Camden County, Georgia

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED JUNE 30, 2020

CAMDEN COUNTY, GEORGIA

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED JUNE 30, 2020

PREPARED BY:
CAMDEN COUNTY FINANCE DEPARTMENT

CAMDEN COUNTY, GEORGIA

COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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I. INTRODUCTORY SECTION

Board of County Commissioners

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

Phone: (912) 576-7125 • Fax: (912) 576-1866 • www.camdencountyga.gov

Department of Finance & Budget

March 30, 2021

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, 2020, 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, 2020. 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.

STEVE L. HOWARD
County Administrator

JOHN S. MYERS
County Attorney

LANNIE E. BRANT
Commissioner, District 1

CHUCK CLARK
Commissioner, District 2

TREVOR READDICK
Commissioner, District 3

GARY BLOUNT
Commissioner, District 4

BEN L. 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 2019 Population Estimate for Camden County is 54,666, 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

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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 National Seashore.

Camden County's unemployment rate remained the same as this time last year with a current rate of 3.2% (FRED Economic Data, October 2020). During the initial period of the COVID19 pandemic, the rate rose as high as 9.5% in April 2020, but has steadily declined to the current level. Camden's unemployment rate is slightly lower than the Georgia statewide unemployment rate of 4.5% (FRED Economic Data, October 2020). 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 58 building permits in FY2020 (excluding mobile homes), two less than the prior fiscal year. There were 55 residential permits issued this year which is a decrease of two from the prior fiscal year. Although a slight decrease from the prior year, it is still a good indication that new construction of homes has started to increase, although slowly. Meanwhile, commercial construction is nearly nonexistent with only three permits issued in FY 2020 which was the same number issued in the prior year. 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) are running 25% more of what they were at the beginning of the prior SPLOST (2013), and 15% more than they were ten years ago. There was an increase this fiscal year of 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. In April 2020, the marketplace facilitator tax (a.k.a. internet sales tax) went into effect and has contributed to some of the increase in taxes collected. A marketplace facilitator is a "dealer" and is required to collect and remit Georgia state and local sales taxes on facilitated retail sales sourced to Georgia if they meet certain qualifying amounts. 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. In FY2020, there was only one loan with a local bank for $251,333. This loan financed eight heart monitors used by paramedics on ambulances. In September 2020 this loan was paid in full from SPLOST proceeds. 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

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acquisitions, grant match appropriation and other operating costs, and to minimize any further use of fund balance. In tax year 2020 there was no millage increase on County-wide taxes and a reduction in the millage rate in the unincorporated area.

In prior years, the County had 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 2018, but repaid the loan within just a few weeks. There was no use of the line of credit in 2019 or 2020. 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 obsolete before beginning to replace them.

Major Initiatives and Accomplishments

Emergency Management Pandemic COVID-19 Response:
Camden County activated the Emergency Operations Center in April of 2020 for the COVID-19 Pandemic, and has remained activated at Level 2 since that date. During that time Camden County Emergency Management has played the central role in the overall community response to this ongoing threat. Camden EMA convened the Executive Policy Group along with all public and private agencies, including non-profits and faith-based organizations to address critical long-term issues facing our community.

Spaceport Camden—Building for Our Future
Spaceport Camden is a visionary rural development project that takes advantage of Camden County's southerly location and aerospace heritage to attract new investment from the $423.8 billion global space economy.

Currently there are only two spaceports located on the east coast capable of launching satellites into equatorial orbits: Cape Canaveral, Florida and Wallops Island Virginia. Both of these spaceports are co-located at federal ranges, meaning commercial space companies must coordinate their activities with the government. Cape Canaveral is already experiencing launch scheduling conflicts given the demands for that facility. In May 2020, Airforce Magazine remarked that "Cape Canaveral is running out of room." Spaceport Camden will relieve some of the pressures Cape Canaveral is experiencing.

In addition to the aerospace heritage in Camden County and the technical expertise from transitioning military at SUBASE Kings Bay, Camden County also enjoys geographical advantages over existing spaceports on the east coast. A lower southern latitude takes advantage of "free boost velocity" from the earth's rotation to maximize payload and minimize fuel necessary to reach orbit. Camden's location offers more payload and less fuel to orbit than Wallops Island, Virginia. And despite being further north than Kennedy Space Center, Camden County's boost velocity is only 2% less than Cape Canaveral's.

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The Federal Aviation Administration (FAA) has been investigating the environmental impact of launches from Camden County. A draft Environmental Impact Statement (EIS) was released in April 2018 and a final EIS, Record of Decision, and Licensing Decision is expected in 2021.

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. The project is expected to be completed in the Spring of 2021.

Public Safety Radio System Continues
Camden County is substantially complete in its execution of the SPLOST 7/8 funded "Public Safety VHF Radio System Expansion" project with Williams Communication Inc. Camden County along with our City stakeholders and external partners are fully operating on the new four site, seven channel system including the 911 Center upgrades. The old tower site located off Harriet's Bluff Rd adjacent to I-95 is now officially offline. The new system is working as designed, and all feedback from internal/external users indicates increased coverage and capability overall. Although the system is up and running, additional punch list items remain, to include removal of the old Woodbine Tower. Contract close-out and ribbon cutting should occur end of March, beginning of April 2021.

Tarboro Firehouse #18
Construction was completed this year 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. 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.

County Recreational Shooting Complex Continues
Construction continued in FY 2020 for a County Recreational Shooting Complex located on State Route 110 in Camden County. A 25 yard pistol range and house/training facility was completed with funding from the Department of Natural Resources (DNR). Additional DNR grant funding was awarded to Camden County this year. This grant will allow for the completion of a 200 yard rifle range, a rifle range canopy, sidewalks and fencing. The Shooting Complex is expected to be open to the public in May 2021.

Purchase of Georgia Power Building
The former Georgia Power building located on Gross Road in Kingsland was purchased in July 2019 for future County use.

STEVE L. HOWARD
County Administrator

JOHN S. MYERS
County Attorney

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Awards and Acknowledgments

The National Association of Counties (NACo) recognized Camden County with an Achievement Award in FY 2020. NACo acknowledged the Paved Roadway Inventory and Assessment in the Category of Transportation.

The Association of County Commissioners of Georgia (ACCG) and Georgia Trend Magazine recognized Camden County with a County Excellence Award for Camden County Fire Rescue's Firefighter Recruit Program.

And finally, for the nineteenth 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, 2019. 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.

Acknowledgements

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 A. Clark-Gonzalez
Chief Financial Officer

STEVE L. HOWARD
County Administrator

JOHN S. MYERS
County Attorney

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Commissioner, District 1

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Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

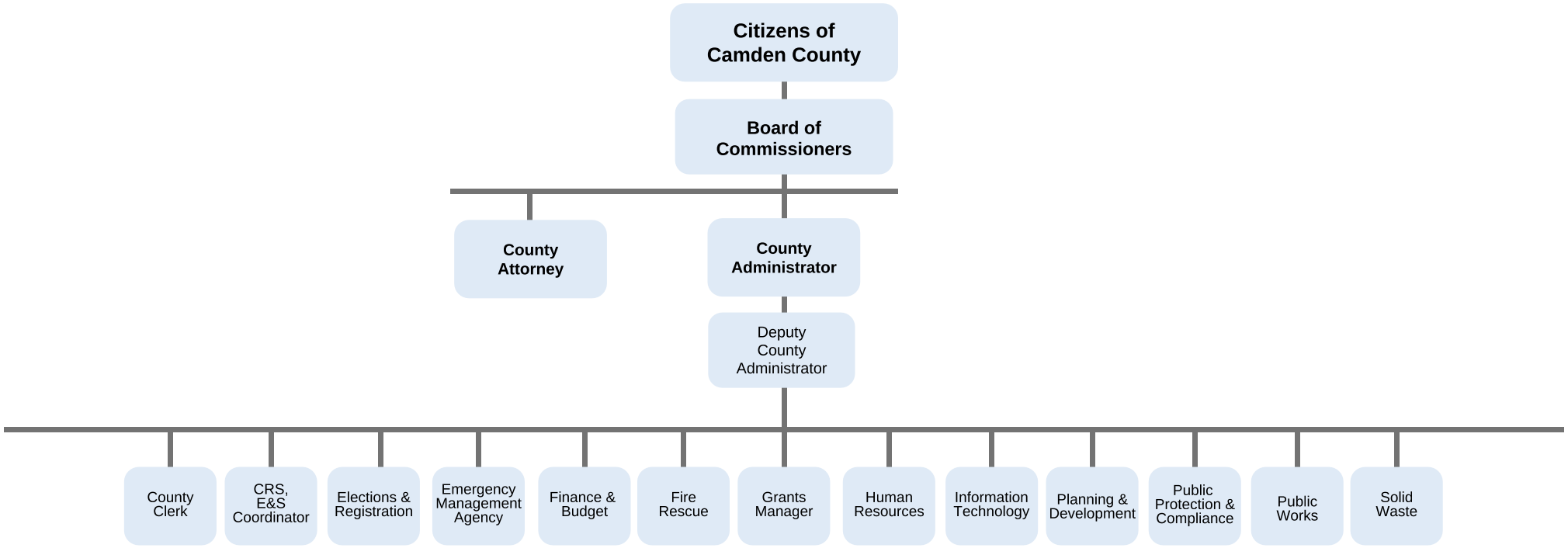
Camden County
Georgia

For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

June 30, 2019

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
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

II. FINANCIAL SECTION

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, 2020, 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 28 percent, 14 percent, and 65 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.

1503 Bass Road ■ Post Office Box 6315 ■ Macon, Georgia 31208-6315

Phone 478-742-3313 ■ Facsimile 478-742-0316 ■ www.clhp.com

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, 2020, and the respective changes in financial position and, where applicable, cash flows and the respective budgetary comparison for the General Fund thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages C-1 through C-22 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 and other auditors 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 it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 30, 2021, 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
March 30, 2021

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, 2020. 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, 2020 by $119,552,298 (net position). Of this amount, $11,992,049 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 at June 30, 2020 increased by $3,086,315, or 2.65%, over the previous year. This change to total net position is due to an increase in revenues of 12.2% as well as an increase in expenditures of 6.2%.

- Capital Assets had a net book value of $101,876,397, an increase of $188,295 over the prior fiscal year. The general government's capital assets decreased by $500,381 and the business-type activities increased by $688,677. Government capital assets decreased mostly due to the annual depreciation calculations for total capital assets. Business-type capital assets increased mostly due to the purchase of capital equipment.

- Total long-term liabilities for Camden County increased by $981,746 from the previous fiscal year, which now total $7,972,378. Long-term liabilities for governmental activities had a net increase this fiscal year by $54,129. This increase was due mostly to increases in compensated absences. Business-type activities increased by $927,617. The net increase was due mostly to an increase in calculating the current fiscal year closure and post closure care costs, the addition of two capital equipment leases, and a reduction to outstanding revenue bonds because of the annual payment.

- At June 30, 2020, Camden County's governmental funds balance sheet reports combined ending fund balances of $12,822,198. This amount represented an increase of $2,992,484 from the prior year and was principally attributable to increased property tax collections, an increase is general fund expenditures and non-major governmental funds.

- The General Fund reported an ending fund balance of $4,680,718, an increase over last fiscal year of $1,651,296. The actual available cash in the bank from all General Fund accounts at June 30, 2020 was $5,448,945, an increase of $2,511,960 over last fiscal year. Total assets for the general fund increased by $1,917,066 to $7,613,097. The liabilities also increased by $682,266 to $1,786,444 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 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-41 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 pages E-15 and E-16. 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.

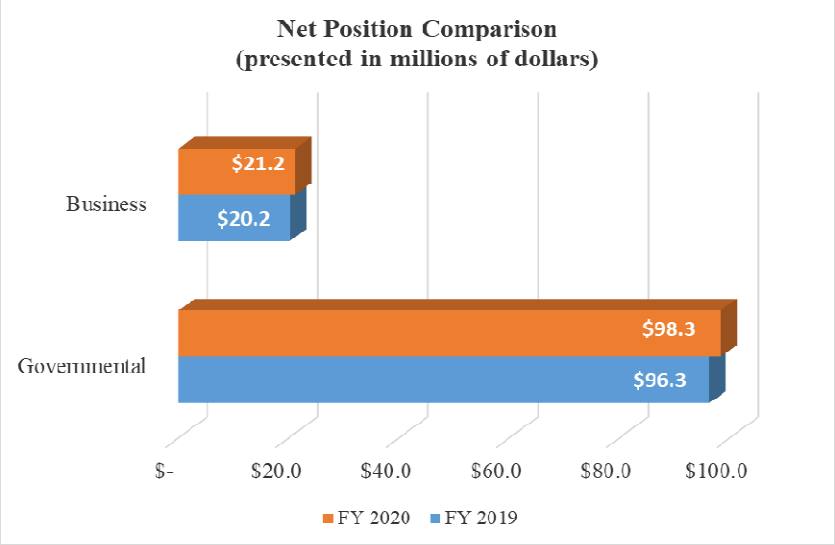
GOVERNMENT-WIDE FINANCIAL ANALYSIS

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 $119.6 million. The following table and chart presents Camden County's total net position for the fiscal year ended June 30, 2020:

Camden County, Georgia's Net Position

	Government Activities		Business-Type Activities		Total Primary Government	
	FY2020	FY2019	FY2020	FY2019	FY2020	FY2019
Current assets	$ 16,899,580	$ 14,269,806	$ 12,450,123	$ 10,979,577	$ 29,349,703	$ 25,249,383
Capital assets, net	85,632,912	86,133,294	16,243,485	15,554,808	101,876,397	101,688,102
Total assets	102,532,492	100,403,100	28,693,608	26,534,385	131,226,100	126,937,485
Deferred Outflows of Resources	-	-	26,819	40,229	26,819	40,229
Current liabilities	3,329,250	3,266,669	2,154,823	1,752,963	5,484,073	5,019,632
Long-Term liabilities	893,358	832,453	5,323,190	4,659,646	6,216,548	5,492,099
Total liabilities	4,222,608	4,099,122	7,478,013	6,412,609	11,700,621	10,511,731
Deferred Inflows of Resources	-	-	-	-	-	-
Net position:						
Net investment in capital assets	85,381,579	85,879,461	14,272,203	14,199,999	99,653,782	100,079,460
Restricted	7,906,467	6,392,162	-	-	7,906,467	6,392,162
Unrestricted	5,021,838	4,032,355	6,970,211	5,962,006	11,992,049	9,994,361
Total net position	$ 98,309,884	$ 96,303,978	$ 21,242,414	$ 20,162,005	$ 119,552,298	$ 116,465,983



The largest portion of the county's combined net position (77.6%) reflects its net 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% and the business-type net capital assets are 16%.

An additional portion of the County's combined net position (6.6%) 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 (10%) 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 42% and the business-type unrestricted assets are 58%.

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, 2020.

Camden County's Changes in Net Position
Governmental Activities
Fiscal Year Ending June 30, 2020

	Fiscal Year 2020	Fiscal Year 2019	Difference	Percentage Change
Revenues				
Program Revenues				
Charges for services	$ 6,673,790	$ 7,278,047	$ (604,257)	-8.3%
Operating grants & contributions	1,919,109	1,287,874	631,235	49.0%
Capital grants & contributions	362,348	1,039,911	(677,563)	-65.2%
General Revenues				
Property taxes	26,591,224	21,609,270	4,981,954	23.1%
Sales taxes	11,866,756	11,081,661	785,095	7.1%
Other taxes	303,760	271,289	32,471	12.0%
Unrestricted investment income	103,317	182,916	(79,599)	-43.5%
Miscellaneous	273,540	534,017	(260,477)	-48.8%
Total Revenues	48,093,844	43,284,985	4,808,859	11.1%
Expenses				
General government	10,480,030	11,221,522	(741,492)	-6.6%
Judiciary	2,730,207	2,931,819	(201,612)	-6.9%
Public safety	18,669,417	16,281,289	2,388,128	14.7%
Public works	11,285,653	12,493,367	(1,207,714)	-9.7%
Health & welfare	620,501	872,655	(252,154)	-28.9%
Culture & recreation	1,053,084	1,028,983	24,101	2.3%
Housing & development	1,238,562	1,194,012	44,550	3.7%
Interest on long-term debt	10,484	7,775	2,709	34.8%
Total Expenses	46,087,938	46,031,422	56,516	0.1%
Changes in Net Position	2,005,906	(2,746,437)	4,752,343	-173.0%
Net Position - Beginning	96,303,978	99,050,415	(2,746,437)	-2.8%
Net Position - Ending	$ 98,309,884	$ 96,303,978	$ 2,005,906	2.1%

The change in net position for governmental activities amounted to a positive amount of $2.0 million for a new total net position of $98.3 million. There was an overall increase in revenues of $4.8 million (11.1%). Combined expenses increased only slightly by $56,516 (0.1%). These significant factors contributing to the increase from last year's net position are discussed in more detail below.

The County had an increase in governmental activities for revenues of 11.1% over the prior year. There were six significant changes in the governmental activities revenues that account for the overall change.

- Charges for services had a significant decrease mostly by the dollar value ($604,257); the percentage decrease was (8.3%) this fiscal year. The decrease was mostly due to a decrease in collection of traffic enforcement fines ($479,000).

- The operating grants and contributions had a significant increase by the dollar value, $631,235, and by percentage, 49.0%, for this fiscal year. The most significant increase was due mostly to a Hazard Mitigation Planning Grant ($254,090). These grants were used to purchase repetitive loss properties ($95,714) and five warning signs ($160,924). The Camden County Sheriff's Office also received donations of $49,780.

- The capital grants and contributions had a significant decrease, based on both dollars, $677,563, and by percentage, 65.2%, this fiscal year. First, there was a decrease of $180,280 for grant reimbursement from Georgia Department of Natural Resources for the continuing construction of the County Shooting Range. Second, there was a reduction of $69,000 for grant reimbursement from State of Georgia, Department of Transportation for the Kingsland bypass project.

- There was a significant increase in property taxes of $4,981,954 or 23.1%. The increase was due to a County-wide millage rate increase of 2.385 mills or 17.79%. There was only a slight increase in the tax digest of 0.71%. There was also an increase in the millage rate in the Unincorporated Tax District of 1.0 mills or 152.67%.

- There was a significant increase in sales tax of $785,095 and by percent (7.1%). 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 decrease by dollar amount ($260,477) and percentage (48.8%) of miscellaneous revenue. The majority of this decrease is from proceeds received from an insurance claim in the prior fiscal year of $222,180.

The County's governmental activities expenses cover a wide range of services. There was an increase of only 0.1% in expenses over last year. There were four significant changes in the overall increase over last year's actual expenses. The majority of the change was an increase to public safety (14.7%). This increase was offset by four significant decreases in expenses this fiscal year by type, general government by dollar value $741,492 (6.6%), public works $1,207,714 (9.7%), health and welfare $252,154 (28.9%), and judiciary $201,612 (6.9%).

- There was a slight decrease in general government this fiscal year. This decrease was caused by the net of three main increases and two main decreases. First, there was an increase in expenses directly related to emergency preparedness due to the COVID19 pandemic. Expenses from March through June totaled $217,900 mostly for personal protective equipment and telework capabilities. Second, was a net increase to operating transfers out. Transfers to the capital improvement fund increased by $300,000, while transfers to the county shooting range fund decreased by $100,000 as the prior year funded the county match for a Department of Natural Resources grant. 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 decrease to judiciary of 6.9% in the amount of $201,612. The majority of this is due to an adjusting payment made in fiscal year 2019 for drug court expenditures totaling $166,000.

- There was a significant increase this fiscal year to Public Safety for $2,388,128, a 14.7% 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 decrease to Public Works for $1,207,714, a 9.7% decrease.

- There was a slight decrease to Health and Welfare in amount for $252,154, although significant by percentage, 28.9%.

Camden County's Changes in Net Position
Business-Type Activities
Fiscal Year Ending June 30, 2020

	Fiscal Year 2020	Fiscal Year 2019	Difference	Percentage Change
Revenues				
Program Revenues				
Solid Waste	$ 5,343,763	$ 4,890,619	$ 453,144	9.3%
Curbside	945,176	908,754	36,422	4.0%
General Revenues				
Unrestricted investment earnings	152,927	152,579	348	0.2%
Gain on sale of Capital Asset	43,700	3,000	40,700	1356.7%
Miscellaneous	48,632	18,999	29,633	0.0%
Total Revenues	6,534,198	5,973,951	560,247	9.4%
Expenses				
Solid Waste	3,407,756	3,403,830	3,926	0.1%
Curbside Collection	1,055,484	1,049,525	5,959	0.6%
Depreciation & Amortization	930,310	775,005	155,305	20.0%
Interest expense	60,239	44,109	16,130	36.6%
Total Expenses	5,453,789	5,272,469	181,320	3.4%
Changes in Net Position	1,080,409	701,482	378,927	54.0%
Net Position - Beginning	20,162,005	19,460,523	701,482	3.6%
Net Position - Ending	$ 21,242,414	$ 20,162,005	$ 1,080,409	5.4%

The actual revenues have significantly increased this fiscal year by $560,247 or 9.4%. The increase was due almost entirely due to regular household waste (MSW) billing increases of $945,864. Another small increase was due to the sale of timber totaling $40,380. It is expected that timber sales will continue in fiscal year 2021 with projected revenue of $400,000. These increases are offset by a decrease to construction and debris (C&D) billings of $444,714.

The overall operational type expenses for business-type activities increased by 3.4% or $181,320 this fiscal year. There were several increases and decreases in the solid waste fund that contributed to the overall increase. First, the annual reserve for closure/post closure costs increased by $78,532. Second, there was an increase to depreciation expenditures of $155,300. Third, there was an increase to contracted services to remove and dispose of storm waste material for $130,000. Fourth and fifth, there were increases to engineering services and repair and maintenance on heavy equipment of $71,470 and $138,628, respectively. These increases were offset by a decrease in recognizing a loss on disposal of a fixed asset of $112,500 that occurred in the prior fiscal year, a decrease in contracted service for lab analysis of $68,900, and a decrease in equipment rentals of $142,130.

By combining the business-type activities revenues and expenses, the result is that net position increased by 5.35% or $1,080,409 for the fiscal year ended June 30, 2020.

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, 2020

Description	Fiscal Year 2020	Fiscal Year 2019	Difference	Percentage Change
Restricted:				
Capital Outlay	$ 6,778,759	$ 5,177,818	$ 1,600,941	30.9%
Law Enforcement	719,657	602,112	117,545	19.5%
Court Programs	408,051	612,232	(204,181)	-33.4%
	7,906,467	6,392,162	1,514,305	23.7%
Assigned:				
Law Enforcement	51,075	19,706	31,369	159.2%
Fund Balance Appropriations	-	30,891	(30,891)	-100.0%
Capital Outlay	235,013	464,097	(229,084)	-49.4%
	286,088	514,694	(228,606)	-44.4%
Unassigned:	4,629,643	2,922,858	1,706,785	58.4%
Totals	$ 12,822,198	$ 9,829,714	$ 2,992,484	30.4%

As of June 30, 2020, Camden County governmental funds reported combined fund balances of $12,822,198, an increase of $2,992,484, approximately a 30.4% increase from the prior fiscal year's balances. The governmental funds are divided as $7,906,467 being dedicated to restricted; $286,088 as being assigned; and $4,629,643 as being available for spending as unassigned. The majority of the total increase this year was due to two major factors. First, a net increase in the SPLOST funds of $937,081 as revenues were accumulated for future projects. Second, an increase of $1.65 million to the general fund unassigned fund balance. 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, 2020, the total fund balance in the general fund was $4,680,718. This is an increase of $1.65 million or approximately 54.5% for the fiscal year. The general fund has no restricted funds to report this year. Approximately 1.1% ($51,075) is reported for revenues assigned as special inmate program funds and fund balance appropriation for the fiscal year 2020 budget. The other portion is 98.9% ($4,629,643) presented as unassigned, available for any legal obligation of the County. The total increase over last fiscal year was mostly the result of an increase to the property tax millage rate. Total assets for the general fund increased by $1.9 million (64.5%) to $7,613,097 and liabilities increased by $682,265 (61.8%) to $1,786,444 due mostly to an increase in regular outstanding accounts payables.

General Fund
Fund Balance Changes
Fiscal Year Ending June 30, 2020

Description	Fiscal Year 2020	Fiscal Year 2019	Difference	Percentage Change
Assigned :				
Law Enforcement	$ 51,075	$ 19,706	$ 31,369	159.2%
Fund Balance Appropriations	-	30,891	(30,891)	-100.0%
	51,075	50,597	478	0.9%
Unassigned :	4,629,643	2,978,825	1,650,818	55.4%
Totals	$ 4,680,718	$ 3,029,422	$ 1,651,296	54.5%

General Fund Activities
Fiscal Year Ending June 30, 2020

	Fiscal Year 2020	Fiscal Year 2019	Difference	Percentage Change
Revenues				
Taxes				
Property taxes	$ 24,285,563	$ 20,143,902	$ 4,141,661	20.6%
Sales taxes	3,746,811	3,491,550	255,261	7.3%
Other taxes	252,501	208,570	43,931	21.1%
Licenses & permits	183,509	215,996	(32,487)	-15.0%
Intergovernmental	1,428,827	1,222,079	206,748	16.9%
Fines & forfeitures	1,750,440	2,203,257	(452,817)	-20.6%
Charges for services	3,391,515	3,393,006	(1,491)	0.0%
Interest earnings	98,589	173,080	(74,491)	-43.0%
Other revenues	261,785	311,837	(50,052)	-16.1%
Total Revenues	35,399,540	31,363,277	4,036,263	12.9%
Expenditures				
General government	13,666,960	12,195,606	1,471,354	12.1%
Judiciary	2,571,298	2,755,834	(184,536)	-6.7%
Public Safety	13,127,188	12,956,222	170,966	1.3%
Public Works	1,567,152	1,423,601	143,551	10.1%
Health & Welfare	606,807	629,099	(22,292)	-3.5%
Culture & recreation	389,707	382,177	7,530	2.0%
Housing & development	1,241,148	1,178,657	62,491	5.3%
Debt Service	12,984	10,275	2,709	26.4%
Total Expenditures	33,183,244	31,531,471	1,651,773	5.2%
Excess Revenues Over Expenditures	2,216,296	(168,194)	2,384,490	-1417.7%
Other Financing Sources	(565,000)	(350,000)	(215,000)	61.4%
Fund Balance - Beginning	3,029,422	3,547,616	(518,194)	-14.6%
Fund Balance - Ending	$ 4,680,718	$ 3,029,422	$ 1,651,296	54.5%

Total revenues for the General Fund increased significantly by $4,036,263, a 12.9% increase. Specifically, there were two key categories that contributed to the overall net revenue increase – taxes, intergovernmental, and one key factor that decreased - fines and forfeitures.

The first significant change was an increase to the combined tax category (property, sales, and other) of approximately $4.4 million. The increase was due to a significant increase in property tax collections of $4.1 million (20.6%) and an increase in sales tax $255,261 (7.3%). There were two factors that contributed to the net increase in property taxes. The first factor was an increase to the 2019 (fiscal year 2020) millage rate of 2.385 for a total millage rate of 15.79. The second factor was an increase to intangible taxes of $188,661 (67%).

The second significant increase was to intergovernmental revenues for $206,748. This revenue was mainly from grants. The most significant were two Hazard Mitigation Planning Grants totaling $254,090. These grants were used to purchase repetitive loss properties ($95,714) and five warning signs ($160,924).

Third, these increases were offset by one major decrease to fines and forfeitures of $452,817 which was almost entirely due to a reduction in traffic fines collected of $479,240.

The County saw a significant increase in overall spending this fiscal year. Total expenditures increased by $1.65 million (5.2%). The most significant increase was to general government for $1.47 million (12.1%) which is mainly five significant increases and two significant decreases for the fiscal year. Public works had a significant increase in percentage of 10.1%, but only slight by dollar amount of $143,551.

The increase in general government is attributable almost entirely to increase in capital projects. Special appropriations expended $720,000 for the purchase option for land for a planned project, Spaceport. An additional capital expenditure was for earnest money of $327,818 on the purchase of the Georgia Power Building in Kingsland. Other notable increases were for COVID19 expenditures mostly for personal protective equipment and computer equipment for teleworking which totaled approximately $218,000; increases in workers compensation costs of $197,800 and an increase to the capital improvement funds by operating transfer out from the general fund of $300,000. These increases were offset by two key decreases to expenditures. First a decrease in the amount transferred out the County shooting range fund of $100,000 and a decrease in employee health costs of $343,000.

The increase in public works was due to an increase in fleet service expenditures of $128,800 mostly attributable to the repair and maintenance of heavy equipment and supplies, and staffing.

The decrease to judiciary is mainly a reduction due to an adjustment for drug court expenses for several prior years that was made in fiscal year 2019. Regular expenses were recognized in fiscal year 2020.

All of these combined factors for increases and decreases in revenues and expenditures contributed to the increase 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 referendum amount 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 completed for SPLOST 7 funding. One of the Tier 2 projects, Public Safety Radio Communication System, is part of the SPLOST 8 referendum and continues into fiscal year 2021. There was a decrease to the fund balance this

fiscal year of $1,399,403 for a total fund balance of $2,632,921 in the seventh 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 received 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 SPLOST 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.

PROPRIETARY 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, 2020, total net position for the proprietary fund amounted to $21,242,414 as compared to $20,162,005 at June 30, 2019. The increase of $1,080,409 (5.4%) is a combination of an increase in Solid Waste's net position by $1,190,288 (6.0%) and a decrease in Curbside Collection's net position by $109,879 (64.2%). The increase in Solid Waste is due to a significant increase in revenues of $398,032 (8.1%) due to billing for tonnage received, and a slight increase in non-operating revenue of $110,150. The decrease in Curbside's net position is due mostly to a slight increase in contracted services for trash pickup of $15,520 (1.8%), combined with a slight decrease in other operating expenditures of $9,560 (5.4%). Planned use of Curbside's fund balance has occurred over the past four 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, 2020, Camden County's investment in capital assets for both governmental activities and business-type activities totaled $101,876,397 (net of accumulated depreciation). Capital assets, includes assets both purchased and donated, land, buildings, system improvements, machinery and equipment, roads, bridges, and major drainage structures. The tabular information presented below provides a breakdown of capital asset balances by general classification and activity type as of June 30, 2020 and 2019.

CAMDEN COUNTY, GEORGIA'S CAPITAL ASSTS (Net of Depreciation)						
	Government Activities		Business-Type Activities		Total Primary Government	
General Classfiication	FY 2020	FY 2019	FY 2020	FY 2019	FY 2020	FY 2019
Land	$ 7,360,048	$ 7,357,650	$ 2,576,021	$ 2,576,021	$ 9,936,069	$ 9,933,671
Construction in progress	18,042,402	17,182,492	-	-	18,042,402	17,182,492
Land improvements	-	-	10,210,618	10,762,203	10,210,618	10,762,203
Buildings and improvements	27,364,890	27,093,568	99,921	106,085	27,464,811	27,199,653
Machinery, equipment, vehicles	7,240,036	5,057,361	3,356,925	2,110,499	10,596,961	7,167,860
Infrastructure	25,625,539	29,442,223	-	-	25,625,539	29,442,223
	$ 85,632,912	$ 86,133,294	$ 16,243,485	$ 15,554,808	$ 101,876,397	$ 101,688,102

The total increase to the County's investment in capital assets for the current fiscal year was $188,298 or 0.19%. This increase can be broken down into a decrease for governmental activities of $500,379 and an increase in business-type activities of $688,677.

Additional information on Camden County's capital assets is provided in Note 8, on pages D-32 and D-33.

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

Construction in progress (CIP)			
Description	Amount	Funding Source	Comments
Radio Comm Tower Project	$ 1,703,033	SPLOST #7	
Bristol Hammock	9,747	SPLOST #7	
Tarboro Parking Lot	8,976	SPLOST #7	
Court Recording System	40,933	SPLOST #7	
Colerain Rd Phase II	32,464	SPLOST #7	
Field Creek Circle	11,289	SPLOST #7	
Plantation Point Subdivision	910	SPLOST #7	
Finance software migration	23,850	Capital Improvements	
Spaceport Project	908,899	General Fund	
County Shooting Range Construction	195,713	County Range Fund	Majority funding from GA DNR grant
Total CIP	**$ 2,935,812**		

Completed Projects

Description	Amount	Funding Source	Comments
New World Data Sharing System	$ 1,865,250	SPLOST #7	
Fisher Massey Road	487,057	SPLOST #7	
Fleet Services Building	43,796	SPLOST #7	
Firestation #18 Renovation	573,524	SPLOST #7	
Total Completed Projects	**$ 2,969,627**		

Buildings and Improvements, Machinery, Equipment, Technology, and Vehicles

Description	Amount	Funding Source	Comments
2019 Ford Transit Van	$ 33,319	Capital Improvements	Animal Control
Property Acquisition - Georgia Power Building	827,818	General Fund/SPLOST 8	Board of Commissioners
2019 3000 Gallon Stock Tanker	246,457	SPLOST 7	CCFR
2020 E-One Pumper Truck	338,311	Impact Fees & Unincorp.	CCFR
2000 Ford Super Duty Ambulance	15,000	SPLOST 7	CCFR
Jaws of Life (2)	22,665	SPLOST 7	CCFR
Server Storage	76,479	Capital Improvements	CCSO
Watch Guard (1)	5,170	General Fund	CCSO
2019 Dodge Charger	36,310	SPLOST 7	CCSO
2016 Chevrolet Suburban	41,878	Federal Shared	CCSO
Additional Lights and Equipment for Assets	69,323	General Fund/SPLOST 7/Cap. Impr.	CCSO and CCSO Cumberland Patrol
Tire Changer and Balancer	9,898	General Fund	CCSO - Cumberland Patrol
Motorola APX 8000 Portable Radio	6,712	General Fund	CCSO - Cumberland Patrol
Drones (2)	11,164	General Fund	CCSO - Cumberland Patrol
2019 Ford Ranger XL	42,963	General Fund	CCSO - Cumberland Patrol
2019 Chevrolet Tahoe	45,671	Jail Fund 207	CCSO - Jail
2013 Chevrolet Tahoe	31,060	Commissary Fund	CCSO - Jail
Portable Radios (2)	12,094	General Fund	EMA
2019 Mobile Messaging Traffic Signs	189,322	General Fund	EMA
Orion Software	6,750	Capital Improvements	EMA
Manikin	18,862	General Fund	EMS
2019 Ford F-150	26,709	Capital Improvements	Facilities Maintenance
Generators (7)	227,198	General Fund	Fire stations
Server Storage	346,543	SPLOST 8	Information Technology
2019 Dodge Ram	21,768	Capital Improvements	Planning & Building
2019 International Dump Truck	125,764	Capital Improvements	Road Dept
2019 Dodge Charger	37,507	General Fund	School Resource Officer
Canon Image Runner Advantage Copier	8,795	General Fund	Superior Court
Vehicle and Equipment Total	**$ 2,881,510**		

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

Solid Waste Enterprise Fund - Heavy Equipment, Site Improvement, Vehicles and Other			
Description	Amount	Funding Source	Comments
2019 CAT D6T Dozer	$ 548,284	Solid Waste	Capital Lease
2019 CAT D6T Dozer	548,284	Solid Waste	Capital Lease
2019 Caterpillar Excavator	299,072	Solid Waste	
202 Ford F-250	37,556	Solid Waste	
202 Kenworth Water Truck	138,860	Solid Waste	
Thompson Trash Pump	23,465	Solid Waste	
Trash Pump and Trailer	23,465	Solid Waste	
Total	$ 1,618,986		

DEBT ADMINISTRATION

The long-term liabilities at June 30, 2020 totaled $7,972,378 a total increase of $981,746. Of this amount, $1.3 million relates to the governmental activities and $6.7 million relates to business-type activities. The debt for governmental activities increased a net amount of $54,129 or (4.4%) from fiscal year FY 2019. The net increase is due mostly to the increase in compensated absences. The long-term liabilities from business-type activities had a net increase of $927,617 or 16.1% from the June 30, 2019 balance. The net increase is due mostly to three key factors. First, the closure and post closure liabilities had an increase in the annual accrual for closure and post closure cost of $337,171. Second, there was a large increase in capital leases for heavy equipment. Third, 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 $430,000. Additional information on Camden County's debt can be found in Note 9 on pages D-35 – D-36 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 2020. 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 2020 was an increase of $1.6 million, a 4.8% difference. There were two significant increases and one significant decrease by type of revenues that caused the expected collection increase –taxes, intergovernmental, charges for services.

The first significant increase was to taxes for a 1% local option sales tax which was adjusted by $331,500 (9.7%) for additional revenue received. The second significant increase was to intergovernmental revenue for $1.17 million. First, there was an amendment of $330,000 to the budget correcting the allocation of school resource officer revenue from commission and fees to intergovernmental revenue. This revenue is received from the school board and is more appropriately identified as intergovernmental. Second, the Department of the Navy, Strategic Weapons Facility, Atlantic, (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 $270,720 reflects the actual reimbursement from SWFLANT. Third, the remainder of the amendments to intergovernmental revenue was due mainly to unbudgeted grant revenue recognized by budget amendments throughout the year. The one significant decrease to the budget was in charges for services in the amount of $329,850 which is mainly the adjustment stated above moving the school resource officer revenue budget from charges for services to intergovernmental revenue.

There were two 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 significant increase to general government and a minor adjustment to public safety. General government budgeted revenue was increased by $1.2 million mainly due to special appropriations cost center. This was due to additional expenditures for several projects including two hazard mitigation grant ($385,525), Spaceport ($141,200), bad debt for EMS collections ($645,000), and a deposit for building purchase ($328,000). Public safety was increased by $348,115 mainly to recognize the unbudgeted expense for the contract between the Sheriff's Office and SWFLANT for Cumberland Patrol. These expenses are not budgeted, are fully reimbursed by SWFLANT, and the budget is adjusted throughout the year as reimbursements are received.

General Fund

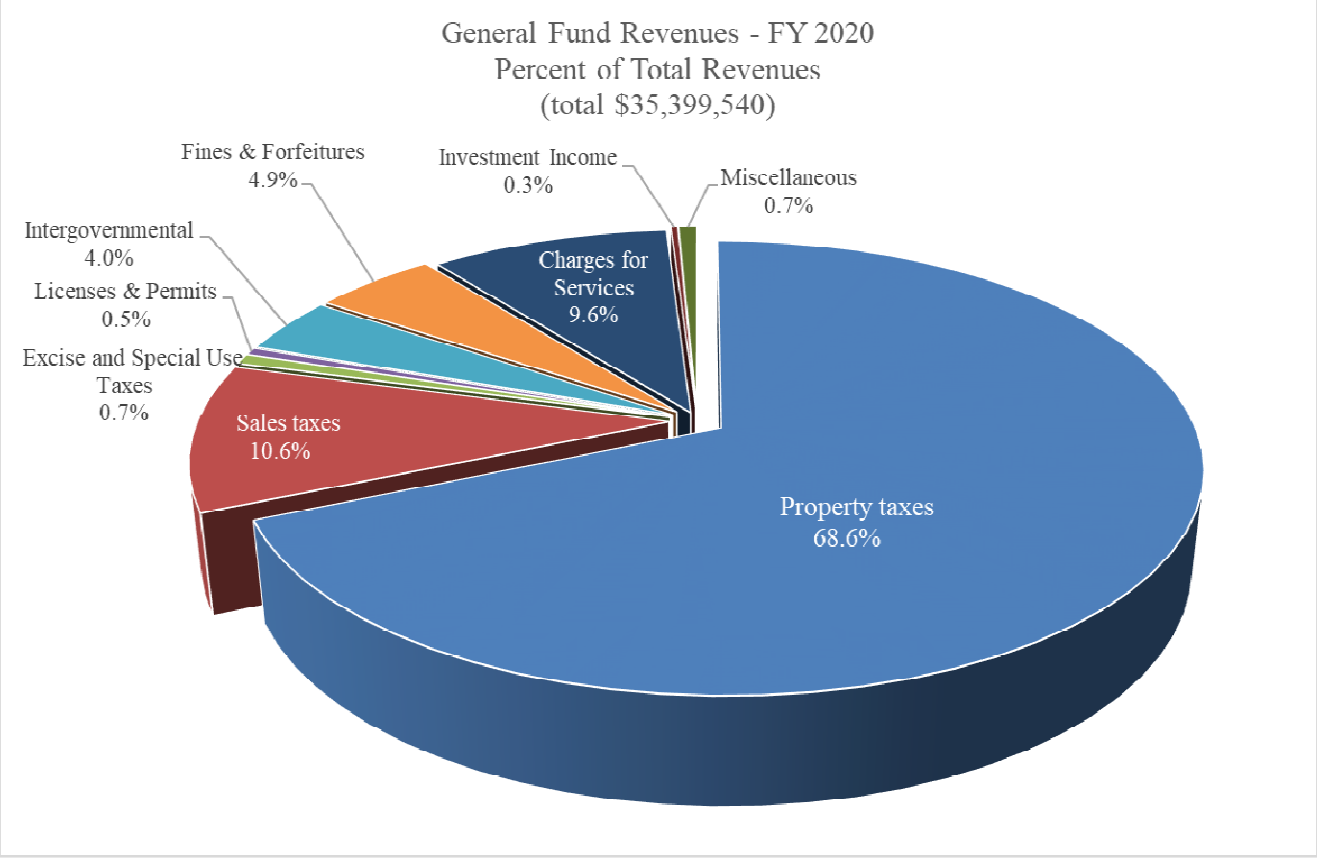
While general operations of Camden County are for a governmental unit, they are similar to directing a large multi-million dollar business. Budget amendments are approved throughout the year to accurately reflect the ongoing changes and to make sure that state laws are followed. The original budget was adopted on June 20, 2019. The total resources (revenues) actually recorded for this fiscal year was $35,399,540, which reflects a negative variance of $180,298 less 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:

There were two significant net negative revenue variances for this fiscal year. The first was intergovernmental revenues for $146,127 due to a reduction in grant revenues. The second was a negative variance for fines and forfeitures mainly due to a reduction in Probate Court revenues for traffic fines collected. There was one positive variance for taxes in the amount of $477,662 this fiscal year. This variance was due mostly to one variance item, an increase in Local Option Sales Tax received this fiscal year.

Additional information on budget verses actual revenues for the current fiscal year ending June 30, 2020, 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, 2020

Revenues	Fiscal Year 2020	Fiscal Year 2019	Difference	Percentage Change
Taxes				
Property taxes	$ 24,285,563	$ 20,143,902	$ 4,141,661	20.6%
Sales taxes	3,746,811	3,491,550	255,261	7.3%
Excise and Special Use Taxes	252,501	208,570	43,931	21.1%
Licenses & Permits	183,509	215,996	(32,487)	-15.0%
Intergovernmental	1,428,827	1,222,079	206,748	16.9%
Fines & Forfeitures	1,750,440	2,203,257	(452,817)	-20.6%
Charges for Services	3,391,515	3,393,006	(1,491)	0.0%
Investment Income	98,589	173,080	(74,491)	-43.0%
Miscellaneous	261,785	311,837	(50,052)	-16.1%
Totals	$ 35,399,540	$ 31,363,277	$ 4,036,263	12.9%



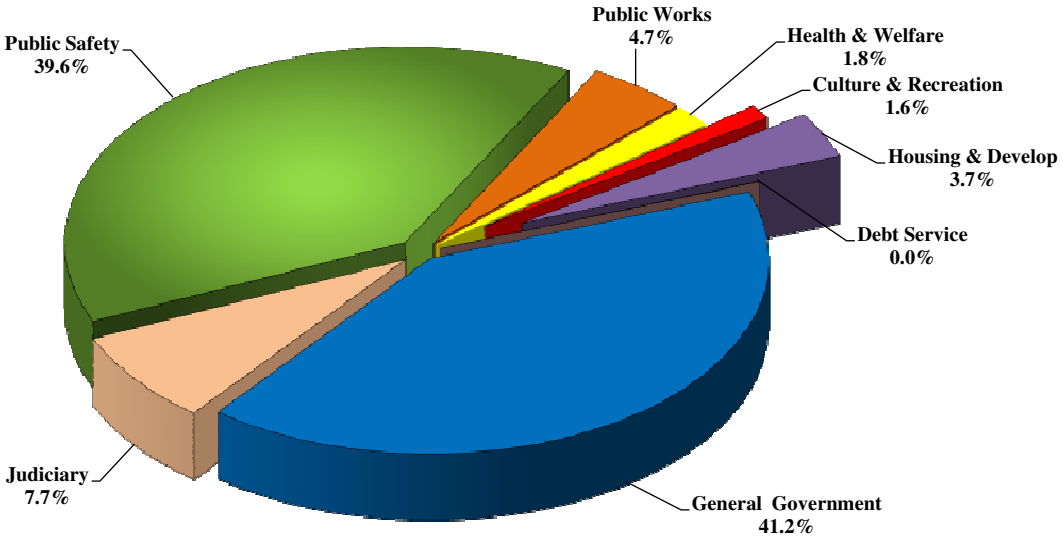
The total appropriations (expenditures) actually recorded for this fiscal year was $33,183,244, excluding transfers out. This figure is $1.86 million less than the final budgeted figure as seen on D-11. There were two significant net positive variances for this fiscal year. First, general government had a positive net variance of $1.18 million. This was mainly due to an adjustment in special appropriations to the allowance for bad debt for emergency management services ambulance service for a positive variance of $697,475 and a reduction in employee health insurance costs of $216,575. Second, public safety had a positive variance of $315,760 mostly due to a reduction in anticipated school resource officer costs of $191,400.

Additional information on budget verses actual expenditures for the current fiscal year ending June 30, 2020, 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.

General Fund Activities
Fiscal Year Ending June 30, 2020

	Fiscal Year 2020	Fiscal Year 2019	Difference	% Change
Expenditures				
General government	$ 13,666,960	$ 12,195,606	$ 1,471,354	12.1%
Judiciary	2,571,298	2,755,834	(184,536)	-6.7%
Public safety	13,127,188	12,956,222	170,966	1.3%
Public works	1,567,152	1,423,601	143,551	10.1%
Health & welfare	606,807	629,099	(22,292)	-3.5%
Culture & recreation	389,707	382,177	7,530	2.0%
Housing & development	1,241,148	1,178,657	62,491	5.3%
Debt Service	12,984	10,275	2,709	26.4%
Total Expenditures	$ 33,183,244	$ 31,531,471	$ 1,651,773	5.2%

General Fund Expenditures - FY 2020
Percent of Total Expenditures
(total $33,183,244)



ECONOMIC, FISCAL YEAR 2021 BUDGETS, AND RATES

Camden County continues a slow recovery following years of decline after the last recession. The tax digest began a slight recovery in 2017 which continued through 2020. However, the 2020 tax digest is still 18% lower than it was in 2009. The FY 2021 (tax year 2020) millage rate for county-wide property tax remained the same at 15.79 mils. The millage rate for the unincorporated tax district was reduced by 15% from 1.655 mils to 1.40 mils due to a sufficient amount of fund balance accumulated. Due to the unknown economic impact of COVID19, the FY2021 budget was 1.78% less than the FY2020 budget at adoption. Camden County balanced the FY2021 general fund budget by making the following adjustments:

- An evaluation program (2% budgeted) replaced performance awards
- Staffing levels remained constant – no new positions (29.5 requested)
- Pay freeze (exception: evaluation program)
- No funding for capital improvement fund
- Travel budgets reduced by 50%
- Fuel budget reduced by 10%

For the Solid Waste enterprise fund there was a slight market rate increase in January 2020 and a 3% increase in FY 2021 rates. There was no rate increase for the Curbside Collection fund in FY 2021.

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, 2020

	Primary Government			Component Units	
ASSETS	Governmental Activities	Business-Type Activities	Total	Joint Development Authority	Board of Health
Cash and cash equivalents	$ 10,891,835	$ 5,450,095	$ 16,341,930	$ 3,132,097	$ 1,696,042
Certificate of deposit	-	6,405,000	6,405,000	-	-
Investments	2,837,523	-	2,837,523	-	-
Receivables, net of allowance					
Taxes	1,900,932	-	1,900,932	3,470	-
Accounts	410,316	564,835	975,151	-	33,626
Other	332,766	23,729	356,495	4,024	-
Note receivable	-	-	-	28,187	-
Due from other governments	492,387	-	492,387	-	34,538
Due from component unit	33,821	-	33,821	-	-
Prepaid asset	-	6,464	6,464	-	-
Capital assets					
Non depreciable	25,402,449	2,576,021	27,978,470	1,407,004	-
Depreciable, net	60,230,463	13,667,464	73,897,927	27,493	22,910
Total capital assets	85,632,912	16,243,485	101,876,397	1,434,497	22,910
Total assets	102,532,492	28,693,608	131,226,100	4,602,275	1,787,116
DEFERRED OUTFLOW OF RESOURCES					
Deferred outflows of resources					
Pensions	-	-	-	-	452,014
OPEB	-	-	-	-	125,480
Deferred charge on refunding	-	26,819	26,819	-	-
Total deferred outflow of resources	-	26,819	26,819	-	577,494
LIABILITIES					
Current Liabilities					
Accounts payable	1,428,057	482,259	1,910,316	66,418	790
Accrued interest	-	37,939	37,939	-	-
Accrued salaries and benefits	772,897	48,617	821,514	-	-
Due to other governments	685,540	-	685,540	-	34,538
Unearned revenue	39,602	-	39,602	-	-
Due to primary government	-	-	-	33,821	-
Customer deposits	-	233,332	233,332	-	-
Compensated absences payable	214,842	10,907	225,749	11,862	15,786
Claims and judgements	185,812	-	185,812	-	-
Closure / post-closure	-	695,125	695,125	-	-
Capital lease payable	2,500	201,644	204,144	-	-
Notes payable	-	-	-	4,209	-
Revenue bonds payable	-	445,000	445,000	79,756	-
Total current liabilities	3,329,250	2,154,823	5,484,073	196,066	51,114

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

CAMDEN COUNTY, GEORGIA

STATEMENT OF NET POSITION
JUNE 30, 2020
(CONTINUED)

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Joint Development Authority	Board of Health
Long-term liabilities					
Net pension liability	-	-	-	-	1,016,942
Net OPEB liability	-	-	-	-	241,413
Compensated absences payable	644,525	32,693	677,218	-	63,143
Closure / post-closure	-	3,939,040	3,939,040	-	-
Capital lease payable	248,833	852,924	1,101,757	-	-
Notes payable	-	-	-	24,299	-
Revenue bonds payable	-	498,533	498,533	1,040,151	-
Total long-term liabilities	893,358	5,323,190	6,216,548	1,064,450	1,321,498
Total liabilities	4,222,608	7,478,013	11,700,621	1,260,516	1,372,612
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows of resources					
Pensions	-	-	-	-	31,655
OPEB	-	-	-	-	419,914
Total deferred inflows of resources	-	-	-	-	451,569
NET POSITION					
Net investment in capital assets	85,381,579	14,272,203	99,653,782	1,434,497	22,910
Restricted for					
Capital outlay	6,778,759	-	6,778,759	-	-
Law enforcement	719,657	-	719,657	-	-
Court programs	408,051	-	408,051	-	-
Prior year program income	-	-	-	-	370,000
Unrestricted	5,021,838	6,970,211	11,992,049	1,907,262	147,519
Total net position	$ 98,309,884	$ 21,242,414	$ 119,552,298	$ 3,341,759	$ 540,429

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, 2020

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	$ 10,480,030	$ 3,203,041	$ 681,857	$ -
Judiciary	2,730,207	-	-	-
Public safety	18,669,417	3,470,749	795,280	273,772
Public works	11,285,653	-	441,972	88,576
Health and welfare	620,501	-	-	-
Culture and recreation	1,053,084	-	-	-
Housing and development	1,238,562	-	-	-
Interest on long-term debt	10,484	-	-	-
Total governmental activities	46,087,938	6,673,790	1,919,109	362,348
Business-type activities				
Solid waste	4,398,305	5,288,651	55,112	-
Curbside collection	1,055,484	945,176	-	-
Total business-type activities	5,453,789	6,233,827	55,112	-
Total primary government	$ 51,541,727	$ 12,907,617	$ 1,974,221	$ 362,348
Component units				
Joint Development Authority	$ 685,547	$ 75,719	$ 720,000	$ -
Board of Health	1,671,742	509,507	619,839	-
Total component units	$ 2,357,289	$ 585,226	$ 1,339,839	$ -
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				
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, 2020
(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
$ (6,595,132)	$ -	$ (6,595,132)		
(2,730,207)	-	(2,730,207)		
(14,129,616)	-	(14,129,616)		
(10,755,105)	-	(10,755,105)		
(620,501)	-	(620,501)		
(1,053,084)	-	(1,053,084)		
(1,238,562)	-	(1,238,562)		
(10,484)	-	(10,484)		
(37,132,691)	-	(37,132,691)		
-	945,458	945,458		
-	(110,308)	(110,308)		
-	835,150	835,150		
(37,132,691)	835,150	(36,297,541)		
			$ 110,172	$ -
			-	(542,396)
			110,172	(542,396)
26,591,224	-	26,591,224	1,251	-
11,866,756	-	11,866,756	-	-
303,760	-	303,760	-	-
-	-	-	-	327,828
103,317	152,927	256,244	4,317	-
273,540	48,632	322,172	-	2,830
-	43,700	43,700	-	-
39,138,597	245,259	39,383,856	5,568	330,658
2,005,906	1,080,409	3,086,315	115,740	(211,738)
96,303,978	20,162,005	116,465,983	3,226,019	752,167
$ 98,309,884	$ 21,242,414	$ 119,552,298	$ 3,341,759	$ 540,429

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

CAMDEN COUNTY, GEORGIA

BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2020

	General Fund	Special Purpose Local Option Sales Tax 7	Special Purpose Local Option Sales Tax 8	Non-Major Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	$ 5,448,945	$ -	$ 2,336,494	$ 3,106,396	$ 10,891,835
Investments	-	2,837,523	-	-	2,837,523
Receivables, net of allowance					
Taxes	1,144,546	-	715,691	40,695	1,900,932
Accounts	226,783	-	-	183,533	410,316
Other receivables	332,682	84	-	-	332,766
Due from other governments	426,320	32,464	-	33,603	492,387
Due from other funds	-	-	-	227,907	227,907
Due from component unit	33,821	-	-	-	33,821
Total assets	$ 7,613,097	$ 2,870,071	$ 3,052,185	$ 3,592,134	$ 17,127,487
LIABILITIES					
Accounts payable	$ 1,025,715	$ 27,835	$ 38,364	$ 336,143	$ 1,428,057
Accrued expenditures	702,535	-	-	70,362	772,897
Due to other funds	18,592	209,315	-	-	227,907
Due to other governments	-	-	677,337	8,203	685,540
Unearned revenue	39,602	-	-	-	39,602
Total liabilities	1,786,444	237,150	715,701	414,708	3,154,003
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	958,093	-	-	5,351	963,444
Unavailable revenue - other	187,842	-	-	-	187,842
Total deferred inflows of resources	1,145,935	-	-	5,351	1,151,286
FUND BALANCES					
Restricted	-	2,632,921	2,336,484	2,937,062	7,906,467
Assigned	51,075	-	-	235,013	286,088
Unassigned	4,629,643	-	-	-	4,629,643
Total fund balances	4,680,718	2,632,921	2,336,484	3,172,075	12,822,198
Total liabilities, deferred inflows of resources, and fund balances	$ 7,613,097	$ 2,870,071	$ 3,052,185	$ 3,592,134	$ 17,127,487

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, 2020

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

Total fund balances - governmental funds	$	12,822,198
Capital Assets		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		
Cost of the assets		273,071,334
Accumulated depreciation		(187,438,422)
Revenues		
Other long-term assets are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds.		1,151,286
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		(859,367)
Capital lease payable		(251,333)
Claims and judgements		(185,812)
Total Net Position of Governmental Activities	$	98,309,884

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, 2020

	General Fund	Special Purpose Local Option Sales Tax 7	Special Purpose Local Option Sales Tax 8	Non-Major Governmental Funds	Total Governmental Funds
REVENUES					
Taxes					
Property tax	$ 24,285,563	$ -	$ -	$ 2,737,729	$ 27,023,292
Sales tax	3,746,811	-	8,119,945	-	11,866,756
Other taxes	252,501	-	-	51,259	303,760
License and permits	183,509	-	-	67,439	250,948
Intergovernmental	1,428,827	32,464	-	764,054	2,225,345
Fines and forfeitures	1,750,440	-	-	196,210	1,946,650
Charges for services	3,391,515	-	-	1,084,677	4,476,192
Interest earnings	98,589	48,816	7,296	4,728	159,429
Other revenues	261,785	-	-	11,755	273,540
Total revenues	35,399,540	81,280	8,127,241	4,917,851	48,525,912
EXPENDITURES					
Current					
General government	13,666,960	78,235	34,225	7,852	13,787,272
Judicial	2,571,298	-	-	-	2,571,298
Public safety	13,127,188	-	-	2,609,418	15,736,606
Public works	1,567,152	226,085	480	934,240	2,727,957
Health and welfare	606,807	-	-	-	606,807
Culture and recreation	389,707	-	-	599,665	989,372
Housing and development	1,241,148	-	-	-	1,241,148
Intergovernmental	-	-	3,748,410	-	3,748,410
Debt Service					
Principal	2,500	-	-	-	2,500
Interest	10,484	-	-	-	10,484
Capital outlay	-	1,176,363	2,007,642	927,569	4,111,574
Total expenditures	33,183,244	1,480,683	5,790,757	5,078,744	45,533,428
Excess (deficiency) of revenues over (under) expenditures	2,216,296	(1,399,403)	2,336,484	(160,893)	2,992,484
OTHER FINANCING SOURCES (USES)					
Transfers from other funds	-	-	-	565,000	565,000
Transfers to other funds	(565,000)	-	-	-	(565,000)
Total other financing sources (uses)	(565,000)	-	-	565,000	-
Net change in fund balances	1,651,296	(1,399,403)	2,336,484	404,107	2,992,484
Fund balance - beginning of year	3,029,422	4,032,324	-	2,767,968	9,829,714
Fund balance - end of year	$ 4,680,718	$ 2,632,921	$ 2,336,484	$ 3,172,075	$ 12,822,198

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, 2020

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

Net Change in Fund Balance - total governmental funds	$	2,992,484
Capital Assets		
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is depreciated over their estimated useful lives and reported as depreciation expense.		
Total capital outlays		6,761,915
Total depreciation		(7,262,296)
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		(84,540)
Capital lease payable		2,500
Claims and judgements		27,911
Revenues		
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds		(432,068)
Change in Net Position of Governmental Activities	$	2,005,906

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, 2020

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
REVENUES				
Taxes	$ 27,169,303	$ 27,807,213	$ 28,284,875	$ 477,662
Licenses and permits	177,100	177,100	183,509	6,409
Intergovernmental revenues	733,200	1,574,954	1,428,827	(146,127)
Charges for services	3,409,240	3,409,386	3,391,515	(17,871)
Fines and forfeitures	2,236,585	2,236,585	1,750,440	(486,145)
Investment earnings	110,000	124,600	98,589	(26,011)
Miscellaneous revenue	114,500	250,000	261,785	11,785
Total revenues	33,949,928	35,579,838	35,399,540	(180,298)
EXPENDITURES				
Current				
General government				
Governing body	289,662	295,912	269,758	26,154
Legislative committees	16,150	16,150	11,378	4,772
County clerk	66,443	66,443	66,349	94
Chief executive	470,375	470,375	467,342	3,033
Special appropriations	3,415,122	4,914,847	4,173,940	740,907
Law	206,050	131,050	126,471	4,579
Finance	480,787	480,787	452,100	28,687
Information technology	402,154	438,404	437,854	550
Human resources	134,352	134,352	131,789	2,563
Employee health benefit	4,074,173	3,896,173	3,679,599	216,574
Workers compensation	448,759	534,759	531,675	3,084
Tax commissioner	664,687	664,687	617,927	46,760
Registrar	350,602	305,412	301,240	4,172
Tax assessor	717,357	676,357	645,201	31,156
Facilities maintenance	459,686	504,686	495,721	8,965
Insurance	933,372	829,502	774,764	54,738
Wellness clinic	487,301	487,301	483,852	3,449
Total general government	13,617,032	14,847,197	13,666,960	1,180,237

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, 2020
(CONTINUED)

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Judiciary				
Clerk of courts	547,888	547,888	525,421	22,467
Superior court	495,052	495,052	460,119	34,933
Magistrate court	279,920	279,920	261,135	18,785
Probate court	427,100	427,100	380,896	46,204
Juvenile court	301,161	301,161	280,443	20,718
Public defender	282,391	282,391	271,114	11,277
District attorney	394,657	394,657	392,170	2,487
Total judiciary	2,728,169	2,728,169	2,571,298	156,871
Public safety				
Coroner	47,328	47,328	44,123	3,205
Sheriff	4,137,127	4,110,425	4,098,513	11,912
Emergency medical services	4,918,493	5,250,290	5,190,571	59,719
Jail	2,828,380	2,728,380	2,703,664	24,716
Adult probation	11,744	12,004	12,003	1
Juvenile justice	11,730	11,730	10,553	1,177
Emergency management agency	251,420	251,420	232,809	18,611
Animal control	351,533	343,571	338,545	5,026
School resource officers	537,081	417,081	225,690	191,391
Cumberland patrol	-	270,722	270,717	5
Total public safety	13,094,836	13,442,951	13,127,188	315,763
Public works				
Roads and bridges	1,355,054	1,227,554	1,144,834	82,720
Fleet maintenance	245,400	346,199	345,406	793
CRS, Erosion, and Sediment	88,718	88,718	76,912	11,806
Total public works	1,689,172	1,662,471	1,567,152	95,319
Health and welfare				
Public health administration	309,010	309,010	304,936	4,074
Mosquito control	200,790	200,790	200,790	-
Department of family and children services	102,936	102,936	101,081	1,855
Total health and welfare	612,736	612,736	606,807	5,929

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, 2020
(CONTINUED)

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Culture and recreation				
County wide library	332,212	332,212	326,429	5,783
Bryan Lang historical library	63,868	63,868	63,278	590
Total culture and recreation	396,080	396,080	389,707	6,373
Housing and development				
Planning and building	380,176	362,414	298,783	63,631
County agent	133,456	133,456	101,693	31,763
Forestry	26,662	26,662	25,525	1,137
Joint Development Authority	737,500	738,700	738,681	19
Code Enforcement	-	81,893	76,466	5,427
Total housing and development	1,277,794	1,343,125	1,241,148	101,977
Total current expenditures	33,415,819	35,032,729	33,170,260	1,862,469
Debt service				
Principal	-	2,500	2,500	-
Interest and fiscal agent fees	-	10,500	10,484	16
Total debt service	-	13,000	12,984	16
Total expenditures	33,415,819	35,045,729	33,183,244	1,862,485
Excess (deficiency) revenues over expenditures	534,109	534,109	2,216,296	1,682,187
Other financing sources (uses)				
Transfer out	(565,000)	(565,000)	(565,000)	-
Total other financing sources (uses)	(565,000)	(565,000)	(565,000)	-
Net change in fund balance	(30,891)	(30,891)	1,651,296	1,682,187
Fund balance - beginning of year	3,029,422	3,029,422	3,029,422	-
Fund balance - end of year	$ 2,998,531	$ 2,998,531	$ 4,680,718	$ 1,682,187

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

CAMDEN COUNTY, GEORGIA

STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2020

	Business-type Activities-Enterprise Funds		
		Non-major	
ASSETS	Solid Waste	Curbside Collections	Total
Current assets			
Cash and cash equivalents	$ 5,101,689	$ 348,406	$ 5,450,095
Certificate of deposit	6,405,000	-	6,405,000
Accounts receivable, net	533,794	31,041	564,835
Accrued interest receivable	23,729	-	23,729
Due from other funds	9,050	-	9,050
Total current assets	12,073,262	379,447	12,452,709
Long-term assets			
Capital assets			
Nondepreciable assets	2,576,021	-	2,576,021
Depreciable assets, net	13,667,464	-	13,667,464
Total capital assets, net	16,243,485	-	16,243,485
Other assets	6,464	-	6,464
Total noncurrent assets	16,249,949	-	16,249,949
Total assets	28,323,211	379,447	28,702,658
DEFERRED OUTFLOWS OF RESOURCES			
Deferred charge on refunding	26,819	-	26,819
LIABILITIES			
Current liabilities			
Accounts payable	414,796	67,463	482,259
Salaries payable	43,006	5,611	48,617
Accrued interest payable	37,939	-	37,939
Due to other funds	-	9,050	9,050
Customer deposits	-	233,332	233,332
Compensated absences	10,212	695	10,907
Capital lease payable	201,644	-	201,644
Closure / postclosure	695,125	-	695,125
Revenue bonds payable - current	445,000	-	445,000
Total current liabilities	1,847,722	316,151	2,163,873
Non-current liabilities:			
Compensated absences	30,607	2,086	32,693
Capital lease payable	852,924	-	852,924
Closure / post-closure	3,939,040	-	3,939,040
Revenue bonds payable	498,533	-	498,533
Total non-current liabilities	5,321,104	2,086	5,323,190
Total liabilities	7,168,826	318,237	7,487,063
NET POSITION			
Net investment in capital assets	14,272,203	-	14,272,203
Unrestricted	6,909,001	61,210	6,970,211
Total net position	$ 21,181,204	$ 61,210	$ 21,242,414

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, 2020

	Business-type Activities-Enterprise Funds		
	Solid Waste	Non-major Curbside Collections	Total
OPERATING REVENUES			
Charges for services	$ 5,288,651	$ 945,176	$ 6,233,827
Total operating revenues	5,288,651	945,176	6,233,827
OPERATING EXPENSES			
Personal services	1,413,673	126,182	1,539,855
Contracted services	401,732	903,967	1,305,699
Utilities	284,184	2,709	286,893
Repairs and maintenance	489,285	-	489,285
Insurance claims and expenses	46,310	-	46,310
Closure/post-closure costs	337,170	-	337,170
Other	435,402	22,626	458,028
Depreciation	930,310	-	930,310
Total operating expenses	4,338,066	1,055,484	5,393,550
Operating income (loss)	950,585	(110,308)	840,277
NONOPERATING REVENUES (EXPENSES)			
Interest income	152,498	429	152,927
Intergovernmental revenue	55,112	-	55,112
Gain on disposal of capital asset	43,700	-	43,700
Donation	48,632	-	48,632
Interest expense	(60,239)	-	(60,239)
Total nonoperating revenues (expenses)	239,703	429	240,132
Change in net position	1,190,288	(109,879)	1,080,409
Net position - beginning of year	19,990,916	171,089	20,162,005
Net position - end of year	$ 21,181,204	$ 61,210	$ 21,242,414

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, 2020

	Business-type Activities Enterprise Funds		
		Non-major	
	Solid Waste	Curbside Collections	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received from customers	$ 5,459,129	$ 959,274	$ 6,418,403
Cash paid to suppliers for goods and services	(1,570,032)	(925,212)	(2,495,244)
Cash paid to employees	(1,419,617)	(126,028)	(1,545,645)
Net cash flows provided by (used for) operating activities	2,469,480	(91,966)	2,377,514
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Interest paid	(43,782)	-	(43,782)
Proceeds on capital leases	1,054,568	-	1,054,568
Principal payments on debt	(430,000)	-	(430,000)
Intergovernmental revenue	55,112	-	55,112
Donations	48,632	-	48,632
Proceeds from sale of assets	43,700	-	43,700
Purchases of capital assets	(1,618,986)	-	(1,618,986)
Net cash flows provided by (used for) capital and related financing activities	(890,756)	-	(890,756)
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest income	154,460	429	154,889
Net cash flows provided by (used for) investing activities	154,460	429	154,889
Net increase (decrease) in cash and cash equivalents	1,733,184	(91,537)	1,641,647
Cash and cash equivalents - beginning of year	9,773,505	439,943	10,213,448
Cash and cash equivalents - end of year	$ 11,506,689	$ 348,406	$ 11,855,095

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, 2020
(CONTINUED)

	Business-type Activities Enterprise Funds		
		Non-major	
	Solid Waste	Curbside Collections	Total
Classified as			
Cash and cash equivalents	$ 5,101,689	$ 348,406	$ 5,450,095
Certificates of deposit	6,405,000	-	6,405,000
Total cash and cash equivalents, end of year	$11,506,689	$ 348,406	$11,855,095
Reconciliation of net operating income (loss) to net cash provided by (used for) operating activities			
Net operating income (loss)	$ 950,585	$ (110,308)	$ 840,277
Adjustments to reconcile net operating income (loss) to net cash provided by (used for) operating activities			
Depreciation	930,310	-	930,310
Changes in assets and liabilities:			
(Increase) decrease in accounts receivable	170,478	(4,572)	165,906
(Increase) decrease in due from other funds	(623)	-	(623)
(Increase) decrease in other assets	3,232	-	3,232
Increase (decrease) in accounts payable	84,271	3,467	87,738
Increase (decrease) in accrued liabilities	(5,944)	154	(5,790)
Increase (decrease) in due to other funds	-	623	623
Increase (decrease) in customer deposits	-	18,670	18,670
Increase (decrease) in accrued closure/postclosure costs	337,171	-	337,171
Total adjustments	1,518,895	18,342	1,537,237
Net cash provided by (used for) operating activities	$ 2,469,480	$ (91,966)	$ 2,377,514

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

CAMDEN COUNTY, GEORGIA

STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
JUNE 30, 2020

	Agency Funds
ASSETS	
Cash and cash equivalents	$ 3,009,227
Total assets	$ 3,009,227
LIABILITIES	
Due to others	$ 3,009,227
Total liabilities	$ 3,009,227

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, 2020 and the Camden County Board of Health, as of June 30, 2020. 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 units

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 five County Commissioners. 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 Funds –SPLOST 7 Fund is used to account for the proceeds and various projects associated with SPLOST 7. SPLOST 8 Fund is used to account for the proceeds and various projects associated with SPLOST 8.

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, 2020:

	General Fund	SPLOST 7	SPLOST 8	Nonmajor Governmental	Total
FUND BALANCES					
Restricted for					
Capital outlay	$ -	$ 2,632,921	$ 2,336,484	$ 1,809,354	$ 6,778,759
Law enforcement	-	-	-	719,657	719,657
Court programs	-	-	-	408,051	408,051
Assigned for					
Law enforcement	51,075	-	-	-	51,075
Capital outlay	-	-	-	235,013	235,013
Unassigned (deficit)	4,629,643	-	-	-	4,629,643
Total fund balances	$ 4,680,718	$ 2,632,921	$ 2,336,484	$ 3,172,075	$ 12,822,198

O. Risk Management

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

Purchased Insurance

Camden County provides public officials, law enforcement, employment practices, and blanket surety bonds through policies with Travelers Insurance Company. Additional individual surety bonds for Constitutional Officers are with Hartford Property and Old Republic Surety Group. Property and vehicle insurance are provided through policies with Travelers and Cincinnati Insurance. All insurance is coordinated through USI

Insurance Services, LLC as broker.

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 $150,000. 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
2018	$ 365,027	$ 3,749,481	$ 3,836,384	$ 278,124
2019	278,124	3,872,036	3,957,728	192,432
2020	192,432	3,607,107	3,631,056	168,483

Workers Compensation

The County elected to self-insure its workers compensation fund beginning on January 1, 2005. Brentwood Services 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. Brentwood Services 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.

Midwest Employers Casualty Company carries an excess insurance policy or stop-loss policy for the fund liability in an aggregate of $500,000. 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, 2020. 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
2018	$ 47,551	$ 293,557	$ 322,206	$ 18,902
2019	18,902	275,948	273,559	21,291
2020	21,291	512,485	516,447	17,329

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 Chief Financial Officer 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 Chief Financial Officer.

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, 2020 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, 2020 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, 2020 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+	$	2,837,523	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, 2020.

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, 2020, 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, 2020, 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 2019 property taxes were levied on September 20th, 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, 2020, consist of the following:

	General Fund	SPLOST 7	SPLOST 8	Non-Major Governmental Funds	Solid Waste	Non-Major Enterprise Fund	Total
Receivables							
Taxes	$ 1,314,183	$ -	$ 715,691	$ 46,051	$ -	$ -	$ 2,075,925
Accounts	566,959	-	-	183,532	552,384	47,200	1,350,075
Other	332,682	84	-	-	64,109	-	396,875
Gross receivables	2,213,824	84	715,691	229,583	616,493	47,200	3,822,875
Less: allowance for Uncollectible	(509,813)	-	-	(5,355)	(58,970)	(16,159)	(590,297)
Net total receivables	$ 1,704,011	$ 84	$ 715,691	$ 224,228	$ 557,523	$ 31,041	$ 3,232,578

NOTE 6 – DUE FROM OTHER GOVERNMENTS

Amounts due from other governments at June 30, 2020, are as follows:

	State	Other	Total
Fund			
General	$ 388,560	$ 37,760	$ 426,320
SPLOST 7 Fund	32,464	-	32,464
Nonmajor Governmental	28,278	5,325	33,603
Total	$ 449,302	$ 43,085	$ 492,387

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, 2020, is as follows:

Due to / from other funds

Receivable Fund	Payable Fund	Amount
Nonmajor Governmental	General Fund	$ 18,592
	SPLOST 7	209,315
		$ 227,907

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	$ 565,000	$ 565,000
Total	$ 565,000	$ 565,000

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	$ 7,357,650	$ 2,398	$ -	$ -	$ 7,360,048
Construction in progress	17,182,492	3,878,008	-	(3,018,099)	18,042,401
Total capital assets, not being depreciated	24,540,142	3,880,406	-	(3,018,099)	25,402,449
Capital assets, being depreciated					
Buildings and improvements	42,175,674	827,818	-	617,320	43,620,812
Machinery, equipment, & vehicles	19,150,525	2,053,690	(173,290)	1,865,250	22,896,175
Infrastructure	180,616,367	-	-	535,529	181,151,896
Total capital assets, being depreciated	241,942,566	2,881,508	(173,290)	3,018,099	247,668,883
Less accumulated depreciation for					
Buildings and improvements	(15,082,106)	(1,173,816)	-	-	(16,255,922)
Machinery, equipment, & vehicles	(14,093,164)	(1,736,267)	173,290	-	(15,656,141)
Infrastructure	(151,174,144)	(4,352,213)	-	-	(155,526,357)
Total accumulated depreciation	(180,349,414)	(7,262,296)	173,290	-	(187,438,420)
Total capital assets, being depreciated, net	61,593,152	(4,380,788)	-	3,018,099	60,230,463
Governmental activities capital assets, net	$ 86,133,294	$ (500,382)	$ -	$ -	85,632,912
				Less related long-term debt outstanding	(251,333)
				Net investment in capital assets	$ 85,381,579

	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	18,444,755	-	-	-	18,444,755
Buildings and improvements	280,105	-	-	-	280,105
Machinery, equipment, & vehicles	5,666,028	1,618,987	(988,321)	15,062	6,311,756
Total capital assets, being depreciated	24,390,888	1,618,987	(988,321)	15,062	25,036,616
Less accumulated depreciation for					
Land improvements	(7,682,552)	(551,585)	-	-	(8,234,137)
Buildings and improvements	(174,020)	(6,164)	-	-	(180,184)
Machinery, equipment, & vehicles	(3,555,529)	(372,561)	988,321	(15,062)	(2,954,831)
Total accumulated depreciation	(11,412,101)	(930,310)	988,321	(15,062)	(11,369,152)
Total capital assets, being depreciated, net	12,978,787	688,677	-	-	13,667,464
Business-type activities capital assets, net	$ 15,554,808	$ 688,677	$ -	$ -	16,243,485
				Less related long-term debt outstanding	(1,998,101)
				Plus Capital related deferred outflows of resources	26,819
				Net investment in capital assets	$ 14,272,203

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

GOVERNMENTAL ACTIVITIES	
General government	$ 405,305
Judiciary	208,637
Public safety	1,823,645
Public works	4,532,410
Housing and development	209,406
Health and welfare	19,181
Culture and recreation	63,712
Total depreciation expense - governmental activities	$ 7,262,296
BUSINESS-TYPE ACTIVITIES	
Solid waste	$ 930,310
Total depreciation expense - business-type activities	$ 930,310

Activity for the Joint Development Authority for the year ended June 30, 2020, 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	529,427	114,004	-	643,431
Total capital assets, not being depreciated	1,293,000	114,004	-	1,407,004
Capital assets, being depreciated				
Buildings and improvements	326,695	-	(326,695)	-
Land improvements	33,360	-	-	33,360
Equipment	13,931	-	-	13,931
Vehicles	24,845	-	-	24,845
Total capital assets, being depreciated	398,831	-	(326,695)	72,136
Less accumulated depreciation for				
Buildings and improvements	(145,718)	-	145,718	-
Land improvements	(7,506)	(834)	-	(8,340)
Equipment	(12,026)	(675)	-	(12,701)
Vehicles	(18,634)	(4,968)	-	(23,602)
Total accumulated depreciation	(183,884)	(6,477)	145,718	(44,643)
Total capital assets, being depreciated, net	214,947	(6,477)	(180,977)	27,493
JDA capital assets, net	$ 1,507,947	$ 107,527	$ (180,977)	$ 1,434,497

Activity for the Board of Health for the year ended June 30, 2020, was as follows:

	Beginning Balance	Increase	Decrease	Ending Balance
Capital assets, being depreciated				
Equipment and vehicles	$ 166,886	$ -	$ -	$ 166,886
Total capital assets, being depreciated	166,886	-	-	166,886
Less accumulated depreciation for				
Equipment and vehicles	(131,038)	(12,938)	-	(143,976)
Total accumulated depreciation	(131,038)	(12,938)	-	(143,976)
Total capital assets, being depreciated, net	35,848	(12,938)	-	22,910
Board of health capital assets, net	$ 35,848	$ (12,938)	$ -	$ 22,910

NOTE 9 – LONG-TERM DEBT

Changes in long-term liabilities

Long-term liability activity for the fiscal year ended June 30, 2020 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities					
Capital lease	$ 253,833	$ -	$ (2,500)	$ 251,333	$ 2,500
Claims and judgements*	213,723	-	(27,911)	185,812	185,812
Compensated absences	774,827	665,629	(581,089)	859,367	214,842
Total governmental activities	$ 1,242,383	$ 665,629	$ (611,500)	$ 1,296,512	$ 403,154
Business-type activities					
Compensated absences	$ 56,217	$ 34,939	$ (47,556)	$ 43,600	$ 10,907
Closure and post-closure costs	4,296,994	337,171	-	4,634,165	695,125
Capital leases	-	1,054,568	-	1,054,568	201,644
Bonds payable	1,335,000	-	(430,000)	905,000	445,000
Premium on bonds	60,038	-	(21,505)	38,533	-
Total business-type activities	$ 5,748,249	$ 1,426,678	$ (499,061)	$ 6,675,866	$ 1,352,676

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 Payables

In FY 18, 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, $51,870 was included in depreciation expense and accumulated depreciation of $109,358. Total interest paid for fiscal year 2020 was $10,484. The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2020 were as follows:

Year Ending June 30th	Governmental Activities Principal	Interest
2021	$ 2,500	$ 10,193
2022	248,833	10,092
Total	$ 251,333	$ 20,285

In FY 20, the County obtained a $516,784 capital lease from Caterpillar Financial Services Corporation for the financing of Solid Waste equipment. The equipment has a five-year estimated useful life. This year, $45,690 was included in depreciation expense and accumulated depreciation of $45,690. Total interest paid for fiscal year 2020 was $14,271. The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2020 were as follows:

Year Ending	Business-Type Activities	
June 30th	Principal	Interest
2021	$ 98,230	$ 18,603
2022	100,426	16,407
2023	104,292	12,540
2024	213,836	9,062
Total	$ 516,784	$ 56,612

In FY 20, the County obtained a $537,784 capital lease from Caterpillar Financial Services Corporation for the financing of Solid Waste equipment. The equipment has a five-year estimated useful life. This year, $50,259 was included in depreciation expense and accumulated depreciation of $50,259. Total interest paid for fiscal year 2020 was $14,558. The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2020 were as follows:

Year Ending	Business-Type Activities	
June 30th	Principal	Interest
2021	$ 103,414	$ 19,183
2022	105,527	17,070
2023	109,590	13,007
2024	219,253	9,411
Total	$ 537,784	$ 58,671

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 2020.

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

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

Year Ending June 30	Business-Type Activities	
	Principal	Interest
2021	$ 445,000	$ 27,150
2022	460,000	13,800
Total	$ 905,000	$ 40,950

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 $4,634,165 reported as the landfills closure and post closure care liability at June 30, 2020 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, 2020 for State Route 110 landfill, Vacuna Road landfill, and C&D Industrial landfill is estimated to be 66%, 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 $8,825,275. 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 $6,405,000 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, 2020 was $398,544.

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, 2020 was $526,342.

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, 2020, 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, 2020 the outstanding balance on the Series 2018 Revenue Bonds was $1,119,907.

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, 2020

	Special Revenue Funds				
	Unincorporated Service District	Jail Construction and Staffing	Emergency Telephone System	Shared Assets	Hotel / Motel Tax
ASSETS					
Cash and cash equivalents	$ 1,042,981	$ 306,536	$ 360,214	$ 330,057	$ 3,554
Receivables, net of allowance					
Taxes	36,046	-	-	-	4,649
Accounts	18	-	183,515	-	-
Due from other funds	6,837	-	-	11,755	-
Due from other governments	10,915	5,245	-	-	-
Total Assets	$ 1,096,797	$ 311,781	$ 543,729	$ 341,812	$ 8,203
LIABILITIES					
Accounts payable	$ 154,802	$ 17,864	$ 9,389	$ 114,852	$ -
Due to other governments	-	-	-	-	8,203
Accrued expenditures	28,719	-	41,643	-	-
Total Liabilities	183,521	17,864	51,032	114,852	8,203
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	5,351	-	-	-	-
Total deferred inflows of resources	5,351	-	-	-	-
FUND BALANCES					
Restricted	907,925	293,917	492,697	226,960	-
Assigned	-	-	-	-	-
Total fund balances	907,925	293,917	492,697	226,960	-
Total liabilities, deferred inflows of resources, and fund balances	$ 1,096,797	$ 311,781	$ 543,729	$ 341,812	$ 8,203

CAMDEN COUNTY, GEORGIA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2020
(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	
$ 64,568	$ 50,606	$ 268,337	$ 8,400	$ 352,583	$ 318,560	$ 3,106,396
-	-	-	-	-	-	40,695
-	-	-	-	-	-	183,533
-	-	-	-	209,315	-	227,907
-	80	-	17,363	-	-	33,603
$ 64,568	$ 50,686	$ 268,337	$ 25,763	$ 561,898	$ 318,560	$ 3,592,134
$ 1,120	$ -	$ 33,324	$ 3,672	$ 1,120	$ -	$ 336,143
-	-	-	-	-	-	8,203
-	-	-	-	-	-	70,362
1,120	-	33,324	3,672	1,120	-	414,708
-	-	-	-	-	-	5,351
-	-	-	-	-	-	5,351
63,448	50,686	-	22,091	560,778	318,560	2,937,062
-	-	235,013	-	-	-	235,013
63,448	50,686	235,013	22,091	560,778	318,560	3,172,075
$ 64,568	$ 50,686	$ 268,337	$ 25,763	$ 561,898	$ 318,560	$ 3,592,134

CAMDEN COUNTY, GEORGIA

COMBINGING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Special Revenue Funds				
	Unincorporated Service District	Jail Construction and Staffing	Emergency Telephone System	Shared Assets	Hotel / Motel Tax
REVENUES					
Taxes	$ 2,737,729	$ -	$ -	$ -	$ 51,259
Licenses and permits	-	-	-	-	-
Intergovernmental	4,345	-	-	43,965	-
Charges for services	-	-	1,084,677	-	-
Fines	-	152,342	-	-	-
Interest earnings	429	343	176	1,020	11
Donations	-	-	-	11,755	-
Total Revenues	2,742,503	152,685	1,084,853	56,740	51,270
EXPENDITURES					
Current					
General government	-	-	-	-	-
Public safety	1,047,139	277,889	1,241,477	5,693	-
Highways and roads	226,414	-	-	-	-
Culture and recreation	548,395	-	-	-	51,270
Capital outlay	107,994	45,671	-	41,878	-
Total Expenditures	1,929,942	323,560	1,241,477	47,571	51,270
Excess (deficiency) of revenues over (under) expenditures	812,561	(170,875)	(156,624)	9,169	-
OTHER FINANCING SOURCES (USES)					
Transfers from other funds	-	-	265,000	-	-
Total other financing sources (uses)	-	-	265,000	-	-
Net change in fund balances	812,561	(170,875)	108,376	9,169	-
Fund balance - beginning of year (Deficit)	95,364	464,792	384,321	217,791	-
Fund balance - end of year	$ 907,925	$ 293,917	$ 492,697	$226,960	$ -

CAMDEN COUNTY, GEORGIA

COMBINGING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020
(CONTINUED)

Special Revenue Funds		Capital Project Funds				Total
Law Library	Drug Abuse	Capital Improvements	County Shooting Range	Georgia Transportation (LMIG)	Impact Fees	Nonmajor Governmental Funds
$ -	$ -	$ -	$ -	$ -	$ -	$ 2,788,988
-	-	-	-	-	67,439	67,439
-	-	-	273,772	441,972	-	764,054
-	-	-	-	-	-	1,084,677
27,294	16,574	-	-	-	-	196,210
-	46	383	-	348	1,972	4,728
-	-	-	-	-	-	11,755
27,294	16,620	383	273,772	442,320	69,411	4,917,851
-	-	7,852	-	-	-	7,852
30,381	6,839	-	-	-	-	2,609,418
-	-	218,304	-	489,522	-	934,240
-	-	-	-	-	-	599,665
40,000	-	316,322	195,714	-	179,990	927,569
70,381	6,839	542,478	195,714	489,522	179,990	5,078,744
(43,087)	9,781	(542,095)	78,058	(47,202)	(110,579)	(160,893)
-	-	300,000	-	-	-	565,000
-	-	300,000	-	-	-	565,000
(43,087)	9,781	(242,095)	78,058	(47,202)	(110,579)	404,107
106,535	40,905	477,108	(55,967)	607,980	429,139	2,767,968
$ 63,448	$ 50,686	$ 235,013	$ 22,091	$ 560,778	$ 318,560	$ 3,172,075

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, 2020

	Final Budget	Actual	Variance with Final Budget
REVENUES			
Property taxes	$ 578,123	$ 706,354	$ 128,231
Other taxes	275,550	915,266	639,716
Insurance premiums tax	1,102,057	1,116,109	14,052
Intergovernmental	-	4,345	4,345
Interest Income	500	429	(71)
Total Revenues	1,956,230	2,742,503	786,273
EXPENDITURES			
Current			
Public safety	1,073,410	1,047,139	26,271
Highway and roads	226,425	226,414	11
Culture and recreation	548,395	548,395	-
Capital outlay	108,000	107,994	6
Total Expenditures	1,956,230	1,929,942	26,288
Net change in fund balance	-	812,561	812,561
Fund balance - beginning of year (Deficit)	95,364	95,364	-
Fund balance - end of year	$ 95,364	$ 907,925	$ 812,561

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, 2020

	Final Budget	Actual	Variance with Final Budget
REVENUES			
Fines and forfeitures	$ 225,050	$ 152,342	$ (72,708)
Interest income	1,400	343	(1,057)
Total revenues	226,450	152,685	(73,765)
EXPENDITURES			
Current			
Public safety	281,790	277,889	3,901
Capital outlay	46,000	45,671	329
Total expenditures	327,790	323,560	4,230
Net changes in fund balance	(101,340)	(170,875)	(69,535)
Fund balance - beginning of year	464,792	464,792	-
Fund balance - end of year	$ 363,452	$ 293,917	$ (69,535)

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, 2020

	Final Budget	Actual	Variance with Final Budget
REVENUES			
Charges for services	$ 930,400	$ 1,084,677	$ 154,277
Interest income	200	176	(24)
Total Revenues	930,600	1,084,853	154,253
EXPENDITURES			
Current			
Public safety	1,389,966	1,241,477	148,489
Total expenditures	1,389,966	1,241,477	148,489
Excess (deficiency) of revenues over (under) expenditures	(459,366)	(156,624)	302,742
OTHER FINANCING SOURCES (USES)			
Transfers from general fund	265,000	265,000	-
Total other financing sources (uses)	265,000	265,000	-
Net changes in fund balance	(194,366)	108,376	302,742
Fund balance - beginning of year	384,321	384,321	-
Fund balance - end of year	$ 189,955	$ 492,697	$ 302,742

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, 2020

	Final Budget	Actual	Variance with Final Budget
REVENUES			
Intergovernmental	$ 45,288	$ 43,965	$ (1,323)
Interest income	900	1,020	120
Donations	-	11,755	11,755
Total revenues	46,188	56,740	10,552
EXPENDITURES			
Current			
Public safety	71,188	5,693	65,495
Capital outlay	50,000	41,878	8,122
Total Expenditures	121,188	47,571	73,617
Net changes in fund balance	(75,000)	9,169	84,169
Fund Balance - beginning of year	217,791	217,791	-
Fund Balance - end of year	$ 142,791	$ 226,960	$ 84,169

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, 2020

	Final Budget	Actual	Variance with Final Budget
REVENUES			
Taxes	$ 56,000	$ 51,259	$ (4,741)
Interest income	25	11	(14)
Total Revenues	56,025	51,270	(4,755)
EXPENDITURES			
Current			
Culture and recreation	56,025	51,270	4,755
Total expenditures	56,025	51,270	4,755
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, 2020

	Final Budget	Actual	Variance with Final Budget
REVENUES			
Fines	$ 36,575	$ 27,294	$ (9,281)
Total Revenues	36,575	27,294	(9,281)
EXPENDITURES			
Current			
Public safety	40,575	30,381	10,194
Capital outlay	40,000	40,000	-
Total Expenditures	80,575	70,381	10,194
Net changes in fund balance	(44,000)	(43,087)	913
Fund Balance - beginning of year	106,535	106,535	-
Fund Balance - end of year	$ 62,535	$ 63,448	$ 913

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, 2020

	Final Budget	Actual	Variance with Final Budget
REVENUES			
Fines	$ 18,000	$ 16,574	$ (1,426)
Interest earnings	140	46	(94)
Total Revenues	18,140	16,620	(1,520)
EXPENDITURES			
Current			
Public safety	18,140	6,839	11,301
Total Expenditures	18,140	6,839	11,301
Net changes in fund balance	-	9,781	9,781
Fund balance - beginning of year	40,905	40,905	-
Fund balance - end of year	$ 40,905	$ 50,686	$ 9,781

CAMDEN COUNTY, GEORGIA

AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Balance July 1, 2019	Additions	Deletions	Balance June 30, 2020
Tax Commissioner				
Assets				
Cash and cash equivalents	$ 1,114,967	$ 31,966,916	$ 31,927,208	$ 1,154,675
Total Assets	$ 1,114,967	$ 31,966,916	$ 31,927,208	$ 1,154,675
Liabilities				
Due to others	$ 1,114,967	$ 31,966,916	$ 31,927,208	$ 1,154,675
Total Liabilities	$ 1,114,967	$ 31,966,916	$ 31,927,208	$ 1,154,675
Clerk of Superior Court				
Assets				
Cash and cash equivalents	$ 901,126	$ 1,655,174	$ 1,576,948	$ 979,352
Total Assets	$ 901,126	$ 1,655,174	$ 1,576,948	$ 979,352
Liabilities				
Due to others	$ 901,126	$ 1,655,174	$ 1,576,948	$ 979,352
Total Liabilities	$ 901,126	$ 1,655,174	$ 1,576,948	$ 979,352
Probate Court				
Assets				
Cash and cash equivalents	$ 879,074	$ 969,325	$ 1,245,022	$ 603,377
Total Assets	$ 879,074	$ 969,325	$ 1,245,022	$ 603,377
Liabilities				
Due to others	$ 879,074	$ 969,325	$ 1,245,022	$ 603,377
Total Liabilities	$ 879,074	$ 969,325	$ 1,245,022	$ 603,377

CAMDEN COUNTY, GEORGIA

AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2020
(CONTINUED)

	Balance July 1, 2019	Additions	Deletions	Balance June 30, 2020
Magistrate Court				
Assets				
Cash and cash equivalents	$ 9,680	$ 100,816	$ 99,520	$ 10,976
Total Assets	$ 9,680	$ 100,816	$ 99,520	$ 10,976
Liabilities				
Due to others	$ 9,680	$ 100,816	$ 99,520	$ 10,976
Total Liabilities	$ 9,680	$ 100,816	$ 99,520	$ 10,976
Child Support Receiver				
Assets				
Cash and cash equivalents	$ 5,407	$ 744,342	$ 743,134	$ 6,615
Total Assets	$ 5,407	$ 744,342	$ 743,134	$ 6,615
Liabilities				
Due to others	$ 5,407	$ 744,342	$ 743,134	$ 6,615
Total Liabilities	$ 5,407	$ 744,342	$ 743,134	$ 6,615
Sheriff's Office				
Assets				
Cash and cash equivalents	$ 225,186	$ 849,435	$ 834,330	$ 240,291
Total Assets	$ 225,186	$ 849,435	$ 834,330	$ 240,291
Liabilities				
Due to others	$ 225,186	$ 849,435	$ 834,330	$ 240,291
Total Liabilities	$ 225,186	$ 849,435	$ 834,330	$ 240,291

CAMDEN COUNTY, GEORGIA

AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2020
(CONTINUED)

	Balance July 1, 2019	Additions	Deletions	Balance June 30, 2020
Juvenile Court				
Assets				
Cash and cash equivalents	$ 12,954	$ 2,171	$ 1,184	$ 13,941
Total Assets	$ 12,954	$ 2,171	$ 1,184	$ 13,941
Liabilities				
Due to others	$ 12,954	$ 2,171	$ 1,184	$ 13,941
Total Liabilities	$ 12,954	$ 2,171	$ 1,184	$ 13,941
Total Agency Funds				
Assets				
Cash and cash equivalents	$ 3,148,394	$ 36,288,179	$ 36,427,346	$ 3,009,227
Total Assets	$ 3,148,394	$ 36,288,179	$ 36,427,346	$ 3,009,227
Liabilities				
Due to others	$ 3,148,394	$ 36,288,179	$ 36,427,346	$ 3,009,227
Total Liabilities	$ 3,148,394	$ 36,288,179	$ 36,427,346	$ 3,009,227

CAMDEN COUNTY, GEORGIA

SCHEDULE OF PROJECT EXPENDITURES WITH SPECIAL SALES TAX PROCEEDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

Project Special Local Option Sales Tax 7	Original Budget	Amended Budget	Expenditures Prior Years	Expenditures Current Year	 Total
County-Wide Projects					
Public Safety - Multi Agency Data Sharing System	$ 2,000,000	$ 2,000,000	$ 2,005,190	$ -	$ 2,005,190
Public Safety Radio Communication System	2,055,000	2,055,000	1,547,196	531,509	2,078,705
Colerain Road / Bypass Hurricane Evacuation	750,000	750,000	3,661,162	32,464	3,693,626
Ambulances for County - Wide Emergency Services	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	7,761,891	563,973	8,325,864
Buildings, Recreation, and Other					
Fire Station 18 Expansion	500,000	600,000	381,022	226,066	607,088
Juvenile Court Building	250,000	335,000	334,847	-	334,847
Tarboro Parking Lot	-	-	-	8,976	8,976
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	5,703,000	3,090,000	2,762,759	300,337	3,063,096
Vehicles	1,402,000	1,395,000	1,293,991	126,928	1,420,919
Technology & Connection Enhancements	1,177,000	695,000	692,888	6,372	699,260
PSA - Parks & Equipment	2,896,000	2,767,000	2,766,659	-	2,766,659
City of Kingsland (buildings, roads and drainage)	16,639,629	10,258,000	10,257,692	-	10,257,692
City of St. Mary's (buildings, roads and drainage)	17,831,293	11,015,000	11,014,922	-	11,014,922
City of Woodbine (buildings, roads and drainage)	4,071,550	2,585,700	2,585,663	-	2,585,663
Total Buildings, Recreation, and Other	50,891,172	32,795,700	32,103,618	668,679	32,772,297
Camden County - Road Projects					
Camden County	7,273,828	3,075,000	853,813	38,716	892,529
Camden County (LMIG Joint Projects)	-	1,020,000	620,488	209,315	829,803
Total Camden County - Road Projects	7,273,828	4,095,000	1,474,301	248,031	1,722,332
Total All Projects	$ 65,000,000	$ 42,225,700	$ 41,339,810	$ 1,480,683	$ 42,820,493

CAMDEN COUNTY, GEORGIA

SCHEDULE OF PROJECT EXPENDITURES WITH SPECIAL SALES TAX PROCEEDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

Project Special Local Option Sales Tax 8	Original Budget	Expenditures Prior Years	Expenditures Current Year	Total
County-Wide Projects				
Public Safety Radio Communication System	$ 1,000,000	$ -	$ 1,000,000	$ 1,000,000
Ambulances for County - Wide Emergency Services	1,250,000	-	-	-
Superior Court Record Preservation	550,000	-	-	-
Property Acquisition	1,500,000	-	500,000	500,000
Library Renovation / Design	400,000	-	-	-
Highway 17 (Blue Bridge) Boat Ramp / Parking	250,000	-	-	-
Public Health Department Facility	1,200,000	-	-	-
Public Safety Complex - E911 / EMA	4,100,000	-	-	-
Total County-Wide Projects	10,250,000	-	1,500,000	1,500,000
County-Wide Projects				
Public Safety Complex - E911 / EMA	2,100,000	-	-	-
Camden County Projects				
Government Buildings and Offices	2,931,000	-	-	-
Roads, Streets, Bridges and Drainage projects	4,155,000	-	480	480
Equipment, Vehicles, and Technology	5,440,599	-	541,867	541,867
Total County Projects	12,526,599	-	542,347	542,347
Municipalities and PSA Projects				
PSA - Parks & Equipment	2,670,000	-	383,708	383,708
City of Kingsland	10,595,465	-	1,521,637	1,521,637
City of St. Mary's	11,376,229	-	1,634,058	1,634,058
City of Woodbine	1,454,367	-	209,007	209,007
Total Municipalities and PSA Projects	26,096,061	-	3,748,410	3,748,410
Total All Projects	$ 50,972,660	$ -	$ 5,790,757	$ 5,790,757

III. STATISTICAL SECTION

Statistical Section

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

Source	2011	2012	2013	2014	2015
Taxes	$ 23,509,192	$ 22,306,604	$ 21,349,053	$ 20,906,274	$ 20,102,386
Licenses and Permits	72,708	89,546	89,589	124,738	127,762
Intergovernmental	394,398	355,625	240,767	450,626	183,944
Charges for Service	2,063,292	1,901,479	2,307,004	2,418,158	2,799,381
Fines and Fees	1,732,584	1,414,049	1,513,237	1,555,501	2,051,431
Other Revenues	227,485	159,593	1,353,948	170,321	145,083
Totals	$ 27,999,659	$ 26,226,896	$ 26,853,598	$ 25,625,618	$ 25,409,987

Source	2016	2017	2018	2019	2020
Taxes	$ 21,121,942	$ 22,380,241	$ 24,034,509	$ 23,844,022	$ 28,284,875
Licenses and Permits	161,679	143,290	162,832	215,996	183,509
Intergovernmental	191,343	577,882	1,020,805	1,222,079	1,428,827
Charges for Service	3,286,988	3,177,292	3,227,273	3,393,006	3,391,515
Fines and Fees	2,184,802	2,653,737	2,526,041	2,203,257	1,750,440
Other Revenues	192,355	1,029,504	322,481	484,917	360,374
Totals	$ 27,139,109	$ 29,961,946	$ 31,293,941	$ 31,363,277	$ 35,399,540

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

Function	2011	2012	2013	2014	2015
General Government	$ 8,930,037	$ 7,652,276	$ 7,958,344	$ 8,531,669	$ 10,507,728
Judiciary	2,404,790	2,313,920	2,301,433	2,262,608	2,358,965
Public Safety	11,365,858	10,190,847	10,438,538	10,987,253	11,143,568
Public Works	1,641,802	1,656,311	1,808,456	1,882,179	1,438,797
Health and Welfare	674,117	634,646	637,143	628,355	629,053
Culture and Recreation	388,600	368,441	371,848	379,506	360,547
Housing and Development	733,856	630,783	624,479	635,459	457,479
Totals	$ 26,139,060	$ 23,447,224	$ 24,140,241	$ 25,307,029	$ 26,896,137

Function	2016	2017	2018	2019	2020
General Government	$ 12,414,573	$ 12,472,668	$ 13,105,053	$ 12,195,606	$ 13,666,960
Judiciary	2,514,313	2,536,244	2,543,615	2,755,834	2,571,298
Public Safety	11,597,522	11,743,068	12,165,267	12,956,222	13,127,188
Public Works	1,464,067	1,278,667	1,410,076	1,423,601	1,567,152
Health and Welfare	645,896	638,709	657,168	629,099	606,807
Culture and Recreation	369,374	370,179	367,881	382,177	389,707
Housing and Development	1,505,818	1,007,723	1,197,587	1,178,657	1,241,148
Debt Service	-	-	-	10,275	12,984
Totals	$ 30,511,563	$ 30,047,258	$ 31,446,647	$ 31,531,471	$ 33,183,244

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

	2011	2012	2013	2014	2015
Governmental Activities:					
Net investment in capital assets	$ 115,159,287	$ 109,231,918	$ 103,055,639	$ 99,460,888	$ 93,906,386
Restricted for:					
Capital Projects	121,764	5,017,380	10,662,132	13,468,694	9,932,868
Public Safety	-	1,591,355	1,354,781	1,465,573	2,175,566
Other Purposes	980,476	64,965	68,833	133,212	94,225
Unrestricted (Deficit)	9,100,357	11,757,334	12,454,691	11,458,178	9,228,566
Total Governmental Activities Net Position	125,361,884	127,662,952	127,596,076	125,986,545	115,337,611
Business-type Activities:					
Net investment in capital assets	11,796,633	11,096,342	11,927,404	13,301,670	12,980,369
Unrestricted (Deficit)	191,162	902,202	1,630,376	4,666,580	5,083,791
Total Business-type Activities Net Position	11,987,795	11,998,544	13,557,780	17,968,250	18,064,160
Primary Government:					
Net investment in capital assets	126,955,920	120,328,260	114,983,043	112,762,558	106,886,755
Restricted	1,102,240	6,673,700	12,085,746	15,067,479	12,202,659
Unrestricted (Deficit)	9,291,519	12,659,536	14,085,067	16,124,758	14,312,357
Total Primary Government Net Position	$ 137,349,679	$ 139,661,496	$ 141,153,856	$ 143,954,795	$ 133,401,771

	2016	2017	2018	2019	2020
Governmental Activities:					
Net investment in capital assets	$ 93,323,941	$ 91,141,109	$ 89,382,554	$ 85,879,461	$ 85,381,579
Restricted for:					
Capital Projects	3,374,144	4,648,153	3,697,699	5,177,818	6,778,759
Public Safety	2,038,614	1,658,310	1,048,796	602,112	719,657
Other Purposes	119,776	164,199	172,234	612,232	408,051
Unrestricted (Deficit)	5,115,440	5,020,525	4,749,132	4,032,355	5,021,838
Total Governmental Activities Net Position	103,971,915	102,632,296	99,050,415	96,303,978	98,309,884
Business-type Activities:					
Net investment in capital assets	13,240,572	13,127,555	13,696,065	14,199,999	14,272,203
Unrestricted (Deficit)	5,962,986	6,380,506	5,764,458	5,962,006	6,970,211
Total Business-type Activities Net Position	19,203,558	19,508,061	19,460,523	20,162,005	21,242,414
Primary Government:					
Net investment in capital assets	106,564,513	104,268,664	103,078,619	100,079,460	99,653,782
Restricted	5,532,534	6,470,662	4,918,729	6,392,162	7,906,467
Unrestricted (Deficit)	11,078,426	11,401,031	10,513,590	9,994,361	11,992,049
Total Primary Government Net Position	$ 123,175,473	$ 122,140,357	$ 118,510,938	$ 116,465,983	$ 119,552,298

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

	2011	2012	2013	2014
Expenses				
Governmental activities:				
General government	$ 9,258,993	$ 8,070,436	$ 6,927,341	$ 7,538,975
Judiciary	2,602,642	2,491,143	2,491,332	2,439,499
Public safety	13,758,311	12,154,115	14,079,240	15,207,127
Public works	13,395,551	9,806,081	10,207,045	9,984,778
Health and welfare	874,400	817,374	847,789	806,330
Culture and recreation	863,976	858,621	899,464	951,306
Housing and development	733,856	652,046	633,302	652,886
Interest on long-term debt	108,325	4,389	-	-
Total governmental activities expenses	41,596,054	34,854,205	36,085,513	37,580,901
Business-type activities:				
Solid waste	3,440,580	3,317,865	1,758,459	(725,869)
Curbside Collection	808,529	789,524	774,762	792,704
Total business-type activities expenses	4,249,109	4,107,389	2,533,221	66,835
Total primary government expenses	45,845,163	38,961,594	38,618,734	37,647,736
Program Revenues				
Governmental activities:				
Charges for services:				
General government	3,897,171	3,419,810	3,921,760	4,116,642
Public safety	1,089,542	1,040,169	1,084,002	1,138,492
Operating grants and contributions	955,051	1,526,536	712,925	828,158
Capital grants and contributions	3,275	15,380	51,994	543,796
Total governmental activities program revenues	5,945,039	6,001,895	5,770,681	6,627,088
Business-type activities:				
Charges for services:				
Solid waste	3,153,175	3,100,714	3,299,644	3,651,867
Curbside Collection	567,945	930,011	832,250	808,549
Capital grants and contributions	-	-	6,605	3,143
Operating grants and contributions	-	-	-	-
Total business-type activities program revenues	3,721,120	4,030,725	4,138,499	4,463,559
Total primary government program revenues	9,666,159	10,032,620	9,909,180	11,090,647
Net (expense)/revenue				
Governmental activities	(35,651,015)	(28,852,310)	(30,314,832)	(30,953,813)
Business-type activities	(527,989)	(76,664)	1,605,278	4,396,724
Total primary government net expense	$ (36,179,004)	$ (28,928,974)	$ (28,709,554)	$ (26,557,089)

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

2015	2016	2017	2018	2019	2020
$ 10,098,431	$ 8,121,483	$ 10,513,193	$ 11,398,205	$ 11,221,522	$ 10,480,030
2,536,908	2,626,357	2,713,843	2,735,205	2,931,819	2,730,207
14,346,478	16,350,203	14,748,465	15,620,920	16,879,043	18,669,417
15,861,741	17,731,651	12,971,202	12,449,825	12,493,367	11,285,653
828,348	837,451	846,230	873,384	274,901	620,501
931,816	896,021	959,804	927,077	1,028,983	1,053,084
478,939	1,522,869	1,023,410	1,214,005	1,194,012	1,238,562
-	-	-	-	7,775	10,484
45,082,661	48,086,035	43,776,147	45,218,621	46,031,422	46,087,938
3,371,993	2,905,657	3,882,539	5,324,597	4,222,944	4,398,305
786,191	807,953	858,044	1,020,550	1,049,525	1,055,484
4,158,184	3,713,610	4,740,583	6,345,147	5,272,469	5,453,789
49,240,845	51,799,645	48,516,730	51,563,768	51,303,891	51,541,727
5,010,906	5,566,293	6,034,276	5,976,896	3,708,168	3,203,041
1,182,577	1,176,523	1,229,238	1,167,205	3,569,879	3,470,749
822,955	497,209	615,657	1,192,362	1,287,874	1,919,109
301,087	318,685	3,408,658	837,194	1,039,911	362,348
7,317,525	7,558,710	11,287,829	9,173,657	9,605,832	8,955,247
3,417,311	3,878,956	4,060,016	5,260,004	4,890,619	5,288,651
818,709	834,846	843,843	917,821	908,754	945,176
-	-	-	-	-	-
-	-	-	-	-	55,112
4,236,020	4,713,802	4,903,859	6,177,825	5,799,373	6,288,939
11,553,545	12,272,512	16,191,688	15,351,482	15,405,205	15,244,186
(37,765,136)	(40,527,325)	(32,488,318)	(36,044,964)	(36,425,590)	(37,132,691)
77,836	1,000,192	163,276	(167,322)	526,904	835,150
$ (37,687,300)	$ (39,527,133)	$ (32,325,042)	$ (36,212,286)	$ (35,898,686)	$ (36,297,541)

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

	2011	2012	2013	2014
General Revenues and Other Changes in Net Position				
Governmental activities:				
Taxes				
Property taxes (general purpose)	$ 19,586,213	$ 19,913,582	$ 18,048,641	$ 18,030,177
Sales taxes	10,105,375	10,867,098	10,520,875	10,559,711
Other taxes	982,173	195,181	206,589	224,607
Investment earnings	149,713	87,859	19,574	19,907
Miscellaneous	104,196	89,658	1,452,277	509,880
Transfers	-	-	-	-
Total governmental activities	30,927,670	31,153,378	30,247,956	29,344,282
Business-type activities:				
Other taxes	114,903	-	-	-
Investment earnings	95,663	85,580	34,639	13,488
Miscellaneous	831	1,833	16	54
Gain on sale of capital assets	305	-	-	204
Transfers	-	-	-	-
Total business-type activities	211,702	87,413	34,655	13,746
Total primary government	31,139,372	31,240,791	30,282,611	29,358,028
Change in Net Position				
Governmental activities	2,075,360	838,546	(705,857)	(8,420,854)
Business-type activities	135,038	1,692,691	4,431,379	91,582
Total primary government	$ 2,210,398	$ 2,531,237	$ 3,725,522	$ (8,329,272)

(continued)

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

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

2015	2016	2017	2018	2019	2020
$ 17,614,676	$ 18,892,569	$ 20,886,598	$ 21,648,179	$ 21,609,270	$ 26,591,224
10,598,225	9,919,951	9,687,440	10,195,255	11,081,661	11,866,756
221,588	234,466	267,846	278,701	271,289	303,760
21,772	33,798	81,536	118,219	182,916	103,317
175,326	160,764	225,279	222,729	534,017	273,540
-	20,000	-	-	-	-
28,631,587	29,261,548	31,148,699	32,463,083	33,679,153	39,138,597
-	-	-	-	-	-
10,225	59,287	72,730	109,784	152,579	152,927
7,849	-	2,569	-	18,999	48,632
-	-	65,928	10,000	3,000	43,700
-	(20,000)	-	-	-	-
18,074	39,287	141,227	119,784	174,578	245,259
28,649,661	29,300,835	31,289,926	32,582,867	33,853,731	39,383,856
(11,895,738)	(3,226,770)	(4,896,265)	(3,962,507)	(3,453,538)	2,005,906
1,018,266	202,563	(26,095)	646,688	1,009,728	1,080,409
$ (10,877,472)	$ (3,024,207)	$ (4,922,360)	$ (3,315,819)	$ (2,443,810)	$ 3,086,315

(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
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	17,154,246	112,002	271,225	3,491,550	101,836	21,130,859
2020	20,611,424	108,574	266,700	3,422,900	90,900	24,500,498

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				
	2011	**2012**	**2013**	**2014**	**2015**
General Fund					
Nonspendable	$ 175	$ 123	$ 79	$ -	$ -
Assigned	1,498	1,342	4,928	5,005	5,380
Unassigned	6,175	8,352	6,074	5,745	3,350
Total General Fund	7,848	9,817	11,081	10,750	8,730
All other governmental funds					
Restricted	1,102	6,674	12,046	15,067	12,203
Assigned	401	459	867	244	307
Unassigned (Deficit)	(237)	-		-	-
Total all other governmental funds	1,266	7,133	12,913	15,311	12,510
Total governmental funds	$ 9,114	$ 16,950	$ 23,994	$ 26,061	$ 12,510

	Fiscal Year				
	2016	**2017**	**2018**	**2019**	**2020**
General Fund					
Assigned	$ 1,353	$ 3,184	$ 1,881	$ 51	$ 51
Unassigned	3,506	949	1,667	2,978	4,630
Total general fund	4,859	4,133	3,548	3,029	4,681
All other governmental funds					
Restricted	5,533	6,470	4,919	6,392	7,906
Assigned	358	587	826	464	235
Unassigned (Deficit)	-	-	-	(56)	-
Total all other governmental funds	5,891	7,057	5,745	6,800	8,141
Total governmental funds	$ 10,750	$ 11,190	$ 9,293	$ 9,829	$ 12,822

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

	Fiscal Year			
	2011	2012	2013	2014
Revenues				
Taxes	$ 31,038,739	$ 30,606,976	$ 29,511,994	$ 29,144,752
Licenses and permits	127,713	104,282	101,519	142,983
Intergovernmental	958,326	1,526,536	754,678	1,357,783
Charges for services	2,866,777	2,720,183	3,162,214	3,337,833
Fines and forfeitures	1,992,223	1,635,514	1,742,029	1,774,318
Investment	149,713	103,239	29,816	34,079
Miscellaneous	104,196	89,658	1,452,276	304,903
Total revenues	37,237,687	36,786,388	36,754,526	36,096,651
Expenditures				
General government	8,930,037	7,652,276	7,958,344	8,531,669
Judiciary	2,404,790	2,313,920	2,301,433	2,262,608
Public safety	13,065,590	11,827,335	12,516,938	13,237,283
Public works	1,661,802	1,704,736	1,845,795	2,064,991
Health and welfare	674,117	634,646	637,143	628,355
Culture and recreation	838,032	815,929	823,665	837,019
Housing and development	733,856	630,783	624,479	635,459
Capital outlay	687,848	1,475,230	1,646,778	2,980,478
Intergovernmental	4,643,316	1,700,189	1,356,370	3,056,318
Debt service:				
Principal	368,292	190,814	-	-
Interest and other charges	108,325	4,389	-	-
Total expenditures	34,116,005	28,950,247	29,710,945	34,234,180
Excess of revenues over (under) expenditures	3,121,682	7,836,141	7,043,581	1,862,471
Other financing sources (uses)				
Transfers in	990,983	810,000	1,450,000	649,500
Transfers out	(990,983)	(810,000)	(1,450,000)	(649,500)
Insurance reimbursements	-	-	-	204,977
Capital leases	-	-	-	-
Total other financing sources (uses)	-	-	-	204,977
Net change in fund balances	$ 3,121,682	$ 7,836,141	$ 7,043,581	$ 2,067,448
Debt service as a percentage of noncapital expenditures	1.5%	0.7%	0.0%	0.0%

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

Fiscal Year					
2015	2016	2017	2018	2019	2020
$ 28,475,742	$ 29,127,605	$ 30,320,519	$ 32,458,988	$ 32,926,276	$ 39,193,808
160,094	203,082	203,247	223,582	290,934	250,948
1,105,556	704,165	3,260,460	1,983,183	2,245,606	2,225,345
3,715,747	4,190,356	4,076,187	4,095,552	4,509,961	4,476,192
2,317,642	2,457,957	2,984,080	2,824,967	2,477,151	1,946,650
40,258	45,608	95,391	164,592	265,096	159,429
175,326	160,764	975,279	213,938	311,837	273,540
35,990,365	36,889,537	41,915,163	41,964,802	43,026,861	48,525,912
10,535,410	12,608,742	12,560,535	13,280,355	12,323,965	13,787,272
2,358,965	2,514,313	2,536,244	2,543,615	2,755,834	2,571,298
13,143,138	13,811,812	14,030,858	14,507,367	15,336,574	15,736,606
1,474,187	1,598,489	1,995,944	2,690,116	1,683,762	2,727,957
629,053	645,896	638,709	657,168	629,099	606,807
818,528	843,467	897,561	1,121,884	964,977	989,372
457,479	1,505,818	1,007,723	1,197,587	1,178,657	1,241,148
4,269,936	4,658,789	3,024,828	3096335	2,357,774	4,111,574
7,125,277	9,211,431	4,782,544	5,033,368	5,470,952	3,748,410
-	-	-	-	2,500	2,500
-	-	-	-	7,775	10,484
40,811,973	47,398,757	41,474,946	44,127,795	42,711,869	45,533,428
(4,821,608)	(10,509,220)	440,217	(2,162,993)	314,992	2,992,484
1,001,385	537,900	640,000	688,900	350,000	565,000
(1,001,385)	517,900	(640,000)	(688,900)	(350,000)	(565,000)
-	-	-	8,791	222,180	-
-	-	-	256,333	-	-
-	1,055,800	-	265,124	222,180	-
$ (4,821,608)	$ (9,453,420)	$ 440,217	$ (1,897,869)	$ 537,172	$ 2,992,484
0.0%	0.0%	0.0%	0.0%	0.03%	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
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
2019	1,170,685,590	53,830,151	257,940,604	24,315,500	68,076,994	86,307,725

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.

[1] Exemptions and Total Taxable Assessed Value for 2010-2019 restated in FY20 report to be County (previously reported State exemptions)

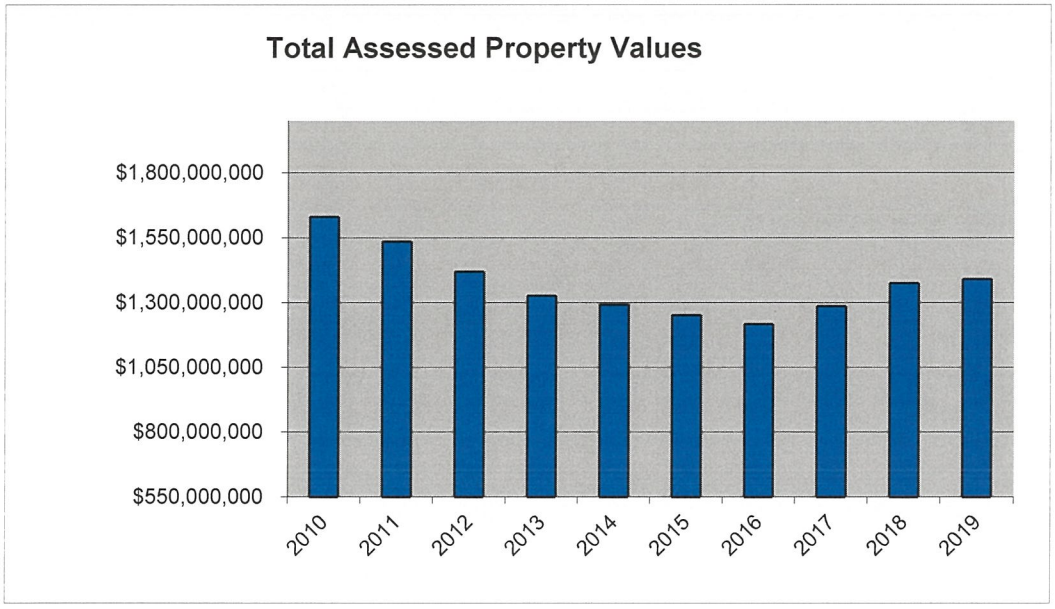
[2] Taxable Assessed Value as a Percentage of Actual Taxable Value for 2010-2019 restated in FY2020 report.

[3] General fund millage rate - reference Statistic Table F-14

[4] 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[1]	Total Taxable Assessed Value [1]	Total Direct Tax Rate [3]	Estimated Actual Tax Value	Assessed Value as a % of Actual Value [2]
$ 272,462,340	$ 1,630,832,585	11.70	$ 4,298,710,326	40.00%
262,640,026	1,535,753,272	11.70	3,839,383,180	40.00%
220,551,598	1,420,417,985	11.70	3,551,044,963	40.00%
202,308,124	1,326,945,796	11.70	3,317,364,490	40.00%
198,606,103	1,292,220,759	11.94 [4]	3,230,551,898	40.00%
185,149,068	1,251,996,075	12.94	3,129,990,188	40.00%
227,729,413	1,217,607,529	13.94	3,044,018,823	40.00%
215,962,817	1,286,504,107	13.94	3,216,260,268	40.00%
261,812,011	1,375,590,161	13.41	3,438,975,403	40.00%
269,273,683	1,391,882,881	15.79	3,479,707,203	40.00%



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
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	-	29.405
2019	15.79	-	-	15.79	-	16.00	-	31.79

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:	2019 Millage Rate	2018 Millage Rate	2017 Millage Rate	2016 Millage Rate
St. Marys	6.50	6.50	6.00	6.00
Kingsland	8.00	8.14	8.50	7.50
Woodbine	3.50	3.50	4.00	5.00

CAMDEN COUNTY, GEORGIA
PRINCIPAL TAXPAYERS
June 30, 2020

	2019			2009		
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Georgia Power Company	$ 49,429,662	1	2.98%	$ 17,055,735	3	0.96%
Okefenokee Rural EMC	9,380,549	2	0.56%	7,600,345	9	0.43%
Georgia Pacific St Marys LLC	6,752,568	3	0.41%	--		--
Soncel Homes	4,475,892	4	0.27%	--		--
NLP Brant Creek LLC	4,351,690	5	0.26%	--		--
Rayonier Atlantic Timber Company	4,325,320	6	0.26%	--		--
Camden Telephone & Telegraph Co.	4,198,724	7	0.25%	--		--
Wilkinson Harbor Pines LLC	4,088,310	8	0.25%	--		--
AT&T Mobility LLC	4,054,140	9	0.24%	--		--
Weyerhaeuser Company	3,998,909	10	0.24%	--		--
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	95,055,764		5.72%	135,071,783		7.62%
All Other	1,566,100,800			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
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%	681,586	13,931,375	99.82%
2014	13,902,595	(197,500)	13,094,311	94.19%	589,805	13,684,116	99.85%
2015	14,935,892	14,670	14,478,086	96.93%	414,547	14,892,633	99.61%
2016	16,317,666	48,312	15,711,423	96.28%	587,002	16,298,425	99.59%
2017	16,712,920	235,255	16,444,144	98.39%	373,138	16,817,282	99.23%
2018	17,273,752	79,281	16,659,303	96.44%	424,136	17,083,439	98.45%
2019	20,836,153	68,023	20,245,306	97.16%	-	20,245,306	96.85%

[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 6/30/20

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
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%
2020	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
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	-	251,333	1,395,038	-	1,646,371	0.11%	31	53,677	26,854
2020	-	248,833	943,533	1,054,568	2,246,934	0.14%	41	54,666	29,741

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, 2020

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	248,833	100.00%	248,833
Certificates of Participation	-	0.00%	-
			248,833
Contractual Obligations:			
Joint Development Authority (JDA) Taxable Revenue Bonds-Series 2018 *	$1,040,151	0.00%	-
			$ 248,833

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 [1]	Total net debt applicable to limit	Legal debt margin	Total net debt applicable to limit as a percent of the debt limit
2010	$ 163,083,259	$ -	$ 163,083,259	0.0%
2011	153,575,327	-	153,575,327	0.0%
2012	142,041,799	-	142,041,799	0.0%
2013	132,694,580	-	132,694,580	0.0%
2014	129,222,076	-	129,222,076	0.0%
2015	125,199,608	-	125,199,608	0.0%
2016	121,760,753	-	121,760,753	0.0%
2017	128,650,411	-	128,650,411	0.0%
2018	137,559,016	-	137,559,016	0.0%
2019	139,188,288	-	139,188,288	0.0%

Legal Debt Margin Calculation for Fiscal Year 2020

Total assessed Valuation of Taxable Property		$ 1,391,882,881
Less Exemptions for Bond Purposes		-
Net Assessed Valuation of Taxable Property for Bond Purposes		$ 1,391,882,881
Debt Limit - 10% of Taxable Value		$ 139,188,288
General Obligation Debt	-	
Less assets in debt service funds available for payment of principal	-	
Total deductions		-
Unused Legal Debt Margin		$ 139,188,288

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

[1] Debt Limits for 2010-2018 restated based on County Taxable Assessed Value (previously reported as 10% of State Taxable Assessed Value)

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
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	-
2020	-	-	-	33,184,830	-

[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
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
2020	5,288,651	4,338,066	950,585	430,000	14,268	2.14

Solid Waste Management Authority Revenue Bond-Series 2012	$ 905,000		$ 905,000
Joint Development Authority (JDA) Taxable Revenue Bonds-Series 2018*	1,120,081	0.00%	-
Total			$ 905,000

* 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] Private	School Enrollment[3] Public	Commercial Construction[4 & 5] Number of Units	Commercial Construction[4 & 5] Value*	Residential Construction[4 & 5] Number of Units	Residential Construction[4 & 5] Value*	Bank Deposits[6] 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	-	-	21	4,698	296,091
2013	51,476	1,168,556,676	22,701	31.4	9.6	138	9,163	-	-	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	-	-	57	98,032	312,776
2017	53,044	1,424,443,576	26,854	-	5.2	124	9,066	1	4,042	39	68,004	332,539
2018	53,677	1,441,442,158	26,854	31.6	3.7	43	9,371	1	265	53	81,989	307,863
2019	54,666	1,625,821,506	29,741	32.8	3.8	117	9,213	3	12,108	63	86,251	280,745
2020	n/a	n/a	n/a	n/a	5.4 [7]	153	9,277	3	3,000	57	82,312	327,212

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]Units and values 2016-2019 restated in FY2020

[6]Federal Deposit Insurance Corporation (deposits given are countywide in thousands)

[7] Unemployment rate reported is June 2020 during pandemic (4.4% as of 12/31/2020)

*Amounts expressed in thousands

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

	2020			2011		
Employer	**Employees**	**Rank**	**Percentage of total employment**	**Employees**	**Rank**	**Percentage of total employment**
Kings Bay Naval Submarine Base	8,198	1	41.58%	8,979	1	49.26%
Camden County School System	1,233	2	6.25%	1,462	2	8.02%
Lockheed Missiles & Space	567	3	2.88%	479	4	2.74%
Southeast Georgia Health Systems	483	4	2.45%	330	7	1.81%
Camden County Board of Commissioners	419	5	2.13%	438	5	2.01%
Kings Bay Support Services	325	6	1.65%	-	-	-
Wal-Mart Supercenter	317	7	1.61%	366	6	2.40%
Express Scripts	240	8	1.22%	500	3	2.63%
City of Kingsland Government	183	9	0.93%	196	8	0.97%
Publix	180	10	0.91%	-	-	-
City of St. Marys Government	-	-	-	176	9	1.08%
Winn Dixie	-	-	-	107	10	0.97%
	12,145		61.61%	13,033		71.89%

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

Function	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Government	55	49	53.5	51	54	55	61	57.75	61	55.0
Judiciary	33	30.5	28.5	28.5	30	30	29	29	29	29
Public Safety :										
Sheriff	69	58	65	67.5	58	54	54	63	61.5	66.0
Jail	39	36	38	41	48	51	48	55	48	46.0
E M S	94	94	87	99	92	105	92	92	99.5	93.5
All other	27	24	23.5	22.5	25	27	30	34	28	23.0
Public Works	29	27	25	23	23	25	24	24.75	21.5	25
Health and Welfare & Culture and Recreation & Housing & Development	20	19.5	22.5	20.5	20	20	22	12.5	10.5	6.0
Business Type :										
Curbside	1	1	1	1	1	1	1	2	2	2
Solid Waste	21	21	22	22	23	21	20	19	22	22.5
Totals	387	360	366	376	374	389	381	389	383	368

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	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Government										
Administration										
Number of commission meetings	20	20	23	22	21	21	22	23	21	20
New employees processed	83	52	84	78	125	70	64	60	206	132
Finance										
Total receipts	$ 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	$ 33,410,930
Employees on direct deposit	90%	91%	93%	95%	95%	99%	92%	94%	95%	99%
Accounts payable checks issued	5,874	5,099	5,337	5,383	7,040	6,716	6,056	6,296	5,336	6,264
Payroll checks issued	11,303	9,759	10,037	10,368	10,511	10,465	11,112	12,237	12,928	266
Fire										
Average response time (in minutes)	6	5.09	5.28	5.45	5.48	5.06	6	6	7	6.3
Firefighters per call	17	15	13	14	16	19	17	18	16	15
EMS/Paramedics per call	2	2	2	2	2	2	2	2	2	2
Roads and bridges										
Number of culverts installed										
Driveway	23	6	15	16	18	30	25	74	59	26
Storm water drainage	7	2	10	33	114	21	8	8	20	5
Roads graded (miles)	3,480	3,444	3,355	3,116	4,359	13,504	14,025	16,146	13,656	15,485
Planning and Building										
Building permits issued										
Residential	18	22	15	28	43	57	39	53	94	58
Commercial	2	0	0	1	2	0	15	1	3	5
Business license permits issued	164	287	227	349	274	272	304	300	300	301
Solid Waste										
Refuse collected (in tons)										
C & D Landfill	95,340	55,517	62,288	83,929	84,481	78,151	166,423	225,449	226,825	192,240
SR 110 Landfill	62,037	95,667	110,690	109,264	103,746	118,501	79,836	104,983	87,019	112,012

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

Function	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Government										
Buildings	16	17	18	18	17	17	21	21	21	21
Vehicles	21	21	25	26	26	26	25	27	23	23
Judiciary										
Vehicles	1	1	0	0	0	0	0	0	0	0
Public Safety										
Sheriff:										
Buildings							11	13	13	15
Stations	2	2	2	2	2	2	2	2	2	2
Patrol units	80	86	81	82	85	101	95	104	113	116
Boats									7	6
Fire:										
Stations	9	9	9	9	7	7	7	8	9	9
Fire/rescue units	32	32	34	33	37	34	33	36	34	34
Vehicles	11	11	11	11	12	12	10	12	11	11
Animal Control										
Vehicles	4	4	3	3	3	3	3	3	3	4
EMA										
Buildings	1	1	1	1	1	1	1	1	1	1
Vehicles	1	1	1	0	0	0	0	1	2	2
Public Works										
Buildings	3	3	4	4	4	3	4	3	3	3
Streets - paved (miles)	170	163.21	165.99	166.46	170.67	166.73	166.7	167	167	167
Streets - unpaved (miles)	133	130.34	127.56	136.48	132.38	127.85	127.9	128	129	129
Vehicles	24	24	17	19	19	23	33	27	23	23
Heavy equipment	32	34	35	35	38	29	37	33	28	28
Health and welfare										
Buildings	6	6	7	7	7	7	6	6	6	6
Vehicles	3	3	3	3	3	3	2	2	2	2
Culture and recreation										
Parks	26	26	26	26	26	24	26	26	24	26
Boat ramps	6	6	5	5	5	6	5	5	5	5
Community centers	1	1	1	1	1	2	2	2	2	2
Housing and development										
Buildings							1	1	1	1
Vehicles	5	5	4	3	3	3	2	3	2	2
Solid Waste										
Buildings	4	4	10	10	10	10	9	10	10	10
Vehicles	15	15	17	18	17	21	22	27	31	22
Heavy equipment	40	40	46	43	42	44	35	32	35	30

CAMDEN COUNTY, GEORGIA
MISCELLANEOUS STATISTICS
June 30, 2020

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)	54,666
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	157
Education :	
(Public schools)	
Attendance centers	12
Number of classrooms	660
Number of teachers	590
Number of students	9277
(Colleges)	
College of Coastal Georgia - Camden Center, Kingsland, GA	1
Building permits (Camden County, City of Kingsland, City of St.Marys, and City of Woodbine)	1,908
Recreation and culture :	
(Includes Camden County, City of St. Marys, and City of Kingsland, and City of Woodbine)	
Number of parks	26
Number of public swimming pools	2
Number of libraries	2
Number of Books	89,401
Number of Audiobooks	4,311
Number of CDs	1,024
Number of DVDs	8,233
Number of PCs for public use	51
Number of laptops for public use (St. Mary's only)	31
Registered voters (includes both active & inactive)	38,405

CAMDEN COUNTY, GEORGIA
MISCELLANEOUS STATISTICS
June 30, 2020

Employees (Full Time) :	
Camden County	385
St. Marys	
Kingsland	172.75
Woodbine	11
Jail/Corrections :	
(Camden County Public Safety Complex)	
Maximum capacity	149
Operational capacity	110-115
Health and Medical :	
Number of hospitals	1
Number of beds in hospital	40
Number of physicians at hospital	168
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

IV. SINGLE AUDIT SECTION

CAMDEN COUNTY, GEORGIA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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)	$ -	$ 32,464
Subtotal for CFDA 20.205 Highway Planning and Construction Cluster			-	32,464
Passed through Georgia's Office of Highway Safety				
Occupant Protection	20.600	GOHS - 2019 - 080	-	486
Occupant Protection	20.600	GOHS - 2019 - 080	-	1,301
Traffic Enforcement Network Grant	20.600	GOHS-Ten 2019-402PT	-	5,390
Traffic Enforcement Network Grant	20.600	GOHS-Ten 2019-402PT	-	2,640
Subtotal for CFDA 20.600 Highway Safety Cluster			-	9,817
Total Pass-through Programs			-	42,281
Total U.S. Department of Transportation			-	42,281
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	2020-003	-	99,091
Subtotal for CFDA 93.045 Aging Cluster			-	99,091
Total Pass-through Programs			-	99,091
Total U.S. Department of Health and Human Services			-	99,091
U.S. Department of Justice				
Direct Programs				
Federal Forfeiture Program	16.922		-	46,881
Total Direct Programs			-	46,881
Total U.S. Department of Justice			-	46,881
U.S. Fish and Wildlife Service				
Passed through Georgia Department of Natural Resources				
Georgia Shooting Range Development Grant	15.611	W-92-C-1	-	273,772
Subtotal for CFDA 15.611 Fish and Wildlife Cluster			-	273,772
Total Pass-through Programs			-	273,772
Total U.S. Fish and Wildlife Service			-	273,772

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, 2020
(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	-	80,007
Total Pass-through Programs			-	80,007
Total Environmental Protection Agency			-	80,007
U.S. Department of Commerce, National Oceanic and Atmospheric Administration				
Passed through the Department of Natural Resources				
Coastal Incentive Grant	11.419	NA19NOS4190151	-	57,719
Total Pass-through Programs			-	57,719
Total U.S. Department of Commerce NOAA			-	57,719
U.S. Election Assistance Commission				
Passed through the Georgia Secretary of State				
CARES Secure the Vote Grant	21.019	6200	-	2,865
Help America Vote Act	90.404	6200	-	5,336
Total Pass-through Programs			-	8,201
Total U.S. Election Assistance Commission			-	8,201
U.S. Department of Homeland Security				
Passed through Georgia Emergency Management Agency				
EMA - Fire Grant	97.044	EMW-2017-FO-03962	-	122,728
Emergency Management Hazard Mitigation Grant	97.039	HMGP-4297-0003	-	160,923
Emergency Management Hazard Mitigation Grant	97.039	HMGP-4294-0005	-	95,714
Subtotal CFDA 97.039			-	256,637
Emergency Management & Homeland Security Grant	97.067	SHO16-130	-	11,755
Emergency Management Performance Grant - EOD	97.067	SHO18-068	-	4,993
Emergency Management Performance Grant	97.067	OEM18-020	-	15,154
Subtotal CFDA 97.067			-	31,902
Total Pass-through Programs			-	411,267
Total U.S. Department of Homeland Security			-	411,267
Total Expenditures of Federal Awards			$ -	$ 1,019,219

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, 2020

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Camden County, Georgia under programs of the federal government for the fiscal year ended June 30, 2020. 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

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

Phone: (912) 576-7125 • Fax: (912) 576-1866 • www.camdencountyga.gov

Department of Finance & Budget

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

FINANCIAL STATEMENT FINDINGS

NONE REPORTED

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

NONE REPORTED

STEVE L. HOWARD
County Administrator

JOHN S. MYERS
County Attorney

LANNIE E. BRANT
Commissioner, District 1

CHUCK CLARK
Commissioner, District 2

TREVOR READDICK
Commissioner, District 3

GARY BLOUNT
Commissioner, District 4

BEN L. CASEY
Commissioner, District 5

Board of County Commissioners

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

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Department of Finance & Budget

March 30, 2021

CORRECTIVE ACTION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

FINANCIAL STATEMENT FINDINGS

2020-001 Governmental Activities – Capital Assets

Name of Contact Person: Nancy Clark-Gonzalez, Chief Finance Officer

Recommendation: The County should enhance internal control procedures to ensure that governmental capital asset subsidiary ledger is complete, accurate, and properly reported at year-end.

Corrective Action: Management concurs with the finding on capital asset subsidiary records not reconciled with control accounts. The Finance Department migrated to new financial software in May 2020 and errors were not identified at the time of the conversion. The Finance Department has corrected the balances and will adhere to existing procedures to ensure capital asset subsidiary records are reconciled with control accounts.

Anticipated Completion Date: March 30, 2021

2020-002 Intergovernmental Payables

Name of Contact Person: Nancy Clark-Gonzalez, Chief Finance Officer

Recommendation: The County should enhance internal control procedures to ensure the proper accrual of intergovernmental payables at year-end.

Corrective Action:
Management concurs with the finding that intergovernmental payables for SPLOST 8 Fund were not accrued at year end. Specifically, management did not properly review the posting date of the intergovernmental payables and payables were posted to the subsequent fiscal year. The Finance Department has reviewed its existing process for year end and will adhere to the proper review of payables.

Anticipated Completion Date: March 30, 2021

STEVE L. HOWARD
County Administrator

JOHN S. MYERS
County Attorney

LANNIE E. BRANT
Commissioner, District 1

CHUCK CLARK
Commissioner, District 2

TREVOR READDICK
Commissioner, District 3

GARY BLOUNT
Commissioner, District 4

BEN L. CASEY
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 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, 2020, 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 March 30, 2021. 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) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of 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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2020-001 and 2020-002 that we consider to be material weaknesses.

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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Response to findings

Camden County, Georgia's response to the findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. Camden County, Georgia's response was not subjected to the auditing procedures applied in our audit of the financial statements and, accordingly, we express no opinion on it.

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
March 30, 2021

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE 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, 2020. 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.

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.

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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, 2020.

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.

Carr, Riggs & Ingram, LLC

Macon, Georgia
March 30, 2021

CAMDEN COUNTY, GEORGIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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?	Yes
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
97.039	Hazard Mitigation Grant 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

Findings noted on the 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*:

2020-001 Governmental Activities - Capital Assets

CRITERIA

Accounting and control procedures should be designed to ensure that capital asset activity is recorded and reported. Capital asset records must be supported by detailed records that include location, department, cost, estimated useful life, depreciation, and other detailed supporting documents.

CONDITION

During FY2020, capital asset subsidiary records were not reconciled with control accounts.

CONTEXT

In May 2020, the County's capital asset software program was upgraded to a newer version. Breakdowns occurred in the conversion process resulting in incorrect beginning balances for the fiscal year. Additionally, various current year equipment purchases were omitted from the capital asset records.

EFFECT

The County's governmental capital asset subsidiary ledger contained material errors which were identified and adjusted during the annual audit process.

CAUSE

The County did not have adequate internal control procedures in place to ensure that the governmental capital asset subsidiary ledger was complete, and accurate.

RECOMMENDATION

The County should enhance internal control procedures to ensure that governmental capital asset subsidiary ledger is complete, accurate, and properly reported at year-end.

VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTIONS

Management concurs with the finding on capital asset subsidiary records not reconciled with control accounts. The Finance Department migrated to new financial software in May 2020 and errors were not identified at the time of the conversion. The Finance Department has corrected the balances and will adhere to existing procedures to ensure capital asset subsidiary records are reconciled with control accounts.

2020-002 Intergovernmental Payables

CRITERIA
In accordance with generally accepted accounting principles, expenditures are recognized as soon as a liability is incurred.

CONDITION
At year end, the County did not accrue the intergovernmental payables for the SPLOST 8 Fund.

CONTEXT
Audit adjustments of $330,384 were necessary to record the year end intergovernmental payables for the June 2020 SPLOST receipts.

EFFECT
The County's year end accounts payable/ expenditures were understated for the SPLOST 8 fund.

CAUSE
The County did not have adequate internal control procedures in place to ensure the recording of intergovernmental payables at year-end.

RECOMMENDATION
The County should enhance internal control procedures to ensure the proper accrual of intergovernmental payables at year-end.

VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTIONS
Management concurs with the finding that intergovernmental payables for SPLOST 8 Fund were not accrued at year end. Specifically, management did not properly review the posting date of the intergovernmental payables and payables were posted to the subsequent fiscal year. The Finance Department has reviewed its existing process for year end and will adhere to the proper review of payables.

Section III – Federal Award Findings and Questioned Costs

No matters were reported.