



**ANNUAL
COMPREHENSIVE
FINANCIAL
REPORT**

**For the Fiscal Year Ended
December 31, 2021**

DOUGLAS COUNTY, GEORGIA

**ANNUAL COMPREHENSIVE
FINANCIAL REPORT**

**For the Fiscal Year Ended
December 31, 2021**

Prepared By: Finance Department

DOUGLAS COUNTY, GEORGIA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

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INTRODUCTORY SECTION

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

DR ROMONA JACKSON JONES
Chairman

HENRY MITCHELL III
District I

KELLY ROBINSON
VICE CHAIRMAN, District II

TARENIA CARTHAN
District III

ANN JONES GUIDER
District IV



FREDERICK PERRY,
MPA,SPHR,CPM
Deputy County Administrator

LISA WATSON
County Clerk

MICHAEL V. COLEMAN
County Attorney

DOUGLAS COUNTY BOARD OF COMMISSIONERS

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

November 4, 2022

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

State law requires that all local governments publish within six months of the close of each fiscal year a complete set of financial statements based on accounting principles presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the annual comprehensive financial report (ACFR) of Douglas County (the "County"), Georgia for the calendar year ended December 31, 2021.

This report of the financial condition of the County as of December 31, 2021, 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. Also, all disclosures necessary to enable the reader to gain the maximum understanding of the County's financial affairs have been included.

Management of the County is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the County are protected from loss, theft or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and, (2) the valuation of costs and benefits requires estimates and judgments by management.

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

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

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

The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the calendar year ended December 31, 2021, 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, 2021 are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

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

PROFILE OF THE COUNTY

The County was founded in 1870, consists of 200 square miles and ranks as the 138th (out of 159) largest county in the State by size. The City of Douglasville was incorporated as the county seat in 1870. The County ranks in the top eighteen in population among counties in Georgia with an estimated 2021 population of 145,814. 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 34,650 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 system is the county's largest employer.

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. 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.

By December 2021, Douglas County's unemployment rate (3.1 percent) was lower than the state of Georgia (3.3 percent), United States (3.9 percent), and the long-term average of 5.80%.

The condition of the property tax digest is another key economic indicator. Douglas County has a healthy tax digest which has grown steadily since 2014. From 2014 to 2021, the average value of all types of residences — including single family homes, condos, and townhouses — rose 61 percent from \$142,000 to \$228,000.

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 and frequency of service connecting urban hubs and amenities, b) enhancing services on highly traveled corridors to reduce car volume in those corridors and c) 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 & 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 Board of Commissioners with the flexibility and tools needed to respond to the challenges associated with leading Douglas County.

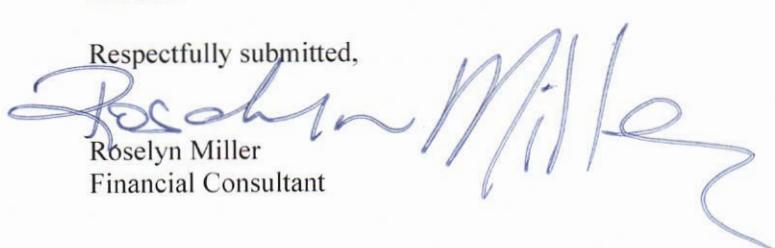
AWARDS AND ACKNOWLEDGEMENTS

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, 2020. 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 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 fourteen (14) consecutive years. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

Acknowledgements: The preparation of the Annual Comprehensive Financial Report was made possible by the dedicated service of the entire staff of the Department of Finance. Each member of the department has our sincere appreciation for the contributions made in the preparation 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,


Roselyn Miller
Financial Consultant



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, 2020

Christopher P. Monell

Executive Director/CEO



ORGANIZATIONAL CHART

Master

DOUGLAS COUNTY RESIDENTS

DOUGLAS COUNTY BOARD OF COMMISSIONERS

Dr. Romona Jackson-Jones, Chair

Kelly G. Robinson, Vice-Chair
District II Commissioner

Henry Mitchell III
District I Commissioner

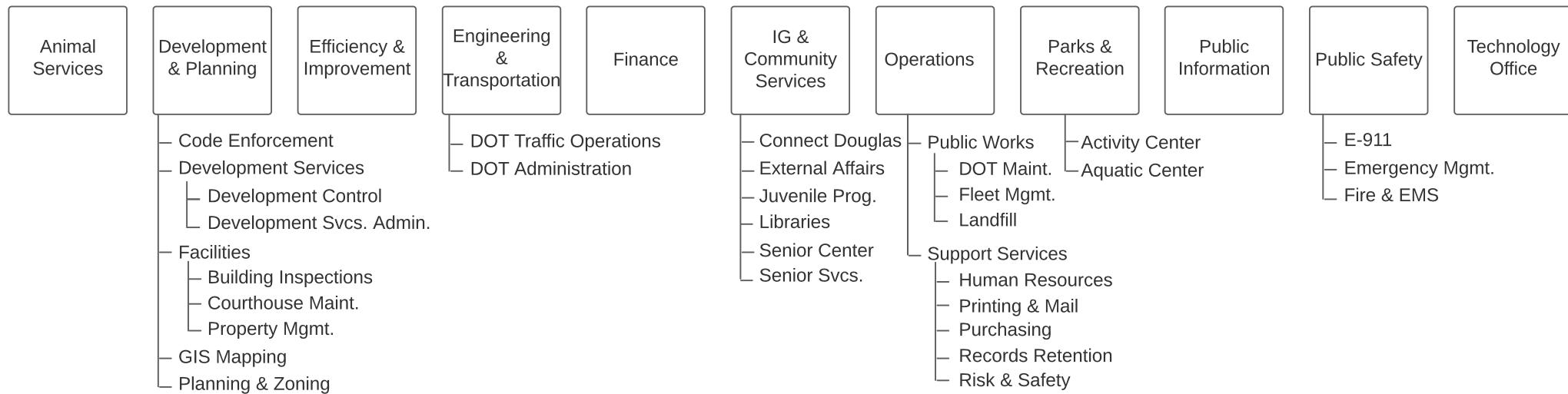
Tarenia Carthan
District III Commissioner

Ann Jones Guider
District IV Commissioner

COUNTY APPRAISAL
Steve Balfour, Director

COUNTY ADMINISTRATOR
Sharon D. Subadan

BOARD OF ELECTIONS
Milton Kidd, Director



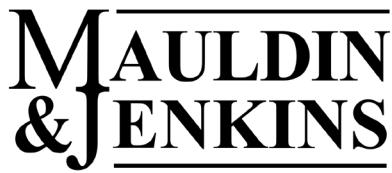
LIST OF OFFICIALS

DOUGLAS COUNTY, GEORGIA

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

FINANCIAL SECTION

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



CPAs & ADVISORS

INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of **Douglas County, Georgia** (the "County"), as of and for the year ended December 31, 2021, 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, 2021, 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, 2021. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Douglas County Board of Health, is based solely on the report of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

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

the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

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

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 4, 2022, 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.



Atlanta, Georgia
November 4, 2022

MANAGEMENT'S DISCUSSION AND ANALYSIS

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

MANAGEMENT'S DISCUSSION AND ANALYSIS

Within this section of the annual comprehensive financial report for Douglas County (the “County”), the County’s management is pleased to provide this narrative discussion and analysis of the financial activities of the County for the year ended December 31, 2021. Within the context of the accompanying financial statements and disclosures following this section, the County’s financial performance is discussed and analyzed.

2021 FINANCIAL HIGHLIGHTS

- The County’s assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources by \$209,587,277 (total net position) as of December 31, 2021.
- Total net position is comprised of the following:
 - (1) Capital assets net of related debt of \$253,704,921, include property and equipment net of accumulated depreciation, and reduced for outstanding debt related to the purchase or construction of capital assets.
 - (2) Net position of \$57,918,617 is restricted by constraints imposed from outside the County such as debt covenants, grantors, laws, or regulations.
 - (3) Unrestricted net position reports a deficit of \$102,036,261.
- The County’s governmental funds reported total ending fund balance of \$102,398,257 at December 31, 2021. This compares to the prior year ending fund balance of \$90,317,141 showing an increase of \$12,081,116 during the current year.
- At the end of the current year, the unassigned fund balance for the General Fund was \$30,255,594 or 27% of total General Fund expenditures.
- Overall, the County continues to maintain a strong financial position.

The above financial highlights are explained in more detail in the “financial analysis” section of this document.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

Government-wide Financial Statements

The County’s annual report includes two government-wide financial statements. These statements provide both long-term and short-term information about the County’s overall financial status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in accrual accounting and elimination or reclassification of activities between funds.

The first of these government-wide statements is the *Statement of Net Position*. This is the government-wide statement of position presenting information that includes all of the County’s assets and liabilities, with the difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County as a whole is improving or deteriorating. Evaluation of the overall health of the County would extend to other nonfinancial factors such as diversification of the taxpayer base or the condition of County infrastructure, in addition to the financial information provided in this report.

The second government-wide statement is the *Statement of Activities*, which reports how the County's net position changed during the current year. All current year revenues and expenses are included regardless of when cash is received or paid.

An important purpose of the design of the statement of activities is to show the financial reliance of the County's distinct activities or functions on revenues provided by the County's taxpayers.

Both government-wide financial statements distinguish governmental activities of the County principally supported by taxes from business-type activities intended to recover all or a significant portion of their costs through user fees and charges. Governmental activities include general government, judicial, public safety, public works, parks, recreation and culture, planning and community development, and health and welfare. Business-type activities include the solid waste disposal activities.

The government-wide financial statements are presented on pages 15 to 17 of this report.

Fund Financial Statements

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

The County has three kinds of funds:

Governmental funds are reported in the fund financial statements and encompass the same functions reported as governmental activities in the government-wide financial statements. However, the focus is very different with fund statements providing a distinctive view of the County's governmental funds. These statements report short-term fiscal accountability focusing on the use of spendable resources and balances of spendable resources available at the end of the year. They are useful in evaluating annual financing requirements of governmental programs and the commitment of spendable resources for the near-term.

Since the government-wide focus includes the long-term view, comparisons between these two perspectives may provide insight into the long-term impact of short-term financing decisions. Both the governmental fund balance sheet and the governmental fund operating statement provide a reconciliation to assist in understanding the differences between these two perspectives.

The basic governmental fund financial statements are presented on pages 18 to 21 of this report.

Individual fund information for nonmajor governmental funds is found in combining statements in a later section of this report.

Proprietary funds are reported in the fund financial statements and generally report services for which the County charges customers a fee. The County's proprietary funds are classified as an enterprise fund and two internal service funds. The enterprise fund essentially encompasses the same function reported as business-type activities in the government-wide statements. The internal service funds are reported as part of the governmental activities at the government-wide financial reporting level.

The basic proprietary fund financial statements are presented on pages 22 to 24 of this report.

Fiduciary funds (i.e., the custodial funds) are reported in the fiduciary fund financial statements, but are excluded from the government-wide reporting. Fiduciary fund financial statements report resources that are not available to fund County programs. These funds are used primarily by the County's constitutional officers.

The basic fiduciary fund financial statement is presented on pages 25 and 26 of this report.

Notes to the Basic Financial Statements

The accompanying notes to the basic financial statements provide information essential to a full understanding of the government-wide and fund financial statements. The notes to the basic financial statements begin on page 27 of this report.

Required Supplementary Information

In addition to the basic financial statements and accompanying notes, this section presents certain required supplementary information concerning budgetary comparisons, the Association of County Commissioners of Georgia Pension Plan (ACCG Plan) and The Healthcare Plan of Douglas County. Required supplementary information can be found on pages 67 to 70 of this report.

Supplementary Information

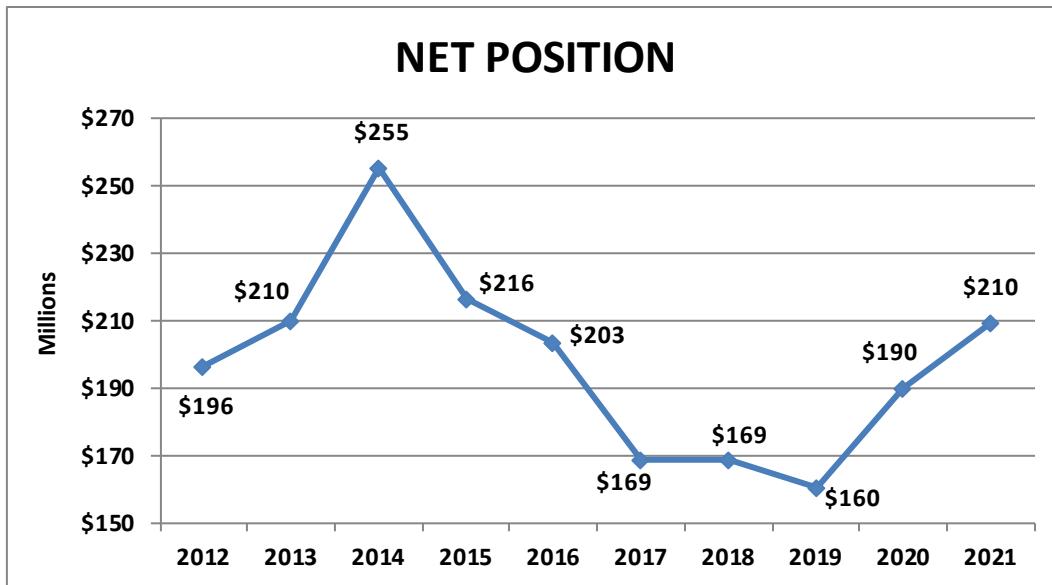
As discussed, the County reports major funds in the basic financial statements. Comparative information for major funds and combining and individual statements and schedules for nonmajor funds are presented in a supplementary information section of this report beginning on page 71.

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

The County's net position at year-end is \$209,587,277. The following table provides a summary of the County's net position:

	Summary of Net Position					
	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Assets:						
Current assets	\$ 140,449,327	\$ 105,703,083	\$ 2,293,843	\$ 1,594,864	\$ 142,743,170	\$ 107,297,947
Capital assets	258,475,514	256,778,832	2,116,184	2,185,476	260,591,698	258,964,308
Total assets	398,924,841	362,481,915	4,410,027	3,780,340	403,334,868	366,262,255
Deferred Outflows of Resources:						
Deferred outflows	67,650,230	53,090,242	288,271	302,343	67,938,501	53,392,585
Liabilities:						
Current liabilities	37,261,300	27,410,262	231,524	175,391	37,492,824	27,585,653
Long-term liabilities	201,339,921	180,524,966	5,044,952	4,966,398	206,384,873	185,491,364
Total liabilities	238,601,221	207,935,228	5,276,476	5,141,789	243,877,697	213,077,017
Deferred Inflow of Resources	17,721,735	16,802,620	86,660	48,345	17,808,395	16,850,965
Net position:						
Net investment in capital assets	251,588,737	233,462,402	2,116,184	2,185,476	253,704,921	235,647,878
Restricted	57,918,617	50,573,672	-	-	57,918,617	50,573,672
Unrestricted	(99,255,239)	(93,201,765)	(2,781,022)	(3,292,927)	(102,036,261)	(96,494,692)
Total net position	\$ 210,252,115	\$ 190,834,309	\$ (664,838)	\$ (1,107,451)	\$ 209,587,277	\$ 189,726,858

The following chart reports the County's total net position balances from years 2010 – 2021 (2017 and 2019 restated).



Current assets in governmental activities increased in the current year by approximately \$34.7 million and for business-type activities increased \$698,979. Current liabilities increased approximately \$9.9 million for governmental activities and for business-type activities increased \$56,133.

The County continues to maintain high current ratios. The current ratio compares current assets to current liabilities and is an indication of the ability to pay current obligations. The current ratio for governmental activities is 3.76 to 1 as compared to 3.86 to 1 at December 31, 2020. For the business type activities, the current ratio was 10.03 to 1 as compared to 9.09 to 1 at December 31, 2020.

The County reported a positive balance in net position for the governmental and a negative net position for the business-type activities. During 2021, net position for governmental activities increased \$19.4 million and for the business-type activities increased \$442,613.

The unrestricted net position reported a governmental activities net position deficit, which primarily relates to the implementation of GASB 75 and an increase in the other postemployment benefit obligations since currently we are not funding this cost. In total, the County's total net position increased approximately \$19.4 million.

Note that approximately 65% of the governmental activities' total assets are tied up in capital assets. The County uses these capital assets to provide services to its citizens.

(This page is continued on the subsequent page)

The following table provides a summary of the County's changes in net position at December 31, 2021 and 2020:

	Summary of Changes in Net Position					
	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Revenues:						
Program:						
Charges for services, fines, and permits	\$ 17,762,350	\$ 16,091,104	\$ 2,775,194	\$ 2,267,572	\$ 20,537,544	\$ 18,358,676
Operating grants	8,502,788	14,758,273	-	-	8,502,788	14,758,273
Capital grants and contributions	3,736,473	5,043,915	-	-	3,736,473	5,043,915
General:						
Property taxes	77,557,006	71,989,643	-	-	77,557,006	71,989,643
Sales taxes	53,458,614	47,370,145	-	-	53,458,614	47,370,145
Insurance premium tax	7,374,871	7,065,456	-	-	7,374,871	7,065,456
Other taxes	5,049,491	4,121,665	-	-	5,049,491	4,121,665
Other	237,440	598,663	(17,585)	-	219,855	598,663
Total revenues	173,679,033	167,038,864	2,757,609	2,267,572	176,436,642	169,306,436
Program Expenses:						
General government	39,251,102	25,517,908	-	-	39,251,102	25,517,908
Judicial	18,174,090	17,314,888	-	-	18,174,090	17,314,888
Public safety	67,600,721	62,749,868	-	-	67,600,721	62,749,868
Public works	11,016,620	13,697,937	-	-	11,016,620	13,697,937
Parks, recreation and culture	8,893,749	8,262,404	-	-	8,893,749	8,262,404
Planning/community development	3,716,723	5,043,545	-	-	3,716,723	5,043,545
Health and welfare	5,495,292	4,670,732	-	-	5,495,292	4,670,732
Interest and fiscal charges	112,930	388,872	-	-	112,930	388,872
Solid waste	-	-	2,314,996	2,356,276	2,314,996	2,356,276
Total expenses	154,261,227	137,646,154	2,314,996	2,356,276	156,576,223	140,002,430
Revenues over (under) expenses	19,417,806	29,392,710	442,613	(88,704)	19,860,419	29,304,006
Beginning net position, restated	190,834,309	161,441,599	(1,107,451)	(1,018,747)	189,726,858	160,422,852
Ending net position	\$ 210,252,115	\$ 190,834,309	\$ (664,838)	\$ (1,107,451)	\$ 209,587,277	\$ 189,726,858

Governmental Activities Revenues

The County is heavily reliant on both property taxes and sales taxes to support governmental operations. Property taxes provided 44.7% of total revenues as compared to 43.1% in 2020. Sales and use taxes provided 30.8% of total revenues as compared 28.4% in 2020. Special Purpose Local Option Sales Tax (SPLOST) saw an increase of 13.62%. Insurance premium taxes saw a \$309,415 increase. Other tax collections increased \$927,826, which consists of a number of small taxes as well as larger revenue sources. The hotel/motel tax saw an increase under 2021 of \$578,059.

Charges for services and fines increased \$1.67 million or 10.39%. The increase is due to a rise in recreation classes, facility rentals, and increased activity in the courts following COVID-19.

Operating grants vary from year to year, and 2021 operating grants and contributions were down because the County received the CARES Act grant funds in 2020.

Note that program revenues covered just 19.4% and 26.1% of governmental operating expenses for 2021 and 2020, respectively. This means the government's taxpayers and the County's other general revenues funded 80.6% of the governmental activities, primarily from property and sales taxes. As a result, the general economy and the success of local businesses have a major impact on the County's revenue streams.

Governmental Activities Expenses

The following table presents the cost of each of the County's programs, including the net cost (i.e., total cost less revenues generated by the activities). The net cost illustrates the financial burden that was placed on the County's taxpayers by each of these functions.

Governmental Activities				
	Total Cost of Services	Percentage of Total	Net Cost of Services	Percentage of Total
General government	\$ 39,251,102	25.4%	\$ (37,059,396)	29.7%
Judicial	18,174,090	11.8%	(12,250,065)	9.9%
Public safety	67,600,721	43.8%	(51,244,475)	41.2%
Public works	11,016,620	7.1%	(8,027,685)	6.5%
Parks, recreation and culture	8,893,749	5.8%	(7,314,710)	5.9%
Planning & community development	3,716,723	2.4%	(3,429,981)	2.8%
Health and welfare	5,495,292	3.6%	(4,823,350)	3.9%
Interest on long-term debt	112,930	0.1%	(109,954)	0.1%
Total	\$ 154,261,227	100.0%	\$ (124,259,616)	100.0%

The public safety expenses total 43.8% of gross costs and 41.2% of net costs. As noted, total cost and net costs do not differ substantially by percentage for each function.

Business-Type Activities

Solid Waste Disposal Fund - The business-type activity is the Solid Waste Disposal Fund. Total assets increased \$665,008. Total liabilities increased \$170,008.

In total, operating revenues were up \$507,622 as most of the waste generated during the pandemic was disposed rather than recycled. In an effort to generate all revenue possible the Solid Waste Department has been diligent in assuring the best prices for recyclable commodities by continuing to monitor market pricing and renegotiated prices. In total, operating expenses decreased \$41,280 or 2%.

During 2021, the Solid Waste Disposal Fund reported net income of \$442,613 as compared to the net loss of \$88,704 in 2020.

FUND ANALYSIS

Governmental Funds

Governmental funds are reported in the fund statements with a short-term, inflow and outflow of spendable resources focus. This information is useful in assessing resources available at the end of the year in comparison with upcoming financing requirements. Governmental funds reported ending fund balances of \$102,398,257 compared to \$90,317,141 in 2020. This increase among all funds was \$12 million or 13.4%. A large portion of this increase was due to the 2016 SPLOST capital projects fund.

Restricted fund balances include \$56,576,082 restricted for specific purposes. Committed fund balance is approximately \$3.7 million. Assigned fund balance is approximately \$8.79 million. Of the assigned fund balance, \$2.6 million is for 2022 operations, \$2.3 million for capital projects, \$2,657,479 in encumbrances, and \$465,911 for animal protection services.

Major Governmental Funds

General Fund - The General Fund is the County's primary operating fund and the largest source of day-to-day service delivery. The General Fund's fund balance increased by \$5,111,309 or 14% as compared to a 65.7% increase in 2020. The ending unassigned fund balance is considered adequate, although not excessive, representing the equivalent of 27% of annual expenditures for 2021.

General property taxes increased \$9.1 million or 10%. Local option sales tax (LOST) increased \$2.2 million or 11.7%. Revenues for taxes received for motor vehicles and mobile homes are recorded together. These two revenue sources decreased \$62,209. In 2013, the State of Georgia implemented a title ad valorem tax (TAVT) which replaced sales tax on vehicle purchases and became a one-time tax as an alternative to the "birthday" tax for vehicle tag purchases. TAVT showed an increase of \$1.4 million compared to 2020. In recent years, there has been a steady increase with intangible taxes, which are collected when citizens refinance. In 2021 there was an increase of \$745,103 or 57%. This large increase is attributable to favorable interest rates for refinancing.

Overall, 2021 saw a \$5,945,824 decrease in intergovernmental revenues. Intergovernmental revenues are primarily grants that vary from year to year with the types of grants awarded and the timing of the payment of the funds. The decrease in intergovernmental revenue for 2021 is due to the County receiving the CARES Act grant funds in 2020.

Total charges for services revenue increased \$434,223 or 12% compared to the prior year. Charges for services increased due to a rise in recreation classes, and facility rentals following COVID-19.

In total, fines and forfeitures decreased \$101,831 or 2%. State Court is the largest contributor with revenues for 2021. Clerk of Superior Court revenue decreased 23% because in 2020 unclaimed funds were transferred to General Fund. This is a common practice as since January 2021, the Office of the Clerk of Superior and state courts was in a state of organizational transition and change. These revenues will fluctuate depending on the variation of caseloads.

In 2021, other financing sources transfers in decreased \$4.1 million. In 2020, \$4,175,421 was received from the U.S Department of the Treasury Coronavirus Relief Funds.

The 2021 General Fund expenditures are \$5.6 million or 6.03% more than 2020 expenditures. Described on the following page are the most significant changes from the prior year.

General government expenditures are \$5,191,180 or 25.73% more than those of 2020. Increase is due primarily to the operations of various COVID-19 grant programs permitted by the various COVID-19 grant contracts and agreements, which are reimbursable expenditures.

Judicial expenditures exceed those of the prior year by \$1,065,361 or 6.49%. The increase in expenditures during the year was attributable to the county investing additional funds in the accountability courts. There were increases in majority of the judicial departments.

The public works expenditures increased \$603,750 or 10.09%. Majority of the increase is attributed to interstate 20 beautification at Liberty Road, Post Road, Lee Road, and Thornton Road.

Parks, recreation, and culture expenditures are over the prior year by \$524,556 or 9.50%. This increase is due to the result of COVID-19 group gathering restrictions removed, resulting in an increase in labor and operations cost.

Planning and community development expenditures decreased by \$1,729,682 or 35.55% from 2020. Much of the decrease is attributed to Connect Douglas. Connect Douglas is Douglas County's commuter-oriented program that operates work-trip vanpools, offers transportation assistance to senior adults and disabled individuals. The decreased expenditures appear to be related to the pandemic and slow ridership recovery, resulting in a decrease in labor and operation cost.

Health and welfare decreased by \$532,877 or 17.32% from 2020. Community Services Board experienced a \$480,769 or 49% decrease. The County place a strong emphasis on health and wellness and was able to use COVID-19 grant programs to reimburse cost in this area. The expenditures were permitted by the grant contracts and agreements.

Unincorporated Services Area Fund

This fund is utilized to account for the revenues restricted to provide services to the unincorporated areas within the County. The fund includes the operations of the fire services, EMS services, animal services, and other services provided to the unincorporated residents of the County. During 2021, the expenditures of the fund increased \$721,918 or 3.60% as compared to 2020. Fire and EMS experienced an increase of \$774,171 which can primarily be attributed to salaries and overtime as well as the related benefits. Animal Control had a decrease of \$132,589 due to limited activity due to the pandemic. The Unincorporated Area Services experienced an increase of \$80,336.

2016 SPLOST Capital Projects Fund

This fund is utilized to account for the proceeds of a 1 percent Special Purpose Local Option Sales Tax (SPLOST), approved on November 8, 2016, for the raising of not more than \$160,000,000 for the purpose of funding a capital outlay project consisting of the acquisition, construction and equipping of major projects and facilities for the County. Funds have been allocated as follows: Transportation 51%; Fire, EMS and Public Radio System 32%; Parks and Recreation 17%. SPLOST collections began April 1, 2017. This fund received approximately \$3.8 million or 13.60% more in sales tax collections compared to the prior year.

2016 SPLOST Debt Service Fund

This fund is utilized to account for the repayment of bond proceeds. The County issued \$60,385,000 in GO sales tax bonds to fund various projects in accordance with the 2016 SPLOST voter approved referendum. The proceeds from the bond issuance are included in the 2016 SPLOST capital projects fund. 2021 included a principal debt reduction payment in the amount of \$16.3 million.

American Rescue Plan Fund

This fund, established in 2021, accounts for funds received under the federal *American Rescue Plan Act* program. At the end of 2021, the fund balance of the ARPA fund was \$1,596,657. Revenues were \$2,603,411, and expenditures totaled \$2,600,810.

Proprietary Funds

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

GENERAL FUND BUDGETARY HIGHLIGHTS

The General Fund's revenue budget was amended upward in 2021, by approximately \$10.8 million or 11%.

Tax revenues were above the final budget by \$11,691,368. TAVT taxes were \$1.5 million or 2% over budget. General property taxes were \$7,744,744 over budget, intangible taxes were \$850,830 or 71% over budget, and motor vehicle and mobile home taxes were over budget by \$425,016 or 42.5%. The 2021 tax collection rate is projected at 94%.

In addition to TAVT, general property taxes, intangible taxes, and motor vehicle and mobile home taxes other tax revenues exceeded the 2021 budget minimally. These included payments in lieu of taxes, current railroad, current heavy equipment, delinquent mobile home tax, real estate transfer, auto/mobile home bank check fee, and tag insurance penalties.

In total, intergovernmental revenue was below budget by \$2.1 million. Federal capital grants as compared to budget account for most of this. This is due to the timing of the grants. Most grants are reimbursable, so until the expenditures are incurred, the application for reimbursement is not submitted. Revenues not received in 2021 will be received in the 2022 budget year. All inter-governmental revenues came in below budget.

Charges for services exceeded the final budget by \$758,791 or 23%. Total fines and forfeitures were \$490,881 or 11.75% over the final budget. This is due to a rise in recreation classes, facility rentals, and increased activity in the courts following COVID-19.

In total, the County under spent the final general fund expenditure budget by \$11,601,843 or 11.70%.

The general government was under budget by approximately \$5.4 million. This is entirely due to a few grant funds not being expended in the 2021 fiscal year. These budget dollars will roll forward to be expensed in the subsequent year. Most other general government departments had final expenditures below budget because of cost containment measures exercised by the departments.

The judicial function was under budget by \$1,984,757 or 10.19%. Every department under the judicial function came in under budget. This is entirely due to the Honorable Harold D. Melton, as the Chief Justice of the Supreme Court of Georgia, issued an Order Declaring Statewide Judicial Emergency due to the pandemic. The judicial function assumed limited operations. The cost for jurors, bailiffs, and witnesses for courts were all under budget.

The public safety budget was under spent by \$1,312,751 or 3.40%. This is a nominal amount for the \$37.3 million public safety budget. Projections for the salaries and benefits budget is fully staffed. However, in 2021 employee attrition was the primary reason for these expenditures being less than projected.

The public works budget was under budget by \$1,056,579 or 16.03% due to the planned traffic operations and road projects being deferred or delayed. Parks and recreation was \$464,121 or 7.67% under budget. Planning and community development was under budget by \$842,729 due to Connect Douglas not able to commute during the pandemic. Health and welfare came in \$327,747 under budget as senior services did not utilize all the budgeted funds for salaries, supplies and improvements.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The County's investment in capital assets, net of accumulated depreciation, for governmental and business-type activities as of December 31, 2021 were \$258,475,514 and \$2,116,184 respectively. The change in this net investment was an approximate 0.66% increase for governmental activities and a 3.17% decrease for business-type activities. See Note 3-D for additional information about changes in capital assets during the year and outstanding at the end of the year.

The following table provides a summary of capital asset activity:

Capital Assets

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Non-depreciable assets:						
Land	\$ 27,905,078	\$ 27,302,243	\$ 1,574,386	\$ 1,574,386	\$ 29,479,464	\$ 28,876,629
Construction in progress	14,913,448	46,877,165	-	-	14,913,448	46,877,165
Total non-depreciable	42,818,526	74,179,408	1,574,386	1,574,386	44,392,912	75,753,794
Depreciable assets:						
Buildings and improvements	243,237,183	223,995,479	449,585	449,585	243,686,768	224,445,064
Machinery, equipment and furniture	77,409,209	57,322,743	2,931,558	2,931,558	80,340,767	60,254,301
Infrastructure	48,513,587	43,790,988	-	-	48,513,587	43,790,988
Total depreciable assets	369,159,979	325,109,210	3,381,143	3,381,143	372,541,122	328,490,353
Less accumulated depreciation	153,502,991	142,509,786	2,839,345	2,770,053	156,342,336	145,279,839
Book value - depreciable assets	215,656,988	182,599,424	541,798	611,090	216,198,786	183,210,514
Percentage depreciated	41.6%	43.8%	84.0%	81.9%	42.0%	44.2%
Total Assets	\$ 258,475,514	\$ 256,778,832	\$ 2,116,184	\$ 2,185,476	\$ 260,591,698	\$ 258,964,308

On December 31, 2021, the depreciable capital assets for governmental activities were 41.6% depreciated. This compares to 43.8% on December 31, 2020. This comparison indicates the County is replacing its assets at almost the same rate as they are depreciating, which is a positive indicator. With the County's business-type activities, 84.0% of the asset values were depreciated on December 31, 2021, compared to 81.9% on December 31, 2020.

For governmental activities, the balance of construction in progress relates to I-20 interstate Landscape Beautification in the amount of \$1.1 million and \$13.6 million for roads, parks, and fire and EMS projects.

In the improvements categories, we had additions of \$5,311,481, which were related to Parks renovations and Deerlick Park Tennis Courts and Lighting and intersection improvements, Stewart Mill at Yancey Road, Brightstar Road, and Whitestone Culvert. In the vehicles category, we had additions of \$3,231,558 in vehicles. This was primarily for one Fire Pumper Truck, Aerial Fire Truck, and one Ambulance for the Fire Protection Services & EMS department. In the Computer & Software category had additions of \$1,112,956.15 for the Douglas County Tax Commissioner's office, GIS data software, and Countywide Technology improvement that will realize cost efficiency and improve technology strategies.

Debt

In April 2017, the County issued \$60,385,000 General Obligation Sales Tax Bonds for the purpose of funding various projects on the voter approved SPLOST referendum. Of the total amount of the bonds issued, \$19,105,000 has been set aside for the purpose of funding SPLOST projects for the City of Douglasville. During fiscal year 2021, the County paid \$611,625 in interest and \$16.3 million in principal on outstanding sales tax bonds.

The following table reports debt balances at December 31, 2021 and 2020:

Outstanding Borrowings

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Financed purchases	\$ 2,727,404	\$ 3,219,443	\$ -	\$ -	\$ 2,727,404	\$ 3,219,443
Sales tax bonds	4,151,802	20,887,352	-	-	4,151,802	20,887,352
Total	\$ 6,879,206	\$ 24,106,795	\$ -	\$ -	\$ 6,879,206	\$ 24,106,795

The County maintains an “Aa2” rating from Moody’s Investors Services, Inc. and an “AA” rating from Standard & Poor’s.

See Note 3-H for additional information about the County’s long-term debt.

A SUMMARY OF THE ECONOMIC CONDITIONS AFFECTING THE COUNTY

The County is included in the Atlanta, Georgia Metropolitan area. The County is located twenty-five miles west of the City of Atlanta and thirty-five miles east of the state of Alabama.

According to the latest information available, the County’s 2021 unemployment rate is 3.1%, which is lower than the state’s average of 3.3%. The County’s employment for 2021 is estimated at 48,091 and will continue to grow as more businesses come to the area. The median household income for County residents is estimated at \$65,046, which is higher than the \$61,224 average for the state’s 159 counties.

The primary revenue streams for the County are property taxes and sales taxes. This is a good revenue mix as property taxes are classified as “inelastic” and sales taxes are classified as “elastic”. General property taxes were up over the prior year. 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 2022 operational budget demonstrates a strong commitment to economic development and to addressing needs that have been deferred for several years such as the need for improved infrastructure and public transit.

CONTACTING THE COUNTY’S FINANCIAL MANAGEMENT

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

BASIC FINANCIAL STATEMENTS

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

DOUGLAS COUNTY, GEORGIA

Statement of Net Position December 31, 2021

	Primary Government			Component Unit	
	Governmental Activities		Business-Type Activities	Douglas County Board of Health	
ASSETS					
Current Assets:					
Cash and cash equivalents	\$ 121,847,353	\$ 2,285,562	\$ 124,132,915	\$ 1,690	
Investments	429,316	-	429,316		790,656
Taxes receivable, net of allowances	7,501,163	-	7,501,163		-
Accounts receivable, net of allowances	3,535,468	63,951	3,599,419		32,112
Due from other governments	4,023,391	-	4,023,391		2,289,730
Internal balances	55,670	(55,670)	-		-
Prepaid items	2,824,893	-	2,824,893		-
Inventory	232,073	-	232,073		55,394
Total Current Assets	140,449,327	2,293,843	142,743,170		3,169,582
Noncurrent Assets:					
Net OPEB asset	-	-	-		75,134
Capital Assets:					
Nondepreciable capital assets	42,818,526	1,574,386	44,392,912		-
Depreciable capital assets, net	215,656,988	541,798	216,198,786		570,975
Total Noncurrent Assets	258,475,514	2,116,184	260,591,698		646,109
TOTAL ASSETS	398,924,841	4,410,027	403,334,868		3,815,691
DEFERRED OUTFLOWS OF RESOURCES					
Pension related items	23,346,092	288,271	23,634,363		170,200
OPEB related items	44,304,138	-	44,304,138		96,718
TOTAL DEFERRED OUTFLOWS OF RESOURCES	67,650,230	288,271	67,938,501		266,918
LIABILITIES					
Current Liabilities:					
Accounts payable	14,876,221	156,554	15,032,775		16,467
Retainage payable	7,571	-	7,571		-
Accrued salaries and payroll taxes	1,927,782	13,924	1,941,706		26,568
Due to other governments	-	11,916	11,916		1,432
Claims payable	1,169,937	-	1,169,937		-
Accrued interest payable	51,000	-	51,000		-
Unearned revenue	12,142,164	-	12,142,164		-
Compensated absences payable, current portion	2,425,968	49,130	2,475,098		42,467
Financed purchases payable, current portion	508,855	-	508,855		-
Bonds payable, current portion	4,151,802	-	4,151,802		-
Total Current Liabilities	37,261,300	231,524	37,492,824		86,934
Noncurrent Liabilities:					
Compensated absences payable	4,505,368	91,243	4,596,611		1,056
Financed purchases payable	2,218,549	-	2,218,549		-
Landfill closure and post-closure liabilities	-	4,295,142	4,295,142		-
Net pension liability	53,335,023	658,567	53,993,590		983,897
Total OPEB liability	141,280,981	-	141,280,981		226,599
Total Noncurrent Liabilities	201,339,921	5,044,952	206,384,873		1,211,552
TOTAL LIABILITIES	238,601,221	5,276,476	243,877,697		1,298,486
DEFERRED INFLOWS OF RESOURCES					
Pension related items	7,018,307	86,660	7,104,967		-
OPEB related items	10,703,428	-	10,703,428		234,912
TOTAL DEFERRED INFLOWS OF RESOURCES	17,721,735	86,660	17,808,395		234,912
NET POSITION					
Net investment in capital assets	251,588,737	2,116,184	253,704,921		570,975
Restricted for:					
Capital projects	36,998,445	-	36,998,445		-
Debt service	4,132,422	-	4,132,422		-
Program activities	16,787,750	-	16,787,750		35,295
Unrestricted (Deficit)	(99,255,239)	(2,781,022)	(102,036,261)		1,942,941
TOTAL NET POSITION (DEFICIT)	\$ 210,252,115	\$ (664,838)	\$ 209,587,277		\$ 2,549,211

See accompanying notes to the basic financial statements.

DOUGLAS COUNTY, GEORGIA

Statement of Activities *For the Year Ended December 31, 2021*

	Program Revenues			
	Expenses	Charge for Services	Operating Grants and Contributions	Capital Grants and Contributions
PRIMARY GOVERNMENT:				
Governmental Activities:				
General government	\$ 39,251,102	\$ 2,005,687	\$ 185,993	\$ -
Judicial	18,174,090	5,022,421	901,604	-
Public safety	67,600,721	8,043,145	6,522,506	1,790,595
Public works	11,016,620	1,039,840	8,285	1,940,810
Parks, recreation and culture	8,893,749	694,639	884,400	-
Planning and community development	3,716,723	284,676	-	2,066
Health and welfare	5,495,292	671,942	-	-
Interest on long-term debt	112,930	-	-	3,002
Total Governmental Activities	154,261,227	17,762,350	8,502,788	3,736,473
Business-Type Activities:				
Solid Waste	2,314,996	2,775,194	-	-
Total Business-Type Activities	2,314,996	2,775,194	-	-
Total - Primary Government	\$ 156,576,223	\$ 20,537,544	\$ 8,502,788	\$ 3,736,473
Component Unit:				
Douglas County Board of Health	\$ 2,385,107	\$ 936,295	\$ 2,400,888	\$ -
Total - Component Unit	\$ 2,385,107	\$ 936,295	\$ 2,400,888	\$ -

GENERAL REVENUES:

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

Total General Revenues

Change in Net Position

NET POSITION (DEFICIT) BEGINNING OF YEAR

NET POSITION (DEFICIT) END OF YEAR

See accompanying notes to the basic financial statements.

Net (Expense) Revenue and Changes in Net Position

Primary Government			Component Unit	
Governmental Activities	Business-Type Activities	Total	Douglas County Board of Health	
\$ (37,059,422)	\$ -	\$ (37,059,422)	\$ -	
(12,250,065)	-	(12,250,065)	-	
(51,244,475)	-	(51,244,475)	-	
(8,027,685)	-	(8,027,685)	-	
(7,314,710)	-	(7,314,710)	-	
(3,429,981)	-	(3,429,981)	-	
(4,823,350)	-	(4,823,350)	-	
(109,928)	-	(109,928)	-	
<u>(124,259,616)</u>	<u>-</u>	<u>(124,259,616)</u>	<u>-</u>	
-	460,198	460,198	-	
-	460,198	460,198	-	
<u>(124,259,616)</u>	<u>460,198</u>	<u>(123,799,418)</u>	<u>-</u>	
-	-	-	952,076	
-	-	-	952,076	
77,557,006	-	77,557,006	-	
53,458,614	-	53,458,614	-	
7,374,871	-	7,374,871	-	
1,463,382	-	1,463,382	-	
719,638	-	719,638	-	
1,357,518	-	1,357,518	-	
1,508,953	-	1,508,953	-	
13,437	-	13,437	3,298	
206,418	-	206,418	-	
17,585	(17,585)	-	-	
<u>143,677,422</u>	<u>(17,585)</u>	<u>143,659,837</u>	<u>3,298</u>	
19,417,806	442,613	19,860,419	955,374	
190,834,309	(1,107,451)	189,726,858	1,593,837	
<u>\$ 210,252,115</u>	<u>\$ (664,838)</u>	<u>\$ 209,587,277</u>	<u>\$ 2,549,211</u>	

See accompanying notes to the basic financial statements.

DOUGLAS COUNTY, GEORGIA

*Balance Sheet
Governmental Funds
December 31, 2021*

	General Fund	Unincorporated Service Area Fund	2016 SPLOST Fund	2016 SPLOST Debt Service Fund	American Rescue Plan Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS							
Cash	\$ 68,010,660	\$ 700	\$ 38,779,937	\$ 4,183,422	\$ -	\$ 10,791,901	\$ 121,766,620
Investments	-	-	-	-	-	429,316	429,316
Receivables (net of allowance for uncollectibles):							
Taxes	4,106,725	-	3,256,379	-	-	138,059	7,501,163
Accounts	97,013	2,833,504	-	-	6,250	598,701	3,535,468
Due from other funds	3,186,421	5,770,321	-	-	14,212,707	204,168	23,373,617
Due from other governments	2,900,802	-	-	-	532,868	589,721	4,023,391
Inventory	227,919	4,154	-	-	-	-	232,073
Prepaid items	2,822,293	-	-	-	2,600	-	2,824,893
TOTAL ASSETS	\$ 81,351,833	\$ 8,608,679	\$ 42,036,316	\$ 4,183,422	\$ 14,754,425	\$ 12,751,866	\$ 163,686,541
LIABILITIES							
Accounts payable	\$ 10,783,628	\$ 161,859	\$ 3,464,775	\$ -	\$ 35,525	\$ 426,807	\$ 14,872,594
Retainage payable	-	-	7,571	-	-	-	7,571
Accrued liabilities	1,116,747	276,727	1,398	-	497,343	35,567	1,927,782
Due to other funds	25,711,355	-	2,425,683	-	480,135	224,933	28,842,106
Unearned revenue	-	-	-	-	12,142,164	-	12,142,164
TOTAL LIABILITIES	37,611,730	438,586	5,899,427	-	13,155,167	687,307	57,792,217
DEFERRED INFLOWS OF RESOURCES							
Unavailable revenue - property taxes	2,102,532	-	-	-	-	-	2,102,532
Unavailable revenue - charges for services	-	1,393,535	-	-	-	-	1,393,535
TOTAL DEFERRED INFLOWS OF RESOURCES	2,102,532	1,393,535	-	-	-	-	3,496,067
FUND BALANCES							
Nonspendable:							
Prepaid items	2,822,293	-	-	-	2,600	-	2,824,893
Inventory	227,919	4,154	-	-	-	-	232,073
Restricted:							
Fire protection and EMS	-	1,355,630	-	-	-	-	1,355,630
Federal programs	-	-	-	-	1,596,658	-	1,596,658
Law enforcement activities	-	-	-	-	-	1,098,531	1,098,531
Planning/community development	-	4,950,863	-	-	-	205,169	5,156,032
Emergency 911 services	-	-	-	-	-	5,076,163	5,076,163
Judicial services	-	-	-	-	-	500,481	500,481
Law library operations	-	-	-	-	-	610,720	610,720
Capital projects	-	-	36,136,889	-	-	861,556	36,998,445
Debt service	-	-	-	4,183,422	-	-	4,183,422
Committed:							
Law enforcement activities	-	-	-	-	-	3,229,997	3,229,997
Capital projects	-	-	-	-	-	481,942	481,942
Assigned:							
Animal protection services	-	465,911	-	-	-	-	465,911
General governmental functions	1,116,075	-	-	-	-	-	1,116,075
Judicial services	16,442	-	-	-	-	-	16,442
Parks, recreation, and culture services	199,334	-	-	-	-	-	199,334
Public safety services	720,274	-	-	-	-	-	720,274
Public works	276,988	-	-	-	-	-	276,988
Health and welfare	120,469	-	-	-	-	-	120,469
Planning/community development	207,897	-	-	-	-	-	207,897
Tree replacement	664,874	-	-	-	-	-	664,874
Capital projects	2,351,933	-	-	-	-	-	2,351,933
Fiscal year 2022 operations	2,657,479	-	-	-	-	-	2,657,479
Unassigned	30,255,594	-	-	-	-	-	30,255,594
TOTAL FUND BALANCES	41,637,571	6,776,558	36,136,889	4,183,422	1,599,258	12,064,559	102,398,257
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 81,351,833	\$ 8,608,679	\$ 42,036,316	\$ 4,183,422	\$ 14,754,425	\$ 12,751,866	\$ 163,686,541

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, 2021

TOTAL GOVERNMENTAL FUND BALANCES	\$ 102,398,257
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	\$ 411,978,505
Less accumulated depreciation	<u>(153,502,991)</u>
	258,475,514
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the governmental funds.	
Property taxes	2,102,532
Charges for services	<u>1,393,535</u>
	3,496,067
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.	
	4,431,328
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	44,304,138
Deferred inflows of resources - OPEB related items	(10,703,428)
Total OPEB liability	<u>(141,280,981)</u>
	(107,680,271)
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	23,346,092
Deferred inflows of resources - pension related items	(7,018,307)
Net pension liability	<u>(53,335,023)</u>
	(37,007,238)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds.	
General obligation sales tax bonds	(4,080,000)
Original issue premium	(71,802)
Financed purchases	(2,727,404)
Accrued interest payable	(51,000)
Compensated absences payable	<u>(6,931,336)</u>
	<u>(13,861,542)</u>
NET POSITION OF GOVERNMENTAL ACTIVITIES	\$ 210,252,115

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, 2021

	General Fund	Unincorporated Service Area Fund	2016 SPLOST Project Fund	2016 SPLOST Debt Service Fund	American Rescue Plan Fund	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES							
Taxes	\$ 99,033,703	\$ 10,915,409	\$ 32,140,520	\$ -	\$ -	\$ 1,508,953	\$ 143,598,585
Licenses and permits	96,226	758,616	-	-	-	-	854,842
Intergovernmental	3,438,225	2,385,458	1,786,706	-	2,603,411	1,935,582	12,149,382
Charges for services	4,042,379	4,135,273	-	-	-	3,555,337	11,732,989
Fines and forfeitures	4,670,081	-	-	-	-	631,423	5,301,504
Interest earned	6,761	-	12,153	3,002	-	6,676	28,592
Contributions and donations	31,019	11,198	-	-	-	32,507	74,724
Miscellaneous	160,623	18,431	-	-	-	27,364	206,418
TOTAL REVENUES	111,479,017	18,224,385	33,939,379	3,002	2,603,411	7,697,842	173,947,036
EXPENDITURES							
Current:							
General government	25,363,727	-	742,753	9,907	335,469	-	26,451,856
Judicial	17,485,643	-	-	-	294,383	375,767	18,155,793
Public safety	37,324,890	18,441,390	-	-	1,342,578	3,960,388	61,069,246
Public works	6,590,083	392,531	4,238,781	-	105,397	-	11,326,792
Parks, recreation and culture	6,047,369	-	-	-	140,805	-	6,188,174
Planning and community development	3,135,479	-	-	-	17,802	-	3,153,281
Health and welfare	2,544,241	1,505,035	-	-	328,851	1,053,175	5,431,302
Capital outlay	-	-	5,735,711	-	-	2,159,712	7,895,423
Debt service:							
Principal	492,039	-	-	16,305,000	-	-	16,797,039
Interest	135,668	-	-	611,625	-	-	747,293
Intergovernmental	-	-	4,631,781	-	35,525	-	4,667,306
TOTAL EXPENDITURES	99,119,139	20,338,956	15,349,026	16,926,532	2,600,810	7,549,042	161,883,505
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES							
	12,359,878	(2,114,571)	18,590,353	(16,923,530)	2,601	148,800	12,063,531
OTHER FINANCING SOURCES (USES)							
Transfers in	27,868	6,612,922	-	4,284,000	1,596,657	-	12,521,447
Transfers out	(7,276,437)	(293,530)	(4,285,548)	-	-	(648,347)	(12,503,862)
TOTAL OTHER FINANCING SOURCES (USES)	(7,248,569)	6,319,392	(4,285,548)	4,284,000	1,596,657	(648,347)	17,585
NET CHANGE IN FUND BALANCES	5,111,309	4,204,821	14,304,805	(12,639,530)	1,599,258	(499,547)	12,081,116
FUND BALANCES - BEGINNING OF YEAR	36,526,262	2,571,737	21,832,084	16,822,952	-	12,564,106	90,317,141
FUND BALANCES - END OF YEAR	\$ 41,637,571	\$ 6,776,558	\$ 36,136,889	\$ 4,183,422	\$ 1,599,258	\$ 12,064,559	\$ 102,398,257

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, 2021

NET CHANGES IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$ 12,081,116
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Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation expense in the current period.

Depreciation expense	\$ (11,017,170)	
Capital outlay	<u>12,777,492</u>	1,760,322

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	(63,640)	
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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	(158,603)	
Charges for services	<u>(126,985)</u>	(285,588)

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.

Principal payments on financed purchases and bonds	16,797,039	
Amortization of bond premium	<u>430,550</u>	17,227,589

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	148,581	
Change in OPEB expense	(11,137,076)	
Change in pension expense	(1,225,791)	
Change in accrued interest	<u>203,813</u>	(12,010,473)

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

708,480

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	\$ 19,417,806
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See accompanying notes to the basic financial statements.

DOUGLAS COUNTY, GEORGIA

*Statement of Net Position
Proprietary Funds
December 31, 2021*

	Enterprise Fund	Governmental Activities	
	Solid Waste Disposal	Internal Service Funds	Funds
ASSETS			
Current Assets:			
Cash	\$ 2,285,562	\$	80,733
Receivables (net of allowance for uncollectibles):			
Accounts	63,951		-
Due from other funds	-		5,794,383
Total Current Assets	2,349,513		5,875,116
Noncurrent Assets:			
Capital assets:			
Nondepreciable capital assets	1,574,386		-
Depreciable capital assets, net	541,798		-
Total Noncurrent Assets	2,116,184		-
TOTAL ASSETS	4,465,697		5,875,116
DEFERRED OUTFLOWS OF RESOURCES			
Pension related items	288,271		-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	288,271		-
LIABILITIES			
Current Liabilities:			
Accounts payable	156,554		3,627
Accrued salaries and payroll taxes	13,924		-
Due to other governments	11,916		-
Due to other funds	55,670		270,224
Claims payable	-		1,169,937
Compensated absences payable, current portion	49,130		-
Total Current Liabilities	287,194		1,443,788
Noncurrent Liabilities:			
Compensated absences payable, noncurrent portion	91,243		-
Closure and post-closure liabilities	4,295,142		-
Net pension liability	658,567		-
Total Noncurrent Liabilities	5,044,952		-
TOTAL LIABILITIES	5,332,146		1,443,788
DEFERRED INFLOWS OF RESOURCES			
Pension related items	86,660		-
TOTAL DEFERRED INFLOWS OF RESOURCES	86,660		-
NET POSITION			
Investment in capital assets	2,116,184		-
Unrestricted (Deficit)	(2,781,022)		4,431,328
TOTAL NET POSITION (DEFICIT)	\$ (664,838)		\$ 4,431,328

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, 2021*

	Enterprise Fund	Governmental Activities
	Solid Waste Disposal	Internal Service Funds
OPERATING REVENUES		
Charges for services	\$ 2,775,194	\$ 16,500,597
TOTAL OPERATING REVENUES	<u>2,775,194</u>	<u>16,500,597</u>
OPERATING EXPENSES		
Personal services and employee benefits	894,012	-
Purchased and contractual services	39,300	-
Supplies and landfill post-closure costs	1,312,392	-
Depreciation	69,292	-
Claims	-	14,792,094
Other	-	1,000,023
TOTAL OPERATING EXPENSES	<u>2,314,996</u>	<u>15,792,117</u>
INCOME BEFORE TRANSFERS	460,198	708,480
Transfers out	(17,585)	-
CHANGE IN NET POSITION	442,613	708,480
NET POSITION		
BEGINNING OF YEAR (DEFICIT)	(1,107,451)	3,722,848
END OF YEAR (DEFICIT)	<u>\$ (664,838)</u>	<u>\$ 4,431,328</u>

See accompanying notes to the basic financial statements.

DOUGLAS COUNTY, GEORGIA

Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2021

	Enterprise Fund	Governmental Activities
	Solid Waste Disposal	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from customers	\$ 2,753,723	\$ 16,360,928
Cash payments to employees for services	(861,274)	-
Cash payments for goods and services	<u>(1,162,035)</u>	<u>(16,613,122)</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>730,414</u>	<u>(252,194)</u>
CASH FLOWS FROM NONCAPITAL AND RELATED FINANCING ACTIVITIES		
Transfers out	(17,585)	-
NET CASH (USED IN) NONCAPITAL AND RELATED FINANCING ACTIVITIES	<u>(17,585)</u>	<u>259,044</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	<u>712,829</u>	<u>6,850</u>
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	<u>1,572,733</u>	<u>73,883</u>
CASH AND CASH EQUIVALENTS - END OF YEAR	<u><u>\$ 2,285,562</u></u>	<u><u>\$ 80,733</u></u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Operating income	\$ 460,198	\$ 708,480
Adjustments:		
Depreciation	69,292	-
(Increase) decrease in assets:		
Accounts receivable	(21,471)	-
Due from other funds	17,585	(789,452)
Increase (decrease) in liabilities and deferred inflows/outflows of resources:		
Accounts payable	61,850	3,627
Accrued salaries and payroll taxes	3,453	-
Due to other governments	(5,141)	-
Due to other funds	17,736	11,180
Compensated absences payable	(11,510)	-
Closure/postclosure care liabilities	115,363	-
Claims payable	-	(186,029)
Net pension liability and related deferrals	<u>23,059</u>	<u>-</u>
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	<u><u>\$ 730,414</u></u>	<u><u>\$ (252,194)</u></u>

See accompanying notes to the basic financial statements.

DOUGLAS COUNTY, GEORGIA

*Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2021*

	Custodial Funds
ASSETS	
Cash and cash equivalents	\$ 10,491,636
Taxes receivable	<u>7,544,224</u>
Total assets	<u>18,035,860</u>
LIABILITIES	
Due to others	<u>16,174,416</u>
Total liabilities	<u>16,174,416</u>
NET POSITION	
Restricted:	
Individuals, organizations, and other governments	<u>1,861,444</u>
Total net position	<u>\$ 1,861,444</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, 2021

	Custodial Funds
ADDITIONS	
Taxes	\$ 15,318,820
Fines and fees	6,766,584
Criminal and civil bonds	995,743
Land condemnations	<u>870,193</u>
Total additions	<u>23,951,340</u>
DEDUCTIONS	
Taxes and fees paid to other governments	15,318,820
Other custodial disbursements	<u>8,642,467</u>
Total deductions	<u>23,961,287</u>
Change in fiduciary net position	(9,947)
NET POSITION, beginning of year	<u>1,871,391</u>
NET POSITION, end of year	<u><u>\$ 1,861,444</u></u>

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

NOTES TO THE FINANCIAL STATEMENTS

DOUGLAS COUNTY, GEORGIA

Notes to the Basic Financial Statements

For the Year Ended December 31, 2021

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DOUGLAS COUNTY, GEORGIA

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For the Year Ended December 31, 2021*

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DOUGLAS COUNTY, GEORGIA
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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, 2021

Note 1 - Summary of Significant Accounting Policies (Continued)

1-A. Reporting Entity (Continued)

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

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

1-B. Basis of Presentation

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

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

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

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

DOUGLAS COUNTY, GEORGIA

Notes to the Basic Financial Statements

For the Year Ended December 31, 2021

Note 1 - Summary of Significant Accounting Policies (Continued)

1-B. Basis of Presentation (Continued)

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

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

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

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

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

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

DOUGLAS COUNTY, GEORGIA
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

Note 1 - Summary of Significant Accounting Policies (Continued)

1-B. Basis of Presentation (Continued)

The following are the major governmental funds:

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

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

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

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

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

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

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.

DOUGLAS COUNTY, GEORGIA

Notes to the Basic Financial Statements

For the Year Ended December 31, 2021

Note 1 - Summary of Significant Accounting Policies (Continued)

1-C. Measurement Focus

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

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

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

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

1-D. Basis of Accounting

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

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

DOUGLAS COUNTY, GEORGIA
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

Note 1 - Summary of Significant Accounting Policies (Continued)

1-D. Basis of Accounting (Continued)

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

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

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

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

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

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

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

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

- Obligations of the State of Georgia or of any other states
- Obligations of the United States Government
- Obligations fully insured or guaranteed by the 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

DOUGLAS COUNTY, GEORGIA
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

Note 1 - Summary of Significant Accounting Policies (Continued)

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

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

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

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

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

1-E-2. Receivables

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

1-E-3. Interfund Balances

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

1-E-4. Consumable Inventories

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

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

DOUGLAS COUNTY, GEORGIA
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

Note 1 - Summary of Significant Accounting Policies (Continued)

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

1-E-5. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2021, are recorded as prepaid items using the consumption method by recording an asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed. At the fund reporting level, an equal amount of fund balance is reported as nonspendable as this amount is not available for general appropriation.

1-E-6. Restricted Assets

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

1-E-7. Capital Assets

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

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

All reported capital assets are depreciated except for land, right-of-ways, and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the County's historical records of necessary improvements and replacement. Infrastructure assets acquired prior to December 31, 1980, are included in the amounts reported.

DOUGLAS COUNTY, GEORGIA
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

Note 1 - Summary of Significant Accounting Policies (Continued)

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

1-E-7. Capital Assets (Continued)

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

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

At the inception of 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. An accrual for earned sick leave is made to the extent that it is probable that the benefits will result in termination payments. The liability is based on the County's past experience of making termination payments.

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

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

DOUGLAS COUNTY, GEORGIA
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

Note 1 - Summary of Significant Accounting Policies (Continued)

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

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

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

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

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

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

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

1-E-11. Fund Equity

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

DOUGLAS COUNTY, GEORGIA

Notes to the Basic Financial Statements

For the Year Ended December 31, 2021

Note 1 - Summary of Significant Accounting Policies (Continued)

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

1-E-11. Fund Equity (Continued)

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

Fund balances are classified as follows:

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

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

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

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

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

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

DOUGLAS COUNTY, GEORGIA

Notes to the Basic Financial Statements

For the Year Ended December 31, 2021

Note 1 - Summary of Significant Accounting Policies (Continued)

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

1-E-11. Fund Equity (Continued)

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

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

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

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

1-E-13. Interfund Activity

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

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

1-E-14. Estimates

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

DOUGLAS COUNTY, GEORGIA

Notes to the Basic Financial Statements

For the Year Ended December 31, 2021

Note 1 - Summary of Significant Accounting Policies (Continued)

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

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

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

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

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

1-E-16. Pensions

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

DOUGLAS COUNTY, GEORGIA
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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, 2021, the following fund reported a deficit in ending net position:

Solid Waste Disposal Fund	\$664,838
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The deficit in the Solid Waste Disposal Fund will be alleviated by increased user charges and General Fund appropriations, as necessary.

2-C. Excess of Expenditures over Appropriations

The following General Fund departments and other governmental funds had actual expenditures that exceeded final appropriations for the year ended December 31, 2021:

General Fund Departments:		
General government - Board of commissioners		\$ 99,758
General government - Human resources		64,704
General government - Election board		7,170
General government - Property appraiser		146,114
General government - Print shop		52,765
General government - Records retention		6,176
General government - Public relations		48,809
Judicial - Clerk of state court		14,244
Public safety - Fire		433
Parks, recreation and culture - Aquatic center		27,688
Planning and community development - Cooperative extension		2,816
American Rescue Plan Fund		2,600,810

DOUGLAS COUNTY, GEORGIA
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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, 2021, the County's investment in Georgia Fund 1 was rated AAAf by Fitch.

At December 31, 2021, the County had the following investments:

Investment	Maturities	Balance
Georgia Fund 1	46 days	\$ 62,214,877
Certificate of deposit	March 6, 2022	322,712
Certificate of deposit	August 22, 2022	106,604
Certificate of deposit total		<u>429,316</u>
Total		<u>\$ 62,644,193</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, 2021, the County was fully collateralized or secured under the State statutes.

DOUGLAS COUNTY, GEORGIA
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

Note 3 - Detailed Notes on All Funds (Continued)

3-A. Deposits and Investments (Continued)

3-A-4. Custodial Credit Risk – Investments

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

3-A-5. Fair Value Measurements

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

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

3-B. Receivables

Receivables at December 31, 2021, 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, 2021, consist of the following:

Primary Government:			Allowance for		Net Receivables
	Taxes	Accounts	Uncollectibles		
General Fund	\$ 4,217,385	\$ 97,013	\$ 110,660	\$ 4,203,738	
Unincorporated Service Area Fund	-	16,061,381	13,227,877		2,833,504
2016 SPLOST Fund	3,256,379	-	-		3,256,379
American Rescue Plan Fund	-	6,250	-		6,250
Other Governmental Funds	138,059	598,701	-		736,760
Solid Waste Disposal Fund	-	133,441	69,490		63,951
Total Receivables	\$ 7,611,823	\$ 16,896,786	\$ 13,408,027		\$ 11,100,582

DOUGLAS COUNTY, GEORGIA
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

Note 3 - Detailed Notes on All Funds (Continued)

3-C. Property Taxes

The Board of Commissioners levied property taxes on January 1, 2021. Property taxes attach as an enforceable lien on property as of January 1 each year. Property taxes were billed on October 15, 2021 and were due and payable on December 15, 2021. 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).

3-D. Capital Assets

Capital asset activity for the year ended December 31, 2021, was as follows:

Governmental activities:	Balance 12/31/2020	Additions	Deductions	Transfers	Balance 12/31/2021
Capital assets not being depreciated:					
Land	\$ 27,302,243	\$ 602,835	\$ -	\$ -	\$ 27,905,078
Construction in progress	46,877,165	7,229,055	-	(39,192,772)	14,913,448
Total capital assets not being depreciated	<u>74,179,408</u>	<u>7,831,890</u>	<u>-</u>	<u>(39,192,772)</u>	<u>42,818,526</u>
Capital assets being depreciated:					
Buildings	192,979,416	32,937	-	13,897,286	206,909,639
Improvements other than buildings	31,016,063	323,940	27,250	5,014,791	36,327,544
Machinery and equipment	22,493,835	191,356	7,500	15,558,096	38,235,787
Vehicles	28,356,012	3,284,413	52,855	-	31,587,570
Computers and software	6,472,896	1,112,956	-	-	7,585,852
Infrastructure	<u>43,790,988</u>	<u>-</u>	<u>-</u>	<u>4,722,599</u>	<u>48,513,587</u>
Total capital assets being depreciated	<u>325,109,210</u>	<u>4,945,602</u>	<u>87,605</u>	<u>39,192,772</u>	<u>369,159,979</u>
Accumulated depreciation:					
Buildings	56,856,711	4,917,881	-	-	61,774,592
Improvements other than buildings	17,366,319	1,701,480	5,601	-	19,062,198
Machinery and equipment	16,554,337	1,222,646	4,688	-	17,772,295
Vehicles	16,139,937	2,014,641	13,676	-	18,140,902
Computers and software	5,122,695	293,819	-	-	5,416,514
Infrastructure	<u>30,469,787</u>	<u>866,703</u>	<u>-</u>	<u>-</u>	<u>31,336,490</u>
Total accumulated depreciation	<u>142,509,786</u>	<u>11,017,170</u>	<u>23,965</u>	<u>-</u>	<u>153,502,991</u>
Net depreciable capital assets	<u>182,599,424</u>	<u>(6,071,568)</u>	<u>63,640</u>	<u>39,192,772</u>	<u>215,656,988</u>
Governmental activities capital assets, net	<u>\$ 256,778,832</u>	<u>\$ 1,760,322</u>	<u>\$ 63,640</u>	<u>\$ -</u>	<u>\$ 258,475,514</u>

DOUGLAS COUNTY, GEORGIA
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

Note 3 - Detailed Notes on All Funds (Continued)

3-D. Capital Assets (Continued)

Business-type activities:					Balance
	12/31/2020	Additions	Deductions	Transfers	12/31/2021
Capital assets not being depreciated:					
Land and improvements	\$ 1,574,386	\$ -	\$ -	\$ -	\$ 1,574,386
Total capital assets not being depreciated	1,574,386	-	-	-	1,574,386
Capital assets being depreciated:					
Buildings and structures	449,585	-	-	-	449,585
Machinery and equipment	2,432,342	-	-	-	2,432,342
Computers and software	45,860	-	-	-	45,860
Vehicles	453,356	-	-	-	453,356
Total capital assets being depreciated	3,381,143	-	-	-	3,381,143
Accumulated depreciation:					
Buildings and structures	298,306	10,535	-	-	308,841
Machinery and equipment	1,995,074	54,592	-	-	2,049,666
Computers and software	45,860	-	-	-	45,860
Vehicles	430,813	4,165	-	-	434,978
Total accumulated depreciation	2,770,053	69,292	-	-	2,839,345
Net depreciable capital assets	611,090	(69,292)	-	-	541,798
Business-type activities capital assets, net	<u>\$ 2,185,476</u>	<u>\$ (69,292)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,116,184</u>

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

Net Investment in Capital Assets	Governmental Activities	Business-type Activities	Total
Capital assets, nondepreciable	\$ 42,818,526	\$ 1,574,386	\$ 44,392,912
Capital assets, depreciable, net	215,656,988	541,798	216,198,786
Bonds payable	(4,151,802)	-	(4,151,802)
Financed purchases	(2,727,404)	-	(2,727,404)
Retainage payable	(7,571)	-	(7,571)
	<u>\$ 251,588,737</u>	<u>\$ 2,116,184</u>	<u>\$ 253,704,921</u>

DOUGLAS COUNTY, GEORGIA
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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	\$ 1,735,946
Judicial	42,116
Public safety	5,563,366
Public works	1,194,712
Parks, recreation, and culture	1,876,985
Planning and community development	556,362
Health and welfare	47,683
Total depreciation expense - governmental activities	<u><u>\$ 11,017,170</u></u>
Business-type activities:	
Solid Waste Disposal Fund	<u><u>\$ 69,292</u></u>

3-E. Interfund Balances and Transfers

Interfund balances at December 31, 2021, 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, 2021, consisted of the following:

Payable from:	Payable to:					
	General Fund	Unincorporated Service Area Fund	American Rescue Plan Fund	Nonmajor Govt. Fund	Internal Service Fund	Total
General Fund	\$ -	\$ 5,770,321	\$ 13,942,483	\$ 204,168	\$ 5,794,383	\$ 25,711,355
SPLOST Fund	2,425,683	-	-	-	-	2,425,683
American Rescue Plan Fund	480,135	-	-	-	-	480,135
Nonmajor Govt. Fund	224,933	-	-	-	-	224,933
Solid Waste Disposal	55,670	-	-	-	-	55,670
Internal Service Funds	-	-	270,224	-	-	270,224
Total	<u><u>\$ 3,186,421</u></u>	<u><u>\$ 5,770,321</u></u>	<u><u>\$ 14,212,707</u></u>	<u><u>\$ 204,168</u></u>	<u><u>\$ 5,794,383</u></u>	<u><u>\$ 29,168,000</u></u>

DOUGLAS COUNTY, GEORGIA
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

Note 3 - Detailed Notes on All Funds (Continued)

3-E. Interfund Balances and Transfers (Continued)

Interfund transfers for the year ended December 31, 2021, consisted of the following:

Transfer from:	Transfer to:				
	General Fund	Unincorporated Service Area Fund	2016 SPLOST Debt Service Fund	American Rescue Plan Fund	Total
	\$	\$	\$	\$	\$
General Fund	-	6,040,740	-	1,235,697	7,276,437
Unincorporated Service Area Fund	-	-	-	293,530	293,530
2016 SPLOST Fund	-	-	4,284,000	1,548	4,285,548
Nonmajor Governmental Funds	27,868	572,182	-	48,297	648,347
Solid Waste Disposal	-	-	-	17,585	17,585
Total	<u>\$ 27,868</u>	<u>\$ 6,612,922</u>	<u>\$ 4,284,000</u>	<u>\$ 1,596,657</u>	<u>\$ 12,521,447</u>

Transfers are used to (1) report revenues from the fund that statute or budget requires to collect them, to the fund that statute or budget requires to expend them, (2) move unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations, (3) to move proceeds from the 2016 SPLOST Fund to the 2016 SPLOST Debt Service Fund for the purpose of repaying the bonds issued by the County to fund various projects in accordance with the voter approved referendum, and (4) to move previously recorded federal program expenditures to the American Rescue Plan Fund after it was established in the County's computer system.

3-F. Financed Purchases

In July 2018, the County entered into a financed purchase agreement to purchase a phone system upgrade for \$164,523. Payments are \$2,724 monthly, which are interest free. The ownership of the asset transfers to the County at the end of the lease. The phone equipment is capitalized into governmental activities at \$213,523 and there has been \$64,057 of accumulated depreciation through December 31, 2021.

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 and there has been \$337,355 of accumulated depreciation through December 31, 2021.

DOUGLAS COUNTY, GEORGIA
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

Note 3 - Detailed Notes on All Funds (Continued)

3-F. Financed Purchases (Continued)

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 and there has been \$48,025 of accumulated depreciation through December 31, 2021.

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 and there has been \$14,693 of accumulated depreciation through December 31, 2021.

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 and there has been \$9,085 of accumulated depreciation through December 31, 2021.

The County's future debt service requirements as of December 31, 2021 on all financed purchases, were as follows:

Year Ending December 31	Principal	Interest	Total
2022	\$ 508,855	\$ 89,357	\$ 598,212
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
2027-2031	815,889	114,993	930,882
2032-2033	287,459	7,780	295,239
Total	<u><u>\$ 2,727,404</u></u>	<u><u>\$ 421,834</u></u>	<u><u>\$ 3,149,238</u></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, 2021

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 - The following is a summary of the outstanding long-term bond issues at December 31, 2021:

Year Issued	Purpose	Interest Rate (%)	Interest Dates	Issue Date	Maturity Date	Authorized and Issued	Outstanding 12/31/2021
2017	General Obligation Sales Tax Bonds	5.0	04/01, 10/01	4/13/2017	4/1/2022	\$ 60,385,000	\$ 4,080,000

On April 13, 2017, the County issued \$60,385,000 General Obligation (GO) Sales Tax Bonds, Series 2017 for the purpose of funding various projects on the voter approved Special Purpose Local Option Sales Tax (SPLOST) referendum. The bonds were issued at a premium of \$6,145,688. Of the total par amount of bonds issued, \$19,105,000 has been set aside for the purpose of funding SPLOST projects for the City of Douglasville. As of December 31, 2021, the County is no longer holding unspent proceeds for the City.

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

Year	Principal	Interest	Total
2022	\$ 4,080,000	\$ 102,000	\$ 4,182,000
Total	<u>\$ 4,080,000</u>	<u>\$ 102,000</u>	<u>\$ 4,182,000</u>

DOUGLAS COUNTY, GEORGIA
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

Note 3 - Detailed Notes on All Funds (Continued)

3-H. Long-term Debt (Continued)

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 \$4,295,142 as of December 31, 2021, 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.

Changes in the County's long-term obligations consisted of the following as of December 31, 2021:

	Outstanding 12/31/2020	Additions	Deductions	Outstanding 12/31/2020	Amounts Due in One Year
Governmental Activities:					
GO Sales Tax bonds	\$ 20,385,000	\$ -	\$ 16,305,000	\$ 4,080,000	\$ 4,080,000
Original issue premium	502,352	-	430,550	71,802	-
Bonds payable, net	<u>20,887,352</u>	<u>-</u>	<u>16,735,550</u>	<u>4,151,802</u>	<u>4,080,000</u>
Financed purchases	3,219,443	-	492,039	2,727,404	508,855
Compensated absences	7,079,917	6,385,215	6,533,796	6,931,336	2,425,968
Claims payable	1,355,966	15,909,686	16,095,715	1,169,937	1,169,937
Net pension liability	56,727,436	16,488,005	19,880,418	53,335,023	-
Total OPEB liability	<u>111,884,828</u>	<u>31,832,755</u>	<u>2,436,602</u>	<u>141,280,981</u>	<u>-</u>
Total Governmental Activities	<u>\$ 201,154,942</u>	<u>\$ 70,615,661</u>	<u>\$ 62,174,120</u>	<u>\$ 209,596,483</u>	<u>\$ 8,184,760</u>
Business-Type Activities:					
Closure/post-closure costs	\$ 4,179,779	\$ 115,363	\$ -	\$ 4,295,142	\$ -
Compensated absences	151,883	324,917	336,427	140,373	49,130
Net pension liability	687,895	178,624	207,952	658,567	-
Total Business-Type Activities	<u>\$ 5,019,557</u>	<u>\$ 618,904</u>	<u>\$ 544,379</u>	<u>\$ 5,094,082</u>	<u>\$ 49,130</u>

DOUGLAS COUNTY, GEORGIA
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

Note 3 - Detailed Notes on All Funds (Continued)

3-H. Long-term Debt (Continued)

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

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

3-I. Short-term Borrowings

The County utilized a short-term note payable in the form of a tax anticipation note (TAN) during the year ended December 31, 2021. Pursuant to the agreement between the County and a local financial institution, the lender agreed to advance the County \$12 million secured by tax revenues. Interest accrued on the TAN at a rate of 0.36% and was due and payable at maturity. The County retired the TAN on December 20, 2021. Total short-term borrowings interest accrued and expensed for the period ended December 31, 2021 was \$29,520. The following is a summary of the County's short-term borrowings for the year ended December 31, 2021:

	<u>Outstanding</u> <u>12/31/2020</u>	<u>Additions</u>	<u>Deductions</u>	<u>Outstanding</u> <u>12/31/2021</u>
Tax Anticipation Note	\$ <u> </u> <u> </u>			

3-J. Pensions

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

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

DOUGLAS COUNTY, GEORGIA
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

Note 3 - Detailed Notes on All Funds (Continued)

3-J. Pensions (Continued)

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

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

Plan Membership – As of January 1, 2021, the date of the most recent actuarial valuation, the Plan's membership consisted of the following:

Retirees, Beneficiaries and Disableds receiving benefits	259
Terminated plan participants entitled to but not yet receiving benefits	485
Active employees participating in the Plan	<u>1,059</u>
Total number of Plan participants	<u><u>1,803</u></u>

Contributions – The Plan is subject to minimum funding standards of the Georgia Public Retirement Systems Standards law. The Board of Trustees of the ACCG Plan has adopted a recommended actuarial funding policy for the plan which meets state minimum requirements and will accumulate sufficient funds to provide the benefits under the plan. The funding policy for the Plan, as adopted by the Board of Commissioners, is to contribute an amount equal to or greater than the actuarially recommended contribution rate. This rate is based on the estimated amount necessary to finance the costs of benefits earned by plan members during the year, with an additional amount to finance any unfunded accrued liability. Plan participants are required to contribute 5% of base wages to the Plan. For the year ended December 31, 2021, the County's contribution rate was 17.47% of annual payroll. County contributions to the Plan were \$8,268,337 for the year ended December 31, 2021; employee contributions totaled \$2,413,492.

Net Pension Liability of the County – The County's net pension liability was measured as of December 31, 2020. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2020, with update procedures performed by the actuary to roll forward to the total pension liability measured as of December 31, 2020.

DOUGLAS COUNTY, GEORGIA
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

Note 3 - Detailed Notes on All Funds (Continued)

3-J. Pensions (Continued)

Net Pension Liability of the County (continued)

Actuarial assumptions. The total pension liability in the January 1, 2021, 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 2020. The table was changed to adopt the mortality tables developed specifically for governmental employees by the Society of Actuaries which were released late in 2018. The tables were projected to 2020 to reflect that mortality rates in Georgia are in the highest quartile in the nation.

The actuarial assumptions used in the January 1, 2020, valuation were based on the results of an actuarial experience study through February 2019.

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

Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of December 31, 2020, 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%

DOUGLAS COUNTY, GEORGIA
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

Note 3 - Detailed Notes on All Funds (Continued)

3-J. Pensions (Continued)

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.

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, 2021, were as follows:

	Total Pension	Plan Fiduciary	Net Pension
	Liability (a)	Net Position (b)	Liability (a) - (b)
Balances at 12/31/20	\$ 136,657,698	\$ 79,242,367	\$ 57,415,331
Changes for the year:			
Service cost	4,379,065	-	4,379,065
Interest	9,389,472	-	9,389,472
Differences between expected and actual experience	2,001,763	-	2,001,763
Changes in actuarial assumptions	225,100	-	225,100
Changes to the plan	-	-	-
Contributions—employer	-	6,686,234	(6,686,234)
Contributions—employee	-	2,513,639	(2,513,639)
Net investment income	-	10,888,494	(10,888,494)
Benefit payments, including refunds			
of employee contributions	(5,044,782)	(5,044,782)	-
Other changes	-	(483,020)	483,020
Administrative expense	-	(188,206)	188,206
Net changes	10,950,618	14,372,359	(3,421,741)
Balances at 12/31/21	\$ 147,608,316	\$ 93,614,726	\$ 53,993,590

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

DOUGLAS COUNTY, GEORGIA
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

Note 3 - Detailed Notes on All Funds (Continued)

3-J. Pensions (Continued)

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:

	1% Decrease (6.00%)	Current (7.00%)	1% Increase (8.00%)
County's net pension liability	\$ 75,269,565	\$ 53,993,590	\$ 36,488,523

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, 2021 and the current sharing pattern of costs between employer and employee.

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

For the year ended December 31, 2021, the County recognized pension expense of \$9,517,187. At December 31, 2021, the County reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Plan contributions made subsequent to the measurement period	\$ 8,268,337	\$ -
Differences between expected and actual experience	6,908,032	(292,710)
Net difference between projected and actual earnings on pension plan investments	-	(6,812,257)
Differences resulting from changes in actuarial assumptions	<u>8,457,994</u>	<u>-</u>
Total	<u>\$ 23,634,363</u>	<u>\$ (7,104,967)</u>

DOUGLAS COUNTY, GEORGIA
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

Note 3 - Detailed Notes on All Funds (Continued)

3-J. Pensions (Continued)

County contributions subsequent to the measurement date of \$8,268,337 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:		
2022	\$	3,366,276
2023		3,392,230
2024		268,780
2025		1,031,329
Thereafter		202,444
Total	\$	<u>8,261,059</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.

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.

DOUGLAS COUNTY, GEORGIA
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

Note 4 - Other Notes (Continued)

4-A. Risk Management (Continued)

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, 2021, the County's third party administrator computed the reserve liability based on the estimated cost of each outstanding claim from claims experience of similar claims. Changes in the balance of the workers' compensation claims liability for the past two (2) years is as follows:

Date	Beginning of Fiscal Year	Current Year		Claim Payments	End of Fiscal Year
	Liability	Claims and Changes in Estimates	Liability		
2021	\$ 217,063	\$ 491,260	\$ (474,417)	\$ 233,906	
2020	208,620	482,075	(473,632)		217,063

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

Date	Beginning of Fiscal Year	Current Year		Claim Payments and Changes in Estimates	End of Fiscal Year
	Liability	Claims	Liability		
2021	\$ 1,138,903	\$ 14,278,889	\$ (14,481,761)	\$ 936,031	
2020	502,731	11,971,228	(11,335,056)		1,138,903

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, 2021. In the opinion of County management, the outcome of these contingencies will not have a material effect on the financial position of the County.

DOUGLAS COUNTY, GEORGIA
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

Note 4 - Other Notes (Continued)

4-B. Contingent Liabilities (Continued)

The County has active construction projects as of December 31, 2021. At year-end, the County has contractual commitments on uncompleted contracts of \$8,566,816.

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, 2021 the amount of the encumbrances expected to be honored upon performance by the vendor in the next year were as follows:

General Fund	\$ 2,657,479
Unincorporated Area Service Fund	94,015
2016 SPLOST Fund	7,278,586
Nonmajor Governmental Funds	1,549,734
Solid Waste Fund	23,613
Total Encumbrances	\$ 11,603,427

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 2021 payments to ARC from the County amounted to \$163,700. 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 2021 payments to the Library from the County amounted to \$248,116. 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.

DOUGLAS COUNTY, GEORGIA
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

Note 4 - Other Notes (Continued)

4-D. Other Postemployment Benefits

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

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

- For retired employees that are at least sixty-two (62) years of age and have a minimum of fifteen (15) years of continuous service, the County will provide an insurance package that includes life insurance equal to 50% of the retiree’s ending salary, and medical and dental coverage at no cost to the retiree.
- For retired employees that are at least fifty-five (55) years of age and have a minimum of twenty-five (25) years of continuous service, the County will provide an insurance package that includes life insurance equal to 50% of the retiree’s ending annual salary, and medical and dental coverage according to a cost-sharing progression schedule as follows:

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

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

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

DOUGLAS COUNTY, GEORGIA
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

Note 4 - Other Notes (Continued)

4-D. Other Postemployment Benefits (Continued)

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

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

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

Plan Membership - Membership of the OPEB Plan consisted of the following at January 1, 2020, the date of the latest actuarial valuation:

Active participants	1,029
Retirees and beneficiaries currently receiving benefits	199
Total	<u>1,228</u>

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, 2021, the County contributed \$1,911,871 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, 2020 and was determined by an actuarial valuation as of December 31, 2019, with update procedures performed by the actuary to roll forward to the total OPEB liability measured as of December 31, 2020.

Actuarial assumptions - The total OPEB liability in the January 1, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Discount Rate:	2.12%
Healthcare Cost Trend Rate:	7.00% - 4.50%, Ultimate Trend in 2030 (Pre-Medicare)
(including inflation)	5.25% - 4.50%, Ultimate Trend in 2024 (Medicare)
Inflation Rate:	3.50%
Salary increase:	3.50% to 5.50%, including inflation
Participation rate:	90%

DOUGLAS COUNTY, GEORGIA
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

Note 4 - Other Notes (Continued)

4-D. Other Postemployment Benefits (Continued)

Mortality rates were based on the Pub-2010 GE(50%) & PS(50%) Amt-Weighted with Scale AA to 2020.

The actuarial assumptions used in the January 1, 2020 valuation were based on the results of an actuarial experience study performed concurrently with the January 1, 2020 valuation.

Discount rate - The discount rate used to measure the total OPEB liability was 2.12%. This rate was based on the year-end Bond Buyer General Obligation 20-year Municipal Bond Index published by The Bond Buyer.

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, 2021, were as follows:

	Total OPEB Liability
Balances at 12/31/20	<u>\$ 111,884,828</u>
Changes for the year:	
Service cost	4,102,537
Interest	3,144,898
Differences between expected and actual experience	570,378
Assumption changes	<u>24,014,942</u>
Benefit payments	<u>(2,436,602)</u>
Net changes	<u>29,396,153</u>
Balances at 12/31/21	<u>\$ 141,280,981</u>

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.

The following assumption changes were made with the January 1, 2020 valuation: The discount rate changed from 2.74% to 2.12%, and the mortality rates, based on the RP-2000 Combined Mortality Scale projected with Scale AA to 2019 for the January 1, 2019 were changed to be based on the Pub-2010 GE(50%) & PS(50%) Amt-Weighted with Scale AA to 2020 for the January 1, 2020 valuation.

DOUGLAS COUNTY, GEORGIA
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

Note 4 - Other Notes (Continued)

4-D. Other Postemployment Benefits (Continued)

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 (1.12%) or 1-percentage-point higher (3.12%) than the current discount rate:

	1% Decrease (1.12%)	Discount Rate (2.12%)	1% Increase (3.12%)
Total OPEB liability	\$ 173,532,937	\$ 141,280,981	\$ 116,548,118

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

	1% Decrease	Current Rate	1% Increase
Total OPEB liability	\$ 114,999,059	\$ 141,280,981	\$ 176,564,464

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, 2019 and the current sharing pattern of costs between employer and inactive employees.

OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB - For the year ended December 31, 2021, the County recognized OPEB expense of \$13,048,947. At December 31, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 491,269	\$ (3,635,980)
Changes in assumptions	41,900,998	(7,067,448)
Benefits payments subsequent to the measurement date	1,911,871	-
Total	\$ 44,304,138	\$ (10,703,428)

DOUGLAS COUNTY, GEORGIA
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

Note 4 - Other Notes (Continued)

4-D. Other Postemployment Benefits (Continued)

The amounts reported as deferred outflows of resources related to OPEB resulting from County benefit payments subsequent to the measurement date, of \$1,911,871, 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:		
2022	\$	5,564,293
2023		5,564,293
2024		5,564,293
2025		5,564,293
2026		4,914,315
Thereafter		<u>4,517,352</u>
 Total	 \$	 <u>31,688,839</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 12.5% to the Douglas County Chamber of Commerce and restricts 50% of the lodging tax funds for the Tourism and Historical Commission in the Hotel/Motel Tax Fund for the purpose of promoting tourism. The other 37.5% of the revenues are used to transferred to the Unincorporated Service Area Fund.

4-F. Tax Abatements

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

DOUGLAS COUNTY, GEORGIA
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

Note 4 - Other Notes (Continued)

4-F. Tax Abatements (Continued)

The normal duration of a tax incentive plan awarded to a participating corporation may be extended up to two (2) years beyond its normal termination if 40% of the corporation's full-time employees are residents of Douglas County. The tax incentive plan may also be extended an additional year if the participating corporation exceeds its investment goal by 30%. The failure of a participating corporation to meet its projected investment, employment, and goals within twenty-four (24) months following its enrollment in the tax incentive plan constitutes a default which, if not resolved within a cure period, results in the termination of the tax incentive plan and an assessment of 100% of all taxes previously abated. If a participating corporation is the recipient of a State of Georgia Discretionary Grant, the performance deadlines mirror those imposed by the State.

For the year ended December 31, 2021, the County abated real and personal property taxes totaling \$4,259,992 under its tax incentive plan.

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, 2021

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes	\$ 87,342,335	\$ 87,342,335	\$ 99,033,703	\$ 11,691,368
Licenses and permits	47,000	47,000	96,226	49,226
Intergovernmental	3,752,471	5,548,603	3,438,225	(2,110,378)
Charges for services	3,274,733	3,283,588	4,042,379	758,791
Fines and forfeitures	4,179,200	4,179,200	4,670,081	490,881
Interest earned	120,000	120,000	6,761	(113,239)
Contributions	25,000	25,000	31,019	6,019
Miscellaneous	52,692	52,692	160,623	107,931
TOTAL REVENUES	98,793,431	100,598,418	111,479,017	10,880,599
EXPENDITURES				
Current:				
General government:				
Board of commissioners	1,188,957	1,215,169	1,314,927	(99,758)
External affairs	191,039	243,506	159,343	84,163
Human resources	378,493	396,523	461,227	(64,704)
Finance	822,924	730,198	670,793	59,405
Purchasing	359,071	367,012	348,869	18,143
County attorney	645,007	820,423	789,034	31,389
Election board	448,569	760,044	767,214	(7,170)
Board of tax assessments	140,254	140,254	118,339	21,915
Tax commissioner	1,849,949	2,732,080	2,322,048	410,032
Property appraiser	1,215,600	1,241,198	1,387,312	(146,114)
Tax equalization board	51,827	51,827	34,214	17,613
Information services	1,384,769	1,398,714	1,377,223	21,491
Safety director	272,418	277,062	258,632	18,430
Building maintenance	1,457,059	1,565,561	1,462,038	103,523
Print shop	136,483	139,579	192,344	(52,765)
General appropriation	8,224,545	15,165,477	11,192,526	3,972,951
Records retention	149,312	153,285	159,461	(6,176)
Elections	31,700	1,037,152	884,763	152,389
General supervision	936,724	1,840,885	903,222	937,663
Public relations	504,422	511,389	560,198	(48,809)
Total general government	20,389,122	30,787,338	25,363,727	5,423,611
Judicial:				
Superior court	561,232	596,100	528,220	67,880
Superior court felony drug court	687,694	1,264,704	859,389	405,315
District attorney	3,371,852	3,446,241	3,260,987	185,254
Clerk of superior court	2,268,642	2,608,705	2,300,381	308,324
Public defender and indigent cases	2,461,572	2,531,340	2,412,260	119,080
State court	858,605	885,509	837,608	47,901
Clerk of state court	569,904	590,377	604,621	(14,244)
State court solicitor	1,754,395	1,795,591	1,723,005	72,586
Magistrate court	923,974	947,466	932,700	14,766
Probate court	836,396	878,521	853,225	25,296
Juvenile court	1,458,443	1,581,423	1,339,403	242,020
Juvenile program	1,224,667	1,990,817	1,495,797	495,020
State DUI court	337,651	353,606	338,047	15,559
Total judicial	17,315,027	19,470,400	17,485,643	1,984,757

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, 2021

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
Public safety:				
Coroner	\$ 204,070	\$ 558,616	\$ 478,956	\$ 79,660
Sheriff	16,300,561	17,983,856	17,387,425	596,431
Jail	18,909,962	19,674,687	19,145,671	529,016
Emergency management	342,739	420,482	312,405	108,077
Fire	-	-	433	(433)
Total public safety	35,757,332	38,637,641	37,324,890	1,312,751
Public works:				
Roads	2,642,431	4,406,682	3,498,005	908,677
Administration	776,993	787,750	769,971	17,779
Traffic operations	1,153,599	1,221,898	1,159,200	62,698
Vehicle maintenance	1,207,536	1,230,332	1,162,907	67,425
Total public works	5,780,559	7,646,662	6,590,083	1,056,579
Parks, recreation and culture:				
Library	1,789,868	2,120,675	1,819,541	301,134
Parks and recreation	3,062,657	2,905,391	2,831,005	74,386
Activities center	-	310,062	200,879	109,183
Aquatic center	650,281	692,534	720,222	(27,688)
Senior services center	463,137	482,828	475,722	7,106
Total parks, recreation and culture	5,965,943	6,511,490	6,047,369	464,121
Planning and community development				
Share house	7,457	7,457	-	7,457
Geographic information system and mapping	251,928	256,572	234,514	22,058
Economic Development Authority	350,250	350,250	297,650	52,600
Connect Douglas	3,171,200	3,243,045	2,479,615	763,430
Cooperative extension	117,014	120,884	123,700	(2,816)
Total planning and community development	3,897,849	3,978,208	3,135,479	842,729
Health and welfare:				
Board of Health	376,175	376,175	376,175	-
Community service board	509,007	584,007	509,007	75,000
Public welfare	387,942	422,580	275,548	147,032
Family and children services	63,918	63,918	63,918	-
Boys & girls club	12,428	12,428	12,428	-
Senior services	1,391,214	1,412,880	1,307,165	105,715
Total health and welfare	2,740,684	2,871,988	2,544,241	327,747
Debt service:				
Principal retirements	557,041	557,041	492,039	65,002
Interest and fiscal charges	260,214	260,214	135,668	124,546
Total debt service	817,255	817,255	627,707	189,548
TOTAL EXPENDITURES	92,663,771	110,720,982	99,119,139	11,601,843
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	6,129,660	(10,122,564)	12,359,878	22,482,442
OTHER FINANCING SOURCES (USES)				
Transfers in	30,000	30,000	27,868	(2,132)
Transfers out	(6,040,735)	(6,040,735)	(7,276,437)	(1,235,702)
TOTAL OTHER FINANCING SOURCES (USES)	(6,010,735)	(6,010,735)	(7,248,569)	(1,237,834)
NET CHANGE IN FUND BALANCES	118,925	(16,133,299)	5,111,309	21,244,608
FUND BALANCES - BEGINNING OF YEAR	36,526,262	36,526,262	36,526,262	-
FUND BALANCES - END OF YEAR	\$ 36,645,187	\$ 20,392,963	\$ 41,637,571	\$ 21,244,608

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, 2021

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes	\$ 10,056,596	\$ 10,056,596	\$ 10,915,409	\$ 858,813
Licenses and permits	361,647	361,647	758,616	396,969
Intergovernmental	2,361,567	2,361,567	2,385,458	23,891
Charges for services	2,584,500	2,584,500	4,135,273	1,550,773
Contributions and donations	-	-	11,198	11,198
Miscellaneous	2,000	6,500	18,431	11,931
TOTAL REVENUES	15,366,310	15,370,810	18,224,385	2,853,575
EXPENDITURES				
Current:				
Public safety	18,508,079	18,823,104	18,441,390	381,714
Public works	285,106	423,013	392,531	30,482
Planning and community development	1,544,876	1,555,462	1,505,035	50,427
TOTAL EXPENDITURES	20,338,061	20,801,579	20,338,956	462,623
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(4,971,751)	(5,430,769)	(2,114,571)	3,316,198
OTHER FINANCING SOURCES (USES)				
Transfers in	13,935,012	13,935,012	6,612,922	(7,322,090)
Transfers out	(7,579,277)	(7,579,277)	(293,530)	7,285,747
TOTAL OTHER FINANCING SOURCES (USES)	6,355,735	6,355,735	6,319,392	(36,343)
NET CHANGE IN FUND BALANCES	1,383,984	924,966	4,204,821	3,279,855
FUND BALANCES - BEGINNING OF YEAR	2,571,737	2,571,737	2,571,737	-
FUND BALANCES - END OF YEAR	\$ 3,955,721	\$ 3,496,703	\$ 6,776,558	\$ 3,279,855

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, 2021

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Intergovernmental	\$ -	\$ 14,212,706	\$ 2,603,411	\$ (11,609,295)
TOTAL REVENUES	<u>-</u>	<u>14,212,706</u>	<u>2,603,411</u>	<u>(11,609,295)</u>
EXPENDITURES				
General government	- -	- -	335,469	(335,469)
Judicial	- -	- -	294,383	(294,383)
Public safety	- -	- -	1,342,578	(1,342,578)
Public works	- -	- -	105,397	(105,397)
Parks, recreation and culture	- -	- -	140,805	(140,805)
Planning and community development	- -	- -	17,802	(17,802)
Health and welfare	- -	- -	328,851	(328,851)
Intergovernmental	- -	- -	35,525	(35,525)
TOTAL EXPENDITURES	<u>- -</u>	<u>- -</u>	<u>2,600,810</u>	<u>(2,600,810)</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>- -</u>	<u>14,212,706</u>	<u>2,601</u>	<u>(9,008,485)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	- -	- -	1,596,657	1,596,657
Transfers out	- -	(1,596,657)	- -	(1,596,657)
TOTAL OTHER FINANCING SOURCES (USES)	<u>- -</u>	<u>(1,596,657)</u>	<u>1,596,657</u>	<u>- -</u>
NET CHANGE IN FUND BALANCES	<u>- -</u>	<u>15,809,363</u>	<u>1,599,258</u>	<u>(14,210,105)</u>
FUND BALANCES - BEGINNING OF YEAR	<u>- -</u>	<u>- -</u>	<u>- -</u>	<u>- -</u>
FUND BALANCES - END OF YEAR	<u>\$ - -</u>	<u>\$ 15,809,363</u>	<u>\$ 1,599,258</u>	<u>\$ (14,210,105)</u>

DOUGLAS COUNTY, GEORGIA

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

	2021	2020	2019	2018
Total OPEB liability				
Service cost	\$ 4,102,537	\$ 2,892,171	\$ 3,398,614	\$ 2,981,443
Interest on total OPEB liability	3,144,898	3,520,205	3,180,256	3,103,656
Differences between expected and actual experience	570,378	(4,699,730)	(161,630)	(293,432)
Changes in actuarial assumptions	24,014,942	25,390,588	(11,265,933)	5,801,155
Benefit payments	(2,436,602)	(2,132,689)	(1,361,151)	(1,141,391)
Net change in total OPEB liability	29,396,153	24,970,545	(6,209,844)	10,451,431
Total OPEB liability - beginning	111,884,828	86,914,283	93,124,127	82,672,696
Total OPEB liability - ending	<u>141,280,981</u>	<u>111,884,828</u>	<u>86,914,283</u>	<u>93,124,127</u>
Covered-employee payroll	\$ 50,579,473	\$ 50,494,255	\$ 44,668,027	\$ 44,668,027
County's total OPEB liability as a percentage of covered-employee payroll	279.3%	221.6%	194.6%	208.5%

Notes to the Schedule

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

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

DOUGLAS COUNTY, GEORGIA

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

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

Notes to the Schedule

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

DOUGLAS COUNTY, GEORGIA

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

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

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

Notes to the Schedule

Valuation Date	January 1, 2021
Cost Method	Entry Age Normal
Actuarial Asset Valuation Method	Smoothed market 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
Amortization Method	Closed level dollar for unfunded liability
Remaining Amortization Period	None remaining

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, 2021*

	Non-major Special Revenue Funds	Non-major Capital Projects Funds	Total Non-major Governmental Funds
ASSETS			
Cash	\$ 9,930,345	\$ 861,556	\$ 10,791,901
Investments	429,316	-	429,316
Receivables (net of allowance for uncollectibles):			
Taxes	138,059	-	138,059
Accounts	598,701	-	598,701
Due from other governments	-	589,721	589,721
Due from other funds	204,168	-	204,168
TOTAL ASSETS	\$ 11,300,589	\$ 1,451,277	\$ 12,751,866
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 304,863	\$ 121,944	\$ 426,807
Accrued salaries and payroll taxes	35,567	-	35,567
Due to other funds	214,045	10,888	224,933
TOTAL LIABILITIES	554,475	132,832	687,307
FUND BALANCES			
Restricted:			
Law enforcement activities	1,098,531	-	1,098,531
Planning/community development	205,169	-	205,169
Emergency 911 services	5,076,163	-	5,076,163
Judicial services	500,481	-	500,481
Law library operations	610,720	-	610,720
Capital projects	-	861,556	861,556
Committed:			
Law enforcement activities	3,229,997	-	3,229,997
Capital projects	25,053	456,889	481,942
TOTAL FUND BALANCES	10,746,114	1,318,445	12,064,559
TOTAL LIABILITIES AND FUND BALANCES	\$ 11,300,589	\$ 1,451,277	\$ 12,751,866

DOUGLAS COUNTY, GEORGIA

*Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Non-major Governmental Funds
For the Year Ended December 31, 2021*

	Non-major Special Revenue Funds	Non-major Capital Projects Funds	Total Non-major Governmental Funds
REVENUES			
Taxes	\$ 1,508,953	\$ -	\$ 1,508,953
Intergovernmental	199,597	1,735,985	1,935,582
Charges for services	3,555,337	-	3,555,337
Fines and forfeitures	631,423	-	631,423
Interest earned	6,676	-	6,676
Contributions and donations	32,507	-	32,507
Miscellaneous	27,364	-	27,364
TOTAL REVENUES	5,961,857	1,735,985	7,697,842
EXPENDITURES			
Current:			
Judicial	375,767	-	375,767
Public safety	3,960,388	-	3,960,388
Planning and community development	1,053,175	-	1,053,175
Capital outlay	-	2,159,712	2,159,712
TOTAL EXPENDITURES	5,389,330	2,159,712	7,549,042
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	572,527	(423,727)	148,800
OTHER FINANCING (USES)			
Transfers out	(648,347)	-	(648,347)
TOTAL OTHER FINANCING (USES)	(648,347)	-	(648,347)
NET CHANGE IN FUND BALANCES	(75,820)	(423,727)	(499,547)
FUND BALANCES - BEGINNING OF YEAR	10,821,934	1,742,172	12,564,106
FUND BALANCES - END OF YEAR	\$ 10,746,114	\$ 1,318,445	\$ 12,064,559

DOUGLAS COUNTY, GEORGIA

*Combining Balance Sheet
Non-major Special Revenue Funds
December 31, 2021*

	Drug Abuse and Treatment Education Fund	Sidewalk Fund	Hotel/Motel Tax Fund	Emergency Telephone System Fund	Neighborhood Stabilization Program Fund
ASSETS					
Cash	\$ 1,100,219	\$ 25,053	\$ -	\$ 4,742,544	\$ 151,130
Investments	-	-	-	-	-
Taxes receivable (net of allowance for uncollectibles)	-	-	138,059	-	-
Accounts receivable (net of allowance for uncollectibles)	14,937	-	-	566,522	-
Due from other funds	-	-	204,168	-	-
TOTAL ASSETS	\$ 1,115,156	\$ 25,053	\$ 342,227	\$ 5,309,066	\$ 151,130
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ 8,551	\$ -	\$ 275,743	\$ 15,101	\$ -
Accrued liabilities	-	-	-	32,526	-
Due to other funds	8,074	-	-	185,276	12,445
TOTAL LIABILITIES	16,625	-	275,743	232,903	12,445
FUND BALANCES					
Restricted:					
Law enforcement activities	1,098,531	-	-	-	-
Planning/community development	-	-	66,484	-	138,685
Emergency 911 services	-	-	-	5,076,163	-
Judicial services	-	-	-	-	-
Law library operations	-	-	-	-	-
Committed:					
Law enforcement activities	-	-	-	-	-
Capital projects	-	25,053	-	-	-
TOTAL FUND BALANCES	1,098,531	25,053	66,484	5,076,163	138,685
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,115,156	\$ 25,053	\$ 342,227	\$ 5,309,066	\$ 151,130

Victim Assistance Fund	Law Library Fund	District Attorney Fund	Technology Fund	Inmate Commissary Fund	Law Enforcement Confiscated Asset Fund	Sheriff Other Programs Fund	Total Non-major Special Revenue Funds
\$ 116,955	\$ 186,872	\$ 347,222	\$ 30,353	\$ 820,693	\$ 2,361,586	\$ 47,718	\$ 9,930,345
-	429,316	-	-	-	-	-	429,316
-	-	-	-	-	-	-	138,059
17,242	-	-	-	-	-	-	598,701
-	-	-	-	-	-	-	204,168
<u>\$ 134,197</u>	<u>\$ 616,188</u>	<u>\$ 347,222</u>	<u>\$ 30,353</u>	<u>\$ 820,693</u>	<u>\$ 2,361,586</u>	<u>\$ 47,718</u>	<u>\$ 11,300,589</u>
\$ -	\$ 5,468	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 304,863
3,041	-	-	-	-	-	-	35,567
8,250	-	-	-	-	-	-	214,045
<u>11,291</u>	<u>5,468</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>554,475</u>
-	-	-	-	-	-	-	1,098,531
-	-	-	-	-	-	-	205,169
-	-	-	-	-	-	-	5,076,163
122,906	-	347,222	30,353	-	-	-	500,481
-	610,720	-	-	-	-	-	610,720
-	-	-	-	820,693	2,361,586	47,718	3,229,997
-	-	-	-	-	-	-	25,053
<u>122,906</u>	<u>610,720</u>	<u>347,222</u>	<u>30,353</u>	<u>820,693</u>	<u>2,361,586</u>	<u>47,718</u>	<u>10,746,114</u>
<u>\$ 134,197</u>	<u>\$ 616,188</u>	<u>\$ 347,222</u>	<u>\$ 30,353</u>	<u>\$ 820,693</u>	<u>\$ 2,361,586</u>	<u>\$ 47,718</u>	<u>\$ 11,300,589</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, 2021

	Drug	Abuse and Treatment Education Fund	Sidewalk Fund	Hotel/Motel Tax Fund	Emergency Telephone System Fund	Neighborhood Stabilization Program Fund	Victim Assistance Fund
REVENUES							
Taxes	\$ -	\$ -	\$ 1,508,953	\$ -	\$ -	\$ -	\$ -
Charges for services	- -	- -	- -	3,325,167	- -	- -	- -
Fines and forfeitures	114,992	- -	- -	- -	- -	- -	143,861
Interest earned	- -	- -	- -	- -	- -	8	- -
Contributions and donations	- -	- -	- -	- -	- -	- -	- -
Intergovernmental	- -	- -	- -	- -	199,597	- -	- -
Miscellaneous	- -	- -	- -	1,884	- -	- -	- -
TOTAL REVENUES	114,992	- -	1,508,953	3,327,051	199,605	143,861	
EXPENDITURES							
Current:							
Judicial	- -	- -	- -	- -	- -	- -	207,087
Public safety	102,692	- -	- -	3,224,018	- -	- -	- -
Planning and community development	- -	- -	967,641	- -	85,534	- -	- -
TOTAL EXPENDITURES	102,692	- -	967,641	3,224,018	85,534	207,087	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	12,300	- -	541,312	103,033	114,071	(63,226)	
OTHER FINANCING USES							
Transfers out	- -	- -	(572,182)	(43,653)	- -	(32,512)	
TOTAL OTHER FINANCING USES	- -	- -	(572,182)	(43,653)	- -	(32,512)	
NET CHANGE IN FUND BALANCES	12,300	- -	(30,870)	59,380	114,071	(95,738)	
FUND BALANCES - BEGINNING OF YEAR	1,086,231	25,053	97,354	5,016,783	24,614	218,644	
FUND BALANCES - END OF YEAR	\$ 1,098,531	\$ 25,053	\$ 66,484	\$ 5,076,163	\$ 138,685	\$ 122,906	

Law Library Fund	District Attorney Fund	Technology Fund	Inmate Commissary Fund	Law Enforcement Confiscated Asset Fund	Sheriff Other Programs Fund	Total Non-major Special Revenue Funds
\$ -	\$ -	\$ -	\$ 230,170	\$ -	\$ -	\$ 1,508,953
87,216	911	5,360	-	279,083	-	3,555,337
2,954	36	-	-	3,678	-	631,423
-	-	-	-	-	32,507	6,676
-	-	-	-	-	-	32,507
-	19,223	-	-	-	6,257	199,597
<u>90,170</u>	<u>20,170</u>	<u>5,360</u>	<u>230,170</u>	<u>282,761</u>	<u>38,764</u>	<u>5,961,857</u>
108,552	35,128	25,000	-	-	-	375,767
-	-	-	25,870	574,443	33,365	3,960,388
-	-	-	-	-	-	1,053,175
<u>108,552</u>	<u>35,128</u>	<u>25,000</u>	<u>25,870</u>	<u>574,443</u>	<u>33,365</u>	<u>5,389,330</u>
(18,382)	(14,958)	(19,640)	204,300	(291,682)	5,399	572,527
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(648,347)</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(648,347)</u>
(18,382)	(14,958)	(19,640)	204,300	(291,682)	5,399	(75,820)
<u>629,102</u>	<u>362,180</u>	<u>49,993</u>	<u>616,393</u>	<u>2,653,268</u>	<u>42,319</u>	<u>10,821,934</u>
<u><u>\$ 610,720</u></u>	<u><u>\$ 347,222</u></u>	<u><u>\$ 30,353</u></u>	<u><u>\$ 820,693</u></u>	<u><u>\$ 2,361,586</u></u>	<u><u>\$ 47,718</u></u>	<u><u>\$ 10,746,114</u></u>

NON-MAJOR SPECIAL REVENUE FUNDS

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

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

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

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, 2021

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES				
Fines and forfeitures	\$ 150,000	\$ 150,000	\$ 114,992	\$ (35,008)
TOTAL REVENUES	<u>150,000</u>	<u>150,000</u>	<u>114,992</u>	<u>(35,008)</u>
EXPENDITURES				
Current:				
Public safety	285,100	371,957	102,692	269,265
TOTAL EXPENDITURES	<u>285,100</u>	<u>371,957</u>	<u>102,692</u>	<u>269,265</u>
NET CHANGE IN FUND BALANCES	(135,100)	(221,957)	12,300	234,257
FUND BALANCES - BEGINNING OF YEAR	1,086,231	1,086,231	1,086,231	-
FUND BALANCES - END OF YEAR	<u>\$ 951,131</u>	<u>\$ 864,274</u>	<u>\$ 1,098,531</u>	<u>\$ 234,257</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, 2021*

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
EXPENDITURES				
Current:				
Public works	\$ 50	\$ 50	\$ -	\$ 50
TOTAL EXPENDITURES	<u>50</u>	<u>50</u>	<u>-</u>	<u>50</u>
NET CHANGE IN FUND BALANCES	(50)	(50)	-	50
FUND BALANCES - BEGINNING OF YEAR	25,053	25,053	25,053	-
FUND BALANCES - END OF YEAR	<u>\$ 25,003</u>	<u>\$ 25,003</u>	<u>\$ 25,053</u>	<u>\$ 50</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, 2021*

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes	\$ 840,000	\$ 1,640,000	\$ 1,508,953	\$ (131,047)
TOTAL REVENUES	<u>840,000</u>	<u>1,640,000</u>	<u>1,508,953</u>	<u>(131,047)</u>
EXPENDITURES				
Current:				
Planning and community development	525,000	1,395,000	967,641	427,359
TOTAL EXPENDITURES	<u>525,000</u>	<u>1,395,000</u>	<u>967,641</u>	<u>427,359</u>
EXCESS OF REVENUES OVER EXPENDITURES	315,000	245,000	541,312	296,312
OTHER FINANCING USES				
Transfers out	(315,000)	(315,000)	(572,182)	(257,182)
TOTAL OTHER FINANCING USES	<u>(315,000)</u>	<u>(315,000)</u>	<u>(572,182)</u>	<u>(257,182)</u>
NET CHANGE IN FUND BALANCES	-	(70,000)	(30,870)	39,130
FUND BALANCES - BEGINNING OF YEAR	97,354	97,354	97,354	-
FUND BALANCES - END OF YEAR	<u>\$ 97,354</u>	<u>\$ 27,354</u>	<u>\$ 66,484</u>	<u>\$ 39,130</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, 2021*

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Charges for services	\$ 3,234,000	\$ 3,234,000	\$ 3,325,167	\$ 91,167
Miscellaneous	950	950	1,884	934
TOTAL REVENUES	<u>3,234,950</u>	<u>3,234,950</u>	<u>3,327,051</u>	<u>92,101</u>
EXPENDITURES				
Current:				
Public safety	3,234,950	3,491,877	3,224,018	267,859
TOTAL EXPENDITURES	<u>3,234,950</u>	<u>3,491,877</u>	<u>3,224,018</u>	<u>267,859</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		-	(256,927)	103,033
OTHER FINANCING USES				
Transfers out	-	-	(43,653)	(43,653)
TOTAL OTHER FINANCING USES	<u>-</u>	<u>-</u>	<u>(43,653)</u>	<u>(43,653)</u>
NET CHANGE IN FUND BALANCES		-	(256,927)	59,380
FUND BALANCES - BEGINNING OF YEAR	5,016,783	5,016,783	5,016,783	-
FUND BALANCES - END OF YEAR	<u>\$ 5,016,783</u>	<u>\$ 4,759,856</u>	<u>\$ 5,076,163</u>	<u>\$ 316,307</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, 2021*

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Intergovernmental	\$ 100	\$ 100	\$ 199,597	\$ 199,497
Interest earned	100	100	8	(92)
Miscellaneous	250,000	250,000	-	(250,000)
TOTAL REVENUES	250,200	250,200	199,605	(50,595)
EXPENDITURES				
Current:				
Planning and community development	250,200	250,200	85,534	164,666
TOTAL EXPENDITURES	250,200	250,200	85,534	164,666
NET CHANGE IN FUND BALANCES	-	-	114,071	114,071
FUND BALANCES - BEGINNING OF YEAR	24,614	24,614	24,614	-
FUND BALANCES - END OF YEAR	\$ 24,614	\$ 24,614	\$ 138,685	\$ 114,071

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, 2021*

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Fines and forfeitures	\$ 148,200	\$ 148,200	\$ 143,861	\$ (4,339)
TOTAL REVENUES	<u>148,200</u>	<u>148,200</u>	<u>143,861</u>	<u>(4,339)</u>
EXPENDITURES				
Current:				
Judicial	212,536	217,180	207,087	10,093
TOTAL EXPENDITURES	<u>212,536</u>	<u>217,180</u>	<u>207,087</u>	<u>10,093</u>
DEFICIENCY OF REVENUES OVER EXPENDITURES	(64,336)	(68,980)	(63,226)	5,754
OTHER FINANCING USES				
Transfers out	(30,000)	(30,000)	(32,512)	(2,512)
TOTAL OTHER FINANCING USES	<u>(30,000)</u>	<u>(30,000)</u>	<u>(32,512)</u>	<u>(2,512)</u>
NET CHANGE IN FUND BALANCES	(94,336)	(98,980)	(95,738)	3,242
FUND BALANCES - BEGINNING OF YEAR	<u>218,644</u>	<u>218,644</u>	<u>218,644</u>	<u>-</u>
FUND BALANCES - END OF YEAR	<u>\$ 124,308</u>	<u>\$ 119,664</u>	<u>\$ 122,906</u>	<u>\$ 3,242</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, 2021*

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Fines and forfeitures	\$ -	\$ -	\$ 87,216	\$ 87,216
Interest earned	- -	- -	2,954	2,954
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>90,170</u>	<u>90,170</u>
EXPENDITURES				
Current:				
Judicial	624,866	624,866	108,552	516,314
TOTAL EXPENDITURES	<u>624,866</u>	<u>624,866</u>	<u>108,552</u>	<u>516,314</u>
NET CHANGE IN FUND BALANCES	(624,866)	(624,866)	(18,382)	606,484
FUND BALANCES - BEGINNING OF YEAR	<u>629,102</u>	<u>629,102</u>	<u>629,102</u>	<u>-</u>
FUND BALANCES - END OF YEAR	<u>\$ 4,236</u>	<u>\$ 4,236</u>	<u>\$ 610,720</u>	<u>\$ 606,484</u>

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, 2021*

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Intergovernmental	\$ -	\$ -	\$ 911	\$ 911
Interest	- -	- -	36	36
Miscellaneous	- -	- -	19,223	19,223
TOTAL REVENUES	- -	- -	20,170	20,170
EXPENDITURES				
 Current:				
Judicial	355,303	355,303	35,128	320,175
TOTAL EXPENDITURES	355,303	355,303	35,128	320,175
NET CHANGE IN FUND BALANCES	(355,303)	(355,303)	(14,958)	340,345
FUND BALANCES - BEGINNING OF YEAR	362,180	362,180	362,180	-
FUND BALANCES - END OF YEAR	\$ 6,877	\$ 6,877	\$ 347,222	\$ 340,345

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, 2021*

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Fines and forfeitures	\$ -	\$ -	\$ 5,360	\$ 5,360
Miscellaneous	<u>57,378</u>	<u>57,378</u>	<u>-</u>	<u>(57,378)</u>
TOTAL REVENUES	<u>57,378</u>	<u>57,378</u>	<u>5,360</u>	<u>(52,018)</u>
EXPENDITURES				
Current:				
Judicial	<u>57,378</u>	<u>57,378</u>	<u>25,000</u>	<u>32,378</u>
TOTAL EXPENDITURES	<u>57,378</u>	<u>57,378</u>	<u>25,000</u>	<u>32,378</u>
NET CHANGE IN FUND BALANCES	<u>-</u>	<u>-</u>	<u>(19,640)</u>	<u>(19,640)</u>
FUND BALANCES - BEGINNING OF YEAR	<u>49,993</u>	<u>49,993</u>	<u>49,993</u>	<u>-</u>
FUND BALANCES - END OF YEAR	<u>\$ 49,993</u>	<u>\$ 49,993</u>	<u>\$ 30,353</u>	<u>\$ (19,640)</u>

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, 2021*

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Charges for services	\$ 630,582	\$ 630,582	\$ 230,170	\$ (400,412)
TOTAL REVENUES	<u>630,582</u>	<u>630,582</u>	<u>230,170</u>	<u>(400,412)</u>
EXPENDITURES				
Current:				
Public safety	630,582	630,582	25,870	604,712
TOTAL EXPENDITURES	<u>630,582</u>	<u>630,582</u>	<u>25,870</u>	<u>604,712</u>
NET CHANGE IN FUND BALANCES	-	-	204,300	204,300
FUND BALANCES - BEGINNING OF YEAR	616,393	616,393	616,393	-
FUND BALANCES - END OF YEAR	<u>\$ 616,393</u>	<u>\$ 616,393</u>	<u>\$ 820,693</u>	<u>\$ 204,300</u>

DOUGLAS COUNTY, GEORGIA

*Law Enforcement Confiscated Assets Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (GAAP Basis)
For the Year Ended December 31, 2021*

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Fines and forfeitures	\$ -	\$ -	\$ 279,083	\$ 279,083
Interest earned	- -	- -	3,678	3,678
TOTAL REVENUES	<u>- -</u>	<u>- -</u>	<u>282,761</u>	<u>282,761</u>
EXPENDITURES				
Current:				
Public safety	2,637,627	2,637,627	574,443	2,063,184
TOTAL EXPENDITURES	<u>2,637,627</u>	<u>2,637,627</u>	<u>574,443</u>	<u>2,063,184</u>
NET CHANGE IN FUND BALANCES	(2,637,627)	(2,637,627)	(291,682)	2,345,945
FUND BALANCES - BEGINNING OF YEAR	2,653,268	2,653,268	2,653,268	-
FUND BALANCES - END OF YEAR	<u>\$ 15,641</u>	<u>\$ 15,641</u>	<u>\$ 2,361,586</u>	<u>\$ 2,345,945</u>

DOUGLAS COUNTY, GEORGIA

*Sheriff Other Programs Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (GAAP Basis)
For the Year Ended December 31, 2021*

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Contributions and donations	\$ -	\$ -	\$ 32,507	\$ 32,507
Miscellaneous	- -	- -	6,257	6,257
TOTAL REVENUES	- -	- -	38,764	38,764
EXPENDITURES				
Current:				
Public safety	42,003	42,003	33,365	8,638
TOTAL EXPENDITURES	42,003	42,003	33,365	8,638
NET CHANGE IN FUND BALANCES	(42,003)	(42,003)	5,399	47,402
FUND BALANCES - BEGINNING OF YEAR	42,319	42,319	42,319	-
FUND BALANCES - END OF YEAR	\$ 316	\$ 316	\$ 47,718	\$ 47,402

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, 2021

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Interest earned	\$ -	\$ -	\$ 3,002	\$ 3,002
TOTAL REVENUES	-	-	3,002	3,002
EXPENDITURES				
General government	-	-	9,907	(9,907)
Debt service:				
Principal	16,305,000	16,305,000	16,305,000	-
Interest	611,625	611,625	611,625	-
TOTAL EXPENDITURES	16,916,625	16,916,625	16,926,532	(9,907)
DEFICIENCY OF REVENUES OVER EXPENDITURES	(16,916,625)	(16,916,625)	(16,923,530)	(6,905)
OTHER FINANCING SOURCES				
Transfers in	16,916,625	16,916,625	4,284,000	(12,632,625)
TOTAL OTHER FINANCING SOURCES	16,916,625	16,916,625	4,284,000	(12,632,625)
NET CHANGE IN FUND BALANCES	-	-	(12,639,530)	(12,639,530)
FUND BALANCES - BEGINNING OF YEAR	16,822,952	16,822,952	16,822,952	-
FUND BALANCES - END OF YEAR	\$ 16,822,952	\$ 16,822,952	\$ 4,183,422	\$ (12,639,530)

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, 2021

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Licenses and permits	\$ 3,000	\$ 3,000	\$ 4,000	\$ 1,000
Intergovernmental	2,051,786	2,051,786	2,075,677	23,891
Charges for services	2,503,500	2,503,500	3,424,049	920,549
Miscellaneous	-	4,500	50	(4,450)
TOTAL REVENUES	4,558,286	4,562,786	5,503,776	940,990
EXPENDITURES				
Current:				
Public safety	17,081,470	17,343,289	17,198,338	144,951
TOTAL EXPENDITURES	17,081,470	17,343,289	17,198,338	144,951
DEFICIENCY OF REVENUES OVER EXPENDITURES	(12,523,184)	(12,780,503)	(11,694,562)	1,085,941
OTHER FINANCING SOURCES (USES)				
Transfers in	12,523,184	12,523,184	12,523,188	4
Transfers out	-	-	(244,768)	(244,768)
TOTAL OTHER FINANCING SOURCES (USES)	12,523,184	12,523,184	12,278,420	(244,764)
NET CHANGE IN FUND BALANCES	-	(257,319)	583,858	841,177
FUND BALANCES - BEGINNING OF YEAR	775,926	775,926	775,926	-
FUND BALANCES - END OF YEAR	\$ 775,926	\$ 518,607	\$ 1,359,784	\$ 841,177

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, 2021*

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Intergovernmental	\$ 309,781	\$ 309,781	\$ 309,781	\$ -
Charges for services	20,000	20,000	50,859	30,859
Contributions and donations	-	-	11,198	11,198
TOTAL REVENUES	<u>329,781</u>	<u>329,781</u>	<u>371,838</u>	<u>42,057</u>
EXPENDITURES				
Current:				
Public safety	1,426,609	1,479,815	1,243,052	236,763
TOTAL EXPENDITURES	<u>1,426,609</u>	<u>1,479,815</u>	<u>1,243,052</u>	<u>236,763</u>
DEFICIENCY OF REVENUES OVER EXPENDITURES	<u>(1,096,828)</u>	<u>(1,150,034)</u>	<u>(871,214)</u>	<u>278,820</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	1,096,828	1,096,828	1,096,824	(4)
Transfers out	-	-	(20,898)	(20,898)
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,096,828</u>	<u>1,096,828</u>	<u>1,075,926</u>	<u>(20,902)</u>
NET CHANGE IN FUND BALANCES	<u>-</u>	<u>(53,206)</u>	<u>204,712</u>	<u>257,918</u>
FUND BALANCES - BEGINNING OF YEAR	<u>261,199</u>	<u>261,199</u>	<u>261,199</u>	<u>-</u>
FUND BALANCES - END OF YEAR	<u>\$ 261,199</u>	<u>\$ 207,993</u>	<u>\$ 465,911</u>	<u>\$ 257,918</u>

DOUGLAS COUNTY, GEORGIA

*Unincorporated Service Area Fund - Unincorporated Areas Special District
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (GAAP Basis)
For the Year Ended December 31, 2021*

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES				
Taxes	\$ 10,056,596	\$ 10,056,596	\$ 10,915,409	\$ 858,813
Licenses and permits	358,647	358,647	754,616	395,969
Charges for services	61,000	61,000	660,365	599,365
Miscellaneous	2,000	2,000	18,381	16,381
TOTAL REVENUES	10,478,243	10,478,243	12,348,771	1,870,528
EXPENDITURES				
Current:				
Public works	285,106	423,013	392,531	30,482
Planning and community development	1,544,876	1,555,462	1,505,035	50,427
TOTAL EXPENDITURES	1,829,982	1,978,475	1,897,566	80,909
EXCESS OF REVENUES OVER EXPENDITURES	8,648,261	8,499,768	10,451,205	1,951,437
OTHER FINANCING SOURCES (USES)				
Transfers in	315,000	315,000	572,182	257,182
Transfers out	(7,579,277)	(7,579,277)	(7,607,136)	(27,859)
TOTAL OTHER FINANCING SOURCES (USES)	(7,264,277)	(7,264,277)	(7,034,954)	229,323
NET CHANGE IN FUND BALANCES	1,383,984	1,235,491	3,416,251	2,180,760
FUND BALANCES - BEGINNING OF YEAR	1,534,612	1,534,612	1,534,612	-
FUND BALANCES - END OF YEAR	\$ 2,918,596	\$ 2,770,103	\$ 4,950,863	\$ 2,180,760

DOUGLAS COUNTY, GEORGIA

*Combining Balance Sheet
Non-major Capital Projects Funds
December 31, 2021*

	2002 SPLOST Fund	Capital Transportation Fund	Total Non-major Capital Projects Funds
ASSETS			
Cash and equivalents	\$ 861,556	\$ -	\$ 861,556
Due from other governments	-	589,721	589,721
TOTAL ASSETS	\$ 861,556	\$ 589,721	\$ 1,451,277
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ -	\$ 121,944	\$ 121,944
Due to other funds	-	10,888	10,888
TOTAL LIABILITIES	-	132,832	132,832
FUND BALANCES			
Restricted - capital construction	861,556	-	861,556
Committed - capital construction	-	456,889	456,889
TOTAL FUND BALANCES	861,556	456,889	1,318,445
TOTAL LIABILITIES AND FUND BALANCES	\$ 861,556	\$ 589,721	\$ 1,451,277

DOUGLAS COUNTY, GEORGIA

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Non-major Capital Projects Funds
For the Year Ended December 31, 2021

	2002 SPLOST Fund	Capital Transportation Fund	Total Non-major Capital Projects Funds
REVENUES			
Intergovernmental	\$ -	\$ 1,735,985	\$ 1,735,985
TOTAL REVENUES	<u>-</u>	<u>1,735,985</u>	<u>1,735,985</u>
EXPENDITURES			
Capital outlay	-	2,159,712	2,159,712
TOTAL EXPENDITURES	<u>-</u>	<u>2,159,712</u>	<u>2,159,712</u>
NET CHANGE IN FUND BALANCES	<u>-</u>	<u>(423,727)</u>	<u>(423,727)</u>
FUND BALANCES - BEGINNING OF YEAR	<u>861,556</u>	<u>880,616</u>	<u>1,742,172</u>
FUND BALANCES - END OF YEAR	<u><u>\$ 861,556</u></u>	<u><u>\$ 456,889</u></u>	<u><u>\$ 1,318,445</u></u>

DOUGLAS COUNTY, GEORGIA

*Schedule of Projects Constructed with Special Purpose
Local Option Sales Tax Proceeds
For the Year Ended December 31, 2021*

<u>PROJECTS</u>	<u>ORIGINAL ESTIMATED COST</u>	<u>REVISED ESTIMATED COST</u>	<u>PRIOR YEARS</u>	<u>CURRENT YEAR</u>	<u>TOTAL</u>	<u>ESTIMATED PERCENTAGE OF COMPLETION</u>
2002:						
Recreational facility, including a senior center	\$ 48,888,600	\$ 56,995,062	\$ 56,995,062	\$ -	\$ 56,995,062	100%
Public safety facilities for fire protection and emergency medical services, and related capital equipment	12,056,400	13,841,812	13,169,885	-	13,169,885	95%
Road, street, and bridge outlay	<u>41,055,000</u>	<u>54,762,274</u>	<u>54,575,593</u>	<u>-</u>	<u>54,575,593</u>	100%
TOTAL 2002	\$ 102,000,000	\$ 125,599,148	\$ 124,740,540	\$ -	\$ 124,740,540	
2016:						
Transportation	\$ 58,964,160	\$ 58,964,160	\$ 21,137,717	\$ 3,680,852	\$ 24,818,569	42%
Fire, EMS, and public radio system	36,997,120	36,997,120	24,707,515	1,871,952	26,579,467	72%
Parks and recreation	19,654,720	19,654,720	15,295,245	3,377,735	18,672,980	95%
City of Austell	48,000	48,000	29,440	9,642	39,082	81%
City of Douglasville	37,504,000	37,504,000	26,993,604	3,249,738	30,243,342	81%
City of Villa Rica	6,832,000	6,832,000	4,190,451	1,372,400	5,562,851	81%
TOTAL 2016	\$ 160,000,000	\$ 160,000,000	\$ 92,353,972	\$ 13,562,319	\$ 105,916,291	
TOTAL 2002 and 2016	\$ 262,000,000	\$ 285,599,148	\$ 217,094,512	\$ 13,562,319	\$ 230,656,831	

Non-SPLOST expenditures funded with grants and contributions:

Transportation	\$ 1,430,070
Fire, EMS, and public radio system	356,637
	<u>\$ 15,349,026</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
Workers' Compensation Fund*

DOUGLAS COUNTY, GEORGIA

*Combining Statement of Net Position
Internal Service Funds
December 31, 2021*

	Group Health Insurance Fund	Workers' Compensation Fund	Total
ASSETS			
Current Assets:			
Cash	\$ 73,117	\$ 7,616	\$ 80,733
Due from other funds	<u>4,529,451</u>	<u>1,264,932</u>	<u>5,794,383</u>
TOTAL ASSETS	<u>4,602,568</u>	<u>1,272,548</u>	<u>5,875,116</u>
LIABILITIES			
Current Liabilities:			
Accounts payable	-	3,627	3,627
Claims payable	936,031	233,906	1,169,937
Due to other funds	<u>259,044</u>	<u>11,180</u>	<u>270,224</u>
TOTAL LIABILITIES	<u>1,195,075</u>	<u>248,713</u>	<u>1,443,788</u>
NET POSITION			
Unrestricted	<u>3,407,493</u>	<u>1,023,835</u>	<u>4,431,328</u>
TOTAL NET POSITION	<u>\$ 3,407,493</u>	<u>\$ 1,023,835</u>	<u>\$ 4,431,328</u>

DOUGLAS COUNTY, GEORGIA

*Combining Statement of Revenues, Expenses and Changes in Net Position
Internal Service Funds
For the Year Ended December 31, 2021*

	Group Health Insurance Fund	Workers' Compensation Fund	Total
OPERATING REVENUES			
Charges for services	\$ 15,742,197	\$ 758,400	<u>\$ 16,500,597</u>
TOTAL OPERATING REVENUES	<u>15,742,197</u>	<u>758,400</u>	<u>16,500,597</u>
OPERATING EXPENSES			
Claims and excess premiums	14,187,743	604,351	14,792,094
Administration	972,789	27,234	1,000,023
TOTAL OPERATING EXPENSES	<u>15,160,532</u>	<u>631,585</u>	<u>15,792,117</u>
CHANGE IN NET POSITION	581,665	126,815	708,480
NET POSITION - BEGINNING OF YEAR	2,825,828	897,020	3,722,848
NET POSITION - END OF YEAR	<u>\$ 3,407,493</u>	<u>\$ 1,023,835</u>	<u>\$ 4,431,328</u>

DOUGLAS COUNTY, GEORGIA

*Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2021*

	Group Health Insurance Fund	Workers' Compensation Fund	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers and users	\$ 15,742,197	\$ 618,731	\$ 16,360,928
Payments for claims and insurance premiums	(14,390,615)	(587,508)	(14,978,123)
Payments for administration	(1,611,392)	(23,607)	(1,634,999)
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	(259,810)	7,616	(252,194)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES			
Advances from other funds	259,044	-	259,044
NET CASH PROVIDED BY NON-CAPITAL FINANCING ACTIVITIES	259,044	-	259,044
NET INCREASE (DECREASE) IN CASH	(766)	7,616	6,850
CASH - BEGINNING OF YEAR	73,883	-	73,883
CASH - END OF YEAR	\$ 73,117	\$ 7,616	\$ 80,733
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES			
Operating income	\$ 581,665	\$ 126,815	\$ 708,480
Adjustments to reconcile operating income to net cash provided by (used in) operating activities:			
(Increase) decrease:			
Due from other funds	(638,603)	(150,849)	(789,452)
Increase (decrease):			
Accounts payable	-	3,627	3,627
Claims payable	(202,872)	16,843	(186,029)
Due to other funds	-	11,180	11,180
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	\$ (259,810)	\$ 7,616	\$ (252,194)

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, 2021

ASSETS	Tax Commissioner	Sheriff	Clerk of Superior Court	Probate Court	Magistrate Court	State Court	Juvenile Court	Total
Cash and cash equivalents	\$ 7,496,377	\$ 181,375	\$ 2,390,257	\$ 48,094	\$ 68,756	\$ 306,326	\$ 451	\$ 10,491,636
Taxes receivable	<u>7,544,224</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,544,224</u>
Total assets	<u>15,040,601</u>	<u>181,375</u>	<u>2,390,257</u>	<u>48,094</u>	<u>68,756</u>	<u>306,326</u>	<u>451</u>	<u>18,035,860</u>
LIABILITIES								
Due to others	<u>15,040,601</u>	<u>20,342</u>	<u>953,690</u>	<u>18,382</u>	<u>20,888</u>	<u>120,513</u>	<u>-</u>	<u>16,174,416</u>
Total liabilities	<u>15,040,601</u>	<u>20,342</u>	<u>953,690</u>	<u>18,382</u>	<u>20,888</u>	<u>120,513</u>	<u>-</u>	<u>16,174,416</u>
NET POSITION								
Restricted:								
Individuals, organizations, and other governments	<u>-</u>	<u>161,033</u>	<u>1,436,567</u>	<u>29,712</u>	<u>47,868</u>	<u>185,813</u>	<u>451</u>	<u>1,861,444</u>
Total net position	<u>\$ -</u>	<u>\$ 161,033</u>	<u>\$ 1,436,567</u>	<u>\$ 29,712</u>	<u>\$ 47,868</u>	<u>\$ 185,813</u>	<u>\$ 451</u>	<u>\$ 1,861,444</u>

DOUGLAS COUNTY, GEORGIA
*Combining Statement Of Changes in Fiduciary Net Position
 Custodial Funds*
For the Year Ended December 31, 2021

	Tax Commissioner	Sheriff	Clerk of Superior Court	Probate Court	Magistrate Court	State Court	Juvenile Court	Total
ADDITIONS								
Taxes	\$ 15,318,820	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,318,820
Fines and fees	-	274,102	5,057,588	443,193	146,360	845,341	-	6,766,584
Criminal and civil bonds	-	-	618,690	-	166,905	210,148	-	995,743
Land condemnations	-	-	870,193	-	-	-	-	870,193
Total additions	<u>15,318,820</u>	<u>274,102</u>	<u>6,546,471</u>	<u>443,193</u>	<u>313,265</u>	<u>1,055,489</u>	<u>-</u>	<u>23,951,340</u>
DEDUCTIONS								
Taxes and fees paid to other governments	15,318,820	-	-	-	-	-	-	15,318,820
Other custodial disbursements	-	355,066	6,544,381	413,481	279,914	1,039,233	10,392	8,642,467
Total deductions	<u>15,318,820</u>	<u>355,066</u>	<u>6,544,381</u>	<u>413,481</u>	<u>279,914</u>	<u>1,039,233</u>	<u>10,392</u>	<u>23,961,287</u>
Net increase (decrease) in fiduciary net position	-	(80,964)	2,090	29,712	33,351	16,256	(10,392)	(9,947)
Net position, beginning of year	-	<u>241,997</u>	<u>1,434,477</u>	<u>-</u>	<u>14,517</u>	<u>169,557</u>	<u>10,843</u>	<u>1,871,391</u>
Net position, end of year	<u>\$ -</u>	<u>\$ 161,033</u>	<u>\$ 1,436,567</u>	<u>\$ 29,712</u>	<u>\$ 47,868</u>	<u>\$ 185,813</u>	<u>\$ 451</u>	<u>\$ 1,861,444</u>

DOUGLAS COUNTY, GEORGIA

Certification of 9-1-1 Expenditures

For the Year Ended December 31st, 2020

Line No.	O.C.G.A. Reference:
1	Indicate UCOA Fund Type Used to Account for 9-1-1 Activity (choose one):
	<input checked="" type="checkbox"/> Special Revenue Fund <input type="checkbox"/> Enterprise Fund
2	Expenditures (UCOA Activity 3800)
2	Wireless service supplier cost recovery charges (identify each supplier individually on lines below - attach list, if necessary)
	\$ _____
	\$ _____
	\$ _____
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
3b	Purchase costs
3c	Maintenance costs
4	Rates associated with the service suppliers 9-1-1 service and other service suppliers recurring charges
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
5b	Employee benefits
6	Cost of training of employees who work as dispatchers or directors
7	Office supplies of the public safety answering points used directly in providing emergency 9-1-1 system services
8	Building used as a public safety answering point:
8a	Lease costs
8b	Purchase costs
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
9b	Purchase costs
9c	Maintenance costs

DOUGLAS COUNTY, GEORGIA

Certification of 9-1-1 Expenditures

For the Year Ended December 31st, 2020

Line No.	O.C.G.A. Reference:
10	Supplies directly related to providing emergency 9-1-1 system services, including the cost of printing emergency 9-1-1 public education materials
	46-5-134(f)(1)(H) \$ 8,535
11	Logging recorders used at a public safety answering point to record telephone and radio traffic:
11a	Lease costs
	46-5-134(f)(1)(I) \$ _____
11b	Purchase costs
	46-5-134(f)(1)(I) \$ 24,303
11c	Maintenance costs
	46-5-134(f)(1)(I) \$ 5,250
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) \$ 3,432
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) \$ 354,955

DOUGLAS COUNTY, GEORGIA

Certification of 9-1-1 Expenditures

For the Year Ended December 31st, 2020

Line No.		O.C.G.A. Reference:
17	Other expenditures not included in Lines 2 through 16 above. Identify by object and purpose.	
	Building Maintenance	\$ 23,251
	Utilities	\$ 63,142
	Sanitation Fee and Pest Control	\$ 1,127
	Reimbursement	\$ 371
		\$
		\$
		\$
		\$
		\$
18	Total Expenditures (total of all amounts reported on Lines 2 through 17 above)	\$ 3,267,671

Certification of Local Government Officials

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

Signature of Chief Elected Official



Dr. Remona Jackson Jones

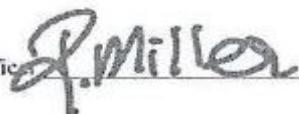
Date

4/1/22

Print Name of Chief Elected Official Dr. Remona Jackson Jones

Title of Chief Elected Official Madam Chair

Signature of Chief Financial Officer



Roselyn Miller

Date

Print Name of Chief Financial Officer Roselyn Miller

Douglas County, Georgia
Grant Schedule
Georgia Department of Human Resources
For the Year Ended December 31, 2021

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

	Federal Assistance Listing #	Budget	Actual	Remaining Balance
Revenues:				
Intergovernmental - State	N/A	\$ 48,000	\$ 24,007	\$ 23,993
Expenditures:				
Health and welfare				
Contract services		48,000	24,007	23,993
		<u>48,000</u>	<u>24,007</u>	<u>23,993</u>
Excess of revenues over (under) expenditures		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

FAMILY CONNECTION PROGRAM - DHR CONTRACT # 427-93-2021000062

	Federal Assistance Listing #	Budget	Actual	Remaining Balance
Revenues:				
Intergovernmental - State	N/A	\$ 48,000	\$ 24,500	\$ 23,500
Expenditures:				
Health and welfare				
Contract services		48,000	24,500	23,500
		<u>48,000</u>	<u>24,500</u>	<u>23,500</u>
Excess of revenues over (under) expenditures		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

DIV OF FAMILY AND CHILDREN SVC - DHR CONTRACT # 42700-040C-DS-21-0000000367

	Federal Assistance Listing #	Budget	Actual	Remaining Balance
Revenues:				
Intergovernmental - State	93.276	\$ -	\$ 20,725	\$ (20,725)
Expenditures:				
Health and welfare				
Contract services		-	20,725	(20,725)
		<u>-</u>	<u>20,725</u>	<u>(20,725)</u>
Excess of revenues over (under) expenditures		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(continued)

Douglas County, Georgia

Grant Schedule

Georgia Department of Human Resources

For the Year Ended December 31, 2021

DIV OF FAMILY AND CHILDREN SVC - DHR CONTRACT # 42700-040-0000098047

	Federal Assistance Listing #	Budget	Actual	Remaining Balance
Revenues:				
Intergovernmental - State	93.669	\$ 31,200	\$ 18,455	\$ 12,745
Expenditures:				
Health and welfare				
Contract services		31,200	18,455	12,745
		<u>31,200</u>	<u>18,455</u>	<u>12,745</u>
Excess of revenues over (under) expenditures		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	Federal Assistance Listing #	Budget	Actual	Remaining Balance
Revenues:				
Intergovernmental - State	93.669	\$ 31,200	\$ 4,436	\$ 26,764
Expenditures:				
Health and welfare				
Contract services		31,200	18,455	12,745
		<u>31,200</u>	<u>18,455</u>	<u>12,745</u>
Excess of revenues over (under) expenditures		<u>\$ -</u>	<u>\$ (14,019)</u>	<u>\$ 14,019</u>

STATISTICAL SECTION

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

Douglas County, Georgia
Introduction to Statistical Section
(Unaudited)

This part of Douglas County's annual comprehensive financial report presents detailed information as a context for understanding this year's financial statements, note disclosures, and supplementary information. This information is unaudited.

Contents

Exhibits

Financial Trends Information

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

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Revenue Capacity Information

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

XII-XVI

Debt Capacity Information

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

XVII-XX

Demographic and Economic Information

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

XXI-XXII

Operating Information

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

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Data Source:

Unless otherwise noted, the information in these tables is derived from the comprehensive annual 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,									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Expenses:										
General government	\$ 12,538,196	\$ 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
Judicial	11,584,448	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
Public safety	47,791,579	53,346,368	51,051,930	54,068,554	60,318,533	58,515,533	61,636,768	67,115,276	62,749,868	67,600,721
Public works	9,007,928	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
Parks, recreation and culture	6,655,265	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
Planning/community development	4,551,448	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
Health and welfare	1,691,697	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
Interest and fiscal charges	1,820,450	2,021,601	766,779	349,330	(17,101)	1,244,970	943,846	822,785	388,872	112,930
Total Expenses	95,641,011	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
Program Revenues:										
Charges for services:										
General government	2,416,608	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
Judicial system	1,989,136	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
Public safety	9,445,886	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
Public works	909,304	892,359	950,304	907,578	903,237	897,112	894,435	915,574	904,276	1,039,840
Parks, recreation and culture	549,519	561,298	556,603	881,245	866,507	328,775	940,972	329,798	175,556	694,639
Planning/community development	558,204	487,504	528,577	718,787	426,332	606,596	565,794	596,745	154,185	284,676
Health and Welfare	-	-	-	-	-	379,315	1,678,735	407,779	474,540	671,942
Operating grants and contributions	2,303,021	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
Capital grants and contributions	2,166,650	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
Total Program Revenues	20,338,328	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
Net (Expense) Revenue	(75,302,683)	(77,754,229)	(79,595,761)	(83,060,470)	(85,184,055)	(95,285,685)	(104,474,764)	(122,369,873)	(101,703,918)	(124,259,161)
General Revenues:										
Taxes:										
Property	35,895,179	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
Sales	39,423,940	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
Insurance premium	4,281,315	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
Other	2,238,672	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
Investment earnings	89,741	41,265	31,294	26,967	36,455	62,345	369,633	674,640	115,549	13,437
Gain/Loss on sale of capital assets	94,244	-	-	-	-	-	-	-	(48,944)	-
Miscellaneous	1,551,984	1,599,480	753,986	613,152	618,810	173,150	196,605	2,058,902	483,114	206,418
Transfers	-	-	-	-	-	(5,054)	-	-	-	17,585
Total General Revenues	83,575,075	91,818,106	95,101,547	102,488,076	79,179,145	93,127,586	104,220,634	113,981,428	131,096,628	143,677,422
Change in Net Position¹	\$ 8,272,392	\$ 14,063,877	\$ 15,505,786	\$ 19,427,606	\$ (6,004,910)	\$ (2,158,099)	\$ (254,130)	\$ (8,388,445)	\$ 29,392,710	\$ 19,417,806

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

Applicable years' annual comprehensive financial report.

Douglas County, Georgia
Changes in Net Position - Governmental Activities - Percentage of Total (Unaudited)
Last Ten Calendar Years
(accrual basis of accounting)

	For The Calendar Year Ended December 31,									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Expenses:										
General government	14.8%	13.1%	13.6%	13.5%	14.7%	13.7%	15.5%	21.1%	18.4%	25.4%
Judicial	12.3%	12.1%	12.1%	12.2%	13.5%	13.6%	12.4%	12.0%	12.6%	11.8%
Public safety	49.3%	50.0%	53.6%	50.0%	50.4%	53.3%	48.6%	45.4%	45.6%	43.8%
Public works	8.5%	9.4%	5.4%	11.1%	7.4%	6.9%	10.9%	9.5%	10.0%	7.1%
Parks, recreation and culture	6.5%	6.9%	7.0%	7.2%	7.5%	7.2%	6.9%	6.6%	6.0%	5.8%
Planning/community development	3.9%	4.8%	4.6%	3.5%	4.2%	3.4%	2.3%	2.3%	3.7%	2.4%
Health and welfare	2.8%	1.8%	1.7%	1.7%	2.0%	1.7%	2.4%	2.4%	3.4%	3.6%
Interest and fiscal charges	1.9%	1.9%	2.0%	0.8%	0.3%	0.2%	1.0%	0.7%	0.3%	0.1%
Total Expenses	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Program Revenues:										
Charges for services:										
General government	8.9%	11.9%	10.9%	12.1%	5.0%	14.9%	6.9%	8.4%	5.1%	6.7%
Judicial system	6.5%	9.8%	8.9%	8.0%	0.8%	0.7%	21.1%	17.7%	14.7%	16.7%
Public safety	40.6%	46.4%	44.4%	46.6%	48.0%	44.7%	21.7%	22.6%	20.3%	26.8%
Public works	3.4%	4.5%	4.1%	4.3%	3.7%	3.3%	3.6%	2.9%	2.5%	3.5%
Parks, recreation and culture	2.0%	2.7%	2.6%	2.5%	3.6%	3.1%	1.3%	3.0%	0.5%	2.3%
Planning/community development	2.0%	2.7%	2.2%	2.4%	3.0%	1.5%	2.4%	1.8%	0.4%	0.9%
Health and welfare	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1.5%	5.4%	1.3%	2.2%
Operating grants and contributions	10.3%	11.3%	11.4%	12.6%	21.7%	18.8%	18.7%	16.2%	41.1%	28.3%
Capital grants and contributions	26.3%	10.7%	15.5%	11.5%	14.2%	13.0%	22.8%	22.0%	14.1%	12.5%
Total Program Revenues	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
General Revenues:										
Taxes:										
Property	44.6%	42.9%	49.3%	49.0%	52.4%	60.6%	53.6%	48.7%	54.9%	54.0%
Sales	46.2%	47.2%	41.5%	42.4%	39.2%	28.0%	35.8%	40.7%	36.1%	37.2%
Insurance premium	4.8%	5.1%	4.8%	4.9%	4.9%	6.8%	6.1%	5.9%	5.4%	5.1%
Other	2.4%	2.7%	2.6%	2.9%	2.9%	3.8%	4.2%	4.1%	3.1%	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%	0.1%	0.0%	0.0%	0.0%	0.0%	0.1%	0.4%	0.1%	0.0%
Gain on sale of capital assets	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Miscellaneous	1.9%	1.9%	1.7%	0.8%	0.6%	0.8%	0.2%	0.2%	0.4%	0.1%
Transfers	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total General Revenues	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Data Source:

Applicable years' annual comprehensive financial report.

Douglas County, Georgia
Changes in Net Position - Business-type Activities (Unaudited)
Last Ten Calendar Years
(accrual basis of accounting)

Source	For The Calendar Year Ended December 31,									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Expenses -										
Solid waste management	\$ 1,622,966	\$ 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
Program Revenues:										
Charges for services -										
Solid waste management	1,309,034	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
Operating grants and contributions	-	-	-	-	-	-	37,210	-	-	-
Total Program Revenues	1,309,034	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
Net (Expense) Revenue	(313,932)	(188,738)	(168,967)	(34,424)	349,967	(1,468,271)	35,867	40,347	(88,704)	460,198
General Revenues:										
Investment earnings	57	30	40	20	-	137	1,804	19,035	-	-
Gain on sale of capital assets	-	-	-	-	-	-	-	24,104	-	-
Miscellaneous	79	5,928	169,405	155	222	-	-	-	-	-
Transfers	-	-	-	-	5,054	-	-	-	-	(17,585)
Total General Revenues	136	5,958	169,445	175	5,276	137	1,804	43,139	-	(17,585)
Change in Net Position ¹	\$ (313,796)	\$ (182,780)	\$ 478	\$ (34,249)	\$ 355,243	\$ (1,468,134)	\$ 37,671	\$ 83,486	\$ (88,704)	\$ 442,613

Notes:

¹ This amount does not include any prior period restatements.

Data Source:

Applicable years' annual comprehensive financial report.

Douglas County, Georgia
Changes in Net Position - Total (Unaudited)
Last Ten Calendar Years
(accrual basis of accounting)

Source	For the Calendar Year Ended December 31,									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Expenses:										
Governmental activities ¹	\$ 95,641,011	\$ 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
Business-type activities ²	1,622,966	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
Total Expenses	97,263,977	101,239,649	103,637,615	109,097,609	114,514,452	124,278,741	137,777,417	154,068,996	139,953,486	156,576,223
Program Revenues:										
Governmental activities ¹	20,338,328	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
Business-type activities ²	1,309,034	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
Total Program Revenues	21,647,362	23,296,682	23,872,887	26,002,715	29,680,364	27,524,785	33,338,520	31,739,470	38,160,864	32,776,805
Net (Expense) Revenue	(75,616,615)	(77,942,967)	(79,764,728)	(83,094,894)	(84,834,088)	(96,753,956)	(104,438,897)	(122,329,526)	(101,792,622)	(123,799,418)
General Revenues:										
Governmental activities ¹	83,575,075	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
Business-type activities ²	136	5,958	169,445	175	5,276	137	1,804	43,139	-	(17,585)
Total General Revenues	83,575,211	91,824,064	95,270,992	102,488,251	79,179,367	93,132,777	104,222,438	114,024,567	131,096,628	143,659,837
Change in Net Position³	\$ 7,958,596	\$ 13,881,097	\$ 15,506,264	\$ 19,393,357	\$ (5,654,721)	\$ (3,621,179)	\$ (216,459)	\$ (8,304,959)	\$ 29,304,006	\$ 19,860,419

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

Douglas County, Georgia
Government-wide Net Position by Category¹ (Unaudited)
Last Ten Calendar Years
(accrual basis of accounting)

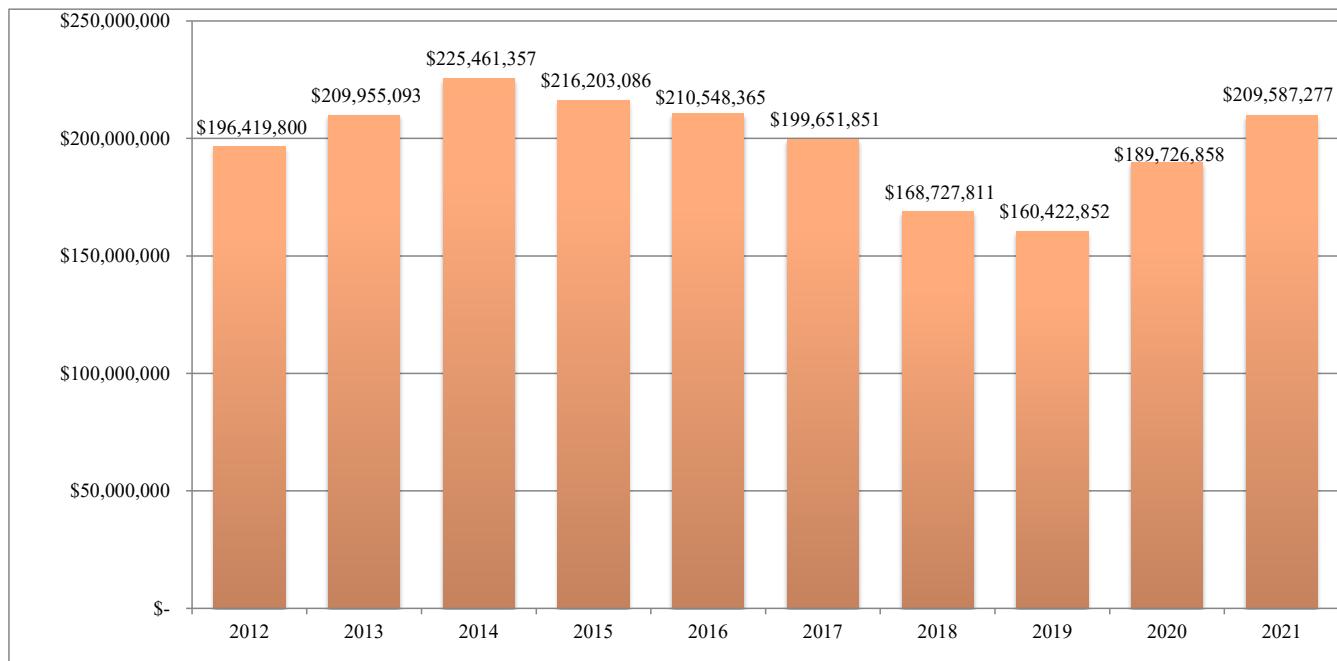
	December 31,									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Governmental Activities										
Net investment in capital assets	\$ 182,791,972	\$ 195,280,231	\$ 210,489,674	\$ 228,610,179	\$ 249,176,807	\$ 227,392,430	\$ 223,105,443	\$ 218,318,950	\$ 233,462,402	\$ 251,588,737
Restricted	33,072,620	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
Unrestricted	(19,845,839)	(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)
Subtotal Governmental Activities Net Position	<u>196,018,753</u>	<u>209,736,826</u>	<u>225,242,612</u>	<u>216,298,312</u>	<u>210,288,348</u>	<u>200,791,755</u>	<u>169,830,044</u>	<u>161,441,599</u>	<u>190,834,309</u>	<u>210,252,115</u>
Business-type Activities										
Net investment in capital assets	2,138,904	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
Unrestricted	(1,737,857)	(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)
Subtotal Business-type Activities Net Position	<u>401,047</u>	<u>218,267</u>	<u>218,745</u>	<u>(95,226)</u>	<u>260,017</u>	<u>(1,139,904)</u>	<u>(1,102,233)</u>	<u>(1,018,747)</u>	<u>(1,107,451)</u>	<u>(664,838)</u>
Primary Government										
Net investment in capital assets	184,930,876	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
Restricted	33,072,620	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
Unrestricted ²	(21,583,696)	(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)
Total Primary Government Net Position	<u>\$ 196,419,800</u>	<u>\$ 209,955,093</u>	<u>\$ 225,461,357</u>	<u>\$ 216,203,086</u>	<u>\$ 210,548,365</u>	<u>\$ 199,651,851</u>	<u>\$ 168,727,811</u>	<u>\$ 160,422,852</u>	<u>\$ 189,726,858</u>	<u>\$ 209,587,277</u>

Notes:

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

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

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



Douglas County, Georgia
General Governmental Revenues by Source (Unaudited) ¹
Last Ten Calendar Years
(modified accrual basis of accounting)

For the Calendar Year Ended December 31,

Revenue Source	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Amounts										
Taxes	\$ 82,824,316	\$ 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
Licenses and permits	935,321	1,049,998	1,102,716	1,345,033	1,850,191	570,240	1,854,948	552,238	643,151	854,842
Intergovernmental	7,230,132	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
Charges for services	8,895,976	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
Fines and forfeitures	6,432,926	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
Investment earnings	323,679	215,620	49,164	33,538	27,932	540,926	1,520,659	1,682,990	354,015	28,592
Miscellaneous	1,673,288	1,721,577	1,769,578	903,998	753,686	545,262	818,894	2,389,480	603,132	281,142
Total revenues	<u>\$ 108,315,638</u>	<u>\$ 103,508,749</u>	<u>\$ 113,977,556</u>	<u>\$ 117,037,056</u>	<u>\$ 128,716,745</u>	<u>\$ 118,091,315</u>	<u>\$ 136,738,872</u>	<u>\$ 143,783,124</u>	<u>\$ 165,754,560</u>	<u>\$ 173,947,036</u>
% change from prior year	<u>10.4%</u>	<u>-4.4%</u>	<u>10.1%</u>	<u>2.7%</u>	<u>10.0%</u>	<u>-8.3%</u>	<u>15.8%</u>	<u>5.2%</u>	<u>15.3%</u>	<u>4.9%</u>
Percentage of Total										
Taxes	76.5%	79.4%	79.3%	80.5%	79.3%	79.3%	75.7%	77.5%	78.0%	82.6%
Licenses and permits	0.9%	1.0%	1.0%	1.1%	1.4%	0.5%	1.4%	0.4%	0.4%	0.5%
Intergovernmental	6.7%	3.8%	5.4%	4.5%	6.6%	6.4%	8.7%	7.4%	11.8%	7.0%
Charges for services	8.2%	8.5%	7.3%	7.8%	7.1%	8.2%	8.3%	7.8%	5.9%	6.7%
Fines and forfeitures	5.9%	5.5%	5.4%	5.3%	4.9%	4.8%	4.2%	4.1%	3.3%	3.0%
Investment earnings	0.3%	0.2%	0.0%	0.0%	0.0%	0.5%	1.1%	1.2%	0.2%	0.0%
Miscellaneous	1.5%	1.6%	1.6%	0.8%	0.7%	0.4%	0.6%	1.7%	0.6%	0.2%
Total revenues	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.1%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>

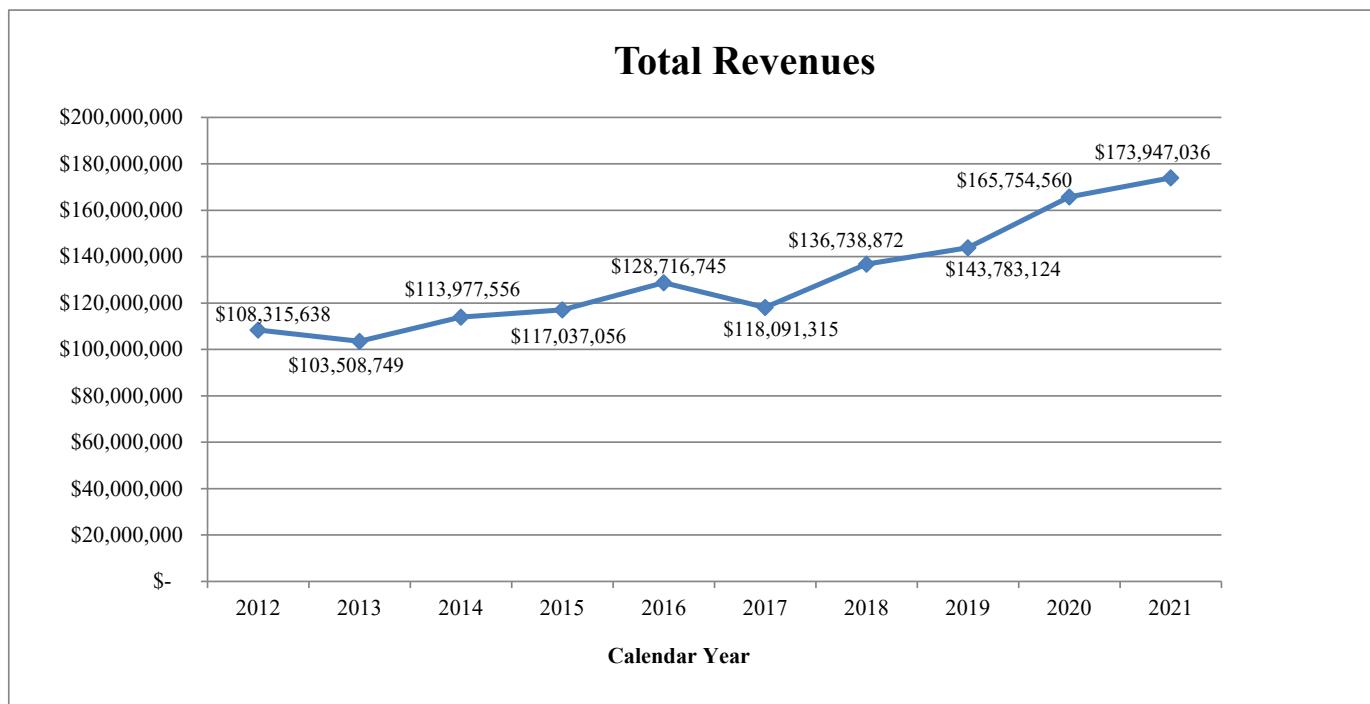
Notes:

¹ Includes all governmental fund types.

Data Source:

Applicable years' annual comprehensive financial report.

Douglas County, Georgia
Chart-Total General Governmental Revenues (Unaudited)
Last Ten Calendar Years
(modified accrual basis of accounting)



Douglas County, Georgia
Tax Revenues by Source - Governmental Funds (Unaudited)
Last Ten Calendar Years
(modified accrual basis of accounting)

For The Calendar Year Ended December 31,	Special Purpose Local Option Sales					Total
	Property	Local Option Sales	Local Option Sales	Insurance Premium	Other ¹	
Amounts						
2012	\$ 35,037,663	\$ 17,218,656	\$ 22,205,284	\$ 4,281,315	\$ 3,441,432	\$ 82,184,350
2013	44,160,007	16,231,413	21,827,112	4,449,739	3,701,990	90,370,261
2014	45,170,688	16,769,653	23,507,284	4,696,183	4,078,510	94,222,318
2015	53,051,864	16,565,785	23,551,828	5,028,879	3,882,964	102,081,320
2016	47,486,910	16,305,508	5,843,267	5,351,530	3,819,471	78,806,686
2017	49,950,104	16,922,648	17,652,602	5,725,981	3,297,202	93,548,537
2018	50,758,985	16,922,648	25,480,185	6,174,210	4,222,142	103,558,170
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
% Change in Dollars						
Over 10 Years	121.4%	23.8%	44.7%	72.3%	51.3%	74.7%
Percentage of Total						
2012	42.6%	21.0%	27.0%	5.2%	4.2%	100.0%
2013	48.9%	18.0%	24.2%	4.9%	4.1%	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%	3.2%	100.0%
2021	54.0%	14.8%	22.4%	5.1%	3.6%	100.0%

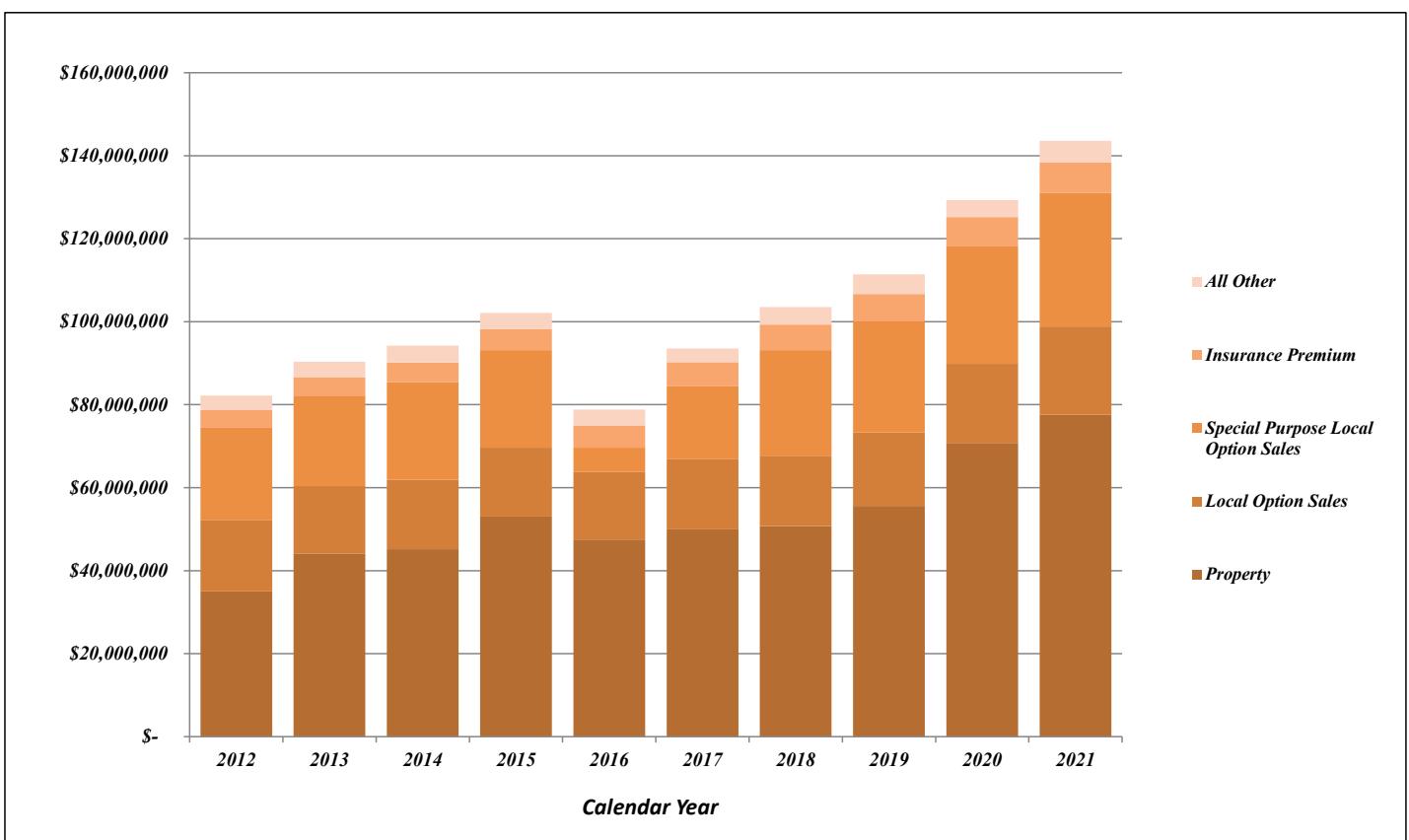
Notes:

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

Data Source:

Applicable years' annual comprehensive financial report and Finance Department.

Douglas County, Georgia
Chart-Tax Revenues by Source - Governmental Funds (Unaudited)
Last Ten Calendar Years
(modified accrual basis of accounting)



Douglas County, Georgia
General Governmental Expenditures by Function (Unaudited) ¹
Last Ten Calendar Years
(modified accrual basis of accounting)

Function	For the Calendar Year Ended December 31.									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Current:										
General government	\$ 10,908,962	\$ 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
Judicial	10,507,508	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
Public safety	41,239,047	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
Public works	5,189,087	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
Parks, recreation and culture	5,059,537	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
Planning/community development	3,407,246	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
Health and welfare	1,535,898	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
Other	-	-	-	-	-	3,497,768	7,218,749	15,828,618	4,668,360	4,667,306
Total Current	77,847,285	85,318,711	86,434,023	91,591,798	98,187,413	109,235,471	117,385,008	135,171,412	126,944,183	136,443,750
% Change From Prior Year	1.0%	9.6%	1.3%	6.0%	7.2%	11.3%	7.5%	15.2%	-6.1%	7.5%
Capital Outlay	38,085,114	3,888,753	5,587,406	4,831,419	7,221,788	3,305,743	16,435,814	11,217,661	14,641,112	7,895,423
% Change From Prior Year	-50.3%	-89.8%	43.7%	-13.5%	49.5%	-54.2%	397.2%	-31.7%	30.5%	-46.1%
Debt Service										
Principal retirement	16,825,000	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
Interest and fiscal charges	4,272,533	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
Bond issuance costs	-	-	-	-	-	577,869	-	-	-	-
Total Debt Service	21,097,533	22,574,375	21,901,521	22,151,617	20,672,592	2,570,495	10,261,751	17,871,688	20,147,568	17,544,332
% Change From Prior Year	152.9%	7.0%	-3.0%	1.1%	-6.7%	-87.6%	299.2%	74.2%	12.7%	-12.9%
Total Expenditures	\$ 137,029,932	\$ 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
% Change From Prior Year	-15.4%	-18.4%	1.9%	4.1%	6.3%	-8.7%	25.2%	14.0%	-1.5%	0.1%
Debt Service as a % of Noncapital Expenditures	21.3%	20.9%	20.2%	19.5%	17.4%	2.3%	8.0%	12.2%	14.4%	11.8%

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

Applicable years' annual comprehensive financial report.

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

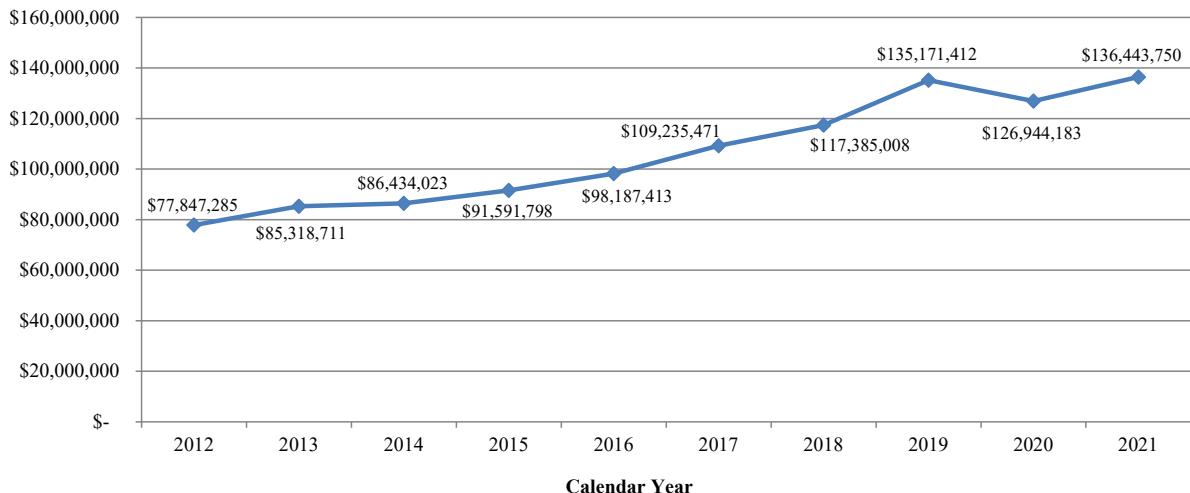
Function	For the Calendar Year Ended December 31,									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Current:	Amounts									
General government	\$ 10,908,962	\$ 11,952,217	\$ 12,670,603	\$ 13,784,423	\$ 13,210,039	\$ 18,665,720	\$ 20,001,440	\$ 20,954,826	\$ 21,061,906	\$ 26,451,856
Judicial	10,507,508	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
Public safety	41,239,047	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
Public works	5,189,087	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
Parks, recreation and culture	5,059,537	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
Planning/community development	3,407,246	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
Health and welfare	1,535,898	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
Other	-	-	-	-	-	3,497,768	7,218,749	15,828,618	4,668,360	4,667,306
Total Current	\$ 77,847,285	\$ 85,318,711	\$ 86,434,023	\$ 91,591,798	\$ 98,187,413	\$ 109,235,471	\$ 117,385,008	\$ 135,171,412	\$ 126,944,183	\$ 136,443,750
	Percentage of Total									
Current:										
General government	13.9%	13.9%	14.7%	15.1%	13.4%	17.0%	17.0%	15.5%	16.4%	19.4%
Judicial	13.5%	13.4%	13.8%	14.7%	14.3%	13.4%	13.5%	12.0%	13.2%	13.3%
Public safety	53.0%	52.1%	53.6%	51.2%	55.6%	48.4%	45.9%	40.9%	45.6%	44.8%
Public works	6.7%	7.3%	6.0%	5.9%	5.5%	7.3%	7.3%	8.1%	8.4%	8.3%
Parks, recreation and culture	6.5%	6.1%	6.4%	6.5%	6.0%	5.4%	4.8%	4.3%	4.4%	4.5%
Planning/community development	4.4%	5.3%	3.6%	4.5%	3.4%	2.7%	2.6%	4.4%	4.7%	2.3%
Health and welfare	2.0%	1.9%	1.9%	2.1%	1.8%	2.6%	2.8%	3.1%	3.6%	4.0%
Other	0.0%	0.0%	0.0%	0.0%	0.0%	3.2%	6.1%	11.7%	3.7%	3.4%
Total Current	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

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

Applicable years' annual comprehensive financial report.

Douglas County, Georgia
Chart-Total General Governmental Current Expenditures (Unaudited)
Last Ten Calendar Years
(modified accrual basis of accounting)

Total Current Expenditures



Douglas County, Georgia
Summary of Changes in Fund Balances - Governmental Funds (Unaudited)
Last Ten Calendar Years
(modified accrual basis of accounting)

Source	For the Calendar Year Ended December 31,									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Total Revenues	\$ 108,315,638	\$ 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
Total Expenditures	<u>137,029,932</u>	<u>111,781,839</u>	<u>113,922,950</u>	<u>118,574,834</u>	<u>126,081,793</u>	<u>115,111,709</u>	<u>144,082,573</u>	<u>164,260,761</u>	<u>161,732,863</u>	<u>161,883,505</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(28,714,294)</u>	<u>(8,273,090)</u>	<u>54,606</u>	<u>(1,537,778)</u>	<u>2,634,952</u>	<u>2,979,606</u>	<u>(7,343,701)</u>	<u>(20,477,637)</u>	<u>4,021,697</u>	<u>12,063,531</u>
Other Financing Sources (Uses)										
Sale of capital assets	94,244	64,399	184,852	75,009	271,806	114,822	968,889	201,900	897	-
Issuance of bonds	-	-	-	-	-	60,385,000	-	-	-	-
Financed purchases	610,603	354,333	176,471	19,234	369,989	-	2,376,007	-	1,555,370	-
Premium on issue	-	-	-	-	-	6,145,688	-	-	-	-
Transfers in	23,363,846	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
Transfers out	<u>(23,363,846)</u>	<u>(27,880,481)</u>	<u>(27,850,650)</u>	<u>(40,093,965)</u>	<u>(35,116,775)</u>	<u>(20,271,552)</u>	<u>(26,491,724)</u>	<u>(32,858,767)</u>	<u>(29,589,687)</u>	<u>(12,503,862)</u>
Total Other Financing Sources (Uses)	<u>704,847</u>	<u>418,732</u>	<u>(1,638,677)</u>	<u>94,243</u>	<u>136,741</u>	<u>66,645,510</u>	<u>3,344,896</u>	<u>(5,998,100)</u>	<u>356,267</u>	<u>17,585</u>
Net Change in Fund Balances	<u>\$ (28,009,447)</u>	<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>\$ (3,998,805)</u>	<u>\$ (26,475,737)</u>	<u>\$ 4,377,964</u>	<u>\$ 12,081,116</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,									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Fund										
Nonspendable	\$ 1,149,136	\$ 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
Restricted	-	-	-	-	-	-	2,225,141	68,131	1,347,836	-
Committed	1,232,877	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
Assigned	11,601,939	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
Unassigned	-	-	-	-	-	-	-	-	-	-
Subtotal General Fund	13,983,952	22,052,611	23,237,422	32,708,085	28,456,279	24,647,383	24,239,272	22,043,169	36,393,101	41,637,571
General Fund Percentage Change	18.3%	57.7%	5.4%	40.8%	-13.0%	-13.4%	-1.7%	-9.1%	65.1%	14.4%
All Other Governmental Funds										
Nonspendable	-	-	-	-	-	-	-	-	4,040	6,754
Restricted	37,851,690	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
Committed	1,286,699	2,151,957	2,166,112	1,937,807	2,251,031	-	-	-	-	3,711,939
Assigned	-	-	-	-	-	4,447,187	2,305,011	1,067,833	1,141,815	465,911
Unassigned	-	-	-	-	-	-	-	-	-	-
Special Revenue Funds	-	-	-	-	-	-	-	-	771,886	-
Capital Projects Funds	(524,314)	(364,877)	(1,332,551)	(1,861,432)	(2,672,366)	(1,983,623)	(232,307)	(323,367)	-	-
Subtotal All Other Governmental Funds	\$ 38,614,075	\$ 33,159,865	\$ 33,450,483	\$ 34,215,974	\$ 18,332,324	\$ 91,766,336	\$ 88,175,642	\$ 63,896,008	\$ 53,790,879	\$ 60,760,686
All Other Governmental Funds Percentage Change	-47.5%	-14.1%	0.9%	2.3%	-46.4%	400.6%	-3.9%	-27.5%	-15.8%	13.0%

Notes:

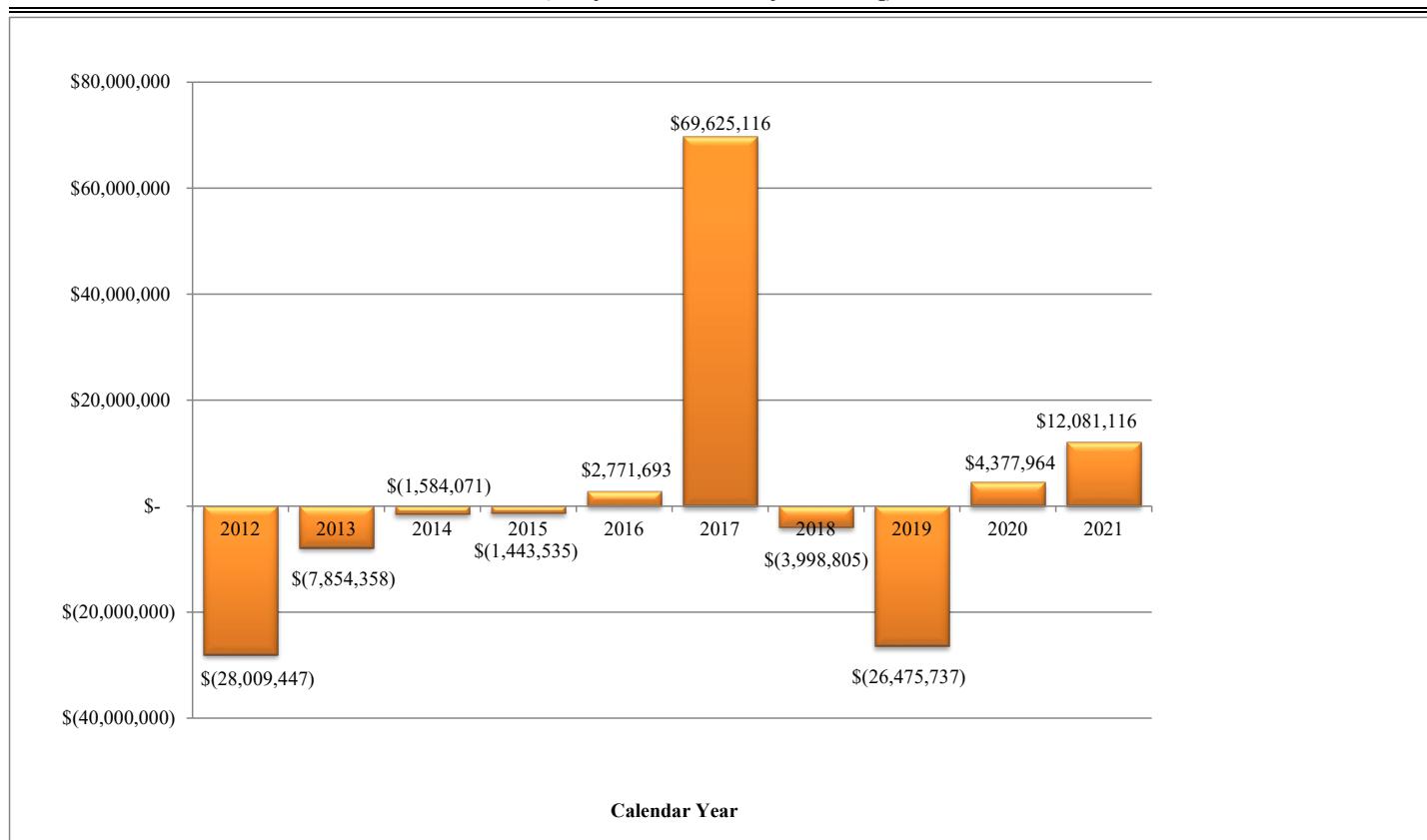
¹ In 2011, the County issued \$97,245,000 of sales tax revenue bonds which increased restricted fund balances until the bond proceeds were expended.

² In 2017, the County issued \$60,385,000 of sales tax revenue bonds which increased restricted fund balances until the bond proceeds were expended.

Data Source:

Applicable years' annual comprehensive financial report.

Douglas County, Georgia
Chart-Changes in Fund Balances - Governmental Funds (Unaudited)
Last Ten Calendar Years
(modified accrual basis of accounting)



Douglas County, Georgia
Taxable Assessed Value¹ and Estimated Actual Value of Property By Type (Unaudited) ²
Last Ten Calendar Years

Calendar Year	Amounts										Total Direct Tax Rate ⁴	Estimated Actual Value	Annual Percentage Change
	Residential Property	Commercial Property	Industrial Property	Agricultural Property	Preferential & Conservation Use Property	Utility Property	Motor Vehicles and Mobile Homes	Other Property ³	Less: Tax Exempt Property	Total Taxable Assessed Value ¹			
2012	\$ 2,077,451,339	\$ 1,032,710,673	\$ 320,200,885	\$ 19,353,066	\$ 38,600,082	\$ 112,121,212	\$ 278,592,495	\$ 521,075	\$ 370,698,604	\$ 3,508,852,223	9.900	\$ 8,772,130,558	-3.1%
2013	2,025,348,154	1,017,893,195	341,043,049	17,038,789	24,595,824	104,306,616	296,133,437	411,257	369,535,667	3,457,234,654	12.250	8,643,086,635	-1.5%
2014	2,067,874,584	1,018,758,837	364,974,470	14,540,078	31,890,088	99,308,516	252,799,996	861,148	414,163,825	3,436,843,892	12.153	8,592,109,730	-0.6%
2015	2,224,100,531	1,072,923,230	376,395,227	14,306,525	28,101,579	116,542,688	183,517,841	1,063,381	455,136,098	3,561,814,904	11.809	8,904,537,260	3.6%
2016	2,399,382,733	1,097,703,519	430,639,946	13,264,425	26,843,432	115,248,963	137,635,468	1,422,485	494,884,711	3,727,256,260	11.267	9,318,140,650	4.6%
2017	2,643,190,056	1,232,584,642	543,236,276	14,107,593	31,548,075	123,486,248	104,079,584	1,720,151	577,654,016	4,116,298,609	10.768	10,290,746,523	10.4%
2018	2,945,002,330	1,307,729,602	653,688,063	16,281,846	30,859,988	124,527,621	79,800,033	1,761,873	754,363,994	4,405,287,362	10.213	11,013,218,405	7.0%
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	10.213	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	12.563	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	12.563	12,845,942,873	4.1%
*	2,632,250,839	1,206,982,013	555,002,595	16,055,146	31,036,013	121,463,665	151,922,395	1,041,330	622,360,678	4,093,393,317		10,233,483,293	
**	51.2%	39.0%	148.0%	-14.6%	-10.8%	22.4%	-73.1%	676.6%	134.1%	36.3%			36.3%
Percentage of Total													
2012	53.5%	26.6%	8.3%	0.5%	1.0%	2.9%	7.2%	0.0%	9.6%	90.4%			
2013	52.9%	26.6%	8.9%	0.4%	0.6%	2.7%	7.7%	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%			

* Dollar average for ten years.

** Percentage change in dollars over ten years.

Notes:

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

² Gross digest before homestead or freeport exemptions.

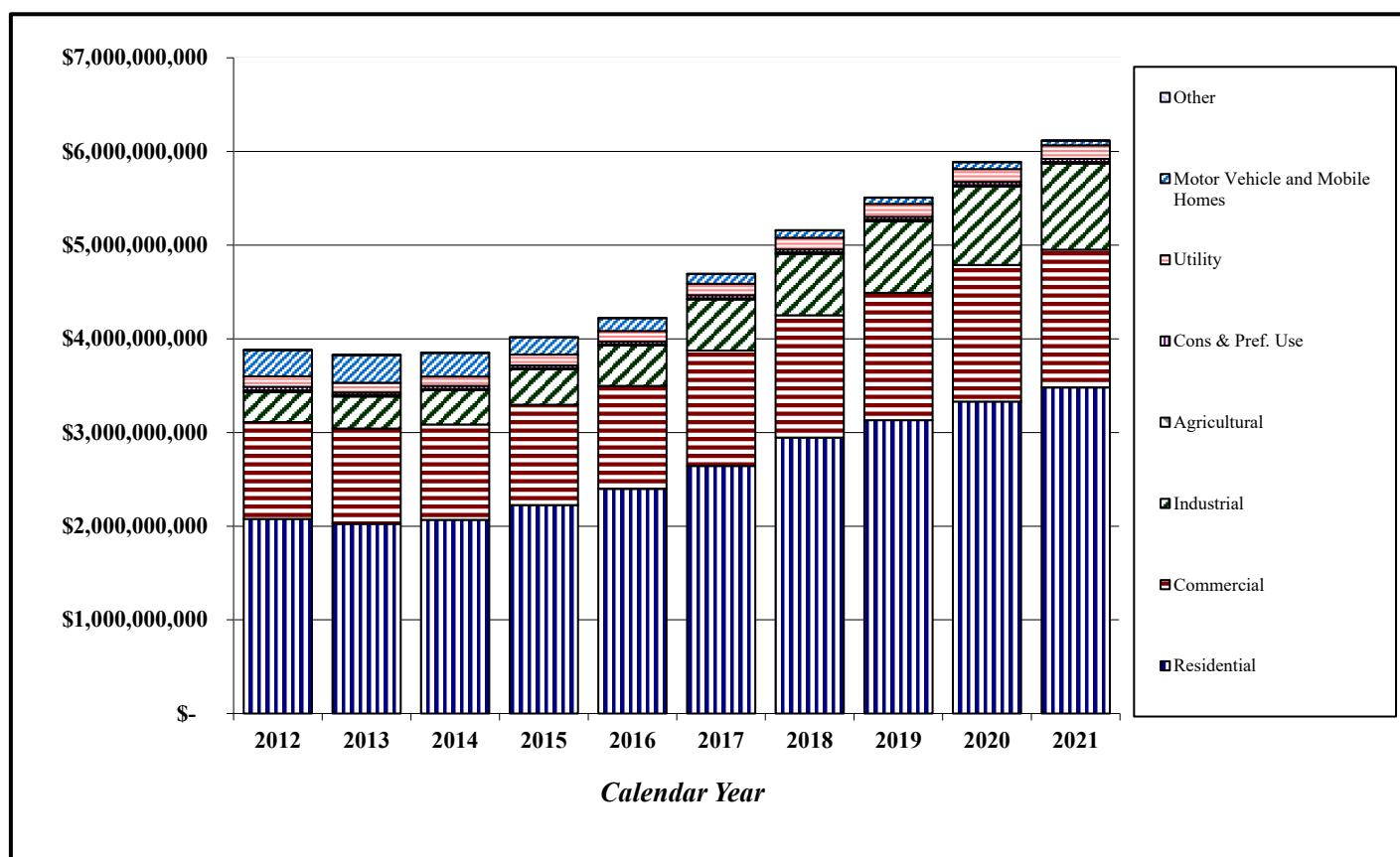
³ Generally includes timber and heavy equipment.

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

Data Source:

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

Douglas County, Georgia
Chart-Taxable Assessed Value (Unaudited)
Last Ten Calendar Years
(modified accrual basis of accounting)



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

Calendar Year	Direct ⁴ County Rate	Overlapping ¹ State of Georgia ³	Underlying Rates ²			
			City of Villa Rica	City of Austell	City of Douglasville	Douglas County Schools
2012	9.900	0.200	6.775	4.000	3.854	19.850
2013	12.250	0.150	6.775	4.000	3.853	19.850
2014	12.153	0.100	6.630	3.060	5.784	19.850
2015	11.809	0.050	6.500	3.060	7.338	19.850
2016	11.267	-	6.500	3.060	6.911	19.800
2017	10.768	-	6.365	3.250	6.911	19.750
2018	10.213	-	6.056	3.250	7.211	19.700
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

Notes:

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

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

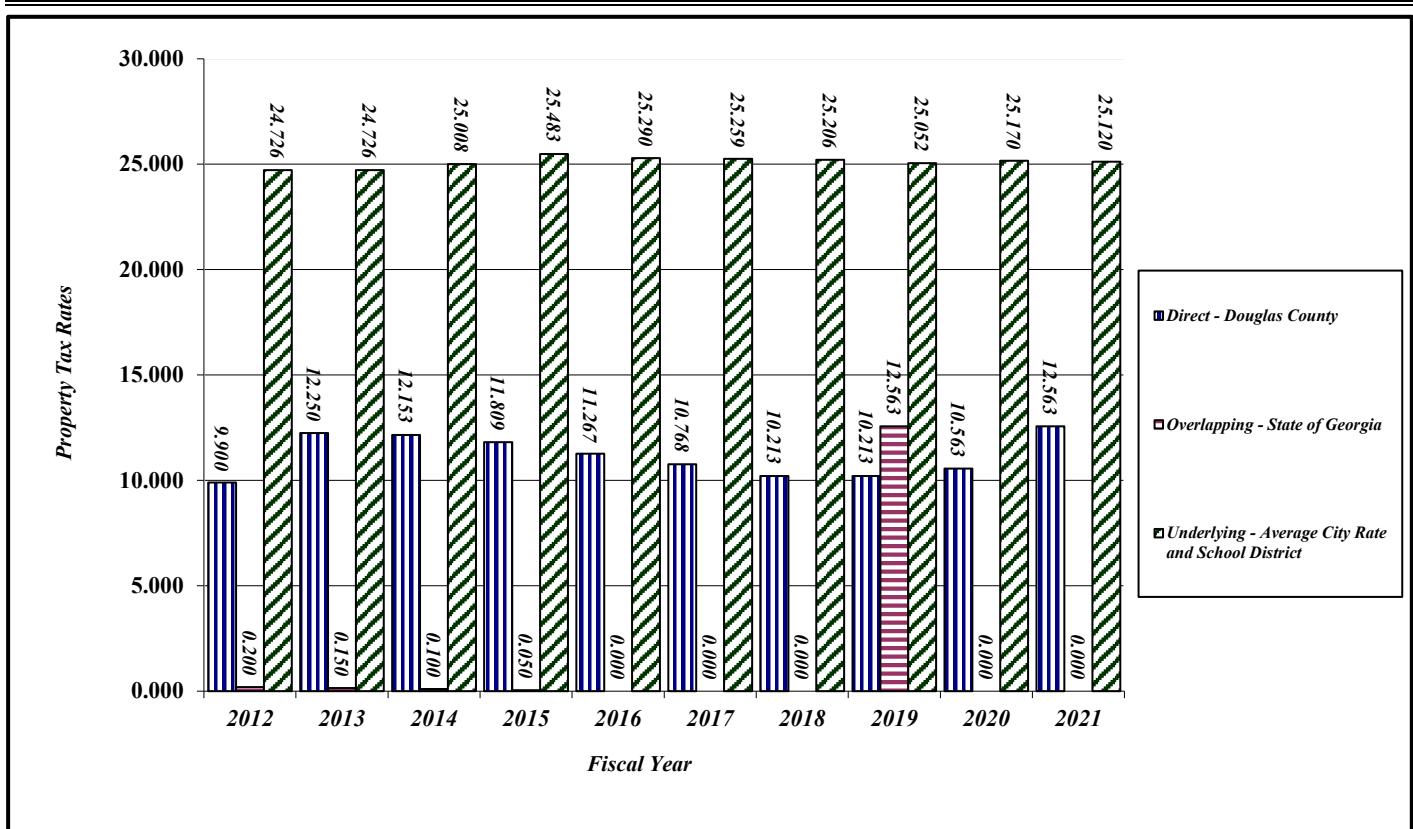
³ The State millage rate on all real and personal property has been phased out. In 2015 the State millage rate was .05. On January 1, 2016, there was no State levy for ad valorem taxation.

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

Data Source:

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

Douglas County, Georgia
Chart-Direct, Overlapping and Underlying Property Tax Rates (Unaudited)
Last Ten Fiscal Years
(rate per \$1,000 of assessed taxable value)



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

Calendar Year	Taxes Levied for the Calendar Year ²	Collected Within the Fiscal Year of The Levy				Total Collections to Date ³		Total Uncollected Taxes ¹	
		Percentage		Collections in Subsequent Years	Amount	Percentage	Amount	Percentage	Amount
		Amount	of Levy						
2012	\$ 31,975,467	\$ 28,850,455	90.23%	\$ 2,012,659	\$ 30,863,114	96.52%	\$ 1,112,353	3.48%	
2013	38,720,132	35,450,524	91.56%	2,434,323	37,884,847	97.84%	835,285	2.16%	
2014	38,694,993	36,396,426	94.06%	2,205,827	38,602,253	99.76%	92,740	0.24%	
2015	40,583,110	38,771,804	97.19%	1,811,306	40,583,110	100.00%	-	0.00%	
2016	40,917,102	38,932,883	96.28%	1,984,219	40,917,102	100.00%	-	0.00%	
2017	43,196,597	41,230,383	95.45%	1,370,124	42,600,507	98.62%	596,090	1.38%	
2018	44,923,593	41,724,394	94.47%	3,199,199	44,923,593	100.00%	-	0.00%	
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	58,609,067	96.08%	2,388,944	3.92%	
2021	63,938,054	58,087,719	90.85%	3,136,137	61,223,856	95.75%	2,714,198	4.25%	

Notes:

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

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

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

Data Source:

Douglas County Tax Commissioner's Office

Douglas County, Georgia
Principal Property Taxpayers (Unaudited)
Calendar Years Ended December 31, 2021 and 2012

Principal Taxpayer	2021			2012		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Google, Inc.	\$ 93,469,679	1	1.82%			
McMaster Carr Supply Company	89,412,115	2	1.74%			
Georgia Power	60,316,033	3	1.17%	\$ 43,004,493	2	1.23%
Greystone Power	44,905,516	4	0.87%	110,056,707	1	3.14%
Development Authority of Douglas County	40,784,355	5	0.79%			
Gordon Food Services, Inc.	23,997,327	6	0.47%			
Birch Landing Atlanta Apartments, LP	24,553,640	7	0.48%	22,362,400	9	0.64%
Arbor Place II, LLC	24,553,640	8	0.48%	26,402,228	7	0.75%
Georgia Transmission Corporation	16,847,640	9	0.33%	42,319,788	3	1.21%
IP Brodick Owner, LLC	15,455,120	10	0.30%			
Staples Contract and Commercial				40,633,871	4	1.16%
Federal Nation Mortgage Association				31,314,335	5	0.89%
Bellsouth Telecommunication				27,686,500	6	0.79%
Blue Valley Apartments				29,335,600	8	0.84%
Lytos - Creekside II, Inc.				21,534,800	10	0.60%
Total Principal Taxpayers	434,295,065		8.45%	394,650,722		11.25%
All Other Taxpayers	4,704,082,084		91.55%	3,114,201,501		88.75%
Total¹	\$ 5,138,377,149		100.00%	\$ 3,508,852,223		100.00%

Notes:

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

Data Source:

Douglas County Tax Commissioner's Office

Douglas County, Georgia
Direct, Overlapping and Underlying Sales Tax Rates (Unaudited)
Last Ten Calendar Years

Calendar Year	Direct		Overlapping State of Georgia	Underlying Douglas County Schools ³	Total Direct, Overlapping and Underlying Rates
	Douglas County LOST ¹	SPLOST ²			
2012	1.00%	1.00%	4.00%	1.00%	7.00%
2013	1.00%	1.00%	4.00%	1.00%	7.00%
2014	1.00%	1.00%	4.00%	1.00%	7.00%
2015	1.00%	1.00%	4.00%	1.00%	7.00%
2016	1.00%	0.00%	4.00%	1.00%	6.00%
2017	1.00%	1.00%	4.00%	1.00%	7.00%
2018	1.00%	1.00%	4.00%	1.00%	7.00%
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%

Notes:

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

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

³ The current education special purpose local option sales tax was approved effective January 1st, 2017 and expires on December 31st, 2021. The tax is being used to construct new school buildings and renovate existing school buildings.

Data Source:

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

Douglas County, Georgia
Ratios of Total Debt Outstanding by Type (Unaudited) ¹
Last Ten Calendar Years

December 31,	Governmental Activities					Business-type Activities		Percentage of Personal Income	Estimated ² Population	Per Capita
	General Obligation Bonds	Special Assessment Bonds	Certificates of Participation	Financed Purchases	Total	Financed Purchases	Total			
2012	\$ 81,946,455	\$ -	\$ 855,000	\$ 610,603	\$ 83,412,058	\$ -	\$ 83,412,058	2.102%	133,971	\$ 623
2013	61,811,340	-	-	878,793	62,690,133	-	62,690,133	1.516%	136,379	460
2014	41,169,865	-	-	905,496	42,075,361	-	42,075,361	1.002%	138,776	303
2015	19,989,643	-	-	708,200	20,697,843	-	20,697,843	0.469%	140,733	147
2016	-	-	-	768,714	768,714	-	768,714	0.017%	142,224	5
2017	65,538,842	-	-	262,080	65,800,922	-	65,800,922	1.403%	143,882	457
2018	56,536,648	-	-	2,409,876	58,946,524	-	58,946,524	1.200%	145,331	406
2019	39,921,623	-	-	2,163,498	42,085,121	-	42,085,121	0.822%	146,343	288
2020	20,887,352	-	-	3,219,443	24,106,795	-	24,106,795	0.451%	146,343	165
2021	4,151,802	-	-	2,727,404	6,879,206	-	6,879,206	0.115%	145,814	47

Data Sources:

1 Applicable years' annual comprehensive financial report.

2 Exhibit XXI

Douglas County, Georgia
Direct and Underlying Governmental Activities Debt (Unaudited)
December 31, 2021

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable¹	Estimated Share of Underlying Debt
Underlying Debt^{2,3}			
Douglas County Board of Education (June 30, 2020):			
General obligation bonds	\$ 100,810,000	100.0%	\$ 100,810,000
Financed purchases	3,535,129	100.0%	3,535,129
Cities			
Douglasville (June 30, 2020)			
General obligation bonds	28,153,359	100.0%	28,153,359
Financed purchases	215,267	100.0%	215,267
Villa Rica (September 30th, 2020)			
Revenue bonds	33,723,759	41.8%	14,096,531
Financed purchases	-	41.8%	-
Austell (June 30, 2020)			
Financed purchases	45,092	3.6%	1,614
Total Underlying Debt			<u>146,811,901</u>
County Direct Debt			
General obligation bonds	4,151,802	100.0%	4,151,802
Financed purchases	<u>2,727,404</u>	<u>100.0%</u>	<u>2,727,404</u>
Total	<u>6,879,206</u>	100.0%	<u>6,879,206</u>
Total Direct and Overlapping Debt			<u>\$ 153,691,107</u>

Notes:

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

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

Data Source:

³ Each specific government

Douglas County, Georgia
Legal Debt Margin (Unaudited)
Last Ten Calendar Years

	December 31,				
	2012	2013	2014	2015	2016
Taxable Assessed Value¹	\$ 3,508,852,223	\$ 3,457,234,654	\$ 3,436,843,892	\$ 3,561,814,904	\$ 3,727,256,260
Legal Debt Margin					
Debt limit (10% of assessed value) ²	\$ 350,885,222	\$ 345,723,465	\$ 343,684,389	\$ 356,181,490	\$ 372,725,626
Debt applicable to limit:					
General obligation bonds	81,946,455	61,811,340	41,169,865	19,989,643	-
Less: Amount reserved for repayment of general obligation debt	(20,716,195)	(18,104,923)	(19,490,582)	(17,327,659)	-
Total debt applicable to limit	61,230,260	43,706,417	21,679,283	2,661,984	-
Legal Debt Margin	\$ 289,654,962	\$ 302,017,048	\$ 322,005,106	\$ 353,519,506	\$ 372,725,626
Total net debt applicable to the limit as a % of the debt limit	17.45%	12.64%	6.31%	0.75%	0.00%
	2017	2018	2019	2020	2021
Taxable Assessed Value¹	\$ 4,116,298,609	\$ 4,405,287,362	\$ 4,643,881,559	\$ 4,938,086,558	\$ 5,138,377,149
Legal Debt Margin					
Debt limit (10% of assessed value) ²	\$ 411,629,861	\$ 440,528,736	\$ 464,388,156	\$ 493,808,656	\$ 513,837,714.90
Debt applicable to limit:					
General obligation bonds	60,385,000	56,536,648	39,921,623	20,887,352	4,151,802
Less: Amount reserved for repayment of general obligation debt	(8,550,604)	(16,479,487)	(19,126,560)	(16,568,139)	-
Total debt applicable to limit	51,834,396	40,057,161	20,795,063	4,319,213	4,151,802
Legal Debt Margin	\$ 359,795,465	\$ 400,471,575	\$ 443,593,093	\$ 489,489,443	\$ 509,685,913
Total net debt applicable to the limit as a % of the debt limit	12.59%	9.09%	4.48%	0.87%	0.81%

Notes:

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

Data Source:

¹ Exhibit XII

Douglas County, Georgia
Ratios of General Bonded Debt Outstanding (Unaudited)¹
Last Ten Calendar Years

Calendar Year	General Bonded Debt Outstanding			Percentage of Personal Income	Percentage Actual Value of Taxable Property	Per Capita
	General Obligation Bonds	Less: Amounts Restricted to Repaying Principal	Net Bonded Debt			
2012	\$ 81,946,455	\$ (20,716,195)	\$ 61,230,260	1.54%	1.75%	\$ 457.04
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	16,568,139	37,455,491	0.70%	0.76%	255.94
2021	4,151,802	(4,132,422)	19,380	0.00%	0.00%	0.13

Notes:

1 Applicable years' comprehensive annual financial report.

Douglas County, Georgia
Demographic and Economic Statistics (Unaudited)
Last Ten Calendar Years

Calendar Year	Population ¹	Personal Income ²	Per Capita Personal Income ²	Per Capita Personal Income % of U.S. ²	Median Age ³	School Enrollment ⁴	Unemployment Rate			County Employment ⁵
							County ⁵	State of Georgia ⁵	United States ⁵	
2012	133,971	\$ 3,968,750	\$ 29,761	72.0%	34.8	24,264	9.2%	9.0%	7.8%	62,301
2013	136,379	4,136,346	30,875	70.6%	35.0	25,294	8.3%	8.2%	6.7%	62,045
2014	138,776	4,200,201	30,798	85.0%	35.3	25,320	7.4%	7.2%	5.6%	62,535
2015	140,733	4,411,764	31,348	69.0%	35.6	25,810	6.2%	5.9%	5.0%	64,050
2016	142,224	4,515,952	32,089	66.7%	35.9	26,067	5.5%	5.4%	4.9%	66,472
2017	143,882	4,688,552	32,966	66.9%	36.1	25,996	4.9%	4.7%	4.1%	68,825
2018	145,331	4,913,103	34,147	66.1%	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%	41,481
2021	145,814	5,958,634	40,264	68.0%	35.4	25,907	4.4%	3.9%	5.4%	70,771

Data Sources:¹ U.S. Census Bureau - <https://www.census.gov/quickfacts/fact/table/douglascountygeorgia/PST045216>² U.S. Bureau of Economic Analysis - <http://www.bea.gov/iTable/iTable.cfm?ReqID=70&step=1&isuri=1&acrdn=5>³ U.S. Census Bureau - https://data.census.gov/cedsci/table?g=0500000US13097_0400000US13&tid=ACSDP5Y2012.DP05&q=DP05⁴ Douglas County Board of Education - <https://www.dcssga.org/cms/one.aspx?portalId=125348&pageId=29948438>⁵ <https://data.bls.gov/map/MapToolServlet?survey=la&map=state&seasonal=s>

Douglas County, Georgia
Principal Employers (Unaudited)
For the Calendar Years Ended December 31, 2021 and 2012

Employer	Type of Business	2021			2012		
		Number of Employees	Rank	Percentage of Major County Employers	Number of Employees	Rank	Percentage of Major County Employers
Douglas County School System	Education	3,366	1	4.80%			
Douglas County Government	Government	1,170	2	1.70%	875	2	1.50%
Silverline Building Products	Building Products	1,000	3	1.40%	1,200	1	2.10%
WellStar Douglas Hospital	Medical Provider	800	4	1.10%	313	5	0.60%
CornerStone Building Brands	Manufacturer	1,000	5	1.40%			
Stitch Fix	Retail	620	6	0.90%			
McMaster Carr	Supplier	598	7	0.80%			
Medline Industries	Medical Provider	457	8	0.60%	250	8	0.40%
KeHe	Food Distributor	419	9	0.60%			
Gordon Food Service	Food Distributor	405	10	0.60%			
American Red Cross Blood Services	Healthcare				450	3	0.80%
APL Logistics	International Transportation				400	4	0.70%
Benton Georgia	Construction				300	6	0.50%
Staples Customer Fulfillment Center	Customer Service				258	7	0.50%
Douglasville Government	Government				243	9	0.40%
Seasons 4	Manufacturing				225	10	0.40%
Total Principal Employers		9,835		13.90%	4,514		7.90%
Other Employers		60,936		86.10%	52,360		92.10%
Total Employers		70,771		100.00%	56,874		100.00%

Data Source:

¹ Douglas County Development Authority and City of Douglasville

Douglas County, Georgia
County Employees by Function/Program (Unaudited)
Last Ten Calendar Years

	For the Calendar Year Ending December 31,									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<u>Function/program</u>										
General Fund										
General Government										
Board of Commissioners	8	7	6	5	6	6	6	6	6	9
Finance	10	10	10	10	10	10	10	10	10	9
Purchasing	6	5	5	5	5	5	5	5	5	5
Legal Services	2	1	1	1	1	1	1	1	1	1
Information Services	10	8	9	10	10	10	10	10	10	9
Internal Audit	1	-	-	-	-	-	-	-	-	-
Personnel	4	4	4	4	4	5	5	5	5	5
Tax Commissioner	18	16	16	17	17	18	21	23	23	26
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	5
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	1	2	2
Risk and Safety	2	2	3	3	3	3	3	3	3	3
Communications	3	3	4	4	3	3	3	3	3	4
Total General Government	97	89	87	96	96	99	102	104	105	111
Judicial										
Superior Court Judges	6	6	6	7	7	7	7	7	7	7
Clerk of Superior Court	32	29	32	31	31	34	33	33	33	31
District Attorney	34	36	37	37	41	53	44	47	47	48
Magistrate Court	9	9	11	10	10	10	10	10	10	14
Probate Court	6	6	6	7	7	7	7	7	7	7
Juvenile Court	7	7	7	8	8	8	8	8	8	8
Public Defender	15	15	18	21	22	23	23	23	23	24
State Court Judges	4	4	4	5	5	5	5	5	5	5
State Court Solicitor	15	15	16	16	17	20	20	21	21	21
State Court Clerk	10	10	9	9	10	11	11	11	11	11
Juvenile Public Defender	-	-	-	-	-	-	-	1	1	2
Superior Court Felony Drug Court	-	-	1	1	1	1	1	3	3	5
Juvenile Programs Administration	12	12	13	13	13	13	13	14	14	13
Superior Court DUI & Misdemeanor Drug Court	-	-	1	3	3	3	3	3	3	3
Total Judicial	153	149	161	166	175	195	185	193	193	199
Public Safety										
Sheriff Enforcement	161	163	164	162	175	181	169	176	176	167
Sheriff Detention	159	164	154	168	183	177	169	170	170	175
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	-	-	-	-	-	-	-
Total Public Safety	491	490	475	333	361	361	341	349	349	345

* Moved to a Special Revenue Fund as of 2015

(Continued)

Douglas County, Georgia
County Employees by Function/Program (Unaudited)
Last Ten Calendar Years

(Continued)

	For the Calendar Year Ending December 31,									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Function/program										
Public Works										
Department of Transportation	44	43	42	42	42	46	45	52	52	47
Development Control *	4	4	4	-	-	-	-	-	-	-
Fleet Management	12	12	12	15	18	18	18	18	18	17
Total Public Works	60	59	58	57	60	64	63	70	70	64
Culture/Recreation										
Parks and Recreation	42	37	35	41	41	45	42	44	44	45
Libraries	17	22	22	23	23	23	25	25	25	21
Total Culture/Recreation	59	59	57	64	64	68	67	69	69	66
Housing and Development										
Agriculture Extension	6	6	4	5	5	5	5	5	5	5
Building Inspection *	8	6	5	-	-	-	-	-	-	-
Planning and Zoning *	5	4	3	-	-	-	-	-	-	-
Code Enforcement Officers Division *	3	2	2	-	-	-	-	-	-	-
Development Services Administration *	1	1	1	-	-	-	-	-	-	-
Occupational Tax Division *	2	1	2	-	-	-	-	-	-	-
GIS Mapping	3	3	3	3	3	3	3	3	3	3
Connect Douglas	4	4	4	4	4	5	6	6	6	7
Total Housing and Development	32	27	24	12	12	13	14	14	14	15
Health and Welfare										
Senior Services	8	8	10	12	12	14	13	14	14	16
Total General Fund	887	876	744	777	803	814	785	813	814	816
Special Revenue Funds										
E-911	28	23	23	24	26	28	31	32	32	30
Fire Services & EMS	-	-	-	128	149	153	154	178	178	163
Animal Control Services	-	-	-	11	19	19	21	21	21	18
Unincorporated Area Special Services District	-	-	-	19	20	19	24	22	22	22
Victim Assistance	3	3	3	3	3	3	3	3	3	3
Tourism	-	-	-	1	1	1	1	1	1	2
Total Special Revenue Funds	31	26	26	185	217	222	233	257	257	238
Enterprise Funds										
Landfill	8	8	9	11	11	12	12	13	13	13
Total Enterprise Funds	8	8	9	11	11	12	12	13	13	13
Total County-wide	926	910	779	973	1,031	1,048	1,030	1,083	1,084	1,067
Percentage Change From Prior Year	0.1%	-1.7%	-14.4%	24.9%	6.0%	1.6%	-1.7%	5.1%	0.1%	-1.6%

Data Source:

Various County Departments

Douglas County, Georgia
Operating Statistics by Function/Program (Unaudited)
Last Ten Calendar Years ¹

<u>Function/program</u>	For the Calendar Year Ending December 31,									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Government										
Total Personal Property Accounts	9,514	9,291	9,126	8,876	8,698	8,971	8,997	8,997	8,825	9,200
Total Number of Parcels	53,655	53,776	53,845	53,899	54,002	54,142	54,153	54,306	54,618	54,800
Vehicle Tags Sold	122,000	124,000	120,500	124,000	155,700	196,200	247,200	288,200	315,882	317,000
Registered Voters	67,982	75,730	59,701	86,023	101,526	94,483	100,031	105,032	103,687	104,579
Judicial System										
Civil Cases Filed	3,964	5,132	4,058	3,664	3,493	3,289	3,430	3,669	2,562	2,550
Criminal Cases Filed	1,858	1,773	2,487	3,012	3,104	3,405	3,860	3,436	1,080	2,550
Criminal Warrants Issued by Magistrate	6,867	5,736	5,800	4,324	6,217	6,840	7,105	6,600	2,568	1,769
Marriage Licenses Issued	1,195	1,180	1,180	1,139	1,261	1,212	1,300	1,300	1,300	3,269
Traffic Cases	10,175	9,020	11,475	11,598	11,691	12,214	14,295	16,656	13,250	1,300
Youth Served through Juvenile Programs	1,690	921	845	689	692	745	827	701	72	290
Families Served through Juvenile Programs	630	727	451	321	320	410	320	215	310	258
Public Safety										
Total Calls for Fire and EMS Service	14,483	14,349	15,690	15,316	16,747	17,311	17,311	18,568	19,020	21,170
Inmates Received	8,969	9,590	10,304	5,629	5,130	5,200	5,310	4,450	1,681	3,627
Public Works										
Miles of Roads Maintained	154	163	200	200	200	560	850	850	2,150	2,152
Miles of Road Resurfaced	4	6	11	13	14	36	36	21	11	23
Culture/Recreation										
Library Patron Count	452,600	628,000	376,604	296,863	316,155	319,668	322,508	225,839	63,198	116,051
Youth Recreation Participants	53,000	54,500	56,500	56,500	56,500	57,250	5,800	5,650	5,500	3,627
Planning and Community Development										
4-H, Science, and Horticulture Programs	245	255	255	260	260	325	325	300	200	200
4-H Members	2,100	2,200	2,450	2,450	1,500	1,500	1,750	1,500	1,200	850
Average Daily Rideshare Vanpool Commuters	658	700	626	431	315	350	300	300	-	220
Health and Welfare										
Seniors and Handicapped Served	513	519	553	553	547	632	552	575	981	617
Special Revenue										
Calls Received on 911 System	190,000	142,184	108,100	114,304	112,437	112,453	114,631	96,778	97,000	112,000
Total Building Inspections Conducted	3,696	2,700	4,500	6,991	8,236	7,254	7,508	9,149	8,786	12,552
Enterprise Funds										
Total Landfill Tonnage	28,090	37,801	36,582	38,471	50,033	55,674	63,022	37,881	30,986	38,848
Pounds Recycled	6,143	9,222	10,626	16,373	19,870	22,831	22,500	22,040	14,706	24,047

Data Source

Various County Departments

Douglas County, Georgia
Capital Asset Statistics by Function/Program (Unaudited)
Last Ten Calendar Years ¹

Function/Program	For the Calendar Year Ending December 31,									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Government										
Vehicles	53	53	52	52	55	54	54	63	62	68
Judicial System										
Vehicles	11	14	14	7	7	9	9	9	10	10
Public Safety										
Fire Stations	10	10	10	10	10	10	10	10	10	10
Training Facility - Fire & Sheriff	1	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	994	1,005	1,026	1,038	1,038	995	997	998
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	14	12	12	12
County Activity Centers	-	-	-	-	-	-	-	-	-	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	1,817	1,719	1,784	1,784
County Senior Centers	1	1	1	1	1	1	1	1	1	2
Housing and Development										
Rideshare Vans	85	97	95	107	111	105	114	119	126	126
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***

**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, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated November 4, 2022. 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 2021-001 and 2021-002 that we consider to be material weaknesses.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matter that is required to be reported under *Government Auditing Standards* and is included in the accompanying schedule of findings and questioned costs as item 2021-002.

County's Response 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.

A handwritten signature in black ink that reads "Mauldin & Jenkins, LLC". The signature is cursive and fluid, with a slight flourish at the end.

Atlanta, Georgia
November 4, 2022



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

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Douglas County, Georgia's (the "County's") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2021. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2021.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

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 2021-003 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.

County'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.

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

Atlanta, Georgia
November 4, 2022

DOUGLAS COUNTY, GEORGIA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2021

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Contract or Project Number	Total Expenditures	Payments to Subrecipients
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Passed through the Georgia Department of Community Affairs:				
Neighborhood Stabilization Program (NSP) - 3	14.228	B-11-UN-13-0007	\$ 84,148	\$ 84,148
Total U.S. Department of Housing and Urban Development			84,148	84,148
U.S. DEPARTMENT OF INTERIOR				
Passed through the Georgia Department of Natural Resources				
Outdoor Recreation Acquisition, Development, and Planning	15.916	P18AP00632	25,188	-
Total U.S. Department of Interior			25,188	-
U.S. DEPARTMENT OF JUSTICE				
Direct Awards				
COVID19: Coronavirus Emergency Supplemental Funding Program	16.034	2020-VD-BX-1338	52,091	-
Drug Court Discretionary Grant Program	16.585	2020-DC-BX-0097	41,762	-
Drug Court Discretionary Grant Program	16.585	2018-DC-BX-0024	178,033	-
			219,795	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2020-DJ-BX 0171	10,741	-
Equitable Sharing Program	16.922	GA0480000	54,891	-
Equitable Sharing Program	16.922	GA048015A	8,648	-
			63,539	-
Passed through the Criminal Justice Coordinating Council				
Juvenile Justice and Delinquency Prevention	16.540	Y21-8-014	91,281	-
Juvenile Justice and Delinquency Prevention	16.540	Y22-8-013	100,353	-
			191,634	-
Title V Delinquency Prevention Program	16.548	L21-8-001	3,468	-
Title V Delinquency Prevention Program	16.548	L21-8-007	622	-
			4,090	-
VOCA Grant for Victim Witness	16.575	C19-8-103	463,470	-
Violence Against Women Awareness Program	16.588	W20-8-029	50,000	-
Violence Against Women Awareness Program	16.588	W20-8-030	52,188	-
			102,188	-
Total Passed through the Criminal Justice Coordinating Council			1,107,548	-
Total U.S. Department of Justice			1,107,548	-

Continued

DOUGLAS COUNTY, GEORGIA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Contract or Project Number	Total Expenditures	Payments to Subrecipients
U.S. DEPARTMENT OF TRANSPORTATION				
Direct Awards				
Federal Transit Cluster:				
Federal Transit Formula Grant	20.507	5409-2020-1	\$ 14,123	\$ -
Federal Transit Formula Grant	20.507	GA-2019-005-01-00	340,083	-
Subtotal for Federal Transit Cluster			<u>354,206</u>	<u>-</u>
Passed through the Georgia Department of Transportation				
Highway Planning and Construction Cluster				
Highway Planning and Construction	20.205	PI0012622	1,927	-
Highway Planning and Construction	20.205	PI 00004428	55,000	-
Highway Planning and Construction	20.205	PI0015073	22,437	-
Highway Planning and Construction	20.205	PI0012621	1,243,905	-
Highway Planning and Construction	20.205	PI0012877	174,440	-
Highway Planning and Construction	20.205	DCDOT 63677	293,276	-
Subtotal for Highway Planning and Construction Cluster			<u>1,790,985</u>	<u>-</u>
Highway Safety Cluster				
State and Community Highway Safety	20.600	TEN-2021-402PT-008	13,391	-
Total Passed through the Georgia Department of Transportation			<u>1,804,376</u>	<u>-</u>
Passed through the Governor's Office of Highway Safety				
Highway Safety Cluster				
State and Community Highway Safety	20.600	GA-2021-FAST 402PT-007	262,735	-
State and Community Highway Safety	20.600	GA-2022-FAST 402PT-007	30,829	-
Subtotal for Highway Safety Cluster			<u>293,564</u>	<u>-</u>
Passed through the Criminal Justice Coordinating Council				
Transit Systems Cluster				
New Freedom Program	20.521	AG2021	50,661	-
New Freedom Program	20.521	AG 2022	55,987	-
Subtotal for Transit Systems Cluster			<u>106,648</u>	<u>-</u>
Total U.S. Department of Transportation			<u>2,558,794</u>	<u>-</u>
U.S. DEPARTMENT OF THE TREASURY				
Direct Awards				
Passed through the State of Georgia:				
COVID19: Coronavirus State and Local Fiscal Recovery Funds	21.027	GA20101001	2,067,942	-
Total U.S. Department of the Treasury			<u>2,600,810</u>	<u>-</u>

Continued

DOUGLAS COUNTY, GEORGIA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2021

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Contract or Project Number	Total Expenditures	Payments to Subrecipients
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed through The Georgia Division of Family & Children Services				
Drug-Free Communities Support Program Grants	93.276	42700-040C-DS-21-367	\$ 20,725	\$ -
Child Abuse and Neglect State Grants	93.669	42700-040-98047	18,455	-
Child Abuse and Neglect State Grants	93.669	42700-040-103389	4,436	-
			<u>22,891</u>	<u>-</u>
Total Passed through The Georgia Division of Family & Children Services			<u>43,616</u>	<u>-</u>
Passed through the Atlanta Regional Commission				
Aging Cluster:				
Special Programs for the Aging, Title III, Part B, Grants for				
Supportive Services and Senior Centers	93.044	08-A-17-S1	80,488	-
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	AG2124	60,012	-
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	AG2044	28,748	-
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	08-A-17-S7	195,102	-
Subtotal for Aging Cluster:			<u>364,350</u>	<u>-</u>
National Family Caregiver Support, Title III, Part E	93.052	08-A-17-S3	2,326	-
Social Services Block Grant	93.667	08-A-17-U3	5,865	-
Total Passed through the Atlanta Regional Commission			<u>372,541</u>	<u>-</u>
Total U.S. Department of Health and Human Services			<u>416,157</u>	<u>-</u>
U.S. DEPARTMENT OF HOMELAND SECURITY				
Passed through the Georgia Emergency Management Authority				
Hazard Mitigation Grant	97.039	FEAM-4579-DR-GA	68,439	-
Total U.S. Department of Homeland Security			<u>68,439</u>	<u>-</u>
Total Expenditures of Federal Awards			<u>\$ 6,861,084</u>	<u>\$ 84,148</u>

DOUGLAS COUNTY, GEORGIA

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2021

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, 2021

SECTION I SUMMARY OF AUDITOR'S RESULTS

Financial Statements

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

Internal control over financial reporting:

Material weaknesses identified? yes no

Significant deficiencies identified yes none reported

Noncompliance material to financial statements noted? yes no

Federal Awards

Internal Control over major federal programs:

Material weaknesses identified? yes no

Significant deficiencies identified? yes none reported

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

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

Identification of major programs:

Assistance Listing Number	Name of Federal Program or Cluster
20.205	Highway Planning and Construction Cluster
21.027	COVID-19 – Coronavirus State and Local Fiscal Recovery Fund

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

Auditee qualified as low-risk auditee? yes no

DOUGLAS COUNTY, GEORGIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2021

SECTION II FINANCIAL STATEMENT FINDINGS

2021-001 **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.

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. Additionally, with a lack of segregated duties or compensating controls, we noted several instances where one individual would have access to numerous stages of the cash receipting, disbursing, and reconciliation process.

Recommendation: We recommend that 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.

Management's Response: The County is working with the elected officials to receive monthly summary reports to integrate the activity into the County's general ledger system.

DOUGLAS COUNTY, GEORGIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2021

SECTION II FINANCIAL STATEMENT FINDINGS

2021-002 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, 2021, we noted the following issues:

During our testing of the County's cash balances, it was noted that the County failed to properly record an adjustment from the 2020 audit which resulted in General Fund cash being overstated by \$665,710 which required an adjustment to correct. In addition, adjustments of \$2,761,331 and \$117,851 in the 2016 SPLOST Capital Projects and SPLOST Debt Service funds, respectively, were required to properly state cash balances at year end.

The County failed to properly utilize the American Rescue Plan ("ARP") Fund to account for expenditures of its direct award and its pass-through award under the Coronavirus State and Local Fiscal Recovery Fund as mandated by the State of Georgia. Multiple adjustments were required to move the pertinent transactions out of the County's other funds and into the ARP fund. The magnitude of the corrections of these errors in each fund are as follows:

- The General Fund revenues were overstated by \$532,868 and expenditures were overstated by \$3,143,463;
- The ARP Fund revenues were overstated by \$11,606,296; expenditures were understated by \$2,120,675, and liabilities were understated by \$11,078,375;
- The Emergency Telephone System Fund expenditures were overstated by \$72,718;
- The combined Unincorporated Service Area Fund expenditures were overstated by \$450,699;
- The Victim Assistance Fund expenditures were overstated by \$4,644;
- The Solid Waste Fund expenditures were overstated by \$17,585; and
- The 2017 SPLOST Fund expenditures were overstated by \$1,548.

Additionally, as a result of this failure to properly utilize the ARP fund, the County failed to budget any expenditures for the fund, as all the planned expenditures of the awards were budgeted in other County funds.

DOUGLAS COUNTY, GEORGIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2021

SECTION II FINANCIAL STATEMENT FINDINGS

2021-002 Year-end Financial Close and Reporting Controls (continued)

Context/cause (continued): During our testing of revenues, it was noted that the County failed to record several year end accruals resulting in understated revenue and receivables, which required correcting adjustments. The magnitude of the corrections of these errors in each fund are as follows:

- 2016 SPLOST Capital Projects Fund revenue and receivables were understated by \$3,256,379;
- The Emergency Telephone System Fund revenue and receivables were understated by \$293,321; and
- The Fire Protection Services & EMS Fund revenue and receivables were understated by \$545,878.

During our testing of interfund balances and transfers, it was noted that the County's interfund transfers did not balance. Transfers were out of balance due to revenues of \$115,449 and expenditures of \$84,173 in the Neighborhood Stabilization Program Fund which were recorded as transfers. Additionally, significant time was spent working with County Finance to reconcile interfund balances, resulting in reclassification entries in a number of funds.

During our testing of Workers Compensation Fund expenditures, it was noted that the County failed to properly record an adjustment from the 2020 audit resulting in expenditures being understated by \$164,053 which required an adjustment to correct.

During our testing of long-term liabilities, it was noted that the County's pension contributions were overstated by \$1,141,688 due to a year end adjustment the County did not record prior to audit fieldwork. Additionally, an adjustment of \$15,481 was required to correct the balance of compensated absences liability in the Solid Waste Fund.

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 \$30,200,195 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 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.

DOUGLAS COUNTY, GEORGIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2021

SECTION III FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

2021-003 U.S. Department of Treasury

**Program Name: Coronavirus State and Local Fiscal Recovery Fund
Assistance Listing Number 21.027**

Internal Control Over Allowable Activities

Criteria: In accordance with County policy, all Memorandums of Understanding between the County and third parties are to be reviewed prior to submission to the Board of Commissioners for approval and signature.

Condition: Internal controls should be in place to ensure the County is in compliance with internal policies. Internal controls were not sufficient to detect the following exception noted during our testing:

- The County was unable to provide documentation of the County Attorney's review of the Memorandum of Understanding between the County and the Douglas County Community Service Board (CSB) for the use of funding to respond to the pandemic's effect on the segments of the County's population currently being served by the CSB.

Contest/Cause: The County did not have adequate internal controls to ensure compliance with its policy that all Memorandums of Understanding between the County and third parties are to be reviewed prior to submission to the Board of Commissioners for approval and signature.

Effect: Submission of MOUs to the Board of Commissioners without a review by the County Attorney could result in the County entering into MOUs that contain clauses not in compliance with Federal requirements.

Questioned Costs: None noted

Recommendation: We recommend the County strengthen internal controls to ensure all MOUs are reviewed by the County Attorney prior to submission to the Board of Commissioners for approval and signature.

Auditee's Response: The County will work to strengthen internal controls to ensure all MOUs are reviewed by the County Attorney prior to submission to the Board of Commissioners for approval and signature.

DOUGLAS COUNTY, GEORGIA

SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE YEAR ENDED DECEMBER 31, 2021

2020-001 Errors in Preparing the Schedule of Expenditures of Federal Awards

Condition: Internal controls were not sufficient to ensure complete and accurate preparation of the Schedule of Expenditures of Federal Awards.

Status: Resolved

2020-002 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 2021-001.

2020-003 Capital Asset Reporting

Condition: Internal controls were not sufficient to prevent an omission of capital assets associated with a financed purchase obligation.

Status: Resolved



**DOUGLAS COUNTY BOARD OF COMMISSIONERS FINANCE
DEPARTMENT**

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**MANAGEMENT'S CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED DECEMBER 31, 2021**

2021-001 Decentralized Financial Accounting and Reporting

Contact Person Responsible for the Corrective Action Plan: Ramona Bivins, Finance Director

Corrective Action Plan: The County is working with the elected officials to receive monthly summary reports to integrate the activity into the County's general ledger system.

Anticipated Completion Date: December 2022

2021-002 Year-end Financial Close and Reporting Controls

Contact Person Responsible for the Corrective Action Plan: Ramona Bivins, Finance Director

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.

Anticipated Completion Date: December 2022

2021-003 Federal Award Finding – U.S. Department of Treasury – Coronavirus State and Local Fiscal Recovery Funds - Internal Control Over Allowable Activities

Contact Person Responsible for the Corrective Action Plan: Ramona Bivins, Finance Director

Corrective Action Plan: The County will work to strengthen internal controls to ensure all MOUs are reviewed by the County Attorney prior to submission to the Board of Commissioners for approval and signature.

Anticipated Completion Date: December 2022