Camden County, Georgia

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

CAMDEN COUNTY, GEORGIA

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

PREPARED BY:
CAMDEN COUNTY FINANCE DEPARTMENT

CAMDEN COUNTY, GEORGIA

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TABLE OF CONTENTS

Page

I. INTRODUCTORY SECTION

Letter of Transmittal A-1-9
Certificate of Achievement for Excellence in Financial Reporting A-10
Organizational Chart A-11
List of Principal Officials A-12

II. FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT B-1-3

MANAGEMENT'S DISCUSSION & ANALYSIS C-1-22

BASIC FINANCIAL STATEMENTS

Government-wide Financial Statements
Statement of Net Position D-1-2
Statement of Activities D-3-4

Fund Financial Statements
Balance Sheet – Governmental Funds D-5
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position D-6
Statement of Revenues, Expenditures, and Changes in Funds Balances – Governmental Funds D-7
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities D-8
Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – General Fund D-9-11
Statement of Net Position – Proprietary Funds D-12
Statement of Revenues, Expenses and Changes in Fund Net Position – Proprietary Funds D-13
Statement of Cash Flows – Proprietary Funds D-14-15
Statement of Fiduciary Assets and Liabilities D-16

Notes to the Financial Statements D-17-42

REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Proportionate Share of the Net Pension Liability E-1
Schedule of Contributions E-2
Notes to the Required Supplementary Information E-3

TABLE OF CONTENTS
(CONTINUED)

Page

SUPPLEMENTARY INFORMATION

Nonmajor Governmental Funds
Combining Balance Sheet – Nonmajor Governmental Funds F-1-2

Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds F-3-4

Special Revenue Funds
Unincorporated Service District Fund:
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual F-5

Jail Construction and Staffing Fund:
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual F-6

Emergency Telephone System Fund:
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual F-7

Shared Assets Fund:
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual F-8

Hotel / Motel Tax Fund:
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual F-9

Law Library Fund:
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual F-10

Drug Abuse Fund:
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual F-11

Agency Funds
Combining Statement of Changes in Assets and Liabilities F-12-14

CAMDEN COUNTY, GEORGIA

COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

TABLE OF CONTENTS
(CONTINUED)

Page

III. STATISTICAL SECTION

Financial Trends
- General Fund Revenues by Source G-1
- General Fund Expenditures by Function G-2
- Net Position by Component G-3
- Expenses and Program Revenues G-4-5
- Changes in Net Position G-6-7
- Tax Revenues by Source G-8
- Fund Balances of Governmental Funds G-9
- Changes in Fund Balances of Governmental Funds G-10-11

Revenue Capacity
- Assessed Value and Estimated Value of Taxable Property G-12-13
- Property Tax Rates G-14
- Principal Property Tax Payers G-15
- Property Tax Levies and Collections G-16
- Direct and Overlapping Sales Tax Rates G-17

Debt Capacity
- Ratios of Outstanding Debt by Type G-18
- Direct and Overlapping Governmental Activities Debt G-19
- Legal Debt Margin G-20
- Ratios of General Bond Debt Outstanding G-21
- Pledged Revenue Coverage for Bonds G-22

Economic and Demographic Information
- Economic and Demographic Statistics G-23-24
- Principal Employers G-25
- Full-time Equivalent County Government Employees by Function G-26

Operating Information
- Operating Indicators by Function G-27
- Capital Asset Statistics by Program and Function G-28
- Miscellaneous Statistics G-29-30

CAMDEN COUNTY, GEORGIA

COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

TABLE OF CONTENTS
(CONTINUED)

Page

IV. GOVERNMENTAL REPORTS

Schedule of Project Expenditures with Special Sales Tax Proceeds H-1-2

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* H-3-4

Board of County Commissioners

Office of Finance & Budget

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December 14, 2016

To the Honorable Board of County Commissioners and the Citizens of Camden County, Georgia:

The Comprehensive Annual Financial Report of Camden County, Georgia for the fiscal year ended June 30, 2016, is hereby submitted. It has been prepared in accordance with Generally Accepted Accounting Principles (GAAP) as applicable to governmental entities. To the best of our knowledge and belief, the enclosed data are accurate in all material respects. The data is presented in a manner designed to fairly present the financial position and financial activities of the county's various funds.

State law requires the County to submit an annual report of the financial records and transactions audited by an independent certified public accountant. This document is submitted in fulfillment of this requirement. The role of the auditors is to audit the financial statements to determine if the basic financial statements are free of material misstatements and to assess the accounting principles used. Based on their findings, they express an opinion on the fairness of the statements. Clifton, Lipford, Hardison & Parker, LLC, Certified Public Accountants & Consultants, have issued an unmodified ("clean") opinion of the Camden County financial statements for the year ended June 30, 2016. The independent auditor's report is located in the front of the financial section.

Responsibility for the accuracy of the data presented as well as completeness and fairness of presentation of this report rests with County management. In developing and evaluating Camden County's accounting system, consideration is given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding both safeguarding of assets against loss from unauthorized use and/or disposition and reliability of financial records for preparing financial statements and maintaining accountability for assets. In the concept of reasonable assurance, we recognize that the cost of a control should not exceed the benefits likely to be derived and the evaluation of costs and benefits requires estimates and judgments by management.

The Comprehensive Annual Financial Report (CAFR) is presented in three sections: introductory, financial, and statistical. The introductory section includes this transmittal letter, the County's organizational chart, and a list of principal officials. The financial section includes the basic financial statements as well as the auditor's unmodified opinion on the basic financial statements. The financial section also includes management's discussion and analysis (MD&A), which is a narrative introduction, overview, and analysis of the basic financial statements located immediately after this letter. The MD&A compliments the letter of transmittal and should be read in conjunction with it. The statistical section includes selected financial and demographic information, presented on a multi-year basis.

"Award-Winning Government"

STEVE L. HOWARD, County Administrator

JOHN S. MYERS, County Attorney

WILLIS R. KEENE JR., Commissioner, District 1

CHUCK CLARK, Commissioner, District 2

JIMMY STARLINE, Commissioner, District 3

GARY BLOUNT, Commissioner, District 4

TONY SHEPPARD, Commissioner, District 5

Profile of the County

The Camden County Board of Commissioners is a political body, incorporated under the laws of the State of Georgia in 1777. The first recorded European visit here was by Captain Jean Ribault of France in 1562. Ribault was sent out by French Huguenots to find a suitable place for a settlement. In the Georgia Constitution of 1777 St. Thomas and St. Marys Parishes were formed into Camden County, named for Charles Pratt, Earl of Camden in England, a supporter of American independence. The County is located in the most southeastern corner of Georgia. The County consists of 689 square miles, equivalent to the top ten counties in Georgia. It has a current estimated population of 52,102 as estimated by the State for calendar year 2015. The actual, 50,513, is based on the last 2010 census and provided an increase of 16% over the 2000 census. Camden County's population grew enormously after the US Navy began a base in the area. In May 1979, the U.S. Navy selected Kings Bay as its preferred East Coast site for the new Ohio-class Trident submarines. The County is empowered by State statute to levy a property tax on both real and personal property located within its legal boundaries. There are three cities within the County: Kingsland, St. Marys, and Woodbine. They comprise approximately 65% of the total county-wide population.

The County has used the County Commissioner/Administrator form of government since 1979, the first year that an Administrator was hired. Prior to 1979, the Chairman of the Board of Commissioners served as the administrator. The Board is composed of five members elected from geographical districts throughout the county. Board members serve four-year staggered terms. Annually, the Board elects a chairman and a vice-chairman. The Board appoints the County Administrator for a term that is determined by the Board on a contractual basis. As its Chief Executive Officer, the Administrator has general supervisory and administrative responsibility for all departments and personnel of the County, other than constitutional offices. The Board also appoints the County Attorney for a one year term, renewable each January. The County has two component units, which are legal organizations for which the County is financially accountable, the Joint Development Authority and the Camden County Board of Health.

The County provides a full range of services countywide. These services include public safety, public works, health and social services, recreation, culture, planning and zoning, court related functions, and general administrative services. All funds, organizations, institutions, agencies, departments, and offices that are not legally separate are, for financial reporting purposes, part of Camden County and are included with the financial data of the county. An annual budget is prepared in accordance with State law. The level of legal budgetary control is at the department level in each fund. For management purposes, budgetary control is maintained from the departmental appropriations in each line item. The control for appropriations in constitutional offices is at the departmental level only. County policy dictates that the department head may change appropriations, within their adopted budget, with the approval of the County Administrator and /or Director of Finance. All appropriations that exceed total departmental levels must be approved by the Board of Commissioners.

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Local Economy

Tourism has always been a major contributor to the local economy. With Interstate 95 running north and south through the County and the proximity to Jacksonville, FL, traffic flow locally has always been a big boost through general stops and overnight tourism. Submarine Base (NSB) Kings Bay is the largest submarine base on the east coast. It continues to contribute a large military and civilian payroll to the local economy. Crooked River State Park was established in 1985. St. Marys offers a significant historical account of Camden County with many structures from the 1800's still used today as Inns and churches. They also offer a renovated waterfront area on the St. Marys River for launching boats or just a place to relax. The National Park Service also has its debarkation point in the same area for Cumberland Island National Seashore. Camden County experienced a nice decrease in unemployment, with the current rate at 5.5%, as compared to last year's 6.8%. This decrease was generally not expected, given the slow growth of taxes and obvious decrease in the digest. Camden lagged the increases in unemployment of both the state-wide and national rates when the slowdown in the economy changed in 2008. While last year Camden County had a similar unemployment rate, currently Camden County continues to lag behind the Georgia statewide unemployment rate of 5.1% and the national unemployment rate of 4.9%.

While there are positive increasing signs being seen in many parts of the United States, the economic recession continues to be felt across many parts of the country. There are some areas of the country that are experiencing lower unemployment and steady, even sometimes increasing, property values. Camden County particularly continued to feel the impact of the recession in this fiscal year. Specifically, there continues to be additional decreases in the value of the tax digest this year. The discussion will be a hard one, but the County must review all of its tax exemptions. As we continue to see major declines in the tax digest, exemptions continue to grow. At issue is that exemptions are advancing at a much faster rate than the value of property growth. In some years, exemptions are even growing while the digest continues to be reduced. With the mandated property value freeze that was enacted by our citizens in 2006, it will be hard to reestablish a reasonable property tax value. Exemptions should be created to help citizens that have hardships or are on a small fixed income. However, in recent years, exemptions have become the norm instead of the exception. Discussions have begun with the Commissioners to review exemptions that are directly under County control, rather than State mandated.

There was a very slight increase in permits issued. However, there are still very few issued. Home sales still remain mostly flat. Banks are not loaning money for homes as easily as in the past which puts existing homes sales stagnate. Meanwhile, commercial construction is almost non-existent with no new permits issued last year by the County. Within Camden County however, there were three new small retail businesses, one commercial business, and 2 restaurants that were issued permits within the County's cities.

Long-Term Financial Planning

The slow down and the accumulation of continued slow growth in permits, sales, and project funding, have all affected tax collections, Local Option Sales Taxes (LOST) and Special Local Option Sales Taxes (SPLOST). The LOST and SPLOST are running almost one third less of what they were just five years ago. Both of these sales taxes have finally begun holding steady at a flat collection rate and are at least no longer trending downward for the last three years. This will require the County to be even more

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aggressive in identifying and acquiring grants as well as seeking other forms of revenue to enhance the County's ability to keep our debt structure to a minimum. While the recession struggle is beginning to recover in major cities across the nation, much of the country is experiencing revenue collection issues and no ability to make required payments for such items as payroll benefits and bond payments, Camden County is in a unique position. Currently, there is no general fund debt, short or long term, and the County does not anticipate having any in the near future. The County is proud to have an efficient general fund balance with which to pay future payments, take advantage of opportunities, and be prepared for unforeseen emergencies. The fund balance has been used over the past 7 years to continue normal operations with the expectations that the economy would continue to improve. Since that has not happened here in Camden County, the Commissioners are reviewing a potential millage increase for the 2016 digest in order to maintain their ability to have a secure fund balance and future. The County has been able to accumulate a capital improvements fund over the past four years to enable the purchases of major equipment such as vehicles, heavy equipment, and much needed improvements throughout the County. We will continue to create a capital improvements fund to level out purchases from year to year rather than allow old assets to become obsolete before beginning to replace them.

The County has not acquired any new long term debt to report. In prior years, the County has used a line of credit for cash flow purposes in the general fund. This line of credit was reimbursed with tax collections from the general fund. The line of credit has not been used for the general fund since 2002 and the County does not anticipate using a line of credit in the near future. Rather than incurring debt, the County has been able to accumulate a capital improvements fund over the past several years to enable the purchases of major equipment such as vehicles, heavy equipment, and much needed improvements throughout the County. We will continue to create a capital improvements fund to level out purchases from year to year rather than allow old assets to become obsolete before beginning to replace them.

While the recession struggle is beginning to recover in major cities across the nation, much of the country is experiencing revenue collection issues and no ability to make required payments for such items as payroll benefits and bond payments, Camden County is in a unique position. Currently, there is no general fund debt, short or long term, and the County does not expect to have any in the near future. The County is proud to have an efficient general fund balance with which to pay future payments, take advantage of opportunities, and be prepared for unforeseen emergencies.

In 2012, the Camden County Joint Development Authority began considering developing of a spaceport for both horizontal and vertical spacecraft operations. Options included the former Atlantic coastal site of Thiokol-Chemical which had previously been used for a rocket launch in 1965. In 2013, the authority contracted for an Environmental Impact Statement to be completed on 200 acres (81 ha) of authority-owned land, part of a larger 4,200 acres (1,700 ha) site, in order to build a commercial launch site. The earliest launch date is estimated to be in 2018. Currently, Camden has decided to formally advance the Spaceport Camden project by initiating an FAA Environmental Impact Assessment of the 4000+ acre facility. A website has also been setup to answer questions as the process continues – www.SpaceportCamden.us.

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Relevant Financial Policies

Cash that is temporarily idle during the year was invested primarily in notes issued by Federal agencies, the State's Georgia Fund One, and local Certificates of Deposit. In addition, the County adopted a new practice to allow Certificates of Deposit to be used with outside banks and governmental agencies. All investments were collateralized in accordance with State law. The total amount of interest earned in all funds for fiscal year 2015-2016 was $45,607 for governmental activities and $59287.66 for business-type activities. The governmental activities interest earnings were up this fiscal year by $ 5,350, an increase of 13%. The key reason for the increase was due to having more cash on hand, mostly in the general fund and the SPLOST accounts. Business type activities had a significant increase this year, approximately $49,063 more than last fiscal year, an increase of well over 100%. This is the first time in three years that the business-type activities had a positive increase over the prior year. The increase is due mostly to more dollars being invested for the solid waste fund as the building of the new cell was completed only minor major equipment repairs. It was also due to the increased CD rates that the County was able to take advantage of as explained below.

Due to the ability to only invest in governmental securities and bank backed CD's, it makes it difficult to obtain any meaningful rate in this recession type environment. Even as we are seeing some lending by banks again, they are holding so much cash on hand that they are not willing to pay for deposit rates locally. There is a new program that the County took advantage of this year. The program was promoted and endorsed by the National Association of Counties (NACO) and the Association County Commissioners of Georgia (ACCG). It allows the County to view and plan for maturing and renewing of CDs and agency investments based on cash flow needs. This improved the County's return on investments by as much as 1% and in some cases even slightly more. By itself, this rate does not seem like much until you apply it to millions of dollars. The County is looking forward to better interest earnings next year based on involving additional idle cash as the cash flow is analyzed for all funds. All investments were collateralized in accordance with State law

Major Initiatives and Accomplishments

Space Port Camden

One of the County's largest and continuing projects this past year has been our work on the Spaceport Camden Project. While a complicated and large project for a County Government to undertake, the County has accomplished significant milestones in bringing this project closer to fruition. The Board of Commissioners signed a Memorandum of Understanding (MOU) with the Federal Aviation Administration (FAA). As lead the FAA selected Leidos, an independent contractor, to prepare an Environmental Impact Statement (EIS) to address the potential environmental impacts of constructing and operating a commercial space launch site in Camden County, Georgia. The EIS will be used to support the FAA's determination on whether or not they should issue a Launch Site Operator License to Camden County. The FAA held a public scoping meeting with the citizens of Camden County to answer questions concerning the Spaceport Camden project. A Spaceport Camden Steering Committee along with an Environmental Sub-Committee was created.

In February 2016 Camden County, Georgia was featured in *Georgia Trend Magazine* for its historic and quaint streets, the beauty of Cumberland Island National Seashore, and the economic engine of the Naval Submarine Base Kings Bay. However, Camden County is turning to the sky for economic development.

The Georgia House Subcommittee approved a Bill that boosts proposed Commercial Spaceport in Camden County Georgia. The Georgia Senate and House of Representatives form Spaceport Camden Study Committees to examine further the benefits of Spaceport Camden to the state of Georgia.

County Employee Health
The Camden County Board of Commissioners were recognized as the 2016 First Coast Healthiest Companies Gold Level Award winner in May 2016 for making noteworthy strides in improving the well-being and productivity of their employees. Awards are based on efforts and best practices used in creating a health and wellness corporate culture formed on wellness initiatives and goals. This is also an ongoing initiative. It promotes wellness for the employees and it helps accomplish financial goals for the budget.

Camden County E-911
Camden County Georgia E-911 Center implemented a new Medical, Fire, and Law Enforcement Priority Dispatch System to better serve the citizens of Camden County in emergency situations. Implementing the protocols enables dispatchers to accurately assess each emergency situation and send the best response possible while safeguarding valuable and limited emergency services resources and increasing safety for both citizens and responders. One key benefit the 911 Center will now provide is a constant stream of crucial and updated scene information to field responders in route. This information will better prepare responders to give precise assistance when they arrive at the scene. Director Douglas stated "Communications Officers are now able to question callers by approved protocols to receive pertinent information from the caller to relay to the field responders."

The Priority Dispatch System™ (PDS™) includes ProQA® software and/or cardsets, a three-day certification training course for emergency dispatchers, and continual quality improvement (QI) benchmarks and training. All dispatchers who work on the new system are certified by the National Academies of Emergency Dispatch® (NAED™) and must recertify every two years, completing 24 hours of continuing dispatch education (CDE) and passing all requirements for NAED recertification. Proactive quality improvement (QI) benchmarks are an important part of the newly implemented Priority Dispatch System. Use of the PDS allows communication centers to assess the quality of the care they are providing their communities, allowing them to make positive adjustments to training and staff in response to these assessments. The constantly evolving Priority Dispatch System (PDS) will help provide the highest standard of care to the community, allowing Communications Officers to better manage limited resources and increase the accuracy and efficiency of the dispatching process.

Director Douglas states the backbone to the Emergency 911 System is the 911 Center. 911 is your first point of contact to receive help, and we are now able to provide callers with instructions of assistance until the appropriate field response arrives. Camden County E-911 is a division of the Camden County Sheriff's Office, and is staffed with 20 Communications Officers which serves all of Camden County. We average approximately 116,000 Emergency and Non-Emergency calls for service and approximately 159,000 agency generated calls for service per year. Sheriff Jim Proctor states, "The protocols improve

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the quality of service for the citizens of Camden County as well as provide scene safety to field responders." As this system of protocol implementation, training, and quality improvement is set into place, you can be confident that Camden County E-911 is earning the public's trust with every call and is your best possible source of help during times of emergencies.

Refitting 2008 Ambulance

Thanks to funds from SPLOST 7, Camden County Fire Rescue (CCFR) welcomed home an old friend in March of 2016. That old friend left in the form of a 2008 ambulance and came home refitted to a new 2016 Freightliner chassis. The original chassis, with over 180,000 miles on it, was removed from the patient compartment and sold to ETR (Emergency, Tactical, Rescue) Vehicles, L.L.C., a Florida based company specializing in truck and bus bodies. "This is a great example of searching for better ways of doing County business that results in cost savings to the tax payers," said County Administrator Steve Howard.

ETR controlled the refurbishment process of the ambulance. The patient compartment was removed and completely stripped down, repainted, and tailor-made for the new ride with low energy lighting and new air conditioning systems. All major structures were inspected for any necessary repairs and the interior was restored to like new condition. By utilizing the existing patient compartment and only replacing the chassis, Camden County was able to save nearly $80,000 over the cost of purchasing a new ambulance.

Camden County used ETR Vehicles because they had all the necessary equipment to unmount and remount the body from the old chassis, perform any necessary repairs, and maintain the structural body warranty. ETR was able to return the existing ambulance back to CCFR in like new condition and meet turnaround times with their remounting program. Working with a reputable and highly qualified company allowed for the ambulance to be back in service in a timely and efficient manner. The unit will be inspected in the same manner as a new ambulance would be to ensure it meets all the National Highway Traffic Safety Administration and the Insurance Institute for Highway Safety standards.

New Mobile App

Camden County unveiled the new Camden County mobile app. The formalization of this new County mobile app is an important step to bringing our residents an advanced connectivity and transparency to our county government. In addition, expanded communications with our citizens is a top objective in our Strategic Plan to provide exceptional value and service to Camden residents.

This new and easy-to-use app will transform the way residents and visitors interact with local government offices in Camden County. The app works seamlessly with the County website design to provide consistent, comprehensive and real-time information to users. Updates to the website's content are automatically synced to the app in real-time. While the current county website is completely mobile-friendly, this app takes technology and customer-service to the next level by providing quick access to the county's most popular content. Amazing features available on the new app include easy access to our current calendar of events, notify me to subscribe to receive periodic notifications regarding what's most important to you about Camden County, direct links to the county's social media, a full staff directory, meeting agendas, annual reports, strategic plans, parks and recreation and online bill pay, where a resident can pay traffic tickets, car tags, and property taxes all with the push of a button.

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Awards and Acknowledgments

National Association of Counties (NACo) Awards

The National Association of Counties (NACo) recognized Camden County with two Achievement Awards in June, 2016. These awards honor our innovative and effective county government programs that are in place to enhance services for residents.

The first award recognizes Camden County helping to bring the McKinney Medical Center to Camden County, Georgia. "Shine, Make Your Community Its Best" for the category of Health. Having access to health care is an important component of addressing the community's health care needs. Opened in Camden County in the summer of 2015, the McKinney Medical Center (MMC) is an affordable and accessible health care facility that meets the primary health care needs of the uninsured, under-insured and underserved of our area. MMC can address issues for all members of the family, from adults to pediatrics. Here in Camden, residents experience high rates of diabetes, obesity, suicide and depression prevalence and high mortality rates due to cardiovascular disease and cancer. Those without insurance now have a resource they can use to receive excellent care.

The second award was for Camden County Fire Rescue - "Saving Taxpayer Dollars – Refitting Capital Assets – Cost Saving Results" in the category of Emergency Management and Response. When an emergency call originates in Camden County, the last concern an Emergency Technician, Paramedic or other First Responder needs is to be worried about whether or not the emergency vehicle will break down while in route to help a citizen. The safety and protection of all Camden County citizens is paramount to staff, rapid response teams, and all Emergency personnel. So, when the ambulances began to suffer mechanical breakdowns and emission control problems due to high mileage, the Board of Commissioners authorized repairs to the ambulances. In order to save tax payer money, a refit of the chassis was the most economical way to keep the equipment as part of the future fleet. Camden County enlisted ETR (Emergency, Tactical, Rescue) Vehicles, L.L.C. to control the refurbishment and refitting process of a 2008 ambulance. By utilizing the existing compartment and only replacing the chassis, ETR was able to return the existing ambulance back to Camden County Fire Rescue in like new condition and in a timely manner. The refit program produced a new chassis and completely refurbished patient compartment for 60% of the cost of a new ambulance, saving taxpayers nearly $80,000.

And finally, for the fifteenth year in a row, the Camden County Board of Commissioners received a Certificate of Achievement from the Government Finance Officers Association of the United States and Canada (GFOA). The Certificate of Achievement for Excellence in Financial Reporting was awarded to Camden County, Georgia for its comprehensive annual financial report (CAFR) for the fiscal year ending June 30, 2015. 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 CAFR, whose contents conform to program standards. The CAFR must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of only one year. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting this report to GFOA to determine its eligibility for this fiscal year.

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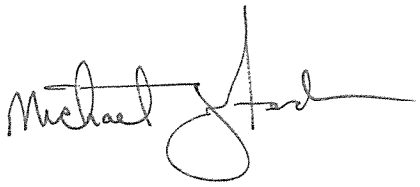
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The preparation of this report could not have been accomplished without the professional, efficient, and dedicated services of the entire staff in the Finance Department. I would also like to thank the County Administrator for his support and understanding as we continue to make our finance department and County stronger for the future. In addition, the Camden County Board of Commissioners have also played a vital role in establishing and updating policies that guide us in our quest to have the most efficient operations for the taxpayers of Camden County.

Respectfully,



Michael J. Fender, MBA
Director of Finance and Budget

STEVE L. HOWARD
County Administrator

JOHN S. MYERS
County Attorney

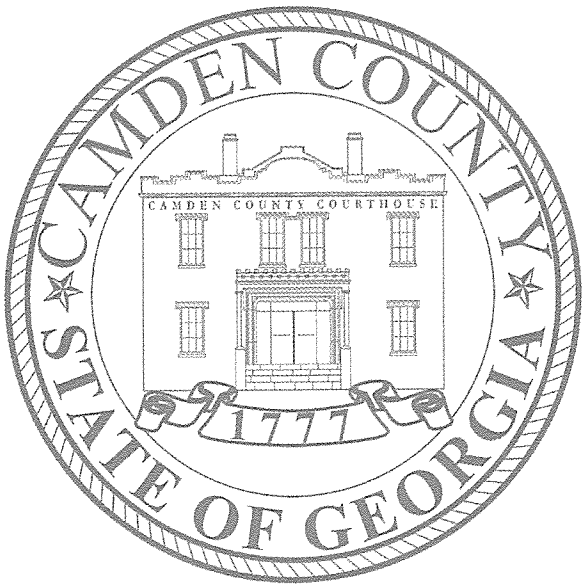
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CHUCK CLARK
Commissioner, District 2

JIMMY STARLINE
Commissioner, District 3

GARY BLOUNT
Commissioner, District 4

TONY SHEPPARD
Commissioner, District 5


CAMDEN COUNTY
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STATE OF GEORGIA

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

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Georgia

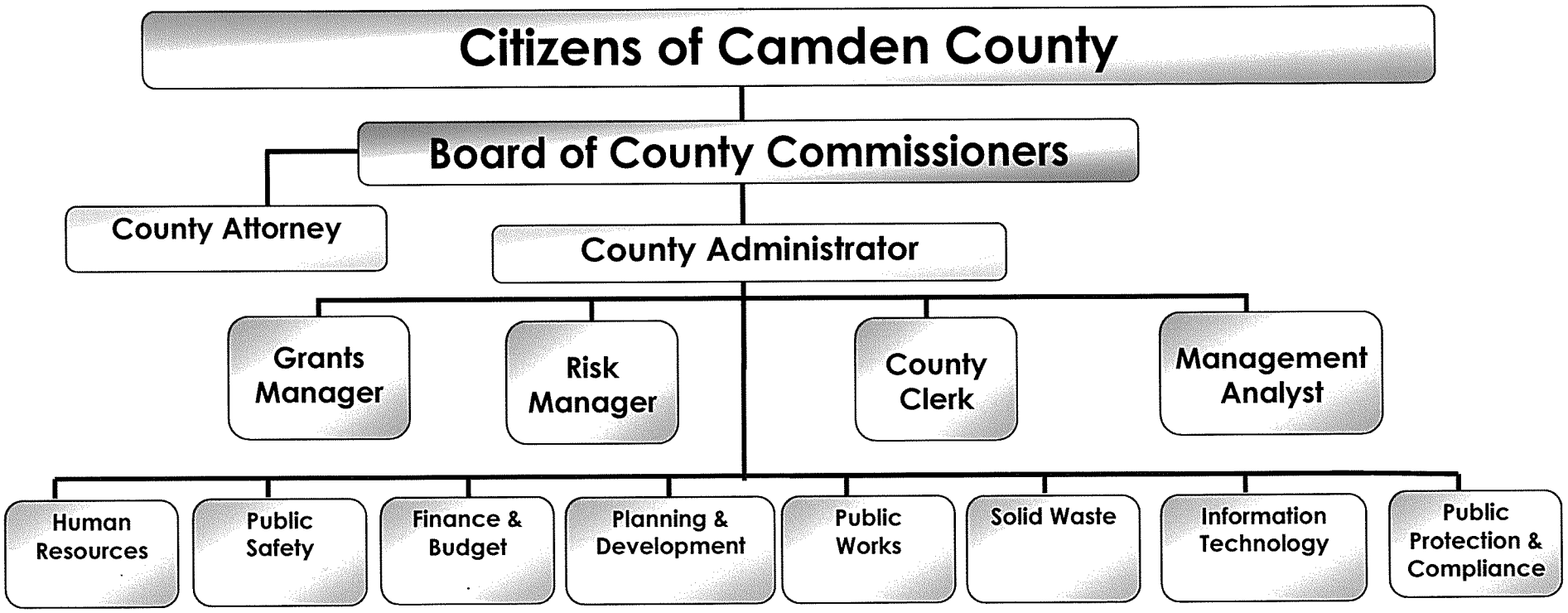
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2015

Executive Director/CEO

Board of County Commissioners Organizational Chart

Rev. May 2016



Constitutional Officers & Other Elected Officials

- Clerk of Superior Court
- Judge of Probate Court
- Sheriff (CCSO, Jail & E-911)
- Tax Commissioner
- Coroner
- Chief Magistrate

Independent Board-Run and Other Offices

- Tax Assessors Office
- County Library
- Joint Development Authority
- Juvenile Court
- Registrars' Office
- Bryan Lang Library
- UGA/County Extension

CAMDEN COUNTY, GEORGIA
PRINCIPAL OFFICIALS

Board of Commissioners

Chairman, District Three	Jimmy Starline
Vice-Chairman, District Two	Charles "Chuck" Clark
District One	Willis "Chip" R. Keene
District Four	Gary Blount
District Five	Tony Sheppard

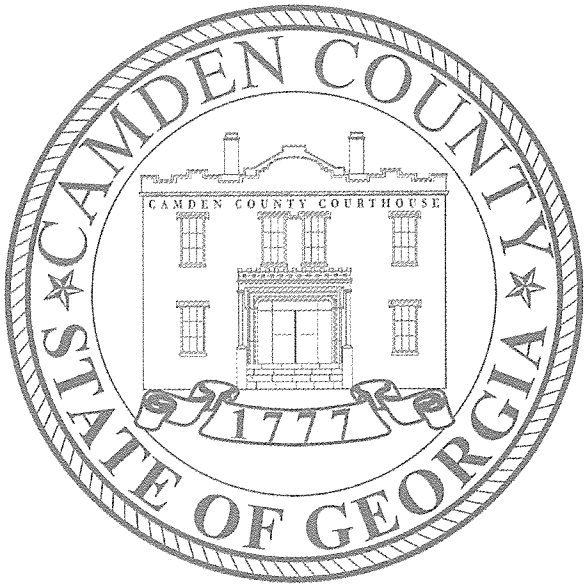
Administration

County Administrator	Steve L. Howard
County Clerk	Kathryn A. Bishop
County Attorney	John S. Myers

Department of Finance and Budget

Director	Michael J. Fender
Assistant Director	Nancy A. Gonzalez
Senior Accountant	Janice D. Beckham
Accountant	Theresa J. Miller
Junior Accountant	Lindsey M. Clark
Purchasing	Alethea D. Harris
Accounts Payable	Tammy L. Dukes

Independent Auditor
Clifton, Lipford, Hardison & Parker, LLC
Certified Public Accountants


CAMDEN COUNTY
STATE OF GEORGIA
CAMDEN COUNTY COURTHOUSE
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INDEPENDENT AUDITOR'S REPORT

Board of Commissioners
of Camden County, Georgia
Woodbine, Georgia

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Camden County, Georgia (the "County") as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Camden County Board of Health, which represents 30 percent, 12 percent, and 53 percent, respectively, of the assets, net position, and revenues of the component units. 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 Camden County Board of Health, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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468 South Houston Lake Road
Warner Robins, Georgia 31088
Phone 478-953-0125 ■ Fax 478-953-0983

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Camden County, Georgia as of June 30, 2016, and the respective changes in financial position and, where applicable, cash flows, thereof and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages C-1 through C-22, the schedule of proportionate share of the net pension liability on page E-1, the schedule of contributions on page E-2, and the notes to the required supplementary information on page E-3 be presented to supplement the basic financial statements. Such information, 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.

Other 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 introductory section, combining and individual nonmajor fund financial statements, nonmajor fund budgetary comparison schedules, agency fund statements, statistical tables, and the schedule of project expenditures with special sales tax proceeds are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements, nonmajor fund budgetary comparison schedules, agency fund statements, and the schedule of project expenditures with special sales tax proceeds are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 nonmajor fund financial statements, nonmajor fund budgetary comparison schedules, agency fund statements, and the schedule of project expenditures with special sales tax proceeds are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

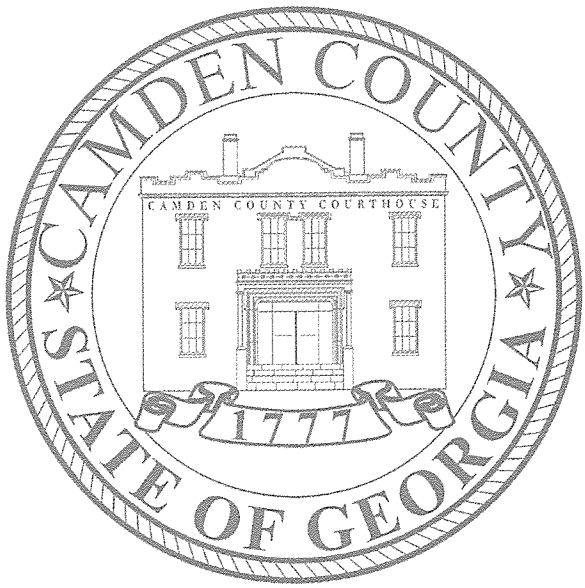
The introductory section and statistical tables have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 14, 2016, on our consideration of Camden County, Georgia'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 to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Camden County, Georgia's internal control over financial reporting and compliance.

Macon, Georgia
December 14, 2016

MANAGEMENT'S DISCUSSION & ANALYSIS


CAMDEN COUNTY
STATE OF GEORGIA
CAMDEN COUNTY COURTHOUSE
1777

INTRODUCTION

This discussion and analysis of the financial performance of Camden County provides an overview of the County's financial activities for the fiscal year ended June 30, 2016. The intent of this management discussion and analysis is to look at the County's financial performance as a whole. Readers should also review the transmittal letter, financial statements and notes to the financial statements to enhance their understanding of the County's actual financial performance. In addition, there is supplementary information following these financial statements, which may be of interest to the reader.

The basic financial statements contain three components:

1) Government-wide financial statements including the Statement of Net Position and the Statement of Activities which provide a broad, long-term overview of the County's finances.
2) Fund financial statements, including the balance sheets, that provide a greater level of detail of revenues and expenditures and focus on how well the County has performed in the short term in the most significant funds, and
3) Notes to the financial statements.

This discussion and analysis is intended to serve only as an introduction to Camden County's financial statements.

OVERALL ANALYSIS

During the fiscal year, the financial operations of the County saw a major decrease in total cash accounts used as compared to last fiscal year. The largest by far was for uses of funds for capital projects during the year. In addition, the County is still managing major revenue reductions from years of decreased tax digest and sales tax receipts. There was a large decrease in total net position from last fiscal year which is mostly due to the reductions in available cash. While there are some signs of recovery in a few cities and states around the nation, the recession still continues for most of the country and especially for Camden County. There was a decrease in the County's unemployment rate again this fiscal year by just over 1%, which is now only slightly above the state and national average. Fund balance was necessary again this year as the County continues to supply necessary services while the constant year after year of reductions to the digest affects the necessary funding. As services are the County's key business, cuts in services are a must in order to comply with budgeted demands placed on the County by revenue reductions. However, the County continues to take a proactive stance in combating the economic recession and provide as much and many services as possible. The economic recession, once believed to be a short expected period, has turned into a long unexpected economic recession for Camden County. The following results reflect the County's overall financial position.

Financial Highlights:

- Camden County's assets and deferred outflow of resources exceeded its liabilities at June 30, 2016 by $123,175,473 (net position). Of this amount, $11,078,426 is unrestricted net position which may be used to meet the County's ongoing obligations to the citizens and creditors, which is slightly less than last fiscal year.

- The County's total net position decreased by $10,226,298 at June 30, 2016 from the previous year. The decrease was due mostly to two changes. The first change was a large reduction from governmental activities, based on planned uses of cash for special projects in the general fund; SPLOST #6, and SPLOST #7. The second change was a decrease in the annual debt service for the revenue bonds paid during the fiscal year. There was a decrease of $11,365,696 resulting from governmental activities and an increase of $1,139,398 resulting from business-type activities.

- Capital Assets had a net book value of $109,167,980, a decrease of $715,547 over the prior fiscal year. The decrease was due mostly to the annual depreciation calculations for total capital assets. The general government's capital assets decreased by $582,445 and the business-type activities decreased by $133,102.

- Total long-term liabilities for Camden County decreased by $420,718 from the previous fiscal year, which now total $6,182,672. Governmental activities decreased by $34,927 which was due primarily to a reduction in the worker's compensation liability reported for the current year. Business-type activities decreased by $385,791. The decrease was due almost entirely to the decrease for the payment on the outstanding revenue bonds.

- At June 30, 2016, Camden County's governmental funds balance sheet reports combined ending fund balances of $10,750,194, a decrease of $10,489,220 over the previous fiscal year. The majority of the decrease was due to two key events. A planned use of fund balance for SPLOST #6 and SPLOST #7 projects and the general fund usage for planned projects and maintaining services in lieu of continued property tax revenue shortfalls. The total fund balance for all of the governmental fund types is divided into four distinct parts. Non-spendable, which is $0 this year; Restricted, which has a balance of $5,532,534; Assigned, which has a balance of $1,712,301; and Unassigned, which has a balance of $3,505,359 and may be used to pay any legal obligation of the County.

- The General Fund reported an ending fund balance of $4,858,201, a decrease over last fiscal year of $3,871,354. The actual available cash in the bank from all general fund accounts at June 30, 2016 was $5,312,657, a decrease of $3,917,927 over last fiscal year. Total assets for the general fund decreased by $4,052,628 to $7,310,615. This was mostly due to the use of cash during the fiscal year and a reduction in taxes receivables. The liabilities increased by $7,665 to $1,114,165 due to an increase in normal outstanding payables.

OVERVIEW OF THE FINANCIAL STATEMENTS

Government-wide Financial Statements:

The government-wide financial statements are designed to provide readers with a broad overview of the County's finances in a manner similar to a private sector business. The Statement of Net Position and the Statement of Activities provide information about the activities of the County as a whole, presenting both an aggregate and long-term view of the finances. These statements include all assets, deferred inflow / outflow of resources, and liabilities using the accrual basis of accounting. This basis of accounting includes all of the current year's revenues and expenses regardless of when cash is received or paid.

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

The Statement of Activities presents information showing how the County's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused compensated absences.)

Both statements attempt to distinguish functions of Camden County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities).

Governmental activities reported in the statements include General Government, Judiciary, Public Safety, Public Works, Health and Welfare, Culture and Recreation, and Housing and Development. Business–type activities in Camden County include solid waste and curbside pickup activities.

The government-wide financial statements can be found on pages D-1 to D-4 of this report.

Fund Financial Statements:

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Like other state and local governments, Camden County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All funds of Camden County government can be divided into three categories: governmental, proprietary and fiduciary funds.

Governmental funds - Governmental funds, presented on pages D-5 to D-11, essentially account for the same functions as those reported under the government-wide statement of net position and statement of activities. However, this set of financial statements focuses on events that produce near-term inflows and outflows of spendable resources as well as on the balances of spendable resources available at the end of the fiscal year and is a narrower focus than the government-wide financial statements. Such information may be useful in evaluating Camden County's near-term financing requirements and available resources.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the County's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. These reconciliations are on pages D-6 and D-8, respectively.

The County's fund financial statements provide detailed information about the most significant funds – not the County as a whole. The County's governmental funds use the following accounting approach. The majority of the County's services are reported in governmental funds. Governmental fund reporting focuses on showing how money flows into and out of funds and the balances left at year-end that are available for spending. They are reported using modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the County's operations and the services it provides.

Proprietary funds - Camden County maintains and presents one type of proprietary fund, an enterprise fund found on pages D-12 to D-15 of this report.

Enterprise funds report, in greater detail, the same information presented as business-type activities in the Government-wide Financial Statements. The Solid Waste Management Fund is the only major proprietary fund.

Fiduciary Funds - Camden County uses fiduciary funds to account for resources held for the benefit of parties outside the county government. Agency funds are the only fiduciary funds of the County. Although these funds are presented in the fund set of statements, they do not appear in the government-wide financial statements because the resources of the fiduciary funds are not available to support Camden County government's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. These funds are aggregated on page D-16.

Component Units - There are two component units reported within the basic financial statements on pages D-1 to D-4. Camden County Joint Development Authority and Camden County Board of Health. Although these units are legally separate entities, they are important because the County has a significant financial interest in both entities.

Notes to the Financial Statements - The notes provide additional information that are essential to a full understanding of the data provided in both government-wide and fund financial statements. Notes are presented on pages D-17 to D-42 of the report.

Other information - In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information. This required supplementary information begins on page E-1 of this report and includes a schedule of Proportionate Share of the Net Pension Liabilities and Schedule of Contributions. Combining statements and schedules referred to earlier, which present more detailed view of non-major funds used in governmental funds begin on page F-1. This section includes budget to actual schedules for non-major special revenue funds pages F-5 to F-11. Also included are statements for agency funds which appear on pages F-12 and F-14. Additional information about the County, which may be of interest to the reader, may be found under the Statistical section of this report beginning with page G-1. In addition, the County has provided a schedule of Project Expenditures with Special Sales Tax Proceeds on pages H-1 and H-2.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net Position

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The County's combined net position (government and business-type activities) for the fiscal

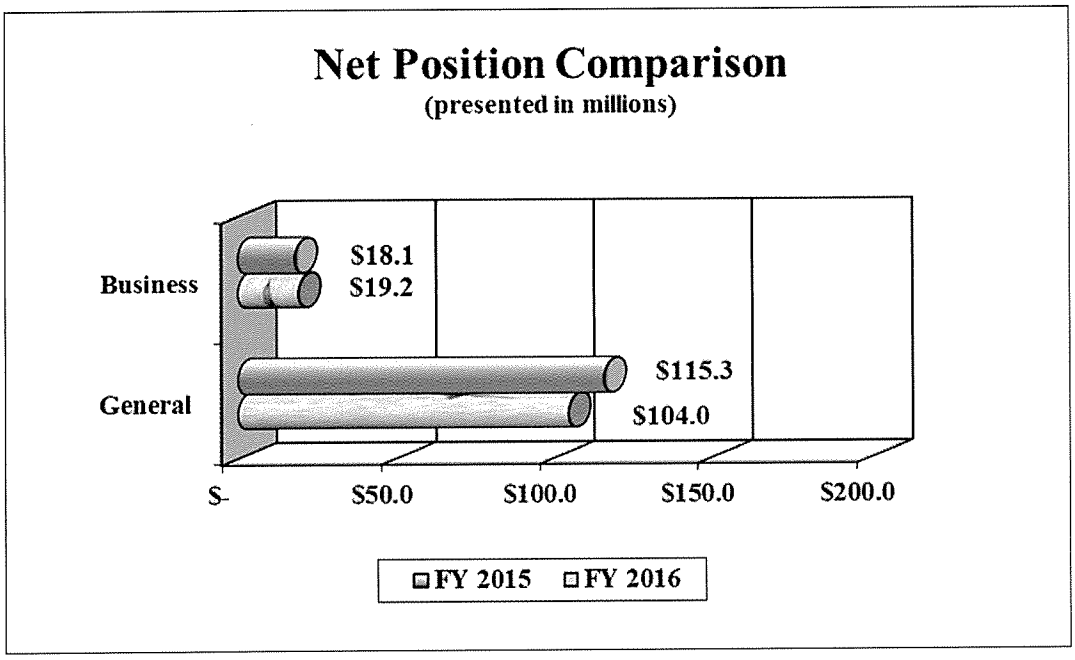
year totaled $123.2 million. The following table and chart presents Camden County's total net position for the fiscal year ended June 30, 2016:

Camden County's Statement of Net Position
Governmental Activities
June 30, 2016

	Fiscal Year 2016	Fiscal Year 2015	Difference	Percentage Change
Current assets	$ 14,353,194	$ 25,408,541	$ (11,055,347)	-43.5%
Capital assets, net	93,323,941	93,906,386	(582,445)	-0.6%
Total assets	107,677,135	119,314,927	(11,637,792)	-9.8%
Deferred outflows of resources	29,029	26,126	2,903	11.1%
Current liabilities	2,857,555	3,066,604	(209,049)	-6.8%
Long-term liabilities	823,029	857,956	(34,927)	-4.1%
Total liabilities	3,680,584	3,924,560	(243,976)	-6.2%
Deferred inflows of resources	53,665	78,882	(25,217)	-32.0%
Net position				
Net investment in capital assets	93,323,941	93,906,386	(582,445)	-0.6%
Restricted	5,532,534	12,202,659	(6,670,125)	-54.7%
Unrestricted	5,115,440	9,228,566	(4,113,126)	-44.6%
Total net position	$ 103,971,915	$ 115,337,611	$ (11,365,696)	-9.9%

Camden County's Statement of Net Position
Business-Type Activities
June 30, 2016

	Fiscal Year 2016	Fiscal Year 2015	Difference	Percentage Change
Current assets	$ 10,015,209	$ 9,002,862	$ 1,012,347	11.2%
Capital assets, net	15,844,039	15,977,141	(133,102)	-0.8%
Total assets	25,859,248	24,980,003	879,245	3.5%
Deferred outflows of resources	80,458	93,868	(13,410)	-14.3%
Current liabilities	1,376,505	1,264,277	112,228	8.9%
Long-term liabilities	5,359,643	5,745,434	(385,791)	-6.7%
Total liabilities	6,736,148	7,009,711	(273,563)	-3.9%
Deferred inflows of resources	-	-	-	n/a
Net position				
Net investment in capital assets	13,240,572	12,980,369	260,203	2.0%
Unrestricted	5,962,986	5,083,791	879,195	17.3%
Total net position	$ 19,203,558	$ 18,064,160	$ 1,139,398	6.3%



The largest portion of the County's net position (86.5%) reflects its investment in capital assets such as land, buildings, and equipment. This excludes any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources. The capital assets themselves cannot be used to liquidate these liabilities. The governmental portion of net capital assets is 87.6% and the business type net capital assets are 12.4%.

An additional portion of the County's net position (4.5%) represents resources that are subject to external restrictions on how they may be used. This means that they are restricted either by law or ordinance to be used solely for specified uses within their individual funds. The remaining balance of unrestricted net position (9.0%) may be used to meet the County's ongoing obligations to citizens and creditors. Internally imposed assignments of resources are not presented as restricted net position. The governmental portion of the restricted assets is 100% and the business type restricted assets are 0%.

At the end of the current fiscal year, the County is able to report positive balances in all three categories of net position for the government as a whole. As noted in the tables and chart above, the governmental net position decreased by 9.9% and the business-type net position increased by 6.3%.

Changes in net position

Camden County's changes in net position represent a picture in time of the annual activities and their results in shaping a positive or negative effect on operations for the fiscal year. The following table and chart presents the County's changes in net position for the fiscal year ended June 30, 2016.

The change in net position for governmental activities amounted to a negative amount of $11.4 million for a new total net position of $103.9 million. There were several factors that contributed to the reduction. There were increases in revenues for charges for services and property taxes. There were also reductions

in revenues for operating grants and sales taxes. Likewise, expenses had increases in public safety, public works, and housing and development while general government had a decrease. These significant factors to the decrease from last year's net position are discussed in more detail below.

Camden County's Changes in Net Position
Governmental Activities
Fiscal Year Ending June, 30, 2016

	Fiscal Year 2016	Fiscal Year 2015	Difference	Percentage Change
Revenues				
Program Revenues				
Charges for services	$ 6,742,816	$ 6,193,483	$ 549,333	8.9%
Operating grants & contributions	397,290	822,955	(425,665)	-51.7%
Capital grants & contributions	318,685	301,087	17,598	5.8%
General Revenues				
Property taxes	18,892,569	17,614,676	1,277,893	7.3%
Sales taxes	9,919,951	10,598,225	(678,274)	-6.4%
Other taxes	234,466	221,588	12,878	5.8%
Unrestricted investment earnings	33,798	21,772	12,026	55.2%
Transfer In	20,000	-	20,000	n/a
Miscellaneous	160,764	175,326	(14,562)	-8.3%
Total Revenues	36,720,339	35,949,112	771,227	2.1%
Expenses				
General government	8,121,483	10,098,431	(1,976,948)	-19.6%
Judiciary	2,626,357	2,536,908	89,449	3.5%
Public Safety	16,350,203	14,346,478	2,003,725	14.0%
Public Works	17,731,651	15,861,741	1,869,910	11.8%
Health & Welfare	837,451	828,348	9,103	1.1%
Culture & recreation	896,021	931,816	(35,795)	-3.8%
Housing & development	1,522,869	478,939	1,043,930	218.0%
Total Expenses	48,086,035	45,082,661	3,003,374	6.7%
Changes in Net Position	(11,365,696)	(9,133,549)	(2,232,147)	24.4%
Net Position - Beginning	115,337,611	124,471,160	(9,133,549)	-7.3%
Net Position - Ending	$ 103,971,915	$ 115,337,611	$ (11,365,696)	-9.9%

The County had an increase in governmental activities for revenues of 2.1% over the prior year. However, there were four significant changes in the governmental activities revenues that account for the overall change.

- The charges for services had a significant increase by both the dollar value and by percentage (8.9%) this fiscal year. The increase was mostly due to two factors. The first was for ambulance billings. The new company continues to streamline the process from ambulance to billing and has

concentrated their overall collection rate on current billing. The second was for concentrated efforts with Georgia State Patrol and the Sheriff's Office for traffic enforcement fines.

- The capital grants and contributions had a significant decrease, based on both dollars ($425,665) and by percentage (51.7%) this fiscal year. This year the participation in the Federal Forfeitures and State Seized Assets were greatly reduced as the concentration efforts from the past were not able to be repeated. These particular grants are based on the efforts of local law enforcement and sometimes depend on the participation and timing of the Federal or State governments.

- There was a slight increase in the collection of property taxes as compared to the prior fiscal year (7.3%). However, the dollar amount increase was almost $1.3 million. The increase was specifically from a 1 mil increase for economic development for the Development Authority as a 100% pass through of tax collections. In the prior year, it was a 100% pass through of tax collections. In the current fiscal year, it is recognized tax collections and provided to the Joint Development Authority as a budgeted expense.

- While there was a considerable increase in property taxes, there was a reduction in the collections of sales tax revenues this fiscal year over last fiscal year of 6.4% or $678,274. There seems to be two key variables for this reduction. As the internet is used more and more, there is no way to maintain an accurate calculation of taxes, if any, are given to the State for the Camden County's benefit. In addition, new shopping areas just outside of Camden County are within an hour's drive.

The County's governmental activities expenses cover a wide range of services. There was an increase of 6.7% in expenses over last year. There were four significant changes in the total increase over last year's actual expenses. There was only one significant decrease in expenses this fiscal year by type, general government (19.6%). There were three significant increases in expenses this fiscal year by type, public safety (14.0%), public works (11.8%) and housing and development (218.0%).

- There was a very large decrease in general government this fiscal year. It was due almost entirely to the removal of capital assets from the total annual expenses based on the required reporting format.

- Public safety saw a significant increase this fiscal year due to two changes that accounted for the large change. The major change was due specifically from salaries and benefits increases. There was a study performed by the Human Resources Department and adopted by the Board of Commissioners to bring public safety employees in line with surrounding area employers. The second increase was for depreciation expenses this fiscal year.

- There was a major increase in public works this fiscal year. It was due entirely to capital projects funded for the year. The capital projects were mostly funded through SPLOST #6; SPLOST #7; and Georgia Transportation grants.

- There was a major increase in housing and development this fiscal year. The increase was due entirely to establishing funding for the Joint Development Authority through the general fund budget. The additional tax collection was previously going directly to the Joint Development Authority in the last fiscal year based strictly on a mil of tax.

Camden County's Changes in Net Position
Business-Type Activities
Fiscal Year Ending June 30, 2016

	Fiscal Year 2016	Fiscal Year 2015	Difference	Percentage Change
Revenues				
Program Revenues				
Solid Waste	$ 3,888,875	$ 3,417,311	$ 471,564	13.8%
Curbside	834,846	818,709	16,137	2.0%
General Revenues				
Unrestricted investment earnings	59,287	10,225	49,062	479.8%
Miscellaneous	-	7,849	(7,849)	0.0%
Total Revenues	4,783,008	4,254,094	528,914	12.4%
Expenses				
Solid Waste	2,127,998	2,557,856	(429,858)	-16.8%
Curbside Collection	807,953	786,191	21,762	2.8%
Depreciation & amortization	714,853	718,018	(3,165)	-0.4%
Transfer Out	20,000	-	20,000	n/a
Interest expense	62,806	96,119	(33,313)	-34.7%
Total Expenses	3,733,610	4,158,184	(424,574)	-10.2%
Income before contributions & transfers	1,049,398	95,910	953,488	994.1%
Capital contributions	-	-	-	n/a
Changes in Net Position	1,049,398	95,910	953,488	994.1%
Net Position - Beginning	18,064,160	17,968,250	95,910	0.5%
Net Position - Ending	$ 19,113,558	$ 18,064,160	$ 1,049,398	5.8%

The actual revenues have increased significantly this fiscal year by 14.5% (or $618,914). The increase was due to three key events. The first event was in revenue collections (13.8%) for regular household waste and construction and debris. The increase was approximately $450,000 and billing is fairly stable. The construction and debris side of the landfill is steady and has secured additional increases for next fiscal year that will be new "regular" waste. The second event was due to increased interest earnings (479.8%) by securing a new investment platform last year, creating the actual increase this year. The third event was based on an operating grant from the State that was a reimbursable grant based on hazard mitigation cleanup over several years to help improve the MSW landfill operations.

The overall operational type expenses for business type activities was reduced by 10.2% (or $424,574) this fiscal year. There was only one major event that contributed to the overall reduction. There were two key events for the change. The first was due to the additional reduction for the annual reserve for closure and post-closure costs calculated of the overall liability for the fiscal year of approximately $387,000. The other reduction event was from the solid waste landfill for lower fuel cost over the previous year of approximately $70,000.

By combining the business-type activities for revenues and expenses, the result is that net position actually increased by 6.3% or $1,139,398 for the fiscal year ended June 30, 2016. The two most significant contributions to the increase was through the increased revenues for the solid waste billing and the reduction costs associated with the annual closure and post-closure calculation.

FINANCIAL ANAYLSIS OF CAMDEN COUNTY'S FUNDS

Camden County utilizes fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds:

Governmental funds provide information on near-term inflows, outflows, and balances of available resources. The governmental fund types include the general fund, special revenue, and capital projects funds. The General Fund and SPLOST Fund are reported as the County's major funds. The remaining funds of the County are aggregated and presented as Non-Major Governmental Funds. As of June 30, 2016, Camden County governmental funds reported combined fund balances of $10,750,194, a decrease of $10,489,220 over the prior fiscal year's balances. The governmental funds are divided as $5,532,534 being dedicated to restricted; $1,712,301 as being assigned; and $3,505,359 as being available for spending as unassigned. This is only the second time in seven years that there was a decrease for governmental funds. The majority of the decrease was due to three events. A planned use of fund balance for SPLOST projects and for planned projects from general fund usage and maintaining services in lieu of property tax revenue shortfalls. Restricted represents allocated dollars for SPLOST and other special revenue funds. Assigned reflects special commitments for funding set aside for public safety, fund balance appropriations, contingency appropriations, employee health, and capital outlay. The final portion of fund balance is unassigned and may be used to pay any legal obligation of the County.

General Fund

The general fund is the chief operating fund of the County. At June 30, 2016, the total fund balance in the general fund was $4,858,201. This is a reduction of $3,871,354 or a 44.3% decrease for the fiscal year. The general fund has no restricted funds to report this year. Approximately 27.8% ($1,352,842) is reported for revenues assigned as special inmate program funds, fund balance appropriation for the FY 2017 budget, and an assignment for future land & equipment purchases. The other portion is 72.2% ($3,505,359) is presented as unassigned, available for any legal obligation of the County. The total decrease over last fiscal year was mostly the result of an expected use of fund balance to maintain a level of service provided to the citizens as the County continues to work within a confined budget with limited property tax revenues. In addition, there were expected costs associated with capital outlay for the Space Port project. Total assets for the general fund decreased by $4,052,628 (35.7%) to $7,310,615 (due mostly to the use of cash for the year for services and special projects) and liabilities increased by $7,665 (less than 1%) to $1,114,165 due mostly to regular accrued and accounts payables.

General Fund Activities
Fiscal Year Ending June 30, 2016

	Fiscal Year 2016	Fiscal Year 2015	Difference	Percentage Change
Revenues				
Taxes				
Property taxes	$ 17,767,150	$ 16,493,007	$ 1,274,143	7.7%
Sales taxes	3,149,813	3,413,995	(264,182)	-7.7%
Other taxes	204,979	195,384	9,595	4.9%
Licenses & permits	161,679	127,762	33,917	26.5%
Intergovernmental	191,343	183,944	7,399	4.0%
Fines & forfeitures	2,184,802	2,051,431	133,371	6.5%
Charges for services	3,286,988	2,799,381	487,607	17.4%
Interest earnings	31,591	20,906	10,685	51.1%
Other revenues	159,764	124,177	35,587	28.7%
Total Revenues	27,138,109	25,409,987	1,728,122	6.8%
Expenses				
General government	12,414,573	10,507,728	1,906,845	18.1%
Judiciary	2,514,313	2,358,965	155,348	6.6%
Public Safety	11,597,522	11,143,568	453,954	4.1%
Public Works	1,464,067	1,438,797	25,270	1.8%
Health & Welfare	645,896	629,053	16,843	2.7%
Culture & recreation	369,374	360,547	8,827	2.4%
Housing & development	1,505,818	457,479	1,048,339	229.2%
Total Expenses	30,511,563	26,896,137	3,615,426	13.4%
Excess Revenues Over Expenditures	(3,373,454)	(1,486,150)	(1,887,304)	127.0%
Other Financing Sources	(497,900)	(534,000)	36,100	-6.8%
Fund Balance - Beginning	8,729,555	10,749,705	(2,020,150)	-18.8%
Fund Balance - Ending	$ 4,858,201	$ 8,729,555	$(3,871,354)	-44.3%

Total revenues for the General Fund increased by $1,728,122. Specifically, there were three key categories that contributed to the overall revenue increase – taxes, fines and forfeitures, and charges for services. The most significant change was due in the taxes category. An increase of just over $1 million (net). The increase was due mostly to property tax collections (7.7%), even though there was a large decrease in sales taxes. The total dollar amount increase was almost $1.3 million. The increase was specifically from a 1 mil increase for economic development for the Joint Development Authority. In the prior year, it was a 100% pass through of tax collections. In the current fiscal year, it is recognized tax collections and provided to the Joint Development Authority as a budgeted expense. The significant increase in fines and forfeitures of $133,371 (6.5%) was for concentrated efforts with Georgia State Patrol

and the Sheriff's Office for traffic control efforts. The significant increase in charges for services of $487,607 (17.4%) was due almost entirely to ambulance billings. The new company continues to streamline the process from the ambulance to the actual billing and has concentrated their overall collection rate on current billing.

The County saw a significant increase in overall spending this fiscal year. Total expenses increased by just over almost $3.6 million. There were a total of four significant increases in total expenses for the fiscal year. General government saw an increase of $1,906,845 (18.1%); judiciary had an increase of $155,348 (6.6%); public safety had an increase of $453,954 (4.1%); while housing and development saw an increase of just over $1 million (229.2%).

The increase in general government was due mostly to four key issues - special appropriations, information technology, facilities maintenance, and employee health clinic costs. The increase for special appropriations ($2,241,905) was due mostly to engineering and consultant work for the planned project, Space Port. The increase for information technology of $55,917 was due mostly due to staffing and equipment for more available services and maintenance issues. The increase in facilities of $72,386 was due mostly to bringing many buildings up to code for ADA requirements and air conditioner replacements. The increase in the employee health clinic ($72,934) was due to staffing and equipment for more available hours and services. There was many small decreases over the many departments in this category that help to reduce the overall net result.

The increase in judiciary was due to two main branches of the court systems – superior court and probate court. The increase in superior court ($34,466) not to be confused with the clerk of court costs was due mostly to costs for jury fees and an upgrade to computer equipment. The increase in the probate court ($82,984) was mostly due to the election process which causes this department to rise and fall every other year. This year saw a very large increase due to the Presidential elections.

The increase in public safety was due mostly to EMS ($142,358); the Jail ($499,259); and animal control ($75,726). The increase for EMS was due to evaluating the employee pay scale and modified the majority of the employees with increases to bring them more in line with neighboring employers. The Jail increase was due to two issues. The first being the same as for EMS, a modified pay scale that gave most of the employees increases. The second issue was that the Sheriff's Office had a substantial decrease ($283,448) due entirely to a reorganization moving all court security personnel and associated cost to the Jail. The final significant increase was for animal control. The increase was due to taking the final jurisdiction (City of Kingsland) under the County. It required an additional employee and modified work schedule with increase in pay.

Housing and development had a very significant increase this year based entirely on establishing funding for the Joint Development Authority through the general fund budget. The additional tax collection was previously going directly to the Joint Development Authority in the prior fiscal year based strictly on a mil of tax and now it is recognized as an expense.

All of these combined factors contributed to the decrease in fund balance for this fiscal year. The general fund balance information may be seen on page D-5 and D-7. The details of the revenues, expenses, and budget for this fund can be seen on pages D-9 to D-11.

SPLOST

SPLOST #6 began receiving collections in September 2007, effective July 1, 2007, in the amount of $70 million. The fund collected sales taxes for six years. The County's portion of this SPLOST was $18.6 million. The referendum approved capital projects unique to Kingsland, St. Marys, Woodbine, and the County for buildings, roads, streets, bridges, and drainage projects. Of the original eight building projects approved for Camden County, seven have been completed and one has not been started due to the reduction in collections. There is only one remaining Tier1 project left in this program, Jail Expansion. This project began construction last fiscal year and is approximately 95% complete at June 30, 2016. Completion is expected to be December 31, 2016. This will satisfy all projects for the County. There was a decrease to the fund balance this fiscal year of $5,788,244 for a total fund balance remaining of $105,315. The decrease was due to completing most all of the remaining projects during the year for the County and all of the remaining city projects. The County's new total share of the estimated SPLOST was reduced by $7.4 from the original estimates to a new collection expected of $15.1 million. The final collection for SPOLST #6 was July 2013, based on the accrued collections of SPLOST through June 2013. The Jail Expansion project has approximately $88,000 of the remaining $105,315. The fund balance information may be seen on page D-5. The current revenue and expense details are available on page D-7.

SPLOST #7 began receiving collections in August 2013, effective June 2013, in the amount of $65 million. The fund will collect sales taxes for six years. This program has five Tier 2 projects (County Wide) that will be collected before any distribution for other remaining projects are considered. The referendum approved capital projects unique to Kingsland, St. Marys, Woodbine, and the County for buildings, roads, streets, bridges, and drainage projects. The County's portion for projects of this SPLOST is expected to be $16.7 million. There are five building projects approved for Camden County, with only two started. There are also several road projects, with five started and three completed. Due to the continuing decrease in sales tax collections, projects are being delayed until the majority of funds are available to complete the projects. All Tier 2 dollars were collected by May 2014 and distributions began to all entities. Four of the five Tier 2 projects have been started. Two are substantially complete, one is approximately 70% complete, and the fourth one has just begun. There was a decrease to the fund balance this fiscal year of $1,091,622 for a total fund balance of $2,445,071, in the third year of operations. The decrease was due mostly to disbursements for Tier 2 projects and decreases in regular sales tax collections. The cities now receive their distributions based on the intergovernmental agreement. When the dollars are collected each month, rather than the County approving projects and distributing funds based on approved projects in the referendum as in prior SPLOST programs, the funds are disbursed to the cities immediately. The cities are responsible to maintain separate funds and audit annually all SPLOST #7 funds. The fund balance information may be seen on page D-5. The current revenue and expense details are available on page D-7.

PROPRIETY FUNDS

Proprietary fund statements provide the same information as in the business activities column of the government-wide statements, only in greater detail. Camden County currently utilizes two enterprise funds in the proprietary fund financial statements, the solid waste enterprise fund and the curbside collection fund. An enterprise fund is required to be used to account for the operations for which a fee is charged to external users for goods or services. At June 30, 2016, total net position for the proprietary fund amounted to $19,203,558 as compared to $18,064,160 at June 30, 2015. The increase of $1,139,398 is due almost entirely from the Solid Waste fund with increased revenues for the solid waste billing and

the reduction costs associated with the annual closure and post-closure calculation. The net position information may be seen on page D-12. The current revenue and expense details are available on page D-13.

The operations for the SR110 landfill site and the C & D (construction and debris only) landfill resulted in a positive change of $1,112,361 to the net position this fiscal year. Total revenues increased by $461,645 over the prior fiscal year. The increase comes mostly from additional waste coming back to the SR110 site for regular household waste billing. Construction and debris side of the landfill is steady but is expected to increase next year with new "regular" waste.

The total expenses decreased for this fiscal year ($424,574) due to two key events for a reduction in the annual reserve for closure and post-closure costs calculated of the overall liability for the fiscal year of approximately $387,000. The other reduction event was from the solid waste landfill for lower fuel cost over the previous year of approximately $70,000.

Operations for curbside collection resulted in a positive change to the net position of $27,037 this fiscal year. The revenues increased slightly over last fiscal year ($16,137). The expenses had a slight increase as compared to last fiscal year ($21,762). The increase in revenues was due mostly to actively collecting prior period accounts receivable. The increase in expenses was due mostly to reorganizing the office with additional equipment costs. As the accounts receivable and billing has been reduced to reflect the true number of customers, the fund now operates very effectively. Thus, we now see only slight changes in revenues, expenses, and in net position. The operations of curbside collection have basic revenue collections services only. The actual waste collection costs and billing is completely outsourced.

CAPITAL ASSETS

The Statement of Net Position present capital assets in two groups: those assets subject to depreciation, such as equipment or operational facilities and those assets not subject to depreciation such as land and construction-in-progress. At June 30, 2016, Camden County's net investment in capital assets for both governmental activities and business-type activities totaled $109,167,980. Capital assets, includes assets both purchased and donated, land, buildings, system improvements, machinery and equipment, roads, bridges, and major drainage structures. Capital Assets had a slight decrease of $715,547 or less than 1% over the 2015 fiscal year. The decrease for governmental activities was $582,445 or .62%. The decrease in business type activities was $133,102 or .83%. The overall decrease was a combination of the annual increase in depreciation and new capital assets. The reason for the small decrease in both governmental activities and business activities was due mostly to related depreciation expense being added to the accumulated balance, combined with the increase in related completions and purchases of new capital assets during the year.

There were three major increases in capital asset activity this fiscal year. The first was for construction in progress, which consisted primarily of one building project, two technology projects, and one economic development project for the governmental activities. The building project is the jail renovations ($1.4 million). The technology projects consists of new public safety software and the engineering for the new county-wide public safety radio system ($147,100). The economic development project is for the Space Port ($2.1 million). The second major increase was for machinery, equipment, and vehicles, also for governmental activities. It consists primarily of four ambulances ($706,700), stretchers for the ambulances of $219,800, and a light duty truck ($39,000) all in service with EMS; recording equipment upgrade for the Clerk of Superior Court ($71,400); a rebuild of a motor grader ($169,500) and a work

truck, both for public works; twelve vehicles – six Tahoes ($220,600), an Explorer ($47,000), a heavy duty Ford truck($49,200), and four used Caprices ($76,000), all in service at the Sheriff's Office; The third major increase was for machinery, equipment, and vehicles, which consisted primarily of three large equipment purchases for business-type activities. They were a compactor ($125,000) and two bulldozers ($220,000 each). Additionally, there were four significant capital assets removed this fiscal year from governmental activities. These large equipment assets were removed due mostly to being at end of life or service. There was a motor grader ($183,6000) that was renovated and placed back into service, an ambulance ($184,300) that was used as a trade on one of the new ambulances, and two fire engines ($110,000 and $114,500) one sold and one traded for another truck.

Infrastructure is included in the capital assets. Infrastructure assets include roads, bridges, and major drainage systems. There was an overall decrease to infrastructure relating to capital assets this fiscal year of $5,183,059. This was due almost completely to the annual related depreciation cost applied. There was a significant increase ($232,278) to infrastructure this fiscal year. The major portion of the total was in the form of a transfer from construction in progress. All historic data with their associated costs and depreciation for roads, bridges, and drainage projects have been combined with the capital assets total. This detail information on governmental activities may be seen in Note 8, on page D-31 and D-32.

Major capital asset events during the current fiscal year for Governmental Activities include the following:

- Construction in progress additions for fiscal year 2016 are $4.94 million. There were five SPLOST projects that were ongoing this fiscal year totaling $2.81 million. The remaining projects totaling $2.13 million were funded through the general fund and capital improvements fund. The projects with the approximate costs are listed below:
  - ✓ $1,461,450 was used for continued expansion of the jail.
  - ✓ $98,900 was used toward the county-wide public safety software being installed at the E-911 center.
  - ✓ $48,200 was used for engineering costs for the county-wide public safety radio communication system.
  - ✓ $336,900 was used toward the engineering costs ($86,950 reimbursed by Georgia DOT) for Colerain Road design.
  - ✓ $729,400 was used toward the purchase of right of ways for Colerain Road widening.
  - ✓ $960,000 was used for land acquisition for Spaceport.
  - ✓ $1,125,000 was used mostly for engineering and environmental consulting for Spaceport.
- One used 2007 Aljon landfill compactor purchased for $125,000 and two Caterpillar bulldozers purchased for $440,000 for solid waste/landfill.
- Four Freightliner ambulances purchased for $706,700, six Stryker power stretchers purchased for $219,800, and one super fire knocker (3,000 gallon water tank) for $38,900, purchased for EMS.
- One SANS data storage system purchased for the Information Technology department for $37,950, and Higherground recorder hardware purchased for E 9-1-1 for $17,450.
- Court reporting equipment purchased for $71,400 for the Clerk of Superior Court.
- One Fecon bull hog mulcher purchased for $20,900, a certified re-build of a Caterpillar grader for $169,500, and a Kaufman gooseneck trailer purchased for $15,000, for the public works department.
- One Dyna jet fogger purchased for $10,500 for mosquito control.
- Six Chevy Tahoe's fully equipped $220,600, a Ford Explorer fully equipped purchased for $47,000, and a Ford F250 truck fully equipped purchased for $49,200, for the Sheriff's Office.

Four Chevy Caprices were purchased for $76,000 from Federal seized assets for the Sheriff's Office. Two used Crown Victoria's were purchased for Corrections for $36,100. Additionally, the Sheriff's Office received a donated McKee Craft boat with trailer from the Morgan County Sheriff's Office valued at $40,000.

- There was one Chrysler RAM truck purchased for public works for $21,700.
- There were one Chevy Silverado truck purchased for EMS totaling $39,000.
- There was one Chevy Silverado truck purchased for animal control for $24,800.
- There was one Chrysler RAM truck purchased for mosquito control for $21,200.
- There was one Chevy Tahoe purchased for administration for $38,200.
- There were improvements to the historic courthouse for a new meeting room for $19,750.
- There was one major road project completed this fiscal year for Jody, Powell, and Kayla Roads totaling $134,400 and transferred to infrastructure from construction in progress.
- There were several significant items that were removed from the capital assets listing this year. One older model Cat grader totaling $183,600 that had excessive wear and tear was rebuilt as listed above for $169,500. One 2008 Freightliner life squad purchased for $184,300 was traded on the purchase of two 2016 Freightliners. One 1998 Ford reserve fire engine purchased for $110,000 was sold to Foster Motor Co. for $6,600 and one 1995 Ford reserve fire engine purchased for $114,500 was traded with Charlton County for a Freightliner truck. A Sheriff's office 2010 Crown Vic purchased for $30,000 was totaled in an accident and $2,100 was received from insurance. Three older model Ford trucks purchased for $58,500 were transferred from the public works to solid waste/landfill. An older model New Holland tractor with boom ($75,500) was transferred from public works to solid waste/landfill as was a Mack water truck tractor ($16,500).

DEBT ADMINISTRATION

The long-term liabilities at June 30, 2016 totaled $7,744,440, a total decrease of $208,444. Of this amount, $1.4 million relates to the governmental activities and $6.3 million relates to business-type activities. The debt for governmental activities increased a net amount of $132,953 or 10.1%, from fiscal year FY 2015. The net increase is mostly the result of an increase in outstanding worker's compensation claims.

The long-term liabilities from business-type activities had a net decrease of $341,397 over the June 30, 2015 balance. The net decrease is due to two key factors. First, the closure and post closure liabilities had a slight increase in the annual accrual for closure and post closure cost of $62,494. Second, there was a large decrease in the County's annual payment obligation for revenue bonds. The total outstanding principal of the bonds was reduced by $385,000. Additional information on Camden County's debt can be found in Note 9 on pages D-34 and D-35 as well as Note 10 on pages D-35.

BUDGETARY HIGHLIGHTS

The budgetary comparison statement of the General Fund is provided on pages D-9 to D-11. Additional budgetary comparison schedules of the special revenue funds can be found within other supplementary information found on pages F-5 through F-11. Budget columns are provided for both the original budget adopted as well as the final adopted budget for fiscal year 2016. A column for actual resources (revenues), appropriations (expenses), and a column for any variances between final budget and actual are also provided. Resources and appropriations are discussed net of transfers in or out.

The difference in the adopted budget and the final budget, for the revenues of the general fund for FY 2016 was an increase of $3,772,320, a 13.9% difference. There were seven significant changes by type on the revenue side that caused the expected collection increase – property taxes, sales tax, excise taxes, intergovernmental, fines and forfeitures, charges for services, and miscellaneous. Of the seven changes, six were all increases. There was only one minor decrease, sales taxes of $252,500.

The first increase was to current year property taxes, $1.8 million. There were three key reasons for the increase. The first reason and the largest was due to recognizing a 1 mil increase for economic development that was formerly passed directly on to the Joint Development Authority (1.1 million). The second reason was an increase of a quarter of a mil approved after the budget was adopted which increased property taxes by $572,500. The third increase was for timber tax of $84,400 simply due to better weather conditions, dryer, so more timber was harvested.

There was a significant increase to excise and use tax revenue ($207,350). There was only one significant factor that contributed to the increase which was TAVT. TAVT is only three years old and is a one-time collection on a vehicle purchased rather than being taxes every year after the purchase. The increase was $167,500.

There was a significant increase to intergovernmental revenues of $81,610. There were three key grants that were received after the original budget was adopted. The first was from the State of Georgia, COPS reimbursement grant for operations with regional departments ($17,000). The second was from the State of Georgia, Coastal Regional Commissions (CRC) senior citizen meal reimbursement grant for $41,100. The CRC was able to increase grant funding for this fiscal year that served more meals. The third was from the State of Georgia for emergency management operations for $15,600. Most of the grant was for additional small equipment and upgrades in technology. Each of these grants were reimbursements for actual and in-kind expenses incurred by the County.

There was a major increase to charges for services $1,073,100. There were three significant key factors that contributed to the increase, EMS collections $838,400; agent fees for collections of tags ($52,000); and the third was reimbursement of clinic fees of $147,200. EMS collections were more than anticipated this fiscal year due to the change in the outsourced billing company for collections of ambulance billings. They have streamlined the process from ambulance to billing and have increased the collection on each bill. Agent fees are commissions on tag collections for the State of Georgia. They were increased from the original budget simply due to conservative budgeting practices. Clinic fee reimbursements were originally budgeted as an offset to the Wellness Clinic budgeted expenses. Due to a change in recognizing the reimbursements as a revenue source, the revenue budget was increased to the actual amounts received from the City of St. Marys, City of Kingsland, and the Camden County PSA for their participation in using the clinic with the County.

There was a major increase to fines and forfeitures $690,300. There were only two key factors that contributed to the increase. The first was from probate court in the amount of $592,500. It was for additional traffic enforcement fines collected during the fiscal year. The second was to the sheriff's office fees collected ($34,100) which was mainly additional warrant fees collected.

The final increase was to miscellaneous revenues of $61,110. There were two significant key factors that contributed to the increase. The first one was due to an unexpected increase from the sale of surplus property of $22,600. The second one was from an increase to unexpected insurance reimbursement, $31,700, received during the fiscal year mostly from vehicle accidents.

There were four significant differences in the expense side of the adopted budget and the final budget for the general fund this fiscal year. There were major amendments in general government of $3,285,346; judiciary of $120,190; public safety of $829,770; and housing and development of $1,192,700. General government is actually made up of four significant changes in the total final budget. The first change was an increase in special appropriations ($2,833,650) and was due mostly to two issues. The first was for the continued work on Space Port to cover the engineering and consultant fees and the second issue was to recognize the EMS billing write offs associated with Medicare and Medicaid as well as uncollectible accounts. The second change was an increase to workers compensation which was increased by $76,150 to cover an increase in claims paid during the year. The third change is for facilities in the amount of $113,600, due mostly to bringing many buildings up to code for ADA requirements and air conditioner replacements. The increase in the employee health clinic ($151,850) was due to staffing and equipment for more available hours and services to the employees for the County and cities.

The judiciary increase was due almost entirely to the probate court ($103,600) was mostly due to the election process which causes this department to rise and fall every other year. This year saw a very large increase due to the Presidential elections.

Public safety is made up of four significant changes in the total final budget. The first three changes, Sheriff's Office ($226,400), Jail ($129,630), and EMS ($387,620) are almost entirely due to evaluating the employee pay scale and providing the majority of the employees with increases to bring the employees more in line with neighboring employers. The fourth change was for EMA ($66,100) based on additional grants for small equipment and technology upgrades.

Housing and development had a very significant increase this year, $1,192,700, based entirely on establishing funding for the Joint Development Authority through the general fund budget. The additional tax collection was previously going directly to the Joint Development Authority in the prior fiscal year based strictly on a mil of tax and now it is recognized as an expense.

General Fund

While general operations of Camden County are for a governmental unit, they are similar to directing a large multi-million dollar business. Budget amendments are approved throughout the year to more accurately reflect the ongoing changes and to make sure that state laws are followed. The original budget was adopted on June 16, 2015. The total resources (revenues) actually recorded for this fiscal year was $27,138,109, which reflects a negative variance of $65,461 more than the final budgeted figure as seen on page D-9. This fiscal year, there were only one significant decrease by type when comparing increases and decreases of actual revenues as compared to the final budget this fiscal year. Explanations for individual major budget to actual category variances are as follows:

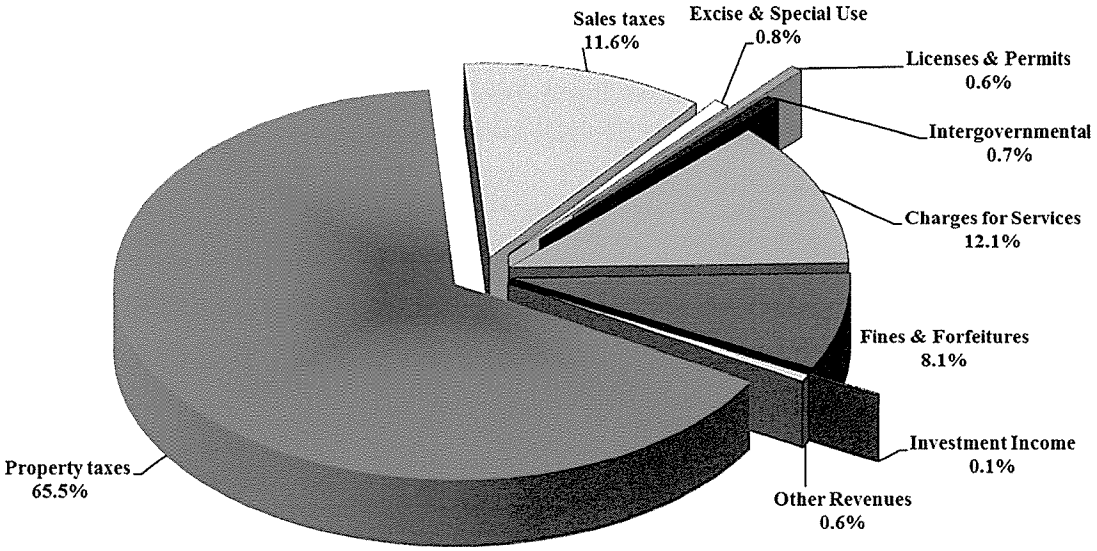
- There was a negative net variance for taxes in the amount of $78,058 this fiscal year. This variance was due mostly to one variance item. There was one negative variance that created the majority of the overall negative variance - prior year taxes of $66,600. There were a few minor positive variances that created the difference.

Additional information on budget verses actual revenues for the current fiscal year ending June 30, 2016, may be seen on D-9. A comparison of increases and decreases of *actual* revenues for the last two fiscal years are reflected in the following chart.

General Fund Activities
Fiscal Year Ending June 30, 2016

	Fiscal Year 2016	Fiscal Year 2015	Difference	Percentage Change
Revenues				
Taxes				
Property taxes	$17,767,150	$16,493,007	$1,274,143	7.7%
Sales taxes	3,149,813	3,413,995	(264,182)	-7.7%
Other taxes	204,979	195,384	9,595	4.9%
Licenses & permits	161,679	127,762	33,917	26.5%
Intergovernmental	191,343	183,944	7,399	4.0%
Fines & forfeitures	2,184,802	2,051,431	133,371	6.5%
Charges for services	3,286,988	2,799,381	487,607	17.4%
Interest earnings	31,591	20,906	10,685	51.1%
Other revenues	159,764	124,177	36,587	28.7%
Total Revenues	$27,138,109	$25,409,987	$1,729,122	6.8%

General Fund Revenues - FY 2016
(total $27,138,109)



The total appropriations (expenditures) actually recorded for this fiscal year was $30,511,563, excluding transfers out. This figure is $636,165 less than the final budgeted figure as seen on D-11. There are three significant positive variances by category in general government, public works, and housing and development. Due to regular budget amendments throughout the year, there are no significant negative variances to report. Explanations for individual major budget category variances are as follows:

- General government had a large positive variance of $263,612, due mostly to four departments. The first positive variance (15.8% of the total variance) is to information technology with savings from postponing some minor connection upgrades. The second significant positive variance (8.73% of the total variance) is due to savings from the tax commissioner for computer operations that were able to be completed in-house this year. The third significant positive variance (14.6% of the total variance) is due to savings realized from postponing hiring a position. Lastly, there was a significant positive variance for savings (23.1% of the total variance) due to bringing in a new broker to review all of the County's policies. There were savings realized mostly from new policies for liability.

- Public works had a large positive variance of $171,776. This very large positive variance was due to one department – public works also known as roads (90.4% of the total variance). There were savings from not replacing an employee for several months (approx. $29,000) during the year. Also, there were savings in supplies (approx. $15,000) for the rain season that was not as bad as anticipated such as culverts, rock, and sand. The last item of significant variance was in the cost of fuel savings (approx. $74,000) due to the continuing drop in fuel prices.

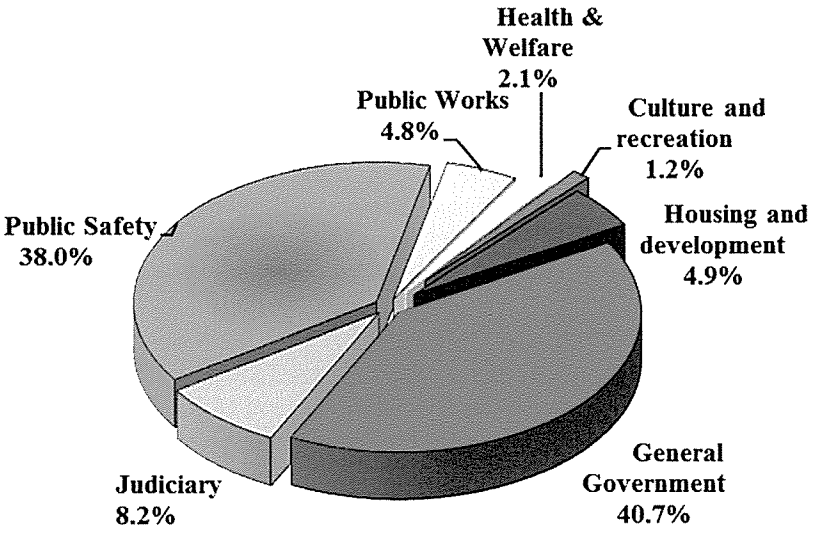
- Housing and development had a significant positive variance of $118,287. This very large positive variance was due to one department – Joint Development Authority. It was the difference between the expected tax collections for the 1 mil and the actual collections.

Additional information on budget verses actual expenses for the current fiscal year ending June 30, 2016, may be seen on D-9 to D-11. A comparison of increases and decreases of *actual* expenses for the last two fiscal years are reflected in the following chart.

General Fund Activities
Fiscal Year Ending June 30, 2016

	Fiscal Year 2016	Fiscal Year 2015	Difference	Percentage Change
Expenses				
General government	$12,414,573	$10,507,728	$1,906,845	18.1%
Judiciary	2,514,313	2,358,965	155,348	6.6%
Public Safety	11,597,522	11,143,568	453,954	4.1%
Public Works	1,464,067	1,438,797	25,270	1.8%
Health & Welfare	645,896	629,053	16,843	2.7%
Culture & recreation	369,374	360,547	8,827	2.4%
Housing & development	1,505,818	457,479	1,048,339	229.2%
Total Expenses	$30,511,563	$26,896,137	$3,615,426	13.4%

General Fund Expenditues - FY 2016 (total $30,511,563)



ECONOMIC, FISCAL YEAR 2017 BUDGETS, AND RATES

The County adopted a general fund budget of $28,779,507 for fiscal year 2017 on June 21, 2016, beginning July 1, 2016. This is a decrease of $2,886,134 or a 9.1% decrease over last fiscal year's ending budget balance. The reduction was mostly due to decreased revenues in expected trends more in line with historical collections for ambulance fees and Probate Court fines, followed by appropriate reductions in expenditures. For the revenue side of the budget, most all revenues by source remained similar or flat as compared to last year with the exception of three major sources. The most significant was an increase due to the tax digest remaining mostly flat with an increase in the millage rate of 1 mil, approximately $1.2 million. The millage rate increase was necessary this year as the prior six years in a row, the tax digest continued to decrease. In prior years, it has been by well over $1 million per year. The combined loss in actual decreased dollars for the six year period is just over $4.2 million. The millage increase allowed for the direct reduction of the use of fund balance this fiscal year. The second significant reduction was in ambulance fee collections. Approximately $283,000 was picked up on regular activity last year, but these services are rarely ever the same from year to year and so were reduced to follow a more historical trend. The third significant change was in Probate Court fines. Most fines collected have a large swing from year to year. Specifically traffic tickets from local and State authorities are by far the largest and so the historical trend seemed more practical. Last year there was approximately a $243,000 increase as compared to the current estimated budget upon additional special traffic programs.

The difference in the actual budget decrease and the increase in the annual millage rate caused the County to use a fund balance of only $673,300 to balance the expenditures and maintain normal operations for the fiscal year. The use of fund balance was an expected part of the budget process this fiscal year due to the continuing digest reduction. For the last several years, the County has adopted a budget with the expected use of fund balance. However, FY 2014 was the first time that fund balance was actually used (at

$330,911) in the general fund for many years. In FY 2015, the amount of actual fund balanced used during the fiscal year was $2.0 million and the use of fund balance increased again for FY 2016, $2.9 million, as the digest kept falling. While typically, the County should not use their fund balance except in emergencies, the County's fund balance was $8.7 million at fiscal year-end 2016. The reason for the continued success in the use of fund balance during this economic downturn and unfortunate continuing slow recovery for this area is due mostly to applying conservative expense policies for all purchases, monitoring budgets very closely each month, and implementing a culture of savings with all departments.

While most departments maintained approximately the same budgets from the prior year, several decreases were made to bring expenses more in line prior to adding fund balance. There were no significant increases in the adopted budget, with the exception of the increase in the millage rate (1 mil). This increase was for tax receipts to offset the use of fund balance. There were four significant decreases in budget appropriations for the general fund in fiscal year 2017. The decreases were for Facilities Management ($139,000), Special Appropriations ($1.7 million), EMS ($192,000), and the Joint Development Authority ($623,000). Facilities Management was decreased by (25.1%) based on the expected realistic listing of projects for the County buildings this year. Last year, there were issues that came up during the fiscal year that needed to be resolved immediately such as A/C units and an unexpected damaged roof. The decrease for special appropriation costs (42.3%) was due mostly to the unknown, but planned costs related to the Space Port project. Transfers out for capital improvements were also reduced based on expected revenues. Another significant decrease was for the EMS department (3.8%). While the percentage seems small, it is part of a $5 million budget ending for FY 2016. A portion of this was possible due to the additional costs splits with the Fire department costs as the fire portion is paid from the unincorporated tax district. The other portion was mostly due to reducing the repairs on old fleet ambulances that are being systematically replaced. The final reduction was from the Joint Development Authority (52.2%). There is a change in the basic philosophy of what the JDA is achieving. The JDA was removed from the general fund budget in FY 2015 and FY 2016 due to funding the JDA directly from a one (1) mil tax increase countywide for economic development. A budget was added later in FY 2016 to give the full amount received from the 1 mil increase. The millage rate for fiscal year 2015 and fiscal year 2016 remained the same at 12.94 mils with one (1) mil dedicated specifically for economic development through the Joint Development Authority (JDA). Also, the Space Port project, which would have normally been a task for the JDA, has required the County to seek additional funding. This required the Board of Commissioners to reevaluate the funding to JDA and budgeted some of the economic development dollars specifically to economic development in the Space Port project.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview for the governmental operations of Camden County. It is designed for anyone with an interest in our government's finances and management. Questions concerning any of the information provided in this report or requests for additional financial information may be addressed to the Director of Finance and Budget, Camden County, P. O. Box 99, Woodbine, Georgia 31569. Camden County supports a website for questions and concerns about this report. In addition, Camden County maintains a website that contains prior year's CAFRs and other operational reports. The website may be accessed at co.camden.ga.us/.

BASIC FINANCIAL STATEMENTS

CAMDEN COUNTY, GEORGIA

STATEMENT OF NET POSITION
JUNE 30, 2016

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Joint Development Authority	Board of Health
ASSETS					
Cash and cash equivalents	$ 11,598,244	$ 2,516,209	$ 14,114,453	$ 2,346,207	$1,296,329
Certificate of deposit	-	6,715,000	6,715,000	-	-
Receivables, net of allowance					
Taxes	1,638,102	-	1,638,102	21,978	-
Accounts	672,687	639,764	1,312,451	-	59,838
Other	140,281	25,251	165,532	-	-
Note receivable	-	-	-	50,000	-
Due from other governments	282,717	99,919	382,636	2,562	64,814
Due from component unit	21,163	-	21,163	-	-
Prepaid asset	-	19,066	19,066	-	-
Capital assets					
Non depreciable	17,996,957	2,576,021	20,572,978	763,573	-
Depreciable, net	75,326,984	13,268,018	88,595,002	258,553	39,188
Total capital assets	93,323,941	15,844,039	109,167,980	1,022,126	39,188
Total assets	107,677,135	25,859,248	133,536,383	3,442,873	1,460,169
DEFERRED OUTFLOW OF RESOURCES					
Deferred outflows of resources related to pensions	29,029	-	29,029	-	147,436
Deferred charge on refunding	-	80,458	80,458	-	-
Total deferred outflow of resources	29,029	80,458	109,487	-	147,436
LIABILITIES					
Current Liabilities					
Accounts payable	1,729,243	202,150	1,931,393	100,621	3,615
Accrued interest	-	25,570	25,570	-	-
Accrued salaries and benefits	477,036	29,505	506,541	-	-
Due to other governments	33,824	-	33,824	-	32,296
Due to primary government	-	-	-	21,163	-
Customer deposits	-	174,964	174,964	-	-
Compensated absences payable	195,077	15,776	210,853	2,500	7,653
Claims and judgements	422,375	-	422,375	-	-
Closure / post-closure	-	533,540	533,540	-	-
Revenue bonds payable	-	395,000	395,000	-	-
Total current liabilities	2,857,555	1,376,505	4,234,060	124,284	43,564

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

CAMDEN COUNTY, GEORGIA

STATEMENT OF NET POSITION
JUNE 30, 2016
(CONTINUED)

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Joint Development Authority	Board of Health
Long-term liabilities					
Net pension liability	237,799	-	237,799	-	992,396
Compensated absences payable	585,230	47,328	632,558	7,490	30,611
Claims and judgements	-	-	-	-	-
Closure / post-closure	-	3,023,390	3,023,390	-	-
Revenue bonds payable	-	2,288,925	2,288,925	-	-
Total long-term liabilities	823,029	5,359,643	6,182,672	7,490	1,023,007
Total liabilities	3,680,584	6,736,148	10,416,732	131,774	1,066,571
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows of resources related to pensions	53,665	-	53,665	-	81,568
NET POSITION					
Net investment in capital assets	93,323,941	13,240,572	106,564,513	1,022,126	39,188
Restricted for					
Capital outlay	3,374,144	-	3,374,144	-	-
Law enforcement	1,530,236	-	1,530,236	-	-
Fire services	508,378	-	508,378	-	-
Court programs	119,776	-	119,776	-	-
Prior year program income	-	-	-	-	310,000
Unrestricted	5,115,440	5,962,986	11,078,426	2,288,973	110,278
Total net position	$ 103,971,915	$ 19,203,558	$123,175,473	$ 3,311,099	$ 459,466

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

CAMDEN COUNTY, GEORGIA

STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

FUNCTIONS/PROGRAMS	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
Primary government				
Governmental activities				
General government	$ 8,121,483	$ 5,566,293	$ 104,448	$ -
Judiciary	2,626,357	-	-	-
Public safety	16,350,203	1,176,523	205,889	25,000
Public works	17,731,651	-	86,953	293,685
Health and welfare	837,451	-	-	-
Culture and recreation	896,021	-	-	-
Housing and development	1,522,869	-	-	-
Total governmental activities	48,086,035	6,742,816	397,290	318,685
Business-type activities				
Solid waste	2,905,657	3,878,956	99,919	-
Curbside collection	807,953	834,846	-	-
Total business-type activities	3,713,610	4,713,802	99,919	-
Total primary government	$ 51,799,645	$ 11,456,618	$ 497,209	$ 318,685
Component units				
Joint Development Authority	$ 560,675	$ 4,000	$ 1,116,156	$ -
Board of Health	1,094,653	382,683	652,553	-
Total component units	$ 1,655,328	$ 386,683	$ 1,768,709	$ -
General revenues				
Property tax				
Sales tax				
Other tax				
Grants and contributions not restricted to specific programs				
Interest revenue				
Miscellaneous				
Total general revenues				
Transfers				
Total general revenues and transfers				
Change in net position				
Net position - beginning of year				
Net position - end of year				

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

CAMDEN COUNTY, GEORGIA

STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2016
(CONTINUED)

Net (Expense) Revenue and Changes in Net Position			Component Units	
Primary Government				
Governmental Activities	Business-Type Activities	Total	Joint Development Authority	Board of Health
$ (2,450,742)	$ -	$ (2,450,742)		
(2,626,357)	-	(2,626,357)		
(14,942,791)	-	(14,942,791)		
(17,351,013)	-	(17,351,013)		
(837,451)	-	(837,451)		
(896,021)	-	(896,021)		
(1,522,869)	-	(1,522,869)		
(40,627,244)	-	(40,627,244)		
-	1,073,218	1,073,218		
-	26,893	26,893		
-	1,100,111	1,100,111		
(40,627,244)	1,100,111	(39,527,133)		
			$ 559,481	$ -
			-	(59,417)
			559,481	(59,417)
18,892,569	-	18,892,569	42,169	-
9,919,951	-	9,919,951	-	-
234,466	-	234,466	-	-
-	-	-	-	271,179
33,798	59,287	93,085	4,708	-
160,764	-	160,764	2,341	-
29,241,548	59,287	29,300,835	49,218	271,179
20,000	(20,000)	-	-	-
29,261,548	39,287	29,300,835	49,218	271,179
(11,365,696)	1,139,398	(10,226,298)	608,699	211,762
115,337,611	18,064,160	133,401,771	2,702,400	247,704
$ 103,971,915	$ 19,203,558	$ 123,175,473	$ 3,311,099	$ 459,466

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

CAMDEN COUNTY, GEORGIA

BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2016

	General Fund	Special Purpose Local Option Sales Tax 6	Special Purpose Local Option Sales Tax 7	Non-Major Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	$ 5,312,657	$ 125,427	$ 2,788,845	$ 3,371,315	$ 11,598,244
Receivables, net of allowance					
Taxes	1,037,317	-	572,518	28,267	1,638,102
Accounts	531,815	-	-	140,872	672,687
Other receivables	130,745	-	9,536	-	140,281
Due from other governments	276,918	-	-	5,799	282,717
Due from other funds	-	-	-	1,000	1,000
Due from component unit	21,163	-	-	-	21,163
Total assets	$ 7,310,615	$ 125,427	$ 3,370,899	$ 3,547,253	$ 14,354,194
LIABILITIES					
Accounts payable	$ 645,725	$ 20,112	$ 925,828	$ 137,578	$ 1,729,243
Accrued expenditures	441,923	-	-	35,113	477,036
Due to other funds	1,000	-	-	-	1,000
Due to other governments	25,517	-	-	8,307	33,824
Total liabilities	1,114,165	20,112	925,828	180,998	2,241,103
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	979,648	-	-	24,648	1,004,296
Unavailable revenue - other	358,601	-	-	-	358,601
Total deferred inflows of resources	1,338,249	-	-	24,648	1,362,897
FUND BALANCES					
Restricted	-	105,315	2,445,071	2,982,148	5,532,534
Assigned	1,352,842	-	-	359,459	1,712,301
Unassigned	3,505,359	-	-	-	3,505,359
Total fund balances	4,858,201	105,315	2,445,071	3,341,607	10,750,194
Total liabilities, deferred inflows of resources, and fund balances	$ 7,310,615	$ 125,427	$ 3,370,899	$ 3,547,253	$ 14,354,194

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

CAMDEN COUNTY, GEORGIA

RECONCILIATION OF THE BALANCE SHEET
OF GOVERNMENTAL FUNDS TO THE
STATEMENT OF NET POSITION
JUNE 30, 2016

Amounts reported for governmental activities in the statement of net position are different because:

Total fund balances - governmental funds	$	10,750,194
Capital Assets		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		
Cost of the assets		254,799,480
Accumulated depreciation		(161,475,539)
Deferred outflows of resources		
Related to pensions		29,029
Revenues		
Other long-term assets are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds.		1,362,897
Long-term Liabilities		
Long-term liabilities are not due and payable in the current period and, therefore are not reported in the funds.		
Compensated absences		(780,307)
Net pension liability		(237,799)
Claims and judgements		(422,375)
Deferred inflows of resources		
Related to pensions		(53,665)
Total Net Position of Governmental Activities	$	103,971,915

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

CAMDEN COUNTY, GEORGIA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	General Fund	Special Purpose Local Option Sales Tax 6	Special Purpose Local Option Sales Tax 7	Non-Major Governmental Funds	Total Governmental Funds
REVENUES					
Taxes					
Property tax	$17,767,150	$ -	$ -	$ 1,206,038	$ 18,973,188
Sales tax	3,149,813	-	6,770,138	-	9,919,951
Other taxes	204,979	-	-	29,487	234,466
License and permits	161,679	-	-	41,403	203,082
Intergovernmental	191,343	-	86,953	425,869	704,165
Fines and forfeitures	2,184,802	-	-	273,155	2,457,957
Charges for services	3,286,988	-	-	903,368	4,190,356
Interest earnings	31,591	4,722	7,088	2,207	45,608
Other revenues	159,764	-	-	1,000	160,764
Total revenues	27,138,109	4,722	6,864,179	2,882,527	36,889,537
EXPENDITURES					
Current					
General government	12,414,573	-	118,875	75,294	12,608,742
Judicial	2,514,313	-	-	-	2,514,313
Public safety	11,597,522	-	163,792	2,050,498	13,811,812
Public works	1,464,067	-	-	134,422	1,598,489
Health and welfare	645,896	-	-	-	645,896
Culture and recreation	369,374	-	-	474,093	843,467
Housing and development	1,505,818	-	-	-	1,505,818
Intergovernmental	-	4,331,515	4,879,916	-	9,211,431
Capital outlay	-	1,461,451	2,793,218	404,120	4,658,789
Total expenditures	30,511,563	5,792,966	7,955,801	3,138,427	47,398,757
Excess (deficiency) of revenues over (under) expenditures	(3,373,454)	(5,788,244)	(1,091,622)	(255,900)	(10,509,220)
OTHER FINANCING SOURCES (USES)					
Transfers from other funds	20,000	-	-	517,900	537,900
Transfers to other funds	(517,900)	-	-	-	(517,900)
Total other financing sources (uses)	(497,900)	-	-	517,900	20,000
Net change in fund balances	(3,871,354)	(5,788,244)	(1,091,622)	262,000	(10,489,220)
Fund balance - beginning of year	8,729,555	5,893,559	3,536,693	3,079,607	21,239,414
Fund balance - end of year	$ 4,858,201	$ 105,315	$ 2,445,071	$ 3,341,607	$ 10,750,194

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

CAMDEN COUNTY, GEORGIA

RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
OF GOVERNMENTAL FUNDS TO THE
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

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

Net Change in Fund Balance - total governmental funds	$ (10,489,220)
Capital Assets	
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is depreciated over their estimated useful lives and reported as depreciation expense.	
Total capital outlays	6,919,463
Total depreciation	(7,459,330)
The net effect of various miscellaneous transactions involving capital assets (i.e., sales and donations) is to decrease net position.	(42,578)
Deferred outflows of resources related to pensions is not available during the current period and therefore is not reported in the funds.	
Change in deferred outflows of resources related to pensions	2,903
Long-term Debt	
Under the modified accrual basis of accounting used in governmental funds, expenditure are not recognized for transactions that are not normally paid with expendable available financial resources. In the Statement of Activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available. In addition, interest on long-term debt is not recognized under the modified accrual basis of accounting until due, rather than as it accrues. The adjustments for these items are as follows:	
Compensated absences	(6,048)
Claims and judgements	(115,375)
Net pension liability	(11,530)
Deferred inflows of resources related to pensions is not available during the current period therefore is not reported in the funds.	
Change in deferred inflows of resources related to pensions	25,217
Revenues	
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds	(189,198)
Change in Net Position of Governmental Activities	$ (11,365,696)

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

CAMDEN COUNTY, GEORGIA

GENERAL FUND
STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
REVENUES				
Taxes	$ 19,397,900	$ 21,200,000	$ 21,121,942	$ (78,058)
Licenses and permits	124,200	160,600	161,679	1,079
Intergovernmental revenues	93,100	179,710	191,343	11,633
Charges for services	2,205,800	3,278,900	3,286,988	8,088
Fines and forfeitures	1,493,150	2,183,450	2,184,802	1,352
Investment earnings	18,400	46,100	31,591	(14,509)
Miscellaneous revenue	98,700	154,810	159,764	4,954
Total revenues	23,431,250	27,203,570	27,138,109	(65,461)
EXPENDITURES				
Current				
General government				
Governing body	136,439	173,985	173,952	33
Legislative committees	16,900	16,900	11,507	5,393
County clerk	58,435	65,635	65,581	54
Chief executive	366,673	372,943	372,922	21
Administrative services	83,338	83,338	80,607	2,731
Special appropriations	666,250	3,499,900	3,499,890	10
Law	167,000	202,200	202,179	21
Finance	440,994	440,994	440,149	845
Information technology	284,028	284,028	242,478	41,550
Human resources	169,653	169,653	168,427	1,226
Employee health benefit	3,592,924	3,609,824	3,571,361	38,463
Workers compensation	306,671	382,821	370,852	11,969
Tax commissioner	655,203	656,083	633,057	23,026
Registrar	125,894	125,894	119,981	5,913
Tax assessor	741,233	741,233	702,713	38,520
Facilities maintenance	442,712	556,312	537,374	18,938
Insurance	786,800	792,900	731,930	60,970
Customer service desk	61,716	61,716	47,822	13,894
Wellness clinic	289,976	441,826	441,791	35
Total general government	9,392,839	12,678,185	12,414,573	263,612

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

CAMDEN COUNTY, GEORGIA

GENERAL FUND
STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016
(CONTINUED)

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Judiciary				
Clerk of courts	519,760	520,600	515,294	5,306
Superior court	376,015	376,015	353,016	22,999
Magistrate court	292,487	293,437	288,469	4,968
Probate court	368,736	472,336	472,013	323
Juvenile court	271,090	285,390	285,365	25
Public defender	207,856	207,856	205,553	2,303
District attorney	394,282	394,782	394,603	179
Total judiciary	2,430,226	2,550,416	2,514,313	36,103
Public safety				
Coroner	40,730	40,730	35,436	5,294
Sheriff	3,237,846	3,464,266	3,463,886	380
Emergency medical services	4,614,914	5,002,534	5,002,526	8
Jail	2,530,761	2,660,391	2,647,793	12,598
Adult probation	11,500	11,500	10,960	540
Juvenile justice	16,350	16,350	11,587	4,763
Emergency management agency	84,377	104,377	95,057	9,320
Animal control	264,227	330,327	330,277	50
Total public safety	10,800,705	11,630,475	11,597,522	32,953
Public works				
Roads and bridges	1,413,168	1,424,338	1,269,068	155,270
Fleet maintenance	211,505	211,505	194,999	16,506
Total public works	1,624,673	1,635,843	1,464,067	171,776
Health and welfare				
Public health administration	371,715	371,715	366,680	5,035
Mosquito control	185,030	191,630	191,563	67
Department of family and children services	91,120	91,120	87,653	3,467
Total health and welfare	647,865	654,465	645,896	8,569

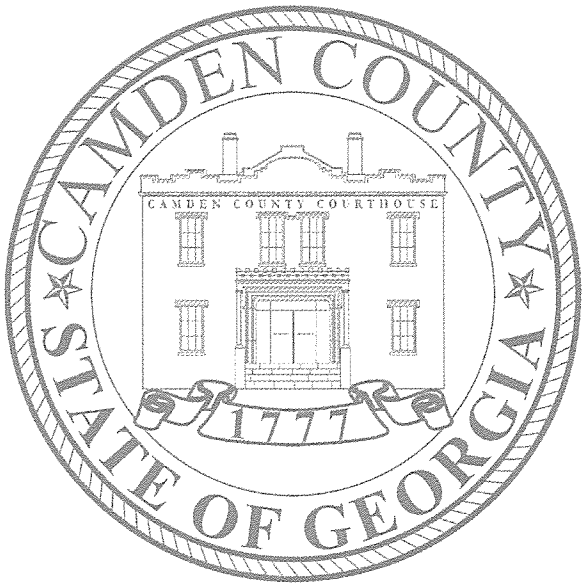
The notes to the financial statements are an integral part of this statement.

CAMDEN COUNTY, GEORGIA

GENERAL FUND
STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016
(CONTINUED)

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Culture and recreation				
County wide library	311,246	311,246	308,766	2,480
Bryan Lang historical library	62,993	62,993	60,608	2,385
Total culture and recreation	374,239	374,239	369,374	4,865
Housing and development				
Planning and building	310,373	310,373	305,040	5,333
County agent	93,932	93,932	57,746	36,186
Forestry	27,100	27,100	26,749	351
Joint Development Authority	-	1,192,700	1,116,283	76,417
Total housing and development	431,405	1,624,105	1,505,818	118,287
Total current expenditures	25,701,952	31,147,728	30,511,563	636,165
Total expenditures	25,701,952	31,147,728	30,511,563	636,165
Excess (deficiency) revenues over expenditures	(2,270,702)	(3,944,158)	(3,373,454)	570,704
Other financing sources (uses)				
Transfer in	-	-	20,000	(20,000)
Transfer out	(607,913)	(517,913)	(517,900)	13
Total other financing sources (uses)	(607,913)	(517,913)	(497,900)	(19,987)
Net change in fund balance	(2,878,615)	(4,462,071)	(3,871,354)	550,717
Fund balance - beginning of year	8,729,555	8,729,555	8,729,555	-
Fund balance - end of year	$ 5,850,940	$ 4,267,484	$ 4,858,201	$ 550,717

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


CAMDEN COUNTY
STATE OF GEORGIA
CAMDEN COUNTY COURTHOUSE
1777

CAMDEN COUNTY, GEORGIA

STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2016

	Business-type Activities-Enterprise Funds		
	Solid Waste	Non-major Curbside Collections	Total
ASSETS			
Current assets			
Cash and cash equivalents	$ 1,889,298	$ 626,911	$ 2,516,209
Certificate of deposit	6,715,000	-	6,715,000
Accounts receivable, net	600,176	39,588	639,764
Accrued interest receivable	25,251	-	25,251
Intergovernmental receivable	99,919	-	99,919
Total current assets	9,329,644	666,499	9,996,143
Long-term assets			
Capital assets			
Nondepreciable assets	2,576,021	-	2,576,021
Depreciable assets, net	13,268,018	-	13,268,018
Total capital assets, net	15,844,039	-	15,844,039
Other assets	19,066	-	19,066
Total noncurrent assets	15,863,105	-	15,863,105
Total assets	25,192,749	666,499	25,859,248
DEFERRED OUTFLOWS OF RESOURCES			
Deferred charge on refunding	80,458	-	80,458
LIABILITIES			
Current liabilities			
Accounts payable	140,089	62,061	202,150
Salaries payable	26,527	2,978	29,505
Accrued interest payable	25,570	-	25,570
Customer deposits	-	174,964	174,964
Compensated absences	15,776	-	15,776
Closure / postclosure	533,540	-	533,540
Revenue bonds payable - current	395,000	-	395,000
Total current liabilities	1,136,502	240,003	1,376,505
Non-current liabilities:			
Compensated absences	47,328	-	47,328
Closure / post-closure	3,023,390	-	3,023,390
Revenue bonds payable	2,288,925	-	2,288,925
Total non-current liabilities	5,359,643	-	5,359,643
Total liabilities	6,496,145	240,003	6,736,148
NET POSITION			
Net investment in capital assets	13,240,572	-	13,240,572
Unrestricted	5,536,490	426,496	5,962,986
Total net position	$ 18,777,062	$ 426,496	$ 19,203,558

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

CAMDEN COUNTY, GEORGIA

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Business-type Activities-Enterprise Funds		
		Non-major	
	Solid Waste	Curbside Collections	Total
OPERATING REVENUES			
Charges for services	$ 3,878,956	$ 834,846	$ 4,713,802
Total operating revenues	3,878,956	834,846	4,713,802
OPERATING EXPENSES			
Personal services	1,230,615	55,009	1,285,624
Contracted services	108,935	734,415	843,350
Utilities	199,925	1,964	201,889
Repairs and maintenance	101,382	-	101,382
Closure/post-closure costs	113,340	-	113,340
Other supplies and expenses	326,793	16,565	343,358
Depreciation	698,102	-	698,102
Total operating expenses	2,825,498	807,953	3,633,451
Operating income (loss)	1,053,458	26,893	1,080,351
NONOPERATING REVENUES (EXPENSES)			
Interest income	59,143	144	59,287
Intergovernmental revenue	99,919	-	99,919
Interest expense	(80,159)	-	(80,159)
Total nonoperating revenues (expenses)	78,903	144	79,047
Income (loss) before contributions and transfers	1,132,361	27,037	1,159,398
Transfer out	(20,000)	-	(20,000)
Change in net position	1,112,361	27,037	1,139,398
Net position - beginning of year	17,664,701	399,459	18,064,160
Total net position - end of year	$ 18,777,062	$ 426,496	$ 19,203,558

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

CAMDEN COUNTY, GEORGIA

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Business-type Activities Enterprise Funds		
		Non-major	
	Solid Waste	Curbside Collections	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received from customers	$ 3,815,966	$ 861,352	$4,677,318
Cash paid to suppliers for goods and services	(793,460)	(751,461)	(1,544,921)
Cash paid to employees	(1,222,752)	(54,681)	(1,277,433)
Net cash flows provided by (used for) operating activities	1,799,754	55,210	1,854,964
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfers to other funds	(20,000)	-	(20,000)
Net cash flows provided by (used for) Noncapital financing activities	(20,000)	-	(20,000)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Interest paid	(92,184)	-	(92,184)
Principal payments on debt	(385,000)	-	(385,000)
Purchases of capital assets	(565,000)	-	(565,000)
Net cash flows provided by (used for) capital and related financing activities	(1,042,184)	-	(1,042,184)
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest income	33,892	144	34,036
Net cash flows provided by (used for) investing activities	33,892	144	34,036
Net increase (decrease) in cash and cash equivalents	771,462	55,354	826,816
Cash and cash equivalents - beginning of year	7,832,836	571,557	8,404,393
Cash and cash equivalents - end of year	$ 8,604,298	$ 626,911	$9,231,209

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

CAMDEN COUNTY, GEORGIA

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016
(CONTINUED)

	Business-type Activities Enterprise Funds		
		Non-major	
	Solid Waste	Curbside Collections	Total
Classified as			
Cash and cash equivalents	$ 1,889,298	$ 626,911	$2,516,209
Certificates of deposit	6,715,000	-	6,715,000
Total cash and cash equivalents, end of year	$ 8,604,298	$ 626,911	$9,231,209
Reconciliation of net operating income (loss) to net cash provided by (used for) operating activities			
Net operating income (loss)	$ 1,053,458	$ 26,893	$1,080,351
Adjustments to reconcile net operating income (loss) to net cash provided by (used for) operating activities			
Depreciation	698,102	-	698,102
Changes in assets and liabilities:			
(Increase) decrease in accounts receivable	(62,990)	(711)	(63,701)
(Increase) decrease in other assets	3,340	-	3,340
Increase (decrease) in accounts payable	37,487	1,483	38,970
Increase (decrease) in accrued liabilities	7,863	328	8,191
Increase (decrease) in unearned revenue	-	-	-
Increase (decrease) in customer deposits	-	27,217	27,217
Increase (decrease) in accrued closure/postclosure costs	62,494	-	62,494
Total adjustments	746,296	28,317	774,613
Net cash provided by (used for) operating activities	$ 1,799,754	$ 55,210	$1,854,964

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

CAMDEN COUNTY, GEORGIA

STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
JUNE 30, 2016

	Agency Funds
ASSETS	
Cash and cash equivalents	$ 3,372,429
Total assets	$ 3,372,429
LIABILITIES	
Due to others	$ 3,372,429
Total liabilities	$ 3,372,429

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

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Accounting Policies

Camden County was established under the provisions of an Act of the General Assembly of Georgia. The County operates under a county commissioner form of government, and provides the following services as authorized by state law, general administrative services, public safety, roads and bridges, courts and health and welfare.

The accounting policies of Camden County, Georgia conform to generally accepted accounting principles as applicable to governments. The following is a summary of the County's more significant policies applied in the preparation of the accompanying financial statements.

A. Reporting Entity

As required by generally accepted accounting principles, the financial statements of the reporting entity include those of Camden County (the primary government) and any component units. A component unit is a legally separate organization for which the elected officials of the primary government are financially accountable. In addition, a component unit can be another organization for which the nature and significance of its relationship with a primary government is such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The component units discussed below are included in the County's reporting entity because of the significance of their operational and financial relationships with the County. In conformity with generally accepted accounting principles, as set forth in Statement of Governmental Accounting Standards Board (GASB) No. 61, "The Financial Reporting Entity: Omnibus, an amendment of GASB Statements No. 14 and 34," the County's relationships with other governments and agencies have been examined. The component unit columns in the combined financial statements include the financial data for the Camden County Joint Development Authority (the Authority), as of June 30, 2016 and the Camden County Board of Health, as of June 30, 2016. The financial information for the component units is reported in columns separate from the County's financial information to emphasize that it is legally separate from the County.

1. Blended component unit

Solid Waste Management Authority of Camden County

On February 2, 2002, Camden County created the Solid Waste Management Authority of Camden County, Georgia, under the provisions of the Official Code of Georgia Annotated (O.C.G.A.) Section 12-8-50. The Authority consists of five directors that comprise three County Commissioners, the County Administrator and the Director of the Solid Waste Landfill. The Authority serves as a conduit for debt issued to maintain and expand the landfill. The authority is blended with the Solid Waste Landfill Enterprise Fund, which is reported as a major fund. Separate financial statements of the Authority are not published.

Camden County Law Library

The Camden County Law Library is an entity separate from the County. For financial reporting purposes, the Law Library is reported as if it were a part of the County's operations, because the Law Library primarily serves the courts of the County. The Law Library does not issue separate financial statements. Any capital assets purchased by the Law Library become the property of Camden County.

2. Discretely presented component units

Camden County Joint Development Authority

The Authority is charged with developing, promoting, and expanding for the public good and general welfare, industry, agriculture, commerce, natural resources, the creation of jobs and the making of long-range plans for the coordination of such development, promotion, and expansion within the territorial limits of Camden County, Georgia as provided by Georgia law. The County appoints a majority of the Authority's Board of Directors. The County provides significant operating subsidies to the authority. The Authority is presented as a governmental fund type. The Camden County Joint Development Authority issued separate financial statements that have a June 30th year-end. Complete financial statements of the Camden County Joint Development Authority may be obtained from their administrative office at the following location:

Camden County Joint Development Authority
P.O. Box 867
Kingsland, Georgia 31548

Camden County Board of Health

The Camden County Board of Health d/b/a Camden County Public Health Center is charged with determining the health needs and resources of its jurisdiction, developing programs, activities, and facilities responsive to those needs, and enforcing all laws related to health matters unless they fall under the jurisdiction of other agencies. The Health Department is governed by the Camden County Board of Health (Board). The County appoints the voting majority of the board. The County provides significant operating subsidies to the department. The Health Department is presented as a governmental fund type. The Camden County Health Department issued separate financial statements that have a June 30 year-end, as required by state statutes. Complete financial statements of the Camden County Health Department may be obtained from their administrative office at the following location:

Camden County Public Health Center
1609 Newcastle Street
Brunswick, Georgia 31520

3. Joint venture

Under Georgia law, the County is a member of the Coastal Georgia Regional Commission (RC) and is required to pay annual dues. Membership in an RC is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34 which provides for the organizational structure of the RC in Georgia. The RC Board membership includes the chief elected official of each county and municipality of the area. OCGA 50-8-39.1 provides that the member governments are liable for any debts or obligations of an RC. Separate financial statements may be obtained from:

Coastal Georgia Regional Commission
P.O. Box 1917
Brunswick, Georgia 31521

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (Statement of Net Position and Statement of Activities) report information on all of the nonfiduciary activities of the primary government and its component units. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

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

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Government-Wide Financial Statements

The government-wide financial statements are reported using the flow of economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. The agency fund has no measurement focus but utilizes the accrual basis of accounting for reporting its assets and liabilities. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the

timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements.

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

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, and then unrestricted resources as they are needed.

Fund Financial Statements

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting.

Under the modified accrual basis of accounting, revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt services expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when the obligations are expected to be liquidated with expendable available financial resources.

Property taxes, local option sales taxes, other taxes, intergovernmental revenues, interest, and charges for services associated with the current fiscal period are all considered susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenues are considered to be measurable and available only when cash is received by the government.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services in connection with a proprietary fund's principal ongoing operations. The principal operating revenue of the County's enterprise fund is charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

The fund financial statements provide more detailed information about the government's most significant funds, not the government as a whole. The activities of the government are organized on the basis of funds, each of which is considered a separate accounting

entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

The government reports the following major governmental funds:

General Fund – The General Fund is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Capital Project Fund – SPLOST 6 Fund is used to account for the proceeds and various projects associated with SPLOST 6. SPLOST 7 Fund is used to account for the proceeds and various projects associated with SPLOST 7.

The government reports the following major proprietary funds:

Solid Waste Landfill – The Solid Waste Landfill accounts for solid waste disposition.

Additionally, the government reports the following fund types:

Special Revenue Funds – Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes.

Capital Project Funds – Capital Project Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Business-type / Proprietary Funds).

Agency Funds – Agency Funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and other funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

D. Deposits and Investments

The government's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition. Investments are reported at fair value, which is determined using selected bases. Short-term investments are reported at cost, which approximates fair value. Securities traded on national or international exchanges are valued at the last reported sales price at current exchange rates, and investments that do not have an established market are reported at estimated fair value. Cash deposits are reported at carrying amount, which reasonably estimates fair value.

E. Receivables

Receivables and Due from Other Governments represent funds to be received from other local governments, state grant-in-aid, state contracts, or federal funds. No allowance is deemed necessary for these receivables.

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

All trade and property tax receivables, have been reduced to their estimated net realizable value, and are shown net of an allowance for doubtful accounts. Estimated uncollectible amounts are based upon historical experience rates.

F. Inventories

Inventories of expendable supplies held for consumption are not considered material and are recorded as expenditures, or expenses, as appropriate, when purchased.

G. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods, and are recorded as prepaid items in both government-wide and fund financial statements.

H. Restricted assets

Certain assets are classified as restricted assets when their use is subject to constraints that are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.

I. Capital Assets

Capital assets, which include property, plant equipment and infrastructure assets (e.g. roads, bridges, sidewalks and similar items acquired subsequent to October 1, 2003) are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Property, plant, and equipment capital assets are defined by the government as assets with an initial, individual cost of more than $5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

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

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Property, plant and equipment of the primary government are depreciated using the straight line method over the following estimated useful lives:

Building	25-50 years
Improvements	10-40 years
Equipment	5-20 years
Infrastructure	20-40 years
Furniture	5-10 years
Vehicles	5-10 years

J. Compensated Absences

It is the County's policy to permit employees to accumulate earned by unused vacation and sick pay benefits. There is no liability for unpaid accumulated sick leave since the government does not have a policy to pay any amounts when employees separate from service with the government. All vacation pay is accrued when incurred in the government-wide; proprietary and fiduciary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

K. Deferred Outflows / Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period or periods and so will not be recognized as an outflow of resources (expense / expenditures) until then. The government has two items that qualifies for reporting in this category. It is the deferred charge on refunding and deferred charge on pensions reported in the government-wide statement net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The deferred charge on pensions is the accumulation of contributions subsequent to the measurement date and the changes in the proportionate share of contributions.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has two types of deferred inflows of resources.

One type is reported at the government-wide level for deferred inflows of resources for the net difference between projected and actual earnings on pension plan investments and one type is reported at the governmental fund level, which arises only under a modified accrual basis of accounting. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

L. Long-Term Obligations

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

In the fund financial statements, governmental fund types recognize bond premiums and discounts 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.

M. Net Position Flow Assumption

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied.

It is the government's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

N. Fund Equity

In the financial statements, governmental funds report the following classifications of fund balance in accordance with Governmental Accounting Standards Board Statement No. 54:

- Nonspendable – amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.
- Restricted – amounts are restricted when constraints have been placed on the use of resources by (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.

- Committed – amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Commissioners through adoption of a resolution. The Commissioners also may modify or rescind the commitment.
- Assigned – amounts that are constrained by the Commission's intent to be used for specific purposes, but are neither restricted nor committed. Through resolution, the Commissioners have authorized the County Manager to assign fund balances.
- Unassigned – amounts that have not been assigned to other funds and that are not restricted, committed, or assigned to specific purposes within 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:

- Committed
- Assigned
- Unassigned

The County does not have a formal minimum fund balance policy.

The following is a summary of the fund balance classifications as of June 30, 2016:

	General Fund	SPLOST 6	SPLOST 7	Nonmajor Governmental	Total
FUND BALANCES					
Restricted for					
Capital outlay	$ -	$ 105,315	$ 2,445,071	$ 823,758	$ 3,374,144
Law enforcement	-	-	-	1,531,236	1,531,236
Fire services	-	-	-	508,378	508,378
Court programs	-	-	-	119,776	119,776
Assigned for					
Law enforcement	6,542	-	-	-	6,542
Fund balance appropriations	673,300	-	-	-	673,300
Capital outlay	673,000	-	-	358,459	1,031,459
Unassigned	3,505,359	-	-	-	3,505,359
Total fund balances	$ 4,858,201	$ 105,315	$ 2,445,071	$ 3,341,607	$ 10,750,194

O. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; and errors or omissions. The County purchases commercial insurance for most types of risk. For these risks, settlements have not exceeded coverage's for each of the past three fiscal years. The County had no significant reduction in insurance coverage from coverage in the prior year.

Purchased Insurance

Camden County provides public officials, law enforcement, employment practices, and blanket surety bonds through policies with Arch Specialty Insurance Company. Additional individual surety bonds for Constitutional Officers are with Hartford Property. Property and vehicle insurance are provided through policies with Travelers / St. Paul. All insurance is coordinated through Insurance of America as agent.

Unemployment

The County pays unemployment claims to the state department of labor on a reimbursement basis. Liabilities for such claims are immaterial and are accrued if incurred.

Employee Benefit Program

The County provided health insurance to its employees starting in fiscal year 1998. Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. An excess coverage insurance policy covers individual claims in excess of $110,000. This limitation is the specific deductible. The plan has a minimum annual aggregate liability of $4.2 million, based on current enrollment in the plan. Liabilities include an amount for claims that have been incurred but not reported (IBNR's). Claim liabilities are calculated considering the effects of inflation, recent claim trends including frequency and amount of payouts and other economic and social factors. The liability for the employee benefit program is reported as a long-term obligation of the County. Changes in the claims liabilities during the past three years are presented below:

Fiscal Year Ended June 30,	Unpaid Claims Beginning of Year	Incurred Claims Including IBNR's	Actual Claim Payments	Unpaid Claims End of Year
2014	$ 490,746	$ 2,599,203	$ 2,842,409	$ 247,540
2015	247,540	4,183,792	4,175,325	256,007
2016	256,007	3,681,843	3,556,222	381,628

Workers Compensation

The County elected to self-insure its workers compensation fund beginning on January 1, 2005. Amtrust South, Inc. is the County's risk management agent. They are responsible for payments of the claims, following the County's safety campaign, and advising new steps for increased savings. As a participant in this type of funding, the County retains the legal obligation to pay its own workers' compensation claims over a period of years, as claims become payable. Amtrust is currently funded annually from the General Fund through the budget process. Funds are transferred to the agent each week as necessary to support the claims. The agent pays the claims as they occur, from work related accident / injury reports filed with the agent by the Camden County Human Resources Division.

Safety National carries an excess insurance policy or stop-loss policy for the fund liability in an aggregate of $400,000. Claims liability are calculated considering the effects of inflation, recent claim trends including frequency and amount of payouts and other economic and social factors. Liabilities for workers compensation claims are reported as long-term obligations at June 30, 2016. Changes in the claims liabilities during the past three years are presented below:

Fiscal Year Ended June 30,	Unpaid Claims Beginning of Year	Incurred Claims Including IBNR's	Actual Claim Payments	Unpaid Claims End of Year
2014	$ 57,695	$ 219,188	$ 251,281	$ 25,602
2015	25,602	442,700	417,309	50,993
2016	50,993	305,750	315,996	40,747

No additional amount has been recorded as a contingency in the Association of County Commissioners (ACCG) Group Self-Insurance Workers Compensation fund, as management has no reason to believe that an additional premium will be assessed since the County left their full insurance plan on December 31, 2004.

Prior to fiscal year 2005, changes in the claims liabilities for worker's compensation were included in the above tabular information of the employee benefit program.

NOTE 2 – BUDGETS AND BUDGETARY ACCOUNTING

Budget Process

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

The County prepares a separately issued budget report. An annual operating budget is prepared for the General and Special Revenue Funds. Prior to July, the County Administrator and Finance Director submit to the County Commission a proposed operating budget for the fiscal year commencing on July 1. The operating budget includes proposed expenditures and the means of financing. The Commission holds two (2) public hearings on the budget, giving notice thereof at least ten days in advance by publication in the official newspaper of Camden County. The budget is revised and adopted by the Commission at the first regular meeting after the public hearings have concluded. The budget so adopted may be revised during the year only by formal action of the Board of Commissioners in a regular meeting and no increase shall be made therein without provision also being made for financing same. Department heads have the authority to transfer appropriations within a department (within the same fund) from one line item to another subject to the approval of the County Administrator and / or Finance Director.

Formal budgetary integration is employed as a management control device during the year. The budgets for the General and Special Revenue Funds are adopted on a basis consistent with generally accepted accounting principles (GAAP). The General Fund is subject to budgetary control on a departmental basis, while the Special Revenue funds are subject to budgetary control on an individual fund basis. Budgets are prepared for the Capital Projects Funds on a project basis, which usually covers two or more fiscal years. Budgeted amounts are as originally adopted, or as amended by the Board of Commissioners. Individual amendments are not material in relation to the original appropriations.

NOTE 3 – CASH AND CASH EQUIVALENTS

Custodial Credit Risk – Deposits

The custodial credit risk of deposits is the risk that in the event of the failure of a bank, the 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. The County's bank balances of deposits as of June 30, 2015 are entirely insured or collateralized with securities held by the County's agent in the County's name. State statutes require banks holding public funds to secure these funds by FDIC insurance, securities pledged at par value, and surety bonds at face value in combined aggregate totaling not less than 110% of the public funds held. The County does not have a formal policy for custodial credit risk.

The Camden County Joint Development Authority, a discretely presented component unit, bank balances of deposits as of June 30, 2016 are entirely insured or collateralized with securities held by the Authority's agent in the Authority's name. State statutes require banks holding public funds to secure these funds by FDIC insurance, securities pledged at par value, and surety bonds at face value in combined aggregate totaling not less than 110% of the public funds held.

The Camden County Board of Health, a discretely presented component unit, bank balances of deposits as of June 30, 2016 are entirely insured or collateralized with securities held by the Board's agent in the Board's name. State statutes require banks holding public funds to secure these funds by FDIC insurance, securities pledged at par value, and surety bonds at face value in combined aggregate totaling not less than 110% of the public funds held.

NOTE 4 – PROPERTY TAXES

State law requires that property taxes be based on assessed value, which is 40% of market value. All real and personal property (including motor vehicles) is valued as of January 1 of each year and must be returned for tax purposes by April 1. With the exception of motor vehicles and the property of public utilities, which are valued by the State Revenue Department, all assessments are made by the Board of Tax Assessors of Camden County.

Exemptions are permitted for certain inventories. A homestead exemption is allowed for each taxpayer that is a homeowner and resides in the household as of January 1. There are other exemptions provided by state and local laws.

Upon completion of all assessments and tax returns, the information is turned over to the County Tax Commissioner for compilation of the tax digest. The completed tax digest must be submitted to the State Revenue Commissioner for approval. The State Revenue Commissioner must ascertain that real property on the tax digest has been assessed at the state mandated forty percent (40%) of fair market value. The State Revenue Commissioner has the option to withhold certain state funding if the mandated 40% level is not reached.

The Camden County Tax Commissioner distributes tax notices and collects tax payments. Motor vehicle taxes are due based upon the birthday of the owner. The 2015 property taxes were levied on September 17th, and mailed during October, with a due date of December 19th. Property tax receivables have been reduced to their estimated net realizable value. Estimated uncollectible amounts are based upon historical experience rates and result in a direct reduction of the related revenue amount at the end of the period.

NOTE 5 – RECEIVABLES

Receivables at June 30, 2016, consist of the following:

	General Fund	SPLOST 7	Non-Major Governmental Funds	Solid Waste	Non-Major Enterprise Fund	Total
Receivables						
Taxes	$ 1,325,816	$ 572,518	$ 33,770	$ -	$ -	$ 1,932,104
Accounts	1,329,537	-	140,872	689,857	40,812	2,201,078
Other	130,745	9,536	-	25,251	-	165,532
Gross receivables	2,786,098	582,054	174,642	715,108	40,812	4,298,714
Less: allowance for Uncollectible	(1,086,221)	-	(5,503)	(89,681)	(1,224)	(1,182,629)
Net total receivables	$ 1,699,877	$ 582,054	$ 169,139	$ 625,427	$ 39,588	$ 3,116,085

NOTE 6 – DUE FROM OTHER GOVERNMENTS

Amounts due from other governments at June 30, 2016, are as follows:

	State	Other	Total
Fund			
General	$ 264,173	$ 12,745	$ 276,918
Special revenue	-	5,799	5,799
Proprietary	99,919	-	99,919
Total	$ 364,092	$ 18,544	$ 382,636

The amounts due from state government are primarily for sales tax and grant funds.

NOTE 7 – INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

The composition of interfund balances as of June 30, 2016, is as follows:

Due to / from other funds

Receivable Fund	Payable Fund	Amount
Shared Assets Fund	General Fund	$ 1,000
		$ 1,000

The outstanding balances between funds results mainly from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

Interfund transfers:

	General Fund	Nonmajor Governmental	Total
Transfer out			
General fund	$ -	$ 517,900	$ 517,900
Solid waste	20,000	-	20,000
Total	$ 20,000	$ 517,900	$ 537,900

Transfers are used to move unrestricted revenue to finance various programs that the government must account for in other funds in accordance with budgetary authorizations, including amounts provided as subsides or matching fund for various grant programs.

NOTE 8 – CAPITAL ASSETS

	Beginning Balance	Increase	Decrease	Transfers	Ending Balance
GOVERNMENTAL ACTIVITIES					
Capital assets, not being depreciated					
Land	$ 7,168,854	$ -	$ -	$ -	$ 7,168,854
Construction in progress	6,130,741	4,942,754	-	(245,392)	10,828,103
Total capital assets, not being depreciated	13,299,595	4,942,754	-	(245,392)	17,996,957
Capital assets, being depreciated					
Buildings and improvements	38,824,140	19,750	-	13,114	38,857,004
Machinery, equipment, & vehicles	16,536,947	1,956,958	(645,788)	(168,490)	17,679,627
Infrastructure	180,033,614	-	-	232,278	180,265,892
Total capital assets, being depreciated	235,394,701	1,976,708	(645,788)	76,902	236,802,523
Less accumulated depreciation for					
Buildings and improvements	(10,936,268)	(998,698)	-	-	(11,934,966)
Machinery, equipment, & vehicles	(12,602,431)	(1,045,294)	603,210	168,490	(12,876,025)
Infrastructure	(131,249,211)	(5,415,337)	-	-	(136,664,548)
Total accumulated depreciation	(154,787,910)	(7,459,329)	603,210	168,490	(161,475,539)
Total capital assets, being depreciated, net	80,606,791	(5,482,621)	(42,578)	245,392	75,326,984
Governmental activities capital assets, net	$ 93,906,386	$ (539,867)	$ (42,578)	$ -	$ 93,323,941

	Beginning Balance	Increase	Decrease	Transfers	Ending Balance
BUSINESS-TYPE ACTIVITIES					
Capital assets, not being depreciated					
Land	$ 2,576,021	$ -	$ -	$ -	$ 2,576,021
Total capital assets, not being depreciated	2,576,021	-	-	-	2,576,021
Capital assets, being depreciated					
Land improvements	18,425,885	-	-	-	18,425,885
Buildings and improvements	280,105	-	-	-	280,105
Machinery, equipment, & vehicles	4,580,527	565,000	-	168,490	5,314,017
Total capital assets, being depreciated	23,286,517	565,000	-	168,490	24,020,007
Less accumulated depreciation for					
Land improvements	(5,479,731)	(549,956)	-	-	(6,029,687)
Buildings and improvements	(149,499)	(6,104)	-	-	(155,603)
Machinery, equipment, & vehicles	(4,256,167)	(142,042)	-	(168,490)	(4,566,699)
Total accumulated depreciation	(9,885,397)	(698,102)	-	(168,490)	(10,751,989)
Total capital assets, being depreciated, net	13,401,120	(133,102)	-	-	13,268,018
Business-type activities capital assets, net	$ 15,977,141	$ (133,102)	$ -	$ -	$ 15,844,039

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

GOVERNMENTAL AVTIVITIES	
General government	$ 303,537
Judiciary	183,440
Public safety	1,028,802
Public works	5,634,056
Housing and development	17,051
Health and welfare	223,300
Culture and recreation	69,143
Total depreciation expense - governmental activities	$ 7,459,329
BUSINESS-TYPE ACTIVITIES	
Solid waste	$ 698,102
Total depreciation expense - business-type activities	$ 698,102

Activity for the Joint Development Authority for the year ended June 30, 2016, was as follows:

	Beginning Balance	Increase	Decrease	Ending Balance
Discretely presented component units				
Capital assets, not being depreciated				
Land held for resale	$ 482,279	$ 281,294	$ -	$ 763,573
Total capital assets, not being depreciated	482,279	281,294	-	763,573
Capital assets, being depreciated				
Buildings and improvements	326,695	-	-	326,695
Land improvements	33,360	-	-	33,360
Equipment	14,973	-	-	14,973
Vehicles	7,000	24,845	-	31,845
Total capital assets, being depreciated	382,028	24,845	-	406,873
Less accumulated depreciation for				
Buildings and improvements	(113,049)	(8,167)	-	(121,216)
Land improvements	(4,170)	(834)	-	(5,004)
Equipment	(9,845)	(1,528)	-	(11,373)
Vehicles	(7,000)	(3,727)	-	(10,727)
Total accumulated depreciation	(134,064)	(14,256)	-	(148,320)
Total capital assets, being depreciated, net	247,964	10,589	-	258,553
JDA capital assets, net	$ 730,243	$ 291,883	$ -	$ 1,022,126

Activity for the Board of Health for the year ended June 30, 2016, was as follows:

	Beginning Balance	Increase	Decrease	Ending Balance
Capital assets, being depreciated				
Equipment and vehicles	$ 168,808	$ -	$ -	$ 168,808
Total capital assets, being depreciated	168,808	-	-	168,808
Less accumulated depreciation for				
Equipment and vehicles	(107,068)	(22,552)	-	(129,620)
Total accumulated depreciation	(107,068)	(22,552)	-	(129,620)
Total capital assets, being depreciated, net	61,740	(22,552)	-	39,188
Board of health capital assets, net	$ 61,740	$ (22,552)	$ -	$ 39,188

NOTE 9 – LONG-TERM DEBT

Changes in long-term liabilities

Long-term liability activity for the fiscal year ended June 30, 2016 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities					
Claims and judgements*	$ 307,000	$ 3,987,593	$ (3,872,218)	$ 422,375	$ 422,375
Net pension liability	226,269	11,530	-	237,799	-
Compensated absences	774,259	639,502	(633,454)	780,307	195,077
Total governmental activities	$ 1,307,528	$ 4,638,625	$ (4,505,672)	$ 1,440,481	$ 617,452
Business-type activities					
Compensated absences	$ 60,280	$ 48,702	$ (45,878)	$ 63,104	$ 15,776
Closure and postclosure costs	3,494,436	62,494	-	3,556,930	533,540
Bonds payable	2,945,000	-	(385,000)	2,560,000	395,000
Premium	145,640	-	(21,715)	123,925	-
Total business-type activities	$ 6,645,356	$ 111,196	$ (452,593)	$ 6,303,959	$ 944,316

*Claims and Judgements of Governmental activities include the claims liability of the Employee Benefit Program and the Worker's Compensation Program.

For the governmental activities, compensated absences, claims and judgments, and net pension liability are generally liquidated by the General fund. For business-type activities, long-term liabilities are liquidated by the Solid Waste enterprise fund.

Bonds Payable

On April 15, 2002, the County issued Solid Waste Management Authority Revenue Bonds, Series 2002, totaling $6,755,000 for the purpose of acquiring, constructing and equipping a solid waste disposal system. The interest rates on the Revenue Bonds range from 3.75% - 5.0% and the maturity date is March 1, 2022. The Authority has entered into a lease with Camden County to make rental payments for the debt services required by the bonds. The obligation of Camden County to make the payments under the lease is a general obligation to which its full faith and credit and taxing power are pledged. The Authority is blended with the Solid Waste Landfill Enterprise Fund. Federal arbitrage regulations are not applicable for fiscal year 2016.

On March 15, 2012, the County issued $4,040,000 in Series 2012 Revenue Bonds to advance refund outstanding 2002 Revenue Bonds in order to obtain debt service savings. The 2012 Series Bonds bears interest at a rate of 2.5% (computed on the basis of a 360-day year of twelve consecutive 30-day months), with interest payable on a semi-annual basis beginning on September 1, 2012 and principal payments payable on an annual basis beginning on March 1, 2013. The maturity date for the 2012 Series Bonds is March 1, 2022.

Annual debt service requirements to maturity for contractual obligations are as follows:

Year Ending June 30	Business-Type Activities	
	Principal	Interest
2017	$ 395,000	$ 76,800
2018	410,000	64,950
2019	420,000	52,650
2020	430,000	40,050
2021	445,000	27,150
2022	460,000	13,800
Total	$2,560,000	$275,400

NOTE 10 – COMMITMENTS

Closure and Postclosure Care Cost for Solid Waste Landfill Fund

The Georgia Comprehensive Solid Waste Management Act effective January 1, 1992 requires the County to strengthen solid waste management practices and to achieve a 25% reduction in the amount of solid waste disposed of in landfills and by thermal combustion units by the year 1996. This act requires the County to further comply with the cost reporting mandate in capturing and reporting costs for local solid waste operations, direct costs for solid waste collecting, handling and disposal, indirect administrative costs, such as for shared central services, billable cost, (external and internal) and costs for debt retirement and interest expenses. State and Federal

laws and regulations require the County to place a final cover on the State Route 110 landfill, Vacuna Road landfill, and C&D Industrial landfill sites when each stops accepting waste and to perform certain maintenance and monitoring functions at these sites for thirty years after closure. The County received the closure certificate for Vacuna Road landfill on May 5, 1995.

Compliance with the closure certification is monitored by the State agency, Department of Natural Resources.

Although closure and postclosure care costs will be paid only near or after the date that these landfills stop accepting waste, the County reports a portion of these closure and postclosure care costs as an operating expense in each period based on landfill capacity used to date. The $3,556,930 reported as the landfills closure and post closure care liability at June 30, 2016 represents the cumulative amount reported to date based on the use of the percentage of the estimated capacity of the landfills. The percentage of landfill capacity used at June 30, 2016 for State Route 110 landfill, Vacuna Road landfill, and C&D Industrial landfill is estimated to be 54%, 100%, and 10% respectively. The remaining estimated life of State Route 110 landfill and C&D Industrial landfill is 10 years and 320 years respectively.

The County has estimated the closure and post closure cost associated with the landfills to be $8,233,778. The actual cost of closure and postclosure care may fluctuate annually due to inflation, changes in technology, or changes in environmental laws and regulations. The County has set aside $6,715,000 for financial assurance of closure and postclosure.

NOTE 11 – EMPLOYEE RETIREMENT PLANS

A. Pension Plan

Camden County has not changed its' retirement company or policies since 1985. Camden County began an evaluation process to better serve the employees in March 2009. The process, which consisted of obtaining the talents of a local Certified Financial Planner, took the County on a search for the most cost efficient, comprehensive, and client satisfaction, company available. The process took more than 1-½ years before it was ready to be presented to the Commissioners for a vote.

Camden County participates with all of its qualified employees in a new plan, sponsored by Principal Financial Group, entitled – Defined Contribution Plan for Employees of Camden County. The new plan document was executed at the Camden County Board of Commissioners and adopted on February 15, 2011 with an effective date of March 1, 2011. All previous GEBCorp plan dollars in the corresponding 401(a) plan entitled – Money Purchase Plan, were transferred to the new retirement plan on March 31, 2011. All employees with one year of service and a minimum of 1,000 hours are eligible to be covered in the plan. Coverage begins on the next entry date immediately following the anniversary hire date. The County has the authority to establish and amend the plan provisions. Participant vesting in the Defined Contribution Plan for Employees of Camden County is based on years of credited service. A participant becomes vested based on a sliding scale beginning with three year (25%) and is fully vested (100%) after five years of credited service. The investment objective of the current plan is to provide the most highly rated investments to help protect against loss of principal, while providing the best pricing and best performance. The County's contribution to the plan is made on a bi-weekly basis in conjunction with payroll. The required contribution rate is calculated based on a flat rate of 6% of gross earnings. The County's pension contribution for the fiscal year ended June 30, 2016 was $371,751.

B. Deferred Compensation Plan

The County offers employees a deferred compensation plan, the 457 Deferred Compensation Plan for Camden County, created in accordance with the Internal Revenue Code Section 457. The plan allows any eligible employee to voluntarily defer a portion of their gross compensation. Employees may elect to defer any portion defined by the IRS, beginning with 1% per pay period. They are eligible to receive a County contribution equal to 100% of their contribution up to 3% and 50% of their contribution on any amount above 3% up to a maximum match of 6% per pay period. The plan is administered by the Principal Financial Group. The County's administrative involvement is limited to transmitting amounts withheld from the payroll and the County contribution. The County's contribution for the fiscal year ended June 30, 2016 was $407,923.

C. County-Wide Library's Retirement Plan

Plan description: All teachers of the Library as defined in §47-3-60 of the *Official Code of Georgia Annotated* (O.C.G.A.) is provided a pension through the Teachers Retirement System of Georgia (TRS). TRS, a cost-sharing multiple-employer defined benefit pension plan, is administered by the TRS Board of Trustees (TRS Board). Title 47 of the *O.C.G.A.* assigns the authority to establish and amend the benefit provisions to the State Legislature. TRS issues a publicly available financial report that can be obtained at www.trsga.com/publications.

Benefits provided: TRS provides service retirement, disability retirement, and death benefits. Normal retirement benefits are determined as 2% of the average of the employee's two highest paid consecutive years of service, multiplied by the number of years of creditable service up to 40 years. An employee is eligible for normal service retirement after 30 years of creditable service, regardless of age, or after 10 years of service and attainment of age 60. Ten years of service is required for disability and death benefits eligibility. Disability benefits are based on the employee's creditable service and compensation up to the time of disability. Death benefits equal the amount that would be payable to the employee's beneficiary had the employee retired on the date of death. Death benefits are based on the employee's creditable service and compensation up to the date of death.

Contributions: Per Title 47 of the O.C.G.A., contribution requirements of active employees and participating employers, as actuarially determined, are established and may be amended by the TRS Board. Contributions are expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Employees were required to contribute 6.00% of their annual pay during fiscal year 2016. The Library's contractually required contribution rate for the year ended June 30, 2016 was 0.1562% of annual library payroll. Library contributions to TRS were $21,688 for the year ended June 30, 2015.

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

At June 30, 2016, the Library reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2015. The total pension liability used to calculate the net pension liability was based on an actuarial valuation as of June 30, 2014. An expected total pension liability as of June 30, 2015 was determined using standard roll-forward techniques. The Library's proportion of the net pension liability was based on contributions to TRS during the fiscal year ended June 30, 2015. At June 30 2015, the Library's proportion was 0.001562%, which was an increase (decrease) of 0.000229% from its proportion measured as of June 30, 2015.

For the year ended June 30, 2016, the Library recognized pension expense of $25,188. At June 30, 2016, the Library reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	$ 2,092
Net difference between projected and actual earnings on pension plan investments	-	20,059
Changes in proportion and differences between Library contributions and proportionate share of contributions	3,841	31,514
Library contributions subsequent to the measurement date	25,188	-
Total	$ 29,029	$ 53,665

Library contributions subsequent to the measurement date of $25,188 are reported as deferred outflows of resources and will be recognized as a reduction of the net pension liability in the year ended June 30, 2017. 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 ended June 30:	
2017	$ (16,186)
2018	(16,186)
2019	(16,186)
2020	338
2021	(1,604)
Thereafter	-

Actuarial assumptions: The total pension liability as of June 30, 2015 was determined by an actuarial valuation as of June 30, 2014 using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.00%
Salary increases	3.75-7.00%, average, including inflation
Investment rate of return	7.50%, net of pension plan investment expense, including inflation

Mortality rates were based on the RP-2000 Combined Mortality Table for Males or Females set back two years for males and set back three years for females.

The actuarial assumptions used in the June 30, 2014 valuation were based on the results of an actuarial experience study for the period July 1, 2004 – June 30, 2009.

The long-term expected rate of return on pension plan investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected nominal returns, net of pension plan investment expense and the assumed rate of inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target allocation	Long-Term expected real rate of return
Fixed income	30.00%	30.00%
Domestic large equities	39.70%	6.50%
Domestic mis equities	3.70%	10.00%
Domestic small equities	1.60%	13.00%
International developed market equities	18.90%	6.50%
International emerging market equities	6.10%	11.00%
Total	100.00%	

*Rates shown are net of the 3.00% assumed rate of inflation

Discount rate: The discount rate used to measure the total pension liability was 7.50%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer and State of Georgia contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, 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 periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Library's proportionate share of the net pension liability to changes in the discount rate: The following presents the Library's proportionate share of the net pension liability calculated using the discount rate of 7.50%, as well as what the Library's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.50%) or 1-percentage-point higher (8.50%) than the current rate:

	1% Decrease (6.50%)	Current discount rate (7.50%)	1% Increase (8.50%)
Library's proportionate share of the net pension liability	$ 408,640	$ 237,799	$ 96,986

Pension plan fiduciary net position: Detailed information about the pension plan's fiduciary net position is available in the separately issued TRS financial report which is publically available at www.trsga.com/publications.

NOTE 12 – SPECIAL FUNDING DEFINED BENEFIT PENSION PLANS

A. Employees' Retirement System

The County's Tax Commissioner is eligible to participate in the Employees' Retirement System (ERS), a voluntary pension system. The County makes no contributions to this plan. Pursuant to O.C.G.A. 47-2-292(a) the Department of Revenue receives an annual appropriation from the Georgia General Assembly to be used to fund the employer contributions for local County Tax Commissioners. The plan is administered by the Employees' Retirement System who issues a publicly available financial report that can be obtained at www.ers.ga.gov/formspubs/formspubs. This plan is considered immaterial to Camden County's financial statements.

B. Sheriffs' Retirement Fund of Georgia

The County's Sheriff is covered by the Sheriffs' Retirement Fund of Georgia. The County makes no contribution to this plan. Contributions are collected by the County as the agent for this fund through its court systems. This plan is administered by the Georgia Sheriffs' Association (GSA) where separate financial statements may be obtained on their website. This plan is considered immaterial to Camden County's financial statements.

C. Judges of the Probate Courts Retirement Fund of Georgia

The County's Probate Judge is covered by the Judges of the Probate Courts Retirement Fund of Georgia. The County makes no contributions to this plan. The State of Georgia provides nonemployer contributions to the Fund through the collection of court fines and forfeitures. These nonemployer contributions are recognized as revenue by the Fund when collected from the courts. The Judges of the Probate Courts Retirement Fund of Georgia is a component unit of the State of Georgia. This plan is considered immaterial to Camden County's financial statements.

D. Magistrates Retirement Fund of Georgia

The County's Magistrate Judge is covered by the Magistrates Retirement Fund of Georgia. The County makes no contributions to this plan. The State of Georgia provides nonemployer contributions to the Fund through the collection of court filing fees. These nonemployer contributions are recognized as revenue by the Fund when collected from the courts. The Magistrates Retirement Fund of Georgia is a component unit of the State of Georgia. This plan is considered immaterial to Camden County's financial statements.

E. Georgia Judicial Retirement System

The County's Juvenile Court Judge is covered by the Georgia Judicial Retirement System. The County makes no contributions to this plan. The State of Georgia provides employer contributions for juvenile court judges. These employer contributions are recognized as revenue by the Fund when collected from the State. The Georgia Judicial Retirement System of Georgia is a component unit of the State of Georgia. This plan is considered immaterial to Camden County's financial statements.

F. Georgia Firefighters' Pension Fund

The County's Volunteer Firemen are eligible to participate in the Georgia Firefighters' Pension Fund, a voluntary pension system. The County makes no contributions to this plan. Contributions are made through monthly dues by eligible firefighters electing to participate in the plan and non-employer contributions which consist of insurance premium taxes collected and remitted by insurers directly to the pension fund in accordance with the law. The plan is administered by the Georgia Firefighters' Pension Fund located at 2171 Eastview Parkway NE in Conyers, Georgia where separate financial statements may be obtained. This plan is considered immaterial to Camden County's financial statements.

G. Peace Officers' Annuity and Benefit Fund of Georgia

The County's Sheriff Deputies are covered by the State of Georgia Peace Officers' Annuity and Benefit Fund. The County makes no contribution to this plan. Contributions are collected by the County as the agent for this fund through its court systems. This plan is administered through the Peace Officers' Annuity and Benefit Fund of Georgia located at 1210 Greenbelt Parkway in Griffin, Georgia where separate financial statements may be obtained. This plan is considered immaterial to Camden County's financial statements.

NOTE 13– CONTINGENT LIABILITIES

A. Litigation

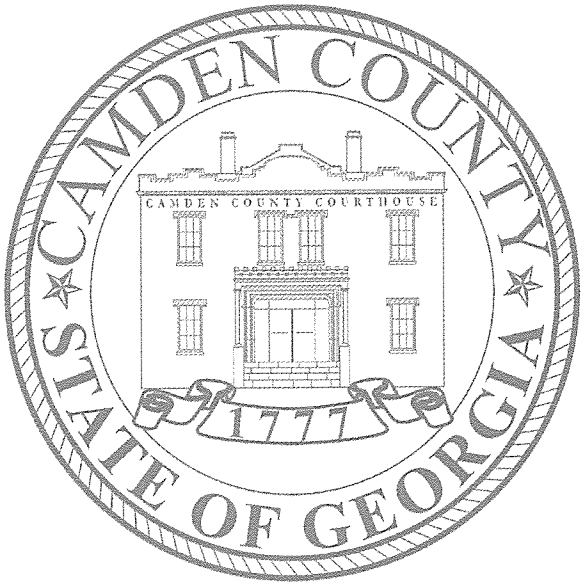
During the course of normal operations of the County, various claims and lawsuits arise. The County attorney has advised that there are no potential liabilities that will impair the position as of the date of this audit report.

B. Federal Grants

The County participates in a number of federally assisted grant programs. These programs are subject to program compliance audits by the grantors or their representatives, and the audits of these programs for or including the year ended June 30, 2016, have not yet been conducted. Accordingly, the County's compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the County expects such amounts, if any, to be immaterial.

NOTE 14 – EVALUATION OF SUBSEQUENT EVENTS

The County has evaluated subsequent events through December 14, 2016, the date which the financial statements were available to be issued.


CAMDEN COUNTY
STATE OF GEORGIA
CAMDEN COUNTY COURTHOUSE
1777

REQUIRED SUPPLEMENTARY INFORMATION

CAMDEN COUNTY, GEORGIA

REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

SCHEDULE OF CHANGES IN THE COUNTY-WIDE LIBRARY'S NET PENSION LIABILITYAND RELATED RATIOS

	2016	2015
County-Wide Library's proportion of the net pension liability	0.001562%	0.001791%
County-Wide Library's proportionate share of the net pension liability	$ 237,799	$ 226,269
County-Wide Library's covered employee payroll	$ 151,983	$ 170,616
County-Wide Library's proportionate share of the net pension liability as a percentage of its covered-employee payroll	63.91%	75.40%
Plan fiduciary net position as a percentage of the total pension liability	81.44%	84.03%

Note: Schedule is intended to show information for 10 fiscal years. Additional years will be displayed as they become available.

CAMDEN COUNTY, GEORGIA

REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

SCHEDULE OF COUNTY-WIDE LBIRARY'S CONTRIBUTIONS

	2016	2015
Contractually required contribution	$ 21,688	$ 22,436
Contributions in relation to the contractually required contribution	(21,688)	(22,436)
Contribution deficiency (excess)	$ -	$ -
County-Wide Library's covered-employee payroll	$ 151,983	$ 170,616
Contributions as a percentage of covered-employee payroll	14.27%	13.15%

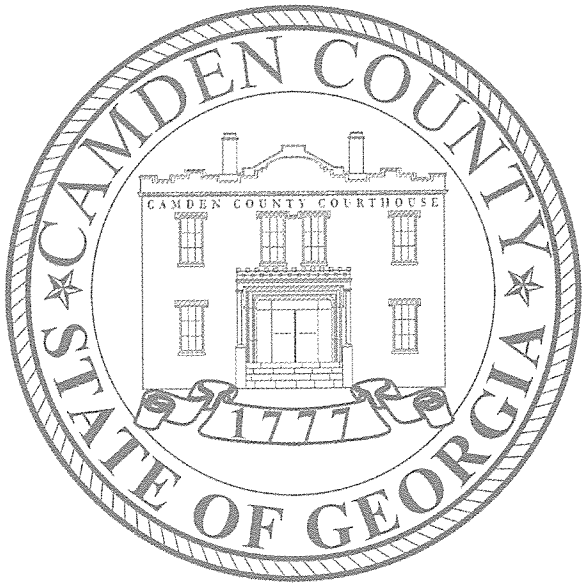
Note: Schedule is intended to show information for 10 fiscal years. Additional years will be displayed as they become available.

***Changes of assumptions*:** In 2010 and later, the expectation of retired life mortality was changed to the RP-2000 Mortality Tables rather than the 1994 Group Annuity Mortality Table, which was used prior to 2010. In 2010, rates of withdrawal, retirement, disability and mortality were adjusted to more closely reflect actual experience. In 2010, assumed rates of salary increase were adjusted to more closely reflect actual and anticipated experience.

***Method and assumptions used in calculations of actuarially determined contributions*:** The actuarially determined contribution rates in the schedule of contributions are calculated as of June 30, three years prior to the end of the fiscal year in which contributions are reported. The following actuarial methods and assumptions were used to determine the contractually required contributions for year ended June 30, 2016 reported in that schedule:

Valuation date	June 30, 2013
Actuarial cost method	Entry age
Amortization method	Level percentage of payroll, open
Remaining amortization period	30 years
Asset valuation method	Seven-year smoothed market
Inflation rate	3.00%
Salary increases	3.75 – 7.00%, including inflation
Investment rate of return	7.50%, net of pension plan investment expense, including inflation

SUPPLEMENTARY INFORMATION


CAMDEN COUNTY
STATE OF GEORGIA
CAMDEN COUNTY COURTHOUSE
1777

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects.

The Unincorporated Service District – This fund was established to account for operations of the County's unincorporated fire services and culture and recreation.

Jail Construction and Staffing Fund – This fund accounts for fines collected as required by State Law for jail operations and construction.

The Emergency Telephone System – This fund accounts for the E-911 fees collected and disbursements for the operation of the E-911 call center.

Shared Assets Fund – This fund accounts for Federal and State condemned funds received and disbursed for Law Enforcement expenditures.

Hotel/Motel Tax Fund – This fund accounts for the hotel/motel taxes collected and expenditures relative to tourism.

Law Library Fund – This fund accounts for fines collected as required by State Law for Law Library operations.

Drug Abuse Fund – This fund accounts for fines collected as required by State Law for drug abuse treatment and educational purposes.

CAPITAL PROJECTS FUNDS

Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

Capital Improvements Fund – This fund was established to identify and monitor major capital expenditures of the County's various departments.

Georgia Transportation (LMIG) Fund – This fund was established to account for the proceeds of the Georgia Department of Transportation Local Maintenance & Improvement Grant proceeds collected and the capital projects approved for those funds.

Impact Fees Fund – This fund was established to account for the proceeds of impact fees collected and the capital projects approved for those funds.

CAMDEN COUNTY, GEORGIA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2016

	Special Revenue Funds				
	Unincorporated Service District	Jail Construction and Staffing	Emergency Telephone System	Shared Assets	Hotel / Motel Tax
ASSETS					
Cash and cash equivalents	$ 533,761	$ 741,464	$ 298,464	$ 414,489	$ 5,777
Receivables, net of allowance					
Taxes	25,737	-	-	-	2,530
Accounts	51	-	140,821	-	-
Due from other funds	-	-	-	1,000	-
Due from other governments	-	5,724	-	-	-
Total Assets	$ 559,549	$ 747,188	$ 439,285	$ 415,489	$ 8,307
LIABILITIES					
Accounts payable	$ 12,989	$ 511	$ 31,438	$ 17,198	$ -
Due to other governments	-	-	-	-	8,307
Accrued expenditures	13,534	-	21,579	-	-
Total Liabilities	26,523	511	53,017	17,198	8,307
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	24,648	-	-	-	-
Total deferred inflows of resources	24,648	-	-	-	-
FUND BALANCES					
Restricted	508,378	746,677	386,268	398,291	-
Assigned	-	-	-	-	-
Total fund balances	508,378	746,677	386,268	398,291	-
Total liabilities, deferred inflows of resources, and fund balances	$ 559,549	$ 747,188	$ 439,285	$ 415,489	$ 8,307

CAMDEN COUNTY, GEORGIA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2016
(CONTINUED)

Special Revenue Funds		Capital Project Funds			Total Nonmajor Governmental Funds
Law Library	Drug Abuse	Capital Improvements	Georgia Transportation (LMIG)	Impact Fees	
$ 55,425	$ 65,396	$ 457,051	$ 574,077	$ 225,411	$ 3,371,315
-	-	-	-	-	28,267
-	-	-	-	-	140,872
-	-	-	-	-	1,000
-	75	-	-	-	5,799
$ 55,425	$ 65,471	$ 457,051	$ 574,077	$ 225,411	$ 3,547,253
$ 1,120	$ -	$ 74,322	$ -	$ -	$ 137,578
-	-	-	-	-	8,307
-	-	-	-	-	35,113
1,120	-	74,322	-	-	180,998
-	-	-	-	-	24,648
-	-	-	-	-	24,648
54,305	65,471	24,270	574,077	225,411	2,983,148
-	-	358,459	-	-	358,459
54,305	65,471	382,729	574,077	225,411	3,341,607
$ 55,425	$ 65,471	$ 457,051	$ 574,077	$ 225,411	$ 3,547,253

CAMDEN COUNTY, GEORGIA

COMBINGING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Special Revenue Funds				
	Unincorporated Service District	Jail Construction and Staffing	Emergency Telephone System	Shared Assets	Hotel / Motel Tax
REVENUES					
Taxes	$ 1,206,038	$ -	$ -	$ -	$ 29,487
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	118,994	-
Charges for services	-	-	903,368	-	-
Fines	-	223,236	-	-	-
Interest earnings	150	195	89	1,100	2
Donations	-	-	-	1,000	-
Total Revenues	1,206,188	223,431	903,457	121,094	29,489
EXPENDITURES					
Current					
General government	-	-	-	-	-
Public safety	599,946	201,364	1,082,266	142,541	-
Highways and roads	-	-	-	-	-
Culture and recreation	444,604	-	-	-	29,489
Capital outlay	-	34,306	22,730	152,365	-
Total Expenditures	1,044,550	235,670	1,104,996	294,906	29,489
Excess (deficiency) of revenues over (under) expenditures	161,638	(12,239)	(201,539)	(173,812)	-
OTHER FINANCING SOURCES (USES)					
Transfers from other funds	-	-	90,000	-	-
Total other financing sources (uses)	-	-	90,000	-	-
Net change in fund balances	161,638	(12,239)	(111,539)	(173,812)	-
Fund balance - beginning of year	346,740	758,916	497,807	572,103	-
Fund balance - end of year	$ 508,378	$ 746,677	$ 386,268	$ 398,291	$ -

CAMDEN COUNTY, GEORGIA

COMBINGING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016
(CONTINUED)

Special Revenue Funds		Capital Project Funds			Total Nonmajor Governmental Funds
Law Library	Drug Abuse	Capital Improvements	Georgia Transportation (LMIG)	Impact Fees	
$ -	$ -	$ -	$ -	$ -	$ 1,235,525
-	-	-	-	41,403	41,403
-	-	25,000	281,875	-	425,869
-	-	-	-	-	903,368
35,151	14,768	-	-	-	273,155
-	13	73	93	492	2,207
-	-	-	-	-	1,000
35,151	14,781	25,073	281,968	41,895	2,882,527
-	-	75,294	-	-	75,294
24,381	-	-	-	-	2,050,498
-	-	124,709	9,713	-	134,422
-	-	-	-	-	474,093
-	-	177,441	-	17,278	404,120
24,381	-	377,444	9,713	17,278	3,138,427
10,770	14,781	(352,371)	272,255	24,617	(255,900)
-	-	427,900	-	-	517,900
-	-	427,900	-	-	517,900
10,770	14,781	75,529	272,255	24,617	262,000
43,535	50,690	307,200	301,822	200,794	3,079,607
$ 54,305	$ 65,471	$ 382,729	$ 574,077	$ 225,411	$ 3,341,607

CAMDEN COUNTY, GEORGIA

UNINCORPORATED SERVICE DISTRICT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Final Budget	Actual	Variance with Final Budget
REVENUES			
Property taxes	$ 276,856	$ 285,028	$ 8,172
Other taxes	71,308	79,645	8,337
Insurance premiums tax	841,338	841,365	27
Interest Income	-	150	150
Total Revenues	1,189,502	1,206,188	16,686
EXPENDITURES			
Current			
Public safety	744,898	599,946	144,952
Culture and recreation	444,604	444,604	-
Total Expenditures	1,189,502	1,044,550	144,952
Excess (deficiency) of revenues over (under) expenditures	-	161,638	161,638
Net change in fund balance	-	161,638	161,638
Fund balance - beginning of year	346,740	346,740	-
Fund balance - end of year	$ 346,740	$ 508,378	$ 161,638

CAMDEN COUNTY, GEORGIA

JAIL CONSTRUCTION AND STAFFING FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Final Budget	Actual	Variance with Final Budget
REVENUES			
Fines and forfeitures	$ 237,700	$ 223,236	$ (14,464)
Interest income	70	195	125
Total revenues	237,770	223,431	(14,339)
EXPENDITURES			
Current			
Public safety	203,464	201,364	2,100
Capital outlay	34,306	34,306	-
Total expenditures	237,770	235,670	2,100
Net changes in fund balance	-	(12,239)	(12,239)
Fund balance - beginning of year	758,916	758,916	-
Fund balance - end of year	$ 758,916	$ 746,677	$ (12,239)

CAMDEN COUNTY, GEORGIA

EMERGENCY TELEPHONE SYSTEM FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Final Budget	Actual	Variance with Final Budget
REVENUES			
Charges for services	$ 925,000	$ 903,368	$ (21,632)
Interest income	-	89	89
Total Revenues	925,000	903,457	(21,543)
EXPENDITURES			
Current			
Public safety	1,082,270	1,082,266	4
Capital outlay	22,730	22,730	-
Total expenditures	1,105,000	1,104,996	4
Excess (deficiency) of revenues over (under) expenditures	(180,000)	(201,539)	(21,539)
OTHER FINANCING SOURCES (USES)			
Transfers from general fund	180,000	90,000	(90,000)
Total other financing sources (uses)	180,000	90,000	(90,000)
Net changes in fund balance	-	(111,539)	(111,539)
Fund balance - beginning of year	497,807	497,807	-
Fund balance - end of year	$ 497,807	$ 386,268	$ (111,539)

CAMDEN COUNTY, GEORGIA

SHARED ASSETS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Final Budget	Actual	Variance with Final Budget
REVENUES			
Intergovernmental	$ 476,200	$ 118,994	$ (357,206)
Interest income	325	1,100	775
Donations	-	1,000	1,000
Total revenues	476,525	121,094	(355,431)
EXPENDITURES			
Current			
Public safety	322,015	142,541	179,474
Capital outlay	154,510	152,365	2,145
Total Expenditures	476,525	294,906	181,619
Net changes in fund balance	-	(173,812)	(173,812)
Fund Balance - beginning of year	572,103	572,103	-
Fund Balance - end of year	$ 572,103	$ 398,291	$ (173,812)

CAMDEN COUNTY, GEORGIA

HOTEL / MOTEL TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Final Budget	Actual	Variance with Final Budget
REVENUES			
Taxes	$ 29,500	$ 29,487	$ (13)
Interest income	-	2	2
Total Revenues	29,500	29,489	(11)
EXPENDITURES			
Current			
Culture and recreation	29,500	29,489	11
Total expenditures	29,500	29,489	11
Net changes in fund balance	-	-	-
Fund balance - beginning of year	-	-	-
Fund balance - end of year	$ -	$ -	$ -

CAMDEN COUNTY, GEORGIA

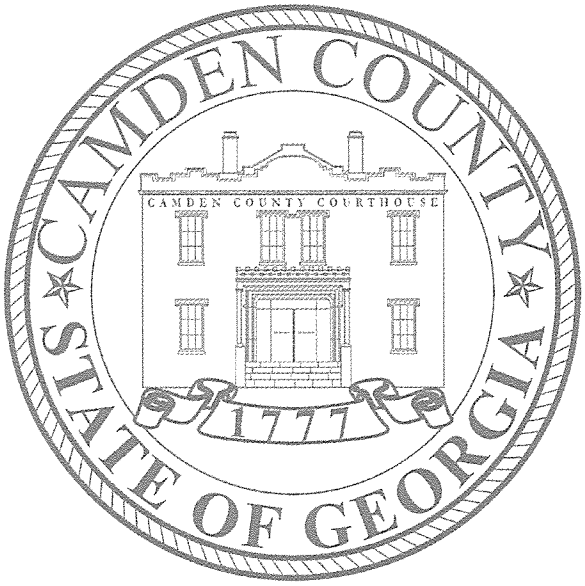
LAW LIBRARY FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Final Budget	Actual	Variance with Final Budget
REVENUES			
Fines	$ 29,150	$ 35,151	$ 6,001
Total Revenues	29,150	35,151	6,001
EXPENDITURES			
Current			
Public safety	29,150	24,381	4,769
Total Expenditures	29,150	24,381	4,769
Net changes in fund balance	-	10,770	10,770
Fund Balance - beginning of year	43,535	43,535	-
Fund Balance - end of year	$ 43,535	$ 54,305	$ 10,770

CAMDEN COUNTY, GEORGIA

DRUG ABUSE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Final Budget	Actual	Variance with Final Budget
REVENUES			
Fines	$ 9,200	$ 14,768	$ 5,568
Interest earnings	10	13	3
Total Revenues	9,210	14,781	5,568
EXPENDITURES			
Current			
Public safety	9,210	-	9,210
Total Expenditures	9,210	-	9,210
Net changes in fund balance	-	14,781	14,778
Fund balance - beginning of year	50,690	50,690	-
Fund balance - end of year	$ 50,690	$ 65,471	$ 14,778


CAMDEN COUNTY
STATE OF GEORGIA
CAMDEN COUNTY COURTHOUSE
1777

CAMDEN COUNTY, GEORGIA

AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Balance July 1, 2015	Additions	Deletions	Balance June 30, 2016
Tax Commissioner				
Assets				
Cash and cash equivalents	$ 827,574	$ 29,014,533	$ 28,740,053	$ 1,102,054
Total Assets	$ 827,574	$ 29,014,533	$ 28,740,053	$ 1,102,054
Liabilities				
Due to others	$ 827,574	$ 29,014,533	$ 28,740,053	$ 1,102,054
Total Liabilities	$ 827,574	$ 29,014,533	$ 28,740,053	$ 1,102,054
Clerk of Superior Court				
Assets				
Cash and cash equivalents	$ 908,027	$ 1,264,603	$ 984,420	$ 1,188,210
Total Assets	$ 908,027	$ 1,264,603	$ 984,420	$ 1,188,210
Liabilities				
Due to others	$ 908,027	$ 1,264,603	$ 984,420	$ 1,188,210
Total Liabilities	$ 908,027	$ 1,264,603	$ 984,420	$ 1,188,210
Probate Court				
Assets				
Cash and cash equivalents	$ 264,421	$ 1,870,258	$ 1,210,963	$ 923,716
Total Assets	$ 264,421	$ 1,870,258	$ 1,210,963	$ 923,716
Liabilities				
Due to others	$ 264,421	$ 1,870,258	$ 1,210,963	$ 923,716
Total Liabilities	$ 264,421	$ 1,870,258	$ 1,210,963	$ 923,716

CAMDEN COUNTY, GEORGIA

AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2016
(CONTINUED)

	Balance July 1, 2015	Additions	Deletions	Balance June 30, 2016
Magistrate Court				
Assets				
Cash and cash equivalents	$ 11,774	$ 118,381	$ 111,463	$ 18,692
Total Assets	$ 11,774	$ 118,381	$ 111,463	$ 18,692
Liabilities				
Due to others	$ 11,774	$ 118,381	$ 111,463	$ 18,692
Total Liabilities	$ 11,774	$ 118,381	$ 111,463	$ 18,692
Child Support Receiver				
Assets				
Cash and cash equivalents	$ 7,058	$ 1,099,619	$ 1,099,843	$ 6,834
Total Assets	$ 7,058	$ 1,099,619	$ 1,099,843	$ 6,834
Liabilities				
Due to others	$ 7,058	$ 1,099,619	$ 1,099,843	$ 6,834
Total Liabilities	$ 7,058	$ 1,099,619	$ 1,099,843	$ 6,834
Sheriff's Office				
Assets				
Cash and cash equivalents	$ 143,227	$ 553,333	$ 576,709	$ 119,851
Total Assets	$ 143,227	$ 553,333	$ 576,709	$ 119,851
Liabilities				
Due to others	$ 143,227	$ 553,333	$ 576,709	$ 119,851
Total Liabilities	$ 143,227	$ 553,333	$ 576,709	$ 119,851

CAMDEN COUNTY, GEORGIA

AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2016
(CONTINUED)

	Balance July 1, 2015	Additions	Deletions	Balance June 30, 2016
Juvenile Court				
Assets				
Cash and cash equivalents	$ 13,485	$ 631	$ 1,044	$ 13,072
Total Assets	$ 13,485	$ 631	$ 1,044	$ 13,072
Liabilities				
Due to others	$ 13,485	$ 631	$ 1,044	$ 13,072
Total Liabilities	$ 13,485	$ 631	$ 1,044	$ 13,072
Total Agency Funds				
Assets				
Cash and cash equivalents	$ 2,175,566	$ 33,921,358	$ 32,724,495	$ 3,372,429
Total Assets	$ 2,175,566	$ 33,921,358	$ 32,724,495	$ 3,372,429
Liabilities				
Due to others	$ 2,175,566	$ 33,921,358	$ 32,724,495	$ 3,372,429
Total Liabilities	$ 2,175,566	$ 33,921,358	$ 32,724,495	$ 3,372,429

STATISTICAL SECTION

Statistical Section

	Page
Financial Trends	
Understand how the County's financial performance has changed	
General Fund Revenues by Source	G-1
General Fund Expenditures by Function	G-2
Net Position by Componet	G-3
Expenses and Program Revenues by Function / Program	G-4, G-5
Changes in Net Position	G-6, G-7
Tax Revenues by Source	G-8
Fund Balances of Governmental Funds	G-9
Changes in Fund Balances of Governmental Funds	G-10, G-11
Revenue Capacity	
Understand the factors affecting the County's ability to generate its most significant local revenue sources, property tax and the sales tax	
Assessed Value and Estimated Value of Taxable Property	G-12, G-13
Property Tax Rates	G-14
Principal Property Tax Payers	G-15
Property Tax Levies and Collections	G-16
Direct and Overlapping Sales Tax Rates	G-17
Debt Capacity	
Assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future	
Ratios of Outstanding Debt by Type	G-18
Direct and Overlapping Governmental Activities Debt	G-19
Legal Debt Margin	G-20
Ratios of General Bond Debt Outstanding	G-21
Pledged Revenue Coverage for Bonds	G-22
Economic and Demographic Information	
Understand the environment within which the county's financial activities take place with comparisons of financial information	
Economic and Demographic Statistics	G-23, G-24
Principal Employers	G-25
Full Time Equivalent County Government Employees by Function	G-26
Operating Information	
Relationship to the services that the County provides and the activities it performs through service and infrustructure data	
Operating Indicators by Function	G-27
Capital Asset Statistics by Program and Function	G-28
Miscellaneous Statistics	G-29, G-30

CAMDEN COUNTY, GEORGIA
GENERAL FUND REVENUES BY SOURCE
LAST TEN FISCAL YEARS

Source	2007	2008	2009	2010	2011
Taxes	$20,208,237	$23,438,855	$22,975,685	$23,486,826	$23,509,192
Licenses and Permits	200,500	170,740	111,608	78,112	72,708
Intergovernmental	139,983	483,389	183,918	375,147	394,398
Charges for Service	1,533,494	1,732,242	1,855,058	1,817,726	2,063,292
Fines and Fees	2,232,644	1,515,647	1,168,533	1,730,573	1,732,584
Other Revenues	403,808	314,334	199,163	229,097	227,485
Totals	$24,718,666	$27,655,207	$26,493,965	$27,717,481	$27,999,659

Source	2012	2013	2014	2015	2016
Taxes	$22,306,604	$21,349,053	$20,906,274	$20,102,386	$21,121,942
Licenses and Permits	89,546	89,589	124,738	127,762	161,679
Intergovernmental	355,625	240,767	450,626	183,944	191,343
Charges for Service	1,901,479	2,307,004	2,418,158	2,799,381	3,286,988
Fines and Fees	1,414,049	1,513,237	1,555,501	2,051,431	2,184,802
Other Revenues	159,593	1,353,948	170,321	145,083	191,355
Totals	$26,226,896	$26,853,598	$25,625,618	$25,409,987	$27,138,109

CAMDEN COUNTY, GEORGIA
GENERAL FUND EXPENDITURES BY FUNCTION
LAST TEN FISCAL YEARS

Function	2007	2008	2009	2010	2011
General Government	$ 7,168,802	$ 7,462,956	$ 9,544,787	$ 8,246,906	$ 8,930,037
Judiciary	2,423,881	2,315,536	2,545,648	2,355,188	2,404,790
Public Safety	12,171,104	10,619,469	10,656,310	11,058,615	11,365,858
Public Works	1,884,739	2,371,595	2,288,221	1,708,271	1,641,802
Health and Welfare	596,657	626,946	706,406	677,245	674,117
Culture and Recreation	387,654	404,453	408,962	367,105	388,600
Housing and Development	1,100,380	1,332,773	886,407	753,897	733,856
Capital Outlays	-	-	-	-	-
Debt Service	159,874	179,703	159,875	119,295	-
Totals	$25,893,091	$25,313,431	$27,196,616	$25,286,522	$26,139,060

Function	2012	2013	2014	2015	2016
General Government	$ 7,652,276	$ 7,958,344	$ 8,531,669	$10,507,728	$12,414,573
Judiciary	2,313,920	2,301,433	2,262,608	2,358,965	2,514,313
Public Safety	10,190,847	10,438,538	10,987,253	11,143,568	11,597,522
Public Works	1,656,311	1,808,456	1,882,179	1,438,797	1,464,067
Health and Welfare	634,646	637,143	628,355	629,053	645,896
Culture and Recreation	368,441	371,848	379,506	360,547	369,374
Housing and Development	630,783	624,479	635,459	457,479	1,505,818
Debt Service	-	-	-	-	-
Totals	$23,447,224	$24,140,241	$25,307,029	$26,896,137	$30,511,563

CAMDEN COUNTY, GEORGIA
NET POSITION BY COMPONENT
LAST TEN YEARS
(accrual basis of accounting)
(amounts expressed in thousands)

	2007	2008	2009	2010	2011
Governmental Activities					
Net investment in capital assets	$127,673,516	$125,865,777	$129,909,042	$122,695,821	$115,159,287
Restricted for:					
Capital Projects	18,405,190	10,442,726	817,975	1,007,743	121,764
Debt Service	485,512	-	-	-	-
Public Safety	390,394	404,311	-	-	-
Other Purposes	-	-	-	575,826	980,476
Unrestricted (Deficit)	3,884,749	7,144,891	5,576,016	5,805,839	9,100,357
Total Governmental Activities Net Position	150,839,361	143,857,705	136,303,033	130,085,229	125,361,884
Business-Type Activities					
Net investment in capital assets	10,470,213	10,573,500	11,403,667	12,198,747	11,796,633
Unrestricted (Deficit)	2,176,006	2,654,328	1,628,019	105,335	191,162
Total Business-Type Activities Net Position	12,646,219	13,227,828	13,715,559	12,304,082	11,987,795
Primary Government					
Net investment in capital assets	138,143,729	136,439,277	141,312,709	134,894,568	126,955,920
Restricted	19,281,096	10,847,037	1,501,848	1,583,569	1,102,240
Unrestricted (Deficit)	6,060,755	9,799,219	7,204,035	5,911,174	9,291,519
Total Primary Government Net Position	$163,485,580	$157,085,533	$150,018,592	$142,389,311	$137,349,679

	2012	2013	2014	2015	2016
Governmental Activities					
Net investment in capital assets	$109,231,918	$103,055,639	$ 99,460,888	$ 93,906,386	$ 93,323,941
Restricted for:					
Capital Projects	5,017,380	10,662,132	13,468,694	9,932,868	3,374,144
Public Safety	1,591,355	1,354,781	1,465,573	2,175,566	2,038,614
Other Purposes	64,965	68,833	133,212	94,225	119,776
Unrestricted (Deficit)	11,757,334	12,454,691	11,458,178	9,228,566	5,115,440
Total Governmental Activities Net Position	127,662,952	127,596,076	125,986,545	115,337,611	103,971,915
Business-Type Activities					
Net investment in capital assets	11,096,342	11,927,404	13,301,670	12,980,369	13,240,572
Restricted	-	-	-	-	-
Unrestricted (Deficit)	902,202	1,630,376	4,666,580	5,083,791	5,962,986
Total Business-Type Activities Net Position	11,998,544	13,557,780	17,968,250	18,064,160	19,203,558
Primary Government					
Net investment in capital assets	120,328,260	114,983,043	112,762,558	106,886,755	106,564,513
Restricted	6,673,700	12,085,746	15,067,479	12,202,659	5,532,534
Unrestricted (Deficit)	12,659,536	14,085,067	16,124,758	14,312,357	11,078,426
Total Primary Government Net Position	$139,661,496	$141,153,856	$143,954,795	$133,401,771	$123,175,473

CAMDEN COUNTY, GEORGIA
EXPENSES AND PROGRAM REVENUES
LAST TEN YEARS
(accrual basis of accounting)

	2007	2008	2009	2010
Expenses				
Governmental Activities				
General government	$ 7,287,855	$ 7,586,621	$ 8,702,251	$ 7,531,209
Judiciary	2,879,095	2,532,108	2,761,096	2,332,818
Public safety	14,664,016	14,763,537	12,797,877	12,849,188
Public works	14,218,728	19,923,177	19,435,803	18,130,370
Health and welfare	729,220	785,026	705,732	923,586
Culture and recreation	864,569	945,492	1,109,858	917,642
Housing and development	1,118,324	1,355,312	921,137	773,590
Interest on long-term debt	70,914	118,177	38,587	64,800
Total Governmental Activities Expenses	41,832,721	48,009,450	46,472,341	43,523,203
Business-Type Activities				
Solid waste	3,381,228	3,767,723	2,732,573	4,353,268
Curbside collection	-	-	1,119,924	841,667
Total Business-Type Activities Expenses	3,381,228	3,767,723	3,852,497	5,194,935
Total Primary Government Expenses	45,213,949	51,777,173	50,324,838	48,718,138
Program Revenues				
Governmental Activities				
Charges for services				
General government	1,087,259	1,127,142	1,137,984	3,675,078
Judiciary	2,180,282	1,478,616	1,202,387	-
Public safety	1,926,075	2,250,665	1,940,516	1,085,347
Public works	419,731	634,462	-	-
Operating grants and contributions	150,483	954,489	653,940	1,476,546
Capital grants and contributions	1,185,776	718,713	1,938,313	61,975
Total Governmental Activities Program Revenues	6,949,606	7,164,087	6,873,140	6,298,946
Business-Type Activities				
Charges for services				
Solid waste	6,497,120	4,606,311	2,600,835	3,033,067
Curbside collection	-	-	1,062,911	439,761
Operating grants and contributions	-	-	-	-
Capital grants and contributions	-	-	-	-
Total Business-Type Activities Program Revenues	6,497,120	4,606,311	3,663,746	3,472,828
Total Primary Government Program Revenues	13,446,726	11,770,398	10,536,886	9,771,774
Net (Expense)/Revenue				
Governmental activities	(34,883,115)	(40,845,363)	(39,599,201)	(37,224,257)
Business-type activities	3,115,892	838,588	(188,751)	(1,722,107)
Total Primary Government Net Expense	$ (31,767,223)	$ (40,006,775)	$ (39,787,952)	$ (38,946,364)

CAMDEN COUNTY, GEORGIA
EXPENSES AND PROGRAM REVENUES
LAST TEN YEARS
(accrual basis of accounting)
(CONTINUED)

2011	2012	2013	2014	2015	2016
$ 9,258,993	$ 8,070,436	$ 6,927,341	$ 7,538,975	$ 10,098,431	$ 8,121,483
2,602,642	2,491,143	2,491,332	2,439,499	2,536,908	2,626,357
13,758,311	12,154,115	14,079,240	15,207,127	14,346,478	16,350,203
13,395,551	9,806,081	10,207,045	9,984,778	15,861,741	17,731,651
874,400	817,374	847,789	806,330	828,348	837,451
863,976	858,621	899,464	951,306	931,816	896,021
733,856	652,046	633,302	652,886	478,939	1,522,869
108,325	4,389	-	-	-	-
41,596,054	34,854,205	36,085,513	37,580,901	45,082,661	48,086,035
3,440,580	3,317,865	1,758,459	(725,869)	3,371,993	2,905,657
808,529	789,524	774,762	792,704	786,191	807,953
4,249,109	4,107,389	2,533,221	66,835	4,158,184	3,713,610
45,845,163	38,961,594	38,618,734	37,647,736	49,240,845	51,799,645
3,897,171	3,419,810	3,921,760	4,116,642	5,010,906	5,566,293
-	-	-	-	-	-
1,089,542	1,040,169	1,084,002	1,138,492	1,182,577	1,176,523
-	-	-	-	-	-
955,051	1,526,536	712,925	828,158	822,955	397,290
3,275	15,380	51,994	543,796	301,087	318,685
5,945,039	6,001,895	5,770,681	6,627,088	7,317,525	7,458,791
3,153,175	3,100,714	3,299,644	3,651,867	3,417,311	3,878,956
567,945	930,011	832,250	808,549	818,709	834,846
-	-	-	-	-	99,919
-	-	6,605	3,143	-	-
3,721,120	4,030,725	4,138,499	4,463,559	4,236,020	4,813,721
9,666,159	10,032,620	9,909,180	11,090,647	11,553,545	12,272,512
(35,651,015)	(28,852,310)	(30,314,832)	(30,953,813)	(37,765,136)	(40,627,244)
(527,989)	(76,664)	1,605,278	4,396,724	77,836	1,100,111
$ (36,179,004)	$ (28,928,974)	$ (28,709,554)	$ (26,557,089)	$ (37,687,300)	$ (39,527,133)

CAMDEN COUNTY, GEORGIA
CHANGES IN NET POSITION
LAST TEN YEARS
(accrual basis of accounting)

	2007	2008	2009	2010
General Revenues and Other Changes in Net Position				
Governmental Activities				
Taxes				
Property taxes (general purpose)	$13,247,567	$18,488,069	$19,940,951	$19,898,407
Sales taxes	4,418,132	4,141,354	3,595,596	10,613,721
Special purpose local option sales taxes	8,802,403	8,284,552	7,190,808	-
Other taxes	2,172,419	1,888,194	1,389,549	993,816
Investment earnings	1,149,719	918,731	271,114	100,995
Miscellaneous	167,518	142,807	(1,401,999)	146,315
Transfers	-	-	-	-
Total Governmental Activities	29,957,758	33,863,707	30,986,019	31,753,254
Business-Type Activities				
Other taxes	-	-	208,332	172,642
Investment earnings	204,902	320,423	190,689	136,214
Miscellaneous	-	13,181	(5,199)	1,774
Gain on sale of capital assets	-	-	-	-
Transfers	-	-	-	-
Total Business-Type Activities	204,902	333,604	393,822	310,630
Total Primary Government	30,162,660	34,197,311	31,379,841	32,063,884
Change in Net Position				
Governmental activities	6,465,784	(1,019,408)	(8,613,182)	(5,471,003)
Business-type activities	1,734,205	3,449,496	205,071	(1,411,477)
Total Primary Government	$ 8,199,989	$ 2,430,088	$ (8,408,111)	$ (6,882,480)

CAMDEN COUNTY, GEORGIA
CHANGES IN NET POSITION
LAST TEN YEARS
(accrual basis of accounting)
(CONTINUED)

2011	2012	2013	2014	2015	2016
$ 19,586,213	$ 19,913,582	$ 18,048,641	$18,030,177	$17,614,676	$ 18,892,569
10,105,375	10,867,098	10,520,875	10,559,711	10,598,225	9,919,951
-	-	-	-	-	-
982,173	195,181	206,589	224,607	221,588	234,466
149,713	87,859	19,574	19,907	21,772	33,798
104,196	89,658	1,452,277	509,880	175,326	160,764
-	-	-	-	-	20,000
30,927,670	31,153,378	30,247,956	29,344,282	28,631,587	29,261,548
114,903	-	-	-	-	-
95,663	85,580	34,639	13,488	10,225	59,287
831	1,833	16	54	7,849	-
305	-	-	204	-	-
-	-	-	-	-	(20,000)
211,702	87,413	34,655	13,746	18,074	39,287
31,139,372	31,240,791	30,282,611	29,358,028	28,649,661	29,300,835
(4,723,345)	2,301,068	(66,876)	(1,609,531)	(9,133,549)	(11,365,696)
(316,287)	10,749	1,639,933	4,410,470	95,910	1,139,398
$ (5,039,632)	$ 2,311,817	$ 1,573,057	$ 2,800,939	$ (9,037,639)	$ (10,226,298)

CAMDEN COUNTY, GEORGIA
TAX REVENUES BY SOURCE - GENERAL FUND ONLY
LAST TEN FISCAL YEARS

Fiscal Year	Property Tax	Real Estate Transfer Tax	Intangibles Tax	Sales Tax	Alcoholic Beverage Tax	Total
2007	$14,647,020	$ 261,414	$ 549,706	$4,418,132	$ 144,447	$20,020,719
2008	16,750,693	195,468	398,097	4,141,354	135,596	21,621,207
2009	16,446,438	59,288	238,669	3,595,596	129,758	20,469,749
2010	16,694,421	62,839	234,156	3,537,850	125,984	20,655,251
2011	15,929,765	64,243	212,018	3,368,694	88,768	19,663,488
2012	15,075,688	49,867	181,146	3,623,265	86,285	19,016,251
2013	15,097,338	48,222	244,259	3,479,806	87,120	18,956,745
2014	14,351,052	67,552	171,194	3,449,236	92,746	18,131,779
2015	13,875,344	99,330	196,385	3,413,995	89,453	17,674,507
2016	14,976,732	79,845	229,717	3,149,813	91,351	18,527,458

Note: This table includes the most significant tax collections by total. It does not reflect all tax collections of the county.

CAMDEN COUNTY, GEORGIA
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN YEARS
(modified accrual basis of accounting)
(amounts expressed in thousands)

	Fiscal Year				
	2007	2008	2009	2010	2011
General Fund					
Reserved	$ -	$ -	$ -	$ 231	$ -
Unreserved	4,397	6,320	4,880	6,259	-
Nonspendable	-	-	-	-	175
Assigned	-	-	-	-	1,498
Unassigned	-	-	-	-	6,175
Total General Fund	4,397	6,320	4,880	6,490	7,848
All Other Governmental Funds					
Reserved	-	-	-	2,051	-
Unreserved reported in:					
Special revenue funds	1,577	1,458	827	-	-
Capital projects funds	18,405	10,443	169	(2,549)	-
Restricted	-	-	-	-	1,102
Assigned	-	-	-	-	401
Unassigned	-	-	-	-	(237)
Total All Other Governmental Funds	19,982	11,901	1,165	(498)	1,266
Total Governmental Funds	$ 24,379	$ 18,221	$ 6,045	$ 5,992	$ 9,114

	Fiscal Year				
	2012	2013	2014	2015	2016
General Fund					
Reserved	$ -	$ -	$ -	$ -	$ -
Unreserved	-	-	-	-	-
Nonspendable	123	79	-	-	-
Assigned	1,342	4,928	5,005	5,380	1,353
Unassigned	8,352	6,074	5,745	3,350	3,505
Total general fund	9,817	11,081	10,750	8,730	4,858
All Other Governmental Funds					
Reserved	-	-	-	-	-
Unreserved reported in:					
Special revenue funds	-	-	-	-	-
Capital projects funds	-	-	-	-	-
Restricted	6,674	12,046	15,067	12,203	5,533
Assigned	459	867	244	307	359
Unassigned	-	-	-	-	-
Total All Other Governmental Funds	7,133	12,913	15,311	12,510	5,892
Total Governmental Funds	$ 16,950	$ 23,994	$ 26,061	$ 21,240	$ 10,750

* Prior year amounts have not been restated for the implementation of GASB Statement 54.

CAMDEN COUNTY, GEORGIA
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN YEARS
(modified accrual basis of accounting)

	Fiscal Year			
	2007	2008	2009	2010
Revenues				
Taxes	$29,913,775	$32,656,563	$ 31,107,891	$31,319,621
Licenses and permits	200,500	170,740	111,608	126,779
Intergovernmental	1,336,259	1,653,785	2,592,252	1,532,450
Charges for services	2,550,028	3,122,977	3,571,463	2,650,562
Fines and forfeitures	2,862,819	2,194,431	1,355,999	1,983,084
Investment	1,149,719	918,728	279,971	107,065
Miscellaneous	167,518	145,544	86,678	146,316
Total Revenues	38,180,618	40,862,768	39,105,862	37,865,877
Expenditures				
General government	7,168,802	7,462,956	9,544,787	8,246,906
Judiciary	2,423,881	2,315,536	2,545,648	2,355,188
Public safety	14,316,830	13,773,872	12,642,908	12,612,757
Public works	5,969,213	10,995,016	10,946,716	1,725,664
Health and welfare	596,657	626,946	706,406	677,245
Culture and recreation	2,186,517	2,884,357	3,414,952	815,818
Housing and development	1,100,380	1,332,773	886,407	753,897
Capital outlay	4,721,778	7,050,672	3,119,102	2,197,229
Intergovernmental	-	-	7,501,954	8,377,466
Debt service				
Principal	439,577	485,512	502,999	490,915
Interest and other charges	70,914	93,495	54,895	64,800
Total Expenditures	38,994,549	47,021,135	51,866,774	38,317,885
Excess of revenues over (under) expenditures	(813,931)	(6,158,367)	(12,760,912)	(452,008)
Other Financing Sources (Uses)				
Transfers in	1,640,257	418,790	1,042,784	820,942
Transfers out	(1,036,363)	(418,790)	(758,284)	(820,942)
Transfers out to component unit	(603,894)	-	-	-
Insurance reimbursements	-	-	-	-
Capital leases	1,210,577	-	310,307	-
Total other financing sources (uses)	1,210,577	-	594,807	-
Net Change in Fund Balances	$ 396,646	$ (6,158,367)	$ (12,166,105)	$ (452,008)
Debt service as a percentage of noncapital expenditures	1.5%	1.5%	1.4%	1.5%

CAMDEN COUNTY, GEORGIA
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN YEARS
(modified accrual basis of accounting)
(CONTINUED)

Fiscal Year					
2011	2012	2013	2014	2015	2016
$31,038,739	$30,606,976	$29,511,994	$29,144,752	$28,475,742	$ 29,127,605
127,713	104,282	101,519	142,983	160,094	203,082
958,326	1,526,536	754,678	1,357,783	1,105,556	704,165
2,866,777	2,720,183	3,162,214	3,337,833	3,715,747	4,190,356
1,992,223	1,635,514	1,742,029	1,774,318	2,317,642	2,457,957
149,713	103,239	29,816	34,079	40,258	45,608
104,196	89,658	1,452,276	304,903	175,326	160,764
37,237,687	36,786,388	36,754,526	36,096,651	35,990,365	36,889,537
8,930,037	7,652,276	7,958,344	8,531,669	10,535,410	12,608,742
2,404,790	2,313,920	2,301,433	2,262,608	2,358,965	2,514,313
13,065,590	11,827,335	12,516,938	13,237,283	13,143,138	13,811,812
1,661,802	1,704,736	1,845,795	2,064,991	1,474,187	1,598,489
674,117	634,646	637,143	628,355	629,053	645,896
838,032	815,929	823,665	837,019	818,528	843,467
733,856	630,783	624,479	635,459	457,479	1,505,818
687,848	1,475,230	1,646,778	2,980,478	4,269,936	4,658,789
4,643,316	1,700,189	1,356,370	3,056,318	7,125,277	9,211,431
368,292	190,814	-	-	-	-
108,325	4,389	-	-	-	-
34,116,005	28,950,247	29,710,945	34,234,180	40,811,973	47,398,757
3,121,682	7,836,141	7,043,581	1,862,471	(4,821,608)	(10,509,220)
990,983	810,000	1,450,000	649,500	1,001,385	537,900
(990,983)	(810,000)	(1,450,000)	(649,500)	(1,001,385)	(517,900)
-	-	-	-	-	-
-	-	-	204,977	-	-
-	-	-	-	-	-
-	-	-	204,977	-	20,000
$ 3,121,682	$ 7,836,141	$ 7,043,581	$ 2,067,448	$ (4,821,608)	$ (10,489,220)
1.5%	0.7%	0.0%	0.0%	0.0%	0.0%

CAMDEN COUNTY, GEORGIA
ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF ALL TAXABLE PROPERTY
LAST TEN CALENDAR YEARS

Tax Year	Residential Property	Agricultural Property	Comm/Indust Property	Motor Vehicles	Public Utilities	Other
2006	$ 842,033,732	$69,539,423	$202,030,827	$78,042,440	$38,930,960	$29,587,206
2007	1,260,900,201	65,569,526	225,066,723	92,606,110	38,427,784	35,920,807
2008	1,327,957,344	62,729,153	341,570,670	99,907,600	32,884,789	34,820,069
2009	1,412,889,542	85,417,017	307,655,210	104,484,440	37,030,476	57,134,885
2010	1,326,836,144	73,218,933	304,090,721	97,399,250	37,844,130	63,905,747
2011	1,235,208,206	70,761,459	291,622,827	96,080,110	40,591,043	64,129,653
2012	1,088,347,166	75,092,177	269,349,970	97,987,400	43,852,146	66,340,724
2013	972,916,617	80,786,605	252,065,193	105,078,580	47,348,836	71,058,089
2014	944,326,013	70,716,060	240,624,380	91,639,450	48,196,777	95,324,182
2015	947,889,861	62,799,459	237,939,125	66,465,060	48,196,777	73,854,861

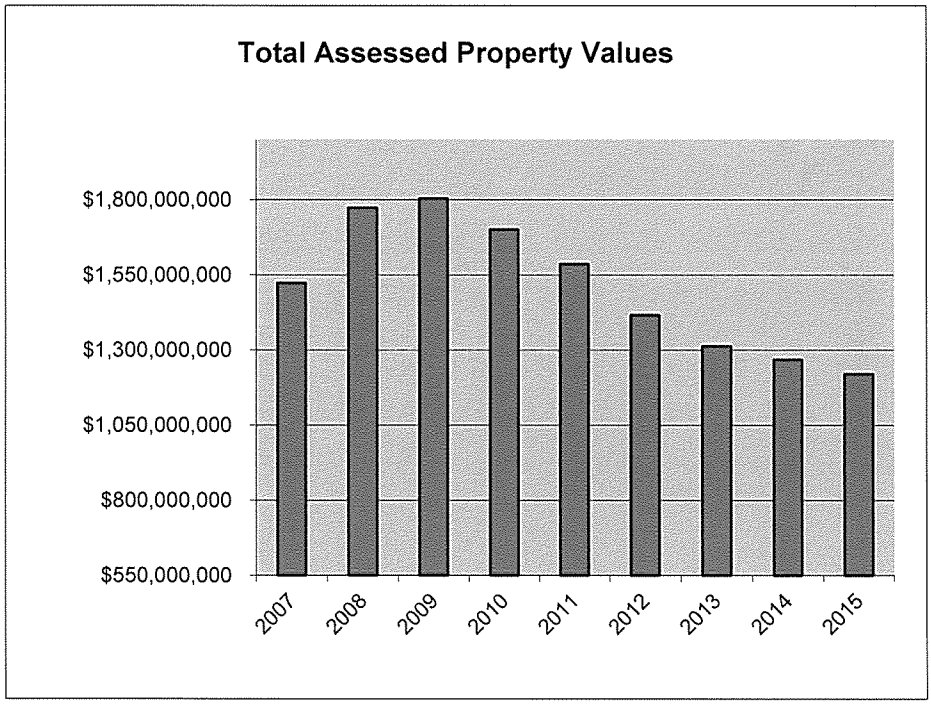
Source: Camden County Tax Assessor's Office

Note: The assessed value of real property, personal property, public utilties, and all other property is 40 percent of the estimated actual value. Personal property tax is assessed on all tangible personal property used for business in Camden County. The assessed value of public utility property is based on the true value for railroad property. The amounts generated for real property are calculated by multiplying the assessed values by the applicable tax rates, less homestead exemptions, prior to being billed.

^An additional one (1.0) mil was dedicated to economic development to the JDA.

CAMDEN COUNTY, GEORGIA
ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF ALL TAXABLE PROPERTY
LAST TEN CALENDAR YEARS
(CONTINUED)

Less : Exemptions - Real Property	Total Taxable Assessed Value	Total Direct Tax Rate		Estimated Actual Tax Value	Assessed Value as a % of Actual Value
$ 77,538,264	$ 1,182,626,324	$ 12.00		$ 3,111,865,658	38.00%
195,656,590	1,522,834,561	12.00		4,251,019,625	35.82%
126,249,481	1,773,620,144	11.70		4,702,496,543	37.72%
200,006,481	1,804,605,089	11.70		4,927,360,230	36.62%
202,295,249	1,700,999,676	11.70		4,298,710,326	39.57%
212,981,486	1,585,411,812	11.70		3,934,024,347	40.30%
224,367,198	1,416,602,385	11.70		3,351,318,630	42.27%
216,439,231	1,312,814,689	11.70		3,320,219,244	39.54%
222,769,793	1,268,057,069	11.94	^	3,170,142,673	40.00%
216,557,022	1,220,588,121	12.94		3,174,481,459	38.45%



CAMDEN COUNTY, GEORGIA
PROPERTY TAX RATES
DIRECT AND OVERLAPPING GOVERNMENTS
(PER $1000 OF ASSESSED VALUE)
LAST TEN CALENDAR YEARS

Calendar Year	General Fund	Special Revenue	County Bond	Total County	Joint Dev. Authority[1]	Board of Education	State	Totals
2006	12.00	-	-	12.00	-	14.75	0.25	27.00
2007	12.00	-	-	12.00	-	14.75	0.25	27.00
2008	11.70	-	-	11.70	-	14.75	0.25	26.70
2009	11.70	-	-	11.70	-	14.75	0.25	26.70
2010	11.70	-	-	11.70	-	15.00	0.25	26.95
2011	11.70	-	-	11.70	-	15.00	0.25	26.95
2012	11.70	-	-	11.70	-	15.50	0.20	27.40
2013	11.70	-	-	11.70	-	15.50	0.15	27.35
2014	11.94	-	-	11.94	1.00	15.82	0.10	28.86
2015	12.94	-	-	12.94	-	16.00	0.05	28.99

Note: Overlapping rates are those of local and county governments that apply to property owners within Camden County. Not all overlapping rates apply to all Camden County property owners

[1]Collections for JDA to conduct economic development .

For informational purposes only:	2015 Millage Rate	2014 Millage Rate	2013 Millage Rate	2012 Millage Rate
St. Marys	6.00	5.35	5.35	5.35
Kingsland	8.00	8.00	8.00	8.00
Woodbine	5.00	5.00	6.00	6.50

CAMDEN COUNTY, GEORGIA
PRINCIPAL TAXPAYERS
JUNE 30, 2016

	2015			2005		
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Georgia Power Company	$ 24,424,402	1	1.70%	$ 13,772,146	2	1.48%
Okefenokee Rural EMC	8,706,105	2	0.61%	4,704,976	9	0.51%
Camden Telephone & Telegraph Co.	6,870,322	3	0.48%	7,664,847	5	0.82%
Georgia Pacific Consumer	6,469,417	4	0.45%	-		-
AT&T Mobility LLC	4,546,999	5	0.32%	-		-
Plum Creek Timberlands LP	4,459,395	6	0.31%	-		-
NLP Brant Creek LLC	4,455,045	7	0.31%	-		-
Soncel Homes Inc.	4,228,294	8	0.29%	-		-
Old Weed & Ready Plantation	3,894,032	9	0.27%	-		-
Ameris Bank	3,828,899	10	0.27%	-		0.00%
Durango Georgia Paper Co.	-		-	22,996,414	1	2.47%
Bluegreen Communities of GA	-		-	7,929,260	4	0.85%
Bayer CropScience	-		-	8,175,415	3	0.88%
Point Peter LLC	-		-	7,618,515	6	0.82%
Osprey Development LLC	-		-	6,998,917	7	0.75%
Blue Sky Timber Properties LLC	-		-	5,084,676	8	0.55%
Wal Mart	-		-	4,496,736	10	0.48%
Sub-Total	71,882,910		5.00%	89,441,902		9.60%
All Other	1,365,262,233			841,816,135		
Total Digest	$1,437,145,143			$931,258,037		

Source: Camden County Tax Commissioner's Office

CAMDEN COUNTY, GEORGIA
PROPERTY TAX LEVIES AND COLLECTIONS (GENERAL FUND ONLY)
LAST TEN CALENDAR YEARS

Calendar Year[1]	Total Tax Levy[2]	Total Adjustments[3]	Current Taxes Collected During Year	Percentage of Levy Collected During Year	Collections in Subsequent Periods	Total Collections	Ratio of Total Collections to Tax Levy
2006	$13,019,253	$ (107,079)	$ 12,700,613	97.55%	$ 193,357	$ 12,893,970	99.86%
2007	16,812,766	(126,451)	16,247,121	96.64%	418,278	16,665,399	99.87%
2008	18,244,506	(142,167)	17,922,517	98.24%	140,537	18,063,054	99.78%
2009	18,601,099	(525,447)	18,006,712	96.80%	3,918	18,010,630	99.64%
2010	17,599,859	(451,958)	17,280,449	98.19%	(205,109)	17,075,340	99.58%
2011	16,422,011	(139,094)	15,075,688	91.80%	1,105,690	16,181,378	99.38%
2012	15,053,286	(179,291)	14,016,103	93.11%	709,534	14,725,637	99.00%
2013	14,037,788	(79,826)	13,249,789	94.39%	538,521	13,788,310	98.78%
2014	13,901,566	(195,192)	13,094,311	94.19%	340,775	13,435,086	98.02%
2015	14,932,478	(21,711)	14,478,086	96.96%	-	14,478,086	97.10%

[1]Taxes are assessed for the calendar year on January 1. The fiscal year begins six months later on July 1 and ends on June 30 of the following year.

[2]The total tax levy includes real property, industrial area, personal property, public and utilities. The total tax levy is the original state approved levy.

[3] Adjustments for cancellations, releases, errors and additions.

Source: Billing & Payment Status Report from Tax Commissioner as of 6/30/16.

CAMDEN COUNTY, GEORGIA
SALES TAX RATES
DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS

Fiscal Year	Local Option General Fund	Special Local Option	Total County	Board of Education	State	Totals
2007	1.00%	1.00%	2.00%	0.00%	4.00%	6.00%
2008	1.00%	1.00%	2.00%	0.00%	4.00%	6.00%
2009	1.00%	1.00%	2.00%	1.00%	4.00%	7.00%
2010	1.00%	1.00%	2.00%	1.00%	4.00%	7.00%
2011	1.00%	1.00%	2.00%	1.00%	4.00%	7.00%
2012	1.00%	1.00%	2.00%	1.00%	4.00%	7.00%
2013	1.00%	1.00%	2.00%	1.00%	4.00%	7.00%
2014	1.00%	1.00%	2.00%	1.00%	4.00%	7.00%
2015	1.00%	1.00%	2.00%	1.00%	4.00%	7.00%
2016	1.00%	1.00%	2.00%	1.00%	4.00%	7.00%

Note: Overlapping rates are those of local and county governments that apply within Camden County.

CAMDEN COUNTY, GEORGIA
RATIO OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

Fiscal Year	Governmental Activities		Business-Type Activities		Total Primary Government	Percentage of Personal Income	Total Per Capita	Population	Per Capita Income
	Contractual Obligations	Capital Leases	Solid Waste Revenue Bonds ^	Capital Leases					
2007	$ -	$ 1,717,302	$ 5,550,693	$ -	$ 7,342,995	0.63%	163	45,118	25,734
2008	-	1,231,790	5,287,336	-	6,519,126	0.50%	134	48,689	27,019
2009	-	1,039,098	5,013,979	-	6,053,077	0.43%	125	48,277	29,103
2010	-	559,106	4,725,623	-	5,284,729	0.35%	105	50,513	29,961
2011	-	190,814	4,427,266	-	4,618,080	0.41%	91	50,513	22,228
2012	-	-	4,116,480	-	4,116,480	0.35%	80	51,402	22,797
2013	-	-	3,869,071	-	3,869,071	0.33%	75	51,476	22,701
2014	-	-	3,482,356	-	3,482,356	0.28%	67	52,027	23,833
2015	-	-	3,090,640	-	3,090,640	n/a	n/a	52,102	n/a
2016	-	-	2,683,925	-	2,683,925	n/a	n/a	n/a	n/a

Source: Per capita income: U.S. Department of Commerce-Bureau of Economic Analysis.
Note: n/a information is not available at time of printing.
^ Net of related premiums, discounts, and adjustments.

CAMDEN COUNTY, GEORGIA
COMPUTATION OF DIRECT AND OVERLAPPING DEBT
JUNE 30, 2016

Jurisdiction	Net Debt Outstanding	Percentage Applicable to Camden County	Amount Applicable to Camden County
Camden County, Georgia :			
General Obligation Bonded Debt	$ -	0.00%	$ -
Capital Leases	-	0.00%	-
Certificates of Participation	-	0.00%	-
			-
Contractual Obligations:			
Joint Development Authority			
Taxable Revenue Bonds-Series 1996	-	100.00%	-
			$ -

Note: Overlapping governments are those that coincide, at least in part , with their geographic boundaries. This process recognizes that, when considering the county's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. This schedule estimates the portion of the outstanding debt of those overlapping governments.

CAMDEN COUNTY, GEORGIA
COMPUTATION OF LEGAL DEBT MARGIN
LAST TEN FISCAL YEARS

Fiscal Year	Debt Limit	Total net debt applicable to limit	Legal debt margin	Total net debt applicable to limit as a percent of the debt limit
2006	$105,693,913	$ -	$ 105,693,913	0.0%
2007	118,262,632	-	118,262,632	0.0%
2008	152,283,456	-	152,283,456	0.0%
2009	177,362,014	-	177,362,014	0.0%
2010	180,460,509	-	180,460,509	0.0%
2011	170,099,968	-	170,099,968	0.0%
2012	158,541,181	-	158,541,181	0.0%
2013	141,660,239	-	141,660,239	0.0%
2014	131,281,469	-	131,281,469	0.0%
2015	126,805,707	-	126,805,707	0.0%

Legal Debt Margin Calculation for Fiscal Year 2016

Total assessed Valuation of Taxable Prope		$ 1,220,588,121
Less Exemptions for Bond Purposes		-
Net Assessed Valuation of Taxable Property for Bond Purposes		$ 1,220,588,121
Debt Limit - 10% of Taxable Value		$ 122,058,812
General Obligation Debt	$ -	
Less assets in debt service funds available for payment of principal	-	
Total deductions		$ -
Unused Legal Debt Margin		$ 122,058,812

Note: The present constitutional limit on direct general obligation bonds for Camden County is the amount equivalent to 10% of the net assessed valuation of taxable property for debt service purposes.

CAMDEN COUNTY, GEORGIA
RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR
GENERAL OBLIGATION BONDED DEBT TO TOTAL GENERAL EXPENDITURES
LAST TEN FISCAL YEARS

Fiscal Year	Principal	Interest	Total Debt Service	Total General Expenditures [1]	Ratio of Debt Service to Total General Expenditures
2007	$ -	$ -	$ -	$ 25,893,091	$ -
2008	-	-	-	25,313,431	-
2009	-	-	-	27,196,616	-
2010	-	-	-	25,286,521	-
2011	-	-	-	26,139,060	-
2012	-	-	-	23,447,224	-
2013	-	-	-	24,140,241	-
2014	-	-	-	25,306,254	-
2015	-	-	-	26,498,950	-
2016	-	-	-	30,511,563	-

[1]General Fund expenditures. Includes all long-term general obligation bonded debt.

CAMDEN COUNTY, GEORGIA
PLEDGED-REVENUE COVERAGE
LAST TEN FISCAL YEARS

Solid Waste Authority Bonds

Fiscal Year	Tipping & Other Fees	Less : Operating Expenses	Revenues Available For Debt	Debt Service Principal	Debt Service Interest	Coverage
2007	$ 6,497,120	$ 3,102,170	$ 3,394,950	$ 255,000	$ 272,060	6.44
2008	4,608,549	3,483,660	1,124,889	265,000	265,260	2.12
2009	2,600,835	2,469,201	131,634	275,000	250,949	0.25
2010	3,033,067	4,101,916	(1,068,849)	290,000	242,708	(2.01)
2011	3,153,175	3,202,518	(49,343)	300,000	230,020	(0.09)
2012	3,100,714	3,140,731	(40,017)	315,000	178,659	(0.08)
2013	3,451,407	3,439,707	11,701	360,000	111,225	0.02
2014	3,710,094	(766,878)	4,476,972	365,000	106,725	9.49
2015	3,362,560	3,227,477	135,083	370,000	97,600	0.29
2016	3,878,956	2,825,498	1,053,458	385,000	88,350	2.23

Solid Waste Management Authority Revenue Bond-Series 2012	$ 2,560,000		$ 2,560,000
Solid Waste Management Authority Revenue Bond-Series 2002	-	100.00%	-
Joint Development Authority Taxable Revenue Bonds-Series 1996	-	100.00%	-
Total			$ 2,560,000


CAMDEN COUNTY
STATE OF GEORGIA
CAMDEN COUNTY COURTHOUSE
1777

CAMDEN COUNTY, GEORGIA
ECONOMIC AND DEMOGRAPHIC STATISTICS
LAST TEN FISCAL YEARS

Fiscal Year	Population[1]	Total Personal Income[1]	Per Capita Income[1]	Median Age[2]	Unemployment % Rate[2]	School Enrollment[3]	
						Private	Public
2007	45,118	1,161,066,612	25,734	28.3	4.2	127	9,624
2008	48,689	1,315,528,091	27,019	29.1	6.2	128	9,614
2009	48,277	1,042,879,754	21,602	28.7	8.7	127	9,594
2010	50,513	1,112,397,286	22,022	30.8	9.9	130	9,409
2011	50,410	1,616,043,780	32,058	31.7	10.0	155	9,360
2012	51,402	1,171,811,394	22,797	31.6	9.0	123	9,272
2013	51,476	1,168,556,676	22,701	31.4	9.6	138	9,163
2014	52,027	1,239,959,491	23,833	31.6	7.8	87	9,018
2015	52,102	n/a	n/a	n/a	6.8	101	9,081
2016	n/a	n/a	n/a	n/a	5.5	116	9,070

Note: n/a information is not available at time of printing.

Sources:
[1]Department of Community Affairs/U.S. Census Bureau-actuals and estimates
[2]State Department of Labor
[3]Camden County Board of Education - public enrollment
New Hope Christian Academy - private enrollment
Advance Learning Center - private enrollment
[4]Camden County Planning and Development Department
[5]Federal Deposit Insurance Corporation (deposits given are countywide in thousands)
*Amounts expressed in thousands

CAMDEN COUNTY, GEORGIA
ECONOMIC AND DEMOGRAPHIC STATISTICS
LAST TEN FISCAL YEARS
(CONTINUED)

Commercial Construction[4]		Residential Construction[4]		Bank Deposits[5]
Number of Units	Value*	Number of Units	Value*	Value
6	481	116	25,334	466,664
8	122	62	12,102	439,817
6	1,605	32	6,233	439,968
5	693	20	3,772	337,136
2	123	18	3,611	311,626
0	-	21	4,698	296,091
0	-	35	8,941	274,536
1	79	28	7,102	276,052
1	1,900	43	10,083	291,395
0	-	57	98,032	312,776

CAMDEN COUNTY, GEORGIA
PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO

	2015[1]			2007		
Employer	Employees	Rank	Percentage of Total Employment	Employees	Rank	Percentage of Total Employment
Kings Bay Naval Submarine Base	8,979	1	42.82%	8,936	1	42.17%
Camden County School System	1,200	2	5.72%	1,700	2	8.02%
Express Scripts	650	3	3.10%	578	3	2.73%
Lockheed Missiles & Space	479	4	2.28%	467	4	2.20%
Camden County Government	404	5	1.93%	395	6	1.86%
Wal-Mart Supercenter	366	6	1.75%	366	5	1.73%
Southeast Georgia Health Systems	330	7	1.57%	230	7	1.09%
Kings Bay Support Services	290	8	1.38%	-	-	-
Winn-Dixie Supermarkets	107	9	0.51%	-	-	-
Publix Supermarkets	105	10	0.50%	-	-	-
Bayer Crop, Science	n/a	-	-	130	10	0.61%
City of Kingsland Government	-	-	-	170	9	0.80%
City of St. Marys Government	-	-	-	180	8	0.85%
	12,910		61.57%	13,152		62.07%

[1] Information not available for 2016

Source: Camden-Kings Bay Area Chamber of Commerce

CAMDEN COUNTY, GEORGIA
FULL-TIME EQUIVALENT CAMDEN COUNTY EMPLOYEES BY FUNCTION
LAST TEN FISCAL YEARS

Function	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General Government	54	56	59	57	55	49	53.5	51	54	55
Judiciary	38	35	37	39	33	30.5	28.5	28.5	30	30
Public Safety										
Sheriff	73	71	71	66	69	58	65	67.5	58	54
Jail	52	46	46	43	39	36	38	41	48	51
E M S	75	78	79	97	94	94	87	99	92	105
All other	24	24	26	30	27	24	23.5	22.5	25	27
Public Works	29	28	28	28	29	27	25	23	23	25
Health and Welfare & Culture and Recreation & Housing & Development	25	26	26	23	20	19.5	22.5	20.5	20	20
Business-Type										
Curbside	1	1	1	1	1	1	1	1	1	1
Solid Waste	24	23	23	21	21	21	22	22	23	21
Totals	395	388	396	405	387	360	366	376	374	389

Note: This employee count is taken from the actual employees paid on June 30th each year. It does not include vacant positions available for the next fiscal year.

Source: Camden County Finance & Budget Department - Payroll Office

CAMDEN COUNTY, GEORGIA
OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS

Function	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General Government										
Administration										
Number of commission meetings	19	23	22	20	20	20	23	22	21	21
New employees processed	104	52	113	77	83	52	84	78	125	70
Finance										
Total receipts	$20,742,997	$22,203,339	$21,903,679	$26,457,431	$25,540,921	$24,409,469	$23,229,689	$23,399,765	$24,630,519	$24,603,225
Employees on direct deposit	75%	77%	77%	87%	90%	91%	93%	95%	95%	99%
Accounts payable checks issued	7,133	5,887	7,257	5,829	5,874	5,099	5,337	5,383	7,040	6,716
Payroll checks issued	10,024	10,024	10,425	10,660	11,303	9,759	10,037	10,368	10,511	10,465
Fire										
Average response time (in minutes)	7	8	7	6.51	6	5.09	5.28	5.45	5.48	5.06
Firefighters per call	9	9	17	17	17	15	13	14	16	19
EMS/Paramedics per call	3	3	2	2	2	2	2	2	2	2
Roads and bridges										
Number of culverts installed										
Driveway	72	27	25	64	23	6	15	16	18	30
Storm water drainage	14	10	20	15	7	2	10	33	114	21
Roads graded (miles)	3,017.70	3,080.00	3,618.00	3,524.70	3,480.07	3,443.67	3,354.58	3,115.60	4,358.58	13,504.14
Planning and Building										
Building permits issued										
Residential	116	62	32	20	18	22	15	28	43	57
Commercial	6	8	6	5	2	0	0	1	2	0
Business license permits issued	350	361	325	269	164	287	227	349	274	272
Solid Waste										
Refuse collected (in tons)										
C & D Landfill	334,071	206,575	98,270	70,033	95,340	55,517	62,288	83,929	84,481	78,151
SR 110 Landfill	79,158	68,062	57,662	88,438	62,037	95,667	110,690	109,264	103,746	118,501

CAMDEN COUNTY, GEORGIA
CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN YEARS

Function	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General Government										
Buildings	15	15	15	16	16	17	18	18	17	17
Vehicles	30	20	25	22	21	21	25	26	26	26
Judiciary										
Vehicles	1	1	1	1	1	1	-	-	-	-
Public Safety										
Sheriff:										
Stations	2	2	2	2	2	2	2	2	2	2
Patrol units	96	66	81	80	80	86	81	82	85	101
Fire										
Stations	9	9	9	9	9	9	9	9	7	7
Fire/rescue units	30	35	33	32	32	32	34	33	37	34
Vehicles	9	9	10	11	11	11	11	11	12	12
Animal Control										
Vehicles	-	4	5	4	4	4	3	3	3	3
EMA										
Buildings	-	-	1	1	1	1	1	1	1	1
Vehicles	-	1	1	1	1	1	1	-	-	-
Public Works										
Buildings	3	3	3	3	3	3	4	4	4	3
Streets - paved (miles)	164.73	164.73	164.73	170	170	163.21	165.99	166.46	170.67	166.73
Streets - unpaved (miles)	136.16	136.16	136.16	133	133	130.34	127.56	136.48	132.38	127.85
Vehicles	18	18	21	24	24	24	17	19	19	23
Heavy equipment	40	42	36	32	32	34	35	35	38	29
Health and welfare										
Buildings	7	7	7	6	6	6	7	7	7	7
Vehicles	3	7	7	3	3	3	3	3	3	3
Culture and recreation										
Parks	23	23	26	26	26	26	26	26	26	24
Boat ramps	8	8	6	6	6	6	5	5	5	6
Community centers	1	1	1	1	1	1	1	1	1	2
Housing and development										
Vehicles	3	5	5	5	5	5	4	3	3	3
Solid Waste										
Buildings	3	3	3	4	4	4	10	10	10	10
Vehicles	25	26	14	16	15	15	17	18	17	21
Heavy equipment	23	25	38	41	40	40	46	43	42	44

CAMDEN COUNTY, GEORGIA
MISCELLANEOUS STATISTICS
JUNE 30, 2016

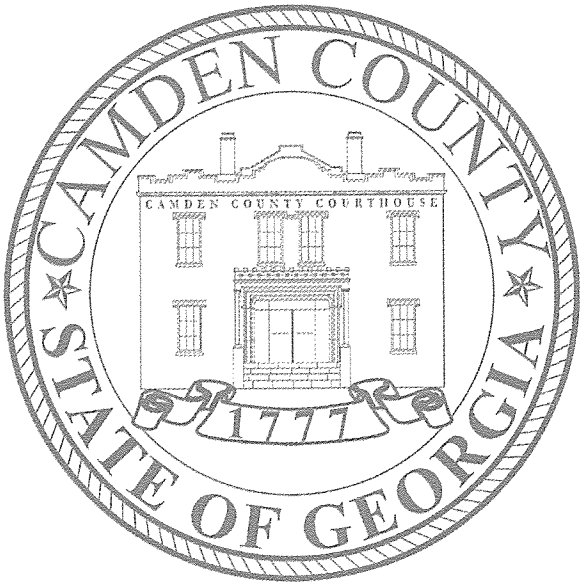
Date of incorporation	1777
Form of government	Board of Commissioners
Area	689 Square Miles
Miles of streets and roads	303
Population, estimated - State of Georgia (actual 2010 census - 50,513)	52,102
Fire Protection	
(Includes Camden County, City of St. Marys, and City of Kingsland)	
Number of stations (including volunteer stations)	13
Number of firemen and officers (excluding volunteers)	138
Police Protection	
(Includes Camden County, City of St. Marys, and City of Kingsland)	
Number of stations	5
Number of policeman/deputies and officers	154
Education	
(Public schools)	
Attendance centers	14
Number of classrooms	634
Number of teachers	565
Number of students	9070
(Colleges)	
Brenau University - Kingsbay Subbase Campus Center	
College of Coastal Georgia - Camden Center, Kingsland, GA	
Valdosta State University - Kingsbay Subbase Campus Center	
Building permits (Camden County, City of Kingsland, City of St.Marys, and City of Woodl	295
Recreation and Culture	
(Includes Camden County, City of St. Marys, and City of Kingsland, and City of Woodbine)	
Number of parks	30
Number of public swimming pools	3
Number of libraries	2
Number of Books	90,090
Number of Audiobooks	4,361
Number of CDs	49
Number of DVDs	7,117
Number of PCs for public use	38
Number of laptops for public use (St. Mary's only)	30
Registered voters (includes both active & inactive)	34,747

Employees (Full Time)	
Camden County	365
St. Marys	140
Kingsland	158
Woodbine	10
Jail/Corrections	
(Camden County Public Safety Complex)	
Maximum capacity	197
Operational capacity	147
Health and Medical	
Number of hospitals	1
Number of beds in hospital	40
Number of physicians at hospital	85
Number of dentists in area	14

Transportation	I 95
Interstate	Route & Spur 40
State Highways	St. Marys Airport
Air Service	Savannah International Airport
Regional Area	Jacksonville International Airport
	St. Marys Railroad
Rail Service	CSX Transportation - freight service
Regional Area	

Museums (all located in St. Marys)
- Cumberland Island Museum
- Orange Hall
- Submarine Museum

Communications
- Newspapers
  - Camden County Tribune & Georgian
  - Georgia Times-Union
  - Kings Bay Periscope
  - The Camden County Press
- Radio Stations
  - WECC FM-89.3
  - WKBX FM-106.3


CAMDEN COUNTY
CAMDEN COUNTY COURTHOUSE
1777
STATE OF GEORGIA

GOVERNMENTAL REPORTS

CAMDEN COUNTY, GEORGIA

SCHEDULE OF PROJECT EXPENDITURES WITH SPECIAL SALES TAX PROCEEDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

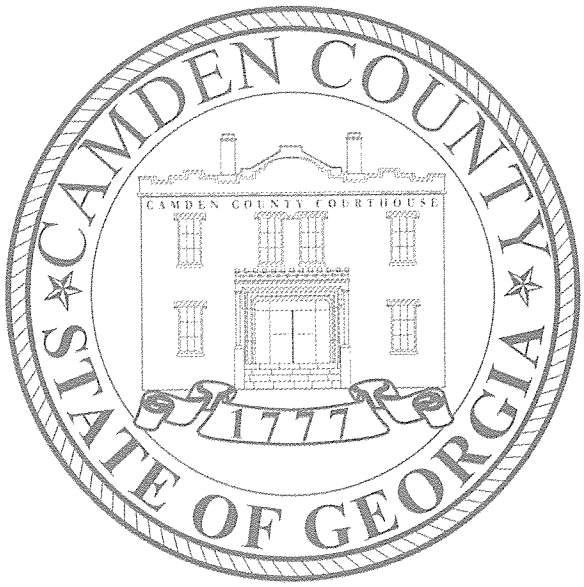
Project Special Local Option Sales Tax 6	Original Budget	Amended Budget	Expenditures Prior Years	Expenditures Current Year	Expenditures Total
Buildings, Recreation, and Other					
County Wide - Jail Expansion	$ 3,000,000	$ 3,000,000	$ 1,450,648	$1,461,452	$ 2,912,100
Central Office Complex	1,850,000	900,000	660,157	-	660,157
Historic County Courthouse Renovation	165,000	165,000	-	-	-
County Courthouse Parking	325,000	325,000	504,324	-	504,324
Woodbine Elementary School Renovation	250,000	250,000	318,225	-	318,225
Ralph Bunche Complex (Health)	1,100,000	-	-	-	-
Woodbine Training Center	500,000	500,000	615,656	-	615,656
Atkinson Building Renovation	920,000	-	-	-	-
EEOC (old Kingsland Post Office)	950,000	950,000	1,013,846	-	1,013,846
Heavy Equipment	1,450,000	575,000	467,448	-	467,448
Fleet Maintenance Complex / Road Dept.	1,200,000	-	-	-	-
Fire Station Renovations (10, 16, 18)	660,000	310,483	300,205	-	300,205
Technology & Connection Enhancements	2,080,298	416,822	299,198	-	299,198
PSA - Parks & Equipment	6,140,550	5,701,125	5,701,125	-	5,701,125
City of Kingsland (buildings, roads and drainage)	18,760,000	11,360,400	10,734,556	625,830	11,360,386
City of St. Mary's (buildings, roads and drainage)	18,760,000	11,360,400	8,385,361	2,975,026	11,360,387
City of Woodbine (buildings, roads and drainage)	4,690,000	2,840,097	2,109,440	730,658	2,840,098
Total Buildings, Recreation, and Other	62,800,848	38,654,327	32,560,189	5,792,966	38,353,155
County Road Projects					
Germantown	285,406	268,500	268,335	-	268,335
Old Red Bluff	434,100	338,000	337,957	-	337,957
Ella Park Church	2,624,622	5,264,000	5,263,871	-	5,263,871
Oakwell & Clark's Bluff	1,041,840	-	-	-	-
Lampadoshia	2,813,184	-	-	-	-
Bullhead Bluff	-	420,100	420,061	-	420,061
Horsestamp Church	-	390,700	322,031	-	322,031
Colerain Road Bypass	-	2,200,000	2,051,225	-	2,051,225
Total County Road Projects	7,199,152	8,881,300	8,663,480	-	8,663,480
Transfer to SPLOST V	-	-	68,583	-	68,583
Debt service	-	-	89,050	-	89,050
Total All Projects	$70,000,000	$47,535,627	$41,381,302	$5,792,966	$47,174,268

CAMDEN COUNTY, GEORGIA

SCHEDULE OF PROJECT EXPENDITURES WITH SPECIAL SALES TAX PROCEEDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016
(CONTINUED)

Project Special Local Option Sales Tax 7	Original Budget	Expenditures Restated Prior Years	Expenditures Current Year	Expenditures Total
County-Wide Projects				
Public Safety - Multi Agency Data Sharing System	$ 2,000,000	$ 1,795,403	$ 132,631	$ 1,928,034
Public Safety Radio Communication System	2,055,000	179,290	28,228	207,518
Colerain Road / Bypass Hurricane Evac	750,000	834,868	1,066,294	1,901,162
Ambulances for County - Wide Emergency Services	530,000	228,369	156,792	385,161
Land / Infrastructure - Economic Development	1,500,000	-	-	-
Total County-Wide Projects	6,835,000	3,037,930	1,383,945	4,421,875
Buildings, Recreation, and Other				
Fire Station 18 Expansion	500,000	-	-	-
Juvenile Court Building	250,000	-	43	43
Library Parking Lot & Drainage	225,000	-	-	-
County Extension Parking Lot	80,000	-	-	-
Various Buildings Renovations	115,700	10,725	2,450	13,175
Heavy Machinery & Equipment	1,402,000	580,428	942,229	1,522,657
Vehicles	5,703,000	267,164	481,327	748,491
Technology & Connection Enhancements	1,177,000	137,740	122,218	259,958
PSA - Parks & Equipment	2,896,000	671,082	507,084	1,178,166
City of Kingsland (buildings, roads and drainage)	16,639,629	2,488,110	1,880,067	4,368,177
City of St. Mary's (buildings, roads and drainage)	17,831,293	2,671,785	2,018,855	4,690,640
City of Woodbine (buildings, roads and drainage)	4,071,550	627,180	473,910	1,101,090
Total Buildings, Recreation, and Other	50,891,172	7,454,214	6,428,183	13,882,397
County Road Projects				
Colerain Road (mitigation costs)	150,000	-	-	-
Springhill Road	2,870,000	-	-	-
Incachee Road	1,750,000	-	-	-
Jody, Powerll, & Kayla	316,800	13,322	134,375	147,697
Satilla Bluff East	600,000	-	-	-
Satilla Bluff West	1,000,000	-	748	748
Halifax Road (balance of referendum)	157,028	-	-	-
Colesburg Tompkins Bridge	300,000	-	-	-
Harrietts' Bluff Deep Creek Bridge	130,000	-	-	-
Fisher-Masey Road	-	-	8,550	8,550
Cypress Lakes Road	-	367,383	-	367,383
Total County Road Projects	7,273,828	380,705	143,673	524,378
Total All Projects	$65,000,000	$10,872,849	$7,955,801	$18,828,650

Note: The prior year accumulative balances have been reclassified to agree with actual County project expenditures.


CAMDEN COUNTY
CAMDEN COUNTY COURTHOUSE
1777
STATE OF GEORGIA

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 Camden County, Georgia
Woodbine, Georgia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Camden County, Georgia as of and for the fiscal year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise Camden County, Georgia's basic financial statements, and have issued our report thereon dated December 14, 2016. Our report includes a reference to other auditors who audited the financial statements of Camden County Board of Health, as described in our report on Camden County, Georgia's financial statements. This report does not include the results of the other auditor's testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Camden County, Georgia's internal control over financial reporting (internal control) to determine the 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 Camden County, Georgia's internal control. Accordingly, we do not express an opinion on the effectiveness of Camden County, Georgia'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.

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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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Camden County, Georgia's financial statements are free of 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 determination of financial statement amounts. 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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 County'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 County's internal control and compliance. Accordingly, this communication is not suitable for any other purposes.

Macon, Georgia
December 14, 2016