Camden County, Georgia

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED JUNE 30, 2019

CAMDEN COUNTY, GEORGIA

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED JUNE 30, 2019

PREPARED BY:
CAMDEN COUNTY FINANCE DEPARTMENT

CAMDEN COUNTY, GEORGIA

COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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Board of County Commissioners

Office of Finance & Budget

P.O. Box 99/200 East 4th Street • Woodbine, Georgia 31569

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December 16, 2019

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, 2019, is hereby submitted. It has been prepared in accordance with Generally Accepted Accounting Principles (GAAP) as applicable to governmental entities. To the best of my knowledge and belief, the enclosed data is 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, 2019. 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

LANNIE BRANT, Commissioner, District 1 — CHUCK CLARK, Commissioner, District 2 — JIMMY STARLINE, Commissioner, District 3 — GARY BLOUNT, Commissioner, District 4 — BEN CASEY, 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. 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 southeastern corner of Georgia. Camden County covers 613 square miles, making it Georgia's 11th-largest county by area. The U.S. Census Bureau's 2018 Population Estimate for Camden County is 53,677, an increase over the 50,513 people counted in the 2010 Census. Camden County's population grew with the U.S. Navy's operations at what is now known as Naval Submarine Base Kings Bay, the east coast home of the Ohio-class 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, comprising approximately 65% of the total county-wide population.

The County has used the recognized best practice of a Commission/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 and other elected officials, and independent board-run and other 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 Chief Financial Officer. All appropriations that exceed total departmental levels must be approved by the Board of Commissioners.

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. 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

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BEN CASEY, Commissioner, District 5

National Seashore.

Camden County experienced a reduction of its unemployment rate, with a current rate of 3.2% (October 2019), a reduction of 0.8% from the prior year (FRED Economic Data, 2019). Camden's unemployment rate is slightly lower than the Georgia statewide unemployment rate of 3.4% (Georgia Department of Labor, 2019). In comparison, during the peak of the economic downturn a decade ago, Camden's unemployment rate reached a high of 10.3% in 2010.

The Planning Department issued a total of sixty building permits in FY2019, seven more than the prior fiscal year. There were fifty-seven residential permits issued this year which is an increase of seven from the prior fiscal year. However, building permits have increased significantly in the first part of the new fiscal year and as of the end of September 2019, 85 building permits had been issued for the calendar year. This is a good indication that new construction of homes has started to increase, albeit slowly. Meanwhile, commercial construction is nearly nonexistent with only three permits issued in FY 2019. Within Camden County, however, the cities are continuing to see an increase in home sales and construction, which is also good for the County.

Long-Term Financial Planning

Camden County continues a slow recovery following years of decline after the last recession. Both the current year Local Option Sales Tax (LOST) and Special Local Option Sales Tax (SPLOST) is running 6.75% more of what they were at the beginning of current SPLOST (2013), and 5.6% more than they were ten years ago. There was an increase this fiscal year of 8.7% from last year's collections. The current SPLOST ended on June 30, 2019 and Camden County taxpayers passed a referendum to continue the 1% SPLOST through June 30, 2025. Although the County is finally seeing increases in LOST and SPLOST, it needs to continue to be 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 many local governments are burdened with debt and pension liabilities, Camden County is in a unique position. Currently, there is only one loan with a local bank for $253,800. This loan finances eight heart monitors used by paramedics on ambulances. 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 ten years to continue normal operations and fund special project costs with the expectations that the economy would continue to improve. Since the recovery is slow in Camden County, the Commissioners approved a millage increase for the 2017 digest in order to maintain their ability to have a secure fund balance and future. The rollback rate was approved for tax year 2018 and increased by 17% for tax year 2019 due to increases in the FY2020 budget in public safety costs, potential real estate acquisitions, grant match appropriation and other operating costs, and to minimize any further use of fund balance.

In prior years, the County has secured 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 had not been used for the general fund since 2002. However, the County utilized the line of credit during this fiscal year, but repaid the loan within just a few weeks. 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 needed improvements throughout the County. Camden County will continue to create a capital improvements fund to level out purchases from year to year rather than allow old assets to become

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obsolete before beginning to replace them.

Relevant Financial Policies

Cash that is temporarily idle during the year was invested primarily in Certificates of Deposit, notes issued by Federal agencies, and the State's Georgia Fund One. In addition, four years ago the County adopted a new practice for governmental activities 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 2018-2019 was $182,900 for governmental activities and $152,600 for business-type activities. The governmental activities interest earnings were increased this fiscal year by $64,700, an increase of 55%. The key reason for the increase was due to having a new (since 2015) investing tool in place and keeping more cash invested, mostly from the general fund and the SPLOST accounts. Business type activities also had a significant increase this year, approximately $42,800 more than last fiscal year, an increase of approximately 39%. The increase is due mostly to more cash on hand being invested for the solid waste fund as the fund continues to build toward funding a new cell. Both activity types benefited due to the increased interest certificate of deposit rates that the County was able to secure and increases in Georgia Fund One interest rates.

Major Initiatives and Accomplishments

Spaceport Camden—Building for Our Future

Camden County is looking ahead to the future. Camden County was declared in the 20th century the Gateway to Space. With a notable aerospace history, high-tech military workforce, the Board of Commissioners is proposing and preparing to become the new aerospace innovation hub on the east coast and Georgia's Space Coast in the 21st Century. One of the Board of Commissioners strategic top priority projects is the development of Spaceport Camden. The proposed spaceport will be located along the I-95 corridor adjacent to the Atlantic Ocean. The proposed site once operated as an aerospace rocket testing and industrial processing facility. The proposed Spaceport will take advantage of Camden County's prime location to enter the over $300 billion worldwide space economy. While this is a complicated and large project for a county government to undertake, the County has accomplished significant milestones in bringing this project closer to fruition.

In July 2018, the Camden County Board of Commissioners created the Spaceport Camden Education and Workforce Subcommittee comprised of local educators, university and technical college representatives, and aerospace experts. This subcommittee seeks to work closely with K-12 educators in the school districts across southeast Georgia as well as the University System of Georgia and the Technical College System of Georgia to encourage STEM (science, technology, engineering, and math) education and develop curricula that supports future spaceport users. The committee will convene upon the County receiving a launch site operator license.

Global infrastructure strategy firm, CG/LA Infrastructure, named Spaceport Camden to its Strategic 50 U.S. Infrastructure Projects list in May 2019. The list identifies, selects, and ranks the priority infrastructure projects in the United States essential for creating jobs, competitiveness, and economic growth.

In spring 2019 the Camden County Board of Commissioners worked with the local legislative delegation to request the formation of the Camden County Spaceport Authority. The Spaceport Authority would be able to acquire, construct, equip, maintain, and operate Spaceport Camden. After successfully passing both the Georgia House and Georgia Senate, Governor Brian Kemp signed the HB 682, the Camden County Spaceport Authority

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Act, into law in May 2019.

The Camden County Board of Commissioners formally submitted its application for a Launch Site Operators License (LSOL) to the Federal Aviation Administration (FAA) in January 2019. The Board of Commissioners on December 14, 2019, notified the FAA the County was amending the LSOL application to operation of small launch vehicles with no first stage return. The LSOL determination by the FAA is anticipated in 2020.

Kingsland Bypass Phase I Continues
After more than a decade of planning, the 5.867 mile Phase I of the Kingsland Bypass project continues construction of a four-lane hurricane evacuation route in southern Camden County along Colerain Road from Kings Bay Road to just west of I-95. The joint project of Camden County, the Cities of Kingsland and St. Marys, and the Georgia Department of Transportation (GDOT), includes construction of an additional bridge over I-95 in addition to the road work. The road design was altered to allow for vegetative islands to be incorporated in the project.

Tarboro Firehouse #18
Construction began in FY 2019 on a new firehouse in the Tarboro area of northwest Camden County. Replacing the existing fire station, the new Firehouse 18, was paid for with SPLOST 7 funds for a total anticipated project cost of $600,000. In addition to three apparatus bays, supplementary gear storage, and three bunk rooms, the 4,050 square new firehouse includes a public area to serve as a voting precinct.

Juvenile Court Renovations
Renovation to the juvenile courthouse included expansion of courtroom capacity, the addition of two holding cells, and technology, security, and record retention enhancements. This project was paid for with SPLOST 7 funds for a total cost of $335,000.

County Recreational Shooting Complex Continues
Construction continued in FY 2019 for a County Recreational Shooting Complex located on State Route 110 in Camden County. A request for additional grant funding of $900,000 has been submitted this month. The additional funding will allow for the completion of a 200 yard rifle range, a rifle range canopy, sidewalks and fending.

Emergency Management – Hurricane Preparedness
Camden County fully activated the Emergency Operations Center (EOC) under a Unified Command structure in response to Hurricane Dorian. Assessments by local elected officials, as well as the Georgia Emergency Management Agency indicated a marked improvement to preparedness, response, recovery, and overall communication between Camden County and the three cities in the County from Hurricane Irma in 2017. EMA completed development of the Camden County Disaster Recovery Redevelopment Plan with assistance from Georgia Emergency Management, National Oceanic Atmospheric Administration and Georgia Department of Natural Resources. Damage assessment teams were trained and activated using the ARC GIC (geographic information system) Collector for Hurricane Dorian.

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Awards and Acknowledgments

The National Association of Counties (NACo) recognized Camden County with an Achievement Award in FY 2019. NACo acknowledged the Interactive Permits and Land Use Dashboard in the Category of Information Technology.

And finally, for the eighteenth 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, 2018. 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.

The preparation of this report could not have been accomplished without the professional, efficient, and dedicated services of the entire staff of 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,

Nancy Gonzalez

Nancy A. Clark-Gonzalez
Chief Financial Officer

STEVE L. HOWARD
County Administrator

JOHN S. MYERS
County Attorney

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Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Camden County

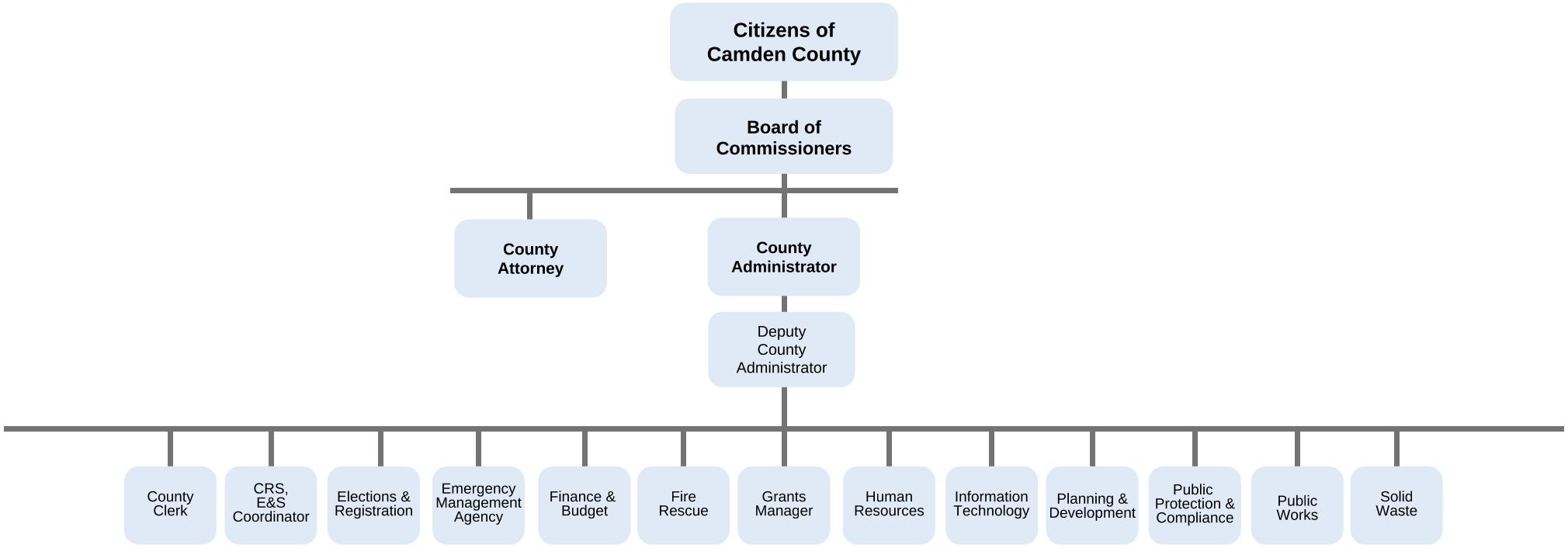
Georgia

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2018

Christopher P. Morrill

Executive Director/CEO



Constitutional Officers and Other Elected Officials
Chief Magistrate * Clerk of Superior Court * Coroner * Judge of Probate Court * Sheriff * Tax Commissioner

Independent Board-Run and Other Offices
Bryan-Lang Historical Archives * County Library * Joint Development Authority * Juvenile Court * Tax Assessors Office * UGA/County Extension

Camden County Georgia
Award-Winning Government

CAMDEN COUNTY, GEORGIA
PRINCIPAL OFFICIALS

Board of Commissioners

Chairman, District Three	Jimmy Starline
Vice-Chairman, District Four	Gary Blount
District One	Lannie Brant
District Two	Charles "Chuck" Clark
District Five	Ben Casey

Administration

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

Department of Finance and Budget

Chief Financial Officer	Nancy Clark-Gonzalez
Finance Director	Janice D. Beckham
Accountant	Theresa J. Miller
Accountant II	Alethea D. Harris
Payroll Accountant	Melissa K. Rogers
Purchasing Officer	Kelsey J. Kelley
Accounts Payable Technician	Tammy L. Dukes

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

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, 2019, 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 27 percent, 19 percent, and 66 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 from 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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Warner Robins, Georgia 31088
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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, 2019, 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-23 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 combining and individual nonmajor fund financial statements, nonmajor fund budgetary comparison schedules, agency fund statements, the schedule of project expenditures with special sales tax proceeds, and the schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and the other information, such as the introductory and statistical section 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, the schedule of project expenditures with special sales tax proceeds, and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relates 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, the schedule of project expenditures with special sales tax proceeds, and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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 16, 2019, 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Camden County, Georgia's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Camden County, Georgia's internal control over financial reporting and compliance.

Macon, Georgia
December 16, 2019

MANAGEMENT'S DISCUSSION & ANALYSIS

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, 2019. 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

Financial Highlights:

- Camden County's assets and deferred outflow of resources exceeded its liabilities at June 30, 2019 by $116,465,983 (net position). Of this amount, $9,994,361 is unrestricted net position which may be used to meet the County's ongoing obligations to the citizens and creditors, which is slightly more than last fiscal year.

- The County's total net position decreased by $2,044,955 at June 30, 2019 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 and SPLOST #7. The second change was a reduction in expenditures from business-type activities. There was a decrease of $2,746,437 resulting from governmental activities and an increase of $701,482 resulting from business-type activities.

- Capital Assets had a net book value of $101,688,102, a decrease of $3,429,755 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 $3,505,593 and the business-type activities increased by $75,838.

- Total long-term liabilities for Camden County decreased by $256,203 from the previous fiscal year, which now total $5,492,099. Long-term liabilities for governmental activities had a net decrease this fiscal year by $12,501. This decrease was due mostly to reductions in compensated absences. Business-type activities decreased by $243,702. The net decrease was due mostly to an increase in calculating the current fiscal year closure and post closure care costs and a reduction to outstanding revenue bonds because of the annual payment.

- At June 30, 2019, Camden County's governmental funds balance sheet reports combined ending fund balances of $9,829,714, an increase of $537,172 over the previous fiscal year. The majority of the increase was due to a net increase of restricted capital outlay of $1,480,119, a decease to restricted law enforcement of $446,684, and an increase to restricted court programs fund balance of $439,998. The fund balance appropriations decreased by $1,400,109. These changes were offset by a significant increase of $1,265,436 to unassigned fund balance. The total fund balance for all of the governmental fund types, is divided into five distinct parts. Non-spendable, which is $0 this year; Restricted, which has a balance of $6,392,162; Committed, which is also $0 this year; Assigned, which has a balance of $514,694; and Unassigned, which has a balance of $2,922,858 and may be used to pay any legal obligation of the County.

The General Fund reported an ending fund balance of $3,029,422, a decrease over last fiscal year of $518,194. The actual available cash in the bank from all general fund accounts at June 30, 2019 was $2,936,985, a decrease of $370,696 over last fiscal year. Total assets for the general fund decreased by $919,153 to $5,696,031. The liabilities also decreased by $436,512 to $1,104,179 due mostly 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-40 of the report.

Other information - In addition to the basic financial statements and accompanying notes, this report also presents supplementary information. Combining statements and schedules referred to earlier, which present more detailed view of non-major funds used in governmental funds begin on page E-1. This section includes budget to actual schedules for non-major special revenue funds pages E-5 to E-11. Also included are statements for agency funds which appear on pages E-12 to E-14. A schedule of Project Expenditures with Special Sales Tax Proceeds is provided on page E-15. 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 F-1.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net Position

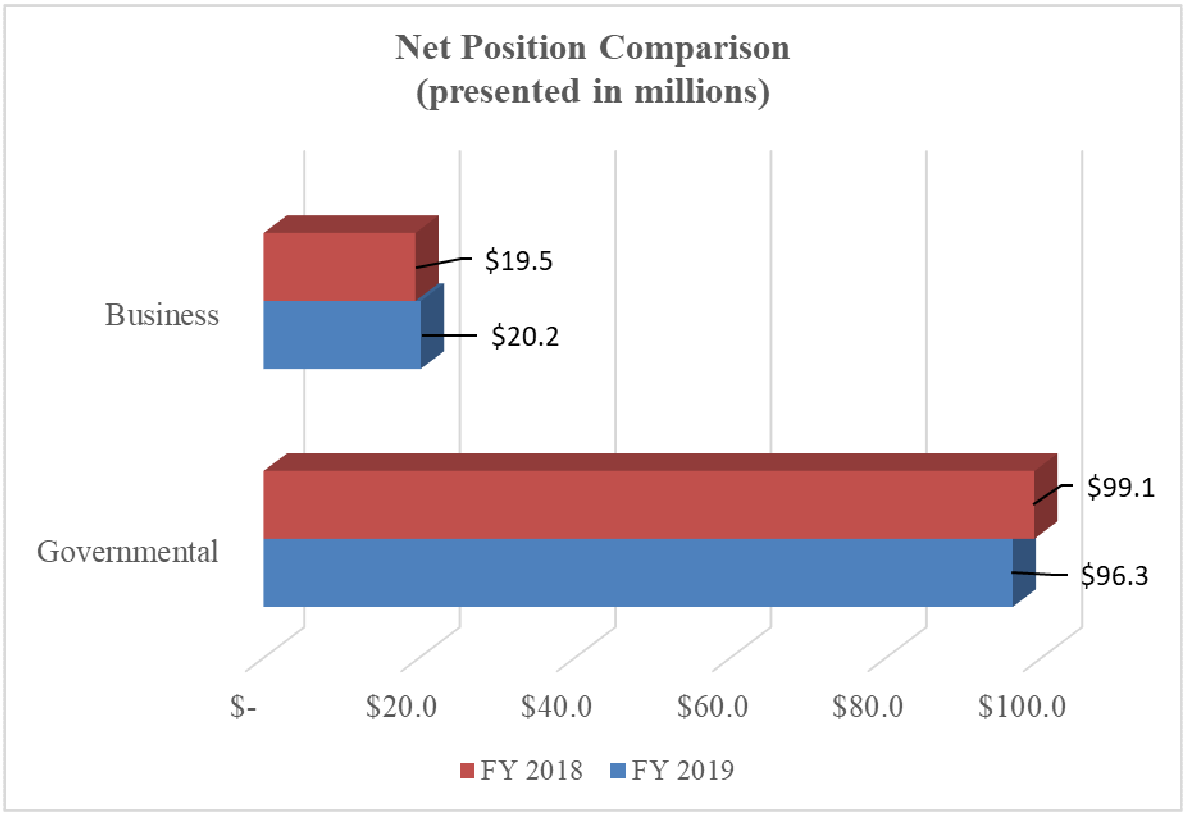
As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The County's combined net position (government and business-type activities) for the fiscal year totaled $116.5 million. The following table and chart presents Camden County's total net position for the fiscal year ended June 30, 2019:

Camden County's Changes in Net Position
Governmental Activities
June 30, 2019

	Fiscal Year 2019	Fiscal Year 2018	Difference	Percentage Change
Current assets	$ 14,269,806	$ 13,674,316	$ 595,490	4.4%
Capital assets, net	86,133,294	89,638,887	(3,505,593)	-3.9%
Total assets	100,403,100	103,313,203	(2,910,103)	-2.8%
Deferred Outflows of Resources	-	-	-	0.0%
Current liabilities	3,266,669	3,417,834	(151,165)	-4.4%
Long-Term liabilities	832,453	844,954	(12,501)	-1.5%
Total liabilities	4,099,122	4,262,788	(163,666)	-3.8%
Deferred Inflows of Resources	-	-	-	0.0%
Net position:				
Net investment in capital assets	85,879,461	89,382,554	(3,503,093)	-3.9%
Restricted	6,392,162	4,918,729	1,473,433	30.0%
Unrestricted	4,032,355	4,749,132	(716,777)	-15.1%
Total net position	$ 96,303,978	$ 99,050,415	$ (2,746,437)	-2.8%

Camden County's Changes in Net Position
Business-Type Activities
June 30, 2019

	Fiscal Year 2019	Fiscal Year 2018	Difference	Percentage Change
Current assets	$ 10,979,577	$ 10,524,210	$ 455,367	4.3%
Capital assets, net	15,554,808	15,478,970	75,838	0.5%
Total assets	26,534,385	26,003,180	531,205	2.0%
Deferred Outflows of Resources	40,229	53,639	(13,410)	-25.0%
Current liabilities	1,752,963	1,692,948	60,015	3.5%
Long-Term liabilities	4,659,646	4,903,348	(243,702)	-5.0%
Total liabilities	6,412,609	6,596,296	(183,687)	-2.8%
Net position:				
Net investment in capital assets	14,199,999	13,696,065	503,934	3.7%
Unrestricted	5,962,006	5,764,458	197,548	3.4%
Total net position	$ 20,162,005	$ 19,460,523	$ 701,482	3.6%



The largest portion of the county's combined net position (87%) 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 84.7% and the business-type net capital assets are 15.3%.

An additional portion of the County's combined net position (5.5%) 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 combined net position (8.6%) 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%. The government portion of the unrestricted assets is 40.4% and the business-type unrestricted assets are 59.6%.

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 2.8%, which is slightly smaller reduction than in the prior year, and the business-type net position increased by 3.6%, whereby there was a small reduction in the prior year.

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 presents the County's changes in net position for the fiscal year ended June 30, 2019.

Camden County's Changes in Net Position
Governmental Activities
Fiscal Year Ending June 30, 2019

	Fiscal Year 2019	Fiscal Year 2018	Difference	Percentage Change
Revenues :				
Program Revenues :				
Charges for services	$ 7,278,047	$ 7,144,101	$ 133,946	1.9%
Operating grants and contributions	1,287,874	1,192,362	95,512	8.0%
Capital grants and contributions	1,039,911	837,194	202,717	24.2%
General Revenues :	-			
Property taxes	21,609,270	21,648,179	(38,909)	-0.2%
Sales taxes	11,081,661	10,195,255	886,406	8.7%
Other taxes	271,289	278,701	(7,412)	-2.7%
Unrestricted investment earnings	182,916	118,219	64,697	54.7%
Miscellaneous	534,017	222,729	311,288	139.8%
Total Revenues	43,284,985	41,636,740	1,648,245	4.0%
Expenses :				
General Government	11,221,522	11,398,205	(176,683)	-1.6%
Judiciary	2,931,819	2,735,205	196,614	7.2%
Public Safety	16,281,289	15,620,920	660,369	4.2%
Public Works	12,493,367	12,449,825	43,542	0.3%
Health & Welfare	872,655	873,384	(729)	-0.1%
Culture and recreation	1,028,983	927,077	101,906	11.0%
Housing and development	1,194,012	1,214,005	(19,993)	-1.6%
Interest on long-term debt	7,775	-	7,775	100.0%
Total Expenses	46,031,422	45,218,621	812,801	1.8%
Changes in net position	(2,746,437)	(3,581,881)	835,444	-23.3%
Net position - beginning	99,050,415	102,632,296	(3,581,881)	-3.5%
Net position - ending	$ 96,303,978	$ 99,050,415	$ (2,746,437)	-2.8%

The change in net position for governmental activities amounted to a negative amount of $2.7 million for a new total net position of $96.3 million. There was an overall increase in revenues of $1.6 million (4.0%). Conversely, combined expenses increased by $812,801 (1.8%). These significant factors contributing to the decrease from last year's net position are discussed in more detail below.

The County had an increase in governmental activities for revenues of 4.0% over the prior year. There were five significant changes in the governmental activities revenues that account for the overall change.

- Charges for services had a significant increase mostly by the dollar value ($133,946); the percentage increase was (1.9%) this fiscal year. The increase was mostly due to a decrease in collection of traffic enforcement fines ($296,000) and an increase in EMS billings ($144,000).

- The operating grants and contributions had a significant increase mostly by the dollar value, $95,512, and by percentage, 8.0%, for this fiscal year. The significant increase was due mostly to

Camden County School System contract reimbursement for School Resource Officer (SRO) shared funding ($165,000), City of St. Marys contract reimbursement for deputies' overtime ($67,220), and Department of the Navy contract reimbursement for patrol of Cumberland Island and capital equipment ($475,080). These increases were offset by a significant decrease in grant reimbursement for Hurricane Irma of $186,900, a decrease of $494,880 from the reimbursement received in the prior year. The Hazard Mitigation Planning Grant to purchase repetitive loss properties decreased by approximately $105,000. The next reimbursement for this grant will be received in fiscal year 2020.

- The capital grants and contributions had a significant increase, based on both dollars, $202,717, and by percentage, 24.2%, this fiscal year. A key increase was $454,050 for grant reimbursement from Georgia Department of Natural Resources for the continuing construction of the County Shooting Range.

- There was a very significant increase in sales tax of $886,406 and by percent (8.7%). Sales tax revenue is generated from a 1% collection of local option sales tax and 1% special local option sales tax on every dollar spent in the County. This is a shared cost between residents and non-residents.

- There was a significant increase by percentage (54.7%), and the dollar amount of $64,697 in the unrestricted investment earnings this fiscal year. It was due to securing a new investment platform in 2016 and an increase in interest rates this year.

- There was a significant increase by dollar amount ($311,288) and percentage (139.8%) of miscellaneous revenue. The majority (71.4%) of this increase is from proceeds received from an insurance claim for $1,000,000 made on the crime policy for misappropriated funds at the Public Service Authority (PSA). Although a separate entity and governed by a separate board, the PSA is included on the County insurance policies as a means of cost savings. The County's portion of the claim was $222,180, which reimbursed cash short-fall funding to the PSA. The majority of the remaining increase is from a restitution from workers compensation litigation in the amount of $75,000 which is 24.1% of the increase.

The County's governmental activities expenses cover a wide range of services. There was an increase of 1.8% in expenses over last year. There were five significant changes in the overall increase over last year's actual expenses. The first three changes were increases to judiciary (7.2%), public safety (8.1%), and culture and recreation (11.0%). There was two significant decreases in expenses this fiscal year by type, general government by dollar value $176,683 (1.6%) and health and welfare (68.5%).

- There was a slight net decrease in general government this fiscal year caused by three main factors. First, most of the decrease came from a planned project, Spaceport, for a net decrease for this project of $1,087,200. The prior fiscal year's expenditures included a purchase option payment of $960,000 relative to the acquisition of real property while engineering and consulting expenses decreased this fiscal year. Second, the rebuilding of the Lang Lane Bridge was completed this year, however, most of the expenditures occurred in the prior fiscal year reflecting a decrease in expenditures of approximately $343,900. Third, a large increase of approximately $351,200 was made to EMS bad debt to write off uncollectable receivable more than five year old.

- There was a significant increase to judiciary of 7.2% in the amount of $196,614. The majority of this increase is for drug court expenditures from prior years totaling $166,000 paid in this fiscal year.

- There was a significant increase this fiscal year to Public Safety for $660,400, a 4.2% increase. The Sheriff's Office's expenditures increased $698,900 (18%) over last year, mainly due to three new SRO positions for $129,000 and a contract between the Sheriff's Office and the Department of the Navy in the amount of $458,000. In accordance with the contract, the Sheriff's Office is reimbursed 100% for all expenditures incurred for the contract. Emergency Medical Services (EMS)/Fire Service had a significant increase of approximately $173,500 due to unscheduled overtime due to vacancies.

- There was a significant increase to Culture and Recreation in percentage for 11% and in the amount of $101,906. This increase is due to the additional funding provided to the Public Service Authority.

Camden County's Changes in Net Position
Business-Type Activities
Fiscal Year Ending June 30, 2019

	Fiscal Year 2019	Fiscal Year 2018	Difference	Percentage Change
Revenues :				
Program Revenues :				
Solid Waste	$ 4,890,619	$ 5,260,004	$ (369,385)	-7.0%
Curbside	908,754	917,821	(9,067)	-1.0%
General Revenues :				
Unrestricted investment earnings	152,579	109,784	42,795	39.0%
Gain of sale of Capital Asset	3,000	10,000	(7,000)	-233.3%
Miscellaneous	18,999	-	18,999	0.0%
Total Revenues	5,973,951	6,297,609	(323,658)	-5.1%
Solid Waste	3,403,830	4,567,345	(1,163,515)	-25.5%
Curbside Collection	1,049,525	1,020,550	28,975	2.8%
Depreciation & Amortization	775,005	700,340	74,665	10.7%
Interest Expense	44,109	56,912	(12,803)	-22.5%
Total Expenses	5,272,469	6,345,147	(1,072,678)	-16.9%
Income before contributions & transfers	701,482	(47,538)	749,020	-1575.6%
Changes in net position	701,482	(47,538)	749,020	-1575.6%
Net position - beginning	19,460,523	19,508,061	(47,538)	-0.2%
Net position - ending	$ 20,162,005	$ 19,460,523	$ 701,482	3.6%

The actual revenues have significantly decreased this fiscal year by $323,658 or 5.1%. The decrease was due almost entirely due to regular household waste (MSW) billing reduction of 369,385. This reduction is offset by an increase to interest revenue of $42,795 due to increased interest rates this fiscal year and a new investment platform which began in 2016. Further, a donation was received by Solid Waste from a

private entity for $18,000 to build an ADA compliant dock which is used at the annual fishing tournament.

The overall operational type expenses for business-type activities decreased by 16.9% or approximately $1.1 million this fiscal year. There were several increases and decreases in the solid waste fund that contributed to the overall increase this fiscal year. First, there was one key factor that formed the decrease. The annual reserve for closure/post closure costs decreased by $1.6 million. Second, there was an increase to depreciation expenditures of $75,000. Third, there was an increase in recognizing a loss on disposal of a fixed asset of $112,500. Fourth, there was a reduction to leased equipment of $72,500. The leased equipment costs were applied to a purchase a new CAT 730C articulated truck for Solid Waste. Fifth, there was a decrease in expenditures incurred due to Hurricane Irma of $200,000.

By combining the business-type activities for revenues and expenses, the result is that net position increased by 3.6% or $701,482 for the fiscal year ended June 30, 2019. The most significant contributions that offset the significant decreases in revenue was the decrease in the annual closure/post closure costs for solid waste.

FINANCIAL ANALYSIS 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.

Governmental Funds
Fund Balance Changes
Fiscal Year Ending June 30, 2019

Description	Fiscal Year 2019	Fiscal Year 2018	Increase (Decrease)	% Change
Restricted :				
Capital Outlay	$ 5,177,818	$ 3,697,699	$ 1,480,119	40.0%
Law Enforcement	602,112	1,048,796	(446,684)	-42.6%
Court Programs	612,232	172,234	439,998	255.5%
	$ 6,392,162	$ 4,918,729	$ 1,473,433	
Assigned :				
Law Enforcement	19,706	19,778	(72)	-0.4%
Fund Balance Appropriations	30,891	1,431,000	(1,400,109)	-97.8%
Capital Outlay	464,097	1,265,613	(801,516)	-63.3%
	$ 514,694	$ 2,716,391	$ (2,201,697)	
Unassigned :	2,922,858	1,657,422	1,265,436	43.3%
Totals	$ 9,829,714	$ 9,292,542	$ 537,172	5.5%

As of June 30, 2019, Camden County governmental funds reported combined fund balances of $9,829,714, an increase of $537,172, approximately a 5.5% increase from the prior fiscal year's balances. The governmental funds are divided as $6,392,162 being dedicated to restricted; $514,694 as being assigned; and $2,922,858 as being available for spending as unassigned. The majority of the total increase this year was due to one key item which was an increase in the SPLOST fund of $910,723 as revenues were accumulated for future projects. 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, 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, 2019, the total fund balance in the general fund was $3,029,422. This is a reduction of $518,194 or approximately 14.6% decrease for the fiscal year. The general fund has no restricted funds to report this year. Approximately 1.7% ($50,597) is reported for revenues assigned as special inmate program funds and fund balance appropriation for the FY 2019 budget.. The other portion is 98.3% ($2,978,825) 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. The planned use of fund balance was used to maintain a level of service provided to the citizens, as the County continues to work within a confined budget with limited resources as the County recovers from the digest reductions from prior years. In addition, there were expected costs associated with capital outlay for the Spaceport project. Total assets for the general fund decreased by $919,153 (13.9%) to $5,696,031 (due mostly to the use of cash for the year for services and special projects) and liabilities decreased by $436,512 (28.3%) to $1,104,179 due mostly to a decrease in regular outstanding accounts payables.

General Fund
Fund Balance Changes
Fiscal Year Ending June 30, 2019

Description	Fiscal Year 2019	Fiscal Year 2018	Difference	Percentage Change
Assigned :				
Law Enforcement	$ 19,706	$ 19,778	$ (72)	-0.4%
Fund Balance Appropriations	30,891	1,431,000	(1,400,109)	-97.8%
Capital Outlay	-	430,292	(430,292)	-100.0%
	50,597	1,881,070	(1,830,473)	-97.3%
Unassigned :	2,978,825	1,666,546	1,312,279	78.7%
Totals	$ 3,029,422	$ 3,547,616	$ (518,194)	-14.6%

General Fund Activities
Fiscal Year Ending June 30, 2019

Revenues:	Fiscal Year 2019	Fiscal Year 2018	Difference	Percentage Change
Taxes				
Property taxes	$ 20,143,902	$20,604,097	$ (460,195)	-2.2%
Sales taxes	3,491,550	3,212,226	279,324	8.7%
Other Taxes	208,570	218,186	(9,616)	-4.4%
Licenses & Permits	215,996	162,832	53,164	32.6%
Intergovernmental	1,222,079	1,020,805	201,274	19.7%
Charges for Services	3,393,006	3,227,273	165,733	5.1%
Fines & Forfeitures	2,203,257	2,526,041	(322,784)	-12.8%
Interest Earnings	173,080	108,543	64,537	59.5%
Other Revenues	311,837	213,938	97,899	45.8%
Total Revenues	31,363,277	31,293,941	69,336	0.2%
Expenses:				
General Government	12,195,606	13,105,053	(909,447)	-6.9%
Judiciary	2,755,834	2,543,615	212,219	8.3%
Public Safety	12,956,222	12,165,267	790,955	6.5%
Public Works	1,423,601	1,410,076	13,525	1.0%
Health & Welfare	629,099	657,168	(28,069)	-4.3%
Culture & Recreation	382,177	367,881	14,296	3.9%
Housing & Develop	1,178,657	1,197,587	(18,930)	-1.6%
Debt Service	10,275	-	10,275	100.0%
Total Expenses	31,531,471	31,446,647	84,824	0.3%
Excess Revenues Over Expenditures	(168,194)	(152,706)	(15,488)	10.1%
Other Financing Sources	(350,000)	(432,567)	82,567	-19.1%
Fund Balance - beginning	3,547,616	4,132,889	(585,273)	-14.2%
Fund Balance - ending	$ 3,029,422	$ 3,547,616	$ (518,194)	-14.6%

Total revenues for the General Fund increased slightly by $69,336, a 0.2% increase. Specifically, there were six key categories that contributed to the overall revenue increase – taxes, intergovernmental, fines and forfeitures, charges for service, interest, and other revenues.

The first significant change was a decrease to the combined tax category (property, sales, and other) of

approximately $190,500. The decrease was due to a significant decrease in property tax collections of $460,195 (2.2%) and an increase in sales tax $279,324 (8.7%) There were four factors that contributed to the net decrease in property taxes. The first factor was an increase to current year property taxes of $206,800. The second factor was an increase to Title Ad Valorem Tax (TAVT) of $127,400. The third factor was a decrease in vehicle taxes of $109,700. The fourth factor was a decrease to prior year taxes on real property of $369,900.

The second significant decrease in dollar amount was to fines and forfeitures for $322,784 (12.8%) which was almost entirely due to a reduction in traffic fines collected of $296,000.

The significant increase in intergovernmental revenue of $201,274 (19.7%) was due to two main factors. The first, reimbursement funding from the FEMA program for Hurricane Matthew and Hurricane Irma damages received in the prior year reflected a decrease of $495,000 in the current fiscal year. Second, there was a major increase in reimbursements of $707,300 received from SWFLANT, Camden County School District, and the City of St. Marys for contracts with the Sheriff's Office.

The previous decreases were offset by three decreases to revenue. First, there was a significant increase in charges for services of $165,733 (5.1%). This was almost entirely due to increases in EMS collections of $145,000. Second, interest earnings increased significantly in percentage (59. 5%) and in the amount of $64,537 due to increases in interest rates. Third, the significant increase in other revenues was due almost entirely to restitution received from workers compensation litigation for $75,000 for legal fees.

The County saw a slight increase in overall spending this fiscal year. Total expenditures increased by $84,824 or 0.3%. There were a total of two significant increases for the fiscal year. Public safety had a very significant increase in dollar amount of $790,955 and the percentage increase was (6.5%); Judiciary reflects a significant increase of $212,219 (8.3%). There was one significant decrease in expenditures, general government decreased by $909,447 (6.9%).

The increase in public safety was due to an increase in both Emergency Medical Services (EMS) and the Sheriff's Office expenditures. EMS expenditures increased this fiscal year by approximately $184,000. The majority of this increase was in education and training in the amount of $113,400. Additional increases in expenditures were for the contract with the City of Kingsland for the Fire Chief, an increase of approximately $50,000. The current fiscal year was the first full year of shared services on this contract. The Sheriff's Office combined budget increased by approximately $595,500. First, patrol division increased expenditures by approximately $110,100 almost entirely in salary and benefits due to increases in pay. Second, the Sheriff's Office contracted with Camden County School District for school security through the development of an SRO Program. Three school resource officers were hired this fiscal year for a total cost in the General Fund of approximately $129,000. Third, the Sheriff's Office contracted with the Department of Navy Strategic Weapons Facility, Atlantic (SWFLANT), for security of Cumberland Island. Total expenditures were $458,100, of which the County was completely reimbursed by the Navy. Fourth, corrections reflect a decrease of $102,000 in expenditures, almost entirely due to a decrease in salary and benefit expenditures.

The decrease in general government is attributable almost entirely to decrease in special appropriations expenditures. First, a capital outlay of $960,000 was expended in the prior fiscal year for an option agreement relative to the acquisition of real property for a planned project, Camden Spaceport. Second, there were additional decreases in expenditures for the engineering and consulting work this fiscal year in the amount of $127,200 for the same project, Camden Spaceport. Third, transfers out to other government funds decreased by approximately $339,000. There was one significant increase to special

appropriations, as bad debt increased by approximately $392,000 for write off on EMS collections.

All of these combined factors for increases and decreases in revenues and expenditures 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, expenditures, and budget for this fund can be seen on pages D-9 to D-11.

SPLOST

SPLOST #7 began receiving collections in August 2013, effective July 2013, for a total of $65 million. The fund collected sales tax for six years and SPLOST #7 revenues ended on June 30, 2019. This program had five Tier 2 projects (County Wide) that were collected before any distribution for other remaining projects were considered. The referendum approved capital projects unique to Kingsland, St. Marys, Woodbine, the Public Service Authority, and the County for buildings, roads, streets, bridges, and drainage projects. The County's portion for projects of this SPLOST was projected to be approximately $12 million, but due to the slow recovery in sales tax collections, the County's actual portion of tax revenue received was $10.3 million. All Tier 2 dollars were collected by May 2014 and distributions began to all entities. Four of the four Tier 2 projects have been started. Two are complete, one is substantially complete, and one is approximately 75% complete. There was an increase to the fund balance this fiscal year of $910,723 for a total fund balance of $4,032,324 in the sixth year of operations. The cities received their distributions based on the 2013 SPLOST #7 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 annually audit all SPLOST #7 funds. The fund balance information may be seen on page D-5. The current revenue and expenditure details are available on page D-7. In addition, the projects and current budget may be seen on pages E-15 and E-16.

SPLOST #8 was approved by voter referendum in March 2019, effective July 2019, for a total of $55 million for the purpose of funding capital outlay projects. The County will receive the first distribution from the State of Georgia in August 2019 (for July 2019 collections). This SPLOST #8 will collect sales tax for six years and end on June 30, 2025. The program has nine Tier 2 projects (County Wide). In accordance with the referendum and the 2019 SPLOST #8 intergovernmental agreement, the first eight Tier 2 projects will be funded at a collection rate of 35% of all SPLOST proceeds until the first eight County-Wide Tier 2 projects are completed funded. The remaining 65% of all SPOST proceeds, up to $47 million will be distributed amongst Kingsland, St. Marys, Woodbine, the County, and the Public Service Authority. Once $47 million has been collected and prior to any further proceeds distribution, the county shall receive $2.1 million for the ninth Tier 2 project. Distributions will commence to the cities, PSA, and County after this final project is fully funded.

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, 2019, total net position for the proprietary fund amounted to $20,162,005 as compared to $19,460,523 at June 30, 2018. The increase of $701,482 (3.6%) is a combination of an increase in Solid Waste's net position by $841,344 (4.4%) and a decrease

in Curbside Collection's net position by $139,862 (45.0%). The increase in Solid Waste is due to a significant decrease in revenues of $369,385 (7.0%) due to billing for tonnage received, and a significant decrease in expenses of $1.16 million (25.5%), due to increased closure/post-closure costs. The decrease in Curbside's net position is due mostly to a very slight decrease in contracted services for trash pickup of $9,100 (0.1%), combined with a slight increase in expenditures of $28,975 (2.8%). Planned use of Curbside's fund balance has occurred over the past three years. The net position information may be seen on page D-12. The current revenue and expense details are available on page D-13.

CAPITAL ASSETS

The Statement of Net Position presents 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. As of June 30, 2019, Camden County's net investment in capital assets for both governmental activities and business-type activities totaled $101,688,102. 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 decrease of approximately $3.4 million or just under 3.3% under the 2018 fiscal year. The decrease for governmental activities was $3.5 million, contributing almost entirely to the decrease. There was a slight increase in business-type activities of $75,838 which offset the decrease in governmental activities. The overall decrease was a combination of the annual increase in depreciation, removal of capital assets, and additions to capital assets. The reason for the decrease in governmental activities was due almost entirely to the annual related depreciation expense being added to the accumulated balance. In addition, there were large increases in purchases of new capital assets during the year, in both government activities and business-type activities.

There were two major increases in capital asset activity this fiscal year. The first was for construction in progress, which consisted primarily of one technology projects, one road projects, and two economic development project, and one public safety building project, all for governmental activities. The technology project is for engineering, software, equipment, and construction of towers for the new county-wide public safety radio system ($416,100). The road project ($104,300) is Colerain Road widening, also known as the evacuation route. The first economic development project is for Camden Spaceport ($880,800). The second economic development project is for the County Shooting Range construction ($609,400). The public safety construction project is the Tarboro Fire Station #18 which was completed in early fiscal year 2020.

Two major construction projects were completed this year. The first is the renovation of the juvenile court building ($323,000). The second completed project this year is the Lang Lane Bridge ($350,225) re-construction which began in the prior fiscal year. The bridge suffered damage from Hurricane Irma and the majority of the cost was reimbursed through FEMA funding.

The second major increase was for machinery, equipment, and vehicles, for both governmental activities and business-type activities totaling $906,400. The details of the actual items purchased are detailed in the schedules below for both governmental and business-type capital asset activities.

Additionally, there were fifteen 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 were two motor graders traded ($243,400) for new leased graders, two vehicles were totaled during law enforcement activity ($71,000), one vehicle transferred to the Public Service Authority ($18,250) and three vehicles transferred between governmental and business-type activities. There were seven defibrillators removed that were at their end of life. The County makes every effort to recover costs where

appropriate through online government auction sites or other competitive bidding processes.

Infrastructure is included in the capital assets. Infrastructure assets include roads, bridges, and major drainage systems. There was a large decrease to infrastructure relating to capital assets this fiscal year of $4,785,522. This was due completely to the annual related depreciation cost applied. While there was activity for infrastructure this fiscal year, it is based on additions in construction in progress so will appear in the future. 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 pages D-32 and D-33.

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

- Construction in progress (CIP) additions for fiscal year 2019 is $2.347 million. There were SPLOST projects that were ongoing this fiscal year totaling approximately $752,134. Projects funded by the general fund and capital improvement fund totaled approximately $985,358. The remaining project totaling $609,400 was funded through the county Shooting Range fund. Detailed below are the CIP projects and current fiscal year costs:

Construction in progress (CIP)

Description	Amount	Funding Source	Comments
Colerain Road engineering design	$ 101,051	SPLOST #7	Costs reimbursed by GA DOT
Colerain Road ROW Acquistion	3,233	SPLOST #7	
Incachee Road	5,441	SPLOST #7	
Fire Station # 18 Tarboro Construction	330,846	SPLOST #7	
Public Safety Radio Communications Project	311,563	SPLOST #7	Estimated completion March 2020
Public Safety Radio Communications Project	104,538	Capital Improvements	
Spaceport Project	880,820	General Fund	
County Shooting Range Construction	609,429	County Range Fund	Majority funding from GA DNR grant
Total CIP	**$ 2,346,921**		

- **Two major construction projects were completed this year for $673,298 detailed below:**

Completed Projects

Description	Amount	Funding Source	Comments
Juvenile Court Renovation Construction	$ 323,073	SPLOST #7	
Lang Lane Bridge	350,225	General Fund	Hurrican Irma Damage FEMA grant $174,800 Expenditures this fiscal year $3,168
Total Completed Projects	$ 673,298		

- **Vehicle and equipment purchases totaled $919,923. Of this, $303,033 was reimbursed from a contract between the Sheriff's Office and the Department of the Navy.**

Vehicles, Computers, and Other

Description	Amount	Funding Source	Comments
Ford F150 XL 4x4 Truck	$ 24,155	Capital Improvements	Animal Control
Ford Transit Cargo Van	29,085	Capital Improvements	Animal Control
F250 Ford Truck	43,588	Capital Improvements	Emergency Management Agency (EMA)
Copier (1)	15,696	Capital Improvements	Finance
Chest Compression System	17,273	SPLOST #7	Fire Resue
Commercial Washer	7,528	General Fund	Fire Resue
Copier (2)	19,034	General Fund	Fire/Rescue and Human Resources
Ford Transit Vans (2)	48,541	Capital Improvements	General Administration
Room Recording System	6,280	General Fund	Sheriff's Office
F250 Ford Super Duty Truck	57,302	Jail Fund	Sheriff's Office
Dodge Durgango	27,500	Capital Improvements	Sheriff's Office
F150 Ford Truck	33,747	Capital Improvements	Sheriff's Office
Dodge Chargers (3)	69,458	SPLOST 7	Sheriff's Office
Chevy Tahoe	50,593	State Shared	Sheriff's Office
Chevy Tahoe PPV	32,941	SPLOST 7	Sheriff's Office
Equipment and Lights for Vehicles (3)	40,777	Federal Shared	Sheriff's Office
Genera Generator for Jail	59,215	Capital Improvements/Jail Fund	Sheriff's Office (Jail)
Honda UTV's (3)	69,486	General Fund	Sheriff's Office reimbursed by Dept. of Navy
Motorola Radios (3)	24,098	General Fund	Sheriff's Office reimbursed by Dept. of Navy
Boats with Trailer and Engine (2)	129,687	General Fund	Sheriff's Office reimbursed by Dept. of Navy
F250 Ford Super Duty Trucks (2)	79,762	General Fund	Sheriff's Office reimbursed by Dept. of Navy
Computer Server	7,227	Captial Improvements	Superior Court
F150 Ford Truck	26,950	General Fund	Tax Assessor
Vehicle and Equipment Total	**$ 919,923**		

Major capital asset events during the current fiscal year for Business-type Activities include the following:

Heavy Equipment, Site Improvement, Vehicles and Other

Description	Amount	Funding Source	Comments
2018 Remanufactured Aljon Compactor	$ 400,000	Solid Waste	
CAT 730C Articulated Truck	296,847	Solid Waste	
CAT Skd Steer	107,212	Solid Waste	
2018 CAT D5K2 Bulldozer	122,150	Solid Waste	
2019 John Deere UTV	14,305	Solid Waste	
Dock improvements (ADA accessible)	18,870	Solid Waste	Built with Donated Funds
Dodge RAM 1500 Truck	30,391	Solid Waste	
Total	$ 989,775		

DEBT ADMINISTRATION

The long-term liabilities at June 30, 2019 totaled $6,990,632, a total decrease of $383,309. Of this amount, $1.2 million relates to the governmental activities and $5.7 million relates to business-type activities. The debt for governmental activities decreased a net amount of $186,040 or (13.0%), from fiscal year FY 2018. The net decrease is due mostly to the decrease in outstanding net pension liability from outside agencies. The long-term liabilities from business-type activities had a net decrease of $197,269 or 3.3% from the June 30, 2018 balance. The net decrease is due mostly to two key factors. First, the closure and post closure liabilities had an increase in the annual accrual for closure and post closure cost of $246,262. 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 $420,000. Additional information on Camden County's debt can be found in Note 9 on pages D-35 - D36 as well as Note 10, Note 11, and Note 12 on pages D-36 through D-39.

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 E-5 through E-11. Budget columns are provided for both the original budget adopted as well as the final adopted budget for fiscal year 2019. A column for actual resources (revenues), appropriations (expenditures), 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 fiscal year 2019 was an increase of $1,467,399, a 5.0% difference. There were four significant increases by type of revenues that caused the expected collection increase –intergovernmental, charges for services, and miscellaneous revenue.

The first significant increase was to intergovernmental. There were five key reasons for the increase, all close in value. First, additional revenue for $187,000 was received this fiscal year from FEMA as reimbursement of Hurricane Irma expenditures continue. This was not budgeted as a revenue source as it was uncertain when it would be received. A budget amendment was necessary to increase the budget for this FEMA revenue. Second, SWFLANT contracted with the Sheriff's Office for patrol of Cumberland Island. SWFLANT reimburses the county for all expenses including salaries, benefits, other operating expenses, and capital equipment. The county does not budget revenue for this contract as it is reimbursed as incurred. The amendment of $475,081 reflects the actual reimbursement from SWFLANT. Third, Camden County School District contracted with the Sheriff's Office for SRO security. Three SRO's were hired this fiscal year. This was not a budgeted item, resulting in an increase to the intergovernmental revenue budget of $165,000. Fourth, the City of St. Marys contracted with the Sheriff's Office to provide regular law enforcement duties to the city due to staffing shortages and the county is reimbursed for those expenditures. This was not a budgeted item at adoption, resulting in an increase in budgeted revenues of $67,200. Fifth, several grants were received from the State of Georgia resulting in an increase to the revenue budget of $84,000.

Second, there was an increase to charges for services $109,340. Clinic fee revenue received from employees was the major contributing factor to an increase in charges for services. The Mainpoint Clinic is a county-run department which provides general healthcare to county employees. Employees contribute $16.45 biweekly through payroll deduction as clinic fees. This was not budgeted in this fiscal

year and required an increase to the budget for $92,000.

Third, there were increases to the miscellaneous budget of $167,000. Revenue sources that were not in the original budget this fiscal year was revenue from the Camden County Public Service Authority for human resource and payroll administration in the amount of $41,600, reimbursement from insurance claims of $28,900, restitution from a workers compensation claim for legal fees of $75,000.

Fourth, interest income was increased due to additional revenue received from an increase in interest rates totaling $61,000.

There were three significant differences in the expenditure side by type of the adopted budget and the final budget for the general fund this fiscal year. There was a minor amendment to judiciary, a major amendment to public safety and a minor amendment to public works.

Superior court within the Judiciary category required a budget amendment of $121,920. The majority of this was due to intergovernmental drug court expenditures for prior and the current year.

Public safety is made up five changes in the total final budget. Divisions of the Sheriff's Office reflect a total increase of $1.1 million to budgeted expenditures. First, patrol division's budget was increased for salary and benefits in the amount of $354,000 which included pay increases and unbudgeted overtime. Some of the unbudgeted overtime was due to the contract with the City of St. Marys for law enforcement coverage. Other small adjustments were made to increase vehicles supplies, vehicle repair and maintenance, travel, minor operating, and education and training totaling $76,700. Second, a significant adjustment was made to the corrections budget, decreasing medical prisoner expenditures by $193,000 and moving the expenditure from the general fund to the jail construction and staffing fund. Third, the SRO budget increased $141,500 as this division was not budgeted at adoption. Fourth, Cumberland patrol budget increased by $458,109 as this was not a budgeted division at adoption. Fifth, EMS had a very significant budget increase of $620,000 which was almost entirely due to overtime costs, as staff covers shifts due to vacancies as a result of other local emergency services competing for qualified applicants. The shortage of qualified applicants has been identified as a statewide as well as local challenge.

Public work's budget was decreased by $150,100 due to vacancies in both the public works and fleet maintenance departments.

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 accurately reflect the ongoing changes and to make sure that state laws are followed. The original budget was adopted on June 26, 2019. The total resources (revenues) actually recorded for this fiscal year was $31,363,277, which reflects a positive variance of $685,600 more than the final budgeted figure as seen on page D-9. This fiscal year, there were no significant variance decreases 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:

While there were no significant net negative revenue variances for this fiscal year, there were two positive variances. The first was for taxes in the amount of $275,700 this fiscal year. This variance was due mostly to one variance item, an increase in Local Option Sales Tax received this fiscal year. The second

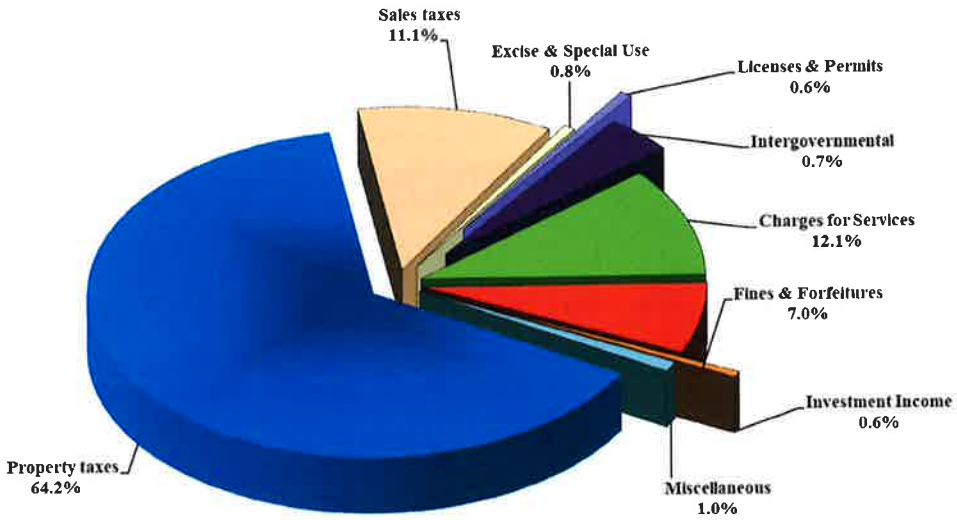
significant positive variance is charges for services which is mostly due to an increase in EMS collections.

Additional information on budget verses actual revenues for the current fiscal year ending June 30, 2019, 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.

Camden County Revenues
General Fund Activities
Fiscal Year Ending June 30, 2019

Revenues	Fiscal Year 2019	Fiscal Year 2018	Difference	Percentage Change
Taxes				
Property taxes	$ 20,143,902	$ 20,604,097	$ (460,195)	-2.2%
Sales taxes	3,491,550	3,212,226	279,324	8.7%
Excise and Special Use Taxes	208,570	218,186	(9,616)	-4.4%
Licenses & Permits	215,996	162,832	53,164	32.6%
Intergovernmental	1,222,079	1,020,805	201,274	19.7%
Charges for Services	3,393,006	3,227,273	165,733	5.1%
Fines & Forfeitures	2,203,257	2,526,041	(322,784)	-12.8%
Investment Income	173,080	108,543	64,537	59.5%
Miscellaneous	311,837	213,938	97,899	45.8%
Totals	$ 31,363,277	$ 31,293,941	$ 69,336	0.2%

General Fund Revenues - FY 2019
(total $31,363,277)



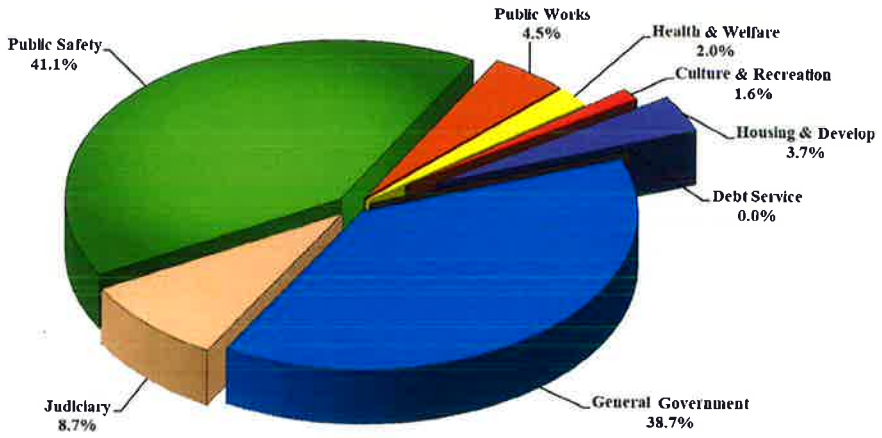
The total appropriations (expenditures) actually recorded for this fiscal year was $31,531,471, excluding transfers out. This figure is $227,250 less than the final budgeted figure as seen on D-11. Due to regular budget amendments throughout the year, there are no significant negative or positive variances to report.

Additional information on budget verses actual expenditures for the current fiscal year ending June 30, 2019, may be seen on D-9 to D-11. A comparison of increases and decreases of ***actual*** expenditures for the last two fiscal years are reflected in the following table and chart.

Camden County Expenses
General Fund Activities
Fiscal Year Ending June 30, 2019

Expenses	Fiscal Year 2019	Fiscal Year 2018	Difference	Percentage Change
General Government	$ 12,195,606	$ 13,105,053	$(909,447)	-6.9%
Judiciary	2,755,834	2,543,615	212,219	8.3%
Public Safety	12,956,222	12,165,267	790,955	6.5%
Public Works	1,423,601	1,410,076	13,525	1.0%
Health & Welfare	629,099	657,168	(28,069)	-4.3%
Culture & Recreation	382,177	367,881	14,296	3.9%
Housing & Develop	1,178,657	1,197,587	(18,930)	-1.6%
Debt Service	10,275	-	10,275	100.0%
Totals	$ 31,531,471	$ 31,446,647	$ 84,824	0.3%

General Fund Expenditues - FY 2019
(total $31,531,4717)



ECONOMIC, FISCAL YEAR 2019 BUDGETS, AND RATES

The County adopted a general fund budget of $29,210,314 (excluding budgeted fund balance use), for fiscal year 2019 on June 26, 2018, beginning July 1, 2018. This is a decrease of $2,080,290, a 6.7% decrease over last fiscal year's ending budget balance. The first and largest reduction was in the budgeted property tax classification for $501,750. An increase to budgeted current year ad valorem tax of $915,900 was offset by reductions to the budget in all other tax categories totaling $1.4 million. Within the tax classification, the largest reductions in budget were St. Marys TAD of $228,000, and prior year taxes of $357,700. The second reduction to revenues was from the Judiciary classification due to a reduction in Superior Court fines and fees of $92,000 and Probate Court for traffic fines of $236,000. 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. The third significant reduction to the revenue budget was in intergovernmental mostly due to a reduction in budgeting reimbursement grant revenue from FEMA for Hurricane Irma (September 2017) in the amount of $680,000.

While most departments maintained approximately the same budgets from the prior year, several decreases were made to bring expenditures more in line prior to adding fund balance. There were two significant increases in the adopted budget. Increases were for Employee Health Benefits ($212,386) and the Joint Development Authority ($167,600). Employee Health Benefits was increased due to an increase in anticipated claims. JDA increased due to anticipated increases in engineering and professional service costs and military initiative funding. There were four significant decreases in budget appropriations for the general fund in fiscal year 2019. The decreases were for Special Appropriations ($1.58 million), EMS ($450,250), and the Sheriff's Office ($412,250). The decrease for special appropriation costs (36.3%) was due mostly to the reduced planned costs related to the Spaceport project. The reductions to EMS ($440,000) and the Sheriff's Office ($412,250) was mostly due to reductions in budgeted salaries and benefits as overtime costs are monitored more closely. Further, overtime and benefits which are reimbursable from grants and other program sources are not budgeted, although recognized in final budgets.

The decrease in revenues and increase in expenditures caused the County to use a fund balance of $518,194 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 increases in expenses. For the last several years, the County has adopted a budget with the expected use of fund balance. 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.

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 Chief Financial Officer, Camden County Board of Commissioners, 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 www.camdencountyga.gov.

BASIC FINANCIAL STATEMENTS

CAMDEN COUNTY, GEORGIA

STATEMENT OF NET POSITION
JUNE 30, 2019

	Primary Government			Component Units	
ASSETS	Governmental Activities	Business-Type Activities	Total	Joint Development Authority	Board of Health
Cash and cash equivalents	$ 5,711,129	$ 3,318,448	$ 9,029,577	$ 2,988,760	$1,503,241
Certificate of deposit	-	6,895,000	6,895,000	-	-
Investments	4,808,603	-	4,808,603	-	-
Receivables, net of allowance					
Taxes	1,872,009	-	1,872,009	3,470	-
Accounts	712,897	730,741	1,443,638	-	86,706
Other	585,734	25,692	611,426	4,024	-
Note receivable	-	-	-	31,998	-
Due from other governments	543,263	-	543,263	-	89,613
Due from component unit	36,171	-	36,171	-	-
Prepaid asset	-	9,696	9,696	-	-
Capital assets					
Non depreciable	24,540,143	2,576,021	27,116,164	1,293,000	-
Depreciable, net	61,593,151	12,978,787	74,571,938	214,948	35,848
Total capital assets	86,133,294	15,554,808	101,688,102	1,507,948	35,848
Total assets	100,403,100	26,534,385	126,937,485	4,536,200	1,715,408
DEFERRED OUTFLOW OF RESOURCES					
Deferred outflows of resources					
Pensions	-	-	-	-	813,920
OPEB	-	-	-	-	144,751
Deferred charge on refunding	-	40,229	40,229	-	-
Total deferred outflow of resources	-	40,229	40,229	-	958,671
LIABILITIES					
Current Liabilities					
Accounts payable	1,198,345	394,521	1,592,866	36,948	2,542
Retainage payable	29,693	-	29,693	-	-
Accrued interest	-	13,387	13,387	-	-
Accrued salaries and benefits	602,982	41,790	644,772	-	-
Due to other governments	1,025,719	-	1,025,719	-	37,798
Due to primary government	-	-	-	36,171	-
Customer deposits	-	214,662	214,662	-	-
Compensated absences payable	193,707	14,054	207,761	5,064	11,465
Claims and judgements	213,723	-	213,723	-	-
Closure / post-closure	-	644,549	644,549	-	-
Capital lease payable	2,500	-	2,500	-	-
Notes payable	-	-	-	3,811	-
Revenue bonds payable	-	430,000	430,000	79,919	-
Total current liabilities	3,266,669	1,752,963	5,019,632	161,913	51,805

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

CAMDEN COUNTY, GEORGIA

STATEMENT OF NET POSITION
JUNE 30, 2019
(CONTINUED)

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Joint Development Authority	Board of Health
Long-term liabilities					
Net pension liability	-	-	-	-	969,998
Net OPEB liability	-	-	-	-	541,438
Compensated absences payable	581,120	42,163	623,283	-	45,860
Closure / post-closure	-	3,652,445	3,652,445	-	-
Capital lease payable	251,333	-	251,333	-	-
Notes payable	-	-	-	28,187	-
Revenue bonds payable	-	965,038	965,038	1,120,081	-
Total long-term liabilities	832,453	4,659,646	5,492,099	1,148,268	1,557,296
Total liabilities	4,099,122	6,412,609	10,511,731	1,310,181	1,609,101
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows of resources					
Pensions	-	-	-	-	22,353
OPEB	-	-	-	-	290,458
Total deferred inflows of resources	-	-	-	-	312,811
NET POSITION					
Net investment in capital assets	85,879,461	14,199,999	100,079,460	1,507,948	35,848
Restricted for					
Capital outlay	5,177,818	-	5,177,818	-	-
Law enforcement	602,112	-	602,112	-	-
Court programs	612,232	-	612,232	-	-
Prior year program income	-	-	-	-	370,000
Unrestricted	4,032,355	5,962,006	9,994,361	1,718,071	346,319
Total net position	$ 96,303,978	$ 20,162,005	$116,465,983	$ 3,226,019	$ 752,167

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, 2019

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	$ 11,221,522	$ 3,708,168	$ 335,584	$ -
Judiciary	2,931,819	-	-	-
Public safety	16,281,289	3,569,879	952,290	454,052
Public works	12,493,367	-	-	585,859
Health and welfare	872,655	-	-	-
Culture and recreation	1,028,983	-	-	-
Housing and development	1,194,012	-	-	-
Interest on long-term debt	7,775	-	-	-
Total governmental activities	46,031,422	7,278,047	1,287,874	1,039,911
Business-type activities				
Solid waste	4,222,944	4,890,619	-	-
Curbside collection	1,049,525	908,754	-	-
Total business-type activities	5,272,469	5,799,373	-	-
Total primary government	$ 51,303,891	$ 13,077,420	$ 1,287,874	$ 1,039,911
Component units				
Joint Development Authority	$ 542,943	$ 55,500	$ 720,000	$ -
Board of Health	669,081	466,125	684,697	-
Total component units	$ 1,212,024	$ 521,625	$ 1,404,697	$ -
General revenues				
Property tax				
Sales tax				
Other tax				
Grants and contributions not restricted to specific programs				
Interest revenue				
Miscellaneous				
Gain on sale of capital assets				
Total general revenues				
Change in net position				
Net position - beginning of year (deficit)				
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, 2019
(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
$ (7,177,770)	$ -	$ (7,177,770)		
(2,931,819)	-	(2,931,819)		
(11,305,068)	-	(11,305,068)		
(11,907,508)	-	(11,907,508)		
(872,655)	-	(872,655)		
(1,028,983)	-	(1,028,983)		
(1,194,012)	-	(1,194,012)		
(7,775)	-	(7,775)		
(36,425,590)	-	(36,425,590)		
-	667,675	667,675		
-	(140,771)	(140,771)		
-	526,904	526,904		
(36,425,590)	526,904	(35,898,686)		
			$ 232,557	$ -
			-	481,741
			232,557	481,741
21,609,270	-	21,609,270	7,647	-
11,081,661	-	11,081,661	-	-
271,289	-	271,289	-	-
-	-	-	-	350,268
182,916	152,579	335,495	3,301	-
534,017	18,999	553,016	746	-
-	3,000	3,000	-	6,195
33,679,153	174,578	33,853,731	11,694	356,463
(2,746,437)	701,482	(2,044,955)	244,251	838,204
99,050,415	19,460,523	118,510,938	2,981,768	(86,037)
$ 96,303,978	$ 20,162,005	$ 116,465,983	$ 3,226,019	$ 752,167

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

CAMDEN COUNTY, GEORGIA

BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2019

	General Fund	Special Purpose Local Option Sales Tax 7	Non-Major Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	$ 2,936,985	$ -	$ 2,774,144	$ 5,711,129
Investments	-	4,808,603	-	4,808,603
Receivables, net of allowance				
Taxes	1,157,943	684,272	29,794	1,872,009
Accounts	536,718	-	176,179	712,897
Accrued interest	18,044	-	-	18,044
Other receivables	567,690	-	-	567,690
Due from other governments	442,480	51,314	49,469	543,263
Due from other funds	-	-	5,391	5,391
Due from component unit	36,171	-	-	36,171
Total assets	$ 5,696,031	$ 5,544,189	$ 3,034,977	$ 14,275,197
LIABILITIES				
Accounts payable	$ 529,581	$ 492,605	$ 176,159	$ 1,198,345
Retainage payable	-	29,693	-	29,693
Accrued expenditures	550,562	-	52,420	602,982
Due to other funds	5,391	-	-	5,391
Due to other governments	18,645	989,567	17,507	1,025,719
Total liabilities	1,104,179	1,511,865	246,086	2,862,130
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	998,520	-	20,923	1,019,443
Unavailable revenue - other	563,910	-	-	563,910
Total deferred inflows of resources	1,562,430	-	20,923	1,583,353
FUND BALANCES				
Restricted	-	4,032,324	2,359,838	6,392,162
Assigned	50,597	-	464,097	514,694
Unassigned (deficit)	2,978,825	-	(55,967)	2,922,858
Total fund balances	3,029,422	4,032,324	2,767,968	9,829,714
Total liabilities, deferred inflows of resources, and fund balances	$ 5,696,031	$ 5,544,189	$ 3,034,977	$ 14,275,197

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, 2019

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

Total fund balances - governmental funds	$	9,829,714
Capital Assets		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		
Cost of the assets		266,482,709
Accumulated depreciation		(180,349,415)
Revenues		
Other long-term assets are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds.		1,583,353
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		(774,827)
Capital lease payable		(253,833)
Claims and judgements		(213,723)
Total Net Position of Governmental Activities	$	96,303,978

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, 2019

	General Fund	Special Purpose Local Option Sales Tax 7	Non-Major Governmental Funds	Total Governmental Funds
REVENUES				
Taxes				
Property tax	$ 20,143,902	$ -	$ 1,429,424	$ 21,573,326
Sales tax	3,491,550	7,590,111	-	11,081,661
Other taxes	208,570	-	62,719	271,289
License and permits	215,996	-	74,938	290,934
Intergovernmental	1,222,079	101,211	922,316	2,245,606
Fines and forfeitures	2,203,257	-	273,894	2,477,151
Charges for services	3,393,006	-	1,116,955	4,509,961
Interest earnings	173,080	82,180	9,836	265,096
Other revenues	311,837	-	-	311,837
Total revenues	31,363,277	7,773,502	3,890,082	43,026,861
EXPENDITURES				
Current				
General government	12,195,606	128,359	-	12,323,965
Judicial	2,755,834	-	-	2,755,834
Public safety	12,956,222	1,675	2,378,677	15,336,574
Public works	1,423,601	11,786	248,375	1,683,762
Health and welfare	629,099	-	-	629,099
Culture and recreation	382,177	-	582,800	964,977
Housing and development	1,178,657	-	-	1,178,657
Intergovernmental	-	5,470,952	-	5,470,952
Debt Service				
Principal	2,500	-	-	2,500
Interest	7,775	-	-	7,775
Capital outlay	-	1,250,007	1,107,767	2,357,774
Total expenditures	31,531,471	6,862,779	4,317,619	42,711,869
Excess (deficiency) of revenues over (under) expenditures	(168,194)	910,723	(427,537)	314,992
OTHER FINANCING SOURCES (USES)				
Insurance reimbursements	-	-	222,180	222,180
Transfers from other funds	-	-	350,000	350,000
Transfers to other funds	(350,000)	-	-	(350,000)
Total other financing sources (uses)	(350,000)	-	572,180	222,180
Net change in fund balances	(518,194)	910,723	144,643	537,172
Fund balance - beginning of year	3,547,616	3,121,601	2,623,325	9,292,542
Fund balance - end of year	$ 3,029,422	$ 4,032,324	$ 2,767,968	$ 9,829,714

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, 2019

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

Net Change in Fund Balance - total governmental funds	$	537,172
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		3,678,186
Total depreciation		(7,167,447)
The net effect of various miscellaneous transactions involving capital assets (i.e., sales and donations) is to decrease net position.		(16,332)
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		13,334
Capital lease payable		2,500
Claims and judgements		170,206
Revenues		
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds		35,944
Change in Net Position of Governmental Activities	$	(2,746,437)

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, 2019

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
REVENUES				
Taxes	$ 23,568,350	$ 23,568,350	$ 23,844,022	$ 275,672
Licenses and permits	120,800	147,035	215,996	68,961
Intergovernmental revenues	123,600	1,226,909	1,222,079	(4,830)
Charges for services	3,093,250	3,202,590	3,393,006	190,416
Fines and forfeitures	2,158,700	2,158,700	2,203,257	44,557
Investment earnings	47,800	108,830	173,080	64,250
Miscellaneous revenue	97,814	265,299	311,837	46,538
Total revenues	29,210,314	30,677,713	31,363,277	685,564
EXPENDITURES				
Current				
General government				
Governing body	279,634	279,634	267,074	12,560
Legislative committees	16,000	16,000	14,264	1,736
County clerk	65,328	67,478	67,429	49
Chief executive	470,375	470,375	447,325	23,050
Special appropriations	2,768,700	2,768,700	2,743,080	25,620
Law	206,050	179,610	178,165	1,445
Finance	485,722	436,222	427,024	9,198
Information technology	334,949	312,949	312,036	913
Human resources	148,475	150,225	150,182	43
Employee health benefit	3,807,810	4,034,610	4,034,608	2
Workers compensation	418,313	337,163	333,870	3,293
Tax commissioner	646,186	620,486	620,479	7
Registrar	121,274	201,584	199,986	1,598
Tax assessor	738,979	738,979	734,043	4,936
Facilities maintenance	480,877	536,827	536,826	1
Insurance	860,452	693,952	684,369	9,583
Wellness clinic	466,778	466,778	444,846	21,932
Total general government	12,315,902	12,311,572	12,195,606	115,966

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, 2019
(CONTINUED)

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Judiciary				
Clerk of courts	539,728	539,728	519,305	20,423
Superior court	455,005	576,925	576,769	156
Magistrate court	280,651	280,651	262,056	18,595
Probate court	448,045	459,545	459,289	256
Juvenile court	309,165	309,165	304,794	4,371
Public defender	251,959	251,959	240,205	11,754
District attorney	394,547	394,547	393,416	1,131
Total judiciary	2,679,100	2,812,520	2,755,834	56,686
Public safety				
Coroner	41,034	41,034	37,582	3,452
Sheriff	3,550,780	4,055,931	4,053,663	2,268
Emergency medical services	4,439,267	5,059,267	5,058,875	392
Jail	2,830,137	2,675,627	2,675,423	204
Adult probation	11,635	11,895	11,893	2
Juvenile justice	11,300	11,300	10,988	312
Emergency management agency	201,571	203,771	203,722	49
Animal control	324,866	324,866	317,013	7,853
School resource officers	-	141,500	128,998	12,502
Cumberland patrol	-	458,109	458,065	44
Total public safety	11,410,590	12,983,300	12,956,222	27,078
Public works				
Roads and bridges	1,315,123	1,207,023	1,206,986	37
Fleet maintenance	259,127	217,127	216,615	512
Total public works	1,574,250	1,424,150	1,423,601	549
Health and welfare				
Public health administration	359,010	359,010	358,156	854
Mosquito control	183,881	184,181	184,165	16
Department of family and children services	88,825	88,825	86,778	2,047
Total health and welfare	631,716	632,016	629,099	2,917

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, 2019
(CONTINUED)

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Culture and recreation				
County wide library	325,840	325,840	321,705	4,135
Bryan Lang historical library	61,662	61,662	60,472	1,190
Total culture and recreation	387,502	387,502	382,177	5,325
Housing and development				
Planning and building	393,106	308,506	307,567	939
County agent	124,960	124,960	107,620	17,340
Forestry	26,413	26,412	26,014	398
Joint Development Authority	737,500	737,500	737,456	44
Total housing and development	1,281,979	1,197,378	1,178,657	18,721
Total current expenditures	30,281,039	31,748,438	31,521,196	227,242
Debt service				
Principal	2,500	2,500	2,500	-
Interest and fiscal agent fees	7,775	7,775	7,775	-
Total debt service	10,275	10,275	10,275	-
Total expenditures	30,291,314	31,758,713	31,531,471	227,242
Excess (deficiency) revenues over expenditures	(1,081,000)	(1,081,000)	(168,194)	912,806
Other financing sources (uses)				
Transfer out	(350,000)	(350,000)	(350,000)	-
Total other financing sources (uses)	(350,000)	(350,000)	(350,000)	-
Net change in fund balance	(1,431,000)	(1,431,000)	(518,194)	912,806
Fund balance - beginning of year	3,547,616	3,547,616	3,547,616	-
Fund balance - end of year	$ 2,116,616	$ 2,116,616	$ 3,029,422	$ 912,806

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

CAMDEN COUNTY, GEORGIA

STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2019

	Business-type Activities-Enterprise Funds		
	Solid Waste	Non-major Curbside Collections	Total
ASSETS			
Current assets			
Cash and cash equivalents	$ 2,878,505	$ 439,943	$ 3,318,448
Certificate of deposit	6,895,000	-	6,895,000
Accounts receivable, net	704,272	26,469	730,741
Accrued interest receivable	25,692	-	25,692
Due from other funds	8,427	-	8,427
Total current assets	10,511,896	466,412	10,978,308
Long-term assets			
Capital assets			
Nondepreciable assets	2,576,021	-	2,576,021
Depreciable assets, net	12,978,787	-	12,978,787
Total capital assets, net	15,554,808	-	15,554,808
Other assets	9,696	-	9,696
Total noncurrent assets	15,564,504	-	15,564,504
Total assets	26,076,400	466,412	26,542,812
DEFERRED OUTFLOWS OF RESOURCES			
Deferred charge on refunding	40,229	-	40,229
LIABILITIES			
Current liabilities			
Accounts payable	330,525	63,996	394,521
Salaries payable	36,020	5,770	41,790
Accrued interest payable	13,387	-	13,387
Due to other funds	-	8,427	8,427
Customer deposits	-	214,662	214,662
Compensated absences	13,437	617	14,054
Closure / postclosure	644,549	-	644,549
Revenue bonds payable - current	430,000	-	430,000
Total current liabilities	1,467,918	293,472	1,761,390
Non-current liabilities:			
Compensated absences	40,312	1,851	42,163
Closure / post-closure	3,652,445	-	3,652,445
Revenue bonds payable	965,038	-	965,038
Total non-current liabilities	4,657,795	1,851	4,659,646
Total liabilities	6,125,713	295,323	6,421,036
NET POSITION			
Net investment in capital assets	14,199,999	-	14,199,999
Unrestricted	5,790,917	171,089	5,962,006
Total net position	$ 19,990,916	$ 171,089	$ 20,162,005

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, 2019

	Business-type Activities-Enterprise Funds		
	Solid Waste	Non-major Curbside Collections	Total
OPERATING REVENUES			
Charges for services	$ 4,890,619	$ 908,754	$ 5,799,373
Total operating revenues	4,890,619	908,754	5,799,373
OPERATING EXPENSES			
Personal services	1,434,285	137,681	1,571,966
Contracted services	431,697	888,448	1,320,145
Utilities	300,344	3,436	303,780
Repairs and maintenance	405,677	-	405,677
Insurance claims and expenses	40,918	-	40,918
Closure/post-closure costs	258,639	-	258,639
Other supplies and expenses	532,270	19,960	552,230
Depreciation	775,005	-	775,005
Total operating expenses	4,178,835	1,049,525	5,228,360
Operating income (loss)	711,784	(140,771)	571,013
NONOPERATING REVENUES (EXPENSES)			
Interest income	151,670	909	152,579
Gain on disposal of capital asset	3,000	-	3,000
Donation	18,999	-	18,999
Interest expense	(44,109)	-	(44,109)
Total nonoperating revenues (expenses)	129,560	909	130,469
Change in net position	841,344	(139,862)	701,482
Net position - beginning of year	19,149,572	310,951	19,460,523
Net position - end of year	$ 19,990,916	$ 171,089	$ 20,162,005

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, 2019

	Business-type Activities Enterprise Funds		
		Non-major	
	Solid Waste	Curbside Collections	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received from customers	$ 4,746,009	$ 961,397	$ 5,707,406
Cash paid to suppliers for goods and services	(1,741,232)	(910,978)	(2,652,210)
Cash paid to employees	(1,429,491)	(135,840)	(1,565,331)
Net cash flows provided by (used for) operating activities	1,575,286	(85,421)	1,489,865
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Interest paid	(56,381)	-	(56,381)
Principal payments on debt	(420,000)	-	(420,000)
Donations	18,999	-	18,999
Purchases of capital assets	(882,349)	-	(882,349)
Net cash flows provided by (used for) capital and related financing activities	(1,339,731)	-	(1,339,731)
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest income	160,483	909	161,392
Net cash flows provided by (used for) investing activities	160,483	909	161,392
Net increase (decrease) in cash and cash equivalents	396,038	(84,512)	311,526
Cash and cash equivalents - beginning of year	9,377,467	524,455	9,901,922
Cash and cash equivalents - end of year	$ 9,773,505	$ 439,943	$ 10,213,448

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, 2019
(CONTINUED)

	Business-type Activities Enterprise Funds		
		Non-major	
	Solid Waste	Curbside Collections	Total
Classified as			
Cash and cash equivalents	$ 2,878,505	$ 439,943	$ 3,318,448
Certificates of deposit	6,895,000	-	6,895,000
Total cash and cash equivalents, end of year	$ 9,773,505	$ 439,943	$10,213,448
Reconciliation of net operating income (loss) to net cash provided by (used for) operating activities			
Net operating income (loss)	$ 711,784	$ (140,771)	$ 571,013
Adjustments to reconcile net operating income (loss) to net cash provided by (used for) operating activities			
Depreciation	775,005	-	775,005
Changes in assets and liabilities:			
(Increase) decrease in accounts receivable	(144,610)	23,229	(121,381)
(Increase) decrease in due from other funds	(8,427)	-	(8,427)
(Increase) decrease in other assets	3,232	-	3,232
Increase (decrease) in accounts payable	(12,754)	(7,561)	(20,315)
Increase (decrease) in accrued liabilities	4,794	1,841	6,635
Increase (decrease) in due to other funds	-	8,427	8,427
Increase (decrease) in customer deposits	-	29,414	29,414
Increase (decrease) in accrued closure/postclosure costs	246,262	-	246,262
Total adjustments	863,502	55,350	918,852
Net cash provided by (used for) operating activities	$ 1,575,286	$ (85,421)	$ 1,489,865

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

CAMDEN COUNTY, GEORGIA

STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
JUNE 30, 2019

	Agency Funds
ASSETS	
Cash and cash equivalents	$ 3,148,394
Total assets	$ 3,148,394
LIABILITIES	
Due to others	$ 3,148,394
Total liabilities	$ 3,148,394

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, 2019 and the Camden County Board of Health, as of June 30, 2019. 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, except for any net residual amounts due between governmental and businesses-type activities, which are reclassified and presented as internal balances.

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 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 the collection and disbursement of monies by the County on behalf of other governments and individuals.

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 one item that qualifies for reporting in this category. It is the deferred charge on refunding 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.

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 only has one type of deferred inflows of resources. It 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 are reported as unassigned as the residual amount when the balances do not meet any of the above criterion. The County reports positive unassigned fund balances only in the General Fund. Negative unassigned fund balances may be reported in all funds.

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, 2019:

	General Fund	SPLOST 7	Nonmajor Governmental	Total
FUND BALANCES				
Restricted for				
Capital outlay	$ -	$ 4,032,324	$ 1,145,494	$ 5,177,818
Law enforcement	-	-	602,112	602,112
Court programs	-	-	612,232	612,232
Assigned for				
Law enforcement	19,706	-	-	19,706
Fund balance appropriations	30,891	-	-	30,891
Capital outlay	-	-	464,097	464,097
Unassigned (deficit)	2,978,825	-	(55,967)	2,922,858
Total fund balances	$ 3,029,422	$ 4,032,324	$ 2,767,968	$ 9,829,714

O. Fund Balance Deficit

At June 30, 2019 the County Shooting Range fund had a deficit fund balance of $55,967. The deficit will be funded with subsequent grant funding.

P. 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
2017	$ 381,628	$ 3,524,528	$ 3,541,129	$ 365,027
2018	365,027	3,749,481	3,836,384	278,124
2019	278,124	3,872,036	3,957,728	192,432

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, 2019. 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
2017	$ 40,747	$ 343,519	$ 336,715	$ 47,551
2018	47,551	293,557	322,206	18,902
2019	18,902	275,948	273,559	21,291

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 – DEPOSITS AND INVESTMENTS

A. 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, 2019 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, 2019 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, 2019 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.

B. Investments

	Credit Rating		Investment Value	Weighted Average Maturity
Office of the State Treasurer	AAAf/S1+	$	4,808,603	60 days or less

Custodial credit risk. For an investment, the custodial risk is the risk that in the event of the failure of the counter-party to a transaction, an entity will not be able to recover the value of the investment or collateral securities that are in the possession of an outside party. Office of State Treasurer is not required to disclose custodial credit risk. The County had no such investments with such risk as of June 30, 2019.

Interest rate risk. Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County does not have a formal investment

policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit risk. Georgia laws (O.C.G.A. 36-83-4 and 36-82-7) limit investments of Counties. The County has no investment policy that would further limit its investment choices. As of June 30, 2018, the County's investment in the Office of the State Treasurer was rated AAAf/S1+ by Standard and Poor's. Shares sold and redeemed are based on $1.00 per share. The reported value of the pool is the same as the fair value of the pool shares.

Fair Value Measurements. During 2016, the County adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 72, Fair Value Measurement and Application. This statement establishes a hierarchy of inputs to the valuation techniques of certain assets and liabilities at fair value. This hierarchy consists of three broad levels: Level 1 inputs are quoted prices in active markets for identical assets or liabilities. Level 2 inputs are quoted market prices for similar assets or liabilities, or quoted prices for identical or similar assets or liabilities in markets that are not active, or other than quoted prices that are not observable. Level 3 inputs are unobservable inputs, such as a property valuation or an appraisal.

As of June 30, 2019, the County has investments in Georgia Fund 1, which are not subject to level disclosures.

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 2018 property taxes were levied on September 28th, and mailed during October, with a due date of December 1st. 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, 2019, consist of the following:

	General Fund	SPLOST 7	Non-Major Governmental Funds	Solid Waste	Non-Major Enterprise Fund	Total
Receivables						
Taxes	$ 1,358,462	$ 684,272	$ 37,497	$ -	$ -	$ 2,080,231
Accounts	1,341,795	-	176,179	815,501	50,204	2,383,679
Other	585,734	-	-	25,692	-	611,426
Gross receivables	3,285,991	684,272	213,676	841,193	50,204	5,075,336
Less: allowance for Uncollectible	(1,005,596)	-	(7,703)	(111,229)	(23,735)	(1,148,263)
Net total receivables	$ 2,280,395	$ 684,272	$ 205,973	$ 729,964	$ 26,469	$ 3,927,073

NOTE 6 – DUE FROM OTHER GOVERNMENTS

Amounts due from other governments at June 30, 2019, are as follows:

	Federal	State	Other	Total
Fund				
General	$ 29,887	$ 370,455	$ 42,138	$ 442,480
SPLOST 7 Fund	-	51,314	-	51,314
Nonmajor Governmental	-	15,172	34,297	49,469
Total	$ 29,887	$ 436,941	$ 76,435	$ 543,263

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, 2019, is as follows:

Due to / from other funds

Receivable Fund	Payable Fund	Amount
Nonmajor Governmental	General Fund	$ 5,391
		$ 5,391

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:

	Nonmajor Governmental	Total
Transfer out		
General fund	$ 350,000	$ 350,000
Total	$ 350,000	$ 350,000

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	$ 7,260,874	$ 96,776	$ -	$ -	$ 7,357,650
Construction in progress	15,194,303	2,661,487	-	(673,298)	17,182,492
Total capital assets, not being depreciated	22,455,177	2,758,263	-	(673,298)	24,540,142
Capital assets, being depreciated					
Buildings and improvements	41,852,601	-	-	323,073	42,175,674
Machinery, equipment, & vehicles	18,731,843	919,923	(501,241)	-	19,150,525
Infrastructure	180,266,142	-	-	350,225	180,616,367
Total capital assets, being depreciated	240,850,586	919,923	(501,241)	673,298	241,942,566
Less accumulated depreciation for					
Buildings and improvements	(13,968,643)	(1,113,463)	-	-	(15,082,106)
Machinery, equipment, & vehicles	(13,309,611)	(1,268,462)	484,909	-	(14,093,164)
Infrastructure	(146,388,622)	(4,785,522)	-	-	(151,174,144)
Total accumulated depreciation	(173,666,876)	(7,167,447)	484,909	-	(180,349,414)
Total capital assets, being depreciated, net	67,183,710	(6,247,524)	(16,332)	673,298	61,593,152
Governmental activities capital assets, net	$ 89,638,887	$ (3,489,261)	$ (16,332)	$ -	86,133,294
				Less related long-term debt outstanding	(253,833)
				Net investment in capital assets	$ 85,879,461

	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	18,870	-	-	18,444,755
Buildings and improvements	280,105	-	-	-	280,105
Machinery, equipment, & vehicles	4,951,188	970,905	(347,870)	91,805	5,666,028
Total capital assets, being depreciated	23,657,178	989,775	(347,870)	91,805	24,390,888
Less accumulated depreciation for					
Land improvements	(7,131,476)	(551,076)	-	-	(7,682,552)
Buildings and improvements	(167,856)	(6,164)	-	-	(174,020)
Machinery, equipment, & vehicles	(3,454,897)	(217,765)	208,938	(91,805)	(3,555,529)
Total accumulated depreciation	(10,754,229)	(775,005)	208,938	(91,805)	(11,412,101)
Total capital assets, being depreciated, net	12,902,949	214,770	(138,932)	-	12,978,787
Business-type activities capital assets, net	$ 15,478,970	$ 214,770	$ (138,932)	$ -	15,554,808
				Less related long-term debt outstanding	(1,395,038)
				Plus Capital related deferred outflows of resources	40,229
				Net investment in capital assets	$ 14,199,999

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

GOVERNMENTAL ACTIVITIES	
General government	$ 365,197
Judiciary	192,071
Public safety	1,345,727
Public works	4,988,525
Housing and development	15,355
Health and welfare	196,566
Culture and recreation	64,006
Total depreciation expense - governmental activities	$ 7,167,447
BUSINESS-TYPE ACTIVITIES	
Solid waste	$ 775,005
Total depreciation expense - business-type activities	$ 775,005

Activity for the Joint Development Authority for the year ended June 30, 2019, was as follows:

	Beginning Balance	Increase	Decrease	Ending Balance
Discretely presented component units				
Capital assets, not being depreciated				
Land held for resale	$ 763,573	$ -	$ -	$ 763,573
Construction in progress	370,253	159,174	-	529,427
Total capital assets, not being depreciated	1,133,826	159,174	-	1,293,000
Capital assets, being depreciated				
Buildings and improvements	326,695	-	-	326,695
Land improvements	33,360	-	-	33,360
Equipment	15,434	-	(1,503)	13,931
Vehicles	24,845	-	-	24,845
Total capital assets, being depreciated	400,334	-	(1,503)	398,831
Less accumulated depreciation for				
Buildings and improvements	(137,550)	(8,167)	-	(145,717)
Land improvements	(6,672)	(834)	-	(7,506)
Equipment	(12,742)	(787)	1,503	(12,026)
Vehicles	(13,665)	(4,969)	-	(18,634)
Total accumulated depreciation	(170,629)	(14,757)	1,503	(183,883)
Total capital assets, being depreciated, net	229,705	(14,757)	-	214,948
JDA capital assets, net	$ 1,363,531	$ 144,417	$ -	$ 1,507,948

Activity for the Board of Health for the year ended June 30, 2019, was as follows:

	Beginning Balance	Increase	Decrease	Ending Balance
Capital assets, being depreciated				
Equipment and vehicles	$ 155,461	$ 11,425	$ -	$ 166,886
Total capital assets, being depreciated	155,461	11,425	-	166,886
Less accumulated depreciation for				
Equipment and vehicles	(114,926)	(16,112)	-	(131,038)
Total accumulated depreciation	(114,926)	(16,112)	-	(131,038)
Total capital assets, being depreciated, net	40,535	(4,687)	-	35,848
Board of health capital assets, net	$ 40,535	$ (4,687)	$ -	$ 35,848

NOTE 9 – LONG-TERM DEBT

Changes in long-term liabilities

Long-term liability activity for the fiscal year ended June 30, 2019 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities					
Capital lease	$ 256,333	$ -	$ (2,500)	$ 253,833	$ 2,500
Claims and judgements*	383,929	4,147,984	(4,318,190)	213,723	213,723
Compensated absences	788,161	620,309	(633,643)	774,827	193,707
Total governmental activities	$ 1,428,423	$ 4,768,293	$ (4,954,333)	$ 1,242,383	$ 409,930
Business-type activities					
Compensated absences	$ 58,242	$ 44,293	$ (46,318)	$ 56,217	$ 14,054
Closure and post-closure costs	4,050,732	246,262	-	4,296,994	644,549
Bonds payable	1,755,000	-	(420,000)	1,335,000	430,000
Premium on bonds	81,544	-	(21,506)	60,038	-
Total governmental activities	$ 5,945,518	$ 290,555	$ (487,824)	$ 5,748,249	$ 1,088,603

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

Capital Lease Payable

The County obtained a $256,333 capital lease from Pineland Bank for the financing of the purchase of eight LifePak heart monitors. The equipment has a five-year estimated useful life. This year, $50,861 was included in depreciation expense and accumulated depreciation of $57,488. Total interest paid for fiscal year 2019 was $7,775. The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2019 were as follows:

Year Ending June 30th	Governmental Activities Principal	Interest
2020	$ 2,500	$ 10,322
2021	2,500	10,193
2022	248,833	10,092
Total	$ 253,833	$ 30,607

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 2019.

On March 15, 2012, the County issued $1,010,000 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
2020	$ 430,000	$ 40,050
2021	445,000	27,150
2022	460,000	13,800
Total	$ 1,335,000	$ 81,000

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 $4,296,994 reported as the landfills closure and post closure care liability at June 30, 2019 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, 2019 for State Route 110 landfill, Vacuna Road landfill, and C&D Industrial landfill is estimated to be 62%, 100%, and 14% 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 $8,677,753. 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 $6,895,000 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 Empower Retirement Company, 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 3% of gross earnings. The County's pension contribution for the fiscal year ended June 30, 2019 was $404,634.

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 Empower Retirement Company. 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, 2019 was $514,318.

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, 2019, 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.

C. Camden County Joint Development Authority Series 2018 Bonds

The County has entered into an agreement with Camden County Joint Development Authority whereby the County has guaranteed the payment of the Series 2018 Revenue Bonds. The County is liable to cover any shortfall in the bond payments made by the Authority. As of June 30, 2019 the outstanding balance on the Series 2018 Revenue Bonds was $1,200,000.

NOTE 14 – EVALUATION OF SUBSEQUENT EVENTS

The County has evaluated subsequent events through December 16, 2019, the date which the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

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.

County Shooting Range - This fund was established to account for the proceeds of the Georgia Department of Natural Resources Grant proceeds collected and the capital projects approved for those funds.

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, 2019

	Special Revenue Funds				
	Unincorporated Service District	Jail Construction and Staffing	Emergency Telephone System	Shared Assets	Hotel / Motel Tax
ASSETS					
Cash and cash equivalents	$ 80,256	$ 471,861	$ 256,483	$ 271,235	$ 12,044
Receivables, net of allowance					
Taxes	24,331	-	-	-	5,463
Accounts	-	-	176,179	-	-
Due from other funds	5,391	-	-	-	-
Due from other governments	30,528	3,644	-	-	-
Total Assets	$ 140,506	$ 475,505	$ 432,662	$ 271,235	$ 17,507
LIABILITIES					
Accounts payable	$ 4,988	$ 10,713	$ 15,152	$ 53,444	$ -
Due to other governments	-	-	-	-	17,507
Accrued expenditures	19,231	-	33,189	-	-
Total Liabilities	24,219	10,713	48,341	53,444	17,507
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	20,923	-	-	-	-
Total deferred inflows of resources	20,923	-	-	-	-
FUND BALANCES					
Restricted	95,364	464,792	384,321	217,791	-
Assigned	-	-	-	-	-
Unassigned (Deficit)	-	-	-	-	-
Total fund balances	95,364	464,792	384,321	217,791	-
Total liabilities, deferred inflows of resources, and fund balances	$ 140,506	$ 475,505	$ 432,662	$ 271,235	$ 17,507

CAMDEN COUNTY, GEORGIA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2019
(CONTINUED)

Special Revenue Funds		Capital Project Funds				Total Nonmajor Governmental Funds
Law Library	Drug Abuse	Capital Improvements	County Shooting Range	Georgia Transportation (LMIG)	Impact Fees	
$ 106,535	$ 40,780	$ 488,268	$ 7,135	$ 610,408	$ 429,139	$ 2,774,144
-	-	-	-	-	-	29,794
-	-	-	-	-	-	176,179
-	-	-	-	-	-	5,391
-	125	-	15,172	-	-	49,469
$ 106,535	$ 40,905	$ 488,268	$ 22,307	$ 610,408	$ 429,139	$ 3,034,977
$ -	$ -	$ 11,160	$ 78,274	$ 2,428	$ -	$ 176,159
-	-	-	-	-	-	17,507
-	-	-	-	-	-	52,420
-	-	11,160	78,274	2,428	-	246,086
-	-	-	-	-	-	20,923
-	-	-	-	-	-	20,923
106,535	40,905	13,011	-	607,980	429,139	2,359,838
-	-	464,097	-	-	-	464,097
-	-	-	(55,967)	-	-	(55,967)
106,535	40,905	477,108	(55,967)	607,980	429,139	2,767,968
$ 106,535	$ 40,905	$ 488,268	$ 22,307	$ 610,408	$ 429,139	$ 3,034,977

CAMDEN COUNTY, GEORGIA

COMBINGING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Special Revenue Funds				
	Unincorporated Service District	Jail Construction and Staffing	Emergency Telephone System	Shared Assets	Hotel / Motel Tax
REVENUES					
Taxes	$ 1,429,424	$ -	$ -	$ -	$ 62,719
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	65,796	-
Charges for services	-	-	1,116,955	-	-
Fines	-	210,558	-	-	-
Interest earnings	569	1,215	258	1,764	15
Total Revenues	1,429,993	211,773	1,117,213	67,560	62,734
EXPENDITURES					
Current					
Public safety	827,610	239,831	1,181,089	29,624	-
Highways and roads	200,009	-	-	-	-
Culture and recreation	520,066	-	-	-	62,734
Capital outlay	-	86,524	-	91,370	-
Total Expenditures	1,547,685	326,355	1,181,089	120,994	62,734
Excess (deficiency) of revenues over (under) expenditures	(117,692)	(114,582)	(63,876)	(53,434)	-
OTHER FINANCING SOURCES (USES)					
Transfers from other funds	-	-	250,000	-	-
Insurance reimbursements	222,180	-	-	-	-
Total other financing sources (uses)	222,180	-	250,000	-	-
Net change in fund balances	104,488	(114,582)	186,124	(53,434)	-
Fund balance - beginning of year (Deficit)	(9,124)	579,374	198,197	271,225	-
Fund balance - end of year (Deficit)	$ 95,364	$ 464,792	$ 384,321	$217,791	$ -

CAMDEN COUNTY, GEORGIA

COMBINGING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
(CONTINUED)

Special Revenue Funds		Capital Project Funds				Total Nonmajor Governmental Funds
Law Library	Drug Abuse	Capital Improvements	County Shooting Range	Georgia Transportation (LMIG)	Impact Fees	
$ -	$ -	$ -	$ -	$ -	$ -	$ 1,492,143
-	-	-	-	-	74,938	74,938
-	-	-	454,052	402,468	-	922,316
-	-	-	-	-	-	1,116,955
37,918	25,418	-	-	-	-	273,894
-	128	1,283	-	773	3,831	9,836
37,918	25,546	1,283	454,052	403,241	78,769	3,890,082
28,258	60,000	-	12,265	-	-	2,378,677
-	-	40,388	-	7,978	-	248,375
-	-	-	-	-	-	582,800
-	-	332,119	597,754	-	-	1,107,767
28,258	60,000	372,507	610,019	7,978	-	4,317,619
9,660	(34,454)	(371,224)	(155,967)	395,263	78,769	(427,537)
-	-	-	100,000	-	-	350,000
-	-	-	-	-	-	222,180
-	-	-	100,000	-	-	572,180
9,660	(34,454)	(371,224)	(55,967)	395,263	78,769	144,643
96,875	75,359	848,332	-	212,717	350,370	2,623,325
$ 106,535	$ 40,905	$ 477,108	$ (55,967)	$ 607,980	$ 429,139	$ 2,767,968

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, 2019

	Final Budget	Actual	Variance with Final Budget
REVENUES			
Property taxes	$ 307,900	$ 296,112	$ (11,788)
Other taxes	84,400	93,635	9,235
Insurance premiums tax	1,002,500	1,039,677	37,177
Interest Income	500	569	69
Total Revenues	1,395,300	1,429,993	34,693
EXPENDITURES			
Current			
Public safety	836,010	827,610	8,400
Highway and roads	200,015	200,009	6
Culture and recreation	520,100	520,066	34
Total Expenditures	1,556,125	1,547,685	8,440
Excess (deficiency) of revenues over (under) expenditures	(160,825)	(117,692)	43,133
Other Financing Sources (Uses):			
Insurance reimbursements	-	222,180	222,180
Total Other Financing Sources (Uses)	-	222,180	222,180
Net change in fund balance	(160,825)	104,488	265,313
Fund balance - beginning of year (Deficit)	(9,124)	(9,124)	-
Fund balance - end of year	$ (169,949)	$ 95,364	$ 265,313

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, 2019

	Final Budget	Actual	Variance with Final Budget
REVENUES			
Fines and forfeitures	$ 206,050	$ 210,558	$ 4,508
Interest income	1,400	1,215	(185)
Total revenues	207,450	211,773	4,323
EXPENDITURES			
Current			
Public safety	245,926	239,831	6,095
Capital outlay	86,524	86,524	-
Total expenditures	332,450	326,355	6,095
Net changes in fund balance	(125,000)	(114,582)	10,418
Fund balance - beginning of year	579,374	579,374	-
Fund balance - end of year	$ 454,374	$ 464,792	$ 10,418

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, 2019

	Final Budget	Actual	Variance with Final Budget
REVENUES			
Charges for services	$ 886,600	$ 1,116,955	$ 230,355
Interest income	200	258	58
Total Revenues	886,800	1,117,213	230,413
EXPENDITURES			
Current			
Public safety	1,246,800	1,181,089	65,711
Total expenditures	1,246,800	1,181,089	65,711
Excess (deficiency) of revenues over (under) expenditures	(360,000)	(63,876)	296,124
OTHER FINANCING SOURCES (USES)			
Transfers from general fund	250,000	250,000	-
Total other financing sources (uses)	250,000	250,000	-
Net changes in fund balance	(110,000)	186,124	296,124
Fund balance - beginning of year	198,197	198,197	-
Fund balance - end of year	$ 88,197	$ 384,321	$ 296,124

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, 2019

	Final Budget	Actual	Variance with Final Budget
REVENUES			
Intergovernmental	$ 110,000	$ 65,796	$ (44,204)
Interest income	1,975	1,764	(211)
Total revenues	111,975	67,560	(44,415)
EXPENDITURES			
Current			
Public safety	218,630	29,624	189,006
Capital outlay	91,370	91,370	-
Total Expenditures	310,000	120,994	189,006
Net changes in fund balance	(198,025)	(53,434)	144,591
Fund Balance - beginning of year	271,225	271,225	-
Fund Balance - end of year	$ 73,200	$ 217,791	$ 144,591

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, 2019

	Final Budget	Actual	Variance with Final Budget
REVENUES			
Taxes	$ 62,725	$ 62,719	$ (6)
Interest income	25	15	(10)
Total Revenues	62,750	62,734	(16)
EXPENDITURES			
Current			
Culture and recreation	62,750	62,734	16
Total expenditures	62,750	62,734	16
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, 2019

	Final Budget	Actual	Variance with Final Budget
REVENUES			
Fines	$ 40,575	$ 37,918	$ (2,657)
Total Revenues	40,575	37,918	(2,657)
EXPENDITURES			
Current			
Public safety	40,575	28,258	12,317
Total Expenditures	40,575	28,258	12,317
Net changes in fund balance	-	9,660	9,660
Fund Balance - beginning of year	96,875	96,875	-
Fund Balance - end of year	$ 96,875	$ 106,535	$ 9,660

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, 2019

	Final Budget	Actual	Variance with Final Budget
REVENUES			
Fines	$ 18,000	$ 25,418	$ 7,418
Interest earnings	140	128	(12)
Total Revenues	18,140	25,546	7,418
EXPENDITURES			
Current			
Public safety	73,850	60,000	13,850
Total Expenditures	73,850	60,000	13,850
Net changes in fund balance	(55,710)	(34,454)	21,268
Fund balance - beginning of year	75,359	75,359	-
Fund balance - end of year	$ 19,649	$ 40,905	$ 21,268

CAMDEN COUNTY, GEORGIA

AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Balance July 1, 2018	Additions	Deletions	Balance June 30, 2019
Tax Commissioner				
Assets				
Cash and cash equivalents	$ 993,473	$ 30,547,859	$ 30,426,365	$ 1,114,967
Total Assets	$ 993,473	$ 30,547,859	$ 30,426,365	$ 1,114,967
Liabilities				
Due to others	$ 993,473	$ 30,547,859	$ 30,426,365	$ 1,114,967
Total Liabilities	$ 993,473	$ 30,547,859	$ 30,426,365	$ 1,114,967
Clerk of Superior Court				
Assets				
Cash and cash equivalents	$ 930,070	$ 3,787,622	$ 3,816,566	$ 901,126
Total Assets	$ 930,070	$ 3,787,622	$ 3,816,566	$ 901,126
Liabilities				
Due to others	$ 930,070	$ 3,787,622	$ 3,816,566	$ 901,126
Total Liabilities	$ 930,070	$ 3,787,622	$ 3,816,566	$ 901,126
Probate Court				
Assets				
Cash and cash equivalents	$ 969,917	$ 1,319,852	$ 1,410,695	$ 879,074
Total Assets	$ 969,917	$ 1,319,852	$ 1,410,695	$ 879,074
Liabilities				
Due to others	$ 969,917	$ 1,319,852	$ 1,410,695	$ 879,074
Total Liabilities	$ 969,917	$ 1,319,852	$ 1,410,695	$ 879,074

CAMDEN COUNTY, GEORGIA

AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
(CONTINUED)

	Balance July 1, 2018	Additions	Deletions	Balance June 30, 2019
Magistrate Court				
Assets				
Cash and cash equivalents	$ 10,418	$ 98,737	$ 99,475	$ 9,680
Total Assets	$ 10,418	$ 98,737	$ 99,475	$ 9,680
Liabilities				
Due to others	$ 10,418	$ 98,737	$ 99,475	$ 9,680
Total Liabilities	$ 10,418	$ 98,737	$ 99,475	$ 9,680
Child Support Receiver				
Assets				
Cash and cash equivalents	$ 5,771	$ 769,654	$ 770,018	$ 5,407
Total Assets	$ 5,771	$ 769,654	$ 770,018	$ 5,407
Liabilities				
Due to others	$ 5,771	$ 769,654	$ 770,018	$ 5,407
Total Liabilities	$ 5,771	$ 769,654	$ 770,018	$ 5,407
Sheriff's Office				
Assets				
Cash and cash equivalents	$ 201,138	$ 721,600	$ 697,552	$ 225,186
Total Assets	$ 201,138	$ 721,600	$ 697,552	$ 225,186
Liabilities				
Due to others	$ 201,138	$ 721,600	$ 697,552	$ 225,186
Total Liabilities	$ 201,138	$ 721,600	$ 697,552	$ 225,186

CAMDEN COUNTY, GEORGIA

AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
(CONTINUED)

	Balance July 1, 2018	Additions	Deletions	Balance June 30, 2019
Juvenile Court				
Assets				
Cash and cash equivalents	$ 13,171	$ 1,657	$ 1,874	$ 12,954
Total Assets	$ 13,171	$ 1,657	$ 1,874	$ 12,954
Liabilities				
Due to others	$ 13,171	$ 1,657	$ 1,874	$ 12,954
Total Liabilities	$ 13,171	$ 1,657	$ 1,874	$ 12,954
Total Agency Funds				
Assets				
Cash and cash equivalents	$ 3,123,958	$ 37,246,981	$ 37,222,545	$ 3,148,394
Total Assets	$ 3,123,958	$ 37,246,981	$ 37,222,545	$ 3,148,394
Liabilities				
Due to others	$ 3,123,958	$ 37,246,981	$ 37,222,545	$ 3,148,394
Total Liabilities	$ 3,123,958	$ 37,246,981	$ 37,222,545	$ 3,148,394

CAMDEN COUNTY, GEORGIA

SCHEDULE OF PROJECT EXPENDITURES WITH SPECIAL SALES TAX PROCEEDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Project Special Local Option Sales Tax 7	Original Budget	Amended Budget	Expenditures Restated Prior Years	Expenditures Current Year	Expenditures Total
County-Wide Projects					
Public Safety - Multi Agency Data Sharing System - ***Note 1***	$ 2,000,000	$ 2,000,000	$ 2,005,190	$ -	$ 2,005,190
Public Safety Radio Communication System - ***Note 1***	2,055,000	2,055,000	1,235,633	311,563	1,547,196
Colerain Road / Bypass Hurricane Evacuation^ - ***Note 1***	750,000	750,000	3,548,411	112,751	3,661,162
Ambulances for County - Wide Emergency Services - ***Note 1***	530,000	530,000	548,343	-	548,343
Land / Infrastructure - Economic Development	1,500,000	-	-	-	-
Total County-Wide Projects	6,835,000	5,335,000	7,337,577	424,314	7,761,891
Buildings, Recreation, and Other					
Fire Station 18 Expansion	500,000	600,000	20,483	360,539	381,022
Juvenile Court Building	250,000	335,000	11,774	323,073	334,847
Library Parking Lot & Drainage	225,000	-	-	-	-
County Extension Parking Lot	80,000	-	-	-	-
Various Buildings Renovations	115,700	55,000	13,175	-	13,175
Heavy Machinery & Equipment - ***Note 1***	5,703,000	3,090,000	2,740,067	22,692	2,762,759
Vehicles	1,402,000	1,395,000	1,165,558	128,433	1,293,991
Technology & Connection Enhancements	1,177,000	695,000	568,872	124,016	692,888
PSA - Parks & Equipment	2,896,000	2,767,000	2,198,160	568,499	2,766,659
City of Kingsland (buildings, roads and drainage)	16,639,629	10,258,000	8,149,918	2,107,774	10,257,692
City of St. Mary's (buildings, roads and drainage)	17,831,293	11,015,000	8,751,551	2,263,371	11,014,922
City of Woodbine (buildings, roads and drainage)	4,071,550	2,585,700	2,054,355	531,308	2,585,663
Total Buildings, Recreation, and Other	50,891,172	32,795,700	25,673,913	6,429,705	32,103,618
Camden County - Road Projects					
Camden County - ***Note 1***	7,273,828	3,075,000	856,839	(3,026)	853,813
Camden County (LMIG Joint Projects)^	-	1,020,000	608,702	11,786	620,488
Total Camden County - Road Projects	7,273,828	4,095,000	1,465,541	8,760	1,474,301
Total All Projects	$65,000,000	$ 42,225,700	$ 34,477,031	$ 6,862,779	$41,339,810

Note 1 - Restated to correct prior years' project allocation.
^ GADOT reimbursements and participation.

STATISTICAL SECTION

Statistical Section

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

Source	2010	2011	2012	2013	2014
Taxes	$ 23,486,826	$ 23,509,192	$ 22,306,604	$ 21,349,053	$ 20,906,274
Licenses and Permits	78,112	72,708	89,546	89,589	124,738
Intergovernmental	375,147	394,398	355,625	240,767	450,626
Charges for Service	1,817,726	2,063,292	1,901,479	2,307,004	2,418,158
Fines and Fees	1,730,573	1,732,584	1,414,049	1,513,237	1,555,501
Other Revenues	229,097	227,485	159,593	1,353,948	170,321
Totals	$ 27,717,481	$ 27,999,659	$ 26,226,896	$ 26,853,598	$ 25,625,618

Source	2015	2016	2017	2018	2019
Taxes	$ 20,102,386	$ 21,121,942	$ 22,380,241	$ 24,034,509	$ 23,844,022
Licenses and Permits	127,762	161,679	143,290	162,832	215,996
Intergovernmental	183,944	191,343	577,882	1,020,805	1,222,079
Charges for Service	2,799,381	3,286,988	3,177,292	3,227,273	3,393,006
Fines and Fees	2,051,431	2,184,802	2,653,737	2,526,041	2,203,257
Other Revenues	145,083	192,355	1,029,504	322,481	484,917
Totals	$ 25,409,987	$ 27,139,109	$ 29,961,946	$ 31,293,941	$31,363,277

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

Function	2010	2011	2012	2013	2014
General Government	$ 8,246,906	$ 8,930,037	$ 7,652,276	$ 7,958,344	$ 8,531,669
Judiciary	2,355,188	2,404,790	2,313,920	2,301,433	2,262,608
Public Safety	11,058,615	11,365,858	10,190,847	10,438,538	10,987,253
Public Works	1,708,271	1,641,802	1,656,311	1,808,456	1,882,179
Health and Welfare	677,245	674,117	634,646	637,143	628,355
Culture and Recreation	367,105	388,600	368,441	371,848	379,506
Housing and Development	753,897	733,856	630,783	624,479	635,459
Debt Service	119,295	-	-	-	-
Totals	$ 25,286,522	$ 26,139,060	$ 23,447,224	$ 24,140,241	$ 25,307,029

Function	2015	2016	2017	2018	2019
General Government	$ 10,507,728	$ 12,414,573	$ 12,472,668	$ 13,105,053	$ 12,195,606
Judiciary	2,358,965	2,514,313	2,536,244	2,543,615	2,755,834
Public Safety	11,143,568	11,597,522	11,743,068	12,165,267	12,956,222
Public Works	1,438,797	1,464,067	1,278,667	1,410,076	1,423,601
Health and Welfare	629,053	645,896	638,709	657,168	629,099
Culture and Recreation	360,547	369,374	370,179	367,881	382,177
Housing and Development	457,479	1,505,818	1,007,723	1,197,587	1,178,657
Debt Service	-	-	-	-	10,275
Totals	$ 26,896,137	$ 30,511,563	$ 30,047,258	$ 31,446,647	$ 31,531,471

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

	2010	2011	2012	2013	2014
Governmental Activities:					
Net investment in capital assets	$ 122,695,821	$ 115,159,287	$ 109,231,918	$ 103,055,639	$ 99,460,888
Restricted for:					
Capital Projects	1,007,743	121,764	5,017,380	10,662,132	13,468,694
Public Safety	-	-	1,591,355	1,354,781	1,465,573
Other Purposes	575,826	980,476	64,965	68,833	133,212
Unrestricted (Deficit)	5,805,839	9,100,357	11,757,334	12,454,691	11,458,178
Total Governmental Activities Net Position	130,085,229	125,361,884	127,662,952	127,596,076	125,986,545
Business-type Activities:					
Net investment in capital assets	12,198,747	11,796,633	11,096,342	11,927,404	13,301,670
Unrestricted (Deficit)	105,335	191,162	902,202	1,630,376	4,666,580
Total Business-type Activities Net Position	12,304,082	11,987,795	11,998,544	13,557,780	17,968,250
Primary Government:					
Net investment in capital assets	134,894,568	126,955,920	120,328,260	114,983,043	112,762,558
Restricted	1,583,569	1,102,240	6,673,700	12,085,746	15,067,479
Unrestricted (Deficit)	5,911,174	9,291,519	12,659,536	14,085,067	16,124,758
Total Primary Government Net Position	$ 142,389,311	$ 137,349,679	$ 139,661,496	$ 141,153,856	$ 143,954,795

	2015	2016	2017	2018	2019
Governmental Activities:					
Net investment in capital assets	$ 93,906,386	$ 93,323,941	$ 91,141,109	$ 89,382,554	$ 85,879,461
Restricted for:					
Capital Projects	9,932,868	3,374,144	4,648,153	3,697,699	5,177,818
Public Safety	2,175,566	2,038,614	1,658,310	1,048,796	602,112
Other Purposes	94,225	119,776	164,199	172,234	612,232
Unrestricted (Deficit)	9,228,566	5,115,440	5,020,525	4,749,132	4,032,355
Total Governmental Activities Net Position	115,337,611	103,971,915	102,632,296	99,050,415	96,303,978
Business-type Activities:					
Net investment in capital assets	12,980,369	13,240,572	13,127,555	13,696,065	14,199,999
Unrestricted (Deficit)	5,083,791	5,962,986	6,380,506	5,764,458	5,962,006
Total Business-type Activities Net Position	18,064,160	19,203,558	19,508,061	19,460,523	20,162,005
Primary Government:					
Net investment in capital assets	106,886,755	106,564,513	104,268,664	103,078,619	100,079,460
Restricted	12,202,659	5,532,534	6,470,662	4,918,729	6,392,162
Unrestricted (Deficit)	14,312,357	11,078,426	11,401,031	10,513,590	9,994,361
Total Primary Government Net Position	$ 133,401,771	$ 123,175,473	$ 122,140,357	$ 118,510,938	$ 116,465,983

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

	2010	2011	2012	2013
Expenses				
Governmental activities:				
General government	$ 7,531,209	$ 9,258,993	$ 8,070,436	$ 6,927,341
Judiciary	2,332,818	2,602,642	2,491,143	2,491,332
Public safety	12,849,188	13,758,311	12,154,115	14,079,240
Public works	18,130,370	13,395,551	9,806,081	10,207,045
Health and welfare	923,586	874,400	817,374	847,789
Culture and recreation	917,642	863,976	858,621	899,464
Housing and development	773,590	733,856	652,046	633,302
Interest on long-term debt	64,800	108,325	4,389	-
Total governmental activities expenses	43,523,203	41,596,054	34,854,205	36,085,513
Business-type activities:				
Solid waste	4,353,268	3,440,580	3,317,865	1,758,459
Curbside Collection	841,667	808,529	789,524	774,762
Total business-type activities expenses	5,194,935	4,249,109	4,107,389	2,533,221
Total primary government expenses	48,718,138	45,845,163	38,961,594	38,618,734
Program Revenues				
Governmental activities:				
Charges for services:				
General government	3,675,078	3,897,171	3,419,810	3,921,760
Public safety	1,085,347	1,089,542	1,040,169	1,084,002
Operating grants and contributions	1,476,546	955,051	1,526,536	712,925
Capital grants and contributions	61,975	3,275	15,380	51,994
Total governmental activities program revenues	6,298,946	5,945,039	6,001,895	5,770,681
Business-type activities:				
Charges for services:				
Solid waste	3,033,067	3,153,175	3,100,714	3,299,644
Curbside Collection	439,761	567,945	930,011	832,250
Capital grants and contributions	-	-	-	6,605
Total business-type activities program revenues	3,472,828	3,721,120	4,030,725	4,138,499
Total primary government program revenues	9,771,774	9,666,159	10,032,620	9,909,180
Net (expense)/revenue				
Governmental activities	(37,224,257)	(35,651,015)	(28,852,310)	(30,314,832)
Business-type activities	(1,722,107)	(527,989)	(76,664)	1,605,278
Total primary government net expense	$ (38,946,364)	$ (36,179,004)	$ (28,928,974)	$ (28,709,554)

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

2014	2015	2016	2017	2018	2019
$ 7,538,975	$ 10,098,431	$ 8,121,483	$ 10,513,193	$ 11,398,205	$ 11,221,522
2,439,499	2,536,908	2,626,357	2,713,843	2,735,205	2,931,819
15,207,127	14,346,478	16,350,203	14,748,465	15,620,920	16,281,289
9,984,778	15,861,741	17,731,651	12,971,202	12,449,825	12,493,367
806,330	828,348	837,451	846,230	873,384	872,655
951,306	931,816	896,021	959,804	927,077	1,028,983
652,886	478,939	1,522,869	1,023,410	1,214,005	1,194,012
-	-	-	-	-	7,775
37,580,901	45,082,661	48,086,035	43,776,147	45,218,621	46,031,422
(725,869)	3,371,993	2,905,657	3,882,539	5,324,597	4,222,944
792,704	786,191	807,953	858,044	1,020,550	1,049,525
66,835	4,158,184	3,713,610	4,740,583	6,345,147	5,272,469
37,647,736	49,240,845	51,799,645	48,516,730	51,563,768	51,303,891
4,116,642	5,010,906	5,566,293	6,034,276	5,976,896	3,708,168
1,138,492	1,182,577	1,176,523	1,229,238	1,167,205	3,569,879
828,158	822,955	497,209	615,657	1,192,362	1,287,874
543,796	301,087	318,685	3,408,658	837,194	1,039,911
6,627,088	7,317,525	7,558,710	11,287,829	9,173,657	9,605,832
3,651,867	3,417,311	3,878,956	4,060,016	5,260,004	4,890,619
808,549	818,709	834,846	843,843	917,821	908,754
3,143	-	-	-	-	-
4,463,559	4,236,020	4,713,802	4,903,859	6,177,825	5,799,373
11,090,647	11,553,545	12,272,512	16,191,688	15,351,482	15,405,205
(30,953,813)	(37,765,136)	(40,527,325)	(32,488,318)	(36,044,964)	(36,425,590)
4,396,724	77,836	1,000,192	163,276	(167,322)	526,904
$ (26,557,089)	$ (37,687,300)	$ (39,527,133)	$ (32,325,042)	$ (36,212,286)	$ (35,898,686)

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

	2010	2011	2012	2013
General Revenues and Other Changes in Net Position				
Governmental activities:				
Taxes				
Property taxes (general purpose)	$ 19,898,407	$ 19,586,213	$ 19,913,582	$ 18,048,641
Sales taxes	10,613,721	10,105,375	10,867,098	10,520,875
Other taxes	993,816	982,173	195,181	206,589
Investment earnings	100,995	149,713	87,859	19,574
Miscellaneous	146,315	104,196	89,658	1,452,277
Transfers	-	-	-	-
Total governmental activities	31,753,254	30,927,670	31,153,378	30,247,956
Business-type activities:				
Other taxes	172,642	114,903	-	-
Investment earnings	136,214	95,663	85,580	34,639
Miscellaneous	1,774	831	1,833	16
Gain on sale of capital assets	-	305	-	-
Transfers	-	-	-	-
Total business-type activities	310,630	211,702	87,413	34,655
Total primary government	32,063,884	31,139,372	31,240,791	30,282,611
Change in Net Position				
Governmental activities	(5,471,003)	(4,723,345)	2,301,068	(66,876)
Business-type activities	(1,411,477)	(316,287)	10,749	1,639,933
Total primary government	$ (6,882,480)	$ (5,039,632)	$ 2,311,817	$ 1,573,057

(continued)

[1] There has been no millage assessed I the unincorporated area since FY 2004

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

2014	2015	2016	2017	2018	2019
$ 18,030,177	$ 17,614,676	$ 18,892,569	$ 20,886,598	$ 21,648,179	$ 21,609,270
10,559,711	10,598,225	9,919,951	9,687,440	10,195,255	11,081,661
224,607	221,588	234,466	267,846	278,701	271,289
19,907	21,772	33,798	81,536	118,219	182,916
509,880	175,326	160,764	225,279	222,729	534,017
-	-	20,000	-	-	-
29,344,282	28,631,587	29,261,548	31,148,699	32,463,083	33,679,153
-	-	-	-	-	-
13,488	10,225	59,287	72,730	109,784	152,579
54	7,849	-	2,569	-	18,999
204	-	-	65,928	10,000	3,000
-	-	(20,000)	-	-	-
13,746	18,074	39,287	141,227	119,784	174,578
29,358,028	28,649,661	29,300,835	31,289,926	32,582,867	33,853,731
(1,609,531)	(9,133,549)	(11,265,777)	(1,339,619)	(3,581,881)	(2,746,437)
4,410,470	95,910	1,039,479	304,503	(47,538)	701,482
$ 2,800,939	$ (9,037,639)	$ (10,226,298)	$ (1,035,116)	$ (3,629,419)	$ (2,044,955)

(concluded)

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
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
2017	16,380,202	96,804	250,456	3,052,390	94,052	19,873,904
2018	17,313,703	137,410	300,168	3,212,226	89,944	21,053,452
2019	17,150,529	110,952	271,225	3,491,550	101,836	21,126,092

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, GOVERNMENTAL FUNDS
LAST TEN YEARS
(modified accrual basis of accounting)
(amounts expressed in thousands)

	Fiscal Year				
	2010	2011	2012	2013	2014
General Fund					
Reserved	$ 231	$ -	$ -	$ -	$ -
Unreserved	6,259	-	-	-	-
Nonspendable	-	175	123	79	-
Assigned	-	1,498	1,342	4,928	5,005
Unassigned	-	6,175	8,352	6,074	5,745
Total General Fund	6,490	7,848	9,817	11,081	10,750
All other governmental funds					
Reserved	2,051	-	-	-	-
Unreserved reported in:					
Capital projects funds	(2,549)	-	-	-	-
Restricted	-	1,102	6,674	12,046	15,067
Assigned	-	401	459	867	244
Unassigned	-	(237)	-	-	-
Total all other governmental funds	(498)	1,266	7,133	12,913	15,311
Total governmental funds	$ 5,992	$ 9,114	$ 16,950	$ 23,994	$ 26,061

	Fiscal Year				
	2015	2016	2017	2018	2019
General Fund					
Reserved	$ -	$ -	$ -	$ -	$ -
Unreserved	-	-	-	-	-
Nonspendable	-	-	-	-	-
Assigned	5,380	1,353	3,184	1,881	51
Unassigned	3,350	3,506	949	1,667	2,979
Total general fund	8,730	4,859	4,133	3,548	3,030
All other governmental funds					
Reserved	-	-	-	-	-
Unreserved reported in:					
Special revenue funds	-	-	-	-	-
Capital projects funds	-	-	-	-	-
Restricted	12,203	5,533	6,470	4,919	6,392
Assigned	307	358	587	826	464
Unassigned	-	-	-	-	(56)
Total all other governmental funds	12,510	5,891	7,057	5,745	6,800
Total governmental funds	$ 21,240	$ 10,750	$ 11,190	$ 9,293	$ 9,830

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

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

	Fiscal Year			
	2010	2011	2012	2013
Revenues				
Taxes	$ 31,319,621	$ 31,038,739	$ 30,606,976	$ 29,511,994
Licenses and permits	126,779	127,713	104,282	101,519
Intergovernmental	1,532,450	958,326	1,526,536	754,678
Charges for services	2,650,562	2,866,777	2,720,183	3,162,214
Fines and forfeitures	1,983,084	1,992,223	1,635,514	1,742,029
Investment	107,065	149,713	103,239	29,816
Miscellaneous	146,316	104,196	89,658	1,452,276
Total revenues	37,865,877	37,237,687	36,786,388	36,754,526
Expenditures				
General government	8,246,906	8,930,037	7,652,276	7,958,344
Judiciary	2,355,188	2,404,790	2,313,920	2,301,433
Public safety	12,612,757	13,065,590	11,827,335	12,516,938
Public works	1,725,664	1,661,802	1,704,736	1,845,795
Health and welfare	677,245	674,117	634,646	637,143
Culture and recreation	815,818	838,032	815,929	823,665
Housing and development	753,897	733,856	630,783	624,479
Capital outlay	2,197,229	687,848	1,475,230	1,646,778
Intergovernmental	8,377,466	4,643,316	1,700,189	1,356,370
Debt service:				
Principal	490,915	368,292	190,814	-
Interest and other charges	64,800	108,325	4,389	-
Total expenditures	38,317,885	34,116,005	28,950,247	29,710,945
Excess of revenues over (under) expenditures	(452,008)	3,121,682	7,836,141	7,043,581
Other financing sources (uses)				
Transfers in	820,942	990,983	810,000	1,450,000
Transfers out	(820,942)	(990,983)	(810,000)	(1,450,000)
Insurance reimbursements	-	-	-	-
Capital leases	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	$ (452,008)	$ 3,121,682	$ 7,836,141	$ 7,043,581
Debt service as a percentage of noncapital expenditures	1.5%	1.5%	0.7%	0.0%

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

Fiscal Year					
2014	2015	2016	2017	2018	2019
$ 29,144,752	$ 28,475,742	$ 29,127,605	$ 30,320,519	$ 32,458,988	$ 32,926,276
142,983	160,094	203,082	203,247	223,582	290,934
1,357,783	1,105,556	704,165	3,260,460	1,983,183	2,245,606
3,337,833	3,715,747	4,190,356	4,076,187	4,095,552	4,509,961
1,774,318	2,317,642	2,457,957	2,984,080	2,824,967	2,477,151
34,079	40,258	45,608	95,391	164,592	265,096
304,903	175,326	160,764	975,279	213,938	311,837
36,096,651	35,990,365	36,889,537	41,915,163	41,964,802	43,026,861
8,531,669	10,535,410	12,608,742	12,560,535	13,280,355	12,323,965
2,262,608	2,358,965	2,514,313	2,536,244	2,543,615	2,755,834
13,237,283	13,143,138	13,811,812	14,030,858	14,507,367	15,336,574
2,064,991	1,474,187	1,598,489	1,995,944	2,690,116	1,683,762
628,355	629,053	645,896	638,709	657,168	629,099
837,019	818,528	843,467	897,561	1,121,884	964,977
635,459	457,479	1,505,818	1,007,723	1,197,587	1,178,657
2,980,478	4,269,936	4,658,789	3,024,828	3,096,335	2,357,774
3,056,318	7,125,277	9,211,431	4,782,544	5,033,368	5,470,952
-	-	-	-	-	2,500
-	-	-	-	-	7,775
34,234,180	40,811,973	47,398,757	41,474,946	44,127,795	42,711,869
1,862,471	(4,821,608)	(10,509,220)	440,217	(2,162,993)	314,992
649,500	1,001,385	537,900	640,000	688,900	350,000
(649,500)	(1,001,385)	517,900	(640,000)	(688,900)	(350,000)
204,977	-	-	-	8,791	222,180
-	-	-	-	256,333	-
204,977	-	1,055,800	-	265,124	222,180
$ 2,067,448	$ (4,821,608)	$ (9,453,420)	$ 440,217	$ (1,897,869)	$ 537,172
0.0%	0.0%	0.0%	0.0%	0.0%	0.03%

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
2009	$ 1,412,889,542	$ 854,170,017	$ 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
2016	973,629,616	53,532,878	240,908,464	49,726,490	49,339,893	78,199,601
2017	1,030,443,910	54,356,622	247,747,561	37,442,800	51,239,090	81,236,941
2018	1,148,309,851	54,255,401	251,132,737	28,810,250	65,641,873	89,252,060

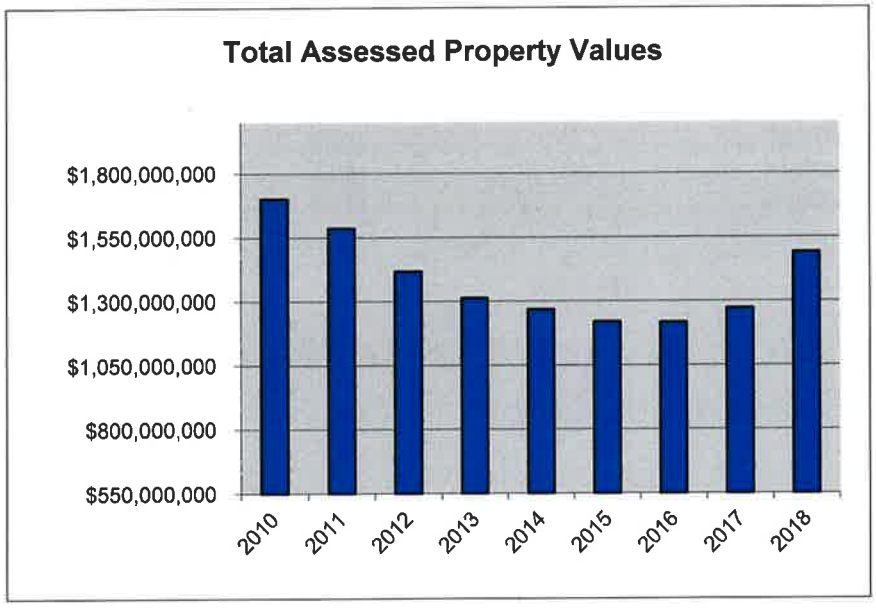
Source: Camden County Tax Assessor's Office

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

Less : Exemptions - Real Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Tax Value	Assessed Value as a % of Actual Value
$ 200,006,481	$ 1,804,605,089	11.70	$ 4,927,360,230	37.72%
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%
227,729,413	1,217,607,529	13.94	3,189,123,963	38.18%
230,370,057	1,272,096,867	13.94	3,341,467,998	38.07%
146,586,742	1,490,815,430	13.405	3,739,190,946	39.87%



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
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
2016	13.94	-	-	13.94	-	16.00	-	29.94
2017	13.94	-	-	13.94	-	16.00	-	29.94
2018	13.41	-	-	13.41	-	16.00	-	29.41

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:	2018 Millage Rate	2017 Millage Rate	2016 Millage Rate	2015 Millage Rate
St. Marys	6.50	6.00	6.00	6.00
Kingsland	8.14	8.50	7.50	8.00
Woodbine	3.50	4.00	5.00	5.00

CAMDEN COUNTY, GEORGIA
PRINCIPAL TAXPAYERS
June 30, 2019

	2018			2008		
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Georgia Power Company	$ 45,504,650	1	2.74%	$ 17,055,735	3	0.96%
Okefenokee Rural EMC	9,080,932	2	0.55%	7,600,345	9	0.43%
Georgia Pacific St Marys LLC	6,421,425	3	0.39%	--		--
Camden Telephone & Telegraph Co.	4,380,759	4	0.26%	--		--
AT&T Mobility LLC	4,140,883	5	0.25%	--		--
Wilkinson Harbor Pines LLC	4,108,873	6	0.25%	--		--
Old Weed & Ready Plantation LLC	4,014,448	7	0.24%	--		--
Weyerhaeuser Company	3,998,909	8	0.24%	--		--
Atlanta Gas & Light Company	3,588,033	9	0.22%	--		--
Rayonier Atlantic Timber Company	3,315,165	10	0.20%	--		--
Point Peter LLC	--		--	28,960,088	1	1.63%
Bridge Pointe at Jekyll Sound	--		--	27,506,364	2	1.55%
Sawyer & Associates	--		--	11,133,405	4	0.63%
North River LLC	--		--	11,096,593	5	0.63%
Bayer Cropscience (Rhone-Poulenc)	--		--	9,368,029	6	0.53%
Winding River LLC	--		--	8,410,801	7	0.47%
Bluegreen Communities of Ga	--		--	7,717,142	8	0.44%
Walmart Real Estate	--		--	6,223,281	10	0.35%
Sub-Total	88,554,077		5.33%	135,071,783		7.62%
All Other	1,572,602,487			1,638,548,361		
Total Digest	$ 1,661,156,564			$ 1,773,620,144		

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
2009	18,601,099	(525,927)	18,006,712	96.80%	23,866	18,030,578	99.75%
2010	17,599,859	(452,028)	17,280,449	98.19%	(176,637)	17,103,812	99.74%
2011	16,422,011	(140,280)	15,075,688	91.80%	1,141,327	16,217,015	99.60%
2012	15,055,530	(181,850)	14,016,103	93.10%	826,300	14,842,403	99.79%
2013	14,038,649	(82,018)	13,249,789	94.38%	669,580	13,919,369	99.73%
2014	13,902,595	(197,500)	13,094,311	94.19%	570,813	13,665,124	99.71%
2015	14,935,892	14,670	14,478,086	96.93%	392,190	14,870,276	99.46%
2016	16,317,666	48,312	15,711,423	96.28%	558,807	16,270,230	99.41%
2017	16,712,920	235,255	16,444,144	98.39%	261,459	16,705,603	98.57%
2018	17,273,752	79,281	16,659,303	96.44%	-	16,659,303	96.00%

[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 6/30/19

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
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%
2017	1.00%	1.00%	2.00%	1.00%	4.00%	7.00%
2018	1.00%	1.00%	2.00%	1.00%	4.00%	7.00%
2019	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 Activites: Contractual Obligations	Governmental Activites: Capital Leases	Business-Type Activites: Solid Waste Revenue Bonds ^	Business-Type Activites: Capital Leases	Total Primary Government	Percentage of Personal Income	Total Per Capita	Population	Per Capita Income
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	0.27%	59	52,102	22,022
2016	-	-	2,683,925	-	2,683,925	0.21%	51	53,008	24,368
2017	-	-	2,267,210	-	2,267,210	0.16%	43	53,044	26,854
2018	-	256,333	1,836,544	-	2,092,877	0.15%	39	53,044	26,854
2019	-	253,833	1,395,038	-	1,648,871	0.11%	31	53,677	26,854

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.
# Estimated

CAMDEN COUNTY, GEORGIA
COMPUTATION OF DIRECT AND OVERLAPPING DEBT
June 30, 2019

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	253,833	100.00%	253,833
Certificates of Participation	-	0.00%	-
			253,833
Contractual Obligations:			
Joint Development Authority (JDA) Taxable Revenue Bonds-Series 2018 *	1,120,081	0.00%	-
			$ 253,833

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 is obligated only upon default of JDA

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
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%
2016	122,058,812	-	122,058,812	0.0%
2017	121,760,753	-	121,760,753	0.0%
2018	132,296,309	-	132,296,309	0.0%

Legal Debt Margin Calculation for Fiscal Year 2019

Total assessed Valuation of Taxable Property		$ 1,490,815,430
Less Exemptions for Bond Purposes		-
Net Assessed Valuation of Taxable Property for Bond Purposes		$ 1,490,815,430
Debt Limit - 10% of Taxable Value		$ 149,081,543
General Obligation Debt	$ -	
Less assets in debt service funds available for payment of principal	-	
Total deductions		$ -
Unused Legal Debt Margin		$ 149,081,543

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
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	-
2017	-	-	-	30,047,258	-
2018	-	-	-	31,446,647	-
2019	-	-	-	31,531,471	-

[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
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
2017	4,062,585	3,814,133	248,452	395,000	76,800	0.53
2018	5,260,004	5,267,685	(7,681)	41,000	56,912	(0.08)
2019	4,890,619	4,178,835	711,784	420,000	26,175	1.60

Solid Waste Management Authority Revenue Bond-Series 2012	$ 1,335,000		$ 1,335,000
Joint Development Authority (JDA) Taxable Revenue Bonds-Series 2018*	1,120,081	0.00%	-
Total			$ 1,335,000

* Camden County is obligated only upon default of JDA

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]		Commercial Construction[4]		Residential Construction[4]		Bank Deposits[5]
						Private	Public	Number of Units	Value*	Number of Units	Value*	Value
2010	50,513	1,112,397,286	22,022	30.8	9.9	130	9,409	5	693	20	3,772	337,136
2011	50,410	1,616,043,780	32,058	31.7	10.0	155	9,360	2	123	18	3,611	311,626
2012	51,402	1,171,811,394	22,797	31.6	9.0	123	9,272	0	-	21	4,698	296,091
2013	51,476	1,168,556,676	22,701	31.4	9.6	138	9,163	0	-	35	8,941	274,536
2014	52,027	1,239,959,491	23,833	31.6	7.8	87	9,018	1	79	28	7,102	276,052
2015	52,102	1,242,945,312	23,856	33	6.8	101	9,081	1	1,900	43	10,083	291,395
2016	53,008	1,291,698,944	24,368	31.5	5.5	116	9,070	0	-	57	98,032	312,776
2017	53,044	1,424,443,576	26,854	-	5.2	124	9,066	15	906,576	103	10,681,040	332,539
2018	53,677	1,441,442,158	26,854	31.6	3.7	43	9,371	1	15,675	53	N/A	307,863
2019	-	-	-	-	3.8	117	9,213	3	2,283	94	N/A	280,745

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

Sources:

[1]c/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 2009-2019

[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
PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO

	2019			2009		
Employer	**Employees**	**Rank**	**Percentage of total employment**	**Employees**	**Rank**	**Percentage of total employment**
Kings Bay Naval Submarine Base	8,198	1	39.07%	8,979	1	44.45%
Camden County School System	1,218	2	5.80%	1,462	2	7.24%
Lockheed Missiles & Space	567	3	2.70%	479	3	2.25%
Southeast Georgia Health Systems	483	4	2.30%	330	7	1.63%
Camden County Board of Commissioners	421	5	2.01%	396	5	1.81%
Wal-Mart Supercenter	349	6	1.66%	366	6	1.96%
Kings Bay Support Services	325	7	1.55%	--	--	--
City of St. Marys Government	276	8	1.32%	176	9	0.99%
Express Scripts	240	9	1.14%	454	4	2.37%
City of Kingsland Government	177	10	0.84%	199	8	0.87%
Winn-Dixie Supermarkets	--	--	--	107	10	0.87%
	12,254		58.40%	12,948		64.45%

Source: Camden County Administrator's Office

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

Function	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Government	57	55	49	53.5	51	54	55	61	57.75	61
Judiciary	39	33	30.5	28.5	28.5	30	30	29	29	29
Public Safety :										
Sheriff	66	69	58	65	67.5	58	54	54	63	61.5
Jail	43	39	36	38	41	48	51	48	55	48
E M S	97	94	94	87	99	92	105	92	92	99.5
All other	30	27	24	23.5	22.5	25	27	30	34	28
Public Works	28	29	27	25	23	23	25	24	24.75	21.5
Health and Welfare & Culture and Recreation & Housing & Development	23	20	19.5	22.5	20.5	20	20	22	12.5	10.5
Business Type :										
Curbside	1	1	1	1	1	1	1	1	2	2
Solid Waste	21	21	21	22	22	23	21	20	19	22
Totals	405	387	360	366	376	374	389	381	389	383

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	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Government										
Administration										
Number of commission meetings	20	20	20	23	22	21	21	22	23	21
New employees processed	77	83	52	84	78	125	70	64	60	206
Finance										
Total receipts	$ 26,457,431	$ 25,540,921	$ 24,409,469	$ 23,229,689	$ 23,399,765	$ 24,630,519	$ 24,603,225	$ 30,666,975	$ 30,684,449	$ 33,424,919
Employees on direct deposit	87%	90%	91%	93%	95%	95%	99%	92%	94%	95%
Accounts payable checks issued	5,829	5,874	5,099	5,337	5,383	7,040	6,716	6,056	6,296	5,336
Payroll checks issued	10,660	11,303	9,759	10,037	10,368	10,511	10,465	11,112	12,237	12,928
Fire										
Average response time (in minutes)	6.51	6	5.09	5.28	5.45	5.48	5.06	6	6	7
Firefighters per call	17	17	15	13	14	16	19	17	18	16
EMS/Paramedics per call	2	2	2	2	2	2	2	2	2	2
Roads and bridges										
Number of culverts installed										
Driveway	64	23	6	15	16	18	30	25	74	59
Storm water drainage	15	7	2	10	33	114	21	8	8	20
Roads graded (miles)	3,524.70	3,480.07	3,443.67	3,354.58	3,115.60	4,358.58	13,504.14	14,025.00	16,146.00	13,656.00
Planning and Building										
Building permits issued										
Residential	20	18	22	15	28	43	57	39	53	94
Commercial	5	2	0	0	1	2	0	15	1	3
Business license permits issued	269	164	287	227	349	274	272	304	300	300
Solid Waste										
Refuse collected (in tons)										
C & D Landfill	70,033	95,340	55,517	62,288	83,929	84,481	78,151	166,423	225,449	226,825
SR 110 Landfill	88,438	62,037	95,667	110,690	109,264	103,746	118,501	79,836	104,983	87,019

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

Function	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Government										
Buildings	16	16	17	18	18	17	17	21	21	21
Vehicles	22	21	21	25	26	26	26	25	27	23
Judiciary										
Vehicles	1	1	1	0	0	0	0	0	0	0
Public Safety										
Sheriff:										
Buildings								11	13	13
Stations	2	2	2	2	2	2	2	2	2	2
Patrol units	80	80	86	81	82	85	101	95	104	113
Boats										7
Fire:										
Stations	9	9	9	9	9	7	7	7	8	9
Fire/rescue units	32	32	32	34	33	37	34	33	36	34
Vehicles	11	11	11	11	11	12	12	10	12	11
Animal Control										
Vehicles	4	4	4	3	3	3	3	3	3	3
EMA										
Buildings	1	1	1	1	1	1	1	2	1	2
Vehicles	1	1	1	1	0	0	0	0	1	2
Public Works										
Buildings	3	3	3	4	4	4	3	4	3	3
Streets - paved (miles)	170	170	163.21	165.99	166.46	170.67	166.73	166.7	167	167
Streets - unpaved (miles)	133	133	130.34	127.56	136.48	132.38	127.85	127.9	128	129
Vehicles	24	24	24	17	19	19	23	33	27	23
Heavy equipment	32	32	34	35	35	38	29	37	33	28
Health and welfare										
Buildings	6	6	6	7	7	7	7	6	6	6
Vehicles	3	3	3	3	3	3	3	2	2	2
Culture and recreation										
Parks	26	26	26	26	26	26	24	26	26	24
Boat ramps	6	6	6	5	5	5	6	5	5	5
Community centers	1	1	1	1	1	1	2	2	2	2
Housing and development										
Buildings								1	1	1
Vehicles	5	5	5	4	3	3	3	2	3	2
Solid Waste										
Buildings	4	4	4	10	10	10	10	9	10	10
Vehicles	16	15	15	17	18	17	21	22	27	31
Heavy equipment	41	40	40	46	43	42	44	35	32	35

CAMDEN COUNTY, GEORGIA
MISCELLANEOUS STATISTICS
June 30, 2019

Date of incorporation	1777
Form of government	Board of Commissioners
Area	613 Square Miles
Miles of streets and roads	296
Population, estimated - (2018 U S Census Bureau)	53,677
Fire Protection :	
(Includes Camden County, City of St. Marys, and City of Kingsland)	
Number of stations (including volunteer stations)	15
Number of firemen and officers (excluding volunteers)	168
Police Protection :	
(Includes Camden County, City of St. Marys, and City of Kingsland)	
Number of stations	4
Number of policeman/deputies and officers	140
Education :	
(Public schools)	
Attendance centers	12
Number of classrooms	660
Number of teachers	587
Number of students	9213
(Colleges)	
College of Coastal Georgia - Camden Center, Kingsland, GA	
Building permits (Camden County, City of Kingsland, City of St.Marys, and City of Woodbine)	623
Recreation and culture :	
(Includes Camden County, City of St. Marys, and City of Kingsland, and City of Woodbine)	
Number of parks	24
Number of public swimming pools	2
Number of libraries	2
Number of Books	90,864
Number of Audiobooks	4,275
Number of CDs	955
Number of DVDs	8,389
Number of PCs for public use	31
Number of laptops for public use (St. Mary's only)	28
Registered voters (includes both active & inactive)	38,377

CAMDEN COUNTY, GEORGIA
MISCELLANEOUS STATISTICS
June 30, 2019

Employees (Full Time) :	
Camden County	367
St. Marys	125
Kingsland	172
Woodbine	10
Jail/Corrections :	
(Camden County Public Safety Complex)	
Maximum capacity	290
Operational capacity	145
Health and Medical :	
Number of hospitals	1
Number of beds in hospital	40
Number of physicians at hospital	240
Number of dentists in area	18

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

Museums : (all located in St. Marys)
Cumberland Island National Seashore Museum
Orange Hall House Museum
St. Marys Submarine Museum
Cumberland Island Ice House 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

SINGLE AUDIT SECTION

CAMDEN COUNTY, GEORGIA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Federal/Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
U.S. Department of Transportation				
Passed through Georgia Department of Transportation				
Project Framework Agreement	20.205	CCSTP-0008-00(666)	$ -	$ 101,211
Subtotal for CFDA 20.205 Highway Planning and Construction Cluster			-	101,211
Passed through Georgia's Office of Highway Safety				
Occupant Protection	20.600	GOHS - 2019 - 080	-	2,609
Subtotal for CFDA 20.600 Highway Safety Cluster			-	2,609
Total Pass-through Programs			-	103,820
Total U.S. Department of Transportation			-	103,820
U.S. Department of Health and Human Services				
Passed through Georgia State Department of Health and Human Resources				
Special Programs for Aging - Title III, Part C(1) and C(2)	93.045	2019-003	-	84,652
Subtotal for CFDA 93.045 Aging Cluster			-	84,652
Total Pass-through Programs			-	84,652
Total U.S. Department of Health and Human Services			-	84,652
U.S. Department of Justice				
Direct Programs				
Federal Forfeiture Program	16.922		-	68,088
Total Direct Programs			-	68,088
Total U.S. Department of Justice			-	68,088
U.S. Fish and Wildlife Service				
Passed through Georgia Department of Natural Resources				
Georgia Shooting Range Development Grant	15.611	W-92-C-1	-	454,052
Subtotal for CFDA 15.611 Fish and Wildlife Cluster			-	454,052
Total Pass-through Programs			-	454,052
Total U.S. Fish and Wildlife Service			-	454,052

See accompanying notes to schedule of expenditures of federal awards

CAMDEN COUNTY, GEORGIA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
(CONTINUED)

Federal/Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
Environmental Protection Agency				
Passed through the Department of Natural Resources				
Septic System & Water Quality Improvement at Horsepen	66.460	751-180180	-	55,140
Total Pass-through Programs			-	55,140
Total Environmental Protection Agency			-	55,140
U.S. Department of Homeland Security				
Passed through Georgia Emergency Management Agency				
Hurricane Irma Federal Assistance	97.036	FEMA-DR-4338DR-GA	-	284,630
Emergency Management Hazard Mitigation Grant	97.039	HMGP-4284-0028	-	2,548
Emergency Management & Homeland Security Grant	97.067	SHO16-130	-	32,245
Emergency Management & Homeland Security Grant	97.067	SHO17-101	-	37,754
Emergency Management Performance Grant	97.067	OEM18-020	-	15,154
Subtotal CFDA 97.067			-	85,153
Total Pass-through Programs			-	372,331
Total U.S. Department of Homeland Security			-	372,331
Total Expenditures of Federal Awards			$ -	$ 1,138,083

See accompanying notes to schedule of expenditures of federal awards

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

NOTE 1 – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Camden County, Georgia under programs of the federal government for the fiscal year ended June 30, 2019. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the schedule presents only a selected portion of the operations of Camden County, Georgia, it is not intended to and does not present the financial position, changes in net position or cash flows of Camden County, Georgia.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

NOTE 3 – INDIRECT COST RATE

Camden County, Georgia has elected not to use the 10 – percent de minimis indirect cost rate allowed under the Uniform Guidance.

Board of County Commissioners

Office of Finance & Budget

P.O. Box 99/200 East 4th Street • Woodbine, GA 31569

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

FINANCIAL STATEMENT FINDINGS

2018-001 **General Ledger Maintenance**

Status: Corrective action was taken during FY 19.

2018-002 **Capital Leases**

Status: Corrective action was taken during FY 19.

2018-003 **EMS Revenues and Allowance for Uncollectible Accounts Receivable**

Status: Corrective action was taken during FY 19.

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

NONE REPORTED

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

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, 2019, 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 16, 2019. 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 from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the 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 16, 2019

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Commissioners
Camden County, Georgia

Report on Compliance for Each Major Federal Program

We have audited Camden County, Georgia's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Camden County, Georgia's major federal programs for the year ended June 30, 2019. Camden County, Georgia's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Camden County, Georgia's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Camden County, Georgia's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Camden County, Georgia's compliance.

Opinion on Each Major Federal Program

In our opinion, Camden County, Georgia complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

Report on Internal Control Over Compliance

Management of Camden County, Georgia is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Camden County, Georgia's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Camden County, Georgia's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited 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, 2019, and the related notes to the financial statements, which collectively comprise Camden County, Georgia's basic financial statements. We issued our report thereon dated December 16, 2019, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the 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 schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Macon, Georgia
December 16, 2019

CAMDEN COUNTY, GEORGIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Section I – Summary of Auditor's Results

Financial Statements

Type of auditor's report issued	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified that are not considered to be material weakness(es)	None Reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified that are not considered to be material weakness(es)?	None Reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	No

Identification of Major Programs:

CFDA Numbers	Name of Federal Program
15.611	Georgia Shooting Range Development Grant
16.922	Federal Forfeiture Program

Dollar threshold used to distinguish between Type A and Type B program	$ 750,000
Auditee qualified as low-risk auditee	No

Section II – Financial Statement Findings

No Financial Statement Findings were reported.

Section III – Federal Award Findings and Questioned Costs

No matters were reported.