Camden County, Georgia

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED JUNE 30, 2021

CAMDEN COUNTY, GEORGIA

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED
JUNE 30, 2021

PREPARED BY:
CAMDEN COUNTY FINANCE DEPARTMENT

CAMDEN COUNTY, GEORGIA

ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

TABLE OF CONTENTS

Page

I. INTRODUCTORY SECTION

Letter of Transmittal A-1-6
Certificate of Achievement for excellence in Financial Reporting A-7
Organizational Chart A-8
List of Principal Officials A-9

II. FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT B-1-3

MANAGEMENT'S DISCUSSION & ANALYSIS C-1-15

BASIC FINANCIAL STATEMENTS

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

Fund Financial Statements
- Balance Sheet – Governmental Funds D-5-6
- Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position D-7
- Statement of Revenues, Expenditures, and Changes in Funds Balances – Governmental Funds D-8-9
- Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities D-10
- Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – General Fund and Major Special Revenue Fund D-11-14
- Statement of Net Position – Proprietary Funds D-15
- Statement of Revenues, Expenses and Changes in Fund Net Position – Proprietary Funds D-16
- Statement of Cash Flows – Proprietary Funds D-17-18
- Statement of Net Position – Fiduciary Funds D-19
- Statement of Changes in Fiduciary Net Position D-20

Notes to the Financial Statements D-21-47

CAMDEN COUNTY, GEORGIA

ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

TABLE OF CONTENTS
(CONTINUED)

Page

SUPPLEMENTARY INFORMATION

Nonmajor Governmental Funds
Combining Balance Sheet – Nonmajor Governmental Funds.....E-1-2

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

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

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

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

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

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

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

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

Nonmajor Enterprise Funds
Combining Statement of Net Position – Nonmajor Proprietary Funds.....E-12

Combining Statement of Revenues, Expenses and Changes in Net Position – Nonmajor Proprietary Funds.....E-13

Combining Statement of Cash Flows – Nonmajor Proprietary Funds.....E-14-15

TABLE OF CONTENTS
(CONTINUED)

Page

Custodial Funds
Combining Statement of Fiduciary Net Position....E-16
Combining statement of Changes in Fiduciary Net Position....E-17

Schedule of Project Expenditures with Special Sales Tax Proceeds Tax 7....E-18

Schedule of Project Expenditures with Special Sales Tax Proceeds Tax 8....E-19

III. STATISTICAL SECTION

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

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

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

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

Operating Information
Operating Indicators by Function....F-26
Capital Asset Statistics by Program and Function....F-27
Miscellaneous Statistics....F-28-29

CAMDEN COUNTY, GEORGIA

ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

TABLE OF CONTENTS
(CONTINUED)

Page

IV. SINGLE AUDIT SECTION

Schedule of Expenditures of Federal Awards G-1-2

Notes to the Summary of Expenditures of Federal Awards G-3

Summary Schedule of Prior Audit Findings G-4

Corrective Action Plan G-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* G-6-7

Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance G-8-9

Schedule of Findings and Questioned Costs G-10-12

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 22, 2022

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

The Annual Comprehensive Financial Report of Camden County, Georgia for the fiscal year ended June 30, 2021, 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, 2021. 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 Annual Comprehensive Financial Report 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 2020 Population for Camden County is 54,768, 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 69% of the total county-wide population.

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

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

Local Economy

Tourism has always been a major contributor to the local economy. With Interstate 95 running north and south through the County and the proximity to Jacksonville, FL, traffic flow locally has always been a big boost through general stops and overnight tourism. Submarine Base (NSB) Kings Bay is the largest submarine base on the east coast. It continues to contribute a large military and civilian payroll to the local

economy. St. Marys offers a significant historical account of Camden County with many structures from the 1800's still used today as inns and churches. They also offer a renovated waterfront area on the St. Marys River for launching boats or just a place to relax. The National Park Service also has its debarkation point in the same area for Cumberland Island National Seashore.

Camden County's unemployment rate remained the same as this time last year with a current rate of 2.2% (FRED Economic Data, December 2021). 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 2.6% (FRED Economic Data, December 2021). 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 79 building permits in FY2021 (excluding mobile homes), 21 (36%) more than the prior fiscal year. All of these permits were residential permits which is 24 (44%) more than the prior fiscal year. This is a significant increase from the prior year and a good indication of growth in unincorporated Camden County. Meanwhile, commercial construction in unincorporated Camden County has been nearly nonexistent with only three permits issued in FY2020 and none in FY2021. Within Camden County, however, the cities are continuing to see a significant increase in home sales and construction, which is also good for the County.

Long-Term Financial Planning

Camden County continues to recover following years of decline after the Great 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 last year, and 29% more than they were ten years ago. The current SPLOST began on July 1, 2019 after 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. Another factor contributing to the increase in tax collections is inflation on goods and services. As a percentage tax, as prices increase, the sales tax increases as well. 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.

The County is proud to have a strong general fund balance with which to pay future payments, take advantage of opportunities, and be prepared for unforeseen emergencies. In fiscal year 2021, fund balance is considered fully funded as it exceeded 25% of the current annual budget. 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. Fund balance has increased from a low in FY2018 of $1.46 million to the current fund balance of $10.37 million. The following graph illustrates fund balance history from FY2010 to FY2021.

STEVE L. HOWARD
County Administrator

JOHN S. MYERS
County Attorney

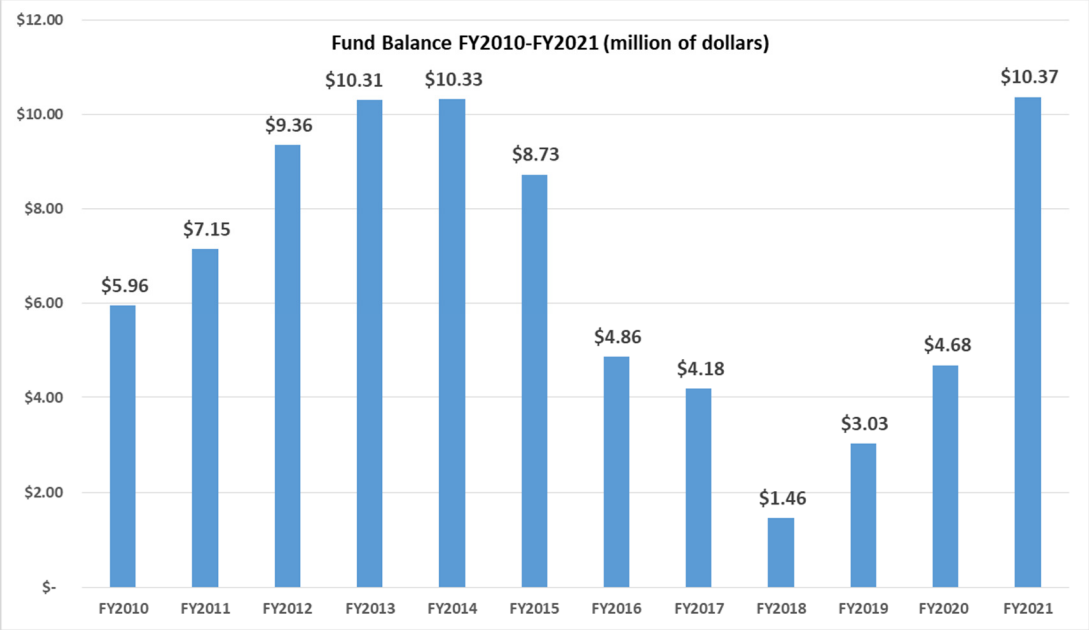
LANNIE E. BRANT
Commissioner, District 1

CHUCK CLARK
Commissioner, District 2

TREVOR READDICK
Commissioner, District 3

GARY BLOUNT
Commissioner, District 4

BEN L. CASEY
Commissioner, District 5



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 prior year's budget in public safety costs, potential real estate acquisitions, grant match appropriation and other operating costs, and to minimize any further use of fund balance. In tax year 2020 there was no millage increase on County-wide taxes and a reduction in the millage rate in the unincorporated area. In tax year 2021, the millage rate for both county-wide and unincorporated tax district were reduced slightly.

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 since 2018. 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.

STEVE L. HOWARD
County Administrator

JOHN S. MYERS
County Attorney

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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. Additionally, Camden County has aerospace heritage dating back to the 1960's and technical expertise from transitioning military at Naval Submarine Base Kings Bay.

The Camden County Board of Commissioners received a Launch Site Operators License (LSOL) from the Federal Aviation Administration (FAA) in December 2021, making it the third vertical launch site on the east coast.

Spaceport Camden is the only commercial, non-federal, vertical launch site on the east coast. 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. Despite being further north than Kennedy Space Center, Camden County's boost velocity is similar to (within 2%) that of the Kennedy Space Center.

Kingsland Bypass Phase I
After more than a decade of planning, the 5.867 mile Phase I of the Kingsland Bypass project continued during the fiscal year for 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 has been completed as of December 2021.

Public Safety Radio System
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. Completion of the fence and gate replacement surrounding the Woodbine tower was completed in October 2021. The old tower site located off Harriet's Bluff Rd adjacent to I-95 is now officially offline and was removed December 2021. The new system is working as designed, and all feedback from internal/external users indicates increased coverage and capability overall.

County Recreational Shooting Complex
Construction continued in FY 2021 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 was for the completion of a 200 yard rifle range, a rifle range canopy, sidewalks and fencing. The shooting complex is named Two Rivers Gun Range and the grand opening was in November 2021.

STEVE L. HOWARD
County Administrator

JOHN S. MYERS
County Attorney

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Commissioner, District 5

Awards and Acknowledgments

The National Association of Counties (NACo) recognized Camden County with an Achievement Award in FY 2021. NACo acknowledged the Coordination of Benefits Update in the Category of Financial Management.

The Association of County Commissioners of Georgia (ACCG) recognized Camden County with two County Excellence Award Honorable Mentions for Camden County's Cybersecurity Education Program and Paved Roadway Inventory and Assessment.

And finally, for the twentieth 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 annual comprehensive financial report (ACFR) for the fiscal year ending June 30, 2020. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized ACFR, whose contents conform to program standards. The ACFR 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

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

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

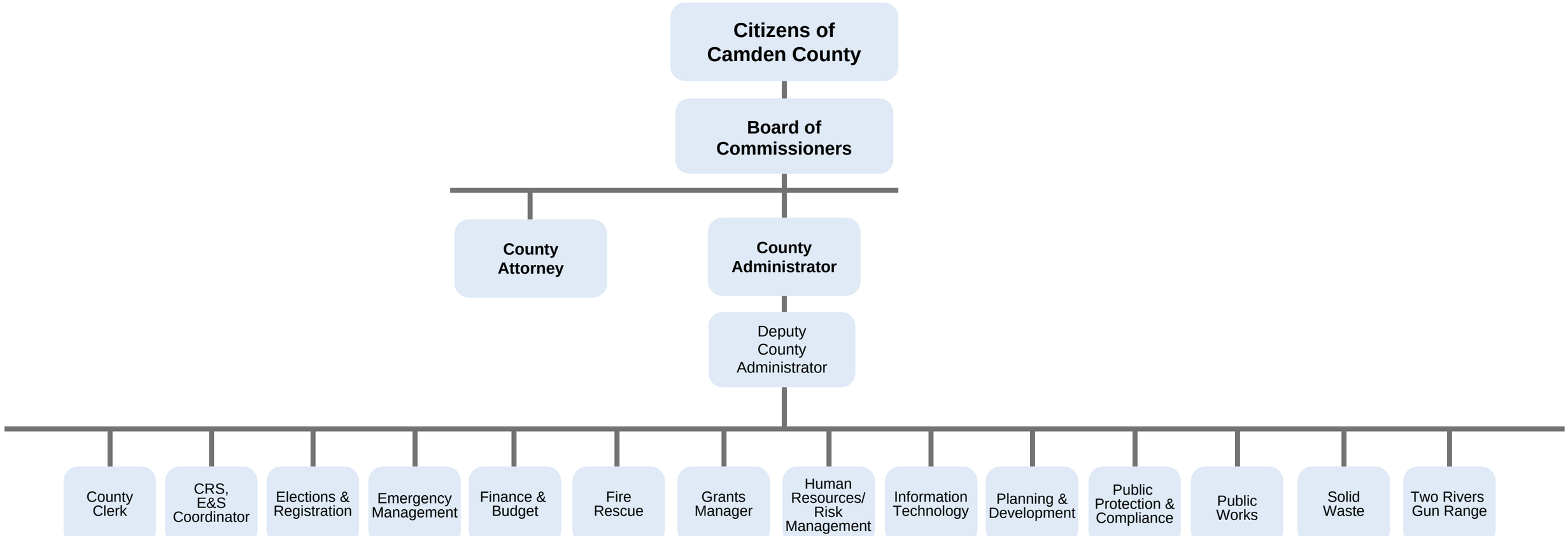
Camden County
Georgia

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2020

Christopher P. Morrill

Executive Director/CEO



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

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

Camden County Georgia
Award-Winning Government

CAMDEN COUNTY, GEORGIA
PRINCIPAL OFFICIALS

Board of Commissioners

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

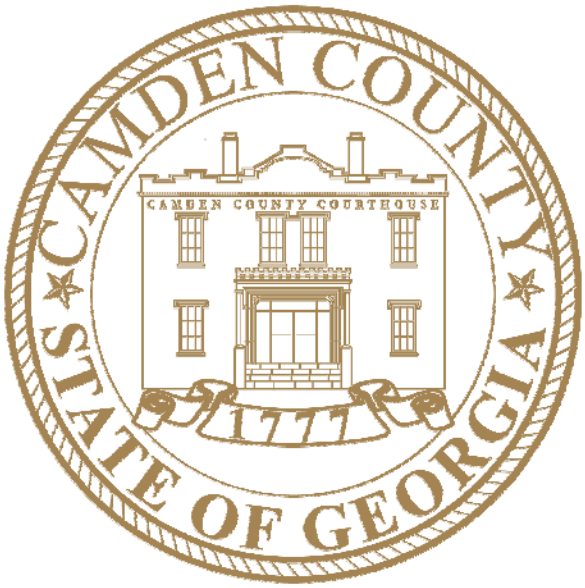
Administration

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	Vacant
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


CAMDEN COUNTY
CAMDEN COUNTY COURTHOUSE
1777
STATE OF GEORGIA

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, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

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 10 percent, 9 percent, and 12 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, 2021, and the respective changes in financial position and, where applicable, cash flows and the respective budgetary comparison for the General Fund and major special revenue 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-15 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, custodial 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, custodial 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, custodial 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 22, 2022, 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.

Clifton, Gilliland, Hardison & Park LLC

Macon, Georgia
March 22, 2022

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, 2021. 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, 2021 by $127,461,721 (net position). Of this amount, $19,101,203 is unrestricted net position which may be used to meet the County's ongoing obligations to the citizens and creditors.

- The County's total net position at June 30, 2021 increased by $8,038,317, or 6.73%. This change to total net position is due to an increase in revenues of 13.8% as well as an increase in expenditures of 4.0%.

- At June 30, 2021, Camden County's governmental funds balance sheet reports combined ending fund balances of $21,216,904. This amount represented an increase of $8,523,600 from the prior year and was principally attributable to increased property tax collections, an increase in sales tax collections, and an increase in all program revenues.

- The General Fund reported an ending fund balance of $10,370,291 or 31% of total general fund expenditures. The actual available cash in the bank and investments from all General Fund accounts at June 30, 2021 was $10,080,275, an increase of $4,631,330 over last fiscal year. Total assets for the general fund increased by $5,395,012 to $13,008,109. The liabilities decreased by $210,847 to $1,575,597 due mostly to a decrease in normal outstanding payables.

- Capital Assets had a net book value of $99,759,507, a decrease of $2,116,890 over the prior fiscal year. The general government's capital assets decreased by $1,544,689 and the business-type activities decreased by $572,201. Both Government and Business-type capital assets decreased mostly due to the annual depreciation calculations for total capital assets.

- Total long-term liabilities for Camden County decreased by $88,305 from the previous fiscal year, which now total $6,128,243. Long-term liabilities for governmental activities had a net increase this fiscal year by $362,674. This increase was due mostly to a new capital lease. Business-type activities decreased by $450,979. The net decrease was due mostly to a decrease in capital lease balance and the payoff of outstanding revenue bonds.

OVERVIEW OF THE FINANCIAL STATEMENTS

Government-wide Financial Statements:

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

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

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

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

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

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

Fund Financial Statements:

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

Governmental funds - Governmental funds, presented on pages D-5 to D-14, 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-7 and D-10, 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, enterprise funds found on pages D-15 to D-18 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. Custodial 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-19.

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-21 to D-46 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 custodial funds which appear on pages E-16 to E-17. A schedule of Project Expenditures with Special Sales Tax Proceeds is provided on pages E-18 and E-19. 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 $127,461,721. The following table presents Camden County's total net position for the fiscal year ended June 30, 2021 and 2020:

Summary of Net Position

	Government Activities		Business-Type Activities		Total	
	FY2021	FY2020 Restated	FY2021	FY2020	FY2021	FY2020 Restated
Current assets	$ 30,249,625	$ 16,655,834	$ 13,887,390	$ 12,450,123	$ 44,137,015	$ 29,105,957
Capital assets, net	84,088,223	85,632,912	15,671,284	16,243,485	99,759,507	101,876,397
Total assets	114,337,848	102,288,746	29,558,674	28,693,608	143,896,522	130,982,354
Deferred outflow of resources	-	-	-	26,819	-	26,819
Total assets and deferred outflows of resources	$ 114,337,848	$ 102,288,746	$ 29,558,674	$ 28,720,427	$ 143,896,522	$ 131,009,173
Current liabilities	8,685,833	3,214,398	1,620,725	2,154,823	10,306,558	5,369,221
Long-Term liabilities	1,256,032	893,358	4,872,211	5,323,190	6,128,243	6,216,548
Total liabilities	9,941,865	4,107,756	6,492,936	7,478,013	16,434,801	11,585,769
Deferred Inflows of Resources	-	-	-	-	-	-
Net position:						
Net investment in capital assets	82,800,748	85,381,579	14,818,360	14,272,203	97,619,108	99,653,782
Restricted	10,741,410	7,777,573	-	-	10,741,410	7,777,573
Unrestricted	10,853,825	5,021,838	8,247,378	6,970,211	19,101,203	11,992,049
Total net position	$ 104,395,983	$ 98,180,990	$ 23,065,738	$ 21,242,414	$ 127,461,721	$ 119,423,404
Total liabilities, deferred inflows of resources and net position	$ 114,337,848	$ 102,288,746	$ 29,558,674	$ 28,720,427	$ 143,896,522	$ 131,009,173

The largest portion of the county's combined net position (76.6% or $97,619,108) reflects its investment in capital assets such as land, buildings, and equipment. This excludes any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources. The capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's combined net position (8.4% or $10,741,410) 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 (15.0% or $19,101,203) 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 55.6% and the business-type unrestricted assets are 44.4%. As of the end of the 2021 fiscal year, the County is able to report positive balances in all three categories of net positon, both for the government as a whole, as well as for its separate governmental and business-type activities.

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. During the current fiscal year, the government's net position increased by $8,038,317. About 77.3% of this increase is attributable to governmental activities mainly due to property and sales tax and operating grants and contributions received in 2021. The remaining increase of 22.7% is attributable to business-type activities, primarily the solid waste fund. This increase is earmarked for funding capital projects in future years for the county's business-type activities.

Changes in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2021	2020 Restated	2021	2020	2021	2020 Restated
Revenues :						
Program Revenues :						
Charges for services	$ 7,541,178	$ 6,673,790	$ 6,959,186	$ 6,233,827	$ 14,500,364	$ 12,907,617
Operating grants and contributions	2,866,210	1,919,109	103,380	55,112	2,969,590	1,974,221
Capital grants and contributions	1,015,328	362,348	-	-	1,015,328	362,348
General Revenues :						-
Property taxes	28,262,427	26,591,224	-	-	28,262,427	26,591,224
Sales taxes	14,906,407	11,866,756	-	-	14,906,407	11,866,756
Other taxes	357,023	303,760	-	-	357,023	303,760
Unrestricted investment earnings	11,464	103,317	94,670	152,927	106,134	256,244
Miscellaneous	348,323	273,540	2,700	48,632	351,023	322,172
Gain (loss) on sale of assets	-	-	-	43,700	-	43,700
Total Revenues	55,308,360	48,093,844	7,159,936	6,534,198	62,468,296	54,628,042
Expenses :						
General Government	13,546,290	10,480,030	-	-	13,546,290	10,480,030
Judiciary	2,918,302	2,730,207	-	-	2,918,302	2,730,207
Public Safety	17,671,457	18,669,417	-	-	17,671,457	18,669,417
Public Works	12,612,327	11,285,653	-	-	12,612,327	11,285,653
Health & Welfare	825,948	620,501	-	-	825,948	620,501
Culture and recreation	271,717	1,053,084	-	-	271,717	1,053,084
Housing and development	1,233,211	1,238,562	-	-	1,233,211	1,238,562
Interest on long-term debt	14,115	10,484	-	-	14,115	10,484
Solid Waste Disposal	-	-	4,166,673	4,398,305	4,166,673	4,398,305
Curbside Collections	-	-	1,096,644	1,055,484	1,096,644	1,055,484
Two Rivers Gun Range	-	-	73,295	-	73,295	-
Total Expenses	49,093,367	46,087,938	5,336,612	5,453,789	54,429,979	51,541,727
Changes in net position	6,214,993	2,005,906	1,823,324	1,080,409	8,038,317	3,086,315
Net position - beginning - Restated	98,180,990	96,175,084	21,242,414	20,162,005	119,423,404	116,337,089
Net position - ending	$ 104,395,983	$ 98,180,990	$ 23,065,738	$ 21,242,414	$ 127,461,721	$ 119,423,404

Note: FY2021 Net position beginning balance restated: See Notes to the Financial Statements Note 14.

Governmental activities. Governmental activities increased the County's net position by $6,214,993. There was an overall increase in revenues of $7.2 million or 15.0%. Combined expenses increased by $3.0 million (6.5%). These significant factors contributing to the increase from last year's net position are discussed in more detail below.

- Charges for services increased by $867,388 or 13.0%. The increase was mostly due to an increase in EMS billings for ambulance service ($247,991), fees on tax collections ($96,549), and E911 fees collected ($41,684).

- Operating grants and contributions increased by $947,101 or 49.4%. The most significant increases were due to the Coronavirus Aid, Relief, and Economic Security Act (CARES) for $871,135 and a grant distribution directly from U. S. Treasury for $39,602. Additionally, grant revenue was received from American Rescue Plan (ARP) Act. The County received approximately $5.3 million in fiscal year 2021 and will receive another $5.3 million in fiscal year 2022. This revenue is held as unearned revenue (liability) and cash (asset).

- The capital grants and contributions increased by $652,980 or 180.2%. The most significant increase was due to the grant revenue received from the Department of Natural Resources for reimbursement of shooting range construction expenses.

- Property taxes increased by $1,671,203 or 6.3%. The increase was due to an increase of $744,643 (3.7%) in current year property taxes collected mostly due to tax digest growth, an increase of $54,550 (31.2%) in real estate transfer tax, and an increase in intangible taxes of $349,593 (77.2%). There was no change in the millage rate for county-wide taxes and a slight decrease in the millage rate for unincorporated taxes for the 2020 tax year.

- Sales tax increased by $3,039,651 or 25.6%. 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. Sales tax revenue increased due to the State of Georgia passing sales tax on internet sales, a local retailer audit adjustment, and inflation on goods and services.

- Unrestricted investment earnings decreased by $91,853 or 88.9%. The amount of the decrease was due to interest rates reductions due to economic impacts of the pandemic.

The County's governmental activities expenses cover a wide range of services. There was an increase of $3,005,429 (6.5%) in expenses over last year. The majority of the change were increases to general government of $3,066,260 (29.3%) and to public works of $1,326,674, (11.8%), These increases were offset by decreases in expenses for public safety $997,960 (5.3%), and culture and recreation of $781,367 (74.2%).

- General government's and public work's variance were mostly reflective of capital asset additions in the prior fiscal year, resulting in a significant change in activity reported in the current fiscal year. As shown on the statement of activity for the general fund, operating expenditures decreased this fiscal year for general government.

- Public safety's and culture and recreation's variance was mostly reflective of capital asset activity in the current fiscal year. A five-year capital lease agreement for fifteen sheriff's office vehicles

was entered into this year funded by SPLOST. As shown on the statement of activity for the general fund, operating expenditures increased this fiscal year for public safety. Culture and recreation's change is mostly reflective of capital expenditures for gun range construction.

Business-type activities. Business-type activities increased the County's net position by $1,823,234 (8.6%). Key elements of this increase are as follows:

- Business-type revenues have increased this fiscal year by $625,735 or 9.6%. The increase was almost entirely due Solid Waste's regular household waste (MSW) billing increases of $552,199. The revenue increase was also due to timber sales increasing by $328,387. Sale of timber will continue into fiscal year 2022. These increases are offset by a decrease to construction and debris (C&D) billings of $148,508. Curbside collection revenue increased due to additional customers and there was no changes in fees. Two Rivers Gun Range did not officially open until fiscal year 2022 and had no revenues this year.

- The overall operational type expenses for business-type activities decreased by 2.1% or $117,177. There were several increases and decreases in the solid waste fund that contributed to the overall decrease. Depreciation and amortization increased by $47,430 and bad debt expense increased by $39,284 to adjust the allowance for doubtful accounts at year end. These were offset by decreases to salaries and benefits $81,431, a decrease to contracted services overall of $88,225, and a decrease to closure/post closure costs of $42,492.

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, SPLOST 7 Fund, SPLOST 8 Fund, and the American Rescue Plan Act Fund are reported as the County's major funds. The remaining funds of the County are aggregated and presented as Non-Major Governmental Funds. There are two new funds in fiscal year 2021. The first is the Two River Gun Range fund, an enterprise fund, which is a recreational outdoor gun range for pistol and rifle. The official opening of the range is in fiscal year 2022, but this fiscal year's expenses were for start up operations. The second new fund is the American Rescue Plan Act Fund, which holds the allocation the County received from the American Rescue Plan Act (ARPA) as an unearned revenue (liability) and cash (asset). The County received approximately $5.3 million in fiscal year 2021 and will receive another $5.3 million in fiscal year 2022.

The following table presents the County's changes in fund balance for government funds for the fiscal year ended June 30, 2021, and 2020.

Governmental Funds
Fund Balance Changes

Description	Fiscal Year 2021	Fiscal Year 2020 Restated	Difference	Percentage Change
Restricted :				
Capital Outlay	$ 9,941,965	$ 6,778,759	$ 3,163,206	46.7%
Law Enforcement	549,850	590,763	(40,913)	-6.9%
Court Programs	249,595	408,051	(158,456)	-38.8%
	10,741,410	7,777,573	2,963,837	
Assigned :				
Law Enforcement	8,958	51,075	(42,117)	-82.5%
Capital Outlay	165,221	235,013	(69,792)	-29.7%
	174,179	286,088	(111,909)	
Unassigned :	10,301,315	4,629,643	5,671,672	122.5%
Totals	$ 21,216,904	$ 12,693,304	$ 8,523,600	67.2%

As of June 30, 2021, Camden County governmental funds reported combined fund balances of $21,216,904, an increase of $8,523,600, approximately a 65.5% increase from the prior fiscal year's balances. The governmental funds are divided as $10,741,410 being dedicated to restricted; $174,179 as being assigned; and $10,301,315 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 $2.1 million as revenues were accumulated for future projects. Second, an increase of $5.69 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. The following table presents the County's changes in fund balance for the general fund for the fiscal year ended June 30, 2021 and 2020.

General Fund
Fund Balance Changes

Description	Fiscal Year 2021	Fiscal Year 2020	Difference	Percentage Change
Assigned :				
Law Enforcement	$ 8,958	$ 51,075	$ (42,117)	-82.5%
Fund Balance Appropriations	-	-	-	0.0%
	8,958	51,075	(42,117)	-82.5%
Unassigned :	10,361,333	4,629,643	5,731,690	123.8%
Totals	$ 10,370,291	$ 4,680,718	$ 5,689,573	121.6%

At June 30, 2021, the total fund balance in the general fund was $10,370,291. This is an increase of $5.7 million or approximately 121.6% for the fiscal year. The general fund has no restricted funds to report this year. Approximately 0.08% ($8,958) is reported for revenues assigned as special inmate program funds and fund balance appropriation for the fiscal year 2021 budget. The other portion is 99.92% ($10,361,333) is presented as unassigned, available for any legal obligation of the County. The total increase over last fiscal year was the result of increases in both tax and other revenues along with a slight reduction in overall expenditures. Total assets for the general fund increased by $5.4 million (70.9%) to $13,008,109 and liabilities decreased by $83,714 (7.3%) to $1,575,597 due mostly to an increase in regular outstanding accounts payables.

The following table presents the County's general fund activities for the fiscal year ended June 30, 2021 and 2020.

General Fund Activities

Revenues:	Fiscal Year 2021	Fiscal Year 2020	Difference	Percentage Change
Taxes				
Property taxes	$ 25,476,562	$ 24,285,563	$ 1,190,999	4.9%
Sales taxes	4,688,767	3,746,811	941,956	25.1%
Other Taxes	284,789	252,501	32,288	12.8%
Licenses & Permits	230,331	183,509	46,822	25.5%
Intergovernmental	1,872,485	1,428,827	443,658	31.1%
Charges for Services	3,773,086	3,391,515	381,571	11.3%
Fines & Forfeitures	2,071,701	1,750,440	321,261	18.4%
Interest Earnings	11,056	98,589	(87,533)	-88.8%
Other Revenues	348,323	261,785	86,538	33.1%
Total Revenues	$ 38,757,100	$ 35,399,540	$ 3,357,560	9.5%
Expenses:				
General Government	12,682,845	13,666,960	(984,115)	-7.2%
Judiciary	2,708,197	2,571,298	136,899	5.3%
Public Safety	13,443,780	13,127,188	316,592	2.4%
Public Works	1,807,818	1,567,152	240,666	15.4%
Health & Welfare	702,262	606,807	95,455	15.7%
Culture & Recreation	411,959	389,707	22,252	5.7%
Housing & Develop	1,213,491	1,241,148	(27,657)	-2.2%
Debt Service	-	12,984	(12,984)	-100.0%
Total Expenses	32,970,352	33,183,244	(212,892)	-0.6%
Excess Revenues Over Expenditures	5,786,748	2,216,296	3,570,452	161.1%
Other Financing Sources	(97,175)	(565,000)	467,825	-82.8%
Fund Balance - beginning	4,680,718	3,029,422	1,651,296	54.5%
Fund Balance - ending	$ 10,370,291	$ 4,680,718	$ 5,689,573	121.6%

Total revenues for the General Fund increased by $3,357,560, or 9.5%. Specifically, there were four key categories that contributed to the overall net revenue increase:

- The combined tax category (property, sales, and other) increased by approximately $2.16 million. The increase was due mostly to an increase in property tax collections of $1.19 million (4.9%) and an increase in sales tax $941,956 (25.1%). The main factor causing the increase in property tax collections were increases in current year ad valorem taxes of $744,644 due to tax digest growth, and intangible taxes of $349,593. Sales tax revenue is generated from a 1% collection of local option sales tax on every dollar spent in the County. This is a shared cost between residents and non-residents.

- Intergovernmental revenues increased by $443,658, or 31.1%. The most significant increases were due to the Coronavirus Aid, Relief, and Economic Security Act (CARES) Act for $871,135 and a grant distribution directly from U. S. Treasury for $39,602. A significant decrease of $270,627 to intergovernmental revenue is for a change in recording the Department of Navy contract reimbursement. It is no longer recorded as revenue, but rather an offset to Cumberland Patrol expenses.

- Charges for services increased by $381,571, or 11.3% due mostly to an increase in EMS collections of $249,991.

- Fines and forfeitures increased by $321,261, or 18.4%, due to increases in collections from all courts. Probate Court had the largest increase in revenue of $239,985.

The County saw a slight decrease in overall spending this fiscal year. Total expenditures decreased by $212,892 or 0.6%. The most notable changes were as follows:

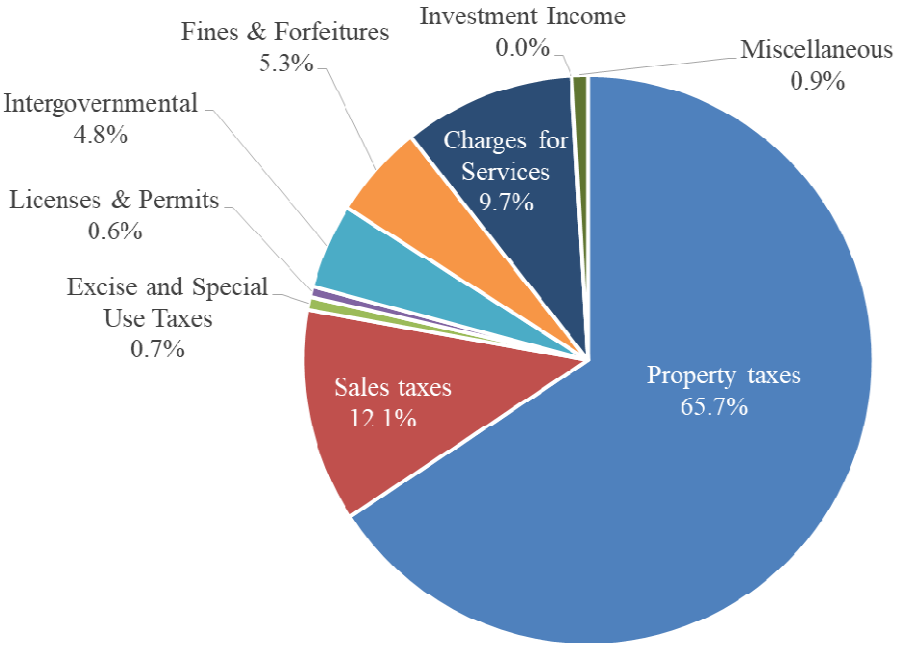
- General government expenditures decreased by $984,115 or 7.2%. The decrease in general government category is attributable almost entirely to capital project activity in the previous year.

- Public Works increased by $240,666 or 15.4%. The increase in public works was due to an increase in staffing as a vacant director positon was filled at the beginning of the fiscal year. The remaining increases were from repairs and maintenance on heavy equipment, fuel and vehicle supplies.

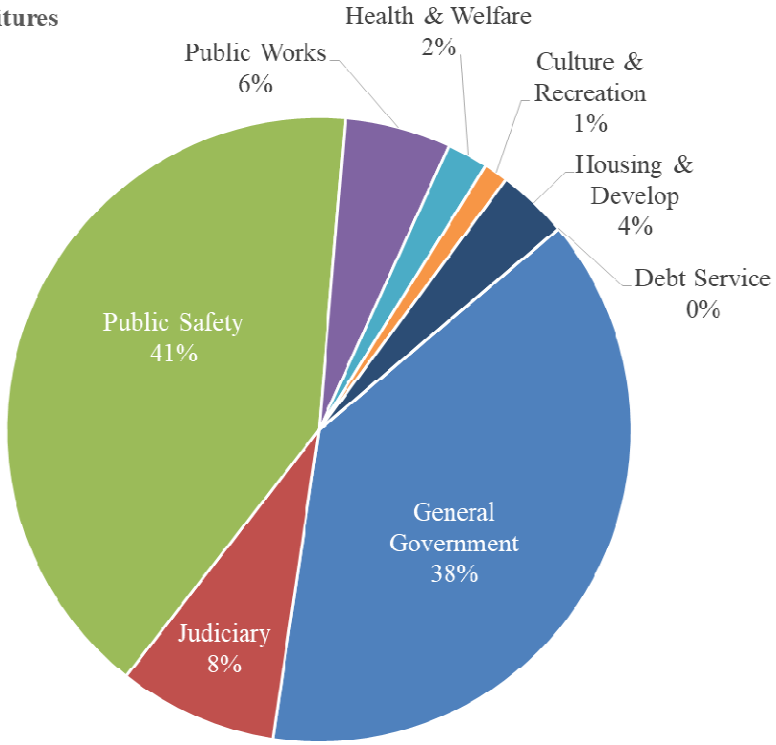
- Public safety increased by $316,592 or 2.4%. The increase was almost entirely due to increases in salary and benefits for the sheriff's office ($148,691), corrections ($80,363), and EMS ($242,551).

The following charts represent actual revenue and expenditure activity by percent for the general fund for fiscal year 2021.

General Fund Revenues - FY 2021
Percent of Total Revenues
(Total $38,757,100)



General Fund Expenditures - FY2021
Percent of Total Expenditures
(Total $32,970,352)



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's fund balance information may be seen on page D-5 and D-8. The details of the revenues, expenditures, and budget for this fund can be seen on pages D-11 to D-13.

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 $1,128,999 for a total fund balance of $1,503,922 in the eighth 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 intergovernmental agreement was amended to allow for completion of all projects by June 30, 2022. The fund balance information may be seen on page D-5. The current revenue and expenditure details are available on page D-8. In addition, the projects and current budget may be seen on pages E-18.

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 SPOST proceeds, up to $47 million will be distributed amongst Kingsland, St. Marys, Woodbine, the County, and the Public Service Authority. Once $47 million has been collected and prior to any further proceeds distribution, the county shall receive $2.1 million for the ninth Tier 2 project. Distributions will commence to the cities, PSA, and County after this final project is fully funded. The cities received their distributions based on the 2013 SPLOST 7 intergovernmental agreement. There was an increase to the fund balance this fiscal year of $3,240,612 for a total fund balance of $5,577,096 in the second year of operations.

PROPRIETY FUNDS

Proprietary fund statements provide the same information as in the business activities column of the government-wide statements, only in greater detail. Camden County currently utilizes three enterprise funds in the proprietary fund financial statements, the solid waste enterprise fund, and two non-major enterprise funds: the curbside collection fund and the gun range 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, 2021, total net position for the proprietary funds amounted to $23,065,738 as compared to $21,242,414 at June 30, 2020. The increase of $1,823,324 (8.6%) is a combination of an increase in solid waste's net position by $1,912,116, a decrease of $88,792 to the non-major enterprise funds net positon. The decrease in the non-major funds is comprised of a decrease in curbside collection's net position by $15,499, and a decrease to the gun range's net position by $73,293. The gun range had no revenue as it was not officially open until October 2021. The net position information may be seen on page E-12. The current revenue and expense details are available on page E-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, 2021, Camden County's investment in capital assets for both governmental activities and business-type activities totaled $99,759,507(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, 2021, and 2020.

CAMDEN COUNTY, GEORGIA'S CAPITAL ASSTS (Net of Depreciation)

	Government Activities		Business-Type Activities		Total Primary Government	
General Classfiication	FY 2021	FY 2020	FY 2021	FY 2020	FY 2021	FY 2020
Land	$ 7,360,048	$ 7,360,048	$ 2,576,021	$ 2,576,021	$ 9,936,069	$ 9,936,069
Construction in progress	20,957,171	18,042,402	142,970	-	21,100,141	18,042,402
Land improvements	-	-	9,680,833	10,210,618	9,680,833	10,210,618
Buildings and improvements	26,260,681	27,364,890	93,757	99,921	26,354,438	27,464,811
Machinery, equipment, vehicles	7,902,777	7,240,036	3,177,703	3,356,925	11,080,480	10,596,961
Infrastructure	21,607,546	25,625,539	-	-	21,607,546	25,625,539
	$ 84,088,223	$ 85,632,915	$ 15,671,284	$ 16,243,485	$ 99,759,507	$ 101,876,400

The total decrease to the County's investment in capital assets for the current fiscal year was $2,116,893 or 2.1%. This decrease can be broken down into a decrease for governmental activities of $1,544,692 and a decrease in business-type activities of $572,201.

Additional information on Camden County's capital assets is provided in Note 8, on pages D-37 and D-38.

DEBT ADMINISTRATION

The long-term liabilities at June 30, 2021 totaled $7,814,860 a total decrease of $157,518. Of this amount, $1.9 million relates to the governmental activities and $5.8 million relates to business-type activities. The debt for governmental activities increased a net amount of $688,950 or (53.1%) from fiscal year FY 2020. The net increase is due mostly to a new capital lease for vehicles for the Sheriff's office. The long-term liabilities from business-type activities had a net decrease of $846,468 or 12.7% from the June 30, 2020 balance. The net decrease is due mostly to the following factors:

- Closure and post closure liabilities had an increase in the annual accrual for $294,678.
- Capital leases for heavy equipment decreased as balance was paid down.

- Revenue bonds were paid off during the fiscal year.

Additional information on Camden County's debt can be found in Note 9 on pages D-40 – D-42 as well as Notes 10 and 11 on pages D-42 through D-44.

BUDGETARY HIGHLIGHTS

The budgetary comparison statement of the General Fund is provided on pages D-11 to D-13. 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 2021. 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.

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 11, 2020.

The difference in the adopted budget and the final budget, for the revenues of the general fund for fiscal year 2021 was an increase of $706,515, a 2.1% difference. The following were the most significant changes:

The first significant increase was to intergovernmental revenue which was adjusted by $198,841 (19.4%) for additional revenue received. The second significant increase was to charges for services for $174,755 (4.8%) for additional EMS collections. The third budget increase was to fines and forfeitures of $252,519 (14.5%) for additional collections from Superior and Probate Courts.

There was a significant increase to the budget for general government expenditures for $599,330. The most significant adjustments increasing the budget for general government were as follows.

The registrar's budget increased by $86,500 for poll worker pay due to the 2020 election and recount. Bad debt expenses for EMS ambulance service was increased by $390,534. Special appropriations was increased for a transfer of $250,000 for the gun range which was a loan from the general fund for range completion and startup costs.

General Fund Budget Variance

The total resources (revenues) actually recorded for this fiscal year was $38,757,100, which reflects a positive variance of $4,094,110 more than the final budgeted figure as seen on page D-9. Explanations for individual major budget to actual category variances are as follows:

Investment income has a negative variance of $101,758. The other revenue categories were all positive variances to the final budget. There were four significant positive variances. The first was to taxes which includes a property tax variance of $1.345.930, sales tax variance of $952,567, and excise and special use taxes of $252,132. The second significant positive variance is intergovernmental revenue with a positive variance of $846,644 mostly due to the CARES revenue. Third, fines and forfeitures has a positive variance of $330,182 due to increase in collections of court revenues. The fourth significant positive revenue variance is for miscellaneous revenue of $237,123 which is mostly from reimbursement from

insurance for claims, private source grant revenue, and sale of surplus property.

The total appropriations (expenditures) actually recorded for this fiscal year was $32,970,352, excluding transfers out. This figure is $1.59 million more than the final budgeted figure as seen on D-13. There were two significant net positive variances for this fiscal year. First, general government had a positive net variance of $917,492. This was mainly due to a reduction in employee health insurance costs of $291,790 and insurance of $157,978. Second, public safety had a positive variance of $518,199 mostly due to a reduction in anticipated school resource officer costs of $116,414 and emergency medical services of $250,268.

Additional information on budget versus actual expenditures for the current fiscal year ending June 30, 2021, may be seen on D-11 to D-13.

ECONOMIC, FISCAL YEAR 2022 BUDGETS, AND RATES

More than a decade after the Great Recession, Camden County continues to recover. The tax digest began a recovery in 2017 which continued through 2021. However, the 2021 tax digest is still 11% lower than it was in 2009. The fiscal year 2022 (tax year 2021) millage rate for county-wide property tax was reduced slightly from 15.79 to 15.562. The millage rate for the unincorporated tax district was reduced slightly as well from 1.4 mils to 1.35 mils due to a sufficient amount of fund balance accumulated. The pandemic is now in its third year and the County continues to budget conservatively due to unknown future economic impacts. At the time of adoption, the fiscal year 2022 general fund budget was 4.99% more than the prior fiscal year's budget. The following are budget highlights:

- No millage rate increase
- No fund balance used to balance general fund budget
- Continuation of evaluation program up to 2% pay increase
- Continuation of annual leave sell-back program
- Six new positions were funded

For the Solid Waste enterprise fund there was a 2.5% rate increase in July 2021 for fiscal year 2022. There was no rate increase for the Curbside Collection fund in fiscal year 2022.

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 Annual Comprehensive Financial Report s 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, 2021

	Primary Government			Component Units	
ASSETS	Governmental Activities	Business-Type Activities	Total	Joint Development Authority	Board of Health
Cash and cash equivalents	$ 3,913,721	$ 839,215	$ 4,752,936	$ 5,698,073	$ 1,959,823
Certificate of deposit	-	2,615,000	2,615,000	-	-
Investments	22,104,328	10,028,607	32,132,935	-	-
Receivables, net of allowance					
Taxes	862,626	-	862,626	-	-
Accounts	584,638	632,099	1,216,737	-	23,342
Other	288,128	22,469	310,597	-	-
Internal balances	250,000	(250,000)	-	-	-
Note receivable	-	-	-	10,872,799	-
Due from other governments	2,169,295	-	2,169,295	-	38,215
Due from component unit	76,889	-	76,889	-	-
Prepaid asset	-	-	-	4,024	-
Security deposit	-	-	-	4,024	-
Capital assets					
Non depreciable	28,317,218	2,718,991	31,036,209	1,708,212	-
Depreciable, net	55,771,005	12,952,293	68,723,298	24,988	9,974
Total capital assets	84,088,223	15,671,284	99,759,507	1,733,200	9,974
Total assets	114,337,848	29,558,674	143,896,522	18,312,120	2,031,354
DEFERRED OUTFLOW OF RESOURCES					
Deferred outflows of resources					
Pensions	-	-	-	-	215,280
OPEB	-	-	-	-	126,224
Total deferred outflow of resources	-	-	-	-	341,504
LIABILITIES					
Accounts payable	1,467,683	347,705	1,815,388	13,567	368
Retainage payable	29,939	-	29,939	-	-
Accrued interest	-	25,650	25,650	-	-
Accrued salaries and benefits	816,228	59,043	875,271	-	-
Due to other governments	870,888	-	870,888	-	-
Unearned revenue	4,771,665	-	4,771,665	-	-
Due to primary government	-	-	-	76,889	-
Customer deposits	-	231,140	231,140	-	-

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

CAMDEN COUNTY, GEORGIA

STATEMENT OF NET POSITION
JUNE 30, 2021
(CONTINUED)

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Joint Development Authority	Board of Health
LIABILITIES *(Continued)*					
Noncurrent liabilities					
Due within one year					
Compensated absences payable	226,139	11,908	238,047	20,498	18,890
Claims and judgements	334,883	-	334,883	-	-
Closure / post-closure	-	739,326	739,326	-	-
Capital lease payable	168,408	205,953	374,361	-	-
Notes payable	-	-	-	3,967	-
Due in more than one year					
Net pension liability	-	-	-	-	1,060,315
Net OPEB liability	-	-	-	-	222,989
Compensated absences payable	678,418	35,723	714,141	-	75,558
Closure / post-closure	-	4,189,517	4,189,517	-	-
Capital lease payable	577,614	646,971	1,224,585	-	-
Notes payable	-	-	-	20,332	-
Revenue bonds payable	-	-	-	10,848,500	-
Total liabilities	9,941,865	6,492,936	16,434,801	10,983,753	1,378,120
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows of resources					
OPEB	-	-	-	-	277,067
Total deferred inflows of resources	-	-	-	-	277,067
NET POSITION					
Net investment in capital assets	82,800,748	14,818,360	97,619,108	1,733,200	9,974
Restricted for					
Capital outlay	9,941,965	-	9,941,965	-	-
Law enforcement	549,850	-	549,850	-	-
Court programs	249,595	-	249,595	-	-
Prior year program income	-	-	-	-	370,000
Unrestricted	10,853,825	8,247,378	19,101,203	5,595,167	337,697
Total net position	$ 104,395,983	$ 23,065,738	$ 127,461,721	$ 7,328,367	$ 717,671

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, 2021

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	$ 13,546,290	$ 3,705,487	$ 2,048,753	$ -
Judiciary	2,918,302	-	-	-
Public safety	17,671,457	3,835,691	434,348	798,021
Public works	12,612,327	-	383,109	217,307
Health and welfare	1,364	-	-	-
Culture and recreation	1,096,301	-	-	-
Housing and development	1,233,211	-	-	-
Interest on long-term debt	14,115	-	-	-
Total governmental activities	49,093,367	7,541,178	2,866,210	1,015,328
Business-type activities				
Solid waste	4,166,673	5,981,445	-	-
Curbside collection	1,096,644	977,741	103,380	-
Two Rivers Gun Range	73,295	-	-	-
Total business-type activities	5,336,612	6,959,186	103,380	-
Total primary government	$ 54,429,979	$ 14,500,364	$ 2,866,210	$ 1,015,328
Component units				
Joint Development Authority	$ 7,682,509	$ 61,132	$ 11,550,615	$ -
Board of Health	1,364,993	456,919	738,676	-
Total component units	$ 9,047,502	$ 518,051	$ 12,289,291	$ -
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, restated				
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, 2021
(CONTINUED)

Net (Expense) Revenue and Changes in Net Position			Component Units	
Primary Government				
Governmental Activities	Business-Type Activities	Total	Joint Development Authority	Board of Health
$ (7,792,050)	$ -	$ (7,792,050)		
(2,918,302)	-	(2,918,302)		
(12,603,397)	-	(12,603,397)		
(12,011,911)	-	(12,011,911)		
(1,364)	-	(1,364)		
(1,096,301)	-	(1,096,301)		
(1,233,211)	-	(1,233,211)		
(14,115)	-	(14,115)		
(37,670,651)	-	(37,670,651)		
-	1,814,772	1,814,772		
-	(15,523)	(15,523)		
-	(73,295)	(73,295)		
-	1,725,954	1,725,954		
(37,670,651)	1,725,954	(35,944,697)		
			$ 3,929,238	$ -
			-	(169,398)
			3,929,238	(169,398)
28,262,427	-	28,262,427	-	-
14,906,407	-	14,906,407	-	-
357,023	-	357,023	-	-
-	-	-	-	346,129
11,464	94,670	106,134	2,905	-
348,323	2,700	351,023	1,965	511
-	-	-	52,500	-
43,885,644	97,370	43,983,014	57,370	346,640
6,214,993	1,823,324	8,038,317	3,986,608	177,242
98,180,990	21,242,414	119,423,404	3,341,759	540,429
$ 104,395,983	$ 23,065,738	$ 127,461,721	$ 7,328,367	$ 717,671

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

CAMDEN COUNTY, GEORGIA

BALANCE SHEET
GOVERMENTAL FUNDS
JUNE 30, 2021

	General Fund	American Rescue Plan Act	Special Purpose Local Option Sales Tax 7
ASSETS			
Cash and cash equivalents	$ 1,757,441	$ 554,596	$ 234,779
Investments	8,322,834	4,208,736	1,277,420
Receivables, net of allowance			
Taxes	837,734	-	-
Accounts	394,741	-	-
Other receivables	288,128	-	-
Due from other governments	688,158	-	105,762
Due from other funds	642,184	3,060	-
Due from component unit	76,889	-	-
Total assets	$ 13,008,109	$ 4,766,392	$ 1,617,961
LIABILITIES			
Accounts payable	$ 809,307	$ -	$ 84,100
Retainage payable	-	-	29,939
Accrued expenditures	751,120	-	-
Due to other funds	9,897	-	-
Due to other governments	-	-	-
Unearned revenue	5,273	4,766,392	-
Total liabilities	1,575,597	4,766,392	114,039
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - property taxes	732,182	-	-
Unavailable revenue - other	330,039	-	-
Total deferred inflows of resources	1,062,221	-	-
FUND BALANCES			
Restricted	-	-	1,503,922
Assigned	8,958	-	-
Unassigned (Deficit)	10,361,333	-	-
Total fund balances	10,370,291	-	1,503,922
Total liabilities, deferred inflows of resources, and fund balances	$ 13,008,109	$ 4,766,392	$ 1,617,961

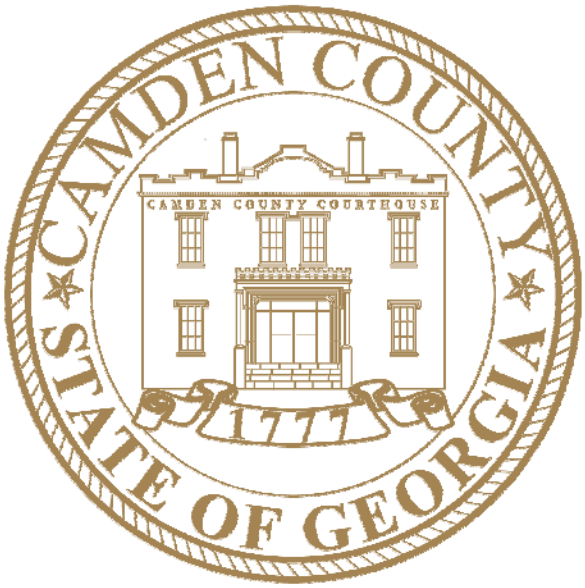
The notes to the financial statements are an integral part of this statement.

CAMDEN COUNTY, GEORGIA

BALANCE SHEET
GOVERMENTAL FUNDS
JUNE 30, 2021
(CONTINUED)

Special Purpose Local Option Sales Tax 8	Non-Major Governmental Funds	Total Governmental Funds
$ 311,746	$ 1,055,159	$ 3,913,721
5,570,964	2,724,374	22,104,328
-	24,892	862,626
-	189,897	584,638
-	-	288,128
949,285	426,090	2,169,295
-	6,837	652,081
-	-	76,889
$ 6,831,995	$ 4,427,249	$ 30,651,706
$ 405,139	$ 169,137	$ 1,467,683
-	-	29,939
-	65,108	816,228
-	392,184	402,081
849,760	21,128	870,888
-	-	4,771,665
1,254,899	647,557	8,358,484
-	14,097	746,279
-	-	330,039
-	14,097	1,076,318
5,577,096	3,660,392	10,741,410
-	165,221	174,179
-	(60,018)	10,301,315
5,577,096	3,765,595	21,216,904
$ 6,831,995	$ 4,427,249	$ 30,651,706

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


CAMDEN COUNTY
CAMDEN COUNTY COURTHOUSE
1777
STATE OF GEORGIA

CAMDEN COUNTY, GEORGIA

RECONCILIATION OF THE BALANCE SHEET
OF GOVERNMENTAL FUNDS TO THE
STATEMENT OF NET POSITION
JUNE 30, 2021

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

Total fund balances - governmental funds	$	21,216,904
Capital Assets		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		
Cost of the assets		278,185,759
Accumulated depreciation		(194,097,536)
Revenues		
Other long-term assets are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds.		1,076,318
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		(904,557)
Capital lease payable		(746,022)
Claims and judgements		(334,883)
Total Net Position of Governmental Activities	$	104,395,983

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, 2021

REVENUES	General Fund	American Rescue Plan Act	Special Purpose Local Option Sales Tax 7
Taxes			
Property tax	$ 25,476,562	$ -	$ -
Sales tax	4,688,767	-	-
Other taxes	284,789	-	-
License and permits	230,331	-	-
Intergovernmental	1,872,485	542,723	212,910
Fines and forfeitures	2,071,701	-	-
Charges for services	3,773,086	-	-
Interest earnings	11,056	-	1,838
Other revenues	348,323	-	-
Total revenues	38,757,100	542,723	214,748
EXPENDITURES			
Current			
General government	12,682,845	542,723	-
Judicial	2,708,197	-	-
Public safety	13,443,780	-	-
Public works	1,807,818	-	124,712
Health and welfare	702,262	-	-
Culture and recreation	411,959	-	-
Housing and development	1,213,491	-	-
Intergovernmental	-	-	-
Debt Service			
Principal	-	-	251,333
Interest	-	-	4,656
Capital outlay	-	-	963,046
Total expenditures	32,970,352	542,723	1,343,747
Excess (deficiency) of revenues over (under) expenditures	5,786,748	-	(1,128,999)
OTHER FINANCING SOURCES (USES)			
Capital lease proceeds	-	-	-
Transfers from other funds	-	-	-
Transfers to other funds	(97,175)	-	-
Total other financing sources (uses)	(97,175)	-	-
Net change in fund balances	5,689,573	-	(1,128,999)
Fund balance - beginning of year, restated	4,680,718	-	2,632,921
Fund balance - end of year	$ 10,370,291	$ -	$ 1,503,922

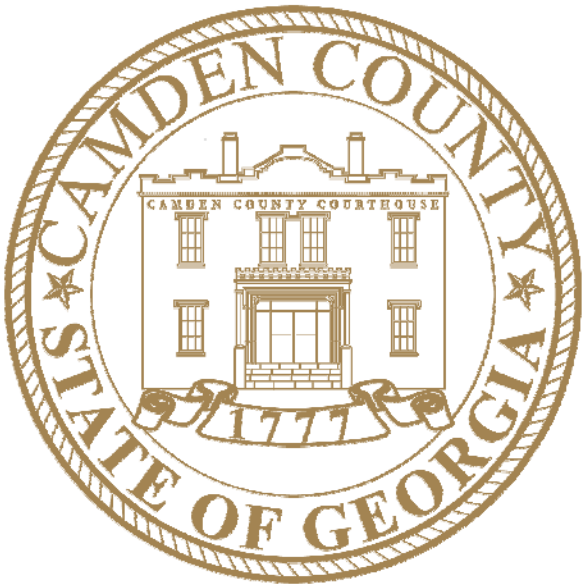
The notes to the financial statements are an integral part of this statement.

CAMDEN COUNTY, GEORGIA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021
(CONTINUED)

Special Purpose Local Option Sales Tax 8	Non-Major Governmental Funds	Total Governmental Funds
$ -	$ 2,860,833	$ 28,337,395
10,217,640	-	14,906,407
-	72,234	357,023
-	101,456	331,787
-	1,249,024	3,877,142
-	238,241	2,309,942
-	1,126,362	4,899,448
2,559	408	15,861
-	-	348,323
10,220,199	5,648,558	55,383,328
-	46,153	13,271,721
-	-	2,708,197
110,478	2,575,164	16,129,422
184,869	809,128	2,926,527
-	-	702,262
-	620,630	1,032,589
-	-	1,213,491
4,716,769	-	4,716,769
89,457	-	340,790
9,459	-	14,115
2,704,034	972,244	4,639,324
7,815,066	5,023,319	47,695,207
2,405,133	625,239	7,688,121
835,479	-	835,479
-	97,175	97,175
-	-	(97,175)
835,479	97,175	835,479
3,240,612	722,414	8,523,600
2,336,484	3,043,181	12,693,304
$ 5,577,096	$ 3,765,595	$ 21,216,904

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


CAMDEN COUNTY
CAMDEN COUNTY COURTHOUSE
1777
STATE OF GEORGIA

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, 2021

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

Net Change in Fund Balance - total governmental funds	$	8,523,600
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		5,920,718
Total depreciation		(7,462,689)
The net effect of various miscellaneous transactions involving capital assets (i.e., sales and donations) is to decrease net position.		(2,718)
Long-term Debt		
The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differneces in the treatment of long-term debt and related items:		
Issuance of capital lease payable		(835,479)
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		(45,190)
Capital lease payable		340,790
Claims and judgements		(149,071)
Revenues		
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds		(74,968)
Change in Net Position of Governmental Activities	$	6,214,993

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

CAMDEN COUNTY, GEORGIA

GENERAL FUND AND MAJOR SPECIAL REVENUE FUND
STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	General Fund			
	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES				
Taxes	$ 27,825,689	$ 27,899,489	$ 30,450,118	$ 2,550,629
Licenses and permits	156,730	156,730	230,331	73,601
Intergovernmental revenues	827,000	1,025,841	1,872,485	846,644
Charges for services	3,440,642	3,615,397	3,773,086	157,689
Fines and forfeitures	1,489,000	1,741,519	2,071,701	330,182
Investment earnings	112,814	112,814	11,056	(101,758)
Miscellaneous revenue	104,600	111,200	348,323	237,123
Total revenues	33,956,475	34,662,990	38,757,100	4,094,110
EXPENDITURES				
Current				
General government				
Governing body	294,904	294,904	262,792	32,112
Legislative committees	16,300	16,300	8,357	7,943
County clerk	72,968	72,968	66,703	6,265
Chief executive	469,812	469,812	464,181	5,631
Special appropriations	2,689,200	3,136,385	3,134,404	1,981
Law	191,230	191,230	189,986	1,244
Finance	477,303	477,303	451,692	25,611
Information technology	471,468	471,468	387,379	84,089
Human resources	156,409	156,409	138,352	18,057
Employee health benefit	3,850,547	3,850,547	3,558,757	291,790
Workers compensation	489,892	489,892	408,948	80,944
Tax commissioner	670,157	670,157	621,550	48,607
Registrar	313,520	400,020	370,342	29,678
Tax assessor	759,819	759,819	668,834	90,985
Facilities maintenance	501,917	567,562	567,367	195
Insurance	1,053,575	1,053,575	895,597	157,978
Wellness clinic	521,986	521,986	487,604	34,382
Total general government	13,001,007	13,600,337	12,682,845	917,492

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

CAMDEN COUNTY, GEORGIA

GENERAL FUND AND MAJOR SPECIAL REVENUE FUND
STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021
(CONTINUED)

	General Fund			
	Original Budget	Final Budget	Actual	Variance with Final Budget
Judiciary				
Clerk of courts	531,781	537,381	537,238	143
Superior court	466,559	529,059	491,394	37,665
Magistrate court	283,672	283,672	263,577	20,095
Probate court	439,621	445,621	444,583	1,038
Juvenile court	311,985	311,985	309,099	2,886
Public defender	283,167	283,167	268,981	14,186
District attorney	394,262	394,262	393,325	937
Total judiciary	2,711,047	2,785,147	2,708,197	76,950
Public safety				
Coroner	47,850	49,350	49,060	290
Sheriff	4,295,752	4,295,752	4,224,676	71,076
Emergency medical services	5,702,395	5,702,395	5,452,127	250,268
Jail	2,885,099	2,885,099	2,861,198	23,901
Adult probation	13,345	13,345	11,514	1,831
Juvenile justice	11,507	11,507	10,308	1,199
Emergency management agency	334,724	358,024	309,412	48,612
Animal control	350,207	350,207	345,599	4,608
School resource officers	296,300	296,300	179,886	116,414
Total public safety	13,937,179	13,961,979	13,443,780	518,199
Public works				
Roads and bridges	1,326,497	1,391,847	1,388,810	3,037
Fleet maintenance	318,447	340,647	340,531	116
CRS, Erosion, and Sediment	86,503	86,503	78,477	8,026
Total public works	1,731,447	1,818,997	1,807,818	11,179
Health and welfare				
Public health administration	359,310	359,310	356,656	2,654
Mosquito control	245,700	248,535	248,511	24
Department of family and children services	103,470	103,470	97,095	6,375
Total health and welfare	708,480	711,315	702,262	9,053

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

CAMDEN COUNTY, GEORGIA

GENERAL FUND AND MAJOR SPECIAL REVENUE FUND
STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021
(CONTINUED)

	General Fund			
	Original Budget	Final Budget	Actual	Variance with Final Budget
Culture and recreation				
County wide library	354,262	354,262	354,012	250
Bryan Lang historical library	66,345	66,345	57,947	8,398
Total culture and recreation	420,607	420,607	411,959	8,648
Housing and development				
Planning and building	329,869	329,869	314,047	15,822
County agent	123,061	123,061	84,742	38,319
Forestry	26,612	26,612	25,649	963
Joint Development Authority	701,500	705,900	705,864	36
Code Enforcement	84,991	84,991	83,189	1,802
Total housing and development	1,266,033	1,270,433	1,213,491	56,942
Total current expenditures	33,775,800	34,568,815	32,970,352	1,598,463
Total expenditures	33,775,800	34,568,815	32,970,352	1,598,463
Excess (deficiency) revenues over expenditures	180,675	94,175	5,786,748	5,692,573
Other financing sources (uses)				
Transfer out	(180,675)	(430,675)	(97,175)	333,500
Total other financing sources (uses)	(180,675)	(430,675)	(97,175)	333,500
Net change in fund balance	-	(336,500)	5,689,573	6,026,073
Fund balance - beginning of year	4,680,718	4,680,718	4,680,718	-
Fund balance - end of year	$ 4,680,718	$ 4,344,218	$ 10,370,291	$ 6,026,073

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

CAMDEN COUNTY, GEORGIA

GENERAL FUND AND MAJOR SPECIAL REVENUE FUND
STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021
(CONTINUED)

	American Rescue Plan Act Fund			
	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES				
Intergovernmental	$ -	$ 542,723	$ 542,723	$ -
Total revenues	-	542,723	542,723	-
EXPENDITURES				
Current				
General government	-	542,723	542,723	-
Total current expenditures	-	542,723	542,723	-
Total expenditures	-	542,723	542,723	-
Net change in fund balance	-	-	-	-
Fund balance - beginning of year	-	-	-	-
Fund balance - end of year	$ -	$ -	$ -	$ -

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

CAMDEN COUNTY, GEORGIA

STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2021

	Business-type Activities-Enterprise Funds		
ASSETS	Solid Waste	Non-Major Enterprise Funds	Total
Current assets			
Cash and cash equivalents	$ 776,781	$ 62,434	$ 839,215
Certificate of deposit	2,615,000	-	2,615,000
Investments	9,542,083	486,524	10,028,607
Accounts receivable, net	611,408	20,691	632,099
Accrued interest receivable	22,469	-	22,469
Due from other funds	12,888	-	12,888
Total current assets	13,580,629	569,649	14,150,278
Long-term assets			
Capital assets			
Nondepreciable assets	2,718,991	-	2,718,991
Depreciable assets, net	12,940,296	11,997	12,952,293
Total capital assets, net	15,659,287	11,997	15,671,284
Total noncurrent assets	15,659,287	11,997	15,671,284
Total assets	29,239,916	581,646	29,821,562
LIABILITIES			
Current liabilities			
Accounts payable	247,928	99,777	347,705
Salaries payable	46,488	12,555	59,043
Accrued interest payable	25,650	-	25,650
Due to other funds	-	262,888	262,888
Customer deposits	-	231,140	231,140
Compensated absences	11,191	717	11,908
Capital lease payable	205,953	-	205,953
Closure / postclosure	739,326	-	739,326
Total current liabilities	1,276,536	607,077	1,883,613
Non-current liabilities:			
Compensated absences	33,572	2,151	35,723
Capital lease payable	646,971	-	646,971
Closure / post-closure	4,189,517	-	4,189,517
Total non-current liabilities	4,870,060	2,151	4,872,211
Total liabilities	6,146,596	609,228	6,755,824
NET POSITION			
Net investment in capital assets	14,806,363	11,997	14,818,360
Unrestricted	8,286,957	(39,579)	8,247,378
Total net position (Deficit)	$ 23,093,320	$ (27,582)	$ 23,065,738

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, 2021

	Business-type Activities-Enterprise Funds		
	Solid Waste	Non-Major Enterprise Funds	Total
OPERATING REVENUES			
Charges for services	$ 5,981,445	$ 977,741	$ 6,959,186
Total operating revenues	5,981,445	977,741	6,959,186
OPERATING EXPENSES			
Personal services	1,330,128	132,055	1,462,183
Contracted services	301,577	943,697	1,245,274
Utilities	270,106	6,742	276,848
Repairs and maintenance	462,291	2,986	465,277
Insurance claims and expenses	55,197	-	55,197
Closure/post-closure costs	294,678	-	294,678
Other	445,306	84,256	529,562
Depreciation	961,100	203	961,303
Total operating expenses	4,120,383	1,169,939	5,290,322
Operating income (loss)	1,861,062	(192,198)	1,668,864
NONOPERATING REVENUES (EXPENSES)			
Interest income	94,644	26	94,670
Intergovernmental revenue	-	103,380	103,380
Miscellaneous income	2,700	-	2,700
Interest expense	(46,290)	-	(46,290)
Total nonoperating revenues (expenses)	51,054	103,406	154,460
Change in net position	1,912,116	(88,792)	1,823,324
Net position - beginning of year	21,181,204	61,210	21,242,414
Net position - end of year (Deficit)	$ 23,093,320	$ (27,582)	$ 23,065,738

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, 2021

	Business-type Activities Enterprise Funds		
	Solid Waste	Non-Major Enterprise Funds	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received from customers	$ 5,903,831	$ 985,899	$ 6,889,730
Cash paid to suppliers for goods and services	(1,698,719)	(751,529)	(2,450,248)
Cash paid to employees	(1,322,702)	(125,024)	(1,447,726)
Net cash flows provided by (used for) operating activities	2,882,410	109,346	2,991,756
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Interest paid	(70,292)	-	(70,292)
Principal payments on debt	(1,106,644)	-	(1,106,644)
Intergovernmental revenue	-	103,380	103,380
Proceeds from sale of noncapital assets	2,700	-	2,700
Purchases of capital assets	(376,903)	(12,200)	(389,103)
Net cash flows provided by (used for) capital and related financing activities	(1,551,139)	91,180	(1,459,959)
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest income	95,904	26	95,930
Purchases of investments	(3,431,784)	(181,639)	(3,613,423)
Net cash flows provided by (used for) investing activities	(3,335,880)	(181,613)	(3,517,493)
Net increase (decrease) in cash and cash equivalents	(2,004,609)	18,913	(1,985,696)
Cash and cash equivalents - beginning of year, restated	5,396,390	43,521	5,439,911
Cash and cash equivalents - end of year	$ 3,391,781	$ 62,434	$ 3,454,215

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, 2021
(CONTINUED)

	Business-type Activities Enterprise Funds		
	Solid Waste	Non-Major Enterprise Funds	Total
Classified as			
Cash and cash equivalents	$ 776,781	$ 62,434	$ 839,215
Certificates of deposit	2,615,000	-	2,615,000
Total cash and cash equivalents, end of year	$ 3,391,781	$ 62,434	$ 3,454,215
Reconciliation of net operating income (loss) to net cash provided by (used for) operating activities			
Net operating income (loss)	$ 1,861,062	$ (192,198)	$ 1,668,864
Adjustments to reconcile net operating income (loss) to net cash provided by (used for) operating activities			
Depreciation	961,100	203	961,303
Changes in assets and liabilities:			
(Increase) decrease in accounts receivable	(77,614)	10,350	(67,264)
(Increase) decrease in due from other funds	(3,838)	-	(3,838)
(Increase) decrease in other assets	6,464	-	6,464
Increase (decrease) in accounts payable	(166,868)	32,314	(134,554)
Increase (decrease) in accrued liabilities	7,426	7,031	14,457
Increase (decrease) in due to other funds	-	253,838	253,838
Increase (decrease) in customer deposits	-	(2,192)	(2,192)
Increase (decrease) in accrued closure/postclosure costs	294,678	-	294,678
Total adjustments	1,021,348	301,544	1,322,892
Net cash provided by (used for) operating activities	$ 2,882,410	$ 109,346	$ 2,991,756

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

CAMDEN COUNTY, GEORGIA

FIDUCIARY FUNDS
STATEMENT OF NET POSITION
JUNE 30, 2021

	Custodial Funds
ASSETS	
Cash and cash equivalents	$ 4,349,797
Accounts Receivable	
Taxes for Other Governments	2,048,770
Total Assets	$ 6,398,567
LIABILITIES	
Funds due to other local governments	$ 1,904,199
Funds due to others	653,442
Uncollected taxes	2,048,770
Total Liabilities	4,606,411
NET POSITION	
Restricted for individuals, organizations and other governments	1,792,156
Total Net Position	$ 1,792,156

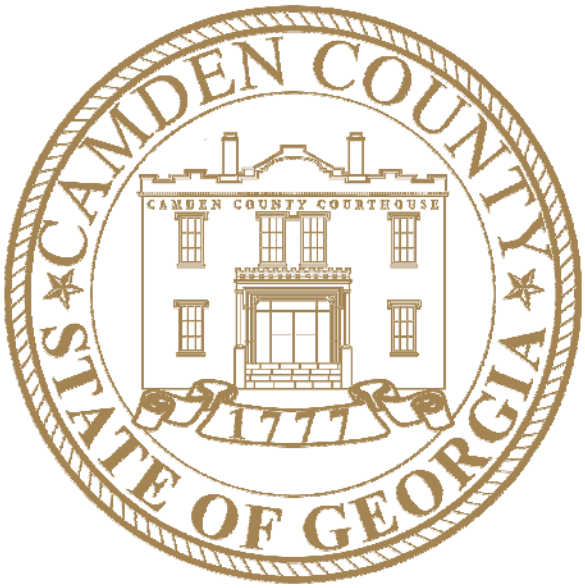
The notes to the financial statements are an integral part of this statement

CAMDEN COUNTY, GEORGIA

FIDUCIARY FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Custodial Funds
ADDITIONS	
Taxes Collected for Other Governments	$ 266,386,764
Fines Collected for Other Governments	3,502,493
Funds Collected for Others	5,558,438
Total Additions	275,447,695
DEDUCTIONS	
Taxes Distributed to Other Governments	266,386,764
Fines Distributed to Other Governments	3,306,804
Forfeitures	24,344
Funds Distributed to Others	5,710,383
Total Deductions	275,428,295
CHANGES IN NET POSITION	19,400
Net Position - Beginning of Year, restated	1,772,756
Net Position - End of Year	$ 1,792,156

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


CAMDEN COUNTY
CAMDEN COUNTY COURTHOUSE
1777
STATE OF GEORGIA

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, 2021, and the Camden County Board of Health, as of June 30, 2021. 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 economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and the fiduciary fund financial statements, which have no measurement focus. 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.

American Rescue Plan Act – The American Rescue Plan Act Fund is used to account for the federal funding and restricted expenditures for the program.

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).

Custodial Funds – Custodial Funds are used to report fiduciary activities that are not required to be reported in pension (and other employee benefit) trust funds, investment trust funds, or private-purpose trust funds.

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, 2021:

	General Fund	SPLOST 7	SPLOST 8	Nonmajor Governmental	Total
FUND BALANCES					
Restricted for					
Capital outlay	$ -	$ 1,503,922	$ 5,577,096	$ 2,860,947	$ 9,941,965
Law enforcement	-	-	-	549,850	549,850
Court programs	-	-	-	249,595	249,595
Assigned for					
Law enforcement	8,958	-	-	-	8,958
Capital outlay	-	-	-	165,221	165,221
Unassigned (deficit)	10,361,333	-	-	(60,018)	10,301,315
Total fund balances	$ 10,370,291	$ 1,503,922	$ 5,577,096	$ 3,765,595	$ 21,216,904

O. Deficit Fund Balance / Net Position

At June 30, 2021 the County Shooting Range Fund and the Two Rivers Gun Range Fund had deficits of $60,018 and $73,293. These deficits will be funded with subsequent intergovernmental revenues and fees from operations.

P. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; and errors or omissions. The County purchases commercial insurance for most types of risk. For these risks, settlements have not exceeded coverages

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
2019	$ 278,124	$ 3,872,036	$ 3,957,728	$ 192,432
2020	192,432	3,607,107	3,631,056	168,483
2021	168,483	3,688,749	3,558,758	298,474

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, 2021. 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
2019	$ 18,902	$ 275,948	$ 273,559	$ 21,291
2020	21,291	512,485	516,447	17,329
2021	17,329	428,028	408,948	36,409

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, 2021, are entirely insured or collateralized with securities held be 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, 2021, are under collateralized by $432,338. 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, 2021, 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

Investment Policy – The County's formal investment policy limits investment of public funds in manner which will provide the highest investment return with the maximum security, while meeting the daily cash flow demands of the County and conforming to all state and local statues governing the investment of such funds. The investment portfolio shall remain sufficiently liquid to enable the County to meet all operating requirements that might be reasonably anticipated.

A portion of the portfolio may also be placed in money market mutual funds, such as the State of Georgia Local Government Investment Pool, which offer same-day liquidity for short-term funds. The Office of the State Treasurer is not registered with the SEC. 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. The Office of the State Treasurer is a stable net asset value investment pool that follows Standard & Poor's criteria for AAAf rated money market funds. The Office of the State Treasurer assumes the daily responsibility of managing the assets of the pool. The State Depository Board prescribes cash management policies and procedures for the state and provides oversight for the pool.

Custodial credit risk. For an investment, the custodial risk is the risk that in the event of the failure of the counterparty 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 excluded from this requirement.

As of June 30, 2021, the County had the following investments:

Investment Type	Credit Rating	Investment Value Value	Weighted Average Maturity
Office of StateTreasurer	AAAf rated	$ 28,701,151	60 days or less

		Maturities in Years			
Investment	Credit Rating	Under One	One-Three	Three-Seven	Total
U.S. Government Agency Notes and Bonds	AA+	$ 3,431,784	$ -	$ -	$ 3,431,784
Total investments		$ 3,431,784	$ -	$ -	$ 3,431,784

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. All financial institutions (banks) and broker/dealers are pe-qualified and subject to ongoing monitoring to ensure compliance with applicable regulations and requirements. Diversification of the investment portfolio to avoid concentration risk also alleviates some of the credit risk by limiting deposits to any one issuer.

Fair Value Measurements. Governmental Accounting Standards Board (GASB) Statement No. 72, Fair Value Measurement and Application 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. The County has the following recurring fair value measurements as of June 30, 2021:

Investment Type	Total	Level 1	Level 2	Level 3
Investments at fair value:				
US Government Agency Notes and Bonds	$ 3,431,784	$ 3,431,784	$ -	$ -
Total	$ 3,431,784	$ 3,431,784	$ -	$ -

As of June 30, 2021, 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 2020 property taxes were levied on September 28th, and mailed during October, with a due date of December 1st. Property tax receivables have been reduced to their estimated net realizable value. Estimated uncollectible amounts are based upon historical experience rates and result in a direct reduction of the related revenue amount at the end of the period.

NOTE 5 – RECEIVABLES

Receivables at June 30, 2021, consist of the following:

	General Fund	Non-Major Governmental Funds	Solid Waste	Non-Major Enterprise Fund	Total
Receivables					
Taxes	$ 976,845	$ 27,251	$ -	$ -	$ 1,004,096
Accounts	986,853	189,897	660,491	-	1,837,241
Other	288,128	-	24,414	34,967	347,509
Gross receivables	2,251,826	217,148	684,905	34,967	3,188,846
Less: allowance for Uncollectible	(731,223)	(2,359)	(51,028)	(14,276)	(798,886)
Net total receivables	$ 1,520,603	$ 214,789	$ 633,877	$ 20,691	$ 2,389,960

NOTE 6 – DUE FROM OTHER GOVERNMENTS

Amounts due from other governments at June 30, 2021, are as follows:

	State	Other	Total
Fund			
General	$ 637,453	$ 50,705	$ 688,158
SPLOST 7 Fund	105,762	-	105,762
SPLOST 8 Fund	949,285	-	949,285
Nonmajor Governmental	410,988	15,102	426,090
Total	$ 2,103,488	$ 65,807	$ 2,169,295

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, 2021, is as follows:

Due to / from other funds

Receivable Fund	Payable Fund	Amount
General Fund	Nonmajor Governmental	$ 392,184
	Nonmajor Enterprise Fund	250,000
ARP Act Fund	General Fund	3,060
Nonmajor Governmental	General Fund	6,837
Solid Waste Fund	Nonmajor Enterprise Fund	12,888
		$ 664,969

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	$ 97,175	$ 97,175
Total	$ 97,175	$ 97,175

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	$ 7,360,048	$ -	$ -	$ -	$ 7,360,048
Construction in progress	18,042,401	3,358,010	-	(443,241)	20,957,170
Total capital assets, not being depreciated	25,402,449	3,358,010	-	(443,241)	28,317,218
Capital assets, being depreciated					
Buildings and improvements	43,620,812	18,056	-	77,541	43,716,409
Machinery, equipment, & vehicles	22,896,175	2,544,652	(806,291)	143,928	24,778,464
Infrastructure	181,151,896	-	-	221,772	181,373,668
Total capital assets, being depreciated	247,668,883	2,562,708	(806,291)	443,241	249,868,541
Less accumulated depreciation for					
Buildings and improvements	(16,255,922)	(1,199,806)	-	-	(17,455,728)
Machinery, equipment, & vehicles	(15,656,141)	(2,023,118)	803,573	-	(16,875,686)
Infrastructure	(155,526,357)	(4,239,765)	-	-	(159,766,122)
Total accumulated depreciation	(187,438,420)	(7,462,689)	803,573	-	(194,097,536)
Total capital assets, being depreciated, net	60,230,463	(4,899,981)	(2,718)	443,241	55,771,005
Governmental activities capital assets, net	$ 85,632,912	$ (1,541,971)	$ (2,718)	$ -	84,088,223
				Less related long-term debt outstanding	(746,022)
				Less other (non-debt) capital related liabilities	(541,453)
				Net investment in capital assets	$ 82,800,748

	Beginning Balance	Increase	Decrease	Ending Balance
BUSINESS-TYPE ACTIVITIES				
Capital assets, not being depreciated				
Land	$ 2,576,021	$ -	$ -	$ 2,576,021
Construction in progress	-	142,970	-	142,970
Total capital assets, not being depreciated	2,576,021	142,970	-	2,718,991
Capital assets, being depreciated				
Land improvements	18,444,755	-	-	18,444,755
Buildings and improvements	280,105	-	-	280,105
Machinery, equipment, & vehicles	6,311,756	246,132	-	6,557,888
Total capital assets, being depreciated	25,036,616	246,132	-	25,282,748
Less accumulated depreciation for				
Land improvements	(8,234,137)	(529,785)	-	(8,763,922)
Buildings and improvements	(180,184)	(6,164)	-	(186,348)
Machinery, equipment, & vehicles	(2,954,831)	(425,354)	-	(3,380,185)
Total accumulated depreciation	(11,369,152)	(961,303)	-	(12,330,455)
Total capital assets, being depreciated, net	13,667,464	(715,171)	-	12,952,293
Business-type activities capital assets, net	$ 16,243,485	$ (572,201)	$ -	15,671,284
			Less related long-term debt outstanding	(852,924)
			Net investment in capital assets	$ 14,818,360

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

GOVERNMENTAL ACTIVITIES	
General government	$ 423,434
Judiciary	226,060
Public safety	2,071,351
Public works	4,534,726
Housing and development	19,720
Health and welfare	123,686
Culture and recreation	63,712
Total depreciation expense - governmental activities	$ 7,462,689
BUSINESS-TYPE ACTIVITIES	
Solid Waste	$ 961,100
Two Rivers Gun Range	203
Total depreciation expense - business-type activities	$ 961,303

Activity for the Joint Development Authority for the year ended June 30, 2021, was as follows:

	Beginning Balance	Increase	Decrease	Ending Balance
Discretely presented component units				
Capital assets, not being depreciated				
Land held for resale	$ 763,573	$ 22,520	$ (33,381)	$ 752,712
Construction in progress	643,431	312,069	-	955,500
Total capital assets, not being depreciated	1,407,004	334,589	(33,381)	1,708,212
Capital assets, being depreciated				
Land improvements	33,360	-	-	33,360
Equipment	13,931	-	-	13,931
Vehicles	24,845	-	-	24,845
Total capital assets, being depreciated	72,136	-	-	72,136
Less accumulated depreciation for				
Land improvements	(8,340)	(834)	-	(9,174)
Equipment	(12,701)	(429)	-	(13,130)
Vehicles	(23,602)	(1,242)	-	(24,844)
Total accumulated depreciation	(44,643)	(2,505)	-	(47,148)
Total capital assets, being depreciated, net	27,493	(2,505)	-	24,988
JDA capital assets, net	$ 1,434,497	$ 332,084	$ (33,381)	$ 1,733,200

Activity for the Board of Health for the year ended June 30, 2021, 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	(143,976)	(12,936)	-	(156,912)
Total accumulated depreciation	(143,976)	(12,936)	-	(156,912)
Total capital assets, being depreciated, net	22,910	(12,936)	-	9,974
Board of Health capital assets, net	$ 22,910	$ (12,936)	$ -	$ 9,974

NOTE 9 – LONG-TERM DEBT

Changes in long-term liabilities

Long-term liability activity for the fiscal year ended June 30, 2021, was as follows:

Primary Government:	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities					
Capital lease	$ 251,333	$ 835,479	$ (340,790)	$ 746,022	$ 168,408
Claims and judgements	185,812	4,116,777	(3,967,706)	334,883	334,883
Compensated absences	859,367	636,739	(591,549)	904,557	226,139
Total governmental activities	$ 1,296,512	$ 5,588,995	$ (4,900,045)	$ 1,985,462	$ 729,430
Business-type activities					
Compensated absences	$ 43,600	$ 42,225	$ (38,194)	$ 47,631	$ 11,908
Closure and post-closure costs	4,634,165	294,678	-	4,928,843	739,326
Capital leases	1,054,568	-	(201,644)	852,924	205,953
Bonds payable	905,000	-	(905,000)	-	-
Premium on bonds	38,533	-	(38,533)	-	-
Total business-type activities	$ 6,675,866	$ 336,903	$ (1,183,371)	$ 5,829,398	$ 957,187

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.

Discretely presented component units:	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Joint Development Authority					
Bonds Payable	$ 1,119,907	$ 10,848,500	$ (1,119,907)	$ 10,848,500	$ -
Notes Payable	28,187	-	(3,888)	24,299	3,967
Compensated absences	11,862	14,813	(6,177)	20,498	20,498
Total governmental activities	$ 1,159,956	$ 10,863,313	$ (1,129,972)	$ 10,893,297	$ 24,465

* For the Joint Development Authority, long-term debts are generally liquidated by the general fund.

Board of Health					
Net pension liability	$ 1,016,942	$ 43,373	$ -	$ 1,060,315	$ -
Net OPEB liability	241,413	-	(18,424)	222,989	-
Compensated absences	78,929	31,038	(15,519)	94,448	18,890
Total business-type activities	$ 1,337,284	$ 74,411	$ (33,943)	$ 1,377,752	$ 18,890

* For the Board of Health, long-term debts are generally liquidated by the general fund.

Primary Government:

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 $161,228. Total interest paid for fiscal year 2021 was $4,656. The Pineland Bank capital lease was paid in full during fiscal year-end June 30, 2021.

In FY 21, the County obtained a $835,479 capital lease from Enterprise Fleet Management for the financing of fifteen Sheriff's Department vehicles. The vehicles have a five-year estimated useful life. This year, $101,349 was included in depreciation expense and accumulated depreciation of $101,349. Total interest paid for fiscal year 2021 was $9,459. The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2021, were as follows:

Year Ending	Governmental Activities	
June 30th	Principal	Interest
2022	$ 168,408	$ 21,662
2023	174,409	15,661
2024	176,805	9,456
2025	147,161	3,609
2026	79,239	2,091
Total	$ 746,022	$ 52,479

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, $54,828 was included in depreciation expense and accumulated depreciation of $100,519. Total interest paid for fiscal year 2021 was $16,918. The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2021, were as follows:

Year Ending	Business-Type Activities	
June 30th	Principal	Interest
2022	$ 100,426	$ 16,407
2023	104,292	12,540
2024	213,836	9,062
Total	$ 418,554	$ 38,009

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, $54,828 was included in depreciation expense and accumulated depreciation of $105,088. Total interest paid for fiscal year 2021 was $17,580. The future minimum lease

obligations and the net present value of these minimum lease payments as of June 30, 2021, were as follows:

Year Ending June 30th	Business-Type Activities	
	Principal	Interest
2022	$ 105,527	$ 17,070
2023	109,590	13,007
2024	219,253	9,411
Total	$ 434,370	$ 39,488

Bonds Payable

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 2012 Series Bonds were paid in full during fiscal year-end June 30, 2021.

Camden County Joint Development Authority (Discretely presented component unit):

Notes Payable

The Authority entered into a promissory note agreement on April 26, 2017, with the Southeast Georgia Joint Development Authority. The amount of the loan is $40,000 and is to be used by the Authority to provide a loan to Foodie'J Inc. The agreement is a 10 year note with an interest rate of 2%. Monthly payments of $368 are due on the 26th of each month. As of June 30, 2021, the note payable had a balance of $24,299.

The future scheduled maturities of total notes payable are as follows:

	Southeast Georgia Joint Development Authority
2022	$ 3,967
2023	4,047
2024	4,129
2025	4,212
2026	4,297
2027	3,647
	$ 24,299

Bonds Payable

On December 21, 2018, the Authority issued Taxable Industrial Development Revenue Bonds (Industrial Land Project), Series 2018, for the purpose of acquiring, constructing and equipping the St. Marys Marine Center located in St. Marys, Georgia. The interest rate on the bonds was 5.21%. Total interest paid for fiscal year 2021 was $56,640. The Taxable Industrial Development Revenue Bonds, Series 2018 were paid in full during fiscal year-end June 30, 2021.

On June 24, 2021, the Authority issued Taxable Industrial Development Revenue Bonds (Cumberland Inlet Project), Series 2020, for the purpose of the Cumberland Inlet Project with Jacoby Development, Inc. The interest rate on the bonds is 3.97% with a maturity date of September 1, 2040. Annual debt service requirements to maturity for this bond issue are as follows:

Year Ending June 30,	Principal	Interest
2022	$ -	$ 292,516
2023	570,974	419,352
2024	570,974	396,684
2025	570,974	374,016
2026	570,974	351,349
2027-2031	2,854,868	1,416,728
2032-2036	2,854,868	850,037
2037-2041	2,854,868	283,346
Total	$ 10,848,500	$ 4,384,028

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 $4,928,843 reported as the landfills closure and post closure care liability at June 30, 2021 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, 2021 for State Route 110 landfill, Vacuna Road landfill, and C&D Industrial landfill is estimated to be 69%, 100%, and 15% 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 $8,931,178. 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 $6,020,000 for financial assurance of closure and post closure.

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, 2021, was $429,997.

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, 2021, was $576,558 and the employee's contribution was $1,006,954.

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, 2021, have not yet been conducted. Accordingly, the County's compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the County expects such amounts, if any, to be immaterial.

NOTE 14 – RESTATEMENT OF EQUITY BALANCES

During 2021, Camden County restated the beginning fund balance for the Shared Asset Fund to correct the reporting of court ordered seizures.

The effects of this adjustment are as follows:

	Governmental Activities	Shared Asset Fund
Net position / Fund Balance June 30, 2020, as previously reported	$ 98,309,884	$ 226,960
Restatement of beginning seized funds	(128,894)	(128,894)
Net position / Fund Balance June 30, 2020, restated	$ 98,180,990	$ 98,066

NOTE 15 – CHANGE IN ACCOUNTING PRINCIPLE

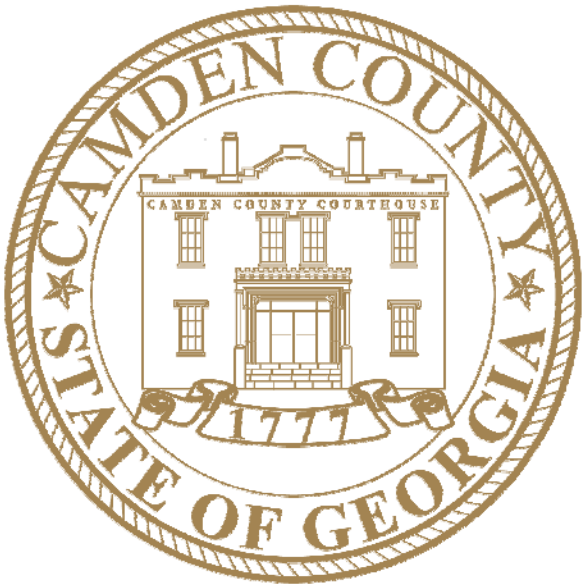
New Accounting Standards

During 2021, Camden County adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities.*

The effects of this adjustment are as follows:

	Fiduciary Funds
Net position June 30, 2020, as previously reported	$ -
Implementation of GASB 84 for Fiduciary Activities:	1,772,756
Net position June 30, 2020, restated	$ 1,772,756

SUPPLEMENTARY INFORMATION


CAMDEN COUNTY
CAMDEN COUNTY COURTHOUSE
1777
STATE OF GEORGIA

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, 2021

	Special Revenue Funds				
	Unincorporated Service District	Jail Construction and Staffing	Emergency Telephone System	Shared Assets	Hotel / Motel Tax
ASSETS					
Cash and cash equivalents	$ 315,693	$ 21,566	$ 33,752	$ 114,057	$ 1,595
Investments	1,690,238	86,922	265,562	-	12,545
Receivables, net of allowance					
Taxes	17,904	-	-	-	6,988
Accounts	-	-	189,673	224	-
Due from other funds	6,837	-	-	-	-
Due from other governments	12,552	14,825	-	-	-
Total Assets	$ 2,043,224	$ 123,313	$ 488,987	$ 114,281	$ 21,128
LIABILITIES					
Accounts payable	$ 72,863	$ 7,624	$ 14,412	$ 1,986	$ -
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	21,128
Accrued expenditures	28,088	-	37,020	-	-
Total Liabilities	100,951	7,624	51,432	1,986	21,128
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	14,097	-	-	-	-
Total deferred inflows of resources	14,097	-	-	-	-
FUND BALANCES					
Restricted	1,928,176	115,689	437,555	112,295	-
Assigned	-	-	-	-	-
Unassigned (Deficit)	-	-	-	-	-
Total fund balances	1,928,176	115,689	437,555	112,295	-
Total liabilities, deferred inflows of resources, and fund balances	$ 2,043,224	$ 123,313	$ 488,987	$ 114,281	$ 21,128

CAMDEN COUNTY, GEORGIA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2021
(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
$ 61,258	$ 10,065	$ 19,012	$ -	$ 57,956	$ 420,205	$ 1,055,159
-	63,506	149,591	-	456,010	-	2,724,374
-	-	-	-	-	-	24,892
-	-	-	-	-	-	189,897
-	-	-	-	-	-	6,837
-	277	-	398,436	-	-	426,090
$ 61,258	$ 73,848	$ 168,603	$ 398,436	$ 513,966	$ 420,205	$ 4,427,249
$ 1,200	$ -	$ 3,382	$ 66,270	$ 1,400	$ -	$ 169,137
-	-	-	392,184	-	-	392,184
-	-	-	-	-	-	21,128
-	-	-	-	-	-	65,108
1,200	-	3,382	458,454	1,400	-	647,557
-	-	-	-	-	-	14,097
-	-	-	-	-	-	14,097
60,058	73,848	-	-	512,566	420,205	3,660,392
-	-	165,221	-	-	-	165,221
-	-	-	(60,018)	-	-	(60,018)
60,058	73,848	165,221	(60,018)	512,566	420,205	3,765,595
$ 61,258	$ 73,848	$ 168,603	$ 398,436	$ 513,966	$ 420,205	$ 4,427,249

CAMDEN COUNTY, GEORGIA

COMBINGING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Special Revenue Funds				
	Unincorporated Service District	Jail Construction and Staffing	Emergency Telephone System	Shared Assets	Hotel / Motel Tax
REVENUES					
Taxes	$ 2,860,833	$ -	$ -	$ -	$ 72,234
Licenses and permits	-	-	-	-	-
Intergovernmental	20,521	-	-	47,373	-
Charges for services	-	-	1,126,362	-	-
Fines	-	186,788	-	-	-
Interest earnings	116	16	24	6	1
Total Revenues	2,881,470	186,804	1,126,386	47,379	72,235
EXPENDITURES					
Current					
General government	-	-	-	-	-
Public safety	939,010	337,591	1,233,728	33,150	-
Highways and roads	373,814	-	-	-	-
Culture and recreation	548,395	-	-	-	72,235
Capital outlay	-	27,441	31,300	-	-
Total Expenditures	1,861,219	365,032	1,265,028	33,150	72,235
Excess (deficiency) of revenues over (under) expenditures	1,020,251	(178,228)	(138,642)	14,229	-
OTHER FINANCING SOURCES (USES)					
Transfers from other funds	-	-	83,500	-	-
Total other financing sources (uses)	-	-	83,500	-	-
Net change in fund balances	1,020,251	(178,228)	(55,142)	14,229	-
Fund balance - beginning of year, restated	907,925	293,917	492,697	98,066	-
Fund balance - end of year (Deficit)	$ 1,928,176	$ 115,689	$ 437,555	$ 112,295	$ -

CAMDEN COUNTY, GEORGIA

COMBINGING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021
(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
$ -	$ -	$ -	$ -	$ -	$ -	$ 2,933,067
-	-	-	-	-	101,456	101,456
-	-	-	798,021	383,109	-	1,249,024
-	-	-	-	-	-	1,126,362
25,195	26,258	-	-	-	-	238,241
-	4	13	-	39	189	408
25,195	26,262	13	798,021	383,148	101,645	5,648,558
-	-	46,153	-	-	-	46,153
28,585	3,100	-	-	-	-	2,575,164
-	-	3,954	-	431,360	-	809,128
-	-	-	-	-	-	620,630
-	-	33,373	880,130	-	-	972,244
28,585	3,100	83,480	880,130	431,360	-	5,023,319
(3,390)	23,162	(83,467)	(82,109)	(48,212)	101,645	625,239
-	-	13,675	-	-	-	97,175
-	-	13,675	-	-	-	97,175
(3,390)	23,162	(69,792)	(82,109)	(48,212)	101,645	722,414
63,448	50,686	235,013	22,091	560,778	318,560	3,043,181
$ 60,058	$ 73,848	$ 165,221	$ (60,018)	$ 512,566	$ 420,205	$ 3,765,595

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, 2021

	Final Budget	Actual	Variance with Final Budget
REVENUES			
Property taxes	$ 916,236	$ 619,990	$ (296,246)
Other taxes	-	1,158,620	1,158,620
Insurance premiums tax	1,013,620	1,082,223	68,603
Intergovernmental	-	20,521	20,521
Interest Income	250	116	(134)
Total Revenues	1,930,106	2,881,470	951,364
EXPENDITURES			
Current			
Public safety	1,043,625	939,010	104,615
Highway and roads	338,086	373,814	(35,728)
Culture and recreation	548,395	548,395	-
Total Expenditures	1,930,106	1,861,219	68,887
Net change in fund balance	-	1,020,251	1,020,251
Fund balance - beginning of year	907,925	907,925	-
Fund balance - end of year	$ 907,925	$ 1,928,176	$ 1,020,251

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, 2021

	Final Budget	Actual	Variance with Final Budget
REVENUES			
Fines and forfeitures	$ 380,670	$ 186,788	$ (193,882)
Interest income	-	16	16
Total revenues	380,670	186,804	(193,866)
EXPENDITURES			
Current			
Public safety	353,229	337,591	15,638
Capital outlay	27,441	27,441	-
Total expenditures	380,670	365,032	15,638
Net changes in fund balance	-	(178,228)	(178,228)
Fund balance - beginning of year	293,917	293,917	-
Fund balance - end of year	$ 293,917	$ 115,689	$ (178,228)

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, 2021

	Final Budget	Actual	Variance with Final Budget
REVENUES			
Charges for services	$ 1,407,217	$ 1,126,362	$ (280,855)
Interest income	-	24	24
Total Revenues	1,407,217	1,126,386	(280,831)
EXPENDITURES			
Current			
Public safety	1,375,917	1,233,728	142,189
Capital outlay	31,300	31,300	-
Total expenditures	1,407,217	1,265,028	142,189
Excess (deficiency) of revenues over (under) expenditures	-	(138,642)	(138,642)
OTHER FINANCING SOURCES (USES)			
Transfers from general fund	-	83,500	83,500
Total other financing sources (uses)	-	83,500	83,500
Net changes in fund balance	-	(55,142)	(55,142)
Fund balance - beginning of year	492,697	492,697	-
Fund balance - end of year	$ 492,697	$ 437,555	$ (55,142)

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, 2021

	Final Budget	Actual	Variance with Final Budget
REVENUES			
Intergovernmental	$ 60,200	$ 47,373	$ (12,827)
Interest income	-	6	6
Total revenues	60,200	47,379	(12,821)
EXPENDITURES			
Current			
Public safety	60,200	33,150	27,050
Total Expenditures	60,200	33,150	27,050
Net changes in fund balance	-	14,229	14,229
Fund Balance - beginning of year, restated	98,066	98,066	-
Fund Balance - end of year	$ 98,066	$ 112,295	$ 14,229

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, 2021

	Final Budget	Actual	Variance with Final Budget
REVENUES			
Taxes	$ 72,275	$ 72,234	$ (41)
Interest income	-	1	1
Total Revenues	72,275	72,235	(40)
EXPENDITURES			
Current			
Culture and recreation	72,300	72,235	65
Total expenditures	72,300	72,235	65
Net changes in fund balance	(25)	-	25
Fund balance - beginning of year	-	-	-
Fund balance - end of year	$ (25)	$ -	$ 25

CAMDEN COUNTY, GEORGIA

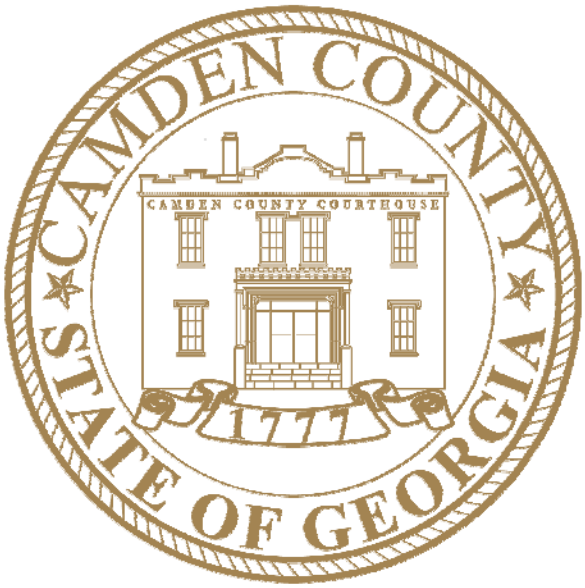
LAW LIBRARY FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Final Budget	Actual	Variance with Final Budget
REVENUES			
Fines	$ 66,500	$ 25,195	$ (41,305)
Total Revenues	66,500	25,195	(41,305)
EXPENDITURES			
Current			
Public safety	66,500	28,585	37,915
Total Expenditures	66,500	28,585	37,915
Net changes in fund balance	-	(3,390)	(3,390)
Fund Balance - beginning of year	63,448	63,448	-
Fund Balance - end of year	$ 63,448	$ 60,058	$ (3,390)

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, 2021

	Final Budget	Actual	Variance with Final Budget
REVENUES			
Fines	$ 18,140	$ 26,258	$ 8,118
Interest earnings	-	4	4
Total Revenues	18,140	26,262	8,122
EXPENDITURES			
Current			
Public safety	18,140	3,100	15,040
Total Expenditures	18,140	3,100	15,040
Net changes in fund balance	-	23,162	23,162
Fund balance - beginning of year	50,686	50,686	-
Fund balance - end of year	$ 50,686	$ 73,848	$ 23,162


CAMDEN COUNTY
CAMDEN COUNTY COURTHOUSE
1777
STATE OF GEORGIA

CAMDEN COUNTY, GEORGIA

COMBINING STATEMENT OF NET POSITION
NONMAJOR PROPRIETARY FUNDS
JUNE 30, 2021

	Business-type Activities-Enterprise Funds		
ASSETS	Two Rivers Gun Range	Curbside Collections	Total
Current assets			
Cash and cash equivalents	$ 22,756	$ 39,678	$ 62,434
Investments	179,053	307,471	486,524
Accounts receivable, net	-	20,691	20,691
Total current assets	201,809	367,840	569,649
Long-term assets			
Capital assets			
Depreciable assets, net	11,997	-	11,997
Total capital assets, net	11,997	-	11,997
Total noncurrent assets	11,997	-	11,997
Total assets	213,806	367,840	581,646
LIABILITIES			
Current liabilities			
Accounts payable	32,218	67,559	99,777
Salaries payable	4,881	7,674	12,555
Due to other funds	250,000	12,888	262,888
Customer deposits	-	231,140	231,140
Compensated absences	-	717	717
Total current liabilities	287,099	319,978	607,077
Non-current liabilities:			
Compensated absences	-	2,151	2,151
Total non-current liabilities	-	2,151	2,151
Total liabilities	287,099	322,129	609,228
NET POSITION			
Net investment in capital assets	11,997	-	11,997
Unrestricted (Deficit)	(85,290)	45,711	(39,579)
Total net position	$ (73,293)	$ 45,711	$ (27,582)

CAMDEN COUNTY, GEORGIA

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
NONMAJOR PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Business-type Activities-Enterprise Funds		
	Two Rivers Gun Range	Curbside Collections	Total
OPERATING REVENUES			
Charges for services	$ -	$ 977,741	$ 977,741
Total operating revenues	-	977,741	977,741
OPERATING EXPENSES			
Personal services	8,690	123,365	132,055
Contracted services	-	943,697	943,697
Utilities	4,029	2,713	6,742
Repairs and maintenance	2,986	-	2,986
Other	57,387	26,869	84,256
Depreciation	203	-	203
Total operating expenses	73,295	1,096,644	1,169,939
Operating income (loss)	(73,295)	(118,903)	(192,198)
NONOPERATING REVENUES (EXPENSES)			
Interest income	2	24	26
Intergovernmental revenue	-	103,380	103,380
Total nonoperating revenues (expenses)	2	103,404	103,406
Change in net position	(73,293)	(15,499)	(88,792)
Net position - beginning of year	-	61,210	61,210
Net position - end of year (Deficit)	$ (73,293)	$ 45,711	$ (27,582)

CAMDEN COUNTY, GEORGIA

COMBINING STATEMENT OF CASH FLOWS
NONMAJOR PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Business-type Activities Enterprise Funds		
	Two Rivers Gun Range	Curbside Collections	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received from customers	$ -	$ 985,899	$ 985,899
Cash paid to suppliers for goods and services	217,816	(969,345)	(751,529)
Cash paid to employees	(3,809)	(121,215)	(125,024)
Net cash flows provided by (used for) operating activities	214,007	(104,661)	109,346
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Intergovernmental revenue	-	103,380	103,380
Purchases of capital assets	(12,200)	-	(12,200)
Net cash flows provided by (used for) capital and related financing activities	(12,200)	103,380	91,180
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest income	2	24	26
Purchases of investments	(179,053)	(2,586)	(181,639)
Net cash flows provided by (used for) investing activities	(179,051)	(2,562)	(181,613)
Net increase (decrease) in cash and cash equivalents	22,756	(3,843)	18,913
Cash and cash equivalents - beginning of year, restated	-	43,521	43,521
Cash and cash equivalents - end of year	$ 22,756	$ 39,678	$ 62,434

CAMDEN COUNTY, GEORGIA

COMBINING STATEMENT OF CASH FLOWS
NONMAJOR PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021
(CONTINUED)

	Business-type Activities Enterprise Funds		
	Two Rivers Gun Range	Curbside Collections	Total
Classified as			
Cash and cash equivalents	$ 22,756	$ 39,678	$ 62,434
Total cash and cash equivalents, end of year	$ 22,756	$ 39,678	$ 62,434
Reconciliation of net operating income (loss) to net cash provided by (used for) operating activities			
Net operating income (loss)	$ (73,295)	$ (118,903)	$ (192,198)
Adjustments to reconcile net operating income (loss) to net cash provided by (used for) operating activities			
Depreciation	203	-	203
Changes in assets and liabilities:			
(Increase) decrease in accounts receivable	-	10,350	10,350
Increase (decrease) in accounts payable	32,218	96	32,314
Increase (decrease) in accrued liabilities	4,881	2,150	7,031
Increase (decrease) in due to other funds	250,000	3,838	253,838
Increase (decrease) in customer deposits	-	(2,192)	(2,192)
Total adjustments	287,302	14,242	301,544
Net cash provided by (used for) operating activities	$ 214,007	$ (104,661)	$ 109,346

CAMDEN COUNTY, GEORGIA

COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
JUNE 30, 2021

	Custodial Funds							
	Superior Court	Magistrate Court	Probate Court	Child Support Receiver	Juvenile Court	Sheriff's Department	Tax Commissioner's Office	Total Custodial Funds
ASSETS								
Cash and cash equivalents	$ 1,380,689	$ 17,530	$ 492,100	$ 5,912	$ 14,684	$ 503,032	$ 1,935,850	$ 4,349,797
Taxes receivable	-	-	-	-	-	-	2,048,770	2,048,770
Total Assets	1,380,689	17,530	492,100	5,912	14,684	503,032	3,984,620	6,398,567
LIABILITIES								
Funds due to other local governments	206,409	7,913	138,067	406	185	32,558	1,518,661	1,904,199
Funds due to others	366,162	2,763	41,871	5,506	14,499	128,697	93,944	653,442
Uncollected taxes	-	-	-	-	-	-	2,048,770	2,048,770
Total Liabilities	572,571	10,676	179,938	5,912	14,684	161,255	3,661,375	4,606,411
NET POSITION								
Restricted for individuals, organizations, and other governments	808,118	6,854	312,162	-	-	341,777	323,245	1,792,156
Total Net Position	$ 808,118	$ 6,854	$ 312,162	$ -	$ -	$ 341,777	$ 323,245	$ 1,792,156

CAMDEN COUNTY, GEORGIA

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Custodial Funds							
	Superior Court	Magistrate Court	Probate Court	Child Support Receiver	Juvenile Court	Sheriff's Department	Tax Commissioner's Office	Total Custodial Funds
ADDITIONS								
Taxes Collected for Other Governments	$ -	$ -	$ -	$ -	$ -	$ -	$ 266,386,764	$ 266,386,764
Fines Collected for Other Governments	1,819,184	92,839	1,501,463	2,760	1,203	85,044	-	3,502,493
Funds Collected for Others	1,993,007	65,035	1,201,980	613,833	3,253	1,559,064	122,266	5,558,438
Total Additions	3,812,191	157,874	2,703,443	616,593	4,456	1,644,108	266,509,030	275,447,695
DEDUCTIONS								
Taxes Distributed to Other Governments	-	-	-	-	-	-	266,386,764	266,386,764
Fines Distributed to Other Governments	1,701,044	88,215	1,392,627	2,760	1,203	120,955	-	3,306,804
Forfeitures	-	-	-	-	-	24,344	-	24,344
Funds Distributed to Others	1,993,007	67,753	1,596,009	613,833	3,253	1,424,265	12,263	5,710,383
Total Deductions	3,694,051	155,968	2,988,636	616,593	4,456	1,569,564	266,399,027	275,428,295
CHANGES IN NET POSITION	118,140	1,906	(285,193)	-	-	74,544	110,003	19,400
Net Position - Beginning of Year, restated	689,978	4,948	597,355	-	-	267,233	213,242	1,772,756
Net Position - End of Year	$ 808,118	$ 6,854	$ 312,162	$ -	$ -	$ 341,777	$ 323,245	$ 1,792,156

CAMDEN COUNTY, GEORGIA

SCHEDULE OF PROJECT EXPENDITURES WITH SPECIAL SALES TAX PROCEEDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Project Special Local Option Sales Tax 7	Original Budget	Amended Budget	Expenditures Prior Years	 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	2,078,705	-	2,078,705
Colerain Road / Bypass Hurricane Evacuation	750,000	750,000	3,693,626	212,910	3,906,536
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	8,325,864	212,910	8,538,774
Buildings, Recreation, and Other					
Fire Station 18 Expansion	500,000	600,000	607,088	-	607,088
Juvenile Court Building	250,000	335,000	334,847	-	334,847
Tarboro Parking Lot	-	-	8,976	31,065	40,041
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	3,063,096	251,333	3,314,429
Vehicles	1,402,000	1,395,000	1,420,919	-	1,420,919
Technology & Connection Enhancements	1,177,000	695,000	699,260	-	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	32,772,297	282,398	33,054,695
Debt Service - Interest	-	-	-	4,656	4,656
Camden County - Road Projects					
Camden County	7,273,828	3,075,000	892,529	843,783	1,736,312
Camden County (LMIG Joint Projects)^	-	1,020,000	829,803	-	829,803
Total Camden County - Road Projects	7,273,828	4,095,000	1,722,332	843,783	2,566,115
Total All Projects	$ 65,000,000	$ 42,225,700	$ 42,820,493	$ 1,343,747	$ 44,159,584

^ *GADOT reimbursements and participation.*

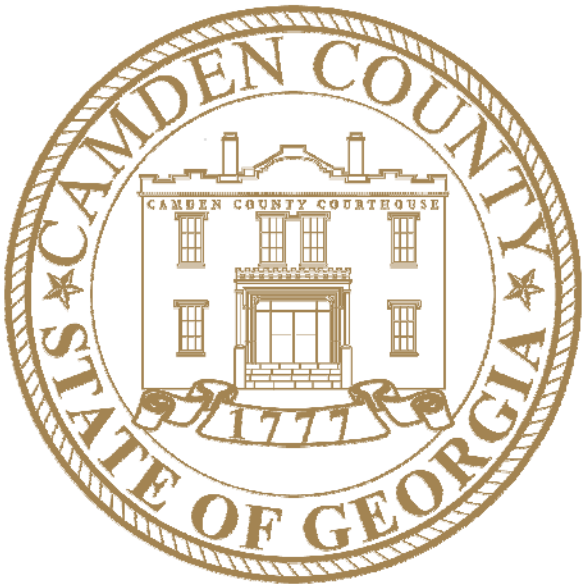
CAMDEN COUNTY, GEORGIA

SCHEDULE OF PROJECT EXPENDITURES WITH SPECIAL SALES TAX PROCEEDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Project Special Local Option Sales Tax 8	Restated 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	-	555,556	555,556
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	555,556	2,055,556
County-Wide Projects				
Public Safety Complex - E911 / EMA	2,100,000	-	-	-
Camden County Projects				
Government Buildings and Offices	2,931,000	-	37,500	37,500
Roads, Streets, Bridges and Drainage projects	4,155,000	480	184,869	185,349
Equipment, Vehicles, and Technology	5,440,599	541,867	2,221,456	2,763,323
Total County Projects	12,526,599	542,347	2,443,825	2,986,172
Debt Service - Interest	-	-	9,459	9,459
Municipalities and PSA Projects				
PSA - Parks & Equipment	2,670,000	383,708	482,834	866,542
City of Kingsland ***(Note 1)***	12,458,095	1,521,637	1,914,735	3,436,372
City of St. Mary's ***(Note 1)***	13,375,739	1,634,058	2,056,198	3,690,256
City of Woodbine ***(Note 1)***	1,619,567	209,007	263,002	472,009
Total Municipalities and PSA Projects	30,123,401	3,748,410	4,716,769	8,465,179
Total All Projects	$ 55,000,000	$ 5,790,757	$ 7,725,609	$ 13,516,366

Note 1 - Original budget restated from prior year to referendum projection.

Note 2 - The difference in SPLOST expenditures by project and the expenditures noted in the SPLOST Fund represents principal debt service payments of $89,457 attributed to repayment of the SPLOST capital lease. The expenditures to purchase approved items are already included in the above schedule.


CAMDEN COUNTY
CAMDEN COUNTY COURTHOUSE
1777
STATE OF GEORGIA

Statistical Section

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

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

Source	2012	2013	2014	2015	2016
Taxes	$ 22,306,604	$ 21,349,053	$ 20,906,274	$ 20,102,386	$ 21,121,942
Licenses and Permits	89,546	89,589	124,738	127,762	161,679
Intergovernmental	355,625	240,767	450,626	183,944	191,343
Charges for Service	1,901,479	2,307,004	2,418,158	2,799,381	3,286,988
Fines and Fees	1,414,049	1,513,237	1,555,501	2,051,431	2,184,802
Other Revenues	159,593	1,353,948	170,321	145,083	192,355
Totals	$ 26,226,896	$ 26,853,598	$ 25,625,618	$ 25,409,987	$ 27,139,109

Source	2017	2018	2019	2020	2021
Taxes	$ 22,380,241	$ 24,034,509	$ 23,844,022	$ 28,284,875	$ 30,450,118
Licenses and Permits	143,290	162,832	215,996	183,509	230,331
Intergovernmental	577,882	1,020,805	1,222,079	1,428,827	1,872,485
Charges for Service	3,177,292	3,227,273	3,393,006	3,391,515	3,773,086
Fines and Fees	2,653,737	2,526,041	2,203,257	1,750,440	2,071,701
Other Revenues	1,029,504	322,481	484,917	360,374	359,379
Totals	$ 29,961,946	$ 31,293,941	$ 31,363,277	$ 35,399,540	$ 38,757,100

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

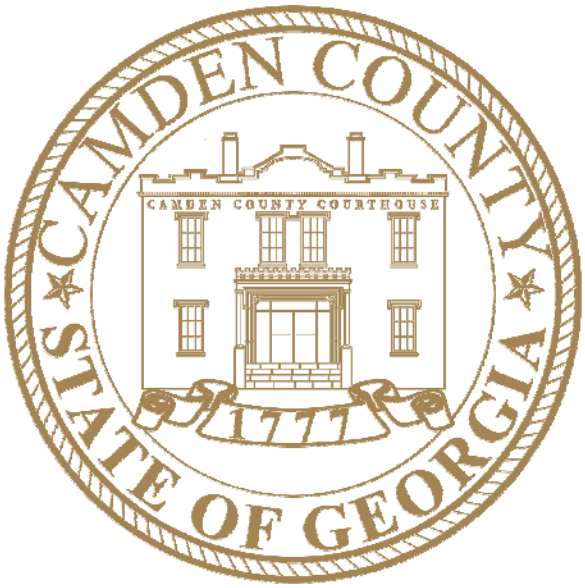
Function	2012	2013	2014	2015	2016
General Government	$ 7,652,276	$ 7,958,344	$ 8,531,669	$ 10,507,728	$ 12,414,573
Judiciary	2,313,920	2,301,433	2,262,608	2,358,965	2,514,313
Public Safety	10,190,847	10,438,538	10,987,253	11,143,568	11,597,522
Public Works	1,656,311	1,808,456	1,882,179	1,438,797	1,464,067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

Function	2017	2018	2019	2020	2021
General Government	$ 12,472,668	$ 13,105,053	$ 12,195,606	$ 13,666,960	$ 12,682,845
Judiciary	2,536,244	2,543,615	2,755,834	2,571,298	2,708,197
Public Safety	11,743,068	12,165,267	12,956,222	13,127,188	13,443,780
Public Works	1,278,667	1,410,076	1,423,601	1,567,152	1,807,818
Health and Welfare	638,709	657,168	629,099	606,807	702,262
Culture and Recreation	370,179	367,881	382,177	389,707	411,959
Housing and Development	1,007,723	1,197,587	1,178,657	1,241,148	1,213,491
Debt Service	-	-	10,275	12,984	-
Totals	$ 30,047,258	$ 31,446,647	$ 31,531,471	$ 33,183,244	$ 32,970,352

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

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

	2017	2018	2019	2020	2021
Governmental Activities:					
Net investment in capital assets	$ 91,141,109	$ 89,382,554	$ 85,879,461	$ 85,381,579	$ 82,800,748
Restricted for:					
Capital Projects	4,648,153	3,697,699	5,177,818	6,778,759	9,941,965
Public Safety	1,658,310	1,048,796	602,112	719,657	549,850
Other Purposes	164,199	172,234	612,232	408,051	249,595
Unrestricted (Deficit)	5,020,525	4,749,132	4,032,355	5,021,838	10,853,825
Total Governmental Activities Net Position	102,632,296	99,050,415	96,303,978	98,309,884	104,395,983
Business-type Activities:					
Net investment in capital assets	13,127,555	13,696,065	14,199,999	14,272,203	14,818,360
Unrestricted (Deficit)	6,380,506	5,764,458	5,962,006	6,970,211	8,247,378
Total Business-type Activities Net Position	19,508,061	19,460,523	20,162,005	21,242,414	23,065,738
Primary Government:					
Net investment in capital assets	104,268,664	103,078,619	100,079,460	99,653,782	97,619,108
Restricted	6,470,662	4,918,729	6,392,162	7,906,467	10,741,410
Unrestricted (Deficit)	11,401,031	10,513,590	9,994,361	11,992,049	19,101,203
Total Primary Government Net Position	$ 122,140,357	$ 118,510,938	$ 116,465,983	$ 119,552,298	$ 127,461,721


CAMDEN COUNTY
CAMDEN COUNTY COURTHOUSE
1777
STATE OF GEORGIA

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

	2012	2013	2014	2015
Expenses				
Governmental activities:				
General government	$ 8,070,436	$ 6,927,341	$ 7,538,975	$ 10,098,431
Judiciary	2,491,143	2,491,332	2,439,499	2,536,908
Public safety	12,154,115	14,079,240	15,207,127	14,346,478
Public works	9,806,081	10,207,045	9,984,778	15,861,741
Health and welfare	817,374	847,789	806,330	828,348
Culture and recreation	858,621	899,464	951,306	931,816
Housing and development	652,046	633,302	652,886	478,939
Interest on long-term debt	4,389	-	-	-
Total governmental activities expenses	34,854,205	36,085,513	37,580,901	45,082,661
Business-type activities:				
Solid waste	3,317,865	1,758,459	(725,869)	3,371,993
Curbside Collection	789,524	774,762	792,704	786,191
Two Rivers Gun Range	-	-	-	-
Total business-type activities expenses	4,107,389	2,533,221	66,835	4,158,184
Total primary government expenses	38,961,594	38,618,734	37,647,736	49,240,845
Program Revenues				
Governmental activities:				
Charges for services:				
General government	3,419,810	3,921,760	4,116,642	5,010,906
Public safety	1,040,169	1,084,002	1,138,492	1,182,577
Operating grants and contributions	1,526,536	712,925	828,158	822,955
Capital grants and contributions	15,380	51,994	543,796	301,087
Total governmental activities program revenues	6,001,895	5,770,681	6,627,088	7,317,525
Business-type activities:				
Charges for services:				
Solid waste	3,100,714	3,299,644	3,651,867	3,417,311
Curbside Collection	930,011	832,250	808,549	818,709
Capital grants and contributions	-	6,605	3,143	-
Operating grants and contributions	-	-	-	-
Total business-type activities program revenues	4,030,725	4,138,499	4,463,559	4,236,020
Total primary government program revenues	10,032,620	9,909,180	11,090,647	11,553,545
Net (expense)/revenue				
Governmental activities	(28,852,310)	(30,314,832)	(30,953,813)	(37,765,136)
Business-type activities	(76,664)	1,605,278	4,396,724	77,836
Total primary government net expense	$ (28,928,974)	$ (28,709,554)	$ (26,557,089)	$ (37,687,300)

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

2016	2017	2018	2019	2020	2021
$ 8,121,483	$ 10,513,193	$ 11,398,205	$ 11,221,522	$ 10,480,030	$ 13,546,290
2,626,357	2,713,843	2,735,205	2,931,819	2,730,207	2,918,302
16,350,203	14,748,465	15,620,920	16,879,043	18,669,417	17,671,457
17,731,651	12,971,202	12,449,825	12,493,367	11,285,653	12,612,327
837,451	846,230	873,384	274,901	620,501	1,364
896,021	959,804	927,077	1,028,983	1,053,084	1,096,301
1,522,869	1,023,410	1,214,005	1,194,012	1,238,562	1,233,211
-	-	-	7,775	10,484	14,115
48,086,035	43,776,147	45,218,621	46,031,422	46,087,938	49,093,367
2,905,657	3,882,539	5,324,597	4,222,944	4,398,305	4,166,673
807,953	858,044	1,020,550	1,049,525	1,055,484	1,096,644
-	-	-	-	-	73,295
3,713,610	4,740,583	6,345,147	5,272,469	5,453,789	5,336,612
51,799,645	48,516,730	51,563,768	51,303,891	51,541,727	54,429,979
5,566,293	6,034,276	5,976,896	3,708,168	3,203,041	3,705,487
1,176,523	1,229,238	1,167,205	3,569,879	3,470,749	3,835,691
497,209	615,657	1,192,362	1,287,874	1,919,109	2,866,210
318,685	3,408,658	837,194	1,039,911	362,348	1,015,328
7,558,710	11,287,829	9,173,657	9,605,832	8,955,247	11,422,716
3,878,956	4,060,016	5,260,004	4,890,619	5,288,651	5,981,445
834,846	843,843	917,821	908,754	945,176	977,741
-	-	-	-	-	-
-	-	-	-	55,112	103,380
4,713,802	4,903,859	6,177,825	5,799,373	6,288,939	7,062,566
12,272,512	16,191,688	15,351,482	15,405,205	15,244,186	18,485,282
(40,527,325)	(32,488,318)	(36,044,964)	(36,425,590)	(37,132,691)	(37,670,651)
1,000,192	163,276	(167,322)	526,904	835,150	1,725,954
$ (39,527,133)	$ (32,325,042)	$ (36,212,286)	$ (35,898,686)	$ (36,297,541)	$ (35,944,697)

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

	2012	2013	2014	2015
General Revenues and Other Changes in Net Position				
Governmental activities:				
Taxes				
Property taxes (general purpose)	$ 19,913,582	$ 18,048,641	$ 18,030,177	$ 17,614,676
Sales taxes	10,867,098	10,520,875	10,559,711	10,598,225
Other taxes	195,181	206,589	224,607	221,588
Investment earnings	87,859	19,574	19,907	21,772
Miscellaneous	89,658	1,452,277	509,880	175,326
Transfers	-	-	-	-
Total governmental activities	31,153,378	30,247,956	29,344,282	28,631,587
Business-type activities:				
Investment earnings	85,580	34,639	13,488	10,225
Miscellaneous	1,833	16	54	7,849
Gain on sale of capital assets	-	-	204	-
Transfers	-	-	-	-
Total business-type activities	87,413	34,655	13,746	18,074
Total primary government	31,240,791	30,282,611	29,358,028	28,649,661
Change in Net Position				
Governmental activities	2,301,068	(66,876)	(1,609,531)	(9,133,549)
Business-type activities	10,749	1,639,933	4,410,470	95,910
Total primary government	$ 2,311,817	$ 1,573,057	$ 2,800,939	$ (9,037,639)

(continued)

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

2016	2017	2018	2019	2020	2021
$ 18,892,569	$ 20,886,598	$ 21,648,179	$ 21,609,270	$ 26,591,224	$ 28,262,427
9,919,951	9,687,440	10,195,255	11,081,661	11,866,756	14,906,407
234,466	267,846	278,701	271,289	303,760	357,023
33,798	81,536	118,219	182,916	103,317	11,464
160,764	225,279	222,729	534,017	273,540	348,323
20,000	-	-	-	-	-
29,261,548	31,148,699	32,463,083	33,679,153	39,138,597	43,885,644
59,287	72,730	109,784	152,579	152,927	94,670
-	2,569	-	18,999	48,632	2,700
-	65,928	10,000	3,000	43,700	-
(20,000)	-	-	-	-	-
39,287	141,227	119,784	174,578	245,259	97,370
29,300,835	31,289,926	32,582,867	33,853,731	39,383,856	43,983,014
(11,265,777)	(1,339,619)	(3,581,881)	(2,746,437)	2,005,906	6,214,993
1,039,479	304,503	(47,538)	701,482	1,080,409	1,823,324
$ (10,226,298)	$ (1,035,116)	$ (3,629,419)	$ (2,044,955)	$ 3,086,315	$ 8,038,317

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
2012	$ 15,075,688	$ 49,867	$ 181,146	$ 3,623,265	$ 86,285	$ 19,016,251
2013	15,097,338	48,222	244,259	3,479,806	87,120	18,956,745
2014	14,351,052	67,552	171,194	3,449,236	92,746	18,131,779
2015	13,875,344	99,330	196,385	3,413,995	89,453	17,674,507
2016	14,976,732	79,845	229,717	3,149,813	91,351	18,527,458
2017	16,380,202	96,804	250,456	3,052,390	94,052	19,873,904
2018	17,313,703	137,410	300,168	3,212,226	89,944	21,053,452
2019	17,150,529	110,952	271,225	3,491,550	101,836	21,126,092
2020	20,889,813	175,012	452,886	3,746,811	145,751	25,410,273
2021	21,637,033	229,567	802,479	4,688,767	129,965	27,487,811

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				
	2012	**2013**	**2014**	**2015**	**2016**
General Fund					
Nonspendable	$ 123	$ 79	$ -	$ -	$ -
Assigned	1,342	4,928	5,005	5,380	1,353
Unassigned	8,352	6,074	5,745	3,350	3,506
Total General Fund	9,817	11,081	10,750	8,730	4,859
All other governmental funds					
Restricted	6,674	12,046	15,067	12,203	5,533
Assigned	459	867	244	307	358
Total all other governmental funds	7,133	12,913	15,311	12,510	5,891
Total governmental funds	$ 16,950	$ 23,994	$ 26,061	$ 21,240	$ 10,750

	Fiscal Year				
	2017	**2018**	**2019**	**2020**	**2021**
General Funds					
Assigned	$ 3,184	$ 1,881	$ 51	$ 51	$ 9
Unassigned	949	1,667	2,978	4,630	10,361
Total general fund	4,133	3,548	3,029	4,681	10,370
All other governmental funds					
Restricted	6,470	4,919	6,392	7,906	10,741
Assigned	587	826	464	235	165
Unassigned (Deficit)	-	-	(56)	-	(60)
Total all other governmental funds	7,057	5,745	6,800	8,141	10,846
Total governmental funds	$ 11,190	$ 9,293	$ 9,829	$ 12,822	$ 21,216

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

	2012	2013	2014	2015
Revenues				
Taxes	$ 30,606,976	$ 29,511,994	$ 29,144,752	$ 28,475,742
Licenses and permits	104,282	101,519	142,983	160,094
Intergovernmental	1,526,536	754,678	1,357,783	1,105,556
Charges for services	2,720,183	3,162,214	3,337,833	3,715,747
Fines and forfeitures	1,635,514	1,742,029	1,774,318	2,317,642
Investment	103,239	29,816	34,079	40,258
Miscellaneous	89,658	1,452,276	304,903	175,326
Total revenues	36,786,388	36,754,526	36,096,651	35,990,365
Expenditures				
General government	7,652,276	7,958,344	8,531,669	10,535,410
Judiciary	2,313,920	2,301,433	2,262,608	2,358,965
Public safety	11,827,335	12,516,938	13,237,283	13,143,138
Public works	1,704,736	1,845,795	2,064,991	1,474,187
Health and welfare	634,646	637,143	628,355	629,053
Culture and recreation	815,929	823,665	837,019	818,528
Housing and development	630,783	624,479	635,459	457,479
Capital outlay	1,475,230	1,646,778	2,980,478	4,269,936
Intergovernmental	1,700,189	1,356,370	3,056,318	7,125,277
Debt service:				
Principal	190,814	-	-	-
Interest and other charges	4,389	-	-	-
Total expenditures	28,950,247	29,710,945	34,234,180	40,811,973
Excess of revenues over (under) expenditures	7,836,141	7,043,581	1,862,471	(4,821,608)
Other financing sources (uses)				
Transfers in	810,000	1,450,000	649,500	1,001,385
Transfers out	(810,000)	(1,450,000)	(649,500)	(1,001,385)
Insurance reimbursements	-	-	204,977	-
Capital leases	-	-	-	-
Total other financing sources (uses)	-	-	204,977	-
Net change in fund balances	$ 7,836,141	$ 7,043,581	$ 2,067,448	$ (4,821,608)
Debt service as a percentage of noncapital expenditures	0.7%	0.0%	0.0%	0.0%

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

Fiscal Year					
2016	**2017**	**2018**	**2019**	**2020**	**2021**
$ 29,127,605	$ 30,320,519	$ 32,458,988	$ 32,926,276	$ 39,193,808	$ 43,600,825
203,082	203,247	223,582	290,934	250,948	331,787
704,165	3,260,460	1,983,183	2,245,606	2,225,345	3,877,142
4,190,356	4,076,187	4,095,552	4,509,961	4,476,192	4,899,448
2,457,957	2,984,080	2,824,967	2,477,151	1,946,650	2,309,942
45,608	95,391	164,592	265,096	159,429	15,861
160,764	975,279	213,938	311,837	273,540	348,323
36,889,537	41,915,163	41,964,802	43,026,861	48,525,912	55,383,328
12,608,742	12,560,535	13,280,355	12,323,965	13,787,272	13,271,721
2,514,313	2,536,244	2,543,615	2,755,834	2,571,298	2,708,197
13,811,812	14,030,858	14,507,367	15,336,574	15,736,606	16,129,422
1,598,489	1,995,944	2,690,116	1,683,762	2,727,957	2,926,527
645,896	638,709	657,168	629,099	606,807	702,262
843,467	897,561	1,121,884	964,977	989,372	1,032,589
1,505,818	1,007,723	1,197,587	1,178,657	1,241,148	1,213,491
4,658,789	3,024,828	3096335	2,357,774	4,111,574	4,639,324
9,211,431	4,782,544	5,033,368	5,470,952	3,748,410	4,716,769
-	-	-	2,500	2,500	340,790
-	-	-	7,775	10,484	14,115
47,398,757	41,474,946	44,127,795	42,711,869	45,533,428	47,695,207
(10,509,220)	440,217	(2,162,993)	314,992	2,992,484	7,688,121
537,900	640,000	688,900	350,000	565,000	97,175
517,900	(640,000)	(688,900)	(350,000)	(565,000)	(97,175)
-	-	8,791	222,180	-	-
-	-	256,333	-	-	835,479
1,055,800	-	265,124	222,180	-	835,479
$ (9,453,420)	$ 440,217	$ (1,897,869)	$ 537,172	$ 2,992,484	$ 8,523,600
0.0%	0.0%	0.0%	0.03%	0.03%	0.85%

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
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
2020	1,205,072,771	52,554,316	266,020,789	20,680,450	71,807,875	91,916,906

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)

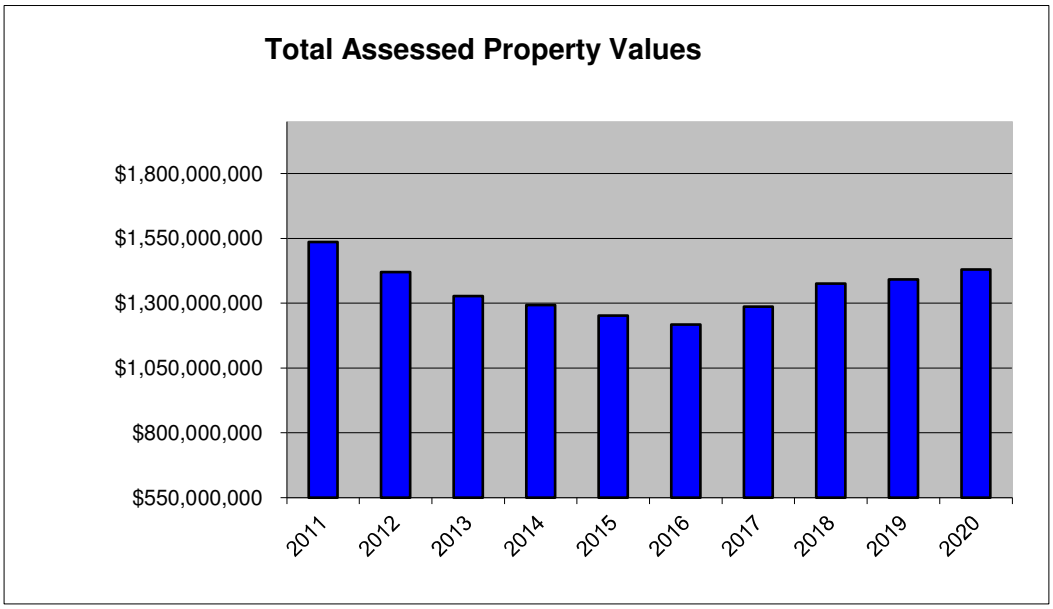
[2] Taxable Assessed Value as a Percentage of Actual Taxable Value for 2010-2019 restated in FY2020 report.

[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]
$ 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%
278,717,427	1,429,335,680	15.79	3,573,339,200	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
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
2020	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:	2020 Millage Rate	2019 Millage Rate	2018 Millage Rate	2017 Millage Rate
St. Marys	6.586	6.50	6.50	6.00
Kingsland	8.00	8.00	8.14	8.50
Woodbine	3.50	3.50	3.50	4.00

CAMDEN COUNTY, GEORGIA
PRINCIPAL TAXPAYERS
June 30, 2021

	2021			2011		
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Georgia Power Company	$ 49,101,402	1	3.17%	$ 22,115,527	1	1.39%
Okefenokee Rural EMC	10,223,750	2	0.72%	8,038,498	2	0.51%
Georgia Pacific St. Marys LLC	7,279,941	3	0.51%	-		0.00%
AT&T Mobility LLC	4,973,519	4	0.35%	-		0.00%
Camden Telephone & Telegraph Co.	4,664,869	5	0.33%	6,520,000	4	0.41%
Soncel Homes Inc	4,574,948	6	0.32%	5,076,635	8	0.32%
NLP Brant Creek LLC	4,329,587	7	0.30%	-		0.00%
Wilkinson Harbor Pines LLC	4,088,310	8	0.29%	-		0.00%
Weyerhaeuser Company	3,998,909	9	0.28%	-		0.00%
Old Weed & Ready Plantation LLC	3,806,866	10	0.27%	4,682,744	10	0.30%
Point Peter LLC	-		0.00%	7,804,494	3	0.49%
Walmart Real Estate	-		0.00%	5,904,620	5	0.37%
Silco Timber LLC	-		0.00%	5,110,065	6	0.32%
Ameris Bank	-		0.00%	5,085,557	7	0.32%
Georgia Pacific Consumer	-		0.00%	4,789,032	9	0.30%
Sub-Total	97,042,101		6.52%	75,127,172		4.74%
All Other	1,332,293,579			1,510,284,640		
Total Digest	$ 1,429,335,680			$ 1,585,411,812		

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
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%	465,346	20,710,652	99.07%
2020	21,427,486	17,140	20,995,829	97.99%	-	20,995,690	97.91%

[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 6/30/21

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
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%
2021	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
2012	$ -	$ -	$ 4,116,480	$ -	$ 4,116,480	0.35%	80	51,402	$ 22,797
2013	-	-	3,869,071	-	3,869,071	0.33%	75	51,476	22,701
2014	-	-	3,482,356	-	3,482,356	0.28%	67	52,027	23,833
2015	-	-	3,090,640	-	3,090,640	0.27%	59	52,102	22,022
2016	-	-	2,683,925	-	2,683,925	0.21%	51	53,008	24,368
2017	-	-	2,267,210	-	2,267,210	0.16%	43	53,044	26,854
2018	-	256,333	1,836,544	-	2,092,877	0.15%	39	53,044	26,854
2019	-	253,833	1,395,038	-	1,648,871	0.11%	31	53,677	26,854
2020	-	251,333	943,533	1,054,568	2,249,434	0.14%	41	54,666	29,741
2021	-	746,022	-	852,924	1,598,946	0.10%	29	54,768	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, 2021

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	746,022	100.00%	746,022
Certificates of Participation	-	0.00%	-
			746,022
Contractual Obligations:			
Joint Development Authority (JDA) Taxable Revenue Bonds-Series 2020 *	$ 10,848,500	0.00%	-
			$ 746,022

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
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%
2020	142,933,568	-	142,933,568	0.0%

Legal Debt Margin Calculation for Fiscal Year 2021

Total assessed Valuation of Taxable Property		$ 1,429,335,680
Less Exemptions for Bond Purposes		-
Net Assessed Valuation of Taxable Property for Bond Purposes		$ 1,429,335,680
Debt Limit - 10% of Taxable Value		$ 142,933,568
General Obligation Debt	$ -	
Less assets in debt service funds available for payment of principal	-	
Total deductions		$ -
Unused Legal Debt Margin		$ 142,933,568

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
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	-
2021	-	-	-	32,970,352	-

[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
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
2021	5,981,445	4,120,383	1,861,062	905,000	(21,590)	2.11
Joint Development Authority (JDA) Taxable Revenue Bonds-Series 2020*				10,848,500	0.00%	-
Total						$ -

* 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
2012	51,402	$ 1,171,811,394	$ 22,797	31.6	9.0	123	9,272	0	-	21	$ 4,698	$ 296,091
2013	51,476	1,168,556,676	22,701	31.4	9.6	138	9,163	0	-	35	8,941	274,536
2014	52,027	1,239,959,491	23,833	31.6	7.8	87	9,018	1	79	28	7,102	276,052
2015	52,102	1,242,945,312	23,856	33	6.8	101	9,081	1	1,900	43	10,083	291,395
2016	53,008	1,291,698,944	24,368	31.5	5.5	116	9,070	0	-	57	98,032	312,776
2017	53,044	1,424,443,576	26,854	-	5.2	124	9,066	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	54,768	1,612,862,832	29,449	33.3	5.4 [7]	153	9,277	3	3,000	57	82,312	327,212
2021	n/a	n/a	n/a	n/a	3.5	117	8,650	0	-	79	119,111	402,461

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

	2021			2012		
Employer	**Employees**	**Rank**	**Percentage of total employment**	**Employees**	**Rank**	**Percentage of total employment**
Kings Bay Naval Submarine Base	9,090	1	42.67%	8,979	1	49.26%
Trident Refit Facility	1,570	2	7.37%			
Camden County School System	1,229	3	5.77%	1,241	2	6.81%
Express Scripts	650	4	3.05%	625	3	3.43%
Southeast Georgia Health Systems	500	5	2.35%	450	5	2.47%
Lockheed Missiles & Space	450	6	2.11%	516	4	2.83%
Camden County Government	392	7	1.84%	360	6	1.97%
Wal-Mart Supercenter	300	8	1.41%	350	7	1.92%
City of Kingsland Government	200	9	0.94%	196	9	1.08%
City of St. Marys Government	157	10	0.74%	176	10	0.97%
Kings Bay Support Services	-	-		290	8	1.59%
	14,538		68.24%	13,183		72.33%

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

Function	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Government	49	53.5	51	54	55	61	57.75	61	55.0	57.5
Judiciary	30.5	28.5	28.5	30	30	29	29	29	29	29
Public Safety :										
Sheriff, SRO, Cumberland	58	65	67.5	58	54	54	63	61.5	66.0	71
Jail	36	38	41	48	51	48	55	48	46.0	50
E M S	94	87	99	92	105	92	92	99.5	93.5	97.5
All other	24	23.5	22.5	25	27	30	34	28	23.0	26.5
Public Works	27	25	23	23	25	24	24.75	21.5	25	26
Health and Welfare & Culture and Recreation & Housing & Development	19.5	22.5	20.5	20	20	22	12.5	10.5	6.0	6
Business Type :										
Curbside	1	1	1	1	1	1	2	2	2	2
Solid Waste	21	22	22	23	21	20	19	22	22.5	22
Two Rivers Gun Range										5
Totals	360	366	376	374	389	381	389	383	368	392.5

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	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Government										
Administration										
Number of commission meetings	20	23	22	21	21	22	23	21	20	20
New employees processed	52	84	78	125	70	64	60	206	132	206
Finance										
Total receipts	$ 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	$ 35,263,560
Employees on direct deposit	91%	93%	95%	95%	99%	92%	94%	95%	99%	99%
Accounts payable checks issued	5,099	5,337	5,383	7,040	6,716	6,056	6,296	5,336	6,264	8,716
Payroll checks issued	9,759	10,037	10,368	10,511	10,465	11,112	12,237	12,928	266	452
Fire										
Average response time (in minutes)	5.09	5.28	5.45	5.48	5.06	6	6	7	6.3	5.08
Firefighters per call	15	13	14	16	19	17	18	16	15	10
EMS/Paramedics per call	2	2	2	2	2	2	2	2	2	2
Roads and bridges										
Number of culverts installed										
Driveway	6	15	16	18	30	25	74	59	26	35
Storm water drainage	2	10	33	114	21	8	8	20	5	26
Roads graded (miles)	3,443.67	3,354.58	3,115.60	4,358.58	13,504.14	14,025.00	16,146.00	13,656.00	15,485.00	16,868.00
Planning and Building										
Building permits issued										
Residential	22	15	28	43	57	39	53	94	58	79
Commercial	0	0	1	2	0	15	1	3	5	0
Business license permits issued	287	227	349	274	272	304	300	300	301	289
Solid Waste										
Refuse collected (in tons)										
C & D Landfill	55,517	62,288	83,929	84,481	78,151	166,423	225,449	226,825	192,240	183,346
SR 110 Landfill	95,667	110,690	109,264	103,746	118,501	79,836	104,983	87,019	112,012	123,470

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

Function	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Government										
Buildings	17	18	18	17	17	21	21	21	21	21
Vehicles	21	25	26	26	26	25	27	23	23	23
Judiciary										
Vehicles	1	0	0	0	0	0	0	0	0	0
Public Safety										
Sheriff:										
Buildings						11	13	13	15	15
Stations	2	2	2	2	2	2	2	2	2	2
Patrol units	86	81	82	85	101	95	104	113	116	116
Boats								7	6	6
Fire:										
Stations	9	9	9	7	7	7	8	9	9	9
Fire/rescue units	32	34	33	37	34	33	36	34	34	34
Vehicles	11	11	11	12	12	10	12	11	11	11
Animal Control										
Vehicles	4	3	3	3	3	3	3	3	4	4
EMA										
Buildings	1	1	1	1	1	1	1	1	1	1
Vehicles	1	1	0	0	0	0	1	2	2	2
Public Works										
Buildings	3	4	4	4	3	4	3	3	3	3
Streets - paved (miles)	163.21	165.99	166.46	170.67	166.73	166.7	167	167	167	167
Streets - unpaved (miles)	130.34	127.56	136.48	132.38	127.85	127.9	128	129	129	129
Vehicles	24	17	19	19	23	33	27	23	23	23
Heavy equipment	34	35	35	38	29	37	33	28	28	28
Health and welfare										
Buildings	6	7	7	7	7	6	6	6	6	6
Vehicles	3	3	3	3	3	2	2	2	2	2
Culture and recreation										
Parks	26	26	26	26	24	26	26	24	26	26
Boat ramps	6	5	5	5	6	5	5	5	5	5
Community centers	1	1	1	1	2	2	2	2	2	2
Housing and development										
Buildings						1	1	1	1	1
Vehicles	5	4	3	3	3	2	3	2	2	2
Solid Waste										
Buildings	4	10	10	10	10	9	10	10	10	10
Vehicles	15	17	18	17	21	22	27	31	22	22
Heavy equipment	40	46	43	42	44	35	32	35	30	30

CAMDEN COUNTY, GEORGIA
MISCELLANEOUS STATISTICS
June 30, 2021

Date of incorporation	1777
Form of government	Board of Commissioners
Area	613 Square Miles
Miles of streets and roads	296
Population, estimated - (2020 U S Census Bureau)	54,768
Fire Protection :	
(Includes Camden County, City of St. Marys, and City of Kingsland)	
Number of stations (including volunteer stations)	13
Number of firemen and officers (excluding volunteers)	142
Police Protection :	
(Includes Camden County, City of St. Marys, and City of Kingsland)	
Number of stations	7
Number of policeman/deputies and officers	220
Education :	
(Public schools)	
Attendance centers	12
Number of classrooms	660
Number of teachers	613
Number of students	8650
Number of employees	1,229
(Colleges)	
College of Coastal Georgia - Camden Center, Kingsland, GA	1
Coastal Pines Technical College	1
Building permits (Camden County, City of Kingsland, City of St.Marys, and City of Woodbine)	1,109
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	3
Number of Books	90,309
Number of Audiobooks	4,289
Number of CDs	991
Number of DVDs	7,894
Number of PCs for public use	47
Number of laptops for public use (St. Mary's only)	29
Registered voters (includes both active & inactive)	41,659

CAMDEN COUNTY, GEORGIA
MISCELLANEOUS STATISTICS
June 30, 2021

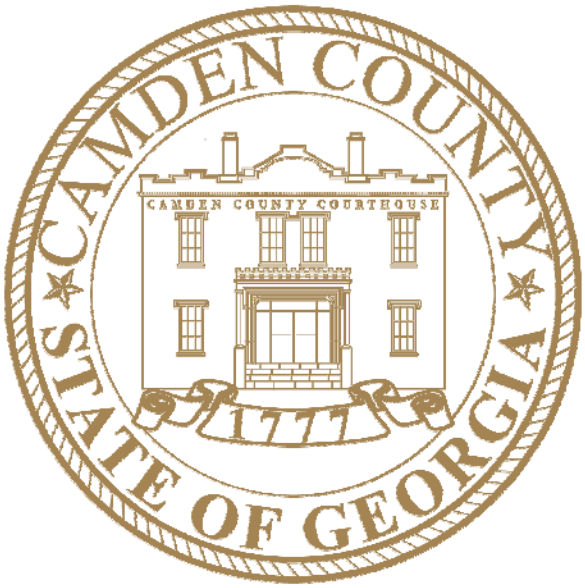
Employees (Full Time) :	
Camden County	365
St. Marys	157
Kingsland	174
Woodbine	11
Jail/Corrections :	
(Camden County Public Safety Complex)	
Maximum capacity	149
Operational capacity	110-115
Health and Medical :	
Number of hospitals	1
Number of beds in hospital	40
Number of physicians at hospital	165
Number of dentists in area	20

Transportation :	
Interstate	I 95
State Highways	Route & Spur 40
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


CAMDEN COUNTY
CAMDEN COUNTY COURTHOUSE
1777
STATE OF GEORGIA

SINGLE AUDIT SECTION

CAMDEN COUNTY, GEORGIA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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)	$ -	$ 212,910
Subtotal for CFDA 20.205 Highway Planning and Construction Cluster			-	212,910
Passed through Georgia's Office of Highway Safety				
Speed Limit and Impairment Awareness	20.600	GA-2021-F.A.S.T 402PT	-	37,448
Traffic Enforcement Network Grant	20.600	GOHS-Ten 2020-402PT	-	12,376
Subtotal for CFDA 20.600 Highway Safety Cluster			-	49,824
Total Pass-through Programs			-	262,734
Total U.S. Department of Transportation			-	262,734
U.S. Department of Health and Human Services				
Direct Programs				
Stimulus Medicare Providers	93.498		-	39,602
Passed through State of Georgia Secretary State				
Coronavirus Relief Fund	21.019	14570-CRF	-	879,336
Passed through Georgia State Department of Health and Human Resources				
Special Programs for Aging - Title III, Part C(1) and C(2)	93.045	2021-003	-	172,511
Subtotal for CFDA 93.045 Aging Cluster			-	172,511
Total Pass-through Programs			-	1,051,847
Total U.S. Department of Health and Human Services			-	1,091,449
U.S. Department of Justice				
Direct Programs				
Federal Forfeiture Program	16.922		-	19,189
Bulletproof Vest Partnership Program	16.607		-	7,848
Total Direct Programs			-	27,037
Total U.S. Department of Justice			-	27,037
U.S. Fish and Wildlife Service				
Passed through Georgia Department of Natural Resources				
Georgia Shooting Range Development Grant	15.611	W-92-C-1	-	798,021
Subtotal for CFDA 15.611 Fish and Wildlife Cluster			-	798,021
Total Pass-through Programs			-	798,021
Total U.S. Fish and Wildlife Service			-	798,021

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, 2021
(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	-	97,635
Total Pass-through Programs			-	97,635
Total Environmental Protection Agency			-	97,635
U.S. Department of Treasury				
Direct Program				
American Rescue Plan Act 2021	21.027		-	542,723
Total U.S. Department of Treasury			-	542,723
U.S. Department of Homeland Security				
Passed through Georgia Emergency Management Agency				
Emergency Management & Homeland Security Grant	97.036	EMW-2017-FO-03962	-	132,236
Emergency Management Performance Grant	97.045	OEM20-020	-	15,154
Emergency Management & Homeland Security Grant	97.067	SHO19-097	-	5,998
Emergency Management & Homeland Security Grant	97.067	SHO17-050	-	3,149
Emergency Management & Homeland Security Grant	97.067	SHO17-109	-	9,500
Subtotal CFDA 97.067			-	18,647
Total Pass-through Programs			-	166,037
Total U.S. Department of Homeland Security			-	166,037
Total Expenditures of Federal Awards			$ -	$ 2,985,636

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, 2021

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, 2021. 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, 2021

FINANCIAL STATEMENT FINDINGS

2020-001 **Governmental Activities – Capital Assets**

Status: Corrective action was taken during FY 21.

2020-002 **Intergovernmental Payables**

Status: Unresolved during FY 21.

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

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Department of Finance & Budget

March 22, 2022

CORRECTIVE ACTION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

FINANCIAL STATEMENT FINDINGS

2021-001 Restatement of Net Position / Fund Balance

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

Recommendation: The County should establish procedures to ensure the proper recording of seized asset transactions.

Corrective Action: Management concurs with the finding on restatement of net position of the seized assets fund. The finance department will enhance internal control procedures to ensure the proper recording of seized asset transactions.

Anticipated Completion Date: March 30, 2022

2021-002 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 the prior year intergovernmental payables was not reversed. The County will enhance internal control procedures to ensure the proper reversal of prior year intergovernmental accruals.

Anticipated Completion Date: March 30, 2022

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, 2021, 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 22, 2022. 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.

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

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

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 2021-001 and 2021-002 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*.

Camden County, Georgia's 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.

Clifton, Gunter, Hardin & Pate LLC

Macon, Georgia
March 22, 2022

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, 2021. 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, 2021.

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.

Clifton, Gunter, Sanders & Pate LLC

Macon, Georgia
March 22, 2022

CAMDEN COUNTY, GEORGIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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
21.019	Coronavirus Relief Fund
21.027	American Rescue Plan Act

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*:

2021-001 Restatement of Net Position / Fund Balance

CRITERIA

Timely and accurate financial reports are essential in order to perform analysis of the financial condition of the County, review data for accuracy and completeness, monitor compliance with budget appropriations, and to prepare annual financial statements.

CONDITION

In performing audit procedures for the year ended June 30, 2021, we noted that the County did not properly record transactions as of June 30, 2020. Corrections to the beginning balances of fiscal year 2021 were required to correct the reporting of seized assets.

CONTEXT

A material audit adjustment of $128,894 was required in the Shared Assets Fund to correct the posting of seized asset activity.

EFFECT

The County's accounting records contained a material error which was identified and corrected during the annual audit process.

CAUSE

The County did not properly record seized asset transactions during fiscal year 2020.

RECOMMENDATION

The County should establish procedures to ensure the proper recording of seized asset transactions.

VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTIONS

Management concurs with the finding on restatement of net position of the seized assets fund. The finance department will enhance internal control procedures to ensure the proper recording of seized asset transactions.

2021-002 Intergovernmental Payables

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

CONDITION
The County did not reverse prior year intergovernmental payables for the SPLOST 8 Fund.

CONTEXT
An audit adjustment of $330,384 was necessary to reverse prior year intergovernmental payables for SPLOST 8.

EFFECT
The County's year end accounts payable/ expenditures were overstated 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 the prior year intergovernmental payables was not reversed. The County will enhance internal control procedures to ensure the proper reversal of prior year intergovernmental accruals.

Section III – Federal Award Findings and Questioned Costs

No matters were reported.