396,426              | 94.06%                | \$ 2,205,827                          | 38,602,253                             | 99.76%                         | 92,740                | 0.24%  |
| 2015             | 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%  |

**Notes:**

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

<sup>2</sup> 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.

<sup>3</sup> % 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, 2022 and 2013*

| Principal Taxpayer                       | 2022                   |      |  | 2013                   |      |  |
|--|------------------------|------|--|------------------------|------|--|
|  | Taxable Assessed Value | Rank | Percentage of Total Taxable Assessed Value | Taxable Assessed Value | Rank | Percentage of Total Taxable Assessed Value |
| Georgia Power Co.                        | \$ 76,979,235          | 1    | 1.77%                                      | \$ 48,972,268          | 3    | 1.21%                                      |
| McMaster-Carr Supply Company             | 61,778,350             | 2    | 1.42%                                      |                        |      |  |
| Google, Inc.                             | 64,822,718             | 3    | 1.49%                                      |                        |      |  |
| Development Authority of City of D'ville | 40,334,266             | 4    | 0.93%                                      |                        |      |  |
| Greystone Power Co.                      | 31,530,740             | 5    | 0.73%                                      | 98,455,469             | 1    | 3.14%                                      |
| Amazon.com Services, Inc.                | 24,088,632             | 6    | 0.55%                                      |                        |      |  |
| PAC Operating Limited Partnership        | 21,208,280             | 7    | 0.49%                                      |                        |      |  |
| Gordon Food Services, Inc.               | 16,269,840             | 8    | 0.37%                                      |                        |      |  |
| MRE PRPCO LP                             | 16,000,000             | 9    | 0.37%                                      |                        |      |  |
| Crestmark Community LLC                  | 15,432,373             | 10   | 0.36%                                      |                        |      |  |
| Medline Industries, Inc.                 |                        |      |  | 52,314,495             | 2    | 1.22%                                      |
| Georgia Transmission Coporation          |                        |      |  | 40,116,649             | 4    | 1.16%                                      |
| Arbor Place II, LLC                      |                        |      |  | 33,292,300             | 5    | 0.89%                                      |
| Bellsouth Telecommunication              |                        |      |  | 27,942,831             | 6    | 0.79%                                      |
| Community & Southern Bank                |                        |      |  | 26,081,436             | 7    | 0.75%                                      |
| Lytos-Creeside II, LLC                   |                        |      |  | 24,889,600             | 8    | 0.84%                                      |
| DDRTC Douglasville Pavillion, LLC        |                        |      |  | 22,346,600             | 9    | 0.64%                                      |
| Trikell, LLC                             |                        |      |  | 21,526,962             | 10   | 0.61%                                      |
| Total Principal Taxpayers                | 368,444,434            |      | 8.49%                                      | 346,966,342            |      | 10.18%                                     |
| All Other Taxpayers                      | 3,972,169,288          |      | 91.51%                                     | 3,061,296,044          |      | 89.82%                                     |
| Total <sup>1</sup>                       | \$ 4,340,613,722       |      | 100.00%                                    | \$ 3,408,262,386       |      | 100.00%                                    |

**Notes:**

<sup>1</sup> 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<br>Year | Direct            |                     | Overlapping | Underlying           | Total<br>Direct, Overlapping<br>and Underlying Rates |
|------------------|-------------------|---------------------|-------------|----------------------|--|
|                  | Douglas County    |                     | State of    | Douglas County       |  |
|                  | LOST <sup>1</sup> | SPLOST <sup>2</sup> | Georgia     | Schools <sup>3</sup> |  |
| 2013             | 1.00%             | 1.00%               | 4.00%       | 1.00%                | 7.00%  |
| 2014             | 1.00%             | 1.00%               | 4.00%       | 1.00%                | 7.00%  |
| 2015             | 1.00%             | 1.00%               | 4.00%       | 1.00%                | 7.00%  |
| 2016             | 1.00%             | 0.00%               | 4.00%       | 1.00%                | 6.00%  |
| 2017             | 1.00%             | 1.00%               | 4.00%       | 1.00%                | 7.00%  |
| 2018             | 1.00%             | 1.00%               | 4.00%       | 1.00%                | 7.00%  |
| 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%  |

**Notes:**

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

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

<sup>3</sup> The current education special purpose local option sales tax extension was approved effective January 1st, 2022 and expires on December 31st, 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)<sup>1</sup>*  
*Last Ten Calendar Years*

| December 31, | Governmental Activities        |                      |                       | Total         | Percentage<br>of Personal<br>Income | Estimated <sup>2</sup><br>Population | Per<br>Capita |
|--------------|--------------------------------|----------------------|-----------------------|---------------|-------------------------------------|--------------------------------------|---------------|
|              | General<br>Obligation<br>Bonds | Lease<br>Liabilities | Financed<br>Purchases |               |                                     |                                      |               |
| 2013         | \$ 61,811,340                  | \$ -                 | \$ 878,793            | \$ 62,690,133 | 1.493%                              | 138,776                              | 452           |
| 2014         | 41,169,865                     | -                    | 905,496               | 42,075,361    | 0.954%                              | 140,733                              | 299           |
| 2015         | 19,989,643                     | -                    | 708,200               | 20,697,843    | 0.458%                              | 142,224                              | 146           |
| 2016         | -                              | -                    | 768,714               | 768,714       | 0.016%                              | 143,882                              | 5             |
| 2017         | 65,538,842                     | -                    | 262,080               | 65,800,922    | 1.339%                              | 145,331                              | 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            |

**Data Sources:**

<sup>1</sup> Applicable years' Annual Comprehensive Financial Report.

<sup>2</sup> Exhibit XXI



**DOUGLAS COUNTY, GEORGIA**  
*Direct and Underlying Governmental Activities Debt (Unaudited)*  
 December 31, 2022

| <b>Governmental Unit</b>                           | <b>Debt<br/>Outstanding</b> | <b>Estimated<br/>Percentage<br/>Applicable<sup>1</sup></b> | <b>Estimated<br/>Share of<br/>Underlying<br/>Debt</b> |
|--|-----------------------------|--|---|
| <b>Underlying Debt<sup>2, 3</sup></b>              |                             |  |   |
| Douglas County Board of Education (June 30, 2022): |                             |  |   |
| General obligation bonds                           | \$ 105,300,000              | 100.0%   | \$ 105,300,000  |
| Cities   |                             |  |   |
| Douglasville (June 30, 2022)                       |                             |  |   |
| General obligation bonds                           | 61,071,753                  | 100.0%   | 61,071,753  |
| Financed purchases                                 | 851,820                     | 100.0%   | 851,820   |
| Villa Rica (September 30th, 2022)                  |                             |  |   |
| Revenue bonds                                      | 31,880,000                  | 41.8%  | 13,325,840  |
| Austell (June 30, 2022)                            |                             |  |   |
| Lease liabilities                                  | 539,731                     | 3.6%   | 19,322  |
| <b>Total Underlying Debt</b>                       |                             |  | <b>180,568,735</b>                                    |
| <b>County Direct Debt</b>                          |                             |  |   |
| Financed purchases                                 | 2,218,549                   | 100.0%   | 2,218,549   |
| Lease liabilities                                  | 122,055                     | 100.0%   | 122,055   |
| <b>Total</b>                                       | <b>2,340,604</b>            | <b>100.0%</b>  | <b>2,340,604</b>                                      |
| <b>Total Direct and Overlapping Debt</b>           |                             |  | <b>\$ 182,909,339</b>                                 |

**Notes:**

<sup>1</sup> 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.

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

**Data Source:**

<sup>3</sup> Each specific government

## DOUGLAS COUNTY, GEORGIA

## Legal Debt Margin (Unaudited)

## Last Ten Calendar Years

|   | December 31,            |                         |                         |                         |                         |
|---|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
|   | 2013                    | 2014                    | 2015                    | 2016                    | 2017                    |
| <b>Taxable Assessed Value<sup>1</sup></b>                       | <u>\$ 3,457,234,654</u> | <u>\$ 3,436,843,892</u> | <u>\$ 3,561,814,904</u> | <u>\$ 3,727,256,260</u> | <u>\$ 4,116,298,609</u> |
| <b>Legal Debt Margin</b>  |                         |                         |                         |                         |                         |
| Debt limit (10% of assessed value) <sup>2</sup>                 | \$ 345,723,465          | \$ 343,684,389          | \$ 356,181,490          | \$ 372,725,626          | \$ 411,629,861          |
| Debt applicable to limit:                                       |                         |                         |                         |                         |                         |
| General obligation bonds  | 61,811,340              | 41,169,865              | 19,989,643              | -                       | 60,385,000              |
| Less: Amount reserved for repayment of general obligation debt  | (18,104,923)            | (19,490,582)            | (17,327,659)            | -                       | (8,550,604)             |
| Total debt applicable to limit                                  | 43,706,417              | 21,679,283              | 2,661,984               | -                       | 51,834,396              |
| <b>Legal Debt Margin</b>  | <u>\$ 302,017,048</u>   | <u>\$ 322,005,106</u>   | <u>\$ 353,519,506</u>   | <u>\$ 372,725,626</u>   | <u>\$ 359,795,465</u>   |
| Total net debt applicable to the limit as a % of the debt limit | 12.64%                  | 6.31%                   | 0.75%                   | 0.00%                   | 12.59%                  |
|   | <b>2018</b>             | <b>2019</b>             | <b>2020</b>             | <b>2021</b>             | <b>2022</b>             |
| <b>Taxable Assessed Value<sup>1</sup></b>                       | <u>\$4,405,287,362</u>  | <u>\$4,643,881,559</u>  | <u>\$4,938,086,558</u>  | <u>\$5,138,377,149</u>  | <u>\$5,981,056,268</u>  |
| <b>Legal Debt Margin</b>  |                         |                         |                         |                         |                         |
| Debt limit (10% of assessed value) <sup>2</sup>                 | \$ 440,528,736          | \$ 464,388,156          | \$ 493,808,656          | \$ 513,837,715          | \$ 598,105,627          |
| Debt applicable to limit:                                       |                         |                         |                         |                         |                         |
| General obligation bonds  | 56,536,648              | 39,921,623              | 20,887,352              | 4,182,000               | -                       |
| Less: Amount reserved for repayment of general obligation debt  | (16,479,487)            | (19,126,560)            | (16,814,625)            | (4,182,000)             | -                       |
| Total debt applicable to limit                                  | 40,057,161              | 20,795,063              | 4,072,727               | -                       | -                       |
| <b>Legal Debt Margin</b>  | <u>\$ 400,471,575</u>   | <u>\$ 443,593,093</u>   | <u>\$ 489,735,929</u>   | <u>\$ 513,837,715</u>   | <u>\$ 598,105,627</u>   |
| Total net debt applicable to the limit as a % of the debt limit | 9.09%                   | 4.48%                   | 0.82%                   | 0.00%                   | 0.00%                   |

**Notes:**

<sup>2</sup> 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:**

<sup>1</sup> Exhibit XII

## DOUGLAS COUNTY, GEORGIA

*Ratios of General Bonded Debt Outstanding (Unaudited) <sup>1</sup>**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 |                               |   |            |
| 2013          | \$ 61,811,340                   | \$(18,104,923)                                 | \$ 43,706,417   | 1.06%                         | 1.26%                                       | 320.48     |
| 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%                                       | -          |

**Notes:**<sup>1</sup> Applicable years' Annual Comprehensive Financial Report.

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

| Calendar<br>Year | Population <sup>1</sup> | (thousands<br>of dollars)       | Per<br>Capita<br>Personal<br>Income <sup>2</sup> | Per Capita<br>Personal<br>Income<br>% of U.S. <sup>2</sup> | Median<br>Age <sup>3</sup> | School<br>Enrollment <sup>4</sup> | Unemployment Rate             |      |      | County<br>Employment <sup>5</sup> |
|------------------|-------------------------|---------------------------------|--|--|----------------------------|-----------------------------------|-------------------------------|------|------|-----------------------------------|
|                  |                         | Personal<br>Income <sup>2</sup> | County <sup>5</sup>                              | State of<br>Georgia <sup>5</sup>                           |                            |                                   | United<br>States <sup>5</sup> |      |      |                                   |
| 2013             | 136,379                 | \$ 4,136,346                    | \$ 30,875  | 71%  | 35.0                       | 25,294                            | 8.3%                          | 8.2% | 6.7% | 62,045                            |
| 2014             | 138,776                 | 4,200,201                       | 30,798   | 85%  | 35.3                       | 25,320                            | 7.4%                          | 7.2% | 5.6% | 62,535                            |
| 2015             | 140,733                 | 4,411,764                       | 31,348   | 69%  | 35.6                       | 25,810                            | 6.2%                          | 5.9% | 5.0% | 64,050                            |
| 2016             | 142,224                 | 4,515,952                       | 32,089   | 67%  | 35.9                       | 26,067                            | 5.5%                          | 5.4% | 4.9% | 66,472                            |
| 2017             | 143,882                 | 4,688,552                       | 32,966   | 67%  | 36.1                       | 25,996                            | 4.9%                          | 4.7% | 4.1% | 68,825                            |
| 2018             | 145,331                 | 4,913,103                       | 34,147   | 66%  | 36.3                       | 26,033                            | 3.9%                          | 3.8% | 3.9% | 66,421                            |
| 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                            |

**Data Sources:**

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

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

<sup>3</sup> U.S. Census Bureau - [https://data.census.gov/table?q=B01002:+MEDIAN+AGE+BY+SEX&g=040XX00US13\\_050XX00US13097&tid=ACSDT1Y2021.B01002](https://data.census.gov/table?q=B01002:+MEDIAN+AGE+BY+SEX&g=040XX00US13_050XX00US13097&tid=ACSDT1Y2021.B01002)

<sup>4</sup> Douglas County Board of Education -

[https://cdns5-ss19.sharpschool.com/UserFiles/Servers/Server\\_125264/File/About/Who%20We%20Are/Annual%20Report%202022%20pages%201%20-%206.pdf](https://cdns5-ss19.sharpschool.com/UserFiles/Servers/Server_125264/File/About/Who%20We%20Are/Annual%20Report%202022%20pages%201%20-%206.pdf)

<sup>5</sup> <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, 2022<sup>1</sup> and 2013*

| Employer                         | Type of Business              | 2022                |      |                                      | 2013                |      |                                      |
|----------------------------------|-------------------------------|---------------------|------|--------------------------------------|---------------------|------|--------------------------------------|
|                                  |                               | Number of Employees | Rank | Percentage of Major County Employers | Number of Employees | Rank | Percentage of Major County Employers |
| Douglas County School System     | Education                     | 3,390               | 1    | 4.60%                                | 3,200               | 1    | 5.16%                                |
| Douglas County Government        | Government                    | 1,252               | 2    | 1.70%                                | 1,046               | 2    | 1.69%                                |
| Silverline Building Products     | Manufacturer                  | 949                 | 3    | 1.29%                                | 900                 | 3    | 1.45%                                |
| WellStar Douglas Hospital        | Medical Provider              | 800                 | 4    | 1.09%                                | 700                 | 5    | 1.13%                                |
| Stitch Fix                       | Retail                        | 600                 | 5    | 0.81%                                |                     |      |                                      |
| McMaster Carr                    | Supplier                      | 600                 | 6    | 0.81%                                |                     |      |                                      |
| Medline Industries               | Medical Provider              | 450                 | 7    | 0.61%                                | 345                 | 7    | 0.56%                                |
| KeHe                             | Food Distributor              | 440                 | 8    | 0.60%                                |                     |      |                                      |
| Gordon Food Service              | Food Distributor              | 435                 | 9    | 0.59%                                |                     |      |                                      |
| Southwire                        | Manufacturer                  | 410                 | 10   | 0.56%                                |                     |      |                                      |
| Wal-Mart Super Center            | Retail                        |                     |      |                                      | 750                 | 4    | 1.21%                                |
| American Red Cross               | Healthcare                    |                     |      |                                      | 500                 | 6    | 0.81%                                |
| Google                           | Internet Information Provider |                     |      |                                      | 300                 | 8    | 0.48%                                |
| Benton Georgia                   | Construction                  |                     |      |                                      | 300                 | 9    | 0.48%                                |
| Staples Customer Center          | Customer Service              |                     |      |                                      | 258                 | 10   | 0.42%                                |
| <b>Total Principal Employers</b> |                               | 9,326               |      | 12.65%                               | 8,299               |      | 13.38%                               |
| <b>Other Employers</b>           |                               | 64,402              |      | 87.35%                               | 53,746              |      | 86.62%                               |
| <b>Total Employers</b>           |                               | 73,728              |      | 100.00%                              | 62,045              |      | 100.00%                              |

**Data Source:**

<sup>1</sup> Douglas County Development Authority and City of Douglasville.

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

| Function/Program                            | For the Calendar Year Ending December 31, |            |            |            |            |            |            |            |            |            |
|---|---|------------|------------|------------|------------|------------|------------|------------|------------|------------|
|   | 2013                                      | 2014       | 2015       | 2016       | 2017       | 2018       | 2019       | 2020       | 2021       | 2021       |
| <b>General Fund</b>                         |   |            |            |            |            |            |            |            |            |            |
| <b>General Government</b>                   |   |            |            |            |            |            |            |            |            |            |
| Board of Commissioners                      | 8   | 7          | 6          | 5          | 6          | 6          | 6          | 6          | 6          | 10         |
| Finance                                     | 10  | 10         | 10         | 10         | 10         | 10         | 10         | 10         | 10         | 9          |
| Purchasing                                  | 6   | 5          | 5          | 5          | 5          | 5          | 5          | 5          | 5          | 4          |
| Legal Services                              | 2   | 1          | 1          | 1          | 1          | 1          | 1          | 1          | 1          | -          |
| Information Services                        | 10  | 8          | 9          | 10         | 10         | 10         | 10         | 10         | 10         | 12         |
| Internal Audit                              | 1   | -          | -          | -          | -          | -          | -          | -          | -          | -          |
| Personnel                                   | 4   | 4          | 4          | 4          | 4          | 5          | 5          | 5          | 5          | 3          |
| Tax Commissioner                            | 18  | 16         | 16         | 17         | 17         | 18         | 21         | 23         | 23         | 28         |
| Tax Appraisal                               | 16  | 16         | 14         | 16         | 16         | 16         | 16         | 16         | 16         | 17         |
| Courthouse Maintenance                      | 1   | 1          | 1          | 7          | 7          | 7          | 7          | 7          | 7          | 7          |
| Election Board                              | 2   | 4          | 4          | 4          | 4          | 4          | 4          | 4          | 4          | 7          |
| Voter Registration                          | 2   | 2          | -          | -          | -          | -          | -          | -          | -          | -          |
| Printing                                    | 3   | 2          | 2          | 2          | 2          | 2          | 2          | 2          | 2          | 2          |
| Property Management                         | 7   | 6          | 6          | 6          | 6          | 6          | 6          | 6          | 6          | 5          |
| Records Retention                           | 2   | 2          | 2          | 2          | 2          | 2          | 2          | 2          | 2          | 2          |
| External Affairs                            | -   | -          | -          | -          | -          | 1          | 1          | 1          | 2          | 4          |
| Risk and Safety                             | 2   | 2          | 3          | 3          | 3          | 3          | 3          | 3          | 3          | 1          |
| Communications                              | 3   | 3          | 4          | 4          | 3          | 3          | 3          | 3          | 3          | 6          |
| <b>Total General Government</b>             | <b>97</b>                                 | <b>89</b>  | <b>87</b>  | <b>96</b>  | <b>96</b>  | <b>99</b>  | <b>102</b> | <b>104</b> | <b>105</b> | <b>117</b> |
| <b>Judicial</b>                             |   |            |            |            |            |            |            |            |            |            |
| Superior Court Judges                       | 6   | 6          | 6          | 7          | 7          | 7          | 7          | 7          | 7          | -          |
| Clerk of Superior Court                     | 32  | 29         | 32         | 31         | 31         | 34         | 33         | 33         | 33         | 32         |
| District Attorney                           | 34  | 36         | 37         | 37         | 41         | 53         | 44         | 47         | 47         | 37         |
| Magistrate Court                            | 9   | 9          | 11         | 10         | 10         | 10         | 10         | 10         | 10         | 12         |
| Probate Court                               | 6   | 6          | 6          | 6          | 7          | 7          | 7          | 7          | 7          | 8          |
| Juvenile Court                              | 7   | 7          | 7          | 7          | 8          | 8          | 8          | 8          | 8          | 8          |
| Public Defender                             | 15  | 15         | 18         | 21         | 22         | 23         | 23         | 23         | 23         | 25         |
| State Court Judges                          | 4   | 4          | 4          | 5          | 5          | 5          | 5          | 5          | 5          | 6          |
| State Court Solicitor                       | 15  | 15         | 16         | 16         | 17         | 20         | 20         | 21         | 21         | 20         |
| State Court Clerk                           | 10  | 10         | 9          | 9          | 10         | 11         | 11         | 11         | 11         | 13         |
| Juvenile Public Defender                    | -   | -          | -          | -          | -          | -          | -          | 1          | 1          | 2          |
| Superior Court Felony Drug Court            | -   | -          | 1          | 1          | 1          | 1          | 1          | 3          | 3          | 7          |
| Juvenile Programs Administration            | 12  | 12         | 13         | 13         | 13         | 13         | 13         | 14         | 14         | 14         |
| Superior Court DUI & Misdemeanor Drug Court | -   | -          | 1          | 3          | 3          | 3          | 3          | 3          | 3          | 3          |
| <b>Total Judicial</b>                       | <b>150</b>                                | <b>149</b> | <b>161</b> | <b>166</b> | <b>175</b> | <b>195</b> | <b>185</b> | <b>193</b> | <b>193</b> | <b>187</b> |
| <b>Public Safety</b>                        |   |            |            |            |            |            |            |            |            |            |
| Sheriff Enforcement                         | 161                                       | 163        | 164        | 162        | 175        | 181        | 169        | 176        | 176        | 152        |
| Sheriff Detention                           | 159                                       | 164        | 154        | 168        | 183        | 177        | 169        | 170        | 170        | 154        |
| Fire and Emergency Services *               | 158                                       | 151        | 142        | -          | -          | -          | -          | -          | -          | -          |
| Coroner                                     | 1   | 1          | 1          | 1          | 1          | 1          | 1          | 1          | 1          | 1          |
| Emergency Management                        | 2   | 2          | 2          | 2          | 2          | 2          | 2          | 2          | 2          | 2          |
| Animal Control *                            | 10  | 9          | 12         | -          | -          | -          | -          | -          | -          | -          |
| <b>Total Public Safety</b>                  | <b>491</b>                                | <b>490</b> | <b>475</b> | <b>333</b> | <b>361</b> | <b>361</b> | <b>341</b> | <b>349</b> | <b>349</b> | <b>309</b> |

\* Moved to a Special Revenue Fund as of 2015.

(Continued)

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

(Continued)

| Function/Program                              | For the Calendar Year Ending December 31, |              |              |              |              |              |              |              |              |              |
|---|---|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
|   | 2013                                      | 2014         | 2015         | 2016         | 2017         | 2018         | 2019         | 2020         | 2021         | 2022         |
| <b>Public Works</b>                           |   |              |              |              |              |              |              |              |              |              |
| Department of Transportation                  | 43  | 42           | 42           | 42           | 46           | 45           | 52           | 52           | 47           | 43           |
| Development Control *                         | 4   | 4            | -            | -            | -            | -            | -            | -            | -            | -            |
| Fleet Management                              | 12  | 12           | 15           | 18           | 18           | 18           | 18           | 18           | 17           | 18           |
| <b>Total Public Works</b>                     | <u>59</u>                                 | <u>58</u>    | <u>57</u>    | <u>60</u>    | <u>64</u>    | <u>63</u>    | <u>70</u>    | <u>70</u>    | <u>64</u>    | <u>61</u>    |
| <b>Culture/Recreation</b>                     |   |              |              |              |              |              |              |              |              |              |
| Parks and Recreation                          | 37  | 35           | 41           | 41           | 45           | 42           | 44           | 44           | 45           | 46           |
| Libraries                                     | 22  | 22           | 23           | 23           | 23           | 25           | 25           | 25           | 21           | 22           |
| <b>Total Culture/Recreation</b>               | <u>59</u>                                 | <u>57</u>    | <u>64</u>    | <u>64</u>    | <u>68</u>    | <u>67</u>    | <u>69</u>    | <u>69</u>    | <u>66</u>    | <u>68</u>    |
| <b>Housing and Development</b>                |   |              |              |              |              |              |              |              |              |              |
| Agriculture Extension                         | 6   | 4            | 5            | 5            | 5            | 5            | 5            | 5            | 5            | 5            |
| Building Inspection *                         | 6   | 5            | -            | -            | -            | -            | -            | -            | -            | -            |
| Planning and Zoning *                         | 4   | 3            | -            | -            | -            | -            | -            | -            | -            | -            |
| Code Enforcement Officers Division *          | 2   | 2            | -            | -            | -            | -            | -            | -            | -            | -            |
| Development Services Administration *         | 1   | 1            | -            | -            | -            | -            | -            | -            | -            | -            |
| Occupational Tax Division *                   | 1   | 2            | -            | -            | -            | -            | -            | -            | -            | -            |
| GIS Mapping                                   | 3   | 3            | 3            | 3            | 3            | 3            | 3            | 3            | 3            | 3            |
| Connect Douglas                               | 4   | 4            | 4            | 4            | 5            | 6            | 6            | 6            | 7            | 6            |
| <b>Total Housing and Development</b>          | <u>27</u>                                 | <u>24</u>    | <u>12</u>    | <u>12</u>    | <u>13</u>    | <u>14</u>    | <u>14</u>    | <u>14</u>    | <u>15</u>    | <u>14</u>    |
| <b>Health and Welfare</b>                     |   |              |              |              |              |              |              |              |              |              |
| Senior Services                               | 8   | 10           | 12           | 12           | 14           | 13           | 14           | 14           | 16           | 16           |
| <b>Total General Fund</b>                     | <u>891</u>                                | <u>877</u>   | <u>868</u>   | <u>743</u>   | <u>791</u>   | <u>812</u>   | <u>795</u>   | <u>813</u>   | <u>808</u>   | <u>772</u>   |
| <b>Special Revenue Funds</b>                  |   |              |              |              |              |              |              |              |              |              |
| E-911   | 23  | 23           | 24           | 26           | 28           | 31           | 32           | 32           | 30           | 32           |
| Fire Services and EMS                         | -   | -            | 128          | 149          | 153          | 154          | 178          | 178          | 163          | 174          |
| Animal Control Services                       | -   | -            | 11           | 19           | 19           | 21           | 21           | 21           | 18           | 18           |
| Unincorporated Area Special Services District | -   | -            | 19           | 20           | 19           | 24           | 22           | 22           | 22           | 25           |
| Victim Assistance                             | 3   | 3            | 3            | 3            | 3            | 3            | 3            | 3            | 3            | 3            |
| Tourism                                       | -   | -            | 1            | 1            | 1            | 1            | 1            | 1            | 2            | -            |
| <b>Total Special Revenue Funds</b>            | <u>26</u>                                 | <u>26</u>    | <u>186</u>   | <u>218</u>   | <u>223</u>   | <u>234</u>   | <u>257</u>   | <u>257</u>   | <u>238</u>   | <u>252</u>   |
| <b>Enterprise Funds</b>                       |   |              |              |              |              |              |              |              |              |              |
| Landfill                                      | 8   | 9            | 11           | 11           | 12           | 12           | 13           | 13           | 13           | 11           |
| <b>Total Enterprise Funds</b>                 | <u>8</u>                                  | <u>9</u>     | <u>11</u>    | <u>11</u>    | <u>12</u>    | <u>12</u>    | <u>13</u>    | <u>13</u>    | <u>13</u>    | <u>11</u>    |
| <b>Total County-wide</b>                      | <u>925</u>                                | <u>912</u>   | <u>1,065</u> | <u>972</u>   | <u>1,026</u> | <u>1,058</u> | <u>1,065</u> | <u>1,083</u> | <u>1,059</u> | <u>1,035</u> |
| <b>Percentage Change From Prior Year</b>      | <u>1.7%</u>                               | <u>-1.4%</u> | <u>16.8%</u> | <u>-8.7%</u> | <u>5.6%</u>  | <u>3.1%</u>  | <u>0.7%</u>  | <u>1.7%</u>  | <u>-2.2%</u> | <u>-2.3%</u> |

**Data Source:**

Various County Departments.

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

|   | For the Calendar Year Ending December 31, |         |         |         |         |         |         |         |         |         |
|---|---|---------|---------|---------|---------|---------|---------|---------|---------|---------|
|   | 2013                                      | 2014    | 2015    | 2016    | 2017    | 2018    | 2019    | 2020    | 2021    | 2022    |
| <b>Function/Program</b>                   |   |         |         |         |         |         |         |         |         |         |
| General Government                        |   |         |         |         |         |         |         |         |         |         |
| Total Personal Property Accounts          | 9,291                                     | 9,126   | 8,876   | 8,698   | 8,971   | 8,997   | 8,997   | 8,825   | 9,200   | 8,243   |
| Total Number of Parcels                   | 53,776                                    | 53,845  | 53,899  | 54,002  | 54,142  | 54,153  | 54,306  | 54,618  | 54,800  | 54,794  |
| Vehicle Tags Sold                         | 124,000                                   | 120,500 | 124,000 | 155,700 | 196,200 | 247,200 | 288,200 | 315,882 | 317,000 | 27,543  |
| Registered Voters                         | 75,730                                    | 59,701  | 86,023  | 101,526 | 94,483  | 100,031 | 105,032 | 103,687 | 104,579 | 97,901  |
| Judicial System                           |   |         |         |         |         |         |         |         |         |         |
| Civil Cases Filed                         | 5,132                                     | 4,058   | 3,664   | 3,493   | 3,289   | 3,430   | 3,669   | 2,562   | 2,550   | 3,700   |
| Criminal Cases Filed in Superior Court    | 1,773                                     | 2,487   | 3,012   | 3,104   | 3,405   | 3,860   | 3,436   | 1,080   | 1,769   | 3,938   |
| Criminal Warrants Issued by Magistrate    | 5,736                                     | 5,800   | 4,324   | 6,217   | 6,840   | 7,105   | 6,600   | 2,568   | 3,269   | 6,812   |
| Marriage Licenses Issued                  | 1,180                                     | 1,180   | 1,139   | 1,261   | 1,212   | 1,300   | 1,300   | 1,300   | 1,300   | 1,259   |
| Traffic Cases                             | 9,020                                     | 11,475  | 11,598  | 11,691  | 12,214  | 14,295  | 16,656  | 13,250  | 8,760   | 8,894   |
| Youth Served through Juvenile Programs    | 921                                       | 845     | 689     | 692     | 745     | 827     | 701     | 72      | 290     | 287     |
| Families Served through Juvenile Programs | 727                                       | 451     | 321     | 320     | 410     | 320     | 215     | 310     | 258     | 216     |
| Public Safety                             |   |         |         |         |         |         |         |         |         |         |
| Total Calls for Fire and EMS Service      | 14,349                                    | 15,690  | 15,316  | 16,747  | 17,311  | 17,311  | 18,568  | 19,020  | 21,170  | 23,674  |
| Inmates Received                          | 9,590                                     | 10,304  | 5,629   | 5,130   | 5,200   | 5,310   | 4,450   | 1,681   | 1,479   | 2,600   |
| Public Works                              |   |         |         |         |         |         |         |         |         |         |
| Miles of Roads Maintained                 | 163                                       | 200     | 200     | 200     | 560     | 850     | 850     | 2,150   | 2,152   | 3,228   |
| Miles of Road Resurfaced                  | 6   | 11      | 13      | 14      | 36      | 36      | 21      | 11      | 23      | 36      |
| Culture/Recreation                        |   |         |         |         |         |         |         |         |         |         |
| Library Patron Count                      | 628,000                                   | 376,604 | 296,863 | 316,155 | 319,668 | 322,508 | 225,839 | 63,198  | 116,051 | 140,540 |
| Recreation Participants                   | 58,400                                    | 60,500  | 60,500  | 60,550  | 61,345  | 10,000  | 9,650   | 9,300   | 3,627   | 9,650   |
| Planning and Community Development        |   |         |         |         |         |         |         |         |         |         |
| 4-H, Science, and Horticulture Programs   | 255                                       | 255     | 260     | 260     | 325     | 325     | 300     | 200     | 200     | 325     |
| 4-H Members                               | 2,200                                     | 2,450   | 2,450   | 1,500   | 1,500   | 1,750   | 1,500   | 1,200   | 850     | 1,100   |
| Average Daily Rideshare Vanpool Commuters | 700                                       | 626     | 431     | 315     | 350     | 300     | 300     | -       | -       | -       |
| Health and Welfare                        |   |         |         |         |         |         |         |         |         |         |
| Seniors and Handicapped Served            | 519                                       | 553     | 553     | 547     | 632     | 552     | 575     | 981     | 617     | 798     |
| Special Revenue                           |   |         |         |         |         |         |         |         |         |         |
| Calls Received on 911 System              | 142,184                                   | 108,100 | 114,304 | 112,437 | 112,453 | 114,631 | 96,778  | 97,000  | 112,000 | 101,926 |
| Total Building Inspections Conducted      | 2,700                                     | 4,500   | 6,991   | 8,236   | 7,254   | 7,508   | 9,149   | 8,786   | 12,552  | 15,062  |
| Enterprise Funds                          |   |         |         |         |         |         |         |         |         |         |
| Total Landfill Tonnage                    | 37,801                                    | 36,582  | 38,471  | 50,033  | 55,674  | 63,022  | 37,881  | 30,986  | 38,848  | 48,912  |
| Pounds Recycled                           | 9,222                                     | 10,626  | 16,373  | 19,870  | 22,831  | 22,500  | 22,040  | 14,706  | 24,047  | 25,000  |

**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 Ending December 31, |       |       |       |       |       |       |       |       |       |
|--|---|-------|-------|-------|-------|-------|-------|-------|-------|-------|
|  | 2013                                      | 2014  | 2015  | 2016  | 2017  | 2018  | 2019  | 2020  | 2021  | 2022  |
| General Government                             |   |       |       |       |       |       |       |       |       |       |
| Vehicles                                       | 53  | 52    | 52    | 55    | 54    | 54    | 63    | 62    | 68    | 68    |
| Judicial System                                |   |       |       |       |       |       |       |       |       |       |
| Vehicles                                       | 14  | 14    | 7     | 7     | 9     | 9     | 9     | 10    | 10    | 9     |
| 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                                       | 994   | 1,005 | 1,026 | 1,038 | 1,038 | 995   | 997   | 998   | 1,010 |
| 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    | 14    | 12    | 12    | 12    | 12    |
| County Activity Centers                        | -   | -     | -     | -     | -     | -     | -     | -     | 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 | 1,817 | 1,719 | 1,784 | 1,784 | 1,784 |
| County Senior Centers                          | 1   | 1     | 1     | 1     | 1     | 1     | 1     | 1     | 2     | 2     |
| Housing and Development                        |   |       |       |       |       |       |       |       |       |       |
| Rideshare Vans                                 | 97  | 95    | 107   | 111   | 105   | 114   | 119   | 126   | 126   | 74    |
| 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     | 6     |

**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**

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Douglas County, Georgia (the "County") as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated May 30, 2024. 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 2022-001, 2022-003, and 2022-004 that we consider to be material weaknesses.

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## **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 2022-002.

## **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  
May 30, 2024

*Mauldin & Jenkins, LLC*



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

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

**Report on Compliance for Each Major Federal Program**

***Qualified and Unmodified Opinions***

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, 2022. 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.

***Qualified Opinion on the COVID-19 Coronavirus State and Local Fiscal Recovery Fund Program***

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the COVID-19 Coronavirus State and Local Fiscal Recovery Fund Program for the year ended December 31, 2022.

***Unmodified Opinion on Each of the Other Major Federal Programs***

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended December 31, 2022.

***Basis for Qualified and Unmodified Opinions***

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.

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*Matter Giving Rise to Qualified Opinion on the COVID-19 Coronavirus State and Local Fiscal Recovery Fund Program*

As described in the accompanying schedule of findings and questioned costs, the County did not comply with requirements regarding the COVID-19 Coronavirus State and Local Fiscal Recovery Fund Program as described in finding 2022-005 for Procurement.

Compliance with such requirements is necessary, in our opinion, for the County to comply with the requirements applicable to that program.

***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.

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## Other Matters

*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 2022-005 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.

## Douglas County, Georgia's Response to Finding

*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.



Atlanta, Georgia  
May 30, 2024

## DOUGLAS COUNTY, GEORGIA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2022

| Federal Grantor/Pass-Through<br>Grantor/Program Title                 | Assistance<br>Listing<br>Number | Contract or<br>Project<br>Number | Total<br>Expenditures | Payments to<br>Subrecipients |
|---|---------------------------------|----------------------------------|-----------------------|------------------------------|
| <b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>               |                                 |                                  |                       |                              |
| Passed through the Georgia Department of Community Affairs:           |                                 |                                  |                       |                              |
| Community Development Block Grant Cluster                             | 14.228                          | B-11-UN-13-0007                  | \$ 13,990             | \$ -                         |
| Emergency Solutions Grant Program                                     | 14.231                          | A51-8-005                        | 425,677               | -                            |
| <b>Total U.S. Department of Housing and Urban Development</b>         |                                 |                                  | <b>439,667</b>        | <b>-</b>                     |
| <b>U.S. DEPARTMENT OF JUSTICE</b>                                     |                                 |                                  |                       |                              |
| Direct Awards   |                                 |                                  |                       |                              |
| Drug Court Discretionary Grant Program                                | 16.585                          | 2020-DC-BX-0097                  | 75,316                | -                            |
| Drug Court Discretionary Grant Program                                | 16.585                          | 2018-DC-BX-0024                  | 169,757               | 24,385                       |
|   |                                 |                                  | 245,073               | 24,385                       |
| State Criminal Alien Assistance Program                               | 16.606                          | 15PBJA-20-RR-00160-SCAA          | 34,449                | -                            |
| State Criminal Alien Assistance Program                               | 16.606                          | 15PBJA-21-RR-04883-SCAA          | 68,031                | -                            |
|   |                                 |                                  | 102,480               | -                            |
| Edward Byrne Memorial Justice Assistance Grant Program                | 16.738                          | 2021-DJ-BX-00242                 | 28,245                | -                            |
| Criminal and Juvenile Justice and Mental Health Collaboration Program | 16.745                          | 15PBJA-21-GG-03987-MENT          | 33,072                | 585                          |
| Equitable Sharing Program   | 16.922                          | GA048015A                        | 9,995                 | -                            |
| Passed through the Criminal Justice Coordinating Council              |                                 |                                  |                       |                              |
| Juvenile Justice and Delinquency Prevention                           | 16.540                          | Y23-8-012                        | 80,234                | -                            |
| Juvenile Justice and Delinquency Prevention                           | 16.540                          | Y22-8-013                        | 104,510               | -                            |
|   |                                 |                                  | 184,744               | -                            |
| Title V Delinquency Prevention Program                                | 16.548                          | L21-8-015                        | 4,280                 | -                            |
| Title V Delinquency Prevention Program                                | 16.548                          | L21-8-007                        | 11,970                | -                            |
|   |                                 |                                  | 16,250                | -                            |
| VOCA Grant for Victim Witness   | 16.575                          | C21-8-001                        | 288,545               | -                            |
| VOCA Grant for Victim Witness   | 16.575                          | C22-8-076                        | 24,689                | -                            |
| VOCA Grant for Victim Witness   | 16.575                          | B50-8-128                        | 152,087               | -                            |
|   |                                 |                                  | 465,321               | -                            |
| Violence Against Women Awareness Program                              | 16.588                          | W21-8-042                        | 50,000                | -                            |
| Violence Against Women Awareness Program                              | 16.588                          | W21-8-043                        | 71,079                | -                            |
|   |                                 |                                  | 121,079               | -                            |
| Total Passed through the Criminal Justice Coordinating Council        |                                 |                                  | 787,394               | -                            |
| <b>Total U.S. Department of Justice</b>                               |                                 |                                  | <b>1,206,259</b>      | <b>24,970</b>                |
| <b>U.S. DEPARTMENT OF TRANSPORTATION</b>                              |                                 |                                  |                       |                              |
| Direct Awards   |                                 |                                  |                       |                              |
| Federal Transit Cluster:  |                                 |                                  |                       |                              |
| Federal Transit Formula Grant   | 20.507                          | GA-2020-019-00                   | 1,207,593             | -                            |
| Federal Transit Formula Grant   | 20.507                          | GA-2017-023-01-00                | 34,962                | -                            |
| Federal Transit Formula Grant   | 20.507                          | GA-2019-005-01-00                | 209,733               | -                            |
| Federal Transit Formula Grant   | 20.507                          | GA-2017-019                      | 1,684                 | -                            |
| Federal Transit Formula Grant   | 20.507                          | GA-90-X324                       | 123,313               | -                            |
| Federal Transit Formula Grant   | 20.507                          | GA-90-X329                       | 17,735                | -                            |
| Subtotal for Federal Transit Cluster                                  |                                 |                                  | 1,595,020             | -                            |
| Passed through the Georgia Department of Transportation               |                                 |                                  |                       |                              |
| Highway Planning and Construction                                     | 20.205                          | PI 00004428                      | 2,369,560             | -                            |
| Highway Planning and Construction                                     | 20.205                          | PI0015073                        | 4,095                 | -                            |
| Highway Planning and Construction                                     | 20.205                          | PI0012621                        | 606,349               | -                            |
| Highway Planning and Construction                                     | 20.205                          | PI0012877                        | 48,192                | -                            |
| Subtotal for Highway Planning and Construction                        |                                 |                                  | 3,028,196             | -                            |
| Passed through the Governor's Office of Highway Safety                |                                 |                                  |                       |                              |
| Highway Safety Cluster  |                                 |                                  |                       |                              |
| State and Community Highway Safety                                    | 20.600                          | GA-2023-FAST-402PT-046           | 23,406                | -                            |
| State and Community Highway Safety                                    | 20.600                          | GA-2022-FAST 402PT-007           | 146,634               | -                            |
|   |                                 |                                  | 170,040               | -                            |
| Passed through the Criminal Justice Coordinating Council              |                                 |                                  |                       |                              |
| Transit Services Programs Cluster                                     |                                 |                                  |                       |                              |
| New Freedom Program   | 20.521                          | AG 2022                          | 54,347                | -                            |
| <b>Total U.S. Department of Transportation</b>                        |                                 |                                  | <b>4,847,603</b>      | <b>-</b>                     |

Continued



## DOUGLAS COUNTY, GEORGIA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2022**

| <b>Federal Grantor/Pass-Through<br/>Grantor/Program Title</b>  | <b>Assistance<br/>Listing<br/>Number</b> | <b>Contract or<br/>Project<br/>Number</b> | <b>Total<br/>Expenditures</b> | <b>Payments to<br/>Subrecipients</b> |
|--|--|---|-------------------------------|--------------------------------------|
| <b>U.S. DEPARTMENT OF THE TREASURY</b>   |  |   |                               |                                      |
| Direct Awards  |  |   |                               |                                      |
| COVID19: Coronavirus State and Local Fiscal Recovery Funds   | 21.027                                   | GA20101001                                | \$ 5,953,649                  | \$ 842,905                           |
| Passed through the Georgia Public Defender Council:  |  |   |                               |                                      |
| COVID19: Coronavirus State and Local Fiscal Recovery Funds   | 21.027                                   | 2022                                      | 6,542                         | -                                    |
| Passed through the Georgia Office of Planning and Budget:  |  |   |                               |                                      |
| COVID19: Coronavirus State and Local Fiscal Recovery Funds   | 21.027                                   | PA-0011065                                | 350,408                       | -                                    |
| <b>Total U.S. Department of the Treasury</b>   |  |   | <b>6,310,599</b>              | <b>842,905</b>                       |
| <b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>  |  |   |                               |                                      |
| Passed through The Georgia Division of Family & Children Services                                    |  |   |                               |                                      |
| Drug-Free Communities Support Program Grants   | 93.276                                   | 42700-040C-DS-22                          | 4,915                         | -                                    |
| Drug-Free Communities Support Program Grants   | 93.276                                   | 42700-040C-DS-23-0111                     | 9,549                         | -                                    |
| Child Abuse and Neglect State Grants   | 93.669                                   | 42700-040-108009                          | 14,700                        | -                                    |
| Child Abuse and Neglect State Grants   | 93.669                                   | 42700-040-103389                          | 21,633                        | -                                    |
| Total Passed through The Georgia Division of Family & Children Services                              |  |   | 50,797                        | -                                    |
| 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                                   | AG2208                                    | 35,926                        | -                                    |
| Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers | 93.044                                   | AG2307                                    | 36,911                        | -                                    |
| Special Programs for the Aging, Title III, Part C, Nutrition Services                                | 93.045                                   | AG2208                                    | 135,652                       | -                                    |
| Special Programs for the Aging, Title III, Part C, Nutrition Services                                | 93.045                                   | AG2307                                    | 109,135                       | -                                    |
| Special Programs for the Aging, Title III, Part C, Nutrition Services                                | 93.045                                   | AG2238                                    | 30,511                        | -                                    |
| Nutrition Service Incentive Program  | 93.053                                   | AG2208                                    | 101,744                       | -                                    |
| Nutrition Service Incentive Program  | 93.053                                   | AG2307                                    | 30,809                        | -                                    |
| Subtotal for Aging Cluster:  |  |   | 480,688                       | -                                    |
| Alzheimer's Disease Program Initiative   | 93.470                                   | AG2208                                    | 22,791                        | -                                    |
| Alzheimer's Disease Program Initiative   | 93.470                                   | AG2307                                    | 3,575                         | -                                    |
| Social Services Block Grant  | 93.667                                   | AG2208                                    | 33,015                        | -                                    |
| Social Services Block Grant  | 93.667                                   | AG2307                                    | 40,990                        | -                                    |
| Total Passed through the Atlanta Regional Commission   |  |   | 581,059                       | -                                    |
| <b>Total U.S. Department of Health and Human Services</b>  |  |   | <b>631,856</b>                | <b>-</b>                             |
| <b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>  |  |   |                               |                                      |
| Passed through the Georgia Emergency Management Authority  |  |   |                               |                                      |
| Emergency Management Performance Grants  | 97.042                                   | EMA-2021-EP-00017 / OEM-21-050            | 39,721                        |                                      |
| Homeland Security Grant Program  | 97.067                                   | EMW-2021-SS-00080-S01                     | 15,645                        | -                                    |
| <b>Total U.S. Department of Homeland Security</b>  |  |   | <b>55,366</b>                 | <b>-</b>                             |
| <b>Total Expenditures of Federal Awards</b>  |  |   | <b>\$ 13,491,350</b>          | <b>\$ 867,875</b>                    |

**DOUGLAS COUNTY, GEORGIA**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2022**

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**NOTE 1. BASIS OF PRESENTATION AND ACCOUNTING**

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

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

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

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

DOUGLAS COUNTY, GEORGIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2022

SECTION I  
SUMMARY OF AUDITOR'S RESULTS

Financial Statements

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

Internal control over financial reporting:

Material weaknesses identified?  X  yes   no

Significant deficiencies identified?   yes  X  none reported

Noncompliance material to financial statements noted?  X  yes   no

Federal Awards

Internal Control over major federal programs:

Material weaknesses identified?   yes  X  no

Significant deficiencies identified?  X  yes   none reported

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

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

Identification of major programs:

Assistance Listing Number

21.027

20.507

Name of Federal Program or Cluster

COVID-19 – Coronavirus State and Local Fiscal  
Recovery Fund

Federal Transit Cluster

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

Auditee qualified as low-risk auditee?   yes  X  no

## DOUGLAS COUNTY, GEORGIA

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2022

---

#### SECTION II FINANCIAL STATEMENT FINDINGS

##### 2022-001      **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, a material deposit account was confirmed that had not been reported in the Inmate Commissary Fund in the prior year general ledger, or in the current year unadjusted general ledger. A prior period adjustment was required to record the effects of the prior year activity of this account.

**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, Magistrate Court, Clerk of Superior Court, Juvenile Court, Tax Commissioner, and the Sheriff's offices.

**Effect:** General ledgers had to be constructed during fieldwork from bank statements and other records maintained by the County. In the Inmate Commissary Fund, opening fund balance was understated by \$171,524, assets were understated by \$360,865, liabilities were understated by \$189,369, revenues were understated by \$831,459, and expenditures were understated by \$831,487. 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. Additionally, we strongly recommend all County departments review existing records to ensure all deposit accounts managed by the County are being reported in the Annual Comprehensive Financial Report.

## DOUGLAS COUNTY, GEORGIA

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2022

---

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

##### 2022-001 Decentralized Financial Accounting and Reporting (Continued)

**Management's Response:** We concur that the general ledgers had to be constructed during fieldwork from bank statements and other records received by the County elected officials' custodial funds. The process of decentralizing financial accounting and reporting for the custodial funds of county elected officials is a complex yet crucial endeavor. It requires meticulous planning and a commitment to transparency and collaboration. Since 2018, the focus has been on fostering a strategic approach that ensures the cooperation of elected officials. The county has recognized that such cooperation is rooted in trust, understanding, and shared objectives, a series of steps will be implemented by the next fiscal year-end.

These include enhancing transparency and communication, promoting involvement and ownership, providing education and training on the latest changes, encouraging collaboration and consensus building, and maintaining regular updates. These updates not only keep officials informed about progress but also serve as an opportunity to celebrate key milestones, reinforcing the collective effort towards a more efficient and accountable financial system.

We will work with elected officials to establish and maintain a traditional general ledger accounting system for their custodial funds. We will request a quarterly trial balance and general ledger to ensure that the financial statements meet reporting standards.

##### 2022-002 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 Law Library Fund, District Attorney Fund, Technology Fund, Law Enforcement Confiscated Assets Fund, or Opioid Remediation Fund as presented in the County's December 31, 2022 Annual Comprehensive Financial Report.

## DOUGLAS COUNTY, GEORGIA

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2022

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

##### 2022-002 Governmental Fund Budgets (Continued)

**Context/Cause:** The County was not adopting and operating under a balanced budget as follows:

- The County's final budget for the Law Library Fund was set to utilize fund balance of approximately \$625,000 to fund current period expenditures. However, the Law Library Fund carried a fund balance of approximately \$611,000 as of December 31, 2021.
- The County's final budget for the District Attorney Fund was set to utilize fund balance of approximately \$363,000 to fund current period expenditures. However, the District Attorney Fund carried a fund balance of approximately \$347,000 as of December 31, 2021.
- The County's final budget for the Technology Fund was set to utilize fund balance of approximately \$57,000 to fund current period expenditures. However, the Technology Fund carried a fund balance of approximately \$30,000 as of December 31, 2021.
- The County's final budget for the Law Enforcement Confiscated Assets Fund was set to utilize fund balance of approximately \$2,638,000 to fund current period expenditures. However, the Law Enforcement Confiscated Assets Fund carried a fund balance of approximately \$2,362,000 as of December 31, 2021.
- The County did not adopt a budget for the Opioid Remediation Fund for the year ended December 31, 2022.

**Effects:** The County failed to operate under balanced budgets for the above listed funds, 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 is only listed for expenditure and should also be listed for revenues in the same amount. To enhance financial transparency and accountability, we will implement a checklist-based approach to ensure all funds are included in the budget resolution before presentation.

## DOUGLAS COUNTY, GEORGIA

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2022

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

##### 2022-003      **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 \$2,793,929 to Assistance Listing 20.205 Highway Planning and Construction, passed through the Georgia Department of Transportation, and a decrease of \$730,480 to Assistance Listing 20.507 Federal Transit Cluster, directly awarded by the U.S. 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 not able to produce an accurate schedule of amounts expended from federal awards. We have decided to establish a dedicated grants division within our finance department. This decision was made considering the challenges we have faced regarding the accurate schedule of amounts expended from federal awards.

The grants division will be comprised of experienced staff members with expertise in grant administration. By centralizing grant management functions, we aim to streamline processes and ensure better compliance with funding requirements, regulations, and reporting deadlines. The division will oversee the entire grant lifecycle, from application to closeout, and will closely monitor grant spending and remaining balances. Additionally, the grants division will maintain accurate records of all grant-related transactions, eliminating the decentralization that has caused difficulties in the past.

## DOUGLAS COUNTY, GEORGIA

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2022

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

##### 2022-004 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:

While the County did establish a new separate proprietary fund for the operations of the Connect Douglas transportation system, material amounts of activity remained recorded in the General Fund.

The County failed to properly adjust for deferred inflows of resources for intergovernmental revenue in the General Fund, Grants Fund, Capital Transportation Fund, and Connect Douglas Fund, and for deferred inflows of resources for property tax revenue in the General Fund.

Prior year audit adjustments in the 2016 SPLOST Capital Projects Fund, the 2016 SPLOST Debt Service Fund, the Solid Waste Disposal Fund, and Workers Compensation Internal Service Fund were not posted to the County's accounts, resulting in the need for material adjustments to fund balance.

While the County did identify many arrangements applicable for reporting under the new standard, the County did not properly adjust the accounts for the implementation of Governmental Auditing Standards Board (GASB) Statement No. 87, *Leases*, as of January 1, 2022.

We noted several other areas requiring correction. Audit adjustments were required to correct the following:

- The General Fund assets were understated by \$3,865,442, liabilities were understated by \$2,291,124, revenues were overstated by \$1,766,766, and expenditures were overstated by \$3,341,084;
- The ARPA Fund assets were overstated by \$12,500, liabilities were overstated by \$783,000, revenues were understated by \$776,750, and expenditures were understated by \$6,250;
- The Grants Fund liabilities were understated, and revenues were overstated, by \$31,492;
- The Hotel Motel Tax Fund liabilities and expenditures were understated by \$365,185;
- The 2016 SPLOST Capital Projects Fund equity was understated by \$3,902,201;
- The Capital Transportation Fund assets were overstated by \$589,721, liabilities were understated by \$251,230, and revenues were overstated by \$840,951;
- The 2016 SPLOST Debt Service Fund equity was overstated by \$117,851;
- The Connect Douglas Fund assets were understated by \$4,919,234, liabilities were understated by \$232,579, and revenues were understated by \$4,686,655;



DOUGLAS COUNTY, GEORGIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2022

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SECTION II  
FINANCIAL STATEMENT FINDINGS (CONTINUED)

2022-004 Year-End Financial Close and Reporting Controls (Continued)

Context/Cause (Continued):

- The Solid Waste Fund assets were overstated and revenues were understated by \$11,113, liabilities were understated by \$17,647, expenditures were understated by \$6,137, and fund balance was overstated \$11,510;
- The Group Health Insurance Fund liabilities were overstated, and expenditures were understated by \$141,663; and
- The Workers Compensation Fund liabilities were understated and fund balance was overstated by \$164,053.

**Effects or Possible Effects:** The errors discussed above created the need for adjustments to cash, revenues, receivables, unearned revenue, interfund accounts, and expenses/expenditures in multiple funds affecting both governmental activities and business-type activities. Total adjustments of \$18,832,887 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.

**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. Upon reviewing the 2021 and 2022 audits, we acknowledge that certain internal controls were lacking, leading to challenges in accurately reporting on several areas within our financial statements. The turnover of key financial positions during the audit process further complicated the situation.

As we move forward into 2024, the County has appointed a new Chief Financial Officer (CFO), and Deputy CFO has been hired. We are committed to reviewing and enhancing our procedures related to interfund activities and year-end accruals to ensure accurate financial reporting.

To address the issues identified, we will conduct a comprehensive review of our existing protocols for interfund transactions and year-end closing procedures. Through this review, we aim to identify challenges and promptly implement new protocols to strengthen our internal controls.

## DOUGLAS COUNTY, GEORGIA

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2022

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#### SECTION III FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

2022-005

**U.S. Department of Treasury**  
**Program Name: Coronavirus State and Local Fiscal Recovery Fund**  
**Assistance Listing Number 21.027**

##### **Internal Control Over Procurement**

**Criteria:** *2 CFR Part 200.318*, requires grant recipients to follow the procurement standards established by their state and their own policies as long as those standards meet federal requirements. The County's procurement standards meet federal and state requirements.

**Condition:** During our testing of the Coronavirus State and Local Fiscal Recovery Fund ("ARPA"), it was discovered that the County did not adhere to its established Procurement Policy as multiple contractors were engaged without any formal quote or a bid.

**Possible Effects:** The County could unintentionally enter into a contract that the County's governance would deem unsuitable were the proper policy followed.

**Questioned Costs:** \$633,457.

**Context/Effect:** We tested four contractors paid with ARPA funds who were engaged without a formal approval, quote or competitive bid.

**Cause:** The County did not adhere to its established Procurement Policy, and did not adhere to the Uniform Guidance requirements to ensure free and open competition.

**Recommendation:** We recommend the County review its process for awarding all contracts paid with federal funding to ensure free and open competition in accordance with federal guidelines.

**Management's Response:** We agree and have taken proactive measures within the Purchasing Department to enhance training and awareness among our staff. Additionally, the Grant division has been reinforcing the importance of adhering to Federal grant guidelines regarding procurement. We will continue to monitor and improve our processes to ensure compliance with established guidelines.

**DOUGLAS COUNTY, GEORGIA**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED DECEMBER 31, 2022**

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**2021-001      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 2022-001.

**2021-002      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 \$30.2 million.

Status: Repeat finding. See 2022-004.



## DOUGLAS COUNTY BOARD OF COMMISSIONERS

### FINANCE DEPARTMENT

8700 Hospital Drive • Douglasville, GA 30134

Telephone (770) 920-7268 • Fax (770) 920-7346

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## MANAGEMENT'S CORRECTIVE ACTION PLAN FOR THE YEAR ENDED DECEMBER 31, 2022

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### 2022-001 Decentralized Financial Accounting and Reporting

*Contact Person Responsible for the Corrective Action Plan:* Collaboration with the Agency Finance representative and BOC Finance department.

*Corrective Action Plan:* The County is collaborating with the elected officials to receive monthly summary reports to integrate the activity into the County's general ledger system. We will work with elected officials to establish and maintain a traditional general ledger accounting system for their custodial funds. We will request quarterly trial balance and general ledger to ensure that the financial statements meet reporting standards.

*Anticipated Completion Date:* December 2025

### 2022-002 Governmental Fund Budgets

*Contact Person Responsible for the Corrective Action Plan:* BOC Finance

*Corrective Action Plan:* To enhance financial transparency and accountability, we will implement a checklist-based approach to ensure all funds are included in the budget resolution before presentation.

*Anticipated Completion Date:* December 2025

### 2022-003 Error in Preparing the Schedule of Expenditures of Federal Awards

*Contact Person Responsible for the Corrective Action Plan:* BOC Finance

*Corrective Action Plan:* To improve grant management, the County has established a dedicated grants division within the finance department. This division will focus solely on overseeing and managing the grant processes, ensuring compliance with funding requirements, amounts remaining to be spent, and amounts available to draw. This new division 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. The grants division will be fully operational by next year.

*Anticipated Completion Date:* December 2025



## DOUGLAS COUNTY BOARD OF COMMISSIONERS

### FINANCE DEPARTMENT

8700 Hospital Drive • Douglasville, GA 30134

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### MANAGEMENT'S CORRECTIVE ACTION PLAN FOR THE YEAR ENDED DECEMBER 31, 2022

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#### **2022-004      Year-End Financial Close and Reporting Controls**

*Contact Person Responsible for the Corrective Action Plan:* BOC Finance

*Corrective Action Plan:* The County will review protocols for accounting for interfund activities throughout the year and our year-end accruals related to revenues, receivables, and payables during our year-end closing procedures. The County will enhance protocols, conduct interfund accounting review, year-end accruals assessment, training and communication for staff involved, and have regular monitoring to identify discrepancies promptly. Implementation will begin immediately, with full adoption by the next fiscal year-end closing procedures.

*Anticipated Completion Date:* December 2025

#### **2022-005      Federal Award Finding – U.S. Department of Treasury – Coronavirus State and Local Fiscal Recovery Fund – Internal Control over Procurement**

*Contact Person Responsible for the Corrective Action Plan:* Purchasing and Finance Department

*Corrective Action Plan:* We have taken proactive measures within the Purchasing Department to enhance training and awareness among our staff. Additionally, the Grant division has been reinforcing the importance of adhering to Federal grant guidelines regarding procurement. We will continue to monitor and improve our processes to ensure compliance with established guidelines.

*Anticipated Completion Date:* December 2024